

City of Delaware



2018 Budget

INDEX

	<u>PAGE</u>		<u>PAGE</u>
Administrative Services	9	Parks Exaction Fee Fund.....	91
Airport Operations Fund.....	69	Parks Impact Fee Fund	111
Airport 2000 T-hangar Fund	81	Park Maintenance	36
Airport TIF.....	83	Performance Bond Fund	141
Building Maintenance	27	Planning & Community Development.....	23
Capital Improvement Fund.....	105	Point Project Capital Fund.....	107
Cemetery	42	Police.....	21
Cemetery Perpetual Care Fund	138	Police Disability Pension Fund.....	95
CHIP Grant.....	101	Police Donation Fund	131
City Council.....	5	Police Impact Fee Improvement Fund	112
City Manager	7	Police Judgment Fund	90
Community Development Block Grant Fund	98	Probation Services Fund.....	94
Community Promotion Fund	97	Project Trust Fund.....	133
Computer Legal Research Fund.....	92	Recreation Income Tax.....	82
Development Reserve Fund	135	Refuse Administration.....	61
Drug Enforcement Fund	87	Refuse Collection.....	62
Economic Development.....	11	Refuse Recycling.....	64
Engineering.....	25	Revs, Expends, and Fund Bals – All Funds	2
Equipment Replacement Fund	110	Revolving Loan Fund	99
FAA Airport Grant Fund	108	Risk Management.....	19
FAA Airport AIP Grant Fund.....	109	Self-Insurance (Health) Trust Fund.....	127
Finance	15	SE Highland Sewer Fund	126
Fire Disability Pension Fund.....	96	SE Highland Sewer Bond Fund	104
Fire Donation Fund.....	129	Sky Climber/V&P Hydraulics TIF Fund	84
Fire/EMS.....	47	Special Projects Fund	93
Fire Impact Fee Improvement Fund	113	State Building Permit Fee Fund.....	140
Garage Rotary Fund.....	66	State Highway Improvement Fund.....	78
General Administration	17	Storm Sewer Fund.....	44
General Bond Retirement Fund.....	102	Street Maintenance Administration.....	29
General Fund Summary.....	4	Street Maintenance Repair Street Div.....	32
General Reserve Fund	136	Street Maintenance Traffic Division	34
Golf Course Fund	40	Summary of Personnel	1
Glenn Road South Construction Fund	115	Tree Fund	80
Glenn Road North Construction Fund	116	Unclaimed Funds Trust Fund.....	134
Glenn Road Bridge TIF Fund	117	Urban Forestry	38
Highway Patrol (Law Library) Fund.....	139	Wastewater Administration	55
Housing Program Income Fund	100	Wastewater Capacity Fee Capital Imp	125
IDIAM Fund.....	86	Wastewater Construction	122
Indigent Alcohol Treatment Fund.....	88	Wastewater Collection.....	59
Information Technology	71	Wastewater Treatment	57
JEDD Income Tax Fund	137	Wastewater Utility Reserve Fund.....	123
Legal Affairs	13	Water Administration	49
License Fee Fund	79	Water Capacity Capital Improvements	121
Mayor’s Donation Fund	132	Water Construction Fund.....	119
Mill Run TIF Fund.....	85	Water Customer Deposit Fund.....	124
Municipal Court.....	74	Water Distribution	53
Municipal Impact Fee Fund	114	Water Treatment Plant	51
OMVI Enforcement and Education Fund.....	89	Water Utility Reserve Fund	120
Park Improvement Bond Fund.....	103	Watershed Grant Fund.....	121
Parking Lots Fund	118	Worker’s Compensation Reserve Fund	128
Parks Donation Fund	130		

Personnel Summary

	2014		2015		2016		2017		2018	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
City Council	0	8	0	8	0	8	1	7	1	7
City Manager	5	0	5	0	4	0	4	0	4	0
Administrative Services	2	0	2	0	2	1	2	1	2	1
Economic Development	1	0	2	0	2	0	2	0	2	0
Legal Affairs/Prosecutor	6	0	7	1	7	1	7	1	7	1
Finance	12	2	12	3	12	3	12	3	12	3
Police	59	3	59	3	60	3	61	4	61	4
Planning	9	0	9	1	9	1	10	1	10	1
Engineering	7	0	7	0	7	0	8	0	9	0
Buildings/Grounds	1	1	1	1	2	0	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	1	8	1	8	2	8	2
Storm Sewer	3	0	3	0	3	0	3	0	3	0
Fire EMS	61	1.5	61	17.1	61	19.2	61	19.2	66	6.5
Airport	2	1	2	1	2	1	2	1	2	1
Golf Course	1	1	1	0	1	0	1	0	1	0
Water Administration	3	0	3	0	3	0	3	0	3	0
Water Treatment Plant	7	0	8	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	9	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	9	0	9	0
Recycling	6	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	6	0	6	0
Municipal Court	30	4	29	5.7	29	6.3	33	5	36	5
Total	281	22.5	283	42.8	285	45.5	295	45.2	304	32.5

** Does not include seasonal employees

Increase
 Decrease

2018
REVENUES, EXPENDITURES AND FUND BALANCES - ALL FUNDS

FUND	UNENCUMBERED FUND BALANCE January 1, 2018	2018 PROJECTED REVENUES	2018 BUDGETED EXPENDITURES	PROJECTED FUND BALANCE December 31, 2018
<u>OPERATING FUNDS</u>				
GENERAL FUND	4,570,274	22,127,387	22,102,223	4,595,438
STREET MAINT & REPAIR	447,788	2,869,500	3,019,086	298,202
STORM SEWER FUND	1,376,011	853,000	1,466,181	762,830
PARKS & RECREATION	278,570	1,325,500	1,422,368	181,702
CEMETERY FUND	252,648	251,000	327,957	175,691
AIRPORT OPERATIONS	266,229	705,620	791,739	180,110
FIRE/EMS INCOME TAX	7,036,895	11,217,625	11,999,000	6,255,520
MUNICIPAL COURT	2,436,023	2,809,500	2,791,646	2,453,877
GOLF COURSE	68,196	183,500	222,698	28,998
WATER	1,142,570	5,921,482	6,351,400	712,652
SEWER	2,516,818	7,082,000	6,998,699	2,600,119
REFUSE	491,244	3,614,500	5,300,142	(1,194,398)
GARAGE ROTARY	309,751	652,492	654,493	307,750
INFORMATION TECHNOLOGY ROTARY	641,165	1,076,017	1,165,329	551,853
TOTAL OPERATING FUNDS	21,834,182	60,689,123	64,612,961	17,910,344
<u>CAPITAL IMPROVEMENT FUNDS</u>				
STATE HIGHWAY IMPROVEMENT	207,918	106,250	100,000	214,168
LICENSE FEE	222,085	417,000	550,000	89,085
AIRPORT TIF	82,416	25,750	0	108,166
GLENN ROAD BRIDGE TIF	1,809,821	815,500	1,784,282	841,039
PARK EXACTION FEE	140,387	30,000	168,000	2,387
CAPITAL IMPROVEMENT	831,508	3,420,590	4,139,325	112,773
POINT PROJECT	(984,898)	3,430,000	2,358,333	86,769
FAA AIRPORT GRANTS	(168,034)	168,034	0	0
EQUIPMENT REPLACEMENT	137,016	300,000	319,500	117,516
PARK IMPACT FEE FUND	1,083,378	228,500	587,500	724,378
POLICE IMPACT FEE	311,330	67,500	60,099	318,731
FIRE IMPACT FEE FUND	304,931	90,000	100,000	294,931
MUNICIPAL IMPACT FEE FUND	556,250	179,000	131,816	603,434
GLENN RD SOUTH FUND	2,864,283	10,540,000	10,801,300	2,602,983
GLENN ROAD NORTH FUND	382,630	95,000	124,895	352,735
WATER MAINTENANCE CIP FUND	2,079,973	1,860,912	2,027,728	1,913,157
WATER CAPACITY FEE CIP FUND	5,971,019	1,450,000	3,217,108	4,203,911
SEWER MAINTENANCE CIP FUND	3,321,482	1,419,363	3,019,003	1,721,842
SEWER CAPACITY FEE CIP FUND	1,937,961	2,881,020	4,189,913	629,068
SE HIGHLAND SEWER FUND	161,160	875,000	997,609	38,551
TOTAL CAPITAL IMP. FUNDS	21,252,616	28,399,419	34,676,411	14,975,624
<u>DEBT SERVICE FUNDS</u>				
GENERAL BOND RETIREMENT	331,643	1,964,206	2,067,073	228,776
PARK IMPROVEMENT BOND FUND	109,778	1,310,906	1,305,352	115,332
SE HIGHLAND SEWER BOND FUND	83,896	1,000,825	997,609	87,112
TOTAL DEBT SERVICE FUNDS	525,317	4,275,937	4,370,034	431,220

