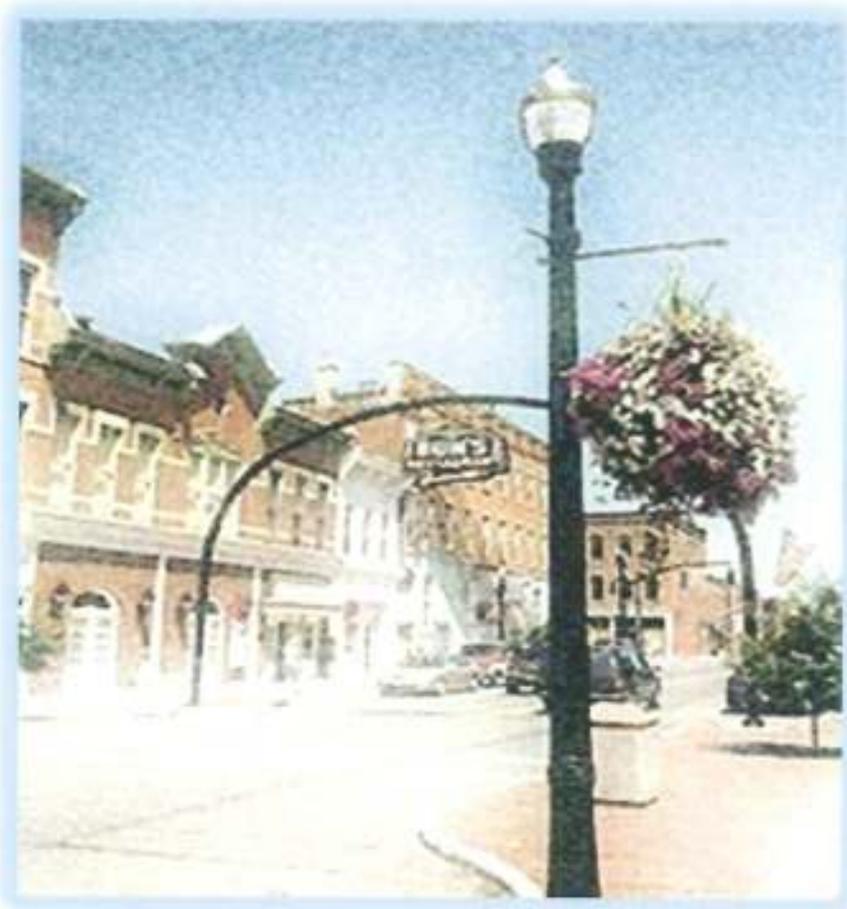




City of Delaware



2014 Operating Budget

Providing quality, cost-effective public services for a better Delaware

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BUDGET MESSAGE

November 15, 2013

Dear Mayor and City Council Members:

Pursuant to Section 76 of the City's charter, I respectfully submit the proposed 2014 operating budget for your consideration.

The budget's first reading and public hearing will be **Monday, November 25**. A second reading and public hearing is scheduled for **Monday, December 9**, with adoption scheduled for **Monday, December 23**. Additionally, budget review sessions on **December 3, December 5 (if necessary), and December 16, December 18 (if necessary) and December 30 (if necessary)** are tentatively scheduled to give Council an opportunity to review the budget in greater detail with staff.

INTRODUCTION

Adoption each year of the annual budget is City Council's most important policy action. The document serves as a means to allocate resources to a variety of City programs and priorities and to protect the community's physical security, enhance its quality of life, and maintain and develop facilities and infrastructure.

This policy document represents our continued commitment to prudent fiscal management, effective service delivery and to providing our citizens with an affordable quality of life. Once adopted by the Council the budget establishes the direction for all City government programs and services for the coming year.

I can report that City Council again will be in the enviable position of adopting a balanced budget. This does not happen by chance. Staff has been conservative in its spending, consistently evaluated services, and operations for opportunities to enhance cost-effectiveness, and viewed the long-range financial stability of the community as our highest priority.

In 2014, it is projected that expenditures for General Fund operations and services will be offset by anticipated revenues by \$117,005. 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 following chart shows, the 2014 budget includes revenue estimates of \$17,695,989 and expenditures of \$17,578,984. Expenditures are projected to increase \$434,669, or 2.5 percent, over 2013 actual operations and the fund balance is estimated to be \$5,156,492, or 29.33 percent of expenditures.

Summary	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual*	2014 Proposed
Total Revenue	\$21,098,611	\$21,734,556	\$16,543,241	\$16,881,464	\$17,509,417	\$17,695,989
Total Expenditures	21,604,004	\$21,028,010	\$16,358,196	\$16,093,938	\$17,144,315	\$17,578,984
Year End Fund Balance	3,042,464	\$3,749,010	\$3,843,076	\$4,674,385	\$5,039,487	\$5,156,492
% Reserve of Total Exp.	14.08%	17.83%	23.49%	29.04%	29.39%	29.33%

Since the official end of the 2008 recession, we have seen slow-but-steady improvement in our local economic picture. Our primary revenue source – municipal income tax – is projected to increase 4.3 percent in 2013 and we expect a similar increase in 2014.

Development, on all fronts, is picking up. This bodes well for Delaware, especially as this activity helps to pay for some infrastructure improvements, especially in our southeast area. We are seeing long-awaited re-investment in older commercial property, indicating owners' desire to improve properties even in uncertain economic times. Additionally, there has been more action regarding residential subdivisions that either had stopped or only been in the planning stages.

Our re-staffed Economic Development office is undertaking new initiatives to diversify our business portfolio and expand the City's tax base. We are seeing considerable positive momentum in our downtown, where interest is great and vacancies are few. In the core service areas of recreation and public safety, we continue to honor commitments made to our residents who approved levies in 2008 and 2010 to fund recreation and fire/EMS, improving our quality of life and making Delaware a better place to invest.

The City of Delaware remains committed to a promising future with optimism, flexibility, and resilience. However, fiscal prudence requires that we not undertake additional commitments beyond those identified in our expenditure forecast. For the most part, my recommended budget is a "status quo" budget that addresses core services and maintains the levels of service our residents

have come to expect. The result is a spending plan that meets the needs of our community without compromising our financial future.

Among my biggest concerns projecting forward are state cuts to the Local Government Fund and the phase out of the inheritance tax. As Council is aware from my past budget messages, both changes were approved by the General Assembly three years ago. The overall impact, however, cannot be overstated: In 2014, the city will realize a total reduction from the local government fund and the inheritance tax of \$944,000. This nearly \$1 million cut continues to put a strain on revenues and greatly limits our ability to increase or enhance City services, or sufficiently address much-needed resurfacing needs.

Despite challenges, the successful future of our community is ensured by innovative and dedicated employees. It is in this area where I foresee even more progress in 2014 as we further refine organizational changes begun a year ago; the goal being improved service delivery and efficiencies, and better, quicker internal decision-making and execution.

The 2013 budget implemented the first phase of structural changes: redefining the role of the Assistant City Manager position as Assistant City Manager for Public Service (Public Works, Engineering and Public Utilities). Based on staff input and the Novak Report, I have identified additional organizational improvements, specifically within the departments of Engineering, Public Works, Public Utilities, and Planning/Community Development.

I believe significant benefit can be realized through these changes. Common activities will be better organized with fewer departmental "silos." Workload sharing will be improved and wasteful duplicity reduced. Project information will move more freely and be better organized. Areas where this could be especially beneficial include Capital Improvement Program project coordination; development of a programmatic parks operation and management plan, cemetery operations and natural resources oversight; traffic signal system management, pavement analysis and maintenance, capital highway improvements; and airport capital initiatives.

In the following narrative, I briefly summarize some of the key service considerations and economic factors that went into developing this budget.

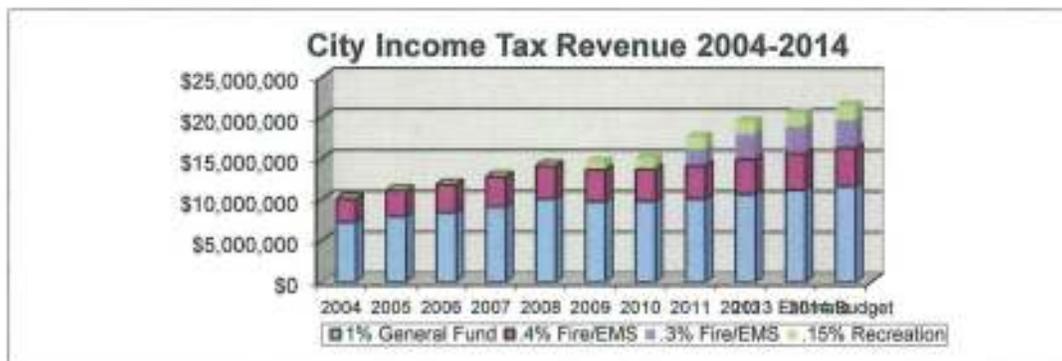
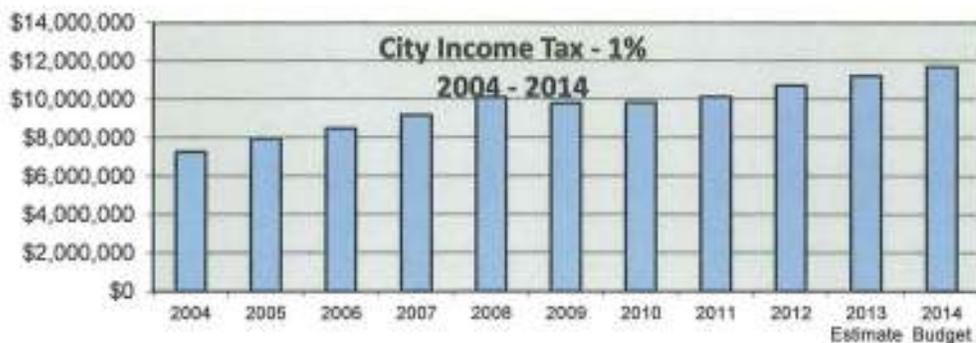
REVENUE HIGHLIGHTS

Revenue growth in the city's income tax is tracking at 4.3 percent for 2012, another positive sign that the local economy is improving. This budget reflects a 4.5-percent trend in 2014. The projected growth rate, if sustained, will allow the city a modest increase in spending, mostly to keep pace with inflationary increases.

Two other revenue increases worth mentioning, and reflective of the improving local economy, are engineering fees and license and permit revenue. Engineering fees, budgeted at \$385,000, are what the city charges the development community for the review of engineering documents related to commercial and residential building projects. License and permit fees, which are budgeted at \$470,000 are mostly related to the increase in residential home improvement projects, such as decks and patios.

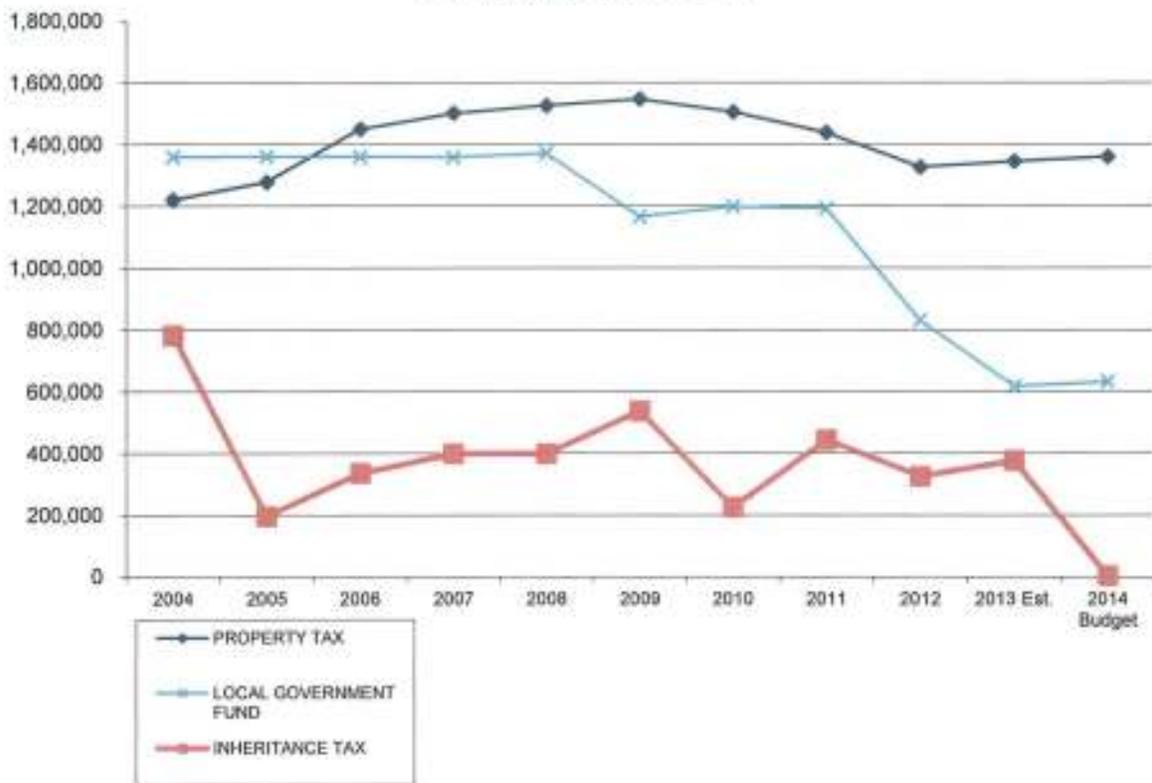
The local government fund and the inheritance tax remain significant concerns. As was discussed in the introduction, the inheritance tax has been eliminated entirely as local revenue. The local government fund, while not eliminated, was decreased by approximately 50 percent over 2011 levels, which stood at \$1,192,636. This budget reflects \$635,739, which represents \$556,897 lower than the 2011 amount. The state has broken a commitment it made to local governments when the fund was established in 1936 and restoration of some portion of the reduction should be pursued at the state level.

The two charts below show growth trends in the city's primary revenue: income tax. The first chart shows positive growth in the city's one percent income tax, which is used for general fund operations. The second chart shows growth not only of the one-percent tax, but the city's permanent fire/ems tax (0.4 and 0.8) and the 0.15 recreation levy, which Council has indicated, by ordinance will only remain in place until all debt obligations associated with the levy are paid for.



The third chart shows the impact of the reduction in the local government fund and the inheritance tax. Although the inheritance tax has been repealed, the city is still receiving payments from estates that were open at the time of the repeal, due to the length of time it takes to settle an estate. In fact, the budget reflects receiving a small amount of \$85,000 in 2014. The sharpest drop is in the local government fund, which has already been discussed.

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



EXPENDITURE HIGHLIGHTS

Police

Noticeable increases are evident in several accounts, including Professional Services, Operating Supply, Training Supplies, and Small Equipment.

Professional Services: Items such as fingerprinting, jail medical, drug screens for investigations, transcription services and K-9 medical are all included in this account. These costs vary greatly depending on need.

Operating Supply: An ammunition order was not placed in 2013 and the supply needs to be restocked in 2014. In reality, once the ammunition costs are factored in the line item will be \$10,000 less than in 2013.

Training Supplies: The department must resupply items needed for simmunition -- scenario training in a live-fire atmosphere. Supplies are insufficient to get through 2014; however, the order in 2014 should last for several years.

Small equipment: Because of a countywide policy change on radio equipment, departments are now be responsible for repair of portable and mobile radios, as well as the purchase of any new radios. This increase will allow for the replacement of worn antennas, collar microphones and other parts for our current radio stocks.

Fire/EMS

As a result of the 2010 levy, this operation continues to expand on all fronts: equipment, staffing, and facilities. The challenge going forward is to insure that the operation can be sustained over the long term, which will include opening and staffing of a fourth station. The initial budget Chief Donahue submitted has been reduced, primarily as a result of not including a capital expenditure of \$700,000 for a traffic signal pre-emption system. While important, this is not an essential acquisition at this time. In 2013, five new employees were hired, bringing to 14 the number of firefighters hired since the fire levy was approved. The department is continuing the process that will result in the planned hiring of 18 new firefighter positions. Once all the full-time positions are hired, the department will move forward with the implementation of part-time personnel to supplement and maintain on-duty staffing.

Public Works

My budget reflects the hiring of one additional Recycling Tech II position to address growth-related demands on the Refuse/Recycling Division. Additionally, the budget supports needed roof repairs and insulation to the Refuse side of the Public Works complex. Design work to upgrade Curve Road Landfill leachate collection also is part of this budget.

Materials for street maintenance were increased by 50 percent in 2013 in anticipation of utilizing the new Asphalt Zipper milling machine. The new piece of equipment was a very positive addition to the Department and the 2014 budget is funded at those same levels. Asphalt repairs performed in 2013 increased 66 percent over the prior year, however, our long-term street and road maintenance issues remain. Chronic road maintenance shortfalls must be weighed against the consequences of continuing to defer upkeep. The department continues to utilize data gathered in 2013 from our comprehensive Pavement Condition Index (PCI) assessment performed in 2013.

Public Utilities

The Watershed Coordinator position is currently partially funded by a \$15,000 grant from the Ohio Department of Natural Resources, which is set to expire. I propose in the 2014 Water and Sewer Administration budget that the position be entirely funded from the water fund. The watershed coordinator will also be assigned tasks to meet MS4 (Municipal Separate Storm Sewer Systems) requirements including public education and pre- and post-construction activities at construction sites within the City. The professional services account in the water fund has increased by \$35,000 for the design and installation of an interactive water educational display for the public at the City's new water plant.

The 2014 Water Treatment budget supports the commissioning of the new membrane water treatment operation anticipated to commence in June 2014. With the start-up of the membrane plant, electric costs are budgeted to increase from \$188,000 to \$275,000 annually, with chemical costs decreasing from \$350,000 to \$300,000. Also, the professional services account has increased \$54,840 for OEPA required pump testing at both the Penry Road well field and new dewatering wells at the water plant. This testing will satisfy permit requirements in order to put the wells into operation.

The Wastewater Treatment budget includes a capital outlay line item for \$45,250, with the majority of the increase for 4,000 linear feet of steel black color coated fence along Cherry Street from Olentangy Avenue to the north property line at the wastewater plant.

The Storm Sewer budget includes a new storm water tech I position. This position will be mainly responsible for CCTV inspection to detect and repair failing infrastructure and also support the watershed coordinator in fulfilling MS4 requirements. In turn, MS4 engineering services included in the professional services line item will be reduced by \$34,000 in 2014 with the watershed coordinator and storm water tech I now completing the majority of the MS4 tasks.

Economic Development

This department's budget submission had recommended \$20,000 for the creation of an economic development Website, independent of the City Website. This will allow us to better reach our target audiences of site selectors, executives, and entrepreneurs who need quick information and have little time to sift through a municipal or government site to find it. Data suggests that 80 percent of site selectors and CEOs utilize Web research on communities, first, before ever contacting a local economic development entity. The request will be funded through the economic development reserve fund.

Information Technology

The budget includes funding for a vacant network administrator position. When this position is filled in 2014 it will likely be focused on systems analysis and application support, particularly for the Planning, Engineering, Utilities, and Finance departments.

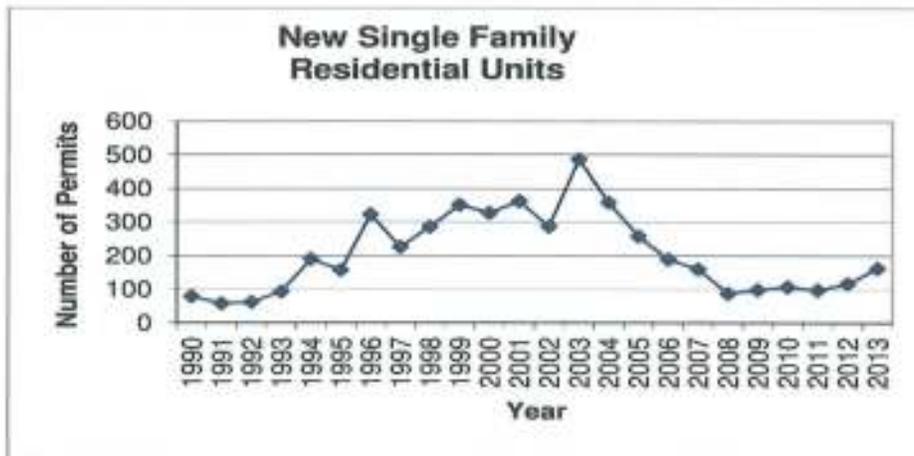
Recreation Levy

As a result of Council's action to approve additional park levy expenditures, this budget reflects those improvement project estimates that were included as part of Council's action in Resolution No. 13-39. The rough estimates included in this budget will most likely need to be updated once more solid pricing information is known.

DEVELOPMENT HIGHLIGHTS

A year ago, I was able to report significant increases in all development categories. Today, we are seeing increased momentum even over last year. Most significant is that 2013 is shaping up to be the first year since 2007 when new residential permits will exceed commercial permits. This comes in a year when commercial permits will be the second highest on record and perhaps even set a new record with a strong finish.

With two months left in the year, 163 new single-family permits have been issued. This puts us in the 2006 and 2007 ranges of 189 and 161, and is 43 percent higher than 2012. By comparison, single-family permits hit a low of 88 in 2008.

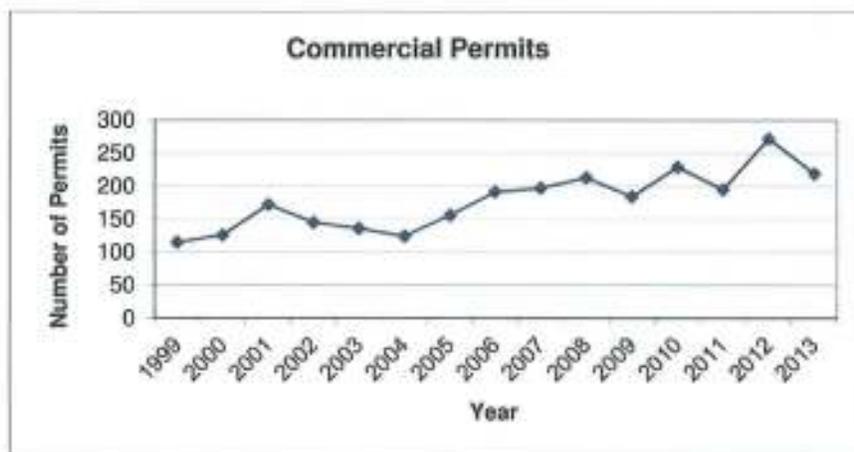


2013 has seen a significant increase in condominium/multi-family residential permitting. So far, 129 new residential unit non-single-family permits have been issued and 2013 is already the strongest year since 2005 in this category

with perhaps more to come if the Quail Pass project on Mill Run Crossing is permitted this year rather than early next year.

With pre-development activity occurring at a significant pace, 2014 looks to continue the trend of a strong single-family home market though the gain will likely be smaller than in 2013. Virtually every subdivision that had stalled, both before and after the recession, has either started construction again or has had significant discussions with staff in preparation for doing so.

A total of 219 new commercial permits have been issued. This continues the strong recent trend of commercial permitting even in the face of the general economy of the last several years. The year already is the third strongest commercial permitting year on record. It will almost assuredly finish as the second highest and perhaps might even set a new high. With investment in existing property continuing, and in some cases such as the Delaware Square finally starting, it is likely that additional commercial retail activity will continue in the city's shopping centers as well as continuing the strength of the Downtown. The façade improvement program has had a significant impact in the physical building stock of the Downtown as well leveraging hundreds of thousands of dollars of private investment and totaling nearly one-half million dollars in total investment.



Blanket permits, of which 916 have been issued, are permits for residential decks, fences, sheds, additions, and finish-outs such as basements among other items. This continues a remarkable run for these permits -- 2013 will set another new record high for these permits topping 2,000 in total. This shows that residential property owners are continuing to invest in their properties at a significant pace. It also shows the maturation of the last wave of residential construction as homeowners add value and desired upgrades to their existing homes.

Finally, we estimate our population to be between 36,487 and 36,887 as of October based upon building permits and census data for households but not including any vacancy rate. At our current pace, we would expect the population to be close to 37,500 at the end of 2014 and to top the 40,000 mark in about 2020. At the close of 2013 we will have grown about 6.5 percent over the 2010 census count of 35,753 people.

MANAGEMENT INITIATIVES

Organizational Refinements

Organizational changes put in place in 2013 have had positive results. Staff has continued to build on those results and developed additional refinements, concluding that further improvements can be realized by implementing simple changes in departmental reporting structure, primarily with the key service departments of Engineering Services, Public Works, Public Utilities, and Planning/Community Development departments. The proposed refinements are outlined below. Although position titles and responsibilities will be enhanced, the refinements will result in no additional staff. In fact, the 2014 budget will reflect a net decrease of one director level position, due to the fact that a Grounds and Natural Resources director will not be put into place until the following budget year (refer to item 3 below).

My 2014 budget proposes the following:

- Consolidating engineering operations into the Public Works Department. City Engineer Bill Ferrigno will lead the department and continue to serve as City Engineer. A detailed explanation of the Public Works/Engineering merger is described below.
- Unifying Public Works, Public Utilities, and Planning/Community Development into a "Public Service Group (PSG)," to be overseen by Dan Whited, as Public Service Director.
- Creating within PSG a Grounds and Natural Resources Department. This will allow greater focus on the growing needs of Delaware's public resources, including park grounds, urban forest, trail system, and the cemetery.
- Aligning Planning and Community Development within the PSG. This will enhance the communication, collaboration, and cooperation of Planning and Community Development with other PSG divisions without sacrificing its overall superior quality. The pace of growth over the last two years (6.5-percent) has been significant, and is accelerating. This realignment will allow staff to continue to manage growth in a superior fashion, despite limited resources.
- Repositioning the Department of Administrative Services as a division of the Assistant City Manager's office and name current DAS Director, Jackie Walker, as Assistant City Manager.

- Reassigning Economic Development to report directly to the City Manager to allow this department to act more autonomously with more direct access to the City Manager.

Public Works and Engineering Services Merger

Work began in 2013 on this proposed merger. Bill Ferrigno, Allen Rothermel, and Dan Whited established an engineering/public works supervisory coordination group, traffic oversight and coordination team, and combined budget and planning efforts. Immediate benefit has been realized because of the combined efforts of staff technicians and engineering staff oversight and involvement. This approach will be expanded in 2014 with the adoption of the refinements.

Over time, operations will be evaluated through performance metrics that consider materials, labor, productivity, capacity, and opportunity costs. The analytic methodologies of the engineering division will be integrated with current program tracking for public service operations to generate performance analysis. This analysis will be utilized to adjust and improve service operations.

Throughout 2014, transportation and thoroughfare plan updates will be developed and significant projects will be advanced. These objectives will include ongoing highway infrastructure management, completion of the US23/Pennsylvania interchange, and moving forward with E. William Street corridor and US 23/SR 315 intersection improvements. "The Point" intersection feasibility study, and planning for future phases of Glenn Parkway (to connect to Berlin Station Road) will also be initiated in 2014.

As proposed, City Engineer Ferrigno will relocate to the Public Works facility to continue the transition in leadership, working with retiring Interim Director Allen Rothermel. Additionally, Project Engineer Jessica Ormeroid will relocate to Public Works to provide daily oversight to the traffic operations crew.

A first-phase administrative expansion plan will be prepared with the goal of consolidating the remaining engineering staff by the end of 2014. Plans will be developed to accommodate the merging of parks and cemetery staff from Ross Street to the Public Works facility. Upon completion of staff relocations, the Public Works facility will serve as the centralized operations center for Public Service Group functions. Both the current Engineer Services building and Ross Street facility would be removed from service and their usefulness to the City will be evaluated. The recently purchased Gazette building is anticipated to be used as a City Hall annex, to provide planning, community development and city inspector services. These facility improvements will be fully evaluated by staff and final recommendations will be presented to City Council for consideration and action.

PERSONNEL CHANGES

The budget reflects two types of salary adjustments, those based on staff moving into new positions to effectuate the organizational refinements detailed above, while the rest are based on recommendations made by a 2013 salary study.

Under the organizational refinement, Dan Whited, Jackie Walker, and Bill Ferrigno will be moving into new positions.

Dan Whited will be named as the Director of the Public Service Group, comprised of the Public Works department (enhanced with a new engineering division), the Public Utilities department, the Planning/Community Development department, and the newly created Grounds and Natural Resources department. The director of each of these departments will report directly to Dan, expanding his role and responsibility to all city public service departments, providing improved delivery of service, enhanced efficiencies and effectiveness, and better, quicker, internal decision making and execution. Dan's base salary will not be adjusted in 2014 beyond the cost of living increase included in the management pay plan.

Jackie will serve as the Assistant City Manager, while retaining responsibility for the Department of Administrative Services. As Assistant City Manager, she will assist the City Manager in the administering and directing of city operations. In addition she will serve as the city's primary liaison with the YMCA which will include contract management of the recreation services agreement between the YMCA and city. The position will also be responsible for project management and management and oversight of city lease agreements. This position is budgeted for a salary of \$92,500, which already includes the cost of living adjustment for 2014. Because Jackie will retain supervision of DAS, this refinement is headcount neutral.

Bill Ferrigno will become director of the Public Works Department while retaining supervision of Engineering Services (which will now be a division within the department). The budget for this position includes a salary of \$105,500, which reflects an increase to account for the new responsibility for a larger department two departments and includes the cost-of-living adjustment for 2014. While the City will not hire a City Engineer, the position reclassifications for Matt Weber and Jessica Ormeroid reflect additional duties they will be absorbing as part of this change, described in the personnel change summary and justification chart included below.

Adjustments Based on Salary Study

The budget includes salary adjustments based on recommendations included in the 2013 Executive Staff Update prepared by Circuit Rider Management

Group. Funds to make the following non-cost-of-living adjustments that are included in the budget:

Police Chief Bruce Pijanowski - \$4,000 increase: This adjustment addresses compression issues in the Police Department. The Circuit Rider report noted that the “rule of thumb” is to have a minimum of three to seven percent spread between department heads and second in commands. Currently, the differential is much smaller than that recommended amount (less than 6% separates the Police Chief from the captains, which does not leave room for the assistant police chief position). This compression problem is exacerbated by the fact that Captains can earn overtime and shift differential, and will be addressed with this adjustment.

Fire Chief John Donahue – \$2,215 increase: One of the components of the Circuit Rider report is a PAM (Position Appraisal Method) analysis which assesses the responsibilities of each position using factors such as required knowledge, supervision/scope of responsibility, and authority of the position. This adjustment reflects a balance between the Fire Chief’s wages in comparable cities and the equivalent PAM score.

Dave Efland, Planning and Community Development Director - \$2,342 increase: This adjustment brings the wages for this position in line with the average salary for the Planning Director position. Currently, the position is paid 5.1 percent less than the average.

Brad Stanton, Public Utilities Director - \$5,477 increase: The report notes that the Public Utilities Director position is out of alignment internally based on its PAM rating. The report recommends bringing the pay for this position “more nearly in line with that of the Public Works Director.” In addition, the salary is currently 1 percent less than the average salary.

The following chart provides a description of the remaining personnel changes made as part of the organizational refinement:

Department/ Action	Current Position	To	Description
CMO- Reclassification	Economic Development Coordinator M12	Economic Development Director M13	Title changed to more accurately describe the responsibilities and expectations of the position. Further, the position has been under classified during the last recruitment. The adjustment is being made at this time as a corrective measure.
Engineering – Position Reinstatement	Assistant City Engineer	Deputy City Engineer M19	The reinstatement provides for leadership in the Engineering Department due to the shift of the City Engineer to Public Works Director
Engineering – Reclassification	Project Engineer M15	Project Engineer II M17	The Project Engineer II will maintain current Project Engineer I responsibilities while incorporating the responsibilities for the engineering for the Traffic Division
Public Works – Reclassification	Technician II AFSCME Agreement Pay Grade VII	CMMS/CSR Technician M5	The CSR Technician will maintain current CSR Technician responsibilities while incorporating the responsibilities of the CMMS Analyst

Public Works – Reclassification	Parks Superintendent M12	Parks Superintendent M15	The Parks Superintendent position has been under classified for a number of years. The adjustment is being made at this time as a corrective measure.
Public Works – Additional Position		Technician II Refuse AFSCME Agreement Pay Grade VII	Establish an additional Refuse Technician to address the increased demand for the Recycling service.
Public Utilities – Additional Position		Technician I AFSCME Agreement Pay Grade V	Establish an additional Storm Water Technician to address the increased demand for the Storm Water service.
Finance	Income Tax Administrator M-12	Income Tax Administrator M-17	The Tax Administrator has been under classified for several years. Added responsibilities will include cemetery administration backup, supervisory duties for the Collections Manager, and implementation of tax reform changes.

OTHER FUNDS

Utility Funds

Water consumption is dropping city-wide, and this has implications for the city’s water and sewer funds. For the months of August through October residential consumption was down an average of 8.3 percent. This decrease may be largely due to the relatively wet and cool late summer, but also to increased conservation and recycling. Usage by the city’s larger users is down 11 percent over 2012. Consequently, the 2014 budget reflects a drop in meter revenue of 2.1 percent over 2013. This creates an imbalance between revenues and expenditures which, in the short-term can be managed. If the trend continues, the issue will need to be addressed in a systematic review of revenues and expenditures.

Health Insurance Trust Fund

As a result of the city being able to contain its health insurance costs, increased employee contributions and prudent fund management, the \$4.1 million reserve balance projected for 2014, will exceed the projected expenditure of \$3.9 million.

Therefore, staff will be providing a recommendation to Council early next year on a plan to “refund” a portion of the reserve balance back to the funds from which it was paid. Staff’s recommendation will contain options for the use of the funds, most of which may be for deferred safety improvements on the city’s roads and bridges. Ultimately, Council will need to consider an amendment to the CIP, sometime in the first quarter to allow this “refund” to take place.

Workers Compensation Revenue Fund

Council was advised earlier in the year about a worker compensation refund. The 2014 budget reflects this payment of \$216,777. At the time this was discussed, the suggestion was made that this be put into the city’s street resurfacing program. This can be accomplished by amending the CIP within the first quarter of 2014.

Municipal Court Fund

Court operations are separated into Court Administration and Clerk of Courts. The two operations are autonomous from city operations and are managed exclusively by the Municipal Court Judges and Clerk of Court. It is a combined operation of \$2.3 million and is supported by its own revenue, primarily “court costs”, which are budgeted in 2014 at \$1.6 million. In 2014, revenues are projected to exceed expenditures by \$20,283 and the estimated fund balance will be \$480,167.

FUND BALANCE

This budget reflects an unreserved fund balance of 29.3 percent (of General Fund Expenditures) or \$5.1 million. This sizable balance has been increasing since fire/ems operations were removed from the city’s general fund in 2010. The city’s financial management policies, adopted in 2009, require the city to maintain a fund balance of at least 10 percent of annual expenditures. Given that the balance exceeds the guidelines by a considerable margin, it would be my recommendation that Council consider using some of the reserve for one-time non-recurring capital expenditures. To this end, the Finance Committee should be tasked with looking into this issue further to provide options for Council to consider.

