

City of Delaware



2017 Budget

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Personnel Summary

Full and Part-time Positions

	2013		2014		2015		2016		2017	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
City Council	0	8	0	8	0	8	0	8	1	7
City Manager	4	0	5	0	5	0	4	0	4	0
Administrative Services	3	0	2	0	2	0	2	1	2	1
Economic Development	1	0	1	0	2	0	2	0	2	0
Legal Affairs/Prosecutor	6	0	6	0	7	1	7	1	7	1
Finance	12	3	12	2	12	3	12	3	12	3
Police	59	3	59	3	59	3	60	3	61	4
Planning	9	0	9	0	9	1	9	1	10	1
Engineering	8	0	7	0	7	0	7	0	8	0
Buildings/Grounds	1	1	1	1	1	1	2	0	2	0
Public Works Administration	6	0	6	0	6	0	6	0	6	0
Public Works Streets	8	0	8	0	8	0	8	0	8	0
Public Works Traffic	4	0	4	0	4	0	4	0	4	0
Cemetery	2	1	2	1	2	1	2	1	2	1
Parks and Natural Resources	7	0	7	0	7	1	8	1	8	2
Storm Sewer	2	0	3	0	3	0	3	0	3	0
Fire EMS	61	1.5	61	1.5	61	17.1	61	19.2	61	19.2
Airport	2	1	2	1	2	1	2	1	2	1
Golf Course	1	1	1	1	1	0	1	0	1	0
Water Administration	3	0	3	0	3	0	3	0	3	0
Water Treatment Plant	7	0	7	0	8	0	8	0	8	0
Water Distribution	7	0	7	0	7	0	7	0	7	0
Wastewater Administration	2	0	2	0	2	0	2	0	2	0
Wastewater Treatment	10	0	9	0	9	0	9	0	9	0
Wastewater Collection	4	0	4	0	4	0	4	0	4	0
Refuse	8	0	8	0	8	0	8	0	9	0
Recycling	5	0	6	0	6	0	6	0	6	0
Garage	4	0	4	0	4	0	4	0	4	0
Information Technology	5	0	5	0	5	0	5	0	6	0
Municipal Court	33	3.1	30	4	29	5.7	29	6.3	33	5
Total	284	22.6	281	22.5	283	42.8	285	45.5	295	45.2

** Does not include seasonal employees

Increase
Decrease

2017
REVENUES, EXPENDITURES AND FUND BALANCES - ALL FUNDS

FUND	UNENCUMBERED FUND BALANCE January 1, 2017	2017 PROJECTED REVENUES	2017 BUDGETED EXPENDITURES	PROJECTED FUND BALANCE December 31, 2017
<u>OPERATING FUNDS</u>				
GENERAL FUND	4,122,821	21,320,565	21,574,218	3,869,168
STREET MAINT & REPAIR	361,044	2,806,691	2,924,173	243,562
STORM SEWER FUND	1,751,571	852,000	1,542,458	1,061,113
PARKS & RECREATION	214,761	1,427,500	1,393,719	248,542
CEMETERY FUND	252,958	212,500	411,281	54,177
AIRPORT OPERATIONS	226,671	711,218	801,551	136,338
FIRE/EMS INCOME TAX	5,377,907	14,940,746	14,111,551	6,207,102
MUNICIPAL COURT	1,865,402	2,736,750	2,641,901	1,960,251
GOLF COURSE	69,361	173,700	200,014	43,047
WATER	1,291,152	5,650,132	5,939,211	1,002,073
SEWER	2,535,572	7,180,000	7,391,675	2,323,897
REFUSE	2,045,049	3,588,500	5,370,832	262,717
GARAGE ROTARY	245,756	645,440	643,633	247,563
INFORMATION TECHNOLOGY ROTARY	500,509	1,052,850	1,053,120	500,239
TOTAL OPERATING FUNDS	20,860,534	63,298,592	65,999,337	18,159,789
<u>CAPITAL IMPROVEMENT FUNDS</u>				
STATE HIGHWAY IMPROVEMENT	106,060	104,375	100,000	110,435
LICENSE FEE	210,959	400,000	460,000	150,959
AIRPORT TIF	57,415	25,750	0	83,165
GLENN ROAD BRIDGE TIF	1,243,939	640,100	266,082	1,617,957
PARK EXACTION FEE	205,177	0	201,241	3,936
CAPITAL IMPROVEMENT	785,524	3,890,700	3,729,158	947,066
FAA AIRPORT GRANTS	(863,256)	1,303,943	440,687	0
EQUIPMENT REPLACEMENT	89,212	510,000	506,077	93,135
PARK IMPACT FEE FUND	920,240	250,250	844,800	325,690
POLICE IMPACT FEE	334,055	75,150	70,652	338,553
FIRE IMPACT FEE FUND	330,732	85,050	118,750	297,032
MUNICIPAL IMPACT FEE FUND	535,121	165,200	152,023	548,298
GLENN RD SOUTH FUND	3,085,728	11,815,000	11,376,840	3,523,888
GLENN ROAD NORTH FUND	398,257	80,000	115,395	362,862
WATER MAINTENANCE CIP FUND	1,755,292	1,814,620	2,008,000	1,561,912
WATER CAPACITY FEE CIP FUND	5,618,173	1,350,000	2,310,726	4,657,447
SEWER MAINTENANCE CIP FUND	2,452,175	1,391,532	2,076,333	1,767,374
SEWER CAPACITY FEE CIP FUND	1,683,798	2,899,039	3,593,882	988,955
SE HIGHLAND SEWER FUND	96,979	985,000	995,925	86,054
TOTAL CAPITAL IMP. FUNDS	19,045,580	27,785,709	29,366,571	17,464,718
<u>DEBT SERVICE FUNDS</u>				
GENERAL BOND RETIREMENT	72,366	1,747,065	1,746,015	73,416
PARK IMPROVEMENT BOND FUND	107,796	1,295,939	1,292,902	110,833
SE HIGHLAND SEWER BOND FUND	83,023	997,925	995,772	85,176
TOTAL DEBT SERVICE FUNDS	263,185	4,040,929	4,034,689	269,425

2017
REVENUES, EXPENDITURES AND FUND BALANCES - ALL FUNDS
(Continued)

FUND	UNENCUMBERED FUND BALANCE January 1, 2017	2017 BUDGETED REVENUES	2017 BUDGETED EXPENDITURES	PROJECTED FUND BALANCE December 31, 2016
<u>SPECIAL REVENUE FUNDS</u>				
TREE FUND	211,030	15,000	125,000	101,030
AIRPORT 2000 T-HANGAR FUND	143,529	100,601	101,535	142,595
RECREATION FACILITIES TAX	3,507,240	2,165,000	2,071,150	3,601,090
SKYCLIMBER/V&P HYDRAULICS TIF	0	70,000	70,000	0
MILL RUN TIF FUND	0	170,000	170,000	0
IDIAM FUND	16,907	11,000	25,000	2,907
DRUG ENFORCEMENT	54,013	5,500	49,000	10,513
INDIGENT ALCOHOL TREATMENT	516,519	38,000	100,000	454,519
OMVI ENFORCE/EDUCATION	4,036	1,200	3,000	2,236
POLICE JUDGEMENT	109,507	7,500	70,000	47,007
COMPUTER LEGAL RESEARCH	465,796	300,000	284,416	481,380
COURT SPECIAL PROJECTS	842,160	256,500	416,257	682,403
PROBATION SERVICES	444,943	310,000	298,500	456,443
POLICE/FIRE DISABILITY	0	448,600	448,600	0
COMMUNITY PROMOTIONS FUND	45,497	105,000	108,529	41,968
CDBG GRANT	2,530	82,000	82,000	2,530
REVOLVING LOAN FUND	368,624	124,416	380,215	112,825
HOUSING PROGRAM INCOME FUND	12,619	0	12,619	0
CHIP GRANT FY 2015	(207,797)	386,797	179,000	0
PARKING LOTS	28,667	51,100	53,175	26,592
TOTAL SPECIAL REVENUE FUNDS	6,565,820	4,648,214	5,047,996	6,166,038
<u>TRUST AND RESERVE FUNDS</u>				
WATER UTILITY RESERVE FUND	2,000,000	0	0	2,000,000
WATER CUSTOMER DEPOSIT FUND	208,183	35,000	37,000	206,183
SEWER UTILITY RESERVE FUND	1,500,000	500,000	0	2,000,000
FIRE DONATION	5,765	1,500	3,000	4,265
PARK DONATION	25,000	0	0	25,000
POLICE DONATION	7,809	500	7,677	632
MAYORS DONATION	1,258	2,400	2,800	858
PROJECT TRUST	548,620	17,512	10,000	556,132
UNCLAIMED FUNDS	68,119	10,000	10,500	67,619
DEVELOPMENT RESERVE FUND	807,886	150,000	150,000	807,886
GENERAL FUND RESERVE	1,012,323	34,733	0	1,047,056
JEDD INCOME TAX	32,427	200,000	200,000	32,427
CEMETERY PERPETUAL CARE	36,063	350	1,900	34,513
STATE PATROL TRANSFER	252	70,000	70,000	252
STATE BUILDING PERMIT FEE	474	15,000	15,000	474
PERFORMANCE BOND FUND	164,146	0	0	164,146
TOTAL TRUST AND RESERVE FUNDS	6,418,325	1,036,995	507,877	6,947,443
<u>INTERNAL SERVICE FUNDS</u>				
SELF INSURANCE	2,214,260	5,015,810	5,332,100	1,897,970
WORKERS COMPENSATION	1,969,888	569,714	562,000	1,977,602
TOTAL INTERNAL SERVICE FUNDS	4,184,148	5,585,524	5,894,100	3,875,572
TOTAL ALL FUNDS	57,337,592	106,395,963	110,850,570	52,882,985

**2017 BUDGET
GENERAL FUND SUMMARY**

REVENUES

	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	% Δ Prior Budget	% Δ Prior Actual
PROPERTY TAX	1,350,067	1,401,314	1,475,000	1,462,672	1,522,000	3.2%	4.1%
CITY INCOME TAX - 1%	11,671,156	12,390,195	13,050,000	13,515,572	14,391,065	10.3%	6.5%
INHERITANCE TAX	82,783	4,962	0	1,803	0	0.0%	0.0%
LOCAL GOVERNMENT FUND	615,800	650,718	695,000	604,095	617,500	-11.2%	2.2%
GRANT REIMBURSEMENTS	62,878	67,903	75,000	62,576	68,000	-9.3%	8.7%
FINES & FORFEITURES	91,930	142,089	150,000	139,971	145,000	-3.3%	3.6%
ENGINEERING FEES	582,179	475,415	500,000	1,109,269	810,000	62.0%	-27.0%
PROSECUTOR CONTRACTS	227,950	220,241	232,000	266,810	260,000	12.1%	-2.6%
PARKING METERS	30,173	35,359	34,000	38,282	37,000	8.8%	-3.3%
LIQUOR PERMITS	40,434	43,621	42,000	42,987	45,000	7.1%	4.7%
LICENSE AND PERMITS	534,237	632,829	540,000	867,689	725,000	34.3%	-16.4%
CABLE FRANCHISE FEE	357,185	349,706	350,000	357,145	355,000	1.4%	-0.6%
INVESTMENT INCOME	156,334	45,637	150,000	144,144	175,000	16.7%	21.4%
MISCELLANEOUS	114,040	113,082	150,000	113,744	150,000	0.0%	31.9%
REIMBURSEMENTS	50,122	159,732	125,000	102,763	100,000	-20.0%	-2.7%
TRANSFER PROJECT ENGINEERING	34,870	7,385	25,000	0	15,000	-40.0%	#DIV/0!
TRANSFER GRANT ADMIN	36,918	24,608	40,000	34,473	30,000	-25.0%	-13.0%
TRANSFERS	3,183,600	2,227,357	1,845,000	1,811,689	1,875,000	1.6%	3.5%
TOTAL REVENUE	19,222,656	18,992,153	19,478,000	20,675,684	21,320,565	9.5%	3.1%

EXPENDITURES

CITY COUNCIL	84,143	95,840	98,471	86,705	151,797	54.2%	75.1%
CITY MANAGER	704,915	720,016	682,904	670,551	684,160	0.2%	2.0%
ADMINISTRATIVE SERVICES	208,135	219,260	274,139	259,723	349,298	27.4%	34.5%
ECONOMIC DEVELOPMENT	246,785	267,196	335,714	296,430	388,834	15.8%	31.2%
LEGAL AFFAIRS/PROSECUTOR	598,832	644,553	773,201	748,838	797,760	3.2%	6.5%
FINANCE	1,265,913	1,309,400	1,431,540	1,386,977	1,551,135	8.4%	11.8%
INCOME TAX REFUNDS	322,565	354,561	350,000	364,852	360,000	2.9%	-1.3%
GENERAL ADMINISTRATION	2,970,383	2,829,095	3,062,685	3,030,564	3,459,954	13.0%	14.2%
CIP TRANSFER	3,552,468	2,217,452	1,700,000	2,250,000	2,039,700	20.0%	-9.3%
GF RESERVE TRANSFER	873,323	0	0	139,000	34,733	0.0%	0.0%
ED RESERVE TRANSFER	605,000	0	0	0	150,000	0.0%	0.0%
RISK MANAGEMENT	160,220	254,129	219,900	255,003	332,900	51.4%	30.5%
POLICE	7,009,148	7,159,438	7,708,678	7,474,233	8,173,369	6.0%	9.4%
PLANNING	878,655	944,257	1,076,264	1,023,816	1,136,486	5.6%	11.0%
ENGINEERING	1,161,772	1,318,543	1,283,453	1,430,295	1,485,329	15.7%	3.8%
BUILDING MAINTENANCE	311,649	405,314	453,558	424,168	478,763	5.6%	12.9%
TOTAL EXPENDITURES	20,953,906	18,739,054	19,450,507	19,841,155	21,574,218	10.9%	8.7%

FUND BALANCE - JANUARY 1ST	5,025,840	3,294,590	3,547,689	3,547,689	4,122,821		
GENERAL FUND REVENUES	19,222,656	18,992,153	19,478,000	20,675,684	21,320,565	9.5%	3.1%
GENERAL FUND EXPENDITURES	20,953,906	18,739,054	19,450,507	19,841,155	21,574,218	10.9%	8.7%
CARRYOVER ENCUMBRANCES				259,397			
FUND BALANCE - DECEMBER 31ST	3,294,590	3,547,689	3,575,182	4,122,821	3,869,168		
<i>Fund Balance as % of Expenditures</i>		18.93%	18.38%	20.78%	17.93%		

2017 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: CITY COUNCIL

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0011- 5100	Wages	60,060	60,324	68,245	67,616	96,021	40.7%	42.0%
5101	PERS	8,342	8,446	9,554	9,752	13,443	40.7%	37.8%
5103	Medicare	872	875	990	981	1,392	40.6%	41.9%
5104	Workers Compensation	1,422	1,521	1,706	1,706	2,401	40.7%	40.7%
5111	Health Insurance	0	0	0	0	16,275	0.0%	0.0%
5112	Life Insurance	0	0	0	0	139	0.0%	0.0%
5230	Professional Services	7,477	23,637	7,000	5,906	7,000	0.0%	18.5%
5260	Travel/Training	5,520	1,037	9,926	708	9,926	0.0%	1302.0%
5310	Office Supply	450	0	200	36	200	0.0%	455.6%
5500	New Equip/Cap Outlay	0	0	850	0	5,000	488.2%	0.0%
	TOTAL CITY COUNCIL	84,143	95,840	98,471	86,705	151,797	54.2%	75.1%

**LINE ITEM DETAIL
GENERAL FUND
CITY COUNCIL**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$ 96,021	Includes Council pay and conversion of PPT Clerk position to full-time.
Professional Services	5230	\$ 7,000	Code Updates-\$7,000.
Travel/Training	5260	\$ 9,926	Chamber Dinner-\$500; MORPC Annual Mtg. \$826; MLK Breakfast \$150; Conference Training \$3,450; National League of Cities Conference \$5,000.
Capital Outlay	5500	\$5,000	Technology for Council Chambers

2017 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: CITY MANAGER

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0012- 5100	Wages	505,827	527,662	467,190	465,106	457,054	-2.2%	-1.7%
5101	PERS	64,873	67,313	59,872	60,454	60,970	1.8%	0.9%
5103	Medicare	7,337	7,625	6,774	6,703	6,627	-2.2%	-1.1%
5104	Workers Compensation	12,909	13,333	11,680	11,680	11,426	-2.2%	-2.2%
5111	Health Insurance	65,700	56,665	55,389	55,389	56,963	2.8%	2.8%
5112	Life Insurance	1,618	1,618	1,314	1,314	1,270	-3.3%	-3.3%
5140	Uniform	150	323	300	150	150	-50.0%	0.0%
5215	Cellular Phone	3,087	3,301	3,200	3,365	3,500	9.4%	4.0%
5220	Postage	100	200	200	200	250	25.0%	25.0%
5230	Professional Services	1,118	875	7,500	8,198	13,500	80.0%	64.7%
5260	Travel / Training	16,492	14,317	20,000	10,701	17,500	-12.5%	63.5%
5261	Membership/Dues	2,576	3,148	4,000	2,201	4,207	5.2%	91.1%
5273	Information Technology Rotary	19,960	20,750	42,335	42,335	47,593	12.4%	12.4%
5280	Insurance	1,680	1,680	1,750	1,680	1,750	0.0%	4.2%
5310	Office Supply	1,488	1,206	1,400	1,075	1,400	0.0%	30.2%
	TOTAL CITY MANAGER	704,915	720,016	682,904	670,551	684,160	0.2%	2.0%

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

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$457,054	No changes.
Professional Services	5230	\$13,500	Community Publications and Marketing \$8,000; Contracted services \$5,500.
Travel/Training	5260	\$17,500	City Manager's Car Allowance-\$7,200; ACM Mileage \$1,200; OCMA Winter Conference \$600; ICMA Conference CM \$3,000, Conference ACM \$2,500, Conference Community Affairs Coordinator \$2,000; ICMA Midwest Regional Summit \$1,000.
Memberships/Dues/Subscript	5261	\$4,207	ICMA (2) Dues \$1,912; OCMA Dues \$120; Rotary Dues \$150; Misc. Subscriptions \$1,625; Community Affairs Coordinator 3CMA Dues \$400.

2017 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: ADMINISTRATIVE SERVICES

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0013- 5100	Wages	115,404	121,023	152,967	148,902	169,860	11.0%	14.1%
5101	PERS	15,658	16,847	20,791	21,357	23,101	11.1%	8.2%
5103	Medicare	1,581	1,658	2,218	2,056	2,463	11.0%	19.8%
5104	Workers Compensation	2,924	3,126	3,824	3,824	4,247	11.1%	11.1%
5111	Health Insurance	29,200	29,200	31,000	31,000	32,550	5.0%	5.0%
5112	Life Insurance	313	313	313	313	313	0.0%	0.0%
5140	Uniforms	150	150	150	0	150	0.0%	#DIV/0!
5210	Telephone	0	126	0	198	0	0.0%	-100.0%
5220	Postage	110	300	300	200	300	0.0%	50.0%
5230	Professional Services	24,046	30,825	42,000	35,379	91,684	118.3%	159.1%
5234	Employee Recognition	0	0	0	0	3,500	0.0%	0.0%
5260	Travel/Training	2,011	2,013	5,000	1,600	3,982	-20.4%	148.9%
5261	Membership & Dues	310	340	1,000	380	949	-5.1%	149.7%
5273	Information Technology Rotary	15,612	11,998	13,076	13,075	14,699	12.4%	12.4%
5310	Office Supply	816	1,341	1,500	944	1,500	0.0%	58.9%
5500	New Equip/Capital Outlay	0	0	0	495	0	0.0%	0.0%
	TOTAL ADMINISTRATIVE SERVICES	208,135	219,260	274,139	259,723	349,298	27.4%	34.5%

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

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$169,860	No changes in personnel.
Professional Services	5230	\$91,684	Recruiting \$22,160, Random Drug/Alcohol Testing \$1,522, Recruiting.com \$16,900, Employee Assistance Program \$6,945, Updated Employment Posters \$807, Return-to-Work Physical \$2,500, Development Curriculum & ICMA Membership for Directors \$28,050, Monthly Department Training \$2,800, Succession Planning - Phase I \$10,000.
Travel/Training	5260	\$3,982	Seminars and Conferences \$3,572, Employee mileage reimbursement \$410.

2017 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: ECONOMIC DEVELOPMENT

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0015- 5100	Wages	84,640	114,674	134,791	123,557	138,983	3.1%	12.5%
5101	PERS	11,303	15,539	17,840	16,694	18,239	2.2%	9.3%
5103	Medicare	1,210	1,657	1,954	1,812	3,475	77.8%	91.8%
5104	Workers Compensation	2,301	3,038	3,370	3,370	2,015	-40.2%	-40.2%
5111	Health Insurance	19,092	6,765	21,520	21,520	17,475	-18.8%	-18.8%
5112	Life Insurance	174	348	348	348	348	0.0%	0.0%
5140	Uniform	0	0	0	225	150	0.0%	0.0%
5215	Cellular Telephone	1,011	1,485	414	726	414	0.0%	-43.0%
5220	Postage	0	100	100	0	100	0.0%	#DIV/0!
5230	Professional Services	3,664	4,660	14,850	7,716	64,150	332.0%	731.4%
5260	Travel/Training	3,238	3,394	5,463	6,226	5,463	0.0%	-12.3%
5261	Membership & Dues	12,639	12,439	17,111	13,512	17,111	0.0%	26.6%
5262	Licenses & Fees	0	0	40	0	40	0.0%	#DIV/0!
5273	Information Technology Rotary	5,199	7,038	7,713	7,713	8,671	12.4%	12.4%
5310	Office Supply	187	0	200	0	200	0.0%	#DIV/0!
5390	Small Equipment/Software	0	1,529	0	0	0	0.0%	0.0%
5500	New Equip/Capital Outlay	499	0	0	0	0	0.0%	0.0%
5601	Income Tax Sharing	101,628	94,530	110,000	93,011	112,000	1.8%	20.4%
	TOTAL ECONOMIC DEV.	246,785	267,196	335,714	296,430	388,834	15.8%	31.2%

**LINE ITEM DETAIL
GENERAL FUND
ECONOMIC DEVELOPMENT**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$138,983	No staffing changes.
Professional Services	5230	\$64,150	Marketing Material - \$6,800, Projects & Events (Industrial Park Site Consultant Lunch) - \$2,575, Internet Marketing \$5,475, Exhibitor and Marketing \$9,300, Sawmill Parkway Master Planning \$25,000, Entrepreneur Center Project \$15,000, Downtown.
Travel/Training	5260	\$5,463	Conferences - \$2,250, Company Breakfasts, Lunches, Dinners - \$1,030, Corporate Seminars/Group Breakfasts and Lunches - \$824, Mileage - \$1,359.
Membership and Dues	5261	\$17,111	MODE \$15,639, IEDC \$572, OEDA \$490, NAIOP \$410
Income Tax Sharing	5601	\$112,000	Annual Income Tax Sharing agreement with Schools for AHP and EMS incentive agreements .

2017 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: LEGAL AFFAIRS/PROSECUTION

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0021- 5100	Wages	422,540	454,931	533,430	509,757	543,554	1.9%	6.6%
5101	PERS	57,209	59,759	71,007	71,164	73,496	3.5%	3.3%
5103	Medicare	5,943	6,403	7,735	7,191	7,882	1.9%	9.6%
5104	Workers Compensation	10,378	12,182	13,336	13,336	13,589	1.9%	1.9%
5111	Health Insurance	69,530	69,530	89,540	89,540	83,655	-6.6%	-6.6%
5112	Life Insurance	1,322	1,322	1,496	1,496	1,496	0.0%	0.0%
5140	Uniforms	900	1,004	900	1,200	1,200	33.3%	0.0%
5215	Cell Phone	1,407	1,219	1,500	1,045	1,500	0.0%	43.5%
5220	Postage	200	250	450	350	600	33.3%	71.4%
5230	Professional Services	1,643	229	4,000	16,656	15,000	275.0%	-9.9%
5260	Travel/Training	3,506	2,481	6,500	3,207	6,500	0.0%	102.7%
5261	Membership & Dues	1,035	2,853	4,500	1,598	4,500	0.0%	181.6%
5262	License & Other Fees	0	1,500	2,500	226	3,000	20.0%	1227.4%
5273	Information Technology Rotary	17,108	24,176	26,052	26,052	29,288	12.4%	12.4%
5305	Publications	4,013	4,265	6,055	4,293	6,500	7.3%	51.4%
5310	Office Supply	942	1,297	3,200	1,727	5,000	56.3%	189.5%
5500	New Equip/Capital Outlay	1,156	1,152	1,000	0	1,000	0.0%	#DIV/0!
	TOTAL LEGAL AFFAIRS	598,832	644,553	773,201	748,838	797,760	3.2%	6.5%

**LINE ITEM DETAIL
GENERAL FUND
LEGAL AFFAIRS**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$543,554	Includes 2015 addition of Assistant City Attorney/Prosecutor position.
Professional Services	5230	\$15,000	Contract services for Appraisers, Attorneys and other outside providers including special prosecutors if required due to a conflict \$4,000, Process Analysis Efficiency study to ensure that the office is running efficiently and get recommendations on the office's staffing configuration \$11,000.
Travel/Training	5260	\$6,500	Attendance for City Attorney and 4 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 Chief Prosecutor at one professional conference.
Memberships and Dues	5261	\$4,500	Dues to the Delaware, Ohio and Ohio State Bar Associations. Also the Ohio Municipal Attorneys Association, International Municipal Attorneys Association and the Ohio Coalition for Open Government.
License & Other Fees	5262	\$3,000	Includes copying of records from Delaware County Recorder's office and filing of ordinances, annexations, deeds and easements.
Capital Outlay	5500	\$1,000	iPads or laptops for Prosecutors to use in Court; pending outcome of pilot program.

2017 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: FINANCE

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0031- 5100	Wages	772,169	777,665	843,648	811,008	925,918	9.8%	14.2%
5101	PERS	101,369	107,345	114,121	116,873	119,796	5.0%	2.5%
5103	Medicare	10,804	10,890	12,233	11,338	13,441	9.9%	18.5%
5104	Workers Compensation	19,559	20,469	21,106	21,106	23,163	9.7%	9.7%
5111	Health Insurance	125,985	139,805	160,270	160,270	157,604	-1.7%	-1.7%
5112	Life Insurance	1,963	1,963	1,963	1,963	1,963	0.0%	0.0%
5121	Unemployment	704	0	0	0	0	0.0%	0.0%
5140	Uniform	3,150	3,975	3,600	4,067	4,000	11.1%	-1.6%
5215	Cell Phone	232	232	240	456	465	93.8%	2.0%
5220	Postage	75,716	90,940	93,000	94,335	100,000	7.5%	6.0%
5224	Mail Processing	4,176	4,182	4,500	4,188	4,500	0.0%	7.4%
5230	Professional Services	14,260	22,253	24,000	22,370	26,000	8.3%	16.2%
5260	Travel and Training	9,000	4,362	6,500	3,238	6,500	0.0%	100.7%
5261	Membership and Dues	1,930	2,363	2,500	2,240	2,850	14.0%	27.2%
5270	Maintenance of Equipment	282	172	350	288	350	0.0%	21.5%
5273	Information Technology Rotary	103,754	101,754	117,359	117,359	131,935	12.4%	12.4%
5330	Operating Supply	17,491	14,465	20,000	13,908	20,000	0.0%	43.8%
5380	Publications	325	674	800	482	800	0.0%	66.0%
5390	Small Equipment	411	1,121	1,850	552	1,850	0.0%	235.1%
5500	New Equip/Capital Outlay	2,633	4,770	3,500	936	10,000	185.7%	968.4%
	FINANCE OPERATIONS	1,265,913	1,309,400	1,431,540	1,386,977	1,551,135	8.4%	11.8%
5601	Income Tax Refunds	322,565	354,561	350,000	364,852	360,000	2.9%	-1.3%
	TOTAL FINANCE	1,588,478	1,663,961	1,781,540	1,751,829	1,911,135	7.3%	9.1%

**LINE ITEM DETAIL
GENERAL FUND
FINANCE DEPARTMENT**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$925,918	Reflects retirement of two long-term employees responsible for payroll, A/R, A/P and other accounting functions. Additional funds are included to provide for overlap of replacement employees. Also included reclassification of Accounting Specialist I position to Accounting Specialist II, and Financial Specialist II to Cost Accountant.
Postage	5220	\$100,000	Utility bills \$64,000; Tax forms \$10,000; Tax letters and other correspondence-\$26,000.
Professional Services	5230	\$24,000	Records Destruction \$500; SEC Annual Return preparation \$1,200; Budget and Financial Statement Printing \$1,000; Contract Utility Bill printing and receipt processing \$21,300.
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.
Capital Outlay	5500	\$10,000	Rebuild income tax office front counter to provide more functional space to assist taxpayers, privacy panels for taxpayers conducting business at the counter, and additional space for taxpayers waiting for assistance \$7,500; Scanning equipment for electronic check deposits \$1,250; Credit card acceptance equipment \$1,250.
Income Tax Refunds	5601	\$350,000	This line-item accounts for all income tax refunds for individuals, businesses, and employers.

