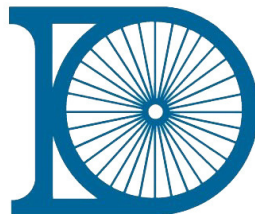


2009 Operating Budget

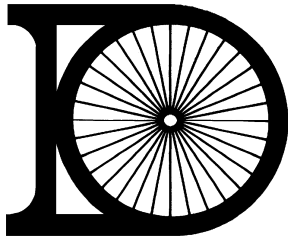
City of Delaware



1 South Sandusky Street
Delaware OH 43015

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**City of
Delaware
Ohio**

BUDGET MESSAGE

November 15, 2008

Dear Mayor Wheeler and City Council Members:

Pursuant to Section 76 of the City's charter, respectfully submitted herein is the proposed 2009 operating budget. The first reading and public hearing of the budget is scheduled for Monday, November 24 and the second public reading will be on Monday, December 8. The third and final public hearing where Council will adopt the budget ordinance will occur on Monday, December 29. In addition, several work sessions are scheduled to provide Council with the opportunity to review the budget in detail and hear from Department directors.

INTRODUCTION

Each year brings new challenges as the city prepares its annual budget. This year was no exception. 2008 has been a tumultuous year for the American and global economy resulting in rising oil and commodity prices, inflationary pressures, declining home values, reduced development activity, and tight credit markets. Our nation is moving toward a long and deep recession that will undoubtedly impact our state and local economy. New housing starts are just one indicator of the current recession. Through October, the city has issued 64 permits for single family homes, putting the city on track to issue less than 100 single family permits for the entire year – the lowest level in 15 years.

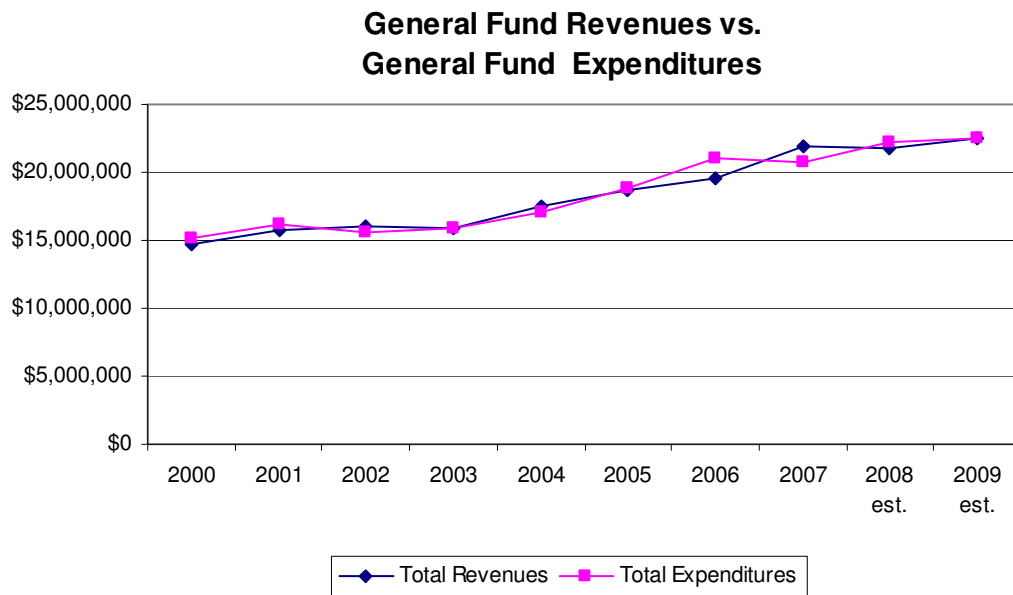
Given these dynamics, I felt it was imperative to propose a budget that was balanced, maintains mission critical city services, and focuses on targeted reductions in certain departments. Doing so resulted in staffing level reductions, elimination of existing vacant positions, sharing of administrative functions, and reviewing and restructuring certain department operations. From a citizen's perspective -- visible, daily services such as fire and police protection, refuse and recycling collection, recreation, street and traffic maintenance, park maintenance, and utility services are expected to operate without any significant change in levels of service.

Overall, the proposed 2009 budget is balanced, with general fund revenues totaling \$22.56 million and expenditures totaling \$22.53 million. The unreserved general fund balance is projected to be \$3.3 million, or 14.7% of total expenditures.

The table below shows a summary of the City's general fund revenues and expenditures. Also shown is the year end fund balance for each year and the percentage of that fund balance to total expenditures. In 2009, the budgeted revenues exceed expenditures by \$31,628.

Summary	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Estimate	2009 Proposed
Total Revenue	\$17,508,641	\$18,734,235	\$19,512,483	\$21,900,254	\$21,824,423	\$22,560,887
Total Expenditures	\$17,068,380	\$18,308,357	\$19,965,176	\$20,685,793	\$22,149,507	\$22,529,259
Year End Fund Balance	\$2,418,133	\$2,844,011	\$2,391,318	\$3,605,779	\$3,280,695	\$3,312,323
% Reserve of Total Expenditures	14.17%	15.53%	11.98%	17.43%	14.81%	14.70%
% Gain in Revenue	6.60%	7.00%	4.15%	12.24%	-0.35%	3.37%
% Gain in Expenditures	6.80%	7.26%	9.05%	3.61%	7.08%	1.71%

The graph below is another way to illustrate the City's general fund revenue and expenditure growth over the year.



To achieve a balanced budget significant reductions were made in discretionary, non-personnel items such as professional services, operating supplies, travel and training, new equipment and capital outlay. We also eliminated 10 full-time positions (4 of which are filled and 6 which are vacant), 2 permanent part-time positions (both of which are currently filled), and 5 intern positions. Seasonal hours were also reduced in several departments. Also, 2 current full-time positions will be converted to permanent part-time. Staff reductions were largely justified by reduced residential and commercial development activity as well as a combination of a thorough review of existing staffing levels, along with efforts to achieve operational efficiencies. The tables below display these staffing reductions. More details on staffing reductions can be found in the section titled, "Staffing and Operational Changes".

This table below shows the full-time positions that are eliminated in the budget. The first set of four employees currently hold positions at the city. The set of six positions below are full-time positions that are currently vacant but will be eliminated.

FULL-TIME POSITIONS	
Full-Time Positions Eliminated - <u>Filled</u>	Department
Administrative Assistant	Planning
Zoning Technician	Planning
Waste Water Manager	Public Utilities
Mechanic II	Public Works - Garage
Full-Time Positions Eliminated - <u>Vacant</u>	Department
Code Enforcement Inspector II	Planning
Project Manager I	Engineering
Tech 1	Public Works - Streets
Grounds & Facilities Director	Parks and Recreation
Deputy Utility Director	Public Utilities
Tech 1	Public Utilities

The Part-time position table shows 2 positions that are currently filled by employees that will be eliminated. Also, part-time hours are being reduced in both the Public Works Department and Finance.

PART-TIME POSITIONS	
Part-Time Positions Eliminated - <u>Filled</u>	Department
Parking Control Officer	Police
IT/Help Desk Technician	Information Technology

This chart shows the elimination of two intern positions that are currently filled in the City Manager’s office and the Planning Department. Some seasonal hours are being reduced in Public Works and two vacant intern positions are being eliminated in Finance and Public Utilities.

INTERN/SEASONAL POSITIONS	
Intern/Season Positions Eliminated - <u>Filled</u>	Department
Intern	City Manager
Intern	Planning
Intern/Season Positions Eliminated - <u>Vacant</u>	Department
Intern	Finance
Intern	Public Utilities
Intern	Engineering

Before I get more into the budget details and the individual department impacts, it should be noted that preparation for the 2009 budget began in early 2008. We reviewed the city's financial condition with all directors -- given that real signs of a slowdown were beginning to show in 2007. We developed a budget gauge that the Finance Director began putting in his monthly financial report that gave department heads as well as City Council members an idea where the City stood financially. At the time we were at a level of "elevated monitoring." By mid 2008 we forecasted a need of an additional \$180,000 in fuel for our departments. We also began seeing signs of rising oil-based commodities, road salt, and water treatment chemicals. As fuel prices peaked over \$4.00 a gallon we began initiatives to conserve both fuel and energy. As we moved into the summer months and prepared our 2009-2013 Capital Improvement Plan we were faced with a limited general fund CIP allocation as well as declining revenues and fund balances in our water and sewer funds. This resulted in funding only priority capital projects such as the Point, the City's share of OPWC projects, the Hills Miller Waterline, and Penry Road Waterline. Meanwhile, we deferred and/or eliminated several important utility and transportation projects -- such as the upground reservoir. Then, moving into September we began preparing for the operating budget. We informed department heads that this year's budget would reflect a very conservative approach to spending. We cautioned that projected 2009 revenues would not include normal anticipated increases. Therefore, department heads were directed to submit their 2009 budget requests capped at the approved 2008 level. We knew this approach would present challenges for departments but we also knew it was necessary to present a balanced budget in order to control spending and increase the general fund balance. Department heads were asked to submit a separate narrative that addressed how capped spending levels would impact overall service level reductions. At the same time, I instructed department heads to hold off filling vacant positions in the 3rd and 4th quarters of 2008 until we had better estimates of our financial conditions. Finally, we increased our budget gauge level from "elevated monitoring" to "budget restraint" which directed department heads to be more cautious in spending, show restraint in purchases and implementing new programs.

As you read the remainder of this message and delve into the budget details, you will see my goals and priorities throughout. These include: 1) balancing revenues and expenditures in all operations, 2) minimizing service reductions, 3) looking at any revenue enhancements (fee increases) to offset service reductions, 4) focusing on expenditure reductions which impact internal operations first, 5) reviewing all position vacancies to determine which ones would not get filled, 6) looking at position reassignments, and finally 7) making necessary staffing cuts of current positions.

Again, this budget was especially challenging considering we had to eliminate real jobs. No employer wants to do that. However, should the financial condition of the city worsen and revenues continue to decline, we will have to revisit the budget again, as we did in May 2002 when \$1 million was cut from the 2002 budget.

GENERAL FUND REVENUES

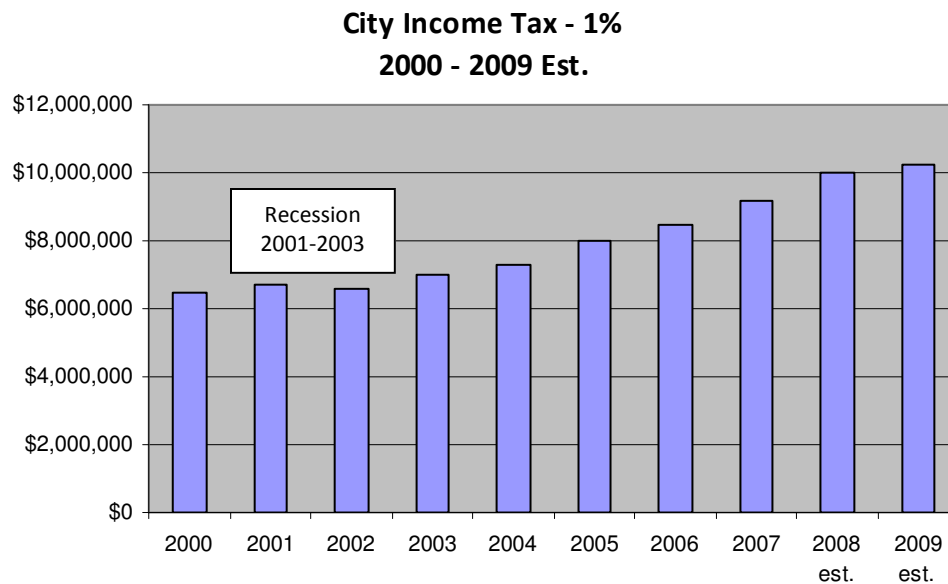
The largest source of general fund revenue is the income tax. The current tax rate is 1.4%. Of this amount, .4%, which is \$4 million, is used to fund the city's Fire/EMS service, projected to cost \$5.09 million in 2008. The difference of \$1.09 million is made up by the City's 1 percent income tax and the EMS run reimbursement by the County, estimated to be \$540,000 in 2009. The .4% is deposited into the Fire/EMS income tax fund and is then transferred into the General Fund.

In 2009, the City estimates it will receive approximately \$10.2 million from the 1% rate and \$4 million from the 0.4% rate, for a total of \$14.2 million in 2009. Total income tax collections are projected to increase 4.4% above 2008 estimated amounts.

Starting in January 2009, the income tax rate is set to increase from 1.40% to 1.55%. The increase of .15% comes from the voter approved recreation levy in August 2008 that will fund the construction of the National Guard Training and Community Center and support other park improvements.

The chart below shows the growth in the City's 1% income tax that supports general fund operations. Note on the chart, the periods of 2001 to 2003 was the economic recession brought on by the collapse of the dot-com bubble, September 11th attacks, and accounting scandals. This recession was actually considered somewhat of a mild retraction. During that time the City saw income tax revenues decline 2% from 2001 to 2002. The City could experience a similar decline in 2009.

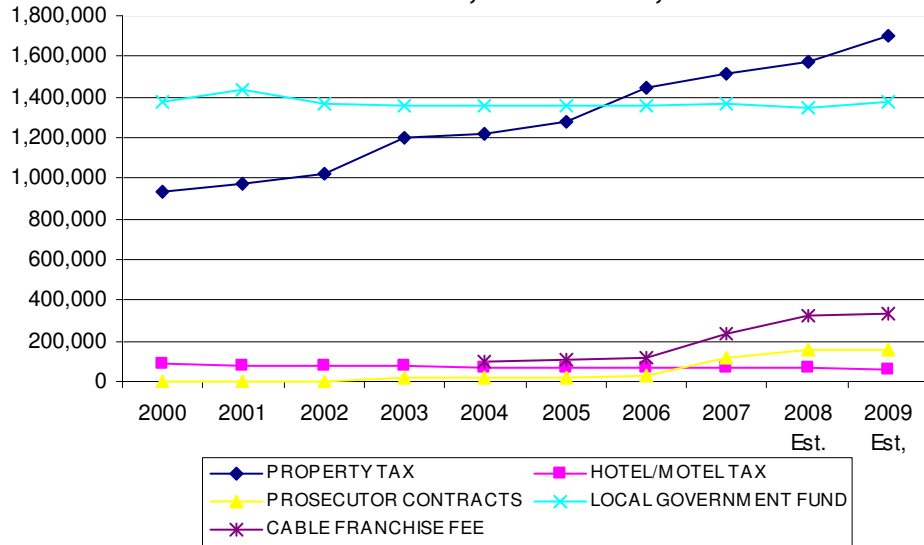
Looking back to 2002, the dominant theme then was the economic slowdown. The slowdown negatively impacted the City's income tax collections, especially business tax collections. The steep decline in these income tax collections resulted in across the board budget cuts of \$1 million which affected all city operations.



Other General Fund Revenues

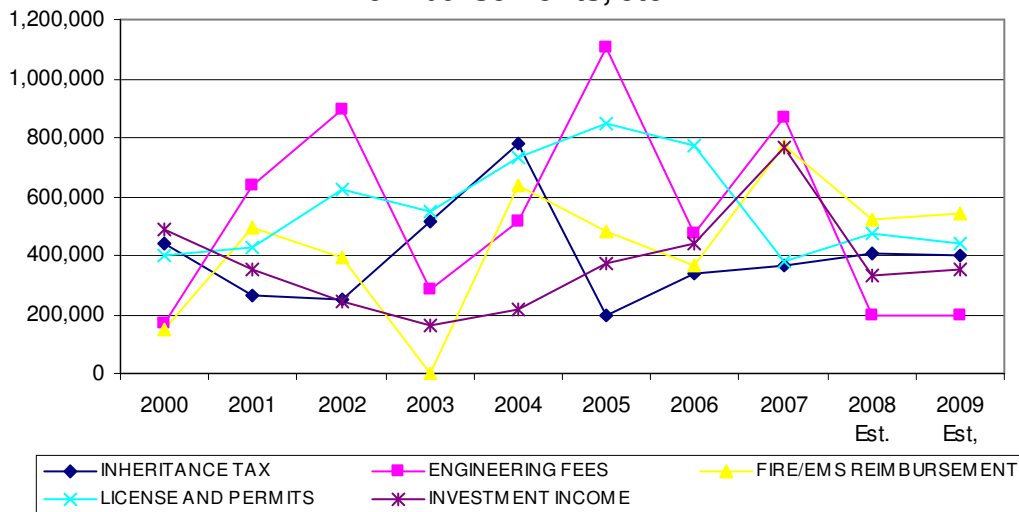
Other significant general fund revenues include property taxes, local government fund revenues and inheritance taxes. The budget projects an increase of 8.3% in property tax revenues from 2008 to 2009 and an increase of 1.9% in local government funds.

General Fund Revenue Sources - Property Tax, Local Govt Fund, Hotel/Motel, etc.



License and permit revenues are collected by the planning department, and engineering fee charges for plan review and inspection services. These revenues are driven by residential and commercial development. As changes in development activity fluctuates, so do these revenue sources. Our projections for license and permit revenues for 2009 show a decrease of 7% when comparing 2008 estimates to 2009 estimates. Engineering fee revenues are projected at \$200,000 for 2009, a 0% increase from 2008 levels. Comparing what we had budgeted in 2008 for engineering fees to what our estimate is by year-end 2008, we are down 50%. Using the same comparison for planning licenses and permits, we are down 9%. For 2009, these two revenue sources will be monitored closely as they are strong indicators of future development in the city.

General Fund Revenue Sources - Fees, Permits, Reimbursements, etc.



NON-GENERAL FUND REVENUES

The budget includes many other non-general fund revenues such as license fees, gas taxes, water and sewer fees, developer tree fees, court fines, impact fees, parking meter revenues, and other miscellaneous revenues. These revenues support various project related costs, new equipment, and capital outlays among other things.

We discussed the forecast of many of these funds during our review of the 2009-2013 Capital Improvement Plan. We will have further discussions of these funds as we review the “Miscellaneous Fund” portion of the budget in the coming weeks.

EXPENDITURE HIGHLIGHTS

With the requirement going into the budget that departments hold their 2009 budget requests to 2008 approved levels, departments took on more of a role in paring back operations on their own. This gave departments the opportunity to review their priorities and come back with reductions that were in compliance with the cap requirement.

When comparing the 2008 budget amount to the 2009 requested amount the total increase was only \$105,323. After my review of the budget the total 2009 proposed budget was \$24,999 lower than requested levels. Overall the 2009 budget amount increases less than 1 percent, .4% to be precise, over the 2008 budget amount. See the table below for more explanation.

Summary	2008 Budget	2009 Requested	2009 Budget
Total Expenditures	\$22,448,935	\$22,554,258	\$22,529,259
% Change 2008 Budget to 2009 Budget	0.40%		

More detail can be found on the “General Fund Summary” page of the budget. As you review that page you will also see all departments, with the exception of police and fire services, were reduced considerably from 2008 to 2009.

In the past, in order to achieve a sufficient balance of the budget, considerable time and effort was involved with reducing budget requests anywhere from \$1 million to \$2 million dollars. This year we were able to focus our review of the budget on policy changes, review utilization of staff time, and work closely with each department to ensure that certain services would continue to be maintained.

Below are some highlights of some of the major reductions that were made as we prepared the proposed budget.

Administrative Services

Professional services were reduced more than \$10,000 that otherwise would have gone to personnel recruitment. With limited hiring planned for 2009 this item was scaled back. We also reduced travel and training.

Professional services in Risk Management were reduced by \$10,000. This request was to bid the general liability brokerage services. We felt doing this was unnecessary at this time. Travel and training were provided for the Director of Administrative Services, though at a level \$2,000 less than requested.

Economic Development

Professional services, travel and training, and memberships were reduced to be more in line with past expenditures. Total reductions amount to \$4,000.

City Attorney

Professional services were reduced \$10,000 as we anticipated less use of outside counsel in 2009.

General Administration

Professional services were reduced by \$45,000 which in the past were targeted for development related legal and consulting fees. We also reduced special event expenditures by \$7,000 given that we will not hold significant events in 2009 like we did in 2008, i.e. the bicentennial. The transfer to the Tree Fund was increased by \$10,000 from a total of \$25,000 to \$35,000 for outside tree contracted services. With the retirement of our former Grounds and Facilities Director Steve Beard, we have not had the urban forestry expertise we once had. Therefore, an increase in contract services for tree services is recommended. Also, the general fund Transfer to the Airport is budgeted at \$80,000 compared to \$110,000 in the 2008 budget.

Engineering

The budget reduced Engineering's professional services from \$80,000 to \$40,000. In the past this line has been used to contract with outside firms for smaller studies, preliminary project designs, and other project related costs. With the transition of Engineering doing more in-house design this item was justifiably reduced. More on changes in the Engineering department is described in the "Staffing and Operational Changes" section of the Message.

Street Maintenance

Professional services was reduced by \$2,000 and operating supply reduced by more than \$50,000 to be more in line with past expenditure levels. Operating supplies were requested at higher levels due to commodity prices for salt, asphalt, etc. If prices continue to rise we will have to revisit our budgeted figures.

Parks and Recreation

The Parks and Recreation budget includes increased revenues for adult sports fees and youth program fees, as well as increases in golf course fees and facility reservation fees. These fee increases are recommended to bring our revenues more in line with actual expenditures. In many cases fees have not kept pace with inflation and have not been increased in more than 5 years. In comparison to neighboring communities our fees are typically lower while our services are

comparable or better. We will discuss the details of these recommendations during our budget review process. Also, reductions were made in the pool concession operation by \$3,425.

Public Utilities

Several reductions were made in this operation. Professional services were reduced by \$10,000 in Water Administration, by \$20,000 in Sewer Administration, and by \$10,000 in Sewer Collection. Water treatment chemicals were reduced by \$50,000 and Sewer Treatment chemicals were reduced by \$35,000. The proposed amounts include increases for inflation that may or may not occur. If we see chemical prices continue to increase we will have to revisit these budgeted line items.

STAFFING and OPERATIONAL CHANGES

City Manager

The City Manager's office will not fund a management intern position in 2009. The 2008 budget included funding to support an intern to assist with management research and analysis of special projects. In 2009 any research and projects will be performed by existing staff. This reduction amounts to \$6,711.

Finance

Staffing reductions in the finance department include elimination of an intern position that typically assists staff during tax season. Part-time hours for clerical staff that assist in the utility billing department and tax department throughout the year will also be reduced. These reductions amount to \$13,488.

Police Department

The Police Department currently has one vacant police officer position that was funded in 2008 but not filled. This position will carry over into 2009 and will be funded and filled. The current Community Service Officer has indicated that he will likely be retiring. When that happens we will be reclassifying his current full-time position to permanent part-time. Likewise with a current full-time Records Clerk Position – this position is currently full-time and will be converted to permanent part-time.

One of two current permanent part-time parking control officers will be eliminated in the budget. While this will probably result in a drop in current service levels, it is one which is manageable.

Due to the current uncertainty surrounding the City's efforts to consolidate its 911 center with the County, this budget does not reflect any staffing changes in the department's 911 operation.

Also, it should be noted that had the Police Department maintain 2008 appropriation levels, they would have had to make cuts totaling \$290,000. To achieve this level the Department proposed eliminating two patrol officers, the Community Service Officer, one vacant records clerk, and one part-time parking control officer. However this degree of cuts was unacceptable, and no patrol positions were eliminated.

Fire Department

The Fire Department currently has 2 vacant firefighter positions that were funded in 2008 but not filled. One of these positions will carry over into 2009 and will be funded and filled, whereas the other vacancy will be funded, but not until July 1, 2009. The budget does not fund promotions of firefighter to Battalion Chiefs; however, as in past years funding is available for lieutenant promotions and for the Apprenticeship program.

In order for the Fire Department to maintain 2008 appropriation levels per the budget guidance, two open firefighter positions would have to be eliminated as well as funding for the part-time firefighter program. Also one of the current inspectors in the department's Risk Reduction Program would have to fill in on front-line operations. The Chief's proposal also included a wage freeze on all personnel currently at the top of their step. Again, like police, this was unacceptable.

At the November 10 City Council meeting I was directed to develop a financial plan for the Fire Department which would result in the staffing of a third, and possibly fourth, fire station. This will require an increase to the city's .4% dedicated Fire/EMS tax levy. Only by increasing this dedicated tax levy can the city seriously address the current and future staffing needs of the department. I look forward to working with the City Council, the Fire Chief, and the community on developing this plan.

Planning and Community Development

Three full-time positions will be eliminated in the Planning Department, an Administrative Assistant position, a Zoning Technician position, and the currently vacant Code Enforcement Inspector II position. The budget also calls for the elimination of intern hours. Staff reductions in this department amount to \$182,429. These reductions were warranted due to the slowdown in development activity. If this activity picks back up in the future these positions will be re-evaluated. The Department will maintain an existing permanent part-time Code Enforcement Inspector and other staff inspectors will take on more code enforcement responsibilities. The Department's intern responsibilities were targeted toward research, mapping and special projects. These activities will have to be reduced or absorbed by existing staff. With the elimination of the Zoning Technician position, the current Development Planner and Planning and Zoning Administrator will likely take on more board and commission staffing, special projects, permit review and inspection duties that the Zoning Technician would have otherwise performed. With the elimination of one Administrative Assistant, the plan will be to split the time of the Administrative Assistant assigned to the Engineering Department so half of her time will be spent in Planning and the other half in Engineering. The Administrative Assistant in Engineering has skills that will be helpful in the Planning Department and will be a good fit as the two departments often coordinate activities and will be operating with the same software system in 2009.

Engineering

In 2008, a Project Manager I retired in the Engineering Department. The responsibilities were absorbed by existing staff members. This arrangement will remain and the Project Manager I position will be eliminated. This will save \$66,794. Another change in this department, as previously

mentioned, will be the cross utilization of the existing Administrative Assistant position between Engineering and Planning. All other employees in the Department will remain.

It is important to note that one significant change in department operations will be more in-house design for capital projects and more in-house plan development reviews. Given the development activity slowdown and fewer capital projects being programmed, we wanted to retain our expertise in that department and bring more work in-house rather than hire consultants. Two large projects that will be designed in-house will be The Point Phase 1 and the Penry Road Wellfield waterline. The design costs submitted by consultants for these projects totaled \$136,000 and \$143,125, respectively.

I reviewed what the City's cost will be to complete these designs compared to proposals from private firms and I feel our Engineering Department can provide the same product at or below the cost of consultants. The City Manager's office and Engineering will work closely on this effort to establish time line of completion dates and review design progress.

You will see on the "General Fund Summary" page of the budget that we have included a general fund transfer for project engineering. This will be a transfer of \$200,000 in 2009 out of the funds that would have paid for the contracted design.

Building Maintenance

The building maintenance function is administered by the Public Works Department. The budget recommends a reduction in permanent part-time hours from 32 to 24 hours per week, for a reduction of 412 hours. In addition there is a reduction in custodial services provided by an outside contractor from 5 to 3 days per week in the Engineering and the Public Works Building. City Hall and the Justice Center will still be cleaned 5 days a week.

Street Maintenance & Repair

The Street Maintenance and Repair Division will be impacted by the elimination of a Tech I position that is currently vacant. The budget also reduces seasonal part-time hours from 4,000 to 3,000. The operation primarily affected by this reduction will be the City's ADA sidewalk program. The department will likely reduce the number of months crews will be out working on these sidewalks. The months these crews are not working on sidewalks will now be spent working on asphalt and road repairs. Fewer seasonal hours will reduce general assistance in both concrete and asphalt work.

Parks and Recreation

After several years of transition, the Grounds & Facilities Department has once again merged with Recreation Services to create the Parks and Recreation Department. Darren Hurley began the duties of Director on June 30, 2008 and is charged with overseeing all aspects of Parks and Facilities Maintenance along with Street Trees, Bikeways, Parks and Right-of-Way Mowing, Pool, Mingo Recreation Center and Golf Course Operations and Recreation Programming in the City.

The biggest challenge facing the Department is staffing for an enthusiastic client base with funding levels below that of 2008. With the exit of both directors and replacing them with a single Parks and Recreation director position, there are sufficient funds remaining to make some needed

improvements in staffing and programming and stay well within the established budgetary guidelines for 2009.

For the first time in 2 years, the Grounds & Facilities Division will operate with a full complement of authorized staff including a Parks Superintendent (M12), Golf Course Superintendent (M8), Parks Division Supervisor (M8) and four (4) laborers. If you consider that the new Director 's salary and benefits replaces that of the former Grounds and Facilities Director, the Department organization chart is identical to the 2006 staffing level.

On the Recreation side the void left by the departure of the Recreation Services Director is being filled with an Aquatics/Program Coordinator position (M5) which will focus on Jack Florance Pool operations, Hidden Valley Golf Course concessions/programming along with supplemental Adult/Youth programming. This position can be easily funded from the savings derived from the Recreation Services Director vacancy. In addition, to further off-set departmental costs, \$16,074 was cut from the Pool operating budget, from the 2008 actuals, as a result of having a full-time position dedicated to Jack Florance Pool operations.

On a separate but related note, the passage of the .15% income tax levy dedicated to the National Guard Training and Community Center and park improvements will require a significant amount of staff time at both the Director and Assistant City Manager's level. Having a full staff at the Parks Division at Ross Street and additional manpower at the Recreation Office at Mingo Park will go a long way in assuring quality service at the best value to the citizens of Delaware.

Airport

Staffing changes at the Airport include converting 2 permanent part-time positions (PPT) into a single PPT position, and the elimination of seasonal hours. The seasonal hour reductions will impact the mowing operation at the airport and those duties will likely be absorbed by existing staff. Another 2009 change will be a general fund transfer reduction from \$110,000 in 2008 to \$80,000 in 2009. AvGas Fuel sales and Jet A fuel sales are estimated to bring in \$283,000 and \$288,750 in 2009, respectively. These fuel estimates are approximately 7.5 percent higher than 2008 fuel sales estimates and will help offset the reduction in the transfer from the general fund.

Refuse

Due to the on-going increases associated with providing Refuse Services for the City, such as fuel and tipping fees, as well as the increased cost of equipment and landfill monitoring costs, this fund continues to operate at a deficit. With the carryover fund balance for 2009 at an unacceptable level, a rate increase for 2009 must be strongly considered. The elimination of Yard Waste Bags made available to City residents is also recommended for an annual savings of \$28,000.

Looking ahead we may have to seriously consider a review of additional elective services in this operation and engage the community to review what services they expect and their willingness to pay for these services. Some of these elective services include spring and summer yard waste collection, Christmas tree collection, and spring and fall clean-up events. Again, no formal recommendations, with the exception of eliminating leaf bags and a rate increase, have been made to change this operation.

Garage

Due to the increased number of city fleet vehicles and equipment in recent years, the City Garage has increased by 2 mechanics since 2005. The Department's budget request included the reduction of 2 mechanics in order to meet budget guidelines of holding the 2009 budget request at 2008 approved levels. However, after further review and discussion of the garage budget, eliminating one mechanic, instead of two, is recommended. This will reduce the current number of mechanics from 4 down to 3.

Reducing the manpower capacity in this operation resulted in consideration of individual departments providing preventive maintenance for certain vehicles and equipment (sedans, pick-ups, tractors and mowers) either in-house or by outside contract. The Public Works Department estimates this will reduce the number of Garage labor by 395 hours. Moving more of the preventive maintenance out of the city garage and allowing departments to use their own crews for oil changes, filter changes, mower blade sharpening, lubes, etc., (or contract out for departments that do not have the means to do their own preventive maintenance) will hopefully free garage mechanics to focus their work on priority vehicles such as dump trucks used for snow and ice removal, refuse packers, fire apparatus, and non-routine work on police vehicles. Departments will be allocated a certain amount of preventive maintenance dollars in their fuel supply line item. We will be working on a uniform policy to direct departments on this initiative and we will be evaluating any efficiencies and cost savings as a result of this change.

In past budgets all expenditures for fuel, garage costs, and material costs were combined into one garage rotary account within each department. In 2009 we are separating the fuel supply out of the Garage Rotary line item so Departments have a better understanding of what their overall fuel budget is compared to their garage costs. Our hope is that this structure will allow departments to be more cognizant of their fuel consumption and preventive maintenance costs. We will also be reviewing our current fuel purchasing practices and determine whether it will be more cost effective for our departments to purchase fuel on their own rather than from a single source, as is the case now.

Public Utilities

The staffing reductions in Public Utilities operations include eliminating a vacant Tech I position in the Sewer Collection Division, not filling the vacant intern position, and eliminating the Plant Manager position at the waste water treatment facility. The Director of Public Utilities will step in and fulfill the Class IV operator requirements at the sewer treatment plant. At the water treatment facility, the plant manager plans to retire in March 2009; however, he will continue to work with the city on a 20 hour per week contractual basis. This arrangement will ensure the city is in compliance with the Class IV operator requirements similar to the situation at the waste water treatment plant.

The budget also recommends several reductions in operating supplies, professional services, new equipment, and chemicals. These reductions are necessary as expenditures continue to exceed available revenues in both the water and sewer operations. Water meter charges in 2009 are budgeted approximately \$120,000 less than 2008 budget amounts. Recent trends show that water consumption levels have been decreasing when comparing month-to-date revenues from 2008 to 2007. There is only so much discretion in this operation in reducing costs before we compromise the quality of our water and the integrity of our utility infrastructure. Certain EPA requirements must be

fulfilled from a staffing perspective as well as water quality standards. One option available to reduce expenditures in the water and sewer fund operations is a reduction in the transfers from the water and sewer funds to the CIP. However, reduction of this transfer will require deferring or eliminating planned projects in 2009.

In early 2009 we will have to revisit our utility rate charges to discuss the appropriate rate increases needed to sustain our operations and pay our debt service obligations. These obligations include our past sewer plant expansion, the Southeast Highland sewer and the future expansion of the water treatment plant.

Information Technology

One staffing change will occur in our Information Technology division. The proposed budget recommends the elimination of the IT Help/Desk Technician. The Municipal Court has recently informed the City that they will no longer need the services of City Hall for their information technology needs. Currently the City's Chief Information Officer's total salary cost is split 50/50 with the Court and the IT budget. If the court is no longer paying for half of this cost, this results in an added cost to the city, approximately \$60,000. Further, with the reduction in service at the Court, more of our IT staff time will be available to service other departments. These dynamics revealed the need to reduce staffing.

Municipal Court

As of this writing, staff has not had a chance to undertake a detailed review of the municipal court budget as it was only received earlier today. A cursory review, however, shows a negative budget gap of \$600,997. An imbalance of this magnitude is a serious problem that will need to be addressed during the budget process.

CONCLUSION

Preparing this budget was not easy. Tough choices had to be made. The end result, as proposed, forces our existing staff to do more with less, work smarter, more cooperatively and more creatively. The budget includes the elimination of 10 full-time positions, both filled and vacant. In addition it recommends several operational changes which will better prepare us for whatever lies ahead. In these uncertain times, I feel comfortable presenting a budget that increases our unreserved fund balance to 14.7% of budgeted expenditures and exceeds our policy of maintaining a balance of 10%.

Thank you for your consideration of this proposed 2009 budget. City staff and I look forward to discussing it in more detail in the coming weeks.

Sincerely,

R. Thomas Homan
City Manager

**2009 BUDGET
COMPARISON OF REVENUES BY FUND**

FUND	2006 ACTUAL REVENUES	2007 ACTUAL REVENUES	2008 ACTUAL REVENUES	2009 BUDGETED REVENUES
GENERAL FUND	19,512,483	21,900,254	21,860,645	22,560,887
STREET MAINT & REPAIR	2,176,273	2,208,594	2,451,179	2,460,232
STATE HIGHWAY IMPROVEMENT	94,125	103,337	102,147	101,000
LICENSE FEE	345,896	357,728	354,221	362,000
STORM SEWER FUND	725,254	743,349	728,190	750,250
PARKS & RECREATION	1,255,989	1,404,168	1,480,432	1,450,250
TREE FUND	361,780	114,230	35,300	45,000
AIRPORT OPERATIONS	696,365	645,492	781,912	796,195
AIRPORT 2000 T-HANGAR FUND	180,577	89,776	90,720	89,000
FIRE/EMS INCOME TAX	3,397,759	3,674,949	4,045,010	4,029,582
COURT/POLICE BLDG TAX	4,047	1,532	662	250
RECREATION FACILITIES TAX	0	0	0	3,005,000
AIRPORT TIF	0	0	0	25,000
GLENN ROAD BRIDGE TIF	303,760	106,784	112,185	90,000
MUNICIPAL COURT	1,793,054	1,942,690	2,130,391	2,465,425
DRUG ENFORCEMENT	6,218	8,185	7,916	7,500
COURT ALCOHOL TREATMENT	38,023	42,437	41,661	40,000
OMVI ENFORCE/EDUCATION	3,430	3,589	4,149	4,250
POLICE JUDGEMENT	34,772	10,844	11,113	10,000
LAW ENFORCEMENT TRUST	0	0	0	500
PARK EXACTION FEE	255,750	0	0	10,000
COMPUTER LEGAL RESEARCH	274,410	290,184	270,285	289,421
COURT SPECIAL PROJECTS	92,602	97,437	87,894	99,000
INDIGENT EMHA	1,926	3,093	1,762	2,000
PROBATION SERVICES	73,347	83,131	81,848	84,500
POLICE/FIRE DISABILITY	420,957	442,946	455,482	456,000
FEMA GRANT FUND	0	0	49,253	0
CDBG GRANT	14,715	187,856	27,194	162,068
CDBG-ECONOMIC DEVELOPMENT	19,649	146,820	0	0
REVOLVING LOAN FUND	94,599	1,160,708	204,179	201,057
HOUSING PROGRAM INCOME FUND	0	33,141	0	0
CHIP GRANT 2007	0	71,216	353,378	16
CHIP GRANT 2003	14,928	4,246	26,796	0
GENERAL BOND RETIREMENT	2,942,206	835,966	2,223,690	2,299,337
SPECIAL ASSESSMENT BOND	49,108	37,594	43,971	42,045
CAPITAL IMPROVEMENT	3,104,468	3,289,923	2,188,052	3,687,469
FAA AIRPORT GRANT	106,557	30,105	0	983,778
FAA AIRPORT AIP GRANT	285,628	35,241	362,404	130,000
EQUIPMENT REPLACEMENT	275,000	360,000	450,000	275,000
PARK IMPACT FEE FUND	1,988,510	1,092,012	1,242,238	85,000
POLICE IMPACT FEE	116,379	1,854,701	1,378,067	1,285,000
FIRE IMPACT FEE FUND	227,460	189,203	313,162	147,500
MUNICIPAL IMPACT FEE FUND	91,051	2,342,298	2,818,936	2,615,000
GLENN RD SOUTH FUND	12,541,605	11,595,405	10,002,839	8,300,000
GLENN ROAD MIDDLE FUND	373,187	304,291	315,063	260,000
GLENN ROAD NORTH FUND	373,109	782,638	2,538,397	2,300,000
GOLF COURSE	181,128	181,208	180,665	197,000
PARKING LOTS	48,061	57,527	55,470	59,372
WATER	3,426,867	3,764,603	3,532,919	3,601,500
WATER OTHER FUNDS	5,284,506	1,672,889	2,190,520	8,372,600
WATERSHED GRANT	37,288	26,250	35,000	26,250
SEWER	4,155,444	4,798,364	5,303,007	5,982,500
SEWER OTHER FUNDS	9,866,064	5,604,802	4,328,915	4,575,337
SE HIGHLAND SEWER FUND	13,870,149	14,426,607	14,654,852	14,320,000
REFUSE	2,785,403	2,427,555	2,532,923	2,801,600
GARAGE ROTARY	840,641	951,543	1,178,338	530,301
INFORMATION TECHNOLOGY ROTARY	631,908	736,595	783,156	691,327
SELF INSURANCE	3,616,155	3,514,669	4,104,615	3,765,380
WORKERS COMPENSATION	477,067	506,851	561,993	551,382
FIRE DONATION	875	1,731	2,531	500
PARK DONATION	4,500	200	8,750	0
POLICE DONATION	375	13,830	483	0
MAYORS DONATION	4,350	2,145	3,630	2,750
PROJECT TRUST	5,000	35,000	9,500	10,000
TAX ABATEMENT	120,000	120,000	120,000	120,000
UNCLAIMED FUNDS	0	4,983	4,253	0
STATE PATROL TRANSFER	49,232	53,911	45,326	67,500
STATE BUILDING PERMIT FEE	4,792	3,587	8,220	6,500
TOTAL	100,076,761	97,532,943	99,317,789	107,688,311