2018
REVENUES, EXPENDITURES AND FUND BALANCES - ALL FUNDS
(Continued)

FUND	UNENCUMBERED FUND BALANCE January 1, 2018	2018 BUDGETED REVENUES	2018 BUDGETED EXPENDITURES	PROJECTED FUND BALANCE December 31, 2018
<u>SPECIAL REVENUE FUNDS</u>				
TREE FUND	216,317	15,000	75,000	156,317
AIRPORT 2000 T-HANGAR FUND	164,197	96,400	91,547	169,050
RECREATION FACILITIES TAX	3,726,568	2,259,150	1,574,836	4,410,882
SKYCLIMBER/V&P HYDRAULICS TIF	0	70,000	70,000	0
MILL RUN TIF FUND	0	170,000	170,000	0
IDIAM FUND	21,490	16,000	24,000	13,490
DRUG ENFORCEMENT	58,801	5,500	58,000	6,301
INDIGENT ALCOHOL TREATMENT	527,614	60,000	100,000	487,614
OMVI ENFORCE/EDUCATION	5,904	1,500	5,562	1,842
POLICE JUDGEMENT	101,440	15,000	115,000	1,440
COMPUTER LEGAL RESEARCH	617,648	310,000	311,494	616,154
COURT SPECIAL PROJECTS	865,400	310,000	475,722	699,678
PROBATION SERVICES	496,090	280,000	283,700	492,390
POLICE/FIRE DISABILITY	0	448,600	448,600	0
COMMUNITY PROMOTIONS FUND	56,239	107,000	112,530	50,709
CDBG GRANT	2,530	0	0	2,530
REVOLVING LOAN FUND	124,619	98,424	124,000	99,043
HOUSING PROGRAM INCOME FUND	0	0	0	0
CHIP GRANT FY 2015	(2,634)	2,634	0	0
PARKING LOTS	33,611	50,250	52,800	31,061
TOTAL SPECIAL REVENUE FUNDS	7,015,834	4,315,458	4,092,791	7,238,501
<u>TRUST AND RESERVE FUNDS</u>				
WATER UTILITY RESERVE FUND	2,000,000	0	0	2,000,000
WATER CUSTOMER DEPOSIT FUND	216,141	32,000	32,000	216,141
SEWER UTILITY RESERVE FUND	2,000,000	0	0	2,000,000
FIRE DONATION	6,345	0	6,000	345
PARK DONATION	6,810	0	6,315	495
POLICE DONATION	7,796	500	7,000	1,296
MAYORS DONATION	1,032	2,400	2,800	632
PROJECT TRUST	546,222	7,500	10,000	543,722
UNCLAIMED FUNDS	72,819	10,000	10,500	72,319
DEVELOPMENT RESERVE FUND	924,886	50,000	50,000	924,886
GENERAL FUND RESERVE	1,047,056	0	0	1,047,056
JEDD INCOME TAX	203,704	275,000	275,000	203,704
CEMETERY PERPETUAL CARE	34,981	350	2,000	33,331
STATE PATROL TRANSFER	0	75,000	75,000	0
STATE BUILDING PERMIT FEE	371	15,000	15,000	371
PERFORMANCE BOND FUND	185,078	0	0	185,078
TOTAL TRUST AND RESERVE FUNDS	7,253,241	467,750	491,615	7,229,376
<u>INTERNAL SERVICE FUNDS</u>				
SELF INSURANCE	1,909,922	5,205,001	5,794,700	1,320,223
WORKERS COMPENSATION	2,351,455	475,341	560,000	2,266,796
TOTAL INTERNAL SERVICE FUNDS	4,261,377	5,680,342	6,354,700	3,587,019
TOTAL ALL FUNDS	62,142,567	103,828,029	114,598,512	51,372,084

**2018 BUDGET
GENERAL FUND SUMMARY**

	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget	% Δ Prior Budget	% Δ Prior Actual
REVENUES							
PROPERTY TAX	1,401,314	1,462,672	1,522,000	1,413,490	1,500,000	-1.4%	6.1%
CITY INCOME TAX - 1%	12,390,195	13,515,572	14,391,065	14,007,389	14,787,387	2.8%	5.6%
INHERITANCE TAX	4,962	1,803	0	0	0	0.0%	0.0%
LOCAL GOVERNMENT FUND	650,718	604,095	617,500	591,818	610,000	-1.2%	3.1%
GRANT REIMBURSEMENTS	67,903	62,576	68,000	74,176	65,000	-4.4%	-12.4%
FINES & FORFEITURES	94,786	92,414	97,000	96,261	92,000	-5.2%	-4.4%
COURT DIVERSION FEES	47,303	47,557	48,000	43,278	48,000	0.0%	10.9%
ENGINEERING FEES	475,415	1,109,269	810,000	1,826,791	1,000,000	23.5%	-45.3%
PROSECUTOR CONTRACTS	220,241	266,810	260,000	287,045	285,000	9.6%	-0.7%
PARKING METERS	35,359	38,282	37,000	32,748	38,000	2.7%	16.0%
LIQUOR PERMITS	43,621	42,987	45,000	42,049	45,000	0.0%	7.0%
LICENSE AND PERMITS	632,829	867,689	725,000	717,232	725,000	0.0%	1.1%
CABLE FRANCHISE FEE	349,706	357,145	355,000	373,236	375,000	5.6%	0.5%
INVESTMENT INCOME	45,637	144,144	175,000	387,615	402,000	129.7%	3.7%
MISCELLANEOUS	113,082	113,744	150,000	107,084	100,000	-33.3%	-6.6%
REIMBURSEMENTS	159,732	102,763	100,000	93,194	135,000	35.0%	44.9%
TRANSFER PROJECT ENGINEERING	7,385	0	15,000	0	0	-100.0%	0.0%
TRANSFER GRANT ADMIN	24,608	34,473	30,000	36,807	30,000	0.0%	-18.5%
TRANSFERS	2,227,357	1,811,689	1,875,000	1,850,716	1,890,000	0.8%	2.1%
TOTAL REVENUE	18,992,153	20,675,684	21,320,565	21,980,929	22,127,387	3.8%	0.7%
EXPENDITURES							
CITY COUNCIL	95,840	86,705	151,797	133,656	154,873	2.0%	15.9%
CITY MANAGER	720,016	670,551	684,760	665,550	686,556	0.3%	3.2%
ADMINISTRATIVE SERVICES	219,260	259,723	349,298	312,900	327,781	-6.2%	4.8%
ECONOMIC DEVELOPMENT	267,196	296,430	388,834	337,656	391,299	0.6%	15.9%
LEGAL AFFAIRS/PROSECUTOR	644,553	748,838	797,760	764,928	793,893	-0.5%	3.8%
FINANCE	1,309,400	1,386,977	1,551,135	1,486,475	1,521,673	-1.9%	2.4%
INCOME TAX REFUNDS	354,561	364,852	360,000	457,836	400,000	11.1%	-12.6%
GENERAL ADMINISTRATION	2,829,095	3,030,564	3,459,954	3,433,504	3,416,200	-1.3%	-0.5%
CIP TRANSFER	2,217,452	2,250,000	2,039,700	2,039,700	1,837,500	-9.9%	-9.9%
GF RESERVE TRANSFER	0	139,000	34,733	34,733	0	-100.0%	0.0%
ED RESERVE TRANSFER	0	0	150,000	150,000	50,000	-66.7%	-66.7%
RISK MANAGEMENT	254,129	255,003	332,900	250,793	343,000	3.0%	36.8%
POLICE	7,159,438	7,474,233	8,173,369	7,952,097	8,744,063	7.0%	10.0%
PLANNING	944,257	1,023,816	1,136,486	1,041,484	1,161,774	2.2%	11.5%
ENGINEERING	1,318,543	1,430,295	1,485,329	1,878,897	1,763,921	18.8%	-6.1%
BUILDING MAINTENANCE	405,314	424,168	478,763	421,399	509,690	6.5%	21.0%
TOTAL EXPENDITURES	18,739,054	19,841,155	21,574,818	21,361,608	22,102,223	2.4%	3.5%
FUND BALANCE - JANUARY 1ST	3,294,590	3,547,689	4,382,218	4,382,218	4,570,272		
GENERAL FUND REVENUES	18,992,153	20,675,684	21,320,565	21,980,929	22,127,387	3.8%	0.7%
GENERAL FUND EXPENDITURES	18,739,054	19,841,155	21,574,818	21,361,608	22,102,223	2.4%	3.5%
ADVANCE DUE GENERAL FUND				81,875			
CARRYOVER ENCUMBRANCES				513,142	825,000		
FUND BALANCE - DECEMBER 31ST	3,547,689	4,382,218	4,127,965	4,570,272	3,770,436		
<i>Fund Balance as % of Expenditures</i>	18.93%	22.09%	19.13%	21.4%	17.1%		