2017 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: GENERAL ADMINISTRATION

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	% Δ Prior Budget	% Δ Prior Actual
101-0032- 5101	Pension Payments	0	0	5,000	0	2,500	-50.0%	0.0%
5121	Unemployment Compensation	0	260	2,500	1,257	2,500	0.0%	98.9%
5213	Street Lighting	265,482	263,738	272,000	272,350	280,000	2.9%	2.8%
5230	Professional Services	47,303	40,690	45,000	20,069	45,000	0.0%	124.2%
5231	Public Information	1,098	1,095	3,500	3,195	3,500	0.0%	9.5%
5238	Audit and Fees	55,832	55,962	63,000	57,263	76,500	21.4%	33.6%
5239	Board of Health	30,033	29,473	31,000	28,820	31,000	0.0%	7.6%
5244	Election Expense	16,157	0	8,000	14,238	15,000	87.5%	5.4%
5261	Memberships	25,027	25,684	28,261	26,419	29,000	2.6%	9.8%
5282	Burials	12,340	4,640	12,000	11,685	13,000	8.3%	11.3%
5291	Special Event	0	0	0	5,941	7,500	0.0%	26.2%
5292	Real Estate Taxes	27,779	29,424	30,000	24,014	28,000	-6.7%	16.6%
5293	Bank Fees	992	166	1,200	652	1,200	0.0%	84.0%
5500	Capital Outlay	12,630	2,128	2,500	4,607	5,000	100.0%	8.5%
5510	Easements and Appraisals	2,100	3,600	3,500	2,100	3,500	0.0%	66.7%
5600	Reimbursables	1,925	0	10,000	1,077	10,000	0.0%	828.5%
5601	Reimbursable - Risk Mgmt	38,629	59,634	25,000	69,026	50,000	100.0%	-27.6%
5602	Reimbursable - Grants	9,783	5,000	3,000	3,000	10,000	233.3%	233.3%
5603	Reimbursable - Insurance	11,481	2,651	35,000	40,097	35,000	0.0%	-12.7%
5701	Transfer to CIP	3,552,468	2,217,452	1,700,000	2,250,000	2,039,700	20.0%	-9.3%
5702	Transfer to Parks Fund	875,000	997,151	1,122,500	1,122,500	1,300,000	15.8%	15.8%
5703	Transfer To Street Maintenance	1,441,792	1,133,264	1,255,834	1,255,834	1,361,754	8.4%	8.4%
5706	Transfer to Airport	10,000	18,890	18,890	18,890	30,000	58.8%	58.8%
5708	Transfer To Cemetery Fund	40,000	38,175	40,000	75,000	75,000	87.5%	0.0%
5710	Transfer to Development Reserve	605,000	0	0	0	150,000	0.0%	0.0%
5711	Transfer To GF Reserve Account	873,323	0	0	139,000	34,733	0.0%	-75.0%
5800	Advance to Other Funds	0	72,470	0	(72,470)	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.	8,001,174	5,046,547	4,762,685	5,419,564	5,684,387	19.4%	4.9%

**LINE ITEM DETAIL
GENERAL FUND
GENERAL ADMINISTRATION**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	5230	\$45,000	Records shredding \$1,000; County emergency services Fees \$15,000; Façade interest \$900; Development legal and consulting fees \$28,100.
Audit & Fees	5238	\$76,500	County Auditor Property Tax Collection Fee \$27,000; Independent Auditors \$35,000; Financial Statement consulting services \$10,000; State of Ohio \$3,000; GFOA Fee and Publication \$1,500.
Memberships	5261	\$29,000	Chamber \$1,300; International Town/Gown \$400; MORPC \$17,739; Innovations Group \$2,500; Ohio Municipal League \$3,703; National League of Cities \$3,258; National Civic League \$100.
Transfer to CIP	5701	\$2,039,700	Transfer to Capital Improvement Fund to cover projects identified in the five-year capital improvement plan. Amount to be transferred is \$284,700 higher than the amount reflected in the CIP Plan. Additional amount is to get to a level of 15% of General Fund income Tax revenues.
Transfer to Recreation	5702	\$1,300,000	Transfer to Parks and Recreation Fund to cover park maintenance costs and contracted recreation services.
Transfer to SMR	5703	\$1,402,391	Transfer to the Street Maintenance Fund to cover costs not offset by gasoline tax and license fee revenues.
Transfer to Airport	5706	\$30,000	Transfer to Airport Operations Fund to subsidize expenditures not paid for by operating revenues.
Transfer to Cemetery	5708	\$75,000	Transfer to Cemetery Operations Fund to subsidize expenditures not paid for by operating revenues.
Transfer to GF Reserve Acct.	5711	\$34,733	Transfer to General Fund Reserve Fund to keep this reserve balance at an amount representing 5% of General Fund annual revenues per our adopted Financial Management Policy.
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.

2017 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: RISK MANAGEMENT

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0033- 5230	Professional Services	3,038	1,771	3,600	3,000	3,600	0.0%	20.0%
5260	Travel/Training	0	0	500	0	500	0.0%	0.0%
5280	Insurance	143,051	232,659	190,000	251,776	303,000	59.5%	20.3%
5281	Judgments/Deductible	13,903	19,699	25,000	0	25,000	0.0%	#DIV/0!
5283	Bonds	228	0	800	227	800	0.0%	252.4%
	TOTAL RISK MANAGEMENT	160,220	254,129	219,900	255,003	332,900	51.4%	30.5%

**LINE ITEM DETAIL
GENERAL FUND
RISK MANAGEMENT**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	5230	\$3,600	General Liability Consultant Retainer - \$3,600.
Insurance	5280	\$303,000	General Liability and Property Insurance premiums for General Fund operations

2017 BUDGET DETAIL

FUND: GENERAL

DEPARTMENT: POLICE

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0041- 5100	Wages	4,600,296	4,667,385	5,055,913	4,879,500	5,344,168	5.7%	9.5%
5101	PERS	46,581	51,659	55,943	56,911	60,530	8.2%	6.4%
5102	Police/Fire Retirement	866,863	873,550	865,746	896,135	916,520	5.9%	2.3%
5103	Medicare	65,330	65,651	73,311	68,352	77,490	5.7%	13.4%
5104	Workers Compensation	120,440	123,143	126,402	126,402	133,608	5.7%	5.7%
5111	Health Insurance	721,700	721,700	771,560	771,560	817,996	6.0%	6.0%
5112	Life Insurance	10,316	10,316	10,316	10,316	10,620	2.9%	2.9%
5140	Uniform	66,782	61,482	92,650	79,407	81,950	-11.5%	3.2%
5215	Cellular Phone	3,548	3,352	3,000	3,566	3,000	0.0%	-15.9%
5220	Postage	1,750	3,200	3,200	3,000	3,200	0.0%	6.7%
5223	Teletype	8,964	7,494	9,000	7,200	9,000	0.0%	25.0%
5230	Professional Services	29,890	29,671	39,700	35,866	60,200	51.6%	67.8%
5260	Travel/Training	31,402	31,588	40,000	33,723	44,100	10.3%	30.8%
5261	Membership and Dues	2,974	1,679	3,000	2,105	4,000	33.3%	90.0%
5270	Maintenance of Equipment	13,976	8,984	19,060	11,522	19,060	0.0%	65.4%
5272	Garage Rotary	73,050	55,039	65,768	65,768	60,710	-7.7%	-7.7%
5273	Information Technology Rotary	165,614	229,949	260,324	261,294	292,657	12.4%	12.0%
5310	Office Supply	6,088	6,370	9,150	6,896	9,150	0.0%	32.7%
5330	Operating Supply	40,842	40,921	49,750	32,067	64,250	29.1%	100.4%
5331	D.A.R.E. Supply	6,310	4,513	6,000	5,947	6,000	0.0%	0.9%
5345	Fuel/Lube Supply	91,534	62,365	82,500	57,609	67,500	-18.2%	17.2%
5350	Training Supplies	4,351	5,645	6,360	4,634	13,160	106.9%	184.0%
5370	Repair Materials	1,024	493	3,000	3,915	5,000	66.7%	27.7%
5390	Small Equipment	7,866	2,380	15,425	19,123	19,400	25.8%	1.4%
5395	Bicycle Patrol Unit Equipment	5,895	4,994	6,000	6,210	6,000	0.0%	-3.4%
5500	New Equip / Cap Outlay	15,762	85,915	35,600	25,205	44,100	23.9%	75.0%
	TOTAL POLICE	7,009,148	7,159,438	7,708,678	7,474,233	8,173,369	6.0%	9.4%

**LINE ITEM DETAIL
GENERAL FUND
POLICE DEPARTMENT**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$5,344,168	Includes negotiated pay increase for police officers, and civilian staff, addition of one officer and a part-time parking control officer.
Uniforms	5140	\$81,950	Contractual for Police Officers \$58,050; Civilian & Records Clerks \$7,700 , negotiated vest replacement and new officer uniform issue \$12,350, patches \$2,000, replacement items \$500, chaplain uniform \$500, parking control \$850.
Professional Services	5230	\$60,200	Printing \$1500, radar calibrations \$1500, City contract towing \$1000, jail medical \$5000, jail dry cleaning \$250, translation services \$250, transcription \$500, car washes \$500, alarm monitoring PSB \$1000, drug screens \$2500, calibration of truck weight scales \$500, k9 medical/grooming \$1200, MDT licenses \$1800, Magloclen \$400, FBI/BCI background checks \$16000, affidavit maker \$1800, Psych testing \$1000, k9 kenneling \$1000, jail cleaning \$2000, k9 vehicle sanitize \$200, tattletale monitoring service \$1000, Lexipol policy implementation \$19000.
Travel/Training	5260	\$44,100	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	\$19,060	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; Taser maintenance plan \$4,000;
Operating Supplies	5330	\$64,250	Evidence supplies 4500, fusees 2500, parking supplies 500, recognition awards 750, Duty/DTU ammunition 25300, Armory supplies 500, anti microbial towels 500, latex gloves 900, BAC supplies 500, batteries(firearms) 300, downflow draft filters 550, k9 food and equipment 1400, propane for PSB 2500, rifle magazines 300, 12 ga less lethal rounds 1000, new officer equipment issue 2000, breaching tools 3400, community event supply 1500, instructor safety vests 500, special event fund 2000, retractable display(CRO) 400, CRO education material 500, Conference room HDTV 3500, voice logger upgrade 1800, go pro for K9 500, cruiser seat covers 2500, HDTV Sgt office 2000, explorer academy/competition 850, binoculars 800.
Training Supplies	5350	\$13,160	Simmunition equipment \$1,500; Taser training supplies \$2600; Firearms targets \$450; Range supplies \$1000; DT training supplies \$2,150; Taser training targets \$60, weight room equipment 3200, building material for DT/firearms \$200, replacement steel targets \$2000.
Repair materials	5370	\$5,000	Camera repair \$500, weapon parts \$1,000, Firearms rebuild parts 1500, lobby intercom repair \$2000.
Capital Outlay	5500	\$44,100	Replacement firearms \$7100, evidence room mechanical shelving \$32000, Sgt office remodel \$5000

2017 BUDGET DETAIL

FUND: GENERAL

DEPARTMENT: PLANNING & COMM. DEV.

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0061- 5100	Wages	592,928	627,114	706,016	660,507	737,838	4.5%	11.7%
5101	PERS	79,279	83,965	92,933	93,848	97,002	4.4%	3.4%
5103	Medicare	8,394	8,872	10,237	9,329	10,699	4.5%	14.7%
5104	Workers Compensation	15,678	16,776	17,694	17,694	18,460	4.3%	4.3%
5111	Health Insurance	90,895	90,895	96,760	96,760	113,336	17.1%	17.1%
5112	Life Insurance	1,705	1,705	1,705	1,705	1,836	7.7%	7.7%
5140	Uniform	900	1,021	1,050	1,050	1,050	0.0%	0.0%
5215	Cellular Telephone	2,031	2,071	2,350	2,339	2,350	0.0%	0.5%
5220	Postage	1,200	3,500	4,500	4,000	4,500	0.0%	12.5%
5230	Professional Services	8,886	8,912	14,000	10,902	14,000	0.0%	28.4%
5260	Travel/Training	2,592	1,807	5,000	1,814	5,000	0.0%	175.6%
5261	Membership and Dues	2,345	2,850	3,500	1,887	3,500	0.0%	85.5%
5272	Garage Rotary	7,054	7,300	6,198	6,198	7,249	17.0%	17.0%
5273	Information Technology Rotary	49,687	47,488	58,321	58,322	65,566	12.4%	12.4%
5310	Office Supply	2,628	3,136	5,000	3,243	5,000	0.0%	54.2%
5345	Fuel Supply	5,654	3,948	6,000	3,969	4,100	-31.7%	3.3%
5600	Reimbursements	6,709	5,296	45,000	31,229	45,000	0.0%	44.1%
5601	Refunds	90	27,601	0	19,020	0	0.0%	0.0%
	TOTAL PLANNING	878,655	944,257	1,076,264	1,023,816	1,136,486	5.6%	11.0%

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

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$737,838	Addition of a full-time Zoning Technician and reduction in the Intern position total hours from 1500 to 500
Professional Services	5230	\$14,000	Contract commercial building plan review and design services
Travel & Training	5260	\$5,000	National APA Conference in Phoenix (\$2,000); Bi-Annual Tri-State Conference for Director and Zoning Administrator (\$1,000); 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 (\$3,500)
Reimbursement	5600	\$45,000	Code enforcement contracted services and condemnation demolition activities

2017 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: ENGINEERING

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0065- 5100	Wages	520,615	536,093	567,905	555,842	629,668	10.9%	13.3%
5101	PERS	68,403	72,866	76,039	78,404	84,525	11.2%	7.8%
5103	Medicare	7,314	7,529	8,242	7,766	9,130	10.8%	17.6%
5104	Workers Compensation	14,566	13,708	14,216	14,216	15,760	10.9%	10.9%
5111	Health Insurance	81,794	67,795	72,685	72,685	97,814	34.6%	34.6%
5112	Life Insurance	1,336	1,218	1,218	1,218	1,349	10.8%	10.8%
5140	Uniform	150	150	300	150	300	0.0%	100.0%
5215	Cellular Telephone	1,967	2,091	2,300	2,131	2,300	0.0%	7.9%
5220	Postage	29	4,000	4,000	4,200	500	-87.5%	-88.1%
5230	Professional Services	12,895	45,589	50,000	53,058	55,000	10.0%	3.7%
5260	Travel/Training	2,891	2,602	4,000	2,395	8,250	106.3%	244.5%
5261	Membership and Dues	185	361	750	270	750	0.0%	177.8%
5270	Maintenance of Equipment	0	0	300	0	300	0.0%	#DIV/0!
5272	Garage Rotary	2,885	3,879	3,885	3,885	4,191	7.9%	7.9%
5273	Information Technology Rotary	47,708	55,714	51,363	51,363	57,742	12.4%	12.4%
5310	Office Supply	1,875	1,478	3,000	2,661	3,000	0.0%	12.7%
5330	Operating Supply	2,041	1,435	4,000	3,361	3,500	-12.5%	4.1%
5345	Fuel Supply	4,579	3,440	4,500	3,302	3,500	-22.2%	6.0%
5390	Small Equipment	223	700	750	0	750	0.0%	#DIV/0!
5500	New Equip / Cap Outlay	5,000	0	14,000	10,513	7,000	-50.0%	-33.4%
	ENGINEERING OPERATIONS	776,456	820,648	883,453	867,420	985,329	11.5%	13.6%
5231	Professional Services - Development	385,316	497,895	400,000	562,875	500,000	25.0%	-11.2%
	TOTAL ENGINEERING	1,161,772	1,318,543	1,283,453	1,430,295	1,485,329	15.7%	3.8%

**LINE ITEM DETAIL
GENERAL FUND
DIVISION OF ENGINEERING**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$629,668	Addition of a Project Engineer position for land development.
Postage	5220	\$500	Significant reduction from prior years due to completion of the Safe Walks program.
Professional Services	5230	\$55,000	Annual Bridge Inspection Program Services (\$5,000); Grant application assistance (\$25,000); Survey and Right-of-way acquisition services for transportation projects(\$25,000)
Travel/Training	5260	\$8,250	OTEC (\$750); Professional Development Training (PDH's) for staff PE's. (\$2,000); PE Exam Prep Course and Fees (\$1500); J. Ormeroid tuition reimbursement (\$4000)
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	\$500,000	For plan review and inspection services recoverable through Engineering Fees.
Small Equipment	5390	\$750	Traffic counter batteries, tubes, core drill bits
New Equip/Capital Outlay	5500	\$7,000	Purchase of a pair of Interactive Speed Limit Signs for use in pilot program.

2017 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: BUILDING MAINTENANCE

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0071- 5100	Wages	52,208	66,213	102,904	86,145	93,367	-9.3%	8.4%
5101	PERS	7,819	9,256	14,407	12,099	13,071	-9.3%	8.0%
5103	Medicare	765	960	1,544	1,261	1,354	-12.3%	7.4%
5104	Workers Compensation	1,695	1,514	2,573	2,573	2,334	-9.3%	-9.3%
5111	Health Insurance	780	14,600	23,625	23,625	17,475	-26.0%	-26.0%
5112	Life Insurance	174	174	348	348	348	0.0%	0.0%
5140	Uniform	200	27	300	1,029	400	33.3%	-61.1%
5211	Electric	89,996	87,894	90,000	92,479	92,000	2.2%	-0.5%
5212	Heat	14,381	8,721	14,000	5,012	15,000	7.1%	199.3%
5230	Professional Services	84,763	162,952	122,339	108,563	130,800	6.9%	20.5%
5260	Travel/Training	0	1,936	2,000	979	2,500	25.0%	155.4%
5270	Maintenance of Equipment	0	0	0	0	3,000	0.0%	0.0%
5271	Maintenance of Facility	31,016	25,276	35,000	67,276	35,000	0.0%	-48.0%
5272	Garage Rotary	5,308	2,856	2,868	2,868	3,014	5.1%	5.1%
5275	Rental Property Maintenance	953	1,495	2,500	1,271	2,500	0.0%	96.7%
5330	Operating Supply	17,226	19,661	16,200	17,132	19,750	21.9%	15.3%
5332	Clothing	0	0	0	0	750	0.0%	0.0%
5345	Fuel Supply	1,614	1,450	2,250	1,014	1,200	-46.7%	18.3%
5390	Small Equipment	2,751	329	500	494	500	0.0%	1.2%
5500	New Equip / Cap Outlay	0	0	20,200	0	44,400	119.8%	0.0%
	TOTAL BUILDING MAINT.	311,649	405,314	453,558	424,168	478,763	5.6%	12.9%

**LINE ITEM DETAIL
GENERAL FUND
BUILDING MAINTENANCE**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$93,367	No adjustments to staffing levels proposed.
Electric	5211	\$92,000	Electric charges for City Hall, Justice Center, 18 & 20 East William Buildings, Impound Lot
Heat	5212	\$15,000	Columbia Gas charges for City Hall, Justice Center, 18 & 20 East William Buildings
Professional Services	5230	\$130,800	Custodial Services; Window Cleaning Service-; Fire Suppression/Halon System Inspections; Fire Extinguisher Inspections; Security Monitoring; Elevator Inspection & Service; Emergency Generator Inspection & Service; Emergency Generator Inspection & Service; HVAC Preventative Maintenance Services; HVAC System Service/repairs; HVAC Filter Service; HVAC Glycol Loop Inspection; Clean Burn Heater Service & Inspection; State of Ohio Boiler Inspections; Roll-up Door Service; Pest Control; Carpet/resilient flooring cleaning & wax
Maintenance of Facility	5271	\$35,000	Building & Equipment Systems Repairs (Electrical, Plumbing, HVAC, Building)
Rental Property	2500	\$3,014	Maintenance & Repairs at West Central Condominium property
Operating Supply	5330	\$19,750	Sanitation and Cleaning Products and supplies; Painting, electrical, plumbing, repair parts and supplies.
Small Equipment	5390	\$500	Purchase of hand tools
Capital Outlay	5500	\$44,400	Replace backflow control/flood gates in City Hall and Justice Center (\$34,000); PD weight room flooring replacement (\$10,400);

2017 BUDGET DETAIL

FUND: STREET MAINTENANCE & REPAIR
 DEPARTMENT: PUBLIC WORKS ADMIN

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
	Fund Balance - January 1st	224,645	252,129	163,787	163,787	361,044		
200- 4160	License Fees	215,593	228,533	235,000	225,182	225,000	-4.3%	-0.1%
200- 4170	Gasoline Tax	1,019,696	1,057,764	1,065,000	1,059,199	1,065,000	0.0%	0.5%
200- 4710	Sale of Assets	3,824	40,136	7,500	12,475	7,500	0.0%	-39.9%
200- 4750	Miscellaneous	1,258	1,673	1,000	210	1,000	0.0%	376.2%
200- 4810	Reimbursements	5,995	1,500	1,000	432	1,000	0.0%	131.5%
200- 4910	Transfer-General Fund	1,441,792	1,133,264	1,255,834	1,255,834	1,361,754	8.4%	8.4%
200- 4910	Transfer - Other Funds	139,795	139,795	141,890	141,890	145,437	2.5%	2.5%
	Total Revenue	2,827,953	2,602,665	2,707,224	2,695,222	2,806,691	3.7%	4.1%
	Administration	810,647	763,808	830,672	799,356	877,392	5.6%	9.8%
	Street Maintenance	1,465,223	1,426,868	1,334,780	1,073,696	1,371,494	2.8%	27.7%
	Traffic Maintenance	524,599	500,331	571,848	542,987	675,287	18.1%	24.4%
	Total Expenditures	2,800,469	2,691,007	2,737,300	2,416,039	2,924,173	6.8%	21.0%
	<i>Carryover PO's</i>				81,926			
	Fund Balance - December 31st	252,129	163,787	133,711	361,044	243,562		

2017 BUDGET DETAIL

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

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
200-2010- 5100	Wages	536,318	471,596	488,202	488,145	502,355	2.9%	2.9%
5101	PERS	64,623	61,396	62,164	66,126	64,420	3.6%	-2.6%
5103	Medicare	7,461	6,537	7,079	6,791	7,284	2.9%	7.3%
5104	Workers Compensation	11,909	11,480	12,205	12,205	12,559	2.9%	2.9%
5111	Health Insurance	77,452	77,452	83,520	83,520	77,470	-7.2%	-7.2%
5112	Life Insurance	1,114	1,114	989	989	989	0.0%	0.0%
5140	Uniforms	450	600	600	600	600	0.0%	0.0%
5211	Electric	12,515	12,893	12,209	13,393	13,250	8.5%	-1.1%
5212	Heat	2,393	1,629	2,800	1,070	15,500	453.6%	1348.6%
5215	Cellular Telephones	3,044	2,700	3,880	2,700	3,500	-9.8%	29.6%
5220	Postage	100	300	300	250	300	0.0%	20.0%
5230	Professional Fees	247	24,220	41,300	26,800	50,900	23.2%	89.9%
5260	Travel/Training	2,323	2,161	6,631	3,836	6,500	-2.0%	69.4%
5261	Membership and Dues	1,476	495	2,000	510	3,000	50.0%	488.2%
5262	Licenses and Fees	134	0	200	45	200	0.0%	344.4%
5270	Maintenance of Equipment	889	0	1,500	76	1,500	0.0%	0.0%
5271	Maintenance of Facility	13,369	3,108	15,000	9,811	15,000	0.0%	52.9%
5272	Garage Rotary	1,437	1,400	2,128	2,128	2,731	28.3%	28.3%
5273	Information Technology Rotary	67,374	71,908	72,215	72,215	81,184	12.4%	12.4%
5310	Office Supply	1,920	1,844	2,000	1,682	2,000	0.0%	18.9%
5330	Operating Supply	495	7,963	7,750	4,463	8,750	12.9%	96.1%
5332	Clothing	330	0	0	0	0	0.0%	0.0%
5345	Fuel Supply	3,274	3,012	2,000	1,661	2,400	20.0%	44.5%
5390	Small Equipment	0	0	500	0	0	-100.0%	0.0%
5500	New Equip/Capital Outlay	0	0	3,500	340	5,000	42.9%	1370.6%
	TOTAL SMR ADMIN	810,647	763,808	830,672	799,356	877,392	5.6%	9.8%

**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	\$502,355	Proposed reclassification of CMMS Analyst to Public Works Technician.
Electric	5211	\$13,250	440 East William Street
Heat	5212	\$15,500	440 East William Street
Travel/Training	5260	\$6,631	Staff APWA, OTEC, CEOG, APWA Snow & Ice conference; APWA National Conference; GIS Training; Asphalt Workshop Training
Professional Services	5230	\$50,900	Annual scheduled inspections and preventative maintenance services; Custodial services; window cleaning service; Fire suppression inspections; fire extinguisher inspection; security monitoring, emergency generator maintenance/inspections; HVAC system service/repairs filter service; clean burn heater service & inspection; overhead doors service and maintenance; pest control
Maintenance of Facility	5271	\$15,000	Facility & Equipment Repairs (Electrical, Plumbing, HVAC, Building) replacement of (3) exterior doors in refuse, SMR area
Operating Supply	5330	\$8,750	Paper Products (Brown Supply) (\$2,000); Painting supplies (\$500); Electrical Parts/Light Bulbs (\$2,250); Plumbing Parts (\$1,250); Building Repair Parts (\$2,750)

2017 BUDGET DETAIL

FUND STREET MAINTENANCE & REPAIR
 DEPARTMENT PUBLIC WORKS STREET DIVISION

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	% Δ Prior Budget	% Δ Prior Actual
200-2020- 5100	Wages	418,612	429,370	435,352	407,076	437,691	0.5%	7.5%
5101	PERS	58,726	57,873	60,424	56,742	60,848	0.7%	7.2%
5103	Medicare	5,793	5,926	6,313	5,572	6,347	0.5%	13.9%
5104	Workers Compensation	10,642	10,861	10,884	10,884	10,942	0.5%	0.5%
5111	Health Insurance	100,465	91,430	88,185	88,185	111,973	27.0%	27.0%
5112	Life Insurance	1,114	1,114	1,114	1,114	1,114	0.0%	0.0%
5121	Unemployment	0	0	0	6,566	0	0.0%	-100.0%
5140	Uniform	2,131	2,014	2,400	1,846	2,400	0.0%	30.0%
5212	Heat	6,800	7,000	8,500	21	8,500	0.0%	0.0%
5230	Professional Services	15,490	44,575	28,000	21,872	28,000	0.0%	28.0%
5260	Travel/Training	320	520	1,000	490	1,500	50.0%	206.1%
5262	License & Other Fees	217	261	400	214	200	-50.0%	-6.5%
5270	Maintenance of Equipment	926	2,825	3,000	475	3,000	0.0%	531.6%
5271	Maintenance of Facility	995	0	3,000	112	3,000	0.0%	0.0%
5272	Garage Rotary	119,215	147,336	125,708	125,708	155,579	23.8%	23.8%
5330	Operating Supply	479,573	208,118	240,000	187,487	240,000	0.0%	28.0%
5331	Pathway Maintenance	4,739	4,943	25,000	22,059	25,000	0.0%	13.3%
5332	Clothing	3,483	4,011	4,400	4,235	4,600	4.5%	8.6%
5335	Snow/Ice Control Supply	114,053	345,288	175,000	61,557	150,000	-14.3%	143.7%
5336	Parking Lot Maintenance	0	0	25,000	24,533	25,000	0.0%	1.9%
5345	Fuel Supply	84,869	56,652	75,000	30,848	45,000	-40.0%	45.9%
5390	Small Equipment	0	2,435	8,600	8,600	7,500	-12.8%	-12.8%
5500	New Equip/Cap Outlay	37,060	4,316	7,500	7,500	43,300	477.3%	477.3%
	TOTAL STREET DIVISION	1,465,223	1,426,868	1,334,780	1,073,696	1,371,494	2.8%	27.7%

