

# 2013 Operating Budget



City Hall

---

# City of Delaware



# INDEX

	<u>PAGE</u>		<u>PAGE</u>
Administrative Services .....	33	Parking Lots Fund.....	180
Airport Operations Fund.....	123	Parks Donation Fund.....	193
Airport 2000 T-hangar Fund.....	138	Parks Exaction Fee Fund.....	150
TIF.....	141	Parks Impact Fee Fund.....	172
AARA Grant Fund.....	157	Park Maintenance.....	75
Building Income Tax Fund.....	139	Planning & Community Development.....	55
Building Maintenance .....	61	Police.....	51
Capital Improvement Fund.....	167	Police Disability Pension Fund.....	155
Cemetery .....	86	Police Donation Fund.....	194
CHIP Grant.....	162	Police Impact Fee Improvement Fund.....	173
City Council.....	27	Police Judgment Fund.....	148
City Manager.....	30	Probation Services Fund.....	154
Community Development Block Grant Fund.....	158	Project Trust Fund.....	196
Computer Legal Research Fund.....	151	Prosecutor.....	42
Development Reserve Fund .....	199	Recreation Administration.....	78
Drug Enforcement Fund.....	145	Recreation Programs.....	81
Economic Development.....	36	Recreation Income Tax.....	140
Engineering.....	58	Refuse Collection.....	113
Equipment Replacement Fund.....	171	Refuse Recycling.....	116
FAA Airport Grant Fund.....	169	Revolving Loan Fund .....	159
FAA Airport AIP Grant Fund.....	170	Risk Management.....	49
Finance.....	44	Self Insurance (Health) Trust Fund.....	190
Fire Disability Pension Fund.....	156	SE Highland Sewer Fund .....	189
Fire Donation Fund.....	192	SE Highland Sewer Bond Fund.....	165
Fire/EMS.....	91	Sky Climber/V&P Hydraulics TIF Fund.....	142
Fire Impact Fee Improvement Fund.....	174	Special Assessment Bond Retirement Fund.....	166
Garage Rotary Fund.....	119	Special Projects Fund.....	152
General Administration.....	47	State Building Permit Fee Fund.....	201
General Bond Retirement Fund.....	163	State Highway Improvement Fund.....	135
General Fund Summary.....	26	Storm Sewer Fund.....	87
Golf Course Fund.....	83	Street Maintenance Administration.....	64
Glenn Road South Construction Fund .....	176	Street Maintenance Repair Street Div.....	68
Glenn Road Middle Construction Fund .....	177	Street Maintenance Traffic Division.....	71
Glenn Road North Construction Fund .....	178	Swimming Pool.....	82
Glenn Road Bridge TIF Fund .....	179	Tax Incentive Trust Fund .....	197
Highway Patrol (Law Library) Fund.....	200	Tree Fund .....	137
Housing Program Income Fund.....	160	Unclaimed Funds Trust Fund.....	198
IDIAM Fund.....	144	Wastewater Administration.....	103
Indigent Alcohol Treatment Fund.....	146	Wastewater Capacity Fee Capital Imp.....	188
Indigent EMHA Fund.....	153	Wastewater Construction.....	185
Information Technology.....	126	Wastewater Collection.....	109
Law Enforcement Trust Fund.....	149	Wastewater Treatment Plant.....	106
Legal Affairs.....	39	Wastewater Utility Reserve Fund.....	186
License Fee Fund.....	136	Water Administration.....	94
Mill Run TIF Fund.....	143	Water Capacity Capital Improvements.....	183
Mayor's Donation Fund.....	195	Water Construction Fund.....	181
Municipal Court.....	130	Water Customer Deposit Fund.....	187
Municipal Impact Fee Fund.....	175	Water Distribution.....	100
OMVI Enforcement and Education Fund.....	147	Water Treatment Plant .....	97
ONSP Grant Fund.....	161	Water Utility Reserve Fund.....	182
Park Improvement Bond Fund.....	164	Watershed Grant Fund.....	184
		Worker's Compensation Reserve Fund.....	191



## **BUDGET MESSAGE**

**November 15, 2012**

**Dear Mayor and City Council Members:**

Pursuant to Section 76 of the City's charter, I am respectfully submitting the proposed 2013 operating budget for your consideration.

The proposed budget's first reading and public hearing will be **Monday, November 26**. A second reading and public hearing is scheduled for **Monday, December 10**, with adoption scheduled for **Thursday, December 27**. Additionally during this time, budget review sessions on **November 28** and **December 3** have been scheduled that will give Council an opportunity to review the budget in greater detail with staff.

### **INTRODUCTION**

The purpose of this budget message is to highlight key aspects of the budget, draw your attention to major changes from last year, and discuss the challenges ahead.

I am very pleased to present a balanced budget again in 2013. I believe this proposal represents the best balance between what we can afford and what Delaware residents and businesses expect from their city government.

In 2013, it is projected that expenditures for General Fund operations and services will be offset by anticipated revenues. Accordingly, the budget does not anticipate the need to draw from the City's General Fund reserve balance to continue existing service levels.

As the chart on page 2 shows, the 2013 budget includes revenue estimates of \$16,636,335 and expenditures of \$16,635,454. Expenditures increased \$522,097, or 3.2 percent over 2012 actual operations and the fund balance is estimated to be \$4,551,451, or 27.36 percent of expenditures.

<b>Summary</b>	<b>2008 Actual</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual*</b>	<b>2013 Proposed</b>
Total Revenue	\$21,860,645	\$21,098,611	\$21,734,556	\$16,543,241	\$16,610,129	\$16,636,335
Total Expenditures	\$21,918,567	21,604,004	\$21,028,010	\$16,358,196	\$16,113,367	\$16,635,454
Year End Fund Balance	\$3,547,857	3,042,464	\$3,749,010	\$4,010,025	\$4,550,570	\$4,551,451
% Reserve of Total Exp.	16.18%	14.08%	17.83%	24.51%	28.24%	27.36%

(\*estimates through 12/31/12)

One of the greatest challenges in producing a budget is trying to forecast what the future holds for our local economy. We study, plan, and anticipate, but a lot can change in the 12 to 16 months between when the budget is proposed and when its term expires. To this end, our 2013 mission is to be good and attentive stewards of public dollars, to provide adequate service levels to citizens; and to foster an economic development environment that creates sustainable jobs.

There are reasons to be hopeful that the positive economic indicators we've seen regionally and nationally will continue to trend favorably. Locally, our primary revenue source – municipal income tax – saw a 4.67 percent increase in 2012 and we expect a similar trend in 2013. We are working with two companies on Industrial Park expansions and continue to attract interest from prospective businesses looking to locate here. Three new restaurants are filling vacant space downtown, which soon will also welcome its first micro-brewery. Delaware continues to attract new home starts for residents drawn to our comfortable pace, high-quality schools and overall quality of life.

Still, challenges exist and we are guarded against making any premature assumptions on an economic recovery. At the state level, legislation impacting the tax code is being eyed, as well as possible changes to municipal tax collections. Additionally, the impact of state cuts to the Local Government Fund, one of the City's most important revenue sources, continues to grow. This budget reflects an additional LGF reduction of \$186,000 on top of the \$408,000 cut in 2012, for a total decrease of \$594,000, an 8.8-percent hit over two years.

Further, beginning in 2013, the city will be impacted by the inheritance tax phase-out, with a projected reduction of \$193,000 in 2013 to a full phase out in 2014. Since 2008, this revenue has averaged \$386,000 annually. Thus, by 2014, the city will realize a total cut from the local government fund and the inheritance tax of \$944,000. This nearly \$1 million revenue reduction makes budgeting far more challenging in 2013 and beyond.

We also cast a cautionary eye to Washington, amid uncertainty over the so-called “fiscal cliff” threat and repercussions from an impasse over this issue.

Fortunately, a positive revenue base allows us to mitigate some of the impact of state reductions and Delaware continues to move forward. In October, ground was broken on a third fire station, and we continue to fulfill manpower and equipment goals related to passage of the 2010 Fire/EMS Levy. That same month, work began on the long-awaited upgrade to our water treatment plant. This \$30 million capital project, the largest in City history, will ensure Delaware an ample and reliable water supply for years to come. In addition, citywide recreation improvements from our 2008 recreation levy are being finished up.

Redevelopment of the former Delaware Hotel site into the Delaware Place senior housing complex has begun, signaling a major turning point for South Sandusky Street revitalization. We are completing the first year of our agreement for the Central Ohio YMCA to operate City recreation programs. This cost-saving initiative resulted in residents having more programming options and expectations are even higher for 2013, with the YMCA having a full year of experience under its belt.

Left unanswered from 2012 is how we address chronic road maintenance funding shortfalls. It should be our collective goal in 2013 to decide what priority street rehabilitation should have in the investment of City funds. Further, the City also must come up with a financial blueprint to oversee and fund operations at Oak Grove Cemetery, for which the City assumed oversight earlier this month after 106 years of private operation.

My proposed 2013 budget, as you will read in the following pages, focuses on targeted increases and incremental gains wherever possible. Until the dust settles and an economic recovery is certain, I believe this to be the prudent course of action. It is vital to have some flexibility in our finances to absorb unexpected challenges, as we have learned in dealing with the Oak Grove issue.

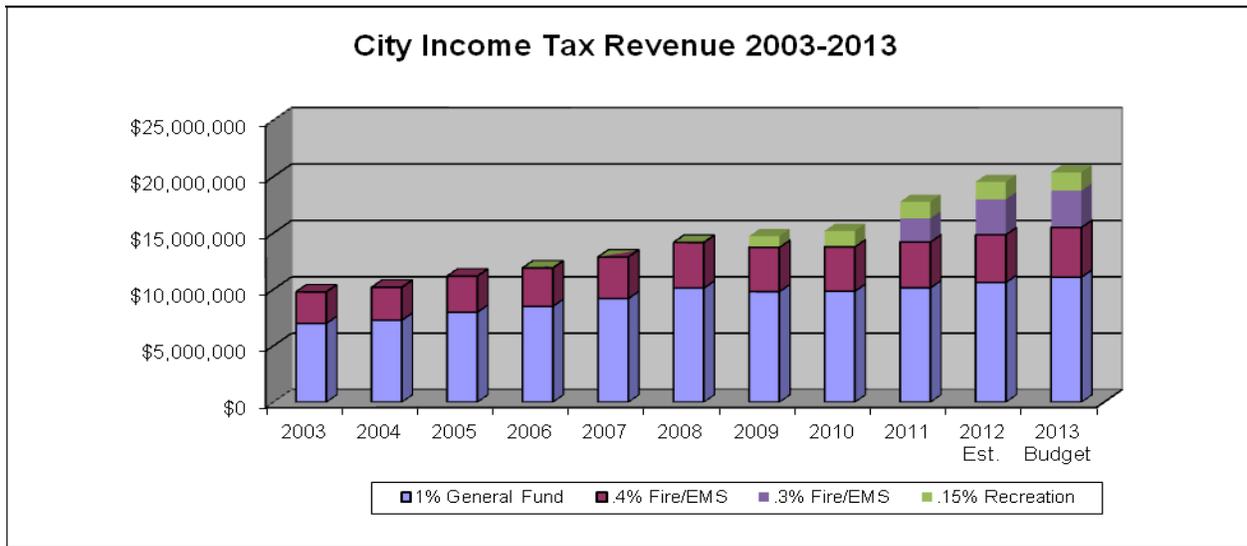
Structurally, we will begin implementing some of the organizational changes proposed in the Novak study completed this summer. This includes redefining the role of the Assistant City Manager to oversee the departments of Public Works, Public Utilities, and Engineering Services. Also, we will undertake an examination of these operations to identify opportunities for improved strategic coordination and collaboration. In doing so, we will increase the efficiency and effectiveness of each and ensure improved service delivery to our residents.

In the following narrative, I briefly summarize some of the key service considerations and economic factors that went into developing this budget. In addition, Council will notice that along with the customary budgetary data,

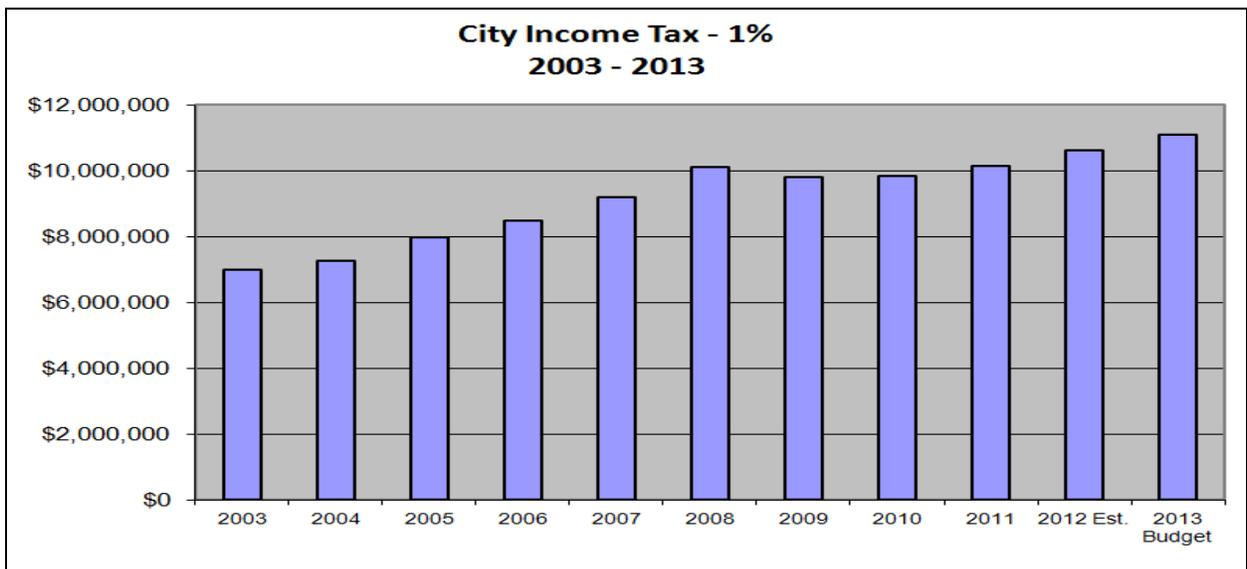
each department section now includes background information, including organizational charts and goals for the coming year.

**REVENUE HIGHLIGHTS**

The chart shows the positive trend in the city’s income tax. The first chart is broken out by the city’s 1 percent general fund; the two permanent fire/ems levies and the .15 percent recreation levy, which is not permanent.



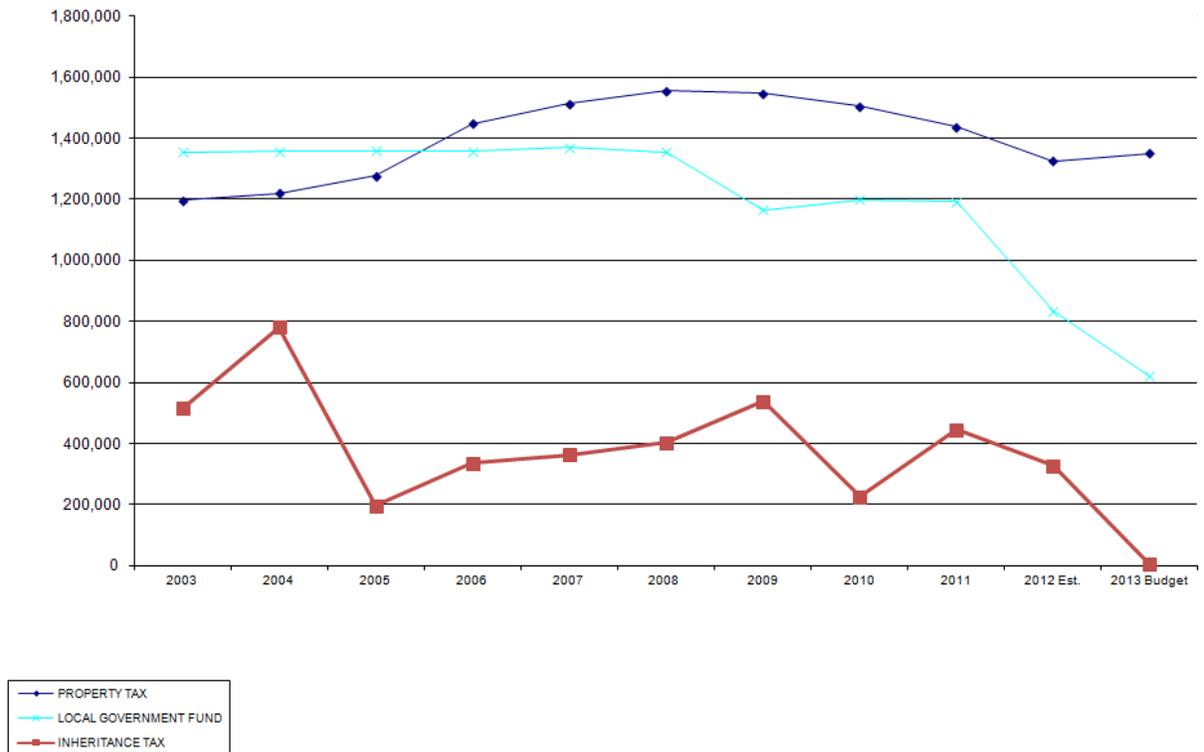
The second chart below shows just the city’s 1 percent income tax and what the growth trend has been since 2003.



Both charts show the city's positive growth trend in its largest revenue base and is one more positive sign that the stubborn recession of 2008 is receding.

This positive trend is offset, in part, by the continued reduction of the local government fund and phase-out of the inheritance tax as shown in the chart below.

General Fund Revenue Sources - Property Tax, Local Govt Fund, Inheritance Tax



#####

The budget reflects a \$558,638 increase in the 1 percent income tax, which is offset almost entirely by a combined \$520,418 reduction in the Local Government Fund (LGF) and Inheritance Tax. For 2013, the city's LGF payment is expected to be \$620,000; in 2010 it stood at \$1,198,000. In short, the state has followed through on cutting the LGF by 50 percent. The inheritance tax, which is estimated to be \$327,679 in 2012, is projected to be \$5,000 in 2013 and completely phased out by 2014.

The city understands that these reductions in two key local government revenues were necessitated by the extreme fiscal situation the state faced in 2009. However, the loss of LGF represents more than a loss of key revenue for

local government. It represents the breaking of a commitment the state made in 1934 when the program was established to mitigate the need for local communities to increase their income tax rates. The sad irony today is that this 50-percent reduction may result in communities having to increase their income tax rates to maintain services.

To address this, I would recommend the Governor and General Assembly consider a gradual restoration of the LGF, tied to improvement in state revenues.

## **EXPENDITURE HIGHLIGHTS**

### **Fire/EMS Department**

#### **Personnel Costs**

In 2012, eight new employees were hired, some replacements, others new positions. The department is continuing the process that will ultimately result in the hiring of 18 new firefighters. This will facilitate the need to conduct a new Civil Service test due to the expiration in mid-2013. In addition to the full-time personnel, the department will move forward with the implementation of part-time personnel to supplement and maintain on-duty staffing. Funding for these testing processes and the promotions of Lieutenants is included in Professional Services. With the establishment of the Fire and EMS Fund, the costs for the hiring and promotions are now being included within the Fire Department budget. An increase in the Uniform and Small Equipment line items are also related to the hiring process. These costs are for the purchase of new uniforms and fire gear. These costs will level out in future years as the focus will shift to the maintenance of these products.

#### **Professional Development**

The Department will continue to focus on the delivery of service, based on our ability to have our personnel adequately trained. Many improvements will be completed in 2013 including the development of competency based evaluations, the development of a formal fire apparatus operator class, a fire officer program and the implementation of the revised succession plan. As a result of the succession plan and the implementation of the Lieutenant's position, there has been an increased interest in the pursuit of college degrees and the use of tuition reimbursement. These related costs are part of the Travel/Training funding.

#### **New Equipment**

The Department is continuing the planned replacement of aging vehicles. The department will begin the replacement of some of the fleet with used police

vehicles. These vehicles are approximately 3 years old and are expected to remain in our fleet for an additional 5 years. The new engine is expected to be delivered in early 2013. The Fire Department will also be implementing a video conferencing system to allow firefighters to remain in their fire station while conducting classroom training. This will allow personnel to remain in their primary fire station districts for training. Finally, funding is allocated for the upgrade of the EMS software. This will allow for improvements as required by the State related to reporting, quality assurance, and tracking medications. These costs are reflective in the New/Equipment/Capital Outlay.

## **Information Technology**

### **IT Department Staff and Internal Operations**

The proposed 2013 budget for IT staff and Internal Operations remains mostly the same as 2012. It is likely that another staff member will be hired in 2013 to fill the vacancy created by Tim Howard's promotion to CIO. While the current vacancy is listed as a network administrator, the City has a need for a position focused primarily on supporting the applications used by our various departments, particularly Cityworks a GIS-based software program which is currently being used in the Public Utilities Department to manage physical assets and the Planning and Community Development Department to track land use information and permits.

The department is currently undergoing an IT audit by Schneider Downs. Among other things, the audit will include a recommendation on staffing levels and needs. A final decision on filling the Network Administrator position will be made after consulting the final report.

### **IT Rotary**

The City Operations Support section of the budget is comprised primarily of hardware and software support costs, internet connectivity and telephone connectivity. The 2013 request represents a 24 percent increase over the 2012 budget. Part of this increase is due to the extra \$35,000 requested for professional services compared to 2012. The professional services will be used to upgrade our Cityworks to the latest version, combine the Public Utility, and Planning databases, expand the usage of Cityworks to the IT and Engineering departments and start the setup of Public Works. Training will also be provided by Azteca to help the City fully utilize capabilities of the software.

The increase in Software support reflects an increase in the support costs for software we have maintained for many years and the support costs of software we have purchased in the last two years.

The shared filesystem (S: and U: drives) has experienced some temporary slowdowns under high usage this year. A request for \$9500 has been added to purchase a disk shelf with disk drives with twice the speed of the current drives.

### **Public Works/Public Utilities**

#### **Oak Grove Cemetery**

The budget reflects continuing staffing at the cemetery as it currently exists with three full-time personnel. We have not had enough time to evaluate what the appropriate staffing level should be. This will be something we will be looking at in 2013 after we've had a chance to understand better the actual work flow.

Council will also see that the operation is largely supported by its own revenues and a \$20,000 transfer from the general fund.

#### **Street Maintenance**

With respect to Street Maintenance, materials have been increased by approximately 50 percent to reflect the City's purchase of a new milling machine (Asphalt Zipper) which will improve the City's ability to perform routine street repairs and upgrades much faster and more efficiently. Based on the work performed in 2012, the numbers budgeted for 2013 represent an increase of two times the amount of crack seal work, 50-percent more asphalt work and 15 times more berm work performed in 2013 utilizing the Asphalt Zipper. As mentioned earlier, our long-term street and road maintenance challenges remain. Chronic road maintenance shortfalls must be weighed against the consequences of continuing to defer upkeep.

#### **Refuse/Recycling**

This budget reflects the purchase of a recycling vehicle in capital outlay in the amount of \$219,000 to replace the present 1999 International split body packer.

Additionally, this budget recommends the purchase of five solar powered trash compactors to be used in the city's downtown area at an estimated cost of \$22,000. This would be a pilot program to determine the efficiency of the units, touted for their effectiveness at reducing the amount of labor associated with trash collection. A link to the unit being considered can be found here [www.bigbellysolar.com](http://www.bigbellysolar.com).

## Wastewater Treatment

It is anticipated that in 2013 the City will contract with a private company to provide both the trucking and disposal of the plant's sludge at a newly constructed biogas facility in Morrow County. This increase will be offset by a reduction of approximately \$25,000 in the fuel supply line item and approximately \$10,000 in the garage rotary for maintenance of the 1995 sludge hauling truck. This contract will also eliminate the need to purchase a new sludge hauling truck at a savings of \$150,000 in the City's 2013 CIP.

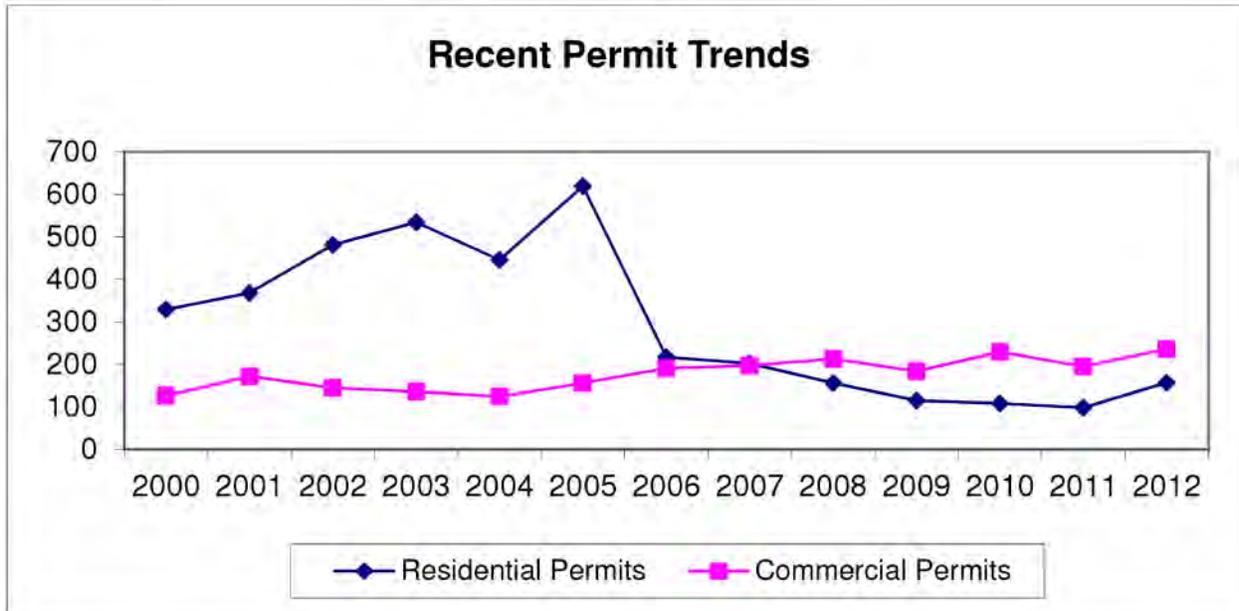
## PERSONNEL

It has been a number of years since any substantive changes have been made to our position classification system. The table below reflects changes in personnel and classifications for 2013.

<b>DEPARTMENT/ACTION</b>	<b>CURRENT POSITION</b>	<b>TO</b>	<b>DESCRIPTION</b>
CMO - Reclassification	Community Affairs Coordinator Department Head Pay Plan \$29.98	Management Pay Plan M17 Step 2 \$32.18 Total Cost: \$5,523	Moving position to the Management Pay Plan with additional responsibilities in Economic Development
Department of Administrative Services – Reclassification	Administrative Assistant Management Pay Plan M1 Step 5 \$18.81	Administrative Services Specialist (New Title) Management Pay Plan M5 Step 2 \$19.83 Total Cost: \$2,561	Reclassified position in DAS to reflect additional HR duties and responsibilities in a number of areas including Oak Grove Cemetery
Department of Administrative Services – Reclassification	Director Department Head Pay Plan DH \$36.63	DH \$ 39.12 Total Cost: \$6,251	Upgrade to reflect increased scope of duties and responsibilities with respect to additional program and project management
Engineering – Reclassification	Engineering Technician M5 Step 5 \$22.45	M8 Step 3 \$23.53 Total Cost: \$5,247	Reclassifying position to reflect increased scope and responsibilities with position
Finance - New position	Accounting Specialist II AFSCME Clerical Step 5 \$21.21	Office Supervisor AFSCME Clerical Step 5 \$22.11 Total Cost: \$2,259	Reclassify a vacant Account Specialist II position to Office Supervisor to provide day to day supervision of 3 other income tax employees.
Planning and Community Development – Reclassification	Chief Building Official Management Pay Plan M18 Step 5 \$37.84	Department Head Pay Plan DH \$38.98 Total Cost: \$2,862	Upgrade to reflect increased scope of duties and responsibilities with respect to additional project management
Planning and Community Development – New position		Development Planner Management Pay Plan M10 Step 1 \$23.48 Total Cost: \$74,617	Reestablish position which was eliminated in 2010 to address additional workload and grant administration
Public Utilities - Reclassification	Project and Maintenance Manager Management Pay Plan M15 Step 5 \$33.61	Management Pay Plan M17 Step 4 \$34.90 Total Cost: \$3,245	Reclassifying position to reflect additional responsibilities left by Water Manager vacancy
Public Utilities – New position	Computer Maintenance and Management System - CMMS/GIS Analyst	M5 Step 1 \$19.02 Total Cost: \$55,386	Replacement for the Assistant Water Manager position. Provides CMMS client service and computer data
Public Works (Park Maintenance) – New position		Tech I AFSCME Tech Step 1 \$16.81 Total Cost: \$57,873	Establish a fourth Tech I in department as a result of increased parks, grounds and facilities.

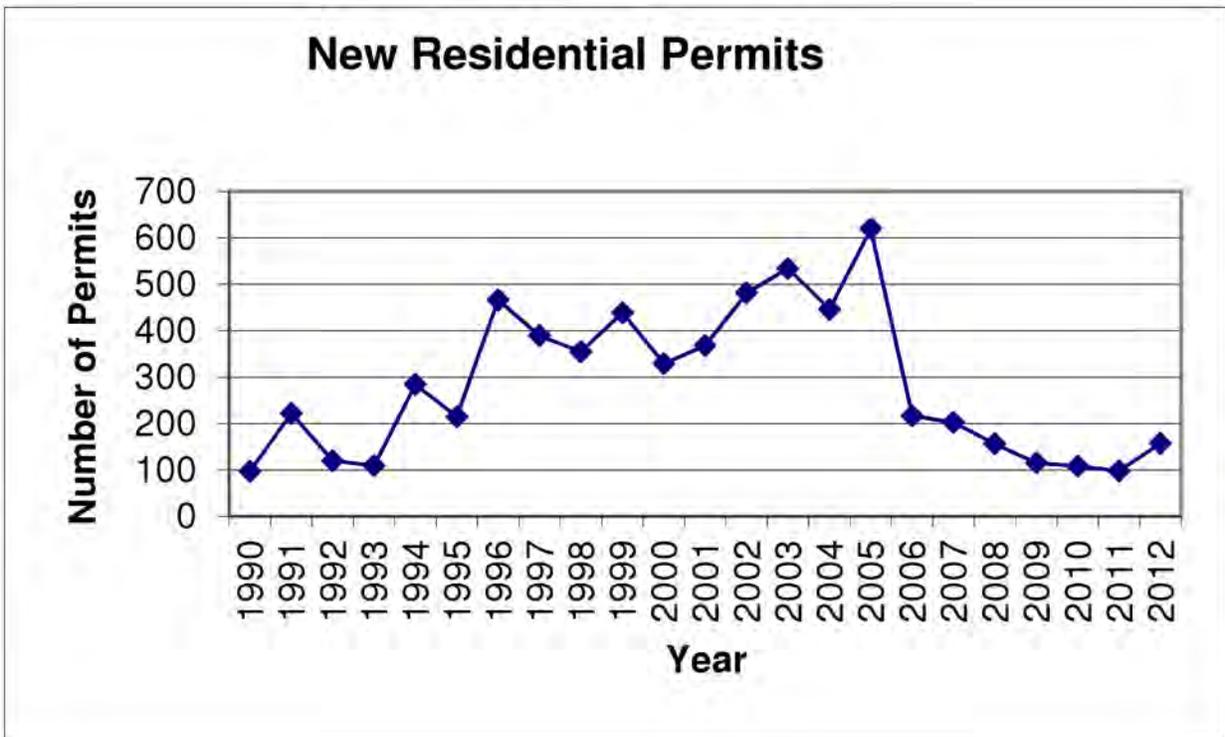
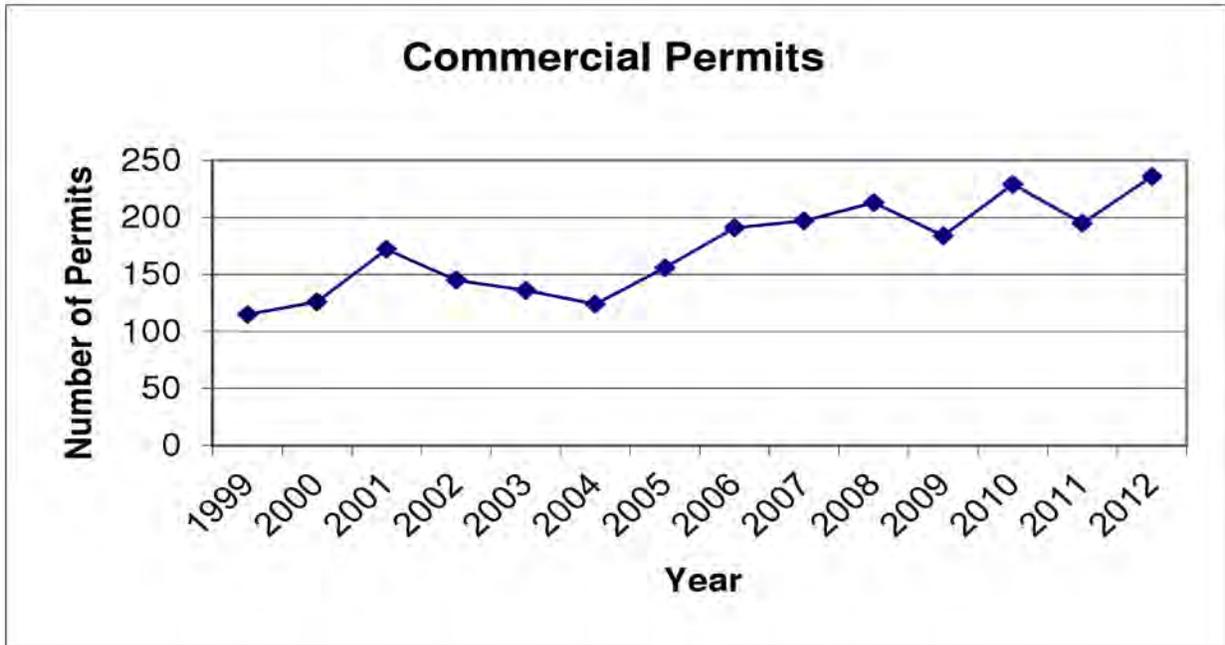
## **DEVELOPMENT HIGHLIGHTS**

As the following charts show, building permit data is continuing to trend upward. Residential new construction permits through October were at 157, and will likely finish the year the strongest since 2007-08, with most of the new development occurring in the city's southeast and far west side.

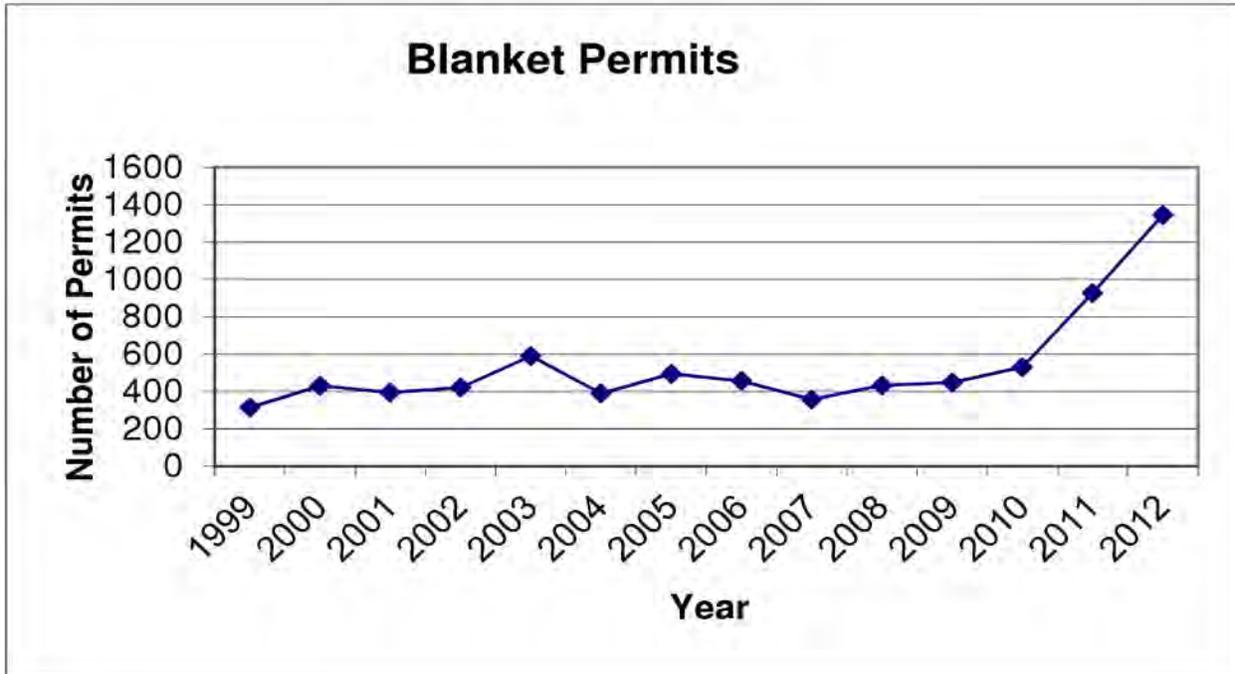


While it's too early to tell for sure, it would appear that single family residential development is returning to where it was in the early 1990's, a far more manageable pace than what occurred in the early 2000's.

Commercial permits, which include new businesses and multi-family developments, as the chart below shows, are on a pace to set a record for 2013, above 230. This is a very positive sign, reflecting the city's desirability for existing businesses wanting to expand and new businesses wanting to locate here.



The final chart shows blanket permits and captures home improvement activity (decks, sheds, additions, alterations, etc). Overall, it looks like this will finish above 1,300, almost doubling activity from 2011, which was double activity from 2010. Yet one more positive sign, and an indication of confidence.



## **MANAGEMENT INITIATIVES**

### **Reorganization**

In April 2012, the City undertook an organizational study to improve effectiveness and efficiency. The Novak Consulting Group addressed two fundamental issues: (1) an organizational scan of City-wide operations and (2) a review of the Department of Public Works, Department of Engineering Services, and the Public Utilities Department to identify opportunities for improvement that could be implemented or explored by staff.

A significant recommendation was to redefine the role of the Assistant City Manager position when the incumbent retires to be responsible for overseeing the departments of Public Works, Engineering Services, and Public Utilities. That finding was based on the following:

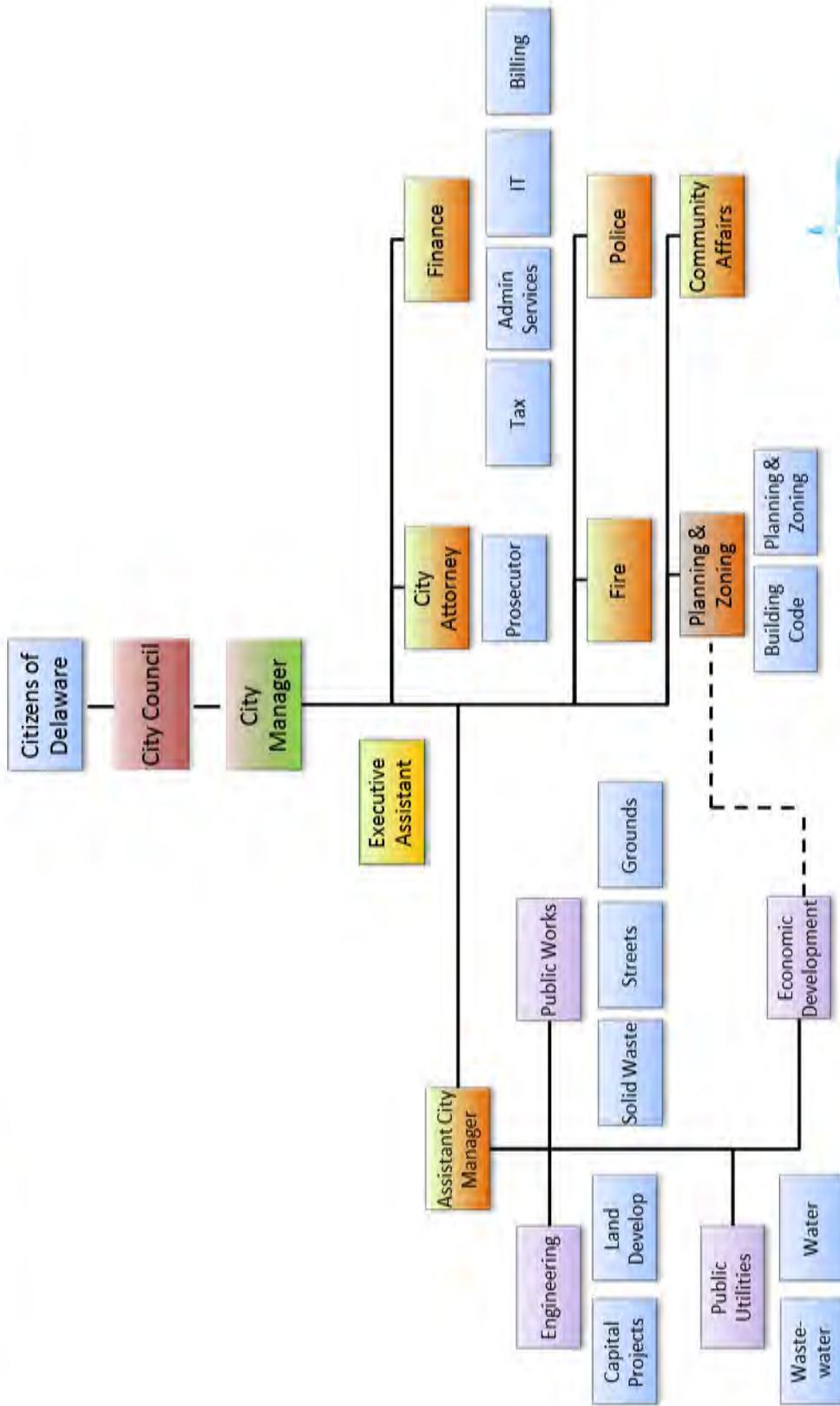
- The current City Manager Office span-of-control is so large that it does not permit adequate contact with key department directors, specifically with Public Works, Utility and Engineering, and as such coordination and communication issues have a propensity to occur.
- Tim Browning, current Public Works Director, will retire Nov 30, 2012, and Allen Rothermel, current Assistant City Manager, will retire April 2014. It has been determined that Allen will assume the role of Interim Public Works Director, since this role will continue for a relatively short

period of time (until Allen's retirement) the position will be described as Interim Public Works Director. Allen's new role will be to utilize his extensive municipal administration experience, along with his detailed knowledge of past Public Works operations, to help determine Public Works' appropriate longer term organizational needs. His role will require extensive coordination with the Public Utilities and Engineering Departments and an adviser to both the Assistant City Manager and the City Manager.