2018 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: CITY COUNCIL

<i>Account #</i>	<i>Description</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0011- 5100	Wages	60,324	67,616	96,021	92,424	98,235	2.3%	6.3%
5101	PERS	8,446	9,752	13,443	12,788	13,753	2.3%	7.5%
5103	Medicare	875	981	1,392	1,291	1,424	2.3%	10.3%
5104	Workers Compensation	1,521	1,706	2,401	2,401	1,965	-18.2%	-18.2%
5111	Health Insurance	0	0	16,275	16,275	17,250	6.0%	6.0%
5112	Life Insurance	0	0	139	139	120	-13.7%	-13.7%
5230	Professional Services	23,637	5,906	7,000	4,965	7,000	0.0%	41.0%
5260	Travel/Training	1,037	708	9,926	1,570	9,926	0.0%	532.2%
5261	Membership and Dues	0	0	0	80	0	0.0%	0.0%
5310	Office Supply	0	36	200	82	200	0.0%	143.9%
5500	New Equip/Cap Outlay	0	0	5,000	1,641	5,000	0.0%	0.0%
	TOTAL CITY COUNCIL	95,840	86,705	151,797	133,656	154,873	2.0%	15.9%

**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	\$ 98,235	Includes Council and Clerk pay.
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

2018 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: CITY MANAGER

<i>Account #</i>	<i>Description</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0012- 5100	Wages	527,662	465,106	457,054	455,961	451,668	-1.2%	-0.9%
5101	PERS	67,313	60,454	60,970	57,841	60,121	-1.4%	3.9%
5103	Medicare	7,625	6,703	6,627	6,522	6,549	-1.2%	0.4%
5104	Workers Compensation	13,333	11,680	11,426	11,426	9,033	-20.9%	-20.9%
5111	Health Insurance	56,665	55,389	56,963	56,963	69,000	21.1%	21.1%
5112	Life Insurance	1,618	1,314	1,270	1,270	1,095	-13.8%	-13.8%
5140	Uniform	323	150	150	404	300	100.0%	-25.7%
5215	Cellular Phone	3,301	3,365	3,500	3,327	3,500	0.0%	5.2%
5220	Postage	200	200	250	125	250	0.0%	100.0%
5230	Professional Services	875	8,198	13,500	6,537	18,000	33.3%	175.4%
5260	Travel / Training	14,317	10,701	17,500	11,108	10,300	-41.1%	-7.3%
5261	Membership/Dues	3,148	2,201	4,207	3,107	4,207	0.0%	35.4%
5273	Information Technology Rotary	20,750	42,335	47,593	47,593	48,783	2.5%	2.5%
5280	Insurance	1,680	1,680	1,750	1,580	1,750	0.0%	10.8%
5310	Office Supply	1,206	1,075	1,400	1,191	1,400	0.0%	17.5%
5500	Capital Outlay	0	0	600	595	600	0.0%	0.8%
	TOTAL CITY MANAGER	720,016	670,551	684,760	665,550	686,556	0.3%	3.2%

**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	\$451,668	Includes current personnel plus conversion of the City Manager's \$7,200 annual car allowance to wages.
Professional Services	5230	\$18,000	Publications and Marketing \$10,000; Contracted services \$8,000.
Travel/Training	5260	\$10,300	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/Subscrip	5261	\$4,207	ICMA (2) Dues \$1,912; OCMA Dues \$120; Rotary Dues \$150; Misc. Subscriptions \$1,625; Community Affairs Coordinator 3CMA Dues \$400.

2018 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: ADMINISTRATIVE SERVICES

<i>Account #</i>	<i>Description</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0013- 5100	Wages	121,023	148,902	169,860	180,939	160,464	-5.5%	-11.3%
5101	PERS	16,847	21,357	23,101	21,853	22,465	-2.8%	2.8%
5103	Medicare	1,658	2,056	2,463	2,531	2,327	-5.5%	-8.1%
5104	Workers Compensation	3,126	3,824	4,247	4,247	3,209	-24.4%	-24.4%
5111	Health Insurance	29,200	31,000	32,550	32,550	34,500	6.0%	6.0%
5112	Life Insurance	313	313	313	313	270	-13.7%	-13.7%
5140	Uniforms	150	0	150	175	150	0.0%	-14.3%
5210	Telephone	126	198	0	0	0	0.0%	0.0%
5220	Postage	300	200	300	174	300	0.0%	72.4%
5230	Professional Services	30,825	35,379	91,684	47,162	75,600	-17.5%	60.3%
5234	Employee Recognition	0	0	3,500	3,129	7,000	100.0%	123.7%
5260	Travel/Training	2,013	1,600	3,982	2,928	3,982	0.0%	36.0%
5261	Membership & Dues	340	380	949	398	948	-0.1%	138.2%
5273	Information Technology Rotary	11,998	13,075	14,699	14,699	15,066	2.5%	2.5%
5310	Office Supply	1,341	944	1,500	1,802	1,500	0.0%	-16.8%
5500	New Equip/Capital Outlay	0	495	0	0	0	0.0%	0.0%
	TOTAL ADMINISTRATIVE SERVICES	219,260	259,723	349,298	312,900	327,781	-6.2%	4.8%

**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	\$160,464	No changes in personnel.
Professional Services	5230	\$75,600	Recruiting \$28,000 Random Drug/Alcohol Testing \$1,600, Recruiting.com \$6,000, Quarterly Orientation \$500, Return-to-Work Physicals \$2,500, Development Curriculum & ICMA Membership for Directors \$15,800, Monthly Supervisor Training \$2,800, Succession Planning - Phase II \$10,000, Employee Counseling \$500, Employment Posters \$900, Employee Assistance Program \$7,000.
Employee Recognition	5234	\$7,000	Employee Recognition Board \$3,500, Culture Committee (new) \$3,500.