**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	\$437,691	Reclassify one (1) Technician I to Technician II status commensurate with performance based advancement.
Professional Services	5230	\$28,000	Dumping fees for concrete and asphalt; Kurb Kut for ADA installation; Cracksealing state highways
Operating Supply	5330	\$240,000	Asphalt crack sealant (20,000); Asphalt Concrete 2200 tons for roadway patching (185,000); Concrete (25,000); Stone for base repairs and berm(10,000)
Pathway Maintenance	5331	\$25,000	Annual bikeway, sidewalk and handicap ramp maintenance & repairs; Sidewalk infill projects; Bike path sealing & crack repair; Streetscape brick area maintenance
Snow & Ice Control Materials	5335	\$150,000	Road Salt (\$100,000) (2,000 tons@ est. cost of \$50 per ton via ODOT summer fill bid); \$40,000 for liquid deicing additives; Tank/pump/equipment maintenance (\$10,000).
Parking Lot Maintenance	5336	\$25,000	For parking lot maintenance (sealing, crack repair, resurfacing, striping) - Thirty-one (31) city parking lots.
Small Equipment	5390	\$7,500	Spectra LL500 Precision laser with HL700 receiver in case (1600); World Block forms for building storage bins (3) (2000); Repair/replacement of hand tools and equipment
New Equip/Cap Outlay	5500	\$43,300	Pavement pothole/patch infrared surface sealer- KM 4-40 Infrared 5' x 8' (\$19,400); Purchase of portable concrete barriers for security screening of downtown events. \$24,000 (24 Blocks at \$1000 Each)

2017 BUDGET DETAIL

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

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
200-2030- 5100	Wages	231,274	210,269	262,329	242,776	259,230	-1.2%	6.8%
5101	PERS	32,000	28,497	32,945	31,723	35,814	8.7%	12.9%
5103	Medicare	3,200	2,903	3,804	3,326	3,759	-1.2%	13.0%
5104	Workers Compensation	5,833	5,998	6,558	6,558	6,481	-1.2%	-1.2%
5111	Health Insurance	49,365	49,365	52,520	52,520	65,100	24.0%	24.0%
5112	Life Insurance	592	592	557	557	557	0.0%	0.0%
5140	Uniform	423	369	850	747	900	5.9%	20.5%
5211	Electric	12,685	12,797	13,025	15,260	13,025	0.0%	-14.6%
5215	Cellular Telephone	441	442	0	602	482	0.0%	-19.9%
5230	Professional Services	27,859	47,294	50,700	50,286	103,200	103.6%	105.2%
5260	Travel/Training	960	1,110	2,000	2,426	4,000	100.0%	64.9%
5261	Membership & Dues	0	540	300	300	300	0.0%	0.0%
5262	License & Other Fees	90	0	120	45	120	0.0%	166.7%
5270	Maintenance of Equipment	2,445	2,135	3,300	3,080	4,550	37.9%	47.7%
5272	Garage Rotary	10,334	8,635	10,915	10,915	11,369	4.2%	4.2%
5330	Operating Supply	116,829	97,307	110,000	105,104	125,000	13.6%	18.9%
5332	Clothing	1,695	1,678	2,200	1,875	2,200	0.0%	17.3%
5345	Fuel Supply	13,467	8,684	14,725	7,941	8,700	-40.9%	9.6%
5390	Small Equipment	1,187	3,742	5,000	6,946	4,000	-20.0%	-42.4%
5500	New Equip/Capital Outlay	13,920	17,974	0	0	26,500	0.0%	0.0%
	TOTAL TRAFFIC	524,599	500,331	571,848	542,987	675,287	18.1%	24.4%

**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	\$259,230	Two (2) Technician I's to be reclassified to Technician II commensurate with performance based advancement. Seasonal labor hours increased from 950 to 2,000 hours to expand our short line road marking/stripping service level.
Professional Services	5230	\$103,200	Long Line/Short Line Striping Program (\$30,000); US23 Long Line Striping (\$25,000); Traffic Calming Striping Pilot Program (\$5,000); Utility Location Service - OUPS (\$300); CSX ROW Fee for Toledo Street (\$400); Guardrail Maintenance & Repairs (\$20,000); US23/Mingo Curve Guardrail Installation (\$12,500); Traffic signal mast arm painting (\$10,000)
Travel/Training	5260	\$4,000	IMSA Certification Test Fees (\$1,500); Traffic Training Courses (\$500), D Bowersock Tuition Reimbursement (\$2000);
Membership & Dues	5261	\$300	IMSA Membership Dues (\$300);
Maintenance of Equipment	5270	\$4,550	Sign Machine Calibration & Maintenance (\$1,550): Conflict Monitor Tester Calibration (\$650); Locators Calibration (\$750); Sign Truck Crane Inspection (\$400); Pavement Marking Machine Replacement Components (\$1,200)
Operating Supply	5330	\$125,000	Annual Signal Maintenance; Signal Head Maintenance; Signal Controller Replacements; Conflict Monitor Replacement; LED Signal Lamp Replacements; Battery Back-up Maintenance; Annual Sign Maintenance; Sign Replacements Regulatory; Annual Street Light Maintenance; Short Line Striping
Small Equipment	5390	\$4,000	ARC Resistant Safety Gloves/Harness; Replacement Generators; Traffic Cones;
New Equipment	5500	\$26,500	Pavement Marking Machine (\$11,500); MOT Equipment Trailer (\$15,000);

2017 BUDGET DETAIL

FUND: PARKS AND RECREATION
 DEPARTMENT:

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		353,192	289,556	276,080	276,080	214,760		
Revenues								
210- 4478	Mingo Park Concessions	1,050	1,000	1,000	2,300	1,500	50.0%	-34.8%
210- 4710	Sale of Assets	0	4,098	0	389	500	0.0%	28.5%
210- 4731	Shelter Rental	11,437	12,197	17,000	17,958	17,000	0.0%	-5.3%
210- 4735	Facility Rent	2,000	2,000	5,000	2,000	0	-100.0%	0.0%
210- 4750	Miscellaneous Other	4,116	6,665	6,000	4,589	5,000	-16.7%	9.0%
210- 4755	Veteran Plaza Bricks	0	0	0	10,900	6,000	0.0%	-45.0%
210- 4910	Transfer from General Fund	875,000	997,151	1,122,500	1,122,500	1,300,000	15.8%	15.8%
210- 4910	Urban Forestry Revenue	0	60,000	100,000	95,000	97,500	-2.5%	2.6%
Total Revenue		893,603	1,083,111	1,251,500	1,255,636	1,427,500	14.1%	13.7%
Expenditures								
	Park Maintenance	816,989	792,638	953,692	921,025	1,048,948	10.0%	13.9%
	Urban Forestry	0	107,893	136,101	124,490	135,618	-0.4%	8.9%
210-2120- 5230	Recreation Services - YMCA	140,250	196,056	205,000	253,821	209,153	2.0%	-17.6%
Total Expenditures		957,239	1,096,587	1,294,793	1,299,336	1,393,719	7.6%	7.3%
<i>Carryover PO's</i>					17,620			
Fund Balance - December 31st		289,556	276,080	232,787	214,760	248,541		
DEPARTMENT								
PARK MAINTENANCE								
210-2110- 5100	Wages	432,132	419,280	513,593	490,616	569,530	10.9%	16.1%
5101	PERS	58,475	57,014	69,227	68,096	77,076	11.3%	13.2%
5103	Medicare	5,983	5,807	7,447	6,740	8,258	10.9%	22.5%
5104	Workers Compensation	11,087	11,012	12,840	12,840	14,238	10.9%	10.9%
5111	Health Insurance	93,165	78,565	84,373	84,373	93,745	11.1%	11.1%
5112	Life Insurance	1,009	870	963	963	1,218	26.5%	26.5%
5140	Uniform	4,049	1,459	3,200	1,535	3,200	0.0%	108.5%
5211	Electric	53,913	58,959	60,000	61,961	60,000	0.0%	-3.2%
5212	Heat	17,187	13,966	17,000	11,164	17,000	0.0%	52.3%
5215	Cellular Telephone	1,342	1,288	1,000	2,139	2,600	160.0%	21.6%
5230	Professional Services	2,934	5,420	10,000	5,173	10,000	0.0%	93.3%
5260	Travel/Training	1,337	1,657	3,000	2,282	6,500	116.7%	184.8%
5261	Membership and Dues	537	515	600	930	2,000	233.3%	115.1%
5270	Maintenance of Equipment	1,345	944	2,500	1,508	2,500	0.0%	65.8%
5271	Maintenance of Facility	4,221	5,942	11,500	35,233	11,500	0.0%	-67.4%
5272	Garage Rotary	46,624	56,397	56,518	56,518	59,621	5.5%	5.5%
5273	Information Technology Rotary	11,406	8,893	3,256	3,257	3,662	12.5%	12.4%
5310	Office Supply	157	135	300	38	300	0.0%	689.5%
5330	Operating Supply	26,058	28,982	40,000	36,518	60,000	50.0%	64.3%
5332	Clothing	0	2,691	3,000	2,629	3,000	0.0%	14.1%
5340	Landscape Materials	1,261	2,191	3,000	1,109	3,000	0.0%	170.5%
5341	Veteran's Bricks	0	0	0	4,372	3,000	0.0%	-31.4%
5345	Fuel Supply	39,214	29,883	43,375	24,953	30,000	-30.8%	20.2%
5390	Small Equipment	315	768	1,000	978	1,000	0.0%	2.2%
5500	New Equip / Cap Outlay	3,238	0	6,000	5,100	6,000	0.0%	17.6%
TOTAL PARK MAINTENANCE		816,989	792,638	953,692	921,025	1,048,948	10.0%	13.9%

**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	\$569,530	Includes pay increases for Parks and Natural Resource staff. Addition of 1 PPT Positions to assist in additional maintenance areas. Additional areas include the Pennsylvania Avenue & US 23 entrance ramp mowing and landscape beds, Spray Park has experienced higher visitation than expected and the expansion of shelter rentals to two rental periods per day. The majority of this labor will be dedicated to the possible maintenance of downtown hanging baskets (90), Planters (20) and the extended season of tree lights (80), if approved this maintenance will require significant time.
Electric	5211	\$60,000	Increase to cover usage increase with the addition of Veterans Park
Travel/Training	5260	\$6,500	Increase to cover additional staff training including National Parks and Recreation seminar (\$2,000), International Trails Symposium (\$500) and Special Park District Forum (\$500). Professional training and development certification classes (\$500)
Membership/Dues	5261	\$2,000	Additional membership dues to National Recreation and Parks and CDL licensing
Operating Supply	5330	\$60,000	Additional hanging baskets (80) in downtown (\$20,000), Sanitation, cleaning products and supplies (\$5,000), Grass seed, herbicides, pesticides, fertilizer (\$10,000), Paint (\$500), Playground mulch (\$10,000), Landscape mulch (\$6,000), Building materials and supplies (\$5,000), Ballfield materials and supplies (\$3,500).
New Equip/Cap Outlay	5500	\$6,000	Purchase new trailers.

2016 BUDGET DETAIL

FUND: PARKS & NATURAL RESOURCES
DEPARTMENT: URBAN FORESTRY

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
Revenues								
210- 4750	Tree Cost Share Program	0	6,665	5,000	0	2,500	-50.0%	0.0%
4910	Transfer from General Fund	0	45,000	45,000	45,000	45,000	0.0%	0.0%
4910	Transfer from Tree Fund	0	15,000	50,000	50,000	50,000	0.0%	0.0%
	Total Revenue	0	66,665	100,000	95,000	97,500		
Expenditures								
210-2115- 5100	Wages	0	41,072	49,631	48,083	48,287	-2.7%	0.4%
5101	PERS	0	5,190	6,620	6,597	6,760	2.1%	2.5%
5103	Medicare	0	548	720	691	700	-2.8%	1.3%
5104	Workers Compensation	0	1,080	1,241	1,241	1,207	-2.7%	-2.7%
5111	Health Insurance	0	14,600	15,500	15,500	16,275	5.0%	5.0%
5112	Life Insurance	0	139	139	139	139	0.0%	0.0%
5230	Professional Services	0	10,045	25,000	21,640	25,000	0.0%	15.5%
5260	Travel/Training	0	12	0	0	0	0.0%	0.0%
5271	Tree Maintenance	0	4,245	5,000	3,999	5,000	0.0%	25.0%
5330	Operating Supply	0	1,230	1,250	694	1,250	0.0%	80.1%
5390	Small Equipment	0	871	1,000	920	1,000	0.0%	8.7%
5503	Tree Purchases	0	28,861	30,000	24,986	30,000	0.0%	20.1%
	TOTAL URBAN FORESTRY	0	107,893	136,101	124,490	135,618	-0.4%	8.9%

**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	\$48,287	No change in personnel. Includes wages for City Arborist.
Professional Services	5230	\$25,000	Cost for contractor to perform pruning work, tree removal, and tree installation.
Tree Maintenance	5271	\$5,000	Cost for typical tree maintenance including fertilizer, re-staking, and tree installations.

2017 BUDGET DETAIL

FUND: GOLF COURSE
DEPARTMENT: PARK MAINTENANCE

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
Fund Balance - January 1st		105,213	92,021	85,141	85,141	69,361		
501- 4480	Memberships	14,892	16,475	15,500	16,199	16,500	6.5%	1.9%
4481	Green Fees	84,052	91,388	100,000	92,187	100,000	0.0%	8.5%
4482	Concessions	6,072	7,177	7,500	7,573	7,500	0.0%	-1.0%
4483	Merchandise Sales	1,628	2,104	1,800	2,152	2,000	11.1%	-7.1%
4484	Cart and Club Rental	21,806	23,735	22,000	28,017	26,000	18.2%	-7.2%
4485	Driving Range	11,815	13,028	12,000	13,506	13,000	8.3%	-3.7%
4486	Miscellaneous	779	1,289	500	327	500	0.0%	52.9%
4488	League Fees	6,489	7,456	6,500	5,614	6,500	0.0%	15.8%
4731	Rentals	1,700	182	1,700	1,700	1,700	0.0%	0.0%
4910	Transfers	4,081	0	0	0	0	0.0%	0.0%
Total Revenue		153,314	162,834	167,500	167,275	173,700	3.7%	3.8%
Total Expenditures		166,506	169,714	193,989	182,455	200,014	3.1%	9.6%
<i>Carryover PO's</i>					600			
Fund Balance - December 31st		92,021	85,141	58,652	69,361	43,047		
501-5010- 5100	Wages	103,277	102,053	107,678	108,368	110,871	3.0%	2.3%
5101	PERS	13,324	13,438	14,185	14,630	14,632	3.2%	0.0%
5103	Medicare	1,498	1,480	1,561	1,571	1,608	3.0%	2.4%
5104	Workers Compensation	2,666	2,475	2,692	2,692	2,772	3.0%	3.0%
5111	Health Insurance	7,300	7,300	8,125	8,125	8,138	0.2%	0.2%
5112	Life Insurance	174	174	174	174	174	0.0%	0.0%
5121	Unemployment	0	4,373	0	0	0	0.0%	0.0%
5211	Electric	3,548	3,926	5,000	4,321	5,000	0.0%	15.7%
5230	Professional Services	3,967	5,389	10,400	4,266	5,000	-51.9%	17.2%
5260	Travel/Training	0	0	200	150	200	0.0%	0.0%
5261	Memberships and Dues	185	135	300	181	300	0.0%	65.7%
5270	Maintenance of Equipment	3,128	2,490	5,000	4,052	5,000	0.0%	23.4%
5271	Maintenance of Facility	1,789	3,042	5,000	7,489	5,000	0.0%	-33.2%
5272	Garage Rotary	2,869	4,289	2,868	2,868	3,909	36.3%	36.3%
5273	Information Technology Rotary	3,077	2,964	3,256	3,256	3,660	12.4%	12.4%
5280	Insurance	1,550	1,550	1,550	1,550	1,550	0.0%	0.0%
5293	Sales Tax	526	530	900	639	900	0.0%	40.8%
5310	Office Supply	62	126	150	162	150	0.0%	-7.4%
5330	Operating Supply	11,664	9,770	15,000	10,707	15,000	0.0%	40.1%
5332	Clothing	0	255	500	353	500	0.0%	41.6%
5340	Concession/Merchandise Supply	3,340	3,710	5,500	3,937	5,500	0.0%	39.7%
5390	Small Equipment	62	245	750	364	750	0.0%	106.0%
5500	New Equip / Cap Outlay	2,500	0	2,800	2,600	9,000	221.4%	246.2%
5600	Reimbursements	0	0	150	0	150	0.0%	0.0%
5601	Refunds	0	0	250	0	250	0.0%	0.0%
TOTAL GOLF COURSE		166,506	169,714	193,989	182,455	200,014	3.1%	9.6%

**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	\$110,871	No changes in personnel.
Travel Training	5260	\$200	Pesticide Applicator's CEU's
Memberships/ Dues	5261	\$300	CDL, Golf Course Superintendent's Association membership, Pesticide Certification
New Equip/ Cap Outlay	5500	\$9,000	Range mats & tee dividers(\$3,300) and ball washer(\$2,200)

2017 BUDGET DETAIL

FUND: CEMETERY
 DEPARTMENT: PUBLIC WORKS

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		410,379	347,537	301,032	301,032	252,958		
212- 4410	Pre-need Spaces	32,557	36,546	38,000	45,408	38,000	0.0%	-16.3%
4411	At-need Spaces	15,097	15,950	18,000	16,802	18,000	0.0%	7.1%
4420	Interments	65,550	72,275	72,000	60,723	67,000	-6.9%	10.3%
4421	Foundations	17,548	19,024	20,000	14,472	14,000	-30.0%	-3.3%
4720	Donations	234	175	0	1,625	0	0.0%	0.0%
4731	House/Land Rent	900	900	0	900	0	0.0%	0.0%
4740	Investment Income	331	456	500	469	500	0.0%	6.6%
4750	Miscellaneous	586	75	0	105	0	0.0%	-100.0%
4910	Transfer	40,000	38,175	40,000	75,000	75,000	87.5%	0.0%
Total Revenue		172,803	183,576	188,500	215,504	212,500	12.7%	-1.4%
Total Expenditures		235,645	230,081	398,097	217,159	411,281	3.3%	73.0%
<i>Carryover PO's</i>					46,419			
Fund Balance - December 31st		347,537	301,032	91,435	252,958	54,177		
212-0212- 5100	Wages	101,383	113,295	129,270	120,459	134,301	3.9%	11.5%
5101	PERS	13,964	11,553	18,098	12,950	18,802	3.9%	45.2%
5103	Medicare	1,468	1,590	1,908	1,745	1,981	3.8%	13.5%
5104	Workers Compensation	2,916	3,075	3,232	3,232	3,358	3.9%	3.9%
5111	Health Insurance	24,090	10,690	25,575	25,575	26,854	5.0%	5.0%
5112	Life Insurance	230	230	230	230	230	0.0%	0.0%
5211	Electric	2,036	1,716	2,000	2,413	2,000	0.0%	-17.1%
5212	Heat	801	543	1,100	445	1,100	0.0%	147.2%
5230	Professional Services	12,500	11,615	14,500	14,729	14,500	0.0%	-1.6%
5260	Travel/Training	1,065	884	1,200	806	1,200	0.0%	48.9%
5261	Membership and Dues	95	95	200	95	200	0.0%	110.5%
5270	Maintenance of Equipment	201	29	500	132	500	0.0%	278.8%
5271	Maintenance of Facility	16,021	11,480	10,000	11,160	10,000	0.0%	-10.4%
5272	Garage Rotary	4,916	4,982	5,920	5,920	3,889	-34.3%	-34.3%
5273	Information Technology Rotary	1,500	2,964	2,964	2,964	3,332	12.4%	12.4%
5280	Insurance	0	370	500	0	500	0.0%	0.0%
5310	Office Supply	328	82	1,000	114	1,000	0.0%	777.2%
5330	Operating Supply	3,835	5,384	5,000	3,674	5,000	0.0%	36.1%
5332	Clothing	0	372	500	376	500	0.0%	33.0%
5340	Landscape Supply	378	721	0	0	0	0.0%	0.0%
5345	Fuel Supply	7,842	4,849	6,400	4,990	5,500	-14.1%	10.2%
5500	Equipment	38,132	3,000	16,000	0	16,000	0.0%	0.0%
5505	Capital Impr. Oak Grove Funds	0	0	150,000	0	154,534	3.0%	0.0%
5601	Refunds	0	25	1,000	250	1,000	0.0%	300.0%
5602	Lot Repurchases	1,944	3,015	1,000	4,900	5,000	400.0%	2.0%
5701	Transfer to Perpetual Care Fund	0	37,522	0	0	0	0.0%	0.0%
TOTAL CEMETERY		235,645	230,081	398,097	217,159	411,281	3.3%	73.0%

**LINE ITEM DETAIL
CEMETERY FUND
OAK GROVE CEMETERY**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$134,301	No changes in personnel.
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
Capital Impr. Oak Grove	5505	\$154,534	This amount represents residual perpetual care funds from the previous Oak Grove Association. These amounts will be utilized for facility improvements and maintenance and completion of a cemetery master plan.

2017 BUDGET DETAIL

FUND: STORM SEWER
 DEPARTMENT: STORM SEWER DIVISION

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		2,629,548	2,174,782	2,229,301	2,229,301	1,751,570		
203- 4160	Storm Sewer Fees	804,371	821,561	825,000	834,161	850,000	3.0%	1.9%
4260	EPA Grant Sandusky St.	0	98,876	0	0	0	0.0%	0.0%
4750	Miscellaneous	1,289	2,123	2,000	916	2,000	0.0%	118.3%
4910	Transfer In	12,108	0	0	0	0	0.0%	0.0%
Total Revenue		817,768	922,560	827,000	835,077	852,000	3.0%	2.0%
Operations		412,961	361,864	486,694	397,282	497,458	2.2%	25.2%
Capital Projects		859,573	506,177	1,807,475	745,399	1,045,000	-42.2%	40.2%
Total Expenditures		1,272,534	868,041	2,294,169	1,142,681	1,542,458	-32.8%	35.0%
<i>Carryover PO's</i>					170,127			
Fund Balance - December 31st		2,174,782	2,229,301	762,132	1,751,570	1,061,112		
STORM SEWER OPERATIONS								
203-0203- 5100	Wages	133,712	145,023	165,444	151,544	174,895	5.7%	15.4%
5101	PERS	18,219	19,735	22,458	21,635	23,175	3.2%	7.1%
5103	Medicare	1,871	2,030	2,399	2,127	2,536	5.7%	19.2%
5104	Workers Compensation	3,902	4,266	4,136	4,136	4,372	5.7%	5.7%
5111	Health Insurance	43,800	43,800	46,500	46,500	38,735	-16.7%	-16.7%
5112	Life Insurance	418	418	418	418	418	0.0%	0.0%
5121	Unemployment	1,516	0	0	0	0	0.0%	0.0%
5140	Uniform	864	796	1,151	898	1,368	18.9%	52.3%
5230	Professional Services	40,047	42,854	75,000	31,576	60,000	-20.0%	90.0%
5231	Street Sweeping	93,506	49,517	52,900	46,787	56,603	7.0%	21.0%
5260	Travel/Training/Safety/Security	1,743	1,707	4,600	1,729	4,600	0.0%	166.0%
5262	License & Other Fees	200	181	650	81	450	-30.8%	455.6%
5270	Maintenance of Equipment	6,330	89	10,000	4,647	14,000	40.0%	201.3%
5271	Maintenance of Facility	570	493	2,750	2,216	3,350	21.8%	51.2%
5272	Garage Rotary	518	4,880	2,128	2,128	3,046	43.1%	43.1%
5280	Insurance Liability/Property	0	0	1,900	0	1,900	0.0%	#DIV/0!
5330	Operating Supply	50,597	37,433	52,500	50,599	62,000	18.1%	22.5%
5332	Clothing	956	1,189	1,450	1,284	2,100	44.8%	63.6%
5345	Fuel Supply	1,370	610	1,360	461	1,360	0.0%	195.0%
5372	Maintenance Supply	0	0	0	0	800	0.0%	0.0%
5390	Small Equipment	4,795	2,029	7,950	9,389	10,750	35.2%	14.5%
5500	New Equipment/Capital Outlay	7,323	4,109	30,000	16,230	30,000	0.0%	84.8%
5601	Refunds	704	705	1,000	2,897	1,000	0.0%	-65.5%
TOTAL STORM SEWER OPERATIONS		412,961	361,864	486,694	397,282	497,458	2.2%	25.2%

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

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$174,895	No Changes in Personnel
Professional Services	5230	\$60,000	MS4 Engineering Services(\$25,000); Asphalt Repairs (\$15,000); Casting Replacement Resurfacing (\$5,000); Misc Engineering Services (\$7,000); Equipment Rental (\$8,000).
Street Sweeping	5231	\$56,603	Spring Sweep, Special Events, Downtown (All City Parking Lots and on/off Ramps), Emergency Sweeps (Any Spills and Debris), US 23 Annual Cleaning, Tipping Fees (\$56,603).
Travel/Training	5260	\$4,600	Regulatory/Maintenance Training (\$500); Licenses & Memberships (\$300); Confined Space and Excavation Training (\$200); OTCO Training (\$300); Stormwater Conference (\$800); Stormcon Conference (\$2,500).
Maintenance of Equipment	5270	\$14,000	Jet Truck Equipment Repairs (\$6,500); CCTV Camera Van Equipment Repairs (\$4,500); Miscellaneous Equipment Repairs (\$3,000).
Maintenance of Facility	5271	\$3,350	Miscellaneous Facility Repairs (\$2,250); Overhead Garage Door Replacement Split w/Sewer (1,100).
Operating Supply	5330	\$62,000	Repair Materials (\$42,500); Concrete/CDF (\$11,000); Asphalt (\$8,500).
Small Equipment	5390	\$10,750	Mobile Device for CMMS (\$1,000); CSE Equipment split w/Sewer (\$1,250); Traffic Control Devices split w/Sewer (\$1,500); Security Equipment (\$2,000); Miscellaneous Equipment (\$5,000).
Capital Outlay	5500	\$30,000	Fountains/Aerators for Detention Ponds (\$12,000); Weiser Ditch Fencing (\$18,000).