MISCELLANEOUS

Delaware County Cultural Arts Center

As Council is aware, the Arts Castle submitted a request to both the city and county, for funding in the amount of \$25,000 each, which this budget does not reflect. While the funding request may seem modest, relative to the city’s overall budget, the amount is less the issue than the policy issue imbedded in the request. The non-profit’s primary revenue stream depends on grants, philanthropy from individuals and business and program income. Since 2005, those resources have become harder to secure. The policy issues centers on whether local public dollars should be used to support these organizations. My opinion is that they should. There’s a role for government at all levels to support the arts, but how and what amount is open for discussion. Granting this request, even if at a smaller amount, sets an immediate precedent for other similar requests, which the city would undoubtedly face. If there’s no consensus on this point, then there’s no need to really consider the issue any further. On the other hand, if there is consensus, then the discussion would need to focus on the process the city might use to entertain not only the request for the Arts Castle, but other arts and culture non-profits as well.

Recreation

This budget reflects funding in the amount of \$187,000 to continue for a third year the agreement with the Central Ohio YMCA to provide recreational

services and programs. Over the last several months, more or less coinciding with the appointment of Matt Bruns to the position of branch Executive Director, customer complaints have been reduced and overall service has improved. There is room for improvement, however, and Executive Director Bruns and his staff are committed to this. Continuing the agreement for a third year will give the Y Team the opportunity to reach and surpass the goal of excellent customer service, so that the next renewal period can be for multiple years. The process for 2014 renewal is underway.

A working group of the Parks and Recreation Advisory Board recently met with me to make suggestions for improving the agreement by addressing improved accountability, systematic performance evaluations, and increased program participation. The Parks and Recreation Advisory Board will be discussing the agreement review at their November 19 meeting and my plan is to have Council consider the agreement at its November 25 meeting.

Electrical Contract

The City's current electrical services contract with AEP Retail Services expires in January of 2014. Recognizing the complications of today's electrical services market, and the City's high rate of demand usage (\pm 10,603,630 kWh per year), city staff conducted an exhaustive statement of qualifications (SOQ) and request for proposal (RFP) process to secure a vendor to perform electrical procurement services via a third-party administrator. Five vendors submitted SOQs. Those five vendors were carefully vetted and shortlisted to two. The two shortlisted vendors presented proposals to a RFP review panel of city staff representing multiple departments, and representatives from OWU and Delaware City Schools. Scioto Energy was selected as the third party administrator as a result of this process. An agreement was finalized with Scioto Energy in November 2013. Scioto solicited pricing from the broad retail electric services marketplace of 26 providers to secure the City a renewed electrical service contract beginning in January 2014. As a result of this process, Champion Energy was selected as the City's electrical service provider for a 36-month term. Champion's pricing structure will allow an overall reduction in electrical costs of approximately 10 percent (our current contract with AEP Retail is at a fixed cost of \$0.05865 per kWh - Champion's fixed rate is \$0.05300 per kWh). Actual savings over the 36-month term will be dependent on the City's actual annual usage. The 2014 budget accounts for this reduction in electrical service rate.

CONCLUSION

My proposed budget is reflective of, and responsive to, community needs and City Council priorities. At the same time, this budget maintains a strong focus on efficiency and effectiveness. Over the next several weeks City Staff and I look forward to reviewing this proposed budget with City Council and providing the

necessary information to assist Council in making the most informed decision possible.

My sincere thanks and appreciation to my Executive Assistant Michele Kohler, Finance Director Dean Stelzer, Assistant City Manager Dan Whited, Community Affairs Coordinator Lee Yoakum and City Attorney Darren Shulman for all their hard work in this effort.

**SUMMARY OF PERSONNEL
2010-2014**

	2010		2011		2012		2013		2014	
	FT	PT								
City Council	0	8	0	8	0	8	0	8	0	8
City Manager	4	0	4	0	4	0	4	0	5	0
Administrative Services	3	0	3	0	3	0	3	0	2	0
Economic Development	0	0	1	0	1	0	1	0	1	0
Legal Affairs/Prosecutor	1	0	1	0	6	0	6	0	6	0
Prosecutor	5	0	5	0	0	0	0	0	0	0
Finance	13	3	12	3	12	3	12	3	12	2
Police	54	3	59	3	59	3	59	3	59	3
Planning	8	0	8	0	8	0	9	0	9	0
Engineering	10	0	9	0	8	0	8	0	7	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	8	0	8	0	8	0	8	0	8	0
Public Works Traffic	4	0	4	0	4	0	4	0	4	0
Cemetery	0	0	0	0	0	0	2	1	2	1
Parks Maintenance	6	0	6	0	6	0	7	0	7	0
Recreation	4	2	4	2	0	0	0	0	0	0
Storm Sewer	2	0	2	0	2	0	2	0	3	0
Fire EMS	45	0.5	45	0.5	56	1.5	61	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	0.5	2.5	0	2.5	0	3	0	3	0
Water Treatment Plant	7	0	7	0	7	0	7	0	7	0
Water Distribution	8	0	8	0	8	0	7	0	7	0
Wastewater Administration	1	0.5	1.5	0	1.5	0	2	0	2	0
Wastewater Treatment	10	0	10	0	10	0	10	0	9	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	6	0
Garage	4	0	4	0	4	0	4	0	4	0
Information Technology	4	1	4	1	4	1	5	0	5	0
Municipal Court	34	2.2	32	3.5	32	3.5	33	2.4	33	2.4
Total	264	23.7	267	24.0	273	23.0	284	21.9	284	20.9

** Does not include seasonal employees

**2014 BUDGET
COMPARISON OF REVENUES BY FUND**

FUND	2011 ACTUAL REVENUES	2012 ACTUAL REVENUES	2013 ACTUAL REVENUES	2014 BUDGETED REVENUES
OPERATING FUNDS				
GENERAL FUND	16,543,241	16,881,464	17,466,466	17,603,989
STREET MAINT & REPAIR	2,056,132	2,142,185	2,161,836	2,371,304
STORM SEWER FUND	771,302	1,103,113	805,050	816,000
PARKS & RECREATION	1,488,816	897,735	863,705	892,000
CEMETERY	0	27,839	489,199	207,750
AIRPORT OPERATIONS	695,283	770,886	777,556	748,540
FIRE/EMS INCOME TAX	7,982,980	12,133,287	8,537,278	8,959,550
MUNICIPAL COURT	2,126,060	2,425,710	2,568,487	2,380,841
GOLF COURSE	143,340	183,127	160,649	183,300
WATER	4,422,466	5,053,635	5,520,981	5,202,097
SEWER	6,492,308	6,756,972	6,463,479	6,458,500
REFUSE	3,196,848	3,195,656	3,248,373	3,271,250
GARAGE ROTARY	528,102	528,102	414,687	578,300
INFORMATION TECHNOLOGY ROTARY	713,874	667,863	628,417	753,074
OTHER FUNDS				
STATE HIGHWAY IMPROVEMENT	97,553	124,719	99,843	101,430
LICENSE FEE	364,297	370,690	372,960	374,581
TREE FUND	45,000	76,525	152,275	67,500
AIRPORT 2000 T-HANGAR FUND	94,418	94,416	90,839	93,250
COURT/POLICE BLDG TAX	27	72	1	0
RECREATION FACILITIES TAX	1,794,742	1,643,964	1,677,123	5,633,899
AIRPORT TIF	22,750	24,443	24,637	24,750
GLENN ROAD BRIDGE TIF	286,157	2,909,635	3,067,824	292,850
SKYCLIMBER/V&P HYDRAULICS TIF	40,002	46,062	46,428	50,000
MILL RUIN TIF FUND	135,991	134,834	135,237	165,000
IDIAM FUND	18,573	15,887	23,299	20,000
DRUG ENFORCEMENT	7,813	4,222	4,895	5,500
INDIGENT ALCOHOL TREATMENT	50,427	52,191	42,143	45,000
OMVI ENFORCE/EDUCATION	1,772	1,596	1,216	3,000
POLICE JUDGEMENT	25,037	30,666	53,925	7,500
PARK EXACTION FEE	0	400,000	158,370	5,000
COMPUTER LEGAL RESEARCH	253,618	247,355	265,567	260,000
COURT SPECIAL PROJECTS	247,734	246,106	255,642	250,000
INDIGENT EMHA	20	0	0	0
PROBATION SERVICES	275,591	281,439	241,950	240,000
POLICE/FIRE DISABILITY	443,266	408,547	404,180	404,000
COMMUNITY PROMOTION FUND	0	0	0	92,000
ARRA GRANT FUND	1,497,154	0	0	0
CDBG GRANT	91,000	104,000	95,000	158,000
REVOLVING LOAN FUND	225,198	507,175	128,682	127,350
HOUSING PROGRAM INCOME FUND	4,699	0	0	0
ONSP GRANT FUND	574,168	127,007	193,007	0
CHIP GRANT	0	0	525,811	0
GENERAL BOND RETIREMENT	1,236,041	1,183,088	4,330,116	1,206,860
PARK IMPROVEMENT BOND FUND	1,172,865	1,209,562	1,230,916	1,256,884
SE HIGHLAND SEWER BOND FUND	800,177	831,693	871,259	927,392
CAPITAL IMPROVEMENT	2,357,750	2,315,587	2,481,189	4,544,000
FAA AIRPORT GRANT	0	0	176,491	157,866
FAA AIRPORT AIP GRANT	73,128	44,745	283,558	468,471
EQUIPMENT REPLACEMENT	200,000	370,000	272,175	400,000
PARK IMPACT FEE FUND	133,861	212,083	319,337	195,250
POLICE IMPACT FEE	1,024,265	975,718	969,570	55,150

COMPARISON OF REVENUES BY FUND continued

FUND	2011 ACTUAL REVENUES	2012 ACTUAL REVENUES	2013 ACTUAL REVENUES	2014 BUDGETED REVENUES
FIRE IMPACT FEE FUND	51,231	62,172	114,915	85,050
MUNICIPAL IMPACT FEE FUND	2,228,298	2,221,359	2,240,195	155,200
GLENN RD SOUTH FUND	13,125,741	12,700,562	12,530,808	12,363,590
GLENN ROAD MIDDLE FUND	1,520,427	61	56	58
GLENN ROAD NORTH FUND	977,192	530,129	668,030	866,177
PARKING LOTS	39,323	43,374	43,394	41,100
WATER OTHER FUNDS	4,129,013	6,419,709	8,640,142	25,571,838
WATERSHED GRANT	35,000	14,000	17,500	17,500
SEWER OTHER FUNDS	3,670,292	4,090,319	4,317,953	4,229,303
SE HIGHLAND SEWER FUND	779,095	956,881	924,749	750,100
SELF INSURANCE	4,003,891	4,128,135	4,591,969	4,154,157
WORKERS COMPENSATION	571,077	496,659	755,346	495,779
FIRE DONATION	72	0	1,300	1,500
PARK DONATION	0	0	0	0
POLICE DONATION	0	6	0	0
MAYORS DONATION	725	1,100	400	500
PROJECT TRUST	57,250	32,257	40,272	15,000
TAX ABATEMENT	120,000	120,000	120,000	0
UNCLAIMED FUNDS	3,026	26,991	7,238	5,000
DEVELOPMENT RESERVE FUND	300,000	0	0	0
STATE PATROL TRANSFER	48,353	48,333	59,388	67,500
STATE BUILDING PERMIT FEE	3,236	4,094	5,006	6,400
TOTAL	92,419,088	99,657,742	104,180,289	116,884,730

**2014 BUDGET
COMPARISON OF EXPENDITURES BY FUND**

FUND	2011 ACTUAL EXPENDITURES	2012 ACTUAL EXPENDITURES	2013 ACTUAL EXPENDITURES	2014 BUDGETED EXPENDITURES
OPERATING FUNDS				
GENERAL FUND	16,358,196	16,093,938	17,071,228	17,551,049
STREET MAINT & REPAIR	2,053,374	2,147,906	2,254,619	2,478,209
STORM SEWER FUND	847,240	474,125	488,170	1,675,318
PARKS & RECREATION	1,313,152	876,049	944,888	1,043,326
CEMETERY	0	11,635	95,026	247,436
AIRPORT OPERATIONS	730,215	763,932	771,567	830,669
FIRE/EMS INCOME TAX	7,569,619	6,825,796	10,023,950	8,576,042
MUNICIPAL COURT	2,198,713	2,329,010	2,273,949	2,417,799
GOLF COURSE	158,375	164,913	158,627	182,687
WATER	4,300,391	4,911,538	5,131,256	5,452,486
SEWER	6,217,745	6,338,952	6,561,154	6,836,659
REFUSE	3,910,599	2,491,380	2,776,939	2,958,135
GARAGE ROTARY	508,183	478,226	519,286	575,391
INFORMATION TECHNOLOGY ROTARY	670,954	629,197	709,461	804,161
OTHER FUNDS				
STATE HIGHWAY IMPROVEMENT	99,398	100,000	122,500	100,000
LICENSE FEE	239,113	532,259	459,846	410,125
TREE FUND	47,846	64,119	43,363	91,750
AIRPORT 2000 T-HANGAR FUND	94,178	100,857	100,157	100,855
COURT/POLICE BLDG TAX	0	3,978	0	0
RECREATION FACILITIES TAX	11,078,310	3,830,694	2,124,079	5,555,084
AIRPORT TIF	22,750	22,790	26,000	25,000
SKYCLIMBER/V&P HYDRAULICS TIF	40,002	3,022,184	46,428	50,000

COMPARISON OF EXPENDITURES BY FUND continued

FUND	2011 ACTUAL EXPENDITURES	2012 ACTUAL EXPENDITURES	2013 ACTUAL EXPENDITURES	2014 BUDGETED EXPENDITURES
GLENN ROAD BRIDGE TIF	0	46,062	3,053,110	236,081
MILL RUN TIF FUND	135,991	134,834	135,237	165,000
IDIAM FUND	15,974	19,581	14,899	20,000
DRUG ENFORCEMENT	1,874	514	3,834	45,000
INDIGENT ALCOHOL TREATMENT	45,785	70,594	88,046	100,000
OMVI ENFORCE/EDUCATION	0	0	0	10,741
POLICE JUDGEMENT	13,426	36,371	8,898	108,000
LAW ENFORCEMENT TRUST	972	0	0	0
PARK EXACTION FEE	136,800	396,932	17,750	163,100
COMPUTER LEGAL RESEARCH	106,037	268,727	188,269	332,050
COURT SPECIAL PROJECTS	24,765	79,376	87,453	214,500
INDIGENT EMHA	0	33,611	0	0
PROBATION SERVICES	106,337	289,100	355,786	302,000
POLICE/FIRE DISABILITY	443,266	408,547	402,810	404,000
COMMUNITY PROMOTIONS FUND	0	0	0	78,775
ARRA GRANT FUND	0	0	0	0
CDBG GRANT	110,145	95,000	83,000	75,000
REVOLVING LOAN FUND	94,554	169,993	98,427	1,035,000
HOUSING PROGRAM INCOME FUND	0	0	0	24,000
ONSP GRANT FUND	160,786	242,798	0	0
CHIP GRANT	0	167,708	358,103	0
GENERAL BOND RETIREMENT	1,291,202	1,184,540	4,310,917	1,205,390
PARK IMPROVEMENT BOND FUND	1,169,489	1,207,389	1,229,389	1,255,789
SE HIGHLAND SEWER BOND FUND	797,809	824,509	870,609	920,709
SPECIAL ASSESSMENT BOND	388	0	0	0
CAPITAL IMPROVEMENT	1,999,870	2,371,233	2,904,814	4,159,320
FAA AIRPORT GRANT	0	0	339,116	0
FAA AIRPORT AIP GRANT	54,546	209,532	130,580	400,000
EQUIPMENT REPLACEMENT	393,593	381,274	303,130	456,379
PARK IMPACT FEE FUND	115,587	116,790	119,260	168,247
POLICE IMPACT FEE	1,058,026	1,007,394	1,021,681	65,299
FIRE IMPACT FEE FUND	582,770	763,207	18,243	82,355
MUNICIPAL IMPACT FEE FUND	2,308,421	2,192,341	2,282,012	143,126
GLENN RD SOUTH FUND	13,315,011	12,332,621	12,479,406	12,441,438
GLENN ROAD MIDDLE FUND	2,601,856	0	84,705	58
GLENN ROAD NORTH FUND	891,253	891,482	780,445	738,912
PARKING LOTS	34,629	74,112	44,498	41,175
WATER OTHER FUNDS	2,545,915	5,116,121	17,265,004	4,214,373
WATERSHED GRANT	35,000	14,000	17,500	17,500
SEWER OTHER FUNDS	3,490,715	3,750,505	3,833,536	3,662,223
SE HIGHLAND SEWER FUND	765,662	828,350	829,920	876,535
SELF INSURANCE	3,298,123	3,887,648	3,969,069	4,307,196
WORKERS COMPENSATION	396,307	337,355	404,221	547,000
FIRE DONATION	0	0	0	5,000
PARK DONATION	0	0	49	0
POLICE DONATION	868	1,777	1,290	6,000
MAYORS DONATION	1,717	1,095	599	1,500
PROJECT TRUST	0	99,727	11,004	0
TAX ABATEMENT	132,257	120,000	120,000	0
UNCLAIMED FUNDS	4,292	4,247	7,105	8,000
DEVELOPMENT RESERVE FUND	0	0	30,000	30,000
STATE PATROL TRANSFER	48,353	48,333	59,388	67,500
STATE BUILDING PERMIT FEE	3,013	4,244	5,085	6,400
TOTAL	97,191,737	92,443,052	111,070,690	97,102,852

2014
REVENUES, EXPENDITURES AND FUND BALANCES - ALL FUNDS

FUND	UNENCUMBERED FUND BALANCE January 1, 2014	2014 BUDGETED REVENUES	2014 BUDGETED EXPENDITURES	PROJECTED FUND BALANCE December 31, 2014
OPERATING FUNDS				
GENERAL FUND	5,150,575	17,603,989	17,551,049	5,203,515
STREET MAINT & REPAIR	158,651	2,371,304	2,478,209	51,746
STORM SEWER FUND	1,699,585	816,000	1,675,318	840,267
PARKS & RECREATION	349,822	892,000	1,043,326	198,496
CEMETERY FUND	409,218	207,750	247,436	369,532
AIRPORT OPERATIONS	191,147	748,540	830,669	109,018
FIRE/EMS INCOME TAX	3,706,178	8,959,550	8,576,042	4,089,686
MUNICIPAL COURT	853,807	2,380,841	2,417,799	816,849
GOLF COURSE	103,012	183,300	182,687	103,625
WATER	2,001,159	5,202,097	5,452,486	1,750,770
SEWER	2,547,227	6,458,500	6,836,659	2,169,068
REFUSE	1,146,234	3,271,250	2,958,135	1,459,349
GARAGE ROTARY	186,676	578,300	575,391	189,585
INFORMATION TECHNOLOGY ROTARY	186,535	753,074	804,161	135,448
OTHER FUNDS				
STATE HIGHWAY IMPROVEMENT	10,771	101,430	100,000	12,201
LICENSE FEE	65,922	374,581	410,125	30,378
TREE FUND	163,687	67,500	91,750	139,437
AIRPORT 2000 T-HANGAR FUND	185,491	93,250	100,855	177,886
COURT/POLICE BLDG TAX	882	0	0	882
RECREATION FACILITIES TAX	2,584,200	5,633,899	5,555,084	2,663,015
AIRPORT TIF	290	24,750	25,000	40
GLENN ROAD BRIDGE TIF	444,043	292,850	236,081	500,812
SKYCLIMBER/V&P HYDRAULICS TIF	0	50,000	50,000	0
MILL RUN TIF FUND	0	165,000	165,000	0
IDIAM FUND	10,823	20,000	20,000	10,823
DRUG ENFORCEMENT	47,780	5,500	45,000	8,280
INDIGENT ALCOHOL TREATMENT	552,947	45,000	100,000	497,947
DMVI ENFORCE/EDUCATION	10,941	3,000	10,741	3,200
POLICE JUDGEMENT	108,348	7,500	108,000	7,848
LAW ENFORCEMENT TRUST	0	0	0	0
PARK EXACTION FEE	226,131	5,000	163,100	68,031
COMPUTER LEGAL RESEARCH	312,145	260,000	332,050	240,095
COURT SPECIAL PROJECTS	797,791	250,000	214,500	833,291
INDIGENT EMHA	0	0	0	0
PROBATION SERVICES	213,097	240,000	302,000	151,097
POLICE/FIRE DISABILITY	685	404,000	404,000	685
COMMUNITY PROMOTIONS FUND	0	92,000	78,775	13,225
ARRA GRANT FUND	0	0	0	0
CDBG GRANT	(80,470)	158,000	75,000	2,530
REVOLVING LOAN FUND	964,349	127,350	1,035,000	56,699
HOUSING PROGRAM INCOME FUND	24,878	0	24,000	878
DNBP GRANT FUND	0	0	0	0
CHIP GRANT	0	0	0	0
GENERAL BOND RETIREMENT	29,896	1,206,860	1,205,390	31,366
PARK IMPROVEMENT BOND FUND	104,755	1,256,884	1,255,789	105,850
SE HIGHLAND SEWER BOND FUND	76,798	927,392	920,709	83,481

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

FUND	UNENCUMBERED FUND BALANCE January 1, 2014	2014 BUDGETED REVENUES	2014 BUDGETED EXPENDITURES	PROJECTED FUND BALANCE December 31, 2014
SPECIAL ASSESSMENT BOND	0	0	0	0
CAPITAL IMPROVEMENT	(106,652)	4,544,000	4,159,320	278,028
FAA AIRPORT GRANT	(157,866)	157,866	0	0
FAA AIRPORT AIP GRANT	(6,113)	468,471	400,000	62,358
EQUIPMENT REPLACEMENT	249,866	400,000	456,379	193,487
PARK IMPACT FEE FUND	633,584	195,250	168,247	660,587
POLICE IMPACT FEE	250,014	55,150	65,299	239,865
FIRE IMPACT FEE FUND	104,027	85,050	82,355	106,722
MUNICIPAL IMPACT FEE FUND	268,541	155,200	143,126	280,615
GLENN RD SOUTH FUND	3,044,967	12,363,590	12,441,438	2,967,119
GLENN ROAD MIDDLE FUND	0	58	58	0
GLENN ROAD NORTH FUND	1,329	866,177	738,912	128,594
PARKING LOTS	16,128	41,100	41,175	16,053
WATER OTHER FUNDS	(15,022,790)	25,571,838	4,214,373	6,334,675
WATERSHED GRANT	0	17,500	17,500	0
SEWER OTHER FUNDS	3,934,618	4,229,303	3,662,223	4,501,698
SE HIGHLAND SEWER FUND	243,226	750,100	876,535	116,791
SELF INSURANCE	4,333,366	4,154,157	4,307,196	4,180,327
WORKERS COMPENSATION	1,638,535	495,779	547,000	1,587,314
FIRE DONATION	3,928	1,500	5,000	428
PARK DONATION	0	0	0	0
POLICE DONATION	6,141	0	6,000	141
MAYORS DONATION	1,533	500	1,500	533
PROJECT TRUST	469,155	15,000	0	484,155
TAX ABATEMENT	0	0	0	0
UNCLAIMED FUNDS	38,912	5,000	8,000	35,912
DEVELOPMENT RESERVE FUND	270,000	0	30,000	240,000
STATE PATROL TRANSFER	0	67,500	67,500	0
STATE BUILDING PERMIT FEE	226	6,400	6,400	226
TOTAL	25,739,161	116,884,730	97,102,852	48,552,058

**2014 BUDGET
GENERAL FUND SUMMARY**

	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
REVENUES							
PROPERTY TAX	1,437,692	1,327,446	1,350,000	1,346,245	1,360,000	0.7%	1.0%
CITY INCOME TAX - 1%	10,136,058	10,717,681	11,086,835	11,158,354	11,704,000	5.6%	4.9%
HOTEL/MOTEL TAX	53,045	68,881	70,000	65,467	0	-100.0%	-100.0%
INHERITANCE TAX	445,446	327,679	5,000	378,815	85,000	1600.0%	-77.6%
LOCAL GOVERNMENT FUND	1,192,636	858,440	620,000	597,067	635,739	2.5%	6.5%
GRANT REIMBURSEMENTS	66,699	85,836	70,000	90,496	75,000	7.1%	-17.1%
FINES & FORFEITURES	57,211	73,966	72,000	76,802	75,000	4.2%	-2.3%
ENGINEERING FEES	125,583	375,941	250,000	364,942	385,000	54.0%	5.5%
FIRE/EMS REIMBURSEMENT	130,573	0	0	0	0	0.0%	0.0%
PROSECUTOR CONTRACTS	173,403	166,085	185,000	190,175	175,000	-5.4%	-8.0%
PARKING METERS	28,639	32,192	31,000	29,064	31,000	0.0%	6.7%
LIQUOR PERMITS	35,658	37,199	38,000	42,999	38,250	0.7%	-11.0%
LICENSE AND PERMITS	310,642	380,604	350,000	460,914	475,000	35.7%	3.1%
CABLE FRANCHISE FEE	364,838	387,414	392,000	381,786	390,000	-0.5%	2.2%
INVESTMENT INCOME	31,426	15,416	100,000	77,348	100,000	0.0%	29.3%
MISCELLANEOUS	129,481	138,244	135,000	262,095	150,000	11.1%	-42.8%
REIMBURSEMENTS	97,757	38,671	100,000	180,186	125,000	25.0%	-30.6%
TRANSFER PROJECT ENGINEERING	166,214	122,861	50,000	44,832	50,000	0.0%	11.5%
TRANSFER GRANT ADMIN	0	0	40,000	10,367	40,000	0.0%	285.8%
TRANSFERS	1,560,240	1,726,908	1,691,500	1,708,512	1,710,000	1.1%	0.1%
TOTAL REVENUE	16,543,241	16,881,464	16,636,335	17,466,466	17,603,989	5.8%	0.8%
EXPENDITURES							
CITY COUNCIL	81,941	69,086	74,675	67,347	79,916	7.0%	18.7%
CITY MANAGER	572,896	572,196	578,472	610,949	730,280	26.2%	19.5%
ADMINISTRATIVE SERVICES	329,067	341,703	355,147	347,658	231,131	-34.9%	-33.5%
ECONOMIC DEVELOPMENT	210,789	260,650	242,780	192,597	270,804	11.5%	40.6%
LEGAL AFFAIRS/PROSECUTOR	616,115	553,448	612,314	594,494	604,468	-1.3%	1.7%
FINANCE	1,207,805	1,218,021	1,267,606	1,215,986	1,317,136	3.9%	8.3%
INCOME TAX REFUNDS	443,501	243,050	300,000	313,565	300,000	0.0%	-4.3%
GENERAL ADMINISTRATION	2,257,278	2,237,878	2,227,315	2,764,342	2,522,733	13.3%	-8.7%
CIP TRANSFER	1,665,748	1,550,000	1,600,000	1,800,000	1,625,000	1.6%	-9.7%
DEVELOPMENT RESERVE TRANSFER	300,000	0	0	0	0	0.0%	0.0%
RISK MANAGEMENT	131,244	179,037	211,121	162,509	195,121	-7.6%	20.1%
POLICE	6,394,436	6,767,783	6,900,806	6,715,043	7,316,926	6.0%	9.0%
FIRE/EMS	16,518	0	0	0	0	0.0%	0.0%
PLANNING	816,349	811,070	943,105	850,409	946,170	0.3%	11.3%
ENGINEERING	1,022,615	993,656	992,725	1,135,588	1,078,528	8.6%	-5.0%
BUILDING MAINTENANCE	291,894	296,360	329,388	300,741	332,836	1.0%	10.7%
TOTAL EXPENDITURES	16,358,196	16,093,938	16,635,454	17,071,228	17,551,049	5.5%	2.8%
FUND BALANCE - JANUARY 1ST	3,658,031	3,843,076	4,630,602	4,630,602	5,150,576		
GENERAL FUND REVENUES	16,543,241	16,881,464	16,636,335	17,466,466	17,603,989		
GENERAL FUND EXPENDITURES	16,358,196	16,093,938	16,635,454	17,071,228	17,551,049		
ADVANCE DUE GENERAL FUND				257,436			
CARRYOVER ENCUMBRANCES				(132,700)			
FUND BALANCE - DECEMBER 31ST	3,843,076	4,630,602	4,631,483	5,150,576	5,203,516		

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</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	\$ 56,880	Salary increases per ordinance
Professional Services	5230	\$ 5,150	Code Updates-\$5,150.
Travel/Training	5260	\$ 6,626	Chamber Dinner-\$500; MORPC Annual Mtg. \$826; MLK Breakfast \$150; Conference Training \$150; National League of Cities Conference \$5,000.

2014 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: CITY COUNCIL

<i>Account #</i>	<i>Description</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0011- 5100	Wages	49,909	53,444	53,912	54,126	56,880	5.5%	5.1%
5101	PERS	11,214	7,457	7,548	7,578	7,963	5.5%	5.1%
5103	Medicare	786	776	782	786	825	5.5%	5.0%
5104	Workers Compensation	1,619	1,392	1,483	1,483	1,422	-4.1%	-4.1%
5230	Professional Services	6,818	5,120	5,150	434	5,150	0.0%	1086.6%
5231	Sister City Program	0	0	2,500	0	0	-100.0%	0.0%
5260	Travel/Training	60	762	2,100	1,769	6,626	215.5%	274.6%
5310	Office Supply	130	135	200	196	200	0.0%	2.0%
5500	New Equip/Cap Outlay	11,405	0	1,000	975	850	-15.0%	-12.8%
	TOTAL CITY COUNCIL	81,941	69,086	74,675	67,347	79,916	7.0%	18.7%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
Full-time	City Manager	1	1	1	1
	Assistant City Manager	1	1	1	1
	Public Services Director	0	0	0	1
	Executive Assistant	1	1	1	1
	Community Affairs Coordinator	1	1	1	1
	Total Full-time	4	4	4	5
Part-time	Seasonal Intern [hours]	0	0	0	0
	Total Full-time Equivalent	4.0	4.0	4.0	5.0

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	\$516,353	Admin. Services Director position changed to ACM and moved to City Manager budget. Salary adjusted. Previous ACM position changed to Public Services Director position. Salary adjustment for City Manager position.
Cell Phone	5215	\$2,430	Public Services Director \$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	\$20,000	City Manager's Car Allowance-\$7,200; ACM Mileage \$1,200; OCMA Winter Conference \$600; ICMA Conference CM \$3,000, Conference ACM \$2,500, Conferences Public Services Director; Conference Community Affairs Coordinator \$2,000; ICMA Midwest Regional Summit \$1,000; other seminars \$2,500.
Memberships/Dues/Subscriptions	5261	\$4,000	CM ICMA Dues \$1,000; ACM ICMA Dues 850; CM OCMA Dues \$60; CM Rotary Dues \$75; Misc. Subscriptions \$1,081; ACM PE Licenses \$100; ACM APWA Membership \$169; ACM ASCE Dues \$25; Community Affairs Coordinator 3CMA Dues \$390; ACSE Dues \$250;

2014 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: CITY MANAGER

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0012- 5100	Wages	338,383	373,480	383,825	405,184	516,353	34.5%	27.4%
5101	PERS	73,072	44,745	53,735	51,806	68,736	27.9%	32.7%
5103	Medicare	5,412	5,471	6,039	5,912	8,124	34.5%	37.4%
5104	Workers Compensation	11,803	10,169	10,555	10,555	12,909	22.3%	22.3%
5111	Health Insurance	55,580	54,625	54,625	54,625	65,700	20.3%	20.3%
5112	Life Insurance	705	705	1,270	1,270	1,618	27.4%	27.4%
5140	Uniform	150	150	150	150	150	0.0%	0.0%
5215	Cellular Phone	2,582	2,148	2,430	1,997	2,430	0.0%	21.7%
5220	Postage	200	400	250	150	200	-20.0%	33.3%
5230	Professional Services	29,977	24,172	7,500	22,275	7,500	0.0%	-66.3%
5260	Travel / Training	10,539	11,407	16,000	16,344	20,000	25.0%	22.4%
5261	Membership/Dues	2,133	3,002	4,178	2,482	4,000	-4.3%	61.2%
5273	Information Technology Rotary	39,272	39,272	35,345	35,345	19,960	-43.5%	-43.5%
5280	Insurance	1,629	1,680	1,070	1,680	1,500	40.2%	-10.7%
5310	Office Supply	1,459	770	1,500	1,174	1,100	-26.7%	-6.3%
5500	New Equip/Capital Outlay	0	0	0	0	0	0.0%	0.0%
	TOTAL CITY MANAGER	572,896	572,196	578,472	610,949	730,280	26.2%	19.5%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
Full-time	Director	1	1	1	0
	Human Resource Specialist	1	1	1	1
	Administrative Services Specialist	0	0	1	1
	Administrative Assistant	1	1	0	0
	Total Full-time	3	3	3	2

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	\$117,447	Administrative Services Director position changed to Assistant City Manager position and moved to the City Manager budget, HR Specialist position reclassified from M-12 to M-14.
Professional Services	5230	\$41,500	Recruiting (\$18,000), Candidate Pre-Employment Medical and Psychological Assessments & Drug/Alcohol Testing (\$8,000), Employee Assistance Program (\$6,500), Random Drug/ Alcohol Testing (\$3,000), Employee Recognition Board (\$3,000), Return to Work Physical Reviews (\$2,500), Employee Counseling (\$500),
Travel/Training	5260	\$3,000	Seminars and Conferences \$2,500, Employee mileage reimbursement \$500.

2014 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: ADMINISTRATIVE SERVICES

<i>Account #</i>	<i>Description</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0013- 5100	Wages	171,963	190,662	202,939	201,102	117,447	-42.1%	-41.6%
5101	PERS	37,383	25,006	28,411	26,402	15,812	-44.3%	-40.1%
5103	Medicare	2,636	2,680	3,193	2,795	1,848	-42.1%	-33.9%
5104	Workers Compensation	6,036	5,278	5,567	5,567	2,924	-47.5%	-47.5%
5111	Health Insurance	47,640	46,500	46,500	46,500	29,200	-37.2%	-37.2%
5112	Life Insurance	360	360	661	661	313	-52.6%	-52.6%
5140	Uniforms	150	150	150	150	150	0.0%	0.0%
5220	Postage	502	295	300	244	325	8.3%	-33.2%
5230	Professional Services	28,632	36,254	32,800	30,676	41,500	26.5%	35.3%
5260	Travel/Training	670	1,055	4,000	3,408	3,000	-25.0%	-12.0%
5261	Membership & Dues	280	460	600	469	600	0.0%	27.9%
5273	Information Technology Rotary	31,695	31,695	28,526	28,526	15,612	-45.3%	-45.3%
5310	Office Supply	1,120	1,308	1,500	1,158	2,400	60.0%	107.3%
5500	New Equip/Capital Outlay	0	0	0	0	0	0.0%	0.0%
	TOTAL ADMINISTRATIVE SERVICES	329,067	341,703	355,147	347,658	231,131	-34.9%	-33.5%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
Full-time	Economic Development Coordinator	1	1	1	1
Part-time	Intern (hours)	0	0	1300	1040
	Total Full-time Equivalents	1	1	1.625	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	\$87,922	Economic Development Coordinator reclassified from M-12 to M-17.
Professional Services	5230	\$13,850	New ED Website Cloud Hosting Per Year (\$1,200), Online Marketing Campaign (\$5,475), General Marketing Materials (\$4,000), Projects & Events (\$2,575), Adobe Creative Suite 6 Software to assist with above (\$600)
Travel/Training	5260	\$5,340	Conferences (\$2,250), Company Breakfasts, Lunches, Dinners (\$1,030), Corporate Seminars/Group Breakfasts and Lunches (\$824), Mileage (\$1,236).
Memberships and Dues	5261	\$13,824	Mid Ohio Development Exchange MODE Membership (\$12,479), IEDC Membership (\$345), OEDA Membership (\$475), NBIA (\$525).
Income Tax Sharing	5601	\$115,000	Annual Income Tax Sharing Agreement With Delaware City Schools For The AHP Project.