2018 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: ECONOMIC DEVELOPMENT

<i>Account #</i>	<i>Description</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0015- 5100	Wages	114,674	123,557	138,983	136,108	146,721	5.6%	7.8%
5101	PERS	15,539	16,694	18,239	19,000	19,048	4.4%	0.3%
5103	Medicare	1,657	1,812	2,015	1,958	2,127	5.6%	8.6%
5104	Workers Compensation	3,038	3,370	3,475	3,475	2,934	-15.6%	-15.6%
5111	Health Insurance	6,765	21,520	17,475	17,475	34,500	97.4%	97.4%
5112	Life Insurance	348	348	348	348	300	-13.8%	-13.8%
5140	Uniform	0	225	150	150	150	0.0%	0.0%
5215	Cellular Telephone	1,485	726	414	821	1,517	266.4%	84.7%
5220	Postage	100	0	100	0	100	0.0%	#DIV/0!
5230	Professional Services	4,660	7,716	64,150	18,284	34,150	-46.8%	86.8%
5260	Travel/Training	3,394	6,226	5,463	5,924	5,783	5.9%	-2.4%
5261	Membership & Dues	12,439	13,512	17,111	15,586	16,056	-6.2%	3.0%
5262	Licenses & Fees	0	0	40	0	40	0.0%	#DIV/0!
5273	Information Technology Rotary	7,038	7,713	8,671	8,671	8,888	2.5%	2.5%
5310	Office Supply	0	0	200	43	200	0.0%	365.1%
5390	Small Equipment/Software	1,529	0	0	0	0	0.0%	0.0%
5500	New Equip/Capital Outlay	0	0	0	0	0	0.0%	0.0%
5601	Income Tax Sharing	94,530	93,011	112,000	109,813	118,785	6.1%	8.2%
	TOTAL ECONOMIC DEV.	267,196	296,430	388,834	337,656	391,299	0.6%	15.9%

**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	\$146,721	No staffing changes.
Professional Services	5230	\$34,150	Marketing Material - \$6,800, Projects & Events - \$2,575, Internet Marketing - \$5,475, Exhibitor and Marketing \$9,300, Site Preparation Work - \$10,000,
Travel/Training	5260	\$5,783	Conferences - \$2,250, Company Breakfasts, Lunches, Dinners - \$1,030, Corporate Seminars/Group Breakfasts and Lunches - \$824, Mileage - \$1,679.
Membership and Dues	5261	\$16,056	MODE \$14,505, IEDC \$572, OEDA \$490, NAIOP \$410
Income Tax Sharing	5601	\$118,785	Annual Income Tax Sharing agreement with Schools for AHP, Sky Climber Fabricating and EMS incentive agreements

2018 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: LEGAL AFFAIRS/PROSECUTION

<i>Account #</i>	<i>Description</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0021- 5100	Wages	454,931	509,757	543,554	524,721	550,483	1.3%	4.9%
5101	PERS	59,759	71,164	73,496	70,411	73,253	-0.3%	4.0%
5103	Medicare	6,403	7,191	7,882	7,406	7,982	1.3%	7.8%
5104	Workers Compensation	12,182	13,336	13,589	13,589	11,010	-19.0%	-19.0%
5111	Health Insurance	69,530	89,540	83,655	83,655	83,310	-0.4%	-0.4%
5112	Life Insurance	1,322	1,496	1,496	1,496	1,290	-13.8%	-13.8%
5140	Uniforms	1,004	1,200	1,200	1,402	1,150	-4.2%	-18.0%
5215	Cell Phone	1,219	1,045	1,500	830	1,200	-20.0%	44.6%
5220	Postage	250	350	600	300	600	0.0%	100.0%
5230	Professional Services	229	16,656	15,000	14,761	8,750	-41.7%	-40.7%
5260	Travel/Training	2,481	3,207	6,500	4,351	6,500	0.0%	49.4%
5261	Membership & Dues	2,853	1,598	4,500	4,394	4,000	-11.1%	-9.0%
5262	License & Other Fees	1,500	226	3,000	500	3,000	0.0%	500.0%
5273	Information Technology Rotary	24,176	26,052	29,288	29,288	30,020	2.5%	2.5%
5305	Publications	4,265	4,293	6,500	5,249	6,745	3.8%	28.5%
5310	Office Supply	1,297	1,727	5,000	2,575	4,000	-20.0%	55.3%
5500	New Equip/Capital Outlay	1,152	0	1,000	0	600	-40.0%	#DIV/0!
	TOTAL LEGAL AFFAIRS	644,553	748,838	797,760	764,928	793,893	-0.5%	3.8%

**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	\$550,483	No changes in personnel.
Professional Services	5230	\$8,750	Contract services for Appraisers, Attorneys and other outside providers including special prosecutors if required due to a conflict \$8,750.
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	\$4,000	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	\$600	iPads or laptops for Prosecutors to use in Court; pending outcome of pilot program.

2018 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: FINANCE

<i>Account #</i>	<i>Description</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0031- 5100	Wages	777,665	811,008	925,918	904,812	888,580	-4.0%	-1.8%
5101	PERS	107,345	116,873	119,796	120,594	119,241	-0.5%	-1.1%
5103	Medicare	10,890	11,338	13,441	12,679	12,884	-4.1%	1.6%
5104	Workers Compensation	20,469	21,106	23,163	23,163	17,795	-23.2%	-23.2%
5111	Health Insurance	139,805	160,270	157,604	157,604	177,668	12.7%	12.7%
5112	Life Insurance	1,963	1,963	1,963	1,963	1,722	-12.3%	-12.3%
5140	Uniform	3,975	4,067	4,000	3,600	3,600	-10.0%	0.0%
5215	Cell Phone	232	456	465	465	550	18.3%	18.3%
5220	Postage	90,940	94,335	100,000	86,708	100,000	0.0%	15.3%
5224	Mail Processing	4,182	4,188	4,500	4,188	4,200	-6.7%	0.3%
5230	Professional Services	22,253	22,370	26,000	18,178	23,000	-11.5%	26.5%
5260	Travel and Training	4,362	3,238	6,500	3,033	6,500	0.0%	114.3%
5261	Membership and Dues	2,363	2,240	2,850	2,205	2,400	-15.8%	8.8%
5270	Maintenance of Equipment	172	288	350	0	250	-28.6%	#DIV/0!
5273	Information Technology Rotary	101,754	117,359	131,935	131,935	135,233	2.5%	2.5%
5330	Operating Supply	14,465	13,908	20,000	14,064	16,050	-19.8%	14.1%
5380	Publications	674	482	800	543	500	-37.5%	-7.9%
5390	Small Equipment	1,121	552	1,850	741	1,500	-18.9%	102.4%
5500	New Equip/Capital Outlay	4,770	936	10,000	0	10,000	0.0%	0.0%
	FINANCE OPERATIONS	1,309,400	1,386,977	1,551,135	1,486,475	1,521,673	-1.9%	2.4%
5601	Income Tax Refunds	354,561	364,852	360,000	457,836	400,000	11.1%	-12.6%
	TOTAL FINANCE	1,663,961	1,751,829	1,911,135	1,944,311	1,921,673	0.6%	-1.2%

**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	\$888,580	No changes in personnel other than potential staff retirements.
Postage	5220	\$100,000	Utility bills \$64,000; Tax forms \$10,000; Tax letters and other correspondence-\$26,000.
Professional Services	5230	\$23,000	Records Destruction \$500; SEC Annual Return preparation \$1,200; Budget and Financial Statement Printing \$1,000; Contract Utility Bill printing and receipt processing \$20,300.
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	\$16,050	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	\$400,000	This line-item accounts for all income tax refunds for individuals, businesses, and employers.