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
STORM SEWER CAPITAL PROJECTS						
203-0204- 5230	Professional Services	0	0	0	0	0
5505	Storm Sewer Replacement	4,895	12,903	75,000	59,545	100,000
5532	Inflow/Infiltration Remediation	56,770	27,230	0	0	0
5540	Birch Terrace	0	0	70,000	0	70,000
5541	Olentangy Avenue	0	114,689	0	0	0
5557	Bernard Ave.	43,222	48,678	1,397,475	602,285	0
5558	Pumphrey Terrace	227,750	0	0	0	0
5559	W. Lincoln Ave.	469,377	8,427	0	0	0
5565	Delaware Run @ Blue Limestone	24,942	294,250	0	18,770	0
5566	Equipment	32,617	0	90,000	64,799	75,000
5567	Dogwood Drive	0	0	175,000	0	175,000
5568	US 23/Rt. 42 ODOT Culvert Repair	0	0	0	0	400,000
5569	Stratford Rd. Culvert Repair	0	0	0	0	200,000
5570	Utilities Maint. Bldg. Evaluation	0	0	0	0	25,000
TOTAL STORM CAPITAL PROJECTS		859,573	506,177	1,807,475	745,399	1,045,000

2017 BUDGET DETAIL

FUND: FIRE / EMS
 DEPARTMENT: FIRE DEPARTMENT

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		4,234,232	4,779,906	6,291,392	6,291,392	5,377,907		
231-0000- 4020	Bond Proceeds	0	800,000	4,000,000	0	4,000,000	0.0%	0.0%
4120	0.7% Income Tax Collections	8,126,904	8,612,636	8,957,141	9,436,721	10,073,746	12.5%	6.8%
4260	Grant Reimbursement	43,732	0	0	3,500	2,500	0.0%	-28.6%
4420	EMS Reimbursements County	604,086	560,192	630,000	219,939	640,000	1.6%	191.0%
4710	Sale of Assets	3,358	1,387	1,000	0	0	-100.0%	0.0%
4750	Miscellaneous	2,206	6,244	3,500	2,804	3,500	0.0%	24.8%
4810	Reimbursements	240	0	1,000	2,714	1,000	0.0%	-63.2%
4910	Transfer In - Fire Pension Fund	203,124	211,220	212,000	218,378	220,000	3.8%	0.7%
Total Revenues		8,983,650	10,191,679	13,804,641	9,884,056	14,940,746	8.2%	51.2%
Total Expenditures		8,437,976	8,680,193	14,892,668	10,538,269	14,111,551		
<i>Carryover PO's</i>					259,272			
Fund Balance - December 31st		4,779,906	6,291,392	5,203,365	5,377,907	6,207,102		
231-0231- 5100	Wages	4,651,990	4,671,543	5,859,610	5,031,054	5,833,332	-0.4%	15.9%
5101	PERS	5,814	5,986	6,248	6,383	6,359	1.8%	-0.4%
5102	Police/Fire Pension	1,105,921	1,137,797	1,122,196	1,189,822	1,186,634	5.7%	-0.3%
5103	Medicare	59,855	59,862	78,230	64,788	80,404	2.8%	24.1%
5104	Workers Compensation	122,628	131,068	146,490	146,490	145,833	-0.4%	-0.4%
5105	Social Security	0	0	37,944	1,202	18,972	-50.0%	1478.4%
5111	Health Insurance	696,690	710,395	736,040	736,040	808,885	9.9%	9.9%
5112	Life Insurance	20,915	20,950	20,915	20,915	21,263	1.7%	1.7%
5140	Uniform	47,357	19,001	56,377	63,544	56,764	0.7%	-10.7%
5211	Electric	28,176	29,503	31,901	30,792	31,901	0.0%	3.6%
5212	Heat	19,616	13,403	21,700	9,446	21,700	0.0%	129.7%
5215	Cellular Phone	17,958	13,713	14,836	14,022	14,836	0.0%	5.8%
5220	Postage	619	856	1,200	704	1,200	0.0%	70.5%
5230	Professional Services	47,528	40,961	152,900	79,192	180,590	18.1%	128.0%
5260	Travel/Training	48,971	52,341	58,947	37,543	68,192	15.7%	81.6%
5261	Membership & Dues	2,386	2,621	3,705	3,437	3,705	0.0%	7.8%
5262	EMS Training Grant	1,785	905	2,500	1,422	2,500	0.0%	75.8%
5270	Maintenance of Equipment	21,501	36,066	43,435	44,635	44,585	2.6%	-0.1%
5271	Maintenance of Facility	27,654	27,180	54,420	45,144	73,480	35.0%	62.8%
5272	Garage Rotary	102,225	85,354	87,968	87,968	83,914	-4.6%	-4.6%
5273	Information Technology Rotary	144,480	165,170	162,743	162,743	182,956	12.4%	12.4%
5310	Office Supply	4,131	2,095	4,500	5,203	4,500	0.0%	-13.5%
5320	Computer Supply	230	690	1,500	761	1,500	0.0%	97.1%
5330	Operating Supply	34,178	33,652	38,255	35,528	38,255	0.0%	7.7%
5331	EMS Supply	33,574	41,171	43,000	41,882	47,590	10.7%	13.6%
5345	Fuel/Lube Supply	61,885	42,834	73,000	35,878	45,000	-38.4%	25.4%
5370	Repair Material	3,106	4,307	5,750	1,837	5,750	0.0%	213.0%
5390	Small Equipment	71,082	67,552	138,716	102,280	107,523	-22.5%	5.1%
5500	New Equip/Capital Outlay	229,377	623,144	85,255	72,583	122,936	44.2%	69.4%
5500	CIP Equipment	0	0	1,125,509	1,770,345	49,936	-95.6%	-97.2%
5550	Station 303 Construction	204,695	0	0	0	0	0.0%	0.0%
5551	Station 303 Other Building Costs	52,539	0	0	0	0	0.0%	#DIV/0!
5560	Station 304 Construction	0	0	4,000,000	12,378	4,000,000	0.0%	32215.4%
5601	Tax Refunds	224,005	248,126	250,000	255,430	250,000	0.0%	-2.1%
5705	Transfer To Bond Service Fund	178,811	225,653	260,584	260,584	404,262	55.1%	55.1%
5825	Equipment Lease Payment	166,294	166,294	166,294	166,294	166,294	0.0%	0.0%
Total Expenditures		8,437,976	8,680,193	14,892,668	10,538,269	14,111,551	-5.2%	33.9%

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

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$5,833,332	Includes negotiated pay-increases for firefighters and continued staffing increases as part of 2010 Fire Levy
Professional Services	5230	\$180,590	Text Paging Reimbursement \$3,900, Civil Service Testing \$32,870, Medical Director \$8,600, Medical Licenses \$325, Labor Attorney \$10,000, Physical/Wellness Program \$26,400, Ceremony Costs \$200, Active 911 \$845, Part-time Hiring - \$50,650, Social Worker \$46,800
Travel/Training	5260	\$68,192	EMS Certifications \$14,979 Fire Certifications \$7,479, HazMat \$685, Rescue Tech \$2,916, Fire Officer \$1,435, Risk Reduction \$2,220 Vehicle Technician \$2,000, Personnel Development \$21,479, Tuition Reimbursement \$15,000.
Maintenance of Equipment	5270	\$44,585	Fire Extinguishers \$500, Breathing Air Compressor \$1,000, Test SCBA \$7,500, EMS Cot Maintenance \$3,500, Cardiac Monitor Maintenance \$8,867, 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	\$73,480	Grounds & Equipment \$3,500, Mattress replacement \$1,100, Kitchen Fire Suppression \$1,000, Kitchen Hood Cleaning \$1,000, Fire Alarm & Sprinkler Maintenance \$2,380, HVAC Maintenance \$6,500, Asbestos Inspection/Removal \$500, Emergency Generator Repair/PM \$3,500, Apparatus Door Maintenance \$2,500, Plumbing Repairs \$2,000, Electrical Repairs \$500, Pest Control \$6,500, Concrete Repairs \$1,000, Station Carpet/Floor Cleaning \$1,500, St 301 Blacktop \$40,000
Information Tech. Rotary	5273	\$182,956	MECC Map Maint, Record Management System Maint, Road Safety Maint, GIS License , ALERTS CAD Interface, WEB-DMS Policy Software
Small Equipment	5390	\$107,523	Annual Fire Gear Replacement \$39,060, Part-Time Turn-out Gear \$41,613, 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	\$122,936	AutoPulse Preplacement \$15,000, New Equipment \$15,000, Training Props \$15,000, In-Vehicle Camera's \$18,000, Thermal Camera \$10,000
CIP Equipment	5500	\$49,936	Staff Car Replacements (2)

2017 BUDGET DETAIL

FUND: WATER
 DEPARTMENT: WATER ADMINISTRATION

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		2,051,242	2,035,191	1,784,670	1,784,670	1,291,152		
530- 4240	Grant Reimbursement	0	0	0	16,937	0	0.0%	-100.0%
530- 4610	Meter Charges	5,054,526	5,108,989	5,264,240	5,314,306	5,500,000	4.5%	3.5%
4615	Service Fees	12,755	15,750	15,000	27,580	26,000	73.3%	-5.7%
4616	Reconnect Fees	39,527	56,197	60,000	52,640	58,000	-3.3%	10.2%
4650	Miscellaneous	2,167	14,178	10,000	101,521	10,000	0.0%	-90.1%
4710	Sale of Assets	0	76,659	0	2,558	0	0.0%	-100.0%
4720	Donations	0	37,650	65,000	0	0	-100.0%	0.0%
4735	Land Rent	11,132	11,132	11,132	11,132	11,132	0.0%	0.0%
4740	Investment Income	8,885	15,880	13,000	46,397	45,000	246.2%	-3.0%
4910	Transfer In	118,429	0	0	0	0	0.0%	0.0%
Total Revenue		5,247,421	5,336,435	5,438,372	5,573,071	5,650,132	3.9%	1.4%
Administrative Expenses		3,086,084	3,026,838	3,266,502	3,327,049	2,991,630	-8.4%	-10.1%
Treatment Expenses		1,382,315	1,770,657	1,913,053	1,780,002	1,940,179	1.4%	9.0%
Distribution Expenses		795,073	789,461	931,448	829,353	1,007,402	8.2%	21.5%
Total Expenditures		5,263,472	5,586,956	6,111,003	5,936,404	5,939,211	-2.8%	0.0%
Carryover PO's					130,185			
Fund Balance - December 31st		2,035,191	1,784,670	1,112,039	1,291,152	1,002,073		

WATER ADMINISTRATION

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	% Δ Prior Budget	% Δ Prior Actual
530-5310 5100	Wages	176,726	189,607	194,671	189,396	195,708	0.5%	3.3%
5101	PERS	26,506	27,623	26,602	32,001	26,665	0.2%	-16.7%
5103	Medicare	1,572	1,717	1,993	1,702	1,983	-0.5%	16.5%
5104	Workers Compensation	4,504	4,715	4,867	4,867	4,893	0.5%	0.5%
5111	Health Insurance	21,365	21,365	22,720	22,720	21,168	-6.8%	-6.8%
5112	Life Insurance	557	557	557	557	557	0.0%	0.0%
5140	Uniform	375	375	375	600	188	-49.9%	-68.7%
5215	Cellular Telephones	2,437	2,478	2,750	2,305	2,750	0.0%	19.3%
5230	Professional Services	30,671	40,692	75,000	38,421	86,330	15.1%	124.7%
5260	Travel/Training	3,186	3,159	5,000	4,630	5,000	0.0%	8.0%
5261	Membership and Dues	152	174	250	91	250	0.0%	174.7%
5273	Information Technology Rotary	46,063	57,012	65,927	65,927	74,115	12.4%	12.4%
5280	Liability/Property Insurance	56,300	58,000	58,000	58,000	74,115	27.8%	27.8%
5292	Real Estate Taxes	1,648	1,860	1,600	1,842	1,600	0.0%	-13.1%
5310	Office Supply	686	493	750	536	900	20.0%	67.9%
5390	Small Equipment	0	34,000	0	45,000	0	0.0%	0.0%
5500	Capital Outlay	0	0	0	0	0	0.0%	0.0%
5601	Refunds	15,802	21,892	4,200	57,277	4,200	0.0%	-92.7%
5602	Delco Water Company	1,001	1,022	1,250	1,187	1,400	12.0%	17.9%
5710	Transfer - General Fund	630,112	642,715	652,356	652,356	675,188	3.5%	3.5%
5740	Transfer - Water CIP	675,000	700,000	700,000	700,000	750,000	7.1%	7.1%
5754	Transfer - Water CIP/Capacity	1,391,421	1,217,382	1,447,634	1,447,634	1,064,620	0.0%	-26.5%
TOTAL WATER ADMINISTRATIVE		3,086,084	3,026,838	3,266,502	3,327,049	2,991,630	-8.4%	-10.1%

LINE ITEM DETAIL
WATER FUND
WATER ADMINISTRATION Division

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$195,708	No Changes in Personnel
Cellular Telephones	5215	\$2,750	Monthly Stipend for Director and Maintenance & Projects Manager. Department Verizon cell phones.
Professional Services	5230	\$86,330	Penry Road Wellfield Easement (\$26,000); Professional Engineering Services for Utilities Projects (\$49,000); AMI Maintenance Software Support Services (\$11,330).
Travel/Training	5260	\$5,000	Professional Seminars & Conferences including one National Conference (CMMS, AWWA, OWEA, AMTA).

2017 BUDGET DETAIL

FUND: WATER
DEPARTMENT: WATER TREATMENT

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
530-5320 5100	Wages	448,940	502,368	569,573	540,488	590,712	3.7%	9.3%
5101	PERS	50,930	58,493	76,129	66,823	79,342	4.2%	18.7%
5103	Medicare	5,334	6,010	7,046	6,564	7,332	4.1%	11.7%
5104	Workers Compensation	12,316	13,675	14,280	14,280	14,482	1.4%	1.4%
5111	Health Insurance	93,165	107,765	109,700	109,700	115,125	4.9%	4.9%
5112	Life Insurance	1,218	1,392	1,392	1,392	1,392	0.0%	0.0%
5140	Uniform	2,864	3,136	3,500	3,304	4,000	14.3%	21.1%
5211	Electric	212,458	436,838	425,000	363,140	400,000	-5.9%	10.2%
5212	Heat	22,025	29,380	45,000	19,467	30,000	-33.3%	54.1%
5213	Generator Fuel	1,874	1,481	10,000	4,308	7,000	-30.0%	62.5%
5215	Cellular Telephone	1,073	1,058	1,300	2,156	2,600	100.0%	20.6%
5220	Postage	200	563	800	585	800	0.0%	36.8%
5230	Professional Services	58,157	24,650	38,500	38,140	71,520	85.8%	87.5%
5234	Outside Lab	23,163	32,757	35,000	33,951	45,000	28.6%	32.5%
5260	Travel / Training	3,681	4,828	6,000	4,709	6,000	0.0%	27.4%
5261	Membership and Dues	302	481	550	707	825	50.0%	16.7%
5262	Licensing Fees	14,932	17,006	17,350	14,954	20,000	15.3%	33.7%
5270	Maintenance of Equipment	22,973	50,069	70,000	91,221	61,828	-11.7%	-32.2%
5271	Maintenance of Facility	5,750	23,621	56,300	59,872	51,525	-8.5%	-13.9%
5272	Garage Rotary	4,334	4,334	3,423	3,423	3,096	-9.6%	-9.6%
5310	Office Supply	683	1,211	1,200	1,245	1,400	16.7%	12.4%
5332	Clothing, Safety, Security	1,447	4,036	4,000	2,214	4,600	15.0%	107.8%
5333	Chemical Supply	361,020	333,276	335,000	311,909	295,000	-11.9%	-5.4%
5334	Lab Supply	15,805	35,148	18,000	17,340	29,000	61.1%	67.2%
5345	Fuel Supply	3,116	1,905	5,160	2,611	4,000	-22.5%	53.2%
5370	Repair Materials	9,108	15,723	15,000	20,357	15,500	3.3%	-23.9%
5371	Lube Supply	0	462	500	562	1,000	100.0%	77.9%
5372	Fac.Maintenance Supply	1,500	2,081	2,500	2,874	3,000	20.0%	4.4%
5381	Incidentals	0	136	100	0	100	0.0%	0.0%
5390	Small Equipment	3,947	5,054	2,000	2,328	2,000	0.0%	-14.1%
5500	New Equip / Cap Outlay	0	51,720	38,750	39,378	72,000	85.8%	82.8%
TOTAL WATER TREATMENT		1,382,315	1,770,657	1,913,053	1,780,002	1,940,179	1.4%	9.0%

**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	\$590,712	No Changes in Staff Requested.
Electric	5211	\$400,000	Electric service for water plant and wellfields.
Professional Services	5230	\$71,520	Membrane Maintenance Program (\$9,600); Engineering Services (\$19,500); Pressure Filter Service Agreement (\$13,400); OEPA Consumer Confidence Report (\$2,750); Generator Services (\$2,800); Water Tank Cathodic Protection (\$19,890); Lagoon Algae Control (\$3,580).
Outside Lab	5234	\$45,000	OEPA Lab Analysis for water plant & wellfields
Travel / Training	5260	\$6,000	Workshops and conferences for OEPA required contact hours.
Licensing Fees	5262	\$20,000	OEPA annual fees for; WTP, CL2 risk mgt., NPDES, & the plant operators OEPA water licenses.
Maintenance of Equipment	5270	\$61,828	Chemical pump maintenance (\$7,500); NF membrane cartridge filter maintenance (\$1,900); Membrane Maintenance (\$5,000); Equipment Calibration (\$7,500); CIP Cartridge filters (\$25,500); Chemical Tanks Maintenance (\$14,428).
Maintenance of Facility	5271	\$51,525	WTP water line repair (\$15,000); Suction Well Hatchway Repairs (\$6,950); Clearwell Painting (\$4,000); Flocculation Basin Concrete Repairs (\$8,500); General Facility Maintenance (\$17,075).
Chemical Supply	5333	\$295,000	Orthophosphate (\$100,000); Aluminum Chlorohydrate (\$55,000); RO Antiscalant (\$54,500); Caustic Soda (\$20,000); Sodium Bisulfite (\$20,000); Sodium Hypochlorite (\$15,500); Fluoride (\$10,000); Chlorine (\$10,000); Citric Acid (\$4,500); UF & RO cleaning chemicals (\$5,500).
Capital Outlay	5500	\$72,000	Ventilation Equipment for Flocculation Building (\$9,300); Equipment Hoist (\$11,000); Overhead Hoist (\$6,700); Pump Impellers (\$45,000).

2017 BUDGET DETAIL

FUND: WATER

DEPARTMENT: PUBLIC UTILITIES - DISTRIBUTION SYSTEMS DIVISION

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
530-5330 5100	Wages	357,977	353,918	378,795	341,969	396,786	4.7%	16.0%
5101	PERS	48,444	48,680	51,688	49,012	53,035	2.6%	8.2%
5103	Medicare	4,960	4,890	5,493	4,682	5,753	4.7%	22.9%
5104	Workers Compensation	9,427	9,635	9,470	9,470	9,920	4.8%	4.8%
5111	Health Insurance	102,200	102,200	108,500	108,500	113,925	5.0%	5.0%
5112	Life Insurance	1,009	1,009	1,009	1,009	1,009	0.0%	0.0%
5140	Uniform	1,791	1,464	1,700	1,332	1,500	-11.8%	12.6%
5211	Electric	12,172	12,143	13,000	12,763	14,000	7.7%	9.7%
5212	Heat	6,922	4,390	6,000	1,854	4,000	-33.3%	115.7%
5213	Generator Fuel	0	0	500	0	500	0.0%	0.0%
5215	Cellular Telephone	326	319	400	870	750	87.5%	-13.8%
5220	Postage	0	50	50	0	50	0.0%	0.0%
5230	Professional Services	20,637	17,781	30,000	26,729	35,000	16.7%	30.9%
5235	Rent	231	0	250	464	300	20.0%	-35.3%
5260	Travel/Training/Safety/Security	681	527	1,500	1,377	2,000	33.3%	45.2%
5261	Memberships	330	74	300	235	300	0.0%	27.7%
5262	Licenses	112	80	150	154	250	66.7%	62.3%
5270	Maintenance of Equipment	3,152	1,476	2,500	2,359	3,000	20.0%	27.2%
5271	Maintenance of Facility	1,867	3,430	2,000	2,109	2,500	25.0%	18.5%
5272	Garage Rotary	32,644	32,644	38,943	38,943	38,074	-2.2%	-2.2%
5330	Operating Supply	137,664	168,011	206,000	174,928	183,500	-10.9%	4.9%
5331	Meter Replacement	0	0	0	0	62,500	0.0%	0.0%
5332	Clothing	3,419	2,248	3,200	3,775	3,750	17.2%	-0.7%
5345	Fuel Supply	37,294	24,492	40,000	19,647	40,000	0.0%	103.6%
5370	Repair Material	0	0	0	95	2,500	0.0%	0.0%
5390	Small Equipment	7,482	0	5,000	5,317	7,500	50.0%	41.1%
5500	New Equip / Cap Outlay	4,332	0	25,000	21,760	25,000	0.0%	14.9%
TOTAL WATER DISTRIBUTION		795,073	789,461	931,448	829,353	1,007,402	8.2%	21.5%

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

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$396,786	No Changes in Staff Requested.
Electric	5211	\$14,000	Electric costs for three elevated water storage tanks and for 241 Cherry Street Facility .
Heat	5212	\$6,000	Natural gas costs for 241 Cherry Street Facility.
Professional Services	5230	\$35,000	Laboratory analysis, OUPS program fees, equipment rental, emergency plumbing services, spoils disposal fees, materials fabrication, testing equipment calibration charges, service line boring projects, asphalt restoration projects, printed forms fabrication, excavation contractor services(\$25,000); Engineering services (\$10,000).
Training/Security	5260	\$1,500	OTCO & AWWA training workshops, Water Distribution training courses, Backflow Prevention training workshops.
Operating Supply	5330	\$183,500	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,(\$100,000) main line valves, main valve boxes, main line couplers, main line fittings, main repair bands, ductile iron pipe, replacement fire hydrants, hydrant repair kits (\$25,000); Stone, asphalt, concrete, topsoil (\$45,000); Operating supplies; hardware items, plumbing materials, hydrant paint, marking paint, safety equipment, lubricants, hand and specialty tools, office and cleaning supplies (\$13,500)
Meter Replacement	5331	\$62,500	New Residential Meters (\$12,500); Meter Replacement (\$50,000).
New Equip/Cap Outlay	5500	\$25,000	Leak Detection Equipment (\$25,000)

2017 BUDGET DETAIL

FUND: SEWER
DEPARTMENT: ADMINISTRATION

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	2,604,051	2,651,185	2,561,917	2,561,917	2,535,572		
540- 4610	Meter Charges	6,180,020	6,254,470	6,454,263	6,567,638	6,850,000	6.1%	4.3%
4630	Surcharges	247,372	165,534	150,000	121,438	150,000	0.0%	23.5%
4635	Septic Receiving Charges	152,850	148,234	150,000	158,962	150,000	0.0%	-5.6%
4650	Miscellaneous	16,919	12,968	5,000	11,799	5,000	0.0%	-57.6%
4740	Investment Income	5,947	11,971	8,500	38,721	25,000	194.1%	-35.4%
4910	Transfer In	105,984	0	0	0	0	0.0%	0.0%
	Total Revenue	6,709,092	6,593,177	6,767,763	6,898,558	7,180,000	6.1%	4.1%
	Administrative Expenses	4,392,230	4,446,791	4,499,283	4,515,611	4,683,456	4.1%	3.7%
	Treatment Expenses	1,727,853	1,669,450	1,909,568	1,738,990	2,003,776	4.9%	15.2%
	Collection Expenses	541,875	566,204	684,274	544,014	704,443	2.9%	29.5%
	Total Expenditures	6,661,958	6,682,445	7,093,125	6,798,615	7,391,675	4.2%	8.7%
	Carryover PO's				126,288			
	Fund Balance - December 31st	2,651,185	2,561,917	2,236,555	2,535,572	2,323,897		

SEWER ADMINISTRATIVE

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	% Δ Prior Budget	% Δ Prior Actual
540-5410- 5100	Wages	149,432	154,338	151,302	151,532	156,317	3.3%	3.2%
5101	PERS	26,506	27,623	20,530	25,263	21,150	3.0%	-16.3%
5103	Medicare	1,214	1,247	1,364	1,174	1,412	3.5%	20.3%
5104	Workers Compensation	3,539	3,673	3,783	3,783	3,908	3.3%	3.3%
5111	Health Insurance	20,165	20,165	21,520	21,520	21,520	0.0%	0.0%
5112	Life Insurance	418	418	418	418	418	0.0%	0.0%
5140	Uniforms	375	375	375	0	187	-50.1%	#DIV/0!
5215	Cellular Telephone	2,905	2,947	2,750	2,909	2,750	0.0%	-5.5%
5220	Postage	200	450	450	450	450	0.0%	0.0%
5230	Professional Services	10,295	40,437	50,000	26,213	71,330	42.7%	172.1%
5260	Travel/Training	2,993	2,239	5,000	1,108	5,000	0.0%	351.3%
5261	Membership and Dues	185	89	250	91	250	0.0%	174.7%
5273	Information Technology Rotary	46,890	45,193	43,113	43,113	48,468	12.4%	12.4%
5280	Liability/Property Insurance	89,757	95,000	95,000	95,000	95,000	0.0%	0.0%
5281	Judgments	0	0	1,500	0	1,500	0.0%	#DIV/0!
5310	Office Supply	854	847	1,000	887	900	-10.0%	1.5%
5601	Refunds	0	18,625	4,000	45,222	4,000	0.0%	-91.2%
5710	Transfer - General Fund	707,699	721,853	732,681	732,681	758,325	3.5%	3.5%
5740	Transfer - Sewer CIP	1,311,272	1,311,272	1,364,247	1,364,247	1,391,532	2.0%	2.0%
5754	Transfer - Sewer Capacity Fund	2,017,531	2,000,000	2,000,000	2,000,000	2,099,039	5.0%	5.0%
	TOTAL WASTEWATER ADMIN	4,392,230	4,446,791	4,499,283	4,515,611	4,683,456	4.1%	3.7%

LINE ITEM DETAIL
SEWER FUND
SEWER ADMINISTRATION Division

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$156,317	No changes in Personnel
Cellular Telephone	5215	\$2,750	Monthly Stipend for Director and Maintenance & Projects Manager. Department Verizon Fees.
Professional Services	5230	\$71,330	Professional Engineering Services for Utilities Projects (\$60,000); AMI Maintenance Software Support Services (\$11,330).
Travel/Training	5260	\$5,000	Workshops and Seminars for Professional Development (CMMS, OWEA, WEF, AMTA).

