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**2015 BUDGET
GENERAL FUND SUMMARY**

	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
REVENUES							
PROPERTY TAX	1,327,446	1,346,245	1,360,000	1,350,067	1,360,000	0.0%	0.7%
CITY INCOME TAX - 1%	10,717,681	11,158,354	11,704,000	11,671,156	12,126,900	3.6%	3.9%
HOTEL/MOTEL TAX	68,881	65,467	0	0	0	0.0%	0.0%
INHERITANCE TAX	327,679	378,815	85,000	82,783	0	0.0%	0.0%
LOCAL GOVERNMENT FUND	858,440	597,067	635,739	615,800	635,739	0.0%	3.2%
GRANT REIMBURSEMENTS	85,836	90,496	75,000	62,878	75,000	0.0%	19.3%
FINES & FORFEITURES	73,966	76,802	75,000	91,930	110,000	46.7%	19.7%
ENGINEERING FEES	375,941	364,942	385,000	582,179	500,000	29.9%	-14.1%
PROSECUTOR CONTRACTS	166,085	190,175	175,000	227,950	240,000	37.1%	5.3%
PARKING METERS	32,192	29,064	31,000	30,173	32,000	3.2%	6.1%
LIQUOR PERMITS	37,199	42,999	38,250	40,434	44,000	15.0%	8.8%
LICENSE AND PERMITS	380,604	460,914	475,000	534,237	580,000	22.1%	8.6%
CABLE FRANCHISE FEE	387,414	381,786	390,000	357,185	370,000	-5.1%	3.6%
INVESTMENT INCOME	15,416	77,348	100,000	156,334	150,000	50.0%	-4.1%
MISCELLANEOUS	138,244	262,095	150,000	114,040	150,000	0.0%	31.5%
REIMBURSEMENTS	38,671	180,186	125,000	50,122	125,000	0.0%	149.4%
TRANSFER PROJECT ENGINEERING	122,861	44,832	50,000	34,870	25,000	-50.0%	-28.3%
TRANSFER GRANT ADMIN	0	10,367	40,000	36,918	40,000	0.0%	8.3%
TRANSFERS	1,726,908	1,708,512	1,710,000	3,183,600	1,830,756	7.1%	-42.5%
TOTAL REVENUE	16,881,464	17,466,466	17,603,989	19,222,656	18,394,395	4.5%	-4.3%
EXPENDITURES							
CITY COUNCIL	69,086	67,347	79,916	84,143	99,570	24.6%	18.3%
CITY MANAGER	572,196	610,949	730,280	704,915	742,374	1.7%	5.3%
ADMINISTRATIVE SERVICES	341,703	347,658	231,131	208,135	230,666	-0.2%	10.8%
ECONOMIC DEVELOPMENT	260,650	192,597	270,804	246,785	311,709	15.1%	26.3%
LEGAL AFFAIRS/PROSECUTOR	553,448	594,494	604,468	598,832	671,040	11.0%	12.1%
FINANCE	1,218,021	1,215,986	1,317,136	1,265,913	1,347,367	2.3%	6.4%
INCOME TAX REFUNDS	243,050	313,565	300,000	322,565	300,000	0.0%	-7.0%
GENERAL ADMINISTRATION	2,237,878	2,764,342	2,522,733	2,970,383	2,735,241	8.4%	-7.9%
CIP TRANSFER	1,550,000	1,800,000	1,625,000	3,552,468	1,625,000	0.0%	-54.3%
RESERVE TRANSFERS	0	0	0	1,478,323	0	0.0%	0.0%
RISK MANAGEMENT	179,037	162,509	195,121	160,220	189,050	-3.1%	18.0%
POLICE	6,767,783	6,715,043	7,316,926	7,009,148	7,566,983	3.4%	8.0%
PLANNING	811,070	850,409	946,170	878,655	997,198	5.4%	13.5%
ENGINEERING	993,656	1,135,588	1,078,528	1,161,772	1,235,666	14.6%	6.4%
BUILDING MAINTENANCE	296,360	300,741	332,836	311,649	335,377	0.8%	7.6%
TOTAL EXPENDITURES	16,093,938	17,071,228	17,551,049	20,953,906	18,387,241	4.8%	-12.2%
FUND BALANCE - JANUARY 1ST	3,843,076	4,630,602	5,025,840	5,025,840	3,121,817		
GENERAL FUND REVENUES	16,881,464	17,466,466	17,603,989	19,222,656	18,394,395		
GENERAL FUND EXPENDITURES	16,093,938	17,071,228	17,551,049	20,953,906	18,387,241		
CARRYOVER ENCUMBRANCES				172,773			
FUND BALANCE - DECEMBER 31ST	4,630,602	5,025,840	5,078,780	3,121,817	3,128,971		

2015 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: CITY COUNCIL

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0011- 5100	Wages	53,444	54,126	56,880	60,060	60,825	6.9%	1.3%
5101	PERS	7,457	7,578	7,963	8,342	8,516	6.9%	2.1%
5103	Medicare	776	786	825	872	882	6.9%	1.1%
5104	Workers Compensation	1,392	1,483	1,422	1,422	1,521	7.0%	7.0%
5230	Professional Services	5,120	434	5,150	7,477	20,150	291.3%	169.5%
5260	Travel/Training	762	1,769	6,626	5,520	6,626	0.0%	20.0%
5310	Office Supply	135	196	200	450	200	0.0%	-55.6%
5500	New Equip/Cap Outlay	0	975	850	0	850	0.0%	0.0%
	TOTAL CITY COUNCIL	69,086	67,347	79,916	84,143	99,570	24.6%	18.3%

LINE ITEM DETAIL
 GENERAL FUND
 CITY COUNCIL

Explanation of significant line items

Description:	Code:	Amount:	Explanation:
Professional Services	5230	\$ 20,150	Code Updates-\$5,150, Citizen Survey \$15,000..
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.
Capital Outlay	5500	\$850	Computer replacement.

2015 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: CITY MANAGER

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0012- 5100	Wages	373,480	405,184	516,353	505,827	533,308	3.3%	5.4%
5101	PERS	44,745	51,806	68,736	64,873	71,067	3.4%	9.5%
5103	Medicare	5,471	5,912	8,124	7,337	7,733	-4.8%	5.4%
5104	Workers Compensation	10,169	10,555	12,909	12,909	13,333	3.3%	3.3%
5111	Health Insurance	54,625	54,625	65,700	65,700	56,665	-13.8%	-13.8%
5112	Life Insurance	705	1,270	1,618	1,618	1,618	0.0%	0.0%
5140	Uniform	150	150	150	150	150	0.0%	0.0%
5215	Cellular Phone	2,148	1,997	2,430	3,087	3,200	31.7%	3.7%
5220	Postage	400	150	200	100	200	0.0%	100.0%
5230	Professional Services	24,172	22,275	7,500	1,118	7,500	0.0%	570.8%
5260	Travel / Training	11,407	16,344	20,000	16,492	20,000	0.0%	21.3%
5261	Membership/Dues	3,002	2,482	4,000	2,576	4,000	0.0%	55.3%
5273	Information Technology Rotary	39,272	35,345	19,960	19,960	20,750	4.0%	4.0%
5280	Insurance	1,680	1,680	1,500	1,680	1,750	16.7%	4.2%
5310	Office Supply	770	1,174	1,100	1,488	1,100	0.0%	-26.1%
	TOTAL CITY MANAGER	572,196	610,949	730,280	704,915	742,374	1.7%	5.3%

LINE ITEM DETAIL
GENERAL FUND
CITY MANAGER'S OFFICE

Explanation of significant line items

Description:	Code:	Amount:	Explanation:
Wages	5100	\$533,308	No personnel changes
Cell Phone	5215	\$3,200	Public Services Director \$822; Community Affairs Coordinator \$822; CM \$786; ACM \$770
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/Subscript	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;

2015 BUDGET DETAIL

FUND: GENERAL

DEPARTMENT: ADMINISTRATIVE SERVICES

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0013- 5100	Wages	190,662	201,102	117,447	115,404	125,023	6.5%	8.3%
5101	PERS	25,006	26,402	15,812	15,658	16,993	7.5%	8.5%
5103	Medicare	2,680	2,795	1,848	1,581	1,813	-1.9%	14.7%
5104	Workers Compensation	5,278	5,567	2,924	2,924	3,126	6.9%	6.9%
5111	Health Insurance	46,500	46,500	29,200	29,200	29,200	0.0%	0.0%
5112	Life Insurance	360	661	313	313	313	0.0%	0.0%
5140	Uniforms	150	150	150	150	150	0.0%	0.0%
5220	Postage	295	244	325	110	300	-7.7%	172.7%
5230	Professional Services	36,254	30,676	41,500	24,046	36,500	-12.0%	51.8%
5260	Travel/Training	1,055	3,408	3,000	2,011	3,000	0.0%	49.2%
5261	Membership & Dues	460	469	600	310	750	25.0%	141.9%
5273	Information Technology Rotary	31,695	28,526	15,612	15,612	11,998	-23.1%	-23.1%
5310	Office Supply	1,308	1,158	2,400	816	1,500	-37.5%	83.8%
TOTAL ADMINISTRATIVE SERVICES		341,703	347,658	231,131	208,135	230,666	-0.2%	10.8%

LINE ITEM DETAIL
GENERAL FUND
DEPARTMENT OF ADMINISTRATIVE SERVICES

Explanation of significant line items

Description:	Code:	Amount:	Explanation:
Wages	5100	\$125,023	No personnel changes
Professional Services	5230	\$36,500	Recruiting \$9,500, FMLA Administration Contract Services \$6,660, Candidate Pre-Employment Medical and Psychological Assessments & Drug/Alcohol Testing \$5,250, Employee Assistance Program \$6,840, Random Drug/ Alcohol Testing \$4,000, Employee Recognition Board \$3,000, Return to Work Physical Reviews \$1,250
Travel/Training	5260	\$3,000	Seminars and Conferences \$2,500, Employee mileage reimbursement \$500.

2015 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: ECONOMIC DEVELOPMENT

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0015- 5100	Wages	95,009	29,278	87,922	84,640	121,517	38.2%	44.7%
5101	PERS	13,622	3,760	11,735	11,303	16,322	39.1%	38.8%
5103	Medicare	1,360	393	1,383	1,210	1,762	27.4%	43.8%
5104	Workers Compensation	3,994	1,662	2,263	2,301	3,038	34.2%	34.2%
5111	Health Insurance	15,500	11,625	14,600	19,092	6,765	-53.7%	-53.7%
5112	Life Insurance	131	131	174	174	348	100.0%	100.0%
5215	Cellular Telephone	821	821	414	1,011	414	0.0%	0.0%
5220	Postage	50	0	100	0	100	0.0%	0.0%
5230	Professional Services	5,527	15,805	13,850	3,664	14,850	7.2%	7.2%
5260	Travel/Training	4,425	3,056	4,100	3,238	4,223	3.0%	3.0%
5261	Membership & Dues	11,306	12,639	13,824	12,639	15,092	9.2%	9.2%
5262	Licenses & Fees	0	0	40	0	40	0.0%	0.0%
5273	Information Technology Rotary	0	2,500	5,199	5,199	7,038	35.4%	35.4%
5310	Office Supply	15	65	200	187	200	0.0%	0.0%
5390	Small Equipment/Software	0	0	0	0	5,000	0.0%	0.0%
5500	New Equip/Capital Outlay	0	530	0	499	0	0.0%	0.0%
5601	Income Tax Sharing	108,890	110,332	115,000	101,628	115,000	0.0%	0.0%
	TOTAL ECONOMIC DEV.	260,650	192,597	270,804	246,785	311,709	15.1%	16.9%

LINE ITEM DETAIL
 GENERAL FUND
 ECONOMIC DEVELOPMENT

Explanation of significant line items

Description:	Code:	Amount:	Explanation:
Wages	5100	\$121,517	No staffing adjustments included.
Professional Services	5230	\$14,850	Google Adwords - \$5,475, Marketing Material - \$6,800, Projects & Events (Industrial Park Site Consultant Lunch) - \$2,575
Travel/Training	5260	\$4,223	Conferences - \$2,250, Company Breakfasts, Lunches, Dinners - \$1,030, Corporate Seminars/Group Breakfasts and Lunches - \$824, Mileage - \$1,359
Membership and Dues	5261	\$15,092	MODE \$13,901, IEDC \$572, OEDA \$490, WELD \$129
Small Equipment	5390	\$5,000	Wild Apricot CMS \$1,200, Adobe Creative Suite \$1,200, Windows Surface Pro \$1,000, Microsoft Office \$150, Tech \$1,450.
Income Tax Sharing	5601	\$115,000	Annual Income Tax Sharing agreement with DCS for AHP.

2015 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: LEGAL AFFAIRS/PROSECUTION

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0021- 5100	Wages	374,671	393,305	415,113	422,540	469,857	13.2%	11.2%
5101	PERS	51,194	53,645	55,301	57,209	63,296	14.5%	10.6%
5103	Medicare	5,312	5,525	5,516	5,943	6,813	23.5%	14.6%
5104	Workers Compensation	10,441	11,063	10,378	10,378	11,746	13.2%	13.2%
5111	Health Insurance	93,000	83,520	69,530	69,530	69,530	0.0%	0.0%
5112	Life Insurance	750	1,322	1,322	1,322	1,322	0.0%	0.0%
5140	Uniforms	900	900	900	900	900	0.0%	0.0%
5215	Cell Phone	1,217	1,406	1,500	1,407	1,500	0.0%	6.6%
5220	Postage	550	600	250	200	250	0.0%	25.0%
5230	Professional Services	3,700	14,627	10,000	1,643	4,000	-60.0%	143.5%
5260	Travel/Training	2,844	3,946	5,000	3,506	5,100	2.0%	45.5%
5261	Membership & Dues	895	2,305	3,500	1,035	3,750	7.1%	262.3%
5262	License & Other Fees	1,113	1,500	2,000	0	2,000	0.0%	#DIV/0!
5273	Information Technology Rotary	2,963	15,932	17,108	17,108	24,176	41.3%	41.3%
5305	Publications	3,101	3,819	4,500	4,013	4,700	4.4%	17.1%
5310	Office Supply	797	1,079	1,350	942	1,300	-3.7%	38.0%
5500	New Equip/Capital Outlay	0	0	1,200	1,156	800	-33.3%	-30.8%
	TOTAL LEGAL AFFAIRS	553,448	594,494	604,468	598,832	671,040	11.0%	12.1%

LINE ITEM DETAIL
 GENERAL FUND
 LEGAL AFFAIRS

Explanation of significant line items

Description:	Code:	Amount:	Explanation:
Wages	5100	\$469,857	Includes PPT Investigator and reclassification of the Prosecutor and two Assistant Prosecutor positions.
Professional Services	5230	\$4,000	Contract services for Appraisers, Attorneys and other outside providers including special prosecutors if required due to a conflict \$4,000
Travel/Training	5260	\$5,100	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	\$3,750	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	\$800	iPads or laptops for Prosecutors to use in Court; pending outcome of pilot program.

2015 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: FINANCE

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0031- 5100	Wages	738,756	745,844	797,788	772,169	809,317	1.4%	4.8%
5101	PERS	96,373	98,779	105,948	101,369	108,855	2.7%	7.4%
5103	Medicare	9,813	10,524	12,249	10,804	11,735	-4.2%	8.6%
5104	Workers Compensation	20,834	20,957	19,559	19,559	20,248	3.5%	3.5%
5111	Health Insurance	140,125	140,125	125,985	125,985	139,805	11.0%	11.0%
5112	Life Insurance	1,470	1,914	1,963	1,963	1,963	0.0%	0.0%
5121	Unemployment	0	0	0	704	0	0.0%	-100.0%
5140	Uniform	3,450	3,577	3,500	3,150	3,500	0.0%	11.1%
5215	Cell Phone	232	232	240	232	240	0.0%	3.4%
5220	Postage	82,012	78,340	86,500	75,716	86,500	0.0%	14.2%
5224	Mail Processing	4,176	4,176	4,500	4,176	4,500	0.0%	7.8%
5230	Professional Services	19,665	20,588	24,000	14,260	24,000	0.0%	68.3%
5260	Travel and Training	3,069	3,351	6,500	9,000	6,500	0.0%	-27.8%
5261	Membership and Dues	1,991	1,980	2,100	1,930	2,100	0.0%	8.8%
5270	Maintenance of Equipment	0	5	250	282	250	0.0%	-11.3%
5273	Information Technology Rotary	79,532	71,579	103,754	103,754	101,754	-1.9%	-1.9%
5330	Operating Supply	14,931	12,866	20,000	17,491	20,000	0.0%	14.3%
5380	Publications	432	655	800	325	800	0.0%	146.2%
5390	Small Equipment	1,160	494	500	411	1,800	260.0%	338.0%
5500	New Equip/Capital Outlay	0	0	1,000	2,633	3,500	250.0%	32.9%
	FINANCE OPERATIONS	1,218,021	1,215,986	1,317,136	1,265,913	1,347,367	2.3%	6.4%
5601	Income Tax Refunds	243,050	313,565	300,000	322,565	300,000	0.0%	-7.0%
	TOTAL FINANCE	1,461,071	1,529,551	1,617,136	1,588,478	1,647,367	1.9%	3.7%

LINE ITEM DETAIL
GENERAL FUND
FINANCE DEPARTMENT

Explanation of significant line items

Description:	Code:	Amount:	Explanation:
Wages	5100	\$809,317	No change in personnel
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.

2015 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: GENERAL ADMINISTRATION

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0032- 5101	Pension Payments	3,330	0	5,000	0	5,000	0.0%	#DIV/0!
5213	Street Lighting	205,822	284,968	280,000	265,482	276,000	-1.4%	4.0%
5230	Professional Services	46,317	41,532	34,400	47,303	45,000	30.8%	-4.9%
5231	Public Information	1,925	923	3,500	1,098	3,500	0.0%	218.8%
5238	Audit and Fees	59,264	79,200	63,000	55,832	63,000	0.0%	12.8%
5239	Board of Health	30,464	30,072	30,072	30,033	31,000	3.1%	3.2%
5244	Election Expense	0	0	3,000	16,157	4,000	33.3%	-75.2%
5261	Memberships	18,286	21,367	28,261	25,017	28,261	0.0%	13.0%
5282	Burials	7,963	7,715	7,500	12,340	12,000	60.0%	-2.8%
5290	Miscellaneous	424	4,410	0	10	0	0.0%	0.0%
5291	Special Event	26,000	35,000	0	0	0	0.0%	0.0%
5292	Real Estate Taxes	33,501	28,297	25,000	27,779	28,500	14.0%	2.6%
5293	Bank Fees	3,468	1,093	4,000	992	2,500	-37.5%	152.0%
5500	Capital Outlay	0	212,926	2,500	12,630	2,500	0.0%	-80.2%
5510	Easements and Appraisals	1,700	2,100	3,500	2,100	3,500	0.0%	66.7%
5600	Reimbursables	0	4,949	10,000	1,925	10,000	0.0%	419.5%
5601	Reimbursables - Risk Mgmt	18,260	24,572	15,000	38,629	25,000	66.7%	-35.3%
5602	Reimbursables - Grants	2,000	10,000	3,000	9,783	3,000	0.0%	-69.3%
5603	Reimbursables - Insurance	6,944	98,218	35,000	11,481	35,000	0.0%	204.9%
5701	Transfer to CIP	1,550,000	1,800,000	1,625,000	3,552,468	1,625,000	0.0%	-54.3%
5702	Transfer to Recreation/Grounds	885,000	835,000	875,000	875,000	997,151	14.0%	14.0%
5703	Transfer To Street Maintenance	845,000	775,000	1,000,000	1,441,792	1,058,264	5.8%	-26.6%
5706	Transfer to Airport	10,000	10,000	10,000	10,000	18,890	88.9%	88.9%
5708	Transfer To Cemetery Fund	10,000	0	40,000	40,000	38,175	-4.6%	-4.6%
5710	Transfer to Development Reserve	0	0	0	605,000	0	0.0%	-100.0%
5711	Transfer To GF Reserve Account	0	0	0	873,323	0	0.0%	-100.0%
5800	Advance to Other Funds	(22,790)	212,000	0	0	0	0.0%	0.0%
5710	Transfer to Development Reserve	0	0	0	0	0	0.0%	0.0%
5808	Transfer to Tree Fund	45,000	45,000	45,000	45,000	45,000	0.0%	0.0%
	TOTAL GENERAL ADMIN.	3,787,878	4,564,342	4,147,733	8,001,174	4,360,241	5.1%	-45.5%

LINE ITEM DETAIL
GENERAL FUND
GENERAL ADMINISTRATION

Explanation of significant line items

Description:	Code:	Amount:	Explanation:
Professional Services	5230	\$45,000	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	\$997,151	Transfer to Parks and Recreation Fund to cover park maintenance costs.
Transfer to SMR	5703	\$1,058,264	Transfer to the Street Maintenance Fund to cover costs.
Transfer to Airport	5706	\$18,890	Transfer to Airport Operations Fund to subsidize expenditures not paid for by operating revenues.
Transfer to Cemetery	5708	\$38,175	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.

2015 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: RISK MANAGEMENT

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0033- 5230	Professional Services	3,303	3,000	3,600	3,038	3,600	0.0%	18.5%
5260	Travel/Training	27	0	500	0	500	0.0%	0.0%
5280	Insurance	141,322	152,581	165,221	143,051	158,950	-3.8%	11.1%
5281	Judgments/Deductible	34,158	6,700	25,000	13,903	25,000	0.0%	79.8%
5282	Tree Removal	0	0	0	0	500	0.0%	0.0%
5283	Bonds	227	228	800	228	500	-37.5%	119.3%
	TOTAL RISK MANAGEMENT	179,037	162,509	195,121	160,220	189,050	-3.1%	18.0%

LINE ITEM DETAIL
GENERAL FUND
RISK MANAGEMENT

Explanation of significant line items

Description:	Code:	Amount:	Explanation:
Professional Services	5230	\$3,600	General Liability Consultant Retainer - \$3,600.
Insurance	5280	\$158,950	General Liability and Property Insurance premiums for General Fund operations

2015 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: POLICE

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0041- 5100	Wages	4,468,404	4,400,239	4,817,464	4,600,296	4,925,588	2.2%	7.1%
5101	PERS	49,127	50,740	53,191	46,581	53,825	1.2%	15.6%
5102	Police/Fire Retirement	768,791	755,329	889,383	866,863	919,442	3.4%	6.1%
5103	Medicare	59,013	62,732	76,683	65,330	71,421	-6.9%	9.3%
5104	Workers Compensation	123,543	123,945	120,440	120,440	123,143	2.2%	2.2%
5111	Health Insurance	771,400	764,180	721,700	721,700	721,700	0.0%	0.0%
5112	Life Insurance	6,885	9,988	10,316	10,316	10,316	0.0%	0.0%
5140	Uniform	60,695	62,522	71,450	66,782	83,150	16.4%	24.5%
5215	Cellular Phone	2,552	2,967	3,000	3,548	3,000	0.0%	-15.4%
5220	Postage	2,500	2,600	3,200	1,750	3,200	0.0%	82.9%
5223	Teletype	8,964	8,964	9,000	8,964	9,000	0.0%	0.4%
5230	Professional Services	24,255	26,023	27,300	29,890	27,300	0.0%	-8.7%
5260	Travel/Training	22,957	27,371	32,400	31,402	35,000	8.0%	11.5%
5261	Membership and Dues	1,614	3,058	3,000	2,974	3,000	0.0%	0.9%
5270	Maintenance of Equipment	18,103	16,075	23,385	13,976	17,060	-27.0%	22.1%
5272	Garage Rotary	51,672	50,696	73,050	73,050	55,039	-24.7%	-24.7%
5273	Information Technology Rotary	154,126	138,713	165,614	165,614	229,949	38.8%	38.8%
5310	Office Supply	8,061	7,050	9,150	6,088	9,150	0.0%	50.3%
5330	Operating Supply	21,055	41,419	45,900	40,842	47,100	2.6%	15.3%
5331	D.A.R.E. Supply	5,927	5,528	6,000	6,310	6,000	0.0%	-4.9%
5345	Fuel/Lube Supply	114,333	104,980	115,000	91,534	99,750	-13.3%	9.0%
5350	Training Supplies	621	2,991	7,800	4,351	3,950	-49.4%	-9.2%
5370	Repair Materials	1,869	2,179	3,000	1,024	3,000	0.0%	193.0%
5390	Small Equipment	1,940	8,023	9,900	7,866	13,200	33.3%	67.8%
5395	Bicycle Patrol Unit Equipment	4,731	5,490	6,000	5,895	6,000	0.0%	1.8%
5500	New Equip / Cap Outlay	14,645	31,241	13,600	15,762	87,700	544.9%	456.4%
	TOTAL POLICE	6,767,783	6,715,043	7,316,926	7,009,148	7,566,983	3.4%	8.0%

LINE ITEM DETAIL
GENERAL FUND
POLICE DEPARTMENT

Explanation of significant line items

Description:	Code:	Amount:	Explanation:
Wages	5100	\$4,925,588	Includes negotiated pay increase for police officers and other department employees.
Uniforms	5140	\$83,150	Contractual for Police Officers \$52,000, CSO, & Records Clerks \$2,200, negotiated vest replacement and new officer uniform issue \$27,950, and replacement items \$500, chaplain uniform \$500.
Professional Services	5230	\$27,300	Printing-general \$1,000, radar calibrations \$1,500, City contract towing \$1,000, Jail medical \$5,000, jail dry cleaning \$250, transcription services \$750, BCI/Fingerprinting \$7850, drug screens-investigations \$2,500, calibration of truck weight scales \$500, drug scale calibration \$300, K-9 Medical/grooming \$700, affidavit software \$1,800, MDT licenses \$2,000, car washes \$500, translation services \$250, Magloclen \$400, alarm monitoring PSB \$1,000,
Travel/Training	5260	\$35,000	New officer core courses/OPOTA Basic; SRO/DT/Firearms instruction; Hostage Neg. Conference; Master Evidence Tech. training; CPT training/Advanced training; tuition reimbursement.
Maintenance	5270	\$17,060	Radar maintenance \$2,000; Cruiser repair \$5,000; Parking meter repair \$2,500; Taser maintenance kit \$60; BAC simulator maintenance and calibration \$500, Early Warning System maintenance \$7,000.
Operating Supplies	5330	\$47,100	Duty /DTU and training ammunition \$22,750, Taser duty cartridges \$1,350, Evidence supplies \$4,500, batteries \$1,000, Fuses \$2,000, parking supplies \$750, range and armory supplies \$1,000, anti-microbial towels \$500, latex gloves \$900, BAC supplies \$400, downflow draft station filters \$550, K-9 food and equipment \$1,550, Propane for PSB \$2,500, animal control supplies\$300, Magazines for 229 \$800, 12 ga less lethal rounds \$600, new officer equipment issue \$2,000, Radkids supplies \$700, community outreach supplies \$2,950.
Training Supplies	5350	\$3,950	Taser training cartridges \$1,100; Range supplies \$500; Legal subscriptions \$800, Defensive Tactics training supplies \$750, weight room equipment \$800.
Repair materials	5370	\$3,000	Camera repair \$500, weapon parts \$2,000, radar and laser repair \$500.
Capital Outlay	5500	\$87,700	Replacement firearms \$2700, Cruiser video system replacement \$85,000.