2018 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: GENERAL ADMINISTRATION

<i>Account #</i>	<i>Description</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0032- 5101	Pension Payments	0	0	2,500	0	2,500	0.0%	0.0%
5121	Unemployment Compensation	260	1,257	2,500	6,283	5,000	100.0%	-20.4%
5213	Street Lighting	263,738	272,350	280,000	252,041	280,000	0.0%	11.1%
5230	Professional Services	40,690	20,069	45,000	30,880	45,000	0.0%	45.7%
5231	Public Information	1,095	3,195	3,500	485	3,500	0.0%	621.6%
5238	Audit and Fees	55,962	57,263	76,500	66,318	76,500	0.0%	15.4%
5239	Board of Health	29,473	28,820	31,000	28,183	31,000	0.0%	10.0%
5244	Election Expense	0	14,238	15,000	1,674	16,000	6.7%	855.8%
5261	Memberships	25,684	26,419	29,000	28,083	29,000	0.0%	3.3%
5282	Burials	4,640	11,685	13,000	7,960	13,000	0.0%	63.3%
5291	Special Event	0	5,941	7,500	15	5,000	-33.3%	33233.3%
5292	Real Estate Taxes	29,424	24,014	28,000	25,409	28,000	0.0%	10.2%
5293	Bank Fees	166	652	1,200	125	1,200	0.0%	860.0%
5295	Collection Fees	0	0	0	1,580	2,000	0.0%	26.6%
5500	Capital Outlay	2,128	4,607	5,000	3,525	5,000	0.0%	41.8%
5510	Easements and Appraisals	3,600	2,100	3,500	2,000	3,500	0.0%	75.0%
5600	Reimbursables	0	1,077	10,000	0	5,000	-50.0%	#DIV/0!
5601	Reimbursable - Risk Mgmt	59,634	69,026	50,000	62,800	50,000	0.0%	-20.4%
5602	Reimbursable - Grants	5,000	3,000	10,000	0	10,000	0.0%	#DIV/0!
5603	Reimbursable - Insurance	2,651	40,097	35,000	22,514	35,000	0.0%	55.5%
5701	Transfer to CIP	2,217,452	2,250,000	2,039,700	2,039,700	1,837,500	-9.9%	-9.9%
5702	Transfer to Parks Fund	997,151	1,122,500	1,300,000	1,300,000	1,200,000	-7.7%	-7.7%
5703	Transfer To Street Maintenance	1,133,264	1,255,834	1,361,754	1,361,754	1,400,000	2.8%	2.8%
5706	Transfer to Airport	18,890	18,890	30,000	30,000	30,000	0.0%	0.0%
5708	Transfer To Cemetery Fund	38,175	75,000	75,000	75,000	95,000	26.7%	26.7%
5710	Transfer to Development Reserve	0	0	150,000	150,000	50,000	-66.7%	-66.7%
5711	Transfer To GF Reserve Account	0	139,000	34,733	34,733	0	-100.0%	0.0%
5800	Advance to Other Funds	72,470	(72,470)	0	81,875	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.	5,046,547	5,419,564	5,684,387	5,657,937	5,303,700	-6.7%	-6.3%

**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	\$1,837,500	Transfer to Capital Improvement Fund to cover projects identified in the five-year capital improvement plan.
Transfer to Recreation	5702	\$1,200,000	Transfer to Parks and Recreation Fund to cover park maintenance costs and contracted recreation services.
Transfer to SMR	5703	\$1,400,000	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	\$95,000	Transfer to Cemetery Operations Fund to subsidize expenditures not paid for by operating revenues.
Transfer to GF Reserve Acct.	5711	\$0	Transfer to General Fund Reserve Fund to keep this reserve balance at an amount representing 5% of General Fund revenues from the prior year. The policy will be amended to not include reimbursement revenue. As a result the amount in the reserve fund is slightly above 5% , thus no transfer is necessary for 2018.
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.

2018 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: RISK MANAGEMENT

<i>Account #</i>	<i>Description</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0033- 5230	Professional Services	1,771	3,000	3,600	2,250	3,600	0.0%	60.0%
5260	Travel/Training	0	0	500	0	0	-100.0%	#DIV/0!
5280	Insurance	232,659	251,776	303,000	239,443	313,600	3.5%	31.0%
5281	Judgments/Deductible	19,699	0	25,000	8,872	25,000	0.0%	181.8%
5283	Bonds	0	227	800	228	800	0.0%	250.9%
	TOTAL RISK MANAGEMENT	254,129	255,003	332,900	250,793	343,000	3.0%	36.8%

**LINE ITEM DETAIL
GENERAL FUND
RISK MANAGEMENT**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	5230	\$3,600	General Liability Consultant Retainer - \$3,600.
Insurance	5280	\$313,600	General Liability and Property Insurance premiums for General Fund operations

2018 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: POLICE

<i>Account #</i>	<i>Description</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0041- 5100	Wages	4,667,385	4,879,500	5,344,168	5,213,967	5,759,773	7.8%	10.5%
5101	PERS	51,659	56,911	60,530	53,911	73,119	20.8%	35.6%
5102	Police/Fire Retirement	873,550	896,135	916,520	915,077	954,113	4.1%	4.3%
5103	Medicare	65,651	68,352	77,490	72,838	83,516	7.8%	14.7%
5104	Workers Compensation	123,143	126,402	133,608	133,608	115,200	-13.8%	-13.8%
5111	Health Insurance	721,700	771,560	817,996	817,996	896,730	9.6%	9.6%
5112	Life Insurance	10,316	10,316	10,620	10,620	9,238	-13.0%	-13.0%
5140	Uniform	61,482	79,407	81,950	67,188	84,650	3.3%	26.0%
5215	Cellular Phone	3,352	3,566	3,000	3,600	3,000	0.0%	-16.7%
5220	Postage	3,200	3,000	3,200	1,600	3,200	0.0%	100.0%
5223	Teletype	7,494	7,200	9,000	6,600	9,000	0.0%	36.4%
5230	Professional Services	29,671	35,866	60,200	57,546	63,600	5.6%	10.5%
5260	Travel/Training	31,588	33,723	44,100	34,399	47,200	7.0%	37.2%
5261	Membership and Dues	1,679	2,105	4,000	2,445	5,245	31.1%	114.5%
5270	Maintenance of Equipment	8,984	11,522	19,060	13,369	19,060	0.0%	42.6%
5272	Garage Rotary	55,039	65,768	60,710	60,709	48,695	-19.8%	-19.8%
5273	Information Technology Rotary	229,949	261,294	292,657	292,657	299,972	2.5%	2.5%
5310	Office Supply	6,370	6,896	9,150	5,722	7,550	-17.5%	31.9%
5330	Operating Supply	40,921	32,067	64,250	37,759	59,360	-7.6%	57.2%
5331	D.A.R.E. Supply	4,513	5,947	6,000	2,902	6,000	0.0%	106.8%
5345	Fuel/Lube Supply	62,365	57,609	67,500	65,233	56,737	-15.9%	-13.0%
5350	Training Supplies	5,645	4,634	13,160	4,990	27,120	106.1%	443.5%
5370	Repair Materials	493	3,915	5,000	1,662	5,500	10.0%	230.9%
5390	Small Equipment	2,380	19,123	19,400	13,236	36,750	89.4%	177.7%
5395	Bicycle Patrol Unit Equipment	4,994	6,210	6,000	4,969	8,235	37.3%	65.7%
5500	New Equip / Cap Outlay	85,915	25,205	44,100	57,494	61,500	39.5%	7.0%
	TOTAL POLICE	7,159,438	7,474,233	8,173,369	7,952,097	8,744,063	7.0%	10.0%