2017 BUDGET DETAIL

FUND: SEWER
DEPARTMENT: WASTEWATER TREATMENT

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
540-5420- 5100	Wages	543,484	558,896	600,005	562,452	630,601	5.1%	12.1%
5101	PERS	73,548	76,979	80,344	79,720	82,131	2.2%	3.0%
5103	Medicare	7,592	7,759	8,543	7,817	8,987	5.2%	15.0%
5104	Workers Compensation	14,933	14,302	15,000	15,000	15,765	5.1%	5.1%
5111	Health Insurance	113,330	104,295	130,020	130,020	136,385	4.9%	4.9%
5112	Life Insurance	1,566	1,566	1,566	1,566	1,566	0.0%	0.0%
5140	Uniform	3,151	3,053	2,800	3,787	3,100	10.7%	-18.1%
5211	Electric	322,944	327,535	360,000	328,875	360,000	0.0%	9.5%
5212	Heat	32,301	20,487	27,000	8,650	24,000	-11.1%	177.5%
5213	Generator Fuel	3,671	2,026	6,000	1,479	5,000	-16.7%	238.1%
5215	Cellular Telephone	522	515	750	632	800	6.7%	26.6%
5220	Postage	0	150	150	0	150	0.0%	#DIV/0!
5230	Professional Services	22,584	17,601	37,500	19,854	35,000	-6.7%	76.3%
5234	Outside Lab	13,333	13,422	15,000	14,523	15,250	1.7%	5.0%
5236	Sludge Removal	215,070	245,701	250,315	222,230	277,620	10.9%	24.9%
5260	Travel / Training	2,375	1,587	4,000	3,218	4,000	0.0%	24.3%
5261	Membership and Dues	608	504	750	703	750	0.0%	6.7%
5262	Licensing Fees	5,965	5,735	8,000	5,896	9,000	12.5%	52.6%
5270	Maintenance of Equipment	24,115	34,824	47,000	46,329	52,000	10.6%	12.2%
5271	Maintenance of Facility	35,674	22,783	45,000	28,662	64,000	42.2%	123.3%
5272	Garage Rotary	13,617	13,617	15,725	15,725	15,821	0.6%	0.6%
5310	Office Supply	592	447	600	525	600	0.0%	14.3%
5332	Clothing/Safety	1,190	1,960	2,000	2,106	2,500	25.0%	18.7%
5333	Chemical Supply	175,919	165,049	173,000	157,582	175,000	1.2%	11.1%
5334	Lab Supply	8,011	9,902	1,000	1,340	12,000	1100.0%	795.5%
5345	Fuel Supply	14,441	9,336	25,000	4,470	25,000	0.0%	459.3%
5370	Repair Materials	8,971	5,311	15,000	10,261	16,000	6.7%	55.9%
5371	Lube Supply	713	443	750	0	750	0.0%	#DIV/0!
5372	Maintenance Supply	1,000	1,187	1,000	1,205	1,000	0.0%	-17.0%
5381	Incidentals	491	445	500	367	500	0.0%	36.2%
5390	Small Equipment	918	1,211	1,500	1,144	1,500	0.0%	31.1%
5500	New Equip / Cap Outlay	65,224	822	33,750	62,852	27,000	-20.0%	-57.0%
TOTAL WASTEWATER TREATMENT		1,727,853	1,669,450	1,909,568	1,738,990	2,003,776	4.9%	15.2%

**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	\$630,601	No Change in Personnel
Professional Services	5230	\$35,000	Equipment Preventive Maintenance Services (HVAC, Overhead Cranes, Odor Control System, Electrical Transformer Services (\$30,000); Professional Engineering Services for Storm Pump Operation (\$5,000).
Outside Lab	5234	\$15,250	NPDES Lab Analysis (\$11,000); Priority Pollutants Analysis (\$4,250).
Sludge Removal	5236	\$277,620	Transportation and Disposal of Sludge at Biogas Facility (7,000 wet tons @ \$39.66 per ton).
Maintenance of Equipment	5270	\$52,000	VFD Equipment Upgrades (\$20,000); PLC Equipment Replacement (\$10,000); Belt Filter Press Replacement Belts (\$7,000); Generator Equipment Replacement (\$5,000); Aeration Tank Mixers (\$5,000).
Maintenance of Facility	5271	\$64,000	Lab Building Roof Repairs (\$16,000); Aeration Tanks Concrete Repairs (\$10,000); Sludge Tank Cleaning (\$10,000); Overhead Door Repairs (\$5,000); Interior Plant Walls Painting (\$20,000); HVAC Repairs (\$3,000).
Chemical Supply	5333	\$175,000	Ferric Chloride (\$70,000); Polymers (\$70,000); H2S Sludge Oxidizer (\$27,000); Caustic Soda (\$5,000); Bleach (\$3,000)
Repair Materials	5370	\$16,000	General Equipment Repair
New Equip. / Cap. Outlay	5500	\$27,000	Gator Repair/Sampling Equipment Vehicle (\$15,000); HVAC System for Administration Building (\$12,000).

2017 BUDGET DETAIL

FUND: SEWER
DEPARTMENT: WASTEWATER COLLECTION

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
540-5430- 5100	Wages	253,535	258,054	276,231	252,333	283,146	2.5%	12.2%
5101	PERS	33,353	34,178	36,365	35,212	37,063	1.9%	5.3%
5103	Medicare	3,615	3,678	4,005	3,590	4,106	2.5%	14.4%
5104	Workers Compensation	6,602	6,834	6,906	6,906	7,079	2.5%	2.5%
5111	Health Insurance	49,365	49,365	52,520	52,520	55,010	4.7%	4.7%
5112	Life Insurance	592	592	592	592	592	0.0%	0.0%
5140	Uniform	843	838	900	846	1,368	52.0%	61.7%
5211	Electric	21,559	22,848	24,450	23,312	27,258	11.5%	16.9%
5212	Heat	6,922	4,390	8,735	1,854	9,346	7.0%	404.1%
5215	Cellular Telephone	0	0	1,960	0	1,960	0.0%	#DIV/0!
5220	Postage	0	150	150	0	100	-33.3%	#DIV/0!
5230	Professional Services	31,231	35,083	40,000	19,619	45,000	12.5%	129.4%
5235	Rent	2,424	1,206	2,300	2,436	2,300	0.0%	-5.6%
5260	Travel/Training/Safety/Security	1,125	2,548	3,600	2,394	3,600	0.0%	50.4%
5262	Licensing Fees	0	45	250	189	250	0.0%	32.3%
5270	Maintenance of Equipment	26,298	21,204	35,500	28,990	38,500	8.5%	32.8%
5271	Maintenance of Facility	2,323	3,161	6,000	4,292	5,600	-6.7%	30.5%
5272	Garage Rotary	18,962	18,962	25,345	25,345	23,265	-8.2%	-8.2%
5330	Operating Supply	34,916	68,076	88,215	42,989	50,900	-42.3%	18.4%
5331	Meter Replacement	0	0	0	0	37,500	0.0%	0.0%
5332	Clothing	1,742	837	2,500	1,699	2,600	4.0%	53.0%
5345	Fuel Supply	28,792	20,036	31,500	15,331	31,500	0.0%	105.5%
5372	Maintenance Supply	0	0	0	0	1,200	0.0%	0.0%
5390	Small Equipment	6,581	4,865	11,250	8,135	11,250	0.0%	38.3%
5500	New Equip / Cap Outlay	11,095	9,254	25,000	15,430	23,950	-4.2%	55.2%
	TOTAL WW COLLECTION	541,875	566,204	684,274	544,014	704,443	2.9%	29.5%

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

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$283,146	No Changes in Staff Requested
Electric	5211	\$27,258	Lift Stations (\$14,465); 241 Cherry Street - Storage (\$9,985).
Heat	5212	\$9,346	241 Cherry Street - Storage (\$8,735).
Professional Services	5230	\$45,000	Asphalt Repairs (\$15,000); Concrete & Landscape Work (\$5,000); Chemical Root Treatment (\$20,000); Misc. Professional Services (\$5,000).
Travel/Training	5260	\$3,600	Regulatory/Maintenance Training (\$700); Licenses & Memberships (\$300); Confined Space and Excavation Training (\$800); OTCO and OWEA Professional Development (\$1,800)
Maintenance of Equipment	5270	\$38,500	Jet Truck Equipment Repairs (\$8,500); CCTV Camera Van Equipment Repairs (\$12,500); Misc. Equipment Repairs (\$2,500); Lift Station Repairs (\$15,000)
Maintenance of Facility	5271	\$5,600	Miscellaneous Facility Repairs (4,500); Overhead Garage Door Replacement Split w/Storm (1,100).
Operating Supply	5330	\$50,900	Repair Materials (\$36,750); Concrete/CDF (\$11,550); Misc. (\$2,600).
Small Equipment	5390	\$11,250	Moblle Device for CMMS, CSE Equipment split w/Storm (\$1,250); Traffic Control Devices split w/Storm (\$1,500); Security Equipment (\$2,000); Miscellaneous Tools (\$5,500).
New Equip/Cap Outlay	5500	\$23,950	Floor Scrubber for 241 Cherry Street (\$11,500); Sewer Push Camera (\$12,450).

2017 BUDGET DETAIL

FUND: REFUSE
 DEPARTMENT: ADMINISTRATION

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	1,489,494	1,841,848	2,069,350	2,069,350	2,045,049		
550- 4235	Grant Income	0	18,000	0	22,000	15,000	0.0%	0.0%
4610	Collection Charges	3,309,877	3,372,646	3,503,095	3,430,310	3,550,000	1.3%	3.5%
4651	Bag Tags	5,327	5,194	5,500	5,980	6,000	9.1%	0.3%
4653	Toter Fees	10,257	11,065	10,500	13,588	14,000	33.3%	3.0%
4710	Sale of Assets	6,309	5,606	4,500	2,007	0	-100.0%	0.0%
4740	Investment Income	1,301	2,901	3,500	9,283	3,500	0.0%	-62.3%
4910	Transfer In	98,525	0	0	0	0	0.0%	0.0%
	Total Revenue	3,431,596	3,415,412	3,527,095	3,483,168	3,588,500	1.7%	3.0%
	Administrative Expenses	521,539	879,472	1,268,713	642,454	2,289,650	80.5%	256.4%
	Collection Expenses	1,852,510	1,775,819	1,936,638	1,874,946	2,419,938	25.0%	29.1%
	Recycling Expenses	705,193	532,619	862,950	849,398	661,244	-23.4%	-22.2%
	Total Expenditures	3,079,242	3,187,910	4,068,301	3,366,798	5,370,832	32.0%	59.5%
	Carryover PO's				140,671			
	Fund Balance - December 31st	1,841,848	2,069,350	1,528,144	2,045,049	262,717		

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	% Δ Prior Budget	% Δ Prior Actual
REFUSE ADMINISTRATION								
550-5510- 5211	Electric	444	348	2,500	502	750	-70.0%	49.4%
5230	Landfill Monitoring Service	30,952	40,743	23,990	36,990	36,120	50.6%	-2.4%
5500	Landfill Remediation	17,258	17,351	18,000	12,649	23,230	29.1%	83.7%
5510	Landfill Assessment	65,172	398,857	25,000	194,967	15,130	-39.5%	-92.2%
5540	Recycling Grant	0	28,426	0	0	15,000	0.0%	0.0%
5550	Building Improvements	0	7,029	810,000	7,250	1,800,000	122.2%	24727.6%
5601	Refunds	0	60	0	14	0	0.0%	-100.0%
5602	Advance Back to CIP - Landfill	27,625	0	0	0	0	0.0%	0.0%
5603	Collection Charges	0	0	0	859	0	0.0%	-100.0%
5703	Transfers - SMR	139,795	139,795	141,890	141,890	145,437	2.5%	2.5%
5710	Transfers - General Fund	183,518	187,188	189,995	189,995	196,645	3.5%	3.5%
5801	Bond Principal	50,000	55,000	55,000	55,000	55,000	0.0%	0.0%
5811	Bond Interest	6,775	4,675	2,338	2,338	2,338	0.0%	0.0%
	TOTAL REFUSE ADMIN	521,539	879,472	1,268,713	642,454	2,289,650	80.5%	256.4%

2017 BUDGET DETAIL

FUND		REFUSE							
DEPARTMENT		COLLECTION							
Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	% Δ Prior Budget	% Δ Prior Actual	
550-5520- 5100	Wages	411,831	417,752	424,418	420,157	471,676	11.1%	12.3%	
5101	PERS	56,276	56,180	58,316	60,234	64,451	10.5%	7.0%	
5103	Medicare	5,644	5,709	6,154	5,734	6,839	11.1%	19.3%	
5104	Workers Compensation	10,162	10,687	10,610	10,610	11,792	11.1%	11.1%	
5111	Health Insurance	116,800	116,800	124,000	124,000	146,475	18.1%	18.1%	
5112	Life Insurance	1,148	1,148	1,148	1,148	1,322	15.2%	15.2%	
5140	Uniforms	1,554	1,525	1,500	1,640	1,456	-2.9%	-11.2%	
5212	Heat	2,393	1,629	2,500	1,070	2,000	-20.0%	86.9%	
5230	Professional Services	409	927	500	61	8,500	1600.0%	13834.4%	
5237	Tipping Fees	853,679	836,398	900,000	883,645	905,000	0.6%	2.4%	
5261	Membership and Dues	200	212	350	212	350	0.0%	65.1%	
5262	Licensing Fees	0	216	250	134	250	0.0%	86.6%	
5270	Maintenance of Equipment	0	0	500	0	500	0.0%	#DIV/0!	
5271	Maintenance of Facility	1,589	152	2,500	0	2,500	0.0%	#DIV/0!	
5272	Garage Rotary	78,535	54,417	82,973	82,973	95,809	15.5%	15.5%	
5273	Information Technology Rotary	3,439	2,964	3,257	3,256	3,660	12.4%	12.4%	
5280	Insurance	40,750	44,825	49,310	49,310	53,797	9.1%	9.1%	
5330	Operating Supply	2,697	3,354	5,500	3,629	8,000	45.5%	120.4%	
5332	Clothing	3,711	4,260	4,750	4,558	4,950	4.2%	8.6%	
5345	Fuel Supply	103,474	75,875	95,000	63,915	70,400	-25.9%	10.1%	
5385	Containers	77,967	53,795	78,000	77,213	82,000	5.1%	6.2%	
5390	Small Equipment	0	4,627	4,850	1,195	4,900	1.0%	310.0%	
5500	New Equip/Capital Outlay	0	2,115	0	0	393,000	0.0%	0.0%	
5825	Truck Lease Payments	80,252	80,252	80,252	80,252	80,311	0.1%	0.1%	
TOTAL COLLECTION		1,852,510	1,775,819	1,936,638	1,874,946	2,419,938	25.0%	29.1%	

**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	\$471,676	Addition of full-time Tech I and elimination of part-time hours (1000 hours).
Professional Services	5230	\$8,500	Plumbing work needed-\$3500, Contracted land agreements-\$5,000
Tipping Fees	5237	\$905,000	Anticipated 7 % increase (fuel surcharge, tipping fees and city growth)
Operating Supply	5330	\$8,000	Updated Bag Stickers -\$3,000, Misc. Equip. (shovels,brooms,floor dry)-\$2,000, Street can liners-\$1,000, Card Board Receptacles-\$2,000,
Containers	5385	\$82,000	Additional & replacments Toters (12-year cycle) - \$32,000; Replacement lids - \$10,000, New Dumpsters/Repairs and Materials-\$40,000
Small Equipment	5390	\$4,900	Air compressor landfill -\$400; First Aid kits and Fire extinguishers -\$1,000; Misc. New Bldg.-\$1,000; Commercial Washer Dryer - \$2,500
Truck Lease Payments	5825	\$80,311	Annual lease payments from capital lease of two Lodal refuse trucks (5 years, ends 4/2018).

2017 BUDGET DETAIL

FUND REFUSE
DEPARTMENT RECYCLING

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	% Δ Prior Budget	% Δ Prior Actual
550-5530- 5100	Wages	251,018	291,227	321,385	292,651	318,659	-0.8%	8.9%
5101	PERS	34,237	40,010	43,725	41,434	43,318	-0.9%	4.5%
5103	Medicare	3,417	3,958	4,660	3,986	4,621	-0.8%	15.9%
5104	Workers Compensation	7,156	7,368	8,035	8,035	7,966	-0.9%	-0.9%
5111	Health Insurance	78,565	78,565	83,520	83,520	77,470	-7.2%	-7.2%
5112	Life Insurance	835	835	835	835	835	0.0%	0.0%
5140	Uniforms	873	1,090	1,100	1,046	1,092	-0.7%	4.4%
5211	Electric	436	342	500	257	500	0.0%	94.6%
5237	Tipping Fees	8,369	9,462	11,000	8,841	11,500	4.5%	30.1%
5270	Maintenance of Equipment	0	0	750	0	750	0.0%	#DIV/0!
5271	Maintenance of Facility	1,413	0	3,000	1,637	1,500	-50.0%	-8.4%
5272	Garage Rotary	46,828	42,349	52,540	52,540	55,433	5.5%	5.5%
5330	Operating Supply	11,003	17,767	19,800	9,979	19,800	0.0%	98.4%
5332	Clothing	2,464	2,947	3,300	3,123	4,300	30.3%	37.7%
5345	Fuel Supply	46,436	36,299	40,000	29,115	32,000	-20.0%	9.9%
5390	Small Equipment	0	400	800	0	500	-37.5%	#DIV/0!
5500	New Equip/Cap Outlay	212,143	0	268,000	312,399	81,000	-69.8%	-74.1%
	TOTAL RECYCLING	705,193	532,619	862,950	849,398	661,244	-23.4%	-22.2%

**LINE ITEM DETAIL
REFUSE FUND
RECYCLING**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$318,659	No staffing adjustments included.
Tipping Fees	5237	\$11,500	Tipping fees for yardwaste.
Operating supply	5330	\$19,800	Foul sheets - \$2,000; Recycling bins - \$17,500; First Aid kits and Fire Ext.-\$300
New Equip/Cap Outlay	5500	\$81,000	One Ton dump-\$66,000- Grant for Grapple Bucket/Dock leveler-\$15,000

2016 BUDGET DETAIL

FUND: GARAGE ROTARY
 DEPARTMENT: PUBLIC WORKS

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		223,929	250,728	239,528	239,528	245,756		
601 4710	Sale of Assets	0	1,104	0	0	0	0.0%	-100.0%
4910	Transfer in Court	548	1,470	0	1,388	1,304	-100.0%	-100.0%
4910	Transfer in Police	73,050	55,039	65,768	65,768	60,710	19.5%	19.5%
4910	Transfer in Fire	102,225	85,354	87,968	87,968	83,914	3.1%	3.1%
4910	Transfer in Planning	7,054	7,300	6,198	6,198	7,249	-15.1%	-15.1%
4910	Transfer in Engineering	2,885	3,879	3,885	3,885	4,191	0.2%	0.2%
4910	Transfer in SMR Administration	1,437	1,400	2,128	2,128	2,731	23.3%	52.0%
4910	Transfer in SMR Streets	119,215	147,336	125,708	125,708	155,579	-14.7%	-14.7%
4910	Transfer in SMR Traffic	10,334	8,635	10,915	10,915	11,369	26.4%	26.4%
4910	Transfer in Storm Sewer	518	4,880	2,128	2,128	3,046	-56.4%	-56.4%
4910	Transfer in Parks	46,624	56,397	56,518	56,518	59,621	0.2%	0.2%
4910	Transfer in Golf Course	2,869	4,289	2,868	2,868	3,909	-33.1%	-33.1%
4910	Transfer in Airport	6,102	10,675	9,250	9,250	12,500	-6.1%	-13.3%
4910	Transfer in Water Treatment	4,334	4,334	3,423	3,423	3,096	-17.9%	-21.0%
4910	Transfer in Water Distribution	32,644	32,644	38,943	38,943	38,074	11.7%	19.3%
4910	Transfer in Sewer Treatment	13,617	13,617	15,725	15,725	15,821	4.8%	15.5%
4910	Transfer in Sewer Collection	18,962	18,962	25,345	25,345	23,265	46.5%	33.7%
4910	Transfer in Refuse	78,535	54,417	82,973	82,973	95,809	52.5%	52.5%
4910	Transfer in Recycling	46,828	42,349	52,540	52,540	55,433	24.1%	24.1%
4910	Transfer in IT	295	533	648	648	916	-8.9%	21.5%
4910	Transfer in Building Maintenance	5,308	2,856	2,868	2,868	3,014	-11.3%	0.4%
4910	Transfer in Cemetery	4,916	4,982	5,920	5,920	3,889	18.8%	18.8%
Total Revenue		578,300	562,452	601,713	603,107	645,440	6.8%	7.0%
Total Expenditures		551,501	573,652	646,927	569,207	643,633	9.1%	12.8%
<i>Carryover PO's</i>					27,672			
Fund Balance - December 31st		250,728	239,528	194,314	245,756	247,563		

2017 BUDGET DETAIL

FUND: GARAGE ROTARY
DEPARTMENT: PUBLIC WORKS

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
601-6010- 5100	Wages	209,821	207,735	216,978	211,266	229,165	5.6%	8.5%
5101	PERS	28,084	28,959	30,377	30,631	31,374	3.3%	2.4%
5103	Medicare	2,916	2,863	3,146	2,906	3,323	5.6%	14.3%
5104	Workers Compensation	5,111	5,351	5,424	5,424	5,729	5.6%	5.6%
5111	Health Insurance	49,365	49,365	52,520	52,520	55,010	4.7%	4.7%
5112	Life Insurance	557	557	557	557	557	0.0%	0.0%
5140	Uniform	1,384	1,649	1,600	1,684	1,500	-6.3%	-10.9%
5211	Electric	12,515	12,893	12,000	13,393	14,200	18.3%	6.0%
5212	Heat	7,181	4,886	7,000	3,209	6,500	-7.1%	102.6%
5230	Professional Services	4,240	3,461	19,000	12,312	7,000	-63.2%	-43.1%
5260	Travel/Training	0	640	1,500	0	1,500	0.0%	#DIV/0!
5262	Licensing Fees	45	0	125	89	125	0.0%	40.4%
5270	Maintenance of Equipment	0	0	750	0	750	0.0%	#DIV/0!
5330	Operating Supply	17,241	15,918	15,600	14,222	20,000	28.2%	40.6%
5332	Clothing	1,227	1,287	1,750	1,672	2,200	25.7%	31.6%
5334	Outside Repair	33,259	31,460	55,000	21,702	45,000	-18.2%	107.4%
5345	Fuel Supply	0	0	0	0	1,300	0.0%	0.0%
5370	Repair Materials	176,665	200,436	195,000	181,099	212,000	8.7%	17.1%
5390	Small Equipment	1,890	6,192	8,100	5,746	6,400	-21.0%	11.4%
5500	New Equip / Cap Outlay	0	0	20,500	10,775	0	-100.0%	-100.0%
	TOTAL GARAGE ROTARY	551,501	573,652	646,927	569,207	643,633	-0.5%	13.1%

**LINE ITEM DETAIL
GARAGE ROTARY FUND
GARAGE**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$229,165	No staffing adjustments included.
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	\$45,000	Overhaul engine for large truck (\$20,000); Other outside repair(springs,tires,diagnostic,etc.) (\$20,000); Fire Apparatus Contract Repairs (\$5,000)
Small Equipment	5390	\$6,400	Tire Changer (\$4,000), Air Rivet Gun (\$350), Drum Dolly (\$550), Scanner Updates (\$1,500)

2017 BUDGET DETAIL

FUND: AIRPORT OPERATIONS
 DEPARTMENT: AIRPORT

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		223,243	184,084	261,625	261,625	226,671		
222- 4483	Merchandise	50	16	40	0	40	0.0%	0.0%
222- 4690	Hangar Deposits	797	949	750	1,444	400	-46.7%	-72.3%
4720	Donations	0	0	100	0	0	-100.0%	0.0%
4730	Hangar Rent	83,979	86,772	84,000	79,445	78,786	-6.2%	-0.8%
4731	AvGas Fuel Sales	220,001	223,088	235,000	189,211	235,000	0.0%	24.2%
4732	Jet A Fuel Sales	331,279	271,479	325,000	189,161	300,000	-7.7%	58.6%
4733	Tie-Down	2,065	2,702	2,100	2,474	2,500	19.0%	1.1%
4735	Land Rent	8,268	9,224	7,500	11,464	8,500	13.3%	-25.9%
4741	Call Out Fees	5,730	5,515	5,500	3,510	5,500	0.0%	56.7%
4742	GPU Fees	1,890	1,650	1,750	810	1,600	-8.6%	97.5%
4743	Ramp Fees	5,755	6,285	5,800	3,405	5,800	0.0%	70.3%
4750	Miscellaneous	2,049	1,660	7,500	2,490	3,305	-55.9%	32.7%
4760	Sales Tax	1,720	1,646	1,800	1,756	2,600	44.4%	48.1%
4810	Real Estate Tax Reimbursements	37,087	37,187	35,600	36,326	37,187	4.5%	2.4%
4910	Transfer In - General Fund	10,000	18,890	18,890	18,890	30,000	58.8%	58.8%
Total Revenue		710,670	667,063	731,330	540,386	711,218	-2.8%	31.6%
Total Expenditures		749,829	589,522	740,688	569,715	801,551	8.2%	40.7%
<i>Carryover PO's</i>					5,625			
Fund Balance - December 31st		184,084	261,625	252,267	226,671	136,338	-46.0%	-39.9%
AIRPORT OPERATIONS								
222-0222- 5100	Wages	101,555	114,071	125,983	111,688	131,353	4.3%	17.6%
5101	PERS	13,637	15,750	17,638	16,085	18,389	4.3%	14.3%
5103	Medicare	1,471	1,654	1,827	1,619	1,905	4.3%	17.7%
5104	Workers Compensation	3,106	3,076	3,150	3,150	3,284	4.3%	4.3%
5111	Health Insurance	29,200	20,165	21,520	21,520	22,460	4.4%	4.4%
5112	Life Insurance	348	348	348	348	348	0.0%	0.0%
5211	Electric	12,225	12,234	13,500	13,658	14,650	8.5%	7.3%
5212	Heat	897	651	950	460	950	0.0%	106.5%
5220	Postage	255	250	250	250	250	0.0%	0.0%
5230	Professional Services	14,348	2,959	3,300	780	28,300	757.6%	3528.2%
5231	Credit Card Fees	9,229	10,939	12,500	10,412	12,500	0.0%	20.1%
5235	Promotions/Marketing	186	426	250	426	250	0.0%	-41.3%
5260	Travel / Training	306	274	1,000	338	1,000	0.0%	195.9%
5261	Membership and Dues	471	344	350	431	350	0.0%	-18.8%
5271	Maintenance of Facility	32,951	21,108	37,200	23,922	36,200	-2.7%	51.3%
5272	Garage Rotary	6,102	10,675	9,250	9,250	12,500	35.1%	35.1%
5273	Information Technology Rotary	5,703	2,964	3,257	3,257	3,662	12.4%	12.4%
5280	Insurance	16,690	16,690	19,000	18,359	19,000	0.0%	3.5%
5292	Real Estate Taxes	55,508	55,663	60,000	54,369	55,000	-8.3%	1.2%
5293	Sales Tax	34,890	30,334	33,000	24,018	33,000	0.0%	37.4%
5310	Office Supply	44	68	400	154	300	-25.0%	94.8%
5330	Fuel Supply AvGas	159,774	128,895	172,725	136,849	175,000	1.3%	27.9%
5331	Fuel Supply Jet A	236,270	130,458	190,000	110,792	225,000	18.4%	103.1%
5340	Merchandise	597	355	600	708	500	-16.7%	-29.4%
5345	Fuel Supply - Vehicles	5,473	4,084	5,890	3,188	3,600	-38.9%	12.9%
5500	New Equip / Cap Outlay	6,914	4,000	5,000	2,543	0	-100.0%	-100.0%
5552	Clothing & Safety	827	539	800	550	800	0.0%	45.5%
5602	Security Deposits	852	548	1,000	591	1,000	0.0%	69.2%
TOTAL AIRPORT		749,829	589,522	740,688	569,715	801,551	8.2%	40.7%

**LINE ITEM DETAIL
AIRPORT
OPERATIONS**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$131,353	No staffing adjustments included
Professional Services	5230	\$28,300	Weather Service - (\$1,000); Fuel Farm Inspection (\$1,500); NDB Security Access System - (\$800); Airshow Contribution (\$5,000); Airport Business Plan (\$20,000)
Travel Training	5260	\$1,000	NATA Tape Training (\$250); Airport Conferences (\$750)
Maintenance of Facility	5271	\$36,200	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 Mainenance (Sand, Fuel Truck/Farm Repairs,Fire Extinguishers, landscaping, weed control,lighting) (\$12,200); Fuel Farm Maintenance Contract (\$1,650); Contracted Electrical Repairs (\$2,000); Mnt Hangar roof painted (\$9,500)
New Equip/Cap Outlay	5500	\$5,000	Polesaw purchase (\$400); Security cameras (terminal building, ramp, fuel island, parking lot) (\$3,600);