2015 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: PLANNING & COMM. DEV.

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0061- 5100	Wages	509,775	539,851	622,602	592,928	669,305	7.5%	12.9%
5101	PERS	68,325	72,235	81,602	79,279	87,599	7.3%	10.5%
5103	Medicare	7,292	7,648	9,795	8,394	9,705	-0.9%	15.6%
5104	Workers Compensation	14,477	16,261	15,580	15,678	16,776	7.7%	7.0%
5111	Health Insurance	90,740	106,240	90,895	90,895	90,895	0.0%	0.0%
5112	Life Insurance	990	1,705	1,705	1,705	1,705	0.0%	0.0%
5140	Uniform	1,050	1,050	1,050	900	1,050	0.0%	16.7%
5215	Cellular Telephone	2,139	2,139	2,200	2,031	2,200	0.0%	8.3%
5220	Postage	3,400	2,724	3,500	1,200	3,500	0.0%	191.7%
5230	Professional Services	7,905	7,532	14,000	8,886	14,000	0.0%	57.6%
5260	Travel/Training	980	3,921	6,000	2,592	6,000	0.0%	131.5%
5261	Membership and Dues	2,957	2,977	3,500	2,345	3,500	0.0%	49.3%
5272	Garage Rotary	4,302	3,374	7,054	7,054	7,300	3.5%	3.5%
5273	Information Technology Rotary	68,918	62,026	49,687	49,687	47,488	-4.4%	-4.4%
5310	Office Supply	2,620	2,525	5,000	2,628	5,000	0.0%	90.3%
5345	Fuel Supply	5,683	5,836	7,000	5,654	6,175	-11.8%	9.2%
5390	Small Equipment	0	2,873	0	0	0	0.0%	0.0%
5600	Reimbursements	19,297	9,492	25,000	6,709	25,000	0.0%	272.6%
5601	Refunds	220	0	0	90	0	0.0%	0.0%
	TOTAL PLANNING	811,070	850,409	946,170	878,655	997,198	5.4%	13.5%

LINE ITEM DETAIL
 GENERAL FUND
 PLANNING & COMMUNITY DEVELOPMENT DEPARTMENT

Explanation of significant line items

Description:	Code:	Amount:	Explanation:
Wages	5100	\$669,305	Addition of PPT Code Enforcement Officer 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

2015 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: ENGINEERING

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0065- 5100	Wages	602,709	620,512	581,926	520,615	547,603	-5.9%	5.2%
5101	PERS	78,707	82,688	77,166	68,403	73,659	-4.5%	7.7%
5103	Medicare	8,582	8,769	9,155	7,314	7,940	-13.3%	8.6%
5104	Workers Compensation	16,648	17,209	14,566	14,566	13,708	-5.9%	-5.9%
5111	Health Insurance	97,665	97,665	81,794	81,794	67,795	-17.1%	-17.1%
5112	Life Insurance	840	1,566	1,336	1,336	1,218	-8.8%	-8.8%
5140	Uniform	150	150	150	150	300	100.0%	100.0%
5215	Cellular Telephone	1,346	2,160	2,300	1,967	2,300	0.0%	16.9%
5220	Postage	250	2,250	5,500	29	4,000	-27.3%	13693.1%
5230	Professional Services	24,098	28,503	30,000	12,895	55,000	83.3%	326.5%
5260	Travel/Training	2,209	1,556	4,750	2,891	4,000	-15.8%	38.4%
5261	Membership and Dues	153	439	750	185	750	0.0%	305.4%
5270	Maintenance of Equipment	0	0	300	0	300	0.0%	0.0%
5272	Garage Rotary	2,801	2,793	2,885	2,885	3,879	34.5%	34.5%
5273	Information Technology Rotary	37,076	33,368	47,700	47,708	55,714	16.8%	16.8%
5310	Office Supply	1,420	1,718	3,000	1,875	3,000	0.0%	60.0%
5330	Operating Supply	1,266	2,336	4,000	2,041	4,000	0.0%	96.0%
5345	Fuel Supply	4,792	4,108	5,500	4,579	4,750	-13.6%	3.7%
5390	Small Equipment	100	0	750	223	750	0.0%	236.3%
5500	New Equip / Cap Outlay	1,213	0	5,000	5,000	0	-100.0%	-100.0%
	ENGINEERING OPERATIONS	882,025	907,790	878,528	776,456	850,666	-3.2%	9.6%
5231	Professional Services - Development	111,631	227,798	200,000	385,316	385,000	92.5%	-0.1%
	TOTAL ENGINEERING	993,656	1,135,588	1,078,528	1,161,772	1,235,666	14.6%	6.4%

LINE ITEM DETAIL
GENERAL FUND
DIVISION OF ENGINEERING SERVICES

Explanation of significant line items

Description:	Code:	Amount:	Explanation:
Wages	5100	\$547,603	No staffing adjustments included.
Postage	5220	\$4,000	Majority of this line item is for Safe Walks Program certified mailings.
Professional Services	5230	\$55,000	For Bridge Inspection Programs: Annual ratings, scour analysis, Springfield Branch Pedestrian bridge 5-year inspection.
Travel/Training	5260	\$4,000	O TEC \$650; Professional Development Training (PDH's) for PE's; \$1,050; Cityworks conference - CMMS Analyst \$1,500; City Works Conference User Training \$600; City Works Web Base Training for CMMS Analyst \$200.
Membership and Dues	5261	\$750	Reflects estimated cost of licensing staff PE's \$250; ITE annual group membership, APWA , IMSA, OSPE memberships and associated publications and materials \$500.
Professional Services - Development	5231	\$385,000	For plan review and construction inspection contract services based on anticipated activity (Recoverable through Engineering fees).

2015 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: BUILDING MAINTENANCE

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0071- 5100	Wages	67,186	64,979	67,815	52,208	60,548	-4.3%	4.4%
5101	PERS	9,314	8,811	9,494	7,819	8,477	-4.3%	7.8%
5103	Medicare	985	953	1,045	765	878	-4.5%	9.7%
5104	Workers Compensation	1,891	1,950	1,695	1,695	1,514	-13.1%	-13.1%
5111	Health Insurance	780	780	780	780	14,600	0.0%	0.0%
5112	Life Insurance	120	174	174	174	174	0.0%	0.0%
5140	Uniform	279	165	200	200	200	-20.0%	21.2%
5211	Electric	89,991	98,309	90,000	89,996	96,870	-11.3%	-8.5%
5212	Heat	4,948	6,694	9,785	14,381	15,350	0.0%	46.2%
5230	Professional Services	70,549	64,116	87,740	84,763	110,800	15.1%	36.8%
5260	Travel/Training	225	45	0	0	1,000	-100.0%	-100.0%
5270	Maintenance of Equipment	381	0	0	0	0	-100.0%	0.0%
5271	Maintenance of Facility	27,404	26,464	33,700	31,016	2,250	0.6%	27.3%
5272	Garage Rotary	1,134	1,261	5,308	5,308	2,856	320.9%	320.9%
5275	Rental Property Maintenance	307	1,962	1,000	953	1,500	0.0%	-49.0%
5330	Operating Supply	17,697	19,593	19,100	17,226	14,250	12.4%	-2.5%
5345	Fuel Supply	2,721	2,511	3,000	1,614	3,610	7.1%	19.5%
5390	Small Equipment	448	1,974	2,000	2,751	500	0.0%	1.3%
5500	New Equip / Cap Outlay	0	0	0	0	0	0.0%	0.0%
	TOTAL BUILDING MAINT.	296,360	300,741	332,836	311,649	335,377	1.0%	10.7%

LINE ITEM DETAIL
GENERAL FUND
BUILDING MAINTENANCE

Explanation of significant line items

Description:	Code:	Amount:	Explanation:
Wages	5100	\$60,548	No staffing adjustments included.
Electric	5211	\$96,870	Electric charges for City Hall & Justice Center
Heat	5212	\$15,350	Columbia Gas charges for City Hall & Justice Center
Professional Services	5230	\$110,800	Custodial Services (\$60,000); Fires Supression/Halon System Inspections - S.A. Communale (\$9,200); Fire Extinguisher Inspections - Ohio Fire & Safety Protection (\$320); Security Monitoring - Habitec (\$6,500); City Hall Elevator Inspection & Service - Davis Newcomer (\$2,000); Justice Center Elevator Inspection & Service - Oracale Elevator (\$3,000); Emergency Generator Inspection & Service Justice Center, City Hall IT & Public Works - Buckeye Power Sales (\$7,500); Emergency Generator Inspection & Service Justice Center - Emerson Network Power (\$2,500); HVAC Preventative Maintenance Services - Enviromental Air (\$8,500); HVAC System Service/repairs - Johnson Controls (\$5,000); HVAC Filter Service (\$600); HVAC Glycol Loop Inspections - Chardon Lab. (\$3,000); State of Ohio Boiler Inspections (\$1,500); Pest Control - Terminix (\$1,500)
Maintenance of Facility	5271	\$2,250	Electrical Services - Simco (\$750); Plumbing Services - Emergency Plumbing (\$750); HVAC Repairs (\$750)
Rental Property	5275	\$1,500	Maintenance & Repairs at West Central Condominium property
Operating Supply	5330	\$14,250	Paper Products (Brown Supply) (\$9,000); Painting supplies (\$500); Electrical Parts/Light Bulbs (\$2,250); Plumbing Parts (\$1,250); Building Repair Parts (\$1,250)
Small Equipment	5390	\$500	12'-0 Fiberglass ladder for City Hall roof access

2015 BUDGET DETAIL

FUND: STREET MAINTENANCE & REPAIR
 DEPARTMENT: PUBLIC WORKS ADMIN

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	323,149	317,428	224,645	224,645	50,759		
200- 4160	License Fees	205,232	211,959	218,000	215,593	218,000	0.0%	1.1%
200- 4170	Gasoline Tax	952,965	1,019,013	1,015,000	1,019,696	1,015,000	0.0%	-0.5%
200- 4710	Sale of Assets	4,349	18,810	500	3,824	500	0.0%	-86.9%
200- 4750	Miscellaneous	0	0	250	1,258	250	0.0%	-80.1%
200- 4810	Reimbursements	272	0	500	5,995	500	0.0%	-91.7%
200- 4910	Transfer-General Fund	845,000	775,000	1,000,000	1,441,792	1,058,264	5.8%	-26.6%
200- 4910	Transfer - Other Funds	134,367	137,054	137,054	139,795	139,795	2.0%	0.0%
	Total Revenue	2,142,185	2,161,836	2,371,304	2,827,953	2,432,309	11.1%	9.7%
	Administration	679,071	651,720	742,392	810,647	778,730	4.9%	-3.9%
	Street Maintenance	994,020	1,092,740	1,192,072	1,465,223	1,242,364	4.2%	-15.2%
	Traffic Maintenance	474,815	510,159	543,745	524,599	537,843	-1.1%	2.5%
	Total Expenditures	2,147,906	2,254,619	2,478,209	2,800,469	2,558,937	3.3%	-8.6%
	Carryover PO's				201,370			
	Fund Balance - December 31st	317,428	224,645	117,740	50,759	(75,869)		

2015 BUDGET DETAIL

FUND STREET MAINTENANCE & REPAIR
DEPARTMENT PUBLIC WORKS ADMIN

Account #	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
200-2010-	5100 Wages	371,323	464,048	422,573	476,376	536,318	459,217	-3.6%	-14.4%
	5101 PERS	82,746	54,585	55,827	55,174	64,623	58,925	6.8%	-8.8%
	5103 Medicare	4,066	4,299	5,786	6,798	7,461	6,660	-2.0%	-10.7%
	5104 Workers Compensation	13,475	12,075	11,802	11,909	11,909	11,480	-3.6%	-3.6%
	5111 Health Insurance	77,342	80,020	83,520	77,452	77,452	77,452	0.0%	0.0%
	5112 Life Insurance	720	750	1,148	1,114	1,114	1,114	0.0%	0.0%
	5140 Uniforms	450	900	641	450	450	450	0.0%	0.0%
	5211 Electric	8,511	9,157	10,481	9,785	12,515	12,209	24.8%	-2.4%
	5212 Heat	1,524	1,582	1,882	2,163	2,393	2,800	29.4%	17.0%
	5215 Cellular Telephone	3,837	3,846	3,344	3,880	3,044	3,880	0.0%	27.5%
	5220 Postage	397	300	250	300	100	300	0.0%	200.0%
	5230 Professional Fees	0	80	225	80	247	47,135	58818.8%	18983.0%
	5260 Travel/Training	860	1,513	282	4,000	2,323	4,000	0.0%	72.2%
	5261 Membership and Dues	402	484	1,566	2,000	1,476	2,000	0.0%	35.5%
	5262 Licenses and Fees	172	45	0	200	134	200	0.0%	49.3%
	5270 Maintenance of Equipment	855	350	1,026	3,000	889	1,500	-50.0%	68.7%
	5271 Maintenance of Facility	9,511	8,642	9,206	11,500	13,369	2,250	-80.4%	-83.2%
	5272 Garage Rotary	783	783	1,999	1,437	1,437	1,400	-2.6%	-2.6%
	5273 Information Technology Rotary	31,158	31,158	28,042	67,374	67,374	71,908	6.7%	6.7%
	5310 Office Supply	1,866	1,809	2,060	2,000	1,920	2,000	0.0%	4.2%
	5330 Operating Supply	495	153	546	600	495	7,750	1191.7%	1465.7%
	5332 Clothing	134	135	110	300	330	300	0.0%	-9.1%
	5345 Fuel Supply	2,424	2,357	2,959	4,500	3,274	3,800	-15.5%	16.1%
	5390 Small Equipment	0	0	6,445	0	0	0	0.0%	0.0%
	TOTAL SMR ADMIN	613,051	679,071	651,720	742,392	810,647	778,730	4.9%	-3.9%

**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	\$459,217	No staffing adjustments included.
Electric	5211	\$12,209	Electric charges for 18 & 20 East William Buildings, and Public Works buildings.
Heat	5212	\$2,800	Columbia Gas charges for 18 & 20 East William Buildings, and 440 E William Public Works buildings
Travel/Training	5260	\$4,000	APWA, OTEC, CEOG, Snow & Ice conference (\$4,000); HVAC training;
Professional Services	5230	\$47,135	Custodial Services (\$30,000); Window Cleaning Service (\$500); Fires Supression/Halon System Inspections - S.A. Communale (\$3,500); Fire Extinguisher Inspections - Ohio Fire & Safety Protection \$235); Security Monitoring - Habitec (\$3,000); Security Monitoring at 20 E William - ADT (\$1,800); Emergency Generator Inspection & Service - Public Works - Buckeye Power Sales (\$2,500); HVAC Preventative Maintenance Services - Enviromental Air (\$1,000); HVAC Filter Service (\$600); Clean Burn Heater Service & Inspection (\$1,000); Roll-up Door Service - Precision Door (\$1,500); Pest Control - Terminix (\$1,500)
Maintenance of Facility	5271	\$2,250	Painting Services (\$600); Electrical Services - Simco (\$750); Plumbing Services - Emergency Plumbing (\$750); HVAC Repairs (\$750)
Operating Supply	5330	\$7,750	Paper Products (Brown Supply) (\$2,000); Painting supplies (\$500); Electrical Parts/Light Bulbs (\$2,250); Plumbing Parts (\$1,250); Building Repair Parts (\$1,750)

2015 BUDGET DETAIL

FUND STREET MAINTENANCE & REPAIR
 DEPARTMENT PUBLIC WORKS STREET DIVISION

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
200-2020- 5100	Wages	343,980	393,302	425,683	418,612	434,450	2.1%	3.8%
5101	PERS	47,378	54,301	59,596	58,726	60,823	2.1%	3.6%
5103	Medicare	4,812	5,430	6,697	5,793	6,300	-5.9%	8.8%
5104	Workers Compensation	10,247	10,808	10,642	10,642	10,861	2.1%	2.1%
5111	Health Insurance	110,645	107,145	100,465	100,465	91,430	-9.0%	-9.0%
5112	Life Insurance	960	1,114	1,114	1,114	1,114	0.0%	0.0%
5121	Unemployment	0	0	0	0	0	0.0%	0.0%
5140	Uniform	1,684	2,092	2,400	2,131	2,400	0.0%	12.6%
5212	Heat	6,340	6,695	6,800	6,800	7,000	2.9%	2.9%
5230	Professional Services	0	1,987	3,500	15,490	8,000	128.6%	-48.4%
5260	Travel/Training	135	0	800	320	1,000	25.0%	212.5%
5262	License & Other Fees	127	85	300	217	400	33.3%	84.3%
5270	Maintenance of Equipment	829	33	1,000	926	3,000	200.0%	224.0%
5271	Maintenance of Facility	4,274	0	1,500	995	3,000	100.0%	201.5%
5272	Garage Rotary	121,790	78,053	119,215	119,215	147,336	23.6%	23.6%
5330	Operating Supply	268,773	326,085	334,060	479,573	215,000	-35.6%	-55.2%
5331	Bike Path Maintenance	6,650	4,920	5,000	4,739	5,000	0.0%	5.5%
5332	Clothing	2,114	3,132	3,300	3,483	4,400	33.3%	26.3%
5335	Snow/Ice Control Supply	0	0	0	114,053	150,000	0.0%	0.0%
5345	Fuel Supply	59,757	76,806	82,000	84,869	88,350	7.7%	4.1%
5390	Small Equipment	1,285	5,273	9,000	0	2,500	-72.2%	0.0%
5500	New Equip/Cap Outlay	2,240	15,479	19,000	37,060	0	-100.0%	-100.0%
	TOTAL STREET DIVISION	994,020	1,092,740	1,192,072	1,465,223	1,242,364	4.2%	-15.2%

**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	\$434,450	No staffing adjustments included.
Professional Services	5230	\$8,000	Dumping fees for concrete and asphalt (\$5,500); Kurb Kut (\$2,500)
Operating Supply	5330	\$215,000	Asphalt crack sealant (\$35,000); Asphalt Concrete - 2200 tons for roadway patching/PW parking lot (\$150,000); Concrete (\$20,000); Berm repair (\$3,000); Capital City Oil (\$7,000) - Clean Burn Units.
Snow & Ice Control Materials	5335	\$150,000	Rock Salt (\$120,000) (1,500 tons@estimated \$80/ton through participation in ODOT summer fill contract); \$30,000 for Calcium Chloride and Ice-Bite liquid brine additives.
Small Equipment	5390	\$2,500	Replacement chain saws/weed eater

2015 BUDGET DETAIL

FUND STREET MAINTENANCE & REPAIR
DEPARTMENT PUBLIC WORKS TRAFFIC DIVISION

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
200-2030- 5100	Wages	227,968	255,914	233,311	231,274	239,932	2.8%	3.7%
5101	PERS	30,636	31,317	31,711	32,000	32,367	2.1%	1.1%
5103	Medicare	3,236	3,595	3,671	3,200	3,479	-5.2%	8.7%
5104	Workers Compensation	6,515	6,642	5,833	5,833	5,998	2.8%	2.8%
5111	Health Insurance	52,520	52,520	49,365	49,365	49,365	0.0%	0.0%
5112	Life Insurance	480	592	592	592	592	0.0%	0.0%
5140	Uniform	558	529	800	423	850	6.3%	100.9%
5211	Electric	10,724	11,139	29,355	12,685	13,025	-55.6%	2.7%
5215	Cellular Telephone	0	329	0	441	0	0.0%	0.0%
5230	Professional Services	21,214	20,916	42,700	27,859	40,700	-4.7%	46.1%
5260	Travel/Training	160	1,504	1,700	960	1,550	-8.8%	61.5%
5261	Membership & Dues	0	0	0	0	555	0.0%	0.0%
5262	License & Other Fees	0	89	120	90	120	0.0%	33.3%
5270	Maintenance of Equipment	0	0	2,500	2,445	2,250	-10.0%	-8.0%
5272	Garage Rotary	9,497	10,616	10,334	10,334	8,635	-16.4%	-16.4%
5330	Operating Supply	75,407	88,428	104,168	116,829	100,000	-4.0%	-14.4%
5332	Clothing	1,139	1,262	1,285	1,695	2,200	71.2%	29.8%
5345	Fuel Supply	16,699	16,377	21,000	13,467	14,725	-29.9%	9.3%
5390	Small Equipment	7,700	1,205	1,500	1,187	3,500	133.3%	194.9%
5500	New Equip/Capital Outlay	10,362	7,185	3,800	13,920	18,000	373.7%	29.3%
	TOTAL TRAFFIC	474,815	510,159	543,745	524,599	537,843	-1.1%	2.5%

**LINE ITEM DETAIL
STREET MAINTENANCE & REPAIR FUND
DIVISION OF TRAFFIC**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$239,932	No staffing adjustments included.
Professional Services	5230	\$40,700	Long Line Striping Program (\$20,000); Utility Location Service - OUPS (\$200); CSX ROW Fee for Toledo Street (\$500); Guardrail Maintenance & Repairs - (\$20,000)
Travel/Training	5260	\$1,550	IMSA Certification Test Fees (\$1,050); Traffic Training Courses (\$500);
Membership & Dues	5261	\$555	IMSA Memberships Dues (\$280); PTOE Certification (\$275)
Maintenance of Equipment	5270	\$2,250	Sign Machine Calibration & Maintenance (\$1,550); Conflict Monitor Tester Calibration (\$700)
Operating Supply	5330	\$100,000	LED Signal Lamp Replacements (\$15,000); Countdown Timer Installation - Regulatory (\$7,500); Signal Maintenance (\$20,000); Sign Maintenance (\$8,500); Short Line Striping (\$10,000); Signal Head Maintenance & Replacement (\$10,000); Street Light Maintenance & Repairs (\$20,000); Video Detection Camera Replacements (1) (\$3000); Battery Back-up Maintenance (\$1,500); Maintenance of Traffic Synchro Software updates (\$4,500).
Small Equipment	5390	\$3,500	Sign Post Puller (Manual/Hydraulic Units)
New Equip/Capital Outlay	5500	\$18,000	Hydraulic Crane attachment for Sign Truck

2015 BUDGET DETAIL

FUND: PARKS AND RECREATION

DEPARTMENT:

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	412,689	434,375	353,192	353,192	228,406		
Revenues								
210- 4476	Vending Machines	12	0	0	0	0	0.0%	0.0%
210- 4478	Mingo Park Concessions	0	0	0	1,050	0	0.0%	-100.0%
210- 4720	Donations	0	0	0	0	0	0.0%	0.0%
210- 4731	Shelter Rental	11,685	10,080	12,000	11,437	12,000	0.0%	4.9%
210- 4735	Facility Rent	0	12,000	5,000	2,000	5,000	0.0%	150.0%
210- 4750	Miscellaneous Other	180	6,577	0	4,116	0	0.0%	-100.0%
210- 4810	Reimbursements	858	0	0	0	0	0.0%	0.0%
210- 4910	Transfer from General Fund	885,000	835,048	875,000	875,000	997,151	14.0%	14.0%
210- 4910	Urban Forestry Revenue	0	0	0	0	65,000	0.0%	0.0%
	Total Revenue	897,735	863,705	892,000	893,603	1,079,151	21.0%	20.8%
Expenditures								
	Park Maintenance	684,332	757,888	856,326	816,989	858,964	0.3%	5.1%
	Urban Forestry	0	0	0	0	117,840	0.0%	0.0%
210-2120- 5230	Recreation Services - YMCA	191,717	187,000	187,000	140,250	199,075	6.5%	41.9%
	Total Expenditures	876,049	944,888	1,043,326	957,239	1,175,879	12.7%	22.8%
	<i>Carryover PD's</i>				61,150			
	Fund Balance - December 31st	434,375	353,192	201,866	228,406	131,678		
DEPARTMENT PARK MAINTENANCE								
210-2110- 5100	Wages	337,651	390,135	443,498	432,132	440,494	-0.7%	1.9%
5101	PERS	45,303	53,190	60,406	58,475	59,371	-1.7%	1.5%
5103	Medicare	4,755	5,399	6,532	5,983	6,387	-2.2%	6.8%
5104	Workers Compensation	2,817	11,263	11,087	11,087	11,012	-0.7%	-0.7%
5111	Health Insurance	83,520	99,020	93,165	93,165	78,565	-15.7%	-15.7%
5112	Life Insurance	720	1,044	1,009	1,009	870	-13.8%	-13.8%
5121	Unemployment	0	0	2,500	0	2,500	0.0%	0.0%
5140	Uniform	3,165	3,279	3,200	4,049	3,200	0.0%	-21.0%
5211	Electric	53,337	60,102	55,000	53,913	58,000	5.5%	7.6%
5212	Heat	10,182	11,750	12,000	17,187	17,000	41.7%	-1.1%
5215	Cellular Telephone	1,399	1,039	1,000	1,342	1,000	0.0%	-25.5%
5230	Professional Services	11,213	4,345	10,000	2,934	10,000	0.0%	240.8%
5260	Travel/Training	340	1,624	2,100	1,337	3,000	42.9%	124.4%
5261	Membership and Dues	165	350	500	537	600	20.0%	11.7%
5270	Maintenance of Equipment	400	797	2,500	1,345	2,500	0.0%	85.9%
5271	Maintenance of Facility	19,230	3,129	11,500	4,221	11,500	0.0%	172.4%
5272	Garage Rotary	42,283	35,731	46,624	46,624	56,397	21.0%	21.0%
5273	Information Technology Rotary	14,367	4,500	11,405	11,406	8,893	-22.0%	-22.0%
5280	Insurance Property/Liability	0	0	5,000	0	0	-100.0%	0.0%
5310	Office Supply	203	95	300	157	300	0.0%	91.1%
5330	Operating Supply	19,855	27,195	30,000	26,058	40,000	33.3%	53.5%
5332	Clothing	0	0	0	0	3,000	0.0%	0.0%
5340	Landscape Materials	1,046	1,109	1,500	1,261	3,000	100.0%	137.9%
5345	Fuel Supply	32,381	36,629	41,000	39,214	40,375	-1.5%	3.0%
5390	Small Equipment	0	5,633	500	315	1,000	100.0%	217.5%
5500	New Equip / Cap Outlay	0	530	3,500	3,238	0	-100.0%	-100.0%
5600	Reimbursement	0	0	500	0	0	-100.0%	0.0%
	TOTAL PARK MAINTENANCE	684,332	757,888	856,326	816,989	858,964	0.3%	5.1%

**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	\$440,494	No staffing adjustments included.
Uniform	5140	\$3,200	Increase by \$1,000 to cover PPT Positions and Union Contract obligations
Electric	5211	\$58,000	Increase to cover rate increase and addition of Veterans Park
Heat	5212	\$17,000	Increase by \$5,000 to cover increase in heating cost
Travel/Training	5260	\$3,000	Increase by \$900 to cover additional training for staff. Training to include Pesticide and Arborist CEU's
Memberships	5261	\$600	Increase by \$100 for Arborist Certification; Pesticide License; CDL.
Operating Supply	5330	\$40,000	Increased to cover cost of New Facilities, sidewalk salt and flags
Landscape	5340	\$3,000	Increase by \$1,500 to cover cost of potting materials for greenhouse and shrubs for beds
Small Equipment	5390	\$1,000	Increase by \$500 for purchase of new push mowers and weed eaters.