2014 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: ECONOMIC DEVELOPMENT

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0015- 5100	Wages	60,426	95,009	58,987	29,278	87,922	49.1%	200.3%
5101	PERS	11,287	13,622	8,258	3,760	11,735	42.1%	212.1%
5103	Medicare	933	1,360	928	393	1,383	49.0%	251.9%
5104	Workers Compensation	3,994	3,994	1,662	1,662	2,263	36.2%	36.2%
5111	Health Insurance	1,000	15,500	11,625	11,625	14,600	25.6%	25.6%
5112	Life Insurance	131	131	131	131	174	32.8%	32.8%
5215	Cellular Telephone	537	821	825	821	414	-49.8%	-49.6%
5220	Postage	50	50	100	0	100	0.0%	0.0%
5230	Professional Services	17,486	5,527	23,500	15,805	13,850	-41.1%	-12.4%
5260	Travel/Training	1,440	4,425	5,200	3,056	4,100	-21.2%	34.2%
5261	Membership & Dues	8,667	11,306	13,824	12,639	13,824	0.0%	9.4%
5262	Licenses & Fees	40	0	40	0	40	0.0%	0.0%
5273	Information Technology Rotary	0	0	2,500	2,500	5,199	108.0%	108.0%
5310	Office Supply	190	15	200	65	200	-0.0%	207.7%
5500	New Equip/Capital Outlay	0	0	0	530	0	0.0%	-100.0%
5601	Income Tax Sharing	104,608	108,890	115,000	110,332	115,000	0.0%	4.2%
	TOTAL ECONOMIC DEV.	210,789	260,650	242,780	192,597	270,804	11.5%	40.6%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
Full-time	City Attorney	1	1	1	1
	Chief Prosecutor	0	1	1	1
	Assistant Prosecutor/City Attorney	0	1	1	1
	Assistant Prosecutor	0	1	1	1
	Administrative Assistant	0	2	2	2
	<hr/>				
	Total Full-time	1	6	6	6

**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	\$415,113	PPT Investigator (Pilot Program) \$17.25/hour (10-20 hours per week).
Professional Services	5230	\$10,000	Contract services for Appraisers, Attorneys and other outside providers including special prosecutors if required due to a conflict \$10,000
Travel/Training	5260	\$5,000	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	\$2,000	Includes copying of records from Delaware County Recorder's office and filing of ordinances, annexations, deeds and easements.
Capital Outlay	5500	\$1,200	iPads or laptops for Prosecutors to use in Court; pending outcome of pilot program.

2014 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: LEGAL AFFAIRS/PROSECUTION

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0021- 5100	Wages	393,722	374,671	402,275	393,305	415,113	3.2%	5.5%
5101	PERS	79,962	51,194	56,318	53,645	55,301	-1.8%	3.1%
5103	Medicare	4,928	5,312	5,334	5,525	5,516	3.4%	-0.2%
5104	Workers Compensation	13,528	10,441	11,063	11,063	10,378	-6.2%	-6.2%
5111	Health Insurance	85,282	93,000	83,520	83,520	69,530	-16.8%	-16.8%
5112	Life Insurance	750	750	1,322	1,322	1,322	0.0%	0.0%
5140	Uniforms	900	900	900	900	900	0.0%	0.0%
5215	Cell Phone	590	1,217	1,300	1,406	1,500	15.4%	6.7%
5220	Postage	300	550	1,000	600	250	-75.0%	-58.3%
5230	Professional Services	6,015	3,700	17,500	14,627	10,000	-42.9%	-31.6%
5260	Travel/Training	2,201	2,844	4,000	3,946	5,000	25.0%	26.7%
5261	Membership & Dues	3,365	895	3,500	2,305	3,500	0.0%	51.8%
5262	License & Other Fees	1,144	1,113	3,000	1,500	2,000	-33.3%	33.3%
5273	Information Technology Rotary	19,916	2,963	15,932	15,932	17,108	7.4%	7.4%
5305	Publications	2,097	3,101	4,000	3,819	4,500	12.5%	17.8%
5310	Office Supply	1,415	797	1,350	1,079	1,350	0.0%	25.1%
5500	New Equip/Capital Outlay	0	0	0	0	1,200	0.0%	0.0%
	TOTAL LEGAL AFFAIRS	616,115	553,448	612,314	594,494	604,468	-1.3%	1.7%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
Full-time	Finance Director	1	1	1	1
	Accountant	1	1	1	1
	Income Tax Administrator	1	1	1	1
	Budget Analyst	0	0	0	0
	Financcial Specialist II	1	1	1	1
	Financial Specialist I (35%) *	0	0	0	0.35
	Office Manager	1	1	2	2
	Collections Manager	1	1	1	1
	Accounting Specialist II	2	2	1	1
	Accounting Specialist I	4	4	4	4
Total Full-time		12	12	12	12.35
Permanent Part-time	Clerical Specialist	3	3	3	2
Part-time	Seasonal Intern [hours]	0	0	0	520
Total Full-time Equivalent		13.95	13.95	13.95	13.90

* Position split 65% Cemetery, 35% Finance.

**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	\$797,788	Eliminates Perm. Part-time position and adds 35% of Finance Specialist position split with Cemetery Fund.
Postage	5220	\$86,500	Utility bills - \$58,500; Tax forms \$8,500; Tax letters and other correspondence-\$19,500.
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.
Travel and Training	5260	\$6,500	OSU MAPS Supervisor/Staff Training \$2,500; GFOA Conference \$1,850; CPA Continuing Education Requirements for Fin. Director and Tax Admin. \$1,000; State Treasurer required investment training \$150; Employee mileage reimbursement \$500; State Conferences \$500.
Operating Supply	5330	\$20,000	Individual and Business income tax forms-\$11,000; Night drop envelopes, in/out forms, etc. - \$4,500; 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.

2014 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: FINANCE

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0031- 5100	Wages	677,004	738,756	762,083	745,844	797,788	4.7%	7.0%
5101	PERS	145,372	96,373	106,692	98,779	105,948	-0.7%	7.3%
5103	Medicare	9,804	9,813	11,916	10,524	12,249	2.8%	16.4%
5104	Workers Compensation	23,835	20,834	20,957	20,957	19,559	-6.7%	-6.7%
5111	Health Insurance	152,840	140,125	140,125	140,125	125,985	-10.1%	-10.1%
5112	Life Insurance	1,470	1,470	1,914	1,914	1,963	2.6%	2.6%
5140	Uniform	3,450	3,450	3,450	3,577	3,500	1.4%	-2.2%
5215	Cell Phone	232	232	240	232	240	0.0%	3.4%
5220	Postage	68,119	82,012	86,500	78,340	86,500	0.0%	10.4%
5224	Mail Processing	4,176	4,176	5,000	4,176	4,500	-10.0%	7.8%
5230	Professional Services	20,080	19,665	24,000	20,588	24,000	0.0%	16.6%
5260	Travel and Training	1,830	3,069	6,500	3,351	6,500	0.0%	94.0%
5261	Membership and Dues	1,895	1,991	2,100	1,980	2,100	0.0%	6.1%
5270	Maintenance of Equipment	104	0	250	5	250	0.0%	4900.0%
5273	Information Technology Rotary	79,532	79,532	71,579	71,579	103,754	45.0%	45.0%
5330	Operating Supply	17,635	14,931	22,000	12,866	20,000	-9.1%	55.4%
5380	Publications	427	432	800	655	800	0.0%	22.1%
5390	Small Equipment	0	1,160	500	494	500	0.0%	1.2%
5500	New Equip/Capital Outlay	0	0	1,000	0	1,000	0.0%	0.0%
	FINANCE OPERATIONS	1,207,805	1,218,021	1,267,606	1,215,986	1,317,136	3.9%	8.3%
5601	Income Tax Refunds	443,501	243,050	300,000	313,565	300,000	0.0%	-4.3%
	TOTAL FINANCE	1,651,306	1,461,071	1,567,606	1,529,551	1,617,136	3.2%	5.7%

2014 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	\$34,400	Records shredding \$1,000; County emergency services Fees \$15,000; Façade interest \$900; Development legal and consulting fees \$17,500.
Audit & Fees	5238	\$63,000	County Auditor Property Tax Collection Fee \$27,000; Independent Auditors \$33,000; State of Ohio \$1,500; GFOA Fee and Publication \$1,500.
Memberships	5261	\$28,261	Chamber \$1,300; International Town/Gown \$400; MORPC \$17,000; Innovations Group \$2,500; Ohio Municipal League \$3,703; National League of Cities \$3,258; National Civic League \$100.
Transfer to CIP	5701	\$1,625,000	Transfer to Capital Improvement Fund to cover projects identified in the five-year capital improvement plan.
Transfer to Recreation	5702	\$875,000	Transfer to Parks and Recreation Fund to cover park maintenance costs.
Transfer to SMR	5703	\$1,000,000	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 Cemetery	5708	\$40,000	Transfer to Cemetery 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.

2014 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: GENERAL ADMINISTRATION

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0032- 5101	Pension Payments	1,337	3,330	5,000	0	5,000	0.0%	0.0%
5213	Street Lighting	191,381	205,822	230,000	284,968	280,000	21.7%	-1.7%
5230	Professional Services	48,210	46,317	59,400	41,532	34,400	-42.1%	-17.2%
5231	Public Information	5,335	1,925	3,500	923	3,500	0.0%	279.2%
5238	Audit and Fees	61,420	59,264	72,000	79,200	63,000	-12.5%	-20.5%
5239	Board of Health	30,820	30,464	30,465	30,072	30,072	-1.3%	0.0%
5244	Election Expense	2,036	0	3,000	0	3,000	0.0%	0.0%
5261	Memberships	17,048	18,286	20,950	21,367	28,261	34.9%	32.3%
5282	Burials	6,220	7,963	7,500	7,715	7,500	0.0%	-2.8%
5290	Miscellaneous	0	424	0	4,410	0	0.0%	-100.0%
5291	Special Event	25,000	26,000	35,000	35,000	0	-100.0%	-100.0%
5292	Real Estate Taxes	20,897	33,501	20,000	28,297	25,000	25.0%	-11.7%
5293	Bank Fees	16,312	3,468	5,000	1,093	4,000	-20.0%	266.0%
5500	Capital Outlay	4,018	0	2,500	212,926	2,500	0.0%	-98.8%
5510	Easements and Appraisals	1,700	1,700	5,000	2,100	3,500	-30.0%	66.7%
5600	Reimbursables	7,211	0	10,000	4,949	10,000	0.0%	102.1%
5601	Reimbursables - Risk Mgmt	16,581	18,260	15,000	24,572	15,000	0.0%	-39.0%
5602	Reimbursables - Grants	14,357	2,000	3,000	10,000	3,000	0.0%	-70.0%
5603	Reimbursables - Insurance	27,755	6,944	35,000	98,218	35,000	0.0%	-64.4%
5701	Transfer to CIP	1,665,748	1,550,000	1,600,000	1,800,000	1,625,000	1.6%	-9.7%
5702	Transfer to Recreation/Grounds	995,000	885,000	835,000	835,000	875,000	4.8%	4.8%
5703	Transfer To Street Maintenance	719,640	845,000	775,000	775,000	1,000,000	29.0%	29.0%
5706	Transfer to Airport	10,000	10,000	10,000	10,000	10,000	0.0%	0.0%
5708	Transfer To Cemetery Fund	0	10,000	0	0	40,000	0.0%	0.0%
5800	Advance to Other Funds	0	(22,790)	0	212,000	0	0.0%	0.0%
5710	Transfer to Development Reserve	300,000	0	0	0	0	0.0%	0.0%
5808	Transfer to Tree Fund	35,000	45,000	45,000	45,000	45,000	0.0%	0.0%
	TOTAL GENERAL ADMIN.	4,223,026	3,787,878	3,827,315	4,564,342	4,147,733	8.4%	-9.1%

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	\$165,221	General Liability and Property Insurance premiums for General Fund operations

2014 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: RISK MANAGEMENT

<i>Account #</i>	<i>Description</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0033- 5230	Professional Services	3,055	3,303	3,600	3,000	3,600	0.0%	20.0%
5260	Travel/Training	0	27	500	0	500	0.0%	0.0%
5280	Insurance	127,787	141,322	156,221	152,581	165,221	5.8%	8.3%
5281	Judgments/Deductible	175	34,158	50,000	6,700	25,000	-50.0%	273.1%
5282	Tree Removal	0	0	0	0	0	0.0%	0.0%
5283	Bonds	227	227	800	228	800	0.0%	250.9%
	TOTAL RISK MANAGEMENT	131,244	179,037	211,121	162,509	195,121	-7.6%	20.1%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
Full-time	Police Chief	1	1	1	1
	Assistant Chief	1	1	0	0
	Captain	3	3	4	4
	Sergeant	7	7	7	7
	Patrolman	40	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	1	1	1	1
	Property Technician	1	1	1	1
	Secretary	1	1	1	1
Total Full-time		59	59	59	59
Permanent Part-time	Parking Control Officer	2	2	2	2
	Records Clerk	1	1	1	1
	Total Part-time	3	3	3	3
Total Full-time Equivalent		60.5	60.5	60.5	61.0

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	\$4,817,464	Includes negotiated pay increase for police officers, and civilian staff . Salary adjustment for Police Chief position.
Uniforms	5140	\$71,450	Contractual for Police Officers \$53,200, CSO, & Records Clerks \$2,400 , negotiated vest replacement and new officer uniform issue \$13,250, patches,\$1400, and replacement items \$1200.
Professional Services	5230	\$27,300	Printing-general \$1,000, radar calibrations \$1,000, City contract towing \$500, IACP.net \$1500, Jail medical \$5,000, jail dry cleaning \$500, transcription services \$1500, BCI/Fingerprinting \$9,000, drug screens-investigations \$2,500, calibration of truck weight scales \$500, drug scale calibration \$300, K-9 Medical/grooming \$700, affidavit software \$1,900, car washes \$500, translation services \$500, Magloclen \$400.
Travel/Training	5260	\$32,400	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	\$23,385	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 \$7,000, L3 Cruiser video maintenance \$5365, taser maintenance kit \$120.
Operating Supplies	5330	\$45,900	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 \$6,600; Rifle mags \$2300; less lethal rounds \$1000; training and weight room equipment \$1650; video software \$500; downflow station filters \$500; rubber gloves \$800; residential speed program funding \$500.
Training Supplies	5350	\$7,800	Simunition training supplies \$4550; Firearms targets \$450; Taser training supplies \$1500; Range supplies \$500; Legal subscriptions \$800.
Repair materials	5370	\$3,000	Video & camera repair \$500, weapon parts \$2,000, radar and laser repair \$500.
Capital Outlay	5500	\$13,600	Replacement firearms \$3800, tasers \$1,800, Portable radios \$8000.

2014 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: POLICE

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0041- 5100	Wages	4,012,265	4,468,404	4,506,939	4,400,239	4,817,464	6.9%	9.5%
5101	PERS	61,274	49,127	48,946	50,740	53,191	8.7%	4.8%
5102	Police/Fire Retirement	857,399	768,791	775,866	755,329	889,383	14.6%	17.7%
5103	Medicare	54,807	59,013	71,533	62,732	76,683	7.2%	22.2%
5104	Workers Compensation	138,686	123,543	123,945	123,945	120,440	-2.8%	-2.8%
5111	Health Insurance	743,210	771,400	764,180	764,180	721,700	-5.6%	-5.6%
5112	Life Insurance	6,609	6,885	9,988	9,988	10,316	3.3%	3.3%
5140	Uniform	70,762	60,695	68,000	62,522	71,450	5.1%	14.3%
5215	Cellular Phone	2,610	2,552	3,000	2,967	3,000	0.0%	1.1%
5220	Postage	1,500	2,500	3,200	2,600	3,200	0.0%	23.1%
5223	Teletype	6,723	8,964	9,000	8,964	9,000	0.0%	0.4%
5230	Professional Services	19,663	24,255	27,300	26,023	27,300	0.0%	4.9%
5260	Travel/Training	25,178	22,957	33,200	27,371	32,400	-2.4%	18.4%
5261	Membership and Dues	1,645	1,614	3,000	3,058	3,000	0.0%	-1.9%
5262	Training Grant	2,776	0	0	0	0	0.0%	0.0%
5270	Maintenance of Equipment	15,484	18,103	28,100	16,075	23,385	-16.8%	45.5%
5272	Garage Rotary	51,672	51,672	50,696	50,696	73,050	44.1%	44.1%
5273	Information Technology Rotary	154,126	154,126	138,713	138,713	165,614	19.4%	19.4%
5310	Office Supply	7,946	8,061	9,150	7,050	9,150	0.0%	29.8%
5330	Operating Supply	34,983	21,055	38,050	41,419	45,900	20.6%	10.8%
5331	D.A.R.E. Supply	4,684	5,927	6,000	5,528	6,000	0.0%	8.5%
5345	Fuel/Lube Supply	102,390	114,333	124,000	104,980	115,000	-7.3%	9.5%
5350	Training Supplies	1,877	621	2,800	2,991	7,800	178.6%	160.8%
5370	Repair Materials	2,514	1,869	2,700	2,179	3,000	11.1%	37.7%
5390	Small Equipment	4,424	1,940	8,700	8,023	9,900	13.8%	23.4%
5395	Bicycle Patrol Unit Equipment	5,256	4,731	6,000	5,490	6,000	0.0%	9.3%
5500	New Equip / Cap Outlay	3,973	14,645	37,800	31,241	13,600	-64.0%	-56.5%
	TOTAL POLICE	6,394,436	6,767,783	6,900,806	6,715,043	7,316,926	6.0%	9.0%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</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	1	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	9	9
Part-time	Seasonal Intern [hours]	0	520	520	520
	Total Full-time Equivalent	8.0	8.3	9.3	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	\$622,602	Salary Adjustment for Planning Director position.
Professional Services	5230	\$14,000	Contract commercial building plan review and design services
Travel & Training	5260	\$6,000	National APA Conference in Atlanta (\$2,000); Bi-Annual Tri-State Conference in Lexington, KY for Director and Zoning Administrator (\$2,000); Building, code enforcement, and planning professional development certification maintenance classes (\$2,000)
Memberships & Dues	5261	\$3,500	National and State Planning, Building, and Development association Dues; Heritage Ohio Dues (\$500);
Reimbursement	5600	\$25,000	Code enforcement contracted services and condemnation demolition activities

2014 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: PLANNING & COMM. DEV.

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0061- 5100	Wages	483,463	509,775	590,750	539,851	622,602	5.4%	15.3%
5101	PERS	101,600	68,325	82,705	72,235	81,602	-1.3%	13.0%
5103	Medicare	7,495	7,292	9,294	7,648	9,795	5.4%	28.1%
5104	Workers Compensation	16,749	14,477	16,261	16,261	15,580	-4.2%	-4.2%
5111	Health Insurance	102,362	90,740	106,240	106,240	90,895	-14.4%	-14.4%
5112	Life Insurance	990	990	1,705	1,705	1,705	0.0%	0.0%
5140	Uniform	1,050	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	1,750	3,400	3,500	2,724	3,500	0.0%	28.5%
5230	Professional Services	5,489	7,905	15,000	7,532	14,000	-6.7%	85.9%
5260	Travel/Training	2,161	980	4,000	3,921	6,000	50.0%	53.0%
5261	Membership and Dues	2,157	2,957	3,000	2,977	3,500	16.7%	17.6%
5272	Garage Rotary	4,302	4,302	3,374	3,374	7,054	109.1%	109.1%
5273	Information Technology Rotary	68,918	68,918	62,026	62,026	49,687	-19.9%	-19.9%
5310	Office Supply	2,401	2,620	5,000	2,525	5,000	0.0%	98.0%
5345	Fuel Supply	5,042	5,683	7,000	5,836	7,000	0.0%	19.9%
5390	Small Equipment		0	0	2,873	0	0.0%	-100.0%
5600	Reimbursements	7,709	19,297	30,000	9,492	25,000	-16.7%	163.4%
5601	Refunds	572	220	0	0	0	0.0%	0.0%
	TOTAL PLANNING	816,349	811,070	943,105	850,409	946,170	0.3%	11.3%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	2011	2012	2013	2014
Full-time					
	Director of Engineering Services	1	1	1	0
	Deputy City Engineer	0	0	0	1
	Assistant City Engineer	2	2	1	0
	Land Development Engineer	0	0	1	0
	Project Engineer III	2	2	2	2
	Project Engineer II	0	0	0	1
	Project Manager II	1	1	0	1
	Public Way Manager	0	0	1	0
	Engineering Technician	1	1	1	1
	Construction Inspection Manager	1	1	1	1
	Right of Way Inspector	1	0	0	0
	Total Full-time	9	8	8	7
Part-time					
	Intern [hours]	0	635	635	635
	Total Full-time Equivalent	9.0	8.3	8.3	7.3

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	\$581,926	Director of Engineering Services to move to Public Works Director/City Engineer position in 2014. Personnel cost for this position is included in the SMR Administration budget; Salary adjusted. Assistant City Engineer M18 to Deputy Engineer M19; Project Engineer M15 to M17.
Postage	5220	\$5,500	Increased to account for the cost of the Safe Walks Program certified mailings
Professional Services	5230	\$30,000	Annual Bridge Inspection Program \$20,000; Survey and traffic services \$10,000.
Travel/Training	5260	\$4,750	OPEC attendance by staff engineers \$650; Professional Development Training (PDH's) for PE's via IMSA, APWA, FPI \$2100; Attendance by Director to APWA Conference\$2000.
Membership and Dues	5261	\$750	Reflects estimated cost of licensing for staff PE's \$250, ITE annual group membership, APWA , IMSA, OSPE memberships and associated publications and materials \$500.
Professional Services - Development	5231	\$200,000	For plan review services \$50,000, construction inspection contract services \$150,000, based on anticipated activity, recoverable through Engineering fees.
New Equipment	5500	\$5,000	StealthStat Counter \$2800; TDC Ultra-Intersection Count Board (Replacement)/Petrapro Software \$2200.

2014 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: ENGINEERING

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0065- 5100	Wages	578,989	602,709	625,079	620,512	581,926	-6.9%	-6.2%
5101	PERS	129,086	78,707	87,511	82,688	77,166	-11.8%	-6.7%
5103	Medicare	8,982	8,582	9,834	8,769	9,155	-6.9%	4.4%
5104	Workers Compensation	20,346	16,648	17,209	17,209	14,566	-15.4%	-35.4%
5111	Health Insurance	114,984	97,665	97,665	97,665	81,794	-16.3%	-36.3%
5112	Life Insurance	930	840	1,566	1,566	1,336	-14.7%	-14.7%
5140	Uniform	300	150	150	150	150	0.0%	0.0%
5215	Cellular Telephone	1,652	1,346	1,500	2,160	2,300	53.3%	6.5%
5220	Postage	1,900	250	2,000	2,250	5,500	175.0%	144.4%
5230	Professional Services	72,380	24,098	30,000	28,503	30,000	0.0%	5.3%
5260	Travel/Training	2,421	2,209	3,500	1,556	4,750	35.7%	205.3%
5261	Membership and Dues	286	153	500	439	750	50.0%	70.8%
5270	Maintenance of Equipment	0	0	300	0	300	0.0%	0.0%
5272	Garage Rotary	2,801	2,801	2,793	2,793	2,885	3.3%	3.3%
5273	Information Technology Rotary	37,076	37,076	33,368	33,368	47,700	43.0%	43.0%
5310	Office Supply	2,083	1,420	3,500	1,718	3,000	-14.3%	74.6%
5330	Operating Supply	1,709	1,266	4,500	2,336	4,000	-11.1%	71.2%
5345	Fuel Supply	4,738	4,792	5,500	4,108	5,500	0.0%	33.9%
5390	Small Equipment	221	100	750	0	750	0.0%	0.0%
5500	New Equip / Cap Outlay	200	1,213	500	0	5,000	900.0%	0.0%
	ENGINEERING OPERATIONS	981,084	882,025	927,725	907,790	878,528	-5.3%	-3.2%
5231	Professional Services - Development	41,531	111,631	65,000	227,798	200,000	207.7%	-12.2%
	TOTAL ENGINEERING	1,022,615	993,656	992,725	1,135,588	1,078,528	8.6%	-5.0%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</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	\$67,815	No change in personnel.
Electric	5211	\$90,000	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	\$87,740	Building cleaning cost \$76,900-Generator and UPS maint.- \$6,000; Security system - \$2,440; plumbing and electric maint. - \$2,400.
Maintenance of Facility	5271	\$33,700	Fire Suppression, backflow, Elevator, Boiler inspections - \$11,300; Fire ext.-\$1,200; HVAC Filters and PM - \$18,300; Plumbing & Electrical - \$2,900
Operating Supply	5330	\$19,100	Flags-\$1,000; Ice melt - \$1,200; Light bulbs- \$4,000; Paper products-\$9,800; Painting supplies- \$1,600; Plumbing parts-\$500; Electrical parts- \$1,000
Small Equipment	5390	\$2,000	2- 8' ladders \$500; 1- Fifty foot power snake for sewers- \$500; replacement of drinking fountain-\$1,000 @ Justice Ctr.

2014 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: BUILDING MAINTENANCE

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0071- 5100	Wages	53,940	67,186	70,896	64,979	67,815	-4.3%	4.4%
5101	PERS	11,204	9,314	9,925	8,811	9,494	-4.3%	7.8%
5103	Medicare	793	985	1,094	953	1,045	-4.5%	9.7%
5104	Workers Compensation	1,962	1,891	1,950	1,950	1,695	-13.1%	-13.1%
5111	Health Insurance	780	780	780	780	780	0.0%	0.0%
5112	Life Insurance	120	120	174	174	174	0.0%	0.0%
5140	Uniform	148	279	250	165	200	-20.0%	21.2%
5211	Electric	89,404	89,991	101,455	98,309	90,000	-11.3%	-8.5%
5212	Heat	6,877	4,948	9,785	6,694	9,785	0.0%	46.2%
5230	Professional Services	67,231	70,549	76,240	64,116	87,740	15.1%	36.8%
5260	Travel/Training	0	225	500	45	0	-100.0%	-100.0%
5270	Maintenance of Equipment	650	381	788	0	0	-100.0%	0.0%
5271	Maintenance of Facility	34,249	27,404	33,495	26,464	33,700	0.6%	27.3%
5272	Garage Rotary	1,134	1,134	1,261	1,261	5,308	320.9%	320.9%
5275	Rental Property Maintenance	1,791	307	1,000	1,962	1,000	0.0%	-49.0%
5330	Operating Supply	18,455	17,697	16,995	19,593	19,100	12.4%	-2.5%
5345	Fuel Supply	3,028	2,721	2,800	2,511	3,000	7.1%	19.5%
5390	Small Equipment	128	448	0	1,974	2,000	0.0%	1.3%
5500	New Equip / Cap Outlay	0	0	0	0	0	0.0%	0.0%
	TOTAL BUILDING MAINT.	291,894	296,360	329,388	300,741	332,836	1.0%	10.7%

2014 BUDGET DETAIL

FUND: STREET MAINTENANCE & REPAIR
 DEPARTMENT: PUBLIC WORKS ADMIN

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	320,391	323,149	317,428	317,428	158,651		
200- 4160	License Fees	199,353	205,232	205,000	211,959	218,000	6.3%	2.9%
200- 4170	Gasoline Tax	1,003,528	952,965	1,015,000	1,019,013	1,015,000	0.0%	-0.4%
200- 4710	Sale of Assets	0	4,349	500	18,810	500	0.0%	-97.3%
200- 4750	Miscellaneous	1,879	0	500	0	250	-50.0%	0.0%
200- 4810	Reimbursements	0	272	1,000	0	500	-50.0%	0.0%
200- 4910	Transfer-General Fund	719,640	845,000	775,000	775,000	1,000,000	29.0%	29.0%
200- 4910	Transfer - Other Funds	131,732	134,367	137,054	137,054	137,054	0.0%	0.0%
	Total Revenue	2,056,132	2,142,185	2,134,054	2,161,836	2,371,304	11.1%	9.7%
	Administration	613,051	679,071	663,256	651,720	742,392	11.9%	13.9%
	Street Maintenance	1,003,789	994,020	1,095,384	1,092,740	1,192,072	8.8%	9.1%
	Traffic Maintenance	436,534	474,815	521,593	510,159	543,745	4.2%	6.6%
	Total Expenditures	2,053,374	2,147,906	2,280,233	2,254,619	2,478,209	8.7%	9.9%
	Carryover PO's				65,994			
	Fund Balance - December 31st	323,149	317,428	171,249	158,651	51,746		

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
Full-time	Public Works Director	1	1	1	0
	* Public Works Director/City Engineer	0	0	0	1
	Superintendent	2	2	2	2
	Administrative Assistant	1	1	1	1
	CSR Technician II	1	1	1	0
	CMMS/Customer Service Tech	0	0	0	1
	Customer Service Liaison	1	1	1	1
	Total Full-time Equivalent	6.0	6.0	6.0	6.0

* Position to replace Public Works Director position in May of 2014

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	\$476,376	Tech II position to a M-5. Public Works Director/City Engineer position replaces Public Works Director position in May.
Electric	5211	\$9,785	Portion of 440 E. William Street electrical costs
Travel/Training	5260	\$4,000	OCMA-\$600 (Allen Rothermel); APWA snow & ice conference -\$1600 OSU MAPS Supervisory training - \$1800.
Maintenance of Facility	5271	\$11,500	HVAC maintenance contract- \$500; Building cleaning-\$4,500; Fire ext. - \$500; Fire Suppression maintenance - \$5,000; Security System-\$1,000
Fuel Supply	5345	\$5,040	Fuel consumption & cost per gallon

2014 BUDGET DETAIL

FUND STREET MAINTENANCE & REPAIR
 DEPARTMENT PUBLIC WORKS ADMIN

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
200-2010- 5100	Wages	371,323	464,048	429,178	422,573	476,376	11.0%	12.7%
5101	PERS	82,746	54,585	60,085	55,827	55,174	-8.2%	-1.2%
5103	Medicare	4,066	4,299	6,071	5,786	6,798	12.0%	17.5%
5104	Workers Compensation	13,475	12,075	11,802	11,802	11,909	0.9%	0.9%
5111	Health Insurance	77,342	80,020	83,520	83,520	77,452	-7.3%	-7.3%
5112	Life Insurance	720	750	1,148	1,148	1,114	-3.0%	-3.0%
5140	Uniforms	450	900	660	641	450	-31.8%	-29.8%
5211	Electric	8,511	9,157	9,785	10,481	9,785	0.0%	-6.6%
5212	Heat	1,524	1,582	2,163	1,882	2,163	0.0%	14.9%
5215	Cellular Telephone	3,837	3,846	3,880	3,344	3,880	0.0%	16.0%
5220	Postage	397	300	300	250	300	0.0%	20.0%
5230	Professional Fees	0	80	80	225	80	0.0%	-64.4%
5260	Travel/Training	860	1,513	2,100	282	4,000	90.5%	1318.4%
5261	Membership and Dues	402	484	1,500	1,566	2,000	33.3%	27.7%
5262	Licenses and Fees	172	45	200	0	200	0.0%	0.0%
5270	Maintenance of Equipment	855	350	3,000	1,026	3,000	0.0%	192.4%
5271	Maintenance of Facility	9,511	8,642	9,840	9,206	11,500	16.9%	24.9%
5272	Garage Rotary	783	783	1,999	1,999	1,437	-28.1%	-28.1%
5273	Information Technology Rotary	31,158	31,158	28,042	28,042	67,374	140.3%	140.3%
5310	Office Supply	1,866	1,809	2,060	2,060	2,000	-2.9%	-2.9%
5330	Operating Supply	495	153	600	546	600	0.0%	9.9%
5332	Clothing	134	135	203	110	300	47.8%	172.7%
5345	Fuel Supply	2,424	2,357	5,040	2,959	4,500	-10.7%	52.1%
5390	Small Equipment	0	0	0	6,445	0	0.0%	0.0%
	TOTAL SMR ADMIN	613,051	679,071	663,256	651,720	742,392	11.9%	13.9%

STREET MAINTENANCE & REPAIR FUND

PUBLIC WORKS STREET DIVISION

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
Full-time	Division Supervisor	1	0	0	1
	Tech III	2	2	2	2
	Tech II	0	0	0	0
	Tech I	5	6	6	5
	Total Full-time	8	8	8	8
Part-time	Seasonal Laborer (hrs)	3,000	3,000	3,000	3,350
	Total Full-time Equivalent	9.4	9.4	9.4	9.6

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	\$425,683	Divisional Supervisor moved from Traffic to Streets.
Professional Services	5230	\$3,500	Dumping fees for concrete and asphalt-\$3500;
Operating Supply	5330	\$334,100	Berm material - \$10,300; Asphalt Sealant material-\$40,000; Salt- \$117,800 (2,000 tons); Asphalt- \$150,000 (2200 ton); Concrete - \$16,000 (173 yds);
Fuel Supply	5345	\$74,550	Increased fuel consumption & cost per gallon

2014 BUDGET DETAIL

FUND STREET MAINTENANCE & REPAIR
DEPARTMENT PUBLIC WORKS STREET DIVISION

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
200-2020- 5100	Wages	337,910	343,980	393,030	393,302	425,683	8.3%	8.2%
5101	PERS	73,059	47,378	55,024	54,301	59,596	8.3%	9.8%
5103	Medicare	5,097	4,812	6,183	5,430	6,697	8.3%	23.3%
5104	Workers Compensation	13,145	10,247	10,808	10,808	10,642	-1.5%	-1.5%
5111	Health Insurance	109,102	110,645	107,145	107,145	100,465	-6.2%	-6.2%
5112	Life Insurance	960	960	1,114	1,114	1,114	0.0%	0.0%
5121	Unemployment	3,507	0	0	0	0	0.0%	0.0%
5140	Uniform	1,631	1,684	2,436	2,092	2,400	-1.5%	14.7%
5212	Heat	6,500	6,340	6,695	6,695	6,800	1.6%	1.6%
5230	Professional Services	80	0	3,500	1,987	3,500	0.0%	76.3%
5260	Travel/Training	152	135	0	0	800	0.0%	0.0%
5262	License & Other Fees	242	127	300	85	300	0.0%	252.9%
5270	Maintenance of Equipment	334	829	1,000	33	1,000	0.0%	2930.3%
5271	Maintenance of Facility	0	4,274	0	0	1,500	0.0%	0.0%
5272	Garage Rotary	121,790	121,790	78,053	78,053	119,215	52.7%	52.7%
5330	Operating Supply	262,609	268,773	331,800	326,085	334,060	0.7%	2.4%
5331	Bike Path Maintenance	8,200	6,650	5,000	4,920	5,000	0.0%	1.6%
5332	Clothing	2,732	2,114	3,296	3,132	3,300	0.1%	5.4%
5345	Fuel Supply	53,534	59,757	74,550	76,806	82,000	10.0%	6.8%
5390	Small Equipment	0	1,285	0	5,273	9,000	0.0%	0.0%
5500	New Equip/Cap Outlay	3,205	2,240	15,450	15,479	19,000	23.0%	22.7%
	TOTAL STREET DIVISION	1,003,789	994,020	1,095,384	1,092,740	1,192,072	8.8%	9.1%