2016 BUDGET DETAIL

FUND: IT ROTARY FUND
DEPARTMENT: INFORMATION TECHNOLOGY

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
	Fund Balance - January 1st	234,837	315,615	415,461	415,461	500,509		
602- 4810	Reimbursement	234	247	0	199	0	0.0%	0.0%
4910	Transfer in City Manager	19,960	20,750	42,335	42,335	47,593	12.4%	12.4%
4910	Transfer in Administrative Services	15,612	11,998	13,075	13,075	14,699	12.4%	12.4%
4910	Transfer in Economic Development	5,199	7,038	7,713	7,713	8,671	12.4%	12.4%
4910	Transfer in Legal	17,108	24,176	26,052	26,052	29,288	12.4%	12.4%
4910	Transfer in Finance	103,754	101,754	117,359	117,359	131,935	12.4%	12.4%
4910	Transfer in Police	165,614	229,949	260,324	260,324	292,657	12.4%	12.4%
4910	Transfer in Fire	144,480	165,170	162,743	162,743	182,956	12.4%	12.4%
4910	Transfer in Planning	49,687	47,488	58,322	58,322	65,566	12.4%	12.4%
4910	Transfer in Engineering	47,708	55,714	51,363	51,363	57,742	12.4%	12.4%
4910	Transfer in SMR Administration	67,374	71,908	72,215	72,215	81,184	12.4%	12.4%
4910	Transfer in Parks	11,406	8,893	3,257	3,257	3,662	12.4%	12.4%
4910	Transfer in Cemetery	1,500	2,964	2,964	2,964	3,332	12.4%	12.4%
4910	Transfer in Golf Course	3,077	2,964	3,256	3,256	3,660	12.4%	12.4%
4910	Transfer in Airport	5,703	2,964	3,257	3,257	3,662	12.4%	12.4%
4910	Transfer in Water Administration	46,063	57,012	65,927	65,927	74,115	12.4%	12.4%
4910	Transfer in Sewer Treatment	46,890	45,193	43,113	43,113	48,468	12.4%	12.4%
4910	Transfer in Refuse	3,439	2,964	3,256	3,256	3,660	12.4%	12.4%
	Total Revenue	754,808	859,146	936,531	936,730	1,052,850	12.4%	12.4%
	Staff Support	255,696	337,214	373,952	359,422	467,735	25.1%	30.1%
	System Support	318,763	314,533	485,607	318,209	427,190	-12.0%	34.2%
	GIS Operations	99,571	107,553	120,914	113,456	158,195	30.8%	39.4%
	Total Expenditures	674,030	759,300	980,473	791,087	1,053,120	7.4%	33.1%
	<i>Carryover PO's</i>				60,595			
	Fund Balance - December 31st	315,615	415,461	371,519	500,509	500,239		

2016 BUDGET DETAIL

FUND: IT ROTARY
 PARTMENT: INFORMATION TECHNOLOGY

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	% Δ Prior Budget	% Δ Prior Actual
Technology Operations								
Staff Support								
602-6021- 5100	Wages	196,685	246,806	278,999	275,106	327,377	17.3%	19.0%
5101	PERS	27,839	33,444	39,060	39,935	45,833	17.3%	14.8%
5103	Medicare	2,823	3,559	4,045	3,974	4,747	17.4%	19.5%
5104	Workers Compensation	6,308	6,616	6,975	6,975	8,184	17.3%	17.3%
5111	Health Insurance	14,550	41,350	23,920	23,920	32,998	38.0%	38.0%
5112	Life Insurance	653	653	653	653	718	10.0%	10.0%
5140	Uniform	150	98	150	150	150	0.0%	0.0%
5215	Cellular Telephone	2,027	1,230	1,500	2,304	2,299	53.3%	-0.2%
5220	Postage	61	112	150	25	150	0.0%	500.0%
5223	Data Connectivity	441	442	500	0	0	-100.0%	#DIV/0!
5230	Professional Services	0	0	5,000	406	4,250	-15.0%	946.8%
5260	Travel/Training	785	0	3,500	2,011	4,000	14.3%	98.9%
5261	Membership and Dues	0	0	200	2,000	2,200	1000.0%	10.0%
5270	Maintenance of Equipment	0	0	200	31	200	0.0%	545.2%
5305	Publications	0	30	100	60	100	0.0%	66.7%
5310	Office Supply	178	308	500	154	500	0.0%	224.7%
5320	Computer Supply	0	0	1,000	60	1,000	0.0%	1566.7%
5370	Repair Materials	303	146	500	253	500	0.0%	97.6%
5390	Small Equipment	1,893	1,024	1,000	604	7,029	602.9%	1063.7%
5500	New Equip / Cap Outlay	1,000	391	4,000	120	9,500	137.5%	7816.7%
5510	Software/Licenses	0	1,005	2,000	681	16,000	700.0%	2249.5%
	TOTAL STAFF SUPPORT	255,696	337,214	373,952	359,422	467,735	25.1%	30.1%
System Support								
602-6022- 5210	Telephone Connectivity	25,304	27,023	30,024	30,766	31,193	3.9%	1.4%
5223	Internet Connectivity	16,755	18,730	18,805	19,258	21,443	14.0%	11.3%
5230	Professional Services	21,116	3,144	3,398	3,673	3,750	10.4%	2.1%
5231	Network Support	0	3,771	20,000	1,226	20,000	0.0%	1531.3%
5234	Software Support	203,037	212,766	295,000	202,862	256,528	-13.0%	26.5%
5237	Hardware Support	6,940	4,488	31,157	11,524	24,256	-22.1%	110.5%
5271	Maintenance of Equipment	2,631	6,493	6,000	3,622	5,500	-8.3%	51.8%
5272	Garage Rotary	295	533	648	648	916	41.4%	41.4%
5279	Copier Maintenance	30,249	31,193	34,050	29,752	33,079	-2.9%	11.2%
5345	Fuel Supply	560	435	525	444	525	0.0%	18.2%
5390	Small Equipment	994	875	1,000	1,050	0	-100.0%	-100.0%
5500	New Equip / Cap Outlay	3,757	4,003	15,000	5,828	15,000	0.0%	157.4%
5510	New Software	7,125	1,079	30,000	7,556	15,000	-50.0%	98.5%
	TOTAL SYTEM SUPPORT	318,763	314,533	485,607	318,209	427,190	-12.0%	34.2%
GIS Operations								
602-6023- 5100	Wages	66,030	70,622	74,622	75,132	61,930	-17.0%	-17.6%
5101	PERS	9,224	9,497	10,447	9,132	8,670	-17.0%	-5.1%
5103	Medicare	942	1,007	1,082	1,074	898	-17.0%	-16.4%
5104	Workers Compensation	1,684	1,768	1,866	1,866	1,548	-17.0%	-17.0%
5111	Health Insurance	5,565	5,565	6,020	6,020	16,275	170.3%	170.3%
5112	Life Insurance	174	174	174	174	174	0.0%	0.0%
5230	Professional Services	0	0	500	0	500	0.0%	#DIV/0!
5234	Software Support	15,045	15,046	15,063	17,424	45,000	198.7%	158.3%
5260	Travel/Training	764	855	5,440	2,634	4,000	-26.5%	51.9%
5270	Maintenance of Equipment	0	0	0	0	500	0.0%	0.0%
5310	Office Supply	143	0	700	0	700	0.0%	#DIV/0!
5500	New Equip / Cap Outlay	0	3,019	5,000	0	10,000	100.0%	#DIV/0!
5500	New Software/Licenses	0	0	0	0	8,000	0.0%	0.0%
	TOTAL GIS	99,571	107,553	120,914	113,456	158,195	30.8%	39.4%
	TOTAL INFORMATION TECH.	674,030	759,300	980,473	791,087	1,053,120	15.7%	38.0%

LINE ITEM DETAIL
IT ROTARY FUND
INFORMATION TECHNOLOGY DEPARTMENT

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
<u>Staff Support</u>			
Wages	5100	\$ 327,377	Addition of Data Base Analyst position.
Travel/Training	5260	\$ 4,000	Certification Training-\$2,500; Travel Reimbursement - \$1,500.
Small Equipment	5390	\$ 7,029	Support equipment; tools
New Equip / Cap Outlay	5500	\$ 9,500	Purchase new types of devices for testing
Software/Licenses	5510	\$ 16,000	Purchase automated monitoring systems
<u>System Support</u>			
Telephone Connectivity	5210	\$ 31,193	Includes monthly phone access charges for telephones and voice lines for all City departments. Does not include mobile phone charges.
Internet Connectivity	5223	\$ 21,443	Includes internet connectivity charges for all City buildings, and police cruisers.
Professional Services	5230	\$ 3,750	Website Hosting - \$2,495; External Consulting Services \$903;
Software Support	5234	\$ 256,528	Includes software support for the system servers and other departmental application software.
Hardware Support	5237	\$ 24,256	Includes hardware support for the system computers and peripherals.
Copier Maintenance	5279	\$ 33,079	Maintenance costs for all City copiers and City Printers
New Equip/Cap Outlay	5500	\$ 15,000	Software purchases.

2017 BUDGET DETAIL

FUND: MUNICIPAL COURT
 DEPARTMENT: COURT ADMINISTRATION

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		861,778	1,278,466	1,497,771	1,497,771	1,865,402		
240- 4220	County Reimbursement	215,142	210,062	215,000	224,761	218,000	1.4%	-3.0%
4310	Court Costs	1,802,616	1,762,469	1,780,000	1,990,723	1,900,000	6.7%	-4.6%
4311	Bail Bonds	10,840	11,312	10,000	12,860	10,000	0.0%	-22.2%
4315	Immobilization Fees	1,935	420	500	3,160	750	50.0%	-76.3%
4390	Highway Patrol Fines	58,088	56,362	57,000	64,186	57,000	0.0%	-11.2%
4460	Bank Service Charges	1,187	660	1,000	240	1,000	0.0%	316.7%
4710	Sale of Assets	0	0	0	600	0	0.0%	-100.0%
4800	Reimbursements	0	21,974	0	30,185		0.0%	0.0%
4905	Transfer from Other Funds	188,465	0	0	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	225,000	225,000	100,000	100,000	200,000	100.0%	100.0%
4930	Transfer from Special Projects Fund	100,000	120,000	225,000	225,000	250,000	11.1%	11.1%
Total Revenue		2,703,273	2,508,259	2,488,500	2,751,715	2,736,750	10.0%	-0.5%
Administration		1,157,520	1,174,914	1,272,101	1,232,060	1,280,862	0.7%	4.0%
Clerk of Court		1,129,065	1,114,040	1,231,966	1,135,586	1,361,039	10.5%	19.9%
Total Expenditures		2,286,585	2,288,954	2,504,067	2,367,646	2,641,901	5.5%	11.6%
Carryover PO's					16,438			
Fund Balance - December 31st		1,278,466	1,497,771	1,482,204	1,865,402	1,960,251		

DEPARTMENT: COURT ADMINISTRATION

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	% Δ Prior Budget	% Δ Prior Actual
240-2410- 5100	Wages	798,136	816,048	873,578	857,149	864,370	-1.1%	0.8%
5101	PERS	110,847	113,282	122,299	121,281	120,433	-1.5%	-0.7%
5103	Medicare	11,085	11,337	12,667	11,961	12,533	-1.1%	4.8%
5104	Workers Compensation	22,400	21,325	21,269	21,269	21,609	1.6%	1.6%
5111	Health Insurance	188,560	177,295	178,920	178,920	190,010	6.2%	6.2%
5112	Life Insurance	1,618	1,618	1,618	1,618	1,757	8.6%	8.6%
5230	Professional Services-Interpreting	12,342	17,423	30,000	21,597	35,000	16.7%	62.1%
5260	Travel/Training	2,540	3,318	6,500	2,601	6,500	0.0%	149.9%
5261	Membership and Dues	1,280	1,350	2,250	1,660	2,500	11.1%	50.6%
5270	Maintenance of Equipment	0	16	500	0	150	-70.0%	#DIV/0!
5272	Garage Rotary	1,578	2,111	4,500	2,109	5,000	11.1%	137.1%
5330	Operating Supply	7,134	9,791	18,000	11,895	21,000	16.7%	76.5%
TOTAL ADMINISTRATION		1,157,520	1,174,914	1,272,101	1,232,060	1,280,862	0.7%	4.0%

**LINE ITEM DETAIL 2016
MUNICIPAL COURT FUND
COURT ADMINISTRATION**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$864,371	Changing PPT Assignment/Jury Commissioner to FT position and PPT Bailiff/Security to FT position
Professional Services & Interpreting	5230	\$35,000	Increase in interpreting services; House arrest/GPS services for indigent defendants; written transcripts for indigent appeals
Travel/Training	5260	\$6,500	Annual judicial/magistrate conferences; Annual firearms qualifications for bailiffs and probation officers; Annual conference for jury commissioner; Additional training courses for bailiffs
Membership and Dues	5261	\$2,500	Annual membership dues for Del Co Bar Assn; Ohio Bar Assn; Ohio Judicial Conf; Assn of Municipal Ct Judges; Ohio Assn of Magistrates; Chief Probation Officer; Jury Commissioner; Ohio Assoc of Court Administrators and Judicial College
Maintenance of Equipment	5270	\$150	Typewriter repairs and service.
Garage Rotary	5272	\$5,000	Maintenance of 2 bailiff & 1 probation vehicle used 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, legal research books, ammunition for annual firearm qualifications and practice for bailiffs/probation officers.

2017 BUDGET DETAIL

FUND: MUNICIPAL COURT
 DEPARTMENT: CLERK OF COURT

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget	% Δ Prior Budget	% Δ Prior Actual
240-2420 5100	Wages	715,885	762,307	846,155	799,218	940,011	11.1%	17.6%
5101	PERS	99,294	105,196	114,435	110,420	130,926	14.4%	18.6%
5103	Medicare	9,192	9,830	13,312	10,667	13,630	2.4%	27.8%
5104	Workers Compensation	21,204	19,878	21,154	21,154	23,500	11.1%	11.1%
5111	Health Insurance	172,000	156,515	152,182	152,182	166,705	9.5%	9.5%
5112	Life Insurance	1,288	1,218	1,253	1,253	1,392	11.1%	11.1%
5220	Postage	40,875	40,484	45,000	20,355	45,000	0.0%	121.1%
5230	Professional Services	47,919	0	550	0	500	-9.1%	#DIV/0!
5231	Bank Fees	2,215	1,535	5,000	1,464	5,000	0.0%	241.5%
5232	Witness Fees	1,281	576	1,000	496	1,000	0.0%	101.6%
5260	Travel/Training	2,635	3,910	5,000	3,529	5,500	10.0%	55.9%
5261	Membership and Dues	1,075	625	675	775	875	29.6%	12.9%
5270	Maintenance of Equipment	1,166	885	3,000	744	3,000	0.0%	303.2%
5330	Operating Supply	13,036	10,941	22,500	11,325	23,000	2.2%	103.1%
5390	Small Equipment	0	140	750	2,004	1,000	33.3%	-50.1%
	TOTAL CLERK OF COURT	1,129,065	1,114,040	1,231,966	1,135,586	1,361,039	10.5%	19.9%

**LINE ITEM DETAIL 2016
MUNICIPAL COURT FUND
COURT CLERK**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$940,111	Addition of a Deputy Clerk and an IT PC Administrator
Postage	5220	\$45,000	Same as 2016
Bank Fees	5231	\$5,000	Bank fees remain the same. First Commonwealth Bank purchased DCB, however we have been told that the fees will remain the same.
Travel/Training	5260	\$5,500	Clerk Assn; Court Administrators Assn & National Assn for Court Management conferences and Judicial College courses.
Membership and Dues	5261	\$875	Ohio Association of Municipal Court Clerks raised their dues slightly; 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	\$23,500	Office supplies, case folders, traffic tickets, envelopes, printed forms, etc.

2017 BUDGET DETAIL

FUND: STATE HIGHWAY IMPROVEMENT

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

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	10,771	110,987	62,105	62,105	106,060
201- 4160	License Fees	17,480	18,530	19,200	18,258	18,250
4170	Gasoline Tax	82,678	85,765	86,000	85,881	86,000
4740	Interest Income	58	114	125	450	125
4810	Expense Reimbursement	0	0	0	83,221	0
	Total Revenue	100,216	104,409	105,325	187,810	104,375
201-0201- 5534	Urban Resurfacing City Share	0	0	0	0	100,000
201-0201- 5536	US 23/Pennsylvania Intersection	0	123,546	0	0	0
5537	Transportation Plan Update	0	29,745	0	45,255	0
5538	Bridge Maintenance	0	0	100,000	98,600	0
	Total Expenditures	0	153,291	100,000	143,855	100,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	110,987	62,105	67,430	106,060	110,435

2017 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 montly basis. These funds must be spent on road improvements.

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	65,923	85,346	188,433	188,433	210,959
202- 4160	License Fees	389,861	401,272	400,000	403,225	400,000
4740	Interest Income	53	398	0	1,100	0
	Total Revenue	389,914	401,670	400,000	404,325	400,000
202-0202- 5530	Resurfacing	370,491	43,583	100,000	127,904	310,000
5554	Pennsylvania Ave. Contribution/DCSD	0	0	0	35,000	0
5555	OPWC City Share	0	255,000	320,000	206,407	150,000
	Total Expenditures	370,491	298,583	420,000	369,311	460,000
	<i>Carryover PO's</i>				12,488	
	Fund Balance - December 31st	85,346	188,433	168,433	210,959	150,959

2017 BUDGET DETAIL

FUND: TREE FUND

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

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	169,290	148,907	114,106	114,106	211,030
215- 4260	Grant Reimbursement	0	0	0	0	0
4490	Developer Tree Fees	33,095	42,856	15,000	146,660	15,000
4750	Miscellaneous	1,625	875	0	264	0
4910	Transfer - Park Donation Fund	0	0	0	0	0
4910	Transfer - General Fund	45,000	0	0	0	0
	Total Revenue	79,720	43,731	15,000	146,924	15,000
215-0215- 5230	Professional Services	6,393	63,532	0	0	0
5271	Tree Maintenance	30,551	0	0	0	0
5330	Supplies	7,372	0	0	0	0
5390	Small Equipment	976	0	0	0	0
5503	Tree Purchases	54,186	0	0	0	75,000
5601	Refunds	625	0	0	0	0
5701	Transfer To Parks Fund	0	15,000	50,000	50,000	50,000
	Total Expenditures	100,103	78,532	50,000	50,000	125,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	148,907	114,106	79,106	211,030	101,030

2017 BUDGET DETAIL

FUND: AIRPORT 2000 T-HANGAR

The Airport 2000 T-Hangar Fund was established to separately account for the operating revenues and expenses from the three t-hangar buildings (30 units) constructed by the City in 2000. Rents generated by the t-hangars needs to be sufficient to cover the annual maintenance cost and debt service for money borrowed to construct.

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	185,492	171,432	152,326	152,326	143,529
223- 4690	Hangar Deposits	0	105	500	0	500
4730	Hangar Rent	84,486	83,224	85,000	91,465	99,851
4744	Late Fees	90	0	250	0	250
	Total Revenue	84,576	83,329	85,750	91,465	100,601
223-0223- 5211	Electric	3,115	2,730	3,500	3,424	3,500
5271	Maintenance of Facility	348	460	800	66	800
5280	Insurance	0	0	700	0	700
5292	Real Estate Taxes	18,022	18,072	18,500	17,652	18,500
5602	Security Deposits	246	738	1,000	385	1,000
5700	Transfer to Bond Retirement Fund	76,905	80,435	78,735	78,735	77,035
	Total Expenditures	98,636	102,435	103,235	100,262	101,535
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	171,432	152,326	134,841	143,529	142,595

2017 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 the debt issued to make the improvements.

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Estimate	2017 Budget
Fund Balance - January 1st		2,610,401	4,169,795	3,996,934	3,996,934	3,507,240
233- 4010	Note Sale	2,100,000	0	0	0	0
4011	Premium	17,514	95,000	0	0	0
4012	Bond Proceeds	0	2,905,000	0	0	0
4120	Income Tax Collections	1,739,367	1,849,904	1,986,280	2,023,023	2,150,000
4740	Investment Income	3,529	6,028	6,000	16,568	15,000
4810	Reimbursements	72,000	212,722	0	450	0
Total Revenue		3,932,410	5,068,654	1,992,280	2,040,041	2,165,000
233-0233- 5230	Recreation Center Design	7,090	0	0	0	0
5513	Other Park Improvements	14,981	0	0	0	0
5521	National Guard City Alternatives	117,500	0	0	0	0
5522	Park Asphalt Projects	306,291	59,111	34,000	27,841	0
5523	Park Seal Coating Projects	36,025	100,894	30,000	0	30,000
5524	Smith Park Trail	27,461	3,699	235,250	205,818	0
5526	Park Aeration	20,109	0	286,000	0	286,000
5527	Parks General Construction Projects	113,737	6,250	175,000	12,645	157,581
5528	Dog Park	32,354	34,003	1,615	0	0
5529	Drainage & Excavation Projects	2,608	0	18,000	0	18,000
5530	Miscellaneous Park Improvements	42,715	0	25,000	0	25,000
5531	Veterans Park Parking Lot Addition	337,203	0	0	0	0
5532	Wayfinding and Signage	0	0	40,000	0	0
5533	Veterans Park Restroom/Shelter	0	100,000	0	150,000	0
5534	Veterans Park Playtoy	0	152,551	0	94,449	0
5535	Splashpad Construction	5,300	479,956	0	51,627	0
5536	Parkland Acquisition/Improvement	0	722,272	24,570	428,577	0
5537	Park Improvements Contingency	3,040	0	0	0	0
5538	Pickelball	0	17,035	0	0	0
5601	Tax Refunds	48,399	53,200	0	54,744	60,000
5710	In House Design	0	4,237	0	0	0
5801	Transfer Bond Retire. Note Principal	0	2,100,000	0	0	0
5801	Transfer Parks Bond Fund. - Principal	468,286	487,083	512,500	512,500	542,500
5801	Transfer Gen. Bond Ret. - GO Principal	0	70,000	120,000	120,000	120,000
5802	Transfer Bond Retire. Note Interest	0	21,000	0	0	0
5811	Transfer Parks Bond Fund - Interest	789,917	778,628	766,927	764,754	751,439
5811	Transfer Gen. Bond Fund - Interest	0	51,596	83,030	83,030	80,630
Total Expenditures		2,373,016	5,241,515	2,351,892	2,505,985	2,071,150
<i>Carryover PO's</i>					23,750	
Fund Balance - December 31st		4,169,795	3,996,934	3,637,322	3,507,240	3,601,090

2017 BUDGET DETAIL

FUND: AIRPORT TIF

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

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	290	6,525	32,268	32,268	57,415
235- 4110	Property Tax Receipts	25,671	25,743	25,750	25,147	25,750
4850	Advance from General Fund	0	0	0	0	0
	Total Revenue	25,671	25,743	25,750	25,147	25,750
235-4510- 5501	Airport Gate #1 Improvements	0	0	20,000	0	0
5601	Advance Back to General Fund	19,436	0	0	0	0
	Total Expenditures	19,436	0	20,000	0	0
	Fund Balance - December 31st	6,525	32,268	38,018	57,415	83,165

2017 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>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
237- 4110	Property Tax Receipts - Sky Climber	24,188	24,257	25,000	15,575	35,000
4110	Property Tax Receipts - V&P	24,188	24,257	25,000	15,357	35,000
	Total Revenue	48,376	48,514	50,000	30,932	70,000
237-2370- 5602	TIF Distribution to Schools	29,026	29,108	30,000	18,559	42,000
5603	TIF Distribution to Sky Climber	9,675	9,703	10,000	6,187	14,000
5604	TIF Distribution to V&P Hydraulics	9,675	9,703	10,000	6,186	14,000
	Total Expenditures	48,376	48,514	50,000	30,932	70,000
	Fund Balance - December 31st	0	0	0	0	0

2017 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>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
238- 4110	Property Tax TIF Receipts	146,262	147,466	165,000	121,321	170,000
	Total Revenue	146,262	147,466	165,000	121,321	170,000
238-2380- 5603	TIF Distribution Zarcal	146,262	147,466	165,000	121,321	170,000
	Total Expenditures	146,262	147,466	165,000	121,321	170,000
	Fund Balance - December 31st	0	0	0	0	0

2017 BUDGET DETAIL

FUND: IDIAM FUND

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

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	10,822	9,517	6,212	6,212	16,907
241- 4341	IDIAM Fees	15,254	11,665	11,000	36,753	11,000
241-2410- 5231	Professional Services <i>Carryover PO's</i>	16,559	14,970	11,000	24,181 1,877	25,000
	Fund Balance - December 31st	9,517	6,212	6,212	16,907	2,907

2017 BUDGET DETAIL

FUND: DRUG ENFORCEMENT

DEPARTMENT: POLICE DEPARTMENT

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

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	47,780	46,859	51,309	51,309	54,013
250- 4390	Drug Enforcement Fines	4,707	5,294	5,500	5,062	5,500
4750	Drug Enforcement Other	0	0	0	0	0
	Total Revenues	4,707	5,294	5,500	5,062	5,500
250-0250- 5230	Professional Services	2,696	844	20,000	525	20,000
250-0250- 5500	Capital Outlay	2,932	0	29,000	1,833	29,000
	Total Expenditures	5,628	844	49,000	2,358	49,000
	Fund Balance - December 31st	46,859	51,309	7,809	54,013	10,513

2017 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>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	552,946	519,206	518,134	518,134	516,519
251- 4340	Court Fees Indigent Driver	66,173	58,100	44,000	41,152	38,000
251-2510- 5230	Professional Services	99,913	59,172	100,000	31,118	100,000
5701	Transfer to IDIAM Fund <i>Carryover PO's</i>	0	0	0	11,649	0
	Fund Balance - December 31st	519,206	518,134	462,134	516,519	454,519

2017 BUDGET DETAIL

FUND: OMVI ENFORCEMENT AND EDUCATION

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

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	10,941	12,611	2,565	2,565	4,036
252- 4350	Court Fees - OMVI	1,670	2,148	1,200	1,471	1,200
252-2520- 5230	Professional Services	0	0	0	0	0
5500	New Equip / Cap Outlay	0	12,194	1,616	0	3,000
5701	Transfers - General Fund	0	0	0	0	0
	Total Expenditures	0	12,194	1,616	0	3,000
	Fund Balance - December 31st	12,611	2,565	2,149	4,036	2,236

2017 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>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	108,347	121,019	56,275	56,275	109,507
253- 4750	Miscellaneous Income	39,799	8,363	7,500	82,621	7,500
253-2530- 5230	Professional Services	12,692	4,740	0	4,378	5,000
5500	New Equip / Cap Outlay	14,435	68,367	55,000	19,637	65,000
5710	Transfers - General Fund	0	0	0	0	0
	Total Expenditures	27,127	73,107	55,000	24,015	70,000
	<i>Carryover PO's</i>				5,374	
	Fund Balance - December 31st	121,019	56,275	8,775	109,507	47,007

2017 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.