**2009 BUDGET
COMPARISON OF EXPENDITURES BY FUND**

FUND	2006 ACTUAL EXPENDITURES	2007 ACTUAL EXPENDITURES	2008 ACTUAL EXPENDITURES	2009 BUDGETED EXPENDITURES
GENERAL FUND	20,996,541	20,685,793	21,918,567	22,383,167
STREET MAINT & REPAIR	2,122,418	2,352,372	2,502,342	2,585,151
STATE HIGHWAY IMPROVEMENT	0	0	97,628	285,000
LICENSE FEE	353,700	370,000	375,000	366,718
STORM SEWER FUND	453,270	292,894	358,954	1,334,407
PARKS & RECREATION	1,266,869	1,330,095	1,476,590	1,478,631
TREE FUND	191,145	132,790	134,771	46,250
AIRPORT OPERATIONS	655,201	609,326	754,213	801,649
AIRPORT 2000 T-HANGAR FUND	49,575	95,808	98,794	101,500
FIRE/EMS INCOME TAX	3,397,759	3,674,949	4,045,010	4,029,582
COURT/POLICE BLDG TAX	14,620	7,978	0	1,700
RECREATION FACILITIES TAX	0	0	0	2,000,000
AIRPORT TIF	0	0	0	25,000
GLENN ROAD BRIDGE TIF	286,959	91,894	108,090	114,087
MUNICIPAL COURT	1,792,349	1,896,096	2,296,829	2,465,425
DRUG ENFORCEMENT	0	0	0	25,000
COURT ALCOHOL TREATMENT	0	0	0	250,000
OMVI ENFORCE/EDUCATION	0	705	37,000	4,000
POLICE JUDGEMENT	17,895	48,673	27,257	50,000
LAW ENFORCEMENT TRUST	0	3,838	0	0
PARK EXACTION FEE	38,101	21,627	14,947	310,000
COMPUTER LEGAL RESEARCH	178,145	206,877	264,284	572,725
COURT SPECIAL PROJECTS	83,552	156,116	106,582	227,000
INDIGENT EMHA	3,164	1,366	1,427	5,000
PROBATION SERVICES	11,568	5,121	215,240	149,200
POLICE/FIRE DISABILITY	419,957	443,946	455,482	456,000
FEMA GRANT FUND	0	0	0	0
CDBG GRANT	57,238	149,513	19,628	91,000
COMM POLICE BLOCK GRANT	0	0	1,302	0
CDBG-ECONOMIC DEVELOPMENT	147,341	19,128	0	0
REVOLVING LOAN FUND	35,500	1,000,000	17,200	180,000
HOUSING PROGRAM INCOME FUND	0	0	34,796	22,786
CHIP GRANT 2007	0	197,224	229,110	0
CHIP GRANT 2003	20,669	41,140	0	0
GENERAL BOND RETIREMENT	3,089,456	834,759	2,155,617	2,294,337
SPECIAL ASSESSMENT BOND	43,980	43,978	42,858	42,678
CAPITAL IMPROVEMENT	3,495,169	2,985,508	2,026,962	2,815,423
FAA AIRPORT GRANT	272,999	13,884	0	1,000,000
FAA AIRPORT AIP GRANT	470,067	50,946	355,204	130,000
EQUIPMENT REPLACEMENT	387,077	256,974	330,247	206,200
AIRPORT CONSTRUCTION	50,428	0	67,909	0
PARK IMPACT FEE FUND	1,690,438	2,276,456	207,395	889,293
POLICE IMPACT FEE	17,540	172,051	2,729,026	1,171,424
FIRE IMPACT FEE FUND	287,509	41,413	29,592	850,000
MUNICIPAL IMPACT FEE FUND	0	1,897,709	2,118,927	2,879,499
GLENN RD SOUTH FUND	5,970,323	17,410,911	13,553,332	9,886,048
GLENN ROAD MIDDLE FUND	316,408	286,090	313,333	320,921
GLENN ROAD NORTH FUND	284,670	240,919	1,046,343	4,177,350
GOLF COURSE	217,703	193,285	192,380	199,658
PARKING LOTS	47,250	49,640	32,389	38,965
WATER	3,482,867	3,718,220	3,772,155	3,701,685
WATER OTHER FUNDS	8,750,836	2,242,073	2,109,473	9,923,805
WATERSHED GRANT	0	39,942	625	50,262
SEWER	4,281,094	4,879,293	5,640,679	5,896,989
SEWER OTHER FUNDS	11,981,055	8,307,876	4,212,737	4,695,417
SE HIGHLAND SEWER FUND	25,413,633	15,413,798	14,893,830	14,850,000
REFUSE	2,898,818	2,474,738	2,512,495	2,909,198
GARAGE ROTARY	843,819	907,227	1,075,664	607,850
INFORMATION TECHNOLOGY ROTARY	606,385	662,254	693,570	782,959
SELF INSURANCE	3,335,224	2,870,140	3,588,788	3,858,476
WORKERS COMPENSATION	402,291	453,224	380,545	585,500
FIRE DONATION	0	0	7,765	1,500
PARK DONATION	337,500	0	0	16,500
POLICE DONATION	0	5,808	1,617	11,000
MAYORS DONATION	2,455	2,397	2,751	4,000
PROJECT TRUST	0	20,353	0	115,000
TAX ABATEMENT	120,000	120,000	120,000	120,000
STATE PATROL TRANSFER	49,232	53,911	45,326	67,500
STATE BUILDING PERMIT FEE	4,122	4,216	8,044	6,000
TOTAL	111,743,884	102,765,262	99,858,621	115,466,415

2008
REVENUES, EXPENDITURES AND FUND BALANCES - ALL FUNDS
December 31, 2008

FUND	FUND BALANCE January 1, 2008	2008 ACTUAL REVENUES	2008 ACTUAL EXPENDITURES	2008 OUTSTANDING ENCUMBRANCES	UNENCUMBERED FUND BALANCE ACTUAL
GENERAL FUND	3,430,011	21,860,645	21,918,567	218,659	3,153,430
STREET MAINT & REPAIR	234,865	2,451,179	2,502,342	20,130	163,572
STATE HIGHWAY IMPROVEMENT	208,892	102,147	97,628	18,152	195,259
LICENSE FEE	70,690	354,221	375,000	0	49,911
STORM SEWER FUND	1,386,656	728,190	358,954	469,342	1,286,550
PARKS & RECREATION	99,466	1,480,432	1,476,590	4,200	99,108
TREE FUND	152,075	35,300	134,771	2,545	50,059
AIRPORT OPERATIONS	97,201	781,912	754,213	27,077	97,823
AIRPORT 2000 T-HANGAR FUND	274,645	90,720	98,794	0	266,571
FIRE/EMS INCOME TAX	0	4,045,010	4,045,010	0	0
COURT/POLICE BLDG TAX	1,256	662	0	0	1,918
AIRPORT TIF	0	0	0	0	0
GLENN ROAD BRIDGE TIF	31,691	112,185	108,090	0	35,786
MUNICIPAL COURT	204,108	2,130,391	2,296,829	13,325	24,345
DRUG ENFORCEMENT	21,982	7,916	0	0	29,898
COURT ALCOHOL TREATMENT	485,544	41,661	0	0	527,205
OMVI ENFORCE/EDUCATION	38,302	4,149	37,000	0	5,451
POLICE JUDGEMENT	67,474	11,113	27,257	560	50,770
LAW ENFORCEMENT TRUST	972	0	0	0	972
PARK EXACTION FEE	326,404	0	14,947	0	311,457
COMPUTER LEGAL RESEARCH	283,989	270,285	264,284	6,686	283,304
COURT SPECIAL PROJECTS	194,525	87,894	106,582	47,513	128,324
INDIGENT EMHA	35,338	1,762	1,427	0	35,673
PROBATION SERVICES	198,363	81,848	215,240	0	64,971
POLICE/FIRE DISABILITY	0	455,482	455,482	0	0
HOMELAND SEC GRANT	0	0	0	0	0
FEMA GRANT FUND	0	49,253	0	0	49,253
CDBG GRANT	(5,269)	27,194	19,628	73,364	(71,067)
COMM POLICE BLOCK GRANT	1,302	0	1,302	0	0
CDBG-ECONOMIC DEVELOPMENT	0	0	0	0	0
REVOLVING LOAN FUND	235,899	204,179	17,200	0	422,878
HOUSING PROGRAM INCOME FUND	59,936	0	34,796	0	25,140
CHIP GRANT 2007	(124,284)	353,378	229,110	0	(16)
CHIP GRANT 2003	(26,796)	26,796	0	0	0
GENERAL BOND RETIREMENT	10,222	2,223,690	2,155,617	0	78,295
SPECIAL ASSESSMENT BOND	1,327	43,971	42,858	0	2,440
CAPITAL IMPROVEMENT	670,957	2,188,052	2,026,962	739,837	92,210
DOWNTOWN STREETScape	0	0	0	0	0
FAA AIRPORT GRANT	16,221	0	0	0	16,221
FAA AIRPORT AIP GRANT	3,940	362,404	355,204	0	11,140
EQUIPMENT REPLACEMENT	185,494	450,000	330,247	22,267	282,980
AIRPORT CONSTRUCTION	67,909	0	67,909	0	0
PARK IMPACT FEE FUND	40,068	1,242,238	207,395	4,312	1,070,599
POLICE IMPACT FEE	1,938,748	1,378,067	2,729,026	256,833	330,956
FIRE IMPACT FEE FUND	874,164	313,162	29,592	0	1,157,734
MUNICIPAL IMPACT FEE FUND	535,640	2,818,936	2,118,927	466,914	768,735
GLENN RD SOUTH FUND	5,993,253	10,002,839	13,553,332	125,252	2,317,508
GLENN ROAD MIDDLE FUND	74,980	315,063	313,333	0	76,710
GLENN ROAD NORTH FUND	630,159	2,538,397	1,046,343	124,094	1,998,119
GOLF COURSE	103,392	180,665	192,380	1,112	90,565
PARKING LOTS	9,766	55,470	32,389	0	32,847
WATER	1,223,481	3,532,919	3,772,155	57,565	926,680
WATER OTHER FUNDS	5,705,690	2,190,520	2,109,473	926,421	4,860,316
WATERSHED GRANT	24,638	35,000	625	0	59,013
SEWER	1,396,789	5,303,007	5,640,679	52,991	1,006,126
SEWER OTHER FUNDS	3,129,823	4,328,915	4,212,737	43,080	3,202,921
SE HIGHLAND SEWER FUND	980,748	14,654,852	14,893,830	0	741,770
REFUSE	427,761	2,532,923	2,512,495	312,168	136,021
GARAGE ROTARY	116,013	1,178,338	1,075,664	86,232	132,455
INFORMATION TECHNOLOGY ROTARY	99,864	783,156	693,570	63,614	125,836
SELF INSURANCE	1,518,127	4,104,615	3,588,788	6,974	2,026,980
WORKERS COMPENSATION	714,137	561,993	380,545	2,500	893,085
FIRE DONATION	8,896	2,531	7,765	0	3,662
PARK DONATION	8,005	8,750	0	0	16,755
POLICE DONATION	12,392	483	1,617	0	11,258

2009 BUDGET
REVENUES, EXPENDITURES AND FUND BALANCES
BY FUND

FUND	UNENCUMBERED FUND BALANCE January 1, 2009	2009 ESTIMATED REVENUES	2009 BUDGETED EXPENDITURES	PROJECTED FUND BALANCE Dec. 31, 2009
GENERAL FUND	3,153,430	22,560,887	22,383,167	3,331,150
STREET MAINT & REPAIR	163,572	2,460,232	2,585,151	38,653
STATE HIGHWAY IMPROVEMENT	195,259	101,000	285,000	11,259
LICENSE FEE	49,911	362,000	366,718	45,193
STORM SEWER FUND	1,286,550	750,250	1,334,407	702,393
PARKS & RECREATION	99,108	1,450,250	1,478,631	70,727
TREE FUND	50,059	45,000	46,250	48,809
AIRPORT OPERATIONS	97,823	796,195	801,649	92,369
AIRPORT 2000 T-HANGAR FUND	266,571	89,000	101,500	254,071
FIRE/EMS INCOME TAX	0	4,029,582	4,029,582	0
COURT/POLICE BLDG TAX	1,918	250	1,700	468
RECREATION CENTER TAX	0	3,005,000	2,000,000	1,005,000
AIRPORT TIF	0	25,000	25,000	0
GLENN ROAD BRIDGE TIF	35,786	90,000	114,087	11,699
MUNICIPAL COURT	24,345	2,465,425	2,465,425	24,345
DRUG ENFORCEMENT	29,898	7,500	25,000	12,398
COURT ALCOHOL TREATMENT	527,205	40,000	250,000	317,205
OMVI ENFORCE/EDUCATION	5,451	4,250	4,000	5,701
POLICE JUDGEMENT	50,770	10,000	50,000	10,770
LAW ENFORCEMENT TRUST	972	500	0	1,472
PARK EXACTION FEE	311,457	10,000	310,000	11,457
COMPUTER LEGAL RESEARCH	283,304	289,421	572,725	0
COURT SPECIAL PROJECTS	128,324	99,000	227,000	324
INDIGENT EMHA	35,673	2,000	5,000	32,673
PROBATION SERVICES	64,971	84,500	149,200	271
POLICE/FIRE DISABILITY	0	456,000	456,000	0
FEMA GRANT FUND	49,253	0	0	49,253
CDBG GRANT	(71,068)	162,068	91,000	0
REVOLVING LOAN FUND	422,878	201,057	180,000	443,935
HOUSING PROGRAM INCOME FUND	25,140	0	22,786	2,354
CHIP GRANT 2007	(16)	16	0	0
GENERAL BOND RETIREMENT	78,295	2,299,337	2,294,337	83,295
SPECIAL ASSESSMENT BOND	2,440	42,045	42,678	1,807
CAPITAL IMPROVEMENT	92,210	3,687,469	2,815,423	964,256
FAA AIRPORT GRANT	16,221	983,778	1,000,000	(1)
FAA AIRPORT AIP GRANT	11,140	130,000	130,000	11,140
EQUIPMENT REPLACEMENT	282,980	275,000	206,200	351,780
PARK IMPACT FEE FUND	1,070,599	85,000	889,293	266,306
POLICE IMPACT FEE	330,956	1,285,000	1,171,424	444,532
FIRE IMPACT FEE FUND	1,157,734	147,500	850,000	455,234
MUNICIPAL IMPACT FEE FUND	768,735	2,615,000	2,879,499	504,236
GLENN RD SOUTH FUND	2,317,508	8,300,000	9,886,048	731,460
GLENN ROAD MIDDLE FUND	76,710	260,000	320,921	15,789
GLENN ROAD NORTH FUND	1,998,119	2,300,000	4,177,350	120,769
GOLF COURSE	90,565	197,000	199,658	87,907
PARKING LOTS	32,847	59,372	38,965	53,254
WATER	926,680	3,601,500	3,701,685	826,495
WATER OTHER FUNDS	4,860,316	8,372,600	9,923,805	3,309,111
WATERSHED GRANT	59,013	26,250	50,262	35,001
SEWER	1,006,126	5,982,500	5,896,989	1,091,637
SEWER OTHER FUNDS	3,202,921	4,575,337	4,695,417	3,082,841
SE HIGHLAND SEWER FUND	741,770	14,320,000	14,850,000	211,770
REFUSE	136,021	2,801,600	2,909,198	28,423
GARAGE ROTARY	132,455	530,301	607,850	54,906
INFORMATION TECHNOLOGY ROTARY	125,836	691,327	782,959	34,204
SELF INSURANCE	2,026,980	3,765,380	3,858,476	1,933,884
WORKERS COMPENSATION	893,085	551,382	585,500	858,967
FIRE DONATION	3,662	500	1,500	2,662
PARK DONATION	16,755	0	16,500	255
POLICE DONATION	11,258	0	11,000	258
MAYORS DONATION	5,291	2,750	4,000	4,041
PROJECT TRUST	500,072	10,000	115,000	395,072
TAX ABATEMENT	0	120,000	120,000	0
UNCLAIMED FUNDS	48,729	0	67,500	(18,771)
STATE PATROL TRANSFER	0	67,500	0	67,500
STATE BUILDING PERMIT FEE	414	6,500	6,000	914
TOTAL	30,312,987	107,688,311	115,466,415	22,534,883

SUMMARY OF PERSONNEL

2005 - 2009

	2005		2006		2007		2008		2009	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
City Council	0	8	0	8	0	8	0	8	0	8
City Manager	4	0	4	0	4	0	4	0	4	0
Administrative Services	2	0	3	0	3	0	3	0	3	0
Economic Development	1	0	1	0	1	0	1	0	1	0
Legal Affairs	1	0	1	0	1	0	1	0	1	0
Prosecutor	5	0	5	0	5	0	5	0	5	0
Finance	12	2	12	2	12	3	13	3	13	3
Police	50	2	52	2	55	2	56	2	54	3
Police Dispatch	11	0	11	0	11	0	11	0	11	0
Fire EMS	43	1.7	45	1.7	45	1.7	46	1.7	46	1.7
Planning	12	2	12	2	12	2	11	1	8	1
Engineering	11	0	12	0	11	0	10	0	10	0
Buildings/Grounds	1	1	1	2	1	2	1	1	1	1
Public Works Administration	5	0	5	0	6	0	6	0	6	0
Public Works Streets	9	0	10	0	10	0	10	0	9	0
Public Works Traffic	4	0	4	0	4	0	4	0	4	0
Storm Sewer	2	0	2	0	2	0	2	0	2	0
Grounds and Facilities	7	0	7	0	7	0	7	0	6	0
Recreation	3	2	3	2	3	2	3	2	4	2
Airport	2	1	2	1	2	1	2	2	2	1
Golf Course	1	1	1	1	1	1	1	1	1	1
Water Administration	2.5	0	2.5	0	3	0	2.5	0	1.5	0
Water Treatment Plant	8	0	8	0	8	0	8	0	7	1
Water Distribution	8	0	8	0	8	0	8	0	8	0
Wastewater Administration	2.5	0	2.5	0	3	0	2.5	0	1.5	0
Wastewater Treatment	10	0	10	0	10	0	11	0	10	0
Wastewater Collection	5	0	5	0	5	0	5	0	4	0
Refuse	7	0	7	0	8	0	8	0	8	0
Recycling	5	0	5	0	5	0	5	0	5	0
Garage	4	0	4	0	4	0	4	0	4	0
Information Technology	2.5	0	3.5	0	3.5	0	3.5	1	4	0
Municipal Court	27	0	28	1	29	3	32	1	34	2
Total	267.5	20.7	276.5	22.7	282.5	25.7	286.5	23.7	278	24.7

** Does not include seasonal employees

GENERAL FUND SUMMARY

	2006 <i>Actual</i>	2007 <i>Actual</i>	2008 <i>Budget</i>	2008 <i>Actual</i>	2009 <i>Budget</i>	% Δ Prior <i>Budget</i>	% Δ Prior <i>Actual</i>
REVENUES							
PROPERTY TAX	1,448,053	1,513,195	1,525,000	1,555,346	1,700,000	11.5%	9.3%
CITY INCOME TAX - 1%	8,495,580	9,188,009	9,817,500	10,113,222	10,250,000	4.4%	1.4%
HOTEL/MOTEL TAX	73,368	64,977	80,000	65,827	63,000	-21.3%	-4.3%
INHERITANCE TAX	336,517	364,108	400,000	403,852	400,000	0.0%	-1.0%
LOCAL GOVERNMENT FUND	1,358,185	1,368,899	1,370,000	1,355,929	1,375,000	0.4%	1.4%
INTERGOVERNMENTAL	203,890	333,588	135,000	0	135,000	0.0%	0.0%
GRANT REIMBURSEMENTS	18,734	37,389	20,000	105,991	80,000	300.0%	-24.5%
FINES & FORFEITURES	117,453	145,968	150,000	130,613	150,000	0.0%	14.8%
ENGINEERING FEES	471,346	867,309	400,000	140,627	200,000	-50.0%	42.2%
FIRE/EMS REIMBURSEMENT	365,168	770,495	500,000	526,066	540,000	8.0%	2.6%
PROSECUTOR CONTRACTS	29,985	117,815	125,000	172,065	155,000	24.0%	-9.9%
PARKING METERS	32,082	31,872	36,000	36,987	35,000	-2.8%	-5.4%
LIQUOR PERMITS	35,996	36,187	36,250	31,732	36,000	-0.7%	13.5%
LICENSE AND PERMITS	773,466	381,977	518,185	464,865	441,887	-14.7%	-4.9%
CABLE FRANCHISE FEE	114,477	233,927	272,730	322,921	330,000	21.0%	2.2%
INVESTMENT INCOME	440,493	766,305	600,000	334,253	350,000	-41.7%	4.7%
MISCELLANEOUS	74,229	153,884	80,000	153,483	100,000	25.0%	-34.8%
REIMBURSEMENTS	74,919	113,084	130,000	88,119	120,000	-7.7%	36.2%
TRANSFER PROJECT ENGINEERING	0	0	0	0	200,000	0.0%	0.0%
TRANSFERS	5,048,542	5,411,266	5,725,000	5,858,747	5,900,000	3.1%	0.7%
TOTAL REVENUE	19,512,483	21,900,254	21,920,665	21,860,645	22,560,887	2.9%	3.2%
EXPENDITURES							
CITY COUNCIL	69,655	69,223	82,122	75,202	78,649	-4.2%	4.6%
CITY MANAGER	519,973	567,426	600,994	606,157	593,231	-1.3%	-2.1%
ADMINISTRATIVE SERVICES	316,688	280,829	350,796	325,702	334,434	-4.7%	2.7%
INFORMATION TECHNOLOGY	3,216	0	0	0	0	0.0%	0.0%
ECONOMIC DEVELOPMENT	122,890	125,269	164,090	120,167	127,821	-22.1%	6.4%
LEGAL AFFAIRS	192,317	192,244	205,850	155,700	181,913	-11.6%	16.8%
PROSECUTOR	396,751	398,888	464,749	441,819	457,711	-1.5%	3.6%
FINANCE	1,042,075	1,134,841	1,309,631	1,260,108	1,308,449	-0.1%	3.8%
INCOME TAX REFUNDS	273,655	474,333	325,000	456,700	325,000	0.0%	-28.8%
GENERAL ADMINISTRATION	2,598,818	2,550,544	2,898,350	2,838,265	2,721,250	-6.1%	-4.1%
CIP TRANSFER	1,500,000	1,500,000	1,625,000	1,625,000	1,700,000	4.6%	4.6%
RISK MANAGEMENT	97,374	83,567	94,750	80,262	136,250	43.8%	69.8%
POLICE	5,011,325	5,522,139	5,998,940	5,813,550	6,097,906	1.6%	4.9%
POLICE 911	725,899	714,809	772,802	753,808	772,709	0.0%	2.5%
FIRE/EMS	4,364,643	4,461,750	4,947,884	4,833,818	5,088,254	2.8%	5.3%
PLANNING	1,013,686	1,020,853	1,054,980	1,006,063	952,597	-9.7%	-5.3%
ENGINEERING	1,422,597	1,271,938	1,240,982	1,231,900	1,181,569	-4.8%	-4.1%
BUILDING MAINTENANCE	293,614	317,140	312,865	294,346	325,424	4.0%	10.6%
TOTAL EXPENDITURES	19,965,176	20,685,793	22,449,785	21,918,567	22,383,167	-0.3%	2.1%
FUND BALANCE - JANUARY 1ST	2,844,011	2,391,318	3,605,779	3,605,779	3,547,857		
GENERAL FUND REVENUES	19,512,483	21,900,254	21,920,665	21,860,645	22,560,887		
GENERAL FUND EXPENDITURES	19,965,176	20,685,793	22,449,785	21,918,567	22,383,167		
FUND BALANCE - DECEMBER 31ST	2,391,318	3,605,779	3,076,659	3,547,857	3,725,577		16.64%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Part-time	Council at Large	3	3	3	3
	Council First Ward	1	1	1	1
	Council Second Ward	1	1	1	1
	Council Third Ward	1	1	1	1
	Council Fourth Ward	1	1	1	1
	Council Clerk	1	1	1	1
	<u>Total Part-time</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>

**LINE ITEM DETAIL
GENERAL FUND
CITY COUNCIL**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$ 54,109	No changes in staffing
Professional Services	5230	\$ 9,050	Regional Development Forum-\$500; Chamber Dinner-\$500; MORPC Annual Mtg.-\$700; Code Updates-\$7,200; MLK Breakfast 150
Travel/Training	5260	\$ 550	OML \$200; Various Conferences \$350

2009 BUDGET DETAIL

FUND: GENERAL

DEPARTMENT: CITY COUNCIL

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Change Actual</i>
101-0011- 5100	Wages	51,270	51,807	58,109	50,286	54,109	-6.9%	7.6%
5101	PERS	7,955	7,579	10,588	12,762	12,175	15.0%	-4.6%
5103	Medicare	753	760	843	792	785	-6.9%	-0.9%
5104	Workers Compensation	1,472	1,482	1,482	1,482	1,680	13.4%	13.4%
5230	Professional Services	7,645	6,754	10,000	8,692	9,050	-9.5%	4.1%
5260	Travel Training	200	198	550	719	550	0.0%	-23.5%
5310	Office Supply	360	642	550	469	300	-45.5%	-36.0%
5390	Small Equipment	0	0	0	0	0	0.0%	0.0%
5500	New Equip/Cap Outlay	0	0	0	0	0	0.0%	0.0%
	TOTAL CITY COUNCIL	69,655	69,222	82,122	75,202	78,649	-4.2%	4.6%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Full-time	City Manager	1	1	1	1
	Assistant City Manager	1	1	1	1
	Executive Assistant	1	1	1	1
	Community Affairs Coordinator	1	1	1	1
<u>Total Full-time</u>		4	4	4	4
Seasonal (hours)	Intern	0	0	500	0
	<u>Total Full-time Equivalent</u>	4.0	4.0	4.2	4.0

**LINE ITEM DETAIL
GENERAL FUND
CITY MANAGER'S OFFICE**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$335,377	No staffing changes.
Professional Services	5230	\$65,000	Labor Attorney fees \$40,000; Community Relations presentations & promotions \$10,000
Travel/Training	5260	\$10,000	City Manager's Car Allowance-\$6,000; ICMA Conference \$2,000; ACM Mileage \$200; and OCMA Winter Summer/Fall Conference \$1800.
Memberships/Dues/Subscriptions	5261	\$3,005	ICMA Dues - CM/ACM \$2,000; NPELRA Dues - ACM \$185; OCMA Dues - CM/ACM \$320; Rotary Dues - CM/ACM - \$200; Misc. Subscriptions \$300

2009 BUDGET DETAIL

FUND: GENERAL

DEPARTMENT: CITY MANAGER

<i>Account #</i>	<i>Description</i>	2006 <i>Actual</i>	2007 <i>Actual</i>	2008 <i>Budget</i>	2008 <i>Actual</i>	2009 <i>Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0012- 5100	Wages	300,238	311,749	324,805	326,843	335,377	3.3%	2.6%
5101	PERS	67,311	67,726	80,972	82,207	75,460	-6.8%	-8.2%
5103	Medicare	4,787	4,957	5,110	5,185	5,276	3.2%	1.8%
5104	Workers Compensation	8,325	8,587	9,191	9,191	11,299	22.9%	22.9%
5111	Health Insurance	42,000	45,150	46,900	46,900	50,418	7.5%	7.5%
5112	Life Insurance	705	705	705	705	705	0.0%	0.0%
5140	Uniform	150	150	150	150	150	0.0%	0.0%
5210	Telephone - Long Distance	427	5	600	0	0	-100.0%	0.0%
5215	Cellular Phone	1,769	1,641	2,000	1,796	2,000	0.0%	11.4%
5220	Postage	242	285	650	439	650	0.0%	48.1%
5230	Professional Services	61,832	91,134	80,000	86,216	65,000	-18.8%	-24.6%
5260	Travel / Training	12,484	11,538	11,900	11,625	10,000	-16.0%	-14.0%
5261	Membership/Dues	2,071	2,340	2,300	2,164	3,005	30.7%	38.9%
5273	Information Technology Rotary	13,821	14,988	22,211	22,212	30,191	35.9%	35.9%
5280	Insurance	1,070	1,070	1,200	1,070	1,200	0.0%	12.1%
5310	Office Supply	2,535	2,583	3,500	1,822	2,500	-28.6%	37.2%
5380	Incidentals	206	480	300	33	0	-100.0%	-100.0%
5390	Small Equipment	0	0	0	0	0	0.0%	0.0%
5500	New Equip/Capital Outlay	0	2,338	8,500	7,599	0	-100.0%	-100.0%
	TOTAL CITY MANAGER	519,973	567,426	600,994	606,157	593,231	-1.3%	-2.1%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Full-time	Director	1	1	1	1
	Human Resource Specialist	1	1	1	1
	Administrative Assistant	1	1	1	1
	<u>Total Full-time</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>

**LINE ITEM DETAIL
GENERAL FUND
DEPARTMENT OF ADMINISTRATIVE SERVICES**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$169,963	Wages of Administrative Services Director, Human Resource Specialist and Administrative Assistant I with annual wage increases.
Professional Services	5230	\$66,800	Recruiting (\$4,500), Lieutenant Recruiting (\$6,500), Candidate Pre-Employment Medical and Psychological Assessments & Drug/Alcohol Testing (\$10,000), Employee Training (including food) (\$3,500), Employee Assistance Program (\$8,000), RandomDrug/Alcohol Testing (\$7,000), Employee Recognition Board (\$5,000), BWC Physical Reviews (\$6,300), Human Resource Legal Council (\$10,000), Employee Counseling (\$5,500)
Travel/Training	5260	\$2,500	Seminars and Conferences

2009 BUDGET DETAIL

FUND: GENERAL

DEPARTMENT: ADMINISTRATIVE SERVICES

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0013- 5100	Wages	138,005	153,813	162,532	161,618	169,963	4.6%	5.2%
5101	PERS	28,796	33,956	40,238	40,238	38,199	-5.1%	-5.1%
5103	Medicare	2,152	2,392	2,557	2,501	2,674	4.6%	6.9%
5104	Workers Compensation	4,827	4,971	5,275	5,275	5,709	8.2%	8.2%
5111	Health Insurance	28,650	22,900	23,320	23,320	34,142	46.4%	46.4%
5112	Life Insurance	360	360	360	360	360	0.0%	0.0%
5140	Uniforms	150	150	150	150	150	0.0%	0.0%
5210	Telephone - Long Distance	68	1	50	0	50	0.0%	0.0%
5220	Postage	1,040	1,394	2,500	1,764	2,000	-20.0%	13.4%
5230	Professional Services	97,011	47,826	95,000	72,059	66,800	-29.7%	-7.3%
5260	Travel/Training	2,103	714	2,500	2,832	2,500	0.0%	-11.7%
5261	Membership & Dues	386	640	800	730	800	0.0%	9.6%
5273	Information Technology Rotary	10,366	10,430	12,514	12,514	9,087	-27.4%	-27.4%
5310	Office Supply	2,774	1,282	3,000	2,341	2,000	-33.3%	-14.6%
5500	New Equip/Capital Outlay	0	0	0	0	0	0.0%	0.0%
TOTAL ADMINISTRATIVE SERVICES		316,688	280,829	350,796	325,702	334,434	-4.7%	2.7%

GENERAL FUND**ECONOMIC DEVELOPMENT****STAFFING**

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Full-time	Economic Development Coordinator	1	1	1	1
	<u>Total Full- -time</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

**LINE ITEM DETAIL
GENERAL FUND
ECON DEVELOPMENT DEPARTMENT**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	5230	\$ 2,000	Includes \$1,000 for Downtown Streetscape Facade Enhancement Program interest payments. Also \$1,000 for economic development studies and services to support retention, relocation and expansion.
Travel/Training	5260	\$ 4,000	Business expansion and retention program. Attend International Economic Development Council Conference in Reno, NV. Columbus will host the 2010 conference
Memberships	5261	\$ 3,000	\$2,500 Mid Ohio Development Exchange CompeteColumbus board membership. IEDC \$500
Publications	5305	\$ 100	Trade journals
Cellular Telephone	5215	\$ 928	IT estimate including equipment
Income Tax Sharing Payments	5601	\$0	AHP will begin their tax abatement during calendar year 2009 (Tax Year 2008). The first payment to Delaware City School District will be March 2010. Projected employee income taxes will be \$130,000 during 2009.

2009 BUDGET DETAIL

FUND: GENERAL

DEPARTMENT: ECONOMIC DEVELOPMENT

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0015- 5100	Wages	74,000	77,858	81,521	81,591	84,354	3.5%	3.4%
5101	PERS	16,328	17,324	20,244	20,148	18,980	-6.2%	-5.8%
5103	Medicare	1,160	1,219	1,283	1,277	1,327	3.4%	3.9%
5104	Workers Compensation	2,472	2,589	2,654	2,654	2,842	7.1%	7.1%
5111	Health Insurance	4,650	5,000	4,960	4,960	5,332	7.5%	7.5%
5112	Life Insurance	150	150	150	150	150	0.0%	0.0%
5210	Telephone - Long Distance	55	0	150	0	150	0.0%	0.0%
5215	Cellular Telephone	1,018	525	928	446	928	0.0%	108.1%
5220	Postage	101	11	500	39	500	0.0%	1182.1%
5230	Professional Services	3,753	3,900	3,000	1,675	2,000	-33.3%	19.4%
5260	Travel/Training	4,336	5,606	4,000	3,766	4,000	0.0%	6.2%
5261	Membership & Dues	5,475	7,550	8,350	2,945	3,000	-64.1%	1.9%
5273	Information Technology Rotary	9,178	3,302	500	500	3,408	581.6%	581.6%
5305	Publications	0	0	100	0	100	0.0%	0.0%
5310	Office Supply	74	235	500	16	500	0.0%	3025.0%
5390	Small Equipment	140	0	250	0	250	0.0%	0.0%
5500	New Equip/Capital Outlay	0	0	0	0	0	0.0%	0.0%
5601	Income Tax Sharing Payments	0	0	35,000	0	0	-100.0%	0.0%
	TOTAL ECONOMIC DEV.	122,890	125,269	164,090	120,167	127,821	-22.1%	6.4%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Full-time	City Attorney	1	1	1	1
	<u>Total Full-time</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>

**LINE ITEM DETAIL
GENERAL FUND
LEGAL AFFAIRS**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$103,120	Includes salary of City Attorney
Professional Services	5230	\$30,000	Contract services for Appraisers, Attorneys and other outside providers. A reduction for 2009 is a result of less activity in property acquisitions and specialized litigation not covered by insurance.
Travel/Training	5260	\$3,000	Attendance at three instate seminars to meet licensing requirements and the International Municipal Lawyers Association Annual Conference in Miami, October, 2008.
Memberships and Dues	5261	\$2,200	Dues to the Delaware, Ohio and Ohio State Bar Associations. Also the Ohio Municipal Attorneys Association, International Municipal Attorneys Association and the Ohio Coalition for Open Government.
License & Other Fees	5262	\$3,500	Includes copying of records from Delaware County Recorder's office and filing of ordinances, deeds and easements.
Publications	5305	\$1,800	Ohio Revised Code updates, Ohio Municipal Law and other periodicals and publications.

2009 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: LEGAL AFFAIRS

<i>Account #</i>	<i>Description</i>	2006 <i>Actual</i>	2007 <i>Actual</i>	2008 <i>Budget</i>	2008 <i>Actual</i>	2009 <i>Budget</i>	% Δ Prior <i>Budget</i>	% Δ Prior <i>Actual</i>
101-0021- 5100	Wages	88,919	92,556	99,189	96,742	103,120	4.0%	6.6%
5101	PERS	18,951	20,594	24,632	24,060	23,202	-5.8%	-3.6%
5103	Medicare	1,420	1,451	1,560	1,515	1,622	4.0%	7.1%
5104	Workers Compensation	2,788	3,090	3,229	3,229	3,474	7.6%	7.6%
5111	Health Insurance	4,650	5,000	4,940	4,940	5,332	7.9%	7.9%
5112	Life Insurance	150	150	150	150	150	0.0%	0.0%
5210	Telephone - Long Distance	78	0	0	0	0	0.0%	0.0%
5220	Postage	48	47	150	43	150	0.0%	248.8%
5221	Copying	0	0	500	0	500	0.0%	0.0%
5230	Professional Services	60,829	59,494	60,000	15,108	30,000	-50.0%	98.6%
5260	Travel/Training	3,771	1,872	3,000	2,115	3,000	0.0%	41.8%
5261	Membership & Dues	1,440	1,835	2,200	1,555	2,200	0.0%	41.5%
5262	License & Other Fees	3,553	800	3,500	3,500	3,500	0.0%	0.0%
5273	Information Technology Rotary	3,455	3,302	500	500	2,963	492.6%	492.6%
5305	Publications	1,964	1,982	1,800	1,942	1,800	0.0%	-7.3%
5310	Office Supply	301	71	250	301	400	60.0%	32.9%
5390	Small Equipment	0	0	250	0	500	100.0%	0.0%
5500	New Equip/Capital Outlay	0	0	0	0	0	0.0%	0.0%
	TOTAL LEGAL AFFAIRS	192,317	192,244	205,850	155,700	181,913	-11.6%	16.8%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Full-time	Chief Prosecutor	1	1	1	1
	Assistant Prosecutor II	1	0	0	0
	Assistant Prosecutor I	1	0	0	0
	Assistant Prosecutor	0	2	2	2
	Administrative Assistant	1	1	2	2
	Paralegal/Administrative Assistant	1	1	0	0
	<u>Total Full-time</u>		5.0	5.0	5.0
Part-time	Legal Intern hours	0	0	825	825
	<u>Total Full-time Equivalent</u>	5.0	5.0	5.4	5.4

**LINE ITEM DETAIL
GENERAL FUND
PROSECUTOR DEPARTMENT**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$288,614	Reduced legal intern hours
Professional Services	5230	\$1,000	Special prosecutors (\$800); Pager (\$200)

2009 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: PROSECUTOR

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0022- 5100	Wages	235,739	226,505	284,731	274,514	288,614	1.4%	5.1%
5101	PERS	51,412	50,733	69,559	66,629	64,027	-8.0%	-3.9%
5103	Medicare	2,379	2,163	3,049	2,822	3,092	1.4%	9.6%
5104	Workers Compensation	8,756	8,429	9,234	9,234	9,695	5.0%	5.0%
5111	Health Insurance	60,000	64,500	67,000	67,000	72,025	7.5%	7.5%
5112	Life Insurance	600	600	600	600	600	0.0%	0.0%
5140	Uniform	500	390	500	900	900	80.0%	0.0%
5210	Telephone	276	0	540	0	0	-100.0%	0.0%
5220	Postage	515	611	1,000	999	1,090	9.0%	9.1%
5221	Copying	52	0	0	0	0	0.0%	0.0%
5230	Professional Services	13,092	22,684	5,000	2,162	1,000	-80.0%	-53.7%
5260	Travel/Training	2,537	1,712	2,750	55	1,500	-45.5%	2627.3%
5261	Membership and Dues	190	1,695	1,800	785	1,700	-5.6%	116.6%
5270	Maintenance of Equipment	0	0	500	0	169	-66.2%	0.0%
5273	Information Technology Rotary	17,277	16,368	13,986	13,986	10,799	-22.8%	-22.8%
5310	Office Supply	3,426	2,499	3,500	2,133	2,500	-28.6%	17.2%
5500	New Equip/Capital Outlay	0	0	1,000	0	0	-100.0%	0.0%
	TOTAL PROSECUTOR	396,751	398,889	464,749	441,819	457,711	-1.5%	3.6%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Full-time	Finance Director	1	1	1	1
	Accountant	1	1	1	1
	Income Tax Administrator	1	1	1	1
	Budget Analyst	0	0	1	1
	Financial Specialist	1	1	1	1
	Office Manager	1	1	1	1
	Collections Manager	1	1	1	1
	Accounting Specialist II	1	1	1	1
	Accounting Specialist I	5	5	5	5
Total Full-time		12	12	13	13
Permanent Part-time	Clerical Specialist	2	3	3	3
Seasonal	Intern	750	750	950	450
Total Full-time Equivalent		13.4	13.9	15.0	14.7

**LINE ITEM DETAIL
GENERAL FUND
FINANCE DEPARTMENT**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$725,894	Intern hours eliminated. No new personnel.
Postage	5210	\$76,500	Utility bills and shut- off notices - \$54,500; Tax forms \$8,000; Tax letters and other correspondence-\$10,000.
Professional Services	5230	\$25,000	Records Destruction-\$500; SEC Annual Return preparation -\$2,200; Budget and Financial Statement Printing-\$1,000; Contract Utility Bill printing and receipt processing - \$21,300.
Maintenance of Equipment	5270	\$500	Check protector-\$300; Time Recorders and other office machines-\$200.
Operating Supply	5330	\$28,000	Individual and Business income tax forms-\$11,000; Utility Billing shut off notices, night drop envelopes, in/out forms, etc. - \$6,500; Payroll and A/P checks, timecards, greenbar paper, 1099 and other forms - \$6,500; Other office supplies - \$4,000.
Income Tax Refunds	5601	\$325,000	This line-item accounts for all income tax refunds for individuals, businesses, and employers.

2009 BUDGET DETAIL

FUND: GENERAL

DEPARTMENT: FINANCE

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0031- 5100	Wages	592,991	640,443	721,302	695,345	725,894	0.6%	4.4%
5101	PERS	126,695	136,626	173,930	167,927	159,393	-8.4%	-5.1%
5103	Medicare	8,634	9,260	10,616	10,086	10,689	0.7%	6.0%
5104	Workers Compensation	19,664	20,384	23,479	23,479	24,455	4.2%	4.2%
5111	Health Insurance	130,650	140,450	154,880	154,880	166,438	7.5%	7.5%
5112	Life Insurance	1,470	1,470	1,590	1,590	1,590	0.0%	0.0%
5140	Uniform	2,750	2,842	2,900	3,764	2,900	0.0%	-23.0%
5210	Telephone - Long Distance	362	4	150	0	150	0.0%	0.0%
5220	Postage	59,445	61,883	77,000	77,953	76,500	-0.6%	-1.9%
5224	Mail Processing	2,950	3,636	4,000	3,636	4,000	0.0%	10.0%
5230	Professional Services	1,074	6,088	27,500	22,284	25,000	-9.1%	12.2%
5260	Travel and Training	6,268	3,259	6,000	4,951	6,000	0.0%	21.2%
5261	Membership and Dues	1,837	1,904	2,000	1,620	2,000	0.0%	23.5%
5270	Maintenance of Equipment	-380	330	700	105	500	-28.6%	376.2%
5273	Information Technology Rotary	58,741	71,521	66,834	66,834	74,090	10.9%	10.9%
5330	Operating Supply	28,206	26,193	31,000	24,368	28,000	-9.7%	14.9%
5380	Incidentals	201	449	250	320	350	40.0%	9.4%
5390	Small Equipment	199	485	500	200	500	0.0%	150.0%
5500	New Equip/Capital Outlay	318	7,614	5,000	766	0	-100.0%	-100.0%
	FINANCE OPERATIONS	1,042,075	1,134,841	1,309,631	1,260,108	1,308,449	-0.1%	3.8%
5601	Income Tax Refunds	273,655	474,333	325,000	456,700	325,000	0.0%	-28.8%
	TOTAL FINANCE	1,315,730	1,609,174	1,634,631	1,716,808	1,633,449	-0.1%	-4.9%

2009 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: GENERAL ADMINISTRATION

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0032- 5101	Pension Payments	1,818	0	5,000	2,537	5,000	0.0%	97.1%
5213	Street Lighting	156,159	172,029	175,000	179,482	182,000	4.0%	1.4%
5230	Professional Services	172,150	115,403	145,000	83,802	75,000	-48.3%	-10.5%
5231	Public Information	12,788	6,439	15,000	7,090	8,000	-46.7%	12.8%
5238	Audit and Fees	63,332	65,642	70,000	61,837	66,000	-5.7%	6.7%
5239	Board of Health	33,450	32,659	35,000	28,906	35,000	0.0%	21.1%
5244	Election Expense	3,529	654	15,000	5,106	8,500	-43.3%	66.5%
5261	Memberships	8,706	5,896	10,750	7,685	10,750	0.0%	39.9%
5282	Burials	4,500	3,000	6,000	4,500	6,000	0.0%	33.3%
5285	Cell Phones	362	0	0	0	0	0.0%	0.0%
5290	Miscellaneous	17,619	3,093	3,500	15	2,500	-28.6%	16566.7%
5291	Special Event	0	25,000	45,000	45,175	25,000	-44.4%	-44.7%
5292	Real Estate Taxes	15,294	29,748	30,000	69,093	15,000	-50.0%	-78.3%
5500	Capital Outlay	8,073	15,005	10,000	0	5,000	-50.0%	0.0%
5510	Easements and Appraisals	1,700	1,700	7,500	7,845	7,500	0.0%	-4.4%
5600	Reimbursables	32,168	43,257	35,000	52,592	40,000	14.3%	-23.9%
5602	Reimbursables - Grants	7,300	0	8,000	0	0	-100.0%	0.0%
5701	Transfer to CIP	1,500,000	1,500,000	1,625,000	1,625,000	1,700,000	4.6%	4.6%
5702	Transfer to Recreation/Grounds	970,000	1,015,000	1,045,000	1,031,600	995,000	-4.8%	-3.5%
5703	Transfer To Street Maintenance	911,000	915,000	1,120,000	1,116,000	1,120,000	0.0%	0.4%
5706	Transfer to Airport	128,882	60,000	110,000	110,000	80,000	-27.3%	-27.3%
5709	Transfer to Economic Dev. Grant	0	0	0	0	0	0.0%	0.0%
5800	Advance to Other Funds	0	0	0	0	0	0.0%	0.0%
5808	Transfer to Tree Fund	25,000	25,000	25,000	25,000	35,000	40.0%	40.0%
5850	Equipment Lease	24,988	16,018	0	0	0	0.0%	0.0%
	TOTAL GENERAL ADMIN.	4,098,818	4,050,543	4,540,750	4,463,265	4,421,250	-2.6%	-0.9%

**2008 BUDGET DETAIL
GENERAL FUND
GENERAL ADMINISTRATION**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	5230	\$75,000	Records shredding \$2,800; Records Commission Consultant \$4,000; County emergency services Fees \$14,000; Façade interest \$1,800; Main Street \$7,500; DATA \$7,500; Development legal and consulting fees \$37,400.
Audit & Fees	5238	\$66,000	Couty Auditor \$28,000; Independent Auditors \$38,000; State of Ohio \$1,000; GFOA Fee and Publication \$1,000.
Memberships	5261	\$10,750	Chamber \$1,200; OML \$3,200; Alliance for Innovation \$2,500; ICMA \$1,350; NLC \$2,500.
Miscellaneous	5290	\$2,500	Printing maps \$250; City Auction \$250; Other commemerative/recognition items - \$2,000.
Special Events	5291	\$25,000	July 4th Fireworks display - \$25,000;
Transfer to CIP	5701	\$1,700,000	Transfer to Capital Improvement Fund to cover projects identified in the five-year capital improvement plan.
Transfer to Recreation	5702	\$995,000	Transfer to Parks and Recreation Fund to cover expenditures not covered by user fees.
Transfer to SMR	5703	\$1,120,000	Transfer to the Street Maintenance Fund to cover costs.
Transfer to Airport	5706	\$80,000	Transfer to Airport Operations Fund to subsidize expenditures not paid for by operationg revenues.
Transfer to Tree Fund	5708	\$35,000	Transfer to the Tree Replacement Fund to cover a portion of the Arborist position related to tree maintenance.