- Dan Whited, current Economic Development Coordinator will assume the role of Assistant City Manager. Dan can utilize his business and civil engineering background to manage and lead these public service-based departments for improved efficiency and effectiveness. Dan will maintain oversight of a reinforced Economic Development Department as addressed in a separate section that follows.

After much consideration and review with Council in early October, the following reorganization structure has been developed and will take effect December 1.

# City of Delaware Organizational Chart FY 2013 (PROPOSED)



This structure allows flexibility and scalability. Teamwork is encouraged, while organizational “silos” are strongly discouraged. Further, the reorganized structure provides more operational clarity as each “box” in the organizational chart represents a clear function. It is important to note that this revised organizational structure will require a period of review (approximately 12 months) during which further recommendations will be developed. One such recommendation will be what the possible profile should look like for the Public Works Director. This is critical to the recruitment and selection process for that position, which will take place in the first quarter of 2014.

Council also will note in the above chart that the Department of Administrative Services is now shown under the Finance Department. It is the belief of staff that, as with the above-mentioned changes, this modification will promote even more collaboration among two departments that already work side-by-side on numerous City program and employee-related issues.

### **Economic Development**

Organizational changes mentioned above provide an opportunity to more effectively align Economic Development efforts with the recently crafted Strategic Plan. Under the proposed reorganization, the Assistant City Manager’s ED responsibilities would include senior-level responsibilities related to the four ED pillars: (1) Business Attraction, (2) Business Retention and Expansion, (3) effective application of Incentives and (4) awareness of Quality of Life issues. The role would largely be that of decision-maker, communicator, and executor of major ED functions. The Assistant City Manager will lead economic development operations and provide feedback to the City Manager and City Council on related matters.

Dan’s current position of Economic Development Coordinator (EDC) will be filled with a mid-level Economic Development professional. The EDC will report to the ACM, and would be utilized to perform day-to-day operational responsibilities and functions of Economic Development. These responsibilities would include routine communication with businesses, and general ED responsibilities such as incentive reporting and compliance issues related to ED. The EDC will work directly with Delaware County ED staff, and regional partners.

Close support is provided by the Community Affairs Coordinator, as related to external marketing efforts and many of our economic development activities. I believe this knowledge and experience can be utilized to provide enhanced support to ED efforts. An increased role by the Community Affairs Coordinator, specifically with marketing and business relations, along with some ED oversight, also is proposed.

In addition, the new organization structure will include a “dotted-line” responsibility for ED to the Planning and Community Development team. This represents a strong working relationship between both departments. PCD staff would be used to support ED work, particularly in the downtown and university districts, as well as small retail and commercial businesses. Strong consideration is also being given to moving the Geographical Information Services (GIS) function under the Assistant City Manager. Such a move would be an additional enhancement of the overall City organizational structure, and in particular PCD and ED.

### **Police Department**

The Delaware Police Department has experienced significant transition in 2012, and that transition will continue into 2013. This transition includes retirements and structure changes as recommended by Alexander Weiss, Senior Vice President, The PAR Group, in his 2008 Staffing Analysis and Overall Effectiveness Report. Structure changes will allow for staffing of each shift with a supervisor of rank which will allow for enhanced supervision of the department. Retirements, some expected and others unanticipated have created additional movement between ranks, and created unfilled positions that have extended the structure transition into 2013.

The Delaware Police Department organizational structure changed in 2012 to include a captain on each shift and to add an assistant chief to the command staff. Bruce Pijanowski was promoted to the newly created assistant chief position, Sergeants Adam Moore and Rob Penrod were promoted to Captain, and Officer Shawn Snead was promoted to Sergeant. During the course of this transition, Chief Russell Martin unexpectedly retired to accept an appointment to the position of Sheriff of Delaware County. The ensuing chief selection process resulted in the promotion of Assistant Chief Bruce Pijanowski to the position of Chief of Police.

Captain Pat Yankie retired in August of 2012, ending a 33 year career of service to the City of Delaware. Sergeant Mark Leatherman retired in September of 2012, ending a distinguished 27 year career. The loss of Captain Yankie resulted in the promotion of Sergeant Juston Herning to Captain. Vacancies at the Sergeant rank created by the promotion of Captain Herning and by Sergeant Leatherman’s retirement have yet to be filled.

Officer Sean Franks was hired as a replacement officer in October of 2012, but the department is still two officers short of authorized strength. A sergeant’s promotional process is currently underway, which will result in the immediate promotion of two officers to complete the sergeant ranks. Additionally, a new officer process will be initiated in early 2013 to replace the two vacancies caused by retirement and promotions.

A slow transition in filling the vacant assistant chief position is also being proposed in this budget. With the recent promotion of all three captains, it is preferred to promote another sergeant to captain and to allow the four captains time to acclimate to their new assignment before initiating an assistant chief process. This change is reflected in the authorized staffing level for 2013, which is a part of the budget document.

### **Legal Department**

The Legal Department is entering the second year of a reorganization that combined the City Attorney and City Prosecutor offices. The merger has resulted in cost savings and staff efficiencies. Cost savings include reductions in the combined professional services and office supply accounts. Less staff time has also been required to deal with administrative tasks such as budgeting. The merger has also allowed for greater flexibility in staffing. City prosecutors have provided research and drafting assistance on a number of civil projects. Adding the city attorney as another option to cover cases in municipal court has allowed the prosecutors to attend training outside of the office as well as conduct outreach to the law enforcement agencies it serves.

The department's goals over the next two years are aimed at increasing service and further reducing costs. The department plans on continuing its mission to reduce the use of outside legal counsel by taking on a greater role in the next round employee contract negotiations, which will begin in 2013. This goal will save money by reducing the need for outside labor counsel. In addition, the department plans to expand its outreach efforts by developing training to provide to the law enforcement agencies served by the prosecutor's office. The department is also working to identify additional areas where the prosecutor office can be used to support the civil work of the city attorney.

### **YMCA-City Recreation**

Oversight of the second year of a two-year agreement with the Central Ohio YMCA begins in 2013. The first year was a learning experience for all parties involved, including Delaware citizens. A number of procedural and training changes will be made in 2013 to improve communications at all levels of the organization.

One of the issues that will need to be addressed is the summer DARTS swim program. The Y has indicated their concern regarding the depth of the pool at the starting blocks and their unwillingness to continue running the program without modifications made to the pool, such as increasing its depth. While this may be feasible in the future, it won't be possible before the start of the 2013 season, if at all. Therefore, the city has been talking with DARTS officials about bringing the program back to the city. This budget doesn't reflect the change because it's unclear what the final impact will be.

## **MISCELLANEOUS**

### **Delaware Area Transit Authority (DATA)**

This is the second year in a row the city has received a substantial funding request from DATA. For 2013, DATA is requesting funding in the amount of \$111,870, a \$104,370 increase over their 2012 allocation of \$7,500. The request is based on the city funding 33 percent of the operations cost of all of DATA's four fixed routes.

This budget recommends keeping DATA's funding level at the 2012 amount \$7,500, and I have indicated this to DATA Executive Director Denny Schooley. While there may be justification to increase the city's contribution to DATA, the city is not in the financial position to increase its contribution so dramatically in one year, nor is the request the most equitable approach to addressing their funding needs.

Part of what's driving DATA's request for additional funding is not being sure of what their federal funding allocation will be in 2014. At present, DATA is considered a rural transit system and receives funding under the Federal Transit Administration's Rural Transit Assistance Program. Following the 2010 census, DATA will likely be designated as a urban system and will compete for funding in a more competitive transit program for operational assistance. Consequently, they may be competing with COTA for funding.

I have offered to meet with the DATA Board at the December meeting to discuss this issue and to suggest that now is the time to undertake a funding feasibility study, which would evaluate all the funding options. I believe that before Council makes a policy change to dramatically increase the funding for this service, it needs to have more options to consider.

### **Main Street Delaware**

This budget reflects a requested increase of \$2,500 to \$17,500 for Delaware Main Street. This is the first increase since 2010 and is warranted given the results the organization has had at helping make the central business district stronger than it has been in at least a decade, if not longer. Main Street's main marketing event, "First Friday" has become a popular destination for our community.

Main Street's mission is simple "Creating Community through promoting and preserving our historic downtown." They have succeeded at this and the city's contribution to the organization has helped, and the increase in funding will help that much more.

## **CONCLUSION**

The city remains on a positive course forward, and this budget reflects that. It allows for a small expansion in expenditures that will allow the city to maintain its current level of programs and services, but at the same time makes internal improvements which will advance the city's overall efficiency and effectiveness.

Over the course of the next several weeks, city staff and I look forward to reviewing this budget in greater detail with City Council.

My sincere thanks and appreciation to my Executive Assistant Michele Kohler, Assistant City Manager Allen Rothermel, Community Affairs Coordinator Lee Yoakum and finally, the hard work and dedication of Finance Director Dean Stelzer.

Yours Sincerely,

R. Thomas Homan  
City Manager

**2013 BUDGET  
COMPARISON OF REVENUES BY FUND**

FUND	2010 ACTUAL REVENUES	2011 ACTUAL REVENUES	2012 ACTUAL REVENUES	2013 BUDGETED REVENUES
<b>OPERATING FUNDS</b>				
GENERAL FUND	21,734,556	16,543,241	16,881,464	16,636,335
STREET MAINT & REPAIR	2,074,385	2,056,132	2,142,185	2,134,054
STORM SEWER FUND	757,703	771,302	1,103,113	800,000
PARKS & RECREATION	1,520,857	1,488,816	897,735	845,000
CEMETERY	0	0	27,839	171,900
AIRPORT OPERATIONS	670,523	695,283	770,886	726,630
FIRE/EMS INCOME TAX	3,932,939	7,982,980	12,133,287	8,433,075
MUNICIPAL COURT	2,539,649	2,126,060	2,425,710	2,463,379
GOLF COURSE	169,836	143,340	183,127	183,700
WATER	3,888,620	4,422,466	5,053,635	5,260,803
SEWER	6,314,587	6,492,308	6,756,972	6,905,472
REFUSE	2,984,090	3,196,848	3,195,656	3,273,185
GARAGE ROTARY	530,301	528,102	528,102	414,687
INFORMATION TECHNOLOGY ROTARY	687,919	713,874	667,863	631,677
<b>OTHER FUNDS</b>				
STATE HIGHWAY IMPROVEMENT	98,356	97,553	124,719	100,983
LICENSE FEE	362,361	364,297	370,690	370,872
TREE FUND	45,027	45,000	76,525	67,500
AIRPORT 2000 T-HANGAR FUND	87,878	94,418	94,416	93,500
COURT/POLICE BLDG TAX	868	27	72	50
RECREATION FACILITIES TAX	21,435,736	1,794,742	1,643,964	1,663,175
AIRPORT TIF	22,790	22,750	24,443	26,000
GLENN ROAD BRIDGE TIF	262,210	286,157	2,909,635	2,988,293
SKYCLIMBER/V&P HYDRAULICS TIF	40,072	40,002	46,062	50,000
MILL RUN TIF FUND	145,919	135,991	134,834	165,000
IDIAM FUND	16,594	18,573	15,887	20,000
DRUG ENFORCEMENT	6,005	7,813	4,222	5,500
INDIGENT ALCOHOL TREATMENT	63,287	50,427	52,191	45,000
OMVI ENFORCE/EDUCATION	3,516	1,772	1,596	3,000
POLICE JUDGEMENT	33,467	25,037	30,666	7,500
PARK EXACTION FEE	0	0	400,000	143,000
COMPUTER LEGAL RESEARCH	244,046	253,618	247,355	245,000
COURT SPECIAL PROJECTS	239,647	247,734	246,106	250,000
INDIGENT EMHA	2,362	20	0	0
PROBATION SERVICES	296,650	275,591	281,439	300,000
POLICE/FIRE DISABILITY	442,488	443,266	408,547	403,500
ARRA GRANT FUND	1,968,023	1,497,154	0	0
CDBG GRANT	28,027	91,000	104,000	178,000
REVOLVING LOAN FUND	199,699	225,198	507,175	127,003
HOUSING PROGRAM INCOME FUND	2,302	4,699	0	0
ONSP GRANT FUND	242,473	574,168	127,007	193,007
CHIP GRANT	0	0	0	544,000
GENERAL BOND RETIREMENT	1,379,913	1,236,041	1,183,088	1,281,832
PARK IMPROVEMENT BOND FUND	1,245,819	1,172,865	1,209,562	1,231,589
SE HIGHLAND SEWER BOND FUND	817,885	800,177	831,693	874,784
SPECIAL ASSESSMENT BOND	24,729	0	0	0
CAPITAL IMPROVEMENT	1,860,829	2,357,750	2,315,587	3,926,211
FAA AIRPORT GRANT	0	0	0	433,778
FAA AIRPORT AIP GRANT	29,596	73,128	44,745	412,000
EQUIPMENT REPLACEMENT	250,000	200,000	370,000	400,000
PARK IMPACT FEE FUND	127,966	133,861	212,083	150,250
POLICE IMPACT FEE	1,071,232	1,024,265	975,718	925,100

**COMPARISON OF REVENUES BY FUND continued**

FUND	2010 ACTUAL REVENUES	2011 ACTUAL REVENUES	2012 ACTUAL REVENUES	2013 BUDGETED REVENUES
FIRE IMPACT FEE FUND	39,072	51,231	62,172	50,250
MUNICIPAL IMPACT FEE FUND	2,337,416	2,228,298	2,221,359	2,175,000
GLENN RD SOUTH FUND	12,407,145	13,125,741	12,700,562	12,530,439
GLENN ROAD MIDDLE FUND	1,521,220	1,520,427	61	0
GLENN ROAD NORTH FUND	938,192	977,192	530,129	586,278
PARKING LOTS	41,787	39,323	43,374	44,850
WATER OTHER FUNDS	1,179,096	4,129,013	6,419,709	31,020,571
WATERSHED GRANT	35,000	35,000	14,000	17,500
SEWER OTHER FUNDS	3,280,819	3,670,292	4,090,319	3,901,252
SE HIGHLAND SEWER FUND	483,146	779,095	956,881	835,050
SELF INSURANCE	3,851,521	4,003,891	4,128,135	4,363,978
WORKERS COMPENSATION	551,098	571,077	496,659	519,083
FIRE DONATION	308	72	0	500
PARK DONATION	755	0	0	0
POLICE DONATION	447	0	6	0
MAYORS DONATION	1,270	725	1,100	1,000
PROJECT TRUST	1,841	57,250	32,257	22,500
TAX ABATEMENT	132,257	120,000	120,000	120,000
UNCLAIMED FUNDS	9,336	3,026	26,991	10,000
DEVELOPMENT RESERVE FUND	0	300,000	0	0
STATE PATROL TRANSFER	39,011	48,353	48,333	67,500
STATE BUILDING PERMIT FEE	3,275	3,236	4,094	4,850
<b>TOTAL</b>	<b>107,757,749</b>	<b>92,419,088</b>	<b>99,657,742</b>	<b>122,775,925</b>

**2013 BUDGET**

**COMPARISON OF EXPENDITURES BY FUND**

FUND	2010 ACTUAL EXPENDITURES	2011 ACTUAL EXPENDITURES	2012 ACTUAL EXPENDITURES	2013 BUDGETED EXPENDITURES
<b>OPERATING FUNDS</b>				
GENERAL FUND	21,028,010	16,358,196	16,093,938	16,635,454
STREET MAINT & REPAIR	2,083,633	2,053,374	2,147,906	2,280,233
STORM SEWER FUND	987,109	847,240	474,125	1,181,109
PARKS & RECREATION	1,425,744	1,313,152	876,049	982,051
CEMETERY	0	0	11,635	171,900
AIRPORT OPERATIONS	606,185	730,215	763,932	817,817
FIRE/EMS INCOME TAX	3,932,888	7,569,619	6,825,796	9,189,312
MUNICIPAL COURT	2,320,610	2,198,713	2,329,010	2,438,111
GOLF COURSE	167,984	158,375	164,913	183,023
WATER	3,393,403	4,300,391	4,911,538	5,299,815
SEWER	5,813,617	6,217,745	6,338,952	6,703,043
REFUSE	2,527,778	3,910,599	2,491,380	2,929,596
GARAGE ROTARY	488,605	508,183	478,226	552,914
INFORMATION TECHNOLOGY ROTARY	664,013	670,954	629,197	771,015
<b>OTHER FUNDS</b>				
STATE HIGHWAY IMPROVEMENT	120,000	99,398	100,000	122,500
LICENSE FEE	273,147	239,113	532,259	470,500
TREE FUND	51,475	47,846	64,119	66,750
AIRPORT 2000 T-HANGAR FUND	97,112	94,178	100,857	102,099
COURT/POLICE BLDG TAX	500	0	3,978	875
RECREATION FACILITIES TAX	6,993,468	11,078,310	3,830,694	2,072,411
AIRPORT TIF	23,789	22,750	22,790	26,000
SKYCLIMBER/V&P HYDRAULICS TIF	40,072	40,002	3,022,184	2,828,114

**COMPARISON OF EXPENDITURES BY FUND continued**

FUND	2010 ACTUAL EXPENDITURES	2011 ACTUAL EXPENDITURES	2012 ACTUAL EXPENDITURES	2013 BUDGETED EXPENDITURES
GLENN ROAD BRIDGE TIF	90,655	0	46,062	50,000
MILL RUN TIF FUND	145,919	135,991	134,834	165,000
IDIAM FUND	19,431	15,974	19,581	16,000
DRUG ENFORCEMENT	1,642	1,874	514	43,503
INDIGENT ALCOHOL TREATMENT	19,808	45,785	70,594	90,000
OMVI ENFORCE/EDUCATION	1,160	0	0	8,000
POLICE JUDGEMENT	920	13,426	36,371	43,503
LAW ENFORCEMENT TRUST	0	972	0	0
PARK EXACTION FEE	23,547	136,800	396,932	208,100
COMPUTER LEGAL RESEARCH	218,603	106,037	268,727	315,000
COURT SPECIAL PROJECTS	132,200	24,765	79,376	128,000
INDIGENT EMHA	5,285	0	33,611	0
PROBATION SERVICES	287,997	106,337	289,100	358,538
POLICE/FIRE DISABILITY	442,488	443,266	408,547	403,500
FEMA GRANT FUND	0	0	0	0
ARRA GRANT FUND	3,465,177	0	0	0
CDBG GRANT	95,614	110,145	95,000	83,000
COMM POLICE BLOCK GRANT	0		0	
REVOLVING LOAN FUND	207,192	94,554	169,993	775,000
HOUSING PROGRAM INCOME FUND	0	0	0	20,179
ONSP GRANT FUND	718,352	160,786	242,798	0
CHIP GRANT	0	0	167,708	266,140
GENERAL BOND RETIREMENT	1,386,747	1,291,202	1,184,540	1,279,587
PARK IMPROVEMENT BOND FUND	1,148,140	1,169,489	1,207,389	1,229,389
SE HIGHLAND SEWER BOND FUND	751,289	797,809	824,509	870,609
SPECIAL ASSESSMENT BOND	24,380	388	0	0
CAPITAL IMPROVEMENT	2,370,239	1,999,870	2,371,233	3,877,747
FAA AIRPORT GRANT	0	0	0	450,000
FAA AIRPORT AIP GRANT	38,635	54,546	209,532	115,000
EQUIPMENT REPLACEMENT	196,392	393,593	381,274	407,315
AIRPORT CONSTRUCTION	0			
PARK IMPACT FEE FUND	145,660	115,587	116,790	119,260
POLICE IMPACT FEE	1,120,594	1,058,026	1,007,394	988,464
FIRE IMPACT FEE FUND	21,674	582,770	763,207	45,000
MUNICIPAL IMPACT FEE FUND	2,447,716	2,308,421	2,192,341	2,214,159
GLENN RD SOUTH FUND	16,115,603	13,315,011	12,332,621	12,465,514
GLENN ROAD MIDDLE FUND	373,963	2,601,856	0	84,643
GLENN ROAD NORTH FUND	2,412,028	891,253	891,482	547,088
PARKING LOTS	44,374	34,629	74,112	75,175
WATER OTHER FUNDS	2,565,375	2,545,915	5,116,121	3,283,205
WATERSHED GRANT	35,000	35,000	14,000	17,500
SEWER OTHER FUNDS	3,444,396	3,490,715	3,750,505	3,875,434
SE HIGHLAND SEWER FUND	768,960	765,662	828,350	833,669
SELF INSURANCE	3,459,045	3,298,123	3,887,648	4,239,650
WORKERS COMPENSATION	509,953	396,307	337,355	697,000
FIRE DONATION	0	0	0	5,000
PARK DONATION	17,462	0	0	0
POLICE DONATION	4,532	868	1,777	7,000
MAYORS DONATION	2,661	1,717	1,095	1,200
PROJECT TRUST	22,858	0	99,727	50,000
TAX ABATEMENT	120,000	132,257	120,000	120,000
UNCLAIMED FUNDS	2,532	4,292	4,247	8,000
STATE PATROL TRANSFER	39,011	48,353	48,333	67,500
STATE BUILDING PERMIT FEE	3,354	3,013	4,244	4,850
<b>TOTAL</b>	<b>98,507,705</b>	<b>97,191,737</b>	<b>92,443,052</b>	<b>96,777,063</b>

**2013**  
**REVENUES, EXPENDITURES AND FUND BALANCES - ALL FUNDS**

FUND	UNENCUMBERED FUND BALANCE January 1, 2013	2013 BUDGETED REVENUES	2013 BUDGETED EXPENDITURES	PROJECTED FUND BALANCE December 31, 2013
<b>OPERATING FUNDS</b>				
GENERAL FUND	4,404,435	16,636,335	16,635,454	4,405,316
STREET MAINT & REPAIR	265,382	2,134,054	2,280,233	119,203
STORM SEWER FUND	2,195,700	800,000	1,181,109	1,814,591
PARKS & RECREATION	425,777	845,000	982,051	288,726
CEMETERY FUND	15,762	171,900	171,900	15,762
AIRPORT OPERATIONS	184,732	726,630	817,817	93,545
FIRE/EMS INCOME TAX	3,266,894	8,433,075	9,189,312	2,510,657
MUNICIPAL COURT	557,449	2,463,379	2,438,111	582,717
GOLF COURSE	103,191	183,700	183,023	103,868
WATER	1,605,586	5,260,803	5,299,815	1,566,574
SEWER	2,654,345	6,905,472	6,703,043	2,856,774
REFUSE	881,508	3,273,185	2,929,596	1,225,097
GARAGE ROTARY	275,076	414,687	552,914	136,849
INFORMATION TECHNOLOGY ROTARY	284,820	631,677	771,015	145,482
<b>OTHER FUNDS</b>				
STATE HIGHWAY IMPROVEMENT	33,428	100,983	122,500	11,911
LICENSE FEE	152,807	370,872	470,500	53,179
TREE FUND	57,179	67,500	66,750	57,929
AIRPORT 2000 T-HANGAR FUND	194,808	93,500	102,099	186,209
COURT/POLICE BLDG TAX	882	50	875	57
RECREATION FACILITIES TAX	2,630,749	1,663,175	2,072,411	2,221,513
AIRPORT TIF	1,653	26,000	26,000	1,653
GLENN ROAD BRIDGE TIF	338,789	2,988,293	2,828,114	498,968
SKYCLIMBER/V&P HYDRAULICS TIF	0	50,000	50,000	0
MILL RUN TIF FUND	0	165,000	165,000	0
IDIAM FUND	2,422	20,000	16,000	6,422
DRUG ENFORCEMENT	46,719	5,500	43,503	8,716
INDIGENT ALCOHOL TREATMENT	598,849	45,000	90,000	553,849
OMVI ENFORCE/EDUCATION	9,724	3,000	8,000	4,724
POLICE JUDGEMENT	63,084	7,500	43,503	27,081
LAW ENFORCEMENT TRUST	0	0	0	0
PARK EXACTION FEE	67,561	143,000	208,100	2,461
COMPUTER LEGAL RESEARCH	237,498	245,000	315,000	167,498
COURT SPECIAL PROJECTS	642,676	250,000	128,000	764,676
INDIGENT EMHA	0	0	0	0
PROBATION SERVICES	326,933	300,000	358,538	268,395
POLICE/FIRE DISABILITY	0	403,500	403,500	0
ARRA GRANT FUND	0	0	0	0
CDBG GRANT	(92,470)	178,000	83,000	2,530
REVOLVING LOAN FUND	1,058,680	127,003	775,000	410,683
HOUSING PROGRAM INCOME FUND	24,878	0	20,179	4,699
ONSP GRANT FUND	(193,006)	193,007	0	1
CHIP GRANT	(277,860)	544,000	266,140	0
GENERAL BOND RETIREMENT	9,869	1,281,832	1,279,587	12,114
PARK IMPROVEMENT BOND FUND	103,228	1,231,589	1,229,389	105,428
SE HIGHLAND SEWER BOND FUND	76,147	874,784	870,609	80,322

**REVENUES, EXPENDITURES AND FUND BALANCES - ALL FUNDS**  
(Continued)

FUND	UNENCUMBERED FUND BALANCE January 1, 2013	2013 BUDGETED REVENUES	2013 BUDGETED EXPENDITURES	PROJECTED FUND BALANCE December 31, 2013
SPECIAL ASSESSMENT BOND	0	0	0	0
CAPITAL IMPROVEMENT	514,794	3,926,211	3,877,747	563,258
FAA AIRPORT GRANT	16,222	433,778	450,000	0
FAA AIRPORT AIP GRANT	(289,672)	412,000	115,000	7,328
EQUIPMENT REPLACEMENT	252,425	400,000	407,315	245,110
PARK IMPACT FEE FUND	433,507	150,250	119,260	464,497
POLICE IMPACT FEE	302,126	925,100	988,464	238,762
FIRE IMPACT FEE FUND	5,022	50,250	45,000	10,272
MUNICIPAL IMPACT FEE FUND	310,358	2,175,000	2,214,159	271,199
GLENN RD SOUTH FUND	2,993,949	12,530,439	12,465,514	3,058,874
GLENN ROAD MIDDLE FUND	84,651	0	84,643	8
GLENN ROAD NORTH FUND	114,429	586,278	547,088	153,619
PARKING LOTS	17,233	44,850	75,175	(13,092)
WATER OTHER FUNDS	(21,778,787)	31,020,571	3,283,205	5,958,579
WATERSHED GRANT	0	17,500	17,500	0
SEWER OTHER FUNDS	2,938,902	3,901,252	3,875,434	2,964,720
SE HIGHLAND SEWER FUND	148,397	835,050	833,669	149,778
SELF INSURANCE	3,710,467	4,363,978	4,239,650	3,834,795
WORKERS COMPENSATION	1,285,710	519,083	697,000	1,107,793
FIRE DONATION	5,043	500	5,000	543
PARK DONATION	48	0	0	48
POLICE DONATION	7,431	0	7,000	431
MAYORS DONATION	1,732	1,000	1,200	1,532
PROJECT TRUST	428,883	22,500	50,000	401,383
TAX ABATEMENT	0	120,000	120,000	0
UNCLAIMED FUNDS	38,779	10,000	8,000	40,779
DEVELOPMENT RESERVE FUND	300,000	0	0	300,000
STATE PATROL TRANSFER	0	67,500	67,500	0
STATE BUILDING PERMIT FEE	305	4,850	4,850	305
<b>TOTAL</b>	<b>15,077,838</b>	<b>122,775,925</b>	<b>96,777,063</b>	<b>41,076,700</b>

**SUMMARY OF PERSONNEL  
2009 - 2013**

	2009		2010		2011		2012		2013	
	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	3	0	3	0	3	0	3	0	3	0
Economic Development	1	0	0	0	1	0	1	0	1	0
Legal Affairs/Prosecutor	1	0	1	0	1	0	6	0	6	0
Prosecutor	5	0	5	0	5	0	0	0	0	0
Finance	13	3	13	3	12	3	12	3	12	3
Police	54	3	54	3	59	3	59	3	59	3
Police Dispatch	11	0	0	0	0	0	0	0	0	0
Planning	9	1	8	0	8	0	8	0	9	0
Engineering	10	0	10	0	9	0	8	0	8	0
Buildings/Grounds	1	1	1	1	1	1	1	1	1	1
Public Works Administration	6	0	6	0	6	0	6	0	6	0
Public Works Streets	9	0	8	0	8	0	8	0	8	0
Public Works Traffic	4	0	4	0	4	0	4	0	4	0
Parks Maintenance	6	0	6	0	6	0	6	0	7	0
Recreation	4	2	4	2	4	2	0	0	0	0
Storm Sewer	2	0	2	0	2	0	2	0	2	0
Fire EMS	46	1.7	45	0.5	45	0.5	56	1.5	61	1.5
Airport	2	1	2	1	2	1	2	1	2	1
Golf Course	1	1	1	1	1	1	1	1	1	1
Water Administration	2.5	0	2	0.5	2.5	0	2.5	0	3	0
Water Treatment Plant	7	1	7	0	7	0	7	0	7	0
Water Distribution	8	0	8	0	8	0	8	0	7	0
Wastewater Administration	1.5	0	1	0.5	1.5	0	1.5	0	2	0
Wastewater Treatment	10	0	10	0	10	0	10	0	10	0
Wastewater Collection	4	0	4	0	4	0	4	0	4	0
Refuse	8	0	8	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	4	1	4	1	4	1	4	1	4	1
Municipal Court	32	1	34	2.2	32	3.5	32	3.5	33	2.4
<b>Total</b>	<b>278</b>	<b>24.7</b>	<b>264</b>	<b>23.7</b>	<b>267</b>	<b>24.0</b>	<b>273</b>	<b>23.0</b>	<b>281</b>	<b>21.9</b>

\*\* Does not include seasonal employees

**2013 BUDGET  
GENERAL FUND SUMMARY**

	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
<b>REVENUES</b>							
PROPERTY TAX	1,504,538	1,437,692	1,518,645	1,327,446	1,350,000	-11.1%	1.7%
CITY INCOME TAX - 1%	9,835,301	10,136,058	10,583,250	10,717,681	11,086,835	4.8%	3.4%
HOTEL/MOTEL TAX	55,305	53,045	58,000	68,881	70,000	20.7%	1.6%
INHERITANCE TAX	227,138	445,446	350,000	327,679	5,000	-98.6%	-98.5%
LOCAL GOVERNMENT FUND	1,198,417	1,192,636	795,418	858,440	620,000	-22.1%	-27.8%
INTERGOVERNMENTAL	850,072	0	0	0	0	0.0%	0.0%
GRANT REIMBURSEMENTS	126,751	66,699	50,000	85,836	70,000	40.0%	-18.4%
FINES & FORFEITURES	61,314	57,211	60,000	73,966	72,000	20.0%	-2.7%
ENGINEERING FEES	68,699	125,583	60,000	375,941	250,000	316.7%	-33.5%
FIRE/EMS REIMBURSEMENT	550,156	130,573	0	0	0	0.0%	0.0%
PROSECUTOR CONTRACTS	167,500	173,403	187,000	166,085	185,000	-1.1%	11.4%
PARKING METERS	29,488	28,639	32,000	32,192	31,000	-3.1%	-3.7%
LIQUOR PERMITS	32,370	35,658	36,000	37,199	38,000	5.6%	2.2%
LICENSE AND PERMITS	309,913	310,642	340,000	380,604	350,000	2.9%	-8.0%
CABLE FRANCHISE FEE	358,624	364,838	378,400	387,414	392,000	3.6%	1.2%
INVESTMENT INCOME	18,410	31,426	75,000	15,416	100,000	33.3%	548.7%
MISCELLANEOUS	94,920	129,481	125,000	138,244	135,000	8.0%	-2.3%
REIMBURSEMENTS	298,925	97,757	150,000	38,671	100,000	-33.3%	158.6%
TRANSFER PROJECT ENGINEERING	166,225	166,214	50,000	122,861	50,000	0.0%	-59.3%
TRANSFER GRANT ADMIN	0	0	0	0	40,000	0.0%	0.0%
TRANSFERS	5,780,490	1,560,240	1,643,344	1,726,908	1,691,500	2.9%	-2.1%
<b>TOTAL REVENUE</b>	<b>21,734,556</b>	<b>16,543,241</b>	<b>16,492,057</b>	<b>16,881,464</b>	<b>16,636,335</b>	<b>0.9%</b>	<b>-1.5%</b>
<b>EXPENDITURES</b>							
CITY COUNCIL	66,904	81,941	69,906	69,086	74,675	6.8%	8.1%
CITY MANAGER	555,963	572,896	583,480	572,196	578,472	-0.9%	1.1%
ADMINISTRATIVE SERVICES	281,047	329,067	348,762	341,703	355,147	1.8%	3.9%
ECONOMIC DEVELOPMENT	205,679	210,789	275,227	260,650	242,780	-11.8%	-6.9%
LEGAL AFFAIRS/PROSECUTOR	156,253	174,584	573,655	553,448	612,314	6.7%	10.6%
PROSECUTOR	436,460	441,531	0	0	0	0.0%	0.0%
FINANCE	1,269,385	1,207,805	1,264,092	1,218,021	1,267,606	0.3%	4.1%
INCOME TAX REFUNDS	373,902	443,501	425,000	243,050	300,000	-29.4%	23.4%
GENERAL ADMINISTRATION	2,384,485	2,257,278	2,358,600	2,237,878	2,227,315	-5.6%	-0.5%
CIP TRANSFER	1,500,000	1,665,748	1,285,000	1,550,000	1,600,000	24.5%	3.2%
DEVELOPMENT RESERVE TRANSFER	0	300,000	0	0	0	0.0%	0.0%
RISK MANAGEMENT	124,050	131,244	165,277	179,037	211,121	27.7%	17.9%
POLICE	6,115,620	6,394,436	6,845,266	6,767,783	6,900,806	0.8%	2.0%
POLICE 911	350,323	0	0	0	0	0.0%	0.0%
FIRE/EMS	5,105,402	16,518	0	0	0	0.0%	0.0%
PLANNING	819,043	816,349	847,860	811,070	943,105	11.2%	16.3%
ENGINEERING	964,459	1,022,615	971,576	993,656	992,725	2.2%	-0.1%
BUILDING MAINTENANCE	295,246	291,894	322,982	296,360	329,388	2.0%	11.1%
<b>TOTAL EXPENDITURES</b>	<b>21,004,221</b>	<b>16,358,196</b>	<b>16,336,683</b>	<b>16,093,938</b>	<b>16,635,454</b>	<b>1.8%</b>	<b>3.4%</b>
<b>FUND BALANCE - JANUARY 1ST</b>	<b>2,927,696</b>	<b>3,658,031</b>	<b>3,843,076</b>	<b>3,843,076</b>	<b>4,674,385</b>		
GENERAL FUND REVENUES	21,734,556	16,543,241	16,492,057	16,881,464	16,636,335		
GENERAL FUND EXPENDITURES	21,004,221	16,358,196	16,336,683	16,093,938	16,635,454		
ADVANCE DUE GENERAL FUND	0	0	0	43,783	0		
<b>FUND BALANCE - DECEMBER 31ST</b>	<b>3,658,031</b>	<b>3,843,076</b>	<b>3,998,450</b>	<b>4,674,385</b>	<b>4,675,266</b>		

## STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</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	\$ 53,912	No changes in staffing
Professional Services	5230	\$ 5,150	Code Updates-\$5,150.
Sister City Program	5231	\$ 2,500	Sister City membership, \$550; Other Sister City support \$1,950.
Travel/Training	5260	\$ 2,100	Regional Development Forum-\$500; Chamber Dinner-\$500; MORPC Annual Mtg.-\$700; MLK Breakfast \$150; Conference Training \$250.

**2013 BUDGET DETAIL**

**FUND: GENERAL**  
**DEPARTMENT: CITY COUNCIL**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0011- 5100	Wages	48,234	49,909	50,609	53,444	53,912	6.5%	0.9%
5101	PERS	10,837	11,214	7,085	7,457	7,548	6.5%	1.2%
5103	Medicare	759	786	734	776	782	6.5%	0.8%
5104	Workers Compensation	1,571	1,619	1,518	1,392	1,483	-2.3%	6.5%
5230	Professional Services	5,183	6,818	5,150	5,120	5,150	0.0%	0.6%
5231	Sister City Program	0	0	0	0	2,500	0.0%	0.0%
5260	Travel/Training	320	60	3,610	762	2,100	-41.8%	175.6%
5310	Office Supply	0	130	200	135	200	0.0%	48.1%
5500	New Equip/Cap Outlay	0	11,405	1,000	0	1,000	0.0%	0.0%
	<b>TOTAL CITY COUNCIL</b>	<b>66,904</b>	<b>81,941</b>	<b>69,906</b>	<b>69,086</b>	<b>74,675</b>	<b>6.8%</b>	<b>8.1%</b>

## STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</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
Part-time	Seasonal Intern [hours]	0	0	0	0
	<u>Total Full-time Equivalent</u>	4.0	4.0	4.0	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	\$383,825	Wage Adjustment Community Affairs position.
Cell Phone	5215	\$2,430	ACM \$822; Community Affairs Coordinator \$822; CM \$786
Professional Services	5230	\$7,500	Community Publications and Marketing \$5,000; Contracted services \$2,500.
Travel/Training	5260	\$16,000	City Manager's Car Allowance-\$7,200; ACM Mileage \$1,200; OCMA Winter Conference \$600; ICMA Conference CM \$2,500, Conference ACM \$2,000, Conference Community Affairs Coordinator \$2,000, misc seminars \$500.
Memberships/Dues/Subscriptions	5261	\$4,178	CM ICMA Dues \$946; ACM ICMA Dues 777; CM OCMA Dues \$60; CM Rotary Dues/Meals \$700; Misc. Subscriptions \$600; ACM PE License \$40; ACM APWA Membership \$155; ACM NBIA Membership \$525; Community Affairs Coordinator 3MCA \$375

**2013 BUDGET DETAIL**

**FUND: GENERAL**  
**DEPARTMENT: CITY MANAGER**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0012- 5100	Wages	333,032	338,383	369,786	373,480	383,825	3.8%	2.8%
5101	PERS	74,845	73,072	51,770	44,745	53,735	3.8%	20.1%
5103	Medicare	5,390	5,412	5,818	5,471	6,039	3.8%	10.4%
5104	Workers Compensation	11,153	11,803	10,169	10,169	10,555	3.8%	3.8%
5111	Health Insurance	53,445	55,580	54,625	54,625	54,625	0.0%	0.0%
5112	Life Insurance	705	705	705	705	1,270	80.1%	80.1%
5140	Uniform	150	150	150	150	150	0.0%	0.0%
5215	Cellular Phone	2,521	2,582	2,900	2,148	2,430	-16.2%	13.1%
5220	Postage	125	200	250	400	250	0.0%	-37.5%
5230	Professional Services	30,201	29,977	29,000	24,172	7,500	-74.1%	-69.0%
5260	Travel / Training	9,153	10,539	13,700	11,407	16,000	16.8%	40.3%
5261	Membership/Dues	2,486	2,133	2,765	3,002	4,178	51.1%	39.2%
5273	Information Technology Rotary	30,191	39,272	39,272	39,272	35,345	-10.0%	-10.0%
5280	Insurance	1,070	1,629	1,070	1,680	1,070	0.0%	-36.3%
5310	Office Supply	996	1,459	1,500	770	1,500	0.0%	94.8%
5500	New Equip/Capital Outlay	500	0	0	0	0	0.0%	0.0%
	<b>TOTAL CITY MANAGER</b>	<b>555,963</b>	<b>572,896</b>	<b>583,480</b>	<b>572,196</b>	<b>578,472</b>	<b>-0.9%</b>	<b>1.1%</b>

## STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Full-time	Director	1	1	1	1
	Human Resource Specialist	1	1	1	1
	Administrative Services Specialist	0	0	0	1
	Administrative Assistant	1	1	1	0
Total Full-time		3	3	3	3

**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	\$202,939	Wage Adjustment Administrative Services Director, Reclassify Administrative Assistant to Administrative Services Specialist.
Professional Services	5230	\$32,800	Recruiting (\$15,000), Candidate Pre-Employment Medical and Psychological Assessments & Drug/Alcohol Testing (\$5,000), Employee Assistance Program (\$6,100), Random Drug/ Alcohol Testing (\$2,500), Employee Recognition Board (\$2,200), Return to Work Physical Reviews (\$1,500), Employee Counseling (\$500)
Travel/Training	5260	\$4,000	Seminars and Conferences \$3,500, Employee mileage reimbursement \$500.