2015 BUDGET DETAIL

FUND: PARKS & NATURAL RESOURCES
 DEPARTMENT: URBAN FORESTRY

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
Revenues								
210- 4750	Tree Cost Share Program	0	0	0	0	5,000	0.0%	0.0%
4910	Transfer from General Fund	0	0	0	0	45,000	0.0%	0.0%
4910	Transfer from Tree Fund	0	0	0	0	15,000	0.0%	0.0%
	Total Revenue	0	0	0	0	65,000		
Expenditures								
210-2120- 5100	Wages	0	0	0	0	43,206	0.0%	0.0%
5101	PERS	0	0	0	0	5,939	0.0%	0.0%
5103	Medicare	0	0	0	0	626	0.0%	0.0%
5104	Workers Compensation	0	0	0	0	1,080	0.0%	0.0%
5111	Health Insurance	0	0	0	0	14,600	0.0%	0.0%
5112	Life Insurance	0	0	0	0	139	0.0%	0.0%
5140	Uniform	0	0	0	0	0	0.0%	0.0%
5230	Professional Services	0	0	0	0	15,000	0.0%	0.0%
5260	Travel/Training	0	0	0	0	0	0.0%	0.0%
5261	Membership and Dues	0	0	0	0	0	0.0%	0.0%
5271	Tree Maintenance	0	0	0	0	5,000	0.0%	0.0%
5273	Forestry Services	0	0	0	0	0	0.0%	0.0%
5330	Operating Supply	0	0	0	0	1,250	0.0%	0.0%
5390	Small Equipment	0	0	0	0	1,000	0.0%	0.0%
5503	Tree Purchases	0	0	0	0	30,000	0.0%	0.0%
5601	Refunds	0	0	0	0	0	0.0%	0.0%
	TOTAL RECREATION ADMIN	0	0	0	0	117,840	0.0%	0.0%

2015 BUDGET DETAIL

FUND: GOLF COURSE
 DEPARTMENT: PARK MAINTENANCE

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		84,977	103,191	105,213	105,213	92,021		
501- 4480	Memberships	13,868	14,496	14,000	14,892	14,500	3.6%	-2.6%
4481	Green Fees	117,326	96,960	117,000	84,052	100,000	-14.5%	19.0%
4482	Concessions	8,228	6,579	8,000	6,072	7,500	-6.3%	23.5%
4483	Merchandise Sales	2,052	2,069	2,200	1,628	1,800	-18.2%	10.6%
4484	Cart and Club Rental	28,024	22,178	25,000	21,806	22,000	-12.0%	0.9%
4485	Driving Range	12,222	12,898	12,000	11,815	12,000	0.0%	1.6%
4486	Miscellaneous	1,350	3,385	3,000	779	500	-83.3%	-35.8%
4488	League Fees	0	584	600	6,489	6,500	983.3%	0.2%
4731	Rentals	57	1,500	1,500	1,700	1,700	13.3%	0.0%
4910	Transfers	0	0	0	4,081	0	0.0%	0.0%
Total Revenue		183,127	160,649	183,300	153,314	166,500	-9.2%	8.6%
Total Expenditures		164,913	158,627	182,687	166,506	177,567	-2.8%	6.6%
Carryover PO's					0			
Fund Balance - December 31st		103,191	105,213	105,826	92,021	80,954		
501-5010- 5100	Wages	104,580	98,676	106,634	103,277	99,015	-7.1%	-4.1%
5101	PERS	12,910	12,802	13,966	13,324	12,964	-7.2%	-2.7%
5103	Medicare	1,517	1,432	1,626	1,498	1,436	-11.7%	-4.1%
5104	Workers Compensation	2,768	2,828	2,666	2,666	2,475	-7.2%	-7.2%
5111	Health Insurance	8,125	8,125	7,300	7,300	7,300	0.0%	0.0%
5112	Life Insurance	90	174	174	174	174	0.0%	0.0%
5211	Electric	3,692	3,422	5,000	3,548	5,000	0.0%	40.9%
5230	Professional Services	4,219	3,841	3,900	3,967	3,900	0.0%	-1.7%
5260	Travel/Training	0	0	0	0	200	0.0%	0.0%
5261	Memberships and Dues	110	80	150	185	300	100.0%	62.2%
5270	Maintenance of Equipment	3,613	2,139	5,000	3,128	5,000	0.0%	59.8%
5271	Maintenance of Facility	1,438	3,520	5,000	1,789	5,000	0.0%	179.5%
5272	Garage Rotary	0	2,879	2,869	2,869	4,289	49.5%	49.5%
5273	Information Technology Rotary	0	1,500	3,352	3,077	2,964	-11.6%	-3.7%
5280	Insurance	1,550	1,550	1,550	1,550	1,550	0.0%	0.0%
5293	Sales Tax	663	609	900	526	900	0.0%	71.1%
5310	Office Supply	148	144	150	62	150	0.0%	141.9%
5330	Operating Supply	13,006	10,251	13,000	11,664	15,000	15.4%	28.6%
5332	Clothing	0	0	0	0	500	0.0%	0.0%
5340	Concession/Merchandise Supply	4,481	4,155	5,500	3,340	5,500	0.0%	64.7%
5390	Small Equipment	0	500	750	62	750	0.0%	1109.7%
5500	New Equip / Cap Outlay	1,975	0	2,800	2,500	2,800	0.0%	12.0%
5600	Reimbursements	0	0	150	0	150	0.0%	0.0%
5601	Refunds	28	0	250	0	250	0.0%	0.0%
TOTAL GOLF COURSE		164,913	158,627	182,687	166,506	177,567	-2.8%	6.6%

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	\$99,015	Convert permanent part-time position to seasonal.
Travel Training	5260	\$200	Pesticide Applicator's CEU's
Memberships/ Dues	5261	\$300	CDL, Golf Course Superintendent's Association membership, Pesticide Certification
Operating Supply	5330	\$15,000	Increase \$2,000 to cover fuel cost and fertilizer cost

2015 BUDGET DETAIL

FUND: CEMETERY
 DEPARTMENT: PUBLIC WORKS

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		0	16,206	410,379	410,379	346,238		
212- 4410	Pre-need Spaces	2,197	36,168	40,000	32,557	32,000	-20.0%	-1.7%
4411	At-need Spaces	2,000	23,404	27,000	15,097	18,000	-33.3%	19.2%
4420	Interments	10,125	79,150	80,000	65,550	70,000	-12.5%	6.8%
4421	Foundations	615	21,668	20,000	17,548	20,000	0.0%	14.0%
4600	Monument Commissions	254	175	0	0	0	0.0%	0.0%
4720	Donations	828	924	0	234	0	0.0%	0.0%
4731	House/Land Rent	0	0	0	900	0	0.0%	0.0%
4740	Investment Income	0	54	750	331	500	-33.3%	51.1%
4750	Miscellaneous	1,822	327,656	0	586	0	0.0%	0.0%
4910	Transfer	10,000	0	40,000	40,000	40,000	0.0%	0.0%
	Total Revenue	27,841	489,199	207,750	172,803	180,500	-13.1%	4.5%
	Total Expenditures	11,635	95,026	247,436	235,645	463,664	87.4%	96.8%
	<i>Carryover PO's</i>				1,299			
Fund Balance - December 31st		16,206	410,379	370,693	346,238	63,074		
212-0212- 5100	Wages	9,622	51,604	116,622	101,383	123,009	5.5%	21.3%
5101	PERS	576	7,722	16,327	13,964	17,221	5.5%	23.3%
5103	Medicare	140	748	1,835	1,468	1,818	-0.9%	23.8%
5104	Workers Compensation	0	2,454	2,916	2,916	3,075	5.5%	5.5%
5111	Health Insurance	0	7,750	24,090	24,090	10,690	-55.6%	-55.6%
5112	Life Insurance	0	522	230	230	230	0.0%	0.0%
5211	Electric	190	2,202	2,000	2,036	2,000	0.0%	-1.8%
5212	Heat	0	714	1,000	801	1,100	10.0%	37.3%
5230	Professional Services	0	13,242	20,000	12,500	14,500	-27.5%	16.0%
5260	Travel/Training	0	0	0	1,065	1,200	0.0%	12.7%
5261	Membership and Dues	0	0	0	95	200	0.0%	0.0%
5270	Maintenance of Equipment	0	85	500	201	500	0.0%	148.8%
5271	Maintenance of Facility	0	55	1,000	16,021	10,000	900.0%	-37.6%
5272	Garage Rotary	0	0	4,916	4,916	4,982	1.3%	1.3%
5273	Information Technology Rotary	0	0	1,500	1,500	2,964	97.6%	97.6%
5280	Insurance	0	0	500	0	500	0.0%	0.0%
5310	Office Supply	125	415	1,000	328	1,000	0.0%	204.9%
5330	Operating Supply	505	1,598	4,000	3,835	5,000	25.0%	30.4%
5332	Clothing	0	0	0	0	500	0.0%	0.0%
5340	Landscape Supply	0	0	0	378	0	0.0%	0.0%
5345	Fuel Supply	477	5,915	7,000	7,842	8,175	16.8%	4.2%
5500	Equipment	0	0	40,000	38,132	3,000	-92.5%	-92.1%
5505	Capital Impr. Oak Grove Funds	0	0	0	0	250,000	0.0%	0.0%
5601	Refunds	0	0	1,000	0	1,000	0.0%	0.0%
5602	Lot Repurchases	0	0	1,000	1,944	1,000	0.0%	-48.6%
	TOTAL CEMETERY	11,635	95,026	247,436	235,645	463,664	87.4%	96.8%

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>
Electric	5111	\$2,000	Increase in cost
Heat	5112	\$1,100	Increase in cost
Profession Services	5230	\$14,500	Tree trimming and removal services
Travel/ Training	5260	\$1,200	Staff to attend Cemetery Conference and Round Tables
Membership and Dues	5261	\$200	CDL Reimbursement, Membership to Cemetery Association
Maint. Of Facility	5271	\$10,000	Start repairs: Red Barn - remove all of the tree suckers around foundation, grade water away from foundation, tuck point foundation inside and out, repair windows/louvers, replace deteriorated/missing siding around building and on cupola, repair gutters and downspouts and direct water away from structure, cleanout inside of barn, repair broken stud and foundation of southeast corner of barn, make all doors operational, paint roof and barn.
Fuel	5345	\$8,175	Anticipated Increase in fuel usage
Capital Outlay	5500	\$3,000	Purchase of new multi-purpose equipment trailer to haul mowers, Trac-hoe and other equipment.

2015 BUDGET DETAIL

FUND: STORM SEWER
DEPARTMENT: STORM SEWER DIVISION

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	1,683,681	2,312,668	2,629,548	2,629,548	2,056,371		
203- 4160	Storm Sewer Fees	789,535	802,764	815,000	804,371	810,000	-0.6%	0.7%
4260	EPA Grant Sandusky St.	313,577	0	0	0	0	0.0%	0.0%
4750	Miscellaneous	0	2,286	1,000	1,289	1,000	0.0%	-22.4%
4910	Transfer In	0	0	0	12,108	0	0.0%	-100.0%
	Total Revenue	1,103,112	805,050	816,000	817,768	811,000	-0.6%	-0.8%
	Operations	262,451	311,081	440,318	412,961	488,266	10.9%	18.2%
	Capital Projects	211,674	177,089	1,235,000	859,573	1,453,217	17.7%	69.1%
	Total Expenditures	474,125	488,170	1,675,318	1,272,534	1,941,483	15.9%	52.6%
	Carryover PO's				118,411			
	Fund Balance - December 31st	2,312,668	2,629,548	1,770,230	2,056,371	925,888		
	STORM SEWER OPERATIONS							
203-0203- 5100	Wages	101,954	110,866	156,076	133,712	170,650	9.3%	27.6%
5101	PERS	13,903	15,411	21,449	18,219	22,929	6.9%	25.9%
5103	Medicare	1,459	1,564	2,455	1,871	2,474	0.8%	32.2%
5104	Workers Compensation	2,931	3,085	3,902	3,902	4,266	9.3%	9.3%
5111	Health Insurance	21,520	31,000	43,800	43,800	43,800	0.0%	0.0%
5112	Life Insurance	240	278	418	418	418	0.0%	0.0%
5121	Unemployment	0	185	0	1,516	0	0.0%	0.0%
5140	Uniform	789	789	850	864	1,151	35.4%	33.2%
5230	Professional Services	34,468	40,341	45,000	40,047	45,000	0.0%	12.4%
5231	Street Sweeping	44,337	50,761	82,000	93,506	87,000	6.1%	-7.0%
5260	Travel/Training/Safety/Security	660	1,754	1,800	1,743	1,800	0.0%	3.3%
5262	License & Other Fees	1,005	35	650	200	650	0.0%	225.0%
5270	Maintenance of Equipment	364	4,239	8,500	6,330	10,000	17.6%	58.0%
5271	Maintenance of Facility	267	736	850	570	2,100	147.1%	268.4%
5272	Garage Rotary	1,272	1,470	518	518	518	0.0%	0.0%
5280	Insurance Liability/Property	0	0	1,900	0	1,900	0.0%	0.0%
5330	Operating Supply	25,824	40,689	50,000	50,597	52,500	5.0%	3.8%
5332	Clothing	450	897	1,050	956	1,450	38.1%	51.7%
5345	Fuel Supply	538	763	2,000	1,370	1,360	-32.0%	-0.7%
5390	Small Equipment	3,059	2,066	6,200	4,795	7,950	28.2%	65.8%
5500	New Equipment/Capital Outlay	6,904	3,710	9,900	7,323	29,350	196.5%	300.8%
5601	Refunds	507	442	1,000	704	1,000	0.0%	42.0%
	TOTAL STORM SEWER OPERATIONS	262,451	311,081	440,318	412,961	488,266	10.9%	18.2%

LINE ITEM DETAIL
 STORM SEWER FUND
 STORM SEWER DIVISION

Explanation of significant line items

Description:	Code:	Amount:	Explanation:
Wages	5100	\$170,650	No Changes in Personnel
Professional Services	5230	\$45,000	MS4 Services(\$25,000); Asphalt Repairs (\$15,000); Casting Replacement Resurfacing (\$5,000).
Street Sweeping	5231	\$87,000	2 Annual City Street Sweeping Events (\$69,000); City Parking Lots (\$6,000); Downtown (\$6,000); Ramps (\$6,000).
Travel/Training	5260	\$1,800	Regulatory/Maintenance Training (\$500); Confined Space and Excavation Training (\$200); OTCO Training (\$300); Stormwater Conference (\$800).
Maintenance of Equipment	5270	\$10,000	Jet Truck Equipment Repairs (\$5,500); CCTV Camera Van Equipment Repairs (\$1,500); Miscellaneous Equipment Repairs (\$3,000).
Maintenance of Facility	5271	\$2,100	Miscellaneous Building Repairs (\$850); Overhead Garage Door Replacement Split w/Sewer (1,250).
Operating Supply	5330	\$52,500	Repair Materials (\$33,000); Concrete/CDF (\$11,000); Asphalt (\$8,500).
Small Equipment	5390	\$7,950	GPS Unit split w/Water & Sewer (\$1,200); CSE Gas Monitor split w/Sewer (\$1,250); Miscellaneous Replacement Equipment (\$5,500).
Capital Outlay	5500	\$29,350	241 Cherry Street Man Door Replacement Split w/Water & Sewer (\$3,350); Printer/Copier Replacement split w/Water & Sewer (\$2,000); Traffic Control Devices split w/Sewer (\$2,500); Security Equipment (\$2,000); CCTV Camera Replacement Split w/Sewer (\$7,000); Truck Replacement for vehicle #419 split w/Sanitary (\$12,500).

<i>Account #</i>	<i>Description</i>	<i>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>2014 Actual</i>	<i>2015 Budget</i>
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STORM SEWER CAPITAL PROJECTS

203-0204- 5230	Professional Services	34,914	0	0	0	0
5401	Kensington Park Bioswale	25,000	0	0	0	0
5502	Catch Basin Replacement	0	351	10,000	0	10,000
5505	Storm Sewer Replacement	35,756	9,059	100,000	4,895	100,000
5530	Miscellaneous Repair	11	0	0	0	0
5532	Inflow/Infiltration Remediation	0	0	125,000	56,770	125,000
5540	Birch Terrace	0	0	0	0	70,000
5541	Olentangy Avenue	0	0	0	0	125,000
5552	S. Sandusky Culvert	1,500	0	0	0	0
5557	Bernard Ave.	0	44,504	750,000	43,222	715,125
5558	Pumphrey Terrace	3,062	38,308	10,000	227,750	0
5559	W. Lincoln Ave.	12,238	84,785	50,000	469,377	0
5560	Pollock Rd. Culvert Replacement	37,443	0	0	0	0
5563	OPWC Euclid/Liberty St.	45,598	0	0	0	0
5565	Delaware Run @ Blue Limestone	0	0	145,000	24,942	308,092
5566	Equipment	0	0	45,000	32,617	0
5601	St Swr NPDES Ph II Masterplan	16,152	82	0	0	0
TOTAL STORM CAPITAL PROJECTS		211,674	177,089	1,235,000	859,573	1,453,217

2015 BUDGET DETAIL

FUND: FIRE / EMS
 DEPARTMENT: FIRE DEPARTMENT

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	413,413	5,720,904	4,234,232	4,234,232	3,660,489
231-0000- 4010	Note Proceeds	2,850,000	0	0	0	0
4011	Note Premium	11,457	0	0	0	0
4120	0.4% Income Tax Collections	4,287,072	4,463,342	4,690,550	4,668,462	4,855,200
4121	0.3% Income Tax Collections	3,070,094	3,279,924	3,465,000	3,458,442	3,596,780
4260	Grant Reimbursement	3,444	2,500	2,500	43,732	2,500
4420	EMS Reimbursements County	597,321	565,669	595,000	604,086	600,000
4710	Sale of Assets	18,500	22,402	0	3,358	0
4750	Miscellaneous	237	1,825	3,500	2,206	3,500
4810	Reimbursements	713	211	1,000	240	1,000
4830	Capital Lease Proceeds	1,090,176	0	0	0	0
4910	Transfer In - Fire Pension Fund	204,273	201,405	202,000	203,124	202,000
	Total Revenues	12,133,287	8,537,278	8,959,550	8,983,650	9,260,980
	Total Expenditures	6,825,796	10,023,950	8,576,042	8,437,976	9,386,434
	<i>Carryover PO's</i>				1,119,417	
	Fund Balance - December 31st	5,720,904	4,234,232	4,617,740	3,660,489	3,535,035
231-0231- 5100	Wages	3,409,501	3,895,397	4,905,101	4,651,990	5,242,717
5101	PERS	5,441	5,625	5,921	5,814	6,069
5102	Police/Fire Pension	1,045,780	951,029	1,070,883	1,105,921	1,114,198
5103	Medicare	45,673	50,394	70,917	59,855	69,333
5104	Workers Compensation	118,585	129,389	122,628	122,628	131,068
5111	Health Insurance	720,400	750,500	696,690	696,690	710,395
5112	Life Insurance	16,320	20,915	20,915	20,915	20,950
5140	Uniform	42,236	41,488	42,858	47,357	50,975
5211	Electric	21,529	20,979	33,900	28,176	31,900
5212	Heat	8,694	11,633	21,700	19,616	21,700
5215	Cellular Phone	5,950	6,855	13,484	17,958	13,762
5220	Postage	557	710	750	619	750
5230	Professional Services	77,373	100,510	63,872	47,528	129,075
5260	Travel/Training	25,420	44,791	43,214	48,971	53,164
5261	Membership & Dues	2,728	3,643	2,775	2,386	2,775
5262	EMS Training Grant	2,500	2,500	2,500	1,785	2,500
5270	Maintenance of Equipment	24,348	25,514	38,668	21,501	38,668
5271	Maintenance of Facility	70,500	45,453	29,260	27,654	29,260
5272	Garage Rotary	71,675	58,830	102,225	102,225	85,354
5273	Information Technology Rotary	76,570	91,000	157,709	144,480	165,170
5310	Office Supply	3,942	3,847	4,500	4,131	4,500
5320	Computer Supply	547	4,815	1,500	230	1,500
5330	Operating Supply	30,105	33,933	38,255	34,178	38,255
5331	EMS Supply	23,831	32,162	30,000	33,574	38,000
5345	Fuel/Lube Supply	45,408	54,570	64,000	61,885	73,000
5370	Repair Material	5,101	3,050	5,750	3,106	5,750
5390	Small Equipment	151,783	96,729	105,842	71,082	85,730
5500	New Equip/Capital Outlay	285,636	491,686	55,100	229,377	58,000
5500	CIP Equipment	0	0	330,020	0	385,022
5550	Station 303 Construction	80,758	2,182,644	0	204,695	0
5551	Station 303 Other Building Costs	30,106	226,773	0	52,539	0
5601	Tax Refunds	152,029	209,825	150,000	224,005	220,000
5705	Transfer To Bond Service Fund	72,000	260,467	178,811	178,811	170,600
5825	Equipment Lease Payment	130,021	166,294	166,294	166,294	386,294
	Total Expenditures	6,825,796	10,023,950	8,576,042	8,437,976	9,386,434

LINE ITEM DETAIL
 FIRE/EMS FUND
 FIRE DEPARTMENT

Explanation of significant line items

Description:	Code:	Amount:	Explanation:
Wages	5100	\$5,242,717	Includes negotiated pay-increases for firefighters and continued staffing increases as part of 2010 Fire Levy
Professional Services	5230	\$129,075	Text Paging Reimbursement \$3,780, Civil Service Testing \$32,910, Medical Director \$5,000, Medical Licenses \$300, Labor Attorney \$10,000, Physical/Wellness Program \$25,000, Ceremony Costs \$200, Active 911 \$735, Part-time Hiring - \$51,150
Travel/Training	5260	\$53,164	EMS Certifications \$16,790 Fire Certifications \$4,810, HazMat \$602, Rescue Tech \$2,601, Fire Officer \$1,351, Risk Reduction \$2,136 Vehicle Technician \$2,000, 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 \$6,100, 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 \$1,500, Appliance Repair \$1,500, General Maintenance \$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	\$165,170	MECC Map Maint, Record Management System Maint, Road Safety Maint, GIS License , ALERTS CAD Interface, WEB-DMS Policy Software
Small Equipment	5390	\$85,730	Annual Fire Gear Replacement \$25,604, Part-Time Turn-out Gear \$33,276, NFPA Inspection of Gear \$4,500, EMS Jackets \$5,100, Furniture Replacement \$2,000, Ballistic Vest \$5,000, Hose \$5,000, Hand Tools \$2,500, Radio Batteries \$2,500, CPR \$250.
New Equipment	5500	\$58,000	St 301 Fire Alarm System-\$25,000, New Equipment \$15,000, In-Vehicle Camera's \$18,000
CIP Equipment	5500	\$385,022	SCBA and Compressor/Cascade Replacment \$374,095, Staff Cars \$10,927

2014 BUDGET DETAIL

FUND: WATER
DEPARTMENT: WATER ADMINISTRATION

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	1,519,420	1,661,517	2,051,242	2,051,242	1,955,185		
530- 4610	Meter Charges	3,643,816	3,597,873	3,694,544	3,663,105	3,720,780	0.7%	1.6%
4610	Meter Charges Capacity Debt	1,297,175	1,391,421	1,391,421	1,391,421	1,419,249	2.0%	2.0%
4615	Service Fees	8,960	14,850	15,000	12,755	15,000	0.0%	17.6%
4616	Reconnect Fees	0	0	0	39,527	0	0.0%	0.0%
4650	Miscellaneous	72,302	63,157	85,000	2,167	85,000	0.0%	3822.5%
4650	Atrazine Settlement	0	428,301	0	0	0	0.0%	0.0%
4710	Sale of Assets	2,262	3,247	0	0	0	0.0%	0.0%
4735	Land Rent	11,132	0	11,132	11,132	11,132	0.0%	0.0%
4740	Investment Income	3,988	4,632	5,000	8,885	5,000	0.0%	-43.7%
4910	Transfer In	14,000	17,500	0	118,429	0	0.0%	-100.0%
	Total Revenue	5,053,635	5,520,981	5,202,097	5,247,421	5,256,161	1.0%	0.2%
	Administrative Expenses	2,853,720	3,036,394	3,112,790	3,086,084	3,236,370	4.0%	4.9%
	Treatment Expenses	1,255,685	1,366,848	1,509,919	1,382,315	1,657,868	9.8%	19.9%
	Distribution Expenses	802,133	728,014	829,777	795,073	919,009	10.8%	15.6%
	Total Expenditures	4,911,538	5,131,256	5,452,486	5,263,472	5,813,247	6.6%	10.4%
	Carryover PO's				80,006			
	Fund Balance - December 31st	1,661,517	2,051,242	1,800,853	1,955,185	1,398,099		

WATER ADMINISTRATION

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
530-5310 5100	Wages	164,092	156,917	180,145	176,726	188,597	4.7%	6.7%
5101	PERS	21,279	22,988	24,596	26,506	25,764	4.7%	-2.8%
5103	Medicare	1,474	1,355	1,977	1,572	1,921	-2.8%	22.2%
5104	Workers Compensation	4,286	4,904	4,504	4,504	4,715	4.7%	4.7%
5111	Health Insurance	34,010	41,760	21,365	21,365	21,365	0.0%	0.0%
5112	Life Insurance	315	557	557	557	557	0.0%	0.0%
5140	Uniform	600	326	250	375	375	50.0%	0.0%
5215	Cellular Telephones	2,735	2,478	2,500	2,437	2,800	12.0%	14.9%
5230	Professional Services	12,747	26,483	65,000	30,671	100,000	53.8%	226.0%
5260	Travel/Training	4,262	3,869	5,000	3,186	5,000	0.0%	56.9%
5261	Membership and Dues	85	250	250	152	250	0.0%	64.5%
5273	Information Technology Rotary	58,642	52,778	46,063	46,063	57,012	23.8%	23.8%
5280	Liability/Property Insurance	54,026	55,427	56,300	56,300	58,000	3.0%	3.0%
5292	Real Estate Taxes	1,583	1,592	1,600	1,648	1,600	0.0%	-2.9%
5310	Office Supply	336	582	750	686	750	0.0%	9.3%
5500	Capital Outlay	0	0	0	0	0	0.0%	0.0%
5601	Refunds	6,573	3,801	4,200	15,802	4,200	0.0%	-73.4%
5602	Delco Water Company	1,150	1,149	1,200	1,001	1,500	25.0%	49.9%
5710	Transfer - General Fund	588,350	617,757	630,112	630,112	642,715	2.0%	2.0%
5740	Transfer - Water CIP	600,000	650,000	675,000	675,000	700,000	3.7%	3.7%
5754	Transfer - Water CIP/Capacity	1,297,175	1,391,421	1,391,421	1,391,421	1,419,249	2.0%	2.0%
	TOTAL WATER ADMINISTRATIVE	2,853,720	3,036,394	3,112,790	3,086,084	3,236,370	4.0%	4.9%

LINE ITEM DETAIL
 WATER FUND
 WATER ADMINISTRATION Division

Explanation of significant line items

Description:	Code:	Amount:	Explanation:
Wages	5100	\$188,597	No Changes in Personnel
Cellular Telephones	5215	\$2,800	Monthly Stipend for Director and Maintenance & Projects Manager. Department Verizon cell phones.
Professional Services	5230	\$100,000	Water Plant Educational Display/Process Control Signs (\$50,000); AMR Procurement Planning Report (\$25,000); Professional Engineering Services (\$25,000)
Travel/Training	5260	\$5,000	Professional Seminars & Conferences including one National Conference (CMMS, AWWA, OWEA). Mileage Reimbursement for Personal Car.