2009 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: RISK MANAGEMENT

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0033- 5230	Professional Services	3,000	3,000	6,500	3,000	6,500	0.0%	116.7%
5260	Travel/Training	0	0	0	0	1,000	0.0%	0.0%
5261	Membership and Dues	0	0	0	0	0	0.0%	0.0%
5280	Insurance	93,858	72,857	75,000	73,799	120,000	60.0%	62.6%
5281	Judgments	288	4,083	5,000	1,860	5,000	0.0%	168.8%
5282	Tree Removal	0	3,400	7,500	1,200	3,000	-60.0%	150.0%
5283	Bonds	228	227	750	403	750	0.0%	86.1%
	TOTAL RISK MANAGEMENT	97,374	83,567	94,750	80,262	136,250	43.8%	69.8%

**LINE ITEM DETAIL
GENERAL FUND
RISK MANAGEMENT**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	5230	\$6,500	General Liability Consultant Retainage-\$6,500; \$10,000 to bid the general liability brokerage services
Insurance	5280	\$120,000	General Liability and Property Insurance premiums for General Fund operations

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Full-time	Police Chief	1	1	1	1
	Captain	2	2	2	2
	Sergeant	6	6	8	8
	Patrolman	37	40	39	39
	Communications Coordinator	1	1	1	1
	Dispatcher	10	10	10	10
	Records Clerk	3	3	3	2
	Community Service Officer	1	1	1	0
	Property Technician	1	1	1	1
	Secretary	1	1	1	1
Total Full-time		63	66	67	65
Permanent Part-time	Parking Control Officer	2	2	2	1
	Community Service Officer	0	0	0	1
	Records Clerk	0	0	0	1
	Total Part-time	2	2	2	3
Total Full-time Equivalent		64.3	67.3	68.3	66.7

**LINE ITEM DETAIL
GENERAL FUND
POLICE DEPARTMENT**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$3,586,777	Includes negotiated pay increase for police officers, the elimination of a parking control part-time position, and converting the CSO position and a Records Clerk position from full-time to permanent part-time.
Uniforms	5140	\$58,200	Contractual for Police Officers, CSO, & Records Clerks plus cleaning allowances.
Professional Services	5230	\$34,800	Film developing \$100, Printing-general \$1500, Hep shots / tetanus shots \$500, radar calibrations \$1500, cellular phone / pager service \$1200, City contract towing \$500, IACP.net \$900, Jail medical \$5,000, jail dry cleaning \$500, Language Line \$500, transcription services \$1,500, LEADS fees \$10,000, Alarm monitoring PSB \$600, car washes \$6,000, drug screens-investigations \$2,500, calibration of truck weight scales -\$400, drug scale calibration \$150, K-9 Medical/grooming \$450, PD alarm/fire monitoring \$1,000
Maintenance of Equipment	5270	\$20,232	Radar maintenance \$2,000; B&C - Radio maintenance \$2,620; Cruiser electronics and hardware \$2,000; Cruiser repair \$5,000; Hi band radio \$3,000; Parking meter repair \$2,000; Taser maintenance kit \$120; BAC simulator maintenance and calibration \$410; Looking glass maintenance \$1,082, taser repair \$2,000
Travel/Training	5260	\$22,500	New officer core courses/OPOTA Basic \$4,500; SRO/DT/Firearms instruction \$2,700; Hostage Neg. Conference \$400; Master Evidence Tech. training \$900; Records training \$1,000; CPT training/Advanced training \$8,000; Non lethal munitions instructor training \$1,000, PELC/STEP/Northwest Command School \$4000
Training Supplies	5350	\$11,500	Simunition training supplies \$2,000; Firearms targets \$2,000; Taser training cartridges \$5,700; Range supplies \$500; Legal subscriptions \$800; taser training supplies \$500.
Repair materials	5370	\$2,700	Video & cameras \$200; armor vest carrier replacements \$500; weapon parts \$2,000.
Small Equipment	5390	\$10,655	Totes for evidence bins/PSB \$600; cameras \$1,000; Leather goods \$4,000; Asps/Scabbards \$500; Stop sticks \$700; Taser holsters \$300; Surefire lights for shotguns \$1,000; temporary evidence storage lockers \$500; Video camera for Det. bureau \$600; Rear facin
Operating Supplies	5330	\$59,665	Lab chemicals \$500; Impound/Property forms \$800; Evidence supplies \$1,800; Evidence collection supplies \$2,000; Digital cards \$1,500; Photo paper and supplies \$1,000; batteries for cameras/radar etc \$800; Fuses \$2000; Parking meter bags \$500; Employee recogniton awards \$750, DTU ammunition/munitions \$4,500, drug/alcohol test supplies \$1,500, duty ammunitions \$20,000, armory gas/cleaning supplies \$1,000, taser duty cartridges \$4,600, jail food \$500, flashlights and supplies \$1,000, animal control supplies \$250, anti-microbial towels \$250, jail supplies \$300, rubber gloves \$800, sudecon towlettes \$250, forms-new/reorder \$1,000, BAC supplies \$340, batteries for sure fires \$500, taser DPM's \$1,500, drug terminator filters \$500, 1st aid supplies for cruisers \$2,000, K-9 food \$1,300, K-9 equipment \$1,000, hosting supplies-meeting food/bev. -\$1,000, propane for PSB \$1,900, Radkids supplies/snacks \$700, investigative travel \$1,200, 6' snare \$60, slip leads for CSO \$15, contractor bags \$50.
New Equipment	5500	\$19,700	Tasers w/Holsters \$3,300; Sig Sauer handguns \$8,000; Replacement shotguns \$1,400; Replacement carbines \$3,500; Armory shelving/workbench \$3,500.

2009 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: POLICE

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0041- 5100	Wages	3,016,336	3,270,966	3,578,920	3,428,767	3,586,777	0.2%	4.6%
5101	PERS	51,972	52,913	62,441	57,329	39,159	-37.3%	-31.7%
5102	Police/Fire Retirement	801,916	866,961	954,693	950,839	1,001,885	4.9%	5.4%
5103	Medicare	38,990	43,464	48,319	46,837	50,107	3.7%	7.0%
5104	Workers Compensation	97,855	109,214	115,464	115,464	122,506	6.1%	6.1%
5111	Health Insurance	498,270	569,900	583,060	583,060	670,192	14.9%	14.9%
5112	Life Insurance	6,120	6,480	6,600	6,600	6,390	-3.2%	-3.2%
5121	Unemployment	0	0	0	1,420	0	0.0%	-100.0%
5140	Uniform	52,135	45,501	62,950	50,076	58,200	-7.5%	16.2%
5210	Telephone - Long Distance	2,360	137	250	181	250	0.0%	38.1%
5215	Cellular Phone	13,081	9,521	2,000	2,668	4,880	144.0%	82.9%
5220	Postage	3,706	3,943	5,500	4,752	5,500	0.0%	15.7%
5223	Teletype	8,370	6,277	9,000	8,988	9,000	0.0%	0.1%
5230	Professional Services	36,904	31,514	48,700	36,824	34,800	-28.5%	-5.5%
5260	Travel/Training	37,437	30,160	40,000	34,575	22,500	-43.8%	-34.9%
5261	Membership and Dues	993	2,229	2,990	2,951	2,870	-4.0%	-2.7%
5270	Maintenance of Equipment	12,358	11,863	23,120	11,451	20,232	-12.5%	76.7%
5272	Garage Rotary	124,481	164,326	151,960	194,191	45,990	-69.7%	-76.3%
5273	Information Technology Rotary	112,839	171,398	162,608	162,609	157,131	-3.4%	-3.4%
5310	Office Supply	7,512	7,942	8,240	8,135	8,150	-1.1%	0.2%
5330	Operating Supply	19,931	53,850	60,315	53,141	59,665	-1.1%	12.3%
5331	D.A.R.E. Supply	6,001	3,015	7,000	6,507	6,000	-14.3%	-7.8%
5345	Fuel/Lube Supply	0	0	0	0	133,287	0.0%	0.0%
5350	Training Supplies	6,873	8,196	10,700	6,525	11,500	7.5%	76.2%
5370	Repair Materials	2,379	3,549	3,100	936	2,700	-12.9%	188.5%
5390	Small Equipment	5,780	4,730	12,540	9,156	10,655	-15.0%	16.4%
5395	Bicycle Patrol Unit Equipment	0	3,066	3,500	3,486	7,880	125.1%	126.0%
5500	New Equip / Cap Outlay	46,726	41,024	34,970	26,082	19,700	-43.7%	-24.5%
	TOTAL POLICE	5,011,325	5,522,139	5,998,940	5,813,550	6,097,906	1.6%	4.9%

2009 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: POLICE 911

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0042- 5100	Wages	443,764	432,858	468,898	471,465	488,122	4.1%	3.5%
5101	PERS	96,151	96,694	116,443	116,686	109,827	-5.7%	-5.9%
5103	Medicare	6,208	5,976	6,642	6,453	6,873	3.5%	6.5%
5104	Workers Compensation	14,576	15,246	15,474	15,474	16,672	7.7%	7.7%
5111	Health Insurance	109,950	126,100	106,120	106,120	95,753	-9.8%	-9.8%
5112	Life Insurance	1,155	1,155	1,155	1,155	1,155	0.0%	0.0%
5140	Uniform	4,764	4,309	7,000	4,227	7,000	0.0%	65.6%
5230	Professional Services	39,681	26,931	36,740	28,791	38,677	5.3%	34.3%
5260	Training	3,445	3,390	9,000	2,727	3,500	-61.1%	28.3%
5330	Operating Supply	2,123	2,059	4,130	710	4,130	0.0%	481.7%
5390	Small Equipment	4,082	91	1,200	0	1,000	-16.7%	0.0%
5500	New Equip / Cap Outlay	0	0	0	0	0	0.0%	0.0%
	TOTAL POLICE 911	725,899	714,809	772,802	753,808	772,709	0.0%	2.5%

**LINE ITEM DETAIL
GENERAL FUND
POLICE 911 DEPARTMENT**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	5230	\$38,677	Verizon CML 911 System \$4,400; Interface and Modem line \$1,936; CAD \$11,204; H.T.E. Technical support line \$2,772; H.T.E. Client licences and CAD Maintenance \$18,365.
Training	5260	\$3,500	Training for dispatchers \$3,500.
Operating Supplies	5330	\$4,130	LEADS cartridges \$700; Cassette Tapes for Re-recording \$130; Computer Paper (LEADS and 911 printer) \$1,000; APCO, HTE, NENA Memberships \$300; HP Inkjet Cartridges \$800; LEADS Equipment supplies \$1,200.
Small Equipment	5390	\$1,000	Replacement items \$1,000.

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Full-time	Fire Chief	1	1	1	1
	Captain	5	5	5	5
	Lieutenant	0	0	0	3
	Fire Fighter	38	38	39	36
	Administrative Assistant	1	1	1	1
Total Full-time		45	45	46	46
Perm Part-time	Fire Fighter	0	0	0	1.7
	Total Part-time (Budget for 1.7 FTEs 2006-2008)	0	0	0	1.7
Total Full-time Equivalent		45	45	46	47.7

**LINE ITEM DETAIL
GENERAL FUND
FIRE DEPARTMENT**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$2,971,555	Includes negotiated pay-increases for firefighters and the elimination of the Battalion Chief reclassifications.
Travel/Training	5260	\$35,000	Firefighting Training \$2,700, Certification Classes \$2,300, Officer Development \$750, Rescue Technician \$1,500, EMS Instructor \$150, Fire Instructor \$150, Tuition Reimbursement \$11,580, HazMat Technician \$1,600, 24/7 Training \$899, EMS In-line service \$2,
Maintenance of Equipment	5270	\$22,360	Breathing Air Compressor \$1,400, Test SCBA \$3,350, EMS Cot Maintenance \$3,155, LifePaks & support system \$7,000, Mechanical equipment \$6,930, Kitchen appliances \$525.
Maintenance of Facility	5271	\$18,550	Grounds & equipment \$1,500, Mattress replacement \$500, HVAC Maintenance \$3,500, Emergency Generator Repair \$750, Apparatus Door Maintenance \$1,800, Pest Control \$200, Carpet Cleaning \$2,500, Interior Painting \$2,500, Exterior Painting \$2,500, Plumbing Repairs \$400, Concrete Repairs \$1,800, Electrical repairs \$600
Small Equipment	5390	\$53,350	Station Furniture Replacement \$3,500, Annual Fire Gear Replacement \$44,210, Fire Prevention Equipment \$2,340, Engine and Ladder Company Tools \$3,500.
New Equipment	5500	\$38,000	Electric Fan \$2,200, Oxygen Fill Station \$3,000, Station Mowers \$10,000, Technical Rescue \$1,500, SCBA's \$14,500, Ladder Belts \$1,000, Hose Roller \$1,975, Electric Cords \$625, Hose \$3,200

2009 BUDGET DETAIL

FUND GENERAL
DEPARTMENT FIRE/EMS

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Estimate
101-0051- 5100	Wages	2,593,820	2,587,156	2,884,971	2,787,969	2,971,555	3.0%	6.6%
5101	PERS	7,206	5,866	8,388	6,748	7,436	-11.3%	10.2%
5102	Police/Fire Pension	812,634	858,280	956,487	947,710	984,427	2.9%	3.9%
5103	Medicare	30,743	32,088	37,186	35,302	38,158	2.6%	8.1%
5104	Workers Compensation	87,580	91,160	97,720	97,720	101,354	3.7%	3.7%
5105	Social Security	0	0	2,670	0	2,670	0.0%	0.0%
5111	Health Insurance	461,460	468,841	492,540	492,540	501,965	1.9%	1.9%
5112	Life Insurance	12,750	13,140	13,350	13,350	13,200	-1.1%	-1.1%
5140	Uniform	18,719	22,339	27,000	11,655	25,100	-7.0%	115.4%
5210	Telephone - Long Distance	534	1	0	0	0	0.0%	0.0%
5211	Electric	20,477	21,500	22,500	22,970	23,500	4.4%	2.3%
5212	Heat	18,254	15,438	21,000	20,261	19,500	-7.1%	-3.8%
5215	Cellular Phone	2,123	3,135	6,276	3,468	6,120	-2.5%	76.5%
5220	Postage	394	610	1,010	287	500	-50.5%	74.2%
5221	Copying	0	409	0	450	0	0.0%	0.0%
5223	Data Connection	430	0	0	0	0	0.0%	0.0%
5230	Professional Services	3,842	21,562	23,540	14,015	6,120	-74.0%	-56.3%
5260	Travel/Training	22,187	33,887	35,000	38,403	35,000	0.0%	-8.9%
5261	Membership & Dues	1,608	1,695	2,219	2,129	1,800	-18.9%	-15.5%
5270	Maintenance of Equipment	15,953	19,275	19,860	19,328	22,360	12.6%	15.7%
5271	Maintenance of Facility	14,877	12,762	12,000	19,501	18,550	54.6%	-4.9%
5272	Garage Rotary	64,017	69,113	75,279	90,181	65,341	-13.2%	-27.5%
5273	Information Technology Rotary	40,277	51,255	43,283	43,284	54,390	25.7%	25.7%
5310	Office Supply	2,778	2,874	3,000	2,862	3,000	0.0%	4.8%
5320	Computer Supply	2,039	2,351	2,450	868	1,225	-50.0%	41.1%
5330	Operating Supply	12,347	18,061	22,870	21,281	20,870	-8.7%	-1.9%
5331	EMS Supply	14,447	20,117	18,850	16,672	20,000	6.1%	20.0%
5345	Fuel/Lube Supply	0	1,211	850	4,392	48,028	5550.4%	0.0%
5370	Repair Material	2,358	3,999	4,535	854	4,535	0.0%	431.0%
5390	Small Equipment	52,958	35,646	62,350	71,881	53,550	-14.1%	-25.5%
5500	New Equip/Capital Outlay	47,831	47,979	50,700	47,737	38,000	-25.0%	-20.4%
	TOTAL FIRE	4,364,643	4,461,750	4,947,884	4,833,818	5,088,254	2.8%	5.3%

GENERAL FUND**PLANNING AND COMMUNITY DEVELOPMENT****STAFFING**

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Full-time	Planning Director	1	1	1	1
	Chief Building Inspector	1	1	1	1
	Zoning Administrator	1	1	1	1
	Associate Planner	0	0	0	0
	Residential Development Planner	1	1	0	0
	Housing/Neighborhood Planner	1	1	1	1
	Building/Code Enforcement Officer II	3	3	3	2
	Building/Code Enforcement Officer I	1	1	1	1
	Administrative Assistant	2	2	2	1
	Zoning Technician	1	1	1	0
Total Full-time		12	12	11	8
Permanent Part-time	Records Clerk	1	1	0	0
	Code Enforcement Officer I	1	1	1	1
Seasonal	Intern	1,680	1,680	1,680	0
Total Full-time Equivalent		13.9	13.9	12.3	8.5

**LINE ITEM DETAIL
GENERAL FUND
PLANNING & COMMUNITY DEVELOPMENT DEPARTMENT**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$537,457	Elimination of a Code Enforcement officer and a Administrative Assistant position.
Professional Services	5230	\$20,000	Contract commercial building plan review and design services
Reimbursements	5600	\$21,498	\$1,498 increase from 2008 budget amount to account for increased code enforcement activity if needed

2009 BUDGET DETAIL

FUND: GENERAL

DEPARTMENT: PLANNING & COMM. DEV.

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0061- 5100	Wages	571,376	586,303	595,117	577,025	537,457	-9.7%	-6.9%
5101	PERS	120,897	127,633	144,753	138,662	119,127	-17.7%	-14.1%
5103	Medicare	8,826	9,050	9,363	8,924	8,456	-9.7%	-5.2%
5104	Workers Compensation	20,132	20,463	19,371	19,371	18,107	-6.5%	-6.5%
5111	Health Insurance	129,300	139,000	117,530	117,530	102,426	-12.9%	-12.9%
5112	Life Insurance	1,590	1,470	1,350	1,350	1,110	-17.8%	-17.8%
5121	Unemployment	0	0	0	0	0	0.0%	0.0%
5140	Uniform	1,508	1,452	1,450	1,627	1,450	0.0%	-10.9%
5210	Telephone - Long Distance	549	3	0	0	0	0.0%	0.0%
5215	Cellular Telephone	1,632	2,363	2,500	2,307	2,500	0.0%	8.4%
5220	Postage	4,573	3,605	6,000	5,471	6,000	0.0%	9.7%
5221	Copying	0	0	0	0	0	0.0%	0.0%
5230	Professional Services	16,437	14,393	30,000	14,139	20,000	-33.3%	41.5%
5260	Travel/Training	8,155	6,995	10,000	5,784	10,000	0.0%	72.9%
5261	Membership and Dues	3,142	2,942	3,500	2,370	3,500	0.0%	47.7%
5270	Maintenance of Equipment	0	0	0	0	0	0.0%	0.0%
5272	Garage Rotary	13,759	12,525	13,975	15,753	14,375	2.9%	-8.7%
5273	Information Technology Rotary	83,104	65,409	63,571	63,571	70,849	11.4%	11.4%
5310	Office Supply	8,140	7,404	10,000	4,987	10,000	0.0%	100.5%
5320	Computer Supply	0	0	1,000	0	0	-100.0%	0.0%
5330	Operating Supply	0	0	0	0	0	0.0%	0.0%
5345	Fuel Supply	0	0	0	0	5,742	0.0%	0.0%
5390	Small Equipment	0	0	500	0	0	-100.0%	0.0%
5500	New Equip / Cap Outlay	0	0	0	0	0	0.0%	0.0%
5600	Reimbursements	12,946	19,768	20,000	18,362	21,498	7.5%	17.1%
5601	Refunds	7,620	75	5,000	8,830	0	-100.0%	-100.0%
5602	Plan-State Bldg Permit	0	0	0	0	0	0.0%	0.0%
	TOTAL PLANNING	1,013,686	1,020,853	1,054,980	1,006,063	952,597	-9.7%	-5.3%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Full-time	-				
	Director of Engineering Services	1	1	1	1
	Deputy City Engineer	1	0	0	0
	Assistant City Engineer	1	2	2	2
	Project Engineer	1	1	1	2
	Project Manager II	1	2	2	1
	Engineering Technician	2	1	1	1
	Project Manager I	0	1	1	0
	Construction Inspector	2	0	0	1
	Right of Way Inspector	1	1	1	1
	Administrative Assistant	1	1	1	1
	Total Full-time	11	10	10	10
Part-time	Summer Intern (hours)	1040	1040	1040	0
	Total Part-time	0.5	0.5	0.5	0
	Total Full-time Equivalent	11.5	10.5	10.5	10.0

**2009 BUDGET DETAIL
GENERAL FUND
DEPARTMENT OF ENGINEERING SERVICES**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$598,963	Reflects annual cost of maintaining ten fulltime staff (reduced by one FT position from 2008 levels).
Professional Services	5230	\$40,000	Annual bridge inspection services (\$15,000) ; Professional survey and traffic services to augment in-house engineering analysis, modelling, and plan development (\$25,000).
Travel/Training	5260	\$9,900	State required Professional Development Training (PDH's) for registered PE's (\$2500); Synchro Level III Training seminar (\$1900); Traffic Management Software Training (\$2800); CADD training (\$700); Storm water quality inspection training \$1500); Pofe
Membership and Dues	5261	\$1,500	Reflects estimated cost of licencing for five professional engineering licences (\$250), ITE annual group membership, APWA , ASCE, OSPE memberships and associated publications and materials (\$1250).
Capital Outlay	5500	\$1,950	\$1,200 Jamar Trax-Flex traffic counter; Conference chairs \$750

2009 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: ENGINEERING

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0065- 5100	Wages	553,049	567,978	566,916	543,431	598,963	5.7%	10.2%
5101	PERS	122,905	123,738	139,799	143,289	133,794	-4.3%	-6.6%
5103	Medicare	8,623	8,780	8,904	8,415	9,409	5.7%	11.8%
5104	Workers Compensation	19,444	19,044	18,453	18,453	20,179	9.4%	9.4%
5111	Health Insurance	125,850	126,975	117,120	117,120	125,904	7.5%	7.5%
5112	Life Insurance	1,320	1,200	1,050	1,050	1,050	0.0%	0.0%
5121	Unemployment	391	4,679	0	0	0	0.0%	0.0%
5140	Uniform	1,250	800	550	750	550	0.0%	-26.7%
5210	Telephone - Long Distance	488	5	0	0	0	0.0%	0.0%
5215	Cellular Telephone	3,753	4,058	4,500	4,580	2,000	-55.6%	-56.3%
5220	Postage	987	1,117	1,500	2,384	1,500	0.0%	-37.1%
5221	Copying	0	0	0	0	0	0.0%	0.0%
5230	Professional Services	35,366	27,344	80,000	52,220	40,000	-50.0%	-23.4%
5260	Travel/Training	5,368	5,263	10,000	8,330	9,900	-1.0%	18.8%
5261	Membership and Dues	406	780	1,500	931	1,500	0.0%	61.1%
5270	Maintenance of Equipment	59	0	500	188	500	0.0%	166.0%
5272	Garage Rotary	7,157	9,713	8,685	11,181	6,188	-28.8%	-44.7%
5273	Information Technology Rotary	63,169	42,551	41,379	41,379	57,330	38.5%	38.5%
5310	Office Supply	4,332	3,801	4,376	4,746	4,300	-1.7%	-9.4%
5330	Operating Supply	6,362	5,700	6,500	6,902	6,500	0.0%	-5.8%
5332	Clothing	103	456	250	0	250	0.0%	0.0%
5345	Fuel Supply	0	0	0	0	7,802	0.0%	0.0%
5390	Small Equipment	930	1,954	2,000	767	2,000	0.0%	160.8%
5500	New Equip / Cap Outlay	15,560	1,181	2,000	4,189	1,950	-2.5%	-53.4%
	ENGINEERING OPERATIONS	976,872	957,117	1,015,982	970,305	1,031,569	1.5%	6.3%
5231	Professional Services - Development	445,725	314,821	225,000	261,595	150,000	-33.3%	-42.7%
	TOTAL ENGINEERING	1,422,597	1,271,938	1,240,982	1,231,900	1,181,569	-4.8%	-4.1%

GENERAL FUND**BUILDING MAINTENANCE****STAFFING**

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Full-time	Facility Maintenance Supervisor	1	1	1	1
Permanent Part-time	Facility Maintenance Tech II	2	2	2	1
	<hr/>				
	Total Full-time Equivalent	2	2	2	1.6

**LINE ITEM DETAIL
GENERAL FUND
BUILDING MAINTENANCE**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$55,583	Reduced PPT employee hours.
Electric	5211	\$94,542	Electric charges for City Hall, Justice Center and Engineering - Includes 15% rate increase
Heat	5212	\$14,000	Heating costs for City Hall, Justice Ctr. And Engineering
Professional Services	5230	\$67,700	Building cleaning cost \$57,300-Generator and UPS maint.- \$6,000; Security ADT system - \$2,000; plumbing and electric maint. - \$2,400
Maintenance of Facility	5271	\$34,500	Fire Suppression, backflow, Elevator, Boiler inspections - \$11,300; Fire ext.-\$500, CH Roof Sealing; \$1,00; HVAC Filters and PM - \$16,200; Plumbing & Electrical - \$5,500
Operating Supply	5330	\$21,402	Cleaning supplies-\$5,900. Flags-\$1,000; Ice melt - \$1,800; Light bulbs- \$3,500; Paper products-\$4,5000; Painting supplies- \$3,500; Sally Port Lighting -\$1,202
New equip/Cap Outlay	5500	\$11,000	City Hall Chiller Coil Replacement - \$11,000

2009 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: BUILDING MAINTENANCE

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0071- 5100	Wages	55,374	64,161	61,565	56,073	55,583	-9.7%	-0.9%
5101	PERS	11,137	11,367	13,242	11,773	11,152	-15.8%	-5.3%
5103	Medicare	846	990	938	871	855	-8.8%	-1.8%
5104	Workers Compensation	1,798	1,926	1,847	1,847	1,726	-6.6%	-6.6%
5111	Health Insurance	12,000	12,900	720	720	780	8.3%	8.3%
5112	Life Insurance	120	120	120	120	120	0.0%	0.0%
5140	Uniform	250	267	700	257	550	-21.4%	114.0%
5210	Telephone - Long Distance	99	0	100	0	0	0.0%	0.0%
5211	Electric	70,546	73,317	70,000	82,363	94,542	35.1%	14.8%
5212	Heat	9,721	8,429	11,500	13,414	14,000	21.7%	4.4%
5215	Cellular Phone	399	671	725	1,012	300	-58.6%	-70.4%
5230	Professional Services	82,394	84,586	93,500	72,659	67,700	-27.6%	-6.8%
5260	Travel/Training	0	0	2,000	1,780	0	-100.0%	-100.0%
5270	Maintenance of Equipment	3,775	309	1,000	395	1,000	0.0%	153.2%
5271	Maintenance of Facility	18,015	41,094	23,600	23,075	34,500	46.2%	49.5%
5272	Garage Rotary	0	0	3,608	4,957	3,637	0.8%	-26.6%
5275	Rental Property Maintenance	2,603	2,660	3,000	684	1,500	-50.0%	119.3%
5330	Operating Supply	18,396	13,703	15,700	17,890	21,402	36.3%	19.6%
5345	Fuel Supply	0	0	0	0	4,077	0.0%	0.0%
5370	Repair Materials	96	0	0	0	0	0.0%	0.0%
5390	Small Equipment	95	110	2,000	130	1,000	-50.0%	669.2%
5500	New Equip / Cap Outlay	5,950	530	7,000	4,326	11,000	57.1%	154.3%
	TOTAL BUILDING MAINT.	293,614	317,140	312,865	294,346	325,424	4.0%	10.6%

2009 BUDGET DETAIL

FUND: STREET MAINTENANCE & REPAIR

DEPARTMENT: PUBLIC WORKS ADMIN

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	324,787	378,643	234,865	234,865	163,572		
200- 4160	License Fees	198,298	203,008	205,000	205,752	210,000	2.4%	2.1%
200- 4170	Gasoline Tax	934,207	961,934	985,000	994,321	995,000	1.0%	0.1%
200- 4520	Permits	1,960	1,280	2,000	1,785	2,000	0.0%	12.0%
200- 4750	Miscellaneous	13	717	500	0	500	0.0%	0.0%
200- 4810	Reimbursements	11,310	1,196	1,000	1,589	1,000	0.0%	-37.1%
200- 4910	Transfer-General Fund	911,000	915,000	1,120,000	1,116,000	1,120,000	0.0%	0.4%
200- 4910	Transfer - Other Funds	119,485	125,459	131,732	131,732	131,732	0.0%	0.0%
	Total Revenue	2,176,273	2,208,594	2,445,232	2,451,179	2,460,232	0.6%	0.4%
	Administration	451,591	569,343	609,913	605,514	642,385	5.3%	6.1%
	Transfer to CIP Gas Taxes	250,000	276,019	250,000	250,000	300,000	20.0%	20.0%
	Street Maintenance	943,928	1,007,638	1,116,326	1,127,536	1,135,658	1.7%	0.7%
	Traffic Maintenance	476,898	499,372	533,747	519,292	507,108	-5.0%	-2.3%
	Total Expenditures	2,122,417	2,352,372	2,509,986	2,502,342	2,585,151	3.0%	3.3%
	Carryover PO's				20,130			
	Fund Balance - December 31st	378,643	234,865	170,111	163,572	38,653		

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Full-time	Director	1	1	1	1
	Superintendent	1	2	2	2
	Administrative Assistant	1	1	1	1
	CSR Technician I	0	0	0	0
	CSR Technician II	1	1	1	1
	Customer Service Liaison	1	1	1	1
	Total Full-time	5	6	6	6

**LINE ITEM DETAIL
STREET MAINTENANCE & REPAIR FUND
PUBLIC WORKS ADMINISTRATION**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Maintenance of Facility	5271	\$22,000	HVAC maintenance contract- \$500; Misc. repairs to building-\$5,000; Building cleaning-\$4,400; Garage door openers-\$5,000; Fire ext. \$200; Fire Suppression - \$6,900

2009 BUDGET DETAIL

FUND STREET MAINTENANCE & REPAIR
DEPARTMENT PUBLIC WORKS ADMIN

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
200-2010- 5100	Wages	268,394	340,596	356,101	355,616	370,892	4.2%	4.3%
5101	PERS	59,174	73,659	88,432	88,568	83,451	-5.6%	-5.8%
5103	Medicare	2,356	3,315	3,541	3,480	3,701	4.5%	6.4%
5104	Workers Compensation	8,980	11,131	11,591	11,591	12,495	7.8%	7.8%
5111	Health Insurance	46,650	63,050	65,260	65,260	70,155	7.5%	7.5%
5112	Life Insurance	600	720	720	720	720	0.0%	0.0%
5140	Uniforms	672	668	725	543	650	-10.3%	19.7%
5210	Telephone - Long Distance	822	6	0	0	0	0.0%	0.0%
5211	Electric	0	0	0	0	14,000	0.0%	0.0%
5212	Heat	0	0	0	0	7,500	0.0%	0.0%
5215	Cellular Telephone	1,535	2,226	2,600	2,072	1,200	-53.8%	-42.1%
5220	Postage	304	152	650	542	350	-46.2%	-35.4%
5230	Professional Fees	0	0	500	375	0	-100.0%	-100.0%
5260	Travel/Training	671	2,207	2,750	2,241	0	-100.0%	-100.0%
5261	Membership and Dues	536	579	500	261	700	40.0%	168.2%
5262	Licenses and Fees	86	283	200	43	0	-100.0%	-100.0%
5270	Maintenance of Equipment	397	0	1,000	820	1,000	0.0%	22.0%
5271	Maintenance of Facility	19,443	8,823	18,740	13,088	22,000	17.4%	68.1%
5272	Garage Rotary	2,672	3,886	3,241	3,950	3,434	6.0%	-13.1%
5273	Information Technology Rotary	33,366	47,495	45,762	51,763	42,144	-7.9%	-18.6%
5310	Office Supply	3,719	5,582	6,000	3,616	4,000	-33.3%	10.6%
5330	Operating Supply	894	1,032	1,100	606	1,000	-9.1%	65.0%
5332	Clothing	320	399	500	359	250	-50.0%	-30.4%
5345	Fuel Supply	0	0	0	0	2,143	0.0%	0.0%
5390	Small Equipment	0	3,534	0	0	0	0.0%	0.0%
5500	New Equip/Capital Outlay	0	0	0	0	600	0.0%	0.0%
	SMR ADMIN OPERATIONS	451,591	569,343	609,913	605,514	642,385	5.3%	6.1%
5701	Transfer CIP - Gas Taxes	250,000	276,019	250,000	250,000	300,000	20.0%	20.0%
	TOTAL SMR ADMIN	701,591	845,362	859,913	855,514	942,385	9.6%	10.2%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Full-time Crew Leader		1	1	1	1
	Tech III	2	2	2	2
	Tech II	0	0	0	0
	Tech I	7	7	7	6
	Total Full-time	10	10	10	9
	Seasonal Part-time (hrs)	4,000	4,000	4,000	3,000
	Total Full-time Equivalent	11.9	11.9	11.9	10.4

**LINE ITEM DETAIL
STREET MAINTENANCE & REPAIR FUND
PUBLIC WORKS STREET DIVISION**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$399,198	Reduction of 1 FT position + 2 Seasonals
Professional Services	5230	\$14,920	Dumping Fees \$1,900; Adecco temp. workers (45hrs.*12*2*11.41) - \$13,020
Operating Supply	5330	\$240,000	Berm material - \$3,800; Asphalt Sealant material-\$22,360; Salt- \$132,000; Asphalt- \$81,840;
New Equip/Capital	5500	\$6,600	Tailgate with Salt brine applicator for 2007 truck (484)- \$6,000; Road Measuring Unit-\$600

2009 BUDGET DETAIL

FUND STREET MAINTENANCE & REPAIR
 DEPARTMENT PUBLIC WORKS STREET DIVISION

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
200-2020-	5100 Wages	391,283	404,785	433,367	420,219	399,198	-7.9%	-5.0%
	5101 PERS	82,258	86,227	104,381	101,449	87,390	-16.3%	-13.9%
	5103 Medicare	6,014	6,186	6,818	6,408	6,280	-7.9%	-2.0%
	5104 Workers Compensation	13,470	13,993	14,009	14,009	13,373	-4.5%	-4.5%
	5111 Health Insurance	109,650	109,400	108,680	108,680	120,572	10.9%	10.9%
	5112 Life Insurance	1,140	1,170	1,200	1,200	1,080	-10.0%	-10.0%
	5121 Unemployment	0	0	0	6,968	0	0.0%	-100.0%
	5140 Uniform	2,847	2,730	3,000	3,065	2,400	-20.0%	-21.7%
	5210 Telephone - Long Distance	75	0	100	0	0	-100.0%	0.0%
	5212 Heat	0	0	0	0	10,000	0.0%	0.0%
	5215 Cellular Telephone	381	641	750	312	300	-60.0%	-3.8%
	5230 Professional Services	4,862	3,282	6,000	7,315	14,920	148.7%	104.0%
	5260 Travel/Training	255	0	1,500	620	0	-100.0%	-100.0%
	5262 License & Other Fees	256	350	400	365	200	-50.0%	-45.2%
	5270 Maintenance of Equipment	0	451	1,250	235	500	-60.0%	112.8%
	5271 Maintenance of Facility	181	0	0	0	500	0.0%	0.0%
	5272 Garage Rotary	132,196	175,500	198,771	231,677	124,705	-37.3%	-46.2%
	5330 Operating Supply	167,940	188,370	220,000	209,859	240,000	9.1%	14.4%
	5331 Bike Path Mainenance	4,993	4,996	5,000	5,000	5,000	0.0%	0.0%
	5332 Clothing	3,298	3,890	4,000	3,477	3,200	-20.0%	-8.0%
	5345 Fuel Supply	0	0	0	0	99,440	0.0%	0.0%
	5390 Small Equipment	1,830	1,867	500	370	0	-100.0%	-100.0%
	5500 New Equip/Cap Outlay	20,999	3,800	6,600	6,308	6,600	0.0%	4.6%
	TOTAL STREET DIVISION	943,928	1,007,638	1,116,326	1,127,536	1,135,658	1.7%	0.7%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Full-time	Crew Leader	1	1	1	1
	Tech III	1	1	1	1
	Tech II	1	1	1	1
	Tech I	1	1	1	1
	Total Full-time	4	4	4	4
	Seasonal Help (Hrs)	850	850	850	850
	Total Full-time Equivalent	4.4	4.4	4.4	4.4

**LINE ITEM DETAIL
STREET MAINENANCE & REPAIR FUND
PUBLIC WORKS TRAFFIC DIVISION**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	5230	\$41,500	Long Line Painting-\$26,250; Signal Programming-\$5,00; OUPS-\$250; Guardrail Pollock Rd. \$10,000;
Travel & Training	5260	\$1,000	IMSA Training for 1 Tech positions-\$1,000
Operating Supply	5330	\$79,847	Signal Maint. \$10,000; Sign Maint. \$10,000; Road Marking Maint. \$12,000; Signal Heads @23/WalMart & 23/Panhandle-\$10,000; Street Lights-\$13,300; Signal Cabinet @ 23/McDonalds-\$16,500; Battery Backup @ Liberty/William - \$8,000
New Equip/Capital Outlay	5500	\$3,100	Traffic cones 28" \$2,500; Road Measuring Unit-\$600

2009 BUDGET DETAIL

FUND STREET MAINTENANCE & REPAIR
 DEPARTMENT PUBLIC WORKS TRAFFIC DIVISION

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
200-2030- 5100	Wages	173,714	187,272	195,477	195,766	202,754	3.7%	3.6%
5101	PERS	37,826	40,675	47,850	49,079	44,925	-6.1%	-8.5%
5103	Medicare	2,678	2,890	3,075	3,017	3,190	3.7%	5.7%
5104	Workers Compensation	5,645	6,091	6,342	6,342	6,809	7.4%	7.4%
5111	Health Insurance	40,650	43,700	45,160	45,160	48,547	7.5%	7.5%
5112	Life Insurance	480	480	480	480	480	0.0%	0.0%
5140	Uniform	1,290	1,266	1,580	1,314	1,200	-24.1%	-8.7%
5210	Telephone - Long Distance	409	40	100	0	0	-100.0%	0.0%
5211	Electric	29,226	29,599	32,900	32,872	40,940	24.4%	24.5%
5215	Cellular Telephone	0	425	650	170	300	-53.8%	76.5%
5230	Professional Services	22,071	38,643	44,000	35,187	41,500	-5.7%	17.9%
5260	Travel/Training	475	1,400	2,500	245	1,000	-60.0%	308.2%
5262	License & Other Fees	43	103	100	147	100	0.0%	-32.0%
5270	Maintenance of Equipment	0	0	500	0	500	0.0%	0.0%
5272	Garage Rotary	24,885	33,307	28,183	34,331	11,686	-58.5%	-66.0%
5330	Operating Supply	93,586	95,244	120,000	111,318	79,847	-33.5%	-28.3%
5332	Clothing	1,468	1,056	1,750	1,471	1,650	-5.7%	12.2%
5345	Fuel Supply	0	0	0	0	18,580	0.0%	0.0%
5390	Small Equipment	220	858	1,000	293	0	-100.0%	-100.0%
5500	New Equip/Capital Outlay	42,232	16,323	2,100	2,100	3,100	47.6%	47.6%
	TOTAL TRAFFIC	476,898	499,372	533,747	519,292	507,108	-5.0%	-2.3%

2009 BUDGET DETAIL

FUND: PARKS AND RECREATION

DEPARTMENT:

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	36,275	25,393	99,466	99,466	99,108		
Revenues								
	Miscellaneous	19,784	23,108	18,500	23,020	22,250	20.3%	-3.3%
	Programs	146,059	137,220	139,000	139,716	150,000	7.9%	7.4%
	Swimming Pool	120,144	228,840	249,000	286,096	283,000	13.7%	-1.1%
	Subtotal Revenue	285,987	389,168	406,500	448,832	455,250	12.0%	1.4%
	Transfer from General Fund	970,000	1,015,000	1,045,000	1,031,600	995,000	-4.8%	-3.5%
	Total Revenue	1,255,987	1,404,168	1,451,500	1,480,432	1,450,250	-0.1%	-2.0%
Expenditures								
	Grounds and Facilities	765,179	729,766	807,124	751,192	690,838	-14.4%	-8.0%
	Recreation Admin	264,721	277,854	327,312	358,538	414,620	26.7%	15.6%
	Programs	90,545	92,884	98,100	96,756	112,793	15.0%	16.6%
	Swimming Pool	146,424	229,591	216,860	270,104	260,380	20.1%	-3.6%
	Total Expenditures	1,266,869	1,330,095	1,449,396	1,476,590	1,478,631	2.0%	0.1%
	Carryover PO's		0		4,200			
	Fund Balance - December 31st	25,393	99,466	101,570	99,108	70,727		

DEPARTMENT: PARKS AND RECREATION

Account #	Description	2006 Estimate	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
Miscellaneous Revenue								
210- 4476	Vending Machines	911	316	0	1,829	1,750	0.0%	-4.3%
210- 4478	Mingo Park Concessions	869	639	0	0	0	0.0%	0.0%
210- 4720	Donations	385	25	0	50	0	0.0%	-100.0%
210- 4731	Park Rental	16,351	18,784	17,500	18,485	18,500	5.7%	0.1%
210- 4810	Reimbursements	1,268	3,344	1,000	2,656	2,000	100.0%	-24.7%
	Total Recreation Revenue	19,784	23,108	18,500	23,020	22,250	20.3%	-3.3%

PARKS & REC FUND**GROUNDS & FACILITY MAINTENANCE****STAFFING**

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Full-time	Director	1	1	1	0
	Superintendent	1	1	1	1
	Crew Leader	1	1	1	1
	Tech II	1	1	1	1
	Tech I	3	3	3	3
Total Full-time		7	7	7	6
Permanent Part-time	Seasonal Part-time (hrs)	5,500	6,000	6,000	6,000
Total Full-time Equivalent		9.6	9.9	9.9	8.9

**LINE ITEM DETAIL
PARKS & REC FUND
GROUNDS & FACILITIES DEPARTMENT**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$314,349	Elimination of the G&F Director position.
Electric	5211	\$50,000	Electric costs for the Indoor Rec Center, Mingo Pool, Ball field lights, Ross Street Maintenance Buildings, Mingo Recreation Services Office.
Professional Services	5230	\$10,200	Portable toilets-\$7,200;Contracted repair and service-\$3,000
Maintenance of Facility	5271	\$5,600	Playground repair-\$4,000, Door and window repair-\$500; Resurface walking trails-\$500;3-season shelter shelving-\$600.
Operating Supply	5330	\$20,000	Playground mulch-\$6,500 Seed/ fertilizer-\$4,000,Landscape mulch-\$4,000;Paper products-\$3,500;Paint-\$1,000 Lumber-\$1,000;First Aid-\$500

2009 BUDGET DETAIL

FUND PARKS & REC
 DEPARTMENT GRNDS & FACILITY MAIN.