**2013 BUDGET DETAIL**

**FUND: GENERAL**  
**DEPARTMENT: ADMINISTRATIVE SERVICES**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0013- 5100	Wages	165,734	171,963	192,414	190,662	202,939	5.5%	6.4%
5101	PERS	37,247	37,383	26,938	25,006	28,411	5.5%	13.6%
5103	Medicare	2,556	2,636	3,027	2,680	3,193	5.5%	19.1%
5104	Workers Compensation	5,776	6,036	5,278	5,278	5,567	5.5%	5.5%
5111	Health Insurance	36,195	47,640	46,500	46,500	46,500	0.0%	0.0%
5112	Life Insurance	360	360	360	360	661	83.6%	83.6%
5140	Uniforms	150	150	150	150	150	0.0%	0.0%
5220	Postage	1,044	502	300	295	300	0.0%	1.7%
5230	Professional Services	21,018	28,632	37,000	36,254	32,800	-11.4%	-9.5%
5260	Travel/Training	581	670	3,000	1,055	4,000	33.3%	279.1%
5261	Membership & Dues	620	280	600	460	600	0.0%	30.4%
5273	Information Technology Rotary	9,087	31,695	31,695	31,695	28,526	-10.0%	-10.0%
5310	Office Supply	679	1,120	1,500	1,308	1,500	0.0%	14.7%
5500	New Equip/Capital Outlay	0	0	0	0	0	0.0%	0.0%
	<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>281,047</b>	<b>329,067</b>	<b>348,762</b>	<b>341,703</b>	<b>355,147</b>	<b>1.8%</b>	<b>3.9%</b>

## STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Full-time	Economic Development Coordinator	1	1	1	1
Part-time	Permanent Part-Time ED Analyst	0	0	0	1
	Total Full-time Equivalentents	1	1	1	1.5

**LINE ITEM DETAIL  
GENERAL FUND  
ECONOMIC DEVELOPMENT**

**Explanation of significant line items**

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$58,987	Economic Development Coordinator reclassified to M-12 level budgeted for 3/4 of year. Intern hours increased from 480 to 1300.
Professional Services	5230	\$23,500	Columbus Business First Marketing Plan (\$15,000) General Marketing Material (\$4,000), Web Site (\$2,000), Projects and Events (\$2,500).
Travel/Training	5260	\$5,200	National Conference (\$1,700), Company Breakfasts, Lunches, Dinners (\$1,000), Quarterly Corporate Seminars/Group Breakfasts and Lunches (\$800), Local Conferences (\$500), Mileage (\$1,200).
Memberships and Dues	5261	\$13,824	Mid Ohio Development Exchange MODE Membership (\$12,164), IEDC Membership (\$495), OEDA Membership (\$600), NBIA (\$565) .
Income Tax Sharing	5601	\$115,000	Annual Income Tax Sharing Agreement With Delaware City Schools For The AHP Project.

**2013 BUDGET DETAIL**

**FUND: GENERAL**  
**DEPARTMENT: ECONOMIC DEVELOPMENT**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0015- 5100	Wages	0	60,426	94,682	95,009	58,987	-37.7%	-37.9%
5101	PERS	0	11,287	13,255	13,622	8,258	-37.7%	-39.4%
5103	Medicare	0	933	1,490	1,360	928	-37.7%	-31.8%
5104	Workers Compensation	0	3,994	2,604	3,994	1,662	-36.2%	-58.4%
5111	Health Insurance	0	1,000	15,500	15,500	11,625	-25.0%	-25.0%
5112	Life Insurance	0	131	150	131	131	-12.7%	0.0%
5215	Cellular Telephone	0	537	825	821	825	0.0%	0.5%
5220	Postage	0	50	100	50	100	0.0%	100.0%
5230	Professional Services	20,000	17,486	14,000	5,527	23,500	67.9%	325.2%
5260	Travel/Training	0	1,440	5,000	4,425	5,200	4.0%	17.5%
5261	Membership & Dues	0	8,667	12,421	11,306	13,824	11.3%	22.3%
5262	Licenses & Fees	0	40	0	0	40	0.0%	0.0%
5273	Information Technology Rotary	0	0	0	0	2,500	0.0%	0.0%
5310	Office Supply	0	190	200	15	200	0.0%	1233.3%
5601	Income Tax Sharing	75,000	104,608	115,000	108,890	115,000	0.0%	5.6%
	TOTAL ECONOMIC DEV.	95,000	210,789	275,227	260,650	242,780	-11.8%	-6.9%

## STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Full-time	City Attorney	1	1	1	1
	Chief Prosecutor	0	0	1	1
	Assistant Prosecutor/City Attorney	0	0	1	1
	Assistant Prosecutor	0	0	1	1
	Administrative Assistant	0	0	2	2
	<b>Total Full-time</b>	<b>1</b>	<b>1</b>	<b>6</b>	<b>6</b>

**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	\$402,275	Wage Adjustment Chief Prosecutor.
Professional Services	5230	\$17,500	Contract services for Appraisers, Attorneys and other outside providers including special prosecutors if required due to a conflict \$10,000; Contracted Labor Attorney Fees \$7,500.
Travel/Training	5260	\$4,000	Attendance for City Attorney and 3 City Prosecutors at free and low cost Continuing Legal Education sessions to meet licensure requirements and expand utility of office. Attendance for City Attorney at International Municipal Attorneys Conference. Attendance for City Prosecutor at one professional conference.
Memberships and Dues	5261	\$3,500	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	\$3,000	Includes copying of records from Delaware County Recorder's office and filing of ordinances, annexations, deeds and easements.

**2013 BUDGET DETAIL**

**FUND: GENERAL**  
**DEPARTMENT: LEGAL AFFAIRS/PROSECUTION**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0021- 5100	Wages	101,021	124,039	379,691	374,671	402,275	5.9%	7.4%
5101	PERS	22,720	23,330	53,157	51,194	56,318	5.9%	10.0%
5103	Medicare	1,582	1,870	5,103	5,312	5,334	4.5%	0.4%
5104	Workers Compensation	3,502	3,623	10,441	10,441	11,063	6.0%	6.0%
5111	Health Insurance	5,655	5,882	93,000	93,000	83,520	-10.2%	-10.2%
5112	Life Insurance	150	150	750	750	1,322	76.3%	76.3%
5140	Uniforms	0	0	900	900	900	0.0%	0.0%
5215	Cell Phone	0	0	0	1,217	1,300	0.0%	6.8%
5220	Postage	137	50	1,000	550	1,000	0.0%	81.8%
5230	Professional Services	11,893	5,554	10,000	3,700	17,500	75.0%	373.0%
5260	Travel/Training	320	1,634	4,500	2,844	4,000	-11.1%	40.6%
5261	Membership & Dues	1,655	1,995	4,000	895	3,500	-12.5%	291.1%
5262	License & Other Fees	1,676	1,144	3,000	1,113	3,000	0.0%	169.5%
5273	Information Technology Rotary	2,963	2,963	2,963	2,963	15,932	437.7%	437.7%
5305	Publications	2,775	2,097	3,800	3,101	4,000	5.3%	29.0%
5310	Office Supply	204	253	1,350	797	1,350	0.0%	69.4%
5500	New Equip/Capital Outlay	0	0	0	0	0	0.0%	0.0%
	<b>TOTAL LEGAL AFFAIRS</b>	<b>156,253</b>	<b>174,584</b>	<b>573,655</b>	<b>553,448</b>	<b>612,314</b>	<b>6.7%</b>	<b>10.6%</b>

## STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Full-time	Chief Prosecutor	1	1	0	0
	Assistant Prosecutor	2	2	0	0
	Administrative Assistant	2	2	0	0
	Total Full-time	5.0	5.0	0.0	0.0
Part-time	Legal Intern hours	0	0	0	0
	Total Full-time Equivalent	5.0	5.0	0.0	0.0

**2013 BUDGET DETAIL**

**FUND: GENERAL**  
**DEPARTMENT: PROSECUTOR**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0022- 5100	Wages	271,828	269,683	0	0	0	0.0%	0.0%
5101	PERS	61,044	56,632	0	0	0	0.0%	0.0%
5103	Medicare	2,750	3,058	0	0	0	0.0%	0.0%
5104	Workers Compensation	9,249	9,905	0	0	0	0.0%	0.0%
5111	Health Insurance	76,350	79,400	0	0	0	0.0%	0.0%
5112	Life Insurance	600	600	0	0	0	0.0%	0.0%
5140	Uniform	900	900	0	0	0	0.0%	0.0%
5215	Cell Phone	232	590	0	0	0	0.0%	0.0%
5220	Postage	156	250	0	0	0	0.0%	0.0%
5230	Professional Services	0	461	0	0	0	0.0%	0.0%
5260	Travel/Training	617	567	0	0	0	0.0%	0.0%
5261	Membership and Dues	680	1,370	0	0	0	0.0%	0.0%
5270	Maintenance of Equipment	0	0	0	0	0	0.0%	0.0%
5273	Information Technology Rotary	10,799	16,953	0	0	0	0.0%	0.0%
5310	Office Supply	1,255	1,162	0	0	0	0.0%	0.0%
5500	New Equip/Capital Outlay	0	0	0	0	0	0.0%	0.0%
	<b>TOTAL PROSECUTOR</b>	<b>436,460</b>	<b>441,531</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0.0%</b>

## STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Full-time	Finance Director	1	1	1	1
	Accountant	1	1	1	1
	Income Tax Administrator	1	1	1	1
	Budget Analyst	1	0	0	0
	Financial Specialist	1	1	1	1
	Office Manager	1	1	1	2
	Collections Manager	1	1	1	1
	Accounting Specialist II	2	2	2	1
	Accounting Specialist I	4	4	4	4
Total Full-time		13	12	12	12
Permanent Part-time	Clerical Specialist	3	3	3	3
Part-time	Seasonal Intern [hours]	0	0	0	0
Total Full-time Equivalent		14.6	13.9	13.9	13.9

**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	\$762,083	Reclassify Accounting Specialist II in Income Tax Division to Office Supervisor.
Postage	5220	\$86,500	Utility bills - \$58,500; Tax forms \$8,500; Tax letters and other correspondence-\$15,000.
Professional Services	5230	\$24,000	Records Destruction-\$500; SEC Annual Return preparation -\$1,200; Budget and Financial Statement Printing-\$1,000; Contract Utility Bill printing and receipt processing - \$21,300.
Operating Supply	5330	\$22,000	Individual and Business income tax forms-\$11,000; Night drop envelopes, in/out forms, etc. - \$6,500; Payroll and A/P checks, timecards, greenbar paper, 1099 and other forms - \$4,000; Other office supplies - \$500.
Income Tax Refunds	5601	\$300,000	This line-item accounts for all income tax refunds for individuals, businesses, and employers.

**2013 BUDGET DETAIL**

**FUND: GENERAL**  
**DEPARTMENT: FINANCE**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0031- 5100	Wages	696,321	677,004	757,597	738,756	762,083	0.6%	3.2%
5101	PERS	152,146	145,372	106,064	96,373	106,692	0.6%	10.7%
5103	Medicare	10,082	9,804	11,080	9,813	11,916	7.5%	21.4%
5104	Workers Compensation	24,798	23,835	20,834	20,834	20,957	0.6%	0.6%
5111	Health Insurance	176,385	152,840	140,125	140,125	140,125	0.0%	0.0%
5112	Life Insurance	1,590	1,470	1,470	1,470	1,914	30.2%	30.2%
5140	Uniform	3,450	3,450	3,450	3,450	3,450	0.0%	0.0%
5215	Cell Phone	0	232	240	232	240	0.0%	3.4%
5220	Postage	81,610	68,119	82,000	82,012	86,500	5.5%	5.5%
5224	Mail Processing	4,545	4,176	5,000	4,176	5,000	0.0%	19.7%
5230	Professional Services	21,312	20,080	24,000	19,665	24,000	0.0%	22.0%
5260	Travel and Training	1,564	1,830	6,500	3,069	6,500	0.0%	111.8%
5261	Membership and Dues	1,854	1,895	1,950	1,991	2,100	7.7%	5.5%
5270	Maintenance of Equipment	282	104	250	0	250	0.0%	#DIV/0!
5273	Information Technology Rotary	74,090	79,532	79,532	79,532	71,579	-10.0%	-10.0%
5330	Operating Supply	18,477	17,635	22,000	14,931	22,000	0.0%	47.3%
5380	Publications	342	427	500	432	800	60.0%	85.2%
5390	Small Equipment	537	0	500	1,160	500	0.0%	-56.9%
5500	New Equip/Capital Outlay	0	0	1,000	0	1,000	0.0%	#DIV/0!
	FINANCE OPERATIONS	1,269,385	1,207,805	1,264,092	1,218,021	1,267,606	0.3%	4.1%
5601	Income Tax Refunds	373,902	443,501	425,000	243,050	300,000	-29.4%	23.4%
	TOTAL FINANCE	1,643,287	1,651,306	1,689,092	1,461,071	1,567,606	-7.2%	7.3%

**2013 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	\$59,400	Records shredding \$1,100; County emergency services Fees \$14,000; Façade interest \$1,800; Main Street \$17,500; Development legal and consulting fees \$17,500; DATA \$7,500.
Audit & Fees	5238	\$72,000	County Auditor \$30,000; Independent Auditors \$38,000; State of Ohio \$2,500; GFOA Fee and Publication \$1,500.
Memberships	5261	\$20,950	Chamber \$1,300; International Town/Gown \$400; MORPC \$16,750; Innovations Group \$2,500.
Special Events	5291	\$35,000	Fireworks \$35,000 (offset by donation revenue of \$25,000)
Transfer to CIP	5701	\$1,600,000	Transfer to Capital Improvement Fund to cover projects identified in the five-year capital improvement plan.
Transfer to Recreation	5702	\$835,000	Transfer to Parks and Recreation Fund to cover park maintenance costs.
Transfer to SMR	5703	\$775,000	Transfer to the Street Maintenance Fund to cover costs.
Transfer to Airport	5706	\$10,000	Transfer to Airport Operations Fund to subsidize expenditures not paid for by operating revenues.
Transfer to Tree Fund	5708	\$45,000	Transfer to the Tree Replacement Fund to cover a portion of the maintenance and replacement of City street trees.

**2013 BUDGET DETAIL**

**FUND: GENERAL**  
**DEPARTMENT: GENERAL ADMINISTRATION**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0032- 5101	Pension Payments	0	1,337	5,000	3,330	5,000	0.0%	50.2%
5213	Street Lighting	228,727	191,381	230,000	205,822	230,000	0.0%	11.7%
5230	Professional Services	36,755	48,210	58,600	46,317	59,400	1.4%	28.2%
5231	Public Information	4,030	5,335	6,000	1,925	3,500	-41.7%	81.8%
5238	Audit and Fees	60,648	61,420	80,000	59,264	72,000	-10.0%	21.5%
5239	Board of Health	30,942	30,820	32,000	30,464	30,465	-4.8%	0.0%
5244	Election Expense	8,465	2,036	3,000	0	3,000	0.0%	0.0%
5261	Memberships	1,352	17,048	19,000	18,286	20,950	10.3%	14.6%
5282	Burials	6,835	6,220	7,500	7,963	7,500	0.0%	-5.8%
5290	Miscellaneous	367	0	0	424	0	0.0%	-100.0%
5291	Special Event	25,179	25,000	25,000	26,000	35,000	40.0%	34.6%
5292	Real Estate Taxes	30,005	20,897	20,000	33,501	20,000	0.0%	-40.3%
5293	Bank Fees	15,983	16,312	17,000	3,468	5,000	-70.6%	44.2%
5500	Capital Outlay	0	4,018	2,500	0	2,500	0.0%	0.0%
5510	Easements and Appraisals	1,700	1,700	5,000	1,700	5,000	0.0%	194.1%
5600	Reimbursables	35,104	7,211	10,000	0	10,000	0.0%	0.0%
5601	Reimbursables - Risk Mgmt	13,198	16,581	15,000	18,260	15,000	0.0%	-17.9%
5602	Reimbursables - Grants	15,077	14,357	3,000	2,000	3,000	0.0%	50.0%
5603	Reimbursables - Insurance	94,267	27,755	35,000	6,944	35,000	0.0%	404.0%
5701	Transfer to CIP	1,500,000	1,665,748	1,285,000	1,550,000	1,600,000	24.5%	3.2%
5702	Transfer to Recreation/Grounds	995,000	995,000	885,000	885,000	835,000	-5.6%	-5.6%
5703	Transfer To Street Maintenance	719,640	719,640	845,000	845,000	775,000	-8.3%	-8.3%
5706	Transfer to Airport	50,000	10,000	10,000	10,000	10,000	0.0%	0.0%
5708	Transfer To Cemetery Fund	0	0	0	10,000	0	0.0%	0.0%
5800	Advance to Other Funds	0	0	0	(22,790)	0	0.0%	-100.0%
5710	Transfer to Development Reserve	0	300,000	0	0	0	0.0%	0.0%
5808	Transfer to Tree Fund	35,000	35,000	45,000	45,000	45,000	0.0%	0.0%
	<b>TOTAL GENERAL ADMIN.</b>	<b>3,908,274</b>	<b>4,223,026</b>	<b>3,643,600</b>	<b>3,787,878</b>	<b>3,827,315</b>	<b>5.0%</b>	<b>1.0%</b>

**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	\$3,600	General Liability Consultant Retainer - \$3,600.
Insurance	5280	\$156,221	General Liability and Property Insurance premiums for General Fund operations

**2013 BUDGET DETAIL**

**FUND: GENERAL**  
**DEPARTMENT: RISK MANAGEMENT**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0033- 5230	Professional Services	3,000	3,055	3,000	3,303	3,600	20.0%	9.0%
5260	Travel/Training	0	0	0	27	500	0.0%	0.0%
5280	Insurance	120,822	127,787	135,000	141,322	156,221	15.7%	10.5%
5281	Judgments/Deductible	0	175	25,000	34,158	50,000	100.0%	46.4%
5282	Tree Removal	0	0	1,500	0	0	-100.0%	0.0%
5283	Bonds	228	227	777	227	800	3.0%	252.4%
	<b>TOTAL RISK MANAGEMENT</b>	<b>124,050</b>	<b>131,244</b>	<b>165,277</b>	<b>179,037</b>	<b>211,121</b>	<b>27.7%</b>	<b>17.9%</b>

## STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Full-time	Police Chief	1	1	1	1
	Assistant Chief	0	1	1	0
	Captain	2	3	3	4
	Sergeant	8	7	7	7
	Patrolman	37	40	40	40
	Records Clerk	2	2	2	2
	Senior Records Clerk	1	1	1	1
	Police Assistant	1	1	1	1
	Community Service Officer	0	1	1	1
	Property Technician	1	1	1	1
	Secretary	1	1	1	1
	Total Full-time		54	59	59
Permanent Part-time	Parking Control Officer	2	2	2	2
	Records Clerk	1	1	1	1
	Total Part-time		3	3	3
Total Full-time Equivalent		55.5	60.5	60.5	60.5

**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	\$4,506,939	Includes negotiated pay increase for police officers, and civilian staff and the reclassification of the Assistant Chief position to Captain.
Uniforms	5140	\$68,000	Contractual for Police Officers \$52,000, CSO, & Records Clerks \$2,400 , negotiated vest replacement and new officer uniform issue \$13,600.
Professional Services	5230	\$27,300	Printing-general \$1,500, Hep shots / tetanus shots \$1,000, radar calibrations \$1,500, City contract towing \$750, IACP.net \$1000, Jail medical \$5,000, jail dry cleaning \$500, transcription services \$1,500, BCI/Fingerprinting \$9,000, drug screens-investigations \$2,500, calibration of truck weight scales \$400, drug scale calibration \$300, K-9 Medical/grooming \$500, affidavit software \$1,850.
Travel/Training	5260	\$33,200	New officer core courses/OPOTA Basic; SRO/DT/Firearms instruction; Hostage Neg. Conference; Master Evidence Tech. training; CPT training/Advanced training; Non lethal munitions instructor training.
Maintenance	5270	\$28,100	Radar maintenance \$2,000; Cruiser repair \$5,000; Parking meter repair \$3,000; Taser maintenance and repair \$2,400; BAC simulator maintenance and calibration \$500, Early Warning System maintenance \$6,000, L3 Cruiser video maintenance \$8,200; Radio tower inspection \$1,000.
Operating Supplies	5330	\$38,050	Duty and training ammunition \$20,000, taser duty cartridges \$3,200, evidence and lab supplies \$2,800, tactical unit supplies \$2,500, propane for PSB \$2,000, K-9 supplies \$1,550, daily operating supplies \$6,000.
Training Supplies	5350	\$2,800	Simunition training supplies \$500; Firearms targets \$500; Taser training cartridges \$500; Range supplies \$500; Legal subscriptions \$800.
Repair materials	5370	\$2,700	Video & camera repair \$200, weapon parts \$2,000, radar and laser repair \$500.
Capital Outlay	5500	\$37,800	Replacement firearms \$1,800, tasers \$1,800, Ballistic shields \$6,000, Pelican cases \$1,200, Evidence bar coding \$22,000, training room remodel \$5,000.

**2013 BUDGET DETAIL**

**FUND: GENERAL**  
**DEPARTMENT: POLICE**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0041- 5100	Wages	3,725,147	4,012,265	4,492,318	4,468,404	4,506,939	0.3%	0.9%
5101	PERS	53,274	61,274	47,682	49,127	48,946	2.7%	-0.4%
5102	Police/Fire Retirement	1,003,029	857,399	780,308	768,791	775,866	-0.6%	0.9%
5103	Medicare	51,187	54,807	66,432	59,013	71,533	7.7%	21.2%
5104	Workers Compensation	126,848	138,686	123,543	123,543	123,945	0.3%	0.3%
5111	Health Insurance	635,186	743,210	771,400	771,400	764,180	-0.9%	-0.9%
5112	Life Insurance	6,273	6,609	6,885	6,885	9,988	45.1%	45.1%
5121	Unemployment	3,962	0	7,500	0	0	-100.0%	0.0%
5140	Uniform	54,286	70,762	58,600	60,695	68,000	16.0%	12.0%
5215	Cellular Phone	2,912	2,610	3,000	2,552	3,000	0.0%	17.6%
5220	Postage	2,200	1,500	3,200	2,500	3,200	0.0%	28.0%
5223	Teletype	14,533	6,723	9,000	8,964	9,000	0.0%	0.4%
5230	Professional Services	21,944	19,663	24,700	24,255	27,300	10.5%	12.6%
5260	Travel/Training	15,033	25,178	28,200	22,957	33,200	17.7%	44.6%
5261	Membership and Dues	1,545	1,645	2,870	1,614	3,000	4.5%	85.9%
5262	Training Grant	0	2,776	0	0	0	0.0%	0.0%
5270	Maintenance of Equipment	12,444	15,484	27,900	18,103	28,100	0.7%	55.2%
5272	Garage Rotary	45,990	51,672	51,672	51,672	50,696	-1.9%	-1.9%
5273	Information Technology Rotary	157,131	154,126	154,126	154,126	138,713	-10.0%	-10.0%
5310	Office Supply	7,491	7,946	9,150	8,061	9,150	0.0%	13.5%
5330	Operating Supply	51,675	34,983	42,800	21,055	38,050	-11.1%	80.7%
5331	D.A.R.E. Supply	5,758	4,684	6,000	5,927	6,000	0.0%	1.2%
5345	Fuel/Lube Supply	86,159	102,390	94,000	114,333	124,000	31.9%	8.5%
5350	Training Supplies	2,791	1,877	2,800	621	2,800	0.0%	350.9%
5370	Repair Materials	1,300	2,514	2,700	1,869	2,700	0.0%	44.5%
5390	Small Equipment	3,953	4,424	5,600	1,940	8,700	55.4%	348.5%
5395	Bicycle Patrol Unit Equipment	5,194	5,256	5,380	4,731	6,000	11.5%	26.8%
5500	New Equip / Cap Outlay	18,375	3,973	17,500	14,645	37,800	116.0%	158.1%
	<b>TOTAL POLICE</b>	<b>6,115,620</b>	<b>6,394,436</b>	<b>6,845,266</b>	<b>6,767,783</b>	<b>6,900,806</b>	<b>0.8%</b>	<b>2.0%</b>

**2013 BUDGET DETAIL**

**FUND: GENERAL**  
**DEPARTMENT: POLICE 911**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0042- 5100	Wages	271,161	0	0	0	0	0.0%	0.0%
5101	PERS	41,643	0	0	0	0	0.0%	0.0%
5103	Medicare	3,410	0	0	0	0	0.0%	0.0%
5104	Workers Compensation	2,861	0	0	0	0	0.0%	0.0%
5111	Health Insurance	10,633	0	0	0	0	0.0%	0.0%
5112	Life Insurance	288	0	0	0	0	0.0%	0.0%
5140	Uniform	3,636	0	0	0	0	0.0%	0.0%
5230	Professional Services	16,584	0	0	0	0	0.0%	0.0%
5260	Training	107	0	0	0	0	0.0%	0.0%
5330	Operating Supply	0	0	0	0	0	0.0%	0.0%
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%
	<b>TOTAL POLICE 911</b>	<b>350,323</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0.0%</b>

## STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Full-time	Planning Director	1	1	1	1
	Chief Building Inspector	1	1	1	1
	Zoning Administrator	1	1	1	1
	Development Planner	0	0	0	1
	Building/Code Enforcement Officer II	2	2	2	2
	Building/Code Enforcement Officer I	1	1	1	1
	Code Enforcement Officer I	1	1	1	1
	Administrative Assistant	1	1	1	1
	Total Full-time	8	8	8	9
Permanent Part-time	Records Clerk	0	0	0	0
	Code Enforcement Officer I	0	0	0	0
Part-time	Seasonal Intern [hours]	0	0	520	520
	Total Full-time Equivalent	8.0	8.0	8.3	9.3

**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	\$590,750	Adds Development Planner position, Wage Adjustment Chief Building Inspector position.
Professional Services	5230	\$15,000	Contract commercial building plan review and design services

**2013 BUDGET DETAIL**

**FUND: GENERAL**  
**DEPARTMENT: PLANNING & COMM. DEV.**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0061- 5100	Wages	463,419	483,463	525,849	509,775	590,750	12.3%	15.9%
5101	PERS	102,664	101,600	73,619	68,325	82,705	12.3%	21.0%
5103	Medicare	7,216	7,495	8,273	7,292	9,294	12.3%	27.5%
5104	Workers Compensation	15,840	16,749	14,477	14,477	16,261	12.3%	12.3%
5111	Health Insurance	112,545	102,362	90,740	90,740	106,240	17.1%	17.1%
5112	Life Insurance	990	990	990	990	1,705	72.2%	72.2%
5140	Uniform	1,027	1,050	1,050	1,050	1,050	0.0%	0.0%
5215	Cellular Telephone	2,139	2,139	2,200	2,139	2,200	0.0%	2.9%
5220	Postage	3,000	1,750	3,500	3,400	3,500	0.0%	2.9%
5230	Professional Services	5,952	5,489	9,000	7,905	15,000	66.7%	89.8%
5260	Travel/Training	1,330	2,161	4,000	980	4,000	0.0%	308.2%
5261	Membership and Dues	2,183	2,157	3,000	2,957	3,000	0.0%	1.5%
5272	Garage Rotary	14,375	4,302	4,302	4,302	3,374	-21.6%	-21.6%
5273	Information Technology Rotary	70,849	68,918	68,918	68,918	62,026	-10.0%	-10.0%
5310	Office Supply	2,101	2,401	5,000	2,620	5,000	0.0%	90.8%
5345	Fuel Supply	3,416	5,042	4,942	5,683	7,000	41.6%	23.2%
5600	Reimbursements	9,774	7,709	28,000	19,297	30,000	7.1%	55.5%
5601	Refunds	223	572	0	220	0	0.0%	-100.0%
	<b>TOTAL PLANNING</b>	<b>819,043</b>	<b>816,349</b>	<b>847,860</b>	<b>811,070</b>	<b>943,105</b>	<b>11.2%</b>	<b>16.3%</b>

## STAFFING

<i>STATUS</i>	<i>POSITION</i>	2010	2011	2012	2013
Full-time	-				
	Director of Engineering Services	1	1	1	1
	Assistant City Engineer	2	2	2	1
	Land Development Engineer	0	0	0	1
	Project Engineer	2	2	2	2
	Project Manager II	1	1	1	0
	Public Way Manager	0	0	0	1
	Engineering Technician	1	1	1	1
	Construction Inspection Manager	1	1	1	1
	Right of Way Inspector	1	1	0	0
	Administrative Assistant	1	0	0	0
	<b>Total Full-time</b>	<b>10</b>	<b>9</b>	<b>8</b>	<b>8</b>
Part-time					
	Intern [hours]	0	0	635	635
	<b>Total Full-time Equivalent</b>	<b>10.0</b>	<b>9.0</b>	<b>9.0</b>	<b>8.3</b>

**LINE ITEM 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	\$625,079	Reclassify Engineering Technician from paygrade M-5 to paygrade M-8.
Professional Services	5230	\$30,000	Annual bridge inspection services (\$20,000) ; Professional survey and traffic services to augment in-house engineering analysis, modeling, and plan development (\$10,000).
Travel/Training	5260	\$3,500	State required Professional Development Training (PDH's) for registered PE's (\$3500);
Membership and Dues	5261	\$500	Reflects estimated cost of licensing for five professional engineering licenses (\$250), ITE annual group membership, APWA , ASCE, OSPE memberships and associated publications and materials (\$250).
Professional Services - Development	5231	\$65,000	For plan review and construction inspection contract services, based on expected activity level, recoverable through Engineering fees. Increased to offset reduced use of city personnel for inspections.

**2013 BUDGET DETAIL**

**FUND: GENERAL**  
**DEPARTMENT: ENGINEERING**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0065- 5100	Wages	580,681	578,989	604,678	602,709	625,079	3.4%	3.7%
5101	PERS	131,085	129,086	84,655	78,707	87,511	3.4%	11.2%
5103	Medicare	9,029	8,982	9,513	8,582	9,834	3.4%	14.6%
5104	Workers Compensation	20,307	20,346	16,648	16,648	17,209	3.4%	3.4%
5111	Health Insurance	125,835	114,984	97,665	97,665	97,665	0.0%	0.0%
5112	Life Insurance	1,050	930	840	840	1,566	86.4%	86.4%
5140	Uniform	750	300	150	150	150	0.0%	0.0%
5215	Cellular Telephone	1,938	1,652	1,500	1,346	1,500	0.0%	11.4%
5220	Postage	2,834	1,900	2,000	250	2,000	0.0%	700.0%
5230	Professional Services	625	72,380	30,000	24,098	30,000	0.0%	24.5%
5260	Travel/Training	1,128	2,421	3,500	2,209	3,500	0.0%	58.4%
5261	Membership and Dues	211	286	500	153	500	0.0%	226.8%
5270	Maintenance of Equipment	0	0	300	0	300	0.0%	0.0%
5272	Garage Rotary	6,188	2,801	2,801	2,801	2,793	-0.3%	-0.3%
5273	Information Technology Rotary	57,330	37,076	37,076	37,076	33,368	-10.0%	-10.0%
5310	Office Supply	1,320	2,083	3,500	1,420	3,500	0.0%	146.5%
5330	Operating Supply	3,415	1,709	4,500	1,266	4,500	0.0%	255.5%
5345	Fuel Supply	3,468	4,738	5,500	4,792	5,500	0.0%	14.8%
5390	Small Equipment	704	221	750	100	750	0.0%	650.0%
5500	New Equip / Cap Outlay	64	200	500	1,213	500	0.0%	-58.8%
	ENGINEERING OPERATIONS	947,962	981,084	906,576	882,025	927,725	2.3%	5.2%
5231	Professional Services - Development	16,497	41,531	65,000	111,631	65,000	0.0%	-41.8%
	TOTAL ENGINEERING	964,459	1,022,615	971,576	993,656	992,725	2.2%	-0.1%

## STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Full-time	Facility Maintenance Supervisor	1	1	1	1
Permanent Part-time	Facility Maintenance Tech II	1	1	1	1
	Total Full-time Equivalent	1.6	1.6	1.6	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	\$70,896	No changes in personnel.
Electric	5211	\$101,455	Electric charges for City Hall, Justice Center and Engineering
Heat	5212	\$9,785	Heating costs for City Hall, Justice Ctr. And Engineering
Professional Services	5230	\$76,240	Building cleaning cost \$59,400-Generator and UPS maint.- \$6,000; Security ADT system - \$2,440; plumbing and electric maint. - \$2,400 Painting Exterior of Engineering Bld.-\$6,000
Maintenance of Facility	5271	\$33,495	Fire Suppression, backflow, Elevator, Boiler inspections - \$11,300; Fire ext.-\$995; HVAC Filters and PM - \$18,300; Plumbing & Electrical - \$2,900
Operating Supply	5330	\$16,995	Flags-\$1,400; Ice melt - \$1,200; Light bulbs- \$3,500; Paper products-\$9,500; Painting supplies- \$1,395;

**2013 BUDGET DETAIL**

**FUND: GENERAL**  
**DEPARTMENT: BUILDING MAINTENANCE**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0071- 5100	Wages	57,816	53,940	68,672	67,186	70,896	3.2%	5.5%
5101	PERS	11,571	11,204	9,614	9,314	9,925	3.2%	6.6%
5103	Medicare	849	793	1,060	985	1,094	3.2%	11.1%
5104	Workers Compensation	1,801	1,962	1,888	1,891	1,950	3.3%	3.1%
5111	Health Insurance	780	780	780	780	780	0.0%	0.0%
5112	Life Insurance	120	120	120	120	174	45.0%	45.0%
5140	Uniform	200	148	250	279	250	0.0%	-10.4%
5211	Electric	100,054	89,404	101,455	89,991	101,455	0.0%	12.7%
5212	Heat	5,728	6,877	9,785	4,948	9,785	0.0%	97.8%
5230	Professional Services	65,006	67,231	72,240	70,549	76,240	5.5%	8.1%
5260	Travel/Training	0	0	500	225	500	0.0%	122.2%
5270	Maintenance of Equipment	0	650	788	381	788	0.0%	106.8%
5271	Maintenance of Facility	27,417	34,249	33,495	27,404	33,495	0.0%	22.2%
5272	Garage Rotary	3,637	1,134	1,134	1,134	1,261	11.2%	11.2%
5275	Rental Property Maintenance	730	1,791	1,000	307	1,000	0.0%	225.7%
5330	Operating Supply	16,728	18,455	16,995	17,697	16,995	0.0%	-4.0%
5345	Fuel Supply	1,970	3,028	2,706	2,721	2,800	3.5%	2.9%
5390	Small Equipment	839	128	500	448	0	-100.0%	-100.0%
5500	New Equip / Cap Outlay	0	0	0	0	0	0.0%	0.0%
	<b>TOTAL BUILDING MAINT.</b>	<b>295,246</b>	<b>291,894</b>	<b>322,982</b>	<b>296,360</b>	<b>329,388</b>	<b>2.0%</b>	<b>11.1%</b>

**2013 BUDGET DETAIL**

**FUND: STREET MAINTENANCE & REPAIR**  
**DEPARTMENT: PUBLIC WORKS ADMIN**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
	<b>Fund Balance - January 1st</b>	<b>329,639</b>	<b>320,391</b>	<b>323,149</b>	<b>323,149</b>	<b>265,382</b>		
200- 4160	License Fees	200,221	199,353	205,000	205,232	205,000	0.0%	-0.1%
200- 4170	Gasoline Tax	1,012,696	1,003,528	1,015,000	952,965	1,015,000	0.0%	6.5%
200- 4710	Sale of Assets	885	0	500	4,349	500	0.0%	-88.5%
200- 4750	Miscellaneous	806	1,879	500	0	500	0.0%	0.0%
200- 4810	Reimbursements	8,405	0	1,000	272	1,000	0.0%	267.6%
200- 4910	Transfer-General Fund	719,640	719,640	845,000	845,000	775,000	-8.3%	-8.3%
200- 4910	Transfer - Other Funds	131,732	131,732	131,732	134,367	137,054	4.0%	2.0%
	<b>Total Revenue</b>	<b>2,074,385</b>	<b>2,056,132</b>	<b>2,198,732</b>	<b>2,142,185</b>	<b>2,134,054</b>	-2.9%	-0.4%
	Administration	609,095	613,051	667,137	679,071	663,256	-0.6%	-2.3%
	Street Maintenance	1,054,442	1,003,789	1,054,533	994,020	1,095,384	3.9%	10.2%
	Traffic Maintenance	420,096	436,534	519,972	474,815	521,593	0.3%	9.9%
	<b>Total Expenditures</b>	<b>2,083,633</b>	<b>2,053,374</b>	<b>2,241,642</b>	<b>2,147,906</b>	<b>2,280,233</b>	1.7%	6.2%
	<i>Carryover PO's</i>				52,046			
	<b>Fund Balance - December 31st</b>	<b>320,391</b>	<b>323,149</b>	<b>280,239</b>	<b>265,382</b>	<b>119,203</b>		

## STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Full-time	Director	1	1	1	1
	Superintendent	2	2	2	2
	Administrative Assistant	1	1	1	1
	CSR Technician II	1	1	1	1
	Customer Service Liaison	1	1	1	1
	Total Full-time Equivalent	6.0	6.0	6.0	6.0

**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>
Wages	5100	\$429,178	No changes in personnel.
Electric	5211	\$9,785	Portion of 440 E. William Street electrical costs
Travel/Training	5260	\$2,100	Various seminars & conferences
Maintenance of Facility	5271	\$9,840	HVAC maintenance contract- \$500; Building cleaning- \$5,040; Fire ext. - \$300; Fire Suppression maintenance - \$2,128
Fuel Supply	5345	\$5,040	Increased fuel consumption & cost per gallon

**2013 BUDGET DETAIL**

**FUND STREET MAINTENANCE & REPAIR  
DEPARTMENT PUBLIC WORKS ADMIN**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
200-2010- 5100	Wages	357,054	371,323	439,107	464,048	429,178	-2.3%	-7.5%
5101	PERS	80,170	82,746	61,475	54,585	60,085	-2.3%	10.1%
5103	Medicare	3,948	4,066	4,610	4,299	6,071	31.7%	41.2%
5104	Workers Compensation	12,679	13,475	12,075	12,075	11,802	-2.3%	-2.3%
5111	Health Insurance	74,370	77,342	80,020	80,020	83,520	4.4%	4.4%
5112	Life Insurance	720	720	750	750	1,148	53.1%	53.1%
5140	Uniforms	450	450	660	900	660	0.0%	-26.7%
5211	Electric	9,663	8,511	9,785	9,157	9,785	0.0%	6.9%
5212	Heat	1,497	1,524	2,163	1,582	2,163	0.0%	36.7%
5215	Cellular Telephone	3,824	3,837	3,880	3,846	3,880	0.0%	0.9%
5220	Postage	460	397	300	300	300	0.0%	0.0%
5230	Professional Fees	0	0	0	80	80	0.0%	0.0%
5260	Travel/Training	207	860	2,100	1,513	2,100	0.0%	38.8%
5261	Membership and Dues	432	402	700	484	1,500	114.3%	209.9%
5262	Licenses and Fees	134	172	200	45	200	0.0%	344.4%
5270	Maintenance of Equipment	765	855	1,500	350	3,000	100.0%	757.1%
5271	Maintenance of Facility	12,506	9,511	7,968	8,642	9,840	23.5%	13.9%
5272	Garage Rotary	3,434	783	783	783	1,999	155.3%	155.3%
5273	Information Technology Rotary	42,144	31,158	31,158	31,158	28,042	-10.0%	-10.0%
5310	Office Supply	1,772	1,866	2,060	1,809	2,060	0.0%	13.9%
5330	Operating Supply	291	495	600	153	600	0.0%	292.2%
5332	Clothing	255	134	203	135	203	0.0%	50.4%
5345	Fuel Supply	2,320	2,424	5,040	2,357	5,040	0.0%	113.8%
5390	Small Equipment	0	0	0	0	0	0.0%	0.0%
5500	New Equip/Capital Outlay	0	0	0	0	0	0.0%	0.0%
	SMR ADMIN OPERATIONS	609,095	613,051	667,137	679,071	663,256	-0.6%	-2.3%
5701	Transfer CIP - Gas Taxes	0	0	0	0	0	0.0%	0.0%
	TOTAL SMR ADMIN	609,095	613,051	667,137	679,071	663,256	-0.6%	-2.3%

## STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Full-time	Division Supervisor	1	1	0	0
	Tech III	2	2	2	2
	Tech II	0	0	0	0
	Tech I	5	5	6	6
	Total Full-time	8	8	8	8
Part-time	Seasonal Laborer (hrs)	3,000	3,000	3,000	3,000
	Total Full-time Equivalent	9.4	9.4	9.4	9.4

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

**Explanation of significant line items**

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$393,030	No Changes in Personnel.
Operating Supply	5330	\$331,800	Berm material - \$10,000; Asphalt Sealant material- \$40,000; Salt- \$117,800; Asphalt- \$148,500; Concrete - \$14,000
Fuel Supply	5345	\$74,550	Increased fuel consumption & cost per gallon