2015 BUDGET DETAIL

FUND: WATER
 DEPARTMENT: WATER TREATMENT

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
530-5320 5100	Wages	480,819	487,438	482,175	448,940	541,696	12.3%	20.7%
5101	PERS	52,809	51,290	64,299	50,930	71,896	11.8%	41.2%
5103	Medicare	4,886	5,169	6,262	5,334	6,610	5.6%	23.9%
5104	Workers Compensation	12,723	12,029	12,316	12,316	13,675	11.0%	11.0%
5111	Health Insurance	84,720	99,020	93,165	93,165	107,765	15.7%	15.7%
5112	Life Insurance	840	1,218	1,218	1,218	1,392	14.3%	14.3%
5140	Uniform	3,226	2,844	3,000	2,864	3,000	0.0%	4.7%
5211	Electric	177,222	167,856	275,000	212,458	325,000	18.2%	53.0%
5212	Heat	9,750	14,490	30,000	22,025	40,000	33.3%	81.6%
5213	Generator Fuel	5,635	3,658	9,000	1,874	10,000	11.1%	433.6%
5215	Cellular Telephone	512	942	1,000	1,073	1,300	30.0%	21.2%
5220	Postage	403	436	500	200	500	0.0%	150.0%
5230	Professional Services	9,882	21,688	70,840	58,157	24,650	-65.2%	-57.6%
5234	Outside Lab	17,757	19,673	22,000	23,163	25,000	13.6%	7.9%
5260	Travel / Training	3,076	4,827	6,000	3,681	6,000	0.0%	63.0%
5261	Membership and Dues	285	485	550	302	550	0.0%	82.1%
5262	Licensing Fees	15,434	16,579	17,350	14,932	17,350	0.0%	16.2%
5270	Maintenance of Equipment	20,433	24,711	15,000	22,973	50,000	233.3%	117.6%
5271	Maintenance of Facility	4,598	4,560	18,000	5,750	12,000	-33.3%	108.7%
5272	Garage Rotary	763	1,478	4,334	4,334	4,334	0.0%	0.0%
5310	Office Supply	117	824	1,000	683	1,000	0.0%	46.4%
5332	Clothing, Safety, Security	2,128	3,124	3,250	1,447	3,250	0.0%	124.6%
5333	Chemical Supply	318,611	318,672	300,000	361,020	320,000	6.7%	-11.4%
5334	Lab Supply	9,317	14,060	15,000	15,805	15,000	0.0%	-5.1%
5345	Fuel Supply	4,516	3,683	5,160	3,116	4,800	-7.0%	54.0%
5370	Repair Materials	8,742	8,926	9,000	9,108	15,000	66.7%	64.7%
5371	Lube Supply	0	94	400	0	500	25.0%	0.0%
5372	Fac. Maintenance Supply	1,508	1,492	1,500	1,500	2,000	33.3%	33.3%
5381	Incidentals	0	0	100	0	100	0.0%	0.0%
5390	Small Equipment	420	1,697	4,500	3,947	5,000	11.1%	26.7%
5500	New Equip / Cap Outlay	4,553	73,885	38,000	0	28,500	-25.0%	0.0%
TOTAL WATER TREATMENT		1,255,685	1,366,848	1,509,919	1,382,315	1,657,868	9.8%	19.9%

**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	\$541,696	New Environmental Plant Operator-in-Training position
Electric	5211	\$325,000	Electric service for water plant and wellfields.
Professional Services	5230	\$24,650	Water Tank Inspection (\$7,500); Membrane Maintenance Program (\$6,400); Customer Confidence Report (\$2,750); Generator Service (\$2,600); Water Tank Cathodic Protection (\$1,750); HVAC Inspection (\$1,600); Crane & Hoist Inspection (\$1,250); Fire Extinguisher Inspection (\$800)
Outside Lab	5234	\$25,000	OEPA Lab Analysis
Travel / Training	5260	\$6,000	OEPA required contact hours.
Licensing Fees	5262	\$17,350	OEPA annual fees for; WTP, CL2 risk mgt., NPDES, & the plant operators OEPA water licenses.
Maintenance of Equipment	5270	\$50,000	NF Membrane Cartridge Filter Replacement (\$19,500); Equipment Transmitter Replacement (\$11,000); Equipment Metering (\$7,500); Chemical Pump Rebuild Kits (\$5,000); CIP Cartridge Filters (\$2,000); General Equipment Maintenance (\$5,000).
Maintenance of Facility	5271	\$12,000	General Maintenance of Water Plant Facility (\$12,000).
Chemical Supply	5333	\$320,000	Water Plant Chemicals (Aluminum Chlorohydrate, Sodium Permanganate, Sodium Bisulfite, Antiscalant, Caustic Soda, Sodium Hypochlorite, Orthophosphate, Fluoride, Chlorine, Citric Acid, CIP Cleaning Chemicals).
Capital Outlay	5500	\$28,500	New Water Plant Signage (\$15,000); Floor Scrubber for Plant Maintenance (\$7,500); Manlift for Equipment Maintenance (\$6,000)

2015 BUDGET DETAIL

FUND: WATER
 DEPARTMENT: PUBLIC UTILITIES - DISTRIBUTION SYSTEMS DIVISION

Account #	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
530-5330 5100	Wages	381,630	403,834	352,087	377,225	357,977	385,387	2.2%	7.7%
5101	PERS	84,675	54,738	46,116	50,890	48,444	52,096	2.4%	7.5%
5103	Medicare	5,115	5,120	4,675	5,932	4,960	5,588	-5.8%	12.7%
5104	Workers Compensation	13,754	11,854	10,060	9,427	9,427	9,635	2.2%	2.2%
5111	Health Insurance	112,360	109,700	108,500	102,200	102,200	102,200	0.0%	0.0%
5112	Life Insurance	960	960	1,009	1,009	1,009	1,009	0.0%	0.0%
5140	Uniform	1,423	1,740	1,668	1,700	1,791	1,700	0.0%	-5.1%
5211	Electric	9,052	9,814	12,002	12,000	12,172	12,450	3.8%	2.3%
5212	Heat	6,208	4,263	5,320	5,000	6,922	6,800	36.0%	-1.8%
5213	Generator Fuel	0	0	0	2,500	0	1,000	-60.0%	#DIV/0!
5215	Cellular Telephone	591	639	534	700	326	500	-28.6%	53.4%
5220	Postage	170	95	0	100	0	50	-50.0%	#DIV/0!
5230	Professional Services	66,757	28,985	15,727	30,000	20,637	25,000	-16.7%	21.1%
5235	Rent	0	446	0	200	231	250	25.0%	8.2%
5260	Travel/Training/Safety/Security	2,875	1,328	800	2,000	681	1,500	-25.0%	120.3%
5261	Memberships	233	240	70	250	330	350	40.0%	6.1%
5262	Licenses	146	48	126	200	112	150	-25.0%	33.9%
5270	Maintenance of Equipment	997	2,515	3,734	3,500	3,152	2,500	-28.6%	-20.7%
5271	Maintenance of Facility	716	290	2,612	3,500	1,867	2,000	-42.9%	7.1%
5272	Garage Rotary	22,682	22,682	31,825	32,644	32,644	32,644	0.0%	0.0%
5330	Operating Supply	93,637	85,092	79,867	128,000	137,664	194,500	52.0%	41.3%
5332	Clothing	3,369	2,559	2,990	2,800	3,419	3,200	14.3%	-6.4%
5345	Fuel Supply	34,530	34,591	33,702	40,000	37,294	50,000	25.0%	34.1%
5370	Repair Material	0	196	0	0	0	0	0.0%	0.0%
5390	Small Equipment	418	3,203	9,475	6,000	7,482	5,000	-16.7%	-33.2%
5500	New Equip / Cap Outlay	0	17,201	5,115	12,000	4,332	23,500	95.8%	442.5%
TOTAL WATER DISTRIBUTION		842,298	802,133	728,014	829,777	795,073	919,009	10.8%	15.6%

LINE ITEM DETAIL
 WATER FUND
 DISTRIBUTION SYSTEMS DIVISION

Explanation of significant line items

Description:	Code:	Amount:	Explanation:
Wages	5100	\$385,387	No change in personnel
Electric	5211	\$12,450	Electric costs for three elevated water storage tanks and for 241 Cherry Street Facility .
Heat	5212	\$6,800	Natural gas costs for 241 Cherry Street Facility.
Professional Services	5230	\$25,000	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 (\$17,500); Engineering services (\$7,500).
Training/Security	5260	\$1,500	OTCO & AWWA training workshops, Water Distribution training courses, Backflow Prevention training workshops.
Operating Supply	5330	\$194,500	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 (\$98,500); Stone, asphalt, concrete, topsoil (\$20,000); Water meters - New meters (\$12,500), small meter replacement (\$25,000), large meter replacements (\$25,000); Operating supplies; hardware items, plumbing materials, hydrant paint, marking paint, safety equipment, lubricants, hand and specialty tools, office and cleaning supplies (\$13,500)
New Equip/Cap Outlay	5500	\$23,500	Replacement Meter Reading Pick-up Truck (\$23,500)

2015 BUDGET DETAIL

FUND: SEWER
DEPARTMENT: ADMINISTRATION

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	2,283,706	2,701,726	2,604,051	2,604,051	2,595,776		
540- 4610	Meter Charges	4,380,510	4,172,675	4,132,469	4,162,489	4,230,800	2.4%	1.6%
4610	Meter Charges-Capacity Debt	1,939,188	1,977,972	2,017,531	2,017,531	2,000,000	-0.9%	-0.9%
4630	Surcharges	239,075	130,772	261,000	247,372	150,000	-42.5%	-39.4%
4635	Septic Receiving Charges	142,769	126,526	150,000	152,850	150,000	0.0%	-1.9%
4650	Miscellaneous	51,568	3,456	5,000	16,919	5,000	0.0%	-70.4%
4710	Sale of Assets	0	48,100	0	0	0	0.0%	0.0%
4740	Investment Income	3,862	3,978	3,500	5,947	3,500	0.0%	-41.1%
4910	Transfer In	0	0	0	105,984	0	0.0%	0.0%
	Total Revenue	6,756,972	6,463,479	6,569,500	6,709,092	6,539,300	-0.5%	-2.5%
	Administrative Expenses	4,103,400	4,286,778	4,409,104	4,392,230	4,430,620	-0.5%	0.9%
	Treatment Expenses	1,718,332	1,762,814	1,837,358	1,727,853	1,810,120	-1.5%	4.8%
	Collection Expenses	517,220	511,562	590,197	541,875	664,086	12.5%	22.6%
	Total Expenditures	6,338,952	6,561,154	6,836,659	6,661,958	6,904,826	1.0%	3.6%
	Carryover PO's				55,409			
	Fund Balance - December 31st	2,701,726	2,604,051	2,336,892	2,595,776	2,230,250		

SEWER ADMINISTRATIVE

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
540-5410- 5100	Wages	98,834	125,499	141,546	149,432	146,924	3.8%	-1.7%
5101	PERS	21,227	22,988	19,192	26,506	19,930	3.8%	-24.8%
5103	Medicare	623	951	1,370	1,214	1,317	-3.9%	8.5%
5104	Workers Compensation	2,702	3,729	3,539	3,539	3,673	3.8%	3.8%
5111	Health Insurance	18,510	26,260	20,165	20,165	20,165	0.0%	0.0%
5112	Life Insurance	195	418	418	418	418	0.0%	0.0%
5140	Uniforms	0	326	225	375	375	66.7%	0.0%
5215	Cellular Telephone	2,830	2,959	2,750	2,905	2,800	1.8%	-3.6%
5220	Postage	750	400	500	200	450	-10.0%	125.0%
5230	Professional Services	12,873	20,149	35,000	10,295	50,000	42.9%	385.7%
5260	Travel/Training	1,328	2,674	4,500	2,993	4,500	0.0%	50.4%
5261	Membership and Dues	151	222	250	185	250	0.0%	35.1%
5273	Information Technology Rotary	58,642	52,778	46,890	46,890	45,193	-3.6%	-3.6%
5280	Liability/Property Insurance	82,346	81,751	89,757	89,757	95,000	5.8%	5.8%
5281	Judgments	0	0	1,500	0	1,500	0.0%	0.0%
5310	Office Supply	414	799	1,000	854	1,000	0.0%	17.1%
5500	Capital Outlay	0	0	0	0	0	0.0%	0.0%
5601	Refunds	2,166	0	4,000	0	4,000	0.0%	0.0%
5710	Transfer - General Fund	660,784	693,823	707,699	707,699	721,853	2.0%	2.0%
5740	Transfer - Sewer CIP	1,199,837	1,273,080	1,311,272	1,311,272	1,311,272	0.0%	0.0%
5754	Transfer - Sewer Capacity Fund	1,939,188	1,977,972	2,017,531	2,017,531	2,000,000	-0.9%	-0.9%
	TOTAL WASTEWATER ADMIN	4,103,400	4,286,778	4,409,104	4,392,230	4,430,620	0.5%	0.9%

LINE ITEM DETAIL
 SEWER FUND
 SEWER ADMINISTRATION Division

Explanation of significant line items

Description:	Code:	Amount:	Explanation:
Wages	5100	\$146,924	No changes in Personnel
Cellular Telephone	5215	\$2,800	Monthly Stipend for Director and Maintenance & Projects Manager. Department Verizon Fees.
Professional Services	5230	\$50,000	Professional Engineering Services for Utility Projects (\$25,000); AMR Procurement Planning Report (\$25,000):
Travel/Training	5260	\$4,500	Workshops and Seminars for Professional Development (CMMS, OWEA, WEF). Personnel Car Mileage Reimbursement.

2015 BUDGET DETAIL

FUND: SEWER
 DEPARTMENT: WASTEWATER TREATMENT

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
540-5420- 5100	Wages	595,495	582,861	597,317	543,484	572,061	-4.2%	5.3%
5101	PERS	79,389	75,666	78,709	73,548	76,941	-2.2%	4.6%
5103	Medicare	8,418	8,162	9,236	7,592	8,138	-11.9%	7.2%
5104	Workers Compensation	16,315	16,270	14,933	14,933	14,302	-4.2%	-4.2%
5111	Health Insurance	145,520	145,520	113,330	113,330	104,295	-8.0%	-8.0%
5112	Life Insurance	1,200	1,740	1,566	1,566	1,566	0.0%	0.0%
5140	Uniform	3,309	3,248	3,200	3,151	3,200	0.0%	1.6%
5211	Electric	315,219	366,021	347,000	322,944	350,000	0.9%	8.4%
5212	Heat	19,898	24,825	25,000	32,301	35,000	40.0%	8.4%
5213	Generator Fuel	16,257	10,057	9,000	3,671	8,000	-11.1%	117.9%
5215	Cellular Telephone	320	456	700	522	750	7.1%	43.7%
5220	Postage	0	0	150	0	150	0.0%	#DIV/0!
5230	Professional Services	14,872	15,832	25,500	22,584	25,000	-2.0%	10.7%
5234	Outside Lab	16,446	14,564	16,000	13,333	15,000	-6.3%	12.5%
5236	Sludge Removal	184,289	198,043	195,000	215,070	225,000	15.4%	4.6%
5260	Travel / Training	2,739	3,573	4,000	2,375	4,000	0.0%	68.4%
5261	Membership and Dues	577	600	750	608	750	0.0%	23.4%
5262	Licensing Fees	8,070	8,200	9,750	5,965	10,000	2.6%	67.6%
5270	Maintenance of Equipment	20,758	35,726	26,500	24,115	36,000	35.8%	49.3%
5271	Maintenance of Facility	19,144	23,187	35,250	35,674	35,000	-0.7%	-1.9%
5272	Garage Rotary	15,624	14,489	13,617	13,617	13,617	0.0%	0.0%
5310	Office Supply	509	566	600	592	600	0.0%	1.4%
5332	Clothing/Safety	2,437	1,733	2,000	1,190	2,000	0.0%	68.1%
5333	Chemical Supply	173,847	157,452	185,000	175,919	185,000	0.0%	5.2%
5334	Lab Supply	6,622	9,604	10,500	8,011	10,000	-4.8%	24.8%
5345	Fuel Supply	24,830	19,373	25,000	14,441	25,000	0.0%	73.1%
5370	Repair Materials	10,287	11,138	12,000	8,971	15,000	25.0%	67.2%
5371	Lube Supply	538	522	750	713	750	0.0%	5.2%
5372	Maintenance Supply	1,542	771	1,000	1,000	1,000	0.0%	0.0%
5381	Incidentals	392	407	500	491	500	0.0%	1.8%
5390	Small Equipment	1,039	1,358	1,500	918	1,500	0.0%	63.4%
5500	New Equip / Cap Outlay	12,430	10,850	72,000	65,224	30,000	-58.3%	-54.0%
TOTAL WASTEWATER TREATMENT		1,718,332	1,762,814	1,837,358	1,727,853	1,810,120	-1.5%	4.8%

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

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Personnel	5100	\$572,061	No Change in Personnel
Professional Services	5230	\$25,000	Equipment Preventive Maintenance Services (HVAC, Overhead Cranes, Generator, Odor Control System \$18,000); Professional Engineering Support (\$7,000).
Outside Lab	5234	\$15,000	NPDES Lab Analysis (\$11,000); Priority Pollutants Analysis (\$4,000)
Sludge Removal	5236	\$225,000	Transportation and Disposal of Sludge at Biogas Facility. (6000 Wet Tons @ \$37.30 per ton).
Maintenance of Equipment	5270	\$36,000	VFD Equipment Upgrades (\$10,000); PLC Equipment Replacement (\$10,000); Belt Filter Press Replacement Belts (\$6,000); Generator Equipment Replacement (\$5,000); Sludge Pump Equipment Replacement (\$5,000).
Maintenance of Facility	5271	\$35,000	Chemical Containment Liners (\$10,000); Administration Building Roof Repairs (\$7,500); Aeration Tanks Concrete Repairs (\$7,000); Overhead Door Repairs (\$5,500); HVAC Repairs (\$5,000).
Chemical Supply	5333	\$185,000	Ferric Chloride (\$78,000); Polymers (\$70,000); H2S Sludge Oxidizer (\$27,000); Caustic Soda (\$5,000); Bleach (\$5,000).
Repair Materials	5370	\$15,000	General Equipment Repair
New Equip. / Cap. Outlay	5500	\$30,000	Replacement 4x4 Pickup Truck w/plow (\$30,000).

2015 BUDGET DETAIL

FUND: SEWER
 DEPARTMENT: WASTEWATER COLLECTION

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
540-5430- 5100	Wages	242,844	242,195	264,073	253,535	273,360	3.5%	7.8%
5101	PERS	32,360	32,373	34,764	33,353	35,515	2.2%	6.5%
5103	Medicare	3,481	3,455	4,139	3,615	3,964	-4.2%	9.7%
5104	Workers Compensation	6,823	6,960	6,602	6,602	6,834	3.5%	3.5%
5111	Health Insurance	52,520	52,520	49,365	49,365	49,365	0.0%	0.0%
5112	Life Insurance	450	592	592	592	592	0.0%	0.0%
5140	Uniform	774	790	900	843	900	0.0%	6.8%
5211	Electric	18,579	20,903	21,000	21,559	23,265	10.8%	7.9%
5212	Heat	4,263	5,319	6,500	6,922	8,319	28.0%	20.2%
5215	Cellular Telephone	0	0	1,000	0	1,960	96.0%	#DIV/0!
5220	Postage	0	0	250	0	150	-40.0%	#DIV/0!
5230	Professional Services	31,840	17,089	35,000	31,231	35,000	0.0%	12.1%
5235	Rent	2,388	1,399	2,300	2,424	2,300	0.0%	-5.1%
5260	Travel/Training/Safety/Security	2,349	2,473	4,000	1,125	3,500	-12.5%	211.1%
5262	Licensing Fees	90	0	250	0	250	0.0%	#DIV/0!
5270	Maintenance of Equipment	10,934	23,635	31,000	26,298	33,500	8.1%	27.4%
5271	Maintenance of Facility	624	2,220	4,500	2,323	5,750	27.8%	147.5%
5272	Garage Rotary	20,117	23,518	18,962	18,962	18,962	0.0%	0.0%
5330	Operating Supply	24,620	37,769	48,300	34,916	85,800	77.6%	145.7%
5332	Clothing	1,322	1,654	2,100	1,742	2,500	19.0%	43.5%
5345	Fuel Supply	27,201	28,013	31,500	28,792	31,500	0.0%	9.4%
5390	Small Equipment	3,802	6,906	6,000	6,581	7,450	24.2%	13.2%
5500	New Equip / Cap Outlay	29,839	1,779	17,100	11,095	33,350	95.0%	200.6%
	TOTAL WW COLLECTION	517,220	511,562	590,197	541,875	664,086	12.5%	22.6%

LINE ITEM DETAIL
SEWER FUND
WASTEWATER COLLECTION DIVISION

Explanation of significant line items

Description:	Code:	Amount:	Explanation:
Wages	5100	\$273,360	No Changes in Staff Requested
Electric	5211	\$23,265	Lift Stations (\$11,500); 241 Cherry Street - Storage (\$9,500).
Heat	5212	\$8,319	241 Cherry Street - 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	\$3,500	Confined Space & Excavation Training (\$1400); OTCO Training (\$1,345); OWEA Conference (\$500); CDL Training & Testing (\$255).
Maintenance of Equipment	5270	\$33,500	Jet Truck Equipment Repairs (\$8,500); CCTV Camera Van Equipment Repairs (\$12,500); Misc. Equipment Repairs (\$2,500); Lift Station Repairs (\$10,000)
Maintenance of Facility	5271	\$5,750	Overhead Garage Door Replacement Split w/Storm (1,250); Misc. Facility Repairs (\$4,500).
Operating Supply	5330	\$85,800	Repair Materials (\$36,750); Concrete/CDF (\$11,550); Small Water Meter Replacement (\$25,000); New Water Meters (\$12,500)
Small Equipment	5390	\$7,450	GPS Unit Split w/Water & Storm (\$1,200); CSE Gas Monitor Split w/Storm (\$1,250); Miscellaneous Equipment (\$5,000).
New Equip/Cap Outlay	5500	\$33,350	241 Cherry Street Man Door Replacement Split w/Water & Storm (\$3,350); Traffic Control Devices Split w/Storm (\$2,500); CCTV Camera Replacement Split w/Storm (\$15,000); Truck Replacement for vehicle #419 split w/Storm (\$12,500).