**LINE ITEM DETAIL
GENERAL FUND
POLICE DEPARTMENT**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$5,759,773	Includes negotiated pay increase for police officers, and civilian staff. No other changes to personnel.
Uniforms	5140	\$84,650	Contractual for Police Officers \$59,125; Civilian & Records Clerks \$7,000 , negotiated vest replacement and new officer uniform issue \$12,500, patches \$300, replacement items \$1025, chaplain uniform \$200, parking control \$1000, specialty assignment initial issue \$3,500..
Professional Services	5230	\$63,600	Printing \$1200, radar calibrations \$1500, City contract towing \$1000, jail medical \$5000, jail dry cleaning \$250, translation services \$250, transcription \$500, car washes \$1000, 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 \$20,000, affidavit maker \$1800, Psych testing \$300, k9 kenneling \$1000, jail cleaning \$2000, k9 vehicle sanitize \$200, tattletale monitoring service \$1000, Lexipol policy implementation \$1380, LEADS on-line \$4,500, GPS tracker fee \$600.
Travel/Training	5260	\$47,200	New officer core courses/OPOTA Basic; SRO/DT/Firearms instruction; Hostage Neg. Conference; Master Evidence Tech. training; CPT training/Advanced training; tuition reimbursement, Command staff development.
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	\$59,360	Evidence supplies 4500, fusees 2500, parking supplies 500, recognition awards 750, Duty/DTU ammunition/munitions 26300, Armory supplies 500, animal control supplies 300, anti microbial towels 500, latex gloves 700, BAC supplies 700, batteries(firearms) 300, downflow draft filters 550, k9 food and equipment 1400, parking tickets 4200, propane for PSB 2500, rifle magazines 300, 12 ga less lethal rounds 1000, junior police badges 500, hosting supplies 200, new officer equipment issue 2000, special event fund 2000, CRO/CIO education/event material 5500, Interdiction kit 160, explorer academy/competition 1000, radkid supplies 500.
Training Supplies	5350	\$27,120	Simmunition equipment \$1,500; Taser training supplies \$2600; Firearms targets \$450; Range supplies \$1000; DT training supplies \$1250; Taser training targets \$120, weight room equipment 2000, building material for DT/firearms \$200, replacement steel targets \$2000, mat room resurface 3500, SIG simm conversion equipment \$12500.
Repair materials	5370	\$5,500	Camera repair \$500, weapon parts \$3,000, lobby intercom repair \$2000.
Capital Outlay	5500	\$61,500	Handgun replacement \$25,000, replacement rifles \$6,000, records storage shelving \$21,000, conference room chairs \$9,500.

2018 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: PLANNING & COMM. DEV.

<i>Account #</i>	<i>Description</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0061- 5100	Wages	627,114	660,507	737,838	675,527	765,617	3.8%	13.3%
5101	PERS	83,965	93,848	97,002	93,029	100,790	3.9%	8.3%
5103	Medicare	8,872	9,329	10,699	9,523	11,101	3.8%	16.6%
5104	Workers Compensation	16,776	17,694	18,460	18,460	15,348	-16.9%	-16.9%
5111	Health Insurance	90,895	96,760	113,336	113,336	113,670	0.3%	0.3%
5112	Life Insurance	1,705	1,705	1,836	1,836	1,583	-13.8%	-13.8%
5140	Uniform	1,021	1,050	1,050	1,102	1,050	0.0%	-4.7%
5215	Cellular Telephone	2,071	2,339	2,350	2,139	2,350	0.0%	9.9%
5220	Postage	3,500	4,000	4,500	2,300	4,000	-11.1%	73.9%
5230	Professional Services	8,912	10,902	14,000	9,589	14,000	0.0%	46.0%
5260	Travel/Training	1,807	1,814	5,000	2,074	5,000	0.0%	141.1%
5261	Membership and Dues	2,850	1,887	3,500	2,294	3,500	0.0%	52.6%
5272	Garage Rotary	7,300	6,198	7,249	7,249	7,849	8.3%	8.3%
5273	Information Technology Rotary	47,488	58,322	65,566	65,566	67,205	2.5%	2.5%
5310	Office Supply	3,136	3,243	5,000	4,580	5,000	0.0%	9.2%
5345	Fuel Supply	3,948	3,969	4,100	3,986	3,711	-9.5%	-6.9%
5600	Reimbursements	5,296	31,229	45,000	19,560	40,000	-11.1%	104.5%
5601	Refunds	27,601	19,020	0	9,334	0	0.0%	-100.0%
	TOTAL PLANNING	944,257	1,023,816	1,136,486	1,041,484	1,161,774	2.2%	11.5%

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

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$765,617	Includes addition of Planning Intern position.
Professional Services	5230	\$14,000	Contract commercial building plan review and design services
Travel & Training	5260	\$5,000	National APA Conference in New Orleans (\$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, Code Enforcement, and Development association Dues; Heritage Ohio Dues (\$3,500); Add Zoning Inspector to APA
Reimbursement	5600	\$40,000	Code enforcement contracted services and condemnation demolition activities

2018 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: ENGINEERING

<i>Account #</i>	<i>Description</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0065- 5100	Wages	536,093	555,842	629,668	601,632	708,439	12.5%	17.8%
5101	PERS	72,866	78,404	84,525	79,246	95,035	12.4%	19.9%
5103	Medicare	7,529	7,766	9,130	8,421	10,272	12.5%	22.0%
5104	Workers Compensation	13,708	14,216	15,760	15,760	14,184	-10.0%	-10.0%
5111	Health Insurance	67,795	72,685	97,814	97,814	128,505	31.4%	31.4%
5112	Life Insurance	1,218	1,218	1,349	1,349	1,313	-2.7%	-2.7%
5140	Uniform	150	150	300	150	300	0.0%	100.0%
5215	Cellular Telephone	2,091	2,131	2,300	2,723	2,500	8.7%	-8.2%
5220	Postage	4,000	4,200	500	250	500	0.0%	100.0%
5230	Professional Services	45,589	53,058	55,000	31,691	64,000	16.4%	102.0%
5260	Travel/Training	2,602	2,395	8,250	4,091	6,750	-18.2%	65.0%
5261	Membership and Dues	361	270	750	771	1,500	100.0%	94.6%
5270	Maintenance of Equipment	0	0	300	0	300	0.0%	#DIV/0!
5272	Garage Rotary	3,879	3,885	4,191	4,191	8,483	102.4%	102.4%
5273	Information Technology Rotary	55,714	51,363	57,742	57,742	56,375	-2.4%	-2.4%
5310	Office Supply	1,478	2,661	3,000	2,766	3,000	0.0%	8.5%
5330	Operating Supply	1,435	3,361	3,500	3,338	3,500	0.0%	4.9%
5345	Fuel Supply	3,440	3,302	3,500	3,474	3,215	-8.1%	-7.5%
5390	Small Equipment	700	0	750	165	750	0.0%	354.5%
5500	New Equip / Cap Outlay	0	10,513	7,000	7,469	5,000	-28.6%	-33.1%
	ENGINEERING OPERATIONS	820,648	867,420	985,329	923,043	1,113,921	13.1%	20.7%
5231	Professional Services - Development	497,895	562,875	500,000	955,854	650,000	30.0%	-32.0%
	TOTAL ENGINEERING	1,318,543	1,430,295	1,485,329	1,878,897	1,763,921	18.8%	-6.1%