STREET MAINTENANCE & REPAIR FUND		PUBLIC WORKS TRAFFIC			
STAFFING					
<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
Full-time	Division Supervisor	1	1	1	0
	Tech III	1	1	1	1
	Tech II	1	1	1	2
	Tech I	1	1	1	1
	Total Full-time	4	4	4	4
Part-time	Seasonal Laborer (Hrs)	850	850	850	950
	Total Full-time Equivalent	4.4	4.4	4.4	4.5

LINE ITEM DETAIL
 STREET MAINTENANCE & 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	\$233,311	Divisional Supervisor moved from Traffic to Streets.
Professional Services	5230	\$42,700	Long Line Painting-\$22,000; OUPS-\$200; CSX Fees (Toledo Street)-\$500; \$20,000 to repair/replace existing sections of damaged guardrail.
Travel/Training	5260	\$1,700	IMSA Level III Traffic signals field certification (Doug Davenport/Ryan Broyles)-\$900; IMSA Level I signs & paving markings (Brian Ross)-\$300; Traffic controllers programing certifications- \$500
Maintenance of Equipment	5270	\$2,500	Replacement of rollers on Traffic sign making system machine
Operating Supply	5330	\$103,168	Signal Maint. \$15,000; Sign Maint. \$10,000; Road Marking Maint. \$12,000; Signal Heads -\$10,000; Street Lights- \$20,000 to reflect annual costs to maintain City's 1700+ street lights; Signal Cabinet -\$16,500; Battery Backup - \$16,668 (11 signalized intersections) Versicamera for US36 off ramp of William Street- \$4,000
Small Equipment	5390	\$1,500	Stihl TS420 14" cut-off saw -\$1500
New Equip/Capital Outlay	5500	\$3,800	42 " grabber cones(100) -\$3800

2014 BUDGET DETAIL

FUND STREET MAINTENANCE & REPAIR
DEPARTMENT PUBLIC WORKS TRAFFIC DIVISION

<i>Account #</i>	<i>Description</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
200-2030- 5100	Wages	193,456	227,968	241,543	255,914	233,311	-3.4%	-8.8%
5101	PERS	42,486	30,636	33,816	31,317	31,711	-6.2%	1.3%
5103	Medicare	2,919	3,236	3,800	3,595	3,671	-3.4%	2.1%
5104	Workers Compensation	7,415	6,515	6,642	6,642	5,833	-12.2%	-12.2%
5111	Health Insurance	53,522	52,520	52,520	52,520	49,365	-6.0%	-6.0%
5112	Life Insurance	480	480	592	592	592	0.0%	0.0%
5140	Uniform	747	558	800	529	800	0.0%	51.2%
5211	Electric	10,424	10,724	29,355	11,139	29,355	0.0%	163.5%
5215	Cellular Telephone	0	0	0	329	0	0.0%	0.0%
5230	Professional Services	19,293	21,214	21,914	20,916	42,700	94.9%	104.1%
5260	Travel/Training	90	160	1,200	1,504	1,700	41.7%	13.0%
5262	License & Other Fees	45	0	120	89	120	0.0%	34.8%
5270	Maintenance of Equipment	0	0	0	0	2,500	0.0%	0.0%
5272	Garage Rotary	9,497	9,497	10,616	10,616	10,334	-2.7%	-2.7%
5330	Operating Supply	76,079	75,407	88,468	88,428	104,168	17.7%	17.8%
5332	Clothing	1,223	1,139	1,285	1,262	1,285	0.0%	1.8%
5345	Fuel Supply	18,858	16,699	21,736	16,377	21,000	-3.4%	28.2%
5390	Small Equipment	0	7,700	0	1,205	1,500	0.0%	24.5%
5500	New Equip/Capital Outlay	0	10,362	7,186	7,185	3,800	-47.1%	-47.1%
	TOTAL TRAFFIC	436,534	474,815	521,593	510,159	543,745	4.2%	6.6%

2014 BUDGET DETAIL

FUND: PARKS AND RECREATION
 DEPARTMENT:

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	237,025	412,689	434,375	434,375	349,821		
Revenues								
	Miscellaneous	22,630	12,555	10,000	28,657	17,000	70.0%	-40.7%
	Programs	135,845	180	0	0	0	0.0%	0.0%
	Swimming Pool	335,341	0	0	0	0	0.0%	0.0%
	Subtotal Revenue	493,816	12,735	10,000	28,657	17,000	70.0%	-40.7%
	Transfer from General Fund	995,000	885,000	835,000	835,048	875,000	4.8%	4.8%
	Total Revenue	1,488,816	897,735	845,000	863,705	892,000	5.6%	3.3%
Expenditures								
	Park Maintenance	680,060	684,332	790,045	757,888	851,326	7.8%	12.3%
	Recreation Admin	320,475	186,489	192,006	187,000	192,000	0.0%	2.7%
	Programs	89,872	5,228	0	0	0	0.0%	0.0%
	Swimming Pool	222,745	0	0	0	0	0.0%	0.0%
	Total Expenditures	1,313,152	876,049	982,051	944,888	1,043,326	6.2%	10.4%
	Carryover PO's				3,371			
	Fund Balance - December 31st	412,689	434,375	297,324	349,821	198,495		

DEPARTMENT: PARKS AND RECREATION

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
Miscellaneous Revenue								
210- 4476	Vending Machines	722	12	0	0	0	0.0%	0.0%
210- 4478	Mingo Park Concessions	56	0	0	0	0	0.0%	0.0%
210- 4710	Sale of Assets	0	0	0	0	0	0.0%	0.0%
210- 4720	Donations	1,410	0	0	0	0	0.0%	0.0%
210- 4731	Park Rental	20,127	11,685	10,000	10,080	12,000	20.0%	19.0%
210- 4735	Facility Rent	0	0	0	12,000	5,000	0.0%	-58.3%
210- 4750	Miscellaneous Other	0	0	0	6,577	0		
210- 4810	Reimbursements	315	858	0	0	0	0.0%	0.0%
	Total Recreation Revenue	22,630	12,555	10,000	28,657	17,000	70.0%	-40.7%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
Full-time	Superintendent	1	1	1	1
	Division Supervisor	1	1	1	1
	Tech II	1	1	1	1
	Tech I	3	3	4	4
	Total Full-time	6	6	7	7
Permanent Part-time	Seasonal Laborer (hrs)	6,000	7,500	7,500	8,000
	Total Full-time Equivalent	8.9	9.6	10.6	10.8

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	\$443,498	Reclassify Superintendent position from M12 to M15. Increase seasonal hours by 500.
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.
Travel/Training	5260	\$2,100	Staff to attend OPRA Conference; Obtain Pesticide applicators CEU's; Arborist CEU's.
Memberships	5261	\$500	Arborist Certification; Pesticide License; CDL.

2014 BUDGET DETAIL

FUND PARKS & REC
DEPARTMENT PARK MAINTENANCE

<i>Account #</i>	<i>Description</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
210-2110- 5100	Wages	326,944	337,651	409,579	390,135	443,498	8.3%	13.7%
5101	PERS	66,437	45,303	57,341	53,190	60,406	5.3%	13.6%
5103	Medicare	5,086	4,755	6,067	5,399	6,532	7.7%	21.0%
5104	Workers Compensation	11,575	2,817	11,263	11,263	11,087	-1.6%	-1.6%
5111	Health Insurance	85,282	83,520	99,020	99,020	93,165	-5.9%	-5.9%
5112	Life Insurance	720	720	1,044	1,044	1,009	-3.4%	-3.4%
5121	Unemployment	0	0	2,500	0	2,500	0.0%	0.0%
5140	Uniform	2,786	3,165	3,200	3,279	3,200	0.0%	-2.4%
5211	Electric	42,978	53,337	55,000	60,102	55,000	0.0%	-8.5%
5212	Heat	15,330	10,182	12,000	11,750	12,000	0.0%	2.1%
5215	Cellular Telephone	2,378	1,399	1,000	1,039	1,000	0.0%	-3.8%
5230	Professional Services	7,344	11,213	10,000	4,345	10,000	0.0%	130.1%
5260	Travel/Training	734	340	800	1,624	2,100	162.5%	29.3%
5261	Membership and Dues	150	165	200	350	500	150.0%	42.9%
5270	Maintenance of Equipment	341	400	2,500	797	2,500	0.0%	213.7%
5271	Maintenance of Facility	5,591	19,230	12,500	3,129	11,500	-8.0%	267.5%
5272	Garage Rotary	42,283	42,283	35,731	35,731	46,624	30.5%	30.5%
5273	Information Technology Rotary	14,367	14,367	4,500	4,500	11,405	153.4%	153.4%
5310	Office Supply	83	203	300	95	300	0.0%	215.8%
5330	Operating Supply	17,157	19,855	29,000	27,195	30,000	3.4%	10.3%
5340	Landscape Materials	577	1,046	1,500	1,109	1,500	0.0%	35.3%
5345	Fuel Supply	30,916	32,381	33,000	36,629	41,000	24.2%	11.9%
5390	Small Equipment	0	0	500	5,633	500	0.0%	-91.1%
5500	New Equip / Cap Outlay	0	0	1,000	530	3,500	250.0%	560.4%
5600	Reimbursement	1,001	0	500	0	500	0.0%	0.0%
	TOTAL PARK MAINTENANCE	680,060	684,332	790,045	757,888	851,326	7.8%	12.3%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
Full-time	Director	1	0	0	0
	Program Coordinator	1	0	0	0
	Aquatics/Program Specialist	1	0	0	0
	Administrative Assistant	1	0	0	0
	Total Full-time	4	0	0	0
Permanent Part-time	Indoor Rec. Monitor	1	0	0	0
	Indoor Rec. Maintenance	1	0	0	0
	Total Full-time Equivalent	1.3	0.0	0.0	0.0
Swimming Pool Seasonal (hrs)	Pool Guards / Cashiers	13,555	0	0	0
	Total Full-time Equivalent	6.5	0.0	0.0	0.0
Total Recreation Services		11.8	0.0	0.0	0.0

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.

2014 BUDGET DETAIL

FUND: PARKS & REC
DEPARTMENT: RECREATION ADMIN

<i>Account #</i>	<i>Description</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
210-2120- 5100	Wages	148,322	289	0	0	0	0.0%	0.0%
5101	PERS	29,317	1,149	0	0	0	0.0%	0.0%
5103	Medicare	2,189	4	6	0	0	-100.0%	0.0%
5104	Workers Compensation	8,420	0	0	0	0	0.0%	0.0%
5111	Health Insurance	53,522	0	0	0	0	0.0%	0.0%
5112	Life Insurance	450	0	0	0	0	0.0%	0.0%
5140	Uniform	750	0	0	0	0	0.0%	0.0%
5220	Postage	1,500	0	0	0	0	0.0%	0.0%
5230	Professional Services	31,043	185,047	187,000	187,000	187,000	0.0%	0.0%
5231	Public Information	5,637	0	0	0	0	0.0%	0.0%
5233	Special Events	2,898	0	0	0	0	0.0%	0.0%
5260	Travel/Training	1,423	0	0	0	0	0.0%	0.0%
5261	Membership and Dues	0	0	0	0	0	0.0%	0.0%
5271	Maintenance of Facility	4,060	0	0	0	0	0.0%	0.0%
5273	Information Technology Rotary	29,416	0	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	830	0	0	0	0	0.0%	0.0%
5330	Operating Supply	155	0	0	0	0	0.0%	0.0%
5340	Vending Mach Supplies	543	0	0	0	0	0.0%	0.0%
TOTAL RECREATION ADMIN		320,475	186,489	192,006	187,000	192,000	0.0%	2.7%

2014 BUDGET DETAIL

FUND: PARKS & REC
DEPARTMENT: PROGRAMS

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
Program Revenue								
210- 4470	Adult Sports Fees	12,825	0	0	0	0	0.0%	0.0%
210- 4471	Adult Program Fees	3,071	180	0	0	0	0.0%	0.0%
210- 4472	Youth Program Fees	76,108	0	0	0	0	0.0%	0.0%
210- 4473	Youth Baseball/Softball	29,906	0	0	0	0	0.0%	0.0%
210- 4474	Baseball/Softball Sponsor Fees	13,935	0	0	0	0	0.0%	0.0%
	Total Program Revenue	135,845	180	0	0	0	0.0%	0.0%
	Total Program Expense	89,872	5,228	0	0	0	0.0%	0.0%

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
Program Expense								
210-2121- 5230	Professional Services	4,704	0	0	0	0	0.0%	0.0%
5231	Umpires	2,575	0	0	0	0	0.0%	0.0%
5330	Operating Supply	2,603	0	0	0	0	0.0%	0.0%
5601	Refunds	286	0	0	0	0	0.0%	0.0%
	Total Adult Sports	10,168	0	0	0	0	0.0%	0.0%
210-2122- 5230	Professional Services	1,056	252	0	0	0	0.0%	0.0%
5601	Refunds	0	0	0	0	0	0.0%	0.0%
	Total Adult Programs	1,056	252	0	0	0	0.0%	0.0%
210-2123- 5230	Professional Services	47,510	2,627	0	0	0	0.0%	0.0%
5330	Operating Supply	7,576	2,299	0	0	0	0.0%	0.0%
5390	Small Equipment	0	0	0	0	0	0.0%	0.0%
5601	Refunds	2,439	50	0	0	0	0.0%	0.0%
	Total Youth Activities	57,525	4,976	0	0	0	0.0%	0.0%
210-2124- 5230	Professional Services	1,710	0	0	0	0	0.0%	0.0%
5231	Umpires	6,663	0	0	0	0	0.0%	0.0%
5330	Operating Supply	80	0	0	0	0	0.0%	0.0%
5331	Equipment	4,026	0	0	0	0	0.0%	0.0%
5332	Uniforms	8,273	0	0	0	0	0.0%	0.0%
5601	Refunds	371	0	0	0	0	0.0%	0.0%
	Total Baseball/Softball	21,123	0	0	0	0	0.0%	0.0%
	Total Program Expenses	89,872	5,228	0	0	0	0.0%	0.0%

2014 BUDGET DETAIL

FUND: PARKS & REC
 DEPARTMENT: SWIMMING POOL

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
210- 4480	Pool Memberships	126,730	0	0	0	0	0.0%	0.0%
4481	Pool Daily Admissions	112,406	0	0	0	0	0.0%	0.0%
4482	Pool Concessions	45,785	0	0	0	0	0.0%	0.0%
4484	Pool Rental/Misc.	4,215	0	0	0	0	0.0%	0.0%
4485	Pool Programs	4,688	0	0	0	0	0.0%	0.0%
4487	Swim Lessons	41,517	0	0	0	0	0.0%	0.0%
	Total Pool Revenue	335,341	0	0	0	0	0.0%	0.0%
	Total Pool Expenditures	222,745	0	0	0	0	0.0%	0.0%

Account #	Description	2011 Actual	2012 Budget	2012 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
Swimming Pool								
210-2130- 5100	Wages	103,982	0	0	0	0	0.0%	0.0%
5101	PERS	14,386	0	0	0	0	0.0%	0.0%
5103	Medicare	1,508	0	0	0	0	0.0%	0.0%
5104	Workers Compensation	5,139	0	0	0	0	0.0%	0.0%
5230	Professional Services	4,150	0	0	0	0	0.0%	0.0%
5270	Maintenance of Equipment	1,015	0	0	0	0	0.0%	0.0%
5271	Maintenance of Facility	3,977	0	0	0	0	0.0%	0.0%
5280	Insurance	4,598	0	0	0	0	0.0%	0.0%
5310	Office Supply	66	0	0	0	0	0.0%	0.0%
5330	Operating Supply	16,980	0	0	0	0	0.0%	0.0%
5331	Program Supply	1,180	0	0	0	0	0.0%	0.0%
5370	Repair Materials	0	0	0	0	0	0.0%	0.0%
5500	New Equip / Cap Outlay	3,116	0	0	0	0	0.0%	0.0%
5601	Refunds	3,451	0	0	0	0	0.0%	0.0%
	TOTAL SWIMMING POOL	163,548	0	0	0	0	0.0%	0.0%

Concessions								
210-2131- 5100	Wages	27,018	0	0	0	0	0.0%	0.0%
5101	PERS	3,899	0	0	0	0	0.0%	0.0%
5103	Medicare	392	0	0	0	0	0.0%	0.0%
5104	Workers Compensation	1,078	0	0	0	0	0.0%	0.0%
5340	Concessions	26,810	0	0	0	0	0.0%	0.0%
5500	New Equip / Cap Outlay	0	0	0	0	0	0.0%	0.0%
	TOTAL CONCESSIONS	59,197	0	0	0	0	0.0%	0.0%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</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	2,850	2,850	2,300
	Total Full-time Equivalent	3.4	3.1	3.1	2.7

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	\$106,634	Seasonal hours decreased by 550 hours.
Professional Services	5230	\$3,900	License fee-\$275; Aeration-\$1500; Porta-John - \$750; Advertising - \$625; Copier-\$350; Security-\$400
Maint. Of Equipment	5270	\$5,000	Mower repair-\$1,600; Equipment service-\$500; Cart repair-\$900; Reel Sharpening-\$2,000
Maint. Of Facility	5271	\$5,000	HVAC-\$1000; Paint/wood-\$1000; Plumbing-\$1000; Misc-\$2,000
Operating Supply	5330	\$13,000	Chemicals-\$1,250; Sand/soil \$1,250; Fuel-\$4,500; Fertilizer-\$6,000
Merchandise	5340	\$5,500	Balls/gloves-\$500; concessions-\$5,000
Capital Outlay	5500	\$2,800	Used golf carts - \$2,800.

2014 BUDGET DETAIL

FUND: GOLF COURSE
 DEPARTMENT: PARK MAINTENANCE

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		100,012	84,977	103,191	103,191	103,013		
501- 4480	Memberships	13,365	13,868	14,000	14,496	14,000	0.0%	-3.4%
4481	Green Fees	87,734	117,326	117,500	96,960	117,000	-0.4%	20.7%
4482	Concessions	6,939	8,228	8,500	6,579	8,000	-5.9%	21.6%
4483	Merchandise Sales	2,372	2,052	2,200	2,069	2,200	0.0%	6.3%
4484	Cart and Club Rental	18,572	28,024	28,000	22,178	25,000	-10.7%	12.7%
4485	Driving Range	10,804	12,222	12,000	12,898	12,000	0.0%	-7.0%
4486	Miscellaneous	3,554	1,350	1,500	3,385	3,000	100.0%	-11.4%
4488	League Fees	0	0	0	584	600	0.0%	2.7%
4731	Rentals	0	57	0	1,500	1,500	0.0%	0.0%
Total Revenue		143,340	183,127	183,700	160,649	183,300	-0.2%	14.1%
Total Expenditures		158,375	164,913	183,023	158,627	182,687	-0.2%	15.2%
<i>Carryover PO's</i>					2,200			
Fund Balance - December 31st		84,977	103,191	103,868	103,013	103,626		
501-5010- 5100	Wages	92,771	104,580	102,849	98,676	106,634	3.7%	8.1%
5101	PERS	17,630	12,910	14,399	12,802	13,966	-3.0%	9.1%
5103	Medicare	1,350	1,517	1,569	1,432	1,626	3.6%	13.5%
5104	Workers Compensation	3,835	2,768	2,828	2,828	2,666	-5.7%	-5.7%
5111	Health Insurance	7,940	8,125	8,125	8,125	7,300	-10.2%	-10.2%
5112	Life Insurance	90	90	174	174	174	0.0%	0.0%
5211	Electric	3,401	3,692	5,000	3,422	5,000	0.0%	46.1%
5230	Professional Services	3,406	4,219	5,000	3,841	3,900	-22.0%	1.5%
5261	Memberships and Dues	544	110	450	80	150	-66.7%	87.5%
5270	Maintenance of Equipment	3,816	3,613	5,500	2,139	5,000	-9.1%	133.8%
5271	Maintenance of Facility	3,838	1,438	5,000	3,520	5,000	0.0%	42.0%
5272	Garage Rotary	0	0	2,879	2,879	2,869	-0.3%	-0.3%
5273	Information Technology Rotary	0	0	1,500	1,500	3,352	123.5%	123.5%
5280	Insurance	1,549	1,550	1,550	1,550	1,550	0.0%	0.0%
5293	Sales Tax	622	663	900	609	900	0.0%	47.8%
5310	Office Supply	128	148	150	144	150	0.0%	4.2%
5330	Operating Supply	11,213	13,006	15,000	10,251	13,000	-13.3%	26.8%
5340	Concession/Merchandise Supply	6,075	4,481	6,000	4,155	5,500	-8.3%	32.4%
5390	Small Equipment	53	0	750	500	750	0.0%	50.0%
5500	New Equip / Cap Outlay	0	1,975	3,000	0	2,800	-6.7%	0.0%
5600	Reimbursements	0	0	150	0	150	0.0%	0.0%
5601	Refunds	114	28	250	0	250	0.0%	0.0%
TOTAL GOLF COURSE		158,375	164,913	183,023	158,627	182,687	-0.2%	15.2%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2010</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
Full-time	Financial Specialist I *	0	0	0	1	0.65
	Facility Maintenance Supervisor	0	0	0	1	1
	Total Full-time	0	0	0	2	1.7
Permanent Part-time	Facility Maintenance Tech II	0	0	0	1	1
Seasonal Part-time	Seasonal Laborers (hrs)	0	0	0	2,500	2,700
	Total Full-time Equivalent	0.0	0.0	0.0	3.9	3.7

* Position split 65% Cemetery, 35% Finance.

LINE ITEM DETAIL
 CEMETERY FUND
 OAK GROVE CEMETERY

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$116,622	No change in staffing
Professional Services	5230	\$20,000	Tree Removal \$12,500; Monument restoration \$2,500; Replacement markers \$2,500.
Maint. Of Equipment	5270	\$500	Equipment Repair \$500
Maint. Of Facility	5271	\$1,000	HVAC Repair \$500; Building repairs \$500.
Operating Supply	5330	\$4,000	Foundation Install \$2,200, Grass Seed \$500 Paper Products \$300 Paint \$500, Salt \$500
Capital Outlay	5500	\$40,000	Purchase a 1 ton single wheel dump truck \$28,000 and a utility vehicle- \$12,000

2014 BUDGET DETAIL

FUND: CEMETERY
 DEPARTMENT: PUBLIC WORKS

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		0	0	16,206	16,206	409,218		
212- 4410	Pre-need Spaces	0	2,197	52,000	36,168	40,000	-23.1%	10.6%
4411	At-need Spaces	0	2,000	16,650	23,404	27,000	62.2%	15.4%
4420	Interments	0	10,125	61,500	79,150	80,000	30.1%	1.1%
4421	Foundations	0	615	15,000	21,668	20,000	33.3%	-7.7%
4600	Monument Commissions	0	254	2,500	175	0	-100.0%	-100.0%
4720	Donations	0	828	1,000	924	0	-100.0%	-100.0%
4731	House/Land Rent	0	0	1,500	0	0	-100.0%	0.0%
4740	Investment Income	0	0	1,500	54	750	-50.0%	1288.9%
4750	Miscellaneous	0	1,822	250	327,656	0	-100.0%	-100.0%
4910	Transfer	0	10,000	20,000	0	40,000	100.0%	0.0%
Total Revenue		0	27,841	171,900	489,199	207,750	20.9%	-57.5%
Total Expenditures		0	11,635	171,900	95,026	247,436	43.9%	160.4%
<i>Carryover PO's</i>					1,161			
Fund Balance - December 31st		0	16,206	16,206	409,218	369,532		
212-0212- 5100	Wages	0	9,622	89,254	51,604	116,622	30.7%	126.0%
5101	PERS	0	576	12,496	7,722	16,327	30.7%	111.4%
5103	Medicare	0	140	1,404	748	1,835	30.7%	145.3%
5104	Workers Compensation	0	0	2,454	2,454	2,916	18.8%	18.8%
5111	Health Insurance	0	0	27,540	7,750	24,090	-12.5%	210.8%
5112	Life Insurance	0	0	522	522	230	-55.9%	-55.9%
5211	Electric	0	190	1,600	2,202	2,000	25.0%	-9.2%
5212	Heat	0	0	0	714	1,000	0.0%	40.1%
5230	Professional Services	0	0	22,130	13,242	20,000	-9.6%	51.0%
5270	Maintenance of Equipment	0	0	500	85	500	0.0%	488.2%
5271	Maintenance of Facility	0	0	500	55	1,000	100.0%	1718.2%
5272	Garage Rotary	0	0	0	0	4,916	0.0%	0.0%
5273	Information Technology Rotary	0	0	0	0	1,500	0.0%	0.0%
5280	Insurance	0	0	500	0	500	0.0%	0.0%
5310	Office Supply	0	125	1,000	415	1,000	0.0%	141.0%
5330	Operating Supply	0	505	4,000	1,598	4,000	0.0%	150.3%
5345	Fuel Supply	0	477	7,000	5,915	7,000	0.0%	18.3%
5500	Equipment	0	0	0	0	40,000	0.0%	0.0%
5601	Refunds	0	0	1,000	0	1,000	0.0%	0.0%
5602	Lot Repurchases	0	0	0	0	1,000	0.0%	0.0%
TOTAL CEMETERY		0	11,635	171,900	95,026	247,436	43.9%	160.4%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
Full-time	Tech III	1	1	1	1
	Tech I	1	1	1	2
	Total Full-time	2	2	2	3
Part-time	Seasonal Laborer (hrs)	800	800	1,400	1,400
	Total Full-time Equivalent	2.4	2.4	2.7	3.7

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	\$156,076	Add additional Storm Sewer Tech I position.
Professional Services	5230	\$45,000	MS4 Engineering Sevices(\$25,000); Asphalt Repairs (\$15,000); Casting Replacement Resurfacing (\$5,000).
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	\$1,800	Regulatory/Maintenance Training (\$500); LATP Confined Space, Traffic Control and Excavation Training (\$500); OTCO Training (\$800).
Maintenance of Equipment	5270	\$8,500	Jet Truck Equipment Repairs (\$5,500); Miscellaneous Equipment Repairs (\$3,000).
Maintenance of Facility	5271	\$850	Miscellaneous Building Repairs
Operating Supply	5330	\$50,000	Storm System Repair Materials (\$39,000); Concrete/CDF (\$11,000)
Capital Outlay	5500	\$9,900	Dewatering Container, Split w/Collection (\$3,500); CCTV Camera Transporter, Split w/Collection (\$2,400); Security Equipment (\$4,000)

2014 BUDGET DETAIL

FUND: STORM SEWER
 DEPARTMENT: STORM SEWER DIVISION

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	1,759,619	1,683,681	2,312,668	2,312,668	1,699,585		
203- 4160	Storm Sewer Fees	770,140	789,535	800,000	802,764	815,000	1.9%	1.5%
4260	EPA Grant Sandusky St.	0	313,577	0	0	0	0.0%	0.0%
4750	Miscellaneous	0	0	0	2,286	1,000	0.0%	-56.3%
4910	Transfer In	1,162	0	0	0	0	0.0%	0.0%
	Total Revenue	771,302	1,103,112	800,000	805,050	816,000	2.0%	1.4%
	Operations	219,579	262,451	406,109	311,081	440,318	8.4%	41.5%
	Capital Projects	627,661	211,674	775,000	177,089	1,235,000	59.4%	597.4%
	Total Expenditures	847,240	474,125	1,181,109	488,170	1,675,318	41.8%	243.2%
	Carryover PO's				929,963			
	Fund Balance - December 31st	1,683,681	2,312,668	1,931,559	1,699,585	840,267		
	STORM SEWER OPERATIONS							
203-0203- 5100	Wages	92,775	101,954	112,185	110,866	156,076	39.1%	40.8%
5101	PERS	19,792	13,903	15,706	15,411	21,449	36.6%	39.2%
5103	Medicare	1,381	1,459	1,765	1,564	2,455	39.1%	57.0%
5104	Workers Compensation	2,097	2,931	3,085	3,085	3,902	26.5%	26.5%
5111	Health Insurance	21,762	21,520	31,000	31,000	43,800	41.3%	41.3%
5112	Life Insurance	240	240	278	278	418	50.4%	50.4%
5121	Unemployment	0	0	0	185	0	0.0%	0.0%
5140	Uniform	753	789	900	789	850	-5.6%	7.7%
5212	Heat	0	0	420	0	0	-100.0%	0.0%
5230	Professional Services	884	34,468	79,000	40,341	45,000	-43.0%	11.5%
5231	Street Sweeping	40,616	44,337	82,000	50,761	82,000	0.0%	61.5%
5260	Travel/Training/Safety/Security	630	660	1,550	1,754	1,800	16.1%	2.6%
5262	License & Other Fees	0	1,005	700	35	650	-7.1%	1757.1%
5270	Maintenance of Equipment	491	364	8,200	4,239	8,500	3.7%	100.5%
5271	Maintenance of Facility	26	267	500	736	850	70.0%	15.5%
5272	Garage Rotary	1,272	1,272	1,470	1,470	518	-64.8%	-64.8%
5280	Insurance Liability/Property	0	0	1,900	0	1,900	0.0%	0.0%
5330	Operating Supply	20,620	25,824	42,000	40,689	50,000	19.0%	22.9%
5332	Clothing	815	450	1,000	897	1,050	5.0%	17.1%
5345	Fuel Supply	582	538	2,000	763	2,000	0.0%	162.1%
5390	Small Equipment	2,155	3,059	6,200	2,066	6,200	0.0%	200.1%
5500	New Equipment/Capital Outlay	12,468	6,904	13,250	3,710	9,900	-25.3%	166.8%
5601	Refunds	220	507	1,000	442	1,000	0.0%	126.2%
	TOTAL STORM SEWER OPERATIONS	219,579	262,451	406,109	311,081	440,318	8.4%	41.5%

<i>Account #</i>	<i>Description</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
STORM SEWER CAPITAL PROJECTS						
203-0204- 5230	Professional Services	13,836	34,914	0	0	0
5401	Kensington Park Bioswale	0	25,000	0	0	0
5502	Catch Basin Replacement	0	0	10,000	351	10,000
5505	Storm Sewer Replacement	1,213	35,756	100,000	9,059	100,000
5530	Miscellaneous Repair	3,750	11	0	0	0
5531	I&I Report	9,737	0	0	0	0
5532	Inflow/Infiltration Remediation	0	0	0	0	125,000
5552	S. Sandusky Culvert	343,422	1,500	0	0	0
5554	Curtis Street	8,512	0	0	0	0
5555	Cherry Street Storm Replacement	6,400	0	0	0	0
5556	Liberty St. Culvert City Share	208,670	0	0	0	0
5557	Bernard Ave.	0	0	125,000	44,504	750,000
5558	Pumphrey Terrace	0	3,062	515,000	38,308	10,000
5559	W. Lincoln Ave.	0	12,238	0	84,785	50,000
5560	Pollock Rd. Culvert Replacement	0	37,443	0	0	0
5563	OPWC Euclid/Liberty St.	0	45,598	0	0	0
5564	Vactor Pad Upgrades	0	0	25,000	0	0
5565	Delaware Run @ Blue Limestone	0	0	0	0	145,000
5566	Equipment	0	0	0	0	45,000
5601	St Swr NPDES Ph II Masterplan	32,121	16,152	0	82	0
TOTAL STORM CAPITAL PROJECTS		627,661	211,674	775,000	177,089	1,235,000

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
Full-time	Fire Chief	1	1	1	1
	Assistant Chief	1	1	1	1
	Captain	4	4	4	5
	Lieutenant	0	9	9	9
	Fire Fighter	38	40	45	44
	Administrative Assistant	1	1	1	1
	Total Full-time		45	56	61
Permanent Part-time	Apprenticeship Fire Fighter	0.5	1.5	1.5	1.5
	Total Part-time	0.5	1.5	1.5	1.5
	Total Full-time Equivalent	45.5	57.5	62.5	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	\$4,905,101	Includes negotiated pay-increases for firefighters and continued staffing increases as part of 2010 Fire Levy
Professional Services	5230	\$63,872	Text Paging Reimbursement \$3,780, Civil Service Testing \$26,857, Medical Director \$3,500, Medical Licenses \$300, Labor Attorney \$10,000, Physical/Wellness Program \$18,500, Ceremony Costs \$200, Active 911 \$735,
Travel/Training	5260	\$43,214	EMS Certifications \$7,605, Fire Certifications \$2,000, HazMat \$250, Rescue Tech \$2,250, Fire Officer \$2,400, Risk Reduction \$1,785, Vehicle Technician \$4,050, Personnel Development \$12,874, Tuition Reimbursement \$10,000.
Maintenance of Equipment	5270	\$38,668	Fire Extinguishers \$500, Breathing Air Compressor \$1,000, Test SCBA \$7,500, EMS Cot Maintenance \$1,500, Cardiac Monitor Maintenance \$6,600, Zoll Auto Pulse \$3,000, Extrication Equipment Testing \$1,500, Ladder Testing \$1,750, Annual Ladder PM \$3,500, Pump Testing \$1,200, Vehicle Exhaust \$1,000, Appliance Repair \$1,500, Mechanical equipment \$8,118.
Maintenance of Facility	5271	\$29,260	Grounds & equipment \$3,500, Mattress replacement \$1,100, Kitchen Fire Suppression \$1,000, Kitchen Hood Cleaning \$1,000, St 303 Fire Alarm & Sprinkler Maintenance \$1,160, HVAC Maintenance \$5,000, Asbestos Inspection/Removal \$500, Emergency Generator Repair/PM \$3,500, Apparatus Door Maintenance \$2,500, Plumbing Repairs \$2,000, Electrical Repairs \$500, Pest Control \$5,000, Concrete Repairs \$1,000, Station Carpet/Floor Cleaning \$1,500
Information Tech. Rotary	5273	\$157,709	MECC Map Maint, Record Management System Maint, Road Safety Maint, GIS License , ALERTS CAD Interface, WEB-DMS Policy Software
Small Equipment	5390	\$105,842	Annual Fire Gear Replacement \$75,392, NFPA Inspection of Gear \$4,500, EMS Jackets \$7,200, Furniture Replacement \$1,500, Ballistic Vest \$5,000, Hose \$5,000, Hand Tools \$4,500, Radio Batteries \$2,500, CPR \$250.
New Equipment	5500	\$55,100	Knox Box \$2,500, AmbuTrack \$6,600, City-Wide AEDs \$30,000, New Equipment \$15,000, Hitches on Explorers \$1,000
CIP Equipment	5500	\$330,020	Paramedic Unit \$317,520, Staff Cars \$12,500