2015 BUDGET DETAIL

FUND: REFUSE
DEPARTMENT: ADMINISTRATION

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	313,784	1,018,060	1,489,494	1,489,494	1,662,612		
550- 4235	Grant Income	0	0	0	0	20,000	0.0%	0.0%
4610	Collection Charges	3,159,334	3,221,719	3,240,000	3,309,877	3,375,650	4.2%	2.0%
4650	Recycle Income	1,677	0	1,000	0	0	0.0%	0.0%
4651	Bag Tags	19,990	4,292	13,000	5,327	5,500	-57.7%	3.2%
4552	Cleanup Events	0	2,700	0	0	0	0.0%	0.0%
4653	Toter Fees	8,507	11,669	12,000	10,257	10,500	-12.5%	2.4%
4710	Sale of Assets	5,595	6,850	4,500	6,309	4,500	0.0%	-28.7%
4740	Investment Income	553	943	750	1,301	750	0.0%	-42.4%
4810	Reimbursements/Grants	0	200	0	0	0	0.0%	0.0%
4910	Transfer In	0	0	0	98,525	0	0.0%	-100.0%
	Total Revenue	3,195,656	3,248,373	3,271,250	3,431,596	3,416,900	4.5%	-0.4%
	Administrative Expenses	437,128	597,330	557,583	521,539	1,746,818	213.3%	234.9%
	Collection Expenses	1,603,875	1,724,838	1,845,045	1,852,510	1,948,903	5.6%	5.2%
	Recycling Expenses	450,377	454,771	555,507	705,193	592,852	6.7%	-15.9%
	Total Expenditures	2,491,380	2,776,939	2,958,135	3,079,242	4,288,573	45.0%	39.3%
	Carryover PO's				179,236			
	Fund Balance - December 31st	1,018,060	1,489,494	1,802,609	1,662,612	790,939		

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
REFUSE ADMINISTRATION								
550-5510- 5211	Electric	221	235	275	444	500	81.8%	12.6%
5230	Landfill Monitoring Service	49,247	43,612	44,250	30,952	47,700	7.8%	54.1%
5232	Landfill Litigation	0	0	0	0	0	0.0%	0.0%
5500	Landfill Remediation	11,856	16,130	23,070	17,258	24,960	8.2%	44.6%
5510	Landfill Assessment	8,145	1,247	110,000	65,172	425,000	286.4%	552.1%
5540	Recycling Grant	0	0	0	0	30,000	0.0%	0.0%
5550	Building Improvements	0	0	0	0	832,000	0.0%	0.0%
5601	Refunds	1,103	57	0	0	0	0.0%	0.0%
5602	Advance Back to CIP - Landfill	0	160,237	0	27,625	0	0.0%	-100.0%
5703	Transfers - SMR	134,367	137,054	139,795	139,795	139,795	0.0%	0.0%
5710	Transfers - General Fund	171,351	179,920	183,518	183,518	187,188	2.0%	2.0%
5801	Bond Principal	50,000	50,000	50,000	50,000	55,000	10.0%	10.0%
5811	Bond Interest	10,838	8,838	6,675	6,775	4,675	-30.0%	-31.0%
	TOTAL REFUSE ADMIN	437,128	597,330	557,583	521,539	1,746,818	20.8%	-6.7%

2015 BUDGET DETAIL

FUND REFUSE
DEPARTMENT COLLECTION

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
550-5520- 5100	Wages	349,654	376,172	406,470	411,831	427,471	5.2%	3.8%
5101	PERS	47,743	51,353	55,949	56,276	58,868	5.2%	4.6%
5103	Medicare	4,870	5,158	6,395	5,644	6,198	-3.1%	9.8%
5104	Workers Compensation	10,104	10,378	10,162	10,162	10,687	5.2%	5.2%
5111	Health Insurance	124,000	124,000	116,800	116,800	116,800	0.0%	0.0%
5112	Life Insurance	690	1,148	1,148	1,148	1,148	0.0%	0.0%
5121	Unemployment	2,562	0	0	0	0	0.0%	0.0%
5140	Uniforms	1,480	1,561	1,900	1,554	1,750	-7.9%	12.6%
5212	Heat	1,581	1,882	4,500	2,393	2,600	-42.2%	8.7%
5230	Professional Services	720	1,210	1,000	409	1,000	0.0%	144.5%
5237	Tipping Fees	750,634	804,079	775,000	853,679	920,000	18.7%	7.8%
5261	Membership and Dues	437	269	375	200	375	0.0%	87.5%
5262	Licensing Fees	299	87	375	0	250	-33.3%	0.0%
5270	Maintenance of Equipment	0	0	500	0	500	0.0%	0.0%
5271	Maintenance of Facility	4,982	2,310	5,000	1,589	2,500	-50.0%	57.3%
5272	Garage Rotary	110,556	51,495	78,535	78,535	54,417	-30.7%	-30.7%
5273	Information Technology Rotary	4,052	3,647	3,736	3,439	2,964	-20.7%	-13.8%
5280	Insurance	33,981	37,039	40,750	40,750	44,825	10.0%	10.0%
5330	Operating Supply	32,692	29,164	3,000	2,697	6,000	100.0%	122.5%
5332	Clothing	2,823	3,968	4,400	3,711	4,400	0.0%	18.6%
5345	Fuel Supply	99,056	101,492	113,000	103,474	115,000	1.8%	11.1%
5385	Containers	19,515	29,276	82,000	77,967	82,000	0.0%	5.2%
5390	Small Equipment	797	5,602	500	0	8,100	1520.0%	0.0%
5500	New Equip/Capital Outlay	647	22,559	52,500	0	0	-100.0%	0.0%
5825	Truck Lease Payments	0	60,989	81,050	80,252	81,050	0.0%	1.0%
	TOTAL COLLECTION	1,603,875	1,724,838	1,845,045	1,852,510	1,948,903	5.6%	5.2%

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	\$427,471	No staffing adjustments included.
Tipping Fees	5237	\$920,000	Anticipated 7 % increase (fuel surcharge, tipping fees and city growth)
Operating Supply	5330	\$6,000	Bag Stickers/Pre Trips -\$4,000, Misc. Equip. (shovels,brrooms,water jugs,floor dry)-\$2,000
Containers	5385	\$82,000	Additional & replacments Toters (12-year cycle) - \$32,000; New Dumpsters/Repairs and Materials-\$50,000
Small Equipment	5390	\$8,100	Air compressor landfill -\$400; Digital Cameras-\$300; First Aid kits and Fire extinguishers -\$1,000
Truck Lease Payments	5825	\$81,050	Annual lease payments from capital lease of two Lodal refuse trucks (5 years).

2015 BUDGET DETAIL

FUND REFUSE
DEPARTMENT RECYCLING

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
550-5530- 5100	Wages	223,507	233,851	286,241	251,018	294,705	3.0%	17.4%
5101	PERS	30,872	32,129	39,329	34,237	40,507	3.0%	18.3%
5103	Medicare	3,112	3,203	4,503	3,417	4,273	-5.1%	25.1%
5104	Workers Compensation	6,064	6,374	7,156	7,156	7,368	3.0%	3.0%
5111	Health Insurance	68,020	68,020	78,565	78,565	78,565	0.0%	0.0%
5112	Life Insurance	600	696	835	835	835	0.0%	0.0%
5140	Uniforms	920	925	1,100	873	1,100	0.0%	26.0%
5211	Electric	254	224	5,000	436	500	-90.0%	14.7%
5237	Tipping Fees	7,976	8,430	13,000	8,369	13,000	0.0%	55.3%
5270	Maintenance of Equipment	0	0	750	0	750	0.0%	#DIV/0!
5271	Maintenance of Facility	3,488	9,750	3,500	1,413	0	-100.0%	-100.0%
5272	Garage Rotary	37,993	36,233	46,828	46,828	42,349	-9.6%	-9.6%
5330	Operating Supply	18,314	10,889	19,000	11,003	19,800	4.2%	80.0%
5332	Clothing	1,479	2,173	2,700	2,464	3,300	22.2%	33.9%
5345	Fuel Supply	38,835	41,874	46,500	46,436	50,000	7.5%	7.7%
5390	Small Equipment	0	0	500	0	800	60.0%	#DIV/0!
5500	New Equip/Cap Outlay	8,943	0	0	212,143	35,000	0.0%	-83.5%
	TOTAL RECYCLING	450,377	454,771	555,507	705,193	592,852	6.7%	-15.9%

LINE ITEM DETAIL
 REFUSE FUND
 RECYCLING

Explanation of significant line items

Description:	Code:	Amount:	Explanation:
Wages	5100	\$294,705	No staffing adjustments included.
Tipping Fees	5237	\$13,000	Increased over 2014 level based on anticipated use.
Operating supply	5330	\$19,800	Foul sheets - \$2,000; Recycling bins - \$17,500; First Aid kits and Fire Ext.-\$300
Fuel Supply	5345	\$50,000	Increased over 2014 level based on anticipated use.
Small Equipment	5390	\$800	Replacement Forced Air Heater (Truck Garage) -\$800;
New Equip/Cap Outlay	5500	\$35,000	Recycling Compactor per CIP \$35,000

2015 BUDGET DETAIL

FUND: GARAGE ROTARY
 DEPARTMENT: PUBLIC WORKS

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	278,652	328,528	223,929	223,929	217,319		
601 4910	Transfer in Court	2,265	770	548	548	1,470	168.2%	168.2%
4910	Transfer in Police	51,672	50,696	73,050	73,050	55,039	-24.7%	-24.7%
4910	Transfer in Fire	71,675	58,830	102,225	102,225	85,354	-16.5%	-16.5%
4910	Transfer in Planning	4,302	3,374	7,054	7,054	7,300	3.5%	3.5%
4910	Transfer in Engineering	2,801	2,793	2,885	2,885	3,879	34.5%	34.5%
4910	Transfer in SMR Administration	783	1,999	1,437	1,437	1,726	20.1%	20.1%
4910	Transfer in SMR Streets	121,790	78,053	119,215	119,215	147,336	23.6%	23.6%
4910	Transfer in SMR Traffic	9,497	10,616	10,334	10,334	8,635	-16.4%	-16.4%
4910	Transfer in Storm Sewer	1,272	1,470	518	518	4,880	842.1%	842.1%
4910	Transfer in Parks	42,283	35,731	46,624	46,624	56,397	21.0%	21.0%
4910	Transfer in Golf Course	0	2,879	2,869	2,869	4,289	49.5%	49.5%
4910	Transfer in Airport	10,467	6,884	6,102	6,102	9,856	61.5%	61.5%
4910	Transfer in Water Treatment	763	1,478	4,334	4,334	4,170	-3.8%	-3.8%
4910	Transfer in Water Distribution	22,682	31,825	32,644	32,644	34,857	6.8%	6.8%
4910	Transfer in Sewer Treatment	15,624	14,489	13,617	13,617	15,011	10.2%	10.2%
4910	Transfer in Sewer Collection	20,117	23,518	18,962	18,962	17,306	-8.7%	-8.7%
4910	Transfer in Refuse	110,556	51,495	78,535	78,535	54,417	-30.7%	-30.7%
4910	Transfer in Recycling	37,993	36,233	46,828	46,828	42,349	-9.6%	-9.6%
4910	Transfer in IT	426	293	295	295	711	141.0%	141.0%
4910	Transfer in Building Maintenance	1,134	1,261	5,308	5,308	3,231	-39.1%	-39.1%
4910	Transfer in Cemetery	0	0	4,916	4,916	4,982	1.3%	1.3%
	Total Revenue	528,102	414,687	578,300	578,300	563,195	-2.6%	-2.6%
	Total Expenditures	478,226	519,286	575,391	551,501	592,804	3.0%	7.5%
	<i>Carryover PO's</i>				33,409			
	Fund Balance - December 31st	328,528	223,929	226,838	217,319	187,710		

2015 BUDGET DETAIL

FUND: GARAGE ROTARY
 DEPARTMENT: PUBLIC WORKS

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
601-6010- 5100	Wages	172,868	192,224	204,445	209,821	214,037	4.7%	2.0%
5101	PERS	23,944	26,577	28,622	28,084	29,965	4.7%	6.7%
5103	Medicare	2,431	2,658	3,216	2,916	3,104	-3.5%	6.4%
5104	Workers Compensation	5,596	5,530	5,111	5,111	5,351	4.7%	4.7%
5111	Health Insurance	62,000	62,000	49,365	49,365	49,365	0.0%	0.0%
5112	Life Insurance	480	557	557	557	557	0.0%	0.0%
5140	Uniform	840	1,221	1,150	1,384	1,600	39.1%	15.6%
5211	Electric	9,157	10,481	12,000	12,515	12,000	0.0%	-4.1%
5212	Heat	4,745	5,647	7,000	7,181	7,000	0.0%	-2.5%
5230	Professional Services	5,360	4,730	7,000	4,240	7,000	0.0%	65.1%
5260	Travel/Training	0	0	1,500	0	1,500	0.0%	0.0%
5262	Licensing Fees	0	87	125	45	125	0.0%	177.8%
5270	Maintenance of Equipment	0	0	0	0	750	0.0%	0.0%
5330	Operating Supply	9,916	13,799	15,600	17,241	15,600	0.0%	-9.5%
5332	Clothing	1,159	1,349	1,500	1,227	1,750	16.7%	42.6%
5334	Outside Repair	21,020	29,801	55,000	33,259	55,000	0.0%	65.4%
5370	Repair Materials	155,821	160,167	180,000	176,665	180,000	0.0%	1.9%
5390	Small Equipment	2,889	2,458	3,200	1,890	8,100	153.1%	328.6%
5500	New Equip / Cap Outlay	0	0	0	0	0	0.0%	0.0%
	TOTAL GARAGE ROTARY	478,226	519,286	575,391	551,501	592,804	3.0%	7.5%

LINE ITEM DETAIL
 GARAGE ROTARY FUND
 GARAGE

Explanation of significant line items

Description:	Code:	Amount:	Explanation:
Wages	5100	\$214,037	No staffing adjustments included.
Uniform	5140	\$1,600	Mechanics Uniforms
Electric	5211	\$12,000	Electric costs for Fleet Garage
Heat	5212	\$7,000	Heating costs for Fleet Garage
Professional Services	5230	\$7,000	Towing bills (\$2,000); Insurance deductibles (\$5,000)
Outside Repair	5334	\$55,000	Overhaul engine for large truck (\$20,000); Other outside repair (springs, tires, diagnostic, etc.) (\$20,000); Fire Apparatus Contract Repairs (\$15,000)
Small Equipment	5390	\$8,100	Digital Analyzer for new vehicles (Modis Ultra tool - (\$6,900); Emergency eye wash sink in garage (\$1,200)

2015 BUDGET DETAIL

FUND: AIRPORT OPERATIONS
 DEPARTMENT: AIRPORT

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	210,300	217,254	223,243	223,243	179,861		
222- 4483	Merchandise	0	34	40	50	40	0.0%	-20.0%
222- 4690	Hangar Deposits	758	313	750	797	750	0.0%	-5.9%
4720	Donations	0	100	100	0	100	0.0%	0.0%
4730	Hangar Rent	73,413	84,757	75,000	83,979	84,000	12.0%	0.0%
4731	AvGas Fuel Sales	271,028	248,079	250,000	220,001	235,000	-6.0%	6.8%
4732	Jet A Fuel Sales	351,461	371,281	350,000	331,279	350,000	0.0%	5.7%
4733	Tie-Down	2,205	1,738	2,100	2,065	2,100	0.0%	1.7%
4735	Land Rent	8,269	6,932	8,250	8,268	7,500	-9.1%	-9.3%
4741	Call Out Fees	7,145	7,245	5,500	5,730	5,500	0.0%	-4.0%
4742	GPU Fees	1,650	1,650	1,400	1,890	1,750	25.0%	-7.4%
4743	Ramp Fees	5,955	6,440	5,800	5,755	5,800	0.0%	0.8%
4750	Miscellaneous	2,235	1,724	2,200	2,049	7,500	240.9%	266.0%
4760	Sales Tax	1,449	1,665	1,800	1,720	1,800	0.0%	4.7%
4810	Real Estate Tax Reimbursements	35,318	35,598	35,600	37,087	35,600	0.0%	-4.0%
4910	Transfer In - General Fund	10,000	10,000	10,000	10,000	18,890	88.9%	88.9%
	Total Revenue	770,886	777,556	748,540	710,670	756,330	1.0%	6.4%
	Total Expenditures	763,932	771,567	830,669	749,829	819,268	-1.4%	9.3%
	<i>Carryover PO's</i>				4,223			
	Fund Balance - December 31st	217,254	223,243	141,114	179,861	116,923	-17.1%	-35.0%
	AIRPORT OPERATIONS							
222-0222- 5100	Wages	98,265	103,365	124,247	101,555	123,040	-1.0%	21.2%
5101	PERS	13,569	14,270	17,395	13,637	17,226	-1.0%	26.3%
5103	Medicare	1,425	1,499	1,948	1,471	1,784	-8.4%	21.3%
5104	Workers Compensation	2,931	3,180	3,106	3,106	3,076	-1.0%	-1.0%
5111	Health Insurance	31,000	31,000	29,200	29,200	20,165	-30.9%	-30.9%
5112	Life Insurance	180	348	348	348	348	0.0%	0.0%
5211	Electric	11,586	11,702	13,500	12,225	13,500	0.0%	10.4%
5212	Heat	562	677	900	897	950	5.6%	5.9%
5220	Postage	150	0	250	255	250	0.0%	-2.0%
5230	Professional Services	8,682	4,912	17,050	14,348	3,300	-80.6%	-77.0%
5231	Credit Card Fees	12,457	12,189	12,500	9,229	12,500	0.0%	35.4%
5233	Special Events	0	2,773	0	0	0	0.0%	0.0%
5235	Promotions/Marketing	180	186	250	186	250	0.0%	34.4%
5260	Travel / Training	210	580	1,000	306	1,000	0.0%	226.8%
5261	Membership and Dues	80	330	350	471	350	0.0%	-25.7%
5271	Maintenance of Facility	14,619	10,990	19,000	32,951	37,200	95.8%	12.9%
5272	Garage Rotary	10,467	6,884	6,102	6,102	10,675	74.9%	74.9%
5273	Information Technology Rotary	10,492	9,443	6,223	5,703	2,964	-52.4%	-48.0%
5280	Insurance	16,690	16,690	19,000	16,690	19,000	0.0%	13.8%
5292	Real Estate Taxes	52,862	53,280	54,000	55,508	60,000	11.1%	8.1%
5293	Sales Tax	38,611	37,885	33,500	34,890	33,000	-1.5%	-5.4%
5310	Office Supply	266	335	400	44	400	0.0%	809.1%
5330	Fuel Supply AvGas	202,216	199,349	210,000	159,774	210,000	0.0%	31.4%
5331	Fuel Supply Jet A	226,423	243,655	245,000	236,270	235,000	-4.1%	-0.5%
5340	Merchandise	541	517	600	597	600	0.0%	0.5%
5345	Fuel Supply - Vehicles	2,941	4,884	5,500	5,473	5,890	7.1%	7.6%
5500	New Equip / Cap Outlay	5,020	0	7,500	6,914	5,000	-33.3%	-27.7%
5552	Clothing & Safety	669	304	800	827	800	0.0%	-3.3%
5602	Security Deposits	838	340	1,000	852	1,000	0.0%	17.4%
	TOTAL AIRPORT	763,932	771,567	830,669	749,829	819,268	-1.4%	9.3%

**LINE ITEM DETAIL
AIRPORT
OPERATIONS**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$123,040	No staffing adjustments included
Heat	5212	\$950	Increased over 2014 level based on anticipated use.
Professional Services	5230	\$3,300	Weather Service - (\$1,000); Fuel Farm Inspection (\$1,500); NDB Security Access System - (\$800)
Travel Training	5260	\$1,000	NATA Tape Training (\$250); Airport Conferences (\$750)
Maintenance of Facility	5271	\$37,200	AWOS/NDB Maintenance Contract/Repairs (\$4,400); HVAC Maintenance Contract (\$450); ; Airfield Lighting Maintenance - (\$2,100); Terminal & Rental Building Maintenance (\$3,500); HVAC Maintenance Contract - (\$400); Other Facility Maintenance (Sand, Fuel Truck/Farm Repairs, Fire Extinguishers, landscaping, weed control, lighting) (\$12,200); Fuel Farm Maintenance Contract (\$1,650); Contracted Electrical Repairs (\$2,000); Repairs & striping (\$7,500); Hanger E-9 Door (\$3000)
Fuel	5345	\$5,890	Increased based on anticipated use.
New Equip/Cap Outlay	5500	\$5,000	Refurbish GPU for Jet Service

2015 BUDGET DETAIL

FUND: IT ROTARY FUND
 DEPARTMENT: INFORMATION TECHNOLOGY

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		277,215	315,881	234,837	234,837	248,386		
602- 4810	Reimbursement	358	0	0	234	0	0.0%	0.0%
4910	Transfer in City Manager	39,272	35,345	19,960	19,960	20,750	4.0%	4.0%
4910	Transfer in Administrative Services	31,695	28,526	15,612	15,612	11,998	-23.1%	-23.1%
4910	Transfer in Economic Development	0	2,500	5,199	5,199	7,038	35.4%	35.4%
4910	Transfer in Legal	2,963	15,932	17,108	17,108	24,176	41.3%	41.3%
4910	Transfer in Finance	79,532	71,579	103,754	103,754	101,754	-1.9%	-1.9%
4910	Transfer in Police	154,126	138,713	165,614	165,614	229,949	38.8%	38.8%
4910	Transfer in Fire	76,570	87,740	144,480	144,480	165,170	14.3%	14.3%
4910	Transfer in Planning	68,918	62,026	49,687	49,687	47,488	-4.4%	-4.4%
4910	Transfer in Engineering	37,076	33,368	47,708	47,708	55,714	16.8%	16.8%
4910	Transfer in SMR Administration	31,158	28,042	67,374	67,374	71,908	6.7%	6.7%
4910	Transfer in G & F	14,367	4,500	11,406	11,406	8,893	-22.0%	-22.0%
4910	Transfer in Cemetery	0	0	1,500	1,500	2,964	97.6%	97.6%
4910	Transfer in Golf Course	0	1,500	3,077	3,077	2,964	-3.7%	-3.7%
4910	Transfer in Airport	10,492	9,443	5,703	5,703	2,964	-48.0%	-48.0%
4910	Transfer in Water Administration	58,642	52,778	46,063	46,063	57,012	23.8%	23.8%
4910	Transfer in Sewer Treatment	58,642	52,778	46,890	46,890	45,193	-3.6%	-3.6%
4910	Transfer in Refuse	4,052	3,647	3,439	3,439	2,964	-13.8%	-13.8%
Total Revenue		667,863	628,417	754,574	754,808	858,899	13.8%	13.8%
Staff Support		240,301	312,426	329,672	255,696	374,902	13.7%	46.6%
System Support		293,280	299,056	372,453	318,763	436,288	17.1%	36.9%
GIS Operations		95,616	97,979	102,036	99,571	114,163	11.9%	14.7%
Total Expenditures		629,197	709,461	804,161	674,030	925,353	15.1%	37.3%
Carryover PO's					67,229			
Fund Balance - December 31st		315,881	234,837	185,250	248,386	181,932		

2015 BUDGET DETAIL

FUND: IT ROTARY
 PARTMENT: INFORMATION TECHNOLOGY

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
Technology Operations								
Staff Support								
602-6021- 5100	Wages	175,827	193,358	252,222	196,685	264,658	4.9%	34.6%
5101	PERS	23,838	24,061	35,311	27,839	37,052	4.9%	33.1%
5103	Medicare	2,592	2,849	3,968	2,823	3,838	-3.3%	36.0%
5104	Workers Compensation	6,693	6,345	6,308	6,308	6,616	4.9%	4.9%
5111	Health Insurance	17,900	15,225	14,550	14,550	41,350	184.2%	184.2%
5112	Life Insurance	360	653	653	653	653	0.0%	0.0%
5140	Uniform	0	214	0	150	0	0.0%	0.0%
5215	Cellular Telephone	1,369	1,922	2,135	2,027	2,135	0.0%	5.3%
5220	Postage	25	0	25	61	100	300.0%	63.9%
5223	Data Connectivity	146	441	500	441	500	0.0%	13.4%
5230	Professional Services	10	63,906	5,000	0	5,000	0.0%	0.0%
5260	Travel/Training	3,433	1,284	3,500	785	3,500	0.0%	345.9%
5261	Membership and Dues	115	115	200	0	200	0.0%	0.0%
5270	Maintenance of Equipment	163	47	200	0	200	0.0%	0.0%
5305	Publications	155	0	100	0	100	0.0%	0.0%
5310	Office Supply	295	488	500	178	500	0.0%	180.9%
5320	Computer Supply	0	0	0	0	1,000	0.0%	0.0%
5370	Repair Materials	487	250	500	303	500	0.0%	65.0%
5390	Small Equipment	883	13	1,000	1,893	1,000	0.0%	-47.2%
5500	New Equip / Cap Outlay	1,463	895	1,000	1,000	4,000	300.0%	300.0%
5510	Software/Licenses	4,547	360	2,000	0	2,000	0.0%	0.0%
	TOTAL STAFF SUPPORT	240,301	312,426	329,672	255,696	374,902	13.7%	46.6%
System Support								
602-6022- 5210	Telephone Connectivity	28,329	25,687	27,624	25,304	28,712	3.9%	13.5%
5223	Internet Connectivity	21,301	17,147	17,580	16,755	19,518	11.0%	16.5%
5230	Professional Services	5,278	6,574	4,495	21,116	4,495	0.0%	-78.7%
5231	Network Support	0	0	0	0	20,000	0.0%	0.0%
5234	Software Support	164,873	177,261	239,042	203,037	281,442	17.7%	38.6%
5237	Hardware Support	13,447	7,068	11,597	6,940	30,767	165.3%	343.3%
5271	Maintenance of Equipment	14,638	8,571	6,000	2,631	6,000	0.0%	128.1%
5272	Garage Rotary	426	293	500	295	500	0.0%	69.5%
5279	Copier Maintenance	21,220	27,782	30,555	30,249	32,162	5.3%	6.3%
5345	Fuel Supply	592	565	800	560	800	0.0%	42.9%
5390	Small Equipment	975	2,688	1,000	994	1,000	0.0%	0.6%
5500	New Equip / Cap Outlay	4,672	17,486	9,349	3,757	9,349	0.0%	148.8%
5510	New Software	17,529	7,934	23,911	7,125	1,543	-93.5%	-78.3%
	TOTAL SYTEM SUPPORT	293,280	299,056	372,453	318,763	436,288	17.1%	36.9%
GIS Operations								
602-6023- 5100	Wages	62,942	64,190	67,350	66,030	70,728	5.0%	7.1%
5101	PERS	8,754	8,973	9,429	9,224	9,902	5.0%	7.4%
5103	Medicare	903	916	1,060	942	1,026	-3.2%	8.9%
5104	Workers Compensation	1,764	1,799	1,684	1,684	1,768	5.0%	5.0%
5111	Health Insurance	6,020	6,020	5,565	5,565	5,565	0.0%	0.0%
5112	Life Insurance	120	174	174	174	174	0.0%	0.0%
5230	Professional Services	0	0	500	0	500	0.0%	0.0%
5234	Software Support	15,000	14,784	15,524	15,045	18,450	18.9%	22.6%
5260	Travel/Training	113	400	600	764	900	50.0%	17.8%
5270	Maintenance of Equipment	0	109	0	0	0	0.0%	0.0%
5310	Office Supply	0	0	150	143	150	0.0%	4.9%
5320	Computer Supply	0	614	0	0	0	0.0%	0.0%
5500	New Equip / Cap Outlay	0	0	0	0	5,000	0.0%	0.0%
	TOTAL GIS	95,616	97,979	102,036	99,571	114,163	11.9%	14.7%
	TOTAL INFORMATION TECH.	629,197	709,461	804,161	674,030	925,353	15.1%	37.3%

LINE ITEM DETAIL
 IT ROTARY FUND
 INFORMATION TECHNOLOGY DEPARTMENT

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
<u>Staff Support</u>			
Wages	5100	\$ 264,658	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 Equip / Cap Outlay	5500	\$ 4,000	Purchase new types of devices for testing
Software/Licenses	5510	\$ 2,000	Purchase automated monitoring systems
<u>System Support</u>			
Telephone Connectivity	5210	\$ 28,712	Includes monthly phone access charges for telephones and voice lines for all City departments. Does not include mobile phone charges.
Internet Connectivity	5223	\$ 19,518	Includes internet connectivity charges for all City buildings, and police cruisers.
Professional Services	5230	\$ 4,495	Website Hosting - \$2,495; External Consulting Services \$2,000;
Software Support	5234	\$ 281,442	Includes software support for the system servers and other departmental application software.
Hardware Support	5237	\$ 30,767	Includes hardware support for the system computers and peripherals.
Copier Maintenance	5279	\$ 32,162	Maintenance costs for all City copiers and City Printers
New Equip/Cap Outlay	5500	\$ 9,349	Barcode printing for Police, Server memory upgrades, Financial check scanners and printers, etc.