**2013 BUDGET DETAIL**

**FUND STREET MAINTENANCE & REPAIR  
DEPARTMENT PUBLIC WORKS STREET DIVISION**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
200-2020- 5100	Wages	364,929	337,910	372,627	343,980	393,030	5.5%	14.3%
5101	PERS	78,230	73,059	52,140	47,378	55,024	5.5%	16.1%
5103	Medicare	5,515	5,097	5,859	4,812	6,183	5.5%	28.5%
5104	Workers Compensation	12,337	13,145	10,247	10,247	10,808	5.5%	5.5%
5111	Health Insurance	104,910	109,102	110,645	110,645	107,145	-3.2%	-3.2%
5112	Life Insurance	960	960	960	960	1,114	16.0%	16.0%
5121	Unemployment	0	3,507	0	0	0	0.0%	0.0%
5140	Uniform	1,818	1,631	2,436	1,684	2,436	0.0%	44.7%
5212	Heat	3,040	6,500	6,695	6,340	6,695	0.0%	5.6%
5230	Professional Services	2,211	80	3,500	0	3,500	0.0%	0.0%
5260	Travel/Training	0	152	500	135	0	-100.0%	-100.0%
5262	License & Other Fees	134	242	300	127	300	0.0%	136.2%
5270	Maintenance of Equipment	0	334	1,000	829	1,000	0.0%	20.6%
5271	Maintenance of Facility	0	0	0	4,274	0	0.0%	-100.0%
5272	Garage Rotary	124,705	121,790	121,790	121,790	78,053	-35.9%	-35.9%
5330	Operating Supply	295,039	262,609	276,988	268,773	331,800	19.8%	23.4%
5331	Bike Path Maintenance	0	8,200	5,000	6,650	5,000	0.0%	-24.8%
5332	Clothing	2,360	2,732	3,296	2,114	3,296	0.0%	55.9%
5345	Fuel Supply	58,254	53,534	74,550	59,757	74,550	0.0%	24.8%
5390	Small Equipment	0	0	3,500	1,285	0	-100.0%	-100.0%
5500	New Equip/Cap Outlay	0	3,205	2,500	2,240	15,450	518.0%	589.7%
	TOTAL STREET DIVISION	1,054,442	1,003,789	1,054,533	994,020	1,095,384	3.9%	10.2%

## STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Full-time	Division Supervisor	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
Part-time	Seasonal Laborer (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>
Wages	5100	\$241,543	No change in personnel from 2011
Professional Services	5230	\$21,914	Long Line Painting-\$21,014; OUPS-\$200; CSX Fees (Toledo Street)-\$500
Travel/Training	5260	\$1,200	Various training for signal maintenance
Operating Supply	5330	\$88,468	Signal Maint. \$10,000; Sign Maint. \$10,000; Road Marking Maint. \$12,000; Signal Heads -\$10,000; Street Lights-\$13,300; Signal Cabinet -\$16,500; Battery Backup - \$16,668
New Equip/Capital Outlay	5500	\$7,186	Cable/Pipe/Fiber locator 3M 2273-U3T3- \$4,700 ; PD 45131 Stanley Post Driver, in line valve- \$2,486

2013 BUDGET DETAIL

FUND STREET MAINTENANCE & REPAIR  
 DEPARTMENT PUBLIC WORKS TRAFFIC DIVISION

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
200-2030- 5100	Wages	191,070	193,456	236,896	227,968	241,543	2.0%	6.0%
5101	PERS	43,537	42,486	33,165	30,636	33,816	2.0%	10.4%
5103	Medicare	2,890	2,919	3,727	3,236	3,800	2.0%	17.4%
5104	Workers Compensation	7,187	7,415	6,515	6,515	6,642	1.9%	1.9%
5111	Health Insurance	51,465	53,522	52,520	52,520	52,520	0.0%	0.0%
5112	Life Insurance	480	480	480	480	592	23.3%	23.3%
5140	Uniform	893	747	800	558	800	0.0%	43.4%
5211	Electric	12,134	10,424	29,355	10,724	29,355	0.0%	173.7%
5230	Professional Services	20,629	19,293	21,214	21,214	21,914	3.3%	3.3%
5260	Travel/Training	0	90	1,200	160	1,200	0.0%	650.0%
5262	License & Other Fees	120	45	120	0	120	0.0%	0.0%
5272	Garage Rotary	11,686	9,497	9,497	9,497	10,616	11.8%	11.8%
5330	Operating Supply	60,831	76,079	81,946	75,407	88,468	8.0%	17.3%
5332	Clothing	1,420	1,223	1,285	1,139	1,285	0.0%	12.8%
5345	Fuel Supply	13,301	18,858	21,736	16,699	21,736	0.0%	30.2%
5390	Small Equipment	0	0	7,736	7,700	0	-100.0%	-100.0%
5500	New Equip/Capital Outlay	2,453	0	11,780	10,362	7,186	-39.0%	-30.7%
	TOTAL TRAFFIC	420,096	436,534	519,972	474,815	521,593	0.3%	9.9%

**2013 BUDGET DETAIL**

**FUND: PARKS AND RECREATION**

**DEPARTMENT:**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
	<b>Fund Balance - January 1st</b>	<b>141,912</b>	<b>237,025</b>	<b>412,689</b>	<b>412,689</b>	<b>425,778</b>		
<b>Revenues</b>								
	Miscellaneous	23,059	22,630	20,000	12,555	10,000	-50.0%	-20.4%
	Programs	144,652	135,845	0	180	0	0.0%	0.0%
	Swimming Pool	358,146	335,341	0	0	0	0.0%	0.0%
	Subtotal Revenue	525,857	493,816	20,000	12,735	10,000	-50.0%	-21.5%
	Transfer from General Fund	995,000	995,000	885,000	885,000	835,000	-5.6%	-5.6%
	<b>Total Revenue</b>	<b>1,520,857</b>	<b>1,488,816</b>	<b>905,000</b>	<b>897,735</b>	<b>845,000</b>	<b>-6.6%</b>	<b>-5.9%</b>
<b>Expenditures</b>								
	Park Maintenance	676,765	680,060	743,292	684,332	790,045	6.3%	15.4%
	Recreation Admin	414,256	320,475	201,478	186,489	192,006	-4.7%	3.0%
	Programs	98,029	89,872	0	5,228	0	0.0%	-100.0%
	Swimming Pool	236,694	222,745	0	0	0	0.0%	0.0%
	<b>Total Expenditures</b>	<b>1,425,744</b>	<b>1,313,152</b>	<b>944,770</b>	<b>876,049</b>	<b>982,051</b>	<b>3.9%</b>	<b>12.1%</b>
	<i>Carryover PO's</i>				8,597			
	<b>Fund Balance - December 31st</b>	<b>237,025</b>	<b>412,689</b>	<b>372,919</b>	<b>425,778</b>	<b>288,727</b>		

**DEPARTMENT PARKS AND RECREATION**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
<b>Miscellaneous Revenue</b>								
210- 4476	Vending Machines	728	722	0	12	0	0.0%	0.0%
210- 4478	Mingo Park Concessions	0	56	0	0	0	0.0%	0.0%
210- 4710	Sale of Assets	91	0	0	0	0	0.0%	0.0%
210- 4720	Donations	900	1,410	0	0	0	0.0%	0.0%
210- 4731	Park Rental	20,174	20,127	20,000	11,685	10,000	-50.0%	-14.4%
210- 4810	Reimbursements	1,166	315	0	858	0	0.0%	0.0%
	<b>Total Recreation Revenue</b>	<b>23,059</b>	<b>22,630</b>	<b>20,000</b>	<b>12,555</b>	<b>10,000</b>	<b>-50.0%</b>	<b>-20.4%</b>

**STAFFING**

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Full-time	Director	0	0	0	0
	Superintendent	1	1	1	1
	Division Supervisor	1	1	1	1
	Tech II	1	1	1	1
	Tech I	3	3	3	4
	<b>Total Full-time</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>7</b>
Permanent Part-time	Seasonal Laborer (hrs)	6,000	6,000	7,500	7,500
	<b>Total Full-time Equivalent</b>	<b>8.9</b>	<b>8.9</b>	<b>9.6</b>	<b>10.6</b>

**LINE ITEM DETAIL  
PARKS & RECREATION FUND  
PARK MAINTENANCE**

**Explanation of significant line items**

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$409,579	Addition of Tech 1 position.
Electric	5211	\$55,000	Electric costs for the indoor Rec Center, Mingo Pool, Ball field lights, Ross Street maintenance buildings, Mingo Recreation services office.
Professional Services	5230	\$10,000	Portable toilets -\$2,000; Contracted repair and service \$8,000.
Maintenance of Facility	5271	\$12,500	Playground repair-\$5,000, Door and window repair-\$500, Resurface walking trails-\$500, Rec and Pool Maintenance-\$6,500.
Operating Supply	5330	\$29,000	Playground mulch-\$10,000, Grass seed/fertilizer-\$10,000, Landscape mulch-\$4,000, Paper products-\$4,250, Paint-\$500, First Aid-\$250.

**2013 BUDGET DETAIL**

**FUND                    PARKS & REC**  
**DEPARTMENT        PARK MAINTENANCE**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
210-2110- 5100	Wages	325,957	326,944	366,893	337,651	409,579	11.6%	21.3%
5101	PERS	65,596	66,437	51,365	45,303	57,341	11.6%	26.6%
5103	Medicare	5,176	5,086	5,404	4,755	6,067	12.3%	27.6%
5104	Workers Compensation	11,134	11,575	10,090	2,817	11,263	11.6%	299.8%
5111	Health Insurance	72,390	85,282	83,520	83,520	99,020	18.6%	18.6%
5112	Life Insurance	720	720	720	720	1,044	45.0%	45.0%
5121	Unemployment	3,976	0	0	0	2,500	0.0%	0.0%
5140	Uniform	3,038	2,786	3,200	3,165	3,200	0.0%	1.1%
5211	Electric	54,138	42,978	55,000	53,337	55,000	0.0%	3.1%
5212	Heat	14,703	15,330	17,500	10,182	12,000	-31.4%	17.9%
5215	Cellular Telephone	2,482	2,378	2,200	1,399	1,000	-54.5%	-28.5%
5220	Postage	0	0	100	0	0	-100.0%	0.0%
5230	Professional Services	7,111	7,344	15,000	11,213	10,000	-33.3%	-10.8%
5260	Travel/Training	324	734	700	340	800	14.3%	135.3%
5261	Membership and Dues	158	150	150	165	200	33.3%	21.2%
5270	Maintenance of Equipment	1,582	341	5,000	400	2,500	-50.0%	525.0%
5271	Maintenance of Facility	5,597	5,591	12,500	19,230	12,500	0.0%	-35.0%
5272	Garage Rotary	44,432	42,283	42,283	42,283	35,731	-15.5%	-15.5%
5273	Information Technology Rotary	14,367	14,367	14,367	14,367	4,500	-68.7%	-68.7%
5310	Office Supply	242	83	300	203	300	0.0%	47.8%
5330	Operating Supply	17,789	17,157	22,000	19,855	29,000	31.8%	46.1%
5340	Landscape Materials	419	577	1,000	1,046	1,500	50.0%	43.4%
5345	Fuel Supply	24,359	30,916	32,000	32,381	33,000	3.1%	1.9%
5390	Small Equipment	624	0	500	0	500	0.0%	0.0%
5500	New Equip / Cap Outlay	0	0	1,000	0	1,000	0.0%	0.0%
5600	Reimbursement	451	1,001	500	0	500	0.0%	0.0%
	<b>TOTAL PARK MAINTENANCE</b>	<b>676,765</b>	<b>680,060</b>	<b>743,292</b>	<b>684,332</b>	<b>790,045</b>	<b>3.3%</b>	<b>9.3%</b>

**STAFFING**

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Full-time	Director	1	1	0	0
	Program Coordinator	1	1	0	0
	Aquatics/Program Specialist	1	1	0	0
	Administrative Assistant	1	1	0	0
	<b>Total Full-time</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>0</b>
Permanent Part-time	Indoor Rec. Monitor	1	1	0	0
	Indoor Rec. Maintenance	1	1	0	0
	<b>Total Full-time Equivalent</b>	<b>1.3</b>	<b>1.3</b>	<b>0.0</b>	<b>0.0</b>
Swimming Pool Seasonal (hrs)	Pool Guards / Cashiers	13,555	13,555	0	0
	<b>Total Full-time Equivalent</b>	<b>6.52</b>	<b>6.52</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Recreation Services</b>		<b>11.8</b>	<b>11.8</b>	<b>0.0</b>	<b>0.0</b>

**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>
Professional Services	5230	\$187,000	Payment to YMCA for contracted recreation services.
Insurance Property/Liability	5280	\$5,000	Pool liability insurance.

**2013 BUDGET DETAIL**

**FUND: PARKS & REC**  
**DEPARTMENT: RECREATION ADMIN**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
210-2120- 5100	Wages	238,834	148,322	9,327	289	0	-100.0%	-100.0%
5101	PERS	49,196	29,317	2,006	1,149	0	-100.0%	-100.0%
5103	Medicare	3,504	2,189	145	4	6	-96.2%	39.8%
5104	Workers Compensation	8,199	8,420	0	0	0	0.0%	0.0%
5111	Health Insurance	51,465	53,522	0	0	0	0.0%	0.0%
5112	Life Insurance	450	450	0	0	0	0.0%	0.0%
5140	Uniform	785	750	0	0	0	0.0%	0.0%
5215	Cell Phone	0	0	0	0	0	0.0%	0.0%
5220	Postage	2,450	1,500	0	0	0	0.0%	0.0%
5230	Professional Services	12,491	31,043	185,000	185,047	187,000	1.1%	1.1%
5231	Public Information	6,074	5,637	0	0	0	0.0%	0.0%
5233	Special Events	2,827	2,898	0	0	0	0.0%	0.0%
5260	Travel/Training	1,370	1,423	0	0	0	0.0%	0.0%
5261	Membership and Dues	400	0	0	0	0	0.0%	0.0%
5271	Maintenance of Facility	3,301	4,060	0	0	0	0.0%	0.0%
5273	Information Technology Rotary	30,271	29,416	0	0	0	0.0%	0.0%
5280	Insurance Property/Liability	0	0	5,000	0	5,000	0.0%	0.0%
5310	Office Supply	946	830	0	0	0	0.0%	0.0%
5330	Operating Supply	1,225	155	0	0	0	0.0%	0.0%
5340	Vending Mach Supplies	468	543	0	0	0	0.0%	0.0%
5500	Capital Outlay	0	0	0	0	0	0.0%	0.0%
5600	Reimbursements	0	0	0	0	0	0.0%	0.0%
	TOTAL RECREATION ADMIN	414,256	320,475	201,478	186,489	192,006	-4.7%	3.0%

**2013 BUDGET DETAIL**

**FUND: PARKS & REC**

**DEPARTMENT: PROGRAMS**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
<b>Program Revenue</b>								
210- 4470	Adult Sports Fees	19,579	12,825	0	0	0	0.0%	0.0%
210- 4471	Adult Program Fees	2,465	3,071	0	180	0	0.0%	0.0%
210- 4472	Youth Program Fees	79,997	76,108	0	0	0	0.0%	0.0%
210- 4473	Youth Baseball/Softball	31,451	29,906	0	0	0	0.0%	0.0%
210- 4474	Baseball/Softball Sponsor Fees	11,160	13,935	0	0	0	0.0%	0.0%
	Total Program Revenue	144,652	135,845	0	180	0	0.0%	0.0%
	Total Program Expense	98,029	89,872	0	5,228	0	0.0%	0.0%

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
<b>Program Expense</b>								
210-2121- 5230	Professional Services	2,898	4,704	0	0	0	0.0%	0.0%
5231	Umpires	6,200	2,575	0	0	0	0.0%	0.0%
5330	Operating Supply	5,125	2,603	0	0	0	0.0%	0.0%
5601	Refunds	1,310	286	0	0	0	0.0%	0.0%
	Total Adult Sports	15,533	10,168	0	0	0	0.0%	0.0%
210-2122- 5230	Professional Services	1,451	1,056	0	252	0	0.0%	0.0%
5601	Refunds	0	0	0	0	0	0.0%	0.0%
	Total Adult Programs	1,451	1,056	0	252	0	0.0%	0.0%
210-2123- 5230	Professional Services	45,198	47,510	0	2,627	0	0.0%	0.0%
5330	Operating Supply	7,998	7,576	0	2,299	0	0.0%	0.0%
5390	Small Equipment	292	0	0	0	0	0.0%	0.0%
5601	Refunds	4,223	2,439	0	50	0	0.0%	0.0%
	Total Youth Activities	57,711	57,525	0	4,976	0	0.0%	0.0%
210-2124- 5230	Professional Services	1,250	1,710	0	0	0	0.0%	0.0%
5231	Umpires	7,512	6,663	0	0	0	0.0%	0.0%
5330	Operating Supply	532	80	0	0	0	0.0%	0.0%
5331	Equipment	5,302	4,026	0	0	0	0.0%	0.0%
5332	Uniforms	8,154	8,273	0	0	0	0.0%	0.0%
5601	Refunds	584	371	0	0	0	0.0%	0.0%
	Total Baseball/Softball	23,334	21,123	0	0	0	0.0%	0.0%
	Total Program Expenses	98,029	89,872	0	5,228	0	0.0%	0.0%

**2013 BUDGET DETAIL**

**FUND: PARKS & REC**  
**DEPARTMENT: SWIMMING POOL**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
210- 4480	Pool Memberships	122,039	126,730	0	0	0	0.0%	0.0%
4481	Pool Daily Admissions	127,987	112,406	0	0	0	0.0%	0.0%
4482	Pool Concessions	53,439	45,785	0	0	0	0.0%	0.0%
4484	Pool Rental/Misc.	5,400	4,215	0	0	0	0.0%	0.0%
4485	Pool Programs	5,401	4,688	0	0	0	0.0%	0.0%
4487	Swim Lessons	43,880	41,517	0	0	0	0.0%	0.0%
	Total Pool Revenue	358,146	335,341	0	0	0	0.0%	0.0%
	Total Pool Expenditures	236,694	222,745	0	0	0	0.0%	0.0%

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Budget</i>	<i>2012 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
------------------	--------------------	------------------------	------------------------	------------------------	------------------------	------------------------	-----------------------------	-----------------------------

**Swimming Pool**

210-2130- 5100	Wages	112,126	103,982	0	0	0	0.0%	0.0%
5101	PERS	15,486	14,386	0	0	0	0.0%	0.0%
5103	Medicare	1,626	1,508	0	0	0	0.0%	0.0%
5104	Workers Compensation	3,908	5,139	0	0	0	0.0%	0.0%
5230	Professional Services	4,907	4,150	0	0	0	0.0%	0.0%
5270	Maintenance of Equipment	507	1,015	0	0	0	0.0%	0.0%
5271	Maintenance of Facility	2,467	3,977	0	0	0	0.0%	0.0%
5280	Insurance	5,028	4,598	0	0	0	0.0%	0.0%
5310	Office Supply	469	66	0	0	0	0.0%	0.0%
5330	Operating Supply	23,045	16,980	0	0	0	0.0%	0.0%
5331	Program Supply	2,528	1,180	0	0	0	0.0%	0.0%
5370	Repair Materials	0	0	0	0	0	0.0%	0.0%
5500	New Equip / Cap Outlay	5,640	3,116	0	0	0	0.0%	0.0%
5601	Refunds	2,156	3,451	0	0	0	0.0%	0.0%
	<b>TOTAL SWIMMING POOL</b>	<b>179,893</b>	<b>163,548</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0.0%</b>

**Concessions**

210-2131- 5100	Wages	24,348	27,018	0	0	0	0.0%	0.0%
5101	PERS	3,297	3,899	0	0	0	0.0%	0.0%
5103	Medicare	353	392	0	0	0	0.0%	0.0%
5104	Workers Compensation	1,078	1,078	0	0	0	0.0%	0.0%
5340	Concessions	27,725	26,810	0	0	0	0.0%	0.0%
5500	New Equip / Cap Outlay	0	0	0	0	0	0.0%	0.0%
	<b>TOTAL CONCESSIONS</b>	<b>56,801</b>	<b>59,197</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0.0%</b>

## STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</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
Part-time	Seasonal Laborers (hrs)	3,500	3,500	2,850	2,850
	Total Full-time Equivalent	3.5	3.5	2.8	2.8

**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>
Wages	5100	\$102,849	No change in personnel.
Professional Services	5230	\$5,000	License fee-\$275; Aeration-\$1500; Porta-John - \$742; Advertising - \$1,141; Copier-\$350; Tree Removal-\$592; Security-\$400
Maint. Of Equipment	5270	\$5,500	Mower repair-\$1,600; Equipment service-\$500; Cart repair-\$900; Reel Sharpening-\$2,500
Maint. Of Facility	5271	\$5,000	HVAC-\$1000; Paint/wood-\$1000; Plumbing-\$1000; Misc-\$2,000
Operating Supply	5330	\$15,000	Chemicals-\$3,500; Sand/soil\$3,000; Fuel-\$3500; Fertilizer-\$5,000
Merchandise	5340	\$6,000	Balls/gloves-\$1000; concessions-\$5,000
Capital Outlay	5500	\$3,000	Used golf carts - \$3,000

**2013 BUDGET DETAIL**

**FUND: GOLF COURSE**  
**DEPARTMENT: PARK MAINTENANCE**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
<b>Fund Balance - January 1st</b>		<b>98,160</b>	<b>100,012</b>	<b>84,977</b>	<b>84,977</b>	<b>103,191</b>		
501- 4480	Memberships	13,022	13,365	14,000	13,868	14,000	0.0%	1.0%
4481	Green Fees	104,957	87,734	100,000	117,326	117,500	17.5%	0.1%
4482	Concessions	8,378	6,939	8,500	8,228	8,500	0.0%	3.3%
4483	Merchandise Sales	2,827	2,372	3,000	2,052	2,200	-26.7%	7.2%
4484	Cart and Club Rental	24,275	18,572	20,000	28,024	28,000	40.0%	-0.1%
4485	Driving Range	12,465	10,804	12,000	12,222	12,000	0.0%	-1.8%
4486	Miscellaneous	3,812	3,554	3,500	1,350	1,500	-57.1%	11.1%
4731	Rentals	100	0	0	57	0	0.0%	-100.0%
<b>Total Revenue</b>		<b>169,836</b>	<b>143,340</b>	<b>161,000</b>	<b>183,127</b>	<b>183,700</b>	<b>14.1%</b>	<b>0.3%</b>
<b>Total Expenditures</b>		<b>167,984</b>	<b>158,375</b>	<b>180,029</b>	<b>164,913</b>	<b>183,023</b>	<b>1.7%</b>	<b>11.0%</b>
<i>Carryover PO's</i>					0			
<b>Fund Balance - December 31st</b>		<b>100,012</b>	<b>84,977</b>	<b>65,948</b>	<b>103,191</b>	<b>103,868</b>		
501-5010- 5100	Wages	97,210	92,771	100,671	104,580	102,849	2.2%	-1.7%
5101	PERS	18,391	17,630	14,094	12,910	14,399	2.2%	11.5%
5103	Medicare	1,410	1,350	1,536	1,517	1,569	2.1%	3.4%
5104	Workers Compensation	3,331	3,835	2,768	2,768	2,828	2.2%	2.2%
5111	Health Insurance	7,635	7,940	8,125	8,125	8,125	0.0%	0.0%
5112	Life Insurance	150	90	90	90	174	93.3%	93.3%
5211	Electric	4,750	3,401	5,065	3,692	5,000	-1.3%	35.4%
5230	Professional Services	4,344	3,406	5,000	4,219	5,000	0.0%	18.5%
5261	Memberships and Dues	355	544	430	110	450	4.7%	309.1%
5270	Maintenance of Equipment	4,144	3,816	6,500	3,613	5,500	-15.4%	52.2%
5271	Maintenance of Facility	706	3,838	5,000	1,438	5,000	0.0%	247.7%
5272	Garage Rotary	0	0	0	0	2,879	0.0%	0.0%
5273	Information Technology Rotary	0	0	0	0	1,500	0.0%	0.0%
5280	Insurance	1,619	1,549	1,550	1,550	1,550	0.0%	0.0%
5293	Sales Tax	785	622	900	663	900	0.0%	35.7%
5310	Office Supply	82	128	150	148	150	0.0%	1.4%
5330	Operating Supply	15,544	11,213	16,000	13,006	15,000	-6.3%	15.3%
5340	Concession/Merchandise Supply	6,472	6,075	8,000	4,481	6,000	-25.0%	33.9%
5390	Small Equipment	27	53	750	0	750	0.0%	0.0%
5500	New Equip / Cap Outlay	521	0	3,000	1,975	3,000	0.0%	51.9%
5600	Reimbursements	0	0	150	0	150	0.0%	0.0%
5601	Refunds	508	114	250	28	250	0.0%	0.0%
<b>TOTAL GOLF COURSE</b>		<b>167,984</b>	<b>158,375</b>	<b>180,029</b>	<b>164,913</b>	<b>183,023</b>	<b>1.7%</b>	<b>11.0%</b>

**2013 BUDGET DETAIL**

**FUND: CEMETERY**  
**DEPARTMENT: PUBLIC WORKS**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
<b>Fund Balance - January 1st</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,761</b>		
212- 4410	Pre-need Spaces	0	0	0	2,197	52,000	0.0%	2266.9%
4411	At-need Spaces	0	0	0	2,000	16,650	0.0%	732.5%
4420	Interments	0	0	0	10,125	61,500	0.0%	507.4%
4421	Foundations	0	0	0	615	15,000	0.0%	2339.0%
4600	Monument Commissions	0	0	0	254	2,500	0.0%	884.3%
4720	Donations	0	0	0	828	1,000	0.0%	20.8%
4731	House/Land Rent	0	0	0	0	1,500	0.0%	0.0%
4740	Investment Income	0	0	0	0	1,500	0.0%	0.0%
4750	Miscellaneous	0	0	0	1,820	250	0.0%	-86.3%
4910	<i>Transfer</i>	0	0	0	10,000	20,000	0.0%	100.0%
<b>Total Revenue</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>27,839</b>	<b>171,900</b>	<b>0.0%</b>	<b>517.5%</b>
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>11,635</b>	<b>171,900</b>	<b>0.0%</b>	<b>1377.4%</b>
<i>Carryover PO's</i>					443			
<b>Fund Balance - December 31st</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>15,761</b>	<b>15,761</b>		
212-0212- 5100	Wages	0	0	0	9,622	89,254	0.0%	827.6%
5101	PERS	0	0	0	576	12,496	0.0%	2069.4%
5103	Medicare	0	0	0	140	1,404	0.0%	902.9%
5104	Workers Compensation	0	0	0	0	2,454	0.0%	0.0%
5111	Health Insurance	0	0	0	0	27,540	0.0%	0.0%
5112	Life Insurance	0	0	0	0	522	0.0%	0.0%
5210	Telephone	0	0	0	0	0	0.0%	0.0%
5211	Electric/Gas	0	0	0	190	1,600	0.0%	742.1%
5230	Professional Services	0	0	0	0	22,130	0.0%	0.0%
5270	Maintenance of Equipment	0	0	0	0	500	0.0%	0.0%
5271	Maintenance of Facility	0	0	0	0	500	0.0%	0.0%
5280	Insurance	0	0	0	0	500	0.0%	0.0%
5310	Office Supply	0	0	0	125	1,000	0.0%	700.0%
5330	Operating Supply	0	0	0	505	4,000	0.0%	692.1%
5345	Fuel Supply	0	0	0	477	7,000	0.0%	1367.5%
5500	Equipment	0	0	0	0	0	0.0%	0.0%
5601	Refunds	0	0	0	0	1,000	0.0%	0.0%
5602	Lot Repurchases	0	0	0	0	0	0.0%	0.0%
<b>TOTAL CEMETERY</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>11,635</b>	<b>171,900</b>	<b>0.0%</b>	<b>0.0%</b>

## STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Full-time	Tech III	1	1	1	1
	Tech I	1	1	1	1
	Total Full-time	2	2	2	2
Part-time	Seasonal Laborer (hrs)	800	800	800	1,400
	Total Full-time Equivalent	2.4	2.4	2.4	2.7

**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	\$112,185	Increase seasonal hours (600).
Professional Services	5230	\$79,000	MS4 Engineering Sevices(\$60,000); Asphalt Repairs (\$14,000); Casting Replacement Resurfacing (\$5,00).
Street Sweeping	5231	\$82,000	2 Annual City Street Sweeping Events (\$64,000); City Parking Lots (\$6,000); Downtown (\$6,000); Ramps (\$6,000).
Travel/Training	5260	\$1,550	Regulatory/Maintenance Training (\$500); LATP Confined Space, Traffic Control and Excavation Training (\$500); OTCO Training (\$550).
Maintenance of Equipment	5270	\$8,200	Jet Truck Equipment Repairs (\$5,500); Miscellaneous Equipment Repairs (\$2,700).
Maintenance of Facility	5271	\$500	Miscellaneous Building Repairs (\$500).
Small Equipment	5390	\$6,200	Miscellaneous Replacement Equipment.
Capital Outlay	5500	\$13,250	Equipment Trailer split between storm & sanitary (\$5,500); Storage Racks & Shelves (\$2,500); Automatic External Defibrillator (\$2,500); Confined Space Equipment (\$1,500) Enclosed Trailer split between storm & sanitary (\$1,250):

2013 BUDGET DETAIL

FUND: STORM SEWER  
 DEPARTMENT: STORM SEWER DIVISION

Account #	Description	2010 Actual	2011 Actual	2012 Budget	2012 Actual	2013 Budget	% Δ Prior Budget	% Δ Prior Actual
<b>Fund Balance - January 1st</b>		<b>1,989,025</b>	<b>1,759,619</b>	<b>1,683,681</b>	<b>1,683,681</b>	<b>2,195,700</b>		
203- 4160	Storm Sewer Fees	757,453	770,140	767,500	789,536	800,000	4.2%	1.3%
4260	EPA Grant Sandusky St.	0	0	300,000	313,577	0	-100.0%	-100.0%
4750	Miscellaneous	250	0	0	0	0	0.0%	0.0%
4910	Transfer In	0	1,162	0	0	0	0.0%	0.0%
<b>Total Revenue</b>		<b>757,703</b>	<b>771,302</b>	<b>1,067,500</b>	<b>1,103,113</b>	<b>800,000</b>	<b>-25.1%</b>	<b>-27.5%</b>
Operations		236,475	219,579	403,168	262,451	406,109	0.7%	54.7%
Capital Projects		750,634	627,661	1,185,000	211,674	775,000	-34.6%	266.1%
<b>Total Expenditures</b>		<b>987,109</b>	<b>847,240</b>	<b>1,588,168</b>	<b>474,125</b>	<b>1,181,109</b>	<b>-25.6%</b>	<b>149.1%</b>
Carryover PO's					116,969			
<b>Fund Balance - December 31st</b>		<b>1,759,619</b>	<b>1,683,681</b>	<b>1,163,013</b>	<b>2,195,700</b>	<b>1,814,591</b>		
<b>STORM SEWER OPERATIONS</b>								
203-0203- 5100	Wages	82,068	92,775	102,436	101,954	112,185	9.5%	10.0%
5101	PERS	18,062	19,792	14,341	13,903	15,706	9.5%	13.0%
5103	Medicare	1,227	1,381	1,612	1,459	1,765	9.5%	21.0%
5104	Workers Compensation	1,971	2,097	2,817	2,931	3,085	9.5%	5.3%
5111	Health Insurance	20,925	21,762	21,250	21,520	31,000	45.9%	44.1%
5112	Life Insurance	240	240	240	240	278	15.8%	15.8%
5140	Uniform	794	753	900	789	900	0.0%	14.1%
5211	Electric	0	0	1,550	0	0	-100.0%	0.0%
5212	Heat	0	0	1,775	0	420	-76.3%	0.0%
5230	Professional Services	29,259	884	98,000	34,468	79,000	-19.4%	129.2%
5231	Street Sweeping	42,408	40,616	82,000	44,337	82,000	0.0%	84.9%
5260	Travel/Training/Safety/Security	1,198	630	1,550	660	1,550	0.0%	134.8%
5262	License & Other Fees	0	0	750	1,005	700	-6.7%	-30.3%
5270	Maintenance of Equipment	197	491	7,800	364	8,200	5.1%	2152.7%
5271	Maintenance of Facility	0	26	2,200	267	500	-77.3%	87.3%
5272	Garage Rotary	5,138	1,272	1,272	1,272	1,470	15.6%	15.6%
5280	Insurance Liability/Property	11,000	0	1,900	0	1,900	0.0%	0.0%
5330	Operating Supply	18,412	20,620	34,050	25,824	42,000	23.3%	62.6%
5332	Clothing	457	815	1,000	450	1,000	0.0%	122.2%
5345	Fuel Supply	336	582	2,000	538	2,000	0.0%	271.7%
5390	Small Equipment	1,503	2,155	4,275	3,059	6,200	45.0%	102.7%
5500	New Equipment/Capital Outlay	1,043	12,468	18,450	6,904	13,250	-28.2%	91.9%
5601	Refunds	237	220	1,000	507	1,000	0.0%	97.2%
<b>TOTAL STORM SEWER OPERATIONS</b>		<b>236,475</b>	<b>219,579</b>	<b>403,168</b>	<b>262,451</b>	<b>406,109</b>	<b>0.7%</b>	<b>54.7%</b>

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
<b>STORM SEWER CAPITAL PROJECTS</b>						
203-0204- 5230	Professional Services	7	13,836	0	34,914	0
5401	Kensington Park Bioswale	0	0	0	25,000	0
5502	Catch Basin Replacement	0	0	0	0	10,000
5505	Storm Sewer Replacement	37	1,213	100,000	35,756	100,000
5530	Miscellaneous Repair	23,319	3,750	0	11	0
5531	I&I Report	8,216	9,737	0	0	0
5552	S. Sandusky Culvert	418,150	343,422	0	1,500	0
5554	Curtis Street	163,129	8,512	0	0	0
5555	Cherry Street Storm Replacement	121,951	6,400	0	0	0
5556	Liberty St. Culvert City Share	0	208,670	0	0	0
5557	Bernard Ave.	0	0	100,000	0	125,000
5558	Pumphrey Terrace	0	0	200,000	3,062	515,000
5559	W. Lincoln Ave.	0	0	500,000	12,238	0
5560	Pollock Rd. Culvert Replacement	0	0	90,000	37,443	0
5561	Penick Culvert Repair	0	0	50,000	0	0
5562	Olentangy St. Rehab	0	0	60,000	0	0
5563	OPWC Euclid/Liberty St.	0	0	60,000	45,598	0
5564	Vactor Pad Upgrades	0	0	25,000	0	25,000
5601	St Swr NPDES Ph II Masterplan	15,825	32,121	0	16,152	0
<b>TOTAL STORM CAPITAL PROJECTS</b>		<b>750,634</b>	<b>627,661</b>	<b>1,185,000</b>	<b>211,674</b>	<b>775,000</b>

## STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Full-time	Fire Chief	1	1	1	1
	Assistant Chief	0	1	1	1
	Captain	5	4	4	4
	Lieutenant	0	0	9	9
	Fire Fighter	38	38	40	45
	Administrative Assistant	1	1	1	1
	Total Full-time	45	45	56	61
Permanent Part-time	Apprenticeship Fire Fighter	0.5	0.5	1.5	1.5
	Total Part-time	0.5	0.5	1.5	1.5
	Total Full-time Equivalent	45.5	45.5	57.5	62.5

**LINE ITEM DETAIL  
FIRE/EMS FUND  
FIRE DEPARTMENT**

**Explanation of significant line items**

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$4,705,053	Includes negotiated pay-increases for firefighters and continued staffing increases to man the third fire station.
Professional Services	5230	\$116,475	Text Paging Reimbursement \$3,300, Civil Service Testing \$57,950, Medical Director \$3,500, Medical Licenses \$300, Labor Attorney \$10,000, Physical/Wellness Program \$18,500, Ceremony Costs \$200, PT Hiring \$22,725.
Travel/Training	5260	\$85,522	EMS Certifications \$18,985, Fire Certifications \$3,075, HazMat \$750, Rescue Tech \$8,250, Fire Officer \$14,510, Risk Reduction \$2,750, Vehicle Technician \$1,050, Personnel Development \$13,525, Tuition Reimbursement \$22,627.
Maintenance of Equipment	5270	\$29,418	Fire Extinguishers \$500, Breathing Air Compressor \$1,000, Test SCBA \$7,500, EMS Cot Maintenance \$2,500, Zoll Auto Pulse \$3,000, Extrication Equipment Testing \$1,350, Ladder Testing \$1,750, Pump Testing \$1,200, Vehicle Exhaust \$1,000, Appliance Repair \$1,500, Mechanical equipment \$8,118.
Maintenance of Facility	5271	\$30,764	Grounds & equipment \$3,500, Mattress replacement \$1,100, Kitchen Fire Suppression \$1,000, HVAC Maintenance \$5,000, Asbestos Inspection/Removal \$500, Emergency Generator Repair/PM \$2,500, Apparatus Door Maintenance \$2,500, St 301 Roof \$6,500, Plumbing Repairs \$2,000, Electrical Repairs \$500, Pest Control \$4,164, Concrete Repairs \$1,000, Station Carpet/Floor Cleaning \$500
Information Tech. Rotary	5273	\$91,440	Existing Costs \$76,510, MECC Map Maint \$1,440, Road Safety \$550, GIS License \$5,715, ALERTS \$1,525, Policy Tech \$5260
Small Equipment	5390	\$90,152	Annual Fire Gear Replacement \$67,513, EMS Jackets \$5,100, Furniture Replacement \$2,240, Ballistic Vest \$5,000, MSA Galaxy Interface \$549, Hose \$5,000, Hand Tools \$4,500, CPR \$250.
New Equipment	5500	\$227,600	Knox Box \$5,000, Fire Station Video Network \$90,000, ePCR Reporting \$51,000, PD Vehicle Conversion \$10,000, New Engine Equipment \$45,000, EMS Drug Security \$20,000, Ambutrack \$6,600.
CIP Equipment	5500	\$428,150	Staff/Utility Vehicles \$126,150, Defibrillators/Cardiac Monitors \$240,000, Traffic Pre-Emption System Design \$62,000.