**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	\$708,439	Add one (1) FTE as a Construction Inspector (M8)
Professional Services	5230	\$64,000	Annual Bridge Inspection Program Services (\$3000); Central Ave. grant application assistance (\$22,500); Design Review Software (\$23,500); Record drawings imaging project (\$15,000)
Travel/Training	5260	\$6,750	Professional Development Training (PDH's) for staff PE's. (\$2000); OTEC Conference (\$1000); City Works Conference (\$3750)
Membership and Dues	5261	\$1,500	PTOE License Renewal (\$300); Annual group memberships and publications for ITE, APWA , IMSA, OSPE, and ASCE (\$1200)
Professional Services - Development	5231	\$650,000	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	\$5,000	Stealth Stat speed data recorder (\$4000); GPS receiver to connect to handheld devices (\$1000)

2018 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: BUILDING MAINTENANCE

<i>Account #</i>	<i>Description</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
101-0071- 5100	Wages	66,213	86,145	93,367	88,008	97,638	4.6%	10.9%
5101	PERS	9,256	12,099	13,071	12,019	13,669	4.6%	13.7%
5103	Medicare	960	1,261	1,354	1,175	1,416	4.6%	20.5%
5104	Workers Compensation	1,514	2,573	2,334	2,334	1,953	-16.3%	-16.3%
5111	Health Insurance	14,600	23,625	17,475	17,475	34,500	97.4%	97.4%
5112	Life Insurance	174	348	348	348	300	-13.8%	-13.8%
5140	Uniform	27	1,029	400	670	600	50.0%	-10.4%
5211	Electric	87,894	92,479	92,000	74,116	93,000	1.1%	25.5%
5212	Heat	8,721	5,012	15,000	6,985	10,500	-30.0%	50.3%
5230	Professional Services	162,952	108,563	130,800	122,863	154,020	17.8%	25.4%
5260	Travel/Training	1,936	979	2,500	2,524	6,900	176.0%	173.4%
5270	Maintenance of Equipment	0	0	3,000	2,478	3,000	0.0%	21.1%
5271	Maintenance of Facility	25,276	67,276	35,000	24,995	35,000	0.0%	40.0%
5272	Garage Rotary	2,856	2,868	3,014	3,014	1,994	-33.8%	-33.8%
5275	Rental Property Maintenance	1,495	1,271	2,500	280	3,000	20.0%	971.4%
5330	Operating Supply	19,661	17,132	19,750	17,866	25,000	26.6%	39.9%
5332	Clothing	0	0	750	825	750	0.0%	-9.1%
5345	Fuel Supply	1,450	1,014	1,200	1,075	950	-20.8%	-11.6%
5390	Small Equipment	329	494	500	495	500	0.0%	1.0%
5500	New Equip / Cap Outlay	0	0	44,400	41,854	25,000	-43.7%	-40.3%
	TOTAL BUILDING MAINT.	405,314	424,168	478,763	421,399	509,690	6.5%	21.0%

**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	\$97,638	No adjustments to staffing levels proposed.
Electric	5211	\$93,000	Electric charges for City Hall, Justice Center, 18 & 20 East William Buildings, Impound Lot
Heat	5212	\$10,500	Columbia Gas charges for City Hall, Justice Center, 18 & 20 East William Buildings
Professional Services	5230	\$154,020	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	\$3,000	Maintenance & Repairs at West Central Condominium property
Operating Supply	5330	\$25,000	Sanitation and Cleaning Products and supplies; Painting, electrical, plumbing, repair parts and supplies. USA flag replacement/ city flags
Small Equipment	5390	\$500	Purchase of hand tools
Capital Outlay	5500	\$25,000	Replacement of Circulation pumps 1 and 2 in basement of City Hall-; Replacement of Hot water circulation pumps 1 and 2 in City Hall basement-; Replacement of drinking fountain in City Hall basement area - ;Replacement of door closures on interior doors @ Justice Center; Elevator card access @ City Hall; Card access on lower level of City Hall- (security)

2018 BUDGET DETAIL

FUND: STREET MAINTENANCE & REPAIR
 DEPARTMENT: PUBLIC WORKS ADMIN

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	252,129	163,787	442,970	442,970	447,788		
200- 4160	License Fees	228,533	225,182	225,000	229,190	232,000	3.1%	1.2%
200- 4170	Gasoline Tax	1,057,764	1,059,199	1,065,000	1,073,605	1,080,000	1.4%	0.6%
200- 4710	Sale of Assets	40,136	12,475	7,500	3,191	7,500	0.0%	0.0%
200- 4750	Miscellaneous	1,673	210	1,000	568	1,000	0.0%	76.1%
200- 4810	Reimbursements	1,500	432	1,000	1,580	1,000	0.0%	-36.7%
200- 4910	Transfer-General Fund	1,133,264	1,255,834	1,361,754	1,361,754	1,400,000	2.8%	2.8%
200- 4910	Transfer - Other Funds	139,795	141,890	145,437	145,437	148,000	1.8%	1.8%
	Total Revenue	2,602,665	2,695,222	2,806,691	2,815,325	2,869,500	2.2%	1.9%
	Administration	763,808	799,356	877,392	834,345	900,286	2.6%	7.9%
	Street Maintenance	1,426,868	1,073,696	1,371,494	1,244,969	1,396,252	1.8%	12.2%
	Traffic Maintenance	500,331	542,987	675,287	662,803	722,548	7.0%	9.0%
	Total Expenditures	2,691,007	2,416,039	2,924,173	2,742,117	3,019,086	3.2%	10.1%
	Carryover PO's				68,390			
	Fund Balance - December 31st	163,787	442,970	325,488	447,788	298,202		

2018 BUDGET DETAIL

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

<i>Account #</i>	<i>Description</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
200-2010- 5100	Wages	471,596	488,145	502,355	494,222	522,544	4.0%	5.7%
5101	PERS	61,396	66,126	64,420	66,402	66,195	2.8%	-0.3%
5103	Medicare	6,537	6,791	7,284	6,846	7,577	4.0%	10.7%
5104	Workers Compensation	11,480	12,205	12,559	12,559	10,451	-16.8%	-16.8%
5111	Health Insurance	77,452	83,520	77,470	77,470	82,110	6.0%	6.0%
5112	Life Insurance	1,114	989	989	989	853	-13.8%	-13.8%
5140	Uniforms	600	600	600	600	600	0.0%	0.0%
5211	Electric	12,893	13,393	13,250	13,202	14,000	5.7%	6.0%
5212	Heat	1,629	1,070	15,500	900	10,500	-32.3%	1066.7%
5215	Cellular Telephones	2,700	2,700	3,500	2,700	3,500	0.0%	29.6%
5220	Postage	300	250	300	150	300	0.0%	100.0%
5230	Professional Fees	24,220	26,800	50,900	39,713	40,000	-21.4%	0.7%
5260	Travel/Training	2,161	3,836	6,500	5,582	6,600	1.5%	18.2%
5261	Membership and Dues	495	510	3,000	525	3,000	0.0%	471.4%
5262	Licenses and Fees	0	45	200	0	200	0.0%	#DIV/0!
5270	Maintenance of Equipment	0	76	1,500	499	1,500	0.0%	200.6%
5271	Maintenance of Facility	3,108	9,811	15,000	21,572	25,000	66.7%	15.9%
5272	Garage Rotary	1,400	2,128	2,731	2,731	2,614	-4.3%	-4.3%
5273	Information Technology Rotary	71,908	72,215	81,184	81,184	83,214	2.5%	2.5%
5310	Office Supply	1,844	1,682	2,000	1,398	2,000	0.0%	43.1%
5330	Operating Supply	7,963	4,463	8,750	3,565	10,000	14.3%	180.5%
5345	Fuel Supply	3,012	1,661	2,400	1,536	2,128	-11.3%	38.5%
5500	New Equip/Capital Outlay	0	340	5,000	0	5,400	8.0%	#DIV/0!
	TOTAL SMR ADMIN	763,808	799,356	877,392	834,345	900,286	2.6%	7.9%