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	226,130	217,068	205,177	205,177	205,177
255- 4490	Developers Fees -Parks	14,710	0	5,000	0	0
4810	Reimbursement Park Exaction	0	0	0	0	0
	Total Revenues	14,710	0	5,000	0	0
255-2550- 5504	Lexington Glen Park	9,386	0	0	0	0
5515	Belle Ave Park	5,000	0	0	0	0
5516	Lincoln Ave Park	9,386	0	0	0	0
5517	Cheshire	0	1,891	0	0	0
5518	Willowbrook Park	0	0	138,000	0	138,000
5519	Riverview	0	10,000	0	0	0
552	Glen Ross Park	0	0	63,241	0	63,241
	Total Expenditures	23,772	11,891	201,241	0	201,241
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	217,068	205,177	8,936	205,177	3,936

2017 BUDGET DETAIL

FUND: COMPUTER LEGAL RESEARCH

DEPARTMENT: MUNICIPAL COURT

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

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	315,719	361,842	405,796	405,796	465,796
256- 4340	Court Fees	262,084	256,594	260,000	301,685	300,000
4750	Miscellaneous	0	0	0	0	0
	Total Revenue	262,084	256,594	260,000	301,685	300,000
256-2560- 5222	Data Processing	4,127	6,751	25,000	4,887	8,500
5230	Professional Services	64,334	67,966	95,825	68,456	106,416
5500	New Equip / Cap Outlay	47,500	37,923	74,600	47,172	69,500
5701	Transfers - Municipal Court Fund	100,000	100,000	100,000	100,000	100,000
	Total Expenditures	215,961	212,640	295,425	220,515	284,416
	<i>Carryover PO's</i>				21,170	
	Fund Balance - December 31st	361,842	405,796	370,371	465,796	481,380

2017 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>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	810,865	906,632	972,362	972,362	842,160
257- 4200	State Grant	0	14,738	0	804	0
257- 4340	Court Fees	241,403	238,020	240,000	256,026	240,000
4341	IDIAM Fees	16,516	16,933	16,000	42,033	16,500
	Total Revenue	257,919	269,691	256,000	298,863	256,500
257-2570- 5230	Professional Services	19,815	20,031	69,000	24,924	81,517
5231	IDIAM Expense	13,026	5,886	20,000	27,669	16,000
5500	New Equip / Cap Outlay	29,311	58,044	127,775	128,235	68,740
5702	Transfers - Municipal Court Fund	100,000	120,000	225,000	225,000	250,000
	Total Expenditures	162,152	203,961	441,775	405,828	416,257
	<i>Carryover PO's</i>				23,237	
	Fund Balance - December 31st	906,632	972,362	786,587	842,160	682,403

2017 BUDGET DETAIL

FUND: COURT - PROBATION SERVICES

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

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	213,097	238,182	278,383	278,383	444,943
259 4200	State Grant	0	0	0	3,575	0
259- 4340	Court Fees	269,230	294,895	290,000	303,204	310,000
	Total Revenue	269,230	294,895	290,000	306,779	310,000
259-2590- 5230	Professional Services	18,115	29,259	75,000	32,890	75,000
5500	New Equip / Cap Outlay	1,030	435	2,000	685	23,500
5702	Transfer to Municipal Court Fund	225,000	225,000	100,000	100,000	200,000
	Total Expenditures	244,145	254,694	177,000	133,575	298,500
	<i>Carryover PO's</i>				6,644	
	Fund Balance - December 31st	238,182	278,383	391,383	444,943	456,443

2017 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>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	685	0	0	0	0
261- 4110	Real Property Tax	178,402	186,982	187,000	195,995	200,000
4111	Property Homestead Credit	4,299	4,124	4,300	4,000	4,300
4112	Property Rollback	17,588	17,964	18,000	18,383	20,000
4113	Tangible Personal Property tax	2,150	2,150	2,500	0	0
	Total Revenues	202,439	211,220	211,800	218,378	224,300
261-2610- 5710	Transfers - General Fund	203,124	211,220	211,800	218,378	224,300
	Fund Balance - December 31st	0	0	0	0	0

2017 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>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	685	0	0	0	0
262- 4110	Real Property Tax	178,402	186,982	187,000	195,995	200,000
4111	Property Homestead Credit	4,299	4,124	4,300	4,000	4,300
4112	Property Rollback	17,589	17,964	18,000	18,383	20,000
4113	Tangible Personal Property tax	2,149	2,150	2,500	0	0
	Total Revenues	202,439	211,220	211,800	218,378	224,300
262-2620- 5710	Transfers - Fire/EMS Fund	203,124	211,220	211,800	218,378	224,300
	Fund Balance - December 31st	0	0	0	0	0

2017 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.

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	0	25,794	44,491	44,491	45,497
272- 4130	Hotel/Motel Tax	74,660	81,935	80,000	76,461	80,000
4720	Donations	31,500	25,000	25,000	25,000	25,000
4720	Transfer from General Fund	0	0	0	0	0
	Total Revenues	106,160	106,935	105,000	101,461	105,000
272-0272- 5231	Main Street Support	17,500	17,500	17,500	17,500	17,500
5232	Arts Castle	11,250	18,750	15,000	15,000	15,000
5233	DATA Support	7,500	0	0	0	0
5234	Other Community Support	0	6,215	0	296	0
5235	Central Ohio Symphony	0	10,000	10,000	10,000	10,000
5236	Second Ward Community Initiative	0	0	13,500	13,500	15,029
5290	Fireworks	41,500	35,000	35,000	35,000	35,000
5291	Special Events	500	0	5,000	3,554	0
5292	Sister City Promotion	510	773	2,075	605	1,000
5293	City of Delaware Special Events	0	0	0	0	15,000
5401	RB Hayes Statue	0	0	0	5,000	0
5500	Capital Outlay	1,606	0	15,000	0	0
	Total Expenditures	80,366	88,238	113,075	100,455	108,529
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	25,794	44,491	36,416	45,497	41,968

2017 BUDGET DETAIL

FUND: COMMUNITY DEVELOPMENT BLOCK GRANT

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

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	-80,470	-72,470	0	0	2,530
291- 4253	FY 12 Grant	83,000	0	0	0	0
4254	FY 13 Grant	0	75,000	0	0	0
4255	FY 14 Grant	0	0	75,000	75,000	0
4256	FY 15 Grant	0	0	80,000	80,000	0
4257	FY 16 Grant	0	0	0	0	82,000
4850	Advance	0	72,470	-72,470	-72,470	0
	Total Revenue	83,000	147,470	82,530	82,530	82,000
291-2921- 5501	Street Improvements - FY13	60,000	0	0	0	0
5852	Fair Housing - FY13	3,000	0	0	0	0
5857	Administration - FY13	12,000	0	0	0	0
291-2922- 5501	Street Improvements - FY14	0	60,000	0	0	0
5852	Fair Housing - FY14	0	3,000	0	0	0
5857	Administration - FY14	0	12,000	0	0	0
291-2923- 5501	Street Improvements - FY15	0	0	65,000	65,000	0
5852	Fair Housing - FY15	0	0	3,000	3,000	0
5857	Administration - FY15	0	0	12,000	12,000	0
291-2924- 5501	Street Improvements - FY16	0	0	0	0	70,000
5852	Fair Housing - FY16	0	0	0	0	2,000
5857	Administration - FY16	0	0	0	0	10,000
	Total Expenditures	75,000	75,000	80,000	80,000	82,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	-72,470	0	2,530	2,530	2,530

2017 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.

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	1,098,142	997,208	519,067	519,067	368,624
295 4230	Loan Interest Payments	14,087	10,710	24,500	7,300	17,364
4231	Loan Principal Payments	112,764	116,102	160,000	119,551	106,552
4242	State of Ohio Loan Proceeds	0	0	0	0	0
4740	Revolving Loan Fund Interest Income	891	1,312	500	2,396	500
4810	Fee Reimbursements	0	12,000	0	0	0
	Total Revenues	127,742	140,124	185,000	129,247	124,416
295-0000- 5501	RLF Projects	0	230,300	0	0	254,215
5502	Façade Loan Program	94,646	53,335	75,000	77,679	50,000
5503	Downtown Way Finding Enhancement	0	197,023	0	21,891	0
5505	Strand Theater Grant	87,770	0	0	0	0
5857	RLF Administration	25,370	25,362	20,000	20,909	20,000
5859	Wayfinding Plan	20,890	10,088	0	0	0
5860	Pittsburg Dr. RR Track Repair	0	100,000	0	0	0
5864	CDBG City Share	0	2,157	30,000	24,228	30,000
5865	Blighted Property Demolitions	0	0	60,000	25,333	26,000
	Total Expenditures	228,676	618,265	185,000	170,040	380,215
	<i>Carryover PO's</i>				109,650	
	Fund Balance - December 31st	997,208	519,067	519,067	368,624	112,825

2017 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.

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	24,878	24,878	24,878	24,878	12,619
296- 4235	CDBG-Program Income	0	0	0	0	0
4236	Home-Program Income	0	0	0	12,618	0
	Total Revenues	0	0	0	12,618	0
296-2960- 5510	CDBG Expenditures	0	0	8,808	8,807	0
5520	Home Expenditures	0	0	16,070	1,670	12,619
	Total Expenditures	0	0	24,878	10,477	12,619
	<i>Carryover PO's</i>				14,400	
	Fund Balance - December 31st	24,878	24,878	0	12,619	0

2017 BUDGET DETAIL

FUND: CHIP GRANT

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

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	-1	0	0	0	-207,797
299- 4240	CDBG State Grant Funds	0	0	34,200	6,702	34,200
4241	Property Owner Contributions	0	0	0	0	0
4242	Home-Federal Grant Funds	0	0	298,000	109,507	352,597
4750	Miscellaneous	0	0	0	0	0
4910	Transfer In	1	0	0	0	0
	Total Revenues	1	0	332,200	116,209	386,797
299-2990- 5230	Administration - CDBG	0	0	18,000	2,999	16,000
5231	CHIP Fair Housing - CDBG	0	0	1,000	0	1,000
5232	Rental Assistance	0	0	250,000	125,707	130,000
5234	Home Building/Repair CDBG	0	0	15,200	15,200	0
5238	Administration - Home	0	0	20,000	12,570	10,000
5500	Private Rehabilitation	0	0	0	0	0
5503	New Construction - Habitat	0	0	28,000	22,000	22,000
	Total Expenditures	0	0	332,200	178,476	179,000
	<i>Carryover PO's</i>				145,530	
	Fund Balance - December 31st	0	0	0	-207,797	0

2017 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.

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	29,895	56,112	64,305	64,305	72,366
300- 4010	Note Sale	0	450,000	350,000	450,000	450,000
4011	Note Sale - Premium	3,753	3,213	0	482	0
4021	Bond Sale - Premium	0	59,742	0	0	0
4740	Investment Income	213	618	0	747	0
4910	Transfer Police Impact Fee Justice Center	65,299	63,608	61,918	61,918	60,227
4910	Transfer Municipal Impact Fee	143,126	139,418	135,707	135,707	131,998
4910	Transfer T-Hangar Fund	76,905	80,435	78,735	78,735	77,035
4910	Transfer CIP 2002 G.O. Bonds	318,104	315,320	312,536	312,536	313,907
4910	Transfer CIP Sidewalk Improvements	0	747	101,250	4,463	4,006
4910	Transfer Fire/EMS Fund	178,811	225,653	260,584	260,584	404,262
4910	Transfer Fire Impact Fee Station 303	82,355	85,000	85,000	85,000	100,000
4910	Transfer Ross Street G & F	56,775	59,675	57,338	57,338	0
4910	Transfer CIP Houk Rd.	73,680	75,950	72,975	72,975	0
4910	Transfer CIP Pool Improvements	68,558	67,787	68,805	68,805	0
4910	Transfer CIP Phone/Software Notes	0	0	0	0	0
4910	Transfer CIP Debt Issuance Costs	25,000	10,000	10,000	10,000	0
4910	Transfer Park Levy Fund 2015 GO Debt	0	121,596	203,030	203,030	205,630
4910	Transfer Park Levy Fund 2014 Notes	0	2,121,000	0	0	0
4910	Transfer Park Impact Fee Fund	118,247	117,088	118,845	118,845	0
	Total Revenue	1,210,826	3,996,850	1,916,723	1,921,165	1,747,065
300-3000- 5230	Professional Services	2,750	61,628	10,000	3,170	10,000
5801	Bond Principal- Streetscape/Houk Rd.	278,419	278,418	278,419	278,419	282,574
5801	Bond Principal - T-hangars	35,000	40,000	40,000	40,000	40,000
5801	Bond Principal - Ross St.	50,000	55,000	55,000	55,000	0
5801	Bond Principal - Houk Rd.	65,000	70,000	70,000	70,000	0
5801	Bond Principal - Mingo Imp. 2006	165,000	170,000	180,000	180,000	0
5801	Bond Principal - Fire Station 302/303	181,581	181,582	181,582	181,582	182,426
5801	Bond Principal - EMS Vehicles	0	45,000	80,000	80,000	80,000
5801	Bond Principal - Justice Center/PW Gar.	135,000	135,000	135,000	135,000	135,000
5801	Bond Principal - 2015 Rec Improve. GO	0	70,000	120,000	120,000	120,000
5801	Bond Principal - Fire Station 304	0	0	0	0	50,000
5802	Note Principal Rec Levy	0	2,100,000	0	0	0
5802	Note Principal Sidewalks	0	450,000	450,000	450,000	450,000
5811	Bond Interest - Streetscape/Houk Rd.	39,685	36,901	34,117	34,117	31,333
5811	Bond Interest - T-hangars	41,905	40,435	38,735	38,735	37,035
5811	Bond Interest - Ross St.	6,775	4,675	2,338	2,338	0
5811	Bond Interest - Houk Rd.	8,680	5,950	2,975	2,975	0
5811	Bond Interest - Mingo Imp. 2006	21,805	14,875	7,650	7,650	0
5811	Bond Interest - Fire Station 302/303	79,584	74,018	68,452	68,451	62,887
5811	Bond Interest - EMS Vehicles	0	10,053	15,550	15,550	13,950
5811	Bond Interest - Justice Center/PW Gar.	73,425	68,025	62,625	62,625	57,225
5811	Bond Interest - 2015 Rec Improve. GO	0	51,597	83,030	83,030	80,630
5811	Bond Interest - Firre Station 304	0	0	0	0	108,949
5812	Note Interest - Rec Levy	0	21,000	0	0	0
5812	Note Interest - Sidewalks	0	4,500	4,463	4,462	4,006
	Total Expenditures	1,184,609	3,988,657	1,919,936	1,913,104	1,746,015
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	56,112	64,305	61,092	72,366	73,416

2017 BUDGET DETAIL

FUND: PARK IMPROVEMENT BOND FUND

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

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	104,755	105,443	106,516	106,516	107,796
301- 4740	Investment Income	409	687	400	2,227	2,000
4910	Transfer In from Recreation Tax Fund	1,256,068	1,265,712	1,279,427	1,277,254	1,293,939
	Total Revenue	1,256,477	1,266,399	1,279,827	1,279,481	1,295,939
301-3010- 5801	Bond Principal	465,000	485,000	510,000	510,000	540,000
5811	Bond Interest	790,789	780,326	768,202	768,201	752,902
	Total Expenditures	1,255,789	1,265,326	1,278,202	1,278,201	1,292,902
	Fund Balance - December 31st	105,443	106,516	108,141	107,796	110,833

2017 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>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	76,797	83,184	83,136	83,136	83,023
302- 4740	Investment Income	291	543	400	2,276	2,000
4910	Transfer In Sewer Funds	926,805	997,618	997,467	995,232	995,925
	Total Revenue	927,096	998,161	997,867	997,508	997,925
302-3020- 5801	Bond Principal	300,000	385,000	395,000	395,000	405,000
5811	Bond Interest	620,709	613,209	602,622	602,621	590,772
	Total Expenditures	920,709	998,209	997,622	997,621	995,772
	Fund Balance - December 31st	83,184	83,136	83,381	83,023	85,176

2017 BUDGET DETAIL

FUND: CAPITAL IMPROVEMENTS

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

<i>Capital Improvement Fund</i>		<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2016</i>	<i>2017</i>
<i>Account #</i>	<i>Description</i>	<i>Actual</i>	<i>Actual</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
Fund Balance - January 1st		713,864	2,648,445	2,321,726	2,321,726	785,524
410- 4010	Note Issue	450,000	0	300,000	0	450,000
4160	JEDD Receipts	0	0	0	43,627	80,000
410- 4250	ODNR Grant - Parks	0	9,500	143,400	143,400	0
410- 4256	ODNR Recreational Trail Program Grant	150,000	0	0	0	0
4269	OPWC	699,998	511,301	450,000	282,681	450,000
4270	MORPC Trans Funding	173,783	68,158	0	-69,287	100,000
4271	Federal Earmark Grant	150,342	135,374	100,000	197,760	350,000
4272	ODOT Reimbursement SR315/US23	324,324	162,468	0	28,067	0
4273	ODOT Safety Funds	0	0	215,000	0	215,000
4275	ODOT Economic Dev Road Grant	0	0	0	31,384	0
4280	OEPA SWIF Grant	43,947	62,722	0	0	0
4310	State 629 Grant	33,398	0	0	122,921	0
4811	Sidewalk Assessments - Auditor	33,544	37,249	0	60,434	61,000
4812	Sidewalk Assessments - Direct Pay	49,518	76,379	0	55,738	95,000
4813	County Reimb - OPWC	100,000	50,000	50,000	31,352	50,000
4820	Reimbursements	0	187	0	5,000	0
4910	Transfer from General Fund	3,580,092	2,217,452	1,700,000	2,250,000	2,039,700
Total Revenue		5,788,946	3,330,790	2,958,400	3,183,077	3,890,700
410-4100- 5705	Transfer Bond Fund - 2002 G. O Debt	318,104	315,320	312,536	312,536	313,907
5706	Transfer Bond Fund - 2002 - Houk Rd.	73,680	75,950	72,975	72,975	0
5707	Transfer Bond Fund - Ross St. Imp.	56,775	59,675	57,338	57,338	0
5708	Transfer Bond Fund - Pool Improvements	68,558	67,787	68,805	68,805	0
5711	Transfer Bond Fund - Debt Issuance Costs	25,458	10,000	10,000	10,000	0
5802	Note Principal/Interest	0	747	101,250	4,463	4,006
4103- 5530	Street Resurfacing	27,500	180,225	155,000	151,608	0
5536	US 23/Penn Interchange Improvements	203,582	139,226	15,000	16,021	0
5541	US 23/SR 315 Intersection	325,221	153,428	0	28,773	0
5549	OPWC Troy, Henry	715,051	0	0	0	0
5550	OPWC S. Sandusky/Olentangy	0	450,000	0	0	0
5551	OPWC N. Sandusky/Park	0	0	500,000	332,430	0
5552	OPWC London Road	0	0	0	0	500,000
5601	ODNR Boat Access	0	12,500	0	143,400	0
4104- 5540	US 36/E. William St. Corridor	150,342	135,374	100,000	197,760	350,000
4106- 5230	Professional Services Thoroughfare Plan	0	0	0	20,000	0
4107- 5505	Point Intersection	0	0	0	27,500	25,000
5732	Transfer to FAA Grant Funds - City Share	0	494,645	28,211	97,516	160,588

<i>Capital Improvement Fund</i>		<i>2014</i>	<i>2015</i>	<i>2016</i>	<i>2016</i>	<i>2017</i>
<i>Account #</i>	<i>Description</i>	<i>Actual</i>	<i>Actual</i>	<i>Budget</i>	<i>Estimate</i>	<i>Budget</i>
5733	Transfer to Gen Fund Reserve - FAA Grant	0	0	150,000	447,452	0
5737	Airport Asphalt Seal Coating	7,258	0	0	0	0
5739	Point RR Bridge Study	25,597	17,343	0	4,418	0
5509	East Side Circulation Study	0	0	0	38,832	40,000
4108- 5520	Olentangy River Lowhead Dam Removal	43,947	62,722	0	0	0
5529	Pittsburgh Drive RR Crossing	0	26,960	0	0	0
5530	Property Acq. Central & Channing St.	0	1,000	0	129,474	0
5531	Bridge Improvements	0	0	75,000	39,365	50,000
5532	CSX @ Central Overheight Detection	0	0	215,000	0	315,000
4109- 5530	Sidewalk/ADA Improvements	0	0	0	0	35,000
5531	Sidewalk Repair Program - City	203,364	138,724	237,000	196,977	245,000
5532	Sidewalk Repair Program - Citizens	258,353	22,878	366,000	106,056	300,000
4112- 5500	Equipment Acquisition	400,000	440,000	615,000	615,000	510,000
4113- 5532	Other Park Development	5,900	24,125	70,000	81,176	45,000
5539	Mingo Pool Replacement/Rehab	201,838	0	0	0	0
5596	Houk Rd. Trail	243,134	0	0	0	0
5600	Veterans Plaza	0	154	0	0	0
4116- 5539	Network Improvements	38,193	17,937	50,000	0	75,000
5540	PC Replacement	31,638	15,460	16,000	19,450	16,000
5541	Fiber Installation	2,766	0	10,000	0	10,000
5542	Software Systems	0	0	62,000	0	400,000
5543	Copier Replacement	0	4,367	39,500	30,904	22,000
5544	Technology Equipment	0	0	40,000	39,361	0
4118- 5520	Building Renovations/Maintenance	0	49,303	25,000	77,835	30,000
5521	Salt Storage Facility	309,036	0	0	0	0
5522	Public Works Building	94,096	517,199	400,000	422,131	57,657
5523	Gazette Building Demo/Parking Impr.	0	0	0	0	0
5524	Carpet Replacement	6,573	0	10,000	19,219	10,000
5530	Parks Maint. Bldg. E. William St. site	0	0	0	0	190,000
5531	HVAC Maintenance	18,401	158,082	150,000	132,874	25,000
5532	Parking Lot Maintenance	0	66,378	0	0	0
4120- 5535	Innovation Court State 629	0	0	0	122,921	0
4121- 5536	Innovation Court ODOT ED road Grant	0	0	0	31,384	0
Total Expenditures		3,854,365	3,657,509	3,951,615	4,095,954	3,729,158
<i>Carryover PO's</i>					623,325	
Fund Balance - December 31st		2,648,445	2,321,726	1,328,511	785,524	947,066

2017 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.

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	-146,403	20,471	334,316	334,316	-431,886
430- 4010	Note Issue	0	0	0	0	0
4233	State Funds	0	0	0	0	0
4240	Federal Funds	177,500	132,921	4,234,117	3,413,624	446,886
4910	City Funds	0	392,214	55,238	69,305	1,667
	Total Revenue	177,500	525,135	4,289,355	3,482,929	448,553
430-4315- 5501	Runway Construction	0	500	0	3,277,561	0
5502	Reconstruct Taxiway A	0	0	0	434,086	0
5503	Airfield Lighting Vault	0	0	0	73,245	0
5504	Construction Consulting Services	0	30,080	0	407,153	0
5505	Wetland Mitigation	0	18,000	0	0	0
5506	PAPI/REIL Runway Lighting Relocation	0	162,710	0	0	0
430-4318- 5500	Apron Rehab Construction	10,626	0	0	0	0
5701	Transfer to FAA Airport AIP Grant Fund	0	0	0	0	0
5702	Taxiway A Design/Construction	0	0	0	0	16,667
	Total Expenditures	10,626	211,290	0	4,192,045	16,667
	<i>Carryover PO's</i>				57,086	
	Fund Balance - December 31st	20,471	334,316	4,623,671	-431,886	0

2017 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.

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	17,262	-108,388	0	0	-431,370
431- 4207	Task 7 Aero Survey	14,630	0	0	0	0
4208	Task 8 Env Assessment	0	0	0	0	0
4233	ODOT State Funds	0	0	448,804	0	430,802
4240	Federal Funds	304,310	194,631	79,200	34,435	265,667
4910	City Transfer	0	102,430	28,211	28,211	158,921
	Total Revenue	318,940	297,061	556,215	62,646	855,390
431-4310- 5231	Airport Wildlife Study	0	0	8,000	0	0
431-4312- 5107	Task 7 Aero Survey	23,375	0	0	0	0
5208	Task 8 Env Assessment	0	0	0	0	0
431-4315- 5532	Runway 28 Land Acquisition	244,480	0	0	0	0
5533	Runway 28 Expansion Design	176,735	188,673	0	0	0
5534	Runway 28 Expansion	0	0	0	0	0
5535	Taxiway A Design/Construction	0	0	548,215	469,016	424,020
431-4330- 5515	Avigation Easement	0	0	0	0	0
	Total Expenditures	444,590	188,673	556,215	469,016	424,020
	<i>Carryover PO's</i>				25,000	
	Fund Balance - December 31st	-108,388	0	0	-431,370	0

2017 BUDGET DETAIL

FUND: EQUIPMENT REPLACEMENT

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

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	252,561	391,531	266,140	266,140	89,212
440- 4910	Transfer from CIP	400,000	440,000	615,000	615,000	510,000
	Total Revenue	400,000	440,000	615,000	615,000	510,000
440-4410- 5500	SMR Equipment Acquisition	98,140	263,142	297,700	329,944	222,082
5510	Parks Equipment Acquisition	30,751	122,424	92,500	79,628	115,995
5520	Police Equipment Acquisition	132,139	136,223	153,500	146,341	168,000
5540	Airport Equipment	0	0	115,000	114,625	0
5560	Cemetery	0	43,602	13,000	10,780	0
	Total Expenditures	261,030	565,391	671,700	681,318	506,077
	<i>Carryover PO's</i>				110,610	
	Fund Balance - December 31st	391,531	266,140	209,440	89,212	93,135

2017 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>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	633,584	740,842	791,875	791,875	920,240
491- 4010	Note Proceeds	0	0	0	0	0
4250	Grant Income	0	0	320,000	320,000	0
4630	Park Impact Fees	274,859	230,198	225,000	326,517	250,000
4720	Donations -	0	0	177,000	208,569	0
4740	Investment Income	646	1,144	250	3,286	250
	Total Revenue	275,505	231,342	722,250	858,372	250,250
491-4910- 5230	Professional Services	0	23,994	0	15,045	40,800
5543	Veteran's Plaza	50,000	0	55,000	425,000	55,000
5544	Facility Expansion - Greenhouse	0	39,226	0	8,438	0
5545	Trail Imp. SR 37 West Westfield-Trotters	0	0	466,700	0	407,500
5546	Ross St. Parkland Expansion	0	0	100,000	0	100,000
5547	Trail Imp. SR 37 West Buehlers-Lexington	0	0	0	0	166,500
5548	Trail Imp. William St. Applegate-Houk	0	0	0	0	75,000
5601	Refunds	0	0	0	0	0
5705	Transfer Bond Fund-2006 Bond Payment	118,247	117,089	118,845	118,845	0
	Total Expenditures	168,247	180,309	740,545	567,328	844,800
	<i>Carryover PO's</i>				162,679	
	Fund Balance - December 31st	740,842	791,875	773,580	920,240	325,690

2017 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.

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	250,014	247,123	250,771	250,771	334,055
492- 4630	Police Impact Fees	62,180	66,873	57,000	143,853	75,000
4740	Investment Income	228	383	150	1,349	150
	Total Revenue	62,408	67,256	57,150	145,202	75,150
492-4920- 5230	Professional Services	0	0	0	0	10,425
492-4920- 5706	Transfer Bond Fund - Justice Center Debt	65,299	63,608	61,918	61,918	60,227
	Total Expenditures	65,299	63,608	61,918	61,918	70,652
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	247,123	250,771	246,003	334,055	338,553

2017 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>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	104,027	129,628	160,795	160,795	330,732
493- 4020	Note Issue					
4630	Fire Impact Fees	107,831	115,911	85,000	253,747	85,000
4740	Investment Income	125	256	50	1,190	50
	Total Revenue	107,956	116,167	85,050	254,937	85,050
493-4930- 5230	Professional Services	0	0	0	0	18,750
5705	Transfer Bond Retirement Fund	82,355	85,000	85,000	85,000	100,000
	Total Expenditures	82,355	85,000	85,000	85,000	118,750
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	129,628	160,795	160,845	330,732	297,032

2017 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>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	268,541	306,381	352,415	352,415	535,121
494- 4630	Municipal Impact Fees	115,691	119,953	100,000	251,398	100,000
4740	Investment Income	275	499	200	2,015	200
4910	Transfer In Sewer Cap - Cherry St. Fac.	65,000	65,000	65,000	65,000	65,000
	Total Revenue	180,966	185,452	165,200	318,413	165,200
494-4940- 5230	Professional Services	0	0	0	0	20,025
5504	Land Acquisition - Public Works	0	0	195,000	0	0
5706	Transfer Bond Fund Bonds	143,126	139,418	135,707	135,707	131,998
	Total Expenditures	143,126	139,418	330,707	135,707	152,023
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	306,381	352,415	186,908	535,121	548,298

2017 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.