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
210-2110- 5100	Wages	369,133	328,182	389,583	342,202	314,349	-19.3%	-8.1%
5101	PERS	75,930	70,021	91,944	72,212	65,926	-28.3%	-8.7%
5103	Medicare	5,076	4,740	5,818	5,180	4,624	-20.5%	-10.7%
5104	Workers Compensation	11,058	11,054	11,687	11,687	9,761	-16.5%	-16.5%
5111	Health Insurance	76,650	80,250	85,360	85,360	77,357	-9.4%	-9.4%
5112	Life Insurance	870	870	870	870	720	-17.2%	-17.2%
5121	Unemployment	0	396	1,000	0	0	-100.0%	0.0%
5140	Uniform	3,587	3,298	3,200	3,481	4,800	50.0%	37.9%
5210	Telephone - Long Distance	380	1	350	0	350	0.0%	0.0%
5211	Electric	43,857	41,804	43,000	51,820	50,000	16.3%	-3.5%
5212	Heat	18,416	29,198	27,000	25,264	27,000	0.0%	6.9%
5215	Cellular Telephone	923	1,662	1,400	2,235	2,000	42.9%	-10.5%
5220	Postage	177	130	170	45	170	0.0%	277.8%
5221	Copying	11	0	100	0	100	0.0%	0.0%
5230	Professional Services	12,563	18,012	14,000	13,795	10,200	-27.1%	-26.1%
5260	Travel/Training	2,864	997	850	933	1,000	17.6%	7.2%
5261	Membership and Dues	50	50	150	143	150	0.0%	4.9%
5270	Maintenance of Equipment	5,768	3,590	5,000	3,390	5,000	0.0%	47.5%
5271	Maintenance of Facility	8,971	12,604	14,000	13,448	5,600	-60.0%	-58.4%
5272	Garage Rotary	77,649	76,694	64,327	75,059	44,432	-30.9%	-40.8%
5273	Information Technology Rotary	10,366	11,694	15,715	15,716	14,367	-8.6%	-8.6%
5275	ROW Maintenance	5,000	0	0	0	0	0.0%	0.0%
5310	Office Supply	413	389	300	286	300	0.0%	4.9%
5330	Operating Supply	28,679	25,498	25,000	22,124	20,000	-20.0%	-9.6%
5340	Landscape Materials	588	1,072	500	549	0	-100.0%	-100.0%
5345	Fuel Supply	0	0	0	0	32,432	0.0%	0.0%
5390	Small Equipment	874	150	600	368	0	-100.0%	-100.0%
5500	New Equip / Cap Outlay	5,013	6,527	5,000	4,718	0	-100.0%	-100.0%
5600	Reimbursement	313	883	200	307	200	0.0%	-34.9%
	TOTAL GROUNDS/FACILITIES	765,179	729,766	807,124	751,192	690,838	-14.4%	-8.0%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Full-time	Director	1	1	1	1
	Program Coordinator	1	1	1	1
	Aquatics/Program Specialist	0	0	0	1
	Administrative Assistant	1	1	1	1
	Total Full-time	3	3	3	4
Permanent Part-time	Indoor Rec. Monitor	1	1	1	1
	Clerical Specialist	0	0	0	0
	Indoor Rec. Maintenance	1	1	1	1
	Total Full-time Equivalent	1.3	1.3	1.3	1.3
Swimming Pool Seasonal (hrs)	Pool Guards / Cashiers	7,746	11,135	13,555	13,555
	Total Full-time Equivalent	3.72	5.35	6.52	6.52
Total Recreation Services		8.0	9.6	10.8	11.8

**LINE ITEM DETAIL
PARKS & REC FUND
RECREATION ADMINISTRATION**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$231,723	Adds a Aquatics/Programming position replacing the G&F Director position.
Postage	5220	\$2,330	Admin. Postage - \$2300
Professional Services	5230	\$11,415	Credit Card Fees - \$1200; BMI - \$250; ASCAP - \$325; ADT - \$1,200; Pro-Touch cleaning contract - \$8,340
Public Information	5231	\$5,400	Brochure (layout and printing) - \$5400
Special Events	5233	\$3,500	Halloween Party - \$2300, Easter Egg Hunt - \$1000, and Harmony in the Park contribution - \$200.
Travel & Training	5260	\$2,000	OPRA Conference - \$1200, mileage - \$600, workshops - \$200.
Membership and Dues	5261	\$275	OPRA (3) - \$275
Maintenance of Facility	5271	\$5,000	Bases/Pitching rubbers - \$1500; Diamond Dry - \$2500, Field Dressing for Mingo and Smith Park ball fields - \$1000.
Office	5310	\$1,000	Copy paper; misc supplies
Operating Supply	5330	\$1,600	Reservation Cards - \$300; Newspaper ads - \$600; ID Supplies - \$350; Veteran bricks - \$100; Concession stand food license - \$250.

2009 BUDGET DETAIL

FUND: PARKS & REC
 DEPARTMENT: RECREATION ADMIN

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
210-2120-	5100 Wages	149,600	155,218	174,505	201,414	231,723	32.8%	15.0%
	5101 PERS	31,632	33,393	41,132	45,206	49,671	20.8%	9.9%
	5103 Medicare	2,299	2,380	2,713	3,071	3,610	33.1%	17.6%
	5104 Workers Compensation	4,639	4,897	5,235	5,235	7,195	37.4%	37.4%
	5111 Health Insurance	36,000	38,700	40,200	40,200	57,620	43.3%	43.3%
	5112 Life Insurance	360	360	360	360	510	41.7%	41.7%
	5140 Uniform	500	500	500	600	500	0.0%	-16.7%
	5210 Telephone - Long Distance	162	0	0	0	0	0.0%	0.0%
	5220 Postage	1,773	1,607	2,330	2,280	2,330	0.0%	2.2%
	5221 Copying	0	0	0	0	0	0.0%	0.0%
	5230 Professional Services	2,969	3,088	11,415	11,476	11,415	0.0%	-0.5%
	5231 Public Information	5,242	4,444	4,500	5,174	5,400	20.0%	4.4%
	5233 Special Events	3,277	3,565	3,500	3,746	3,500	0.0%	-6.6%
	5260 Travel/Training	1,582	1,576	1,800	1,954	2,000	11.1%	2.4%
	5261 Membership and Dues	264	264	275	264	275	0.0%	4.2%
	5271 Maintenance of Facility	5,239	6,105	7,000	5,788	5,000	-28.6%	-13.6%
	5273 Information Technology Rotary	16,089	16,648	27,247	27,247	30,271	11.1%	11.1%
	5310 Office Supply	943	1,156	1,000	1,034	1,000	0.0%	-3.3%
	5330 Operating Supply	1,385	1,671	1,600	1,616	1,600	0.0%	-1.0%
	5340 Vending Mach Supplies	766	564	1,000	873	1,000	0.0%	14.5%
	5500 Capital Outlay	0	378	1,000	1,000	0	-100.0%	-100.0%
	5600 Reimbursements	0	1,340	0	0	0	0.0%	0.0%
	TOTAL RECREATION ADMIN	264,721	277,854	327,312	358,538	414,620	26.7%	15.6%

**LINE ITEM DETAIL
PARKS & REC FUND
PROGRAMS AND ACTIVITIES**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
ADULT ACTIVITIES		\$23,800	ADULT ACTIVITIES: Includes softball, basketball, and volleyball leagues and tournaments sponsored by the City. Teams/participants pay entry fee and City provides officials, facilities, some equipment, and awards.
LEISURE ARTS		\$3,600	ADULT LEISURE ARTS: Includes special interest programs and classes based on citizen requests.
YOUTH AND FAMILY ACTIVITIES		\$59,293	YOUTH and FAMILY ACTIVITIES: Represents youth athletic leagues such as flag football, basketball, volleyball, and the youth triathlon. Also includes various classes and small events such as Daddy/Daughter Date Night, Preschool programs, and instruction.
BASEBALL/SOFTBALL		\$26,100	BASEBALL/SOFTBALL: Youth boys baseball and youth girls softball. Capital Outlay for youth mini-basketball baskets at \$900.

2009 BUDGET DETAIL

FUND: PARKS & REC
 DEPARTMENT: PROGRAMS

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
Program Revenue								
210- 4470	Adult Sport Fees	38,365	32,471	35,000	30,356	32,000	-8.6%	5.4%
210- 4471	Adult Arts Fees	3,696	7,155	5,000	5,677	5,000	0.0%	-11.9%
210- 4472	Youth Program Fees	54,004	50,473	50,000	60,477	67,000	34.0%	10.8%
210- 4473	Youth Baseball/Softball	36,289	34,371	36,000	30,356	33,000	-8.3%	8.7%
210- 4474	Baseball/Softball Sponsor Fees	13,705	12,750	13,000	12,850	13,000	0.0%	1.2%
	Total Program Revenue	146,059	137,220	139,000	139,716	150,000	7.9%	7.4%
	Total Program Expense	90,545	92,884	98,100	96,756	112,793	15.0%	16.6%

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
Program Expense								
210-2121- 5230	Professional Services	17,459	15,759	20,000	18,924	16,500	-17.5%	-12.8%
5330	Operating Supply	7,763	6,669	7,000	6,707	6,800	-2.9%	1.4%
5601	Refunds	240	1,410	500	390	500	0.0%	28.2%
	Total Adult Activities	25,462	23,838	27,500	26,021	23,800	-13.5%	-8.5%
210-2122- 5230	Professional Services	5,772	3,016	3,500	1,150	3,500	0.0%	204.3%
5330	Operating Supply	42	317	0	0	0	0.0%	0.0%
5601	Refunds	0	0	100	0	100	0.0%	0.0%
	Total Leisure Arts	5,814	3,333	3,600	1,150	3,600	0.0%	213.0%
210-2123- 5230	Professional Services	25,232	31,206	30,000	35,155	40,000	33.3%	13.8%
5330	Operating Supply	7,246	7,075	7,500	8,600	15,893	111.9%	84.8%
5390	Small Equipment	0	0	900	0	900	0.0%	0.0%
5601	Refunds	3,546	2,164	2,500	1,470	2,500	0.0%	70.1%
	Total Youth Activities	36,024	40,445	40,900	45,225	59,293	45.0%	31.1%
210-2124- 5230	Professional Services	1,380	2,276	1,500	2,316	2,400	60.0%	3.6%
5231	Umpires	5,450	7,273	7,000	7,329	7,400	5.7%	1.0%
5330	Operating Supply	2,156	787	100	299	300	200.0%	0.3%
5331	Equipment	4,575	5,489	6,000	5,611	5,600	-6.7%	-0.2%
5332	Uniforms	9,364	9,140	11,000	8,512	10,000	-9.1%	17.5%
5601	Refunds	320	303	500	293	400	-20.0%	36.5%
	Total Baseball/Softball	23,245	25,268	26,100	24,360	26,100	0.0%	7.1%
	Total Program Expenses	90,545	92,884	98,100	96,756	112,793	15.0%	16.6%

2009 BUDGET DETAIL

FUND: PARKS & REC
 DEPARTMENT: SWIMMING POOL

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
210- 4480	Pool Memberships	35,482	74,711	85,000	108,266	110,000	29.4%	1.6%
4481	Pool Daily Admissions	37,060	78,590	85,000	82,838	83,000	-2.4%	0.2%
4482	Pool Concessions	23,070	40,142	45,000	55,486	50,000	11.1%	-9.9%
4484	Pool Rental/Misc.	2,158	4,106	3,000	4,700	5,000	66.7%	6.4%
4487	Swim Lessons	22,374	31,291	31,000	34,806	35,000	12.9%	0.6%
	Total Pool Revenue	120,144	228,840	249,000	286,096	283,000	13.7%	-1.1%
	Total Pool Expenditures	146,424	229,591	216,860	270,104	260,380	20.1%	-3.6%

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
Swimming Pool								
210-2130-	5100 Wages	62,906	77,830	101,580	108,327	110,000	8.3%	1.5%
	5101 PERS	8,618	10,763	14,069	15,186	15,400	9.5%	1.4%
	5103 Medicare	912	1,129	1,473	1,571	1,596	8.4%	1.6%
	5104 Workers Compensation	1,538	2,411	3,047	3,047	3,416	12.1%	12.1%
	5210 Telephone - Long Distance	14	0	0	0	0	0.0%	0.0%
	5230 Professional Services	6,020	10,961	5,245	4,201	5,245	0.0%	24.9%
	5270 Maintenance of Equipment	827	389	2,500	1,881	2,500	0.0%	32.9%
	5271 Maintenance of Facility	4,338	8,017	5,500	4,743	5,500	0.0%	16.0%
	5280 Insurance	9,250	9,250	9,250	9,250	5,028	-45.6%	-45.6%
	5310 Office Supply	48	64	100	437	500	400.0%	14.4%
	5330 Operating Supply	17,392	22,422	16,700	24,542	26,000	55.7%	5.9%
	5370 Repair Materials	0	225	0	0	0	0.0%	0.0%
	5500 New Equip / Cap Outlay	5,965	31,241	16,700	12,081	16,700	0.0%	38.2%
	5601 Refunds	832	4,407	2,000	819	0	-100.0%	0.0%
	TOTAL SWIMMING POOL	118,660	179,109	178,164	186,085	191,885	7.7%	3.1%

Concessions								
210-2131-	5100 Wages	13,172	26,830	14,450	43,347	35,000	142.2%	-19.3%
	5101 PERS	1,804	3,716	2,001	6,069	4,900	144.9%	-19.3%
	5103 Medicare	191	389	210	629	508	141.9%	-19.2%
	5104 Workers Compensation	434	434	434	434	1,087	150.5%	150.5%
	5340 Concessions	12,163	19,113	21,251	33,540	27,000	27.1%	-19.5%
	5500 New Equip / Cap Outlay	0	0	350	0	0	-100.0%	0.0%
	TOTAL CONCESSIONS	27,764	50,482	38,696	84,019	68,495	77.0%	-18.5%

**LINE ITEM DETAIL
PARKS & REC FUND
SWIMMING POOL**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	5230	\$5,245	Temp labor - \$3500; License fee - \$523; Training - \$400; Santrol Calibration - \$500; Misc. - \$322
Maintenance of Facility	5271	\$5,500	Awning cleaning and repair-\$500; Landscaping - \$1000; Concrete repair - \$2000; Misc. - \$2000.
Operating Supply	5330	\$26,000	Chlorine-\$12,500; DE-\$3500; CO2 - \$3500; Advertising \$1000; First Aid-\$1000; Identification Supplies - \$2500; Cleaning Supplies - \$1500.
New Equip./Capital Outlay	5500	\$16,700	DE Covers for pool filters - \$2200; Door for Mgr. Office - \$1,000; A/C window unit for concession stand - \$500; Guard Umbrellas \$720; Aqua Vac - \$5,000; Aquatic Wheelchair - \$2,000; Aluminum Lounge Chairs - \$2000; Cash Registers (3) - \$900; Lockers - \$2,380

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Full-time	Golf Course Superintendent	1	1	1	1
	Total Full-time	1	1	1	1
Permanent Part-time	Facility Maintenance Tech II	1	1	1	1
Seasonal	Laborers Part-time (hrs)	3,500	3,500	3,500	3,500
	Total Full-time Equivalent	3.5	3.5	3.5	3.5

**LINE ITEM DETAIL
GOLF COURSE FUND
HIDDEN VALLEY**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	5230	\$8,859	License fee-\$275; Aerification-\$1500 Porta-John-\$742; Advertising-\$4,000 Copier-\$350; Tree removal-\$1592 Security-\$400
Operating Supply	5330	\$16,450	Chemicals-\$4,500; Sand/soil\$2,000; Fuel-\$3450;Fertilizer-\$6,500
Maint. Of Equipment	5270	\$7,600	Mower repair-\$2,600; Equipment service-\$500; Cart repair-\$1,500; Real Sharpening-\$3,000
Maint. Of Facility	5271	\$7,108	HVAC-\$1000; Paint/wood-\$1000; Plumbing-\$1000; Asphalt/sealing-\$3,608 Door/window repair-\$500
Merchandise	5340	\$10,400	Balls/gloves-\$2400; concessions-\$8,000
Capital Outlay	5500	\$3,000	Range Ball Picker - \$3,000

2009 BUDGET DETAIL

FUND: GOLF COURSE
 DEPARTMENT: GROUNDS MAINTENANCE

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		152,045	115,470	103,393	103,393	90,566		
501- 4480	Memberships	19,122	18,792	20,000	17,148	20,000	0.0%	16.6%
4481	Green Fees	109,544	110,004	115,000	109,677	125,000	8.7%	14.0%
4482	Concessions	10,099	10,141	10,000	10,479	10,000	0.0%	-4.6%
4483	Merchandise Sales	3,593	3,354	3,750	4,025	3,750	0.0%	-6.8%
4484	Pull Carts and Clubs	24,929	25,246	25,000	25,540	25,000	0.0%	-2.1%
4485	Driving Range	12,473	12,320	12,750	11,978	12,000	-5.9%	0.2%
4486	Miscellaneous	1,308	1,329	1,100	1,724	1,200	9.1%	-30.4%
4487	Private Lessons	0	0	0	0	0	0.0%	0.0%
4731	Rentals	60	22	50	94	50	0.0%	-46.8%
	Total Revenue	181,128	181,208	187,650	180,665	197,000	5.0%	9.0%
	Total Expenditures	217,703	193,285	206,856	192,380	199,658	-3.5%	3.8%
	Carryover PO's				1,112			
Fund Balance - December 31st		115,470	103,393	84,187	90,566	87,908		
501-5010- 5100	Wages	92,145	96,427	102,430	97,701	103,934	1.5%	6.4%
5101	PERS	15,761	16,930	21,390	19,759	19,189	-10.3%	-2.9%
5103	Medicare	1,397	1,462	1,553	1,482	1,574	1.4%	6.2%
5104	Workers Compensation	2,878	2,953	3,073	3,073	3,227	5.0%	5.0%
5111	Health Insurance	6,000	6,450	6,700	6,700	7,203	7.5%	7.5%
5112	Life Insurance	144	150	150	150	150	0.0%	0.0%
5210	Telephone	25	9	1,000	25	1,000	0.0%	3900.0%
5211	Electric	3,730	4,204	4,600	4,356	5,065	10.1%	16.3%
5230	Professional Services	8,191	6,608	9,800	7,354	8,859	-9.6%	20.5%
5261	Memberships and Dues	410	335	410	430	430	4.9%	0.0%
5270	Maintenance of Equipment	6,112	4,002	7,600	6,315	7,600	0.0%	20.3%
5271	Maintenance of Facility	5,584	3,039	7,400	7,539	7,108	-3.9%	-5.7%
5280	Insurance	4,600	4,600	4,600	4,600	1,619	-64.8%	-64.8%
5293	Sales Tax	936	908	1,300	867	1,300	0.0%	49.9%
5310	Office Supply	61	89	100	144	150	50.0%	4.2%
5330	Operating Supply	14,159	16,925	16,950	16,324	16,450	-2.9%	0.8%
5340	Merchandise	7,421	9,493	10,400	8,970	10,400	0.0%	15.9%
5390	Small Equipment	740	1,018	1,000	600	1,000	0.0%	66.7%
5500	New Equip / Cap Outlay	47,409	17,371	6,000	5,991	3,000	-50.0%	-49.9%
5600	Reimbursements	0	0	150	0	150	0.0%	0.0%
5601	Refunds	0	312	250	0	250	0.0%	0.0%
TOTAL GOLF COURSE		217,703	193,285	206,856	192,380	199,658	-3.5%	3.8%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Full-time	Tech III	1	1	1	1
	Tech I	1	1	1	1
Total Full-time		2	2	2	2
Seasonal Part-time (hrs)		800	800	800	800
Total Full-time Equivalent		2.4	2.4	2.4	2.4

**LINE ITEM DETAIL
STORM SEWER FUND
STORM SEWER DIVISION**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$90,271	No personnel changes.
Professional Services	5230	\$72,000	Concrete/CDF and Asphalt repairs (\$22,000).
Travel/Training	5260	\$2,000	Regulatory/Maintenance training (\$500); LATP Confined Space; Traffic control and excavation training (\$1,500)
Operating Supply	5330	\$23,000	Misc. repair materials (\$23,000)
Small Equipment	5390	\$2,000	Miscellaneous equipment (\$2000).
Capital Outlay	5500	\$19,100	Equipment Lifting Straps (\$3,000); Work Zone Signs & Strands (\$4,200); Storage Racks & Shelves (\$2,500); Office Furniture (\$2,500); Confined Space Entry Equipment (\$6,900).

2009 BUDGET DETAIL

FUND: STORM SEWER
 DEPARTMENT: STORM SEWER DIVISION

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	664,217	936,201	1,386,656	1,386,656	1,286,550		
203- 4160	Storm Sewer Fees	725,254	743,349	745,000	727,590	750,000	0.7%	3.1%
4260	Issue II Grant	0	0	0	0	0	0.0%	0.0%
4750	Miscellaneous	0	0	0	600	250	0.0%	-58.3%
	Total Revenue	725,254	743,349	745,000	728,190	750,250	0.7%	3.0%
	Operations	154,541	158,682	217,278	193,631	274,407	26.3%	41.7%
	Capital Projects	298,729	134,212	1,480,000	165,323	1,060,000	-28.4%	541.2%
	Total Expenditures	453,270	292,894	1,697,278	358,954	1,334,407	-21.4%	271.7%
	<i>Carryover PO's</i>				469,342			
	Fund Balance - December 31st	936,201	1,386,656	434,378	1,286,550	702,393		
STORM SEWER OPERATIONS								
203-0203- 5100	Wages	79,119	90,261	93,237	81,971	90,271	-3.2%	10.1%
5101	PERS	17,412	19,137	22,491	20,281	19,648	-12.6%	-3.1%
5103	Medicare	1,224	1,388	1,467	1,257	1,420	-3.2%	13.0%
5104	Workers Compensation	1,815	1,954	2,003	2,003	1,916	-4.3%	-4.3%
5111	Health Insurance	16,650	17,900	18,360	18,360	28,810	56.9%	56.9%
5112	Life Insurance	240	240	240	240	240	0.0%	0.0%
5140	Uniform	1,016	935	1,200	589	1,200	0.0%	103.7%
5230	Professional Services	12,315	4,341	22,000	26,681	72,000	227.3%	169.9%
5260	Travel/Training/Safety/Security	945	205	1,000	1,147	2,000	100.0%	74.4%
5262	License & Other Fees	35	0	80	78	120	50.0%	53.8%
5270	Maintenance of Equipment	358	361	2,300	0	2,000	-13.0%	0.0%
5272	Garage Rotary	3,163	4,022	6,000	6,577	5,138	-14.4%	-21.9%
5280	Insurance Liability/Property	0	0	0	0	1,899	0.0%	0.0%
5330	Operating Supply	13,617	16,442	23,000	12,582	23,000	0.0%	82.8%
5332	Clothing	575	273	900	610	900	0.0%	47.5%
5345	Fuel Supply	0	0	0	0	1,745	0.0%	0.0%
5390	Small Equipment	250	345	2,000	0	2,000	0.0%	0.0%
5500	New Equipment/Capital Outlay	5,229	0	20,000	20,000	19,100	-4.5%	-4.5%
5530	Miscellaneous Repair	0	0	0	51	0	0.0%	-100.0%
5601	Refunds	578	878	1,000	1,204	1,000	0.0%	-16.9%
	TOTAL STORM SEWER OPERATIONS	154,541	158,682	217,278	193,631	274,407	26.3%	41.7%

2009 BUDGET DETAIL

FUND: STORM SEWER
 DEPARTMENT: STORM SEWER DIVISION

<i>Account #</i>	<i>Description</i>	2006 <i>Actual</i>	2007 <i>Actual</i>	2008 <i>Budget</i>	2008 <i>Actual</i>	2009 <i>Budget</i>	% Δ Prior <i>Budget</i>	% Δ Prior <i>Actual</i>
STORM SEWER CAPITAL PROJECTS								
203-0204- 5230	Professional Services	28,892	0	0	0	0		
5231	Street Sweeping	50,381	52,334	50,000	54,161	0	-100.0%	-100.0%
5530	Miscellaneous Repair	45,591	0	29,000	27,193	30,000	3.4%	10.3%
5501	Storm Sewer Projects	21,670	0	0	0	0		
5502	Catch Basin Replacement	9,734	4,797	15,000	9,431	10,000	-33.3%	6.0%
5503	Manhole Replacement	0	2,693	21,000	310	0	-100.0%	-100.0%
5505	Storm Sewer Replacement	22,486	15,071	25,000	17,651	0	-100.0%	-100.0%
5530	Inflow/Infiltration Remediation	0	0	175,000	0	100,000	-42.9%	
5531	I&I Report	0	0	50,000	33	0	-100.0%	-100.0%
5551	N. Washington St. to Troy Rd.	34,177	0	0	0	0		
5552	S. Sandusky Culvert	22,594	8,916	700,000	20,609	700,000	0.0%	3296.6%
5553	Houk Rd. Project	10,872	0	0	0	0		
5554	Curtis Street	0	20,546	390,000	25,935	0	-100.0%	-100.0%
5555	Cherry Street Storm Replacement	0	0	0	0	200,000		
5601	St Swr NPDES Ph II Masterplan	52,332	29,855	25,000	10,000	20,000	-20.0%	100.0%
TOTAL STORM CAPITAL PROJECTS		298,729	134,212	1,480,000	165,323	1,060,000		

WATER FUND**WATER ADMINISTRATION****STAFFING**

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Full-time	<u>Utility Funds</u>				
	Utility Director	0.5	0.5	0.5	0.5
	Utility Deputy Director	0.5	0.5	0.5	0
	Technical Services Administrator	0	0	0	0
	Administrative Assistant	0.5	0.5	0.5	0.5
	Maintenance and Projects Manager	0	0.5	0.5	0.5
	Total Full-time Utility Funds	1.5	2	2	1.5
Full-time	<u>Engineering Dept.</u>				
	Utility Project Engineer	0.5	0.5	0.5	0
	Utility Project Manager II	0.5	0.5	0	0
	Total Full-time Engineering Dept.	1	1	0.5	0
	Total Full-time	2.5	3	2.5	1.5
Part-time	Intern (hours)	1040	1040	1040	0
	Total Part-time	0.5	0.5	0.5	0.0
	Total Full-time Equivalent	3.0	3.5	3.0	1.5
Grant Funded	Watershed Coordinator	0	0	1	1

Note: Positions split 1/2 between the Water and Sewer Funds

**LINE ITEM DETAIL
WATER FUND
WATER ADMINISTRATION Division**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$126,050	Elimination of Deputy Director position.
Cellular Telephones	5215	\$2,500	Verizon cell phone charges.
Professional Services	5230	\$30,000	Miscellaneous Engineering services.
Travel/Training	5260	\$3,500	OEPA & AWWA training workshops and conferences. Mileage reimbursement.
Capital Outlay	5500	\$750	Computer projector for in-house training.

2009 BUDGET DETAIL

FUND: WATER
 DEPARTMENT: WATER ADMINISTRATION

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	1,233,097	1,177,097	1,223,480	1,223,480	926,679		
530- 4610	Meter Charges	3,144,079	3,395,702	3,539,525	3,372,822	3,418,500	-3.4%	1.4%
4615	Service Fees	12,905	11,490	13,000	6,890	11,500	-11.5%	66.9%
4650	Miscellaneous	53,167	33,792	45,000	40,338	40,000	-11.1%	-0.8%
4735	Land Rent	6,500	6,500	6,500	6,500	6,500	0.0%	0.0%
4740	Investment Income	210,216	317,119	250,000	106,369	125,000	-50.0%	17.5%
	Total Revenue	3,426,867	3,764,603	3,854,025	3,532,919	3,601,500	-6.6%	1.9%
	Administrative Expenses	1,465,679	1,561,532	1,745,972	1,660,114	1,439,141	-17.6%	-13.3%
	Treatment Expenses	1,202,639	1,275,756	1,390,747	1,287,852	1,410,023	1.4%	9.5%
	Distribution Expenses	814,549	880,932	883,590	824,189	852,521	-3.5%	3.4%
	Total Expenditures	3,482,867	3,718,220	4,020,309	3,772,155	3,701,685	-7.9%	-1.9%
	Carryover PO's				57,565			
	Fund Balance - December 31st	1,177,097	1,223,480	1,057,196	926,679	826,494		

WATER ADMINISTRATION

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
530-5310 5100	Wages	143,789	149,813	179,470	160,746	126,050	-29.8%	-21.6%
5101	PERS	28,668	27,747	43,204	32,580	28,361	-34.4%	-12.9%
5103	Medicare	1,591	1,650	2,207	1,662	1,285	-41.8%	-22.7%
5104	Workers Compensation	5,403	6,425	5,762	5,762	4,163	-27.8%	-27.8%
5111	Health Insurance	26,325	38,700	37,055	37,055	29,410	-20.6%	-20.6%
5112	Life Insurance	315	375	420	420	315	-25.0%	-25.0%
5140	Uniform	175	402	0	646	0	0.0%	-100.0%
5215	Cellular Telephones	1,396	1,147	2,500	1,338	2,500	0.0%	86.8%
5210	Telephone	455	0	0	0	0	0.0%	0.0%
5220	Postage	254	111	500	0	300	0.0%	0.0%
5221	Copying	64	0	0	0	0	0.0%	0.0%
5223	Data Connectivity	465	0	0	0	0	0.0%	0.0%
5230	Professional Services	49,242	23,851	50,000	36,922	30,000	-40.0%	-18.7%
5231	Project Engineering Services	0	0	25,000	0	0	-100.0%	0.0%
5232	Utility Engineering Dept. Services	0	0	5,000	0	0	-100.0%	0.0%
5260	Travel/Training	1,541	3,403	4,500	3,677	3,500	-22.2%	-4.8%
5261	Membership and Dues	493	181	800	272	750	-6.3%	175.7%
5273	Information Technology Rotary	46,000	72,009	115,809	115,810	46,802	-59.6%	-59.6%
5280	Liability/Property Insurance	70,225	75,141	80,441	70,017	51,651	-35.8%	-26.2%
5292	Real Estate Taxes	986	1,167	1,300	1,154	1,300	0.0%	12.7%
5310	Office Supply	1,492	1,642	2,500	60	2,500	0.0%	4066.7%
5500	Capital Outlay	0	0	12,500	7,850	750	-94.0%	0.0%
5501	Cherry St. Garage	0	0	0	0	0	0.0%	0.0%
5601	Refunds	12,015	7,826	0	7,393	4,100	0.0%	-44.5%
5602	Delco Water Company	6,814	572	1,000	746	1,000	0.0%	34.0%
5710	Transfer - General Fund	507,971	533,370	560,004	560,004	576,804	3.0%	3.0%
5740	Transfer - Water CIP	560,000	616,000	616,000	616,000	527,600	-14.4%	-14.4%
	TOTAL WATER ADMINISTRATIVE	1,465,679	1,561,532	1,745,972	1,660,114	1,439,141	-17.6%	-13.3%

WATER FUND**WATER TREATMENT****STAFFING**

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Full-time	Water Plant Manager	1	1	1	0
	Environmental Plant Operator III	6	6	6	6
	Facility Maintenance Tech I	1	1	1	1
	<hr/> Total Full-time	8	8	8	7
Permanent Part-time	Class IV Operator	0	0	0	1
	<hr/> Total Full-time Equivalent	8.0	8.0	8.0	7.5

**LINE ITEM DETAIL
WATER FUND
WATER TREATMENT DIVISION**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Electric	5211	\$155,000	Electric costs for plant are dependent on pumpage and electric rates.
Professional Services	5230	\$13,000	Consumer Confidence Reports, software support, and engineering services needed.
Outside Lab	5234	\$32,000	For analysis of TTHM. HAA5's, Synthetic Organics, Bacteria, Nitrates, Phosphates, TOC's, Radiologicals, Volatile Organics, lead, copper, and other Inorganic compounds. Upcoming rules will require the monthly testing for UCMR2 parameters and Stage 2 D/DBP
Travel / Training	5260	\$4,500	All Plant Operation Staff must acquire continuing education credits by attending workshops and conferences in order to retain their Water Operator's License. Also includes mileage paid for personal cars.
Licensing Fees	5262	\$16,500	EPA bases Water Plant Operating License fee on the number of service connections. Line item also covers Operator license renewal fees, NPDES fee, Chlorine RMP fee, and all other EPA related licensing fees.
Maintenance of Equipment	5270	\$28,000	Emergency equipment repair as needed. Funding for well cleaning.
Chemical Supply	5333	\$340,000	Water treatment chemicals: Lime, Alum, Carbon, Chlorine, HTH, Carbon Dioxide, Phosphate, Potassium Permanganate, Fluoride, Caustic Soda. Budget reflects huge price increases in certain chemical costs of up to 200 percent for certain chemicals.

2009 BUDGET DETAIL

FUND: WATER
 DEPARTMENT: WATER TREATMENT

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
530-5320 5100	Wages	448,815	458,208	468,674	472,696	496,058	5.8%	4.9%
5101	PERS	98,542	102,177	116,386	117,630	104,020	-10.6%	-11.6%
5103	Medicare	2,705	2,755	2,900	2,795	3,627	25.1%	29.8%
5104	Workers Compensation	14,625	14,864	15,255	15,255	16,712	9.6%	9.6%
5111	Health Insurance	96,000	103,200	107,200	107,200	115,240	7.5%	7.5%
5112	Life Insurance	960	960	960	960	960	0.0%	0.0%
5140	Uniform	3,127	3,040	3,300	3,049	3,300	0.0%	8.2%
5210	Telephone - Long Distance	1,700	367	1,500	0	750	-50.0%	0.0%
5211	Electric	131,144	138,343	147,000	149,412	155,000	5.4%	3.7%
5212	Heat	30,003	25,174	38,000	25,200	32,000	-15.8%	27.0%
5215	Cellular Telephone	3,039	1,089	1,500	1,260	1,500	0.0%	19.0%
5220	Postage	3,198	3,123	3,000	1,135	2,000	-33.3%	76.2%
5230	Professional Services	22,221	19,927	22,500	19,486	13,000	-42.2%	-33.3%
5234	Outside Lab	14,418	25,385	36,000	30,830	32,000	-11.1%	3.8%
5235	Equipment Lease	0	70	500	25	0	-100.0%	-100.0%
5260	Travel / Training	3,642	6,048	5,000	3,745	4,500	-10.0%	20.2%
5261	Membership and Dues	130	500	600	250	500	-16.7%	100.0%
5262	Licensing Fees	15,559	13,009	16,500	13,505	16,500	0.0%	22.2%
5270	Maintenance of Equipment	10,652	35,940	35,000	20,882	28,000	-20.0%	34.1%
5271	Maintenance of Facility	5,875	5,551	7,000	6,854	6,500	-7.1%	-5.2%
5272	Garage Rotary	5,573	9,766	11,472	13,986	2,009	-82.5%	-85.6%
5310	Office Supply	942	1,399	1,500	1,295	1,500	0.0%	15.8%
5320	Computer Supply	0	0	1,000	0	0	-100.0%	0.0%
5332	Clothing, Safety, Security	1,476	1,760	2,500	2,554	2,000	-20.0%	-21.7%
5333	Chemical Supply	226,498	258,379	315,000	258,324	340,000	7.9%	31.6%
5334	Lab Supply	8,909	10,222	10,000	7,881	11,000	10.0%	39.6%
5345	Fuel Supply	0	0	0	0	7,597	0.0%	0.0%
5370	Repair Materials	6,607	5,899	10,000	5,545	7,500	-25.0%	35.3%
5371	Lube Supply	877	7	1,000	2,277	2,000	100.0%	-12.2%
5372	Fac.Maintenance Supply	2,636	3,246	4,000	2,539	3,500	-12.5%	37.8%
5381	Incidentals	180	323	500	96	250	-50.0%	160.4%
5390	Small Equipment	586	1,543	3,000	578	500	-83.3%	-13.5%
5500	New Equip / Cap Outlay	42,000	23,482	2,000	608	0	-100.0%	-100.0%
	TOTAL WATER TREATMENT	1,202,639	1,275,756	1,390,747	1,287,852	1,410,023	1.4%	9.5%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
	Assistant Water Manager	1	1	1	1
	Crew Leader	1	1	1	1
	Tech III	1	1	1	1
	Tech II	2	2	2	2
	Tech I	3	3	3	3
	<hr/> Total Full-time	8	8	8	8
Seasonal	Laborer (Hrs.)	1200	1200	1200	1200
	<hr/> Total Full-time Equivalent	8.58	8.58	8.58	8.58

**LINE ITEM DETAIL
WATER FUND
DISTRIBUTION SYSTEMS DIVISION**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$387,069	No changes in personnel.
Electric	5211	\$9,300	Relocation to 241 Cherry Street.
Heat	5212	\$10,600	Relocation to 241 Cherry Street.
Professional Services	5230	\$50,585	Asphalt & Concrete repairs (\$22,750); Equipment Rent (\$2,250); OUPS Program Fees (\$1,500); Meter Reading Equipment Maintenance (\$1,000); Service Line Boring projects (\$15,000); Spoils Disposal Fees (\$1,085); Materials Fabrication Costs (\$2,000); Misc. Engineering Services (\$5,000)
Training/Security	5260	\$2,950	OTCO & AWWA Workshops. Mileage Reimbursement.
Operating Supply	5330	\$120,000	Water system repair & maintenance materials (\$92,500); Operating supplies (\$27,500).