2014 BUDGET DETAIL

FUND: FIRE / EMS
 DEPARTMENT: FIRE DEPARTMENT

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		52	413,413	5,720,904	5,720,904	3,706,178		
231-0000- 4010	Note Proceeds	0	2,850,000	0	0	0	0.0%	0.0%
4011	Note Premium	0	11,457	0	0	0	0.0%	0.0%
4120	0.4% Income Tax Collections	4,054,423	4,287,072	4,404,400	4,463,342	4,690,550	6.5%	5.1%
4121	0.3% Income Tax Collections	2,092,860	3,070,094	3,257,675	3,279,924	3,465,000	6.4%	5.6%
4260	Grant Reimbursement	3,450	3,444	2,500	2,500	2,500	0.0%	0.0%
4420	EMS Reimbursements County	425,173	597,321	550,000	565,669	595,000	8.2%	5.2%
4710	Sale of Assets	0	18,500	0	22,402	0	0.0%	-100.0%
4750	Miscellaneous	3,782	237	3,500	1,825	3,500	0.0%	91.8%
4810	Reimbursements	5,686	713	5,000	211	1,000	-80.0%	373.9%
4830	Capital Lease Proceeds	0	1,090,176	0	0	0	0.0%	0.0%
4850	Advance From General Fund	1,100,000	0	0	0	0	0.0%	0.0%
4910	Transfer In - Fire Pension Fund	297,606	204,273	201,750	201,405	202,000	0.1%	0.3%
Total Revenues		7,982,980	12,133,287	8,424,825	8,537,278	8,959,550	6.3%	4.9%
Total Expenditures		7,569,619	6,825,796	9,189,312	10,023,950	8,576,042		
Carryover PO's					528,054			
Fund Balance - December 31st		413,413	5,720,904	4,956,417	3,706,178	4,089,686		
231-0231- 5100	Wages	3,102,241	3,409,501	4,705,053	3,895,397	4,905,101	4.3%	25.9%
5101	PERS	8,154	5,441	5,750	5,625	5,921	3.0%	5.3%
5102	Police/Fire Pension	998,892	1,045,780	1,053,750	951,029	1,070,883	1.6%	12.6%
5103	Medicare	41,596	45,673	68,339	50,394	70,917	3.8%	40.7%
5104	Workers Compensation	111,027	118,585	129,389	129,389	122,628	-5.2%	-5.2%
5111	Health Insurance	580,158	720,400	750,500	750,500	696,690	-7.2%	-7.2%
5112	Life Insurance	13,020	16,320	20,915	20,915	20,915	0.0%	0.0%
5140	Uniform	23,993	42,236	54,066	41,488	42,858	-20.7%	3.3%
5211	Electric	18,725	21,529	31,356	20,979	33,900	8.1%	61.6%
5212	Heat	11,257	8,694	23,946	11,633	21,700	-9.4%	86.5%
5215	Cellular Phone	4,784	5,950	9,263	6,855	13,484	45.6%	96.7%
5220	Postage	573	557	750	710	750	0.0%	5.6%
5230	Professional Services	33,277	77,373	116,475	100,510	63,872	-45.2%	-36.5%
5260	Travel/Training	19,806	25,420	85,522	44,791	43,214	-69.5%	-3.5%
5261	Membership & Dues	1,947	2,728	2,892	3,643	2,775	-4.0%	-23.8%
5262	EMS Training Grant	3,000	2,500	2,500	2,500	2,500	0.0%	0.0%
5270	Maintenance of Equipment	20,557	24,348	29,418	25,514	38,668	31.4%	51.6%
5271	Maintenance of Facility	11,845	70,500	30,764	45,453	29,260	-4.9%	-35.6%
5272	Garage Rotary	71,675	71,675	58,830	58,830	102,225	73.8%	73.8%
5273	Information Technology Rotary	76,570	76,570	91,440	91,000	157,709	72.5%	73.3%
5310	Office Supply	2,870	3,942	4,500	3,847	4,500	0.0%	17.0%
5320	Computer Supply	1,461	547	1,500	4,815	1,500	0.0%	-68.8%
5330	Operating Supply	27,495	30,105	38,155	33,933	38,255	0.3%	12.7%
5331	EMS Supply	18,061	23,831	25,000	32,162	30,000	20.0%	-6.7%
5345	Fuel/Lube Supply	41,122	45,408	52,800	54,570	64,000	21.2%	17.3%
5370	Repair Material	4,240	5,101	5,750	3,050	5,750	0.0%	88.5%
5390	Small Equipment	95,372	151,783	90,152	96,729	105,842	17.4%	9.4%
5500	New Equip/Capital Outlay	1,080,100	285,636	227,600	491,686	55,100	-75.8%	-88.8%
5500	CIP Equipment	0	0	428,150	0	330,020	-22.9%	0.0%
5550	Station 303 Construction	0	80,758	267,700	2,182,644	0	-100.0%	-100.0%
5551	Station 303 Other Building Costs	0	30,106	317,400	226,773	0	-100.0%	-100.0%
5601	Tax Refunds	19,246	152,029	150,000	209,825	150,000	0.0%	-28.5%
5705	Transfer To Bond Service Fund	10,552	72,000	139,267	260,467	178,811	28.4%	-31.3%
5710	Transfer to General Fund	16,577	0	0	0	0	0.0%	0.0%
5710	Transfer To General Fund Advance	1,099,426	22,749	0	0	0	0.0%	0.0%
5825	Equipment Lease Payment	0	130,021	170,420	166,294	166,294	-2.4%	0.0%
Total Expenditures		7,569,619	6,825,796	9,189,312	10,023,950	8,576,042	-6.7%	-14.4%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
Full-time	<u><i>Utility Funds</i></u>				
	* Utility Director	0.5	0.5	0.5	0.5
	* CMMS/GIS Analyst	0.0	0.0	0.5	0.5
	* Administrative Assistant	0.5	0.5	0.5	0.5
	* Maintenance and Projects Manager	0.5	0.5	0.5	0.5
	Watershed Coordinator	0.0	0.0	0.0	1.0
	<u>Total Full-time Utility Funds</u>	<u>1.5</u>	<u>1.5</u>	<u>2</u>	<u>3</u>
Grant Funded					
	Watershed Coordinator	1.0	1.0	1.0	0.0
	<u>Total Full-time Equivalent</u>	<u>2.5</u>	<u>2.5</u>	<u>3.0</u>	<u>3.0</u>

* 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	\$180,145	Full-time Watershed Coordinator - Grant expires in June 2014. Salary adjustment Utility Director
Cellular Telephones	5215	\$2,500	Monthly Stipend for Director and Maintenance & Projects Manager.
Professional Services	5230	\$65,000	Water Plant Educational Display/Process Control Signs (\$30,000); Professional Engineering Services (\$35,000)
Travel/Training	5260	\$5,000	Professional Seminars & Conferences (CMMS, AWWA, OTCO). Mileage Reimbursement for Personal Car.

2014 BUDGET DETAIL

FUND: WATER
DEPARTMENT: WATER ADMINISTRATION

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	1,397,344	1,519,420	1,661,517	1,661,517	2,001,159		
530- 4610	Meter Charges	3,512,796	3,643,816	3,725,000	3,597,873	3,694,544	-0.8%	2.7%
4610	Meter Charges Capacity Debt	700,000	1,297,175	1,391,421	1,391,421	1,391,421	0.0%	0.0%
4615	Service Fees	8,601	8,960	8,250	14,850	15,000	81.8%	1.0%
4650	Miscellaneous	90,427	72,302	85,000	63,157	85,000	0.0%	34.6%
4650	Atrazine Settlement	0	0	0	428,301	0	0.0%	0.0%
4710	Sale of Assets	0	2,262	0	3,247	0	0.0%	0.0%
4735	Land Rent	11,132	11,132	11,132	0	11,132	0.0%	0.0%
4740	Investment Income	2,438	3,988	5,000	4,632	5,000	0.0%	7.9%
4910	Transfer In	97,073	14,000	35,000	17,500	0	-100.0%	-100.0%
	Total Revenue	4,422,467	5,053,635	5,260,803	5,520,981	5,202,097	-1.1%	-5.8%
	Administrative Expenses	2,174,382	2,853,720	3,077,193	3,036,394	3,112,790	1.2%	2.5%
	Treatment Expenses	1,283,711	1,255,685	1,395,545	1,366,848	1,509,919	8.2%	10.5%
	Distribution Expenses	842,298	802,133	827,077	728,014	829,777	0.3%	14.0%
	Total Expenditures	4,300,391	4,911,538	5,299,815	5,131,256	5,452,486	2.9%	6.3%
	Carryover PO's				50,083			
	Fund Balance - December 31st	1,519,420	1,661,517	1,622,505	2,001,159	1,750,770		

WATER ADMINISTRATION

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
530-5310 5100	Wages	145,100	164,092	187,209	156,917	180,145	-3.8%	14.8%
5101	PERS	32,679	21,279	26,209	22,988	24,596	-6.2%	7.0%
5103	Medicare	1,636	1,474	1,904	1,355	1,977	3.8%	45.9%
5104	Workers Compensation	4,525	4,286	5,148	4,904	4,504	-12.5%	-8.2%
5111	Health Insurance	34,701	34,010	41,760	41,760	21,365	-48.8%	-48.8%
5112	Life Insurance	315	315	557	557	557	0.0%	0.0%
5140	Uniform	225	600	600	326	250	-58.3%	-23.3%
5215	Cellular Telephones	2,473	2,735	2,750	2,478	2,500	-9.1%	0.9%
5230	Professional Services	23,815	12,747	30,000	26,483	65,000	116.7%	145.4%
5260	Travel/Training	4,419	4,262	5,000	3,869	5,000	0.0%	29.2%
5261	Membership and Dues	0	85	250	250	250	0.0%	0.0%
5273	Information Technology Rotary	58,642	58,642	52,778	52,778	46,063	-12.7%	-12.7%
5280	Liability/Property Insurance	52,151	54,026	56,300	55,427	56,300	0.0%	1.6%
5292	Real Estate Taxes	1,347	1,583	1,600	1,592	1,600	0.0%	0.5%
5310	Office Supply	16	336	750	582	750	0.0%	28.9%
5500	Capital Outlay	0	0	0	0	0	0.0%	0.0%
5601	Refunds	7,098	6,573	4,000	3,801	4,200	5.0%	10.5%
5602	Delco Water Company	836	1,150	1,200	1,149	1,200	0.0%	4.4%
5710	Transfer - General Fund	576,804	588,350	617,757	617,757	630,112	2.0%	2.0%
5740	Transfer - Water CIP	527,600	600,000	650,000	650,000	675,000	3.8%	3.8%
5754	Transfer - Water CIP/Capacity	700,000	1,297,175	1,391,421	1,391,421	1,391,421	0.0%	0.0%
	TOTAL WATER ADMINISTRATIVE	2,174,382	2,853,720	3,077,193	3,036,394	3,112,790	1.2%	2.5%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
Full-time	Water Plant Manager	1	1	1	1
	Environmental Plant Operator III	4	4	4	3
	Environmental Plant Operator II	1	2	2	1
	Environmental Plant Operator I	1	0	0	0
	Environmental Plant Operator Trainee	0	0	0	2
	Total Full-time	7	7	7	7
Part-time	Seasonal Laborer (Hrs)	0	0	500	500
	Total Full-time Equivalent	7.0	7.0	7.24	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	\$482,175	No changes in personnel. Includes operator OEPA certification advancement.
Electric	5211	\$275,000	Electric Costs for Membrane Process and High Service Pumps
Professional Services	5230	\$70,840	OEPA Pump Testing for Penry Road Wellfield (\$22,440); OEPA Pump Testing for Water Plant Dewatering Wells (\$32,400); Engineering Services (\$16,000)
Outside Lab	5234	\$22,000	Lab Services for OEPA analysis of Water Plant Process Water.
Travel / Training	5260	\$6,000	OEPA Operator Re-certification (\$3,000); Ohio AWWA State Conference (\$1,000); OEPA Backflow Certification (\$2,000)
Licensing Fees	5262	\$17,350	OEPA Annual Permit Fees
Maintenance of Equipment	5270	\$15,000	Maintenance of Water Plant
Chemical Supply	5333	\$300,000	Chemicals for Water Treatment: Lime, Alum, Carbon, Chlorine, Carbon Dioxide, Phosphate, Fluoride, & Caustic Soda
Capital Outlay	5500	\$38,000	Communication Antenna for Water Plant and Water Towers (\$36,400); Water Plant Entrance Sign (\$1,600)

2014 BUDGET DETAIL

FUND: WATER
 DEPARTMENT: WATER TREATMENT

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
530-5320 5100	Wages	433,819	480,819	437,417	487,438	482,175	10.2%	-1.1%
5101	PERS	85,401	52,809	61,238	51,290	64,299	5.0%	25.4%
5103	Medicare	4,032	4,886	5,810	5,169	6,262	7.8%	21.1%
5104	Workers Compensation	15,334	12,723	12,029	12,029	12,316	2.4%	2.4%
5111	Health Insurance	86,482	84,720	99,020	99,020	93,165	-5.9%	-5.9%
5112	Life Insurance	840	840	1,218	1,218	1,218	0.0%	0.0%
5140	Uniform	3,088	3,226	3,300	2,844	3,000	-9.1%	5.5%
5211	Electric	175,147	177,222	188,000	167,856	275,000	46.3%	63.8%
5212	Heat	17,526	9,750	22,575	14,490	30,000	32.9%	107.0%
5213	Generator Fuel	0	5,635	6,000	3,658	9,000	50.0%	146.0%
5215	Cellular Telephone	302	512	500	942	1,000	100.0%	6.2%
5220	Postage	594	403	800	436	500	-37.5%	14.7%
5230	Professional Services	12,811	9,882	16,500	21,688	70,840	329.3%	226.6%
5234	Outside Lab	25,209	17,757	27,500	19,673	22,000	-20.0%	11.8%
5260	Travel / Training	3,007	3,076	4,600	4,827	6,000	30.4%	24.3%
5261	Membership and Dues	280	285	400	485	550	37.5%	13.4%
5262	Licensing Fees	15,774	15,434	16,850	16,579	17,350	3.0%	4.7%
5270	Maintenance of Equipment	31,230	20,433	20,000	24,711	15,000	-25.0%	-39.3%
5271	Maintenance of Facility	4,454	4,598	4,500	4,560	18,000	300.0%	294.7%
5272	Garage Rotary	763	763	1,478	1,478	4,334	193.2%	193.2%
5310	Office Supply	885	117	1,000	824	1,000	0.0%	21.4%
5332	Clothing, Safety, Security	1,933	2,128	3,650	3,124	3,250	-11.0%	4.0%
5333	Chemical Supply	312,144	318,611	350,000	318,672	300,000	-14.3%	-5.9%
5334	Lab Supply	10,721	9,317	19,000	14,060	15,000	-21.1%	6.7%
5345	Fuel Supply	3,708	4,516	5,160	3,683	5,160	0.0%	40.1%
5370	Repair Materials	8,642	8,742	9,000	8,926	9,000	0.0%	0.8%
5371	Lube Supply	0	0	400	94	400	0.0%	325.5%
5372	Fac.Maintenance Supply	2,176	1,508	1,500	1,492	1,500	0.0%	0.5%
5381	Incidentals	78	0	100	0	100	0.0%	0.0%
5390	Small Equipment	492	420	500	1,697	4,500	800.0%	165.2%
5500	New Equip / Cap Outlay	26,839	4,553	75,500	73,885	38,000	-49.7%	-48.6%
TOTAL WATER TREATMENT		1,283,711	1,255,685	1,395,545	1,366,848	1,509,919	8.2%	10.5%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
Full-time	Assistant Water Manager	1	1	0	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	7	7
Part-time	Seasonal Laborer (Hours)	1200	1500	1500	1500
	Total Full-time Equivalent	8.58	8.72	7.72	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	\$377,075	No change in personnel
Electric	5211	\$12,000	Electric costs for three elevated water storage tanks and for 241 Cherry Street Facility.
Heat	5212	\$5,000	Natural gas costs for 241 Cherry Street Facility.
Professional Services	5230	\$30,000	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(\$20,000); Engineering services (\$10,000).
Training/Security	5260	\$2,000	OTCO & AWWA training workshops, Water Distribution training courses, Backflow Prevention training workshops.
Operating Supply	5330	\$128,000	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 (\$86,000); 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	\$12,000	Water Meter Reading Equipment (\$12,000)

2014 BUDGET DETAIL

FUND: WATER
 DEPARTMENT: PUBLIC UTILITIES - DISTRIBUTION SYSTEMS DIVISION

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
530-5330 5100	Wages	381,630	403,834	365,800	352,087	377,225	3.1%	7.1%
5101	PERS	84,675	54,738	51,212	46,116	50,890	-0.6%	10.4%
5103	Medicare	5,115	5,120	5,071	4,675	5,932	17.0%	26.9%
5104	Workers Compensation	13,754	11,854	10,060	10,060	9,427	-6.3%	-6.3%
5111	Health Insurance	112,360	109,700	108,500	108,500	102,200	-5.8%	-5.8%
5112	Life Insurance	960	960	1,009	1,009	1,009	0.0%	0.0%
5140	Uniform	1,423	1,740	1,750	1,668	1,700	-2.9%	1.9%
5211	Electric	9,052	9,814	10,000	12,002	12,000	20.0%	0.0%
5212	Heat	6,208	4,263	5,500	5,320	5,000	-9.1%	-6.0%
5213	Generator Fuel	0	0	7,000	0	2,500	-64.3%	0.0%
5215	Cellular Telephone	591	639	800	534	700	-12.5%	31.1%
5220	Postage	170	95	200	0	100	-50.0%	0.0%
5230	Professional Services	66,757	28,985	35,000	15,727	30,000	-14.3%	90.8%
5235	Rent	0	446	200	0	200	0.0%	0.0%
5260	Travel/Training/Safety/Security	2,875	1,328	2,000	800	2,000	0.0%	150.0%
5261	Memberships	233	240	250	70	250	0.0%	257.1%
5262	Licenses	146	48	200	126	200	0.0%	58.7%
5270	Maintenance of Equipment	997	2,515	3,500	3,734	3,500	0.0%	-6.3%
5271	Maintenance of Facility	716	290	3,500	2,612	3,500	0.0%	34.0%
5272	Garage Rotary	22,682	22,682	31,825	31,825	32,644	2.6%	2.6%
5330	Operating Supply	93,637	85,092	120,000	79,867	128,000	6.7%	60.3%
5332	Clothing	3,369	2,559	2,700	2,990	2,800	3.7%	-6.4%
5345	Fuel Supply	34,530	34,591	40,000	33,702	40,000	0.0%	18.7%
5370	Repair Material	0	196	0	0	0	0.0%	0.0%
5390	Small Equipment	418	3,203	6,000	9,475	6,000	0.0%	-36.7%
5500	New Equip / Cap Outlay	0	17,201	15,000	5,115	12,000	-20.0%	134.6%
TOTAL WATER DISTRIBUTION		842,298	802,133	827,077	728,014	829,777	0.3%	14.0%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
Full-time	<u><i>Utility Funds</i></u>				
	* 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	0.5	0.5
	* Maintenance and Projects Manager	0.5	0.5	0.5	0.5
	Total Full-time Utility Funds	1.5	1.5	2.0	2.0

* 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	\$141,546	Salary adjustment Utility Director.
Cellular Telephone	5215	\$2,750	Monthly Stipend for Director and Maintenance & Projects Manager.
Professional Services	5230	\$35,000	Professional Engineering Services for Utility Projects
Travel and Training	5260	\$4,500	Workshops and Seminars for Professional Development (CMMS, OWEA, WEF). Personnel Car Mileage Reimbursement.

2014 BUDGET DETAIL

FUND: SEWER
DEPARTMENT: ADMINISTRATION

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	2,009,143	2,283,706	2,701,726	2,701,726	2,547,227		
540- 4610	Meter Charges	4,290,113	4,380,510	4,615,000	4,172,675	4,132,469	-10.5%	-1.0%
4610	Meter Charges-Capacity Debt	1,901,165	1,939,188	1,977,972	1,977,972	2,017,531	2.0%	2.0%
4630	Surcharges	88,282	239,075	150,000	130,772	150,000	0.0%	14.7%
4635	Septic Receiving Charges	129,828	142,769	150,000	126,526	150,000	0.0%	18.6%
4650	Miscellaneous	16,508	51,568	5,000	3,456	5,000	0.0%	44.7%
4710	Sale of Assets	0	0	0	48,100	0	0.0%	-100.0%
4740	Investment Income	2,661	3,862	7,500	3,978	3,500	-53.3%	-12.0%
4910	Transfer In	63,751	0	0	0	0	0.0%	0.0%
	Total Revenue	6,492,308	6,756,972	6,905,472	6,463,479	6,458,500	-6.5%	-0.1%
	Administrative Expenses	4,040,392	4,103,400	4,312,080	4,286,778	4,409,104	2.3%	2.9%
	Treatment Expenses	1,698,024	1,718,332	1,812,874	1,762,814	1,837,358	1.4%	4.2%
	Collection Expenses	479,329	517,220	578,089	511,562	590,197	2.1%	15.4%
	Total Expenditures	6,217,745	6,338,952	6,703,043	6,561,154	6,836,659	2.0%	4.2%
	Carryover PO's				56,824			
	Fund Balance - December 31st	2,283,706	2,701,726	2,904,155	2,547,227	2,169,068		

SEWER ADMINISTRATIVE

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
540-5410- 5100	Wages	90,243	98,834	126,500	125,499	141,546	11.9%	12.8%
5101	PERS	28,364	21,227	17,710	22,988	19,192	8.4%	-16.5%
5103	Medicare	1,080	623	1,078	951	1,370	27.1%	44.1%
5104	Workers Compensation	3,295	2,702	3,479	3,729	3,539	1.7%	-5.1%
5111	Health Insurance	18,821	18,510	26,260	26,260	20,165	-23.2%	-23.2%
5112	Life Insurance	195	195	418	418	418	0.0%	0.0%
5140	Uniforms	225	0	225	326	225	0.0%	0.0%
5215	Cellular Telephone	2,473	2,830	2,750	2,959	2,750	0.0%	-7.1%
5220	Postage	250	750	750	400	500	-33.3%	25.0%
5230	Professional Services	8,694	12,873	34,500	20,149	35,000	1.4%	73.7%
5260	Travel/Training	2,771	1,328	4,000	2,674	4,500	12.5%	68.3%
5261	Membership and Dues	165	151	250	222	250	0.0%	12.6%
5273	Information Technology Rotary	58,642	58,642	52,778	52,778	46,890	-11.2%	-11.2%
5280	Liability/Property Insurance	72,046	82,346	89,757	81,751	89,757	0.0%	9.8%
5281	Judgments	0	0	1,500	0	1,500	0.0%	0.0%
5310	Office Supply	1,212	414	1,250	799	1,000	-20.0%	25.2%
5500	Capital Outlay	0	0	0	0	0	0.0%	0.0%
5601	Refunds	3,087	2,166	4,000	0	4,000	0.0%	0.0%
5710	Transfer - General Fund	647,827	660,784	693,823	693,823	707,699	2.0%	2.0%
5740	Transfer - Sewer CIP	1,199,837	1,199,837	1,273,080	1,273,080	1,311,272	3.0%	3.0%
5754	Transfer - Sewer Capacity Fund	1,901,165	1,939,188	1,977,972	1,977,972	2,017,531	2.0%	2.0%
	TOTAL WASTEWATER ADMIN	4,040,392	4,103,400	4,312,080	4,286,778	4,409,104	2.3%	2.9%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
Full-time	Environmental Plant Operator III	4	4	4	5
	Environmental Plant Operator II	1	1	1	0
	Environmental Plant Operator I	0	0	0	1
	Environmental Plant Operator Trainee	3	3	3	2
	Facility Maintenance Tech II	1	1	1	1
	Sludge Truck Driver	1	1	1	0
	Total Full-time		10	10	10
Part-time	Seasonal Laborer (hrs)	0	0	500	500
	Total Full-time Equivalent	10.00	10.00	10.24	9.24

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	\$597,317	Includes operator OEPA certification advancement. Sludge Truck Driver position eliminated due to change to contracted sludge hauling services.
Professional Services	5230	\$25,500	Professional Engineering Support and Equipment Preventive Maintenance Services
Outside Lab	5234	\$16,000	NPDES Lab Analysis (\$12,000); Priority Pollutants Analysis (\$4,000).
Sludge Removal	5236	\$195,000	Transportation and Disposal of Sludge at Biogas Facility
Maintenance of Equipment	5270	\$26,500	VFD Equipment Upgrades(\$9,000); PLC Equipment(\$6,000); Belt Filter Press Replacement Belts(\$5,500); Generator Equipment(\$3,000); Sludge Pump Equipment (\$3,000)
Maintenance of Facility	5271	\$35,250	Chemical Containment Liner(\$9,000); Administration Building Roof Repairs(\$6,000); Asphalt Seal Coating (\$12,500); Aeration Tanks Concrete Repairs (\$5,000); Overhead Doors Repairs(\$2,750)
Chemical Supply	5333	\$185,000	Polymers(\$70,000); Ferric Chloride(\$77,500); Beach/Caustic Soda for Odor Control(\$10,000); H2S Sludge Oxidizer(\$27,500)
Repair Materials	5370	\$12,000	General Equipment Repair Materials.
New Equip. / Cap. Outlay	5500	\$72,000	Cherry Street/Route 23 Fencing (\$54,000); Aeration Tanks Lights (\$18,000)

2014 BUDGET DETAIL

FUND: SEWER
DEPARTMENT: WASTEWATER TREATMENT

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
540-5420- 5100	Wages	538,225	595,495	591,620	582,861	597,317	1.0%	2.5%
5101	PERS	118,119	79,389	82,827	75,666	78,709	-5.0%	4.0%
5103	Medicare	7,825	8,418	9,308	8,162	9,236	-0.8%	13.2%
5104	Workers Compensation	19,553	16,315	16,270	16,270	14,933	-8.2%	-8.2%
5111	Health Insurance	130,864	145,520	145,520	145,520	113,330	-22.1%	-22.1%
5112	Life Insurance	1,200	1,200	1,740	1,740	1,566	-10.0%	-10.0%
5140	Uniform	3,226	3,309	3,200	3,248	3,200	0.0%	-1.5%
5211	Electric	356,720	315,219	335,000	366,021	347,000	3.6%	-5.2%
5212	Heat	28,970	19,898	22,500	24,825	25,000	11.1%	0.7%
5213	Generator Fuel	0	16,257	15,000	10,057	9,000	-40.0%	-10.5%
5215	Cellular Telephone	758	320	750	456	700	-6.7%	53.5%
5220	Postage	0	0	200	0	150	-25.0%	0.0%
5230	Professional Services	20,209	14,872	28,750	15,832	25,500	-11.3%	61.1%
5234	Outside Lab	14,872	16,446	16,500	14,564	16,000	-3.0%	9.9%
5236	Sludge Removal	166,661	184,289	205,000	198,043	195,000	-4.9%	-1.5%
5260	Travel / Training	2,076	2,739	4,000	3,573	4,000	0.0%	12.0%
5261	Membership and Dues	551	577	600	600	750	25.0%	25.0%
5262	Licensing Fees	3,636	8,070	10,250	8,200	9,750	-4.9%	18.9%
5270	Maintenance of Equipment	18,928	20,758	35,200	35,726	26,500	-24.7%	-25.8%
5271	Maintenance of Facility	17,130	19,144	25,250	23,187	35,250	39.6%	52.0%
5272	Garage Rotary	15,624	15,624	14,489	14,489	13,617	-6.0%	-6.0%
5310	Office Supply	632	509	600	566	600	0.0%	6.0%
5332	Clothing/Safety	2,221	2,437	2,250	1,733	2,000	-11.1%	15.4%
5333	Chemical Supply	150,766	173,847	175,000	157,452	185,000	5.7%	17.5%
5334	Lab Supply	9,707	6,622	10,000	9,604	10,500	5.0%	9.3%
5345	Fuel Supply	30,193	24,830	18,000	19,373	25,000	38.9%	29.0%
5370	Repair Materials	13,317	10,287	12,500	11,138	12,000	-4.0%	7.7%
5371	Lube Supply	2,304	538	800	522	750	-6.3%	43.7%
5372	Maintenance Supply	1,007	1,542	1,000	771	1,000	0.0%	29.7%
5381	Incidentals	689	392	500	407	500	0.0%	22.9%
5390	Small Equipment	2,106	1,039	1,500	1,358	1,500	0.0%	10.5%
5500	New Equip / Cap Outlay	19,935	12,430	26,750	10,850	72,000	169.2%	563.6%
TOTAL WASTEWATER TREATMENT		1,698,024	1,718,332	1,812,874	1,762,814	1,837,358	1.4%	4.2%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
Full-time	Assistant Wastewater Manager	1	1	1	1
	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	1,280	1,280
	Total Full-time Equivalent	4.38	4.38	4.62	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	\$264,073	No change in personnel.
Electric	5211	\$21,000	Lift Stations (\$11,500); PW Facility Operation - Storage (\$9,500).
Heat	5212	\$6,500	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	\$4,000	LATP Confined Space, Traffic Control, & Excavation Training (\$1,900); OTCO Training (\$1,345); OWEA Conference (\$500); CDL Training & Testing (\$255).
Maintenance of Equipment	5270	\$31,000	Jet Truck Equipment Repairs (\$10,000); CCTV Camera Van Equipment Repairs (\$10,000); Misc. Equipment Repairs (\$2,500); Lift Station Repairs (\$8,500)
Maintenance of Facility	5271	\$4,500	Misc. Facility Repairs
Operating Supply	5330	\$48,300	Repair Materials (\$36,750); Concrete/CDF (\$11,550)
Small Equipment	5390	\$6,000	Miscellaneous Equipment (\$6,000).
New Equip/Cap Outlay	5500	\$17,100	Dewatering Roll-off Container, Split w/Storm (\$6,500); Sewer Jet Nozzles (\$3,500); CCTV Camera Transporter, Split w/Storm (\$4,600).

2014 BUDGET DETAIL

FUND: SEWER
DEPARTMENT: WASTEWATER COLLECTION

<i>Account #</i>	<i>Description</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
540-5430- 5100	Wages	211,505	242,844	253,076	242,195	264,073	4.3%	9.0%
5101	PERS	46,549	32,360	35,431	32,373	34,764	-1.9%	7.4%
5103	Medicare	3,146	3,481	3,972	3,455	4,139	4.2%	19.8%
5104	Workers Compensation	7,581	6,823	6,960	6,960	6,602	-5.1%	-5.1%
5111	Health Insurance	53,522	52,520	52,520	52,520	49,365	-6.0%	-6.0%
5112	Life Insurance	450	450	592	592	592	0.0%	0.0%
5140	Uniform	753	774	1,000	790	900	-10.0%	13.9%
5211	Electric	18,967	18,579	20,000	20,903	21,000	5.0%	0.5%
5212	Heat	6,208	4,263	5,500	5,319	6,500	18.2%	22.2%
5215	Cellular Telephone	0	0	1,320	0	1,000	-24.2%	0.0%
5220	Postage	0	0	300	0	250	-16.7%	0.0%
5230	Professional Services	36,240	31,840	35,000	17,089	35,000	0.0%	104.8%
5235	Rent	1,387	2,388	2,300	1,399	2,300	0.0%	64.4%
5260	Travel/Training/Safety/Security	1,783	2,349	4,200	2,473	4,000	-4.8%	61.7%
5262	Licensing Fees	0	90	250	0	250	0.0%	0.0%
5270	Maintenance of Equipment	19,386	10,934	32,500	23,635	31,000	-4.6%	31.2%
5271	Maintenance of Facility	1,531	624	3,000	2,220	4,500	50.0%	102.7%
5272	Garage Rotary	20,117	20,117	23,518	23,518	18,962	-19.4%	-19.4%
5330	Operating Supply	25,584	24,620	46,000	37,769	48,300	5.0%	27.9%
5332	Clothing	1,559	1,322	2,000	1,654	2,100	5.0%	27.0%
5345	Fuel Supply	21,783	27,201	27,200	28,013	31,500	15.8%	12.4%
5390	Small Equipment	0	3,802	6,000	6,906	6,000	0.0%	-13.1%
5500	New Equip / Cap Outlay	1,278	29,839	15,450	1,779	17,100	10.7%	861.2%
	TOTAL WW COLLECTION	479,329	517,220	578,089	511,562	590,197	2.1%	15.4%

2014 BUDGET DETAIL

FUND: REFUSE
DEPARTMENT: ADMINISTRATION

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	1,027,534	313,784	1,018,060	1,018,060	1,146,234		
550- 4610	Collection Charges	3,107,624	3,159,334	3,240,185	3,221,719	3,240,000	0.0%	0.6%
4650	Recycle Income	12,669	1,677	4,500	0	1,000	-77.8%	0.0%
4651	Bag Tags	4,516	19,990	5,000	4,292	13,000	160.0%	202.9%
4552	Cleanup Events	3	0	2,500	2,700	0	-100.0%	-100.0%
4653	Toter Fees	5,757	8,507	8,000	11,669	12,000	50.0%	2.8%
4710	Sale of Assets	9,145	5,595	0	6,850	4,500	0.0%	-34.3%
4740	Investment Income	343	553	500	943	750	50.0%	-20.5%
4810	Reimbursements/Grants	26,017	0	12,500	200	0	-100.0%	-100.0%
4910	Transfer In	30,774	0	0	0	0	0.0%	0.0%
	Total Revenue	3,196,848	3,195,656	3,273,185	3,248,373	3,271,250	-0.1%	0.7%
	Administrative Expenses	1,377,081	437,128	461,492	597,330	557,583	20.8%	-6.7%
	Collection Expenses	2,101,538	1,603,875	1,781,263	1,724,838	1,845,045	3.6%	7.0%
	Recycling Expenses	431,979	450,377	686,841	454,771	555,507	-19.1%	22.2%
	Total Expenditures	3,910,598	2,491,380	2,929,596	2,776,939	2,958,135	1.0%	6.5%
	Carryover PO's				343,260			
	Fund Balance - December 31st	313,784	1,018,060	1,361,649	1,146,234	1,459,349		

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
	REFUSE ADMINISTRATION							
550-5510- 5211	Electric	177	221	250	235	275	10.0%	17.0%
5230	Landfill Monitoring Service	39,756	49,247	48,570	43,612	44,250	-8.9%	1.5%
5232	Landfill Litigation	523,501	0	0	0	0	0.0%	0.0%
5500	Landfill Remediation	28,529	11,856	36,860	16,130	23,070	-37.4%	43.0%
5510	Landfill Assessment	27,748	8,145	0	1,247	110,000	0.0%	8721.2%
5601	Refunds	10	1,103	0	57	0	0.0%	-100.0%
5602	Advance Back to CIP - Landfill	400,000	0	0	160,237	0	0.0%	-100.0%
5703	Transfers - SMR	131,732	134,367	137,054	137,054	139,795	2.0%	2.0%
5710	Transfers - General Fund	167,991	171,351	179,920	179,920	183,518	2.0%	2.0%
5801	Bond Principal	45,000	50,000	50,000	50,000	50,000	0.0%	0.0%
5811	Bond Interest	12,637	10,838	8,838	8,838	6,675	-24.5%	-24.5%
	TOTAL REFUSE ADMIN	1,377,081	437,128	461,492	597,330	557,583	20.8%	-6.7%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</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
Part-time	Seasonal (hrs.)	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	\$406,470	No Changes in Personnel.
Professional Services	5230	\$1,000	Other contracted services - \$500.
Tipping Fees	5237	\$775,000	Fuel Surcharge and Tipping fee increase
Maintenance of Facility	5271	\$5,000	Cleaning contract - \$3,000, Electrical improvements - \$2,500
Operating Supply	5330	\$3,000	Bag Stickers/Pre Trips -\$3,000
Containers	5385	\$82,000	New Tip Carts and Repair materials \$32,000, New Dumpsters and Repair Materials-\$50,000
Small Equipment	5390	\$1,000	Liners for downtown trash cans-\$1,000;
New Equip/Capital Outlay	5500	\$52,500	Insulation at Facility-\$40,000 (CIP), Replace cans on Spring St.-\$12,500
Truck Lease Payments	5825	\$81,050	Annual lease payments from capital lease of 2 Lodal refuse trucks (5 years).