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	3,045,351	3,328,162	3,221,537	3,221,537	3,085,728
496- 4010	Note Proceeds	12,095,000	11,695,000	11,435,000	11,215,000	11,435,000
4011	Note Premium	106,210	83,502	0	12,000	0
4115	Community Authority Fees	401,183	244,272	260,000	330,942	260,000
4261	MORPC Funds	0	0	0	0	0
4650	Transportation Impact Fees	134,055	116,579	120,000	140,474	120,000
4740	Investment Income	0	0	0	0	0
4750	Miscellaneous	0	0	0	0	0
	Total Revenue	12,736,448	12,139,353	11,815,000	11,698,416	11,815,000
496-4960- 5230	Professional Serices	22,199	24,690	30,000	22,242	50,000
5801	Note Principal	12,305,000	12,095,000	11,695,000	11,695,000	11,215,000
5811	Note Interest	126,438	126,288	115,976	115,975	111,840
	Total Expenditures	12,453,637	12,245,978	11,840,976	11,833,217	11,376,840
	<i>Carryover PO's</i>				1,008	
	Fund Balance - December 31st	3,328,162	3,221,537	3,195,561	3,085,728	3,523,888

2017 BUDGET DETAIL

FUND: GLENN ROAD NORTH CONSTRUCTION FUND

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

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	2,013	185,897	660,852	660,852	398,257
498- 4010	Note Proceeds	640,000	0	0	0	0
4020	Bond Proceeds	0	2,545,000	0	0	0
4021	Bond Premium	0	141,214	0	0	0
4115	Comm Auth Charges	217,183	70,586	80,000	94,464	80,000
	Total Revenue	857,183	2,756,800	80,000	94,464	80,000
498-4980- 5230	Professional Services	4,387	43,376	10,000	3,460	10,000
5520	Roadway Design Phase 3	0	55,987	0	0	0
5550	Construction Glenn Road Phase 3	0	220	0	0	0
5560	Glenn Rd. N. Intersection Improvements	0	1,491,886	0	256,161	0
5601	Advance Back to General Fund	238,000	0	0	0	0
5801	Note Principal	430,000	640,000	0	0	0
5802	Bond Principal	0	0	20,000	15,000	25,000
5811	Note Interest	912	1,062	0	0	0
5812	Bond Interest	0	49,314	80,695	80,695	80,395
	Total Expenditures	673,299	2,281,845	110,695	355,316	115,395
	<i>Carryover PO's</i>				1,743	
	Fund Balance - December 31st	185,897	660,852	630,157	398,257	362,862

2017 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.

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Actual</i>
	Fund Balance - January 1st	546,593	813,017	1,147,772	1,147,772	1,243,939
236- 4110	Property Tax Receipts	447,172	491,836	500,000	479,573	550,000
4111	Homestead	900	1,043	1,000	1,022	1,100
4112	Rollback	48,764	64,725	65,000	81,485	85,000
4740	Investment Income	669	1,632	1,500	6,468	4,000
	Total Revenue	497,505	559,236	567,500	568,548	640,100
236-2360- 5230	Professional Services	0	0	5,000	30,130	50,000
5532	Land Acquisition Berlin Station Phase	0	0	0	0	0
5802	Bond Principal - Phase 2B - \$1.6m	165,000	165,000	170,000	170,000	170,000
5811	Note Interest	0	0	52,882	0	0
5812	Bond Interest - Phase 2B	66,081	59,481	59,482	52,881	46,082
	Total Expenditures	231,081	224,481	287,364	253,011	266,082
	<i>Carryover PO's</i>				219,370	
	Fund Balance - December 31st	813,017	1,147,772	1,427,908	1,243,939	1,617,957

2017 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.

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	16,128	21,207	33,872	33,872	28,667
520- 4451	Meter Collections Lot #1	10,006	12,073	11,500	10,294	11,500
4452	Meter Collections Lot #2	2,517	3,342	3,600	2,742	3,600
4453	Meter Collections Lot #3	17,530	19,332	20,500	20,018	20,500
4454	Meter Collections Lot #4	11,324	14,257	14,500	17,430	15,500
4457	38 S. Franklin Rent Lot #7	0	0	0	0	0
4458	Justice Center Rent Lot #8	200	0	0	25	0
	Total Revenues	41,577	49,004	50,100	50,509	51,100
520-5200- 5230	Professional Services	0	0	20,000	20,000	15,000
5710	Transfer to General	10,000	10,000	10,000	10,000	10,000
520-5201- 5211	Electric - Lot #1	400	396	400	396	400
5270	Maintenance of Equipment - Lot #1	491	124	500	74	500
5292	Taxes - Lot #1	3,146	3,156	3,150	3,082	3,150
	Total Parking Lot #1	4,037	3,676	4,050	3,552	4,050
520-5202- 5211	Electric - Lot #2	400	396	400	396	400
5235	Rent of Parking Lot	1,750	2,530	2,250	2,134	2,250
5270	Maintenance of Equipment - Lot #2	124	58	250	12	250
	Total Parking Lot #2	2,274	2,984	2,900	2,542	2,900
520-5203- 5211	Electric - Lot #3	975	972	975	975	975
5235	Rent UM Church	621	656	850	833	850
5270	Maintenance of Equipment - Lot #3	462	238	650	188	650
5292	Taxes - Lot #3	3,211	3,220	3,200	3,146	3,200
	Total Parking Lot #3	5,269	5,086	5,675	5,142	5,675
520-5204- 5211	Electric - Lot #4	1,200	1,200	1,200	1,200	1,200
5270	Maintenance of Equipment - Lot #4	457	119	650	117	650
5292	Taxes - Lot #4	4,396	4,408	4,450	4,306	4,450
	Total Parking Lot #4	6,053	5,727	6,300	5,623	6,300
520-5205- 5292	Taxes - Lot #5	465	466	500	455	500
	Total Parking Lot #5	465	466	500	455	500
520-5209- 5235	Church Rent - Lot #9	8,400	8,400	8,750	8,400	8,750
	Total Expenses	36,498	36,339	58,175	55,714	53,175
	Fund Balance - December 31st	21,207	33,872	25,797	28,667	26,592

2017 BUDGET DETAIL

FUND: WATER CONSTRUCTION

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

Account #	Description	2014 Actual	2015 Actual	2016 Budget	2016 Actual	2017 Budget
Fund Balance - January 1st		-4,374,015	3,368,947	3,163,217	3,163,217	1,755,292
531- 4020	Bond Sale	13,687,307	2,420,726	0	0	0
4740	Interest Income	31	0	0	158	0
4910	Transfer from Water Fund	675,000	700,000	700,000	700,000	750,000
4910	Transfer from Water Fund Surcharge	1,003,215	1,023,279	1,043,745	1,043,744	1,064,620
Total Revenues		15,365,553	4,144,005	1,743,745	1,743,902	1,814,620
531-5300- 5803	OWDA Principal Debt Service - Plant	0	598,194	600,000	617,530	650,000
5813	OWDA Interest Debt Service - Plant	0	722,087	725,000	702,751	683,000
5899	Advance Gen Fund Interest	94,065	0	0	0	0
531-5310- 5530	Treatment Building Improvements	6,034,174	2,152,836	0	0	170,000
5531	Construction Contingency	103,387	11,417	0	0	0
5532	Construction Soft Costs	122,947	68,967	0	0	0
531-5311- 5500	Sludge Lagoon Cleaning	0	59,083	50,000	289,428	0
531-5320- 5501	Flocculator Drive Replacement	87,846	157,451	0	0	0
5502	Settling Basins Chain & Valve Replace.	0	0	100,000	90,858	0
531-5323- 5548	US 23 Waterline Replacement	895,443	9,910	0	0	0
5553	Berne, Kirkland, Mason St. Waterline	150	0	0	0	0
5556	W. Heffner St. Waterline	63,286	678	0	0	0
5557	Park Avenue Waterline	23,800	461,499	0	125,802	0
5558	East St./Fair Ave. Waterline	0	37,676	0	0	0
5559	Rt 23/Penns. Ave. Off-Ramp Waterline	0	0	0	160,980	0
5560	David St. Waterline	0	0	50,000	0	50,000
5561	Blymer St. Waterline	0	0	0	0	150,000
531-5330- 5500	Water Meter Replacement	27,139	0	0	0	25,000
5502	New Residential Water Meters	13,690	2,688	0	0	0
531-5331- 5530	Small Main Replacement	49,999	15,473	50,000	0	50,000
5531	Fire Flow Improvement	74,048	41,086	75,000	40,558	75,000
531-5334- 5500	Equipment Purchase	32,617	10,690	115,000	94,156	105,000
5504	Building Improvement Evaluation	0	0	0	0	25,000
5550	Automated Meter Reading System	0	0	1,000,000	880,568	25,000
Total Expenses		7,622,591	4,349,735	2,765,000	3,002,631	2,008,000
<i>Carryover PO's</i>					149,196	
Fund Balance - December 31st		3,368,947	3,163,217	2,141,962	1,755,292	1,561,912

2017 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>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	1,870,439	1,870,439	1,870,439	1,870,439	2,000,000
533- 4910	Transfer from Water Fund	0	0	129,561	129,561	0
4910	Transfer from Repair & Improvement	0	0	0	0	0
	Total Revenue	0	0	129,561	129,561	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	2,000,000	2,000,000	2,000,000

2017 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.

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	381,381	4,831,155	4,933,458	4,933,458	5,618,173
536- 4020	Bond Sale	5,865,989	1,037,454	0	0	0
4620	Capacity Fees	1,396,738	1,139,323	1,200,000	1,620,759	1,350,000
4740	Investment Income	0	0	0	0	0
4810	Reimbursements	0	0	0	0	0
4910	Transfer from Water Fund - Surcharge	388,206	194,103	274,328	274,328	0
	Total Revenues	7,650,933	2,370,880	1,474,328	1,895,087	1,350,000
536-5300- 5802	G.O. Bond Principal	110,000	115,000	120,000	120,000	125,000
5803	OWDA Principal	88,192	347,793	352,000	359,432	378,251
5812	G.O. Bond Interest	129,267	124,648	119,760	119,760	110,000
5813	OWDA Interest	111,534	417,767	415,000	406,128	391,475
5899	Advance Gen Fund Interest	40,314	0	0	0	0
536-5310- 5532	Penry Rd. Wellfield	0	24,150	300,000	24,875	26,000
5538	Treatment Plant Construction	2,586,075	895,013	0	0	0
5539	Plant Construction Contingency	44,308	4,893	0	0	0
5540	Plant Construction Soft Cost	52,243	29,558	0	0	0
536-5316- 5535	Sawmill Parkway Waterline	8,469	293,010	0	2,726	0
5538	Crestview Drive Waterline	257	0	55,000	0	55,000
5539	Panhandle Bridge Waterline	0	16,745	0	0	0
5540	Vernon Ave. Waterline	0	0	175,000	4,683	150,000
536-5317- 5534	Tank Mixing System	30,500	0	0	0	0
536-5360- 5230	Professional Services	0	0	0	0	75,000
536-5390- 5230	Water Line Extensions/Oversizing	0	0	100,000	0	1,000,000
	Total Expenses	3,201,159	2,268,577	1,636,760	1,037,604	2,310,726
	<i>Carryover PO's</i>				172,768	
	Fund Balance - December 31st	4,831,155	4,933,458	4,771,026	5,618,173	4,657,447

2017 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>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
538- 5230	Grant Revenue	17,500	0	0	0	0
	Total Revenue	17,500	0	0	0	0
5710	Transfer to Water Fund	17,500	0	0	0	0
	Total Expenditures	17,500	0	0	0	0
	Carryover Encumbrances					
	Fund Balance - December 31st	0	0	0	0	0

2017 BUDGET DETAIL

FUND: WASTEWATER CONSTRUCTION

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

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	2,113,806	2,759,772	3,679,226	3,679,226	2,452,175
541- 4010	Note Sale	0	0	0	0	0
4910	Transfer in - Sewer Fund	1,311,272	1,311,272	1,364,247	1,364,247	1,391,532
	Total Revenue	1,311,272	1,311,272	1,364,247	1,364,247	1,391,532
541-5410- 5802	G.O. Bond Principal	0	0	0	0	0
541-5410- 5803	OWDA Principal	102,856	104,670	108,461	108,461	112,390
541-5410- 5812	G.O. Bond Interest	0	0	0	0	0
541-5410- 5813	OWDA Interest	56,135	54,323	50,531	42,226	38,943
541-5411- 5530	Inflow/Infiltrate Remediation	116,288	56,781	175,000	0	175,000
541-5430- 5535	Plant Improvement	0	0	1,450,000	672,110	1,200,000
541-5430- 5536	Wastewater Plant Maintenance	96,938	176,044	90,000	96,820	215,000
541-5430- 5537	Pump Station Repair	0	0	75,000	0	100,000
541-5433- 5500	Meter Replacement	27,139	0	0	0	25,000
541-5439- 5535	Sanitary Sewer Replacement	0	0	0	0	75,000
541-5440- 5502	Equipment	32,617	0	115,000	92,869	85,000
541-5440- 5503	Automated Meter Reading System	0	0	1,000,000	547,353	25,000
541-5440- 5504	Building Improvement Evaluation	0	0	0	0	25,000
541-5499- 5741	Transfer to SE Highland Sewer Fund	233,333	0	0	0	0
	Total Expenses	665,306	391,818	3,063,992	1,559,839	2,076,333
	<i>Carryover PO's</i>				1,031,459	
	Fund Balance - December 31st	2,759,772	3,679,226	1,979,481	2,452,175	1,767,374

2017 BUDGET DETAIL

FUND: SEWER UTILITY RESERVE FUND

The Sewer Utility Reserve Fund provides resources to address unforeseen or unanticipated financial impacts to the wastewater treatment system. This reserve fund has a targeted balance of \$2,000,000. In the event funds are utilized, payback of the amount will occur over succeeding years.

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	181,130	181,130	181,130	181,130	1,500,000
543- 4910	Transfer from Sewer Fund	0	0	1,318,870	1,318,870	500,000
4910	Transfer from Capacity Fee Fund	0	0	0	0	0
	Total Revenue	0	0	1,318,870	1,318,870	500,000
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	1,500,000	1,500,000	2,000,000

2017 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>2014 Actual</i>	<i>2015 Estimate</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	184,886	193,245	203,214	203,214	208,183
545- 4690	Water Customer Deposits	29,189	33,647	35,000	32,265	35,000
545-5451- 5601	Deposit Refunds	20,830	23,678	30,000	27,296	32,000
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	20,830	23,678	35,000	27,296	37,000
	Carryover Encumbrances					
	Fund Balance - December 31st	193,245	203,214	203,214	208,183	206,183

2017 BUDGET DETAIL

FUND: WASTEWATER CAPACITY FEE

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

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	1,782,704	2,641,456	2,518,370	2,518,370	1,683,798
546- 4620	Capacity Charges	1,325,782	1,075,115	1,150,000	1,536,771	1,300,000
4621	Acme Road Front Footage Fee	0	0	0	10	0
4910	Transfer in - Sewer Fund	2,017,531	2,000,000	681,130	681,130	1,599,039
	Total Revenue	3,343,313	3,075,115	1,831,130	2,217,911	2,899,039
546-5460- 5230	Professional Services	0	111,038	0	215,553	75,000
5705	Transfer Bond Service Cherry St. Fac.	65,000	65,000	65,000	65,000	65,000
5802	G.O. Bond Principal	315,000	325,000	325,000	325,000	330,000
5803	OWDA Principal	1,090,374	1,109,596	1,149,787	1,149,787	1,191,436
5804	SE Highland Bond Principal	22,083	0	0	0	0
5812	G.O. Bond Interest	77,495	73,385	68,998	68,997	64,610
5813	OWDA Interest	595,088	575,866	535,675	447,639	412,836
5814	SE Highland Bond Interest	28,772	0	0	0	0
546-5466- 5533	Sewer Extension/Oversizing	0	0	150,000	56,250	750,000
5536	US 23/US 42 Belle to Cherry Sewer	6,657	0	0	0	0
5537	Sawmill Parkway Sewer Extension	8,469	363,316	0	2,727	0
5539	Crestview Drive Sewer Extension	623	0	80,000	0	80,000
546-5499- 5741	Transfer to SE Highland Sewer	275,000	575,000	675,000	650,000	625,000
	Total Expenses	2,484,561	3,198,201	3,049,460	2,980,953	3,593,882
	<i>Carryover PO's</i>				71,530	
	Fund Balance - December 31st	2,641,456	2,518,370	1,300,040	1,683,798	988,955

2017 BUDGET DETAIL

FUND: SE HIGHLAND SEWER FUND

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

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	243,226	178,594	27,976	27,976	96,979
548- 4622	ERU Charges	302,985	272,000	320,000	414,235	360,000
4910	Transfer In Sewer CIP	233,333	0	0	0	0
4910	Transfer In Sewer Capacity Fee Fund	275,000	575,000	675,000	650,000	625,000
	Total Revenue	811,318	847,000	995,000	1,064,235	985,000
548-5480- 5802	Bond Principal	285,000	385,833	395,833	395,833	406,250
5812	Bond Interest	590,950	611,785	601,634	599,399	589,675
	Total Expenses	875,950	997,618	997,467	995,232	995,925
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	178,594	27,976	25,509	96,979	86,054

2017 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>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Estimate</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	4,333,366	2,820,366	2,406,803	2,406,803	2,214,260
610- 4810	Reimbursements	234,185	737,811	300,000	508,833	300,000
4930	Premiums	3,407,938	3,387,990	3,592,548	3,606,909	3,895,810
4931	Employee Payments	603,237	711,689	713,000	787,593	810,000
4932	Employee Vision Care Payments	0	0	0	0	10,000
	Total Revenue	4,245,360	4,837,490	4,605,548	4,903,335	5,015,810
610-6101- 5230	Program Administration	77,073	75,811	86,312	81,379	86,000
5231	Preferred Provider Fees	42,980	41,916	51,004	42,588	46,000
5232	Broker Fees	5,906	5,988	7,200	6,084	7,000
5240	Preventative Care	29,894	12,203	55,000	36,388	45,000
5280	Life/ADD Insurance	26,038	26,568	29,000	27,515	29,000
5281	Stop Loss Insurance	459,292	585,135	511,045	614,141	620,000
5282	Vision Insurance Premiums	0	0	0	0	13,600
5285	Medical Claims	2,757,973	3,546,160	3,157,000	3,302,685	3,400,000
5286	Dental Claims	213,656	220,896	245,000	275,903	300,000
5287	Prescription	575,912	678,827	621,000	657,753	715,000
5610	Opt Out Payments	21,945	22,660	29,500	27,340	30,500
5700	Federal ACA Excise Tax	47,691	34,889	0	22,044	40,000
5710	Transfer Back Other Funds	1,500,000	0	0	0	0
	Total Expenditures	5,758,360	5,251,053	4,792,061	5,093,820	5,332,100
	<i>Carryover PO's</i>				2,058	
	Fund Balance - December 31st	2,820,366	2,406,803	2,220,290	2,214,260	1,897,970

2017 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 its liability.

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	1,638,536	1,693,433	1,945,286	1,945,286	1,969,888
620- 4750	Miscellaneous	0	0	0	0	0
4810	Reimbursements	196,315	2,097	0	1,986	0
4930	Premiums	501,905	519,028	549,265	548,974	569,714
	Total Revenue	698,220	521,125	549,265	550,960	569,714
620-6210- 5230	Program Administration	4,000	8,000	10,000	8,000	10,000
5231	Professional Services	1,725	475	5,000	11,478	15,000
5280	BWC Premiums	186,948	187,995	275,000	354,299	250,000
5285	Workers Comp Claims	234,373	72,802	275,000	136,581	275,000
5500	Worker Safety Equipment	0	0	12,000	12,000	12,000
5701	Transfer - Refunds	216,277	0	0	0	0
	Total Expenditures	643,323	269,272	577,000	522,358	562,000
	<i>Carryover PO's</i>				4,000	
	Fund Balance - December 31st	1,693,433	1,945,286	1,917,551	1,969,888	1,977,602

2017 BUDGET DETAIL

FUND: FIRE DONATION FUND

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

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	6,343	4,100	4,100	4,100	5,765
701- 4720	Donations	25	0	1,500	1,665	1,500
4721	Donations Awards	0	0	0	0	0
	Total Revenue	25	0	1,500	1,665	1,500
701-7010- 5230	Professional Services	0	0	0	0	0
5381	Miscellaneous	0	0	0	0	0
5390	Small Equipment	2,268	0	4,000	0	3,000
	Total Expenditures	2,268	0	4,000	0	3,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	4,100	4,100	1,600	5,765	4,265

2017 BUDGET DETAIL

FUND: PARKS DONATION FUND
DEPARTMENT: RECREATION SERVICES

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

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2009 Budget</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0	25,000
702- 4720	Donations Miscellaneous	0	0	0	0	0	0
4723	Cemetery Tree Donation	0	0	0	0	25,000	0
	Total Revenue	0	0	0	0	25,000	0
702-7020- 5271	Maintenance	0	0	0	0	0	0
5506	Tree Purchaes Cemetery	0	16,500	0	0	0	0
	Total Expenditures	0	16,500	0	0	0	0
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	0	-16,500	0	0	25,000	25,000

2017 BUDGET DETAIL

FUND: POLICE DONATION FUND

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

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	6,141	8,116	7,483	7,483	7,809
703- 4720	Donations	1,000	3,410	500	2,645	500
4721	K-9 Donations	2,850	0	0	0	0
	Total Revenue	3,850	3,410	500	2,645	500
703-7030- 5330	Supplies	875	2,793	2,000	372	2,000
5500	Capital Outlay / New Equipment	1,000	1,250	5,677	1,947	5,677
	Total Expenditures	1,875	4,043	7,677	2,319	7,677
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	8,116	7,483	306	7,809	632

2017 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>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	1,533	932	1,678	1,678	1,258
704- 4720	Donations	1,512	2,309	2,400	1,836	2,400
4721	Sister City Donation	0	0	0	0	0
	Total Revenue	1,512	2,309	2,400	1,836	2,400
704-7040- 5230	Professional Services	2,113	1,563	2,800	1,556	2,800
	Total Expenditures	2,113	1,563	2,800	1,556	2,800
					700	
	Fund Balance - December 31st	932	1,678	1,278	1,258	858

2017 BUDGET DETAIL

FUND: PROJECT TRUST FUND

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

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	469,154	497,146	504,658	504,658	548,620
705- 4115	Curtis Farms Infrastructure Fees	17,992	7,512	5,000	7,512	7,512
4490	Developers Fees	10,000	0	10,000	47,950	10,000
	Total Revenue	27,992	7,512	15,000	55,462	17,512
705-7050- 5230	Professional Services	0	0	10,000	0	10,000
5507	Stratford Pedestrian Bridge	0	0	0	0	0
	Total Expenditures	0	0	10,000	0	10,000
					11,500	
	Fund Balance - December 31st	497,146	504,658	509,658	548,620	556,132

2017 BUDGET DETAIL

FUND: UNCLAIMED FUNDS TRUST FUND

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

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
CITY FUND						
	Fund Balance - January 1st	14,713	14,061	12,442	12,442	13,166
707- 4391	UFTF Unclaimed Funds	2,374	6,381	5,000	4,411	5,000
	Total Revenue	2,374	6,381	5,000	4,411	5,000
707-0707- 5600	Unclaimed Funds Payment	0	0	0	0	0
5701	Transfer to General Fund	3,026	8,000	8,000	3,687	8,000
	Total Expenditures	3,026	8,000	8,000	3,687	8,000
	Fund Balance - December 31st	14,061	12,442	9,442	13,166	10,166
MUNICIPAL COURT FUND						
	Fund Balance - January 1st	24,199	31,711	53,534	53,534	54,953
708- 4391	UFTF Unclaimed Funds	7,512	21,831	5000	2008	5000
4910	Transfer In Municipal Court Fund	0	0	0	0	0
	Total Revenue	7,512	21,831	5,000	2,008	5,000
708-0708- 5601	Unclaimed Funds Payment	0	8	2,500	589	2,500
5701	Transfer to General Fund	0	0	0	0	0
	Total Expenditures	0	8	2,500	589	2,500
	Fund Balance - December 31st	31,711	53,534	56,034	54,953	57,453

2017 BUDGET DETAIL

FUND: DEVELOPMENT RESERVE FUND

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

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	270,000	875,000	861,500	861,500	807,886
709- 4910	Transfer from General Fund	605,000	0	0	0	150,000
	Total Revenue	605,000	0	0	0	150,000
709-0709- 5230	Professional Services	0	13,500	150,000	53,614	150,000
	Total Expenditures	0	13,500	150,000	53,614	150,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	875,000	861,500	711,500	807,886	807,886

2017 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>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	0	873,323	425,871	425,871	1,012,323
709- 4910	Transfer from General Fund	873,323	0	150,000	139,000	34,733
	Transfer from General CIP	0	0	0	447,452	0
	Total Revenue	873,323	0	150,000	586,452	34,733
710-0710- 5710	Transfer to General Fund	0	447,452	0	0	0
	Total Expenditures	0	447,452	0	0	0
	Fund Balance - December 31st	873,323	425,871	575,871	1,012,323	1,047,056

2017 BUDGET DETAIL

FUND: JEDD INCOME TAX FUND

The JEDD Income Tax Fund is an agency fund utilized to account for the Berkshire Joint Economic Development District tax collected by the City under an agreement with the JEDD Board. The tax rate is the same as the City's income tax rate and is disbursed as follows: 4% to the City of Delaware for fiscal services, 1% to the JEDD Board for administrative purposes, 60% of the remaining funds to Berkshire Township, and 40% of the remaining funds to the City of Delaware.

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	0	0	2,151	2,151	32,427
711 4120	JEDD Income Tax Collections	0	2,151	50,000	145,084	200,000
	Total Revenue	0	2,151	50,000	145,084	200,000
711-7110 5601	JEDD Board Fees (1%)	0	0	500	1,148	2,000
5602	Transfer to City General Fund (4%)	0	0	2,000	4,592	8,000
5605	Berkshire Township Distribution	0	0	28,500	65,441	114,000
5606	City of Delaware Distribution	0	0	19,000	43,627	76,000
	Total Expenditures	0	0	50,000	114,808	200,000
	Fund Balance - December 31st	0	2,151	2,151	32,427	32,427

2017 BUDGET DETAIL

FUND: CEMETERY PERPETUAL CARE FUND

The Cemetery Perpetual Care Fund is a Trust Fund accounting for money donated for the purpose of ongoing gravesite decorations at Oak Grove Cemetery. Investment earnings on funds provided by individuals are utilized for perpetual care of the identified gravesites.

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	0	0	37,417	37,417	36,063
750 4100	Special Care Contributions	0	0	0	0	0
4740	Investment Income	0	0	0	0	350
4910	Transfer from Cemetery Fund	0	37,522	0	0	0
	Total Revenue	0	37,522	0	0	350
750-0750- 5230	Professional Services	0	0	0	0	0
5331	Easter Arrangements	0	0	0	280	350
5332	Memorial Day Arrangements	0	105	0	525	650
5333	Christmas Arrangements	0	0	0	549	650
5335	Other Event Arrangements	0	0	0	0	250
5601	Refunds	0	0	0	0	0
	Total Expenditures	0	105	0	1,354	1,900
	Fund Balance - December 31st	0	37,417	37,417	36,063	34,513

2017 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>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	0	0	0	0	252
801- 4350	Fines & Forfeitures	58,089	56,362	67,500	64,186	70,000
801-8010- 5230	Professional Services	58,089	56,362	67,500	63,934	70,000
	Fund Balance - December 31st	0	0	0	252	252

2017 BUDGET DETAIL

FUND: STATE BUILDING PERMIT FEE FUND

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

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	226	442	981	981	474
803- 4520	3% State Building Permit Fee	3,065	3,252	3,200	6,759	10,000
4521	1% State Plumbing Fee	2,233	3,168	3,200	4,074	5,000
	Total Revenue	5,298	6,420	6,400	10,833	15,000
803-8030- 5230	State Building Permit - 3%	2,816	2,864	3,200	7,217	10,000
803-8030- 5231	State Plumbing Permit - 1%	2,266	3,017	3,200	4,123	5,000
	Total Expenditures	5,082	5,881	6,400	11,340	15,000
	Fund Balance - December 31st	442	981	981	474	474

2017 BUDGET DETAIL

FUND: PERFORMANCE BOND FUND

This Fund accounts for performanc bonds/cash deposited with the City pending completion of repairs or public improvements. Deposits are made with the City and are returned when the work is performed satsigactorly.

<i>Account #</i>	<i>Description</i>	<i>2014 Actual</i>	<i>2015 Actual</i>	<i>2016 Budget</i>	<i>2016 Actual</i>	<i>2017 Budget</i>
	Fund Balance - January 1st	0	0	0	0	164,146
804 4690	Performance Bonds	0	0	0	164,146	0
	Total Revenue	0	0	0	164,146	0
804-8040- 5230	Returned Bonds	0	0	0	0	0
	Total Expenditures	0	0	0	0	0
	Fund Balance - December 31st	0	0	0	164,146	164,146