2009 BUDGET DETAIL

FUND: WATER
 DEPARTMENT: PUBLIC UTILITIES - DISTRIBUTION SYSTEMS DIVISION

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
530-5330 5100	Wages	335,380	354,177	369,016	335,517	387,069	4.9%	15.4%
5101	PERS	73,017	77,019	90,615	78,997	86,066	-5.0%	8.9%
5103	Medicare	4,641	4,896	5,235	4,617	5,490	4.9%	18.9%
5104	Workers Compensation	11,182	11,945	12,011	12,011	13,040	8.6%	8.6%
5111	Health Insurance	81,300	87,400	90,320	90,320	106,167	17.5%	17.5%
5112	Life Insurance	960	960	960	960	960	0.0%	0.0%
5140	Uniform	1,352	1,708	1,550	1,940	1,835	18.4%	-5.4%
5210	Telephone - Long Distance	416	0	600	0	0	-100.0%	0.0%
5211	Electric	971	1,986	1,979	4,533	9,300	369.9%	105.2%
5212	Heat	0	0	0	0	10,600	0.0%	0.0%
5215	Cellular Telephone	1,763	1,876	1,675	3,109	3,100	85.1%	-0.3%
5220	Postage	233	1,012	1,000	562	550	-45.0%	-2.1%
5230	Professional Services	57,602	91,886	70,000	59,403	50,585	-27.7%	-14.8%
5235	Rent	196	0	200	414	212	6.0%	-48.8%
5260	Travel/Training/Safety/Security	1,732	3,209	3,800	2,362	2,950	-22.4%	24.9%
5261	Memberships	192	212	240	212	225	-6.3%	6.1%
5262	Licenses	203	274	623	43	450	-27.8%	946.5%
5270	Maintenance of Equipment	55	1,094	1,000	986	900	-10.0%	-8.7%
5271	Maintenance of Facility	500	0	500	0	0	-100.0%	0.0%
5272	Garage Rotary	54,341	49,778	58,896	68,754	17,831	-69.7%	-74.1%
5330	Operating Supply	139,161	122,762	130,000	133,774	120,000	-7.7%	-10.3%
5332	Clothing	3,711	3,743	3,800	3,247	3,900	2.6%	20.1%
5345	Fuel Supply	0	0	0	0	29,791	0.0%	0.0%
5370	Repair Material	66	0	0	0	0	0.0%	0.0%
5381	Misc Supply	0	0	0	0	0	0.0%	0.0%
5390	Small Equipment	7,416	2,943	6,070	2,400	1,500	-75.3%	-37.5%
5500	New Equip / Cap Outlay	38,159	62,052	33,500	20,028	0	-100.0%	-100.0%
	TOTAL WATER DISTRIBUTION	814,549	880,932	883,590	824,189	852,521	-3.5%	3.4%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Full-time	<u>Utility Funds</u>				
	Utility Director	0.5	0.5	0.5	0.5
	Utility Deputy Director	0.5	0.5	0.5	0
	Technical Services Administrator	0	0	0	0
	Project Coordinator	0	0	0	0
	Administrative Assistant	0.5	0.5	0.5	0.5
	Maintenance and Projects Manager	0	0.5	0.5	0.5
*	Engineering Technician	0	0	0	0
	Total Full-time Utility Funds	1.5	2	2	1.5
Full-time	<u>Engineering Dept.</u>				
	Utility Project Engineer	0.5	0.5	0.5	0
	Utility Project Manger II	0.5	0.5	0	0
	Total Full-time Engineering Dept.	1	1	0.5	0
	Total Full-time	2.5	3	2.5	1.5
Part-time	Intern (hours)	1040	1040	1040	0
	Total Part-time	0.5	0.5	0.5	0.0
	Total Full-time Equivalent	3.0	3.5	3.0	1.5

Note: Positions split 1/2 between the Water and Sewer Funds

LINE ITEM DETAIL
SEWER FUND
SEWER ADMINISTRATION Division

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$93,203	Elimination of Deputy Director position.
Cellular Telephone	5215	\$2,500	Verizon cell phone charges.
Professional Services	5230	\$30,000	Miscellaneous Engineering services.
Travel/Training	5260	\$3,500	OEPA & OWEA training workshops and conferences. Mileage reimbursement.
Capital Outlay	5500	\$750	Computer projector for in-house training.

2009 BUDGET DETAIL

FUND: SEWER
DEPARTMENT: ADMINISTRATION

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	1,603,367	1,477,718	1,396,789	1,396,789	1,006,125		
540- 4610	Meter Charges	3,916,868	4,046,046	4,159,065	4,123,166	4,200,000	1.0%	1.9%
4610	Meter Charges-Capacity Debt	0	405,191	988,935	950,000	1,560,000	57.7%	64.2%
4630	Surcharges	0	38,238	0	45,593	40,000	0.0%	-12.3%
4635	Septic Receiving Charges	38,669	63,930	70,000	105,577	115,000	64.3%	8.9%
4650	Miscellaneous	17,651	352	0	11,955	2,500	0.0%	-79.1%
4740	Investment Income	182,256	244,607	200,000	66,715	65,000	-67.5%	-2.6%
	Total Revenue	4,155,444	4,798,364	5,418,000	5,303,006	5,982,500	10.4%	12.8%
	Administrative Expenses	2,236,567	2,724,302	3,398,452	3,212,624	3,743,669	10.2%	16.5%
	Treatment Expenses	1,543,381	1,655,696	1,750,133	1,852,416	1,623,015	-7.3%	-12.4%
	Collection Expenses	501,145	499,295	611,482	575,639	530,305	-13.3%	-7.9%
	Total Expenditures	4,281,093	4,879,293	5,760,067	5,640,679	5,896,989	2.4%	4.5%
	Carryover PO's				52,991			
	Fund Balance - December 31st	1,477,718	1,396,789	1,054,722	1,006,125	1,091,636		

SEWER ADMINISTRATIVE

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
540-5410- 5100	Wages	114,998	105,854	148,446	106,412	93,203	-37.2%	-12.4%
5101	PERS	26,782	24,870	36,224	32,627	20,971	-42.1%	-35.7%
5103	Medicare	1,266	1,118	1,719	1,117	768	-55.3%	-31.2%
5104	Workers Compensation	5,403	6,425	4,752	4,752	3,056	-35.7%	-35.7%
5111	Health Insurance	26,325	38,700	23,655	23,655	15,005	-36.6%	-36.6%
5112	Life Insurance	315	375	300	300	195	-35.0%	-35.0%
5140	Uniforms	175	0	0	46	0	0.0%	0.0%
5210	Telephone - Long Distance	454	187	0	0	0	0.0%	0.0%
5215	Cellular Telephone	1,434	1,042	2,500	1,339	2,500	0.0%	86.7%
5220	Postage	254	132	1,000	49	500	-50.0%	920.4%
5221	Copying	64	0	0	0	0	0.0%	0.0%
5223	Data Connectivity	0	0	0	0	0	0.0%	0.0%
5230	Professional Services	97,736	78,368	65,000	19,691	30,000	-53.8%	52.4%
5231	Project Engineering Services	0	5,000	15,000	0	0	-100.0%	0.0%
5232	Utility Engineering Dept. Services	0	0	5,000	0	0	-100.0%	0.0%
5260	Travel/Training	2,646	4,100	4,000	2,776	3,500	-12.5%	26.1%
5261	Membership and Dues	669	383	1,000	207	750	-25.0%	262.3%
5273	Information Technology Rotary	42,544	72,009	64,676	64,676	72,961	12.8%	12.8%
5280	Liability/Property Insurance	92,866	79,367	85,367	74,305	82,346	-3.5%	10.8%
5281	Judgments	0	1,000	3,000	0	3,000	0.0%	0.0%
5310	Office Supply	1,606	1,892	3,500	1,759	2,500	-28.6%	42.1%
5500	Capital Outlay	0	1,351	12,500	0	750	-94.0%	0.0%
5501	Cherry St. Garage	0	0	0	0	0	0.0%	0.0%
5601	Refunds	2,546	10	5,000	2,035	4,000	-20.0%	96.6%
5710	Transfer - General Fund	570,484	599,008	628,958	628,958	647,827	3.0%	3.0%
5740	Transfer - Sewer CIP	1,248,000	1,297,920	1,297,920	1,297,920	1,199,837	-7.6%	-7.6%
5754	Transfer - Sewer Capacity Fund	0	405,191	988,935	950,000	1,560,000	57.7%	64.2%
	TOTAL WASTEWATER ADMIN	2,236,567	2,724,302	3,398,452	3,212,624	3,743,669	10.2%	16.5%

SEWER FUND**WASTEWATER TREATMENT****STAFFING**

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Full-time	Wastewater Manager	1	1	1	0
	Environmental Plant Operator III	5	5	5	4
	Environmental Plant Operator II	1	1	2	1
	Environmental Plant Operator I	0	1	0	0
	Environmental Plant Operator Trainee	1	0	1	3
	Facility Maintenance Tech II	1	1	1	1
	Sludge Truck Driver	1	1	1	1
Total Full-time		10	10	11	10
Seasonal Part-time (hrs)		0	0	800	0
Total Full-time Equivalent		10.00	10.00	11.38	10.00

**LINE ITEM DETAIL
SEWER FUND
WASTEWATER TREATMENT DIVISION**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Personnel	5100	\$508,652	Elimination of Plant Manager position.
Professional Services	5230	\$27,000	Hoist Inspection & Repairs (\$1,000); Infrared Inspections (\$1,000); Odor Control Equipment Maintenance (\$20,000); HVAC System Maintenance (\$5,000).
Outside Lab	5234	\$17,000	NPDES Lab Analysis (\$12,000); Priority Pollutants Analysis (\$5,000).
Sludge Removal	5236	\$150,000	Disposal of Sludge at Landfill (\$156,000).
Maintenance of Equipment	5270	\$23,500	UV System equipment (\$5,000); Sludge Truck Equipment (\$2,500); Generator Service (\$4,500); Screenings Container Repairs (\$2,500); Pump Station Repairs (\$4,000); Process Equipment Maintenance (\$5,000).
Maintenance of Facility	5271	\$5,000	Window & Door Replacement (\$5,000).
Chemical Supply	5333	\$190,000	Polymers (\$90,000); Ferric Chloride (\$60,000); NaCl/NaOH (\$40,000).
Repair Materials	5370	\$15,000	Materials & Supplies for repair of equipment (\$15,000)
New Equip. / Cap. Outlay	5500	\$6,000	Tools for equipment maintenance (\$6,000)

2009 BUDGET DETAIL

FUND: SEWER
 DEPARTMENT: WASTEWATER TREATMENT

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
540-5420-	5100	534,725	601,675	609,362	599,555	508,652	-16.5%	-15.2%
	5101	117,985	132,515	150,714	145,708	114,447	-24.1%	-21.5%
	5103	5,607	6,570	6,775	7,010	7,082	4.5%	1.0%
	5104	17,370	17,868	19,816	19,816	17,136	-13.5%	-13.5%
	5111	106,650	114,650	132,260	132,260	118,702	-10.3%	-10.3%
	5112	1,200	1,200	1,320	1,320	1,200	-9.1%	-9.1%
	5140	4,038	4,251	4,000	4,237	4,200	5.0%	-0.9%
	5210	1,220	157	600	0	0	-100.0%	0.0%
	5211	232,946	234,458	240,000	293,770	285,000	18.8%	-3.0%
	5212	30,631	51,777	45,000	55,161	52,000	15.6%	-5.7%
	5215	1,648	1,798	2,500	2,219	2,000	-20.0%	-9.9%
	5220	564	210	300	299	300	0.0%	0.3%
	5221	0	0	0	3	0	0.0%	0.0%
	5230	67,897	66,393	50,000	43,789	27,000	-46.0%	-38.3%
	5234	13,624	10,444	20,000	9,833	17,000	-15.0%	72.9%
	5236	157,393	147,547	150,000	158,877	150,000	0.0%	-5.6%
	5260	1,649	2,979	5,000	4,473	3,000	-40.0%	-32.9%
	5261	646	252	900	475	700	-22.2%	47.4%
	5262	8,898	153	9,000	7,921	9,000	0.0%	13.6%
	5270	54,007	33,350	33,464	44,501	23,500	-29.8%	-47.2%
	5271	12,283	18,184	19,000	20,817	5,000	-73.7%	-76.0%
	5272	28,821	33,299	25,622	32,562	15,624	-39.0%	-52.0%
	5310	3,237	2,267	3,000	1,354	1,500	-50.0%	10.8%
	5332	3,388	1,586	4,000	2,743	3,500	-12.5%	27.6%
	5333	66,141	94,798	125,000	176,310	190,000	52.0%	7.8%
	5334	8,562	9,353	12,000	9,458	11,000	-8.3%	16.3%
	5345	0	0	0	0	20,972	0.0%	0.0%
	5370	16,211	17,672	18,000	6,654	15,000	-16.7%	125.4%
	5371	1,055	1,492	5,000	13,594	8,000	60.0%	-41.2%
	5372	3,552	839	1,500	2,951	1,500	0.0%	-49.2%
	5381	1,388	412	1,500	380	1,000	-33.3%	163.2%
	5390	908	1,723	5,000	410	3,000	-40.0%	631.7%
	5500	39,137	45,824	49,500	53,956	6,000	-87.9%	-88.9%
TOTAL WASTEWATER TREATMENT		1,543,381	1,655,696	1,750,133	1,852,416	1,623,015	-7.3%	-12.4%

SEWER FUND**WASTEWATER COLLECTION****STAFFING**

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Full-time	Assistant Wastewater Manager	1	1	1	1
	Project Coordinator	0	0	0	0
	Crew Leader	1	1	1	1
	Tech II	2	2	2	2
	Tech I	1	1	1	0
	Total Full-time		5	5	5
	Seasonal Part-time (hrs)	0	0	800	800
	Total Full-time Equivalent	5.00	5.00	5.38	4.38

**LINE ITEM DETAIL
SEWER FUND
WASTEWATER COLLECTION DIVISION**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$218,513	Elimination of Tech I position.
Electric	5211	\$18,000	Relocation to 241 Cherry Street.
Professional Services	5230	\$45,000	Asphalt Repairs (\$10,000); Casting Replacement Resurfacing (\$25,000); Concrete & Landscape Work (\$5,000); Chemical Root Treatment (\$5,000)
Travel/Training	5260	\$3,200	OTCO Training (\$2,200); OWEA Conference (\$1,000).
Maintenance of Equipment	5270	\$19,800	Jet Truck Equipment (\$6,700); Camera Van Equipment Repairs (\$3,500); Misc. Equipment Repairs (\$3,000); Plate Truck Crane Repairs (\$2,600); CCTV Cord Replacement (\$4,000).
Operating Supply	5330	\$40,000	Repair Materials (\$30,000); Concrete/CDF (\$9,500); Misc. Supplies & Materials (\$500)
Small Equipment	5390	\$2,600	Pump Hose (\$1,700); Voltage Test Meter (\$250); Hose & Cords for Sewer Plugs (\$650)
New Equip/Cap Outlay	5500	\$14,400	Gas Monitor Equipment (\$2,400); Sewer Jet Nozzels (\$3,000); Trench Box Panels & Spreaders (\$3,500); Camera Van Hoist (\$2,000); Sewer Plugs (\$3,500).

2009 BUDGET DETAIL

FUND: SEWER
 DEPARTMENT: WASTEWATER COLLECTION

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
540-5430- 5100	Wages	226,484	233,936	256,657	240,079	218,513	-14.9%	-9.0%
5101	PERS	49,859	49,387	63,125	59,615	48,553	-23.1%	-18.6%
5103	Medicare	3,496	3,596	4,029	3,683	3,429	-14.9%	-6.9%
5104	Workers Compensation	6,723	7,637	7,878	7,878	6,975	-11.5%	-11.5%
5111	Health Insurance	60,000	64,500	67,000	67,000	48,547	-27.5%	-27.5%
5112	Life Insurance	570	570	570	570	450	-21.1%	-21.1%
5140	Uniform	1,345	1,952	2,000	1,308	2,400	20.0%	83.5%
5210	Telephone - Long Distance	473	9	600	0	0	-100.0%	0.0%
5211	Electric	15,236	13,388	18,000	14,845	18,000	0.0%	21.3%
5212	Heat	0	0	0	0	7,000	0.0%	0.0%
5215	Cellular Telephone	1,426	902	1,000	0	1,050	5.0%	0.0%
5220	Postage	58	428	700	1,247	500	-28.6%	-59.9%
5230	Professional Services	51,439	40,918	55,000	49,909	45,000	-18.2%	-9.8%
5235	Rent	2,198	780	2,300	2,278	2,300	0.0%	1.0%
5260	Travel/Training/Safety/Security	1,550	1,070	2,200	2,300	3,200	45.5%	39.1%
5262	Licensing Fees	35	44	150	86	300	100.0%	248.8%
5270	Maintenance of Equipment	5,910	6,308	10,500	3,199	19,800	88.6%	518.9%
5271	Maintenance of Facility	261	773	1,500	1,624	3,500	133.3%	115.5%
5272	Garage Rotary	30,032	43,286	39,523	48,224	15,196	-61.6%	-68.5%
5330	Operating Supply	24,505	25,748	31,500	30,442	40,000	27.0%	31.4%
5332	Clothing	1,225	1,181	2,250	979	2,300	2.2%	134.9%
5370	Maintenance Repair Material	0	0	0	143	0	0.0%	-100.0%
5345	Fuel Supply	0	0	0	0	26,292	0.0%	0.0%
5390	Small Equipment	2,548	2,882	5,000	230	2,600	-48.0%	1030.4%
5500	New Equip / Cap Outlay	15,772	0	40,000	40,000	14,400	-64.0%	-64.0%
	TOTAL WW COLLECTION	501,145	499,295	611,482	575,639	530,305	-13.3%	-7.9%

2009 BUDGET DETAIL

FUND: REFUSE
 DEPARTMENT: ADMINISTRATION

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	588,361	474,946	427,763	427,763	136,023		
550- 4020	Bond Sale	475,000	0	0		0	0.0%	0.0%
4610	Collection Charges	2,280,404	2,383,887	2,527,000	2,507,570	2,775,000	9.8%	10.7%
4650	Recycle Income	17,422	1,106	2,000	2,114	2,000	0.0%	-5.4%
4651	Bag Tags	0	5,684	6,000	6,114	6,100	1.7%	-0.2%
4552	Cleanup Events	0	6,730	7,000	5,730	7,500	7.1%	30.9%
4710	Sale of Assets	12,577	0	0	0	0	0.0%	0.0%
4740	Investment Income	0	30,148	15,000	11,395	11,000	-26.7%	-3.5%
4910	Transfer In	0	0	0	0	0	0.0%	0.0%
	Total Revenue	2,785,403	2,427,555	2,557,000	2,532,923	2,801,600	9.6%	10.6%
	Administrative Expenses	846,723	535,973	448,083	449,441	452,216	0.9%	0.6%
	Collection Expenses	1,646,594	1,519,283	1,862,567	1,623,050	1,766,487	-5.2%	8.8%
	Recycling Expenses	405,501	419,482	475,038	440,004	690,495	45.4%	56.9%
	Total Expenditures	2,898,818	2,474,738	2,785,688	2,512,495	2,909,198	4.4%	15.8%
	Carryover PO's				312,168			
	Fund Balance - December 31st	474,946	427,763	199,075	136,023	28,425		

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
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REFUSE ADMINISTRATION

550-5510- 5211	Electric	327	207	500	365	375	-25.0%	2.7%
5230	Landfill Monitoring Service	45,983	30,643	26,250	47,032	37,310	42.1%	-20.7%
5281	Judgments	0	459	500	0	500	0.0%	0.0%
5500	Landfill Remediation	24,289	114,433	5,360	2,563	15,800	194.8%	516.5%
5510	Landfill Assessment	0	43,887	55,000	41,920	37,270	-32.2%	-11.1%
5601	Refunds	334	463	750	0	0	-100.0%	0.0%
5703	Transfers - SMR	119,485	125,459	131,732	131,732	131,732	0.0%	0.0%
5710	Transfers - General Fund	152,372	159,991	167,991	167,991	167,991	0.0%	0.0%
5801	Bond Principal	9,932	40,000	40,000	40,000	45,000	12.5%	12.5%
5802	Note Principal - Curve Rd Landfill	475,000	0	0	0	0	0.0%	0.0%
5811	Bond Interest	0	20,431	20,000	17,838	16,238	-18.8%	-9.0%
5812	Note Interest - Curve Rd. Landfill	19,001	0	0	0	0	0.0%	0.0%
	TOTAL REFUSE ADMIN	846,723	535,973	448,083	449,441	452,216	0.9%	0.6%

REFUSE FUND**REFUSE COLLECTION****STAFFING**

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Full-time	Crew Leader	1	1	1	1
	Tech III	0	0	0	0
	Tech II	6	7	7	7
	Tech I	0	0	0	0
Total Full-time		7	8	8	8
Permanent					
Part-time	Laborer	0	0	0	0
Total Full-time Equivalent		7.0	8.0	8.0	8.0

**LINE ITEM DETAIL
REFUSE FUND
REFUSE COLLECTION**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Tipping Fees	5237	\$755,000	Disposal Rate Increase and YW consumption increase
Maintenance of Facility	5271	\$10,700	Cleaning contract-\$2,200
Operating Supply	5330	\$26,000	Bag Stickers -\$2,000, Dumpster Repairs and Materials-\$24,000
Small Equipment	5390	\$6,250	Liners for downtown trash cans-\$1,000; Gas meters-\$1,750; Gascope-\$3,500
New Equip/Capital Outlay	5500	\$153,200	Additional Tipcarts - \$15,000; Rear Load Packer - \$125,000

2009 BUDGET DETAIL

FUND REFUSE
DEPARTMENT COLLECTION

<i>Account #</i>	<i>Description</i>	2006 <i>Actual</i>	2007 <i>Actual</i>	2008 <i>Budget</i>	2008 <i>Actual</i>	2009 <i>Budget</i>	% Δ Prior <i>Budget</i>	% Δ Prior <i>Actual</i>
550-5520-	5100 Wages	255,551	296,515	341,555	331,984	352,426	3.2%	6.2%
	5101 PERS	55,291	64,217	83,863	82,943	79,296	-5.4%	-4.4%
	5103 Medicare	3,934	4,555	5,374	5,097	5,545	3.2%	8.8%
	5104 Workers Compensation	8,677	9,834	11,118	11,118	11,873	6.8%	6.8%
	5111 Health Insurance	84,000	95,300	90,320	90,320	97,094	7.5%	7.5%
	5112 Life Insurance	840	600	690	690	690	0.0%	0.0%
	5121 Unemployment	0	0	0	0	0	0.0%	0.0%
	5140 Uniforms	2,090	2,151	2,500	2,600	2,500	0.0%	-3.8%
	5210 Telephone - Long Distance	90	0	0	0	0	0.0%	0.0%
	5211 Electric	84	0	0	0	0	0.0%	0.0%
	5215 Cellular Telephone	441	530	800	235	300	-62.5%	27.7%
	5230 Professional Services	6,319	5,816	10,000	8,392	0	-100.0%	-100.0%
	5237 Tipping Fees	746,318	683,838	762,000	664,163	755,000	-0.9%	13.7%
	5260 Travel/Training	50	0	0	0	0	0.0%	0.0%
	5261 Membership and Dues	336	263	350	407	375	7.1%	-7.9%
	5262 Licensing Fees	386	343	750	429	350	-53.3%	-18.4%
	5270 Maintenance of Equipment	0	0	1,000	326	500	-50.0%	53.4%
	5271 Maintenance of Facility	516	1,991	15,000	4,470	10,700	-28.7%	139.4%
	5272 Garage Rotary	217,788	200,890	244,512	283,173	106,525	-56.4%	-62.4%
	5273 Information Technology Rotary	13,821	5,000	6,000	5,000	4,052	-32.5%	-19.0%
	5280 Insurance	50,360	53,885	57,685	50,210	32,991	-42.8%	-34.3%
	5330 Operating Supply	20,166	2,872	26,000	25,275	26,000	0.0%	2.9%
	5332 Clothing	2,715	2,881	4,000	3,593	4,000	0.0%	11.3%
	5345 Fuel Supply	0	0	0	0	116,820	0.0%	0.0%
	5370 Repair Material	0	0	0	0	0	0.0%	0.0%
	5385 Containers	0	0	0	0	0	0.0%	0.0%
	5390 Small Equipment	774	0	10,250	0	6,250	-39.0%	0.0%
	5500 New Equip/Capital Outlay	176,047	87,802	188,800	52,625	153,200	-18.9%	191.1%
	TOTAL COLLECTION	1,646,594	1,519,283	1,862,567	1,623,050	1,766,487	-5.2%	8.8%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>	
Full-time	Tech II	5	5	5	5	
	Tech I	0	0	0	0	
	Total Full-time		5	5	5	5
Permanent						
Part-time	Laborer	0	0	0	0	
	Seasonal Part-time (hrs)		0	0	0	0
	Total Full-time Equivalent		5.0	5.0	5.0	5.0

**LINE ITEM DETAIL
REFUSE FUND
RECYCLING**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Maint. Of Facility	5271	\$3,000	Misc. repairs to aging building
Tipping Fees	5237	\$54,000	Price increase expected
Small Equipment	5390	\$1,500	Pressure washer for Recycling bins and Toter washer-\$1,500
Operating supply	5330	\$40,000	Foul sheets - \$2,000; Recycling bins - \$10,000.

2009 BUDGET DETAIL

FUND REFUSE
DEPARTMENT RECYCLING

<i>Account #</i>	<i>Description</i>	2006 <i>Actual</i>	2007 <i>Actual</i>	2008 <i>Budget</i>	2008 <i>Actual</i>	2009 <i>Budget</i>	% Δ Prior <i>Budget</i>	% Δ Prior <i>Actual</i>
550-5530- 5100	Wages	161,485	187,017	203,791	197,916	215,550	5.8%	8.9%
5101	PERS	34,305	41,359	50,609	49,040	48,499	-4.2%	-1.1%
5103	Medicare	2,477	2,858	3,206	3,020	3,391	5.8%	12.3%
5104	Workers Compensation	5,981	5,993	6,633	6,633	7,262	9.5%	9.5%
5111	Health Insurance	60,000	64,500	67,000	67,000	72,025	7.5%	7.5%
5112	Life Insurance	600	600	600	600	600	0.0%	0.0%
5121	Unemployment	0	0	0	0	0	0.0%	0.0%
5140	Uniforms	1,452	1,494	1,600	1,422	1,700	6.3%	19.5%
5211	Electric	312	357	750	329	550	-26.7%	67.2%
5230	Professional Services	169	31	1,000	0	0	-100.0%	0.0%
5237	Tipping Fees	42,880	34,675	52,000	34,411	54,000	3.8%	56.9%
5270	Maintenance of Equipment	0	0	750	191	750	0.0%	292.7%
5271	Maintenance of Facility	2,917	0	3,000	205	3,000	0.0%	1363.4%
5272	Garage Rotary	40,274	46,641	39,349	47,746	35,794	-9.0%	-25.0%
5330	Operating Supply	31,353	31,390	40,000	28,517	40,000	0.0%	40.3%
5332	Clothing	2,423	1,832	2,500	2,104	2,500	0.0%	18.8%
5345	Fuel Supply	0	0	0	0	25,374	0.0%	0.0%
5390	Small Equipment	0	735	2,250	870	1,500	-33.3%	72.4%
5500	New Equip/Cap Outlay	18,873	0	0	0	178,000	0.0%	0.0%
	TOTAL RECYCLING	405,501	419,482	475,038	440,004	690,495	45.4%	56.9%

2009 BUDGET DETAIL

FUND: GARAGE ROTARY
 DEPARTMENT: PUBLIC WORKS

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	74,875	71,697	116,013	116,013	132,455		
601 4910	Transfer in Court	1,316	3,229	2,049	2,049	2,081	1.6%	1.6%
4910	Transfer in Police	124,481	164,326	151,960	194,191	45,990	-69.7%	-76.3%
4910	Transfer in Fire	64,017	69,113	75,279	90,181	65,341	-13.2%	-27.5%
4910	Transfer in Planning	13,759	12,525	13,975	15,753	14,375	2.9%	-8.7%
4910	Transfer in Engineering	7,157	9,713	8,685	11,181	6,188	-28.8%	-44.7%
4910	Transfer in SMR Administration	2,672	3,886	3,241	3,950	3,434	6.0%	-13.1%
4910	Transfer in SMR Streets	132,196	175,500	198,771	231,677	124,705	-37.3%	-46.2%
4910	Transfer in SMR Traffic	24,885	33,307	28,183	34,331	11,686	-58.5%	-66.0%
4910	Transfer in Storm Sewer	3,163	4,022	6,000	6,577	5,138	-14.4%	-21.9%
4910	Transfer in Parks	77,649	76,694	64,327	75,059	44,432	-30.9%	-40.8%
4910	Transfer in Airport	12,517	15,574	13,278	13,987	10,132	-23.7%	-27.6%
4910	Transfer in Water Treatment	5,573	9,766	11,472	13,986	2,009	-82.5%	-85.6%
4910	Transfer in Water Distribution	54,341	49,778	58,896	68,754	17,831	-69.7%	-74.1%
4910	Transfer in Sewer Treatment	28,821	33,299	25,622	32,562	15,624	-39.0%	-52.0%
4910	Transfer in Sewer Collection	30,032	43,280	39,523	48,224	15,196	-61.6%	-68.5%
4910	Transfer in Refuse	217,788	200,890	244,512	283,173	106,525	-56.4%	-62.4%
4910	Transfer in Recycling	40,274	46,641	39,349	47,746	35,794	-9.0%	-25.0%
4910	Transfer in IT	0	0	0		183	0.0%	0.0%
4910	Transfer in Building Maintenance	0	0	3,608	4,957	3,637	0.8%	-26.6%
		0						
	Total Revenue	840,641	951,543	988,730	1,178,338	530,301	-46.4%	-55.0%
	Total Expenditures	843,819	907,227	1,006,436	1,075,664	607,850		
	Carryover PO's				86,232			
	Fund Balance - December 31st	71,697	116,013	98,307	132,455	54,906		

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Full-time	Crew Leader	1	1	1	1
	Mechanic II	3	3	3	3
	Mechanic I	0	0	0	0
	Total Full-time	4	4	4	4

**LINE ITEM DETAIL
GARAGE ROTARY FUND
GARAGE**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	5230	\$8,600	Towing bills - \$2,500; insurance deductables - \$3,500, Hand held Scanner Updates- \$1,000
Outside Repair	5334	\$97,506	Overhaul engine for refuse-\$20,000; Outside cruiser repairs-\$20,000; Other outside repair-\$57,506
Repair Material	5370	\$159,387	Aging equipment; fleet size and parts inflating
Small Equipment	5390	\$1,750	Hand held Scanner large truck program-\$1,750

2009 BUDGET DETAIL

FUND: GARAGE ROTARY
 DEPARTMENT: PUBLIC WORKS

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
601-6010- 5100	Wages	156,220	165,115	170,245	167,554	180,990	6.3%	8.0%
5101	PERS	34,428	35,758	42,279	42,047	40,723	-3.7%	-3.1%
5103	Medicare	2,428	2,537	2,678	2,560	2,847	6.3%	11.2%
5104	Workers Compensation	5,373	5,468	5,541	5,541	6,097	10.0%	10.0%
5111	Health Insurance	36,780	39,480	53,600	53,600	57,620	7.5%	7.5%
5112	Life Insurance	480	480	480	480	480	0.0%	0.0%
5121	Unemployment	0	0	0	0	0	0.0%	0.0%
5140	Uniform	1,136	1,026	1,400	1,186	1,050	-25.0%	-11.5%
5210	Telephone - Long Distance	92	0	0	0	0	0.0%	0.0%
5211	Electric	7,500	9,576	16,000	15,400	10,000	-37.5%	-35.1%
5212	Heat	13,128	10,240	30,000	23,641	29,000	-3.3%	22.7%
5215	Cellular Telephone	413	536	800	274	300	-62.5%	9.5%
5230	Professional Services	3,459	2,026	5,000	4,200	8,600	72.0%	104.8%
5260	Travel/Training	796	149	1,000	493	0	-100.0%	-100.0%
5262	Licensing Fees	213	42	150	0	150	0.0%	0.0%
5270	Maintenance of Equipment	0	15	500	147	0	-100.0%	-100.0%
5273	IT Rotary	0	0	0	0	0	0.0%	0.0%
5330	Fuel/Oil Supply	342,303	366,743	380,680	493,515	10,000	-97.4%	-98.0%
5332	Clothing	1,586	1,390	1,800	1,386	1,350	-25.0%	-2.6%
5334	Outside Repair	49,726	50,158	75,000	42,688	97,506	30.0%	128.4%
5370	Repair Materials	177,011	207,028	205,000	208,627	159,387	-22.3%	-23.6%
5390	Small Equipment	5,002	6,065	5,505	4,414	1,750	-68.2%	-60.4%
5500	New Equip / Cap Outlay	5,745	3,395	8,778	7,911	0	-100.0%	-100.0%
	TOTAL GARAGE ROTARY	843,819	907,227	1,006,436	1,075,664	607,850	-39.6%	-43.5%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Full-time	Airport Operations Supervisor	1	1	1	1
	Airport Technician	1	1	1	1
<hr/>					
	Total Full-time	2	2	2	2
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Permanent Part-time	Airport Technician	1	1	2	1
Seasonal	Laborer Part-time (hrs)	650	650	650	0
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	Total Full-time Equivalent	2.8	2.8	2.8	2.5

**LINE ITEM DETAIL
AIRPORT
OPERATIONS**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	5230	\$9,700	Weather Service - (\$2,000), AWOS/NDB Maintenance Contract (\$ 3,550), HVAC Maintenance Contract (\$350), Fuel Farm Inspection (\$1,000), Fuel Farm Maintenance Contract (\$2000)
Travel Training	5260	\$1,000	NATA Tape Training (\$250)
Maintenance of Facility	5271	\$17,500	Security Access System - (\$800), Airfield Lighting - (\$2,100), Terminal/Rental Building Maintenance (\$6,000), HVAC Contract- (\$400)
New Equip/Capital Outlay	5500	\$7,000	New Sara System-\$7,000

2009 BUDGET DETAIL

FUND: AIRPORT OPERATIONS

DEPARTMENT: AIRPORT

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	19,872	61,035	97,201	97,201	97,823		
222- 4690	Hanger Deposits	2,161	1,187	500	387	500	0.0%	29.2%
4730	Hangar Rent	70,075	70,676	75,000	71,197	73,500	-2.0%	3.2%
4731	AvGas Fuel Sales	239,955	270,076	288,000	256,594	283,000	-1.7%	10.3%
4732	Jet A Fuel Sales	188,129	195,305	215,000	280,955	288,750	34.3%	2.8%
4733	Tie-Down	4,253	7,540	6,200	5,072	5,000	-19.4%	-1.4%
4735	Land Rent	3,095	4,023	4,023	8,248	8,025	99.5%	-2.7%
4741	Call Out Fees	4,575	4,410	4,500	6,045	4,750	5.6%	-21.4%
4742	GPU Fees	1,005	1,310	1,500	1,045	1,100	-26.7%	5.3%
4743	Ramp Fees	4,540	5,030	4,500	4,140	4,000	-11.1%	-3.4%
4744	Late Fees	490	520	550	240	400	-27.3%	66.7%
4745	Vending Machine	59	40	50	40	50	0.0%	25.0%
4746	Charts	1,011	743	1,000	723	750	-25.0%	3.7%
4748	Oil	752	777	750	481	500	-33.3%	4.0%
4749	Gate Cards	400	130	150	80	120	-20.0%	50.0%
4750	Miscellaneous	50,864	23,186	24,000	875	45,000	87.5%	5042.9%
4760	Sales Tax	0	539	0	1,203	750	0.0%	-37.7%
4810	Real Estate Tax Reimbursements	0	0	0	34,587	0	0.0%	-100.0%
4910	Transfer In - General Fund	125,000	60,000	110,000	110,000	80,000	-27.3%	-27.3%
	Total Revenue	696,364	645,492	735,723	781,912	796,195	8.2%	1.8%
	Total Expenditures	655,201	609,326	725,539	754,213	801,649	10.5%	6.3%
	Carryover PO's				27,077			
	Fund Balance - December 31st	61,035	97,201	107,385	97,823	92,369		
	AIRPORT OPERATIONS							
222-0222- 5100	Wages	85,049	87,522	98,005	92,503	97,579	-0.4%	5.5%
5101	PERS	17,673	18,070	22,707	23,159	20,858	-8.1%	-9.9%
5103	Medicare	1,300	1,327	1,534	1,399	1,535	0.1%	9.7%
5104	Workers Compensation	2,643	2,790	2,940	2,940	3,030	3.1%	3.1%
5111	Health Insurance	24,000	17,900	26,800	26,800	26,800	0.0%	0.0%
5112	Life Insurance	180	180	180	180	180	0.0%	0.0%
5210	Telephone - Long Distance	1,164	791	1,400	631	1,100	-21.4%	74.3%
5211	Electric	10,129	10,202	11,500	11,769	13,500	17.4%	14.7%
5212	Heat	766	775	1,100	1,133	1,700	54.5%	50.0%
5220	Postage	865	360	600	442	500	-16.7%	13.1%
5230	Professional Services	10,832	29,478	9,700	11,973	9,700	0.0%	-19.0%
5231	Credit Card Fees	10,356	10,602	11,500	12,146	12,300	7.0%	1.3%
5233	Special Events	3,000	0	10,000	8,621	0	-100.0%	-100.0%
5235	Promotions/Marketing	899	0	2,500	178	1,000	-60.0%	461.8%
5260	Travel / Training	650	762	1,000	340	1,000	0.0%	194.1%
5261	Membership and Dues	337	200	500	238	400	-20.0%	68.1%
5271	Maintenance of Facility	36,253	14,450	18,500	16,175	17,500	-5.4%	8.2%
5272	Garage Rotary	12,517	15,574	13,278	13,987	10,132	-23.7%	-27.6%
5273	Information Technology Rotary	3,455	3,500	13,554	13,555	10,492	-22.6%	-22.6%
5280	Insurance	16,549	17,872	21,000	16,872	23,000	9.5%	36.3%
5292	Real Estate Taxes	79,423	33,187	37,500	47,181	47,500	26.7%	0.7%
5293	Sales Tax	25,208	29,554	32,191	33,518	32,500	1.0%	-3.0%
5310	Office Supply	272	735	1,000	758	800	-20.0%	5.5%
5330	Fuel Supply AvGas	156,041	198,489	200,000	204,579	225,000	12.5%	10.0%
5331	Fuel Supply Jet A	115,049	101,998	175,000	208,744	231,000	32.0%	10.7%
5340	Merchandise	1,276	1,139	1,750	677	1,000	-42.9%	47.7%
5345	Fuel Supply - Vehicles	0	0	0	0	2,143	0.0%	0.0%
5500	New Equip / Cap Outlay	36,660	9,719	6,700	2,733	7,000	4.5%	156.1%
5552	Clothing & Safety	494	705	1,100	342	900	-18.2%	163.2%
5602	Security Deposits	2,161	1,445	2,000	640	1,500	-25.0%	134.4%
	TOTAL AIRPORT	655,201	609,326	725,539	754,213	801,649	10.5%	6.3%

2009 BUDGET DETAIL

FUND: AIRPORT 2000 T-HANGAR
 DEPARTMENT: AIRPORT

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	149,674	280,677	274,645	274,645	266,571		
223- 4690	Hangar Deposits	1,434	1,352	1,200	1,999	1,500	25.0%	-25.0%
4730	Hangar Rent	81,769	88,004	87,000	88,341	87,000	0.0%	-1.5%
4744	Late Fees	480	420	500	380	500	0.0%	31.6%
4750	Miscellaneous	96,895	0	0	0	0	0.0%	0.0%
	Total Revenue	180,578	89,776	88,700	90,720	89,000	0.3%	-1.9%
	Total Expenditures Carryover PO's	49,575	95,808	104,599	98,794	101,500	-3.0%	2.7%
	Fund Balance - December 31st	280,677	274,645	258,746	266,571	254,071		

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
223-0223- 5211	Electric	2,402	2,221	2,600	2,464	3,000	15.4%	21.8%
5271	Maintenance of Facility	430	218	800	203	800	0.0%	294.1%
5280	Insurance	0	0	650	0	700	7.7%	0.0%
5292	Real Estate Taxes	10,532	15,742	20,000	14,966	16,000	-20.0%	6.9%
5601	Refund	699	1,850	0	0	0	0.0%	0.0%
5602	Security Deposits	1,063	227	1,000	1,612	1,000	0.0%	-38.0%
5701	Transfer to Bond Retirement Fund	34,449	75,550	79,549	79,549	80,000	0.6%	0.6%
	TOTAL AIRPORT 2000 T-HANGAR	49,575	95,808	104,599	98,794	101,500	-3.0%	2.7%

MUNICIPAL COURT FUND		STAFFING			
<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
JUDGE'S OFFICE					
FULL-TIME	JUDGE	1	1	2	2
	MAGISTRATE	1	1	1	1
	COURT ADMINISTRATOR	0	0	0	0
	BAILIFF II	0	0	0	0
	CHIEF COMM. CONTROL OFFICER	1	1	1	1
	COMMUNITY CONTROL OFFICER	4	4	4	4
	ASSIGNMENT/JURY COMMISSIONER	0	0	0	0
	ADMINISTRATIVE ASSISTANT	0	0	0	1
	BAILIFF/SECURITY OFFICER	4	4	5	5
	ASSIGNMENT ADMINISTRATOR	1	1	1	1
	SYSTEMS ADM. II/PARALEGAL	0	0	0	0
	ADM. ASS'T/JURY COMMISSIONER	1	1	1	1
	SECRETARY	0	0	1	0
	OFFICE ASST. - COMM. CONTROL	0	1	1	1
TOTAL FULL-TIME JUDGE'S OFFICE		13	14	17	17
CLERK OF COURT					
FULL-TIME	CLERK OF COURT	1	1	1	1
	DEPUTY CLERK I	6	7	7	0
	DEPUTY CLERK II	3	3	3	0
	DEPUTY CLERK III	0	0	0	0
	DEPUTY CLERK IV/BOOKKEEPER I	1	1	1	0
	DEPUTY CLERK V/SYSTEMS ADM. I	2	2	2	0
	DEPUTY CLERK VI/BOOKKEEPER II	1	1	1	0
	DEPUTY CLERK VII/ADM. ASS'T	1	0	0	0
	CHIEF DEPUTY CLERK	0	0	0	1
	DEPUTY CLERK	0	0	0	15
TOTAL FULL-TIME CLERK OFFICE		15	15	15	17
PART-TIME					
	BAILIFF - MUNICIPAL COURT	0	0	0	0
	CLERICAL - MUNICIPAL COURT	0	1	0	0
	DEPUTY CLERK - CLERK OF COURT'S OFFICE	1	2	0	1
	ADM ASS'T - MUNICIPAL COURT	0	0	1	1
TOTAL PART-TIME		1	3	1	2
TOTAL FULL-TIME EQUIVALENT		28.5	30.5	32.5	35.5