2013 BUDGET DETAIL

FUND: FIRE / EMS  
 DEPARTMENT: FIRE DEPARTMENT

Account #	Description	2010 Actual	2011 Actual	2012 Budget	2012 Actual	2013 Budget	% Δ Prior Budget	% Δ Prior Actual
<b>Fund Balance - January 1<sup>st</sup></b>		<b>0</b>	<b>0</b>	<b>413,361</b>	<b>413,361</b>	<b>3,266,841</b>		
231-0000- 4010	Note Proceeds	0	0	0	2,850,000	0	0.0%	0.0%
4011	Note Premium	0	0	0	11,457	0	0.0%	0.0%
4120	0.4% Income Tax Collections	3,932,939	4,054,423	4,176,506	4,287,072	4,404,400	5.5%	2.7%
4121	0.3% Income Tax Collections	0	2,092,860	3,132,380	3,070,094	3,257,675	4.0%	6.1%
4260	Grant Reimbursement	0	3,450	2,500	3,444	2,500	0.0%	-27.4%
4420	EMS Reimbursements County	0	425,173	550,000	597,321	550,000	0.0%	-7.9%
4710	Sale of Assets	0	0	0	18,500	0	0.0%	-100.0%
4750	Miscellaneous	0	3,782	3,500	237	3,500	0.0%	1376.8%
4810	Reimbursements	0	5,686	5,000	713	5,000	0.0%	601.3%
4830	Capital Lease Proceeds	0	0	1,090,176	1,090,176	0	-100.0%	-100.0%
4850	Advance From General Fund	0	1,100,000	0	0	0	0.0%	0.0%
4910	Transfer In - Fire Pension Fund	0	297,606	220,000	204,273	210,000	-4.5%	2.8%
<b>Total Revenues</b>		<b>3,932,939</b>	<b>7,982,980</b>	<b>9,180,062</b>	<b>12,133,287</b>	<b>8,433,075</b>	<b>-8.1%</b>	<b>-30.5%</b>
<b>Total Expenditures</b>		<b>5,105,402</b>	<b>7,569,619</b>	<b>7,282,578</b>	<b>6,825,796</b>	<b>9,189,312</b>		
<i>Carryover PO's</i>					2,454,011			
<b>Fund Balance - December 31st</b>		<b>0</b>	<b>413,361</b>	<b>2,310,845</b>	<b>3,266,841</b>	<b>2,510,604</b>		
231-0231- 5100	Wages	3,009,979	3,102,241	4,312,167	3,409,501	4,705,053	9.1%	38.0%
5101	PERS	7,577	8,154	5,570	5,441	5,750	3.2%	5.7%
5102	Police/Fire Pension	983,623	998,892	975,579	1,045,780	1,053,750	8.0%	0.8%
5103	Medicare	39,822	41,596	60,857	45,673	68,339	12.3%	49.6%
5104	Workers Compensation	101,593	111,027	118,585	118,585	129,389	9.1%	9.1%
5111	Health Insurance	547,950	580,158	720,400	720,400	750,500	4.2%	4.2%
5112	Life Insurance	13,050	13,020	16,320	16,320	20,915	28.2%	28.2%
5140	Uniform	22,507	23,993	43,760	42,236	54,066	23.6%	28.0%
5211	Electric	24,896	18,725	27,956	21,529	31,356	12.2%	45.6%
5212	Heat	9,463	11,257	23,947	8,567	23,946	0.0%	179.5%
5214	Water	0	0	0	127	0	0.0%	-100.0%
5215	Cellular Phone	5,430	4,784	7,223	5,950	9,263	28.2%	55.7%
5220	Postage	80	573	750	557	750	0.0%	34.6%
5230	Professional Services	6,759	33,277	38,300	77,373	116,475	204.1%	50.5%
5260	Travel/Training	19,376	19,806	41,710	25,420	85,522	105.0%	236.4%
5261	Membership & Dues	1,566	1,947	2,553	2,728	2,892	13.3%	6.0%
5262	EMS Training Grant	0	3,000	2,500	2,500	2,500	0.0%	0.0%
5270	Maintenance of Equipment	21,512	20,557	26,750	24,348	29,418	10.0%	20.8%
5271	Maintenance of Facility	18,912	11,845	72,950	70,500	30,764	-57.8%	-56.4%
5272	Garage Rotary	65,341	71,675	85,000	71,675	58,830	-30.8%	-17.9%
5273	Information Technology Rotary	54,390	76,570	91,000	76,570	91,440	0.5%	19.4%
5310	Office Supply	2,285	2,870	4,000	3,942	4,500	12.5%	14.2%
5320	Computer Supply	1,041	1,461	1,500	547	1,500	0.0%	174.2%
5330	Operating Supply	21,009	27,495	32,305	30,105	38,155	18.1%	26.7%
5331	EMS Supply	16,162	18,061	23,000	23,831	25,000	8.7%	4.9%
5345	Fuel/Lube Supply	31,975	41,122	48,000	45,408	52,800	10.0%	16.3%
5370	Repair Material	3,803	4,240	5,000	5,101	5,750	15.0%	12.7%
5390	Small Equipment	60,497	95,372	72,709	151,783	90,152	24.0%	-40.6%
5500	New Equip/Capital Outlay	14,804	1,080,100	112,500	285,636	227,600	102.3%	-20.3%
5500	CIP Equipment	0	0	0	0	428,150	0.0%	0.0%
5550	Station 303 Construction	0	0	0	80,758	267,700	0.0%	231.5%
5551	Station 303 Other Building Costs	0	0	0	30,106	317,400	0.0%	954.3%
5601	Tax Refunds	0	19,246	0	152,029	150,000	0.0%	-1.3%
5705	Transfer To Bond Service Fund	0	10,552	139,267	72,000	139,267	0.0%	93.4%
5710	Transfer to General Fund	0	16,577	0	0	0	0.0%	0.0%
5710	Transfer To General Fund Advance	0	1,099,426	0	22,749	0	0.0%	0.0%
5825	Equipment Lease Payment	0	0	170,420	130,021	170,420	0.0%	31.1%
<b>Total Expenditures</b>		<b>5,105,402</b>	<b>7,569,619</b>	<b>7,282,578</b>	<b>6,825,796</b>	<b>9,189,312</b>	<b>26.2%</b>	<b>34.6%</b>

## STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Full-time	<b><u>Utility Funds</u></b>				
	* Utility Director	0.5	0.5	0.5	0.5
	CMMS/GIS Analyst	0	0	0	0.5
	* Administrative Assistant	0.5	0.5	0.5	0.5
	* Maintenance and Projects Manager	0.5	0.5	0.5	0.5
	<u>Total Full-time Utility Funds</u>	1.5	1.5	1.5	2.0
Grant Funded					
	Watershed Coordinator	1.0	1.0	1.0	1.0
	<u>Total Full-time Equivalent</u>	2.5	2.5	2.5	3.0

\* 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	\$187,209	Reclassify Maintenance and Projects Manager from M-15 to M-17. Add CMMS/GIS Analyst position to replace Ass't Water Mgr. position. Positions split 50/50 with Sewer Fund.
Cellular Telephones	5215	\$2,750	Monthly Stipend for Director and Maintenance & Projects Manager. Verizon Fees.
Professional Services	5230	\$30,000	Miscellaneous Professional Engineering Services \$25,000. Debt Issuance Fees \$5,000.
Travel/Training	5260	\$5,000	Professional Seminars & Conferences (CMMS, AWWA, OTCO). Mileage Reimbursement for Personal Car.

2013 BUDGET DETAIL

FUND: WATER  
DEPARTMENT: WATER ADMINISTRATION

Account #	Description	2010 Actual	2011 Actual	2012 Budget	2012 Actual	2013 Budget	% Δ Prior Budget	% Δ Prior Actual
<b>Fund Balance - January 1st</b>		<b>902,127</b>	<b>1,397,344</b>	<b>1,519,420</b>	<b>1,519,420</b>	<b>1,605,586</b>		
530- 4610	Meter Charges	3,482,322	3,512,796	3,592,325	3,643,816	3,725,000	3.7%	2.2%
4610	Meter Charges Capacity Debt	286,952	700,000	1,297,175	1,297,175	1,391,421	7.3%	7.3%
4615	Service Fees	8,400	8,601	8,250	8,960	8,250	0.0%	-7.9%
4650	Miscellaneous	60,170	90,427	85,000	72,302	85,000	0.0%	17.6%
4710	Sale of Assets	0	0	0	2,262	0	0.0%	-100.0%
4735	Land Rent	11,550	11,132	11,132	11,132	11,132	0.0%	0.0%
4740	Investment Income	4,226	2,438	5,000	3,988	5,000	0.0%	25.4%
4910	Transfer In	35,000	97,073	35,000	14,000	35,000	0.0%	150.0%
<b>Total Revenue</b>		<b>3,888,620</b>	<b>4,422,467</b>	<b>5,033,882</b>	<b>5,053,635</b>	<b>5,260,803</b>	4.5%	4.1%
Administrative Expenses		1,442,035	2,174,382	2,858,837	2,853,720	3,077,193	7.6%	7.8%
Treatment Expenses		1,181,643	1,283,711	1,341,317	1,255,685	1,395,545	4.0%	11.1%
Distribution Expenses		769,725	842,298	917,144	802,133	827,077	-9.8%	3.1%
<b>Total Expenditures</b>		<b>3,393,403</b>	<b>4,300,391</b>	<b>5,117,298</b>	<b>4,911,538</b>	<b>5,299,815</b>	3.6%	7.9%
Carryover PO's					55,931			
<b>Fund Balance - December 31st</b>		<b>1,397,344</b>	<b>1,519,420</b>	<b>1,436,004</b>	<b>1,605,586</b>	<b>1,566,574</b>		

WATER ADMINISTRATION

Account #	Description	2010 Actual	2011 Actual	2012 Budget	2012 Actual	2013 Budget	% Δ Prior Budget	% Δ Prior Actual
530-5310 5100	Wages	129,025	145,100	155,854	164,092	187,209	20.1%	14.1%
5101	PERS	29,484	32,679	21,820	21,279	26,209	20.1%	23.2%
5103	Medicare	1,424	1,636	1,619	1,474	1,904	17.6%	29.2%
5104	Workers Compensation	3,985	4,525	4,286	4,286	5,148	20.1%	20.1%
5111	Health Insurance	23,505	34,701	34,010	34,010	41,760	22.8%	22.8%
5112	Life Insurance	255	315	315	315	557	76.8%	76.8%
5140	Uniform	450	225	225	600	600	166.7%	0.0%
5215	Cellular Telephones	2,419	2,473	2,100	2,735	2,750	31.0%	0.5%
5230	Professional Services	38,763	23,815	28,250	12,747	30,000	6.2%	135.3%
5260	Travel/Training	1,895	4,419	5,000	4,262	5,000	0.0%	17.3%
5261	Membership and Dues	222	0	250	85	250	0.0%	194.1%
5273	Information Technology Rotary	46,802	58,642	58,642	58,642	52,778	-10.0%	-10.0%
5280	Liability/Property Insurance	51,651	52,151	51,651	54,026	56,300	9.0%	4.2%
5292	Real Estate Taxes	1,343	1,347	1,350	1,583	1,600	18.5%	1.1%
5310	Office Supply	185	16	550	336	750	36.4%	123.2%
5500	Capital Outlay	0	0	0	0	0	0.0%	0.0%
5601	Refunds	5,466	7,098	6,500	6,573	4,000	-38.5%	-39.1%
5602	Delco Water Company	757	836	900	1,150	1,200	33.3%	4.3%
5710	Transfer - General Fund	576,804	576,804	588,340	588,350	617,757	5.0%	5.0%
5740	Transfer - Water CIP	527,600	527,600	600,000	600,000	650,000	8.3%	8.3%
5754	Transfer - Water CIP/Capacity	0	700,000	1,297,175	1,297,175	1,391,421	7.3%	7.3%
<b>TOTAL WATER ADMINISTRATIVE</b>		<b>1,442,035</b>	<b>2,174,382</b>	<b>2,858,837</b>	<b>2,853,720</b>	<b>3,077,193</b>	7.6%	7.8%

## STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Full-time	Water Plant Manager	1	1	1	1
	Environmental Plant Operator III	6	4	4	4
	Environmental Plant Operator II	0	1	2	2
	Environmental Plant Operator I	0	1	0	0
	Total Full-time	7	7	7	7
Part-time	Seasonal Laborer (Hrs)	0	0	0	500
	Total Full-time Equivalent	7.0	7.0	7.0	7.24

**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>
Wages	5100	\$437,417	Adds 500 hours of seasonal wages.
Electric	5211	\$188,000	Electric costs for water pumpage.
Professional Services	5230	\$16,500	CCR reports ( \$3,000), Hoist & Fire Extinguisher Inspections (\$800), Generator Service (\$1500), HVAC Inspections& Repair (\$1200), Algae Testing Training (\$700), Tower Inspection (\$1500), Chemical Disposal Fees (\$1850), Cathodic Protection Inspection (\$1950), Engineering Services (\$4000).
Outside Lab	5234	\$27,500	Outside Lab Fees for Analysis of; THM's, HAA5's, SOC's, Bacteria, Nitrates, Phosphates, TOC's, VOC's, Radiologocals, & LL Hexchrome. UCMR 3 samples for 2013 (\$12,000)
Travel / Training	5260	\$4,600	AWWA/OTCO OEPA Contact Hours for Environmental Plant Operators. (2) Basic water school -new employees
Licensing Fees	5262	\$16,850	Annual OEPA fees for: WTP, Chlorine RMP, NPDES permit, & operator's licenses.
Maintenance of Equipment	5270	\$20,000	Repair of plant equipment as needed
Chemical Supply	5333	\$350,000	Chemicals for Water Treatment: Lime, Alum, Carbon, Chlorine, Carbon Dioxide, Phosphate, Fluoride, & Caustic Soda
Capital Outlay	5500	\$75,500	SE Highland Security Fence (\$45,000); Pick-up truck (\$18,000); SDI Testing Equipment (\$10,000); Defibrillator (\$2,500)

**2013 BUDGET DETAIL**

**FUND: WATER**  
**DEPARTMENT: WATER TREATMENT**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
530-5320 5100	Wages	418,365	433,819	462,644	480,819	437,417	-5.5%	-9.0%
5101	PERS	87,885	85,401	64,770	52,809	61,238	-5.5%	16.0%
5103	Medicare	3,304	4,032	5,107	4,886	5,810	13.8%	18.9%
5104	Workers Compensation	14,926	15,334	12,723	12,723	12,029	-5.5%	-5.5%
5111	Health Insurance	92,820	86,482	84,720	84,720	99,020	16.9%	16.9%
5112	Life Insurance	840	840	840	840	1,218	45.0%	45.0%
5140	Uniform	3,045	3,088	3,300	3,226	3,300	0.0%	2.3%
5211	Electric	174,778	175,147	190,000	177,222	188,000	-1.1%	6.1%
5212	Heat	14,594	17,526	21,500	9,750	22,575	5.0%	131.5%
5213	Generator Fuel	0	0	0	5,635	6,000	0.0%	6.5%
5215	Cellular Telephone	355	302	500	512	500	0.0%	-2.3%
5220	Postage	65	594	1,100	403	800	-27.3%	98.5%
5230	Professional Services	7,916	12,811	16,500	9,882	16,500	0.0%	67.0%
5234	Outside Lab	17,861	25,209	30,000	17,757	27,500	-8.3%	54.9%
5260	Travel / Training	2,582	3,007	3,000	3,076	4,600	53.3%	49.5%
5261	Membership and Dues	217	280	400	285	400	0.0%	40.4%
5262	Licensing Fees	13,621	15,774	16,050	15,434	16,850	5.0%	9.2%
5270	Maintenance of Equipment	25,110	31,230	34,000	20,433	20,000	-41.2%	-2.1%
5271	Maintenance of Facility	5,268	4,454	5,000	4,598	4,500	-10.0%	-2.1%
5272	Garage Rotary	2,009	763	763	763	1,478	93.7%	93.7%
5310	Office Supply	591	885	100	117	1,000	900.0%	754.7%
5332	Clothing, Safety, Security	2,045	1,933	2,200	2,128	3,650	65.9%	71.5%
5333	Chemical Supply	269,832	312,144	342,000	318,611	350,000	2.3%	9.9%
5334	Lab Supply	9,976	10,721	20,000	9,317	19,000	-5.0%	103.9%
5345	Fuel Supply	4,007	3,708	4,500	4,516	5,160	14.7%	14.3%
5370	Repair Materials	6,911	8,642	9,000	8,742	9,000	0.0%	3.0%
5371	Lube Supply	533	0	500	0	400	-20.0%	0.0%
5372	Fac.Maintenance Supply	1,976	2,176	2,000	1,508	1,500	-25.0%	-0.5%
5381	Incidentals	0	78	100	0	100	0.0%	0.0%
5390	Small Equipment	211	492	500	420	500	0.0%	19.0%
5500	New Equip / Cap Outlay	0	26,839	7,500	4,553	75,500	906.7%	1558.2%
<b>TOTAL WATER TREATMENT</b>		<b>1,181,643</b>	<b>1,283,711</b>	<b>1,341,317</b>	<b>1,255,685</b>	<b>1,395,545</b>	<b>4.0%</b>	<b>11.1%</b>

## STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Full-time	Assistant Water Manager	1	1	1	0
	Division Supervisor	1	1	1	1
	Tech III	1	1	1	1
	Tech II	1	1	1	1
	Tech I	4	4	4	4
	Total Full-time	8	8	8	7
Part-time	Seasonal Laborer (Hours)	1200	1200	1500	1500
	Total Full-time Equivalent	8.58	8.58	8.72	7.72

**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	\$365,800	Water Assistant Manager position replaced by CMMS/GIS position in Water Administration budget.
Electric	5211	\$10,000	Power costs for three elevated water storage tanks and for 241 Cherry Street Facility.
Heat	5212	\$5,500	Natural gas costs for 241 Cherry Street Facility.
Professional Services	5230	\$35,000	Laboratory analysis, OUPS program fees, equipment rental, emergency plumbing services, spoils disposal fees, materials fabrication, testing equipment calibration charges, service line boring projects, asphalt restoration projects, printed forms fabrication, excavation contractor services( \$25,000). engineering services (\$10,000).
Training/Security	5260	\$2,000	OTCO & AWWA training workshops, Water Distribution training courses, Backflow Prevention training workshops.
Operating Supply	5330	\$120,000	Water system maintenance & repair materials; brass goods (angle ball valves, dual check valves, dual check cartridges, curb valves, corporation valves, couplers, fittings), copper tubing, meter pits, pit castings, main line valves, main valve boxes, main line couplers, main line fittings, main repair bands, ductile iron pipe, replacement fire hydrants, hydrant repair kits \$78,000. Stone, asphalt, concrete, topsoil \$26,000. Operating supplies; hardware items, plumbing materials, hydrant paint, marking paint, safety equipment, lubricants, hand and specialty tools, office and cleaning supplies \$16,000.
New Equip/Cap Outlay	5500	\$15,000	Leak Detection Equipment (\$15,000)

**2013 BUDGET DETAIL**

**FUND: WATER**  
**DEPARTMENT: PUBLIC UTILITIES - DISTRIBUTION SYSTEMS DIVISION**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
530-5330 5100	Wages	378,211	381,630	431,042	403,834	365,800	-15.1%	-9.4%
5101	PERS	83,271	84,675	60,346	54,738	51,212	-15.1%	-6.4%
5103	Medicare	5,068	5,115	6,110	5,120	5,071	-17.0%	-1.0%
5104	Workers Compensation	13,454	13,754	11,854	11,854	10,060	-15.1%	-15.1%
5111	Health Insurance	98,475	112,360	109,700	109,700	108,500	-1.1%	-1.1%
5112	Life Insurance	960	960	960	960	1,009	5.1%	5.1%
5140	Uniform	1,613	1,423	1,750	1,740	1,750	0.0%	0.6%
5211	Electric	9,451	9,052	9,000	9,814	10,000	11.1%	1.9%
5212	Heat	5,478	6,208	6,600	4,263	5,500	-16.7%	29.0%
5213	Generator Fuel	0	0	0	0	7,000	0.0%	0.0%
5215	Cellular Telephone	720	591	900	639	800	-11.1%	25.2%
5220	Postage	396	170	500	95	200	-60.0%	110.5%
5230	Professional Services	13,012	66,757	43,500	28,985	35,000	-19.5%	20.8%
5235	Rent	212	0	200	446	200	0.0%	-55.2%
5260	Travel/Training/Safety/Security	342	2,875	2,550	1,328	2,000	-21.6%	50.6%
5261	Memberships	233	233	250	240	250	0.0%	4.2%
5262	Licenses	45	146	200	48	200	0.0%	316.7%
5270	Maintenance of Equipment	19	997	2,250	2,515	3,500	55.6%	39.2%
5271	Maintenance of Facility	12,709	716	1,750	290	3,500	100.0%	1106.9%
5272	Garage Rotary	17,831	22,682	22,682	22,682	31,825	40.3%	40.3%
5330	Operating Supply	93,935	93,637	123,500	85,092	120,000	-2.8%	41.0%
5332	Clothing	3,980	3,369	3,250	2,559	2,700	-16.9%	5.5%
5345	Fuel Supply	24,497	34,530	40,000	34,591	40,000	0.0%	15.6%
5370	Repair Material	0	0	0	196	0	0.0%	-100.0%
5390	Small Equipment	3,253	418	6,750	3,203	6,000	-11.1%	87.3%
5500	New Equip / Cap Outlay	2,560	0	31,500	17,201	15,000	-52.4%	-12.8%
<b>TOTAL WATER DISTRIBUTION</b>		<b>769,725</b>	<b>842,298</b>	<b>917,144</b>	<b>802,133</b>	<b>827,077</b>	<b>-9.8%</b>	<b>3.1%</b>

## STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Full-time	<b><u>Utility Funds</u></b>				
	* Utility Director	0.5	0.5	0.5	0.5
	* Administrative Assistant	0.5	0.5	0.5	0.5
	* CMMS/GIS Analyst	0.0	0.0	0.0	0.5
	* Maintenance and Projects Manager	0.5	0.5	0.5	0.5
	<b>Total Full-time Utility Funds</b>	<b>1.5</b>	<b>1.5</b>	<b>1.5</b>	<b>2.0</b>

\* 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	\$126,500	Reclassify Maintenance and Projects Manager from M-15 to M-17. Add CMMS/GIS Analyst position to replace Ass't Water Mgr. position. Positions split 50/50 with Sewer Fund.
Cellular Telephone	5215	\$2,750	Monthly Stipend for Director and Maintenance & Projects Manager. Department Verizon Fees.
Professional Services	5230	\$34,500	Professional Engineering Services for Utility Projects. \$27,000; Debt issuance costs \$7,500.
Travel and Training	5260	\$4,000	Workshops and Seminars for Professional Development (CMMS, OWEA, WEF). Personnel Car Mileage Reimbursement.

**2013 BUDGET DETAIL**

**FUND: SEWER**  
**DEPARTMENT: ADMINISTRATION**

Account #	Description	2010 Actual	2011 Actual	2012 Budget	2012 Actual	2013 Budget	% Δ Prior Budget	% Δ Prior Actual
	<b>Fund Balance - January 1st</b>	<b>1,508,173</b>	<b>2,009,143</b>	<b>2,283,706</b>	<b>2,283,706</b>	<b>2,654,345</b>		
540- 4610	Meter Charges	4,263,657	4,290,113	4,404,030	4,380,510	4,615,000	4.8%	5.4%
4610	Meter Charges-Capacity Debt	1,877,421	1,901,165	1,939,188	1,939,188	1,977,972	2.0%	2.0%
4630	Surcharges	51,436	88,282	85,000	239,075	150,000	76.5%	-37.3%
4635	Septic Receiving Charges	108,354	129,828	120,000	142,769	150,000	25.0%	5.1%
4650	Miscellaneous	8,644	16,508	5,000	51,568	5,000	0.0%	-90.3%
4740	Investment Income	5,075	2,661	7,500	3,862	7,500	0.0%	94.2%
4910	Transfer In	0	63,751	0	0	0	0.0%	0.0%
	<b>Total Revenue</b>	<b>6,314,587</b>	<b>6,492,308</b>	<b>6,560,718</b>	<b>6,756,972</b>	<b>6,905,472</b>	<b>5.3%</b>	<b>2.2%</b>
	Administrative Expenses	3,714,013	4,040,392	4,114,743	4,103,400	4,312,080	4.8%	5.1%
	Treatment Expenses	1,614,854	1,698,024	1,775,425	1,718,332	1,812,874	2.1%	5.5%
	Collection Expenses	484,750	479,329	580,012	517,220	578,089	-0.3%	11.8%
	<b>Total Expenditures</b>	<b>5,813,617</b>	<b>6,217,745</b>	<b>6,470,180</b>	<b>6,338,952</b>	<b>6,703,043</b>	<b>3.6%</b>	<b>5.7%</b>
	Carryover PO's				47,381			
	<b>Fund Balance - December 31st</b>	<b>2,009,143</b>	<b>2,283,706</b>	<b>2,374,244</b>	<b>2,654,345</b>	<b>2,856,774</b>		

**SEWER ADMINISTRATIVE**

Account #	Description	2010 Actual	2011 Actual	2012 Budget	2012 Actual	2013 Budget	% Δ Prior Budget	% Δ Prior Actual
540-5410- 5100	Wages	94,851	90,243	98,268	98,834	126,500	0.6%	8.9%
5101	PERS	26,578	28,364	13,757	21,227	17,710	-37.4%	-51.5%
5103	Medicare	1,159	1,080	838	623	1,078	0.8%	-22.4%
5104	Workers Compensation	2,794	3,295	2,702	2,702	3,479	-18.0%	-18.0%
5111	Health Insurance	8,235	18,821	18,510	18,510	26,260	-1.7%	-1.7%
5112	Life Insurance	135	195	195	195	418	0.0%	0.0%
5121	Unemployment	0	0	0	0	0	0.0%	0.0%
5140	Uniforms	0	225	225	0	225	0.0%	0.0%
5215	Cellular Telephone	2,468	2,473	2,500	2,830	2,750	0.0%	1.1%
5220	Postage	250	250	300	750	750	0.0%	20.0%
5230	Professional Services	11,168	8,694	26,000	12,873	34,500	30.0%	199.1%
5260	Travel/Training	2,022	2,771	3,500	1,328	4,000	16.7%	26.3%
5261	Membership and Dues	170	165	350	151	250	-30.0%	112.1%
5273	Information Technology Rotary	72,961	58,642	58,643	58,642	52,778	0.0%	0.0%
5280	Liability/Property Insurance	82,346	72,046	82,346	82,346	89,757	0.0%	14.3%
5281	Judgments	0	0	1,500	0	1,500	0.0%	0.0%
5310	Office Supply	1,083	1,212	1,300	414	1,250	-13.3%	7.3%
5500	Capital Outlay	0	0	0	0	0	0.0%	0.0%
5601	Refunds	129	3,087	4,000	2,166	4,000	0.0%	29.6%
5710	Transfer - General Fund	647,827	647,827	660,784	660,784	693,823	2.0%	2.0%
5740	Transfer - Sewer CIP	400,000	1,199,837	1,199,837	1,199,837	1,273,080	0.0%	0.0%
5754	Transfer - Sewer Capacity Fund	2,359,837	1,901,165	1,939,188	1,939,188	1,977,972	1.5%	2.0%
	<b>TOTAL WASTEWATER ADMIN</b>	<b>3,714,013</b>	<b>4,040,392</b>	<b>4,114,743</b>	<b>4,103,400</b>	<b>4,312,080</b>	<b>1.0%</b>	<b>1.8%</b>

## STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Full-time	Wastewater Manager	0	0	0	0
	Environmental Plant Operator III	4	4	4	4
	Environmental Plant Operator II	1	1	1	1
	Environmental Plant Operator I	0	0	0	0
	Environmental Plant Operator Trainee	3	3	3	3
	Facility Maintenance Tech II	1	1	1	1
	Sludge Truck Driver	1	1	1	1
	Total Full-time	10	10	10	10
Part-time	Seasonal Laborer (hrs)	0	0	0	500
	Total Full-time Equivalent	10.00	10.00	10.00	10.24

**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>
Wages	5100	\$591,620	Addition of 500 hours of seasonal labor.
Professional Services	5230	\$28,750	SCADA Support Services(\$5,000); Generator Preventive Maintenance(\$3,500); Odor Control System Preventive Maintenance (\$11,250); Crane & Hoist Maintenance(\$1,500); Engineering Support Services(\$7,500)
Outside Lab	5234	\$16,500	NPDES Lab Analysis (\$12,500); Priority Pollutants Analysis (\$4,000).
Sludge Removal	5236	\$205,000	Disposal of Sludge in Landfill.
Maintenance of Equipment	5270	\$35,200	VFD Equipment Upgrades(\$7,500); Anoxic Tanks/Sludge Storage Mixer Repairs(\$9,000); PLC Card Upgrades(\$4,500); Belt Filter Press Replacement Belts(\$5,200); RAS/WASPumpRepairs(\$7,500); Seepex Sludge Pump(\$1,500)
Maintenance of Facility	5271	\$25,250	Chemical Containment Liner(\$9,000); Tertiary Building Roof Repairs(\$6,000); Aeration Tanks Concrete Sealer(\$5,000); Gutter Repairs for Storage Building(\$2,500); Overhead Doors Repairs(\$2,750)
Chemical Supply	5333	\$175,000	Polymers(\$70,000); Ferric Chloride(\$67,500); Beach/Caustic Soda for Odor Control(\$10,000); H2S Sludge Oxidizer(\$27,500)
Repair Materials	5370	\$12,500	General Equipment Repair Materials.
New Equip. / Cap. Outlay	5500	\$26,750	Primary Effluent Sampler(\$7,500); Return & Waste Sludge Pumps(\$7,250); PLC Storage Unit(\$5,000); Thermal /Infrared Inspection Equipment(\$4,500); Defibillator(\$2,500)

**2013 BUDGET DETAIL**

**FUND: SEWER**  
**DEPARTMENT: WASTEWATER TREATMENT**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
540-5420- 5100	Wages	532,109	538,225	593,280	595,495	591,620	-0.3%	-0.7%
5101	PERS	119,569	118,119	83,059	79,389	82,827	-0.3%	4.3%
5103	Medicare	7,118	7,825	9,334	8,418	9,308	-0.3%	10.6%
5104	Workers Compensation	18,255	19,553	16,315	16,315	16,270	-0.3%	-0.3%
5111	Health Insurance	125,835	130,864	145,520	145,520	145,520	0.0%	0.0%
5112	Life Insurance	1,200	1,200	1,200	1,200	1,740	45.0%	45.0%
5140	Uniform	3,212	3,226	3,200	3,309	3,200	0.0%	-3.3%
5211	Electric	304,253	356,720	340,000	315,219	335,000	-1.5%	6.3%
5212	Heat	25,565	28,970	33,000	19,898	22,500	-31.8%	13.1%
5213	Generator Fuel	0	0	0	16,257	15,000	0.0%	-7.7%
5215	Cellular Telephone	357	758	1,000	320	750	-25.0%	134.4%
5220	Postage	0	0	250	0	200	-20.0%	0.0%
5230	Professional Services	11,767	20,209	18,000	14,872	28,750	59.7%	93.3%
5234	Outside Lab	10,747	14,872	16,500	16,446	16,500	0.0%	0.3%
5236	Sludge Removal	168,140	166,661	175,000	184,289	205,000	17.1%	11.2%
5260	Travel / Training	2,983	2,076	3,000	2,739	4,000	33.3%	46.0%
5261	Membership and Dues	696	551	600	577	600	0.0%	4.0%
5262	Licensing Fees	8,011	3,636	8,000	8,070	10,250	28.1%	27.0%
5270	Maintenance of Equipment	20,029	18,928	22,750	20,758	35,200	54.7%	69.6%
5271	Maintenance of Facility	13,560	17,130	19,250	19,144	25,250	31.2%	31.9%
5272	Garage Rotary	15,624	15,624	20,117	15,624	14,489	-28.0%	-7.3%
5310	Office Supply	1,048	632	600	509	600	0.0%	17.9%
5332	Clothing/Safety	1,444	2,221	2,500	2,437	2,250	-10.0%	-7.7%
5333	Chemical Supply	168,781	150,766	182,500	173,847	175,000	-4.1%	0.7%
5334	Lab Supply	8,687	9,707	12,500	6,622	10,000	-20.0%	51.0%
5345	Fuel Supply	18,901	30,193	18,000	24,830	18,000	0.0%	-27.5%
5370	Repair Materials	13,861	13,317	15,000	10,287	12,500	-16.7%	21.5%
5371	Lube Supply	555	2,304	1,250	538	800	-36.0%	48.7%
5372	Maintenance Supply	969	1,007	1,000	1,542	1,000	0.0%	-35.1%
5381	Incidentals	343	689	500	392	500	0.0%	27.6%
5390	Small Equipment	779	2,106	2,000	1,039	1,500	-25.0%	44.4%
5500	New Equip / Cap Outlay	10,456	19,935	30,200	12,430	26,750	-11.4%	115.2%
<b>TOTAL WASTEWATER TREATMENT</b>		<b>1,614,854</b>	<b>1,698,024</b>	<b>1,775,425</b>	<b>1,718,332</b>	<b>1,812,874</b>	<b>2.1%</b>	<b>5.5%</b>

## STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Full-time	Assistant Wastewater Manager	1	1	1	1
	Project Coordinator	0	0	0	0
	Division Supervisor	1	1	1	1
	Tech II	2	2	2	2
	Total Full-time	4	4	4	4
Part-time	Seasonal Laborer (hours)	800	800	800	1,280
	Total Full-time Equivalent	4.38	4.38	4.38	4.62

**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	\$253,076	Increase in seasonal labor hours.
Electric	5211	\$20,000	Lift Stations (\$17,000); PW Facility Operation - Storage (\$3,000).
Heat	5212	\$5,500	PW Facility Operation - Storage (\$6,500).
Professional Services	5230	\$35,000	Asphalt Repairs (\$15,000); Concrete & Landscape Work (\$5,000); Chemical Root Treatment (\$10,000); Misc. Professional Services (\$5,000).
Travel/Training	5260	\$4,200	LATP Confined Space, Traffic Control, & Excavation Training (\$2100); OTCO Training (\$1,345); OWEA Conference (\$500); CDL Training & Testing (\$255).
Maintenance of Equipment	5270	\$32,500	Jet Truck Equipment Repairs (\$10,000); CCTV Camera Van Equipment Repairs (\$10,000); Misc. Equipment Repairs (\$2,500); Lift Station Repairs (\$10,000)
Maintenance of Facility	5271	\$3,000	Misc. Facility Repairs (\$3,000).
Operating Supply	5330	\$46,000	Repair Materials (\$35,000); Concrete/CDF (\$11,000); Misc.
Small Equipment	5390	\$6,000	Miscellaneous Equipment (\$6,000).
New Equip/Cap Outlay	5500	\$15,450	Equipment Trailer split between storm & sanitary (\$5,500); Sewer Jet Nozzels (\$3,500); Confined Space Equipment (\$3,000) Enclosed Trailer split between storm & sanitary (\$1,250); Confined Space Entry equipment accessories (\$2,200);

**2013 BUDGET DETAIL**

**FUND: SEWER**  
**DEPARTMENT: WASTEWATER COLLECTION**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
540-5430- 5100	Wages	216,898	211,505	248,121	242,844	253,076	2.0%	4.2%
5101	PERS	47,679	46,549	34,737	32,360	35,431	2.0%	9.5%
5103	Medicare	3,223	3,146	3,894	3,481	3,972	2.0%	14.1%
5104	Workers Compensation	7,201	7,581	6,823	6,823	6,960	2.0%	2.0%
5111	Health Insurance	51,465	53,522	52,520	52,520	52,520	0.0%	0.0%
5112	Life Insurance	450	450	450	450	592	31.6%	31.6%
5140	Uniform	852	753	750	774	1,000	33.3%	29.2%
5211	Electric	21,013	18,967	18,000	18,579	20,000	11.1%	7.6%
5212	Heat	5,478	6,208	6,000	4,263	5,500	-8.3%	29.0%
5215	Cellular Telephone	0	0	500	0	1,320	164.0%	0.0%
5220	Postage	0	0	300	0	300	0.0%	0.0%
5230	Professional Services	37,895	36,240	35,000	31,840	35,000	0.0%	9.9%
5235	Rent	2,093	1,387	2,300	2,388	2,300	0.0%	-3.7%
5260	Travel/Training/Safety/Security	1,971	1,783	3,000	2,349	4,200	40.0%	78.8%
5262	Licensing Fees	0	0	250	90	250	0.0%	177.8%
5270	Maintenance of Equipment	14,625	19,386	27,000	10,934	32,500	20.4%	197.2%
5271	Maintenance of Facility	12,962	1,531	3,000	624	3,000	0.0%	380.8%
5272	Garage Rotary	15,196	20,117	20,117	20,117	23,518	16.9%	16.9%
5330	Operating Supply	24,948	25,584	46,000	24,620	46,000	0.0%	86.8%
5332	Clothing	961	1,559	2,100	1,322	2,000	-4.8%	51.3%
5345	Fuel Supply	16,880	21,783	27,200	27,201	27,200	0.0%	0.0%
5390	Small Equipment	2,210	0	6,000	3,802	6,000	0.0%	57.8%
5500	New Equip / Cap Outlay	750	1,278	35,950	29,839	15,450	-57.0%	-48.2%
	<b>TOTAL WW COLLECTION</b>	<b>484,750</b>	<b>479,329</b>	<b>580,012</b>	<b>517,220</b>	<b>578,089</b>	<b>-0.3%</b>	<b>11.8%</b>

2013 BUDGET DETAIL

FUND: REFUSE  
DEPARTMENT: ADMINISTRATION

Account #	Description	2010 Actual	2011 Actual	2012 Budget	2012 Actual	2013 Budget	% Δ Prior Budget	% Δ Prior Actual
<b>Fund Balance - January 1st</b>		<b>571,222</b>	<b>1,027,534</b>	<b>313,784</b>	<b>313,784</b>	<b>881,508</b>		
550- 4610	Collection Charges	2,974,659	3,107,624	3,156,312	3,159,334	3,240,185	1.8%	1.6%
4650	Recycle Income	3,448	12,669	5,000	1,677	4,500	42.9%	-60.5%
4651	Bag Tags	5,058	4,516	5,000	19,990	5,000	-28.6%	10.7%
4552	Cleanup Events	0	3	0	0	2,500	0.0%	0.0%
4653	Toter Fees	518	5,757	5,000	8,507	8,000	1328.6%	-13.1%
4710	Sale of Assets	(588)	9,145	0	5,595	0	0.0%	-100.0%
4740	Investment Income	995	343	500	553	500	-50.0%	45.8%
4810	Reimbursements/Grants	0	26,017	0	0	12,500	0.0%	-100.0%
4910	Transfer In	0	30,774	0	0	0	0.0%	0.0%
<b>Total Revenue</b>		<b>2,984,090</b>	<b>3,196,848</b>	<b>3,171,812</b>	<b>3,195,656</b>	<b>3,273,185</b>	1.9%	-0.8%
Administrative Expenses		466,962	1,377,081	628,993	437,128	461,492	-26.2%	-54.3%
Collection Expenses		1,516,737	2,101,538	1,893,280	1,603,875	1,781,263	7.1%	-9.9%
Recycling Expenses		544,079	431,979	474,279	450,377	686,841	-5.1%	9.8%
<b>Total Expenditures</b>		<b>2,527,778</b>	<b>3,910,598</b>	<b>2,996,552</b>	<b>2,491,380</b>	<b>2,929,596</b>	-3.9%	-23.4%
Carryover PO's					136,552			
<b>Fund Balance - December 31st</b>		<b>1,027,534</b>	<b>313,784</b>	<b>489,044</b>	<b>881,508</b>	<b>1,225,097</b>		

Account #	Description	2010 Actual	2011 Actual	2012 Budget	2012 Actual	2013 Budget	% Δ Prior Budget	% Δ Prior Actual
<b>REFUSE ADMINISTRATION</b>								
550-5510- 5211	Electric	106	177	250	221	250	0.0%	13.1%
5230	Landfill Monitoring Service	34,629	39,756	52,000	49,247	48,570	-6.6%	-1.4%
5232	Landfill Litigation	1,050	523,501	0	0	0	0.0%	0.0%
5500	Landfill Remediation	5,195	28,529	11,950	11,856	36,860	208.5%	210.9%
5510	Landfill Assessment	66,802	27,748	13,000	8,145	0	-100.0%	-100.0%
5601	Refunds	20	10	0	1,103	0	0.0%	0.0%
5602	Advance Back to CIP - Landfill	0	400,000	185,237	0	0	-100.0%	0.0%
5703	Transfers - SMR	131,732	131,732	134,367	134,367	137,054	2.0%	2.0%
5710	Transfers - General Fund	167,991	167,991	171,351	171,351	179,920	5.0%	5.0%
5801	Bond Principal	45,000	45,000	50,000	50,000	50,000	0.0%	0.0%
5811	Bond Interest	14,437	12,637	10,838	10,838	8,838	-33.3%	-14.2%
<b>TOTAL REFUSE ADMIN</b>		<b>466,962</b>	<b>1,377,081</b>	<b>628,993</b>	<b>437,128</b>	<b>461,492</b>	-26.6%	5.6%

## STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Full-time	Division Supervisor	1	1	1	1
	Tech III	0	0	0	0
	Tech II	7	7	7	7
	Total Full-time	8	8	8	8
Permanent					
Part-time	Laborer	0	0	0	0
	Total Full-time Equivalent	8.0	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>
Wages	5100	\$377,385	No Changes in Personnel.
Professional Services	5230	\$7,000	Spring Cleanup rollofts - \$6,500, other contacted services - \$500.
Tipping Fees	5237	\$819,000	Fuel Surcharge and Tipping fee increase
Maintenance of Facility	5271	\$5,000	Cleaning contract-\$2,500, Fans/Electrical improvements-\$2,500
Operating Supply	5330	\$30,000	Bag Stickers/Pre Trips -\$3,000, Dumpster Repairs and Materials-\$27,000
Containers	5385	\$30,000	11 year old toters are needing replaced
Small Equipment	5390	\$1,000	Liners for downtown trash cans-\$1,000;
New Equip/Capital Outlay	5500	\$22,500	Solar powered trash/recycling compactors for downtown.
Truck Lease Payments	5825	\$82,000	Annual lease payments from capital lease of 2 Lodal refuse trucks (5 years).