2015 BUDGET DETAIL

FUND: MUNICIPAL COURT
 DEPARTMENT: COURT ADMINISTRATION

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	470,540	567,240	861,778	861,778	1,274,081		
240- 4220	County Reimbursement	223,907	224,574	225,000	215,142	215,000	-4.4%	-0.1%
4310	Court Costs	1,697,564	1,783,203	1,650,000	1,802,616	1,827,000	10.7%	1.4%
4311	Bail Bonds	19,927	10,179	22,000	10,840	10,000	-54.5%	-7.7%
4315	Immobilization Fees	1,135	1,800	1,242	1,935	1,800	44.9%	-7.0%
4390	Highway Patrol Fines	48,333	59,388	48,000	58,088	58,000	20.8%	-0.2%
4391	Unclaimed Funds	0	0	6,558	0	0	-100.0%	0.0%
4460	Bank Service Charges	2,844	2,805	3,041	1,187	1,300	-57.3%	9.5%
4905	Transfer from Other Funds	0	0	0	188,465	0	0.0%	0.0%
4910	Transfer from CLRS	100,000	100,000	100,000	100,000	100,000	0.0%	0.0%
4920	Transfer from Probation Services Fund	282,000	336,538	225,000	225,000	225,000	0.0%	0.0%
4930	Transfer from Special Projects Fund	50,000	50,000	100,000	100,000	120,000	20.0%	20.0%
	Total Revenue	2,425,710	2,568,487	2,380,841	2,703,273	2,558,100	7.4%	-5.4%
	Administration	1,113,515	1,128,666	1,200,506	1,157,520	1,240,280	3.3%	7.1%
	Clerk of Court	1,215,495	1,145,283	1,217,293	1,129,065	1,179,554	-3.1%	4.5%
	Total Expenditures	2,329,010	2,273,949	2,417,799	2,286,585	2,419,834	0.1%	5.8%
	Carryover PO's				4,385			
	Fund Balance - December 31st	567,240	861,778	824,820	1,274,081	1,412,347		

DEPARTMENT COURT ADMINISTRATION

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
240-2410- 5100	Wages	770,431	788,933	813,923	798,136	853,003	4.8%	6.9%
5101	PERS	105,129	107,534	113,949	110,847	119,420	4.8%	7.7%
5103	Medicare	10,850	10,997	11,805	11,085	12,369	4.8%	11.6%
5104	Workers Compensation	21,526	21,849	22,400	22,400	21,325	-4.8%	-4.8%
5111	Health Insurance	183,290	179,100	188,560	188,560	177,295	-6.0%	-6.0%
5112	Life Insurance	1,035	1,618	1,619	1,618	1,618	-0.1%	0.0%
5230	Professional Services-Interpreting	6,130	6,755	15,500	12,342	22,500	45.2%	82.3%
5260	Travel/Training	1,784	2,344	4,500	2,540	4,500	0.0%	77.2%
5261	Membership and Dues	1,910	2,050	2,250	1,280	2,250	0.0%	75.8%
5270	Maintenance of Equipment	0	0	500	0	500	0.0%	0.0%
5272	Garage Rotary	3,696	1,943	4,500	1,578	4,500	0.0%	185.2%
5330	Operating Supply	7,734	5,543	21,000	7,134	21,000	0.0%	194.4%
	TOTAL ADMINISTRATION	1,113,515	1,128,666	1,200,506	1,157,520	1,240,280	3.3%	7.1%

LINE ITEM DETAIL 2015
MUNICIPAL COURT FUND
COURT ADMINISTRATION

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$853,003	Small wage increase of approximately 2%. One FT bailiff position has been converted to PPT. An OVI Docket Coordinator position has also been created.
Professional Services & Interpreting	5230	\$22,500	Increase in 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 jurv commissioner
Membership and Dues	5261	\$2,250	Annual membership dues for Chief Probation Officer and Jury Commissioner; Ohio Judicial Conference; Assn of Muni. Court Judges and Ohio Assn of Magistrates; Delaware County Bar Assn and Ohio 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.

2015 BUDGET DETAIL

FUND: MUNICIPAL COURT
 DEPARTMENT: CLERK OF COURT

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget	% Δ Prior Budget	% Δ Prior Actual
240-2420 5100	Wages	784,723	758,983	771,070	715,885	795,122	3.1%	11.1%
5101	PERS	106,846	103,355	107,950	99,294	111,317	3.1%	12.1%
5103	Medicare	10,351	9,856	12,131	9,192	11,529	-5.0%	25.4%
5104	Workers Compensation	22,594	23,040	21,204	21,204	19,878	-6.3%	-6.3%
5111	Health Insurance	220,638	194,720	172,000	172,000	156,515	-9.0%	-9.0%
5112	Life Insurance	1,290	1,496	1,288	1,288	1,218	-5.4%	-5.4%
5220	Postage	40,067	35,111	45,000	40,875	45,000	0.0%	10.1%
5230	Professional Services	40	0	47,500	47,919	550	-98.8%	-98.9%
5231	Bank Fees	3,950	2,890	8,000	2,215	5,000	-37.5%	125.7%
5232	Witness Fees	147	395	600	1,281	1,500	150.0%	17.1%
5260	Travel/Training	3,143	1,570	4,000	2,635	5,000	25.0%	89.8%
5261	Membership and Dues	550	550	550	1,075	675	22.7%	-37.2%
5270	Maintenance of Equipment	600	1,988	3,000	1,166	3,000	0.0%	157.3%
5330	Operating Supply	6,929	11,034	22,500	13,036	22,500	0.0%	72.6%
5390	Small Equipment	431	295	500	0	750	50.0%	0.0%
5710	Transfer to Unclaimed Funds Fund	13,196	0	0	0	0	0.0%	0.0%
TOTAL CLERK OF COURT		1,215,495	1,145,283	1,217,293	1,129,065	1,179,554	-3.1%	4.5%

LINE ITEM DETAIL 2015
MUNICIPAL COURT FUND
COURT CLERK

Explanation of significant line items

Description:	Code:	Amount:	Explanation:
Wages	5100	\$795,122	Small wage increase of 2.5%; one FT deputy clerk position has been eliminated and additional PPT position has been added.
Postage	5220	\$45,000	Same as 2014
Bank Fees	5231	\$5,000	Reduction due to on-line payments where creditor pays the banking fee.
Witness Fees	5232	\$1,500	Increased due to amount spent in 2014
Travel/Training	5260	\$5,000	Clerk Assn; Court Administrators Assn & National Assn for Court Management conferences and Judicial College courses.
Membership and Dues	5261	\$675	Ohio Association of Municipal Court Clerks; Ohio Association of Court Administrators; National Assn of Court Management and Delaware County Criminal Justice Assn
Maintenance of Equipment	5270	\$3,000	Maintenance of time-stamp machines; typewriters and check protector
Operating Supply	5330	\$22,500	Office supplies, case folders, traffic tickets, envelopes, printed forms, etc.

LINE ITEM DETAIL 2015
MUNICIPAL COURT FUND
RESTRICTED FUNDS:

Explanation of significant line items

Description:	Code:	Amount:	Explanation:
IDAM (241)	241-2410		
Professional Services	5231	5,000	Alcohol monitoring for indigent drunk drivers. Decrease in revenue.
IDAT (251)	251-2510		
Professional Services	5231	100,000	Alcohol monitoring of drunk drivers; services and inpatient treatment for drug & alcohol dependent persons.
CLRS (256)	256-2560		
Data Processing	5222	25,000	Postage supplies, check stock, computer paper, printer supplies and ink cartridges
Professional Services	5230	100,000	Copier maintenance contract; annual LEADS fee; Internet and phones; monthly fee for legal research; increase in JAVS maintenance agreement for courtroom audio and video; CMI hardware/software maintenance; CMI users conference; postage meter lease; switch support contract; website development in conjunction w/City
New Equip./Cap. Outlay	5500	145,000	Replace cameras in courtrooms when necessary; CMI Jury & Probation module; PCs, monitors, scanner resuables, and hard drive storage array; TV for public display; photo exhibiting software; tablet w/keyboard; Misc. computer licensing; DocWeb interface; APC nic; Probation Voice Connect; misc. hardware/software; credit card machine; fiber hardware (if slated fails)
Transfers - Municipal Court Fund	5701	100,000	To pay a portion of IT Systems Admin. & Chief Deputy Clerk
Transfers - IT Rotary Fund	5701		No transfer is anticipated in 2015.
256 TOTAL		370,000	
Special Projects (257)	257-2570		
Professional Services	5230	69,500	Increase in our portion of Mental Health Docket Probation Officer's salary estimate (increased to fund full amount not yet confirmed); contracted services w/mediation coordinator; cell phones; mobile shredding; door security maintenance contract; contracted services w/OVI Docket consultant
Segregated fund for ignition interlocks and monitors. (IDIAM)	5231	20,000	Alcohol monitoring for indigent defendants. Slight increase in revenue and expenses.
New Equipment / Cap Outlay	5500	125,000	Clerk counter rebuild; security access door upgrade
Transfers - Municipal Court Ft	5702	120,000	Transfer will be made to pay a portion of staff salaries to include the OVI Docket Coordinator
257 TOTAL		334,500	
Probation Services (259)	259-2590		
Professional Services	5230	75,000	Drug and alcohol assessments; In-patient treatment facilities for indigent persons that do not qualify under IDAT/IDIAM; GPS monitoring and house arrest monitoring.
New Equipment/Cap Outlay	5500	2,000	Office equipment as needed
Transfer - Municipal Court Fu	5702	225,000	Transfer will be made to pay the salary of five probation officers.
259 TOTAL		302,000	

2015 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.

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	8,708	33,428	10,771	10,771	110,987
201- 4160	License Fees	16,640	17,186	17,905	17,480	17,905
4170	Gasoline Tax	77,268	82,623	83,500	82,678	83,500
4740	Interest Income	9	34	25	58	25
4810	Expense Reimbursement	30,803	0	0	0	0
	Total Revenue	124,720	99,843	101,430	100,216	101,430
201-0201- 5534	Urban Resurfacing City Share	100,000	0	0	0	0
5535	US 23 Railroad Bridge Repair (also Fund 202)	0	122,500	0	0	0
5536	US 23/Pennsylvania Intersection	0	0	100,000	0	127,000
5537	Transportation Plan Update	0	0	0	0	75,000
	Total Expenditures	100,000	122,500	100,000	0	202,000
	Carryover PO's					
	Fund Balance - December 31st	33,428	10,771	12,201	110,987	10,417

2015 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>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>2014 Actual</i>	<i>2015 Budget</i>
	Fund Balance - January 1st	314,378	152,809	65,923	65,923	76,846
202- 4160	License Fees	370,641	372,759	374,581	389,861	390,000
4740	Interest Income	49	201	0	53	0
4910	Transfer	0	0	0	0	0
	Total Revenue	370,690	372,960	374,581	389,914	390,000
202-0202- 5530	Resurfacing	52,708	325,197	410,125	370,491	100,000
5546	Point Intersection Improvements	0	0	0	0	0
5547	Urban Resurfacing City Share	251,462	0	0	0	0
5548	Lex/Buehler Dr. OPWC City Share	213,089	0	0	0	0
5549	Euclid, Liberty St. OPWC City Share	15,000	0	0	0	0
5550	Traffic Signalization Grant Match	0	20,460	0	0	0
5551	US 23 Railroad Bridge Repair (also Fund 201)	0	114,189	0	0	0
5552	S. Sandusky St/Pitt Dr. OPWC City Share	0	0	0	0	255,000
5553	Point RR Bridge Study/Review	0	0	0	0	25,000
5554	Pennsylvania Ave. Contribution/DCSD	0	0	0	0	35,000
	Total Expenditures	532,259	459,846	410,125	370,491	415,000
	<i>Carryover PO's</i>				8,500	
	Fund Balance - December 31st	152,809	65,923	30,379	76,846	51,846

2015 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.

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	47,974	60,379	169,290	169,290	81,136
215- 4260	Grant Reimbursement	8,625	0	0	0	0
4490	Developer Tree Fees	15,700	101,775	15,000	33,095	15,000
4750	Miscellaneous	7,200	5,500	7,500	1,625	0
4910	Transfer - Park Donation Fund	0	0	0	0	0
4910	Transfer - General Fund	45,000	45,000	45,000	45,000	0
	Total Revenue	76,525	152,275	67,500	79,720	15,000
215-0215- 5230	Professional Services	4,420	0	4,500	6,393	0
5271	Tree Maintenance	28,571	17,413	30,000	30,551	0
5273	Forestry Services	15,600	0	5,000	0	0
5330	Supplies	575	848	1,250	7,372	0
5390	Small Equipment	249	141	1,000	976	0
5503	Tree Purchases	14,455	24,962	50,000	54,186	0
5601	Refunds	250	0	0	625	0
5701	Transfer To Parks Fund	0	0	0	0	15,000
	Total Expenditures	64,120	43,364	91,750	100,103	15,000
	<i>Carryover PO's</i>				67,771	
	Fund Balance - December 31st	60,379	169,290	145,040	81,136	81,136

2015 BUDGET DETAIL

FUND: AIRPORT 2000 T-HANGAR

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	201,249	194,808	185,491	185,491	171,431
223- 4690	Hangar Deposits	-274	901	500	0	500
4700	Prepaid Rent	0	0	0	0	0
4730	Hangar Rent	94,510	89,938	92,500	84,486	92,500
4744	Late Fees	180	0	250	90	250
	Total Revenue	94,416	90,839	93,250	84,576	93,250
223-0223- 5211	Electric	2,699	2,818	3,000	3,115	3,500
5271	Maintenance of Facility	201	803	1,000	348	800
5280	Insurance	0	0	700	0	700
5292	Real Estate Taxes	17,162	17,298	18,000	18,022	18,500
5602	Security Deposits	1,046	888	1,250	246	1,000
5700	Transfer to Bond Retirement Fund	79,749	78,349	76,905	76,905	80,435
	Total Expenditures	100,857	100,156	100,855	98,636	104,935
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	194,808	185,491	177,886	171,431	159,746

2015 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.

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	4,788	882	883	883	883
232- 4120	Income Tax Collections	72	1	0	0	0
4740	Investment Income	0	0	0	0	0
	Total Revenue	72	1	0	0	0
232-0232- 5271	Maintenance of Facility	3,978	0	0	0	883
5720	Transfers - Gen Bond Retirement	0	0	0	0	0
	Total Expenditures	3,978	0	0	0	883
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	882	883	883	883	0

2015 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	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	5,244,088	3,057,357	2,610,401	2,610,401	3,899,583
233- 4010	Note Sale	0	0	0	2,100,000	0
4011	Premium	0	0	0	17,514	0
4012	Bond Proceeds	0	0	3,800,000	0	3,581,977
4120	Income Tax Collections	1,583,182	1,656,146	1,742,150	1,739,367	1,799,899
4740	Investment Income	3,033	2,287	1,500	3,529	1,500
4810	Reimbursements	57,749	18,690	90,249	72,000	0
	Total Revenue	1,643,964	1,677,123	5,633,899	3,932,410	5,383,376
233-0233- 5230	Recreation Center Design	19,389	81,864	0	7,090	0
5500	Recreation Center Construction	521,650	222,289	0	0	0
5510	Houk Rd. Park	17,702	0	0	0	0
5511	Smith Park	1,137,815	27,659	0	0	0
5512	Mingo Park	402,733	244,931	0	0	0
5513	Other Park Improvements	69,561	132,029	0	14,981	0
5521	National Guard City Alternatives	0	0	148,500	117,500	0
5522	Park Asphalt Projects	0	0	323,852	306,291	0
5523	Park Seal Coating Projects	0	0	185,000	36,025	0
5524	Smith Park Trail	0	0	185,000	27,461	235,250
5525	Park Irrigation	0	0	286,000	0	0
5526	Park Aeration	0	0	35,000	20,109	0
5527	Parks General Construction Projects	0	0	312,500	113,737	0
5528	Dog Park	0	0	75,000	32,354	0
5529	Drainage & Excavation Projects	0	0	96,500	2,608	0
5530	Miscellaneous Park Improvements	0	0	86,000	42,715	0
5531	Veterans Park Parking Lot Addition	0	0	120,000	337,203	0
5532	Wayfinding and Signage	0	0	40,000	0	40,000
5533	Veterans Park Restroom/Shelter	0	0	300,000	0	321,000
5534	Veterans Park Playtoy	0	0	150,000	0	165,000
5535	Splashpad Construction	0	0	300,000	5,300	262,500
5536	Parkland Acquisition/Improvement	0	0	1,300,000	0	989,646
5537	Park Improvements Contingency	0	0	305,148	3,040	305,148
5601	Tax Refunds	35,851	46,753	50,000	48,399	50,000
5710	In House Design	16,772	0	0	0	10,000
5720	Transfer to Park Exaction	400,000	138,000	0	0	0
5801	Transfer Bond Retire. Note Principal	0	0	0	0	2,100,000
5801	Transfer Bond Retirement Principal	402,500	435,591	466,667	468,286	589,084
5802	Transfer Bond Retire. Note Interest	0	0	0	0	21,000
5802	Transfer Bond Retirement Interest	806,722	794,963	789,917	789,917	836,316
	Total Expenditures	3,830,695	2,124,079	5,555,084	2,373,016	5,924,944
	Carryover PO's				270,212	
	Fund Balance - December 31st	3,057,357	2,610,401	2,689,216	3,899,583	3,358,015

2015 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.

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	0	1,653	290	290	6,525
235- 4110	Property Tax Receipts	24,443	24,637	24,750	25,671	25,750
4850	Advance from General Fund	0	0	0	0	0
	Total Revenue	24,443	24,637	24,750	25,671	25,750
235-4510- 5500	Airport Improvements	0	0	0	0	0
5601	Advance Back to General Fund	22,790	26,000	25,000	19,436	0
	Total Expenditures	22,790	26,000	25,000	19,436	0
	Fund Balance - December 31st	1,653	290	40	6,525	32,275

2015 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>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>2014 Actual</i>	<i>2015 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
237- 4110	Property Tax Receipts - Sky Climber	23,031	23,214	25,000	24,188	25,000
4110	Property Tax Receipts - V&P	23,031	23,214	25,000	24,188	25,000
	Total Revenue	46,062	46,428	50,000	48,376	50,000
237-2370- 5602	TIF Distribution to Schools	27,638	27,857	30,000	29,026	30,000
5603	TIF Distribution to Sky Climber	9,212	9,286	10,000	9,675	10,000
5604	TIF Distribution to V&P Hydraulics	9,212	9,285	10,000	9,675	10,000
	Total Expenditures	46,062	46,428	50,000	48,376	50,000
	Fund Balance - December 31st	0	0	0	0	0

2015 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>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>2014 Actual</i>	<i>2015 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
238- 4110	Property Tax TIF Receipts	134,834	135,237	165,000	146,262	165,000
	Total Revenue	134,834	135,237	165,000	146,262	165,000
238-2380- 5603	TIF Distribution Zarcal	134,834	135,237	165,000	146,262	165,000
	Total Expenditures	134,834	135,237	165,000	146,262	165,000
	Fund Balance - December 31st	0	0	0	0	0

2015 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.

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	6,117	2,422	10,822	10,822	9,517
241- 4341	IDIAM Fees	15,887	23,299	20,000	15,254	4,000
241-2410- 5231	Professional Services <i>Carryover PO's</i>	19,582	14,899	20,000	16,559	5,000
	Fund Balance - December 31st	2,422	10,822	10,822	9,517	8,517

2015 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.

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	43,012	46,719	47,780	47,780	46,859
250- 4390	Drug Enforcement Fines	3,945	4,895	5,500	4,707	5,500
4750	Drug Enforcement Other	277	0	0	0	0
	Total Revenues	4,222	4,895	5,500	4,707	5,500
250-0250- 5230	Professional Services	0	1,745	25,000	2,696	25,000
250-0250- 5500	Capital Outlay	515	2,089	20,000	2,932	24,387
	Total Expenditures	515	3,834	45,000	5,628	49,387
	Fund Balance - December 31st	46,719	47,780	8,280	46,859	2,972

**2015 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>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>2014 Actual</i>	<i>2015 Budget</i>
	Fund Balance - January 1st	617,252	598,849	552,946	552,946	519,206
251- 4340	Court Fees Indigent Driver	52,191	42,143	45,000	66,173	70,000
251-2510- 5230	Professional Services <i>Carryover PO's</i>	70,594	88,046	100,000	99,913	100,000
	Fund Balance - December 31st	598,849	552,946	497,946	519,206	489,206

2015 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.

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	8,128	9,724	10,940	10,940	12,610
252- 4350	Court Fees - OMVI	1,596	1,216	3,000	1,670	1,750
252-2520- 5230	Professional Services	0	0	0	0	0
5500	New Equip / Cap Outlay	0	0	10,741	0	12,194
5701	Transfers - General Fund	0	0	0	0	0
	Total Expenditures	0	0	10,741	0	12,194
	Fund Balance - December 31st	9,724	10,940	3,199	12,610	2,166

2015 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>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>2014 Actual</i>	<i>2015 Budget</i>
	Fund Balance - January 1st	69,025	63,320	108,347	108,347	119,244
253- 4750	Miscellaneous Income	30,666	53,925	7,500	39,799	7,500
253-2530- 5230	Professional Services	4,471	0	18,000	12,692	0
5500	New Equip / Cap Outlay	31,900	8,898	90,000	14,435	118,086
5710	Transfers - General Fund	0	0	0	0	0
	Total Expenditures	36,371	8,898	108,000	27,127	118,086
	<i>Carryover PO's</i>				1775	
	Fund Balance - December 31st	63,320	108,347	7,847	119,244	8,658

2015 BUDGET DETAIL

FUND: PARK EXACTION FEE

The Park Exaction Fee Fund receives money from developers who choose 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.

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	82,441	85,510	226,130	226,130	217,068
255- 4490	Developers Fees -Parks	0	20,370	5,000	14,710	5,000
4810	Reimbursement Park Exaction	400,000	138,000	0	0	0
	Total Revenues	400,000	158,370	5,000	14,710	5,000
255-2550- 5230	Professional Services	0	0	0	0	0
5504	Lexington Glen Park	0	0	10,000	9,386	0
5513	Playground Equipment	382,750	17,750	0	0	0
5514	Glen Ross Park	14,181	0	0	0	0
5515	Belle Ave Park	0	0	5,000	5,000	0
5516	Lincoln Ave Park	0	0	10,000	9,386	0
5517	Cheshire	0	0	0	0	5,000
5518	Willowbrook Park	0	0	138,100	0	138,000
5518	Riverview	0	0	0	0	10,000
	Total Expenditures	396,931	17,750	163,100	23,772	153,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	85,510	226,130	68,030	217,068	69,068

2015 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	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	259,793	238,421	315,719	315,719	351,949
256- 4340	Court Fees	246,895	265,517	260,000	262,084	260,000
4750	Miscellaneous	460	50	0	0	0
	Total Revenue	247,355	265,567	260,000	262,084	260,000
256-2560- 5222	Data Processing	3,884	4,753	25,000	4,127	25,000
5230	Professional Services	73,576	64,619	112,050	64,334	100,000
5500	New Equip / Cap Outlay	91,267	18,897	95,000	47,500	145,000
5701	Transfers - Municipal Court Fund	100,000	100,000	100,000	100,000	100,000
	Total Expenditures	268,727	188,269	332,050	215,961	370,000
	<i>Carryover PO's</i>				9,893	
	Fund Balance - December 31st	238,421	315,719	243,669	351,949	241,949

2015 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>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>2014 Actual</i>	<i>2015 Budget</i>
	Fund Balance - January 1st	475,947	642,676	810,865	810,865	893,956
257- 4340	Court Fees	226,850	244,340	240,000	241,403	240,000
4341	IDIAM Fees	19,256	11,302	10,000	16,516	10,000
	Total Revenue	246,106	255,642	250,000	257,919	250,000
257-2570- 5230	Professional Services	15,110	27,173	39,500	19,815	69,500
5231	IDIAM Expense	7,000	6,715	15,000	13,026	20,000
5500	New Equip / Cap Outlay	7,267	3,565	60,000	29,311	125,000
5702	Transfers - Municipal Court Fund	50,000	50,000	100,000	100,000	120,000
	Total Expenditures	79,377	87,453	214,500	162,152	334,500
	<i>Carryover PO's</i>				12,676	
	Fund Balance - December 31st	642,676	810,865	846,365	893,956	809,456

2015 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	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	33,611	0	0	0	0
258- 4340	Court Fees	0	0	0	0	0
	Total Revenue	0	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	33,611	0	0	0	0
	Total Expenditures	33,611	0	0	0	0
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	0	0	0	0	0

2015 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.