2009 BUDGET DETAIL

FUND: MUNICIPAL COURT
 DEPARTMENT: COURT ADMINISTRATION

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	156,808	157,513	204,107	204,107	24,343		
240- 4220	County Reimbursement	136,096	139,738	140,000	144,374	182,000	30.0%	26.1%
4225	City, Village, Township Cost Allocatio	0	0	0	0	5,000	0.0%	0.0%
4310	Court Costs	1,445,164	1,548,716	1,583,372	1,440,622	1,573,900	-0.6%	9.3%
4315	Immobilization Fees	8,700	18,200	19,067	14,000	15,800	-17.1%	12.9%
4390	Highway Patrol Fines	49,232	53,911	55,089	45,326	50,900	-7.6%	12.3%
4391	Unclaimed Funds	5,786	4,152	4,152	5,632	5,700	37.3%	1.2%
4460	Bank Service Charges	0	0	22,947	20,505	24,100	5.0%	17.5%
4481	Law Library Excess Funds	23,131	4,107	4,107	113,640	80,000	1847.9%	-29.6%
4910	Transfer from CLRS	58,787	52,000	116,000	111,898	243,825	110.2%	117.9%
4920	Tranfer from Probation Services Fund	0	0	0	204,527	134,200	0.0%	-34.4%
4930	Transfer from Special Projects Fund	66,158	121,866	59,733	29,866	150,000	151.1%	402.2%
	Total Revenue	1,793,054	1,942,690	2,004,467	2,130,390	2,465,425	23.0%	15.7%
	Administration	901,773	994,609	1,250,626	1,272,012	1,307,405	4.5%	2.8%
	Clerk of Court	890,576	901,487	999,463	1,024,817	1,158,020	15.9%	13.0%
	Total Expenditures	1,792,349	1,896,096	2,250,089	2,296,829	2,465,425	9.6%	7.3%
	Carryover PO's				13,325			
	Fund Balance - December 31st	157,513	204,107	-41,515	24,343	24,343		

DEPARTMENT COURT ADMINISTRATION

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Estimate
240-0023- 5100	Wages	583,374	631,676	762,422	764,587	834,224	9.4%	9.1%
5101	PERS	127,646	137,683	170,401	189,683	189,073	11.0%	-0.3%
5103	Medicare	9,046	9,757	11,055	11,887	13,124	18.7%	10.4%
5104	Workers Compensation	17,568	19,033	22,873	24,814	28,104	22.9%	13.3%
5111	Health Insurance	133,950	156,900	219,300	227,800	183,245	-16.4%	-19.6%
5112	Life Insurance	1,095	1,155	1,575	1,575	1,635	3.8%	3.8%
5140	Uniform	1,200	1,200	1,500	1,477	1,500	0.0%	1.6%
5210	Telephone	1,915	0	2,500	0	0	-100.0%	0.0%
5230	Professional Services	10,996	10,739	18,000	17,955	19,000	5.6%	5.8%
5260	Travel/Training	3,127	2,852	8,250	7,165	7,500	-9.1%	4.7%
5261	Membership and Dues	940	1,600	2,250	2,850	2,000	-11.1%	-29.8%
5270	Maintenance of Equipment	0	0	3,500	0	0	-100.0%	0.0%
5272	Garage Rotary	1,316	3,229	3,500	2,049	4,000	14.3%	95.2%
5330	Operating Supply	9,600	18,785	20,000	20,170	24,000	20.0%	19.0%
5390	Small Equipment	0	0	500	0	0	-100.0%	0.0%
5500	New Equip/Cap Outlay	0	0	3,000	0	0	-100.0%	0.0%
	TOTAL ADMINISTRATION	901,773	994,609	1,250,626	1,272,012	1,307,405	4.5%	2.8%

DEPARTMENT CLERK OF COURT

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Estimate</i>
240-0023 5100	Wages	534,458	534,260	580,000	619,238	710,918	22.6%	14.8%
5101	PERS	120,071	119,659	145,300	151,101	158,869	9.3%	5.1%
5103	Medicare	7,563	7,463	8,653	8,766	10,436	20.6%	19.1%
5104	Workers Compensation	16,776	17,760	17,902	17,902	23,950	33.8%	33.8%
5111	Health Insurance	124,680	138,200	154,000	154,000	150,832	-2.1%	-2.1%
5112	Life Insurance	1,050	908	908	908	1,515	66.9%	66.9%
5210	Telephone	1,689	0	200	0	0	-100.0%	0.0%
5220	Postage	45,000	44,815	40,000	40,000	45,000	12.5%	12.5%
5221	Copying	2,131	1,361	2,000	1,394	0	-100.0%	-100.0%
5230	Professional Services	0	370	2,000	0	1,000	-50.0%	0.0%
5231	Bank Fees	12,439	13,064	14,000	17,256	17,000	21.4%	-1.5%
5232	Witness Fees	281	222	500	31	500	0.0%	1512.9%
5260	Travel/Training	3,717	1,456	3,000	1,994	3,000	0.0%	50.5%
5261	Membership and Dues	470	470	500	250	500	0.0%	100.0%
5270	Maintenance of Equipment	0	662	1,000	617	2,500	150.0%	0.0%
5330	Operating Supply	19,594	19,067	22,500	11,019	26,000	15.6%	136.0%
5390	Small Equipment	657	1,750	2,000	341	1,000	-50.0%	0.0%
5500	New Equip/Cap Outlay	0	0	5,000	0	5,000	0.0%	0.0%
	TOTAL CLERK OF COURT	890,576	901,487	999,463	1,024,817	1,158,020	15.9%	13.0%

2009 BUDGET DETAIL

FUND: IT ROTARY FUND

DEPARTMENT: INFORMATION TECHNOLOGY

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	0	25,523	99,864	99,864	125,836		
602 4910	Transfer in Court	54,430	57,716	92,781	62,000	0	-100.0%	-100.0%
4910	Transfer in City Manager	13,821	14,988	23,702	22,212	30,191	27.4%	35.9%
4910	Transfer in Administrative Services	10,366	10,430	13,350	12,514	9,087	-31.9%	-27.4%
4910	Transfer in Economic Development	9,178	3,302	500	500	3,408	581.6%	581.6%
4910	Transfer in Legal	3,455	3,302	500	500	2,963	492.6%	492.6%
4910	Transfer in Prosecutor	17,277	16,368	14,921	13,986	10,799	-27.6%	-22.8%
4910	Transfer in Finance	58,741	71,521	71,311	66,834	74,090	3.9%	10.9%
4910	Transfer in Police	112,839	171,398	173,504	162,609	157,131	-9.4%	-3.4%
4910	Transfer in Fire	40,277	51,255	46,182	43,284	54,390	17.8%	25.7%
4910	Transfer in Planning	82,714	65,409	81,721	63,571	70,849	-13.3%	11.4%
4910	Transfer in Engineering	63,169	42,551	44,151	41,379	57,330	29.8%	38.5%
4910	Transfer in SMR Administration	33,366	47,495	55,233	51,763	42,144	-23.7%	-18.6%
4910	Transfer in G & F	10,366	11,694	16,766	15,716	14,367	-14.3%	-8.6%
4910	Transfer in Parks	16,089	16,648	29,073	27,247	30,271	4.1%	11.1%
4910	Transfer in Airport	3,455	3,500	14,462	13,555	10,492	-27.5%	-22.6%
4910	Transfer in Water Administration	46,000	72,009	123,570	115,810	46,802	-62.1%	-59.6%
4910	Transfer in Sewer Treatment	42,544	72,009	69,010	64,676	72,961	5.7%	12.8%
4910	Transfer in Refuse	13,821	5,000	5,000	5,000	4,052	-19.0%	-19.0%
	Total Revenue	631,908	736,595	875,737	783,156	691,327	-21.1%	-11.7%
	Total Expenditures	606,385	662,254	838,207	693,570	782,959	-6.6%	12.9%
	Carryover PO's				63,614			
	Fund Balance - December 31st	25,523	99,864	137,394	125,836	34,204		

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2006</i>	<i>2007</i>	<i>2008</i>	<i>2009</i>
Full-time	Chief Information Officer	0.5	0.5	0.5	1
	GIS Coordinator	1	1	1	1
	Network Administrator	1	1	1	1
	Project Manager	0	1	1	1
	Help Desk Technician	1	0	0	0
	Total Full-time	3.5	3.5	3.5	4
Permanent	Help Desk Technician	0	0	1	1
Part-time					
Seasonal	Intern	0	800	0	0
	Total Full-time Equivalent	3.5	3.9	4.3	4.8

**LINE ITEM DETAIL
IT ROTARY FUND
INFORMATION TECHNOLOGY DEPARTMENT**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
<u>Staff Support</u>			
Wages	5100	\$225,938	Elimination of Part-time Help Desk Technician position.
Professional Services	5230	\$4,000	Technical Consulting \$4,000
Travel/Training	5260	\$7,000	Conference Training-\$6,500; Travel Reimbursement - \$1,500.
Publications	5305	\$250	Books/Tech Library - \$250
Maintenance of Equipment	5270	\$600	Power Modifications - \$350; Misc. Parts - \$250.
Small Equipment	5390	\$2,000	Support equipment; tools
New Equipment	5500	\$5,000	Network Security Equipment
New Software	5510	\$5,000	Productivity Software (Visio, Project, Sharepoint Portal Services) - \$2,500; Imaging Software \$2,500.
<u>System Support</u>			
Telephone Connectivity	5210	\$46,886	Includes monthly phone access charges for telephones and voice lines for all City departments. Does not include mobile phone charges.
Internet Connectivity	5223	\$23,900	Includes internet connectivity charges for all City buildings, and police cruisers.
Professional Services	5230	\$21,500	Website Hosting - \$750; External Consulting Services \$2,000; Telephone System external support \$6,250; CMMS modifications - \$5,000.
Software Support	5234	\$154,859	Includes software support for the system servers and other departmental application software.
Hardware Support	5237	\$23,700	Includes hardware support for the system computers and peripherals.
Copier Maintenance	5279	\$20,620	Maintenance costs for all City copiers.
New Equip/Cap Outlay	5500	\$12,500	Security for Recreation Services \$7,500; Contingency equipment \$5,000
New Software	5510	\$13,274	Application licenses for new software acquisition: Engineering software \$4,800; Microsoft Office licenses \$8,000.
<u>GIS Operations</u>			
Wages	5100	\$56,788	Includes the GIS Coordinator position.
Professional Services	5230	\$1,000	GIS consulting services. - \$1,000
Software Support	5234	\$17,273	GIS software systems support cost
New Equipment	5500	\$4,200	Handheld GPS unit \$4,200.
New Software	5510	\$5,713	ArcEditor License

<i>Account #</i>	<i>Description</i>	2006 <i>Actual</i>	2007 <i>Actual</i>	2008 <i>Budget</i>	2008 <i>Actual</i>	2009 <i>Budget</i>	% Δ Prior <i>Budget</i>	% Δ Prior <i>Actual</i>
	GIS Operations							
602-6023-	5100 Wages	52,030	53,569	55,425	55,150	56,788	2.5%	3.0%
	5101 PERS	11,462	11,894	13,764	13,798	12,777	-7.2%	-7.4%
	5103 Medicare	805	831	872	861	893	2.4%	3.7%
	5104 Workers Compensation	1,682	1,744	1,804	1,804	1,913	6.0%	6.0%
	5111 Health Insurance	12,000	12,900	4,960	4,960	5,332	7.5%	7.5%
	5112 Life Insurance	120	120	120	120	120	0.0%	0.0%
	5230 Professional Services	0	0	2,600	0	1,000	-61.5%	0.0%
	5234 Software Support	0	16,747	24,000	16,593	17,273	-28.0%	4.1%
	5260 Travel/Training	2,113	3,266	3,475	1,005	3,475	0.0%	245.8%
	5270 Maintenance of Equipment	0	34	1,000	140	1,000	0.0%	614.3%
	5310 Office Supply	237	99	400	180	500	25.0%	177.8%
	5320 Computer Supply	495	224	700	262	1,260	80.0%	380.9%
	5500 New Equip / Cap Outlay	0	4,400	1,000	0	4,200	320.0%	0.0%
	5510 Software/Licenses	20,457	849	2,000	145	5,713	185.7%	3840.0%
	TOTAL GIS	101,401	106,677	112,120	95,018	112,244	0.1%	18.1%
	TOTAL INFORMATION TECH.	606,385	662,254	838,207	693,570	782,959	-6.6%	12.9%

2009 BUDGET DETAIL

FUND: STATE HIGHWAY IMPROVEMENT
DEPARTMENT: PUBLIC WORKS & ENGINEERING

The State Highway Improvement Fund receives money from the state and county through collected state license fees and gasoline and excise Taxes. License fee taxes collected by the state are allocated between the State's highway bond retirement fund and local governments. Municipalities where vehicles are registered, receive 34% of the amount collected for their jurisdiction. The City also receives a percentage of gasoline taxes collected by the state. This money is used in the repairing of state highways running through the City.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	11,430	105,555	208,892	208,892	195,259
201- 4160	License Fees	16,078	16,460	17,000	16,683	17,000
4170	Gasoline Tax	75,747	77,995	78,000	80,620	80,000
4740	Interest Income	2,300	8,882	5,000	4,844	4,000
	Total Revenue	94,125	103,337	100,000	102,147	101,000
201-0201- 5528	City Share Resurfacing US42	0	0	66,000	65,780	0
5529	Resurfacing	0	0	0	0	0
5530	West Central Improvements	0	0	15,000	0	0
5531	Rt. 23 @ Grady Blvd. Improvements	0	0	100,000	0	0
5532	US36 Houk Rd. Turn Lane Improvement:	0	0	52,500	31,848	35,000
5533	Point Improvements	0	0	0	0	250,000
	Total Expenditures	0	0	233,500	97,628	285,000
	<i>Carryover PO's</i>				18,152	
	Fund Balance - December 31st	105,555	208,892	75,392	195,259	11,259

2009 BUDGET DETAIL

FUND: LICENSE FEES
DEPARTMENT: PUBLIC WORKS & ENGINEERING

The City has enacted a \$10 per vehicle permissive license fee. This fee is collected by the BMV when license plates are renewed and remitted to the City on a montly basis. These funds must be spent on road improvements.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	90,767	82,963	70,691	70,691	49,912
202- 4160	License Fees	340,750	342,828	345,000	350,608	357,500
4740	Interest Income	5,146	14,900	6,000	3,613	4,500
4910	Transfer	0	0	0	0	0
	Total Revenue	345,896	357,728	351,000	354,221	362,000
202-0202- 5522	SR 521 and SR 36/37 Intersection	0				
5530	Resurfacing	341,700	370,000	375,000	375,000	226,718
5541	Houk Rd. St. Rt. 36 Intersection	0	0	0	0	0
5543	South Houk Rd. Phase II	0	0	0	0	0
5544	West Central Widening	12,000	0	0	0	0
5545	Rt. 23 @ Grady Blvd. Improvements	0	0	0	0	0
5546	Point Intersection Improvements	0	0	0	0	140,000
	Total Expenditures	353,700	370,000	375,000	375,000	366,718
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	82,963	70,691	46,691	49,912	45,194

2009 BUDGET DETAIL

FUND: TREE FUND
DEPARTMENT: GROUNDS & FACILITIES

The Tree Fund is used to account for fees and donations received to assist in the purchase and maintenance of trees that populate the City's streets and neighborhoods.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	0	170,635	152,075	152,075	50,059
215 4490	Developer Tree Fees	6,750	89,230	25,000	0	10,000
4750	Miscellaneous	30	0	0	10,300	0
4910	Transfer - Park Donation Fund	330,000	0	0	0	0
4910	Transfer - General Fund	25,000	25,000	25,000	25,000	35,000
	Total Revenue	361,780	114,230	50,000	35,300	45,000
215-0215- 5230	Professional Services	78,530	43,898	40,000	39,167	5,000
5271	Tree Maintenance	34,368	55,447	55,000	53,302	20,000
5273	Forestry Services	15,168	11,125	20,000	22,211	10,000
5330	Supplies	522	2,193	700	1,416	750
5390	Small Equipment	1,044	0	5,500	4,439	500
5503	Tree Purchases	61,513	20,127	20,000	14,236	10,000
	Total Expenditures	191,145	132,790	141,200	134,771	46,250
	<i>Carryover PO's</i>				2,545	
	Fund Balance - December 31st	170,635	152,075	60,875	50,059	48,809

2009 BUDGET DETAIL

FUND: FIRE / EMS INCOME TAX

DEPARTMENT:

The Fire/EMS Income Tax Fund records collection of the 0.4 % income tax passed by the voters in 1987. The money received is transferred to the General Fund to offset the cost of the City's Fire/EMS service.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
231- 4120	Income Tax Collections	3,397,759	3,674,949	3,927,000	4,045,010	4,029,582
231-0231- 5710	Transfers - General Fund	3,397,759	3,674,949	3,927,000	4,045,010	4,029,582
	Fund Balance - December 31st	0	0	0	0	0

2009 BUDGET DETAIL

FUND: BUILDING INCOME TAX

DEPARTMENT:

This fund was set up to account for the 0.2 % income tax passed in 1990 to be used to construct the new Justice Center and to rennovate City Hall. The tax expired in 1999; sufficient funds were collected to build and finance the improvements. Residual collections were used to replace the slate shingles and repair the cuppola on City Hall.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	18,275	7,702	1,256	1,256	1,918
232- 4120	Income Tax Collections	4,047	1,532	750	662	250
4740	Investment Income	0	0	0	0	0
	Total Revenue	4,047	1,532	750	662	250
232-0232- 5271	Maintenance of Facility	14,620	7,978	1,000	0	1,700
5720	Transfers - Gen Bond Retirement	0	0	0	0	0
	Total Expenditures	14,620	7,978	1,000	0	1,700
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	7,702	1,256	1,006	1,918	468

2009 BUDGET DETAIL

FUND: RECREATION FACILITIES INCOME TAX

DEPARTMENT:

This fund was set up to account for the 0.15 % income tax passed in 2008 to be used to construct a new recreation center and to make other park improvements.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
233- 4010	Note Sale	0	0	0	0	2,000,000
4011	Premium	0	0	0	0	0
4012	Bond Proceeds	0	0	0	0	0
4120	Income Tax Collections	0	0	0	0	995,000
4740	Investment Income	0	0	0	0	10,000
	Total Revenue	0	0	0	0	3,005,000
233-0233- 5230	Recreation Center Design	0	0	0	0	2,000,000
5500	Recreation Center Construction	0	0	0	0	0
5510	Park Improvements	0	0	0	0	0
5801	Bond Principal Payments	0	0	0	0	0
5811	Bond Interest Payments	0	0	0	0	0
5720	Transfers - Gen Bond Retirement	0	0	0	0	0
	Total Expenditures	0	0	0	0	2,000,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	0	0	0	0	1,005,000

2009 BUDGET DETAIL

FUND: AIRPORT TIF
DEPARTMENT: PUBLIC WORKS - AIRPORT

The Airport TIF Fund is used to account for the tax increment financing real estate tax payments received. The TIF funds are generated from property taxes paid on the corporate hangar and the private hangars constructed at the airport. TIF proceeds must be used for public improvements at the Airport identified when the TIF was established in 2004.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
235- 4110	Property Tax Receipts	0	0	25,000	0	25,000
4850	Advance from General Fund	0	0	0	0	0
	Total Revenue	0	0	25,000	0	25,000
235-4510- 5500	Airport Improvements	0				
5601	Advance Back to General Fund	0	0	17,500	0	17,500
5602	TIF Distribution to Schools 30%	0	0	7,500	0	7,500
5802	Transfer Bond Fund - Principal	0	0	0	0	0
5812	Transfer Bond Fund - Interest	0	0	0	0	0
	Total Expenditures	0	0	25,000	0	25,000
	Fund Balance - December 31st	0	0	0	0	0

2009 BUDGET DETAIL

FUND: DRUG ENFORCEMENT
DEPARTMENT: POLICE DEPARTMENT

The Drug Enforcement Fund is used to account for a portion of money seized during drug-related arrests used in educating students in the consequences of using drugs.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	7,579	13,797	21,982	21,982	29,898
250- 4390	Drug Enforcement Fines	6,218	8,185	7,500	7,916	7,500
250-0250- 5230	Professional Services	0	0	10,000	0	10,000
250-0250- 5500	Capital Outlay	0	0	10,000	0	15,000
	Total Expenditures	0	0	20,000	0	25,000
	Fund Balance - December 31st	13,797	21,982	9,482	29,898	12,398

2009 BUDGET DETAIL

FUND: INDIGENT ALCOHOL TREATMENT
DEPARTMENT: MUNICIPAL COURT

The Indigent Alcohol Treatment Fund receives money from an allocation of court fines charged to those driving while under the influence. The money collected is administered by the Court to provide treatment to those drivers that are unable to afford such treatment.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	405,083	443,106	485,543	485,543	527,204
251- 4340	Court Fees Indigent Driver	38,023	42,437	42,000	41,661	40,000
251-2510- 5230	Professional Services	0	0	200,000	0	250,000
	Fund Balance - December 31st	443,106	485,543	327,543	527,204	317,204

2009 BUDGET DETAIL

FUND: OMVI ENFORCEMENT AND EDUCATION

DEPARTMENT: MUNICIPAL COURT

The OMVI Enforcement and Education Fund receives money from an allocation of court fines charged against drivers caught operating a motor vehicle under the influence. The money is used to educate these drivers on the risk associated and for new equipment to aid in OMVI deterrence and enforcement.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	31,988	35,418	38,302	38,302	5,451
252- 4350	Court Fees - OMVI	3,430	3,589	3,750	4,149	4,250
252-2520- 5230	Professional Services	0	0	3,000	0	4,000
5500	New Equip / Cap Outlay	0	705	7,500	37,000	0
5701	Transfers - General Fund	0	0	5,000	0	0
	Total Expenditures	0	705	15,500	37,000	4,000
	Fund Balance - December 31st	35,418	38,302	26,552	5,451	5,701

2009 BUDGET DETAIL

FUND: POLICE JUDGMENT
DEPARTMENT: POLICE DEPARTMENT

The Police Judgment Fund receives money from the seizure of cash made during an arrest, usually drug related. The money is used, in part, to purchase new police equipment.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	88,427	105,303	67,474	67,474	50,770
253- 4750	Miscellaneous Income	34,772	10,844	5,000	11,113	10,000
253-2530- 5230	Professional Services	0	5,315	10,000	287	8,000
5500	New Equip / Cap Outlay	17,896	43,358	55,000	26,970	42,000
5710	Transfers - General Fund	0	0	0	0	0
	Total Expenditures	17,896	48,673	65,000	27,257	50,000
	<i>Carryover PO's</i>				560	
	Fund Balance - December 31st	105,303	67,474	7,474	50,770	10,770

2009 BUDGET DETAIL

FUND: LAW ENFORCEMENT TRUST

DEPARTMENT: POLICE DEPARTMENT

The Law Enforcement Trust Fund receives donations to the Police Department for various purposes. The money is used to carry out the tasks for which the money was contributed.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	4,810	4,810	972	972	972
254- 4750	Miscellaneous Income	0	0	500	0	500
254-2540- 5230	Professional Services	0	0	0	0	0
5500	New Equip / Cap Outlay	0	3,838	4,000	0	0
5710	Transfers - General Fund	0	0	0	0	0
	Total Expenditures	0	3,838	4,000	0	0
	Fund Balance - December 31st	4,810	972	-2,528	972	1,472

2009 BUDGET DETAIL

FUND: PARK EXACTION FEE
DEPARTMENT: RECREATION SERVICES

The Park Exaction Fee Fund receives money from developers who chose to provide money in lieu of land to comply with the City's park exaction fee ordinance. The money is used to improve the City's public parklands.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	130,382	348,031	326,404	326,404	311,457
255- 4490	Developers Fees -Parks	236,700	0	10,000	0	10,000
4490	Deveopers Fees - Bike Paths	0	0	0	0	0
4491	Deveopers Fees - Carson Farms	0	0	0	0	0
4810	Reimbursement Park Exaction	19,050	0	0	0	0
	Total Revenues	255,750	0	10,000	0	10,000
255-2550- 5513	Playground Equipment	38,101	21,627	15,000	14,947	70,000
5514	Glen Ross Park	0	0	240,000	0	240,000
5520	Carson Farms	0	0	0	0	0
	Total Expenditures	38,101	21,627	255,000	14,947	310,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	348,031	326,404	81,404	311,457	11,457

2009 BUDGET DETAIL

FUND: COMPUTER LEGAL RESEARCH

DEPARTMENT: MUNICIPAL COURT

The Computer Legal Research Fund receives money from an allocation of court fines collected. The money is used by the Court to pay for legal research on cases, and for purchasing and maintaining computer equipment.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	104,417	200,682	283,989	283,989	283,304
256- 4340	Court Fees	274,410	290,184	298,207	270,285	289,421
	Total Revenue	274,410	290,184	298,207	270,285	289,421
256-2560- 5222	Data Processing	20,340	37,841	100,000	23,490	37,300
5230	Professional Services	36,210	42,573	100,000	51,653	72,300
5270	Maintenance of Equipment	8,278	1,538	100,000	3,895	13,000
5500	New Equip / Cap Outlay	100	15,209	100,000	11,348	206,300
5701	Transfers - IT Rotary Fund	54,430	57,716	62,000	62,000	0
5701	Transfers - Municipal Court Fund	58,787	52,000	54,000	111,898	243,825
	Total Expenditures	178,145	206,877	516,000	264,284	572,725
	<i>Carryover PO's</i>				6,686	
	Fund Balance - December 31st	200,682	283,989	66,196	283,304	0

2009 BUDGET DETAIL

FUND: COURT SPECIAL PROJECTS

DEPARTMENT: MUNICIPAL COURT

The Court Special Projects Fund receives money from an allocation of court fines collected. The money is mainly used to purchase new court equipment.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	244,154	253,204	194,525	194,525	128,324
257- 4340	Court Fees	92,602	97,437	100,577	87,894	99,000
	Total Revenue	92,602	97,437	100,577	87,894	99,000
257-2570- 5230	Professional Services	14,129	28,711	100,000	41,909	40,000
5500	New Equip / Cap Outlay	3,265	5,539	100,000	34,807	37,000
5702	Transfers - Municipal Court Fund	66,158	121,866	59,733	29,866	150,000
	Total Expenditures	83,552	156,116	259,733	106,582	227,000
	<i>Carryover PO's</i>				47,513	
	Fund Balance - December 31st	253,204	194,525	35,369	128,324	324

2009 BUDGET DETAIL

FUND: COURT - INDIGENT EMHA

DEPARTMENT: MUNICIPAL COURT

The Court Indigent Electronic Monitoring House Arrest (EMHA) Fund receives money from an allocation of court fines. The money is used to purchase monitoring equipment and pay for third party monitoring of those under house arrest.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	34,849	33,611	35,338	35,338	35,673
258- 4340	Court Fees	1,926	3,093	19,100	1,762	2,000
	Total Revenue	1,926	3,093	19,100	1,762	2,000
258-2580- 5230	Professional Services	3,164	1,366	20,000	1,427	5,000
5500	New Equip / Cap Outlay	0	0	15,000	0	0
	Total Expenditures	3,164	1,366	35,000	1,427	5,000
	Fund Balance - December 31st	33,611	35,338	19,438	35,673	32,673

2009 BUDGET DETAIL

FUND: COURT - PROBATION SERVICES

DEPARTMENT: MUNICIPAL COURT

The Court - Probation Services Fund receives money from an allocation of court fines collected. The money is used, in part, for providing training to probation officers.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	58,574	120,353	198,363	198,363	64,971
259- 4340	Court Fees	73,347	83,131	84,200	81,848	84,500
259-2590- 5230	Professional Services	11,568	5,121	100,000	10,713	15,000
5500	New Equip / Cap Outlay	0	0	50,000	0	0
5702	Transfer to Municipal Court Fund	0	0	0	204,527	134,200
	Total Expenditures	11,568	5,121	150,000	215,240	149,200
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	120,353	198,363	132,563	64,971	271

2009 BUDGET DETAIL

FUND: POLICE DISABILITY PENSION

DEPARTMENT: POLICE DEPARTMENT

The Police Disability Pension Fund receives money from a levy assessed on property owners in the City. The money is used to make pension payments for police officers.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	0	500	0	0	0
261- 4110	Real Property Tax	170,490	180,434	184,000	186,362	187,500
4111	Property Homestead Credit	38	101	100	3,459	2,500
4112	Property Rollback	17,027	17,977	18,000	17,951	18,000
4113	Tangible Personal Property tax	22,923	22,961	20,000	19,969	20,000
	Total Revenues	210,478	221,473	222,100	227,741	228,000
261-2610- 5710	Transfers - General Fund	209,978	221,973	222,100	227,741	228,000
	Fund Balance - December 31st	500	0	0	0	0

2009 BUDGET DETAIL

FUND: FIRE DISABILITY PENSION

DEPARTMENT: FIRE DEPARTMENT

The Fire Disability Pension Fund receives money from a levy assessed on property owners in the City. The money is used to make pension payments for firefighters.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	0	500	0	0	0
262- 4110	Real Property Tax	170,490	180,434	184,000	186,362	187,500
4111	Property Homestead Credit	38	101	100	3,459	2,500
4112	Property Rollback	17,027	17,977	18,000	17,951	18,000
4113	Tangible Personal Property tax	22,923	22,961	20,000	19,969	20,000
	Total Revenues	210,478	221,473	222,100	227,741	228,000
262-2620- 5710	Transfers - General Fund	209,978	221,973	222,100	227,741	228,000
	Fund Balance - December 31st	500	0	0	0	0

2009 BUDGET DETAIL

FUND: FEDERAL EMERGENCY MANAGEMENT AGENCY

DEPARTMENT: VARIOUS

The FEMA fund is to account for federal and state grants received due to emergency situations that are caused by weather or subjective necessities, in accordance with the specific grant guidelines.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	0	0	0	0	49,253
282- 4233	State Funds	0	0	0	0	0
4240	Federal Funds	0	0	0	49,253	0
	Total Revenues	0	0	0	49,253	0
282-0280- 5702	SEMA-Transfer to SMR	0	0	0	0	0
5704	SEMA-Transfer to Refuse	0	0	0	0	0
5705	SEMA-Transfer to General	0	0	0	0	0
5501	FEMA-SCBA Equipment	0	0	0	0	0
282-0282- 5700	FEMA-Transfer to General	0	0	0	0	0
282-0282- 5701	FEMA-Transfer to SMR	0	0	0	0	0
5703	FEMA-Transfer to Refuse	0	0	0	0	0
	Total Expenditures	0	0	0	0	0
	Fund Balance - December 31st	0	0	0	49,253	49,253

2009 BUDGET DETAIL

FUND: COMMUNITY DEVELOPMENT BLOCK GRANT

DEPARTMENT: PLANNING & COMMUNITY DEVELOPMENT

The Community Development Block Grant Fund receives federal grant money for the purpose of developing and improving roads, sidewalks, parks, etc. within targeted low and moderate income areas of the City.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	-1,090	-43,613	-5,270	-5,270	-71,068
291- 4242	FY 04 Grant	14,715	0	0	0	0
4246	FY 05 Grant	0	103,997	0	0	0
4247	FY 06 Grant	0	83,000	7,492	10,000	0
4248	FY 07 Grant	0	0	91,000	17,194	72,068
4249	FY 08 Grant	0	0	0	0	90,000
4910	Transfer	0	859	0	0	0
	Total Revenue	14,715	187,856	98,492	27,194	162,068
291-2912- 5501	Formula Planner	2,765	0	0	0	0
5501	Curb/Sidewalks Ross Street Park Area	9,195	0	0	0	0
291-2913- 5501	Park Improvements Ross Street - FY05	33,594	51,371	0	0	0
5502	Curbs & Sidealks - Ann Street - FY05	6,180	0	0	0	0
5852	Fair Housing - FY05	3,500	0	0	0	0
5857	Administration - FY05	2,004	5,142	0	2,222	0
291-2914- 5501	Pool Access Improvements - FY06	0	83,000	0	0	0
5852	Fair Housing - FY06	0	3,500	0	0	0
5857	Administration - FY06	0	6,500	0	0	0
291-2915- 5501	Sidewalk Improvements - FY07	0	0	27,600	430	0
5502	Sidewalk Imp/Crosswalks - FY07	0	0	27,700	0	0
5503	Neighborhood Facilities/Comm. Center	0	0	9,500	9,270	0
5504	Planning - 07	0	0	9,100	0	0
5852	Fair Housing - FY07	0	0	3,500	3,500	0
5857	Administration - FY07	0	0	13,600	4,206	0
291-2916- 5501	Street Improvements - 08	0	0	0	0	73,900
5852	Fair Housing - FY08	0	0	0	0	3,500
5857	Administration - FY08	0	0	0	0	13,600
	Total Expenditures	57,238	149,513	91,000	19,628	91,000
	<i>Carryover PO's</i>				73,364	
	Fund Balance - December 31st	-43,613	-5,270	2,222	-71,068	0

2009 BUDGET DETAIL

FUND: COMMUNITY POLICING BLOCK GRANT
DEPARTMENT: PLANNING & COMMUNITY DEVELOPMENT

The Community Policing Block Grant Fund receives grant money from the Bureau of Justice Department. The money is mainly used to supplement purchases of new law enforcement equipment and pay for overtime.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	1,302	1,302	1,302	1,302	0
292- 4235	Grant Income	0	0	0	0	0
4740	Interest Income	0	0	0	0	0
4910	Matching for County's Portion	0	0	0	0	0
	Total Revenues	0	0	0	0	0
292-2920- 5500	New Equip / Cap Outlay	0	0	0	0	0
5501	County's Share of Grant 2000	0	0	0	0	0
5710	Transfers - General Fund	0	0	1,302	1,302	0
	Total Expenditures	0	0	1,302	1,302	0
	Fund Balance - December 31st	1,302	1,302	0	0	0

2009 BUDGET DETAIL

FUND: CDBG ECONOMIC DEV
DEPARTMENT: PLANNING & COMMUNITY DEVELOPMENT

The CDBG Econ Dev Grant Fund receives federal grant money for the purpose of passing through on to other developers or developments.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	0	-127,692	0	0	0
294- 4240	CDBG Grant Funds	19,649	146,820	0	0	0
4910	Transfer In	0	0	0	0	0
	Total Revenues	19,649	146,820	0	0	0
294-2940- 5230	Cheshire Road - FBA	142,341	19,128	0	0	0
5231	Cheshire Road Admin. - FBA	5,000	0	0	0	0
294-2945- 5511	Kroger Sewer Grant	0	0	0	0	0
5512	Kroger Road Grant	0	0	0	0	0
	Total Expenditures	147,341	19,128	0	0	0
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	-127,692	0	0	0	0

2009 BUDGET DETAIL

FUND: REVOLVING LOAN FUND
DEPARTMENT: ECONOMIC DEVELOPMENT

The Revolving Loan Fund accounts for State of Ohio economic development funds loaned to qualified Delaware businesses. The loan payments are made available for future loans to new businesses.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	16,092	75,191	235,899	235,899	422,878
295 4230	Loan Interest Payments	22,783	43,759	42,000	44,345	42,000
4231	Loan Principal Payments	70,688	133,636	154,080	151,653	151,557
4242	State of Ohio Loan Proceeds	0	975,000	0	0	0
4740	Revolving Loan Fund Interest Income	1,128	8,313	16,450	8,181	7,500
	Total Revenues	94,599	1,160,708	212,530	204,179	201,057
295-0000- 5501	RLF Projects	0	0	137,398	0	150,000
5857	RLF Administration	0	0	39,000	200	25,000
5858	RLF Planning/Studies/etc.	0	0	19,599	17,000	5,000
5990	Loan Distribution EMS	35,500	0	0	0	0
5991	Loan Distribution Liberty Casting	0	0	0	0	0
5992	Loan Distribution Sky Climber	0	500,000	0	0	0
5993	Loan Distribution V&P Hydraulics	0	500,000	0	0	0
	Total Expenditures	35,500	1,000,000	195,997	17,200	180,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	75,191	235,899	252,432	422,878	443,935

2009 BUDGET DETAIL

FUND: HOUSING PROGRAM INCOME FUND
DEPARTMENT: PLANNING & COMMUNITY DEVELOPMENT

The CHIP (Comprehensive Housing Improvement Program) Grant Fund receives federal grant money for the purpose of improving rental and owner occupied properties located in the City in accordance with the City's Comprehensive Housing Improvement Strategy. Program income is generated when a past recipient of grant fund improvements sells their property. The program income can be rolled back into other housing improvement programs.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	0	0	59,936	59,936	25,140
296- 4235	CDBG-Program Income	0	7,204	0	0	0
4236	Home-Program Income	0	0	0	0	0
4910	Transfer In	0	52,732	22,786	0	0
	Total Revenues	0	59,936	22,786	0	0
296-2960- 5510	CDBG Expenditures	0	0	11,393	8,000	11,393
5520	Home Expenditures	0	0	11,393	0	11,393
5710	Housing Income Transfer	0	0	0	26796	0
	Total Expenditures	0	0	22,786	34,796	22,786
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	0	59,936	59,936	25,140	2,354

2009 BUDGET DETAIL

FUND: CHIP GRANT 2007
DEPARTMENT: PLANNING & COMMUNITY DEVELOPMENT

The Rental Rehabilitation Grant Fund receives federal grant money for the purpose of improving rental and owner occupied properties located in the City in accordance to the City's Comprehensive Housing Improvement Strategy. Part of the money is also used to build homes in conjunction with Habitat for Humanity.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	1,724	1,724	-124,284	-124,284	-16
298- 4240	CDBG State Grant Funds	0	758	246,663	89,360	0
4241	Property Owner Contributions	0	0	0	0	0
4242	Home-Federal Grant Funds	0	70,458	278,542	264,018	16
4235	Program Income	0	0	0	0	0
4750	Miscellaneous	0	0	0	0	0
4910	Transfer In	0	0	0	0	0
	Total Revenues	0	71,216	525,205	353,378	16
298-2980- 5230	Administration	0	12,185	37,551	28,224	0
5231	CHIP Fair Housing - CDBG	0	0	2,000	1,500	0
5232	Rental Assistance - Home	0	96,655	69,914	67,787	0
5233	Implementation Costs - CDBG	0	162	39,938	11,519	0
5500	Home Repair - CDBG	0	13,619	44,351	38,081	0
5501	Rental Rehabilitation - CDBG	0	0	134,400	8,163	0
5502	New Construction Habitat Housing - Hor	0	36,030	0	3,970	0
5503	New Construction Del. Creative Housing	0	36,849	52,086	69,866	0
5510	Program Income Expenditures	0	1,724	0	0	0
	Total Expenditures	0	197,224	380,240	229,110	0
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	1,724	-124,284	20,681	-16	0

2009 BUDGET DETAIL

FUND: CHIP GRANT 2003

DEPARTMENT: PLANNING & COMMUNITY DEVELOPMENT

The CHIP (Comprehensive Housing Improvement Program) Grant Fund receives federal grant money for the purpose of improving rental and owner occupied properties located in the City in accordance with the City's Comprehensive Housing Improvement Strategy. Program income is generated when a past recipient of grant fund improvements sells their property. The program income can be rolled back into other housing improvement programs.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	42,634	36,894	-26,796	-26,796	0
299- 4235	CDBG-Program Income	3,272	4,246	0	0	0
4236	Home-Program Income	11,656	0	0	0	0
4910	Transfer In	0	0	0	26,796	0
	Total Revenues	14,928	4,246	0	26,796	0
299-2990- 5230	Administration	0	0	0	0	0
5510	Program Income Expenditures	20,668	14,344	0	0	0
5710	Transfer to Program Income Fund	0	53,592	0	0	0
5710	Transfer to General Neighborhood Spec.	0	0	0	0	0
	Total Expenditures	20,668	67,936	0	0	0
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	36,894	-26,796	-26,796	0	0

2009 BUDGET DETAIL

FUND: GENERAL BOND RETIREMENT
DEPARTMENT: FINANCE

The General Bond Retirement Fund is used to service the City's general debt obligations not assessed against individual land owners.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	156,266	9,016	10,223	10,223	78,296
300- 4010	Note Sale	0	0	0	1,275,000	0
4011	Note Sale - Premium	0	0	0	9,258	0
4020	Bond Sale	2,220,000	0	0	0	550,000
4021	Bond Sale - Premium	1,056	0	0	0	0
4740	Investment Income	12,008	8,720	1,000	3,552	0
4910	Transfer Airport Improvement Fund	0	0	0	67,909	
4910	Transfer Police Impact Fee Justice Center	0	0	0	0	44,000
4910	Transfer Municipal Impact Fee	0	0	0	0	99,750
4910	Transfer T-Hangar Fund	34,449	75,550	77,416	79,549	78,349
4910	Transfer CIP 2002 G.O. Bonds	426,453	425,940	424,615	424,615	422,448
4910	Transfer Ross Street G & F	0	60,431	58,772	57,838	61,238
4910	Transfer CIP Houk Rd.	248,240	75,807	73,735	72,561	75,561
4910	Transfer CIP Pool Improvements	0	69,553	70,054	70,062	69,987
4910	Transfer CIP Phone/Software Notes	0	0	546,000	20,259	13,711
4910	Transfer Park Impact Fee Fund	0	119,965	169,282	116,343	116,218
4910	Transfer Park Impact Fee Skate/Pool Notes	0	0	754,000	26,744	768,075
	Total Revenue	2,942,206	835,966	2,174,874	2,223,690	2,299,337
300-3000- 5230	Professional Services	34,889	6,648	10,000	3,791	20,000
5801	Bond Principal- Streetscape/Substation	225,000	230,000	235,000	235,000	240,000
5801	Bond Principal - T-hangars	0	27,166	29,179	30,000	30,000
5801	Bond Principal - Ross St.	0	40,000	40,000	40,000	45,000
5801	Bond Principal - Houk Rd.	0	50,000	50,000	50,000	55,000
5801	Bond Principal - Mingo Imp. 2006	0	125,000	130,000	130,000	135,000
5801	Bond Principal - Justice Center	0	0	0	0	44,000
5801	Bond Principal - PW Garage	0	0	0	0	25,000
5802	Note Principal - T-hangars	1,145,000	0	0	0	0
5802	Note Principal - Houk Rd.	825,000	0	0	0	0
5802	Note Principal - Ross Street Improvements	475,000	0	0	0	0
5802	Note Principal Phone System/Software	0	0	525,000	550,000	550,000
5802	Note Principal Impact Fee Pool/Skate Park	0	0	725,000	725,000	725,000
5811	Bond Interest	201,453	195,940	189,615	189,615	182,448
5811	Bond Interest - T-hangars	23,941	49,249	48,238	49,549	48,349
5811	Bond Interest - Ross St.	9,932	20,431	18,772	17,838	16,238
5811	Bond Interest - Houk Rd.	12,545	25,807	23,734	22,561	20,561
5811	Bond Interest - Mingo Imp. 2006	31,362	64,518	59,336	56,405	51,205
5811	Bond Interest - Justice Center	0	0	0	0	48,000
5811	Bond Interest - PW Garage	0	0	0	0	26,750
5812	Note Interest - T-hangars	45,797	0	0	0	0
5812	Note Interest - Houk Rd.	32,908	0	0	0	0
5812	Note Interest - Ross Street Improvements	19,002	0	0	0	0
5812	Note Interest - Phone System/Software	0	0	17,000	17,950	13,711
5812	Note Interest - Pool/Skate Park	0	0	29,000	32,908	18,075
5711	Transfers - Special Assessment Fund	7,627	0	0	5,000	0
	Total Expenditures	3,089,456	834,759	2,129,874	2,155,617	2,294,337
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	9,016	10,223	55,223	78,296	83,296