2013 BUDGET DETAIL

FUND DEPARTMENT		REFUSE COLLECTION	2010 Actual	2011 Actual	2012 Budget	2012 Actual	2013 Budget	% Δ Prior Budget	% Δ Prior Actual
550-5520-	5100	Wages	330,892	334,829	367,425	349,654	377,385	2.7%	7.9%
	5101	PERS	74,015	74,483	51,439	47,743	52,834	2.7%	10.7%
	5103	Medicare	5,005	5,051	5,781	4,870	5,937	2.7%	21.9%
	5104	Workers Compensation	12,232	12,293	10,104	10,104	10,378	2.7%	2.7%
	5111	Health Insurance	102,930	127,040	124,000	124,000	124,000	0.0%	0.0%
	5112	Life Insurance	690	690	690	690	1,148	66.4%	66.4%
	5121	Unemployment		0	0	2,562	0	0.0%	-100.0%
	5140	Uniforms	1,903	1,750	2,750	1,480	1,900	-30.9%	28.4%
	5212	Heat	1,497	1,523	3,150	1,581	5,000	58.7%	216.3%
	5230	Professional Services	0	186	0	720	7,000	0.0%	0.0%
	5237	Tipping Fees	714,198	752,570	798,000	750,634	819,000	2.6%	9.1%
	5261	Membership and Dues	250	301	375	437	350	-6.7%	-19.9%
	5262	Licensing Fees	89	347	350	299	350	0.0%	17.1%
	5270	Maintenance of Equipment	130	0	500	0	500	0.0%	0.0%
	5271	Maintenance of Facility	2,200	4,673	5,000	4,982	5,000	0.0%	0.4%
	5272	Garage Rotary	106,525	110,556	110,556	110,556	51,495	-53.4%	-53.4%
	5273	Information Technology Rotary	4,052	4,052	4,052	4,052	3,647	-10.0%	-10.0%
	5280	Insurance	32,991	31,291	33,981	33,981	37,039	9.0%	9.0%
	5330	Operating Supply	21,782	21,909	36,000	32,692	30,000	-16.7%	-8.2%
	5332	Clothing	2,958	3,290	4,000	2,823	3,800	-5.0%	34.6%
	5345	Fuel Supply	70,830	98,606	102,900	99,056	109,000	5.9%	10.0%
	5385	Containers	0	0	20,000	19,515	30,000	50.0%	53.7%
	5390	Small Equipment	0	300	1,000	797	1,000	0.0%	25.5%
	5500	New Equip/Capital Outlay	31,568	515,798	211,227	647	22,500	-89.3%	3377.6%
	5825	Truck Lease Payments	0	0	0	0	82,000	0.0%	0.0%
		<b>TOTAL COLLECTION</b>	<b>1,516,737</b>	<b>2,101,538</b>	<b>1,893,280</b>	<b>1,603,875</b>	<b>1,781,263</b>	<b>-5.9%</b>	<b>11.1%</b>

## STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Full-time	Tech II	5	5	5	5
	Total Full-time	5	5	5	5
Permanent					
Part-time	Laborer	0	0	0	0
Part-time	Seasonal Laborer (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>
Wages	5100	\$231,774	No Changes in Personnel.
Tipping Fees	5237	\$13,000	Price increase expected
Maint. Of Facility	5271	\$7,500	Make repairs to aging Recycling Center
Operating supply	5330	\$19,000	Foul sheets - \$1,500; Recycling bins - \$17,500.
Fuel Supply	5345	\$43,500	Increased fuel consumption & cost per gallon

2013 BUDGET DETAIL

FUND REFUSE  
DEPARTMENT RECYCLING

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
550-5530- 5100	Wages	219,796	196,675	220,498	223,507	231,774	5.1%	3.7%
5101	PERS	49,220	42,405	30,870	30,872	32,448	5.1%	5.1%
5103	Medicare	3,354	2,994	3,469	3,112	3,646	5.1%	17.2%
5104	Workers Compensation	7,687	8,129	6,064	6,064	6,374	5.1%	5.1%
5111	Health Insurance	76,350	79,400	68,020	68,020	68,020	0.0%	0.0%
5112	Life Insurance	600	600	600	600	696	16.0%	16.0%
5140	Uniforms	1,498	1,030	1,700	920	1,200	-29.4%	30.4%
5211	Electric	488	435	567	254	550	-3.0%	116.5%
5237	Tipping Fees	5,079	5,521	16,480	7,976	13,000	-21.1%	63.0%
5270	Maintenance of Equipment	0	0	250	0	1,000	300.0%	0.0%
5271	Maintenance of Facility	450	6,909	10,000	3,488	7,500	-25.0%	115.0%
5272	Garage Rotary	35,794	37,993	37,993	37,993	36,233	-4.6%	-4.6%
5330	Operating Supply	14,964	9,060	20,000	18,314	19,000	-5.0%	3.7%
5332	Clothing	1,718	1,535	2,318	1,479	2,300	-0.8%	55.5%
5345	Fuel Supply	29,081	39,293	40,950	38,835	43,500	6.2%	12.0%
5390	Small Equipment	0	0	500	0	500	0.0%	0.0%
5500	New Equip/Cap Outlay	98,000	0	14,000	8,943	219,100	1465.0%	2350.0%
	<b>TOTAL RECYCLING</b>	<b>544,079</b>	<b>431,979</b>	<b>474,279</b>	<b>450,377</b>	<b>686,841</b>	<b>44.8%</b>	<b>52.5%</b>

2013 BUDGET DETAIL

FUND: GARAGE ROTARY  
 DEPARTMENT: PUBLIC WORKS

Account #	Description	2010 Actual	2011 Actual	2012 Budget	2012 Actual	2013 Budget	% Δ Prior Budget	% Δ Prior Actual
<b>Fund Balance - January 1st</b>		<b>217,037</b>	<b>258,733</b>	<b>278,652</b>	<b>278,652</b>	<b>275,076</b>		
601 4910	Transfer in Court	2,081	2,265	2,265	2,265	770	-66.0%	-66.0%
4910	Transfer in Police	45,990	51,672	51,672	51,672	50,696	-1.9%	-1.9%
4910	Transfer in Fire	65,341	71,675	71,675	71,675	58,830	-17.9%	-17.9%
4910	Transfer in Planning	14,375	4,302	4,302	4,302	3,374	-21.6%	-21.6%
4910	Transfer in Engineering	6,188	2,801	2,801	2,801	2,793	-0.3%	-0.3%
4910	Transfer in SMR Administration	3,434	783	783	783	1,999	155.3%	155.3%
4910	Transfer in SMR Streets	124,705	121,790	121,790	121,790	78,053	-35.9%	-35.9%
4910	Transfer in SMR Traffic	11,686	9,497	9,497	9,497	10,616	11.8%	11.8%
4910	Transfer in Storm Sewer	5,138	1,272	1,272	1,272	1,470	15.6%	15.6%
4910	Transfer in Parks	44,432	42,283	42,283	42,283	35,731	-15.5%	-15.5%
4910	Transfer in Golf Course	0	0	0	0	2,879	0.0%	0.0%
4910	Transfer in Airport	10,132	10,467	10,467	10,467	6,884	-34.2%	-34.2%
4910	Transfer in Water Treatment	2,009	763	763	763	1,478	93.7%	93.7%
4910	Transfer in Water Distribution	17,831	22,682	22,682	22,682	31,825	40.3%	40.3%
4910	Transfer in Sewer Treatment	15,624	15,624	15,624	15,624	14,489	-7.3%	-7.3%
4910	Transfer in Sewer Collection	15,196	20,117	20,117	20,117	23,518	16.9%	16.9%
4910	Transfer in Refuse	106,525	110,556	110,556	110,556	51,495	-53.4%	-53.4%
4910	Transfer in Recycling	35,794	37,993	37,993	37,993	36,233	-4.6%	-4.6%
4910	Transfer in IT	183	426	426	426	293	-31.2%	-31.2%
4910	Transfer in Building Maintenance	3,637	1,134	1,134	1,134	1,261	11.2%	11.2%
<b>Total Revenue</b>		<b>530,301</b>	<b>528,102</b>	<b>528,102</b>	<b>528,102</b>	<b>414,687</b>	-21.5%	-21.5%
<b>Total Expenditures</b>		<b>488,605</b>	<b>508,183</b>	<b>561,336</b>	<b>478,226</b>	<b>552,914</b>	-1.5%	15.6%
<i>Carryover PO's</i>					53,452			
<b>Fund Balance - December 31st</b>		<b>258,733</b>	<b>278,652</b>	<b>245,418</b>	<b>275,076</b>	<b>136,849</b>		

## STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Full-time	Division Supervisor	1	1	1	1
	Mechanic II	3	3	3	3
	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>
Wages	5100	\$201,101	No personnel changes.
Professional Services	5230	\$7,000	Towing bills - \$2,000; Insurance deductibles - \$5,000,
Outside Repair	5334	\$40,000	Overhaul engine for refuse-\$20,000; Other outside repair-\$20,000.

**2013 BUDGET DETAIL**

**FUND: GARAGE ROTARY**  
**DEPARTMENT: PUBLIC WORKS**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
601-6010- 5100	Wages	181,559	183,046	203,500	172,868	201,108	-1.2%	16.3%
5101	PERS	40,519	41,145	28,490	23,944	28,155	-1.2%	17.6%
5103	Medicare	2,732	2,753	3,202	2,431	3,164	-1.2%	30.2%
5104	Workers Compensation	6,410	6,625	5,596	5,596	5,530	-1.2%	-1.2%
5111	Health Insurance	61,080	63,520	62,000	62,000	62,000	0.0%	0.0%
5112	Life Insurance	480	480	480	480	557	16.0%	16.0%
5140	Uniform	820	808	1,000	840	1,000	0.0%	19.0%
5211	Electric	9,663	8,511	10,043	9,157	10,000	-0.4%	9.2%
5212	Heat	4,357	4,571	7,000	4,745	7,000	0.0%	47.5%
5230	Professional Services	3,481	2,292	5,000	5,360	7,000	40.0%	30.6%
5260	Travel/Training	0	0	0	0	0	0.0%	0.0%
5262	Licensing Fees	90	0	100	0	100	0.0%	0.0%
5270	Maintenance of Equipment	0	0	0	0	0	0.0%	0.0%
5330	Operating Supply	5,484	10,667	12,600	9,916	12,600	0.0%	27.1%
5332	Clothing	1,050	1,109	1,500	1,159	1,500	0.0%	29.4%
5334	Outside Repair	17,897	29,425	50,000	21,020	40,000	-20.0%	90.3%
5370	Repair Materials	151,663	152,373	167,375	155,821	170,000	1.6%	9.1%
5390	Small Equipment	70	858	3,450	2,889	3,200	-7.2%	10.8%
5500	New Equip / Cap Outlay	1,250	0	0	0	0	0.0%	0.0%
	<b>TOTAL GARAGE ROTARY</b>	<b>488,605</b>	<b>508,183</b>	<b>561,336</b>	<b>478,226</b>	<b>552,914</b>	<b>-1.5%</b>	<b>15.6%</b>

## STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Full-time	Airport Operations Supervisor	1	1	1	1
	Airport Technician	1	1	1	1
	<b>Total Full-time</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
Permanent Part-time	Airport Technician	1	1	1	1
	<b>Total Full-time Equivalent</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.5</b>

**LINE ITEM DETAIL  
AIRPORT  
OPERATIONS**

**Explanation of significant line items**

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$115,648	No personnel changes.
Professional Services	5230	\$9,000	Weather Service - (\$2,000), AWOS/NDB Maintenance Contract/Repairs (\$ 3,000), HVAC Maintenance Contract (\$350), Fuel Farm Inspection (\$1,000), Fuel Farm Maintenance Contract (\$1650), Contracted Electrical Repairs (\$1000)
Travel Training	5260	\$1,000	NATA Tape Training (\$250), Airport Conferences (\$750)
Maintenance of Facility	5271	\$21,000	Security Access System - (\$800), Airfield Lighting - (\$2,100), Terminal/Rental Building Maintenance (\$3,500), HVAC Contract- (\$400) Other Mainenance (ex.Sand, Fuel Truck/Farm Repairs,Fire Extinguishers, landscaping, weed control,lighting) (\$14,200).

2012 BUDGET DETAIL

FUND: AIRPORT OPERATIONS

DEPARTMENT: AIRPORT

Account #	Description	2010 Actual	2011 Actual	2012 Budget	2012 Actual	2013 Budget	% Δ Prior Budget	% Δ Prior Actual
<b>Fund Balance - January 1st</b>		<b>180,894</b>	<b>245,232</b>	<b>217,356</b>	<b>217,356</b>	<b>191,788</b>		
222- 4690	Hangar Deposits	581	897	1,000	758	750	-25.0%	-1.1%
4730	Hangar Rent	68,008	71,306	69,000	73,413	72,000	4.3%	-1.9%
4731	AvGas Fuel Sales	220,474	252,230	228,900	271,028	262,500	14.7%	-3.1%
4732	Jet A Fuel Sales	238,845	301,410	280,245	351,461	320,000	14.2%	-9.0%
4733	Tie-Down	3,077	2,203	2,000	2,205	2,000	0.0%	-9.3%
4735	Land Rent	8,248	8,268	8,250	8,269	8,250	0.0%	-0.2%
4741	Call Out Fees	11,175	5,405	5,000	7,145	5,000	0.0%	-30.0%
4742	GPU Fees	1,200	1,515	1,300	1,650	1,300	0.0%	-21.2%
4743	Ramp Fees	6,585	5,034	4,750	5,955	4,750	0.0%	-20.2%
4744	Late Fees	440	380	500	240	400	-20.0%	66.7%
4746	Charts	384	376	400	315	400	0.0%	27.0%
4748	Oil	673	636	400	670	600	50.0%	-10.4%
4750	Miscellaneous	26,432	1,305	1,685	1,010	1,480	-12.2%	46.5%
4760	Sales Tax	1,465	1,442	1,000	1,449	1,700	70.0%	17.3%
4810	Real Estate Tax Reimbursements	32,936	32,876	33,000	35,318	35,500	7.6%	0.5%
4910	Transfer In - General Fund	50,000	10,000	10,000	10,000	10,000	0.0%	0.0%
<b>Total Revenue</b>		<b>670,523</b>	<b>695,283</b>	<b>647,430</b>	<b>770,886</b>	<b>726,630</b>	12.2%	-5.7%
<b>Total Expenditures</b>		<b>606,185</b>	<b>730,215</b>	<b>736,615</b>	<b>763,932</b>	<b>817,817</b>	11.0%	7.1%
<i>Carryover PO's</i>					32,522			
<b>Fund Balance - December 31st</b>		<b>245,232</b>	<b>210,300</b>	<b>128,171</b>	<b>191,788</b>	<b>100,601</b>		
<b>AIRPORT OPERATIONS</b>								
222-0222- 5100	Wages	90,096	90,330	106,571	98,265	115,648	8.5%	17.7%
5101	PERS	18,794	18,980	14,920	13,569	16,191	8.5%	19.3%
5103	Medicare	1,310	1,314	1,677	1,425	1,813	8.1%	27.2%
5104	Workers Compensation	3,120	3,190	2,931	2,931	3,180	8.5%	8.5%
5111	Health Insurance	30,540	31,760	31,000	31,000	31,000	0.0%	0.0%
5112	Life Insurance	180	180	180	180	348	93.3%	93.3%
5211	Electric	13,211	10,543	13,133	11,586	13,500	2.8%	16.5%
5212	Heat	673	773	1,133	562	900	-20.6%	60.1%
5220	Postage	100	300	400	150	300	-25.0%	100.0%
5230	Professional Services	8,661	7,746	9,000	8,682	9,000	0.0%	3.7%
5231	Credit Card Fees	10,279	11,809	12,231	12,457	12,200	-0.3%	-2.1%
5233	Special Events	0	0	0	0	5,000	0.0%	0.0%
5235	Promotions/Marketing	195	180	500	180	250	-50.0%	38.9%
5260	Travel / Training	388	287	1,000	210	1,000	0.0%	376.2%
5261	Membership and Dues	405	158	350	80	350	0.0%	337.5%
5271	Maintenance of Facility	17,473	11,144	21,000	14,619	21,000	0.0%	43.6%
5272	Garage Rotary	10,132	10,467	10,467	10,467	8,394	-19.8%	-19.8%
5273	Information Technology Rotary	10,492	10,492	10,492	10,492	9,443	-10.0%	-10.0%
5280	Insurance	16,360	16,690	23,000	16,690	19,000	-17.4%	13.8%
5292	Real Estate Taxes	49,746	48,332	50,000	52,862	53,000	6.0%	0.3%
5293	Sales Tax	28,741	32,848	32,445	38,611	33,000	1.7%	-14.5%
5310	Office Supply	147	305	600	266	400	-33.3%	50.4%
5330	Fuel Supply AvGas	121,241	211,964	171,150	202,216	210,000	22.7%	3.8%
5331	Fuel Supply Jet A	166,964	203,404	207,375	226,423	245,000	18.1%	8.2%
5340	Merchandise	635	356	750	541	600	-20.0%	10.9%
5345	Fuel Supply - Vehicles	4,561	5,135	6,510	2,941	5,500	-15.5%	87.0%
5500	New Equip / Cap Outlay	0	0	5,500	5,020	0	-100.0%	-100.0%
5552	Clothing & Safety	626	707	800	669	800	0.0%	19.6%
5602	Security Deposits	1,115	821	1,500	838	1,000	-33.3%	19.3%
<b>TOTAL AIRPORT</b>		<b>606,185</b>	<b>730,215</b>	<b>736,615</b>	<b>763,932</b>	<b>817,817</b>	11.0%	7.1%

**2013 BUDGET DETAIL**

**FUND: IT ROTARY FUND**  
**DEPARTMENT: INFORMATION TECHNOLOGY**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
	<b>Fund Balance - January 1st</b>	<b>210,389</b>	<b>234,295</b>	<b>277,215</b>	<b>277,215</b>	<b>284,820</b>		
602- 4810	Reimbursement	0	0	0	358	0	0.0%	-100.0%
4910	Transfer in City Manager	30,191	39,272	39,272	39,272	35,345	-10.0%	-10.0%
4910	Transfer in Administrative Services	9,087	31,695	31,695	31,695	28,526	-10.0%	-10.0%
4910	Transfer in Economic Development	0	0	0	0	2,500	0.0%	0.0%
4910	Transfer in Legal	2,963	2,963	2,963	2,963	15,932	437.7%	437.7%
4910	Transfer in Prosecutor	10,799	16,953	16,953	0	0	-100.0%	0.0%
4910	Transfer in Finance	74,090	79,532	79,532	79,532	71,579	-10.0%	-10.0%
4910	Transfer in Police	157,131	154,126	154,126	154,126	138,713	-10.0%	-10.0%
4910	Transfer in Fire	54,390	76,570	76,570	76,570	91,000	18.8%	18.8%
4910	Transfer in Planning	70,849	68,918	68,918	68,918	62,026	-10.0%	-10.0%
4910	Transfer in Engineering	57,330	37,076	37,076	37,076	33,368	-10.0%	-10.0%
4910	Transfer in SMR Administration	42,144	31,158	31,158	31,158	28,042	-10.0%	-10.0%
4910	Transfer in G & F	14,367	14,367	14,367	14,367	4,500	-68.7%	-68.7%
4910	Transfer in Parks	30,271	29,416	29,416	0	0	0.0%	0.0%
4910	Transfer in Golf Course	0	0	0	0	1,500	0.0%	0.0%
4910	Transfer in Airport	10,492	10,492	10,492	10,492	9,443	-10.0%	-10.0%
4910	Transfer in Water Administration	46,802	58,642	58,642	58,642	52,778	-10.0%	-10.0%
4910	Transfer in Sewer Treatment	72,961	58,642	58,642	58,642	52,778	-10.0%	-10.0%
4910	Transfer in Refuse	4,052	4,052	4,052	4,052	3,647	-10.0%	-10.0%
	<b>Total Revenue</b>	<b>687,919</b>	<b>713,874</b>	<b>713,874</b>	<b>667,863</b>	<b>631,677</b>	-11.5%	-5.4%
	Staff Support	308,801	310,560	319,923	240,301	300,587	-6.0%	25.1%
	System Support	262,398	263,305	302,432	293,280	368,093	21.7%	25.5%
	GIS Operations	92,814	97,089	101,435	95,616	102,335	0.9%	7.0%
	<b>Total Expenditures</b>	<b>664,013</b>	<b>670,954</b>	<b>723,790</b>	<b>629,197</b>	<b>771,015</b>	6.5%	22.5%
	<i>Carryover PO's</i>				31,061			
	<b>Fund Balance - December 31st</b>	<b>234,295</b>	<b>277,215</b>	<b>267,299</b>	<b>284,820</b>	<b>145,482</b>		

## STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Full-time	Chief Information Officer	1	1	1	1
	GIS Coordinator	1	1	1	1
	Network Administrator	1	1	1	1
	Project Manager	1	1	1	1
	Help Desk Technician	0	0	1	1
Total Full-time		4	4	5	5
Permanent Part-time	Help Desk Technician	1	1	0	0
	Total Full-time Equivalent	4.8	4.8	5.0	5.0

**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>
<b><u>Staff Support</u></b>			
Wages	5100	\$230,732	No personnel changes.
Travel/Training	5260	\$3,500	Certification Training-\$2,000; Travel Reimbursement - \$1,500.
Small Equipment	5390	\$1,000	Support equipment; tools
New Equipment	5500	\$1,000	Purchase new types of devices for testing
New Software	5510	\$2,000	Purchase automated monitoring systems
<b><u>System Support</u></b>			
Telephone Connectivity	5210	\$32,500	Includes monthly phone access charges for telephones and voice lines for all City departments. Does not include mobile phone charges.
Internet Connectivity	5223	\$23,000	Includes internet connectivity charges for all City buildings, and police cruisers.
Professional Services	5230	\$45,000	Website Hosting - \$750; External Consulting Services \$2,000; Upgrade Cityworks to latest version, setup Engineering, IT Helpdesk and Public Works, \$42250
Software Support	5234	\$190,000	Includes software support for the system servers and other departmental application software.
Hardware Support	5237	\$12,000	Includes hardware support for the system computers and peripherals.
Copier Maintenance	5279	\$21,000	Maintenance costs for all City copiers and City Printers
New Equip/Cap Outlay	5500	\$17,500	Contingency equipment \$8,000, New High Speed Disk Shelf for S drive, U drive \$9500.
New Software	5510	\$15,000	Purchase SQL 2008 and 15 Licenses to support upgrade of UTYX system - \$5400, Scrutinizer Netflow Application \$4500, Microsoft Office licenses - \$3000
<b><u>GIS Operations</u></b>			
Wages	5100	\$65,406	Includes the GIS Coordinator position.
Professional Services	5230	\$500	GIS consulting services. - \$500
Software Support	5234	\$17,000	GIS software systems support cost

**2013 BUDGET DETAIL**

**FUND: IT ROTARY**  
**DEPARTMENT: INFORMATION TECHNOLOGY**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>	
<b>Technology Operations</b>									
<b>Staff Support</b>									
602-6021-	5100	Wages	219,213	221,074	243,393	175,827	230,732	-5.2%	31.2%
	5101	PERS	47,816	45,572	34,075	23,838	32,302	-5.2%	35.5%
	5103	Medicare	3,442	3,454	3,802	2,592	3,630	-4.5%	40.0%
	5104	Workers Compensation	7,617	8,000	6,693	6,693	6,345	-5.2%	-5.2%
	5111	Health Insurance	17,670	18,280	17,900	17,900	15,225	-14.9%	-14.9%
	5112	Life Insurance	360	360	360	360	653	81.4%	81.4%
	5215	Cellular Telephone	971	1,532	1,500	1,369	1,500	0.0%	9.6%
	5220	Postage	10	50	50	25	50	0.0%	100.0%
	5223	Data Connectivity	1,056	1,129	1,300	146	1,000	-23.1%	584.9%
	5230	Professional Services	0	0	1,000	10	0	-100.0%	-100.0%
	5260	Travel/Training	4,540	3,338	3,500	3,433	3,500	0.0%	2.0%
	5261	Membership and Dues	152	129	200	115	200	0.0%	73.9%
	5270	Maintenance of Equipment	0	2	250	163	250	0.0%	53.4%
	5305	Publications	43	51	150	155	200	33.3%	29.0%
	5310	Office Supply	735	314	750	295	500	-33.3%	69.5%
	5370	Repair Materials	419	243	500	487	500	0.0%	2.7%
	5390	Small Equipment	530	2,563	1,000	883	1,000	0.0%	13.3%
	5500	New Equip / Cap Outlay	0	2,420	1,000	1,463	1,000	0.0%	-31.6%
	5510	Software/Licenses	4,227	2,049	2,500	4,547	2,000	-20.0%	-56.0%
		<b>TOTAL STAFF SUPPORT</b>	<b>308,801</b>	<b>310,560</b>	<b>319,923</b>	<b>240,301</b>	<b>300,587</b>	<b>-6.0%</b>	<b>25.1%</b>
<b>System Support</b>									
602-6022-	5210	Telephone Connectivity	30,660	28,762	40,000	28,329	32,500	-18.8%	14.7%
	5223	Internet Connectivity	22,096	21,085	23,000	21,301	23,000	0.0%	8.0%
	5230	Professional Services	4,477	2,511	10,000	5,278	45,000	350.0%	752.6%
	5234	Software Support	143,431	158,195	155,000	164,873	190,000	22.6%	15.2%
	5237	Hardware Support	21,558	12,840	12,000	13,447	12,000	0.0%	-10.8%
	5271	Maintenance of Equipment	4,211	12,975	10,000	14,638	10,000	0.0%	-31.7%
	5272	Garage Rotary	183	426	432	426	293	-32.2%	-31.2%
	5279	Copier Maintenance	14,965	16,899	15,500	21,220	21,000	35.5%	-1.0%
	5345	Fuel Supply	347	471	500	592	800	60.0%	35.1%
	5390	Small Equipment	1,006	925	1,000	975	1,000	0.0%	2.6%
	5500	New Equip / Cap Outlay	5,350	6,555	10,000	4,672	17,500	75.0%	274.6%
	5510	New Software	14,114	1,661	25,000	17,529	15,000	-40.0%	-14.4%
		<b>TOTAL SYTEM SUPPORT</b>	<b>262,398</b>	<b>263,305</b>	<b>302,432</b>	<b>293,280</b>	<b>368,093</b>	<b>21.7%</b>	<b>25.5%</b>
<b>GIS Operations</b>									
602-6023-	5100	Wages	56,319	58,668	64,142	62,942	65,406	2.0%	3.9%
	5101	PERS	12,662	13,184	8,980	8,754	9,157	2.0%	4.6%
	5103	Medicare	879	916	1,009	903	1,029	2.0%	14.0%
	5104	Workers Compensation	1,895	2,037	1,764	1,764	1,799	2.0%	2.0%
	5111	Health Insurance	5,655	5,882	6,020	6,020	6,020	0.0%	0.0%
	5112	Life Insurance	120	120	120	120	174	45.0%	45.0%
	5230	Professional Services	0	0	500	0	500	0.0%	0.0%
	5234	Software Support	14,130	15,000	17,000	15,000	17,000	0.0%	13.3%
	5260	Travel/Training	513	412	600	113	600	0.0%	431.0%
	5270	Maintenance of Equipment	0	0	400	0	0	-100.0%	0.0%
	5310	Office Supply	182	0	150	0	150	0.0%	0.0%
	5320	Computer Supply	459	870	750	0	500	-33.3%	0.0%
		<b>TOTAL GIS</b>	<b>92,814</b>	<b>97,089</b>	<b>101,435</b>	<b>95,616</b>	<b>102,335</b>	<b>0.9%</b>	<b>7.0%</b>
		<b>TOTAL INFORMATION TECH.</b>	<b>664,013</b>	<b>670,954</b>	<b>723,790</b>	<b>629,197</b>	<b>771,015</b>	<b>6.5%</b>	<b>22.5%</b>

**MUNICIPAL COURT FUND****STAFFING****JUDGES' OFFICE**

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Full-Time	Judge	2	2	2	2
	Magistrate	1	1	1	1
	Assignment Administrator	1	1	1	1
	Admn. Ass't/Jury Commissioner	0	0	0	1
	Chief Community Control Officer	1	1	1	1
	Community Control Officer	4	4	4	4
	Office Asst. - Comm. Control	1	1	1	1
	Bailiff/Security Officer	3	3	3	3
Total Full-time - Court		13	13	13	14
Part-Time	Admn. Ass't/Jury Commissioner (1 @ 1560 hrs./yr.)	0.75	0.75	0.75	0.0
	Administrative Assistant (1@ 1100 hrs./yr.)	0.53	0.53	0.53	0.6
	Bailiff/Security Officer (3; 1 @ 1560 hrs./yr., 2 @ 1248 hrs./yr.)	1.95	1.95	1.95	1.75
	Total Part-time - Court	3.23	3.23	3.23	2.35
Total Full-time Equivalent - Court		16.23	16.23	16.23	16.35

**CLERK OF COURT**

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>
Full-Time	Clerk Of Court	1	1	1	1
	Chief Deputy Clerk	1	1	1	1
	Deputy Clerk	16	16	16	16
	Deputy Clerk - IT/Systems Administrator	1	1	1	1
	Total Full-Time- Clerk	19	19	19	19
Part-Time	Seasonal	0.33	0.33	0.33	0.5
	Total Part-Time - Clerk	0.33	0.33	0.33	0.5
	Total Full-Time Equivalent - Clerk	19.33	19.33	19.33	19.5

**LINE ITEM DETAIL  
MUNICIPAL COURT FUND  
COURT ADMINISTRATION**

**Explanation of significant line items**

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
<b>COURT ADMINISTRATION</b>			
Wages	5100	\$794,484	Small wage increase. The Jury Commissioner position was converted to full-time and the part-time Administrative Assistant was converted to 1248 hrs/yr. this position was not filled in 2012.
Professional Services - Interpreting	5230	\$15,000	Interpreting services; EMHA/GPS services for indigent defendants; maintain current funding for indigent appellant requests for written transcripts the court is required by law to provide. Reduction due to employee on staff interpreting.
Travel/Training	5260	\$4,500	Annual judicial/magistrate conferences; Annual firearms qualifications for 6 bailiffs and 5 probation officers; Annual conference for jury commissioner
Membership and Dues	5261	\$2,250	Annual membership dues for Chief Probation Office, Jury Commissioner, Judges Ohio Judicial Conference and Assn. of Muni/Co Judges; Magistrate Ohio Assn. of Magistrates; Judges and Magistrate Delaware County Bar Assn. dues. There have been increases in dues for 2013
Maintenance of Equipment	5270	\$500	Typewriter repairs and service.
Garage Rotary	5272	\$4,500	Maintenance of 2 vehicles which bailiffs use to serve required papers on parties in civil matters, and Probation Officers use to make home checks
Operating Supply	5330	\$19,000	Office and jury supplies including business cards for staff, books, ammunition for annual firearm qualifications by bailiffs and probation officers.

**2013 BUDGET DETAIL**

**FUND: MUNICIPAL COURT**  
**DEPARTMENT: COURT ADMINISTRATION**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
	<b>Fund Balance - January 1st</b>	<b>324,154</b>	<b>543,193</b>	<b>470,540</b>	<b>470,540</b>	<b>557,449</b>		
240- 4220	County Reimbursement	216,492	222,298	226,500	223,907	224,000	-1.1%	0.0%
4310	Court Costs	1,699,184	1,718,878	1,738,628	1,697,564	1,650,000	-5.1%	-2.8%
4311	Bail Bonds	25,770	16,877	20,000	19,927	22,000	10.0%	10.4%
4315	Immobilization Fees	1,700	2,875	3,585	1,135	1,242	-65.4%	9.4%
4390	Highway Patrol Fines	39,011	48,353	48,000	48,333	48,000	0.0%	-0.7%
4391	Unclaimed Funds	0	8,543	12,814	0	6,558	-48.8%	0.0%
4460	Bank Service Charges	8,736	8,085	8,600	2,844	3,041	-64.6%	6.9%
4800	Reimbursements	126	0	0	0	0	0.0%	0.0%
4810	Sale of Assets	0	151	0	0	0	0.0%	0.0%
4811	Law Library Excess Funds	76,630	0	0	0	0	0.0%	0.0%
4910	Transfer from CLRS	90,000	0	100,000	100,000	100,000	0.0%	0.0%
4920	Transfer from Probation Services Fund	282,000	100,000	282,000	282,000	358,538	27.1%	27.1%
4930	Transfer from Special Projects Fund	100,000	0	50,000	50,000	50,000	0.0%	0.0%
	<b>Total Revenue</b>	<b>2,539,649</b>	<b>2,126,060</b>	<b>2,490,127</b>	<b>2,425,710</b>	<b>2,463,379</b>	<b>-1.1%</b>	<b>1.6%</b>
	Administration	1,148,744	1,073,834	1,159,544	1,113,515	1,166,529	0.6%	4.8%
	Clerk of Court	1,171,866	1,124,879	1,278,428	1,215,495	1,271,582	-0.5%	4.6%
	<b>Total Expenditures</b>	<b>2,320,610</b>	<b>2,198,713</b>	<b>2,437,972</b>	<b>2,329,010</b>	<b>2,438,111</b>	<b>0.0%</b>	<b>4.7%</b>
	Carryover PO's				9,791			
	<b>Fund Balance - December 31st</b>	<b>543,193</b>	<b>470,540</b>	<b>522,695</b>	<b>557,449</b>	<b>582,717</b>		

**DEPARTMENT COURT ADMINISTRATION**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
240-2410- 5100	Wages	725,755	686,963	782,757	770,431	794,484	1.5%	3.1%
5101	PERS	159,756	150,051	109,586	105,129	111,228	1.5%	5.8%
5103	Medicare	11,228	10,538	11,350	10,850	12,500	10.1%	15.2%
5104	Workers Compensation	26,104	25,008	21,526	21,526	21,849	1.5%	1.5%
5111	Health Insurance	198,225	176,446	183,290	183,290	179,100	-2.3%	-2.3%
5112	Life Insurance	975	1,035	1,035	1,035	1,618	56.3%	56.3%
5230	Professional Services-Interpreting	12,168	7,024	20,000	6,130	15,000	-25.0%	144.7%
5260	Travel/Training	3,609	2,765	4,500	1,784	4,500	0.0%	152.2%
5261	Membership and Dues	870	1,835	2,000	1,910	2,250	12.5%	17.8%
5270	Maintenance of Equipment	0	244	500	0	500	0.0%	0.0%
5272	Garage Rotary	2,772	3,850	4,000	3,696	4,500	12.5%	21.8%
5330	Operating Supply	7,282	8,075	19,000	7,734	19,000	0.0%	145.7%
	<b>TOTAL ADMINISTRATION</b>	<b>1,148,744</b>	<b>1,073,834</b>	<b>1,159,544</b>	<b>1,113,515</b>	<b>1,166,529</b>	<b>0.6%</b>	<b>4.8%</b>

**LINE ITEM DETAIL  
MUNICIPAL COURT FUND  
COURT CLERK**

**Explanation of significant line items**

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
<b>COURT CLERK</b>			
Wages	5100	\$837,831	Small wage increase. One Deputy Clerk position not filled in 2012.
Professional Services	5230	\$500	Mediation/Training
Bank Fees	5231	\$10,000	Reduction due to internet payments
Membership and Dues	5261	\$550	Ohio Association of Municipal, County Court Clerks Association, Ohio Association of Court Administrators and Delaware County Criminal Justice Assoc.
Maintenance of Equipment	5270	\$2,000	Maintenance of time-stamp machines, check protector and typewriters
Operating Supply	5330	\$22,500	Office supplies, case folders, traffic tickets, envelopes, printed forms, etc.

2013 BUDGET DETAIL

FUND: MUNICIPAL COURT  
 DEPARTMENT: CLERK OF COURT

Account #	Description	2010 Actual	2011 Actual	2012 Budget	2012 Actual	2013 Budget	% Δ Prior Budget	% Δ Prior Actual
240-2420 5100	Wages	712,521	688,540	821,584	784,723	837,831	2.0%	6.8%
5101	PERS	162,054	155,926	115,022	106,846	117,296	2.0%	9.8%
5103	Medicare	10,286	9,905	11,913	10,351	12,149	2.0%	17.4%
5104	Workers Compensation	25,242	25,989	22,594	22,594	23,040	2.0%	2.0%
5111	Health Insurance	163,033	157,914	220,638	220,638	194,720	-11.7%	-11.7%
5112	Life Insurance	1,465	1,305	1,290	1,290	1,496	16.0%	16.0%
5220	Postage	57,216	50,000	45,000	40,067	45,000	0.0%	12.3%
5230	Professional Services	0	0	500	40	500	0.0%	1150.0%
5231	Bank Fees	12,049	12,019	10,000	3,950	10,000	0.0%	153.2%
5232	Witness Fees	226	332	500	147	500	0.0%	240.1%
5260	Travel/Training	2,622	3,337	4,000	3,143	4,000	0.0%	27.3%
5261	Membership and Dues	425	500	550	550	550	0.0%	0.0%
5270	Maintenance of Equipment	1,278	1,240	1,500	600	2,000	33.3%	233.3%
5330	Operating Supply	22,612	17,549	22,500	6,929	22,500	0.0%	224.7%
5390	Small Equipment	837	323	837	431	0	-100.0%	-100.0%
5710	Transfer to Unclaimed Funds Fund	0	0	0	13,196	0	0.0%	-100.0%
<b>TOTAL CLERK OF COURT</b>		<b>1,171,866</b>	<b>1,124,879</b>	<b>1,278,428</b>	<b>1,215,495</b>	<b>1,271,582</b>	<b>-0.5%</b>	<b>4.6%</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>32,197</b>	<b>10,553</b>	<b>8,708</b>	<b>8,708</b>	<b>33,428</b>
201- 4160	License Fees	16,234	16,164	16,320	16,640	16,483
4170	Gasoline Tax	82,110	81,367	84,500	77,268	84,500
4740	Interest Income	12	22	50	9	0
4810	Expense Reimbursement	0	0	0	30,803	0
	<b>Total Revenue</b>	<b>98,356</b>	<b>97,553</b>	<b>100,870</b>	<b>124,720</b>	<b>100,983</b>
201-0201- 5534	Urban Resurfacing City Share	120,000	99,398	100,000	100,000	0
5535	US 23 Railroad Bridge Repair <small>(also Fund 202)</small>	0	0	0	0	122,500
	<b>Total Expenditures</b>	<b>120,000</b>	<b>99,398</b>	<b>100,000</b>	<b>100,000</b>	<b>122,500</b>
	<i>Carryover PO's</i>				0	
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>10,553</b>	<b>8,708</b>	<b>9,578</b>	<b>33,428</b>	<b>11,911</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
<b>Fund Balance - January 1<sup>st</sup></b>		<b>99,980</b>	<b>189,194</b>	<b>314,378</b>	<b>314,378</b>	<b>152,809</b>
202- 4160	License Fees	362,085	364,134	367,200	370,641	370,872
4740	Interest Income	276	163	150	49	0
4910	Transfer	0	0	0	0	0
<b>Total Revenue</b>		<b>362,361</b>	<b>364,297</b>	<b>367,350</b>	<b>370,690</b>	<b>370,872</b>
202-0202- 5522	SR 521 and SR 36/37 Intersection	16	0	0	0	0
5530	Resurfacing	229,047	89,113	100,000	52,708	350,500
5546	Point Intersection Improvements	0	0	0	0	0
5547	Urban Resurfacing City Share	44,084	150,000	175,000	251,462	0
5548	Lex/Buehler Dr. OPWC City Share	0	0	0	213,089	0
5549	Euclid, Liberty St. OPWC City Share	0	0	40,000	15,000	0
5550	Traffic Signalization Grant Match	0	0	50,000	0	40,000
5551	US 23 Railroad Bridge Repair (also Fund 201)	0	0	0	0	80,000
<b>Total Expenditures</b>		<b>273,147</b>	<b>239,113</b>	<b>365,000</b>	<b>532,259</b>	<b>470,500</b>
<i>Carryover PO's</i>					0	
<b>Fund Balance - December 31<sup>st</sup></b>		<b>189,194</b>	<b>314,378</b>	<b>316,728</b>	<b>152,809</b>	<b>53,181</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1st</b>	<b>57,268</b>	<b>50,820</b>	<b>47,974</b>	<b>47,974</b>	<b>57,179</b>
215- 4260	Grant Reimbursement	0	0	0	8,625	0
4490	Developer Tree Fees	300	7,250	5,000	15,700	15,000
4750	Miscellaneous	9,727	2,750	7,500	7,200	7,500
4910	Transfer - Park Donation Fund	0	0	0	0	0
4910	Transfer - General Fund	35,000	35,000	45,000	45,000	45,000
	<b>Total Revenue</b>	<b>45,027</b>	<b>45,000</b>	<b>57,500</b>	<b>76,525</b>	<b>67,500</b>
215-0215- 5230	Professional Services	4,490	4,394	4,500	4,420	4,500
5271	Tree Maintenance	20,232	11,236	30,000	28,571	30,000
5273	Forestry Services	14,445	16,000	16,000	15,600	5,000
5330	Supplies	630	375	750	575	1,250
5390	Small Equipment	343	256	500	249	1,000
5503	Tree Purchases	11,335	14,960	15,000	14,455	25,000
5601	Refunds	0	625	0	250	0
	<b>Total Expenditures</b>	<b>51,475</b>	<b>47,846</b>	<b>66,750</b>	<b>64,120</b>	<b>66,750</b>
	<i>Carryover PO's</i>				3,200	
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>50,820</b>	<b>47,974</b>	<b>38,724</b>	<b>57,179</b>	<b>57,929</b>

**2013 BUDGET DETAIL**

**FUND: AIRPORT 2000 T-HANGAR**

**DEPARTMENT: AIRPORT**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1st</b>	<b>210,242</b>	<b>201,008</b>	<b>201,248</b>	<b>201,248</b>	<b>194,807</b>
223- 4690	Hangar Deposits	1,489	670	750	-274	750
4700	Prepaid Rent	3,323	961	0	0	0
4730	Hangar Rent	82,766	92,347	90,000	94,510	92,500
4744	Late Fees	300	440	350	180	250
4750	Miscellaneous	0	0	0	0	0
	<b>Total Revenue</b>	<b>87,878</b>	<b>94,418</b>	<b>91,100</b>	<b>94,416</b>	<b>93,500</b>
223-0223- 5211	Electric	3,106	2,508	3,000	2,699	3,000
5271	Maintenance of Facility	162	144	800	201	800
5280	Insurance	0	0	700	0	700
5292	Real Estate Taxes	15,359	15,331	16,000	17,162	18,000
5601	Refund	0	0	0	0	0
5602	Security Deposits	1,336	246	1,250	1,046	1,250
5700	Transfer to Bond Retirement Fund	77,149	75,949	79,749	79,749	78,349
	<b>Total Expenditures</b>	<b>97,112</b>	<b>94,178</b>	<b>101,499</b>	<b>100,857</b>	<b>102,099</b>
	<i>Carryover PO's</i>				0	
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>201,008</b>	<b>201,248</b>	<b>190,849</b>	<b>194,807</b>	<b>186,208</b>

**2013 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 renovate 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 cupola on City Hall.

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>4,393</b>	<b>4,761</b>	<b>4,788</b>	<b>4,788</b>	<b>882</b>
232- 4120	Income Tax Collections	868	27	50	72	50
4740	Investment Income	0	0	0	0	0
	<b>Total Revenue</b>	<b>868</b>	<b>27</b>	<b>50</b>	<b>72</b>	<b>50</b>
232-0232- 5271	Maintenance of Facility	500	0	500	3,978	875
5720	Transfers - Gen Bond Retirement	0	0	0	0	0
	<b>Total Expenditures</b>	<b>500</b>	<b>0</b>	<b>500</b>	<b>3,978</b>	<b>875</b>
	<i>Carryover PO's</i>				0	
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>4,761</b>	<b>4,788</b>	<b>4,338</b>	<b>882</b>	<b>57</b>

**2013 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. After the improvements are completed this fund will be used to pay the debt issued to make the improvements.