2014 BUDGET DETAIL

FUND		REFUSE						
DEPARTMENT		COLLECTION						
Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
550-5520- 5100	Wages	334,829	349,654	377,385	376,172	406,470	7.7%	8.1%
5101	PERS	74,483	47,743	52,834	51,353	55,949	5.9%	8.9%
5103	Medicare	5,051	4,870	5,937	5,158	6,395	7.7%	24.0%
5104	Workers Compensation	12,293	10,104	10,378	10,378	10,162	-2.1%	-2.1%
5111	Health Insurance	127,040	124,000	124,000	124,000	116,800	-5.8%	-5.8%
5112	Life Insurance	690	690	1,148	1,148	1,148	0.0%	0.0%
5121	Unemployment	0	2,562	0	0	0	0.0%	0.0%
5140	Uniforms	1,750	1,480	1,900	1,561	1,900	0.0%	21.7%
5212	Heat	1,523	1,581	5,000	1,882	4,500	-10.0%	139.1%
5230	Professional Services	186	720	7,000	1,210	1,000	-85.7%	-17.4%
5237	Tipping Fees	752,570	750,634	819,000	804,079	775,000	-5.4%	-3.6%
5261	Membership and Dues	301	437	350	269	375	7.1%	39.4%
5262	Licensing Fees	347	299	350	87	375	7.1%	331.0%
5270	Maintenance of Equipment	0	0	500	0	500	0.0%	0.0%
5271	Maintenance of Facility	4,673	4,982	5,000	2,310	5,000	0.0%	116.5%
5272	Garage Rotary	110,556	110,556	51,495	51,495	78,535	52.5%	52.5%
5273	Information Technology Rotary	4,052	4,052	3,647	3,647	3,736	2.4%	2.4%
5280	Insurance	31,291	33,981	37,039	37,039	40,750	10.0%	10.0%
5330	Operating Supply	21,909	32,692	30,000	29,164	3,000	-90.0%	-89.7%
5332	Clothing	3,290	2,823	3,800	3,968	4,400	15.8%	10.9%
5345	Fuel Supply	98,606	99,056	109,000	101,492	113,000	3.7%	11.3%
5385	Containers	0	19,515	30,000	29,276	82,000	173.3%	180.1%
5390	Small Equipment	300	797	1,000	5,602	500	-50.0%	-91.1%
5500	New Equip/Capital Outlay	515,798	647	22,500	22,559	52,500	133.3%	132.7%
5825	Truck Lease Payments	0	0	82,000	60,989	81,050	-1.2%	32.9%
	TOTAL COLLECTION	2,101,538	1,603,875	1,781,263	1,724,838	1,845,045	3.6%	7.0%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
Full-time	Tech II	5	5	5	6
	Total Full-time	5	5	5	6
Part-time	Seasonal Laborer (hrs)	0	0	0	0
	Total Full-time Equivalent	5.0	5.0	5.0	6.0

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	\$286,241	Add new Tech II position.
Tipping Fees	5237	\$13,000	Price increase expected
Maint. Of Facility	5271	\$3,500	Garage Door Repairs
Operating supply	5330	\$19,000	Foul sheets - \$1,500; Recycling bins - \$17,500.
Fuel Supply	5345	\$46,500	Increased fuel consumption & cost per gallon

2014 BUDGET DETAIL

FUND REFUSE
DEPARTMENT RECYCLING

<i>Account #</i>	<i>Description</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
550-5530- 5100	Wages	196,675	223,507	231,774	233,851	286,241	23.5%	22.4%
5101	PERS	42,405	30,872	32,448	32,129	39,329	21.2%	22.4%
5103	Medicare	2,994	3,112	3,646	3,203	4,503	23.5%	40.6%
5104	Workers Compensation	8,129	6,064	6,374	6,374	7,156	12.3%	12.3%
5111	Health Insurance	79,400	68,020	68,020	68,020	78,565	15.5%	15.5%
5112	Life Insurance	600	600	696	696	835	20.0%	20.0%
5140	Uniforms	1,030	920	1,200	925	1,100	-8.3%	18.9%
5211	Electric	435	254	550	224	5,000	809.1%	2132.1%
5237	Tipping Fees	5,521	7,976	13,000	8,430	13,000	0.0%	54.2%
5270	Maintenance of Equipment	0	0	1,000	0	750	-25.0%	0.0%
5271	Maintenance of Facility	6,909	3,488	7,500	9,750	3,500	-53.3%	-64.1%
5272	Garage Rotary	37,993	37,993	36,233	36,233	46,828	29.2%	29.2%
5330	Operating Supply	9,060	18,314	19,000	10,889	19,000	0.0%	74.5%
5332	Clothing	1,535	1,479	2,300	2,173	2,700	17.4%	24.3%
5345	Fuel Supply	39,293	38,835	43,500	41,874	46,500	6.9%	11.0%
5390	Small Equipment	0	0	500	0	500	0.0%	0.0%
5500	New Equip/Cap Outlay	0	8,943	219,100	0	0	-100.0%	0.0%
	TOTAL RECYCLING	431,979	450,377	686,841	454,771	555,507	-19.1%	22.2%

2014 BUDGET DETAIL

FUND: GARAGE ROTARY
 DEPARTMENT: PUBLIC WORKS

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		258,733	278,652	328,528	328,528	186,676		
601 4910	Transfer in Court	2,265	2,265	770	770	548	-28.8%	-28.8%
4910	Transfer in Police	51,672	51,672	50,696	50,696	73,050	44.1%	44.1%
4910	Transfer in Fire	71,675	71,675	58,830	58,830	102,225	73.8%	73.8%
4910	Transfer in Planning	4,302	4,302	3,374	3,374	7,054	109.1%	109.1%
4910	Transfer in Engineering	2,801	2,801	2,793	2,793	2,885	3.3%	3.3%
4910	Transfer in SMR Administration	783	783	1,999	1,999	1,437	-28.1%	-28.1%
4910	Transfer in SMR Streets	121,790	121,790	78,053	78,053	119,215	52.7%	52.7%
4910	Transfer in SMR Traffic	9,497	9,497	10,616	10,616	10,334	-2.7%	-2.7%
4910	Transfer in Storm Sewer	1,272	1,272	1,470	1,470	518	-64.8%	-64.8%
4910	Transfer in Parks	42,283	42,283	35,731	35,731	46,624	30.5%	30.5%
4910	Transfer in Golf Course	0	0	2,879	2,879	2,869	-0.3%	-0.3%
4910	Transfer in Airport	10,467	10,467	6,884	6,884	6,102	-11.4%	-11.4%
4910	Transfer in Water Treatment	763	763	1,478	1,478	4,334	193.2%	193.2%
4910	Transfer in Water Distribution	22,682	22,682	31,825	31,825	32,644	2.6%	2.6%
4910	Transfer in Sewer Treatment	15,624	15,624	14,489	14,489	13,617	-6.0%	-6.0%
4910	Transfer in Sewer Collection	20,117	20,117	23,518	23,518	18,962	-19.4%	-19.4%
4910	Transfer in Refuse	110,556	110,556	51,495	51,495	78,535	52.5%	52.5%
4910	Transfer in Recycling	37,993	37,993	36,233	36,233	46,828	29.2%	29.2%
4910	Transfer in IT	426	426	293	293	295	0.7%	0.7%
4910	Transfer in Building Maintenance	1,134	1,134	1,261	1,261	5,308	320.9%	320.9%
4910	Transfer in Cemetery	0	0	0	0	4,916	0.0%	0.0%
Total Revenue		528,102	528,102	414,687	414,687	578,300	39.5%	39.5%
Total Expenditures		508,183	478,226	552,914	519,286	575,391	4.1%	10.8%
<i>Carryover PO's</i>					37,253			
Fund Balance - December 31st		278,652	328,528	190,301	186,676	189,585		

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</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	\$204,445	No personnel changes.
Professional Services	5230	\$7,000	Towing bills - \$2,000; Insurance deductibles - \$5,000,
Outside Repair	5334	\$55,000	Overhaul engine for refuse-\$20,000; Other outside repair-\$20,000, Increased FD repairs-\$15,000

2014 BUDGET DETAIL

FUND: GARAGE ROTARY
 DEPARTMENT: PUBLIC WORKS

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
601-6010- 5100	Wages	183,046	172,868	201,108	192,224	204,445	1.7%	6.4%
5101	PERS	41,145	23,944	28,155	26,577	28,622	1.7%	7.7%
5103	Medicare	2,753	2,431	3,164	2,658	3,216	1.6%	21.0%
5104	Workers Compensation	6,625	5,596	5,530	5,530	5,111	-7.6%	-7.6%
5111	Health Insurance	63,520	62,000	62,000	62,000	49,365	-20.4%	-20.4%
5112	Life Insurance	480	480	557	557	557	0.0%	0.0%
5140	Uniform	808	840	1,000	1,221	1,150	15.0%	-5.8%
5211	Electric	8,511	9,157	10,000	10,481	12,000	20.0%	14.5%
5212	Heat	4,571	4,745	7,000	5,647	7,000	0.0%	24.0%
5230	Professional Services	2,292	5,360	7,000	4,730	7,000	0.0%	48.0%
5260	Travel/Training	0	0	0	0	1,500	0.0%	0.0%
5262	Licensing Fees	0	0	100	87	125	25.0%	43.7%
5270	Maintenance of Equipment	0	0	0	0	0	0.0%	0.0%
5330	Operating Supply	10,667	9,916	12,600	13,799	15,600	23.8%	13.1%
5332	Clothing	1,109	1,159	1,500	1,349	1,500	0.0%	11.2%
5334	Outside Repair	29,425	21,020	40,000	29,801	55,000	37.5%	84.6%
5370	Repair Materials	152,373	155,821	170,000	160,167	180,000	5.9%	12.4%
5390	Small Equipment	858	2,889	3,200	2,458	3,200	0.0%	30.2%
5500	New Equip / Cap Outlay	0	0	0	0	0	0.0%	0.0%
	TOTAL GARAGE ROTARY	508,183	478,226	552,914	519,286	575,391	4.1%	10.8%

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
Full-time	Airport Operations Supervisor	1	1	1	1
	Airport Technician	1	1	1	1
	Total Full-time	2	2	2	2
Permanent Part-time	Airport Technician	1	1	1	1
Part-time	Seasonal Laborer (hrs)	0	0	520	520
	Total Full-time Equivalent	2.5	2.5	2.7	2.7

**LINE ITEM DETAIL
AIRPORT
OPERATIONS**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$124,247	No personnel changes.
Professional Services	5230	\$17,050	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), Survey Compass Rose(\$250), Hangar B roof repair (\$3800), Russel Hangar Roof (\$4000)
Travel Training	5260	\$1,000	NATA Tape Training (\$250), Airport Conferences (\$750)
Maintenance of Facility	5271	\$19,000	Security Access System - (\$800), Airfield Lighting - (\$2,100), Terminal/Rental Building Maintenance (\$3,500), HVAC Contract- (\$400) Other Maintenance (ex.Sand, Fuel Truck/Farm Repairs, Fire Extinguishers, landscaping, weed control, lighting) (\$12,200).
New Equip/Cap Outlay	5500	\$7,500	UTV with trade in - (\$7,500).

2014 BUDGET DETAIL

FUND: AIRPORT OPERATIONS
DEPARTMENT: AIRPORT

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	245,232	210,300	217,254	217,254	191,147		
222- 4483	Merchandise	0	0	0	34	40	0.0%	17.6%
222- 4690	Hangar Deposits	897	758	750	313	750	0.0%	139.6%
4720	Donations	0	0	0	100	100	0.0%	0.0%
4730	Hangar Rent	71,306	73,413	72,000	84,757	75,000	4.2%	-11.5%
4731	AvGas Fuel Sales	252,230	271,028	262,500	248,079	250,000	-4.8%	0.8%
4732	Jet A Fuel Sales	301,410	351,461	320,000	371,281	350,000	9.4%	-5.7%
4733	Tie-Down	2,203	2,205	2,000	1,738	2,100	5.0%	20.8%
4735	Land Rent	8,268	8,269	8,250	6,932	8,250	0.0%	19.0%
4741	Call Out Fees	5,405	7,145	5,000	7,245	5,500	-10.0%	-24.1%
4742	GPU Fees	1,515	1,650	1,300	1,650	1,400	7.7%	-15.2%
4743	Ramp Fees	5,034	5,955	4,750	6,440	5,800	22.1%	-9.9%
4750	Miscellaneous	2,697	2,235	2,880	1,724	2,200	-23.6%	27.6%
4760	Sales Tax	1,442	1,449	1,700	1,665	1,800	5.9%	8.1%
4810	Real Estate Tax Reimbursements	32,876	35,318	35,500	35,598	35,600	0.3%	0.0%
4910	Transfer In - General Fund	10,000	10,000	10,000	10,000	10,000	0.0%	0.0%
	Total Revenue	695,283	770,886	726,630	777,556	748,540	3.0%	-3.7%
	Total Expenditures	730,215	763,932	817,817	771,567	830,669	1.6%	7.7%
	<i>Carryover PO's</i>				32,096			
	Fund Balance - December 31st	210,300	217,254	126,067	191,147	109,018	-13.5%	-43.0%
	AIRPORT OPERATIONS							
222-0222- 5100	Wages	90,330	98,265	115,648	103,365	124,247	7.4%	20.2%
5101	PERS	18,980	13,569	16,191	14,270	17,395	7.4%	21.9%
5103	Medicare	1,314	1,425	1,813	1,499	1,948	7.4%	30.0%
5104	Workers Compensation	3,190	2,931	3,180	3,180	3,106	-2.3%	-2.3%
5111	Health Insurance	31,760	31,000	31,000	31,000	29,200	-5.8%	-5.8%
5112	Life Insurance	180	180	348	348	348	0.0%	0.0%
5211	Electric	10,543	11,586	13,500	11,702	13,500	0.0%	15.4%
5212	Heat	773	562	900	677	900	0.0%	32.9%
5220	Postage	300	150	300	0	250	-16.7%	0.0%
5230	Professional Services	7,746	8,682	9,000	4,912	17,050	89.4%	247.1%
5231	Credit Card Fees	11,809	12,457	12,200	12,189	12,500	2.5%	2.6%
5233	Special Events	0	0	5,000	2,773	0	-100.0%	-100.0%
5235	Promotions/Marketing	180	180	250	186	250	0.0%	34.4%
5260	Travel / Training	287	210	1,000	580	1,000	0.0%	72.4%
5261	Membership and Dues	158	80	350	330	350	0.0%	6.1%
5271	Maintenance of Facility	11,144	14,619	21,000	10,990	19,000	-9.5%	72.9%
5272	Garage Rotary	10,467	10,467	8,394	6,884	6,102	-27.3%	-11.4%
5273	Information Technology Rotary	10,492	10,492	9,443	9,443	6,223	-34.1%	-34.1%
5280	Insurance	16,690	16,690	19,000	16,690	19,000	0.0%	13.8%
5292	Real Estate Taxes	48,332	52,862	53,000	53,280	54,000	1.9%	1.4%
5293	Sales Tax	32,848	38,611	33,000	37,885	33,500	1.5%	-11.6%
5310	Office Supply	305	266	400	335	400	0.0%	19.4%
5330	Fuel Supply AvGas	211,964	202,216	210,000	199,349	210,000	0.0%	5.3%
5331	Fuel Supply Jet A	203,404	226,423	245,000	243,655	245,000	0.0%	0.6%
5340	Merchandise	356	541	600	517	600	0.0%	16.1%
5345	Fuel Supply - Vehicles	5,135	2,941	5,500	4,884	5,500	0.0%	12.6%
5500	New Equip / Cap Outlay	0	5,020	0	0	7,500	0.0%	0.0%
5552	Clothing & Safety	707	669	800	304	800	0.0%	163.2%
5602	Security Deposits	821	838	1,000	340	1,000	0.0%	194.1%
	TOTAL AIRPORT	730,215	763,932	817,817	771,567	830,669	1.6%	7.7%

2014 BUDGET DETAIL

FUND: IT ROTARY FUND
 DEPARTMENT: INFORMATION TECHNOLOGY

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		234,295	277,215	315,881	315,881	186,536		
602- 4810	Reimbursement	0	358	0	0	0	0.0%	0.0%
4910	Transfer in City Manager	39,272	39,272	35,345	35,345	19,960	-43.5%	-43.5%
4910	Transfer in Administrative Services	31,695	31,695	28,526	28,526	15,612	-45.3%	-45.3%
4910	Transfer in Economic Development	0	0	2,500	2,500	5,199	108.0%	0.0%
4910	Transfer in Legal	19,916	2,963	15,932	15,932	17,108	7.4%	7.4%
4910	Transfer in Finance	79,532	79,532	71,579	71,579	103,754	45.0%	45.0%
4910	Transfer in Police	154,126	154,126	138,713	138,713	165,614	19.4%	19.4%
4910	Transfer in Fire	76,570	76,570	91,000	87,740	144,480	58.8%	64.7%
4910	Transfer in Planning	68,918	68,918	62,026	62,026	49,687	-19.9%	-19.9%
4910	Transfer in Engineering	37,076	37,076	33,368	33,368	47,708	43.0%	43.0%
4910	Transfer in SMR Administration	31,158	31,158	28,042	28,042	67,374	140.3%	140.3%
4910	Transfer in G & F	43,783	14,367	4,500	4,500	11,406	153.5%	153.5%
4910	Transfer in Golf Course	0	0	1,500	1,500	3,077	105.1%	105.1%
4910	Transfer in Airport	10,492	10,492	9,443	9,443	5,703	-39.6%	-39.6%
4910	Transfer in Water Administration	58,642	58,642	52,778	52,778	46,063	-12.7%	-12.7%
4910	Transfer in Sewer Treatment	58,642	58,642	52,778	52,778	46,890	-11.2%	-11.2%
4910	Transfer in Refuse	4,052	4,052	3,647	3,647	3,439	-5.7%	-5.7%
Total Revenue		713,874	667,863	631,677	628,417	753,074	19.2%	19.8%
	Staff Support	310,560	240,301	300,587	312,426	329,672	9.7%	5.5%
	System Support	263,305	293,280	368,093	299,056	372,453	1.2%	24.5%
	GIS Operations	97,089	95,616	102,335	97,979	102,036	-0.3%	4.1%
Total Expenditures		670,954	629,197	771,015	709,461	804,161	4.3%	13.3%
	Carryover PO's				48,301			
Fund Balance - December 31st		277,215	315,881	176,543	186,536	135,449		

STAFFING

<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</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	1	1	1
Total Full-time		4	5	5	5
Permanent Part-time	Help Desk Technician	1	0	0	0
	Total Full-time Equivalent	4.8	5.0	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>
<i>Staff Support</i>			
Wages	5100	\$252,222	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
<i>System Support</i>			
Telephone Connectivity	5210	\$27,624	Includes monthly phone access charges for telephones and voice lines for all City departments. Does not include mobile phone charges.
Internet Connectivity	5223	\$17,580	Includes internet connectivity charges for all City buildings, and police cruisers.
Professional Services	5230	\$4,495	Website Hosting - \$2851.20; External Consulting Services \$2,000
Software Support	5234	\$239,042	Includes software support for the system servers and other departmental application software.
Hardware Support	5237	\$11,597	Includes hardware support for the system computers and peripherals.
Copier Maintenance	5279	\$30,555	Maintenance costs for all City copiers and City Printers
New Equip/Cap Outlay	5500	\$9,349	Barcode printing for Police, Server memory upgrades, Check Scanners and printers.
New Software	5510	\$23,911	Purchase SQL 2012, and Windows Datacenter 2012 host upgrade for UTYX, CityWorks, and ESRI ArcGIS Upgrades
<i>GIS Operations</i>			
Wages	5100	\$67,350	Includes the GIS Coordinator position.
Professional Services	5230	\$500	GIS consulting services. - \$500
Software Support	5234	\$15,524	GIS software systems support cost

2014 BUDGET DETAIL

FUND: IT ROTARY
 PARTMENT: INFORMATION TECHNOLOGY

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
Technology Operations								
Staff Support								
602-6021- 5100	Wages	221,074	175,827	230,732	193,358	252,222	9.3%	30.4%
5101	PERS	45,572	23,838	32,302	24,061	35,311	9.3%	46.8%
5103	Medicare	3,454	2,592	3,630	2,849	3,968	9.3%	39.3%
5104	Workers Compensation	8,000	6,693	6,345	6,345	6,308	-0.6%	-0.6%
5111	Health Insurance	18,280	17,900	15,225	15,225	14,550	-4.4%	-4.4%
5112	Life Insurance	360	360	653	653	653	0.0%	0.0%
5140	Uniform	0	0	0	214	0	0.0%	0.0%
5215	Cellular Telephone	1,532	1,369	1,500	1,922	2,135	42.3%	11.1%
5220	Postage	50	25	50	0	25	-50.0%	0.0%
5223	Data Connectivity	1,129	146	1,000	441	500	-50.0%	13.4%
5230	Professional Services	0	10	0	63,906	5,000	0.0%	-92.2%
5260	Travel/Training	3,338	3,433	3,500	1,284	3,500	0.0%	172.6%
5261	Membership and Dues	129	115	200	115	200	0.0%	73.9%
5270	Maintenance of Equipment	2	163	250	47	200	-20.0%	325.5%
5305	Publications	51	155	200	0	100	-50.0%	0.0%
5310	Office Supply	314	295	500	488	500	0.0%	2.5%
5370	Repair Materials	243	487	500	250	500	0.0%	100.0%
5390	Small Equipment	2,563	883	1,000	13	1,000	0.0%	7592.3%
5500	New Equip / Cap Outlay	2,420	1,463	1,000	895	1,000	0.0%	11.7%
5510	Software/Licenses	2,049	4,547	2,000	360	2,000	0.0%	455.6%
	TOTAL STAFF SUPPORT	310,560	240,301	300,587	312,426	329,672	9.7%	5.5%
System Support								
602-6022- 5210	Telephone Connectivity	28,762	28,329	32,500	25,687	27,624	-15.0%	7.5%
5223	Internet Connectivity	21,085	21,301	23,000	17,147	17,580	-23.6%	2.5%
5230	Professional Services	2,511	5,278	45,000	6,574	4,495	-90.0%	-31.6%
5234	Software Support	158,195	164,873	190,000	177,261	239,042	25.8%	34.9%
5237	Hardware Support	12,840	13,447	12,000	7,068	11,597	-3.4%	64.1%
5271	Maintenance of Equipment	12,975	14,638	10,000	8,571	6,000	-40.0%	-30.0%
5272	Garage Rotary	426	426	293	293	500	70.6%	70.6%
5279	Copier Maintenance	16,899	21,220	21,000	27,782	30,555	45.5%	10.0%
5345	Fuel Supply	471	592	800	565	800	0.0%	41.6%
5390	Small Equipment	925	975	1,000	2,688	1,000	0.0%	-62.8%
5500	New Equip / Cap Outlay	6,555	4,672	17,500	17,486	9,349	-46.6%	-46.5%
5510	New Software	1,661	17,529	15,000	7,934	23,911	59.4%	201.4%
	TOTAL SYTEM SUPPORT	263,305	293,280	368,093	299,056	372,453	1.2%	24.5%
GIS Operations								
602-6023- 5100	Wages	58,668	62,942	65,406	64,190	67,350	3.0%	4.9%
5101	PERS	13,184	8,754	9,157	8,973	9,429	3.0%	5.1%
5103	Medicare	916	903	1,029	916	1,060	3.0%	15.7%
5104	Workers Compensation	2,037	1,764	1,799	1,799	1,684	-6.4%	-6.4%
5111	Health Insurance	5,882	6,020	6,020	6,020	5,565	-7.6%	-7.6%
5112	Life Insurance	120	120	174	174	174	0.0%	0.0%
5230	Professional Services	0	0	500	0	500	0.0%	0.0%
5234	Software Support	15,000	15,000	17,000	14,784	15,524	-8.7%	5.0%
5260	Travel/Training	412	113	600	400	600	0.0%	50.0%
5270	Maintenance of Equipment	0	0	0	109	0	0.0%	0.0%
5310	Office Supply	0	0	150	0	150	0.0%	0.0%
5320	Computer Supply	870	0	500	614	0	-100.0%	0.0%
	TOTAL GIS	97,089	95,616	102,335	97,979	102,036	-0.3%	4.1%
	TOTAL INFORMATION TECH.	670,954	629,197	771,015	709,461	804,161	4.3%	13.3%

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

<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</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	1	0
	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	4
Total Full-time - Court		13	13	14	14
Part-Time	Admn. Ass't/Jury Commissioner (1 @ 1560 hrs./yr.), 1 @ 1248 hrs/yr.	0.75	0.75	0	0.6
	Administrative Assistant (1@ 1248 hrs./yr.)	0.53	0.53	0.6	0.6
	Bailiff/Security Officer (3; 1 @ 1560 hrs./yr., 2 @ 832 hrs./yr.)	1.95	1.95	1.75	1.55
	Total Part-time - Court	3.23	3.23	2.35	2.75
Total Full-time Equivalent - Court		16.23	16.23	16.35	16.75

CLERK OF COURT

<i>STATUS</i>	<i>POSITION</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>
Full-Time	Clerk Of Court	1	1	1	1
	Chief Deputy Clerk	1	1	1	1
	Deputy Clerk	16	16	16	13
	Deputy Clerk - IT/Systems Administrator	1	1	1	1
	Total Full-Time- Clerk	19	19	19	16
Part-Time	Deputy Clerk	0	0	0	1
	Seasonal	0.33	0.33	0.5	0.25
	Total Part-Time - Clerk	0.33	0.33	0.5	1.25
Total Full-Time Equivalent - Clerk		19.33	19.33	19.5	17.25

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>
COURT ADMINISTRATION			
Wages	5100	\$813,923	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	\$15,500	Interpreting services; House arrest/GPS services for indigent defendants; written transcripts for indigent appeals.
Travel/Training	5260	\$4,500	Annual judicial/magistrate conferences; Annual firearms qualifications for bailiffs and probation officers; Annual conference for jury commissioner
Membership and Dues	5261	\$2,250	Annual membership dues for Chief Probation Officer, Jury Commissioner, Ohio Judicial Conference and Assn. of Muni. Court Judges; Ohio Assn. of Magistrates; Delaware County Bar Assn. dues.
Maintenance of Equipment	5270	\$500	Typewriter repairs and service.
Garage Rotary	5272	\$4,500	Maintenance of 2 vehicles that bailiffs use to serve required papers on parties in civil matters, and probation officers use to make home visits.
Operating Supply	5330	\$21,000	Office and jury supplies including business cards for staff, books, ammunition for annual firearm qualifications for bailiffs/probation officers. Increase in law research printed materials due to the Law Library Board's reduction in yearly allocation.

2014 BUDGET DETAIL

FUND: MUNICIPAL COURT
DEPARTMENT: COURT ADMINISTRATION

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	543,193	470,540	567,240	567,240	853,806		
240- 4220	County Reimbursement	222,298	223,907	224,000	224,574	225,000	0.4%	0.2%
4310	Court Costs	1,718,878	1,697,564	1,650,000	1,783,203	1,650,000	0.0%	-7.5%
4311	Bail Bonds	16,877	19,927	22,000	10,179	22,000	0.0%	116.1%
4315	Immobilization Fees	2,875	1,135	1,242	1,800	1,242	0.0%	-31.0%
4390	Highway Patrol Fines	48,353	48,333	48,000	59,388	48,000	0.0%	-19.2%
4391	Unclaimed Funds	8,543	0	6,558	0	6,558	0.0%	0.0%
4460	Bank Service Charges	8,085	2,844	3,041	2,805	3,041	0.0%	8.4%
4810	Sale of Assets	151	0	0	0	0	0.0%	0.0%
4910	Transfer from CLRS	0	100,000	100,000	100,000	100,000	0.0%	0.0%
4920	Transfer from Probation Services Fund	100,000	282,000	358,538	336,538	225,000	-37.2%	-33.1%
4930	Transfer from Special Projects Fund	0	50,000	50,000	50,000	100,000	100.0%	100.0%
	Total Revenue	2,126,060	2,425,710	2,463,379	2,568,487	2,380,841	-3.4%	-7.3%
	Administration	1,073,834	1,113,515	1,166,529	1,128,666	1,200,506	2.9%	6.4%
	Clerk of Court	1,124,879	1,215,495	1,271,582	1,145,283	1,217,293	-4.3%	6.3%
	Total Expenditures	2,198,713	2,329,010	2,438,111	2,273,949	2,417,799	-0.8%	6.3%
	Carryover PO's				7,972			
	Fund Balance - December 31st	470,540	567,240	592,508	853,806	816,848		

DEPARTMENT: COURT ADMINISTRATION

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
240-2410- 5100	Wages	686,963	770,431	794,484	788,933	813,923	2.4%	3.2%
5101	PERS	150,051	105,129	111,228	107,534	113,949	2.4%	6.0%
5103	Medicare	10,538	10,850	12,500	10,997	11,805	-5.6%	7.3%
5104	Workers Compensation	25,008	21,526	21,849	21,849	22,400	2.5%	2.5%
5111	Health Insurance	176,446	183,290	179,100	179,100	188,560	5.3%	5.3%
5112	Life Insurance	1,035	1,035	1,618	1,618	1,619	0.1%	0.1%
5230	Professional Services-Interpreting	7,024	6,130	15,000	6,755	15,500	3.3%	129.5%
5260	Travel/Training	2,765	1,784	4,500	2,344	4,500	0.0%	92.0%
5261	Membership and Dues	1,835	1,910	2,250	2,050	2,250	0.0%	9.8%
5270	Maintenance of Equipment	244	0	500	0	500	0.0%	0.0%
5272	Garage Rotary	3,850	3,696	4,500	1,943	4,500	0.0%	131.6%
5330	Operating Supply	8,075	7,734	19,000	5,543	21,000	10.5%	278.9%
	TOTAL ADMINISTRATION	1,073,834	1,113,515	1,166,529	1,128,666	1,200,506	2.9%	6.4%

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>
COURT CLERK			
Wages	5100	\$771,070	Eliminated 3 full-time positions(1 was never filled and had 2 retirees); created 2 permanent part-time positions. Continuing to provide assistance with interpreting in court with Clerk's staff member. Also included, possible overtime.
Professional Services	5230	\$500	Mediation/Training
Bank Fees	5231	\$8,000	Reduction due to internet payments
Travel/Training	5260	\$4,000	Clerk and Court Administrators conference and Judicial College courses. CMI Training Annual conference (moved from 256 Acct.)
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	\$3,000	Maintenance of time-stamp machines, check protector and typewriters
Operating Supply	5330	\$22,500	Office supplies, case folders, traffic tickets, envelopes, printed forms, etc.

2014 BUDGET DETAIL

FUND: MUNICIPAL COURT
 DEPARTMENT: CLERK OF COURT

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget	% Δ Prior Budget	% Δ Prior Actual
240-2420 5100	Wages	688,540	784,723	837,831	758,983	771,070	-8.0%	1.6%
5101	PERS	155,926	106,846	117,296	103,355	107,950	-8.0%	4.4%
5103	Medicare	9,905	10,351	12,149	9,856	12,131	-0.1%	23.1%
5104	Workers Compensation	25,989	22,594	23,040	23,040	21,204	-8.0%	-8.0%
5111	Health Insurance	157,914	220,638	194,720	194,720	172,000	-11.7%	-11.7%
5112	Life Insurance	1,305	1,290	1,496	1,496	1,288	-13.9%	-13.9%
5220	Postage	50,000	40,067	45,000	35,111	45,000	0.0%	28.2%
5230	Professional Services	0	40	500	0	47,500	9400.0%	0.0%
5231	Bank Fees	12,019	3,950	10,000	2,890	8,000	-20.0%	176.8%
5232	Witness Fees	332	147	500	395	600	20.0%	51.9%
5260	Travel/Training	3,337	3,143	4,000	1,570	4,000	0.0%	154.8%
5261	Membership and Dues	500	550	550	550	550	0.0%	0.0%
5270	Maintenance of Equipment	1,240	600	2,000	1,988	3,000	50.0%	50.9%
5330	Operating Supply	17,549	6,929	22,500	11,034	22,500	0.0%	103.9%
5390	Small Equipment	323	431	0	295	500	0.0%	0.0%
5710	Transfer to Unclaimed Funds Fund	0	13,196	0	0	0	0.0%	0.0%
TOTAL CLERK OF COURT		1,124,879	1,215,495	1,271,582	1,145,283	1,217,293	-4.3%	6.3%

2014 BUDGET DETAIL

FUND: STATE HIGHWAY IMPROVEMENT

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	10,553	8,708	33,428	33,428	10,771
201- 4160	License Fees	16,164	16,640	16,483	17,186	17,905
4170	Gasoline Tax	81,367	77,268	84,500	82,623	83,500
4740	Interest Income	22	9	0	34	25
4810	Expense Reimbursement	0	30,803	0	0	0
	Total Revenue	97,553	124,720	100,983	99,843	101,430
201-0201- 5534	Urban Resurfacing City Share	99,398	100,000	0	0	0
5535	US 23 Railroad Bridge Repair <i>(also Fund 202)</i>	0	0	122,500	122,500	0
5536	US 23/Pennsylvania Intersection	0	0	0	0	100,000
	Total Expenditures	99,398	100,000	122,500	122,500	100,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	8,708	33,428	11,911	10,771	12,201

2014 BUDGET DETAIL

FUND: LICENSE FEES

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 monthly basis. These funds must be spent on road improvements.