2009 BUDGET DETAIL

FUND: SPECIAL ASSESSMENT BOND RETIREMENT
DEPARTMENT: FINANCE

The Special Assessment Bond Retirement Fund is used to service the City's debt assessed against specific property owners. These owners pay the assessed levy semi-annually and these payments are used to pay on the principal and interest of the associated debt.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	2,583	7,711	1,327	1,327	2,440
310- 4114	Special Assessments	36,661	36,045	42,045	38,467	42,045
4740	Investment Income	938	1,549	0	504	0
4910	Transfer In	11,509	0	0	5,000	0
	Total Revenue	49,108	37,594	42,045	43,971	42,045
310-3010- 5801	Bond Principal	34,000	36,000	37,000	37,000	39,000
5811	Bond Interest	9,980	7,978	5,858	5,858	3,678
	Total Expenditures	43,980	43,978	42,858	42,858	42,678
	Fund Balance - December 31st	7,711	1,327	514	2,440	1,807

2009 BUDGET DETAIL

FUND: CAPITAL IMPROVEMENTS

DEPARTMENT: ENGINEERING SERVICES

The Capital Improvement Fund is used to account for the majority of capital projects, as they relate to the City, including major road construction, building improvements, park improvements, and City beautification.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	757,243	366,541	670,956	670,956	92,209
410- 4010	Note Issue	0	551,634	0	0	0
4020	Bond Issue Pool Improvements	550,000	0	0	0	0
4020	Bond Issue Phone System/Software	0	0	450,000	0	0
4250	ODNR Grant - Parks	0	0	0	0	13,358
4253	Clean Ohio Grant Springfield Branch II	0	240,000	0	0	0
4255	Henry Street Grant	0	518,211	0	123,755	0
4260	Issue II - Belle Avenue	0	0	315,000	92,815	40,650
4261	Issue II - Houk Rd. Intersection	0	0	0	0	160,151
4262	Issue II - Point	0	0	0	0	370,656
4263	Issue II - William/Cheshire Intersection	0	0	0	0	27,060
4270	MORPC Trans Funding	0	72,619	200,000	29,157	230,610
4271	Federal Earmark Grant	0	0	625,000	65,588	449,714
4272	ODOT Reimbursement SR315/US23	0	0	400,000	0	50,000
4310	State 629 Grant	0	131,440	68,560	270	50,000
4311	CSX Reimbursement	25,000	0	0	0	0
4812	Sidewalk Assessments	0	0	150,000	1,467	150,000
4813	County Reimb - Issue II	0	0	50,000	0	137,770
4814	Houk Rd. Reimbursement Dominion	253,868	0	0	0	0
4815	Springfield Trail OWU Contribution	25,600	0	0	0	0
4816	Reimbursements	0	0	0	0	7,500
4850	Advance from General Fund	500,000	0	0	0	0
4910	Transfer from General Fund	1,500,000	1,500,000	1,625,000	1,625,000	1,700,000
4910	Transfer from SMR Gas Taxes	250,000	276,019	250,000	250,000	300,000
	Total Revenue	3,104,468	3,289,923	4,133,560	2,188,052	3,687,469
410-4100- 5705	Transfer Bond Fund - 2002 G. O Debt	426,453	425,940	424,615	424,615	422,448
5706	Transfer Bond Fund - 2002 - Houk Rd.	248,240	75,807	73,735	72,561	75,561
5707	Transfer Bond Fund - Ross St. Imp.	0	60,431	58,772	57,838	61,238
5708	Transfer Bond Fund - Pool Improvements	0	69,553	70,062	70,062	69,987
5710	Transfer Bond Fund - 2007 Phone/Software	0	0	546,000	20,259	13,711
5710	Transfer General Fund - Advance Payback	0	500,000	0	0	0
4103- 5530	Street Resurfacing	154,260	265,757	219,000	84,125	0
5536	US 23/Penn Interchange Improvements	39,331	45,506	150,000	45,243	200,000
5538	South Houk Extension	697,671	111	0	0	0
5540	Section Line Rd. (County)	55,000	0	0	0	0
5541	US 23/SR 315 Intersection	0	0	400,000	0	25,000

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
5542	S. Washington St. Extension	0	0	25,000	25,000	0
5543	Grady Blvd. Intersection City Share	0	0	100,000	0	0
5544	Houk Rd. Intersection - Issue II	0	0	0	0	272,200
4104- 5536	Willima/Cheshire Intersection Design	0	0	0	0	61,500
5540	Southeast Arterial Alt. 16 - Design	0	0	625,000	98,626	400,000
4106- 5232	Zoning Code Update	0	0	100,000	0	0
4107- 5730	Airport FAA Grant	6,750	10,000	0	0	33,778
5732	Transfer to FAA Airport Allocation Fund	0	0	21,250	17,142	6,500
5735	Airport Parking Lot Expansion	14,867	0	0	0	0
5736	Terminal Remodeling	0			0	0
5737	Ramp Taxiway Seal Coating	15,620	0	20,000	19,600	0
5738	Spill Prevention	0	3,500	0	1,500	0
5505	Point Intersection	0	0	0	0	502,400
4108- 5507	Belle Avenue Intersection	0	22,662	315,000	236,042	0
5509	East Side Circulation Study	0	15,194	34,200	31,476	0
4109- 5530	Sidewalk/ADA Improvements	28,103	30,163	50,000	61,224	25,000
5531	Sidewalk Repair Program - City	0	0	50,000	0	50,000
5532	Sidewalk Repair Program - Citizens	0	0	150,000	0	150,000
5533	Safe Route to School Program	0	0	10,000	0	0
4111- 5230	Traffic /Transportation Studies	5,149	0	0	0	0
5500	Traffic Signals	12,095	0	50,000	22,655	50,000
4112- 5500	Equipment Acquisition	275,000	360,000	450,000	450,000	275,000
5506	Springfield Branch Trail Phase II	235,792	0	0	0	0
5508	Springfield Branch Trail Phase I	0	0	50,000	0	0
5509	Henry Street Trail	627,684	94,611	0	0	0
5510	City Park Improvements	0	0	0	17,810	0
4113- 5532	Other Park Development	26,211	0	46,000	22,900	0
5539	Mingo Roof Replacement	45,837	0	0	0	0
5538	Phone Improvements	328,016	119,658	0	0	0
5539	Network Improvements	32,222	24,999	20,000	19,950	15,000
5540	PC Replacement	38,854	45,008	50,000	21,850	35,000
5541	Fiber Installation	0	0	15,000	35,740	0
5542	Software Systems	0	0	150,000	65,662	0
5543	Copier Replacement	0	0	21,600	22,139	20,000
4118- 5520	Building Renovations	0	12,368	0	3,355	0
5524	City Hall Carpet Replacement	9,320	11,965	18,000	3,802	0
5525	Police Cruiser Cameras	17,487	0	0	0	0
5529	Pool Improvements	72,645	724,813	0	3,543	0
5530	Parks Building Acq./Renovations	15,772	0	0	0	0
5531	Justice Center HVAC Overhaul	0	0	22,400	22,400	51,100
4120- 5534	US 42 Signal	66,791	67,462	0	49,843	0
	Total Expenditures	3,495,170	2,985,508	4,335,634	2,026,962	2,815,423
	<i>Carryover PO's</i>				739,837	
	Fund Balance - December 31st	366,541	670,956	468,882	92,209	964,255

2009 BUDGET DETAIL

FUND: FAA AIRPORT GRANT
DEPARTMENT: PUBLIC WORKS - AIRPORT

The FAA Airport Grant Fund is used to account for the City's relocation of the runways and renovations at the Municipal Airport.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	166,442	1	16,222	16,222	16,222
430- 4010	Note Issue	0	0	0	0	0
4233	State Funds	0	0	0	0	0
4240	Federal Funds	106,557	30,105	0	0	950,000
4910	City Funds	0	0	0	0	33,778
	Total Revenue	106,557	30,105	0	0	983,778
430-4315- 5500	Ramp & Taxiway Improvements	157,294	0	0	0	0
430-4315- 5705	Transfer to General Fund Advance	115,704	13,884	0	0	0
430-4316- 5500	Land Acquisition	0	0	0	0	0
430-4317- 5500	Airport Road Relocation	0	0	0	0	1,000,000
	Total Expenditures	272,998	13,884	0	0	1,000,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	1	16,222	16,222	16,222	0

2009 BUDGET DETAIL

FUND: FAA AIRPORT AIP GRANT FUND
DEPARTMENT: PUBLIC WORKS - AIRPORT

The FAA Airport AIP Grant Fund accounts for funds allocated to general aviation airports by the FAA for use with approved airport improvements. The City will receive a total of \$450,000 over a three year period. The City must provide a 10% match for these grant funds.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	204,085	19,646	3,941	3,941	11,141
431- 4010	Note Issue	0	0	0	0	0
4233	State Funds	0	0	0	0	0
4240	Federal Funds	108,878	25,241	403,750	345,262	123,500
4240	Federal Funds Ramp & Taxiway	170,000	0	0	0	0
4910	City Transfer	6,750	10,000	21,250	17,142	6,500
4910	City Transfer Ramp & Taxiway	0	0	0	0	0
	Total Revenue	285,628	35,241	425,000	362,404	130,000
431-4310- 5510	Obstruction Removal	393	0	0	0	0
5510	Master Plan - AIP	0	0	0	0	0
5510	AWOS/NDB Construction - AIP	0	0	425,000	355,204	0
5515	Security Fencing	0	0	0	0	0
5517	Drainage Plan Design	0	0	0	0	0
431-4330- 5230	East Apron Expansion Design	0	0	0	0	0
5510	West Taxiway Connector	158,848	0	0	0	0
5515	Avigation Easement	0	0	0	0	130,000
5530	Ramp & Taxiway Improvements (2003)	0	0	0	0	0
431-4340- 5510	Ramp & Taxiway Improvements (2004)	157,895	0	0	0	0
431-4350- 5705	Transfer to Bond Retirement Fund	152,931	17,069	0	0	0
431-4360- 5510	Wide Area Augmentation System	0	0	0	0	0
431-4370- 5510	Rotating Beacon	0	33,877	0	0	0
5520	Remote Communication Outlet	0	0	0	0	0
	Total Expenditures	470,067	50,946	425,000	355,204	130,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	19,646	3,941	3,941	11,141	11,141

2009 BUDGET DETAIL

FUND: EQUIPMENT REPLACEMENT

DEPARTMENT: VARIOUS

The Equipment Replacement Fund is used to account for the City's replacement of major equipment, mainly for the Public Works, Parks, Police and Fire Departments and the airport.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	194,545	82,467	185,493	185,493	282,979
440- 4910	Transfer from CIP	275,000	360,000	450,000	450,000	275,000
	Total Revenue	275,000	360,000	450,000	450,000	275,000
440-4410- 5500	SMR Equipment Acquisition	160,238	121,140	172,000	171,499	55,000
5510	Parks Equipment Acquisition	48,424	8,886	35,594	60,849	9,200
5520	Police Equipment Acquisition	103,917	118,947	90,000	89,400	128,000
5530	Fire Equipment Acquisition	67,287	0	145,000	0	0
5540	Airport Equipment	7,212	8,001	8,500	8,499	14,000
	Total Expenditures	387,078	256,974	451,094	330,247	206,200
	<i>Carryover PO's</i>				22,267	
	Fund Balance - December 31st	82,467	185,493	184,399	282,979	351,779

2009 BUDGET DETAIL

FUND: AIRPORT CONSTRUCTION FUND

DEPARTMENT: PUBLIC WORKS - AIRPORT

The Airport Construction Fund is used to account for the City's non-grant construction projects at the airport. Funding was provided through the sale of notes and the debt will be redeemed from TIF payments from the improvements.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	118,337	67,909	67,909	67,909	0
450- 4010	Note Sale	0	0	0	0	0
4011	Note Premium	0	0	0	0	0
4740	Investment Income	0	0	0	0	0
4910	Transfer from CIP	0	0	0	0	0
	Total Revenue	0	0	0	0	0
450-4510- 5550	Ramp & Taxiway Improvements	50,428	0	0	0	0
5700	Transfers - GBR	0	0	67,909	67,909	0
	Total Expenditures	50,428	0	67,909	67,909	0
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	67,909	67,909	0	0	0

2009 BUDGET DETAIL

FUND: PARK IMPACT FEES IMPROVEMENT

DEPARTMENT: RECREATION SERVICES

The Park Impact Fees Improvement Fund is used to improve the level of service at the City's public parks brought on by new development and increased housing. Residential development pays an impact fee of \$1,226 per new house.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
Fund Balance - January 1st		926,443	1,224,514	40,070	40,070	1,070,600
491- 4010	Note Proceeds	0	725,000	0	0	0
4011	Bond Premium	309	2,153	0	0	0
4020	Bond Proceeds	950,000	0	725,000	0	0
4250	Grant Income	0	50,000	0	0	0
4630	Park Impact Fees	208,278	236,667	245,000	138,948	85,000
4720	Donations - Skate Park	0	65,760	0	10,000	0
4740	Investment Income	29,922	12,432	10,000	8,583	0
4810	ONG Land Purchase Houk Rd.	0	0	1,020,000	1,084,707	0
4920	Advance from General Fund	800,000	0	0	0	0
Total Revenue		1,988,509	1,092,012	2,000,000	1,242,238	85,000
491-4910- 5230	Professional Services	0	0	0	3,470	0
5505	Community Center Design	0	2,410	500,000	6,769	0
5506	Hayes HS Weight Equipment	0	0	0	0	0
5507	Mingo Ballfield Lights	0	0	0	0	0
5508	Mingo Complex Addition	513,427	10,364	0	0	0
5509	Skate Park	7,286	490,245	0	0	0
5510	Mingo Pool Expansion	72,342	749,664	0	968	0
5542	Ross St. Parking Lot	0	10,009	0	0	0
5580	Land Acquisition	706,538	0	0	0	0
5585	Sandusky St. Bikeway Crossing	5,893	0	0	0	0
5591	Bikeway Construction	1,500	0	0	0	0
5592	Henry St. Bikeway	49,795	62,513	5,000	0	5,000
5594	Springfield Branch I	264,000	0	50,000	53,101	0
5595	Springfield Branch II	68,589	31,286	0	0	0
5596	MCI Cable - Bikeway	0	0	0	0	0
5601	Refunds	1,068	0	0	0	0
5705	Transfer Bond Fund-2006 Bond Payment	0	119,965	119,282	116,343	116,218
5706	Transfer Bond Fund-2007 Skate Park/Pool	0	0	754,000	26,744	768,075
5706	Transfer Bond Fund-2007 Bond Payment	0	0	50,000	0	0
5710	Transfer General Fund - Advance Payback	0	800,000	200,000	0	0
Total Expenditures		1,690,438	2,276,456	1,678,282	207,395	889,293
<i>Carryover PO's</i>					4,313	
Fund Balance - December 31st		1,224,514	40,070	361,788	1,070,600	266,307

2009 BUDGET DETAIL

FUND: POLICE IMPACT FEE IMPROVEMENT
DEPARTMENT: POLICE DEPARTMENT

The Police Impact Fees Improvement Fund is used to improve the level of service from the City's Police force brought on by new development and increased housing. Residential development pays an impact fee of \$162 per new house.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
Fund Balance - January 1st		157,260	256,099	1,938,749	1,938,749	330,957
492- 4010	Note Proceeds	0	1,700,000	0	1,100,000	0
4011	Note Premium	0	5,049	0	7,987	0
4020	Bond Proceeds	0	0	1,100,000	0	1,100,000
4630	Police Impact Fees	108,369	76,178	100,000	234,524	185,000
4740	Investment Income	8,010	73,474	35,000	35,556	0
4750	Miscellaneous	0				
Total Revenue		116,379	1,854,701	1,235,000	1,378,067	1,285,000
492-4920- 5230	Professional Services	0	0	0	0	0
5500	Locker Room Expansion Construction	0	0	0	0	0
5500	Police Equipment	17,390	51,496	50,000	29,694	0
5501	Property/Evidence Storage Expansion	0	0	0	0	0
5802	Note Principal	0	0	0	1,700,000	1,100,000
5812	Note Interest	0	0	0	67,811	27,424
492-4921- 5230	Locker Room Design	0	0	0	0	0
5500	Locker Room	0	0	0	0	0
492-4922- 5230	Justice Center Expansion Design	0	103,663	0	58,906	0
5500	Justice Center Expansion	0	0	1,100,000	864,701	0
492-4923- 5500	Dispatch Area Expansion	0	0	0	0	0
492-4924- 5500	Early Warning System Expansion	0	16,892	0	7,914	0
492-4921- 5601	Refunds	150	0	0	0	0
492-4920- 5706	Transfer Bond Fund - Justice Center Debt	0	0	1,768,000	0	44,000
Total Expenditures		17,540	172,051	2,918,000	2,729,026	1,171,424
<i>Carryover PO's</i>					256,833	
Fund Balance - December 31st		256,099	1,938,749	255,749	330,957	444,533

2009 BUDGET DETAIL

FUND: FIRE IMPACT FEE IMPROVEMENT

DEPARTMENT: FIRE DEPARTMENT

The Fire Impact Fees Improvement Fund is used to improve the level of service from the City's Fire Department brought on by new development and increased housing. Residential development pays an impact fee of \$314 per new house.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	786,422	726,374	874,164	874,164	1,157,734
493- 4630	Fire Impact Fees	198,512	139,900	123,000	287,008	140,000
4740	Investment Income	28,948	49,303	35,000	26,154	7,500
4750	Miscellaneous	0	0	0	0	0
	Total Revenue	227,460	189,203	158,000	313,162	147,500
493-4930- 5230	Professional Services	0	4,350	0	4,350	0
5500	EMS Medic Unit (4th Unit)	0	0	0	0	0
5501	Land Acquisition	0	0	100,000	0	100,000
5502	Hazmat Vehicle	256,741	0	0	0	0
5503	Fire Equipment	30,508	37,063	27,000	25,242	0
5504	Ladder Truck	0	0	750,000	0	750,000
5601	Refund	259	0	0	0	0
	Total Expenditures	287,508	41,413	877,000	29,592	850,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	726,374	874,164	155,164	1,157,734	455,234

2009 BUDGET DETAIL

FUND: MUNICIPAL IMPACT FEE IMPROVEMENT

DEPARTMENT: PUBLIC WORKS

The Municipal Impact Fees Improvement Fund is used to expand the capacity of the City's municipal facilities. Residential development pays an impact fee of \$366 per new house.

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
	Fund Balance - January 1st	0	91,051	535,640	535,640	768,735
494- 4010	Note Proceeds	0	1,300,000	0	2,500,000	0
4011	Note Premium	0	0	0	18,151	0
4020	Bond Proceeds - Justice Center	0	975	623,000	0	1,100,000
4020	Bond Proceeds - PW Garage	0	0	1,300,000	0	1,300,000
4630	Municipal Impact Fees	88,810	141,323	150,000	268,105	200,000
4740	Investment Income	2,241	0	5,000	32,680	15,000
4850	GeneralFund Advance	0	900,000	0	0	0
	Total Revenue	91,051	2,342,298	2,078,000	2,818,936	2,615,000
494-4940- 5230	Professional Services	0	0	0	0	0
5501	Property Acquisition	0	950,162	0	0	0
5502	PW Facility Improvements	0	47,547	290,000	112,310	217,422
5503	Justice Center Expansion	0	0	623,000	686,846	0
5601	Refund	0	0	0	0	0
5706	Transfer Bond Fund Notes	0	0	1,326,000	0	99,750
5710	Advance Payback	0	900,000	0	0	0
5802	Note Principal	0	0	0	1,300,000	2,500,000
5812	Note Interest	0	0	0	19,771	62,327
	Total Expenditures	0	1,897,709	2,239,000	2,118,927	2,879,499
	<i>Carryover PO's</i>				466,914	
	Fund Balance - December 31st	91,051	535,640	374,640	768,735	504,236

2009 BUDGET DETAIL

FUND: GLENN ROAD SOUTH CONSTRUCTION FUND
DEPARTMENT: ENGINEERING SERVICES

The Glenn Road South Construction Fund accounts for costs incurred with the construction of Glenn Road from the northern point of the Glenn Ross development south 8,700 feet to the intersection with US Route 23.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	5,237,475	11,808,758	5,993,252	5,993,252	2,317,506
496- 4010	Note Proceeds	11,528,294	11,402,075	9,109,859	9,645,578	8,285,000
4011	Note Premium	124,192	37,333	0	91,272	0
4650	Transportation Impact Fees	67,800	41,800	0	18,600	15,000
4660	Developer Payments	0	0	0	156,155	0
4740	Investment Income	821,320	114,197	0	91,234	0
4750	Miscellaneous	0	0	0	0	0
	Total Revenue	12,541,606	11,595,405	9,109,859	10,002,838	8,300,000
496-4960- 5230	Professional Serices	0	8,948	0	11,056	0
5520	Roadway Design Phase 1B	501,763	58,121	0	107,458	0
5532	Land Acquisition Phase 1A	201,889	6,000	0	0	0
5533	Land Acquisition Phase 1A & 1B	413,827	28,057	0	78,238	0
5536	Pre-Construction Costs Phase 1A	12,596	0	0	0	0
5537	Pre-Construction Costs Phase 1B	65,698	8,187	0	0	0
5538	Construction Engineering Phase 1A	0	0	0	0	0
5539	Construction Engineering Phase 1B	0	130,473	0	73,820	0
5550	Construction Glenn Road Phase 1A	0	0	0	0	0
5551	Construction Glenn Road Phase 1B	0	4,588,781	0	1,425,869	0
5801	Note Principal	4,572,313	12,025,979	10,700,000	11,402,075	9,645,578
5811	Note Interest	202,237	556,365	428,000	454,816	240,470
	Total Expenditures	5,970,323	17,410,911	11,128,000	13,553,332	9,886,048
	<i>Carryover PO's</i>				125,252	
	Fund Balance - December 31st	11,808,758	5,993,252	3,975,111	2,317,506	731,458

2009 BUDGET DETAIL

FUND: GLENN ROAD MIDDLE CONSTRUCTION FUND

DEPARTMENT: ENGINEERING SERVICES

The Glenn Road Middle Construction Fund accounts for costs incurred with the construction of Glenn Road from the northern point of the Glenn Ross development to 1,000 feet south of the Glenn Rd. railroad bridge plus the cost of Glenn Road from a point 100 feet north of the Glenn Road railroad bridge north to Curve Road.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	0	56,778	74,979	74,979	76,709
497- 4010	Note Proceeds	369,513	301,080	755,000	313,111	260,000
4011	Note Premium	0	0	0	0	0
4650	Transportation Impact Fees	0	0	0	0	0
4660	Developer Payments	0	0	0	0	0
4740	Investment Income	3,674	3,211	0	1,952	0
4750	Miscellaneous	0	0	0	0	0
	Total Revenue	373,187	304,291	755,000	315,063	260,000
497-4970- 5520	Professional Services	0	966	0	243	0
5520	Roadway Design Phase 2A	117,008	7,724	0	0	0
5521	Roadway Design Phase 2C	87,650	5,785	0	0	0
5532	Land Acquisition Phase 2A	0	0	0	0	0
5533	Land Acquisition Phase 2C	0	0	0	0	0
5536	Pre-Construction Costs Phase 2A	0	0	0	0	0
5537	Pre-Construction Costs Phase 2C	0	0	0	0	0
5538	Construction Engineering Phase 2A	0	0	0	0	0
5539	Construction Engineering Phase 2C	0	0	0	0	0
5550	Construction Glenn Road Phase 2A	0	0	0	0	0
5551	Construction Glenn Road Phase 2C	0	0	0	0	0
5801	Note Principal	111,751	257,763	755,000	301,080	313,111
5811	Note Interest	0	13,852	30,200	12,010	7,810
	Total Expenditures	316,409	286,090	785,200	313,333	320,921
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	56,778	74,979	44,779	76,709	15,788

2009 BUDGET DETAIL

FUND: GLENN ROAD NORTH CONSTRUCTION FUND

DEPARTMENT: ENGINEERING SERVICES

The Glenn Road North Construction Fund accounts for costs incurred with the construction of Glenn Road from Curve Road 5,500 feet north to US Route 36/37

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	0	88,440	630,159	630,159	1,998,119
498- 4010	Note Proceeds	369,519	762,985	762,806	2,500,000	2,300,000
4011	Note Premium	0	0	0	0	0
4650	Transportation Impact Fees	0	0	0	0	0
4660	Developer Payments	0	0	0	0	0
4740	Investment Income	3,591	19,653	0	38,397	0
4750	Miscellaneous	0	0	0	0	0
	Total Revenue	373,110	782,638	762,806	2,538,397	2,300,000
498-4980- 5230	Professional Services	0	326	350,000	243,350	15,000
5520	Roadway Design Phase 3	125,131	8,260	0	0	0
5532	Land Acquisition Phase 3	0	8,500	0	9,191	150,000
5536	Pre-Construction Costs Phase 3	0	0	0	0	0
5538	Construction Engineering Phase 3	0	0	0	0	0
5550	Construction Glenn Road Phase 3	0	0	0	382	1,450,000
5801	Note Principal	159,539	209,980	790,000	762,985	2,500,000
5811	Note Interest	0	13,853	31,600	30,435	62,350
	Total Expenditures	284,670	240,919	1,171,600	1,046,343	4,177,350
	<i>Carryover PO's</i>				124,094	
	Fund Balance - December 31st	88,440	630,159	221,365	1,998,119	120,769

2009 BUDGET DETAIL

FUND: GLENN ROAD BRIDGE TIF FUND

DEPARTMENT: ENGINEERING SERVICES

The Glenn Road Bridge TIF Fund accounts for costs incurred with the construction of Glenn Road from a point 1,000 feet south the Glenn Road railroad bridge to a point 2,000 feet immediately north of the Glenn Road railroad bridge.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	0	16,801	31,691	31,691	35,786
236- 4010	Note Proceeds	302,674	103,860	326,646	111,312	90,000
4011	Note Premium	0	0	0	0	0
4110	Property Tax Receipts	0	0	0	0	0
4740	Investment Income	1,086	2,924	0	873	0
4750	Miscellaneous	0	0	0	0	0
	Total Revenue	303,760	106,784	326,646	112,185	90,000
236-2360- 5230	Professional Services	0	272	0	87	0
5520	Design Phase 2B	60,562	3,997	0	0	0
5532	Land Acquisition Phase 2B	0	0	0	0	0
5536	Pre-Construction Costs Phase 2B	0	0	0	0	0
5538	Construction Engineering Phase 2B	0	0	0	0	0
5550	Construction Glenn Road Phase 2B	0	0	0	0	0
5801	Note Principal	226,397	76,278	325,000	103,860	111,312
5811	Note Interest	0	11,347	13,000	4,143	2,775
	Total Expenditures	286,959	91,894	338,000	108,090	114,087
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	16,801	31,691	20,337	35,786	11,699

2009 BUDGET DETAIL

FUND: PARKING LOTS
DEPARTMENT: POLICE DEPARTMENT

The Parking Lots Fund is used to account for lots owned by the City and rented to businesses and for parking meter revenue and related expenses.

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
	Fund Balance - January 1st	1,069	1,880	9,767	9,767	32,848
520- 4451	Meter Collections Lot #1	7,550	9,692	9,600	9,241	9,900
4452	Meter Collections Lot #2	2,895	3,356	3,600	2,623	2,900
4453	Meter Collections Lot #3	13,807	14,646	15,400	19,101	20,000
4454	Meter Collections Lot #4	12,720	9,884	11,000	20,039	21,000
4455	Monthly Rental Lot #5	909	532	678	324	430
4457	38 S. Franklin Rent Lot #7	5,903	5,142	5,820	4,142	4,142
4458	Justice Center Rent Lot #8	4,277	3,704	3,300	0	1,000
4810	Reimbursements	0	10,571	0	0	0
	Total Revenues	48,061	57,527	49,398	55,470	59,372
520-5200- 5850	Equipment Lease	10,890	10,891	0	0	0
520-5201- 5211	Electric - Lot #1	1,100	1,100	250	250	350
5270	Maintenance of Equipment - Lot #1	0	0	842	0	350
5292	Taxes - Lot #1	2,360	2,475	2,550	2,440	2,600
	Total Parking Lot #1	3,460	3,575	3,642	2,690	3,300
520-5202- 5211	Electric - Lot #2	0	1,100	250	250	350
5235	Rent of Parking Lot	1,100	4,274	2,326	1,943	2,300
5270	Maintenance of Equipment - Lot #2	458	0	351	0	500
	Total Parking Lot #2	1,558	5,374	2,927	2,193	3,150
520-5203- 5211	Electric - Lot #3	900	900	810	810	900
5235	Rent UM Church	269	927	612	804	2,000
5270	Maintenance of Equipment - Lot #3	0	0	1,577	0	500
5292	Taxes - Lot #3	2,444	2,562	2,650	2,526	2,700
	Total Parking Lot #3	3,613	4,389	5,649	4,140	6,100
520-5204- 5211	Electric - Lot #4	2,680	2,600	1,075	1,075	1,100
5270	Meter Rental - Lot #4	0	0	1,297	0	1,500
5292	Taxes - Lot #4	3,348	3,510	3,615	3,461	3,615
	Total Parking Lot #4	6,028	6,110	5,987	4,536	6,215
520-5205- 5292	Taxes - Lot #5	3,283	371	380	366	400
5601	Refunds - Lot #5	0	0	0	0	0
	Total Parking Lot #5	3,283	371	380	366	400
520-5207- 5211	Electric - Lot #7	870	950	250	250	300
5235	Masonic Rent - Lot #7	10,600	10,600	10,600	10,600	11,500
	Total Parking Lot #7	11,470	11,550	10,850	10,850	11,800
520-5209- 5235	Church Rent - Lot #9	6,948	7,380	7,344	7,614	8,000
	Total Expenses	47,250	49,640	36,779	32,389	38,965
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	1,880	9,767	22,386	32,848	53,255

2009 BUDGET DETAIL

FUND: WATER CONSTRUCTION
DEPARTMENT: PUBLIC UTILITIES - MAINTENANCE PROJECTS

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
Fund Balance - January 1st		2,427,068	1,851,949	1,626,123	1,626,123	295,784
531- 4010	Note Sale	0	0	0	0	800,000
4020	Bond Sale	0	0	0	0	0
4250	OEOA 319 Grant	0	0	95,000	100,000	0
4740	Interest Income	0	0	0	5	0
4910	Transfer from Water Fund	560,000	616,000	616,000	616,000	527,600
4910	Transfer from Water Utility Reserve	0	0	0	0	0
Total Revenues		560,000	616,000	711,000	716,005	1,327,600
531-5310- 5537	Water Plant Rehabilitation - Design	0	0	0	0	800,000
531-5310- 5538	Wellfield Telemetry Equipment	0	0	0	0	0
531-5310- 5539	Chlorine Booster Tank Kingman Hill Tow	0	0	75,000	0	0
531-5311- 5500	Sludge Lagoon Cleaning	0	17,048	750,000	508,754	0
531-5316- 5531	Lowhead Dam Removal	0	0	95,000	106,200	0
531-5317- 5532	Paint Elevated Tanks	6,656	196,960	0	314,128	0
531-5317- 5533	Eastside Tank mixing System	0	65,700	0	0	0
531-5323- 5537	Lusk Lane Street Waterline	34,777	0	0	0	0
531-5323- 5538	S. Union Street Waterline	40,349	0	0	0	0
531-5323- 5539	Frank Street Waterline	83,126	0	0	0	0
531-5323- 5540	London Rd. Waterline	236,516	0	0	0	0
531-5323- 5543	Winston Rd. - Sulu Dr. Waterline	115,623	0	0	0	0
531-5323- 5544	London Rd. Waterline Phase II	33,015	113,027	0	0	0
531-5323- 5545	North Franklin Waterline	118,301	0	0	0	0
531-5323- 5546	Elmwood Drive Waterline	0	9,126	0	0	0
531-5323- 5547	Rheem St. Waterline	0	145,652	0	74,413	0
531-5323- 5548	US 23 Waterline Replacement	0	0	400,000	0	0
531-5323- 5549	Curtis St. Waterline	0	0	0	47,863	0
531-5323- 5550	Fair Ave. Waterline	0	0	0	0	115,000
531-5323- 5551	ODOT William St. Culvert	0	0	0	0	175,000
531-5330- 5500	Water Meter Replacement	10,554	38,911	25,000	8,797	25,000
531-5330- 5502	New Residential Water Meters	39,948	3,987	40,000	13,050	25,000
531-5331- 5530	Small Main Replacement	26,454	24,505	50,000	13,124	50,000
531-5331- 5531	Fire Flow Improvement	10,192	57,194	75,000	0	75,000
531-5333- 5231	Master Plan Services	184,440	108,991	50,000	192,485	0
531-5333- 5232	Infrastructure Asset Evaluation	118,392	60,725	0	5,811	0
531-5334- 5500	Equipment Purchase	76,776	0	0	0	90,000
Total Expenses		1,135,119	841,826	1,560,000	1,284,625	1,355,000
<i>Carryover PO's</i>					761,719	
Fund Balance - December 31st		1,851,949	1,626,123	777,123	295,784	268,384

2009 BUDGET DETAIL

FUND: WATER UTILITY RESERVE FUND
DEPARTMENT:

The Water Utility Reserve Fund was created in compliance with bond covenants from the last water bond issue. Operational reserves are transferred from the water operating fund to be used for future projects and oversizing projects.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	2,291,138	2,134,285	1,870,439	1,870,439	1,870,439
533- 4910	Transfer from Water Fund	0	0	0	0	0
4910	Transfer from Repair & Improvement	0	0	0	0	0
	Total Revenue	0	0	0	0	0
533-5331- 5230	Professional Services	24,563	0	0	0	0
5530	Oversizing	0	0	0	0	0
5535	RT 42 S. Waterline	132,290	263,846	0	0	0
5760	Transfer to Water CIP	0	0	0	0	0
5760	Transfer to Water Capacity Fund	0	0	0	0	0
	Total Expenditures	156,853	263,846	0	0	0
	Carryover Encumbrances		0			
	Fund Balance - December 31st	2,134,285	1,870,439	1,870,439	1,870,439	1,870,439

2009 BUDGET DETAIL

FUND: WATER CAPACITY FEE
DEPARTMENT: PUBLIC UTILITIES - CAPACITY PROJECTS

The Water Construction Fund accounts for capital improvements within the water fund. Projects are taken from the five-year Capital Improvement Plan adopted by City Council.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	4,802,470	2,064,708	1,973,807	1,973,807	2,435,056
536- 4010	Note Sale	0	0	12,750,000	0	0
4011	Premium	1,154	0	0	0	0
4020	Bond Sale	3,545,000	0	0	0	6,000,000
4620	Capacity Fees	1,022,813	891,735	1,400,000	1,265,921	1,000,000
4740	Investment Income	125,652	126,799	15,000	62,387	0
4810	Reimbursements	0	0	0	95,551	0
4910	Transfer from Water CIP Fund	0	0	0	0	0
4910	Transfer from Water Utility Reserve	0	0	0	0	0
	Total Revenues	4,694,619	1,018,534	14,165,000	1,423,859	7,000,000
536-5300- 5801	G.O. Note Principal	3,545,000	0	0	0	0
536-5300- 5802	G.O. Bond Principal	0	84,108	90,339	90,000	95,000
536-5300- 5811	G.O. Note Interest	141,406	0	0	0	0
536-5300- 5812	G.O. Bond Interest	74,122	152,479	149,348	153,005	145,805
536-5310- 5531	Penry Rd. Raw Water Lines	38,813	0	0	0	0
536-5310- 5532	Penry Rd. Wellfield	0	0	2,000,000	910	2,360,000
536-5310- 5534	Groundwater Well Rehabilitation	0	0	200,000	29,531	0
536-5310- 5535	Delaware Lake Supply	0	0	0	0	0
536-5310- 5537	Upground Reservoir	0	0	8,000,000	0	0
536-5310- 5538	Treatment Plant Expansion	0	0	0	0	1,350,000
536-5311- 5531	2 MGD Elevated Tank	2,867,305	544,503	0	148,643	0
536-5312- 5531	Westside Transmission Main	22,446	147,116	2,750,000	254,977	4,000,000
536-5313- 5230	S. Houk Rd. Optimum Water Line	19,110	7,372	0	0	0
536-5314- 5531	Kingman Hill Waterline	597,249	0	0	0	0
536-5315- 5531	East Street - Fair Ave. Waterline	0	0	0	0	0
536-5316- 5531	Panhandle Road Waterline	0	0	300,000	0	225,000
536-5316- 5532	Bernard Avenue Waterline	0	0	0	0	0
536-5316- 5533	Fed One/Innopak	126,930	0	0	0	0
536-5316- 5534	Glenn Rd Waterline	0	0	500,000	0	0
536-5316- 5535	Sawmill Parkway Waterline	0	0	220,000	117,658	100,000
536-5316- 5536	Grady Blvd. Waterline (City Share)	0	0	46,200	0	48,000
536-5316- 5537	Mill Run Crossing Waterline (City Share)	0	0	132,500	0	0
536-5360- 5601	Water Capacity Fee Refund	0	0	0	0	0
536-5390- 5230	Water Line Oversizing	0	157,675	200,000	0	200,000
536-5390- 5231	New Service Area Line Extensions	0	16,182	0	3,185	0
	Total Expenses	7,432,381	1,109,435	14,588,387	797,909	8,523,805
	<i>Carryover PO's</i>				164,701	
	Fund Balance - December 31st	2,064,708	1,973,807	1,550,420	2,435,056	911,251

2009 BUDGET DETAIL

FUND: WATERSHED GRANT FUND
DEPARTMENT: PUBLIC UTILITIES - MAINTENANCE

The Watershed Grant Fund will account for the grant received by the City to evaluate the Olentangy River Watershed.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	1,041	38,329	24,637	24,637	59,012
538- 5230	Grant Revenue	37,288	26,250	8,363	35,000	26,250
4910	Transfer from Water Fund (In-Kind)	0	0	0	0	0
4910	Transfer from Water Fund (Cash)	0	0	0	0	0
	Total Revenue	37,288	26,250	8,363	35,000	26,250
538-5380- 5230	Professional Services - Grant Coordinato	0	38,330	30,000	0	47,262
5231	Professional Services - City	0	1,612	3,000	625	3,000
5380- 5232	Professional Services - Miscellaneous	0	0	0	0	0
	Total Expenditures	0	39,942	33,000	625	50,262
	Carryover Encumbrances	0				
	Fund Balance - December 31st	38,329	24,637	0	59,012	35,000

2009 BUDGET DETAIL

FUND: WASTEWATER CONSTRUCTION
DEPARTMENT: PUBLIC UTILITIES - MAINTENANCE PROJECTS

The Wastewater Construction Fund accounts for maintenance related capital improvements within the wastewater fund. Projects are taken from the five-year Capital Improvement Plan (CIP) adopted by City Council.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	2,192,897	2,107,871	1,961,479	1,961,479	2,153,937
541- 4010	Note Sale	0	0	0	0	0
4012	OWDA Bond Proceeds Plant Imp.	0	0	0	0	0
4910	Transfer in - Sewer Fund	1,248,000	1,297,920	1,297,920	1,297,920	1,199,837
	Total Revenue	1,248,000	1,297,920	1,297,920	1,297,920	1,199,837
541-5410- 5802	G.O. Bond Principal	285,000	295,000	300,000	300,000	310,000
541-5410- 5803	OWDA Principal	0	0	63,500	63,500	67,423
541-5410- 5812	G.O. Bond Interest	71,358	64,233	56,120	56,120	47,120
541-5410- 5813	OWDA Interest	0	0	63,000	63,000	59,365
541-5411- 5530	Inflow/Infiltrate Remediation	33,426	72,381	150,000	73,713	215,000
541-5413- 5530	23 North Sewer Improvement	65,023	43,517	0	0	0
541-5413- 5531	23 North Sewer Grouting	0	14,085	100,000	100,000	0
541-5429- 5520	Henry St. /US 23 Repairs	0	0	100,000	100,000	0
541-5430- 5533	Belt Filter Press Conveyor Replacement	0	0	125,000	122,800	0
541-5430- 5535	Plant Improvement	580,907	556,691	0	0	50,000
541-5430- 5536	Wastewater Plant Tally Sheet	150,488	150,156	0	0	0
541-5431- 5231	Sanitary Sewer Master Plan	0	0	0	0	0
541-5431- 5232	Infrastructure Asset Evaluation	118,392	60,725	0	5,811	0
541-5433- 5500	Meter Replacement	14,650	21,637	25,000	0	0
541-5438- 5532	Northern Interceptor Sewer Rehab	13,782	3,968	0	7,734	0
541-5438- 5536	Spring Street Sewer Rehab	0	0	90,000	90,000	0
541-5438- 5537	E. Olentangy Sewer, Phase 1	0	31,455	585,000	0	0
541-5439- 5531	Bernard Avenue Sewer Repair	0	0	90,000	79,434	0
541-5439- 5532	Toledo Street Sewer Repair	0	0	0	0	80,000
541-5439- 5533	Columbus Avenue Sewer Rehab	0	0	0	0	115,000
541-5439- 5534	Bernard Avenue Sewer Repair	0	0	0	0	0
541-5440- 5531	Cheshire Rd. Sewer	0	106,191	0	11,799	0
541-5440- 5532	Sawmill Rd. Extension Sewer	0	24,273	0	4,777	0
541-5440- 5533	E. Olentangy Sewer, Phase 2	0	0	40,000	0	0
541-5440- 5500	Sewer Camera Truck Equipment	0	0	0	0	20,000
541-5499- 5741	Transfer to Capcity Fee - 23 N. Sewer	0	0	0	0	0
	Total Expenses	1,333,026	1,444,312	1,787,620	1,078,688	963,908
	<i>Carryover PO's</i>				26,774	
	Fund Balance - December 31st	2,107,871	1,961,479	1,471,779	2,153,937	2,389,866

2009 BUDGET DETAIL

FUND: SEWER UTILITY RESERVE FUND

DEPARTMENT: PUBLIC UTILITIES

The Sewer Utility Reserve Fund was created in compliance with the bond covenants of our outstanding sewer bonds. Operational reserves are transferred from the sewer operating fund to be used for future projects and oversizing.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	581,029	389,207	181,130	181,130	181,130
543- 4230	Transfer from Water Fund	0	0	0	0	0
4910	Transfer from Capacity Fee Fund	0	0	0	0	0
	Total Revenue	0	0	0	0	0
543-5431- 5230	Professional Services	26,175	0	0	0	0
5530	Oversizing	0	0	0	0	0
5534	Oversize/Sewer Extensions	165,647	208,077	0	0	0
543-5463- 5540	SE Highland Sewer Phase 1B	0	0	0	0	0
	Total Expenditures	191,822	208,077	0	0	0
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	389,207	181,130	181,130	181,130	181,130

2009 BUDGET DETAIL

FUND: WATER CUSTOMER DEPOSIT
DEPARTMENT: PUBLIC UTILITIES - MAINTENANCE

The Water Customer Deposit Fund is used to account for the City residents' water deposits. After 24 months of timely payments, the deposit is refunded to the customer.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	220,528	223,931	235,320	235,320	259,037
545- 4690	Water Customer Deposits	29,887	38,355	45,000	50,656	45,000
545-5451- 5601	Deposit Refunds	26,484	26,966	45,000	26,939	45,000
	Fund Balance - December 31st	223,931	235,320	235,320	259,037	259,037

2009 BUDGET DETAIL

FUND: WASTEWATER CAPACITY FEE
DEPARTMENT: CAPITAL IMPROVEMENTS

The Wastewater Capacity Fee Construction Fund accounts for wastewater capital improvements that improve or increase capacity in the system. These projects are funded by enacted capacity fees on new development.