Account #	Description	2010 Actual	2011 Actual	2012 Budget	2012 Actual	2013 Budget
<b>Fund Balance - January 1<sup>st</sup></b>		<b>85,388</b>	<b>14,527,656</b>	<b>5,244,088</b>	<b>5,244,088</b>	<b>2,630,749</b>
233- 4010	Note Sale	0	0	0	0	0
4011	Premium	0	0	0	0	0
4012	Bond Proceeds	20,000,000	0	0	0	0
4120	Income Tax Collections	1,416,239	1,482,349	1,587,500	1,583,182	1,663,025
4740	Investment Income	19,497	6,086	3,500	3,033	150
4810	Reimbursements	0	306,307	0	57,749	0
<b>Total Revenue</b>		<b>21,435,736</b>	<b>1,794,742</b>	<b>1,591,000</b>	<b>1,643,964</b>	<b>1,663,175</b>
233-0233- 5230	Recreation Center Design	184,146	302,971	0	19,389	0
5500	Recreation Center Construction	3,671,426	7,617,202	0	521,650	0
5501	Houk Rd. Site Improvements	869,193	1,092,468	0	0	0
5510	Houk Rd. Park	530,001	17,445	0	17,702	0
5511	Smith Park	225,830	122,479	0	1,137,815	0
5512	Mingo Park	133,334	646,787	0	402,733	0
5513	Other Park Improvements	0	0	2,373,115	69,561	800,821
5520	Granato Land Purchase - Mingo Park	55,939	0	0	0	0
5601	Tax Refunds	0	7,163	35,000	35,851	40,000
5710	In House Design	82,440	99,148	0	16,772	0
5720	Transfer to Park Exaction	0	0	538,000	400,000	0
5801	Transfer Bond Retirement Principal	529,583	358,750	400,000	402,500	432,917
5802	Transfer Bond Retirement Interest	711,576	813,897	807,389	806,722	798,673
<b>Total Expenditures</b>		<b>6,993,468</b>	<b>11,078,310</b>	<b>4,153,504</b>	<b>3,830,695</b>	<b>2,072,411</b>
<i>Carryover PO's</i>					426,608	
<b>Fund Balance - December 31<sup>st</sup></b>		<b>14,527,656</b>	<b>5,244,088</b>	<b>2,681,584</b>	<b>2,630,749</b>	<b>2,221,513</b>

**2013 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 t-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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>999</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,653</b>
235- 4110	Property Tax Receipts	22,790	22,750	22,790	24,443	26,000
4850	Advance from General Fund	0	0	0	0	0
	<b>Total Revenue</b>	<b>22,790</b>	<b>22,750</b>	<b>22,790</b>	<b>24,443</b>	<b>26,000</b>
235-4510- 5500	Airport Improvements	0	0	0	0	0
5601	Advance Back to General Fund	23,789	22,750	22,790	22,790	26,000
5602	TIF Distribution to Schools 30%	0	0	0	0	0
	<b>Total Expenditures</b>	<b>23,789</b>	<b>22,750</b>	<b>22,790</b>	<b>22,790</b>	<b>26,000</b>
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,653</b>	<b>1,653</b>

**2013 BUDGET DETAIL**

**FUND: SKY CLIMBER/V&P HYDRAULICS TIF FUND**  
**DEPARTMENT: PUBLIC WORKS - AIRPORT**

The Sky Climber/VP Hydraulics 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 improvements by these two businesses on Pittsburgh Drive. TIF proceeds are remitted to the businesses and DCSD when received. This TIF was established as an economic development inducement.

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
237- 4110	Property Tax Receipts - Sky Climber	20,036	20,001	25,000	23,031	25,000
4110	Property Tax Receipts - V&P	20,036	20,001	25,000	23,031	25,000
	<b>Total Revenue</b>	<b>40,072</b>	<b>40,002</b>	<b>50,000</b>	<b>46,062</b>	<b>50,000</b>
237-2370- 5602	TIF Distribution to Schools	24,044	24,001	30,000	27,638	30,000
5603	TIF Distribution to Sky Climber	8,014	8,000	10,000	9,212	10,000
564	TIF Distribution to V&P Hydraulics	8,014	8,001	10,000	9,212	10,000
	<b>Total Expenditures</b>	<b>40,072</b>	<b>40,002</b>	<b>50,000</b>	<b>46,062</b>	<b>50,000</b>
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2013 BUDGET DETAIL**

**FUND: MILL RUN TIF FUND**

The Mill Run TIF Fund is used to account for the tax increment financing real estate tax payments received related to the Glenwood Commons shopping center development. The TIF funds are to be used to pay for the cost of constructing Mill Run Blvd. and to reimburse the developer for onsite utility improvements. TIF proceeds are remitted to the developer as received.

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
238- 4110	Property Tax TIF Receipts	145,919	135,991	165,000	134,834	165,000
	<b>Total Revenue</b>	<b>145,919</b>	<b>135,991</b>	<b>165,000</b>	<b>134,834</b>	<b>165,000</b>
238-2380- 5603	TIF Distribution Zarcad	145,919	135,991	165,000	134,834	165,000
	<b>Total Expenditures</b>	<b>145,919</b>	<b>135,991</b>	<b>165,000</b>	<b>134,834</b>	<b>165,000</b>
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2013 BUDGET DETAIL**

**FUND: IDIAM FUND**

**DEPARTMENT: MUNICIPAL COURT**

The IDIAM Fund (Indigent drivers interlock and alcohol monitoring fund) is to be used to receive money from the State's indigent drivers interlock and alcohol monitoring fee established by R.C. 4511.191(F)(2)(h). The fees collected are to be used to pay the cost of a vehicle immobilizing or disabling device when ordered by a judge and the judge has determined that the defendant does not have the means to pay for the device.

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>6,355</b>	<b>3,518</b>	<b>6,117</b>	<b>6,117</b>	<b>2,422</b>
241- 4341	IDIAM Fees	16,594	18,573	20,000	15,887	20,000
241-2410- 5231	Professional Services <i>Carryover PO's</i>	19,431	15,974	20,000	19,582 0	16,000
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>3,518</b>	<b>6,117</b>	<b>6,117</b>	<b>2,422</b>	<b>6,422</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>32,710</b>	<b>37,073</b>	<b>43,012</b>	<b>43,012</b>	<b>46,719</b>
250- 4390	Drug Enforcement Fines	6,005	7,813	5,500	3,945	5,500
4750	Drug Enforcement Other	0	0	0	277	0
	<b>Total Revenues</b>	<b>6,005</b>	<b>7,813</b>	<b>5,500</b>	<b>4,222</b>	<b>5,500</b>
250-0250- 5230	Professional Services	0	1,874	10,000	0	10,000
250-0250- 5500	Capital Outlay	1,642	0	33,503	515	33,503
	<b>Total Expenditures</b>	<b>1,642</b>	<b>1,874</b>	<b>43,503</b>	<b>515</b>	<b>43,503</b>
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>37,073</b>	<b>43,012</b>	<b>5,009</b>	<b>46,719</b>	<b>8,716</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>569,131</b>	<b>612,610</b>	<b>617,252</b>	<b>617,252</b>	<b>598,849</b>
251- 4340	Court Fees Indigent Driver	63,287	50,427	50,000	52,191	45,000
251-2510- 5230	Professional Services <i>Carryover PO's</i>	19,808	45,785	70,000	70,594 0	90,000
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>612,610</b>	<b>617,252</b>	<b>597,252</b>	<b>598,849</b>	<b>553,849</b>

**2013 BUDGET DETAIL**

**FUND: OMVI ENFORCEMENT AND EDUCATION**  
**DEPARTMENT: POLICE DEPARTMENT**

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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>4,000</b>	<b>6,356</b>	<b>8,128</b>	<b>8,128</b>	<b>9,724</b>
252- 4350	Court Fees - OMVI	3,516	1,772	3,000	1,596	3,000
252-2520- 5230	Professional Services	0	0	2,000	0	2,000
5500	New Equip / Cap Outlay	1,160	0	5,844	0	6,000
5701	Transfers - General Fund	0	0	0	0	0
	<b>Total Expenditures</b>	<b>1,160</b>	<b>0</b>	<b>7,844</b>	<b>0</b>	<b>8,000</b>
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>6,356</b>	<b>8,128</b>	<b>3,284</b>	<b>9,724</b>	<b>4,724</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>24,867</b>	<b>57,414</b>	<b>69,025</b>	<b>69,025</b>	<b>63,084</b>
253- 4750	Miscellaneous Income	33,467	25,037	7,500	30,666	7,500
253-2530- 5230	Professional Services	0	0	0	4,471	0
5500	New Equip / Cap Outlay	920	13,426	43,503	31,900	43,503
5710	Transfers - General Fund	0	0	0	0	0
	<b>Total Expenditures</b>	<b>920</b>	<b>13,426</b>	<b>43,503</b>	<b>36,371</b>	<b>43,503</b>
	<i>Carryover PO's</i>				236	
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>57,414</b>	<b>69,025</b>	<b>33,022</b>	<b>63,084</b>	<b>27,081</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>972</b>	<b>972</b>	<b>0</b>	<b>0</b>	<b>0</b>
254- 4750	Miscellaneous Income	0	0	0	0	0
254-2540- 5230	Professional Services	0	0	0	0	0
5500	New Equip / Cap Outlay	0	972	0	0	0
5710	Transfers - General Fund	0	0	0	0	0
	<b>Total Expenditures</b>	<b>0</b>	<b>972</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<i>Carryover PO's</i>					
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>972</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>242,788</b>	<b>219,241</b>	<b>82,441</b>	<b>82,441</b>	<b>67,560</b>
255- 4490	Developers Fees -Parks	0	0	0	0	5,000
4810	Reimbursement Park Exaction	0	0	538,000	400,000	138,000
	<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>538,000</b>	<b>400,000</b>	<b>143,000</b>
255-2550- 5230	Professional Services	0	0	5,000	0	65,000
5513	Playground Equipment	23,277	0	538,000	382,750	138,100
5514	Glen Ross Park	270	136,800	60,000	14,181	0
5520	Carson Farms	0	0	0	0	0
5521	Marvin Lane	0	0	0	0	5,000
	<b>Total Expenditures</b>	<b>23,547</b>	<b>136,800</b>	<b>603,000</b>	<b>396,931</b>	<b>208,100</b>
	<i>Carryover PO's</i>				17,950	
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>219,241</b>	<b>82,441</b>	<b>17,441</b>	<b>67,560</b>	<b>2,460</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>86,769</b>	<b>112,212</b>	<b>259,793</b>	<b>259,793</b>	<b>237,497</b>
256- 4340	Court Fees	244,046	253,618	250,000	246,895	245,000
4750	Miscellaneous	0	0	0	460	0
	<b>Total Revenue</b>	<b>244,046</b>	<b>253,618</b>	<b>250,000</b>	<b>247,355</b>	<b>245,000</b>
256-2560- 5222	Data Processing	26,163	10,022	25,000	3,884	25,000
5230	Professional Services	52,402	42,870	85,000	73,576	100,000
5270	Maintenance of Equipment	0	0	0	0	0
5500	New Equip / Cap Outlay	50,038	53,145	90,000	91,267	90,000
5701	Transfers - IT Rotary Fund	0	0	0	0	0
5701	Transfers - Municipal Court Fund	90,000	0	100,000	100,000	100,000
	<b>Total Expenditures</b>	<b>218,603</b>	<b>106,037</b>	<b>300,000</b>	<b>268,727</b>	<b>315,000</b>
	<i>Carryover PO's</i>				924	
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>112,212</b>	<b>259,793</b>	<b>209,793</b>	<b>237,497</b>	<b>167,497</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>145,531</b>	<b>252,978</b>	<b>475,947</b>	<b>475,947</b>	<b>642,676</b>
257- 4340	Court Fees	221,920	232,740	230,000	226,850	230,000
4341	IDIAM Fees	17,727	14,994	20,000	19,256	20,000
	<b>Total Revenue</b>	<b>239,647</b>	<b>247,734</b>	<b>250,000</b>	<b>246,106</b>	<b>250,000</b>
257-2570- 5230	Professional Services	23,194	15,200	30,000	15,110	30,000
5231	IDIAM Expense	0	5,000	7,000	7,000	13,000
5500	New Equip / Cap Outlay	9,006	4,565	35,000	7,267	35,000
5702	Transfers - Municipal Court Fund	100,000	0	50,000	50,000	50,000
	<b>Total Expenditures</b>	<b>132,200</b>	<b>24,765</b>	<b>122,000</b>	<b>79,377</b>	<b>128,000</b>
	<i>Carryover PO's</i>				0	
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>252,978</b>	<b>475,947</b>	<b>603,947</b>	<b>642,676</b>	<b>764,676</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>36,514</b>	<b>33,591</b>	<b>33,611</b>	<b>33,611</b>	<b>0</b>
258- 4340	Court Fees	2,362	20	0	0	0
	<b>Total Revenue</b>	<b>2,362</b>	<b>20</b>	<b>0</b>	<b>0</b>	<b>0</b>
258-2580- 5230	Professional Services	5,285	0	0	0	0
5500	New Equip / Cap Outlay	0	0	0	0	0
	Transfer to Court Special Projects Fund	0	0	0	33,611	0
	<b>Total Expenditures</b>	<b>5,285</b>	<b>0</b>	<b>0</b>	<b>33,611</b>	<b>0</b>
	<i>Carryover PO's</i>					
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>33,591</b>	<b>33,611</b>	<b>33,611</b>	<b>0</b>	<b>0</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>156,688</b>	<b>165,341</b>	<b>334,595</b>	<b>334,595</b>	<b>326,933</b>
259- 4340	Court Fees	296,650	275,591	300,000	281,439	300,000
259-2590- 5230	Professional Services	5,997	6,337	17,000	7,101	20,000
5500	New Equip / Cap Outlay	0	0	1,000	0	2,000
5702	Transfer to Municipal Court Fund	282,000	100,000	282,000	282,000	336,538
	<b>Total Expenditures</b>	<b>287,997</b>	<b>106,337</b>	<b>300,000</b>	<b>289,101</b>	<b>358,538</b>
	<i>Carryover PO's</i>					
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>165,341</b>	<b>334,595</b>	<b>334,595</b>	<b>326,933</b>	<b>268,395</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
261- 4110	Real Property Tax	180,604	185,105	185,000	174,099	180,000
4111	Property Homestead Credit	3,684	3,737	3,750	3,805	3,750
4112	Property Rollback	18,349	18,392	18,500	17,312	18,000
4113	Tangible Personal Property tax	18,607	14,399	12,000	9,058	0
	<b>Total Revenues</b>	<b>221,244</b>	<b>221,633</b>	<b>219,250</b>	<b>204,274</b>	<b>201,750</b>
261-2610- 5710	Transfers - General Fund	221,244	221,633	219,250	204,274	201,750
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
262- 4110	Real Property Tax	180,604	185,105	185,000	174,099	180,000
4111	Property Homestead Credit	3,684	3,737	3,750	3,805	3,750
4112	Property Rollback	18,349	18,392	18,500	17,312	18,000
4113	Tangible Personal Property tax	18,607	14,399	12,000	9,058	0
	<b>Total Revenues</b>	<b>221,244</b>	<b>221,633</b>	<b>219,250</b>	<b>204,274</b>	<b>201,750</b>
262-2620- 5710	Transfers - Fire/EMS Fund	221,244	221,633	219,250	204,274	201,750
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2012 BUDGET DETAIL**

**FUND: ARRA GRANT FUND**  
**DEPARTMENT: VARIOUS**

The ARRA fund is to account for federal stimulus grant funds related to the Peachblow Rd./Rt 23 Intersection improvements.

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>0</b>	<b>-1,497,154</b>	<b>0</b>	<b>0</b>	<b>0</b>
283- 4240	ARRA Grant Funds	1,968,023	31,977	0	0	0
4240	MORPC ARRA Grant Funds	0	1,465,177	0	0	0
	<b>Total Revenues</b>	<b>1,968,023</b>	<b>1,497,154</b>	<b>0</b>	<b>0</b>	<b>0</b>
283-0283- 5550	Contruction Glenn Rd.	3,465,177	0	0	0	0
	<b>Total Expenditures</b>	<b>3,465,177</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>-1,497,154</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2013 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.

Account #	Description	2010 Actual	2011 Actual	2012 Budget	2012 Actual	2013 Budget
<b>Fund Balance - January 1<sup>st</sup></b>		<b>-14,738</b>	<b>-82,325</b>	<b>-101,470</b>	<b>-101,470</b>	<b>-92,470</b>
291- 4249	FY 08 Grant	28,027	0	0	0	0
4250	FY 09 Grant	0	91,000	0	0	0
4251	FY 10 Grant	0	0	104,000	104,000	0
4252	FY 11 Grant	0	0	95,000	0	95,000
4253	FY 12 Grant	0	0	0	0	83,000
4910	Transfer	0	0	0	0	0
<b>Total Revenue</b>		<b>28,027</b>	<b>91,000</b>	<b>199,000</b>	<b>104,000</b>	<b>178,000</b>
291-2916- 5501	Street Improvements - 08	0	0	0	0	0
5502	Housing Removal	0	0	0	0	0
5852	Fair Housing - FY08	0	0	0	0	0
5857	Administration - FY08	10,759	0	0	0	0
291-2917- 5501	Street Improvements - 09	71,150	2,750	0	0	0
5852	Fair Housing - FY09	3,500	0	0	0	0
5857	Administration - FY09	10,205	3,395	0	0	0
291-2918- 5501	Eastside Sidewalk Improvements - 10	0	84,400	0	0	0
5852	Fair Housing - FY10	0	4,000	0	0	0
5857	Administration - FY10	0	15,600	0	0	0
291-2919- 5501	Street Improvements - FY11	0	0	76,100	76,100	0
5852	Fair Housing - FY11	0	0	4,700	4,700	0
5857	Administration - FY11	0	0	14,200	14,200	0
291-2920- 5501	Street Improvements - FY12	0	0	0	0	66,600
5852	Fair Housing - FY12	0	0	0	0	4,000
5857	Administration - FY12	0	0	0	0	12,400
<b>Total Expenditures</b>		<b>95,614</b>	<b>110,145</b>	<b>95,000</b>	<b>95,000</b>	<b>83,000</b>
<i>Carryover PO's</i>					0	
<b>Fund Balance - December 31<sup>st</sup></b>		<b>-82,325</b>	<b>-101,470</b>	<b>2,530</b>	<b>-92,470</b>	<b>2,530</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>607,553</b>	<b>600,060</b>	<b>730,704</b>	<b>730,704</b>	<b>1,058,679</b>
295 4230	Loan Interest Payments	32,614	32,003	27,320	23,636	17,342
4231	Loan Principal Payments	166,467	192,812	200,240	482,785	109,511
4242	State of Ohio Loan Proceeds	0	0	0	0	0
4740	Revolving Loan Fund Interest Income	618	383	150	754	150
	<b>Total Revenues</b>	<b>199,699</b>	<b>225,198</b>	<b>227,710</b>	<b>507,175</b>	<b>127,003</b>
295-0000- 5501	RLF Projects	203,118	0	360,000	50,000	100,000
5502	Façade Loan Program	0	0	150,000	29,392	170,000
5503	Downtown Way Finding Enhancement	0	0	150,000	0	150,000
5504	Harrison St. Sidewalk	0	20,000	0	0	0
5505	Strand Theater Grant	0	0	50,000	46,797	75,000
5506	Liberty Community Center Grant	0	15,000	0	0	0
5507	Womens City Club Grant	0	12,900	0	0	0
5508	Digital Imaging Software	0	0	45,000	0	45,000
5509	Emergency Home Repair	0	0	15,000	0	15,000
5857	RLF Administration	4,074	46,654	30,000	43,804	50,000
5858	RLF S. Sandusky St. Plan	0	0	25,000	0	25,000
5859	Wayfinding Plan	0	0	0	0	20,000
5860	Pittsburg Dr. RR Track Repair	0	0	0	0	50,000
5859	Business Incubator Study	0	0	0	0	25,000
5859	Houk Rd. Bikepath	0	0	0	0	50,000
	<b>Total Expenditures</b>	<b>207,192</b>	<b>94,554</b>	<b>825,000</b>	<b>169,993</b>	<b>775,000</b>
	<i>Carryover PO's</i>				9,207	
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>600,060</b>	<b>730,704</b>	<b>133,414</b>	<b>1,058,679</b>	<b>410,682</b>

**2013 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.

Account #	Description	2010 Actual	2011 Actual	2012 Budget	2012 Actual	2013 Budget
<b>Fund Balance - January 1<sup>st</sup></b>		<b>17,877</b>	<b>20,179</b>	<b>24,878</b>	<b>24,878</b>	<b>24,878</b>
296- 4235	CDBG-Program Income	826	4,699	0	0	0
4236	Home-Program Income	1,476	0	0	0	0
4910	Transfer In	0	0	0	0	0
<b>Total Revenues</b>		<b>2,302</b>	<b>4,699</b>	<b>0</b>	<b>0</b>	<b>0</b>
296-2960- 5510	CDBG Expenditures	0	0	9,000	0	4,108
5520	Home Expenditures	0	0	9,000	0	16,071
5710	Housing Income Transfer	0	0	0	0	0
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>18,000</b>	<b>0</b>	<b>20,179</b>
<i>Carryover PO's</i>						
<b>Fund Balance - December 31<sup>st</sup></b>		<b>20,179</b>	<b>24,878</b>	<b>6,878</b>	<b>24,878</b>	<b>4,699</b>

**2013 BUDGET DETAIL**

**FUND: ONSP GRANT FUND**  
**DEPARTMENT: PLANNING & COMMUNITY DEVELOPMENT**

This grant fund accounts for money received as part of the 2009 federal stimulus program to funds for housing foreclosure issues and to address other housing issues. This City is administering the program for the City and County and expects to utilize the bulk of the \$1,100,000 allocated to the purchase, demolition, and sale of the Delaware Hotel property.

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>-14,718</b>	<b>-490,597</b>	<b>-77,215</b>	<b>-77,215</b>	<b>-193,007</b>
297 4240	CDBG-Program Income	242,473	574,168	320,014	127,007	193,007
	<b>Total Revenues</b>	<b>242,473</b>	<b>574,168</b>	<b>320,014</b>	<b>127,007</b>	<b>193,007</b>
297-2970- 5231	Administration	76,153	5,550	31,639	38,639	0
5500	Property Acquisition	228,642	150	39,617	39,617	0
5575	Property Demolition	413,557	155,086	7,987	164,543	0
	<b>Total Expenditures</b>	<b>718,352</b>	<b>160,786</b>	<b>79,243</b>	<b>242,799</b>	<b>0</b>
	<i>Carryover PO's</i>		0		0	
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>-490,597</b>	<b>-77,215</b>	<b>163,556</b>	<b>-193,007</b>	<b>0</b>

**2013 BUDGET DETAIL**

**FUND: CHIP GRANT FY 2011**  
**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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-277,860</b>
299- 4240	CDBG State Grant Funds	0	0	114,000	0	114,000
4241	Property Owner Contributions	0	0	0	0	0
4242	Home-Federal Grant Funds	0	0	430,000	0	430,000
4750	Miscellaneous	0	0	0	0	0
4910	Transfer In	0	0	0	0	0
	<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>544,000</b>	<b>0</b>	<b>544,000</b>
299-2990- 5230	Administration - CDBG	0	0	22,000	22,000	0
5231	CHIP Fair Housing	0	0	4,000	3,060	0
5232	Rental Assistance	0	0	183,000	91,441	0
5234	Home Building/Repair	0	0	88,000	22,273	60,315
5238	Administration - Home	0	0	39,000	16,060	10,700
5500	Private Rehabilitation	0	0	168,000	12,875	155,125
5503	New Construction - Habitat	0	0	40,000	0	40,000
5710	Transfer to Program Income Fund	0	0	0	0	0
	<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>544,000</b>	<b>167,709</b>	<b>266,140</b>
	<i>Carryover PO's</i>				110,151	
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-277,860</b>	<b>0</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>74,142</b>	<b>67,308</b>	<b>12,147</b>	<b>12,147</b>	<b>9,869</b>
300- 4010	Note Sale	450,000	350,000	250,000	250,000	0
4011	Note Sale - Premium	2,853	2,930	0	2,755	0
4740	Investment Income	46	31	0	56	0
4910	Transfer Police Impact Fee Justice Center	0	0	41,000	0	41,000
4910	Transfer Municipal Impact Fee	0	0	85,000	0	85,000
4910	Transfer T-Hangar Fund	77,149	75,949	79,749	79,749	78,349
4910	Transfer CIP 2002 G.O. Bonds	424,528	382,129	354,288	354,287	310,000
4910	Transfer Fire/EMS Substations 302	0	0	139,267	72,000	62,893
4910	Transfer Fire Impact Fee Station 303	0	0	25,000	0	100,000
4910	Transfer Ross Street G & F	59,438	57,638	60,838	60,838	58,838
4910	Transfer CIP Houk Rd.	73,362	76,161	73,762	73,762	76,362
4910	Transfer CIP Pool Improvements	69,837	69,620	67,616	67,616	69,145
4910	Transfer CIP Phone/Software Notes	106,732	105,609	105,236	105,236	250,985
4910	Transfer CIP Debt Issuance Costs	0	0	0	0	30,000
4910	Transfer Park Impact Fee Fund	115,968	115,586	116,790	116,790	119,260
4910	Transfer Special Assessment Bond Fund	0	388	0	0	0
	<b>Total Revenue</b>	<b>1,379,913</b>	<b>1,236,041</b>	<b>1,398,546</b>	<b>1,183,089</b>	<b>1,281,832</b>
300-3000- 5230	Professional Services	4,237	14,862	50,000	4,264	25,000
5801	Bond Principal- Streetscape/Houk Rd.	250,000	260,000	270,000	224,397	278,420
5801	Bond Principal - T-hangars	30,000	30,000	35,000	35,000	35,000
5801	Bond Principal - Ross St.	45,000	45,000	50,000	50,000	50,000
5801	Bond Principal - Houk Rd.	55,000	60,000	60,000	60,000	65,000
5801	Bond Principal - Mingo Imp. 2006	140,000	145,000	150,000	150,000	160,000
5801	Bond Principal - Fire Station 302/303	0	0	35,000	45,603	111,582
5801	Bond Principal - Justice Center/PW Gar.	0	0	52,000	0	69,300
5802	Note Principal Phone System/Software	550,000	450,000	350,000	350,000	250,000
5811	Bond Interest - Streetscape/Houk Rd.	174,528	165,778	156,288	129,891	31,580
5811	Bond Interest - T-hangars	47,149	45,949	44,749	44,749	43,349
5811	Bond Interest - Ross St.	14,438	12,638	10,838	10,838	8,838
5811	Bond Interest - Houk Rd.	18,362	16,161	13,762	13,761	11,362
5811	Bond Interest - Mingo Imp. 2006	45,805	40,205	34,405	34,405	28,405
5811	Bond Interest - Fire Station 302/303	0	0	50,000	26,397	51,311
5811	Bond Interest - Justice Center/PW Gar.	0	0	74,000	0	56,700
5812	Note Interest - Phone System/Software	6,732	5,609	5,236	5,235	3,740
5812	Note Interest - Pool/Skate Park	1,496	0	0	0	0
5711	Transfers - Special Assessment Fund	4,000	0	0	0	0
	<b>Total Expenditures</b>	<b>1,386,747</b>	<b>1,291,202</b>	<b>1,441,278</b>	<b>1,184,540</b>	<b>1,279,587</b>
	<i>Carryover PO's</i>				827	
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>67,308</b>	<b>12,147</b>	<b>-30,585</b>	<b>9,869</b>	<b>12,114</b>

**2013 BUDGET DETAIL**

**FUND: PARK IMPROVEMENT BOND FUND**  
**DEPARTMENT: FINANCE**

The Park Improvement Bond Fund is used to accumulate the resources necessary to remit annual debt service payments on the \$20,000,000 Recreation Income Tax Revenue Bonds issued to finance construction of the recreation facility on Houk Road, and other park improvements.

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Budget</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>0</b>	<b>97,679</b>	<b>101,055</b>	<b>101,055</b>	<b>103,228</b>
301- 4011	Bond Premium	4,135	0	0	0	0
4740	Investment Income	525	218	0	340	0
4910	Transfer In from Recreation Tax Fund	1,241,159	1,172,647	1,209,222	1,209,222	1,231,589
	<b>Total Revenue</b>	<b>1,245,819</b>	<b>1,172,865</b>	<b>1,209,222</b>	<b>1,209,562</b>	<b>1,231,589</b>
301-3010- 5801	Bond Principal	500,000	355,000	400,000	400,000	430,000
5811	Bond Interest	648,140	814,489	807,389	807,389	799,389
	<b>Total Expenditures</b>	<b>1,148,140</b>	<b>1,169,489</b>	<b>1,207,389</b>	<b>1,207,389</b>	<b>1,229,389</b>
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>97,679</b>	<b>101,055</b>	<b>102,888</b>	<b>103,228</b>	<b>105,428</b>

**2013 BUDGET DETAIL**

**FUND: SE HIGHLAND SEWER BOND FUND**  
**DEPARTMENT: FINANCE**

The SE Highland Sewer Bond Fund is used to accumulate the resources necessary to remit annual debt service payments on the \$15,000,000 Sewer Income Tax Revenue Bonds issued to finance construction of the SE Highland Sewer.

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>0</b>	<b>66,596</b>	<b>68,964</b>	<b>68,964</b>	<b>76,147</b>
302- 4740	Investment Income	322	143	0	218	0
4910	Transfer In Sewer Funds	817,563	800,034	828,351	831,474	874,784
	<b>Total Revenue</b>	<b>817,885</b>	<b>800,177</b>	<b>828,351</b>	<b>831,692</b>	<b>874,784</b>
302-3020- 5801	Bond Principal	130,000	165,000	195,000	195,000	245,000
5811	Bond Interest	621,289	632,809	629,509	629,509	625,609
	<b>Total Expenditures</b>	<b>751,289</b>	<b>797,809</b>	<b>824,509</b>	<b>824,509</b>	<b>870,609</b>
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>66,596</b>	<b>68,964</b>	<b>72,806</b>	<b>76,147</b>	<b>80,322</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>39</b>	<b>388</b>	<b>0</b>	<b>0</b>	<b>0</b>
310- 4114	Special Assessments	20,713	0	0	0	0
4740	Investment Income	16	0	0	0	0
4910	Transfer In	4,000	0	0	0	0
	<b>Total Revenue</b>	<b>24,729</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
310-3010- 5705	Transfer to General Bond Fund	0	388	0	0	0
310-3010- 5801	Bond Principal	23,000	0	0	0	0
5811	Bond Interest	1,380	0	0	0	0
	<b>Total Expenditures</b>	<b>24,380</b>	<b>388</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>388</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2013 BUDGET DETAIL**

**FUND: CAPITAL IMPROVEMENTS**

**DEPARTMENT: VARIOUS**

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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>1,344,665</b>	<b>835,255</b>	<b>1,193,135</b>	<b>1,193,135</b>	<b>514,794</b>
410- 4256	ODNR Recreational Trail Program Grant	0	0	0	0	150,000
4261	Issue II - Houk Rd. Intersection	39,161	0	0	0	0
4262	Issue II - Point	38,554	0	0	0	0
4264	OPWC - Rt. 36 Resurfacing	109,912	0	0	0	0
4265	OPWC - Buehler/Lexington	0	0	222,600	224,730	0
4266	OPWC - Euclid/Liberty	0	0	300,000	274,598	0
4267	OPWC - Executive, Stratford, Pennsylvania	0	0	0	0	300,000
4270	MORPC Trans Funding	1,679	0	250,000	92,341	300,000
4271	Federal Earmark Grant	77,149	42,852	500,000	0	473,836
4272	ODOT Reimbursement SR315/US23	14,000	0	200,000	34,806	266,100
4273	ODOT Safety Funds Traffic Study	0	0	233,500	0	363,000
4274	ODOT TRC's - E. William St.	0	0	0	0	80,000
4280	OEPA SWIF Grant	0	0	70,000	0	0
4310	State 629 Grant	0	0	0	100,000	0
4811	Sidewalk Assessments - Auditor	0	0	0	1,855	0
4812	Sidewalk Assessments - Direct Pay	7,516	101,739	93,195	37,257	78,038
4813	County Reimb - OPWC	50,000	83,683	87,272	0	130,000
4816	Reimbursements	0	63,728	0	0	0
4910	Transfer from General Fund	1,522,858	1,665,748	1,285,000	1,550,000	1,600,000
4910	Advance to Refuse Reimbursement	0	400,000	185,237	0	185,237
	<b>Total Revenue</b>	<b>1,860,829</b>	<b>2,357,750</b>	<b>3,426,804</b>	<b>2,315,587</b>	<b>3,926,211</b>
410-4100- 5705	Transfer Bond Fund - 2002 G. O Debt	424,528	371,577	354,286	354,286	310,000
5706	Transfer Bond Fund - 2002 - Houk Rd.	73,362	76,161	73,762	73,762	76,362
5707	Transfer Bond Fund - Ross St. Imp.	59,438	57,638	60,838	60,838	58,838
5708	Transfer Bond Fund - Pool Improvements	69,837	69,619	67,616	67,616	69,145
5710	Transfer Bond Fund - 2007 Phone/Software	106,732	105,609	105,236	105,236	250,985
5711	Transfer Bond Fund - Debt Issuance Costs	0	0	0	0	25,000
410-4101- 5502	Fire Assistance Grant	67,475	0	0	0	0
4103- 5530	Street Resurfacing	138,937	393,952	0	269,822	100,000
5536	US 23/Penn Interchange Improvements	0	0	250,000	110,953	250,000
5541	US 23/SR 315 Intersection	18,812	5,003	200,000	27,054	250,000
5544	Houk Rd. Intersection - Issue II	34,121	0	0	0	0
5545	OPWC Rt. 36 Resurfacing	5,379	0	0	0	0
5546	OPWC Buehler/Lexington	0	6,371	0	230,000	0
5547	OPWC Euclid/Liberty	0	0	350,000	349,997	0
5548	OPWC Executive, Stratford, Pennsylvania	0	0	0	0	615,000
4104- 5540	Alt. 16/William St. Corridor	69,665	66,749	500,000	17,518	400,000
4107- 5505	Point Intersection	87,623	0	0	0	0
5732	Transfer to FAA Grant Funds - City Share	1,932	0	14,750	14,750	73,778
5737	Airport Asphalt Seal Coating	0	0	0	0	19,700

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
4108- 5510	The Point Phase I	2,404	0	0	0	0
5520	Stratford Road Dam Removal	0	0	70,000	0	0
5525	SR 37 & Sandusky St. Signal Replacement	0	0	240,000	3,713	0
5526	William St. Safety Improvement	0	0	0	0	35,000
4109- 5530	Sidewalk/ADA Improvements	16,285	4,419	10,000	7,351	0
5531	Sidewalk Repair Program - City	31,378	148,803	10,000	9,687	71,000
5532	Sidewalk Repair Program - Citizens	17,255	201,168	50,000	71,076	113,000
4111- 5500	Traffic Signals/Study	0	0	0	0	135,000
4112- 5500	Equipment Acquisition	250,000	200,000	370,000	370,000	400,000
4113- 5532	Other Park Development	0	70,000	0	3,000	50,000
5594	Springfield Branch Trail Phase I	0	0	0	17,875	0
5596	Houk Rd. Trail	0	0	0	0	280,000
4116- 5539	Network Improvements	22,500	28,379	20,000	25,000	65,000
5540	PC Replacement	6,710	33,127	18,000	15,899	20,000
5541	Fiber Installation	39,781	1,965	25,000	6,461	10,000
5542	Software Systems	121,453	109,215	0	40,980	0
5543	Copier Replacement	21,539	0	22,000	495	12,000
4118- 5520	Building Renovations	97,856	12,775	15,000	16,381	107,000
5524	City Hall Carpet Replacement	0	0	10,000	1,483	0
5531	HVAC Maintenance	0	23,445	26,000	0	26,780
5532	Parking Lot Maintenance	0	11,270	11,525	0	54,159
4120- 5534	US 42 Signal	0	0	0	100,000	0
4121- 5500	Cactus Hollow Taking Deposit	585,237	2,625	0	0	0
	<b>Total Expenditures</b>	<b>2,370,239</b>	<b>1,999,870</b>	<b>2,874,013</b>	<b>2,371,233</b>	<b>3,877,747</b>
	<i>Carryover PO's</i>				622,695	
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>835,255</b>	<b>1,193,135</b>	<b>1,745,926</b>	<b>514,794</b>	<b>563,258</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>16,222</b>	<b>16,222</b>	<b>16,222</b>	<b>16,222</b>	<b>16,222</b>
430- 4010	Note Issue	0	0	0	0	0
4233	State Funds	0	0	0	0	360,000
4240	Federal Funds	0	0	0	0	0
4910	City Funds	0	0	0	0	73,778
	<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>433,778</b>
430-4315- 5500	Ramp & Taxiway Improvements	0	0	0	0	0
430-4315- 5705	Transfer to General Fund Advance	0	0	0	0	0
430-4316- 5500	Land Acquisition	0	0	0	0	0
430-4317- 5500	Airport Road Relocation	0	0	0	0	0
430-4318- 5500	Apron Rehab Construction	0	0	0	0	450,000
	<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>450,000</b>
	<i>Carryover PO's</i>					
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>16,222</b>	<b>16,222</b>	<b>16,222</b>	<b>16,222</b>	<b>0</b>

**2013 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 must provide a 10% match for these grant funds.

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
<b>Fund Balance - January 1<sup>st</sup></b>		<b>19,529</b>	<b>10,490</b>	<b>29,072</b>	<b>29,072</b>	<b>-289,671</b>
431- 4207	Task 7 Aero Survey	0	0	0	17,515	0
4208	Task 8 Env Assessment	0	0	0	10,980	0
4209	Task 9 Apron Design	0	0	0	0	0
4010	Note Issue	0	0	0	0	0
4233	State Funds	0	0	0	0	0
4240	Federal Funds	27,664	73,128	477,055	1,499	412,000
4240	Federal Funds Ramp & Taxiway	0	0	0	0	0
4910	City Transfer	1,932	0	14,750	14,750	2,500
4910	City Transfer Ramp & Taxiway	0	0	0	0	0
<b>Total Revenue</b>		<b>29,596</b>	<b>73,128</b>	<b>491,805</b>	<b>44,744</b>	<b>414,500</b>
431-4312- 5107	Task 7 Aero Survey	0	0	0	39,586	0
5208	Task 8 Env Assessment	0	0	0	25,786	0
5309	Task 9 Apron Design	0	0	0	0	0
431-4315- 5532	Runway Land Acquisition	0	0	0	0	115,000
431-4330- 5515	Avigation Easement	38,635	54,546	36,967	144,160	0
5516	Approach Survey	0	0	200,000	0	0
5517	Evironmental Documentation/Assmnt.	0	0	95,000	0	0
<b>Total Expenditures</b>		<b>38,635</b>	<b>54,546</b>	<b>331,967</b>	<b>209,532</b>	<b>115,000</b>
<i>Carryover PO's</i>					153,955	
<b>Fund Balance - December 31<sup>st</sup></b>		<b>10,490</b>	<b>29,072</b>	<b>188,910</b>	<b>-289,671</b>	<b>9,829</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>434,774</b>	<b>488,382</b>	<b>294,789</b>	<b>294,789</b>	<b>252,425</b>
440- 4910	Transfer from CIP	250,000	200,000	370,000	370,000	400,000
	<b>Total Revenue</b>	<b>250,000</b>	<b>200,000</b>	<b>370,000</b>	<b>370,000</b>	<b>400,000</b>
440-4410- 5500	SMR Equipment Acquisition	66,789	119,068	196,362	190,818	150,500
5510	Parks Equipment Acquisition	13,758	40,636	93,006	63,295	81,315
5520	Police Equipment Acquisition	82,372	78,162	128,750	127,161	162,000
5540	Airport Equipment	0	32,443	0	0	13,500
5550	Equipment Purchase 2010	33,473	123,284	0	0	0
	<b>Total Expenditures</b>	<b>196,392</b>	<b>393,593</b>	<b>418,118</b>	<b>381,274</b>	<b>407,315</b>
	<i>Carryover PO's</i>				31,090	
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>488,382</b>	<b>294,789</b>	<b>246,671</b>	<b>252,425</b>	<b>245,110</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>337,634</b>	<b>319,940</b>	<b>338,214</b>	<b>338,214</b>	<b>433,507</b>
491- 4010	Note Proceeds	0	0	0	0	0
4250	Grant Income	0	0	0	0	0
4630	Park Impact Fees	127,504	133,652	150,000	211,779	150,000
4740	Investment Income	462	209	1,000	304	250
	<b>Total Revenue</b>	<b>127,966</b>	<b>133,861</b>	<b>151,000</b>	<b>212,083</b>	<b>150,250</b>
491-4910- 5230	Professional Services	-1,755	0	0	0	0
5592	Henry St. Bikeway	0	0	25,000	0	0
5601	Refunds	31,447	0	0	0	0
5705	Transfer Bond Fund-2006 Bond Payment	115,968	115,587	116,790	116,790	119,260
5706	Transfer Bond Fund-2007 Skate Park/Pool	0	0	0	0	0
	<b>Total Expenditures</b>	<b>145,660</b>	<b>115,587</b>	<b>141,790</b>	<b>116,790</b>	<b>119,260</b>
	<i>Carryover PO's</i>					
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>319,940</b>	<b>338,214</b>	<b>347,424</b>	<b>433,507</b>	<b>464,497</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>416,925</b>	<b>367,563</b>	<b>333,802</b>	<b>333,802</b>	<b>302,125</b>
492- 4010	Note Proceeds	1,045,000	991,750	0	933,500	0
4011	Note Premium	6,626	8,301	0	10,287	0
4020	Bond Proceeds	0	0	933,500	0	900,000
4630	Police Impact Fees	19,172	24,016	0	31,715	25,000
4740	Investment Income	434	198	0	216	100
	<b>Total Revenue</b>	<b>1,071,232</b>	<b>1,024,265</b>	<b>933,500</b>	<b>975,718</b>	<b>925,100</b>
492-4920- 5230	Professional Services	0	0	0	810	0
5500	Police Equipment	0	0	0	0	0
5802	Note Principal	1,100,000	1,045,000	1,050,000	991,750	933,500
5812	Note Interest	16,454	13,026	14,835	14,835	13,964
492-4922- 5230	Justice Center Expansion Design	0	0	0	0	0
5500	Justice Center Expansion	0	0	0	0	0
492-4924- 5500	Early Warning System Expansion	0	0	0	0	0
492-4921- 5601	Refunds	4,140	0	0	0	0
492-4920- 5706	Transfer Bond Fund - Justice Center Debt	0	0	41,000	0	41,000
	<b>Total Expenditures</b>	<b>1,120,594</b>	<b>1,058,026</b>	<b>1,105,835</b>	<b>1,007,395</b>	<b>988,464</b>
	<i>Carryover PO's</i>					
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>367,563</b>	<b>333,802</b>	<b>161,467</b>	<b>302,125</b>	<b>238,761</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>1,222,530</b>	<b>1,239,928</b>	<b>708,389</b>	<b>708,389</b>	<b>5,023</b>
493- 4020	Note Issue	0	0	2,000,000	0	0
4630	Fire Impact Fees	37,619	50,626	50,000	61,972	50,000
4740	Investment Income	1,453	605	250	200	250
4750	Miscellaneous	0	0	0	0	0
	<b>Total Revenue</b>	<b>39,072</b>	<b>51,231</b>	<b>2,050,250</b>	<b>62,172</b>	<b>50,250</b>
493-4930- 5230	Professional Services	0	0	0	0	0
5500	EMS Medic Unit (4th Unit)	0	0	0	0	0
5501	Land Acquisition	13,597	549,010	0	16,187	0
5503	Fire Equipment	0	0	0	0	0
5504	Station 303 Construction	0	33,760	2,300,000	147,708	0
5510	Fire Pumper Truck Station 303	0	0	0	599,311	0
5601	Refund	8,077	0	0	0	0
5705	Transfer Fire/EMS Fund Bond Pmt. 303	0	0	25,000	0	45,000
	<b>Total Expenditures</b>	<b>21,674</b>	<b>582,770</b>	<b>2,325,000</b>	<b>763,206</b>	<b>45,000</b>
	<i>Carryover PO's</i>				2,332	
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>1,239,928</b>	<b>708,389</b>	<b>433,639</b>	<b>5,023</b>	<b>10,273</b>