<i>Account #</i>	<i>Description</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	189,194	314,378	152,809	152,809	65,923
202- 4160	License Fees	364,134	370,641	370,872	372,759	374,581
4740	Interest Income	163	49	0	201	0
4910	Transfer	0	0	0	0	0
	Total Revenue	364,297	370,690	370,872	372,960	374,581
202-0202- 5530	Resurfacing	89,113	52,708	350,500	325,197	410,125
5546	Point Intersection Improvements	0	0	0	0	0
5547	Urban Resurfacing City Share	150,000	251,462	0	0	0
5548	Lex/Buehler Dr. OPWC City Share	0	213,089	0	0	0
5549	Euclid, Liberty St. OPWC City Share	0	15,000	0	0	0
5550	Traffic Signalization Grant Match	0	0	40,000	20,460	0
5551	US 23 Railroad Bridge Repair <i>(also Fund 201)</i>	0	0	80,000	114,189	0
	Total Expenditures	239,113	532,259	470,500	459,846	410,125
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	314,378	152,809	53,181	65,923	30,379

2014 BUDGET DETAIL

FUND: TREE FUND

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	50,820	47,974	60,379	60,379	163,686
215- 4260	Grant Reimbursement	0	8,625	0	0	0
4490	Developer Tree Fees	7,250	15,700	15,000	101,775	15,000
4750	Miscellaneous	2,750	7,200	7,500	5,500	7,500
4910	Transfer - Park Donation Fund	0	0	0	0	0
4910	Transfer - General Fund	35,000	45,000	45,000	45,000	45,000
	Total Revenue	45,000	76,525	67,500	152,275	67,500
215-0215- 5230	Professional Services	4,394	4,420	4,500	0	4,500
5271	Tree Maintenance	11,236	28,571	30,000	17,413	30,000
5273	Forestry Services	16,000	15,600	5,000	0	5,000
5330	Supplies	375	575	1,250	848	1,250
5390	Small Equipment	256	249	1,000	141	1,000
5503	Tree Purchases	14,960	14,455	25,000	24,962	50,000
5601	Refunds	625	250	0	0	0
	Total Expenditures	47,846	64,120	66,750	43,364	91,750
	<i>Carryover PO's</i>				5,604	
	Fund Balance - December 31st	47,974	60,379	61,129	163,686	139,436

2014 BUDGET DETAIL

FUND: AIRPORT 2000 T-HANGAR

<i>Account #</i>	<i>Description</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	201,008	201,248	194,807	194,807	185,489
223- 4690	Hangar Deposits	670	-274	750	901	500
4700	Prepaid Rent	961	0	0	0	0
4730	Hangar Rent	92,347	94,510	92,500	89,938	92,500
4744	Late Fees	440	180	250	0	250
	Total Revenue	94,418	94,416	93,500	90,839	93,250
223-0223- 5211	Electric	2,508	2,699	3,000	2,818	3,000
5271	Maintenance of Facility	144	201	800	803	1,000
5280	Insurance	0	0	700	0	700
5292	Real Estate Taxes	15,331	17,162	18,000	17,299	18,000
5602	Security Deposits	246	1,046	1,250	888	1,250
5700	Transfer to Bond Retirement Fund	75,949	79,749	78,349	78,349	76,905
	Total Expenditures	94,178	100,857	102,099	100,157	100,855
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	201,248	194,807	186,208	185,489	177,884

2014 BUDGET DETAIL

FUND: BUILDING INCOME TAX

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	4,761	4,788	882	882	883
232- 4120	Income Tax Collections	27	72	50	1	0
4740	Investment Income	0	0	0	0	0
	Total Revenue	27	72	50	1	0
232-0232- 5271	Maintenance of Facility	0	3,978	875	0	0
5720	Transfers - Gen Bond Retirement	0	0	0	0	0
	Total Expenditures	0	3,978	875	0	0
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	4,788	882	57	883	883

2014 BUDGET DETAIL

FUND: RECREATION FACILITIES INCOME TAX

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

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
	Fund Balance - January 1st	14,527,656	5,244,088	3,057,357	3,057,357	2,584,200
233- 4012	Bond Proceeds	0	0	0	0	3,800,000
4120	Income Tax Collections	1,482,349	1,583,182	1,663,025	1,656,146	1,742,150
4740	Investment Income	6,086	3,033	150	2,287	1,500
4810	Reimbursements	306,307	57,749	0	18,690	90,249
	Total Revenue	1,794,742	1,643,964	1,663,175	1,677,123	5,633,899
233-0233- 5230	Recreation Center Design	302,971	19,389	0	81,864	0
5500	Recreation Center Construction	7,617,202	521,650	0	222,289	0
5501	Houk Rd. Site Improvements	1,092,468	0	0	0	0
5510	Houk Rd. Park	17,445	17,702	0	0	0
5511	Smith Park	122,479	1,137,815	0	27,659	0
5512	Mingo Park	646,787	402,733	0	244,931	0
5513	Other Park Improvements	0	69,561	800,821	132,029	0
5521	National Guard City Alternatives	0	0	0	0	148,500
5522	Park Asphalt Projects	0	0	0	0	323,852
5523	Park Seal Coating Projects	0	0	0	0	185,000
5524	Smith Park Trail	0	0	0	0	185,000
5525	Park Irrigation	0	0	0	0	286,000
5526	Park Aeration	0	0	0	0	35,000
5527	Parks General Construction Projects	0	0	0	0	312,500
5528	Dog Park	0	0	0	0	75,000
5529	Drainage & Excavation Projects	0	0	0	0	96,500
5530	Miscellaneous Park Improvements	0	0	0	0	86,000
5531	Veterans Park Parking Lot Addition	0	0	0	0	120,000
5532	Wayfinding and Signage	0	0	0	0	40,000
5533	Veterans Park Restroom/Shelter	0	0	0	0	300,000
5534	Veterans Park Playtoy	0	0	0	0	150,000
5535	Splashpad Construction	0	0	0	0	300,000
5536	Parkland Acquisition/Improvement	0	0	0	0	1,300,000
5537	Park Improvements Contingency	0	0	0	0	305,148
5601	Tax Refunds	7,163	35,851	40,000	46,753	50,000
5710	In House Design	99,148	16,772	0	0	0
5720	Transfer to Park Exaction	0	400,000	0	138,000	0
5801	Transfer Bond Retirement Principal	358,750	402,500	432,917	435,591	466,667
5802	Transfer Bond Retirement Interest	813,897	806,722	798,673	794,963	789,917
	Total Expenditures	11,078,310	3,830,695	2,072,411	2,124,079	5,555,084
	<i>Carryover PO's</i>				26,201	
	<i>Reserve For Debt Service</i>					2,656,973
	Fund Balance - December 31st	5,244,088	3,057,357	2,648,121	2,584,200	6,042

2014 BUDGET DETAIL

FUND: AIRPORT TIF

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	0	0	1,653	1,653	290
235- 4110	Property Tax Receipts	22,750	24,443	26,000	24,637	24,750
4850	Advance from General Fund	0	0	0	0	0
	Total Revenue	22,750	24,443	26,000	24,637	24,750
235-4510- 5500	Airport Improvements	0	0	0	0	0
5601	Advance Back to General Fund	22,750	22,790	26,000	26,000	25,000
5602	TIF Distribution to Schools 30%	0	0	0	0	0
	Total Expenditures	22,750	22,790	26,000	26,000	25,000
	Fund Balance - December 31st	0	1,653	1,653	290	40

2014 BUDGET DETAIL

FUND: SKY CLIMBER/V&P HYDRAULICS TIF FUND

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
237- 4110	Property Tax Receipts - Sky Climber	20,001	23,031	25,000	23,214	25,000
4110	Property Tax Receipts - V&P	20,001	23,031	25,000	23,214	25,000
	Total Revenue	40,002	46,062	50,000	46,428	50,000
237-2370- 5602	TIF Distribution to Schools	24,001	27,638	30,000	27,857	30,000
5603	TIF Distribution to Sky Climber	8,000	9,212	10,000	9,286	10,000
5604	TIF Distribution to V&P Hydraulics	8,001	9,212	10,000	9,285	10,000
	Total Expenditures	40,002	46,062	50,000	46,428	50,000
	Fund Balance - December 31st	0	0	0	0	0

2014 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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
238- 4110	Property Tax TIF Receipts	135,991	134,834	165,000	135,237	165,000
	Total Revenue	135,991	134,834	165,000	135,237	165,000
238-2380- 5603	TIF Distribution Zarcal	135,991	134,834	165,000	135,237	165,000
	Total Expenditures	135,991	134,834	165,000	135,237	165,000
	Fund Balance - December 31st	0	0	0	0	0

2014 BUDGET DETAIL

FUND: IDIAM FUND

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	3,518	6,117	2,422	2,422	10,822
241- 4341	IDIAM Fees	18,573	15,887	20,000	23,299	20,000
241-2410- 5231	Professional Services <i>Carryover PO's</i>	15,974	19,582	16,000	14,899	20,000
	Fund Balance - December 31st	6,117	2,422	6,422	10,822	10,822

2014 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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	37,073	43,012	46,719	46,719	47,780
250- 4390	Drug Enforcement Fines	7,813	3,945	5,500	4,895	5,500
4750	Drug Enforcement Other	0	277	0	0	0
	Total Revenues	7,813	4,222	5,500	4,895	5,500
250-0250- 5230	Professional Services	1,874	0	10,000	1,745	25,000
250-0250- 5500	Capital Outlay	0	515	33,503	2,089	20,000
	Total Expenditures	1,874	515	43,503	3,834	45,000
	Fund Balance - December 31st	43,012	46,719	8,716	47,780	8,280

2014 BUDGET DETAIL

FUND: INDIGENT ALCOHOL TREATMENT

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	612,610	617,252	598,849	598,849	552,946
251- 4340	Court Fees Indigent Driver	50,427	52,191	45,000	42,143	45,000
251-2510- 5230	Professional Services <i>Carryover PO's</i>	45,785	70,594	90,000	88,046	100,000
	Fund Balance - December 31st	617,252	598,849	553,849	552,946	497,946

2014 BUDGET DETAIL

FUND: OMVI ENFORCEMENT AND EDUCATION

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	6,356	8,128	9,724	9,724	10,940
252- 4350	Court Fees - OMVI	1,772	1,596	3,000	1,216	3,000
252-2520- 5230	Professional Services	0	0	2,000	0	0
5500	New Equip / Cap Outlay	0	0	6,000	0	10,741
5701	Transfers - General Fund	0	0	0	0	0
	Total Expenditures	0	0	8,000	0	10,741
	Fund Balance - December 31st	8,128	9,724	4,724	10,940	3,199

2014 BUDGET DETAIL

FUND: POLICE JUDGMENT

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	57,414	69,025	63,320	63,320	108,347
253- 4750	Miscellaneous Income	25,037	30,666	7,500	53,925	7,500
253-2530- 5230	Professional Services	0	4,471	0	0	18,000
5500	New Equip / Cap Outlay	13,426	31,900	43,503	8,898	90,000
5710	Transfers - General Fund	0	0	0	0	0
	Total Expenditures	13,426	36,371	43,503	8,898	108,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	69,025	63,320	27,317	108,347	7,847

2014 BUDGET DETAIL

FUND: PARK EXACTION FEE

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	219,241	82,441	85,510	85,510	226,130
255- 4490	Developers Fees -Parks	0	0	5,000	20,370	5,000
4810	Reimbursement Park Exaction	0	400,000	138,000	138,000	0
	Total Revenues	0	400,000	143,000	158,370	5,000
255-2550- 5230	Professional Services	0	0	65,000	0	0
5504	Lexington Glen Park	0	0	0	0	10,000
5513	Playground Equipment	0	382,750	138,100	17,750	138,100
5514	Glen Ross Park	136,800	14,181	0	0	0
5515	Belle Ave Park	0	0	0	0	5,000
5516	Lincoln Ave Park	0	0	0	0	10,000
5520	Carson Farms	0	0	0	0	0
5521	Marvin Lane	0	0	5,000	0	0
	Total Expenditures	136,800	396,931	208,100	17,750	163,100
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	82,441	85,510	20,410	226,130	68,030

2014 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.

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
	Fund Balance - January 1st	112,212	259,793	238,421	238,421	312,145
256- 4340	Court Fees	253,618	246,895	245,000	265,517	260,000
4750	Miscellaneous	0	460	0	50	0
	Total Revenue	253,618	247,355	245,000	265,567	260,000
256-2560- 5222	Data Processing	10,022	3,884	25,000	4,753	25,000
5230	Professional Services	42,870	73,576	100,000	64,619	112,050
5500	New Equip / Cap Outlay	53,145	91,267	90,000	18,897	95,000
5701	Transfers - Municipal Court Fund	0	100,000	100,000	100,000	100,000
	Total Expenditures	106,037	268,727	315,000	188,269	332,050
	<i>Carryover PO's</i>				3,574	
	Fund Balance - December 31st	259,793	238,421	168,421	312,145	240,095

2014 BUDGET DETAIL

FUND: COURT SPECIAL PROJECTS

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	252,978	475,947	642,676	642,676	797,790
257- 4340	Court Fees	232,740	226,850	230,000	244,340	240,000
4341	IDIAM Fees	14,994	19,256	20,000	11,302	10,000
	Total Revenue	247,734	246,106	250,000	255,642	250,000
257-2570- 5230	Professional Services	15,200	15,110	30,000	27,173	39,500
5231	IDIAM Expense	5,000	7,000	13,000	6,715	15,000
5500	New Equip / Cap Outlay	4,565	7,267	35,000	3,565	60,000
5702	Transfers - Municipal Court Fund	0	50,000	50,000	50,000	100,000
	Total Expenditures	24,765	79,377	128,000	87,453	214,500
	<i>Carryover PO's</i>				13,075	
	Fund Balance - December 31st	475,947	642,676	764,676	797,790	833,290

2014 BUDGET DETAIL

FUND: COURT - INDIGENT EMHA

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.

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
	Fund Balance - January 1st	33,591	33,611	0	0	0
258- 4340	Court Fees	20	0	0	0	0
	Total Revenue	20	0	0	0	0
258-2580- 5230	Professional Services	0	0	0	0	0
5500	New Equip / Cap Outlay	0	0	0	0	0
	Transfer to Court Special Projects Fund	0	33,611	0	0	0
	Total Expenditures	0	33,611	0	0	0
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	33,611	0	0	0	0

2014 BUDGET DETAIL

FUND: COURT - PROBATION SERVICES

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>2011 Actual</i>	<i>2012 Budget</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	165,341	334,595	326,933	326,933	213,097
259- 4340	Court Fees	275,591	300,000	300,000	241,950	240,000
259-2590- 5230	Professional Services	6,337	17,000	20,000	19,248	75,000
5500	New Equip / Cap Outlay	0	1,000	2,000	0	2,000
5702	Transfer to Municipal Court Fund	100,000	282,000	336,538	336,538	225,000
	Total Expenditures	106,337	300,000	358,538	355,786	302,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	334,595	334,595	268,395	213,097	151,097

2014 BUDGET DETAIL

FUND: POLICE DISABILITY PENSION

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	0	0	0	0	685
261- 4110	Real Property Tax	185,105	174,099	180,000	176,098	180,000
4111	Property Homestead Credit	3,737	3,805	3,750	3,980	3,750
4112	Property Rollback	18,392	17,312	18,000	17,484	18,000
4113	Tangible Personal Property tax	14,399	9,058	0	4,528	250
	Total Revenues	221,633	204,274	201,750	202,090	202,000
261-2610- 5710	Transfers - General Fund	221,633	204,274	201,750	201,405	202,000
	Fund Balance - December 31st	0	0	0	685	685

2014 BUDGET DETAIL

FUND: FIRE DISABILITY PENSION

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	0	0	0	0	685
262- 4110	Real Property Tax	185,105	174,099	180,000	176,098	180,000
4111	Property Homestead Credit	3,737	3,805	3,750	3,980	3,750
4112	Property Rollback	18,392	17,312	18,000	17,484	18,000
4113	Tangible Personal Property tax	14,399	9,058	0	4,528	250
	Total Revenues	221,633	204,274	201,750	202,090	202,000
262-2620- 5710	Transfers - Fire/EMS Fund	221,633	204,274	201,750	201,405	202,000
	Fund Balance - December 31st	0	0	0	685	685

2014 BUDGET DETAIL

FUND: COMMUNITY PROMOTION FUND

The Community Promotion Fund allocates revenues from the City's Hotel/Motel Occupancy Tax to events, organizations, and activities that promote the community an other cultural opportunities.

<i>Account #</i>	<i>Description</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
272- 4130	Hotel/Motel Tax *	0	0	0	0	67,000
4720	Donations *	0	0	0	0	25,000
4720	Transfer from General Fund	0	0	0	0	0
	Total Revenues	0	0	0	0	92,000
272-0272- 5230	Professional Services	0	0	0	0	0
5231	Main Street Support *	0	0	0	0	17,500
5232	Community Arts Support \$	0	0	0	0	15,000
5233	DATA Support *	0	0	0	0	7,500
5291	Special Events *	0	0	0	0	35,000
5292	Sister City Promotion *	0	0	0	0	2,075
5500	Capital Outlay \$	0	0	0	0	1,700
	Total Expenditures	0	0	0	0	78,775
	Fund Balance - December 31st	0	0	0	0	13,225

2014 BUDGET DETAIL

FUND: COMMUNITY DEVELOPMENT BLOCK GRANT

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

<i>Account #</i>	<i>Description</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	-82,325	-101,470	-92,470	-92,470	-80,470
291- 4250	FY 09 Grant	91,000	0	0	0	0
4251	FY 10 Grant	0	104,000	0	0	0
4252	FY 11 Grant	0	0	95,000	95,000	0
4253	FY 12 Grant	0	0	83,000	0	83,000
4254	FY 13 Grant	0	0	0	0	75,000
4910	Transfer	0	0	0	0	0
	Total Revenue	91,000	104,000	178,000	95,000	158,000
291-2917- 5501	Street Improvements - 09	2,750	0	0	0	0
5857	Administration - FY09	3,395	0	0	0	0
291-2918- 5501	Eastside Sidewalk Improvements - 10	84,400	0	0	0	0
5852	Fair Housing - FY10	4,000	0	0	0	0
5857	Administration - FY10	15,600	0	0	0	0
291-2919- 5501	Street Improvements - FY11	0	76,100	0	0	0
5852	Fair Housing - FY11	0	4,700	0	0	0
5857	Administration - FY11	0	14,200	0	0	0
291-2920- 5501	Street Improvements - FY12	0	0	66,600	66,600	0
5852	Fair Housing - FY12	0	0	4,000	4,000	0
5857	Administration - FY12	0	0	12,400	12,400	0
291-2921- 5501	Street Improvements - FY13	0	0	0	0	60,000
5852	Fair Housing - FY13	0	0	0	0	3,000
5857	Administration - FY13	0	0	0	0	12,000
	Total Expenditures	110,145	95,000	83,000	83,000	75,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	-101,470	-92,470	2,530	-80,470	2,530

2014 BUDGET DETAIL

FUND: REVOLVING LOAN FUND

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.

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
	Fund Balance - January 1st	600,060	730,704	1,067,886	1,067,886	964,349
295 4230	Loan Interest Payments	32,003	23,636	17,342	17,474	17,350
4231	Loan Principal Payments	192,812	482,785	109,511	110,341	109,500
4242	State of Ohio Loan Proceeds	0	0	0	0	0
4740	Revolving Loan Fund Interest Income	383	754	150	867	500
	Total Revenues	225,198	507,175	127,003	128,682	127,350
295-0000- 5501	RLF Projects	0	50,000	100,000	0	400,000
5502	Façade Loan Program	0	29,392	170,000	51,158	160,000
5503	Downtown Way Finding Enhancement	0	0	150,000	0	150,000
5504	Harrison St. Sidewalk	20,000	0	0	0	0
5505	Strand Theater Grant	0	46,797	75,000	1,742	25,000
5506	Liberty Community Center Grant	15,000	0	0	0	0
5507	Womens City Club Grant	12,900	0	0	0	0
5508	Digital Imaging Software	0	0	45,000	0	35,000
5509	Emergency Home Repair	0	0	15,000	1,450	15,000
5857	RLF Administration	46,654	43,804	50,000	27,577	50,000
5858	RLF S. Sandusky St. Plan	0	0	25,000	0	25,000
5859	Wayfinding Plan	0	0	20,000	16,500	0
5860	Pittsburg Dr. RR Track Repair	0	0	50,000	0	100,000
5859	Business Incubator Study	0	0	25,000	0	25,000
5859	Houk Rd. Bikepath	0	0	50,000	0	0
5863	E. William St. Park	0	0	0	0	50,000
	Total Expenditures	94,554	169,993	775,000	98,427	1,035,000
	<i>Carryover PO's</i>				133,792	
	Fund Balance - December 31st	730,704	1,067,886	419,889	964,349	56,699

2014 BUDGET DETAIL

FUND: HOUSING PROGRAM INCOME FUND

The Housing Program Income Fund accounts for CHIP (Comprehensive Housing Improvement Program) Grant Fund program income. 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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	20,179	24,878	24,878	24,878	24,878
296- 4235	CDBG-Program Income	4,699	0	0	0	0
4236	Home-Program Income	0	0	0	0	0
4910	Transfer In	0	0	0	0	0
	Total Revenues	4,699	0	0	0	0
296-2960- 5510	CDBG Expenditures	0	0	4,108	0	5,000
5520	Home Expenditures	0	0	16,071	0	19,000
5710	Housing Income Transfer	0	0	0	0	0
	Total Expenditures	0	0	20,179	0	24,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	24,878	24,878	4,699	24,878	878

2014 BUDGET DETAIL

FUND: ONSP GRANT FUND

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	-490,597	-77,215	-193,007	-193,007	0
297 4240	CDBG-Program Income	574,168	127,007	193,007	193,007	0
	Total Revenues	574,168	127,007	193,007	193,007	0
297-2970- 5231	Administration	5,550	38,639	0	0	0
5500	Property Acquisition	150	39,617	0	0	0
5575	Property Demolition	155,086	164,543	0	0	0
	Total Expenditures	160,786	242,799	0	0	0
	<i>Carryover PO's</i>	0	0			
	Fund Balance - December 31st	-77,215	-193,007	0	0	0

2014 BUDGET DETAIL

FUND: CHIP GRANT FY 2011

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	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
	Fund Balance - January 1st	0	0	-167,709	-167,709	-1
299- 4240	CDBG State Grant Funds	0	0	114,000	113,414	0
4241	Property Owner Contributions	0	0	0	0	0
4242	Home-Federal Grant Funds	0	0	430,000	412,397	0
4750	Miscellaneous	0	0	0	0	0
4910	Transfer In	0	0	0	0	0
	Total Revenues	0	0	544,000	525,811	0
299-2990- 5230	Administration - CDBG	0	22,000	0	0	0
5231	CHIP Fair Housing	0	3,060	0	940	0
5232	Rental Assistance	0	91,441	0	91,185	0
5234	Home Building/Repair	0	22,273	60,315	65,142	0
5238	Administration - Home	0	16,060	10,700	22,903	0
5500	Private Rehabilitation	0	12,875	155,125	137,933	0
5503	New Construction - Habitat	0	0	40,000	40,000	0
5710	Transfer to Program Income Fund	0	0	0	0	0
	Total Expenditures	0	167,709	266,140	358,103	0
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	0	-167,709	110,151	-1	-1

2014 BUDGET DETAIL

FUND: GENERAL BOND RETIREMENT

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

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
	Fund Balance - January 1st	67,308	12,147	10,696	10,696	29,895
300- 4010	Note Sale	350,000	250,000	0	0	0
4011	Note Sale - Premium	2,930	2,755	0	0	0
4020	Bond Sale	0	0	0	2,850,000	0
4021	Bond Sale - Premium	0	0	0	596	0
4740	Investment Income	31	56	0	83	0
4910	Transfer Police Impact Fee Justice Center	0	0	41,000	63,644	65,299
4910	Transfer Municipal Impact Fee	0	0	85,000	143,776	143,126
4910	Transfer T-Hangar Fund	75,949	79,749	78,349	78,349	76,905
4910	Transfer CIP 2002 G.O. Bonds	382,129	354,287	310,000	317,703	318,104
4910	Transfer Fire/EMS Substations 302/303	0	72,000	62,893	260,466	178,811
4910	Transfer Fire Impact Fee Station 303	0	0	100,000	15,910	82,355
4910	Transfer Ross Street G & F	57,638	60,838	58,838	58,838	56,775
4910	Transfer CIP Houk Rd.	76,161	73,762	76,362	76,362	73,680
4910	Transfer CIP Pool Improvements	69,620	67,616	69,145	69,145	68,558
4910	Transfer CIP Phone/Software Notes	105,609	105,236	250,985	250,984	0
4910	Transfer CIP Debt Issuance Costs	0	0	30,000	25,000	25,000
4910	Transfer Park Impact Fee Fund	115,586	116,790	119,260	119,260	118,247
4910	Transfer Special Assessment Bond Fund	388	0	0	0	0
	Total Revenue	1,236,041	1,183,089	1,281,832	4,330,116	1,206,860
300-3000- 5230	Professional Services	14,862	4,264	25,000	3,011	25,000
5801	Bond Principal- Streetscape/Houk Rd.	260,000	224,397	278,420	278,418	278,419
5801	Bond Principal - T-hangars	30,000	35,000	35,000	35,000	35,000
5801	Bond Principal - Ross St.	45,000	50,000	50,000	50,000	50,000
5801	Bond Principal - Houk Rd.	60,000	60,000	65,000	65,000	65,000
5801	Bond Principal - Mingo Imp. 2006	145,000	150,000	160,000	160,000	165,000
5801	Bond Principal - Fire Station 302/303	0	45,603	111,582	201,582	181,582
5801	Bond Principal - Justice Center/PW Gar.	0	0	69,300	155,000	135,000
5802	Note Principal Phone System/Software	450,000	350,000	250,000	250,000	0
5802	Note Principal - Station 303	0	0	0	2,850,000	0
5811	Bond Interest - Streetscape/Houk Rd.	165,778	129,891	31,580	39,284	39,685
5811	Bond Interest - T-hangars	45,949	44,749	43,349	43,349	40,435
5811	Bond Interest - Ross St.	12,638	10,838	8,838	8,838	6,775
5811	Bond Interest - Houk Rd.	16,161	13,761	11,362	11,362	8,680
5811	Bond Interest - Mingo Imp. 2006	40,205	34,405	28,405	28,405	21,805
5811	Bond Interest - Fire Station 302/303	0	26,397	51,311	58,884	79,584
5811	Bond Interest - Justice Center/PW Gar.	0	0	56,700	52,420	73,425
5812	Note Interest - Phone System/Software	5,609	5,235	3,740	1,642	0
5812	Note Interest - Station 303	0	0	0	18,722	0
	Total Expenditures	1,291,202	1,184,540	1,279,587	4,310,917	1,205,390
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	12,147	10,696	12,941	29,895	31,365

2014 BUDGET DETAIL

FUND: PARK IMPROVEMENT BOND FUND

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>2011 Actual</i>	<i>2012 Budget</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	97,679	101,055	103,228	103,228	104,755
301- 4740	Investment Income	218	340	0	362	300
4910	Transfer In from Recreation Tax Fund	1,172,647	1,209,222	1,231,589	1,230,554	1,256,584
	Total Revenue	1,172,865	1,209,562	1,231,589	1,230,916	1,256,884
301-3010- 5801	Bond Principal	355,000	400,000	430,000	430,000	465,000
5811	Bond Interest	814,489	807,389	799,389	799,389	790,789
	Total Expenditures	1,169,489	1,207,389	1,229,389	1,229,389	1,255,789
	Fund Balance - December 31st	101,055	103,228	105,428	104,755	105,850

2014 BUDGET DETAIL

FUND: SE HIGHLAND SEWER BOND FUND

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	66,596	68,964	76,147	76,147	76,797
302- 4740	Investment Income	143	218	0	247	225
4910	Transfer In Sewer Funds	800,034	831,474	874,784	871,012	927,167
	Total Revenue	800,177	831,692	874,784	871,259	927,392
302-3020- 5801	Bond Principal	165,000	195,000	245,000	245,000	300,000
5811	Bond Interest	632,809	629,509	625,609	625,609	620,709
	Total Expenditures	797,809	824,509	870,609	870,609	920,709
	Fund Balance - December 31st	68,964	76,147	80,322	76,797	83,480

2014 BUDGET DETAIL

FUND: CAPITAL IMPROVEMENTS

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>Capital Improvement Fund</i>		2011	2012	2013	2013	2014
<i>Account #</i>	<i>Description</i>	<i>Actual</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>
	Fund Balance - January 1st	835,255	1,193,135	1,137,489	1,137,489	-106,652
410- 4010	Note Issue	0	0	0	0	450,000
410- 4256	ODNR Recreational Trail Program Grant	0	0	150,000	0	150,000
4265	OPWC - Buehler/Lexington	0	224,730	0	0	0
4266	OPWC - Euclid/Liberty	0	274,598	0	0	0
4267	OPWC - Executive, Stratford, Pennsylvania	0	0	300,000	0	299,000
4268	OPWC - Troy, Henry	0	0	0	0	300,000
4270	MORPC Trans Funding	0	92,341	300,000	67,002	420,000
4271	Federal Earmark Grant	42,852	0	473,836	50,523	100,000
4272	ODOT Reimbursement SR315/US23	0	34,806	266,100	25,291	550,000
4273	ODOT Safety Funds	0	0	363,000	250,660	350,000
4274	ODOT TRC's - E. William St.	0	0	80,000	0	0
4310	State 629 Grant	0	100,000	0	0	0
4811	Sidewalk Assessments - Auditor	0	1,855	0	18,402	25,000
4812	Sidewalk Assessments - Direct Pay	101,739	37,257	78,038	26,193	100,000
4813	County Reimb - OPWC	83,683	0	130,000	82,881	100,000
4816	Reimbursements	63,728	0	0	0	75,000
4910	Transfer from General Fund	1,665,748	1,550,000	1,800,000	1,800,000	1,625,000
4910	Advance to Refuse Reimbursement	400,000	0	185,237	160,237	0
	Total Revenue	2,357,750	2,315,587	4,126,211	2,481,189	4,544,000
410-4100- 5705	Transfer Bond Fund - 2002 G. O Debt	371,577	354,286	310,000	317,703	318,104
5706	Transfer Bond Fund - 2002 - Houk Rd.	76,161	73,762	76,362	76,362	73,680
5707	Transfer Bond Fund - Ross St. Imp.	57,638	60,838	58,838	58,838	56,775
5708	Transfer Bond Fund - Pool Improvements	69,619	67,616	69,145	69,145	68,558
5710	Transfer Bond Fund - 2007 Phone/Software	105,609	105,236	250,985	250,985	0
5711	Transfer Bond Fund - Debt Issuance Costs	0	0	25,000	25,000	25,000
4103- 5530	Street Resurfacing	393,952	269,822	100,000	155,602	0
5536	US 23/Penn Interchange Improvements	0	110,953	250,000	112,239	370,000
5541	US 23/SR 315 Intersection	5,003	27,054	250,000	31,371	550,000
5546	OPWC Buehler/Lexington	6,371	230,000	0	0	0
5547	OPWC Euclid/Liberty	0	349,997	0	0	0
5548	OPWC Executive, Stratford, Pennsylvania	0	0	615,000	725,862	0
5549	OPWC Troy, Henry	0	0	0	0	550,000
4104- 5540	US 36/E. William St. Corridor	66,749	17,518	400,000	9,107	100,000
4107- 5732	Transfer to FAA Grant Funds - City Share	0	14,750	73,778	53,854	40,000
5737	Airport Asphalt Seal Coating	0	0	19,700	0	10,000
5739	Point RR Bridge Study	0	0	0	0	50,000
4108- 5525	SR 37 & Sandusky St. Signal Replacement	0	3,713	0	250,661	0
5526	William St. Safety Improvement	0	0	35,000	21,984	0
5527	Sandusky St. & London Rd. Signal Repl.	0	0	0	0	387,500

<i>Capital Improvement Fund</i>		2011	2012	2013	2013	2014
<i>Account #</i>	<i>Description</i>	<i>Actual</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>
5528	Us 36 Curtis St. Intersection	0	0	0	0	12,500
5529	Pittsburgh Drive RR Crossing	0	0	0	0	75,000
4109- 5530	Sidewalk/ADA Improvements	4,419	7,351	0	14,651	50,000
5531	Sidewalk Repair Program - City	148,803	9,687	71,000	17,823	360,000
5532	Sidewalk Repair Program - Citizens	201,168	71,076	113,000	57,046	215,000
4111- 5500	Traffic Signals/Study	0	0	135,000	0	0
5501	Traffic Signal System Upgrades	0	0	0	0	75,000
4112- 5500	Equipment Acquisition	200,000	370,000	400,000	400,000	400,000
4113- 5532	Other Park Development	70,000	3,000	50,000	41,637	5,000
5539	Mingo Pool Replacement/Rehab	0	0	0	0	0
5594	Springfield Branch Trail Phase I	0	17,875	0	23,391	0
5596	Houk Rd. Trail	0	0	280,000	36,186	0
4116- 5539	Network Improvements	28,379	25,000	65,000	0	32,000
5540	PC Replacement	33,127	15,899	20,000	21,974	37,000
5541	Fiber Installation	1,965	6,461	10,000	4,017	5,000
5542	Software Systems	109,215	40,980	0	1,800	0
5543	Copier Replacement	0	495	12,000	0	9,000
5544	Technology Equipment	0	0	0	0	40,000
4118- 5520	Building Renovations	12,775	16,381	107,000	17,074	178,770
5524	Carpet Replacement	0	1,483	0	21,081	8,500
5531	HVAC Maintenance	23,445	0	26,780	47,700	27,583
5532	Parking Lot Maintenance	11,270	0	54,159	41,721	29,350
4120- 5534	US 42 Signal	0	100,000	0	0	0
4121- 5500	Cactus Hollow Taking Deposit	2,625	0	0	0	0
Total Expenditures		1,999,870	2,371,233	3,877,747	2,904,814	4,159,320
<i>Carryover PO's</i>					820,516	
Fund Balance - December 31st		1,193,135	1,137,489	1,385,953	-106,652	278,028

2014 BUDGET DETAIL

FUND: FAA AIRPORT GRANT

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

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
	Fund Balance - January 1st	16,222	16,222	16,222	16,222	-157,866
430- 4010	Note Issue	0	0	0	0	0
4233	State Funds	0	0	360,000	0	0
4240	Federal Funds	0	0	0	122,637	157,866
4910	City Funds	0	0	73,778	53,854	0
	Total Revenue	0	0	433,778	176,491	157,866
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	450,000	339,116	0
	Total Expenditures	0	0	450,000	339,116	0
	<i>Carryover PO's</i>				11,463	
	Fund Balance - December 31st	16,222	16,222	0	-157,866	0

2014 BUDGET DETAIL

FUND: FAA AIRPORT AIP GRANT FUND

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.