Account #	Description	2006 Actual	2007 Actual	2008 Budget	2008 Actual	2009 Budget
Fund Balance - January 1st		5,173,962	3,335,818	987,213	987,213	867,854
546- 4010	Note Sale	1,688,350	700,000	0	700,000	0
4011	Premium	325	3,089	0	15,518	0
4012	Bond Proceeds	1,000,000	0	0	0	700,000
4020	Bond Proceeds - OWDA	4,605,700	2,294,069	0	0	0
4620	Capacity Charges	1,072,904	822,523	1,200,000	1,341,626	1,100,000
4621	Acme Road Front Footage Fee	-25,665	29,793	15,000	5,869	5,500
4740	Interest Income	276,450	52,217	15,000	17,982	10,000
4910	Transfer in - Sewer Fund	0	405,191	988,935	950,000	1,560,000
4910	Transfer in - Sewer Construction Fund	0	0	0	0	0
Total Revenue		8,618,064	4,306,882	2,218,935	3,030,995	3,375,500
546-5460- 5601	Refunds	0	0	0	0	0
546-5460- 5801	G.O. Note Principal	2,688,350	1,688,350	0	700,000	700,000
546-5460- 5802	G.O. Bond Principal	205,909	213,726	220,484	220,000	225,000
546-5460- 5803	OWDA Principal	0	1,120,824	886,700	874,035	938,881
546-5460- 5811	G.O. Note Interest	104,064	77,034	0	26,105	28,000
546-5460- 5812	G.O. Bond Interest	166,515	204,902	198,795	199,797	192,950
546-5460- 5813	OWDA Interest	0	955,166	880,000	891,811	826,678
546-5461- 5530	Acme Rd. Sewer	0	0	0	0	0
546-5462- 5530	WWTF Plant Expansion	4,164,695	2,269,945	0	35,000	0
546-5462- 5540	South Highland Plant Extension	0	0	0	0	0
546-5463- 5530	23 North Sewer	2,654,073	69,525	0	0	0
546-5463- 5540	South Highland Sewer	324,655	4,400	0	0	0
546-5466- 5533	Sewer Extension/Oversizing	0	51,615	200,000	0	0
546-5466- 5534	East St. Sewer	0	0	0	0	150,000
546-5466- 5535	Fed One/Innopak Sewer	147,947	0	0	166	0
546-5466- 5536	US 23/US 42 Belle to Cherry Sewer	0	0	275,000	9,744	420,000
546-5466- 5537	Sawmill Parkway Sewer Extension	0	0	240,000	177,391	150,000
546-5466- 5538	Columbus Pike Sanitary Sewer	0	0	0	0	100,000
546-5499- 5741	Transfer to Sewer Reserve- SE Highland	0	0	0	0	0
Total Expenses		10,456,208	6,655,487	2,900,979	3,134,049	3,731,509
<i>Carryover PO's</i>					16,305	
Fund Balance - December 31st		3,335,818	987,213	305,169	867,854	511,845

2009 BUDGET DETAIL

FUND: SE HIGHLAND SEWER FUND
DEPARTMENT: CAPITAL IMPROVEMENTS

The Southeast Highland Sewer Fund accounts for construction of the SE Highland Sewer and the payback of the debt issued to finance the project. Residents served by the sewer will pay a \$3,200 ERU charge when they tie into the sewer.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	13,511,424	1,967,939	980,748	980,748	741,770
548- 4010	Note Sale	13,311,650	14,300,000	0	14,300,000	0
4011	Premium	58,650	63,104	0	317,004	0
4012	Bond Proceeds	0	0	15,000,000	0	14,300,000
4622	ERU Charges	134,400	9,600	0	12,800	10,000
4740	Interest Income	365,449	53,903	0	25,048	10,000
4910	Transfer In	0	0	0	0	0
	Total Revenue	13,870,149	14,426,607	15,000,000	14,654,852	14,320,000
548-5480- 5230	Professional Services Bond Issue	0	0	150,000	12,500	0
5801	G.O. Note Principal	13,311,650	13,311,650	15,000,000	14,300,000	14,300,000
5802	Bond Principal	0	0	0	0	0
5811	G.O. Note Interest	610,825	533,799	675,000	533,271	550,000
5812	Bond Interest	0	0	0	0	0
5532	Land/Easement Acquisition	1,197,743	23,200	0	40,917	0
5541	Construction Costs Phase 2 Kokosing	8,585,803	1,545,149	0	7,142	0
5542	Construction Costs Phase 3A - Dominion	1,074,778	0	0	0	0
5543	Construction Costs Phase 3B	632,835	0	0	0	0
	Total Expenses	25,413,634	15,413,798	15,825,000	14,893,830	14,850,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	1,967,939	980,748	155,748	741,770	211,770

2009 BUDGET DETAIL

FUND: SELF INSURANCE TRUST FUND
DEPARTMENT: ADMINISTRATIVE SERVICES

The Self Insurance Trust Fund is used to account for employee health insurance claims. The City self-funds the health insurance program paying claims for medical, dental, and prescription coverage. Stop loss insurance is provided for individual claims that exceed \$50,000.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	592,668	873,599	1,518,128	1,518,128	2,026,982
610- 4810	Reimbursements	546,945	177,707	50,000	632,404	75,000
4930	Premiums	2,883,348	3,117,777	3,235,683	3,227,735	3,440,380
4931	Employee Payments	185,862	219,185	250,000	244,476	250,000
	Total Revenue	3,616,155	3,514,669	3,535,683	4,104,615	3,765,380
610-6101- 5230	Program Administration	63,952	66,316	76,200	100,016	81,648
5231	Preferred Provider Fees	41,468	92,937	95,000	84,064	75,600
5232	Broker Fees	5,962	5,890	8,400	6,576	6,048
5240	Preventative Care	6,784	1,953	25,000	6,100	5,000
5280	Life/ADD Insurance	28,088	20,854	32,000	23,687	25,000
5281	Stop Loss Insurance	196,159	246,648	254,000	320,285	330,000
5285	Medical Claims	2,420,117	1,917,285	2,420,000	2,494,970	2,720,300
5286	Dental Claims	157,014	153,398	198,000	172,865	209,880
5287	Prescription	397,660	345,009	385,000	356,349	385,000
5610	Opt Out Payments	18,020	19,850	20,000	23,875	20,000
	Total Expenditures	3,335,224	2,870,140	3,513,600	3,588,787	3,858,476
	<i>Carryover PO's</i>				6,974	
	Fund Balance - December 31st	873,599	1,518,128	1,540,211	2,026,982	1,933,886

2009 BUDGET DETAIL

FUND: WORKERS COMPENSATION RESERVE FUND
DEPARTMENT: ADMINISTRATIVE SERVICES

The Workers Compensation Reserve Fund is used to account for workers compensation payments and to provide reserve funding for future claims. The City is covered under the Bureau's retrospective rating program which allows the City to self-fund a portion of our liability.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	585,733	660,510	714,137	714,137	893,085
620- 4750	Miscellaneous	0	0	0	0	0
4810	Reimbursements	12,662	11,700	2,500	38,503	0
4930	Premiums	464,406	495,151	533,809	523,490	551,382
	Total Revenue	477,068	506,851	536,309	561,993	551,382
620-6210- 5230	Program Administration	8,000	8,000	9,000	9,136	10,500
5231	Professional Services	0	0	0	0	0
5280	BWC Premiums	248,562	292,505	300,000	263,370	325,000
5285	Workers Comp Claims	145,729	152,719	250,000	108,039	250,000
	Total Expenditures	402,291	453,224	559,000	380,545	585,500
					2,500	
	Fund Balance - December 31st	660,510	714,137	691,446	893,085	858,967

2009 BUDGET DETAIL

FUND: FIRE DONATION FUND

DEPARTMENT: FIRE DEPARTMENT

The Fire Donation Fund is used to account for donations received by the City's Fire Department. The donations are used, in part, to purchase equipment for the Fire Department.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	6,290	7,165	8,896	8,896	3,662
701- 4720	Donations	875	1,231	500	2,531	500
4721	Donations Awards	0	500	0	0	0
	Total Revenue	875	1,731	500	2,531	500
701-7010- 5230	Professional Services	0	0	0	0	0
5381	Miscellaneous	0	0	0	0	0
5390	Small Equipment	0	0	8,000	7,765	1,500
	Total Expenditures	0	0	8,000	7,765	1,500
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	7,165	8,896	1,396	3,662	2,662

2009 BUDGET DETAIL

FUND: PARKS DONATION FUND

DEPARTMENT: RECREATION SERVICES

The Parks Donation Fund is used to account for donations received by the City to help beautify and decorate the City's parks.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	340,806	7,806	8,006	8,006	16,756
702- 4490	Developer Fees - Trees	0	0	0	0	0
4720	Donations Miscellaneous	2,500	200	500	8,750	0
4722	Donations Fireworks	2,000	0	0	0	0
	Total Revenue	4,500	200	500	8,750	0
702-7020- 5271	Maintenance	0	0	0	0	0
5273	Forestry Services	0	0	0	0	0
5500	Capital Outlay	0	0	7,500	0	0
5503	Tree Purchase/Maintenance	0	0	0	0	0
5504	July 4th Fireworks	7,500	0	0	0	0
5505	Smith Park Dugouts	0	0	0	0	16,500
5710	Transfer to Tree Fund	330,000	0	0	0	0
	Total Expenditures	337,500	0	7,500	0	16,500
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	7,806	8,006	1,006	16,756	256

2009 BUDGET DETAIL

FUND: POLICE DONATION FUND
DEPARTMENT: POLICE DEPARTMENT

The Police Donation Fund is used to account for donations given to the City Police Department. Most of the donations are used to purchase new equipment.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	3,995	4,370	12,392	12,392	12,392
703- 4720	Donations	375	500	0	282	0
4721	K-9 Donations	0	13,330	0	200	0
	Total Revenue	375	13,830	0	482	0
703-7030- 5330	Supplies	0	0	8,500	517	8,000
5500	Capital Outlay / New Equipment	0	5,808	3,500	1,100	3,000
	Total Expenditures	0	5,808	12,000	1,617	11,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	4,370	12,392	392	11,257	1,392

2009 BUDGET DETAIL

FUND: MAYOR'S DONATION FUND
DEPARTMENT: VARIOUS

The Mayor's Donation Fund is used to account, in part, for donations received for marriage ceremonies performed by the Mayor. Funds are used in support of City activities.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	2,769	4,664	4,412	4,412	5,291
704- 4720	Donations	4,350	2,145	2,250	3,630	2,750
	Total Revenue	4,350	2,145	2,250	3,630	2,750
704-7040- 5230	Professional Services	2,455	2,397	4,000	2,751	4,000
	Total Expenditures	2,455	2,397	4,000	2,751	4,000
	Fund Balance - December 31st	4,664	4,412	2,662	5,291	4,041

2009 BUDGET DETAIL

FUND: PROJECT TRUST FUND
DEPARTMENT: ENGINEERING SERVICES

The Project Trust Fund is used to account for money received from developers as their contribution to infrastructure projects necessitated in part by their development. Moneys collected will be utilized on future improvements as identified.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	497,142	502,142	516,789	516,789	500,073
705- 4490	Developers Fees	5,000	35,000	25,000	9,500	10,000
	Total Revenue	5,000	35,000	25,000	9,500	10,000
705-7050- 5230	Professional Services	0	0	0	0	0
5500	Capital Improvements	0	0	75,000	0	75,000
5501	Cheshire Road Improvements	0	20,353	40,000	0	40,000
5502	Zaremba Intersection North	0	0	60,000	0	0
5503	West Central Avenue	0	0	30,000	0	0
	Total Expenditures	0	20,353	205,000	0	115,000
					26,216	
	Fund Balance - December 31st	502,142	516,789	336,789	500,073	395,073

2009 BUDGET DETAIL

FUND: TAX INCENTIVE TRUST FUND
DEPARTMENT: ECONOMIC DEVELOPMENT

The Tax Incentive Trust Fund functions as a pass-through of contributions from the development community to school districts negotiated as part of a tax abatement agreement. The developer receiving the tax abatement agrees to contribute funds in lieu of taxes abated. The City receives the funds from the developer and then remits the amount received to the school district.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
706- 4720	Developer Contributions	120,000	120,000	120,000	120,000	120,000
	Total Revenue	120,000	120,000	120,000	120,000	120,000
706-7060- 5600	School Reimbursement Payments	120,000	120,000	120,000	120,000	120,000
	Total Expenditures	120,000	120,000	120,000	120,000	120,000
	Fund Balance - December 31st	0	0	0	0	0

2009 BUDGET DETAIL

FUND: HIGHWAY PATROL FUND
DEPARTMENT: MUNICIPAL COURT

The Highway Patrol Fund is used to account for one-half of the fine money received in Municipal Court from the Highway Patrol citations. The money is remitted to the Delaware County Law Library in its entirety for use at their discretion.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
801- 4350	Fines & Forfeitures	49,232	53,911	67,500	45,326	67,500
801-8010- 5230	Professional Services	49,232	53,911	67,500	45,326	67,500
	Fund Balance - December 31st	0	0	0	0	0

2009 BUDGET DETAIL

FUND: STATE BUILDING PERMIT FEE FUND
DEPARTMENT: PLANNING & COMMUNITY DEVELOPMENT

The State Building Permit Fee Fund is used to account for the allocation of permit fees collected by the City that is due to the State.

<i>Account #</i>	<i>Description</i>	<i>2006 Actual</i>	<i>2007 Actual</i>	<i>2008 Budget</i>	<i>2008 Actual</i>	<i>2009 Budget</i>
	Fund Balance - January 1st	197	867	238	238	414
803- 4520	3% State Building Permit Fee	4,792	2,703	3,000	6,976	5,000
4521	1% State Plumbing Fee	0	884	2,000	1,244	1,500
	Total Revenue	4,792	3,587	5,000	8,220	6,500
803-8030- 5230	State Building Pernit	4,122	3,433	5,000	6,814	5,000
803-8030- 5231	State Plumbing Permit	0	783	0	1,230	1,000
	Total Expenditures	4,122	4,216	5,000	8,044	6,000
	Fund Balance - December 31st	867	238	238	414	914

**CITY OF DELAWARE
CAPITAL IMPROVEMENT PLAN
GENERAL FUND SUMMARY
2009 - 2013**

	2009	2010	2011	2012	2013
BALANCE FORWARD	50,000	320,202	151,667	9,003	10,196
REVENUES:					
INCOME TAX	1,700,000	1,737,500	1,770,000	1,815,000	1,800,000
BALANCE PLUS REVENUE	1,750,000	2,057,702	1,921,667	1,824,003	1,810,196
EXPENDITURES:					
DEBT SERVICE					
Bonds					
2002 Issue (\$5,655,000)	422,428	424,528	425,778	426,287	426,287
2006 Ross St. (\$475,000)	61,237	59,438	57,637	60,838	60,838
2006 Pool Maint. (\$550,000 10yrs.)	68,276	68,129	67,909	67,621	67,621
TOTAL DEBT SERVICE	551,941	552,095	551,324	554,746	554,746
AMOUNT AVAILABLE FOR CAPITAL IMPROVEMENTS AFTER DEBT	1,198,059	1,505,607	1,370,343	1,269,257	1,255,450
OTHER EXPENDITURES					
AIRPORT IMPROVEMENTS	56,500	10,750	66,750	58,500	69,500
STREET MAINTENANCE	136,768	176,906	189,090	170,561	168,761
TRANSPORTATION IMPROVEMENTS	181,489	175,784	0	0	0
PARK IMPROVEMENTS	0	37,200	14,000	17,500	10,000
EQUIPMENT REPLACEMENT	275,000	500,000	775,000	700,000	765,000
TECHNOLOGY IMPROVEMENTS	177,000	347,000	262,000	287,000	212,000
BUILDING MAINTENANCE	51,100	106,300	54,500	25,500	0
TOTAL OTHER EXPENDITURES	877,857	1,353,940	1,361,340	1,259,061	1,225,261
ENDING BALANCE	320,202	151,667	9,003	10,196	30,189

**CAPITAL IMPROVEMENT PLAN
AIRPORT IMPROVEMENT FUND
2009 - 2013**

	2009	2010	2011	2012	2013
BALANCE FORWARD	0	0	0	0	0
REVENUES:					
FAA AIP Allocation	123,500	204,250	42,750	142,500	71,250
FAA Discretionary Grant	950,000		325,500	969,000	1,249,250
TIF Collections	25,745	25,745	25,745	25,745	25,745
<i>CIP - City FAA AIP Grant Match</i>	6,500	10,750	2,250	7,500	3,750
<i>CIP - City FAA Discretionary Grant Match</i>	50,000		64,500	51,000	65,750
TOTAL REVENUES	1,155,745	240,745	460,745	1,195,745	1,415,745
EXPENDITURES:					
<i>City AIP-Grant</i>					
Drainage Master Plan		80,000			
Drainage Improvements			45,000	150,000	
Avigation Survey & Easement - East	130,000				
Avigation Survey & Easement - West		135,000			
Taxiway A Rehabilitation - East End					75,000
<i>City Discretionary-Grant</i>					
Airport Rd. Relocation - Sawmill Pkwy.	1,000,000				
Ramp Expansion			90,000	900,000	
Runway Rehabilitation				120,000	1,315,000
Terminal Building Improvements			300,000		
GF Advance Payback	25,745	25,745	25,745	25,745	25,745
TOTAL EXPENDITURES	1,155,745	240,745	460,745	1,195,745	1,415,745
AIRPORT IMPR. FUND BALANCE	0	0	0	0	0

**CAPITAL IMPROVEMENT PLAN
STREET MAINTENANCE IMPROVEMENTS
2009 - 2013**

	2009	2010	2011	2012	2013
REVENUES:					
PERMISSIVE TAX (License Fee Fund)	360,000	370,000	380,000	390,000	390,000
STATE LICENSE FEES	17,755	17,755	0	20,000	0
STATE GASOLINE TAXES	79,500	79,500	80,000	85,000	85,000
NEW GAS TAXES	340,000	380,000	400,000	410,000	410,000
CDBG BLOCK GRANT (FORMULA FUNDS)	85,000	85,000	85,000	85,000	85,000
SIDEWALK PROGRAM ASSESSMENTS	150,000	150,000	150,000	150,000	150,000
ISSUE II POINT PHASE 1	370,656	0	0	0	0
COUNTY ISSUE II POINT	50,000	0	0	0	0
CIP Allocation	136,768	176,906	189,090	170,561	168,761
TOTAL REVENUE	1,589,679	1,259,161	1,284,090	1,310,561	1,288,761
EXPENDITURES:					
DEBT SERVICE					
Bonds - S. Houk Road (\$600,000, 10yrs)	75,561	75,561	75,561	75,561	73,761
TOTAL DEBT SERVICE	75,561	75,561	75,561	75,561	73,761
STREET RESURFACING PROGRAM					
CDBG Rehabilitation	85,000	85,000	85,000	85,000	85,000
City Street Resurfacing/Maintenance	226,718	798,600	823,529	850,000	850,000
TOTAL STREET RESURFACING PROGRAM	311,718	883,600	908,529	935,000	935,000
STREET IMPROVEMENTS					
Point Phase 1	927,400	0	0	0	0
TOTAL STREET IMPROVEMENTS	927,400	0	0	0	0
OTHER IMPROVEMENTS					
CSX Improvement (Crossing Pavement)					
Traffic Signalization	50,000	50,000	50,000	50,000	50,000
Sidewalk and ADA access	25,000	50,000	50,000	50,000	50,000
Sidewalk Program City Repairs	50,000	50,000	50,000	50,000	50,000
Sidewalk Program Property Owner Repairs	150,000	150,000	150,000	150,000	150,000
TOTAL OTHER IMPROVEMENTS	275,000	300,000	300,000	300,000	300,000
TOTAL EXPENDITURES	1,589,679	1,259,161	1,284,090	1,310,561	1,308,761

**CAPITAL IMPROVEMENT PLAN
TRANSPORTATION IMPROVEMENTS
2009 - 2013**

	2009	2010	2011	2012	2013
REVENUES:					
CIP ALLOCATION	181,489	175,784	0	0	0
COUNTY CONTRIBUTION - ISSUE II	50,000	50,000	0	0	0
STATE ISSUE II					
Belle Avenue Intersection					
US36/Houk Rd. Turn Lane Improvements	160,151				
William/Cheshire/Channing Intersection	27,060	221,216			
US23/SR315 INTERSECTION					
ODOT	25,000	125,000	100,000	250,000	1,611,000
MORPC ALLOCATION					
US 23/Pennsylvania Interchange	200,000	150,000	0	0	0
VETERAN'S PARKWAY					
Federal Funds	400,000	3,000,000		6,000,000	42,950,000
TOTAL REVENUE	1,043,700	3,722,000	100,000	6,250,000	44,561,000
EXPENDITURES:					
MORPC TRANSPORTATION PLANNING					
Veteran's Parkway - Alt. 16	400,000	3,000,000		6,000,000	42,950,000
US23/Pennsylvania Intersection	200,000	150,000	0	0	0
DEVELOPMENT IMPROVEMENT PROJECTS					
GRADY BLVD. IMPROVEMENTS					0
Intersection Improvements	0				
ISSUE II IMPROVEMENTS					
BELLE AVENUE INTERSECTION					
US36/HOUK RD. TURN LANE IMPROVEMENTS	357,200				
WILLIAM & CHESHIRE/CHANNING INTERSECT.	61,500	447,000			
CHANNING ST. INTERSECTION	0	0	0		
OLENTANGY ST. INTERSECTION/BIKE PATH		0	0	0	
US 36 CURTIS ST. TURN LANE INTERSECTION				0	0
US 23/SR 315 INTERSECTION	25,000	125,000	100,000	250,000	1,611,000
TOTAL EXPENDITURES	1,043,700	3,722,000	100,000	6,250,000	44,561,000

**CAPITAL IMPROVEMENT PLAN
PARKS IMPROVEMENT FUND
2009 - 2013**

	2009	2010	2011	2012	2013
REVENUES:					
Neighborhood Park Exaction Fees	315,000	15,000	15,000	15,000	15,000
ODNR Grant					
CIP Allocation	0	37,200	14,000	17,500	10,000
TOTAL REVENUES	315,000	52,200	29,000	32,500	25,000
EXPENDITURES:					
COMMUNITY PARKS					
MINGO PARK					
- Gym Floor Replacement		36,000			
GLEN ROSS PARK					
- Park Construction	240,000				
SMITH PARK					
- Field Improvements	0				10,000
NEIGHBORHOOD PARK IMPROVEMENTS	75,000	15,000	15,000	15,000	15,000
PARKING LOT RESURFACING/SEAL COATING					
- Eastside Park		1,200			
- Smith Park			14,000		
- Mingo and Blue Limestone				17,500	
TOTAL EXPENDITURES	315,000	52,200	29,000	32,500	25,000

**CAPITAL IMPROVEMENT PLAN
EQUIPMENT REPLACEMENT FUND
2009 - 2013**

	2009	2010	2011	2012	2013
BALANCES FORWARD	303,598	372,398	56,898	18,398	132,398
REVENUES:					
<i>CIP Allocation</i>	275,000	500,000	775,000	700,000	765,000
TOTAL REVENUE	275,000	500,000	775,000	700,000	765,000
EXPENDITURES:					
PUBLIC WORKS					
<i>Pickup Trucks</i>	0	115,000	20,000	15,000	
2 Ton Dump Truck	0	95,000	97,000	0	104,000
1 Ton Dump Truck				99,000	
1 Ton Sign Truck			46,000		
Street Sweeper (3yr. Lease)	55,000	55,000	55,000		
Tandem Axle Dump Truck					116,000
Backhoe			91,500		
Loader			110,000		
Skid Steer				33,000	
Crack Seal Machine		55,000			
Asphalt Roller					38,000
Asphalt Saw					32,000
Asphalt Planner		10,500			
Utility Van				21,500	
TOTAL PUBLIC WORKS	55,000	330,500	419,500	168,500	290,000
PARKS AND RECREATION					
3/4 Ton Pickup Truck	0	24,000	25,000		
72" Outfront Mower	9,200	13,000	14,000	15,000	15,000
45 HP 4WD Tractor		24,000			
55 HP Tractor			28,000		
1 Ton Dump Truck				55,000	
TOTAL PARKS AND RECREATION	9,200	61,000	67,000	70,000	15,000
AIRPORT					
Rebuilt Tug					5,500
Ground Power Unit			12,000		
Utility Vehicle	14,000				
Jet A Truck				56,500	
TOTAL AIRPORT	14,000	0	12,000	56,500	5,500
POLICE DEPARTMENT					
Police Cruiser Replacements	128,000	134,000	140,000	146,000	146,000
Detective Vehicle			25,000		
Chief Car			25,000		
Weight Enforcement Truck		25,000			
Parking Control Vehicle				20,000	
TOTAL POLICE	128,000	159,000	190,000	166,000	146,000
FIRE DEPARTMENT					
EMS Medic Vehicle Replacement		240,000			250,000
Vehicle Replacement		25,000			
Engine Truck Replacement (Lease Payment)					65,000
Fire Ladder Replacement (Lease Payment)			125,000	125,000	125,000
TOTAL FIRE	0	265,000	125,000	125,000	440,000
TOTAL EXPENDITURES	206,200	815,500	813,500	586,000	896,500
CARRY OVER BALANCE	372,398	56,898	18,398	132,398	898

**CAPITAL IMPROVEMENT PLAN
TECHNOLOGY IMPROVEMENTS
2009 - 2013**

	2009	2010	2011	2012	2013
REVENUES:					
<i>CIP Allocation</i>	<i>177,000</i>	<i>347,000</i>	<i>262,000</i>	<i>287,000</i>	<i>212,000</i>
TOTAL REVENUE	177,000	347,000	262,000	287,000	0
EXPENDITURES:					
Telephone System Lease (5yrs. \$250,000)	60,000	60,000	60,000	60,000	60,000
Planning Software (5yrs. \$200,000)	47,000	47,000	47,000	47,000	47,000
Fiber/Infrastructure	0	35,000	35,000	35,000	35,000
Servers/Server Hardware	15,000	15,000	15,000	15,000	15,000
PC Replacement	35,000	35,000	35,000	35,000	35,000
Copier Replacement	20,000	20,000	20,000	20,000	20,000
Software Systems		50,000		75,000	
AS 400 PD		85,000			
PD Call Logger (see telephone sys. Sheet)			50,000		
TOTAL EXPENDITURES	177,000	347,000	262,000	287,000	212,000

**CAPITAL IMPROVEMENT PLAN
BUILDING MAINTENANCE
2009 - 2013**

	2009	2010	2011	2012	2013
REVENUES:					
<i>CIP Allocation</i>	<i>51,100</i>	<i>106,300</i>	<i>54,500</i>	<i>25,500</i>	<i>0</i>
TOTAL REVENUE	51,100	106,300	54,500	25,500	0
EXPENDITURES:					
Carpet Replacement City Hall		10,000			
City Hall HVAC Replacement	0	60,000			
Justice Center Boiler Replacement	28,000		30,000		
Justice Center HVAC Overhaul	23,100	23,800	24,500	25,200	0
HVAC Hilborn Room Mingo		12,500			
TOTAL EXPENDITURES	51,100	106,300	54,500	25,200	0

**CAPITAL IMPROVEMENT PLAN
PARK IMPACT FEE IMPROVEMENT FUND**

	2009	2010	2011	2012	2013
BALANCE FORWARD	965,984	156,968	103,912	70,856	37,800
REVENUES:					
Impact Fees	85,000	85,000	85,000	85,000	85,000
TOTAL REVENUES	85,000	85,000	85,000	85,000	122,800
EXPENDITURES:					
DEBT SERVICE					
Bonds					
Pool Imprvmnts (\$450,000 10yrs., 2006 Issue)	55,927	55,927	55,927	55,927	55,322
2006 Mingo Expansion (\$500,000 10yrs.)	62,129	62,129	62,129	62,129	61,462
Pool Imprvmnts (\$425,000 notes)	451,942	0	0	0	0
Skate Park (Net) (\$300,000 notes.)	319,018	0	0	0	0
TOTAL DEBT SERVICE	889,016	118,056	118,056	118,056	116,784
BIKEWAYS					
Henry St. Trail Enhancements	5,000	20,000			
TOTAL EXPENDITURES	894,016	138,056	118,056	118,056	116,784
IMPACT FEE BALANCE	156,968	103,912	70,856	37,800	43,816

**CAPITAL IMPROVEMENT PLAN
POLICE IMPACT FEE FUND
2009 - 2013**

	2009	2010	2011	2012	2013
<i>BALANCES FORWARD</i>	290,000	387,000	359,000	371,000	383,000
<i>REVENUES</i>					
Police Impact Fees	185,000	125,000	100,000	100,000	383,000
Bond/Note Proceeds					
<i>TOTAL REVENUE</i>	185,000	125,000	100,000	100,000	383,000
<i>IMPACT FEE EXPENDITURES</i>					
Police Cruiser (14th unit)		40,000			
Early Warning System Expansion		25,000			
DEBT SERVICE					
Justice Center (\$1,100,000 20yrs.)	88,000	88,000	88,000	88,000	88,000
<i>TOTAL IMPACT FEE EXPENDITURES</i>	88,000	153,000	88,000	88,000	88,000
<i>IMPACT FEE BALANCE</i>	387,000	359,000	371,000	383,000	678,000

**CAPITAL IMPROVEMENT PLAN
FIRE IMPACT FEE FUND
2009 - 2013**

	2009	2010	2011	2012	2013
BALANCES FORWARD	388,914	488,914	445,164	445,164	445,164
REVENUES:					
Fire Impact Fees	200,000	165,000	140,000	140,000	0
Bond Issue					
TOTAL REVENUE	200,000	165,000	140,000	140,000	0
IMPACT FEE EXPENDITURES:					
Command Vehicle		25,000			
Training Vehicle		83,750			
Land Acquisition Area Substation	100,000	100,000			
Construction Station #3 \$1,750,000 Annual Debt Service 20yrs.			140,000	140,000	140,000
Construction Station #4 \$2,000,000 Annual Debt Service 20yrs.					160,000
TOTAL IMPACT FEE EXPENDITURES:	100,000	208,750	140,000	140,000	300,000
IMPACT FEE BALANCE	488,914	445,164	445,164	445,164	145,164

**CAPITAL IMPROVEMENT PLAN
MUNICIPAL SERVICES IMPACT FEE FUND**

	2009	2010	2011	2012	2013
BALANCE FORWARD	466,766	467,266	417,766	343,266	268,766
REVENUES:					
Impact Fees	200,000	150,000	125,000	125,000	125,000
Bond/Note Proceeds - Justice Center					-
Bond/Note Proceeds - Public Works Garage					
TOTAL REVENUES	200,000	150,000	125,000	125,000	125,000
EXPENDITURES:					
DEBT SERVICE					
Public Works Facility (\$1,404,000 20yrs.)	103,500	103,500	103,500	103,500	103,500
Justice Center (\$1,200,000 20yrs.)	96,000	96,000	96,000	96,000	96,000
TOTAL EXPENDITURES	199,500	199,500	199,500	199,500	199,500
IMPACT FEE BALANCE	467,266	417,766	343,266	268,766	194,266

**CAPITAL IMPROVEMENT PROGRAM
WATER FUND CAPACITY PROJECTS**

	2009	2010	2011	2012	2013
BALANCES FORWARD	1,487,102	2,077,697	2,724,392	2,355,101	2,179,810
REVENUES:					
Water Capacity Fees	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Water Rate Increase 10% 2010		187,500	375,000	382,500	390,000
Water Rate Increase 10% 2011			187,500	375,000	382,500
Water Rate Increase 0% 2012				0	0
JRS Grant			2,000,000		
Bond Proceeds	8,205,000	11,000,000	0		
TOTAL REVENUES	9,205,000	12,187,500	3,562,500	1,757,500	1,772,500
EXPENDITURES:					
DEBT SERVICE					
Westside Trans. Line (\$4,500,000 25 yrs.)			361,520	361,520	361,520
Kingman Hill Tower (\$3,545,000 25 yrs.)	239,405	240,805	242,005	243,005	243,005
Plant Expansion (\$15,230,000 25yrs.)			1,128,266	1,128,266	1,128,266
TOTAL DEBT SERVICE	239,405	240,805	1,731,791	1,732,791	1,732,791
PLANT CAPACITY PROJECTS					
Treatment Plant Expansion					
Design	850,000				
Construction	500,000	11,000,000			
WATER SUPPLY PROJETS					
Penry Rd. Wellfield	2,385,000				
DISTRIBUTION CAPACITY PROJECTS					
Westside Transmission Line	4,000,000				
Sawmill Parkway Waterline	100,000	100,000	2,000,000		
Panhandle Rd. Waterline (lowhead dam)	340,000				
New Line Oversizing	200,000	200,000	200,000	200,000	200,000
TOTAL WATER CAPACITY PROJECTS	8,375,000	11,300,000	2,200,000	200,000	200,000
ENDING FUND BALANCE	2,077,697	2,724,392	2,355,101	2,179,810	2,019,519

**CAPITAL IMPROVEMENT PROGRAM
WATER FUND MAINTENANCE PROJECTS
2009 - 2013**

	2009	2010	2011	2012	2013
BALANCES FORWARD	383,750	506,350	11,026,350	1,656,350	1,796,558
REVENUES:					
Transfer from Water Fund	677,600	700,000	745,000	790,000	825,000
Transfer from Water Fund Reserve			800,000		
Add'l Transfer 10% Rate Increase 2012			0	365,000	370,000
Bond/Note Proceeds	800,000	10,500,000			
TOTAL REVENUES	1,477,600	11,200,000	1,545,000	1,155,000	1,195,000
EXPENDITURES:					
DEBT SERVICE					
Treatment Plant (\$10,500,000 - 25 yrs)			0	839,792	839,792
WATER TREATMENT PROJECTS					
Treatment Plant Rehabilitation	800,000		10,500,000		
Lagoon Cleaning					450,000
TREATMENT PLANT SUB-TOTAL	800,000	0	10,500,000	0	450,000
WATER DISTRIBUTION PROJECTS					
Water Meter Replacement	25,000	25,000	25,000	25,000	25,000
Water Meter New Installation (Reimbursed?)	25,000	25,000	25,000	25,000	25,000
Chlorine Booster Tank for SE Highland Tower					
Backhoe	90,000				
Dump Truck		105,000			
Water Line Improvements					
Small Main/Service Replacement	50,000	50,000	50,000	50,000	50,000
Fire Flow Improvement	75,000	75,000	75,000	75,000	75,000
Hillside Dr. Orchard Lane Waterline			140,000		
Blymer St. Waterline					160,000
Fair Ave. Waterline	115,000				
Eastwood Ave. Waterline Replacement			100,000		
US23 Waterline Replacement		400,000			
ODOT William St. Culvert Waterline Relocation	175,000				
WATER DISTRIBUTION SUB-TOTAL	555,000	680,000	415,000	175,000	335,000
TOTAL WATER REPAIR AND MAINT.	1,355,000	680,000	10,915,000	1,014,792	1,624,792
ENDING FUND BALANCE	506,350	11,026,350	1,656,350	1,796,558	1,366,766

**CAPITAL IMPROVEMENT PROGRAM
SEWER FUND CAPACITY PROJECTS
2009 - 2013**

	2009	2010	2011	2012	2013
BALANCES FORWARD	500,000	227,264	(70,007)	(190,672)	(272,854)
REVENUES:					
Sewer Capacity Fees	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
SE Highland Sewer ERU Fees	68,250	71,663	75,246	78,000	78,000
Sewer Fees Transfer - 15% 2007	619,000	631,380	644,000	656,890	670,025
Sewer Fees Transfer - 15% 2008	619,000	631,380	644,000	656,890	670,025
Sewer Fees Transfer - 15% 2009	389,600	631,380	644,000	656,890	670,025
JRS Grant			3,000,000		
Bond Proceeds - SE Highland Sewer					
TOTAL REVENUES	2,795,850	3,065,803	6,107,246	3,148,670	3,188,075
EXPENDITURES:					
DEBT SERVICE					
Land Armstrong Rd./23 N. Sewer \$4,715,000 20yrs.	350,815	349,315	352,140	349,293	349,293
230 North Sewer	67,132	66,132	70,132	68,932	68,932
SE Highland Sewer \$15,000,000, 5.5%, 25 yrs.		1,036,988	1,045,000	1,051,988	1,051,988
SE Highland Sewer \$2,800,000, 20 yrs. OWDA	204,879	204,879	204,879	204,879	204,879
Plant Expansion \$21,262,000, 20 yrs. OWDA	1,555,760	1,555,760	1,555,760	1,555,760	1,555,760
TOTAL DEBT SERVICE	2,178,586	3,213,074	3,227,911	3,230,852	3,230,852
COLLECTION CAPACITY PROJECTS					
Professional Services					
US23/US42 30" Sewer Belle Ave. to Cherry St.	490,000				
Sawmill Parkway Sewer Extension	150,000	150,000	3,000,000		
Columbus Pike Sanitary Sewer	100,000				
East St. Sewer	150,000				
TOTAL SEWER CAPACITY PROJECTS	890,000	150,000	3,000,000	0	0
ENDING FUND BALANCE	227,264	(70,007)	(190,672)	(272,854)	(315,631)

**CAPITAL IMPROVEMENT PLAN
STORM SEWER FUND
2009 - 2013**

	2009	2010	2011	2012	2013
BALANCES FORWARD	253,500	408,500	473,500	243,500	253,500
REVENUES:					
Storm Sewer Fees	515,000	525,000	540,000	550,000	570,000
TOTAL REVENUE	515,000	525,000	540,000	550,000	570,000
EXPENDITURES:					
Catch Basin Replacement	10,000	10,000	10,000	10,000	10,000
Miscellaneous Repair	30,000	30,000	30,000	30,000	30,000
Inflow/Infiltration Remediation	100,000	100,000	100,000	100,000	100,000
N. Sandusky St. to N. Liberty St.				380,000	
East Winter Street (Lake St. to Wade St.)					220,000
Bernard Avenue (US 23 to Liberty St.)			75,000		
Cherry St. Stormwater Replacement	200,000				
Vernon Ave.			535,000		
W. William St/Liberty Culvert Replacement		300,000			
I & I Report	0				100,000
NPDES Costs	20,000	20,000	20,000	20,000	
TOTAL EXPENDITURES	360,000	460,000	770,000	540,000	460,000
UNRESERVED FUND BALANCE	408,500	473,500	243,500	253,500	363,500

**CAPITAL IMPROVEMENT PROGRAM
SEWER FUND MAINTENANCE PROJECTS
2009 - 2013**

	2009	2010	2011	2012	2013
BALANCES FORWARD	1,000,000	1,496,008	1,732,016	2,497,017	1,853,458
REVENUES:					
Transfer from Sewer Fund	1,349,837	1,349,837	1,403,830	1,425,000	1,425,000
TOTAL REVENUES	1,349,837	1,349,837	1,403,830	1,425,000	1,425,000
EXPENDITURES:					
DEBT SERVICE					
Current Debt Service	357,120	357,120	357,120	357,120	357,120
Plant Rehabilitation (\$1,800,000 20 yrs. 3.52%)	131,709	131,709	131,709	131,709	131,709
TOTAL DEBT SERVICE	488,829	488,829	488,829	488,829	488,829
WASTEWATER TREATMENT PROJECTS					
Sludge Transport Truck		125,000			
Tertiary Filter Building Equipment					500,000
Disinfection	50,000			55,000	
WASTEWATER COLLECTION PROJECTS					
Inflow/Infiltration Remediation	100,000	100,000	100,000	100,000	100,000
Toledo Street Sewer Rehab	80,000				
Columbus Avenue Sewer Rehab	115,000				
Weselyan Woods				150,000	
William & Liberty Sewer Relocation		220,000			
Wastewater Service Area Facilities Plan			50,000		
Sewer Camera Truck Equipment	20,000				
Sewer Jet Truck				300,000	
Sewer Cleaning Unit		180,000			
Backhoe					90,000
TOTAL SEWER REPAIR/MAINTENANCE	365,000	625,000	150,000	605,000	690,000
ENDING FUND BALANCE	1,496,008	1,732,016	2,497,017	2,828,188	2,099,629

**CAPITAL IMPROVEMENT PLAN
REFUSE FUND
2008 - 2012**

	2009	2010	2011	2012	2013
REVENUES:					
Refuse Fees	457,476	428,876	470,276	466,276	466,276
TOTAL REVENUE	457,476	428,876	470,276	466,276	0
EXPENDITURES:					
Debt Service					
Curve Rd. Leachate Collection (\$475,000 10rs.)	61,238	59,438	57,638	58,638	58,638
Equipment					
Rear Load 20-Yard Packer - Commercial			140,000		150,000
8 Yard Dump		113,000			
Side Load 20-Yard Packer - Residential	165,000	165,000			170,000
Recycling Vehicle - Recycling	170,000		170,000	350,000	
Bulk Pickup Vehicle					
Pickup Truck		32,000			
Skid Steer			45,000		
Landfill					
Leachate Collection System-Curve Road	61,238	59,438	57,638	57,638	57,638
TOTAL EXPENDITURES	457,476	428,876	470,276	466,276	436,276