Account #	Description	2012 Budget	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	334,595	326,933	213,097	213,097	235,747
259- 4340	Court Fees	300,000	241,950	240,000	269,230	250,000
259-2590- 5230	Professional Services	17,000	19,248	75,000	18,115	75,000
5500	New Equip / Cap Outlay	1,000	0	2,000	1,030	2,000
5702	Transfer to Municipal Court Fund	282,000	336,538	225,000	225,000	225,000
	Total Expenditures	300,000	355,786	302,000	244,145	302,000
	<i>Carryover PO's</i>				2,435	
	Fund Balance - December 31st	334,595	213,097	151,097	235,747	183,747

2015 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>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>2014 Actual</i>	<i>2015 Budget</i>
	Fund Balance - January 1st	0	0	685	685	0
261- 4110	Real Property Tax	174,099	176,098	180,000	178,402	182,000
4111	Property Homestead Credit	3,805	3,980	3,750	4,299	4,300
4112	Property Rollback	17,312	17,484	18,000	17,588	18,000
4113	Tangible Personal Property tax	9,058	4,528	250	2,150	250
	Total Revenues	204,274	202,090	202,000	202,439	204,550
261-2610- 5710	Transfers - General Fund	204,274	201,405	202,000	203,124	204,550
	Fund Balance - December 31st	0	685	685	0	0

2015 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>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>2014 Actual</i>	<i>2015 Budget</i>
	Fund Balance - January 1st	0	0	685	685	0
262- 4110	Real Property Tax	174,099	176,098	180,000	178,402	182,000
4111	Property Homestead Credit	3,805	3,980	3,750	4,299	4,300
4112	Property Rollback	17,312	17,484	18,000	17,589	18,000
4113	Tangible Personal Property tax	9,058	4,528	250	2,149	250
	Total Revenues	204,274	202,090	202,000	202,439	204,550
262-2620- 5710	Transfers - Fire/EMS Fund	204,274	201,405	202,000	203,124	204,550
	Fund Balance - December 31st	0	685	685	0	0

2015 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 and other cultural opportunities.

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	0	0	0	0	22,044
272- 4130	Hotel/Motel Tax	0	0	67,000	74,660	74,000
4720	Donations	0	0	25,000	31,500	25,000
4720	Transfer from General Fund	0	0	0	0	0
	Total Revenues	0	0	92,000	106,160	99,000
272-0272- 5230	Professional Services	0	0	0	0	0
5231	Main Street Support	0	0	17,500	17,500	17,500
5232	Community Arts Support	0	0	15,000	11,250	15,000
5233	DATA Support	0	0	7,500	7,500	7,500
5234	Other Community Support	0	0	0	0	27,500
5290	Fireworks	0	0	35,000	41,500	35,000
5291	Special Events	0	0	0	500	2,500
5292	Sister City Promotion	0	0	2,075	510	2,075
5500	Capital Outlay	0	0	1,700	1,606	0
	Total Expenditures	0	0	78,775	80,366	107,075
	<i>Carryover PO's</i>				3,750	
	Fund Balance - December 31st	0	0	13,225	22,044	13,969

2015 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.

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	-101,470	-92,470	-80,470	-80,470	-72,470
291- 4250	FY 09 Grant	0	0	0	0	0
4251	FY 10 Grant	104,000	0	0	0	0
4252	FY 11 Grant	0	95,000	0	0	0
4253	FY 12 Grant	0	0	83,000	83,000	0
4254	FY 13 Grant	0	0	75,000	0	75,000
4255	FY 14 Grant	0	0	0	0	75,000
4910	Transfer	0	0	0	0	0
	Total Revenue	104,000	95,000	158,000	83,000	150,000
291-2919- 5501	Street Improvements - FY11	76,100	0	0	0	0
5852	Fair Housing - FY11	4,700	0	0	0	0
5857	Administration - FY11	14,200	0	0	0	0
291-2920- 5501	Street Improvements - FY12	0	66,600	0	0	0
5852	Fair Housing - FY12	0	4,000	0	0	0
5857	Administration - FY12	0	12,400	0	0	0
291-2921- 5501	Street Improvements - FY13	0	0	60,000	60,000	0
5852	Fair Housing - FY13	0	0	3,000	3,000	0
5857	Administration - FY13	0	0	12,000	12,000	0
291-2922- 5501	Street Improvements - FY14	0	0	0	0	60,000
5852	Fair Housing - FY14	0	0	0	0	3,000
5857	Administration - FY14	0	0	0	0	12,000
	Total Expenditures	95,000	83,000	75,000	75,000	75,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	-92,470	-80,470	2,530	-72,470	2,530

2015 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	2012 Actual	2013 Actual	2014 Budget	2014 Budget	2014 Budget
	Fund Balance - January 1st	730,704	1,067,886	1,098,141	1,098,141	945,050
295 4230	Loan Interest Payments	23,636	17,474	17,350	14,087	17,350
4231	Loan Principal Payments	482,785	110,341	109,500	112,764	109,500
4242	State of Ohio Loan Proceeds	0	0	0	0	0
4740	Revolving Loan Fund Interest Income	754	867	500	891	500
	Total Revenues	507,175	128,682	127,350	127,742	127,350
295-0000- 5501	RLF Projects	50,000	0	400,000	0	300,000
5502	Façade Loan Program	29,392	51,158	160,000	94,646	150,000
5503	Downtown Way Finding Enhancement	0	0	150,000	0	200,000
5505	Strand Theater Grant	46,797	1,742	25,000	87,770	15,000
5508	Digital Imaging Software	0	0	35,000	0	0
5509	Emergency Home Repair	0	1,450	15,000	0	15,000
5857	RLF Administration	43,804	27,577	50,000	25,370	50,000
5858	RLF S. Sandusky St. Plan	0	0	25,000	0	25,000
5859	Wayfinding Plan	0	16,500	0	20,890	0
5860	Pittsburg Dr. RR Track Repair	0	0	100,000	0	100,000
5859	Business Incubator Study	0	0	25,000	0	0
5863	E. William St. Park	0	0	50,000	0	10,000
5864	Weiser Ave. CDBG	0	0	0	0	20,000
5865	Blighted Property Demolitions	0	0	0	0	100,000
	Total Expenditures	169,993	98,427	1,035,000	228,676	985,000
	<i>Carryover PO's</i>				52,157	
	Fund Balance - December 31st	1,067,886	1,098,141	190,491	945,050	87,400

2015 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 sell their property. The program income can be rolled back into other housing improvement programs.

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	24,878	24,878	24,878	24,878	24,878
296-4235	CDBG-Program Income	0	0	0	0	0
4236	Home-Program Income	0	0	0	0	0
4910	Transfer In	0	0	0	0	0
	Total Revenues	0	0	0	0	0
296-2960-5510	CDBG Expenditures	0	0	5,000	0	5,000
5520	Home Expenditures	0	0	19,000	0	19,000
5710	Housing Income Transfer	0	0	0	0	0
	Total Expenditures	0	0	24,000	0	24,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	24,878	24,878	878	24,878	878

2015 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.

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	-77,215	-193,007	0	0	0
297 4240	CDBG-Program Income	127,007	193,007	0	0	0
	Total Revenues	127,007	193,007	0	0	0
297-2970- 5231	Administration	38,639	0	0	0	0
5500	Property Acquisition	39,617	0	0	0	0
5575	Property Demolition	164,543	0	0	0	0
	Total Expenditures	242,799	0	0	0	0
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	-193,007	0	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	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	0	-167,709	-1	-1	0
299- 4240	CDBG State Grant Funds	0	113,414	0	0	0
4241	Property Owner Contributions	0	0	0	0	0
4242	Home-Federal Grant Funds	0	412,397	0	0	0
4750	Miscellaneous	0	0	0	0	0
4910	Transfer In	0	0	0	1	0
	Total Revenues	0	525,811	0	1	0
299-2990- 5230	Administration - CDBG	22,000	0	0	0	0
5231	CHIP Fair Housing	3,060	940	0	0	0
5232	Rental Assistance	91,441	91,185	0	0	0
5234	Home Building/Repair	22,273	65,142	0	0	0
5238	Administration - Home	16,060	22,903	0	0	0
5500	Private Rehabilitation	12,875	137,933	0	0	0
5503	New Construction - Habitat	0	40,000	0	0	0
5710	Transfer to Program Income Fund	0	0	0	0	0
	Total Expenditures	167,709	358,103	0	0	0
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	-167,709	-1	-1	0	0

2015 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	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	12,147	10,696	29,895	29,895	56,112
300- 4010	Note Sale	250,000	0	0	0	0
4011	Note Sale - Premium	2,755	0	0	3,753	0
4020	Bond Sale	0	2,850,000	0	0	0
4021	Bond Sale - Premium	0	596	0	0	0
4740	Investment Income	56	83	0	213	0
4910	Transfer Police Impact Fee Justice Center	0	63,644	65,299	65,299	63,608
4910	Transfer Municipal Impact Fee	0	143,776	143,126	143,126	139,418
4910	Transfer T-Hangar Fund	79,749	78,349	76,905	76,905	80,435
4910	Transfer CIP 2002 G.O. Bonds	354,287	317,703	318,104	318,104	315,320
4910	Transfer Fire/EMS Substations 302/303	72,000	260,466	178,811	178,811	170,600
4910	Transfer Fire Impact Fee Station 303	0	15,910	82,355	82,355	85,000
4910	Transfer Ross Street G & F	60,838	58,838	56,775	56,775	59,675
4910	Transfer CIP Houk Rd.	73,762	76,362	73,680	73,680	75,950
4910	Transfer CIP Pool Improvements	67,616	69,145	68,558	68,558	67,787
4910	Transfer CIP Phone/Software Notes	105,236	250,984	0	0	0
4910	Transfer CIP Debt Issuance Costs	0	25,000	25,000	25,000	10,000
4910	Transfer Park Impact Fee Fund	116,790	119,260	118,247	118,247	117,088
	Total Revenue	1,183,089	4,330,116	1,206,860	1,210,826	1,184,881
300-3000- 5230	Professional Services	4,264	3,011	25,000	2,750	10,000
5801	Bond Principal- Streetscape/Houk Rd.	224,397	278,418	278,419	278,419	278,419
5801	Bond Principal - T-hangars	35,000	35,000	35,000	35,000	40,000
5801	Bond Principal - Ross St.	50,000	50,000	50,000	50,000	55,000
5801	Bond Principal - Houk Rd.	60,000	65,000	65,000	65,000	70,000
5801	Bond Principal - Mingo Imp. 2006	150,000	160,000	165,000	165,000	170,000
5801	Bond Principal - Fire Station 302/303	45,603	201,582	181,582	181,581	181,582
5801	Bond Principal - Justice Center/PW Gar.	0	155,000	135,000	135,000	135,000
5802	Note Principal Phone System/Software	350,000	250,000	0	0	0
5802	Note Principal - Station 303	0	2,850,000	0	0	0
5811	Bond Interest - Streetscape/Houk Rd.	129,891	39,284	39,685	39,685	36,901
5811	Bond Interest - T-hangars	44,749	43,349	40,435	41,905	40,435
5811	Bond Interest - Ross St.	10,838	8,838	6,775	6,775	4,675
5811	Bond Interest - Houk Rd.	13,761	11,362	8,680	8,680	5,950
5811	Bond Interest - Mingo Imp. 2006	34,405	28,405	21,805	21,805	14,875
5811	Bond Interest - Fire Station 302/303	26,397	58,884	79,584	79,584	74,018
5811	Bond Interest - Justice Center/PW Gar.	0	52,420	73,425	73,425	68,025
5812	Note Interest - Phone System/Software	5,235	1,642	0	0	0
5812	Note Interest - Station 303	0	18,722	0	0	0
	Total Expenditures	1,184,540	4,310,917	1,205,390	1,184,609	1,184,880
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	10,696	29,895	31,365	56,112	56,113

2015 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.

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	101,055	103,228	104,755	104,755	105,443
301- 4740	Investment Income	340	362	300	409	400
4910	Transfer In from Recreation Tax Fund	1,209,222	1,230,554	1,256,584	1,256,068	1,266,400
	Total Revenue	1,209,562	1,230,916	1,256,884	1,256,477	1,266,800
301-3010- 5801	Bond Principal	400,000	430,000	465,000	465,000	485,000
5811	Bond Interest	807,389	799,389	790,789	790,789	780,327
	Total Expenditures	1,207,389	1,229,389	1,255,789	1,255,789	1,265,327
	Fund Balance - December 31st	103,228	104,755	105,850	105,443	106,916

2015 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>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>2014 Actual</i>	<i>2015 Budget</i>
	Fund Balance - January 1st	68,964	76,147	76,797	76,797	83,184
302- 4740	Investment Income	218	247	225	291	275
4910	Transfer In Sewer Funds	831,474	871,012	927,167	926,805	998,160
	Total Revenue	831,692	871,259	927,392	927,096	998,435
302-3020- 5801	Bond Principal	195,000	245,000	300,000	300,000	385,000
5811	Bond Interest	629,509	625,609	620,709	620,709	613,209
	Total Expenditures	824,509	870,609	920,709	920,709	998,209
	Fund Balance - December 31st	76,147	76,797	83,480	83,184	83,410

2015 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.

Capital Improvement Fund		2012	2013	2014	2014	2015
Account #	Description	Actual	Actual	Budget	Actual	Budget
	Fund Balance - January 1st	1,193,135	1,137,489	713,864	713,864	1,548,222
410- 4010	Note Issue	0	0	450,000	450,000	535,000
410- 4256	ODNR Recreational Trail Program Grant	0	0	150,000	150,000	0
4265	OPWC - Buehler/Lexington	224,730	0	0	0	0
4266	OPWC - Euclid/Liberty	274,598	0	0	0	0
4267	OPWC - Executive, Stratford, Pennsylvania	0	0	299,000	299,999	0
4268	OPWC - Troy, Henry	0	0	300,000	399,999	0
4269	OPWC	0	0	0	0	400,000
4270	MORPC Trans Funding	92,341	67,002	420,000	173,783	108,000
4271	Federal Earmark Grant	0	50,523	100,000	150,342	100,000
4272	ODOT Reimbursement SR315/US23	34,806	25,291	550,000	324,324	0
4273	ODOT Safety Funds	0	250,660	350,000	0	0
4274	ODOT TRC's - E. William St.	0	0	0	0	0
4280	OEPA SWIF Grant	0	0	0	43,947	0
4310	State 629 Grant	100,000	0	0	33,398	0
4811	Sidewalk Assessments - Auditor	1,855	18,402	25,000	33,544	50,000
4812	Sidewalk Assessments - Direct Pay	37,257	26,193	100,000	49,518	150,000
4813	County Reimb - OPWC	0	82,881	100,000	100,000	50,000
4816	Reimbursements	0	0	75,000	0	0
4910	Transfer from General Fund	1,550,000	1,800,000	1,625,000	3,580,092	1,625,000
4910	Advance to Refuse Reimbursement	0	160,237	0	0	0
	Total Revenue	2,315,587	2,481,189	4,544,000	5,788,946	3,018,000
410-4100- 5705	Transfer Bond Fund - 2002 G. O Debt	354,286	317,703	318,104	318,104	315,320
5706	Transfer Bond Fund - 2002 - Houk Rd.	73,762	76,362	73,680	73,680	75,950
5707	Transfer Bond Fund - Ross St. Imp.	60,838	58,838	56,775	56,775	59,675
5708	Transfer Bond Fund - Pool Improvements	67,616	69,145	68,558	68,558	67,787
5710	Transfer Bond Fund - 2007 Phone/Software	105,236	250,985	0	0	0
5711	Transfer Bond Fund - Debt Issuance Costs	0	25,000	25,000	25,458	10,000
5802	Note Principal/Interest	0	0	0	0	459,000
4103- 5530	Street Resurfacing	269,822	155,602	0	27,500	200,000
5536	US 23/Penn Interchange Improvements	110,953	112,239	370,000	203,582	108,000
5541	US 23/SR 315 Intersection	27,054	31,371	550,000	325,221	0
5546	OPWC Buehler/Lexington	230,000	0	0	0	0
5547	OPWC Euclid/Liberty	349,997	0	0	0	0
5548	OPWC Executive, Stratford, Pennsylvania	0	725,862	0	0	0
5549	OPWC Troy, Henry	0	0	550,000	715,051	0
5550	OPWC S. Sandusky/Olentangy	0	0	0	0	450,000
4104- 5540	US 36/E. William St. Corridor	17,518	9,107	100,000	150,342	100,000
4107- 5732	Transfer to FAA Grant Funds - City Share	14,750	53,854	40,000	0	87,640
5737	Airport Asphalt Seal Coating	0	0	10,000	7,258	6,803

Capital Improvement Fund		2012	2013	2014	2014	2015
Account #	Description	Actual	Actual	Budget	Actual	Budget
5739	Point RR Bridge Study	0	0	50,000	25,597	0
4108- 5520	Olentangy River Lowhead Dam Removal	0	0	0	43,947	0
5525	SR 37 & Sandusky St. Signal Replacement	3,713	250,661	0	0	0
5526	William St. Safety Improvement	0	21,984	0	0	0
5527	Sandusky St. & London Rd. Signal Repl.	0	0	387,500	0	0
5528	Us 36 Curtis St. Intersection	0	0	12,500	0	0
5529	Pittsburgh Drive RR Crossing	0	0	75,000	0	25,000
4109- 5530	Sidewalk/ADA Improvements	7,351	14,651	50,000	0	0
5531	Sidewalk Repair Program - City	9,687	17,823	360,000	203,364	270,000
5532	Sidewalk Repair Program - Citizens	71,076	57,046	215,000	258,353	0
4111- 5500	Traffic Signals/Study	0	0	0	0	0
5501	Traffic Signal System Upgrades	0	0	75,000	0	0
4112- 5500	Equipment Acquisition	370,000	400,000	400,000	400,000	440,000
4113- 5532	Other Park Development	3,000	41,637	5,000	5,900	100,000
5539	Mingo Pool Replacement/Rehab	0	0	0	201,838	0
5594	Springfield Branch Trail.Phase I	17,875	23,391	0	0	0
5596	Houk Rd. Trail	0	36,186	0	243,134	0
4116- 5539	Network Improvements	25,000	0	32,000	38,193	50,000
5540	PC Replacement	15,899	21,974	37,000	31,638	16,000
5541	Fiber Installation	6,461	4,017	5,000	2,766	0
5542	Software Systems	40,980	1,800	0	0	0
5543	Copier Replacement	495	0	9,000	0	22,000
5544	Technology Equipment	0	0	40,000	0	40,000
4118- 5520	Building Renovations	16,381	17,074	178,770	0	20,000
5521	Salt Storage Facility	0			309,036	0
5522	Public Works Building Expansion	0			94,096	605,684
5523	Gazette Building Demo/Parking Impr.	0			0	55,000
5524	Carpet Replacement	1,483	21,081	8,500	6,573	10,000
5531	HVAC Maintenance	0	47,700	27,583	18,401	153,500
5532	Parking Lot Maintenance	0	41,721	29,350	0	68,536
4120- 5534	US 42 Signal	100,000	0	0	0	0
4121- 5500	Cactus Hollow Taking Deposit	0	0	0	0	0
Total Expenditures		2,371,233	2,904,814	4,159,320	3,854,365	3,815,895
<i>Carryover PO's</i>					1,100,223	
Fund Balance - December 31st		1,137,489	713,864	1,098,544	1,548,222	750,327

2015 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	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	16,222	16,222	-146,403	-146,403	19,634
430- 4010	Note Issue	0	0	0	0	0
4233	State Funds	0	0	0	0	0
4240	Federal Funds	0	122,637	157,866	177,500	0
4910	City Funds	0	53,854	0	0	0
	Total Revenue	0	176,491	157,866	177,500	0
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	339,116	0	10,626	0
430-4318- 5701	Transfer to FAA Airport AIP Grant Fund	0	0	0	0	0
	Total Expenditures	0	339,116	0	10,626	0
	<i>Carryover PO's</i>				837	
	Fund Balance - December 31st	16,222	-146,403	11,463	19,634	19,634

2015 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	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	29,072	-135,716	17,262	17,262	-297,061
431- 4207	Task 7 Aero Survey	17,515	64,148	20,852	14,630	0
4208	Task 8 Env Assessment	10,980	83,174	47,619	0	0
4240	Federal Funds	1,499	136,236	360,000	304,310	1,421,917
4910	City Transfer	14,750	0	40,000	0	87,644
	Total Revenue	44,744	283,558	468,471	318,940	1,509,561
431-4312- 5107	Task 7 Aero Survey	39,586	51,151	0	23,375	0
5208	Task 8 Env Assessment	25,786	79,429	0	0	0
431-4315- 5532	Runway 28 Land Acquisition	0	0	70,000	244,480	0
5533	Runway 28 Expansion Design	0	0	330,000	176,735	0
5534	Runway 28 Expansion	0	0	0	0	1,212,500
431-4330- 5515	Avigation Easement	144,160	0	0	0	0
	Total Expenditures	209,532	130,580	400,000	444,590	1,212,500
	<i>Carryover PO's</i>				188,673	
	Fund Balance - December 31st	-135,716	17,262	85,733	-297,061	0

2015 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.

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	294,789	283,515	252,560	252,560	213,900
440- 4910	Transfer from CIP	370,000	272,175	400,000	400,000	440,000
	Total Revenue	370,000	272,175	400,000	400,000	440,000
440-4410- 5500	SMR Equipment Acquisition	190,818	20,950	264,597	98,140	270,500
5510	Parks Equipment Acquisition	63,295	87,502	54,782	30,751	127,100
5520	Police Equipment Acquisition	127,161	181,490	137,000	132,139	140,000
5540	Airport Equipment	0	13,188	0	0	0
5560	Cemetery	0	0	0	0	43,000
	Total Expenditures	381,274	303,130	456,379	261,030	580,600
	Carryover PO's				177,630	
	Fund Balance - December 31st	283,515	252,560	196,181	213,900	73,300

2015 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>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>2014 Actual</i>	<i>2015 Budget</i>
	Fund Balance - January 1st	338,214	433,507	633,584	633,584	740,842
491- 4010	Note Proceeds	0	0	0	0	0
4250	Grant Income	0	0	0	0	320,000
4630	Park Impact Fees	211,779	317,171	195,000	274,859	275,000
4720	Donations -	0	1,711	0	0	110,000
4740	Investment Income	304	455	250	646	250
	Total Revenue	212,083	319,337	195,250	275,505	705,250
491-4910- 5230	Professional Services	0	0	0	0	42,000
5543	Veteran's Plaza	0	0	50,000	50,000	480,000
5544	Facility Expansion - Greenhouse	0	0	0	0	50,000
5545	SR 37 West Trail Expansion	0	0	0	0	400,000
5601	Refunds	0	0	0	0	0
5705	Transfer Bond Fund-2006 Bond Payment	116,790	119,260	118,247	118,247	117,089
	Total Expenditures	116,790	119,260	168,247	168,247	1,089,089
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	433,507	633,584	660,587	740,842	357,003

2015 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	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	333,802	302,125	250,014	250,014	247,123
492- 4010	Note Proceeds	933,500	0	0	0	0
4011	Note Premium	10,287	0	0	0	0
4020	Bond Proceeds	0	900,000	0	0	0
4630	Police Impact Fees	31,715	69,341	55,000	62,180	56,000
4740	Investment Income	216	229	150	228	150
	Total Revenue	975,718	969,570	55,150	62,408	56,150
492-4920- 5230	Professional Services	810	10,573	0	0	0
5802	Note Principal	991,750	933,500	0	0	0
5812	Note Interest	14,835	13,964	0	0	0
492-4920- 5706	Transfer Bond Fund - Justice Center Debt	0	63,644	65,299	65,299	63,608
	Total Expenditures	1,007,395	1,021,681	65,299	65,299	63,608
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	302,125	250,014	239,865	247,123	239,665

2015 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>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>2014 Budget</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	708,389	7,355	104,027	104,027	129,628
493- 4020	Note Issue	0				
4630	Fire Impact Fees	61,972	114,863	85,000	107,831	85,000
4740	Investment Income	200	52	50	125	50
4750	Miscellaneous	0	0	0	0	0
	Total Revenue	62,172	114,915	85,050	107,956	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	16,187	0	0	0	0
5503	Fire Equipment	0	0	0	0	0
5504	Station 303 Construction	147,708	2,332	0	0	0
5510	Fire Pumper Truck Station 303	599,311	0	0	0	0
5601	Refund	0	0	0	0	0
5705	Transfer Fire/EMS Fund Bond Pmt. 303	0	15,911	82,355	82,355	85,000
	Total Expenditures	763,206	18,243	82,355	82,355	85,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	7,355	104,027	106,722	129,628	129,678

2015 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>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>2014 Actual</i>	<i>2015 Budget</i>
	Fund Balance - January 1st	281,339	310,358	268,541	268,541	306,381
494- 4010	Note Proceeds	2,083,000	0	0	0	0
4011	Note Premium	22,954	0	0	0	0
4020	Bond Proceeds - Justice Center	0	950,000	0	0	0
4020	Bond Proceeds - PW Garage	0	1,100,000	0	0	0
4630	Municipal Impact Fees	70,219	124,957	90,000	115,691	95,000
4740	Investment Income	186	238	200	275	200
4910	Transfer In Sewer Cap - Cherry St. Fac.	45,000	65,000	65,000	65,000	65,000
	Total Revenue	2,221,359	2,240,195	155,200	180,966	160,200
494-4940- 5230	Professional Services	1,806	24,078	0	0	0
5504	Land Acquisition - Public Works	0	0	0	0	120,000
5601	Refund	0	0	0	0	0
5706	Transfer Bond Fund Bonds	0	143,776	143,126	143,126	139,418
5802	Note Principal	2,158,250	2,083,000	0	0	0
5812	Note Interest	32,284	31,158	0	0	0
	Total Expenditures	2,192,340	2,282,012	143,126	143,126	259,418
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	310,358	268,541	280,615	306,381	207,163