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
	Fund Balance - January 1st	10,490	29,072	-135,716	-135,716	-6,113
431- 4207	Task 7 Aero Survey	0	17,515	85,000	64,148	20,852
4208	Task 8 Env Assessment	0	10,980	50,716	83,174	47,619
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	73,128	1,499	112,500	136,236	360,000
4240	Federal Funds Ramp & Taxiway	0	0	0	0	0
4910	City Transfer	0	14,750	2,500	0	40,000
4910	City Transfer Ramp & Taxiway	0	0	0	0	0
	Total Revenue	73,128	44,744	250,716	283,558	468,471
431-4312- 5107	Task 7 Aero Survey	0	39,586	0	51,151	0
5208	Task 8 Env Assessment	0	25,786	0	79,429	0
5309	Task 9 Apron Design	0	0	0	0	0
431-4315- 5532	Runway 28 Land Acquisition	0	0	115,000	0	70,000
5533	Runway 28 Expansion Design	0	0	0	0	330,000
431-4330- 5515	Avigation Easement	54,546	144,160	0	0	0
5516	Approach Survey	0	0	0	0	0
5520	Remote Communication Outlet	0	0	0	0	0
	Total Expenditures	54,546	209,532	115,000	130,580	400,000
	<i>Carryover PO's</i>				23,375	
	Fund Balance - December 31st	29,072	-135,716	0	-6,113	62,358

2014 BUDGET DETAIL

FUND: EQUIPMENT REPLACEMENT

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	488,382	294,789	283,515	283,515	249,866
440- 4910	Transfer from CIP	200,000	370,000	400,000	272,175	400,000
	Total Revenue	200,000	370,000	400,000	272,175	400,000
440-4410- 5500	SMR Equipment Acquisition	119,068	190,818	150,500	20,950	264,597
5510	Parks Equipment Acquisition	40,636	63,295	81,315	87,502	54,782
5520	Police Equipment Acquisition	78,162	127,161	162,000	181,490	137,000
5540	Airport Equipment	32,443	0	13,500	13,188	0
5550	Equipment Purchase 2010	123,284	0	0	0	0
	Total Expenditures	393,593	381,274	407,315	303,130	456,379
	<i>Carryover PO's</i>				2,694	
	Fund Balance - December 31st	294,789	283,515	276,200	249,866	193,487

2014 BUDGET DETAIL

FUND: PARK IMPACT FEES IMPROVEMENT

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	319,940	338,214	433,507	433,507	633,584
491- 4010	Note Proceeds	0	0	0	0	0
4250	Grant Income	0	0	0	0	0
4630	Park Impact Fees	133,652	211,779	150,000	317,171	195,000
4720	Donations - Skate Park	0	0	0	1,711	0
4740	Investment Income	209	304	250	455	250
	Total Revenue	133,861	212,083	150,250	319,337	195,250
491-4910- 5230	Professional Services	0	0	0	0	0
5543	Veteran's Park Memorial	0	0	0	0	50,000
5601	Refunds	0	0	0	0	0
5705	Transfer Bond Fund-2006 Bond Payment	115,587	116,790	119,260	119,260	118,247
	Total Expenditures	115,587	116,790	119,260	119,260	168,247
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	338,214	433,507	464,497	633,584	660,587

2014 BUDGET DETAIL

FUND: POLICE IMPACT FEE IMPROVEMENT

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.

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
	Fund Balance - January 1st	367,563	333,802	302,125	302,125	250,014
492- 4010	Note Proceeds	991,750	933,500	0	0	0
4011	Note Premium	8,301	10,287	0	0	0
4020	Bond Proceeds	0	0	900,000	900,000	0
4630	Police Impact Fees	24,016	31,715	25,000	69,341	55,000
4740	Investment Income	198	216	100	229	150
	Total Revenue	1,024,265	975,718	925,100	969,570	55,150
492-4920- 5230	Professional Services	0	810	0	10,573	0
5500	Police Equipment	0	0	0	0	0
5802	Note Principal	1,045,000	991,750	933,500	933,500	0
5812	Note Interest	13,026	14,835	13,964	13,964	0
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	0	0	0	0	0
492-4920- 5706	Transfer Bond Fund - Justice Center Debt	0	0	41,000	63,644	65,299
	Total Expenditures	1,058,026	1,007,395	988,464	1,021,681	65,299
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	333,802	302,125	238,761	250,014	239,865

2014 BUDGET DETAIL

FUND: FIRE IMPACT FEE IMPROVEMENT

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	1,239,928	708,389	7,355	7,355	104,027
493- 4020	Note Issue	0	0	0		
4630	Fire Impact Fees	50,626	61,972	50,000	114,863	85,000
4740	Investment Income	605	200	250	52	50
4750	Miscellaneous	0	0	0	0	0
	Total Revenue	51,231	62,172	50,250	114,915	85,050
493-4930- 5230	Professional Services	0	0	0	0	0
5500	EMS Medic Unit (4th Unit)	0	0	0	0	0
5501	Land Acquisition	549,010	16,187	0	0	0
5503	Fire Equipment	0	0	0	0	0
5504	Station 303 Construction	33,760	147,708	0	2,332	0
5510	Fire Pumper Truck Station 303	0	599,311	0	0	0
5601	Refund	0	0	0	0	0
5705	Transfer Fire/EMS Fund Bond Pmt. 303	0	0	45,000	15,911	82,355
	Total Expenditures	582,770	763,206	45,000	18,243	82,355
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	708,389	7,355	12,605	104,027	106,722

2014 BUDGET DETAIL

FUND: MUNICIPAL IMPACT FEE IMPROVEMENT

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	361,462	281,339	310,358	310,358	268,541
494- 4010	Note Proceeds	2,158,250	2,083,000	0	0	0
4011	Note Premium	18,066	22,954	0	0	0
4020	Bond Proceeds - Justice Center	0	0	950,000	950,000	0
4020	Bond Proceeds - PW Garage	0	0	1,100,000	1,100,000	0
4630	Municipal Impact Fees	51,803	70,219	60,000	124,957	90,000
4740	Investment Income	179	186	0	238	200
4910	Transfer In Sewer Cap - Cherry St. Fac.	0	45,000	65,000	65,000	65,000
	Total Revenue	2,228,298	2,221,359	2,175,000	2,240,195	155,200
494-4940- 5230	Professional Services	0	1,806	0	24,078	0
5502	PW Facility Improvements	0	0	0	0	0
5601	Refund	0	0	0	0	0
5706	Transfer Bond Fund Bonds	0	0	100,000	143,776	143,126
5802	Note Principal	2,280,000	2,158,250	2,083,000	2,083,000	0
5812	Note Interest	28,421	32,284	31,159	31,158	0
	Total Expenditures	2,308,421	2,192,340	2,214,159	2,282,012	143,126
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	281,339	310,358	271,199	268,541	280,615

2014 BUDGET DETAIL

FUND: GLENN ROAD SOUTH CONSTRUCTION FUND

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.

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
	Fund Balance - January 1st	2,815,278	2,626,008	2,993,949	2,993,949	3,044,967
496- 4010	Note Proceeds-Glenn Rd 1A	4,530,000	4,530,000	4,530,000	4,530,000	4,330,000
	Note Proceeds-Glenn Rd 1B	7,600,000	7,775,000	7,775,000	7,775,000	7,575,000
4011	Note Premium	102,483	104,207	0	100,353	0
4115	Community Authority Fees	96,307	0	225,439	0	356,590
4260	Federal ARRA Funds	0	0	0	0	0
4261	MORPC Funds	197,465	190,047	0	0	0
4650	Transportation Impact Fees	57,716	98,854	0	122,096	100,000
4660	Developer Payments	0	0	0	0	0
4740	Investment Income	1,510	2,454	0	2,359	2,000
4750	Miscellaneous	6,255	0	0	1,000	0
4813	Reimbursement	34,005	0	0	0	0
4910	Transfer In Glenn Road Middle	500,000	0	0	0	0
	Total Revenue	13,125,741	12,700,562	12,530,439	12,530,808	12,363,590
496-4960- 5230	Professional Serices	44,578	23,801	20,000	33,893	10,000
5520	Roadway Design Phase 1B	27,541	0	0	0	0
5532	Land Acquisition Phase 1A	371,194	0	0	0	0
5550	Construction Glenn Road Phase 1A	563,984	0	0	0	0
5801	Note Principal	12,130,000	12,130,000	12,305,000	12,305,000	12,305,000
5811	Note Interest	177,714	178,820	140,514	140,513	126,438
	Total Expenditures	13,315,011	12,332,621	12,465,514	12,479,406	12,441,438
	<i>Carryover PO's</i>				384	
	Fund Balance - December 31st	2,626,008	2,993,949	3,058,874	3,044,967	2,967,119

2014 BUDGET DETAIL

FUND: GLENN ROAD MIDDLE CONSTRUCTION FUND

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.

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
	Fund Balance - January 1st	1,166,017	84,588	84,649	84,649	0
497- 4010	Note Proceeds	1,520,000	0	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	427	61	0	56	58
4910	Transfer In CIP	0	0	0	0	0
	Total Revenue	1,520,427	61	0	56	58
497-4970- 5520	Professional Services	1,295	0	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	571,251	0	0	0	0
5705	Transfer to Glenn Rd. South/Tif Funds	500,000	0	84,643	84,705	58
5801	Note Principal	1,520,000	0	0	0	0
5811	Note Interest	9,310	0	0	0	0
	Total Expenditures	2,601,856	0	84,643	84,705	58
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	84,588	84,649	6	0	0

2014 BUDGET DETAIL

FUND: GLENN ROAD NORTH CONSTRUCTION FUND

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	389,841	475,780	114,428	114,428	1,329
498- 4010	Note Proceeds	880,000	530,000	430,000	430,000	640,000
4011	Note Premium	0	0	0	0	
4115	Comm Auth Charges	96,948	0	156,178	0	226,177
4650	Transportation Impact Fees	0	0	0	0	0
4660	Developer Payments	0	0	0	0	0
4740	Investment Income	244	129	100	30	0
4750	Miscellaneous	0	0	0	0	0
4850	Advance from General Fund	0	0	0	238,000	0
	Total Revenue	977,192	530,129	586,278	668,030	866,177
498-4980- 5230	Professional Services	5,863	5,684	15,000	6,993	8,000
5520	Roadway Design Phase 3	0	0	0	0	50,000
5532	Land Acquisition Phase 3	0	0	0	241,365	250,000
5550	Construction Glenn Road Phase 3	0	0	0	0	0
5801	Note Principal	880,000	880,000	530,000	530,000	430,000
5811	Note Interest	5,390	5,797	2,088	2,087	912
	Total Expenditures	891,253	891,481	547,088	780,445	738,912
	<i>Carryover PO's</i>				684	
	Fund Balance - December 31st	475,780	114,428	153,618	1,329	128,594

2014 BUDGET DETAIL

FUND: GLENN ROAD BRIDGE TIF FUND

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.

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
	Fund Balance - January 1st	358,271	644,428	531,879	531,879	444,043
236- 4010	Note Proceeds	0	2,690,000	0	0	0
4011	Note Premium	0	22,644	0	0	0
4020	Bond Proceeds	0	0	2,690,000	2,690,000	0
4021	Bond Premium	0	0	0	0	0
4110	Property Tax Receipts	266,993	172,300	185,000	265,042	265,000
4111	Homestead	335	543	650	206	200
4112	Rollback	18,567	23,045	28,000	27,403	27,400
4740	Investment Income	262	1,103	0	467	250
4750	Miscellaneous	0	0	0	0	0
4910	Transfer Glen Rd. Middle Fund	0	0	84,643	84,706	0
	Total Revenue	286,157	2,909,635	2,988,293	3,067,824	292,850
236-2360- 5230	Professional Services	0	152,575	15,000	47,893	5,000
5555	Construction Glenn Road Phase 1A	0	1,339,595	0	55,860	0
5801	Note Principal - Phase 2B	0	1,520,000	2,690,000	2,690,000	0
5802	Bond Principal - Phase 2B - \$1.6m	0	0	50,000	180,000	165,000
5811	Note Interest	0	10,014	31,114	31,113	0
5812	Bond Interest - Phase 2B	0	0	42,000	48,244	66,081
	Total Expenditures	0	3,022,184	2,828,114	3,053,110	236,081
	<i>Carryover PO's</i>				102,550	
	Fund Balance - December 31st	644,428	531,879	692,058	444,043	500,812

2014 BUDGET DETAIL

FUND: PARKING LOTS

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

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
	Fund Balance - January 1st	43,277	47,971	17,232	17,232	16,128
520- 4451	Meter Collections Lot #1	7,460	8,442	8,500	9,045	8,750
4452	Meter Collections Lot #2	2,408	2,714	2,850	2,825	2,850
4453	Meter Collections Lot #3	16,596	17,687	17,500	17,810	17,500
4454	Meter Collections Lot #4	9,934	11,949	13,500	11,207	12,000
4457	38 S. Franklin Rent Lot #7	2,777	2,465	2,500	2,507	0
4458	Justice Center Rent Lot #8	148	117	0	0	0
	Total Revenues	39,323	43,374	44,850	43,394	41,100
520-5200- 5500	Capital Outlay/New Equipment	0	30,000	25,000	0	5,000
5710	Transfer to General	1,089	10,000	10,000	10,000	10,000
520-5201- 5211	Electric - Lot #1	350	400	400	411	400
5270	Maintenance of Equipment - Lot #1	129	100	350	619	500
5292	Taxes - Lot #1	2,500	2,996	3,000	3,020	3,150
	Total Parking Lot #1	2,979	3,496	3,750	4,050	4,050
520-5202- 5211	Electric - Lot #2	350	400	400	411	400
5235	Rent of Parking Lot	1,572	1,979	2,000	2,182	2,250
5270	Maintenance of Equipment - Lot #2	18	76	500	167	250
	Total Parking Lot #2	1,940	2,455	2,900	2,760	2,900
520-5203- 5211	Electric - Lot #3	900	975	975	975	975
5235	Rent UM Church	498	629	1,000	618	850
5270	Maintenance of Equipment - Lot #3	173	217	500	1,013	650
5292	Taxes - Lot #3	2,588	3,058	3,200	3,083	3,200
	Total Parking Lot #3	4,159	4,879	5,675	5,689	5,675
520-5204- 5211	Electric - Lot #4	1,100	1,200	1,200	1,200	1,200
5270	Maintenance of Equipment - Lot #4	142	204	500	984	650
5292	Taxes - Lot #4	3,545	4,186	4,300	4,219	4,450
	Total Parking Lot #4	4,787	5,590	6,000	6,403	6,300
520-5205- 5292	Taxes - Lot #5	375	443	500	446	500
	Total Parking Lot #5	375	443	500	446	500
520-5207- 5211	Electric - Lot #7	300	350	350	350	0
5235	Masonic Rent - Lot #7	10,600	10,600	11,500	10,600	0
	Total Parking Lot #7	10,900	10,950	11,850	10,950	0
520-5209- 5235	Church Rent - Lot #9	8,400	6,300	9,500	4,200	6,750
	Total Expenses	34,629	74,113	75,175	44,498	41,175
	Fund Balance - December 31st	47,971	17,232	-13,093	16,128	16,053

2014 BUDGET DETAIL

FUND: WATER CONSTRUCTION

<i>Account #</i>	<i>Description</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	814,418	1,435,495	2,066,794	2,066,794	-13,814,635
531- 4010	Note Sale	0	0	0	0	0
4020	Bond Sale	0	1,711,902	19,807,332	3,777,345	15,676,653
4740	Interest Income	0	0	0	0	0
4810	Reimbursements	239	0	0	0	0
4910	Transfer from Water Fund	527,600	600,000	650,000	650,000	675,000
4910	Transfer from Water Fund Surcharge	500,000	734,675	974,000	974,000	1,003,215
	Total Revenues	1,027,839	3,046,577	21,431,332	5,401,345	17,354,868
531-5300- 5803	OWDA Principal Debt Service - Plant	0	0	81,400	0	312,765
5813	OWDA Interest Debt Service - Plant	0	0	500,000	0	1,000,000
5899	Advance Gen Fund Interest	0	0	0	41,023	94,500
531-5310- 5530	Treatment Building Improvements	0	1,817,864	0	11,290,858	0
5531	Construction Contingency	0	0	641,900	99,681	250,000
5532	Construction Soft Costs	0	105,334	0	135,938	0
5537	Water Plant Rehabilitation - Design	129,226	285,768	0	0	0
531-5320- 5501	Flocculator Drive Replacement	0	0	0	0	235,000
531-5323- 5548	US 23 Waterline Replacement	32,893	78,591	325,000	26,564	0
5552	Hillside Dr. Orchard Lane Waterline	0	0	120,000	46,154	0
5553	Berne, Kirkland, Mason St. Waterline	0	42,973	160,000	58,240	0
5554	Pennsylvania Ave. Waterline	0	0	175,000	23,704	0
5555	Stratford Rd. Waterline	0	0	120,000	45,670	0
5556	W. Heffner St. Waterline	0	0	0	0	75,000
5557	Park Avenue Waterline	0	0	0	0	450,000
531-5330- 5500	Water Meter Replacement	16,786	645	15,000	19,171	25,000
5502	New Residential Water Meters	16,962	3,141	15,000	20,935	20,000
531-5331- 5530	Small Main Replacement	70,761	12,921	50,000	34,216	50,000
5531	Fire Flow Improvement	47,477	68,041	75,000	0	75,000
531-5334- 5500	Equipment Purchase	92,657	0	0	0	45,000
	Total Expenses	406,762	2,415,278	2,278,300	11,842,154	2,632,265
	<i>Carryover PO's</i>				9,440,620	
	Fund Balance - December 31st	1,435,495	2,066,794	21,219,826	-13,814,635	907,968

2014 BUDGET DETAIL

FUND: WATER UTILITY RESERVE FUND

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	1,870,439	1,870,439	1,870,439	1,870,439	1,870,439
533- 4910	Transfer from Water Fund	0	0	0	0	0
4910	Transfer from Repair & Improvement	0	0	0	0	0
	Total Revenue	0	0	0	0	0
533-5331- 5230	Professional Services	0	0	0	0	0
5530	Oversizing	0	0	0	0	0
	Total Expenditures	0	0	0	0	0
	Carryover Encumbrances					
	Fund Balance - December 31st	1,870,439	1,870,439	1,870,439	1,870,439	1,870,439

2014 BUDGET DETAIL

FUND: WATER CAPACITY FEE

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.

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
	Fund Balance - January 1st	794,360	1,902,467	2,571,370	2,571,370	-3,263,480
536- 4020	Bond Sale	2,217,240	1,789,234	8,460,818	1,631,697	6,647,264
4620	Capacity Fees	650,890	992,217	675,000	1,141,535	1,145,000
4740	Investment Income	1,056	1,317	1,000	2,025	1,500
4810	Reimbursements	0	4,800	0	19,815	0
4910	Transfer from Water CIP Fund	0	0	0	0	0
4910	Transfer from Water Fund - Surcharge	200,000	562,500	417,421	417,421	388,206
	Total Revenues	3,069,186	3,350,068	9,554,239	3,212,493	8,181,970
536-5300- 5802	G.O. Bond Principal	100,000	105,000	110,000	110,000	110,000
5803	OWDA Principal	27,545	56,616	86,000	79,440	188,192
5812	G.O. Bond Interest	142,005	138,005	133,805	133,805	129,268
5813	OWDA Interest	40,830	80,134	115,000	120,286	574,148
5899	Advance Gen Fund Interest	0	0	0	17,581	40,500
536-5310- 5532	Penry Rd. Wellfield	91,393	1,118,433	0	10,701	0
5534	Groundwater Well Rehabilitation	0	63,449	0	0	0
5538	Treatment Plant Construction	872,401	983,779	0	4,828,711	0
5539	Plant Construction Contingency	0	0	275,100	42,720	150,000
5540	Plant Construction Soft Cost	0	44,082	0	58,259	0
536-5312- 5531	Westside Transmission Main	658,600	0	0	0	0
536-5316- 5535	Sawmill Parkway Waterline	0	0	0	0	250,000
5538	Crestview Drive Waterline	0	0	0	0	55,000
536-5317- 5534	Tank Mixing System	17,005	91,667	0	979	0
536-5360- 5601	Water Capacity Fee Refund	11,300	0	0	0	0
536-5390- 5230	Water Line Extensions/Oversizing	0	0	250,000	0	50,000
	Total Expenses	1,961,079	2,681,165	969,905	5,402,482	1,547,108
	<i>Carryover PO's</i>				3,644,861	
	Fund Balance - December 31st	1,902,467	2,571,370	11,155,704	-3,263,480	3,371,382

2014 BUDGET DETAIL

FUND: WATERSHED GRANT FUND

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
538- 5230	Grant Revenue	35,000	14,000	17,500	17,500	17,500
	Total Revenue	35,000	14,000	17,500	17,500	17,500
5710	Transfer to Water Fund	35,000	14,000	17,500	17,500	17,500
	Total Expenditures	35,000	14,000	17,500	17,500	17,500
	Carryover Encumbrances					
	Fund Balance - December 31st	0	0	0	0	0

2014 BUDGET DETAIL

FUND: WASTEWATER CONSTRUCTION

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	1,916,779	2,034,462	2,031,198	2,031,198	1,977,441
541- 4010	Note Sale	0	0	0	0	0
4910	Transfer in - Sewer Fund	1,199,837	1,199,837	1,273,080	1,273,080	1,311,272
	Total Revenue	1,199,837	1,199,837	1,273,080	1,273,080	1,311,272
541-5410- 5802	G.O. Bond Principal	330,000	345,000	0	0	0
541-5410- 5803	OWDA Principal	63,094	94,073	97,480	97,480	101,011
541-5410- 5812	G.O. Bond Interest	25,845	13,800	0	0	0
541-5410- 5813	OWDA Interest	61,218	64,920	61,512	61,512	57,981
541-5411- 5530	Inflow/Infiltrate Remediation	146,738	117,094	150,000	142,194	175,000
541-5430- 5536	Wastewater Plant Maintenance	90,886	211,868	235,000	154,084	232,000
541-5430- 5537	Pump Station Repair	0	696	150,000	9,786	0
541-5433- 5500	Meter Replacement	26,813	3,783	15,000	26,105	25,000
541-5440- 5500	Sewer Camera Truck Equipment	41,842	1,867	35,000	0	0
541-5440- 5502	Equipment	20,718	0	155,000	349,311	45,000
541-5499- 5741	Transfer to SE Highland Sewer Fund	275,000	350,000	350,000	350,000	225,000
	Total Expenses	1,082,154	1,203,101	1,248,992	1,190,472	860,992
	<i>Carryover PO's</i>				136,365	
	Fund Balance - December 31st	2,034,462	2,031,198	2,055,286	1,977,441	2,427,721

2014 BUDGET DETAIL

FUND: SEWER UTILITY RESERVE FUND

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	181,130	181,130	181,130	181,130	181,130
543- 4230	Transfer from Water Fund	0	0	0	0	0
4910	Transfer from Capacity Fee Fund	0	0	0	0	0
	Total Revenue	0	0	0	0	0
543-5431- 5230	Professional Services	0	0	0	0	0
5530	Oversizing	0	0	0	0	0
	Total Expenditures	0	0	0	0	0
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	181,130	181,130	181,130	181,130	181,130

2014 BUDGET DETAIL

FUND: WATER CUSTOMER DEPOSIT

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	321,650	175,564	178,950	178,950	184,886
545- 4690	Water Customer Deposits	31,988	23,064	35,000	26,304	35,000
545-5451- 5601	Deposit Refunds	20,314	19,678	30,000	20,368	30,000
5710	Deposit To Storm Sewer Fund	1,162	0	600	0	600
5711	Deposit To Water Fund	62,072	0	1,750	0	1,750
5712	Deposit To Sewer Fund	63,751	0	1,750	0	1,750
5713	Deposit To Refuse Fund	30,775	0	900	0	900
	Total Expenditures	178,074	19,678	35,000	20,368	35,000
	Carryover Encumbrances					
	Fund Balance - December 31st	175,564	178,950	178,950	184,886	184,886

2014 BUDGET DETAIL

FUND: WASTEWATER CAPACITY FEE

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.

<i>Account #</i>	<i>Description</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	975,924	1,037,818	1,380,895	1,380,895	1,776,047
546- 4620	Capacity Charges	568,680	950,976	650,000	1,066,182	900,000
4621	Acme Road Front Footage Fee	400	0	0	15	0
4740	Interest Income	210	318	200	704	500
4910	Transfer in - Sewer Fund	1,901,165	1,939,188	1,977,972	1,977,972	2,017,531
	Total Revenue	2,470,455	2,890,482	2,628,172	3,044,873	2,918,031
546-5460- 5230	Professional Services	0	0	0	485	0
5601	Refunds	10,770	0	0	0	0
5705	Transfer Bond Service Cherry St. Fac.	0	45,000	65,000	65,000	65,000
5802	G.O. Bond Principal	245,000	250,000	315,000	315,000	315,000
5803	OWDA Principal	788,121	997,255	1,033,377	1,033,377	1,070,808
5804	SE Highland Bond Principal	7,109	646	11,730	11,927	14,100
5812	G.O. Bond Interest	177,273	168,225	69,865	78,294	77,495
5813	OWDA Interest	740,452	688,207	652,085	652,085	614,654
5814	SE Highland Bond Interest	27,263	2,478	29,385	29,164	29,174
546-5466- 5533	Sewer Extension/Oversizing	42,878	0	0	0	0
5536	US 23/US 42 Belle to Cherry Sewer	0	22,362	15,000	132,732	0
5537	Sawmill Parkway Sewer Extension	0	0	35,000	0	260,000
5538	Columbus Pike Sanitary Sewer	0	0	75,000	0	0
5539	Crestview Drive Sewer Extension	0	0	0	0	80,000
546-5499- 5741	Transfer to SE Highland Sewer	369,695	373,232	325,000	325,000	275,000
	Total Expenses	2,408,561	2,547,405	2,626,442	2,643,064	2,801,231
	<i>Carryover PO's</i>				6,657	
	Fund Balance - December 31st	1,037,818	1,380,895	1,382,625	1,776,047	1,892,847

2014 BUDGET DETAIL

FUND: SE HIGHLAND SEWER FUND

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	6,433	19,866	148,397	148,397	243,226
548- 4622	ERU Charges	134,400	233,600	160,000	249,600	250,000
4740	Interest Income	0	49	50	149	100
4910	Transfer In Sewer CIP	275,000	350,000	350,000	350,000	225,000
4910	Transfer In Sewer Capacity Fee Fund	369,695	373,232	325,000	325,000	275,000
	Total Revenue	779,095	956,881	835,050	924,749	750,100
548-5480- 5802	Bond Principal	160,392	199,167	237,853	241,857	285,000
5812	Bond Interest	605,270	629,183	595,816	588,063	591,535
	Total Expenses	765,662	828,350	833,669	829,920	876,535
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	19,866	148,397	149,778	243,226	116,791

2014 BUDGET DETAIL

FUND: SELF INSURANCE TRUST FUND

The Self Insurance Trust Fund is used to account for employee health insurance claims. The City self funds the health insurance program paying claims for medical, dental, and prescription coverage. Stop loss insurance is provided for individual claims that exceed \$85,000.

Account #	Description	2011 Actual	2012 Actual	2013 Budget	2013 Actual	2014 Budget
	Fund Balance - January 1st	2,764,211	3,469,979	3,710,466	3,710,466	4,333,366
610- 4810	Reimbursements	291,958	167,763	100,000	409,615	100,000
4930	Premiums	3,433,628	3,591,881	3,691,833	3,655,247	3,437,303
4931	Employee Payments	278,305	368,490	572,145	527,107	616,854
	Total Revenue	4,003,891	4,128,134	4,363,978	4,591,969	4,154,157
610-6101- 5230	Program Administration	67,494	71,885	71,650	73,516	74,516
5231	Preferred Provider Fees	38,794	40,306	42,000	41,207	43,680
5232	Broker Fees	5,076	5,758	6,500	5,780	7,000
5240	Preventative Care	3,866	6,715	7,500	5,729	70,000
5280	Life/ADD Insurance	24,138	25,001	25,000	22,421	25,000
5281	Stop Loss Insurance	348,047	407,739	450,000	402,411	426,000
5285	Medical Claims	2,114,935	2,582,288	2,850,000	2,644,529	2,870,000
5286	Dental Claims	200,513	194,090	210,000	219,942	225,000
5287	Prescription	470,458	533,515	550,000	531,954	540,000
5610	Opt Out Payments	24,802	20,350	27,000	21,580	26,000
	Total Expenditures	3,298,123	3,887,647	4,239,650	3,969,069	4,307,196
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	3,469,979	3,710,466	3,834,794	4,333,366	4,180,327

2014 BUDGET DETAIL

FUND: WORKERS COMPENSATION RESERVE FUND

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	953,337	1,128,107	1,287,411	1,287,411	1,638,536
620- 4750	Miscellaneous	0	0	0	0	0
4810	Reimbursements	0	79	0	233,976	0
4930	Premiums	571,077	496,580	519,083	521,370	495,779
	Total Revenue	571,077	496,659	519,083	755,346	495,779
620-6210- 5230	Program Administration	12,000	8,000	12,000	8,000	12,000
5231	Professional Services	3,226	800	10,000	2,303	10,000
5280	BWC Premiums	248,001	241,704	325,000	239,111	275,000
5285	Workers Comp Claims	133,080	86,851	350,000	154,807	250,000
	Total Expenditures	396,307	337,355	697,000	404,221	547,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	1,128,107	1,287,411	1,109,494	1,638,536	1,587,315

2014 BUDGET DETAIL

FUND: FIRE DONATION FUND

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	4,970	5,042	5,042	5,042	3,928
701- 4720	Donations	72	0	500	1,300	1,500
4721	Donations Awards	0	0	0	0	0
	Total Revenue	72	0	500	1,300	1,500
701-7010- 5230	Professional Services	0	0	0	0	0
5381	Miscellaneous	0	0	0	0	0
5390	Small Equipment	0	0	5,000	0	5,000
	Total Expenditures	0	0	5,000	0	5,000
	<i>Carryover PO's</i>				2,414	
	Fund Balance - December 31st	5,042	5,042	542	3,928	428

2014 BUDGET DETAIL

FUND: PARKS DONATION FUND

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	49	49	49	49	0
702- 4490	Developer Fees - Trees	0	0	0	0	0
4720	Donations Miscellaneous	0	0	0	0	0
	Total Revenue	0	0	0	0	0
702-7020- 5271	Maintenance	0	0	0	0	0
5505	Smith Park Dugouts	0	0	0	0	0
5710	Transfer to Tree Fund	0	0	0	49	0
	Total Expenditures	0	0	0	49	0
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	49	49	49	0	0

2014 BUDGET DETAIL

FUND: POLICE DONATION FUND

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

<i>Account #</i>	<i>Description</i>	<i>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	10,070	9,202	7,431	7,431	6,141
703- 4720	Donations	0	6	0	0	0
4721	K-9 Donations	0	0	0	0	0
	Total Revenue	0	6	0	0	0
703-7030- 5330	Supplies	0	431	0	495	2,000
5500	Capital Outlay / New Equipment	868	1,346	7,000	795	4,000
	Total Expenditures	868	1,777	7,000	1,290	6,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	9,202	7,431	431	6,141	141

2014 BUDGET DETAIL

FUND: MAYOR'S DONATION FUND

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	2,719	1,727	1,732	1,732	1,533
704- 4720	Donations	725	800	1,000	400	500
4721	Sister City Donation	0	300	0	0	0
	Total Revenue	725	1,100	1,000	400	500
704-7040- 5230	Professional Services	1,717	1,095	1,200	599	1,500
	Total Expenditures	1,717	1,095	1,200	599	1,500
	Fund Balance - December 31st	1,727	1,732	1,532	1,533	533

2014 BUDGET DETAIL

FUND: PROJECT TRUST FUND

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	450,107	507,357	439,887	439,887	469,155
705- 4115	Curtis Farms Infrastructure Fees	24,514	12,257	12,500	7,512	5,000
4490	Developers Fees	32,736	20,000	10,000	32,760	10,000
	Total Revenue	57,250	32,257	22,500	40,272	15,000
705-7050- 5230	Professional Services	0	0	0	0	0
5504	Houk Rd. North Street Lights	0	84,923	0	0	0
5505	Valleyside Dr. Extension	0	0	50,000	0	0
5506	Warrensburg/SR 37 Intersection Lighting	0	14,804	0	11,004	0
	Total Expenditures	0	99,727	50,000	11,004	0
	Fund Balance - December 31st	507,357	439,887	412,387	469,155	484,155

2014 BUDGET DETAIL

FUND: TAX INCENTIVE TRUST FUND

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	12,257	0	0	0	0
706- 4115	Curtis Farms Assessments	0	0	0	0	0
706- 4720	Developer Contributions	120,000	120,000	120,000	120,000	0
	Total Revenue	120,000	120,000	120,000	120,000	0
706-7060- 5600	School Reimbursement Payments	120,000	120,000	120,000	120,000	0
5601	Curtis Farms Reimbursement	12,257	0	0	0	0
	Total Expenditures	132,257	120,000	120,000	120,000	0
	Fund Balance - December 31st	0	0	0	0	0

2014 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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
CITY FUND						
	Fund Balance - January 1st	13,571	12,305	16,963	16,963	14,713
707- 4391	UFTF Unclaimed Funds	3,026	8,330	5,000	3,403	5,000
	Total Revenue	3,026	8,330	5,000	3,403	5,000
707-0707- 5600	Unclaimed Funds Payment	0	0	0	47	0
5701	Transfer to General Fund	4,292	3,672	8,000	5,606	8,000
	Total Expenditures	4,292	3,672	8,000	5,653	8,000
	Fund Balance - December 31st	12,305	16,963	13,963	14,713	11,713
MUNICIPAL COURT FUND						
	Fund Balance - January 1st	3,730	3,730	21,817	21,817	24,199
708- 4391	UFTF Unclaimed Funds	0	5,465	5,000	3834	0
4910	Transfer In Municipal Court Fund	0	13,196	0	0	0
	Total Revenue	0	18,661	5,000	3,834	0
708-0708- 5601	Unclaimed Funds Payment	0	574	0	1452	0
5701	Transfer to General Fund	0	0	0	0	0
	Total Expenditures	0	574	0	1,452	0
	Fund Balance - December 31st	3,730	21,817	26,817	24,199	24,199

2014 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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	0	300,000	300,000	300,000	270,000
709- 4910	Transfer from General Fund	300,000	0	0	0	0
	Total Revenue	300,000	0	0	0	0
709-0709- 5230	Professional Services	0	0	0	30,000	30,000
	Total Expenditures	0	0	0	30,000	30,000
	Fund Balance - December 31st	300,000	300,000	300,000	270,000	240,000

2014 BUDGET DETAIL

FUND: HIGHWAY PATROL FUND

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>2011 Estimate</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
801- 4350	Fines & Forfeitures	48,353	48,333	67,500	59,388	67,500
801-8010- 5230	Professional Services	48,353	48,333	67,500	59,388	67,500
	Fund Balance - December 31st	0	0	0	0	0

2014 BUDGET DETAIL

FUND: STATE BUILDING PERMIT FEE FUND

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>2011 Actual</i>	<i>2012 Actual</i>	<i>2013 Budget</i>	<i>2013 Actual</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	232	455	305	305	226
803- 4520	3% State Building Permit Fee	1,669	2,585	3,000	2,535	3,200
4521	1% State Plumbing Fee	1,567	1,509	1,850	2,471	3,200
	Total Revenue	3,236	4,094	4,850	5,006	6,400
803-8030- 5230	State Building Permit - 3%	1,687	2,550	3,000	2,633	3,200
803-8030- 5231	State Plumbing Permit - 1%	1,326	1,694	1,850	2,452	3,200
	Total Expenditures	3,013	4,244	4,850	5,085	6,400
	Fund Balance - December 31st	455	305	305	226	226