**2013 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.

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>471,762</b>	<b>361,462</b>	<b>281,339</b>	<b>281,339</b>	<b>310,358</b>
494- 4010	Note Proceeds	2,280,000	2,158,250	0	2,083,000	0
4011	Note Premium	14,456	18,066	0	22,954	0
4020	Bond Proceeds - Justice Center	0	0	970,000	0	950,000
4020	Bond Proceeds - PW Garage	0	0	1,130,000	0	1,100,000
4630	Municipal Impact Fees	42,527	51,803	60,000	70,219	60,000
4740	Investment Income	433	179	1,000	186	0
4850	GeneralFund Advance	0	0	0	0	0
4910	Transfer In Sewer Cap - Cherry St. Fac.	0	0	45,000	45,000	65,000
	<b>Total Revenue</b>	<b>2,337,416</b>	<b>2,228,298</b>	<b>2,206,000</b>	<b>2,221,359</b>	<b>2,175,000</b>
494-4940- 5230	Professional Services	0	0	0	1,806	0
5502	PW Facility Improvements	2,386	0	0	0	0
5601	Refund	9,430	0	0	0	0
5706	Transfer Bond Fund Bonds	0	0	85,000	0	100,000
5802	Note Principal	2,400,000	2,280,000	2,158,250	2,158,250	2,083,000
5812	Note Interest	35,900	28,421	33,284	32,284	31,159
	<b>Total Expenditures</b>	<b>2,447,716</b>	<b>2,308,421</b>	<b>2,276,534</b>	<b>2,192,340</b>	<b>2,214,159</b>
	<i>Carryover PO's</i>					
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>361,462</b>	<b>281,339</b>	<b>210,805</b>	<b>310,358</b>	<b>271,199</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
<b>Fund Balance - January 1<sup>st</sup></b>		<b>6,523,737</b>	<b>2,815,278</b>	<b>2,626,008</b>	<b>2,626,008</b>	<b>2,993,949</b>
496- 4010	Note Proceeds-Glenn Rd 1A	4,530,000	4,530,000	4,500,000	4,530,000	4,530,000
	Note Proceeds-Glenn Rd 1B	7,600,000	7,600,000	7,600,000	7,775,000	7,775,000
4011	Note Premium	98,013	102,483	0	104,207	0
4115	Community Authority Fees	117,091	96,307	125,000	0	225,439
4260	Federal ARRA Funds	0	0	0	0	0
4261	MORPC Funds	0	197,465	0	190,047	0
4650	Transportation Impact Fees	55,252	57,716	50,000	98,854	0
4660	Developer Payments	340	0	0	0	0
4740	Investment Income	6,448	1,510	2,500	2,454	0
4750	Miscellaneous	0	6,255	0	0	0
4813	Reimbursement	0	34,005	0	0	0
4910	Transfer In Glenn Road Middle	0	500,000	575,000	0	0
<b>Total Revenue</b>		<b>12,407,144</b>	<b>13,125,741</b>	<b>12,852,500</b>	<b>12,700,562</b>	<b>12,530,439</b>
496-4960- 5230	Professional Serices	10,344	44,578	0	23,801	20,000
5520	Roadway Design Phase 1B	60,554	27,541	0	0	0
5532	Land Acquisition Phase 1A	119,341	371,194	0	0	0
5533	Land Acquisition Phase 1A & 1B	0	0	0	0	0
5536	Pre-Construction Costs Phase 1A	89,045	0	0	0	0
5537	Pre-Construction Costs Phase 1B	0	0	0	0	0
5538	Construction Engineering Phase 1A	300,798	0	0	0	0
5539	Construction Engineering Phase 1B	0	0	0	0	0
5550	Construction Glenn Road Phase 1A	0	563,984	0	0	0
5551	Construction Glenn Road Phase 1B	0	0	0	0	0
5801	Note Principal	15,285,000	12,130,000	12,050,000	12,130,000	12,305,000
5811	Note Interest	250,521	177,714	217,084	178,820	140,514
<b>Total Expenditures</b>		<b>16,115,603</b>	<b>13,315,011</b>	<b>12,267,084</b>	<b>12,332,621</b>	<b>12,465,514</b>
<i>Carryover PO's</i>					0	
<b>Fund Balance - December 31<sup>st</sup></b>		<b>2,815,278</b>	<b>2,626,008</b>	<b>3,211,424</b>	<b>2,993,949</b>	<b>3,058,874</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>18,760</b>	<b>1,166,017</b>	<b>84,588</b>	<b>84,588</b>	<b>84,649</b>
497- 4010	Note Proceeds	1,520,000	1,520,000	0	0	0
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	1,220	427	0	61	0
4910	Transfer In CIP	0	0	0	0	0
	<b>Total Revenue</b>	<b>1,521,220</b>	<b>1,520,427</b>	<b>0</b>	<b>61</b>	<b>0</b>
497-4970- 5520	Professional Services	1,269	1,295	0	0	0
5520	Roadway Design Phase 2A	0	0	0	0	0
5521	Roadway Design Phase 2C	0	0	0	0	0
5532	Land Acquisition Phase 1A	0	571,251	0	0	0
5705	Transfer to Glenn Rd. South/Tif Funds	0	500,000	575,000	0	84,643
5801	Note Principal	370,000	1,520,000	0	0	0
5811	Note Interest	2,694	9,310	3,889	0	0
	<b>Total Expenditures</b>	<b>373,963</b>	<b>2,601,856</b>	<b>578,889</b>	<b>0</b>	<b>84,643</b>
	<i>Carryover PO's</i>					
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>1,166,017</b>	<b>84,588</b>	<b>-494,301</b>	<b>84,649</b>	<b>6</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>1,863,677</b>	<b>389,841</b>	<b>475,780</b>	<b>475,780</b>	<b>114,428</b>
498- 4010	Note Proceeds	880,000	880,000	1,200,000	530,000	430,000
4011	Note Premium	0	0	0	0	0
4115	Comm Auth Charges	57,565	96,948	96,948	0	156,178
4650	Transportation Impact Fees	0	0	0	0	0
4660	Developer Payments	0	0	0	0	0
4740	Investment Income	627	244	225	129	100
4750	Miscellaneous	0	0	0	0	0
	<b>Total Revenue</b>	<b>938,192</b>	<b>977,192</b>	<b>1,297,173</b>	<b>530,129</b>	<b>586,278</b>
498-4980- 5230	Professional Services	4,629	5,863	0	5,684	15,000
5520	Roadway Design Phase 3	0	0	0	0	0
5532	Land Acquisition Phase 3	0	0	0	0	0
5550	Construction Glenn Road Phase 3	0	0	0	0	0
5801	Note Principal	2,390,000	880,000	1,500,000	880,000	530,000
5811	Note Interest	17,399	5,390	5,798	5,797	2,088
	<b>Total Expenditures</b>	<b>2,412,028</b>	<b>891,253</b>	<b>1,505,798</b>	<b>891,481</b>	<b>547,088</b>
	<i>Carryover PO's</i>				0	
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>389,841</b>	<b>475,780</b>	<b>267,155</b>	<b>114,428</b>	<b>153,618</b>

**2013 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 of 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>186,717</b>	<b>358,271</b>	<b>644,428</b>	<b>644,428</b>	<b>338,790</b>
236- 4010	Note Proceeds	0	0	0	2,690,000	0
4011	Note Premium	0	0	0	22,644	0
4020	Bond Proceeds	0	0	2,700,000	0	2,690,000
4021	Bond Premium	0	0	1,000	0	0
4110	Property Tax Receipts	242,937	266,993	285,000	172,300	185,000
4111	Homestead	368	335	500	543	650
4112	Rollback	18,538	18,567	18,600	23,045	28,000
4740	Investment Income	366	262	350	1,103	0
4750	Miscellaneous	0	0	0	0	0
4910	Transfer Glen Rd. Middle Fund	0	0	0	0	84,643
	<b>Total Revenue</b>	<b>262,209</b>	<b>286,157</b>	<b>3,005,450</b>	<b>2,909,635</b>	<b>2,988,293</b>
236-2360- 5230	Professional Services	0	0	100,000	152,575	15,000
5555	Construction Glenn Road Phase 1A	0	0	1,500,000	1,339,595	0
5801	Note Principal - Phase 2B	90,000	0	1,600,000	1,520,000	2,690,000
5802	Bond Principal - Phase 2B - \$1.6m	0	0	38,575	0	50,000
5811	Note Interest	655	0	0	10,014	31,114
5812	Bond Interest - Phase 2B	0	0	60,000	0	42,000
	<b>Total Expenditures</b>	<b>90,655</b>	<b>0</b>	<b>3,298,575</b>	<b>3,022,184</b>	<b>2,828,114</b>
	<i>Carryover PO's</i>				193,089	
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>358,271</b>	<b>644,428</b>	<b>351,303</b>	<b>338,790</b>	<b>498,969</b>

**2013 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.

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>45,864</b>	<b>43,277</b>	<b>47,971</b>	<b>47,971</b>	<b>17,232</b>
520- 4451	Meter Collections Lot #1	7,087	7,460	7,000	8,442	8,500
4452	Meter Collections Lot #2	2,226	2,408	2,200	2,714	2,850
4453	Meter Collections Lot #3	17,294	16,596	17,500	17,687	17,500
4454	Meter Collections Lot #4	12,715	9,934	13,500	11,949	13,500
4457	38 S. Franklin Rent Lot #7	2,465	2,777	2,465	2,465	2,500
4458	Justice Center Rent Lot #8	0	148	0	117	0
	<b>Total Revenues</b>	<b>41,787</b>	<b>39,323</b>	<b>42,665</b>	<b>43,374</b>	<b>44,850</b>
520-5200- 5500	Capital Outlay/New Equipment	0	0	30,000	30,000	25,000
5710	Transfer to General	10,000	1,089	10,000	10,000	10,000
520-5201- 5211	Electric - Lot #1	350	350	400	400	400
5270	Maintenance of Equipment - Lot #1	178	129	82	100	350
5292	Taxes - Lot #1	2,504	2,500	2,997	2,996	3,000
5500	Capital Outlay	614	0	0	0	0
	<b>Total Parking Lot #1</b>	<b>3,646</b>	<b>2,979</b>	<b>3,479</b>	<b>3,496</b>	<b>3,750</b>
520-5202- 5211	Electric - Lot #2	350	350	400	400	400
5235	Rent of Parking Lot	1,425	1,572	2,000	1,979	2,000
5270	Maintenance of Equipment - Lot #2	93	18	500	76	500
	<b>Total Parking Lot #2</b>	<b>1,868</b>	<b>1,940</b>	<b>2,900</b>	<b>2,455</b>	<b>2,900</b>
520-5203- 5211	Electric - Lot #3	900	900	975	975	975
5235	Rent UM Church	575	498	1,000	629	1,000
5270	Maintenance of Equipment - Lot #3	261	173	500	217	500
5292	Taxes - Lot #3	2,593	2,588	3,000	3,058	3,200
	<b>Total Parking Lot #3</b>	<b>4,329</b>	<b>4,159</b>	<b>5,475</b>	<b>4,879</b>	<b>5,675</b>
520-5204- 5211	Electric - Lot #4	1,100	1,100	1,200	1,200	1,200
5270	Meter Rental - Lot #4	204	142	500	204	500
5292	Taxes - Lot #4	3,552	3,545	3,800	4,186	4,300
	<b>Total Parking Lot #4</b>	<b>4,856</b>	<b>4,787</b>	<b>5,500</b>	<b>5,590</b>	<b>6,000</b>
520-5205- 5292	Taxes - Lot #5	375	375	425	443	500
	<b>Total Parking Lot #5</b>	<b>375</b>	<b>375</b>	<b>425</b>	<b>443</b>	<b>500</b>
520-5207- 5211	Electric - Lot #7	300	300	350	350	350
5235	Masonic Rent - Lot #7	10,600	10,600	11,500	10,600	11,500
	<b>Total Parking Lot #7</b>	<b>10,900</b>	<b>10,900</b>	<b>11,850</b>	<b>10,950</b>	<b>11,850</b>
520-5209- 5235	Church Rent - Lot #9	8,400	8,400	9,500	6,300	9,500
	<b>Total Expenses</b>	<b>44,374</b>	<b>34,629</b>	<b>79,129</b>	<b>74,113</b>	<b>75,175</b>
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>43,277</b>	<b>47,971</b>	<b>11,507</b>	<b>17,232</b>	<b>-13,093</b>

**2013 BUDGET DETAIL**

**FUND: WATER CONSTRUCTION**  
**DEPARTMENT: PUBLIC UTILITIES - MAINTENANCE PROJECTS**

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>482,745</b>	<b>814,418</b>	<b>1,435,495</b>	<b>1,435,495</b>	<b>-17,880,912</b>
531- 4010	Note Sale	0	0	0	0	0
4020	Bond Sale	0	0	19,535,000	1,711,902	19,807,332
4740	Interest Income	0	0	0	0	0
4810	Reimbursements	0	239	0	0	0
4910	Transfer from Water Fund	527,600	527,600	600,000	600,000	650,000
4910	Transfer from Water Fund Surcharge	0	500,000	734,675	734,675	974,000
	<b>Total Revenues</b>	<b>527,600</b>	<b>1,027,839</b>	<b>20,869,675</b>	<b>3,046,577</b>	<b>21,431,332</b>
531-5300- 5803	OWDA Principal Debt Service - Plant	0	0	0	0	81,400
531-5300- 5813	OWDA Interest Debt Service - Plant	0	0	0	0	500,000
531-5310- 5530	Treatment Building Improvements	0	0	19,535,000	1,817,864	0
5531	Construction Contingency	0	0	0	0	641,900
5532	Construction Soft Costs	0	0	0	105,334	0
5537	Water Plant Rehabilitation - Design	86,516	129,226	0	285,768	0
531-5323- 5548	US 23 Waterline Replacement	0	32,893	450,000	78,591	325,000
5549	Curtis St. Waterline	94,978	0	0	0	0
5552	Hillside Dr. Orchard Lane Waterline	0	0	120,000	0	120,000
5553	Berne, Kirkland, Mason St. Waterline	0	0	200,000	42,973	160,000
5554	Pennsylvania Ave. Waterline	0	0	0	0	175,000
5555	Stratford Rd. Waterline	0	0	0	0	120,000
531-5330- 5500	Water Meter Replacement	10,633	16,786	15,000	645	15,000
5502	New Residential Water Meters	3,800	16,962	15,000	3,141	15,000
531-5331- 5530	Small Main Replacement	0	70,761	50,000	12,921	50,000
5531	Fire Flow Improvement	0	47,477	75,000	68,041	75,000
531-5334- 5500	Equipment Purchase	0	92,657	0	0	0
	<b>Total Expenses</b>	<b>195,927</b>	<b>406,762</b>	<b>20,460,000</b>	<b>2,415,278</b>	<b>2,278,300</b>
	<i>Carryover PO's</i>				19,947,706	
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>814,418</b>	<b>1,435,495</b>	<b>1,845,170</b>	<b>-17,880,912</b>	<b>1,272,120</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>1,870,439</b>	<b>1,870,439</b>	<b>1,870,439</b>	<b>1,870,439</b>	<b>1,870,439</b>
533- 4910	Transfer from Water Fund	0	0	0	0	0
4910	Transfer from Repair & Improvement	0	0	0	0	0
	<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
533-5331- 5230	Professional Services	0	0	0	0	0
5530	Oversizing	0	0	0	0	0
5535	RT 42 S. Waterline	0	0	0	0	0
5760	Transfer to Water CIP	0	0	0	0	0
5760	Transfer to Water Capacity Fund	0	0	0	0	0
	<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	Carryover Encumbrances					
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>1,870,439</b>	<b>1,870,439</b>	<b>1,870,439</b>	<b>1,870,439</b>	<b>1,870,439</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>2,542,403</b>	<b>794,360</b>	<b>1,902,467</b>	<b>1,902,467</b>	<b>-5,947,264</b>
536- 4010	Note Sale	0	0	0	0	0
4011	Premium	0	0	0	0	0
4020	Bond Sale	0	2,217,240	8,435,000	1,789,234	8,460,818
4620	Capacity Fees	598,759	650,890	650,000	992,217	675,000
4740	Investment Income	2,932	1,056	1,000	1,317	1,000
4810	Reimbursements	0	0	0	4,800	0
4910	Transfer from Water CIP Fund	0	0	0	0	0
4910	Transfer from Water Fund - Surcharge	0	200,000	562,500	562,500	417,421
	<b>Total Revenues</b>	<b>601,691</b>	<b>3,069,186</b>	<b>9,648,500</b>	<b>3,350,068</b>	<b>9,554,239</b>
536-5300- 5802	G.O. Bond Principal	95,000	100,000	105,000	105,000	110,000
536-5300- 5803	OWDA Principal	0	27,545	104,000	56,616	86,000
536-5300- 5812	G.O. Bond Interest	145,805	142,005	138,005	138,005	133,805
536-5300- 5813	OWDA Interest	0	40,830	156,000	80,134	115,000
536-5310- 5532	Penry Rd. Wellfield	9,162	91,393	60,000	1,118,433	0
536-5310- 5534	Groundwater Well Rehabilitation	0	0	0	63,449	0
536-5310- 5538	Treatment Plant Construction	99,669	872,401	8,435,000	983,779	0
536-5310- 5539	Plant Construction Contingency	0	0	0	0	275,100
536-5310- 5540	Plant Construction Soft Cost	0	0	0	44,082	0
536-5312- 5531	Westside Transmission Main	1,721,648	658,600	0	0	0
536-5317- 5534	Tank Mixing System	0	17,005	45,000	91,667	0
536-5360- 5601	Water Capacity Fee Refund	278,450	11,300	0	0	0
536-5390- 5230	Water Line Extensions/Oversizing	0	0	200,000	0	250,000
	<b>Total Expenses</b>	<b>2,349,734</b>	<b>1,961,079</b>	<b>9,243,005</b>	<b>2,681,165</b>	<b>969,905</b>
	<i>Carryover PO's</i>				8,518,634	
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>794,360</b>	<b>1,902,467</b>	<b>2,307,962</b>	<b>-5,947,264</b>	<b>2,637,070</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
538- 5230	Grant Revenue	35,000	35,000	26,250	14,000	17,500
4910	Transfer from Water Fund (In-Kind)	0	0	0	0	0
4910	Transfer from Water Fund (Cash)	0	0	0	0	0
	<b>Total Revenue</b>	<b>35,000</b>	<b>35,000</b>	<b>26,250</b>	<b>14,000</b>	<b>17,500</b>
538-5380- 5230	Prof. Services - Grant Coordinator	0	0	0	0	0
5231	Professional Services - City	0	0	0	0	0
5232	Professional Services - Miscellaneous	0	0	0	0	0
5710	Transfer to Water Fund	35,000	35,000	26,250	14,000	17,500
	<b>Total Expenditures</b>	<b>35,000</b>	<b>35,000</b>	<b>26,250</b>	<b>14,000</b>	<b>17,500</b>
	Carryover Encumbrances					
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>2,298,376</b>	<b>1,916,779</b>	<b>2,034,462</b>	<b>2,034,462</b>	<b>1,506,750</b>
541- 4010	Note Sale	0	0	0	0	0
4910	Transfer in - Sewer Fund	340,000	1,199,837	1,199,837	1,199,837	1,273,080
	<b>Total Revenue</b>	<b>340,000</b>	<b>1,199,837</b>	<b>1,199,837</b>	<b>1,199,837</b>	<b>1,273,080</b>
541-5410- 5802	G.O. Bond Principal	320,000	330,000	345,000	345,000	0
541-5410- 5803	OWDA Principal	69,865	63,094	94,073	94,073	97,480
541-5410- 5812	G.O. Bond Interest	37,045	25,845	13,800	13,800	0
541-5410- 5813	OWDA Interest	56,923	61,218	64,920	64,920	61,512
541-5411- 5530	Inflow/Infiltrate Remediation	0	146,738	150,000	117,094	150,000
541-5430- 5535	Plant Improvement	0	0	0	0	0
541-5430- 5536	Wastewater Plant Maintenance	21,077	90,886	125,000	211,868	235,000
541-5430- 5537	Pump Station Repair	0	0	150,000	696	150,000
541-5433- 5500	Meter Replacement	7,524	26,813	25,000	3,783	15,000
541-5439- 5532	Toledo Street Sewer Repair	0	0	0	0	0
541-5439- 5533	Columbus Avenue Sewer Rehab	0	0	0	0	0
541-5439- 5534	Stratford Rd. Slipline	209,163	0	0	0	0
541-5440- 5532	Sawmill Rd. Extension Sewer	0	0	0	0	0
541-5440- 5500	Sewer Camera Truck Equipment	0	41,842	0	1,867	35,000
541-5440- 5501	Sewer Cleaning Unit	0	0	150,000	0	0
541-5440- 5502	Equipment	0	20,718	140,000	0	155,000
541-5499- 5741	Transfer to SE Highland Sewer Fund	0	275,000	350,000	350,000	350,000
	<b>Total Expenses</b>	<b>721,597</b>	<b>1,082,154</b>	<b>1,607,793</b>	<b>1,203,101</b>	<b>1,248,992</b>
	<i>Carryover PO's</i>				524,448	
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>1,916,779</b>	<b>2,034,462</b>	<b>1,626,506</b>	<b>1,506,750</b>	<b>1,530,838</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>181,130</b>	<b>181,130</b>	<b>181,130</b>	<b>181,130</b>	<b>181,130</b>
543- 4230	Transfer from Water Fund	0	0	0	0	0
4910	Transfer from Capacity Fee Fund	0	0	0	0	0
	<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
543-5431- 5230	Professional Services	0	0	0	0	0
5530	Oversizing	0	0	0	0	0
5534	Oversize/Sewer Extensions	0	0	0	0	0
543-5463- 5540	SE Highland Sewer Phase 1B	0	0	0	0	0
	<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<i>Carryover PO's</i>					
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>181,130</b>	<b>181,130</b>	<b>181,130</b>	<b>181,130</b>	<b>181,130</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>291,559</b>	<b>321,650</b>	<b>175,564</b>	<b>175,564</b>	<b>178,950</b>
545- 4690	Water Customer Deposits	49,805	31,988	50,000	23,064	35,000
545-5451- 5601	Deposit Refunds	19,714	20,314	40,000	19,678	30,000
5710	Deposit To Storm Sewer Fund	0	1,162	0	0	600
5711	Deposit To Water Fund	0	62,072	0	0	1,750
5712	Deposit To Sewer Fund	0	63,751	0	0	1,750
5713	Deposit To Refuse Fund	0	30,775	0	0	900
	<b>Total Expenditures</b>	<b>19,714</b>	<b>178,074</b>	<b>40,000</b>	<b>19,678</b>	<b>35,000</b>
	Carryover Encumbrances					
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>321,650</b>	<b>175,564</b>	<b>185,564</b>	<b>178,950</b>	<b>178,950</b>

**2013 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	2010 Actual	2011 Actual	2012 Budget	2012 Actual	2013 Budget
<b>Fund Balance - January 1<sup>st</sup></b>		<b>757,904</b>	<b>975,924</b>	<b>1,037,818</b>	<b>1,037,818</b>	<b>1,251,022</b>
546- 4010	Note Sale	0	0	0	0	0
4012	Bond Proceeds	0	0	0	0	0
4620	Capacity Charges	575,519	568,680	600,000	950,976	650,000
4621	Acme Road Front Footage Fee	4,904	400	0	0	0
4740	Interest Income	559	210	250	318	200
4910	Transfer in - Sewer Fund	2,359,837	1,901,165	1,939,188	1,939,188	1,977,972
4910	Transfer in - Sewer Construction Fund	0	0	0	0	0
<b>Total Revenue</b>		<b>2,940,819</b>	<b>2,470,455</b>	<b>2,539,438</b>	<b>2,890,482</b>	<b>2,628,172</b>
546-5460- 5601	Refunds	128,870	10,770	0	0	0
546-5460- 5705	Transfer Bond Service Cherry St. Fac.	0	0	45,000	45,000	65,000
546-5460- 5801	G.O. Note Principal	0	0	0	0	0
546-5460- 5802	G.O. Bond Principal	230,000	245,000	255,000	250,000	315,000
546-5460- 5803	OWDA Principal	972,889	788,121	997,255	997,255	1,033,377
546-5460- 5804	SE Highland Bond Principal	6,668	7,109	7,873	646	11,730
546-5460- 5811	G.O. Note Interest	0	0	0	0	0
546-5460- 5812	G.O. Bond Interest	185,447	177,273	174,042	168,225	69,865
546-5460- 5813	OWDA Interest	792,669	740,452	688,208	688,207	652,085
546-5460- 5814	SE Highland Bond Interest	31,256	27,263	29,730	2,478	29,385
546-5466- 5533	Sewer Extension/Oversizing	0	42,878	0	0	0
546-5466- 5536	US 23/US 42 Belle to Cherry Sewer	0	0	0	22,362	15,000
546-5466- 5537	Sawmill Parkway Sewer Extension	0	0	0	0	35,000
546-5466- 5538	Columbus Pike Sanitary Sewer	0	0	0	0	75,000
546-5499- 5741	Transfer to SE Highland Sewer	375,000	369,695	369,695	373,232	325,000
<b>Total Expenses</b>		<b>2,722,799</b>	<b>2,408,561</b>	<b>2,566,803</b>	<b>2,547,405</b>	<b>2,626,442</b>
<i>Carryover PO's</i>					129,873	
<b>Fund Balance - December 31<sup>st</sup></b>		<b>975,924</b>	<b>1,037,818</b>	<b>1,010,453</b>	<b>1,251,022</b>	<b>1,252,752</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>292,247</b>	<b>6,433</b>	<b>19,866</b>	<b>19,866</b>	<b>148,397</b>
548- 4010	Note Sale	0	0	0	0	0
4012	Bond Proceeds	0	0	0	0	0
4622	ERU Charges	48,000	134,400	135,000	233,600	160,000
4740	Interest Income	146	0	150	49	50
4810	Reimbursement	0	0	0	0	0
4910	Transfer In Sewer CIP	0	275,000	350,000	350,000	350,000
4910	Transfer In Sewer Capacity Fee Fund	435,000	369,695	369,695	373,232	325,000
	<b>Total Revenue</b>	<b>483,146</b>	<b>779,095</b>	<b>854,845</b>	<b>956,881</b>	<b>835,050</b>
548-5480- 5230	Professional Services Bond Issue	0	0	0	0	0
5801	G.O. Note Principal	0	0	0	0	0
5802	Bond Principal	135,198	160,392	199,167	199,167	237,853
5811	G.O. Note Interest	0	0	0	0	0
5812	Bond Interest	633,762	605,270	629,184	629,183	595,816
	<b>Total Expenses</b>	<b>768,960</b>	<b>765,662</b>	<b>828,351</b>	<b>828,350</b>	<b>833,669</b>
	<i>Carryover PO's</i>					
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>6,433</b>	<b>19,866</b>	<b>46,360</b>	<b>148,397</b>	<b>149,778</b>

**2013 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

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>2,371,735</b>	<b>2,764,211</b>	<b>3,469,979</b>	<b>3,469,979</b>	<b>3,710,466</b>
610- 4810	Reimbursements	318,452	291,958	50,000	167,763	100,000
4930	Premiums	3,270,328	3,433,628	3,600,000	3,591,881	3,691,833
4931	Employee Payments	262,741	278,305	400,000	368,490	572,145
	<b>Total Revenue</b>	<b>3,851,521</b>	<b>4,003,891</b>	<b>4,050,000</b>	<b>4,128,134</b>	<b>4,363,978</b>
610-6101- 5230	Program Administration	68,821	67,494	73,000	71,885	71,650
5231	Preferred Provider Fees	49,419	38,794	50,000	40,306	42,000
5232	Broker Fees	5,814	5,076	6,500	5,758	6,500
5240	Preventative Care	2,890	3,866	7,500	6,715	7,500
5280	Life/ADD Insurance	24,373	24,138	25,000	25,001	25,000
5281	Stop Loss Insurance	297,311	348,047	375,000	407,739	450,000
5285	Medical Claims	2,364,641	2,114,935	2,600,000	2,582,288	2,850,000
5286	Dental Claims	195,382	200,513	220,000	194,090	210,000
5287	Prescription	423,894	470,458	525,000	533,515	550,000
5610	Opt Out Payments	26,500	24,802	28,000	20,350	27,000
	<b>Total Expenditures</b>	<b>3,459,045</b>	<b>3,298,123</b>	<b>3,910,000</b>	<b>3,887,647</b>	<b>4,239,650</b>
	<i>Carryover PO's</i>					
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>2,764,211</b>	<b>3,469,979</b>	<b>3,609,979</b>	<b>3,710,466</b>	<b>3,834,794</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>912,192</b>	<b>953,337</b>	<b>1,128,107</b>	<b>1,128,107</b>	<b>1,285,711</b>
620- 4750	Miscellaneous	0	0	0	0	0
4810	Reimbursements	11,056	0	0	79	0
4930	Premiums	540,042	571,077	505,320	496,580	519,083
	<b>Total Revenue</b>	<b>551,098</b>	<b>571,077</b>	<b>505,320</b>	<b>496,659</b>	<b>519,083</b>
620-6210- 5230	Program Administration	4,000	12,000	12,000	8,000	12,000
5231	Professional Services	2,399	3,226	10,000	800	10,000
5280	BWC Premiums	259,258	248,001	325,000	241,704	325,000
5285	Workers Comp Claims	244,296	133,080	350,000	86,851	350,000
	<b>Total Expenditures</b>	<b>509,953</b>	<b>396,307</b>	<b>697,000</b>	<b>337,355</b>	<b>697,000</b>
	<i>Carryover PO's</i>				1,700	
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>953,337</b>	<b>1,128,107</b>	<b>936,427</b>	<b>1,285,711</b>	<b>1,107,794</b>

**2013 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>2010 Actual</i>	<i>2011 Budget</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>4,662</b>	<b>4,970</b>	<b>4,970</b>	<b>5,042</b>	<b>5,042</b>	<b>5,042</b>
701- 4720	Donations	308	500	72	500	0	500
4721	Donations Awards	0	0	0	0	0	0
	<b>Total Revenue</b>	<b>308</b>	<b>500</b>	<b>72</b>	<b>500</b>	<b>0</b>	<b>500</b>
701-7010- 5230	Professional Services	0	0	0	0	0	0
5381	Miscellaneous	0	0	0	0	0	0
5390	Small Equipment	0	4,000	0	4,000	0	5,000
	<b>Total Expenditures</b>	<b>0</b>	<b>4,000</b>	<b>0</b>	<b>4,000</b>	<b>0</b>	<b>5,000</b>
	<i>Carryover PO's</i>						
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>4,970</b>	<b>1,470</b>	<b>5,042</b>	<b>1,542</b>	<b>5,042</b>	<b>542</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>16,756</b>	<b>49</b>	<b>49</b>	<b>49</b>	<b>49</b>
702- 4490	Developer Fees - Trees	0	0	0	0	0
4720	Donations Miscellaneous	755	0	0	0	0
	<b>Total Revenue</b>	<b>755</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
702-7020- 5271	Maintenance	962	0	0	0	0
5505	Smith Park Dugouts	16,500	0	0	0	0
	<b>Total Expenditures</b>	<b>17,462</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<i>Carryover PO's</i>					
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>49</b>	<b>49</b>	<b>49</b>	<b>49</b>	<b>49</b>

**2013 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

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>14,155</b>	<b>10,070</b>	<b>9,202</b>	<b>9,202</b>	<b>7,431</b>
703- 4720	Donations	447	0	0	6	0
4721	K-9 Donations	0	0	0	0	0
	<b>Total Revenue</b>	<b>447</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>0</b>
703-7030- 5330	Supplies	4,295	0	0	431	0
5500	Capital Outlay / New Equipment	237	868	9,000	1,346	7,000
	<b>Total Expenditures</b>	<b>4,532</b>	<b>868</b>	<b>9,000</b>	<b>1,777</b>	<b>7,000</b>
	<i>Carryover PO's</i>					
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>10,070</b>	<b>9,202</b>	<b>202</b>	<b>7,431</b>	<b>431</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>4,110</b>	<b>2,719</b>	<b>1,727</b>	<b>1,727</b>	<b>1,732</b>
704- 4720	Donations	1,270	725	1,000	800	1,000
4721	Sister City Donation	0	0	0	300	0
	<b>Total Revenue</b>	<b>1,270</b>	<b>725</b>	<b>1,000</b>	<b>1,100</b>	<b>1,000</b>
704-7040- 5230	Professional Services	2,661	1,717	1,200	1,095	1,200
	<b>Total Expenditures</b>	<b>2,661</b>	<b>1,717</b>	<b>1,200</b>	<b>1,095</b>	<b>1,200</b>
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>2,719</b>	<b>1,727</b>	<b>1,527</b>	<b>1,732</b>	<b>1,532</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>471,124</b>	<b>450,107</b>	<b>507,357</b>	<b>507,357</b>	<b>428,883</b>
705- 4115	Curtis Farms Infrastructure Fees	0	24,514	12,500	12,257	12,500
4490	Developers Fees	1,841	32,736	10,000	20,000	10,000
	<b>Total Revenue</b>	<b>1,841</b>	<b>57,250</b>	<b>22,500</b>	<b>32,257</b>	<b>22,500</b>
705-7050- 5230	Professional Services	0	0	0	0	0
5500	Capital Improvements	22,858	0	0	0	0
5501	Cheshire Road Improvements	0	0	0	0	0
5502	Zaremba Intersection North	0	0	0	0	0
5504	Lexington Blvd. Traffic Signal	0	0	0	0	0
5504	Houk Rd. North Street Lights	0	0	85,000	84,923	0
5505	Valleyside Dr. Extension	0	0	50,000	0	50,000
5506	Warrensburg/SR 37 Intersection Lighting	0	0	45,000	14,804	0
	<b>Total Expenditures</b>	<b>22,858</b>	<b>0</b>	<b>180,000</b>	<b>99,727</b> 11,004	<b>50,000</b>
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>450,107</b>	<b>507,357</b>	<b>349,857</b>	<b>428,883</b>	<b>401,383</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>0</b>	<b>12,257</b>	<b>0</b>	<b>0</b>	<b>0</b>
706- 4115	Curtis Farms Assessments	12,257	0	0	0	0
706- 4720	Developer Contributions	120,000	120,000	120,000	120,000	120,000
	<b>Total Revenue</b>	<b>132,257</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
706-7060- 5600	School Reimbursement Payments	120,000	120,000	120,000	120,000	120,000
5601	Curtis Farms Reimbursement	0	12,257	0	0	0
	<b>Total Expenditures</b>	<b>120,000</b>	<b>132,257</b>	<b>120,000</b>	<b>120,000</b>	<b>120,000</b>
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>12,257</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2013 BUDGET DETAIL**

**FUND: UNCLAIMED FUNDS TRUST FUND**

The Unclaimed Fund Trust Fund is required by the Ohio Revised Code to account for various check payments made by the City and Municipal Court that remain uncashed or unclaimed. The funds are held for five years and then can be deposited/transferred to the General Fund.

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
<b>CITY FUND</b>						
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>10,497</b>	<b>13,571</b>	<b>12,305</b>	<b>12,305</b>	<b>15,635</b>
707- 4391	UFTF Unclaimed Funds	5,606	3,026	5,000	8,330	5,000
	<b>Total Revenue</b>	<b>5,606</b>	<b>3,026</b>	<b>5,000</b>	<b>8,330</b>	<b>5,000</b>
707-0707- 5600	Unclaimed Funds Payment	40	0	0	0	0
5701	Transfer to General Fund	2,492	4,292	5,000	5,000	8,000
	<b>Total Expenditures</b>	<b>2,532</b>	<b>4,292</b>	<b>5,000</b>	<b>5,000</b>	<b>8,000</b>
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>13,571</b>	<b>12,305</b>	<b>12,305</b>	<b>15,635</b>	<b>12,635</b>
<b>MUNICIPAL COURT FUND</b>						
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>0</b>	<b>3,730</b>	<b>3,730</b>	<b>3,730</b>	<b>21,817</b>
708- 4391	UFTF Unclaimed Funds	3,730	0	0	5,465	5,000
4910	Transfer In Municipal Court Fund	0	0	0	13,196	0
	<b>Total Revenue</b>	<b>3,730</b>	<b>0</b>	<b>0</b>	<b>18,661</b>	<b>5,000</b>
708-0708- 5600	Unclaimed Funds Payment	0	0	0	574	0
5701	Transfer to General Fund	0	0	0	0	0
	<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>574</b>	<b>0</b>
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>3,730</b>	<b>3,730</b>	<b>3,730</b>	<b>21,817</b>	<b>26,817</b>

**2013 BUDGET DETAIL**

**FUND: DEVELOPMENT RESERVE FUND**

The Development Reserve Fund is a reserve fund to be used for future debt service obligations related to infrastructure constructed by the City in response to current and future development. In addition the funds are available for support of future economic development opportunities.

<i>Account #</i>	<i>Description</i>	<i>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Budget</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
709- 4910	Transfer from General Fund	0	300,000	0	0	0
	<b>Total Revenue</b>	<b>0</b>	<b>300,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
709-0709- 5230	Professional Services	0	0	0	0	0
	<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>0</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>

**2013 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>2010 Actual</i>	<i>2011 Estimate</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
801- 4350	Fines & Forfeitures	39,011	48,353	67,500	48,333	67,500
801-8010- 5230	Professional Services	39,011	48,353	67,500	48,333	67,500
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2013 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>2010 Actual</i>	<i>2011 Actual</i>	<i>2012 Budget</i>	<i>2012 Actual</i>	<i>2013 Budget</i>
	<b>Fund Balance - January 1<sup>st</sup></b>	<b>313</b>	<b>232</b>	<b>455</b>	<b>455</b>	<b>305</b>
803- 4520	3% State Building Permit Fee	1,778	1,669	3,000	2,585	3,000
4521	1% State Plumbing Fee	1,496	1,567	1,850	1,509	1,850
	<b>Total Revenue</b>	<b>3,274</b>	<b>3,236</b>	<b>4,850</b>	<b>4,094</b>	<b>4,850</b>
803-8030- 5230	State Building Permit - 3%	1,879	1,687	3,000	2,550	3,000
803-8030- 5231	State Plumbing Permit - 1%	1,476	1,326	1,850	1,694	1,850
	<b>Total Expenditures</b>	<b>3,355</b>	<b>3,013</b>	<b>4,850</b>	<b>4,244</b>	<b>4,850</b>
	<b>Fund Balance - December 31<sup>st</sup></b>	<b>232</b>	<b>455</b>	<b>455</b>	<b>305</b>	<b>305</b>