2015 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	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	2,626,008	2,993,949	3,045,351	3,045,351	3,325,584
496- 4010	Note Proceeds	12,305,000	12,305,000	11,905,000	12,095,000	11,795,000
4011	Note Premium	104,207	100,353	0	106,210	0
4115	Community Authority Fees	0	0	356,590	401,183	220,000
4261	MORPC Funds	190,047	0	0	0	0
4650	Transportation Impact Fees	98,854	122,096	100,000	134,055	120,000
4740	Investment Income	2,454	2,359	2,000	0	0
4750	Miscellaneous	0	1,000	0	0	0
	Total Revenue	12,700,562	12,530,808	12,363,590	12,736,448	12,135,000
496-4960- 5230	Professional Serices	23,801	33,893	10,000	22,199	25,000
5801	Note Principal	12,130,000	12,305,000	12,305,000	12,305,000	12,095,000
5811	Note Interest	178,820	140,513	126,438	126,438	120,950
	Total Expenditures	12,332,621	12,479,406	12,441,438	12,453,637	12,240,950
	Carryover PO's				2,578	
	Fund Balance - December 31st	2,993,949	3,045,351	2,967,503	3,325,584	3,219,634

2015 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	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	84,588	84,649	0	0	0
497- 4010	Note Proceeds	0	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	61	56	58	0	0
4910	Transfer In CIP	0	0	0	0	0
	Total Revenue	61	56	58	0	0
497-4970- 5520	Professional Services	0	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	0	0	0	0	0
5705	Transfer to Glenn Rd. South/Tif Funds	0	84,705	58	0	0
5801	Note Principal	0	0	0	0	0
5811	Note Interest	0	0	0	0	0
	Total Expenditures	0	84,705	58	0	0
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	84,649	0	0	0	0

2015 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

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	475,780	114,428	2,013	2,013	124,133
498- 4010	Note Proceeds	530,000	430,000	640,000	640,000	640,000
4115	Comm Auth Charges	0	0	226,177	217,183	80,000
4740	Investment Income	129	30	0	0	0
4850	Advance from General Fund	0	238,000	0	0	0
	Total Revenue	530,129	668,030	866,177	857,183	720,000
498-4980- 5230	Professional Services	5,684	6,993	8,000	4,387	10,000
5520	Roadway Design Phase 3	0	0	50,000	0	0
5532	Land Acquisition Phase 3	0	241,365	250,000	0	0
5601	Advance Back to General Fund	0	0	0	238,000	0
5801	Note Principal	880,000	530,000	430,000	430,000	640,000
5811	Note Interest	5,797	2,087	912	912	912
	Total Expenditures	891,481	780,445	738,912	673,299	650,912
	Carryover PO's				61,764	
	Fund Balance - December 31st	114,428	2,013	129,278	124,133	193,221

2015 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	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	644,428	531,879	546,593	546,593	813,017
236- 4010	Note Proceeds	2,690,000	0	0	0	0
4011	Note Premium	22,644	0	0	0	0
4020	Bond Proceeds	0	2,690,000	0	0	0
4021	Bond Premium	0	0	0	0	0
4110	Property Tax Receipts	172,300	265,042	265,000	447,172	350,000
4111	Homestead	543	206	200	900	1,000
4112	Rollback	23,045	27,403	27,400	48,764	50,000
4740	Investment Income	1,103	467	250	669	500
4750	Miscellaneous	0	0	0	0	0
4910	Transfer Glen Rd. Middle Fund	0	84,706	0	0	0
	Total Revenue	2,909,635	3,067,824	292,850	497,505	401,500
236-2360- 5230	Professional Services	152,575	47,893	5,000	0	5,000
5555	Construction Glenn Road Phase 1A	1,339,595	55,860	0	0	0
5801	Note Principal - Phase 2B	1,520,000	2,690,000	0	0	0
5802	Bond Principal - Phase 2B - \$1.6m	0	180,000	165,000	165,000	165,000
5811	Note Interest	10,014	31,113	0	0	0
5812	Bond Interest - Phase 2B	0	48,244	66,081	66,081	59,482
	Total Expenditures	3,022,184	3,053,110	236,081	231,081	229,482
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	531,879	546,593	603,362	813,017	985,035

2015 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	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	47,971	17,232	16,128	16,128	21,207
520- 4451	Meter Collections Lot #1	8,442	9,045	8,750	10,006	8,750
4452	Meter Collections Lot #2	2,714	2,825	2,850	2,517	2,850
4453	Meter Collections Lot #3	17,687	17,810	17,500	17,530	17,500
4454	Meter Collections Lot #4	11,949	11,207	12,000	11,324	12,000
4457	38 S. Franklin Rent Lot #7	2,465	2,507	0	0	0
4458	Justice Center Rent Lot #8	117	0	0	200	0
	Total Revenues	43,374	43,394	41,100	41,577	41,100
520-5200- 5500	Capital Outlay/New Equipment	30,000	0	5,000	0	5,000
5710	Transfer to General	10,000	10,000	10,000	10,000	10,000
520-5201- 5211	Electric - Lot #1	400	411	400	400	400
5270	Maintenance of Equipment - Lot #1	100	619	500	491	500
5292	Taxes - Lot #1	2,996	3,020	3,150	3,146	3,150
	Total Parking Lot #1	3,496	4,050	4,050	4,037	4,050
520-5202- 5211	Electric - Lot #2	400	411	400	400	400
5235	Rent of Parking Lot	1,979	2,182	2,250	1,750	2,250
5270	Maintenance of Equipment - Lot #2	76	167	250	124	250
	Total Parking Lot #2	2,455	2,760	2,900	2,274	2,900
520-5203- 5211	Electric - Lot #3	975	975	975	975	975
5235	Rent UM Church	629	618	850	621	850
5270	Maintenance of Equipment - Lot #3	217	1,013	650	462	650
5292	Taxes - Lot #3	3,058	3,083	3,200	3,211	3,200
	Total Parking Lot #3	4,879	5,689	5,675	5,269	5,675
520-5204- 5211	Electric - Lot #4	1,200	1,200	1,200	1,200	1,200
5270	Maintenance of Equipment - Lot #4	204	984	650	457	650
5292	Taxes - Lot #4	4,186	4,219	4,450	4,396	4,450
	Total Parking Lot #4	5,590	6,403	6,300	6,053	6,300
520-5205- 5292	Taxes - Lot #5	443	446	500	465	500
	Total Parking Lot #5	443	446	500	465	500
520-5207- 5211	Electric - Lot #7	350	350	0	0	0
5235	Masonic Rent - Lot #7	10,600	10,600	0	0	0
	Total Parking Lot #7	10,950	10,950	0	0	0
520-5209- 5235	Church Rent - Lot #9	6,300	4,200	6,750	8,400	8,750
	Total Expenses	74,113	44,498	41,175	36,498	43,175
	Fund Balance - December 31st	17,232	16,128	16,053	21,207	19,132

2015 BUDGET DETAIL

FUND:

WATER CONSTRUCTION

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	1,435,495	2,066,794	-4,374,015	-4,374,015	909,860
531- 4010	Note Sale	0	0	0	0	0
4020	Bond Sale	1,711,902	3,777,345	15,676,653	13,687,307	0
4740	Interest Income	0	0	0	31	0
4810	Reimbursements	0	0	0	0	0
4910	Transfer from Water Fund	600,000	650,000	675,000	675,000	700,000
4910	Transfer from Water Fund Surcharge	734,675	974,000	1,003,215	1,003,215	1,023,279
	Total Revenues	3,046,577	5,401,345	17,354,868	15,365,553	1,723,279
531-5300- 5803	OWDA Principal Debt Service - Plant	0	0	312,765	0	312,765
5813	OWDA Interest Debt Service - Plant	0	0	1,000,000	0	1,010,000
5899	Advance Gen Fund Interest	0	41,023	94,500	94,065	10,000
531-5310- 5530	Treatment Building Improvements	1,817,864	11,290,858	0	6,034,174	0
5531	Construction Contingency	0	99,681	250,000	103,387	150,000
5532	Construction Soft Costs	105,334	135,938	0	122,947	0
5537	Water Plant Rehabilitation - Design	285,768	0	0	0	0
531-5311- 5500	Sludge Lagoon Cleaning	0	0	0	0	445,000
531-5320- 5501	Flocculator Drive Replacement	0	0	235,000	87,846	0
531-5323- 5548	US 23 Waterline Replacement	78,591	26,564	0	895,443	0
5552	Hillside Dr. Orchard Lane Waterline	0	46,154	0	0	0
5553	Berne, Kirkland, Mason St. Waterline	42,973	58,240	0	150	0
5554	Pennsylvania Ave. Waterline	0	23,704	0	0	0
5555	Stratford Rd. Waterline	0	45,670	0	0	0
5556	W. Heffner St. Waterline	0	0	75,000	63,286	0
5557	Park Avenue Waterline	0	0	450,000	23,800	424,000
5558	East St./Fair Ave. Waterline	0	0	0	0	50,000
5559	Rt 23/Penns. Ave. Off-Ramp Waterline	0	0	0	0	200,000
531-5330- 5500	Water Meter Replacement	645	19,171	25,000	27,139	0
5502	New Residential Water Meters	3,141	20,935	20,000	13,690	0
531-5331- 5530	Small Main Replacement	12,921	34,216	50,000	49,999	50,000
5531	Fire Flow Improvement	68,041	0	75,000	74,048	75,000
531-5334- 5500	Equipment Purchase	0	0	45,000	32,617	0
	Total Expenses	2,415,278	11,842,154	2,632,265	7,622,591	2,726,765
	<i>Carryover PO's</i>				2,459,087	
	Fund Balance - December 31st	2,066,794	-4,374,015	10,348,588	909,860	-93,626

2015 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>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>2014 Actual</i>	<i>2015 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

2015 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	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	1,902,467	2,571,370	381,381	381,381	3,891,745
536- 4020	Bond Sale	1,789,234	1,631,697	6,647,264	5,865,989	0
4620	Capacity Fees	992,217	1,141,535	1,145,000	1,396,738	1,300,000
4740	Investment Income	1,317	2,025	1,500	0	1,500
4810	Reimbursements	4,800	19,815	0	0	0
4910	Transfer from Water CIP Fund	0	0	0	0	0
4910	Transfer from Water Fund - Surcharge	562,500	417,421	388,206	388,206	388,206
	Total Revenues	3,350,068	3,212,493	8,181,970	7,650,933	1,689,706
536-5300- 5802	G.O. Bond Principal	105,000	110,000	110,000	110,000	115,000
5803	OWDA Principal	56,616	79,440	188,192	88,192	225,475
5812	G.O. Bond Interest	138,005	133,805	129,268	129,267	1,124,648
5813	OWDA Interest	80,134	120,286	574,148	111,534	545,000
5899	Advance Gen Fund Interest	0	17,581	40,500	40,314	5,000
536-5310- 5532	Penry Rd. Wellfield	1,118,433	10,701	0	0	325,000
5534	Groundwater Well Rehabilitation	63,449	0	0	0	0
5538	Treatment Plant Construction	983,779	4,828,711	0	2,586,075	0
5539	Plant Construction Contingency	0	42,720	150,000	44,308	130,000
5540	Plant Construction Soft Cost	44,082	58,259	0	52,243	0
536-5312- 5531	Westside Transmission Main	0	0	0	0	0
536-5316- 5535	Sawmill Parkway Waterline	0	0	250,000	8,469	237,650
5538	Crestview Drive Waterline	0	0	55,000	257	55,000
5539	Panhandle Bridge Water Line	0	0	0	0	150,000
536-5317- 5534	Tank Mixing System	91,667	979	0	30,500	0
536-5360- 5601	Water Capacity Fee Refund	0	0	0	0	0
536-5390- 5230	Water Line Extensions/Oversizing	0	0	50,000	0	50,000
	Total Expenses	2,681,165	5,402,482	1,547,108	3,201,159	2,962,773
	<i>Carryover PO's</i>				939,410	
	Fund Balance - December 31st	2,571,370	381,381	7,016,243	3,891,745	2,618,678

2015 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>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>2014 Actual</i>	<i>2015 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
538- 5230	Grant Revenue	14,000	17,500	17,500	17,500	0
	Total Revenue	14,000	17,500	17,500	17,500	0
5710	Transfer to Water Fund	14,000	17,500	17,500	17,500	0
	Total Expenditures	14,000	17,500	17,500	17,500	0
	Carryover Encumbrances					
	Fund Balance - December 31st	0	0	0	0	0

2015 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.

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	2,034,462	2,031,198	2,113,806	2,113,806	2,596,568
541- 4010	Note Sale	0	0	0	0	0
4910	Transfer in - Sewer Fund	1,199,837	1,273,080	1,311,272	1,311,272	1,311,272
	Total Revenue	1,199,837	1,273,080	1,311,272	1,311,272	1,311,272
541-5410- 5802	G.O. Bond Principal	345,000	0	0	0	0
541-5410- 5803	OWDA Principal	94,073	97,480	101,011	102,856	104,670
541-5410- 5812	G.O. Bond Interest	13,800	0	0	0	0
541-5410- 5813	OWDA Interest	64,920	61,512	57,981	56,135	54,323
541-5411- 5530	Inflow/Infiltrate Remediation	117,094	142,194	175,000	116,288	175,000
541-5430- 5535	Plant Improvement	0	0	0	0	65,000
541-5430- 5536	Wastewater Plant Maintenance	211,868	154,084	232,000	96,938	90,000
541-5430- 5537	Pump Station Repair	696	9,786	0	0	25,000
541-5433- 5500	Meter Replacement	3,783	26,105	25,000	27,139	0
541-5440- 5500	Sewer Camera Truck Equipment	1,867	0	0	0	0
541-5440- 5502	Equipment	0	349,311	45,000	32,617	0
541-5499- 5741	Transfer to SE Highland Sewer Fund	350,000	350,000	225,000	233,333	0
	Total Expenses	1,203,101	1,190,472	860,992	665,306	513,993
	<i>Carryover PO's</i>				163,204	
	Fund Balance - December 31st	2,031,198	2,113,806	2,564,086	2,596,568	3,393,847

2015 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>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>2014 Actual</i>	<i>2015 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

2015 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>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>2014 Actual</i>	<i>2015 Budget</i>
	Fund Balance - January 1st	175,564	178,950	184,886	184,886	193,245
545- 4690	Water Customer Deposits	23,064	26,304	35,000	29,189	35,000
545-5451- 5601	Deposit Refunds	19,678	20,368	30,000	20,830	30,000
5710	Deposit To Storm Sewer Fund	0	0	600	0	600
5711	Deposit To Water Fund	0	0	1,750	0	1,750
5712	Deposit To Sewer Fund	0	0	1,750	0	1,750
5713	Deposit To Refuse Fund	0	0	900	0	900
	Total Expenditures	19,678	20,368	35,000	20,830	35,000
	Carryover Encumbrances					
	Fund Balance - December 31st	178,950	184,886	184,886	193,245	193,245

2015 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.

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	1,037,818	1,380,895	1,782,704	1,782,704	2,631,575
546- 4620	Capacity Charges	950,976	1,066,182	900,000	1,325,782	1,150,000
4621	Acme Road Front Footage Fee	0	15	0	0	0
4740	Interest Income	318	704	500	0	0
4910	Transfer in - Sewer Fund	1,939,188	1,977,972	2,017,531	2,017,531	2,000,000
	Total Revenue	2,890,482	3,044,873	2,918,031	3,343,313	3,150,000
546-5460- 5230	Professional Services	0	485	0	0	400,000
5601	Refunds	0	0	0	0	0
5705	Transfer Bond Service Cherry St. Fac.	45,000	65,000	65,000	65,000	65,000
5802	G.O. Bond Principal	250,000	315,000	315,000	315,000	325,000
5803	OWDA Principal	997,255	1,033,377	1,070,808	1,090,374	1,109,596
5804	SE Highland Bond Principal	646	11,927	14,100	22,083	0
5812	G.O. Bond Interest	168,225	78,294	77,495	77,495	73,385
5813	OWDA Interest	688,207	652,085	614,654	595,088	575,867
5814	SE Highland Bond Interest	2,478	29,164	29,174	28,772	0
546-5466- 5533	Sewer Extension/Oversizing	0	0	0	0	0
5536	US 23/US 42 Belle to Cherry Sewer	22,362	132,732	0	6,657	0
5537	Sawmill Parkway Sewer Extension	0	0	260,000	8,469	247,650
5538	Columbus Pike Sanitary Sewer	0	0	0	0	0
5539	Crestview Drive Sewer Extension	0	0	80,000	623	80,000
546-5499- 5741	Transfer to SE Highland Sewer	373,232	325,000	275,000	275,000	575,000
	Total Expenses	2,547,405	2,643,064	2,801,231	2,484,561	3,451,498
	<i>Carryover PO's</i>				9,881	
	Fund Balance - December 31st	1,380,895	1,782,704	1,899,504	2,631,575	2,330,077

2015 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

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	19,866	148,397	243,226	243,226	178,594
548- 4622	ERU Charges	233,600	249,600	250,000	302,985	320,000
4740	Interest Income	49	149	100	0	0
4910	Transfer In Sewer CIP	350,000	350,000	225,000	233,333	0
4910	Transfer In Sewer Capacity Fee Fund	373,232	325,000	275,000	275,000	575,000
	Total Revenue	956,881	924,749	750,100	811,318	895,000
548-5480- 5802	Bond Principal	199,167	241,857	285,000	285,000	385,833
5812	Bond Interest	629,183	588,063	591,535	590,950	612,327
	Total Expenses	828,350	829,920	876,535	875,950	998,160
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	148,397	243,226	116,791	178,594	75,434

2015 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.

<i>Account #</i>	<i>Description</i>	<i>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>2014 Actual</i>	<i>2015 Budget</i>
	Fund Balance - January 1st	3,469,979	3,710,466	4,333,366	4,333,366	2,801,212
610- 4810	Reimbursements	167,763	409,615	100,000	234,185	100,000
4930	Premiums	3,591,881	3,655,247	3,437,303	3,407,938	3,316,727
4931	Employee Payments	368,490	527,107	616,854	603,237	650,000
	Total Revenue	4,128,134	4,591,969	4,154,157	4,245,360	4,066,727
610-6101- 5230	Program Administration	71,885	73,516	74,516	77,073	78,241
5231	Preferred Provider Fees	40,306	41,207	43,680	42,980	45,864
5232	Broker Fees	5,758	5,780	7,000	5,906	6,500
5240	Preventative Care	6,715	5,729	70,000	29,894	55,000
5280	Life/ADD Insurance	25,001	22,421	25,000	26,038	27,250
5281	Stop Loss Insurance	407,739	402,411	426,000	459,292	489,900
5285	Medical Claims	2,582,288	2,644,529	2,870,000	2,757,973	2,915,000
5286	Dental Claims	194,090	219,942	225,000	213,656	236,500
5287	Prescription	533,515	531,954	540,000	575,912	621,000
5610	Opt Out Payments	20,350	21,580	26,000	21,945	25,000
5700	Federal ACA Excise Tax	0	0	0	47,691	0
5710	Transfer Back Other Funds	0	0	0	1,500,000	0
	Total Expenditures	3,887,647	3,969,069	4,307,196	5,758,360	4,500,255
	<i>Carryover PO's</i>				19,154	
	Fund Balance - December 31st	3,710,466	4,333,366	4,180,327	2,801,212	2,367,684

2015 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>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>2014 Budget</i>	<i>2014 Budget</i>
	Fund Balance - January 1st	1,128,107	1,287,411	1,638,536	1,638,536	1,692,833
620- 4750	Miscellaneous	0	0	0	0	0
4810	Reimbursements	79	233,976	0	196,315	0
4930	Premiums	496,580	521,370	495,779	501,905	524,568
	Total Revenue	496,659	755,346	495,779	698,220	524,568
620-6210- 5230	Program Administration	8,000	8,000	12,000	4,000	12,000
5231	Professional Services	800	2,303	10,000	1,725	10,000
5280	BWC Premiums	241,704	239,111	275,000	186,948	275,000
5285	Workers Comp Claims	86,851	154,807	250,000	234,373	275,000
5701	Transfer - Refunds	0	0	0	216,277	0
	Total Expenditures	337,355	404,221	547,000	643,323	572,000
	<i>Carryover PO's</i>				600	
	Fund Balance - December 31st	1,287,411	1,638,536	1,587,315	1,692,833	1,645,401

2015 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.

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	5,042	5,042	6,342	6,342	4,099
701- 4720	Donations	0	1,300	1,500	25	1,500
4721	Donations Awards	0	0	0	0	0
	Total Revenue	0	1,300	1,500	25	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	2,268	4,000
	Total Expenditures	0	0	5,000	2,268	4,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	5,042	6,342	2,842	4,099	1,599

2015 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

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	9,202	7,431	6,141	6,141	8,116
703- 4720	Donations	6	0	0	1,000	0
4721	K-9 Donations	0	0	0	2,850	0
	Total Revenue	6	0	0	3,850	0
703-7030- 5330	Supplies	431	495	2,000	875	1,500
5500	Capital Outlay / New Equipment	1,346	795	4,000	1,000	6,489
	Total Expenditures	1,777	1,290	6,000	1,875	7,989
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	7,431	6,141	141	8,116	127

2015 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>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>2014 Actual</i>	<i>2015 Budget</i>
	Fund Balance - January 1st	1,727	1,732	1,533	1,533	932
704- 4720	Donations	800	400	500	1,512	1,000
4721	Sister City Donation	300	0	0	0	0
	Total Revenue	1,100	400	500	1,512	1,000
704-7040- 5230	Professional Services	1,095	599	1,500	2,113	1,500
	Total Expenditures	1,095	599	1,500	2,113	1,500
	Fund Balance - December 31st	1,732	1,533	533	932	432

2015 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

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	507,357	439,887	469,155	469,155	497,147
705- 4115	Curtis Farms Infrastructure Fees	12,257	7,512	5,000	17,992	5,000
4490	Developers Fees	20,000	32,760	10,000	10,000	10,000
	Total Revenue	32,257	40,272	15,000	27,992	15,000
705-7050- 5230	Professional Services	0	0	0	0	0
5504	Houk Rd. North Street Lights	84,923	0	0	0	0
5505	Valleyside Dr. Extension	0	0	0	0	0
5506	Warrensburg/SR 37 Intersection Lighting	14,804	11,004	0	0	0
5507	Stratford Pedestrian Bridge	0	0	0	0	20,000
	Total Expenditures	99,727	11,004	0	0	20,000
	Fund Balance - December 31st	439,887	469,155	484,155	497,147	492,147

2015 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>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>2014 Actual</i>	<i>2015 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
706- 4115	Curtis Farms Assessments	0	0	0	0	0
706- 4720	Developer Contributions	120,000	120,000	0	0	0
	Total Revenue	120,000	120,000	0	0	0
706-7060- 5600	School Reimbursement Payments	120,000	120,000	0	0	0
5601	Curtis Farms Reimbursement	0	0	0	0	0
	Total Expenditures	120,000	120,000	0	0	0
	Fund Balance - December 31st	0	0	0	0	0

2015 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.

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
CITY FUND						
	Fund Balance - January 1 st	12,305	16,963	14,713	14,713	14,061
707- 4391	UFTF Unclaimed Funds	8,330	3,403	5,000	2,374	5,000
	Total Revenue	8,330	3,403	5,000	2,374	5,000
707-0707- 5600	Unclaimed Funds Payment	0	47	0	0	0
5701	Transfer to General Fund	3,672	5,606	8,000	3,026	8,000
	Total Expenditures	3,672	5,653	8,000	3,026	8,000
	Fund Balance - December 31 st	16,963	14,713	11,713	14,061	11,061
MUNICIPAL COURT FUND						
	Fund Balance - January 1 st	3,730	21,817	24,199	24,199	31,711
708- 4391	UFTF Unclaimed Funds	5,465	3834	0	7512	0
4910	Transfer In Municipal Court Fund	13,196	0	0	0	0
	Total Revenue	18,661	3,834	0	7,512	0
708-0708- 5601	Unclaimed Funds Payment	574	1452	0	0	2500
5701	Transfer to General Fund	0	0	0	0	0
	Total Expenditures	574	1,452	0	0	2,500
	Fund Balance - December 31 st	21,817	24,199	24,199	31,711	29,211

2015 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.

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	300,000	300,000	270,000	270,000	863,000
709- 4910	Transfer from General Fund	0	0	0	605,000	0
	Total Revenue	0	0	0	605,000	0
709-0709- 5230	Professional Services	0	30,000	30,000	0	50,000
	Total Expenditures	0	30,000	30,000	0	50,000
	<i>Carryover PO's</i>				12,000	
	Fund Balance - December 31st	300,000	270,000	240,000	863,000	813,000

2015 BUDGET DETAIL

FUND: GENERAL RESERVE FUND

The General Reserve Fund represents contingency funds equal to 5% of annual General Fund revenues. The fund shall be used to stabilize the City's General Fund against cyclical changes in revenues and expenditures. The fund balance will not be appropriated to provide for ongoing general operations of the City.

<i>Account #</i>	<i>Description</i>	<i>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>2014 Actual</i>	<i>2015 Budget</i>
	Fund Balance - January 1st	0	0	0	0	873,323
709- 4910	Transfer from General Fund	0	0	0	873,323	0
	Total Revenue	0	0	0	873,323	0
709-0709- 5230	Professional Services	0	0	0	0	0
	Total Expenditures	0	0	0	0	0
	Fund Balance - December 31st	0	0	0	873,323	873,323

2015 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>2012 Actual</i>	<i>2013 Actual</i>	<i>2014 Budget</i>	<i>2014 Actual</i>	<i>2015 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
801- 4350	Fines & Forfeitures	48,333	59,388	67,500	58,089	67,500
801-8010- 5230	Professional Services	48,333	59,388	67,500	58,089	67,500
	Fund Balance - December 31st	0	0	0	0	0

2015 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.

Account #	Description	2012 Actual	2013 Actual	2014 Budget	2014 Actual	2015 Budget
	Fund Balance - January 1st	455	305	226	226	442
803- 4520	3% State Building Permit Fee	2,585	2,535	3,200	3,065	3,200
4521	1% State Plumbing Fee	1,509	2,471	3,200	2,233	3,200
	Total Revenue	4,094	5,006	6,400	5,298	6,400
803-8030- 5230	State Building Permit - 3%	2,550	2,633	3,200	2,816	3,200
803-8030- 5231	State Plumbing Permit - 1%	1,694	2,452	3,200	2,266	3,200
	Total Expenditures	4,244	5,085	6,400	5,082	6,400
	Fund Balance - December 31st	305	226	226	442	442