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

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$522,544	No changes
Electric	5211	\$14,000	440 East William Street
Heat	5212	\$10,500	440 East William Street
Travel/Training	5260	\$6,600	Staff APWA, OTEC, CEOG, APWA Snow & Ice conference; APWA National Conference; GIS Training; Asphalt Workshop Training
Professional Services	5230	\$40,000	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	\$25,000	Facility & Equipment Repairs (Electrical, Plumbing, HVAC, Building) replacement of (3) exterior doors in refuse, SMR area; install a wall in hallway of street side for ice machine
Operating Supply	5330	\$10,000	Paper Products (Brown Supply) (\$3,000); Painting supplies (\$500); Electrical Parts/Light Bulbs (\$2,250); Plumbing Parts (\$1,250); Building Repair Parts (\$2,750)
New Equip/Capital Outlay	5500	\$5,400	Replacement of existing air compressor in fleet area

2018 BUDGET DETAIL

FUND STREET MAINTENANCE & REPAIR
DEPARTMENT PUBLIC WORKS STREET DIVISION

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget	% Δ Prior Budget	% Δ Prior Actual
200-2020- 5100	Wages	429,370	407,076	437,691	420,190	464,803	6.2%	10.6%
5101	PERS	57,873	56,742	60,848	57,978	63,248	3.9%	9.1%
5103	Medicare	5,926	5,572	6,347	5,704	6,748	6.3%	18.3%
5104	Workers Compensation	10,861	10,884	10,942	10,942	9,296	-15.0%	-15.0%
5111	Health Insurance	91,430	88,185	111,973	111,973	118,680	6.0%	6.0%
5112	Life Insurance	1,114	1,114	1,114	1,114	960	-13.8%	-13.8%
5121	Unemployment	0	6,566	0	717	0	0.0%	0.0%
5140	Uniform	2,014	1,846	2,400	1,639	2,000	-16.7%	22.0%
5212	Heat	7,000	21	8,500	5,150	8,500	0.0%	65.0%
5230	Professional Services	44,575	21,872	28,000	24,270	28,000	0.0%	15.4%
5260	Travel/Training	520	490	1,500	719	3,000	100.0%	317.2%
5262	License & Other Fees	261	214	200	343	180	-10.0%	-47.5%
5270	Maintenance of Equipment	2,825	475	3,000	2,280	3,000	0.0%	31.6%
5271	Maintenance of Facility	0	112	3,000	394	3,000	0.0%	661.4%
5272	Garage Rotary	147,336	125,708	155,579	155,579	142,177	-8.6%	-8.6%
5330	Operating Supply	208,118	187,487	240,000	200,082	240,000	0.0%	20.0%
5331	Pathway Maintenance	4,943	22,059	25,000	24,295	25,000	0.0%	2.9%
5332	Clothing	4,011	4,235	4,600	4,087	4,293	-6.7%	5.0%
5335	Snow/Ice Control Supply	345,288	61,557	150,000	109,964	150,000	0.0%	36.4%
5336	Parking Lot Maintenance	0	24,533	25,000	19,849	25,000	0.0%	26.0%
5345	Fuel Supply	56,652	30,848	45,000	36,900	39,400	-12.4%	6.8%
5390	Small Equipment	2,435	8,600	7,500	10,900	8,600	14.7%	-21.1%
5500	New Equip/Cap Outlay	4,316	7,500	43,300	39,900	50,367	16.3%	26.2%
	TOTAL STREET DIVISION	1,426,868	1,073,696	1,371,494	1,244,969	1,396,252	1.8%	12.2%

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

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$464,803	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 (25,000); Asphalt Concrete for roadway patching (165,000); Concrete (40,000); 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	\$8,600	Bomag roller- \$6650; Dewalt combination hammer drill with bits -\$1190; Dewalt HEPA Vac - \$760
New Equip/Cap Outlay	5500	\$50,367	Brine insert for single axle dump truck- \$18,735; Force America 51EX spreader controls for (2) single axle dump trucks- \$15,512; Diamond CC3500 walk behind concrete saw with diamond blade- \$16,120

2018 BUDGET DETAIL

FUND STREET MAINTENANCE & REPAIR
DEPARTMENT PUBLIC WORKS TRAFFIC DIVISION

Account #	Description	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	% Δ Prior Budget	% Δ Prior Actual
200-2030- 5100	Wages	210,269	262,329	242,776	259,230	238,070	264,879	2.2%	11.3%
5101	PERS	28,497	32,945	31,723	35,814	33,041	36,498	1.9%	10.5%
5103	Medicare	2,903	3,804	3,326	3,759	3,229	3,841	2.2%	19.0%
5104	Workers Compensation	5,998	6,558	6,558	6,481	6,481	5,298	-18.3%	-18.3%
5111	Health Insurance	49,365	52,520	52,520	65,100	65,100	69,000	6.0%	6.0%
5112	Life Insurance	592	557	557	557	557	480	-13.8%	-13.8%
5140	Uniform	369	850	747	900	881	900	0.0%	2.2%
5211	Electric	12,797	13,025	15,260	13,025	17,244	13,025	0.0%	-24.5%
5215	Cellular Telephone	442	0	602	482	482	482	0.0%	0.0%
5230	Professional Services	47,294	50,700	50,286	103,200	106,349	111,000	7.6%	4.4%
5260	Travel/Training	1,110	2,000	2,426	4,000	1,500	4,000	0.0%	166.7%
5261	Membership & Dues	540	300	300	300	340	400	33.3%	17.6%
5262	License & Other Fees	0	120	45	120	0	120	0.0%	#DIV/0!
5270	Maintenance of Equipment	2,135	3,300	3,080	4,550	3,955	5,400	18.7%	36.5%
5272	Garage Rotary	8,635	10,915	10,915	11,369	11,369	12,592	10.8%	10.8%
5330	Operating Supply	97,307	110,000	105,104	125,000	133,214	166,433	33.1%	24.9%
5332	Clothing	1,678	2,200	1,875	2,200	2,547	2,200	0.0%	-13.6%
5345	Fuel Supply	8,684	14,725	7,941	8,700	9,054	10,500	20.7%	16.0%
5390	Small Equipment	3,742	5,000	6,946	4,000	2,890	4,000	0.0%	38.4%
5500	New Equip/Capital Outlay	17,974	0	0	26,500	26,500	11,500	-56.6%	-56.6%
	TOTAL TRAFFIC	500,331	571,848	542,987	675,287	662,803	722,548	7.0%	9.0%

**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	\$264,879	Adds 500 seasonal hours.
Professional Services	5230	\$111,000	Guardrail Maintenance & Repairs (\$30,000); Long Line/Short Line Striping Program (\$40,000); CSX ROW Fee for Toledo Street (\$400); Utility Location Service - OUPS Annual Fee (\$600); OUPS Locating Outside Service (\$25,000); Downtown Traffic Signal Mast Arm Pole Painting (\$15,000)
Travel/Training	5260	\$4,000	IMSA Certification Test Fees (\$2,500); Traffic Training Courses (\$1,500)
Membership & Dues	5261	\$400	IMSA Membership Dues (\$400);
Maintenance of Equipment	5270	\$5,400	Sign Machine Calibration & Maintenance (\$1,550); Conflict Monitor Tester Calibration (\$650); Locators Calibration & Routine Maintenance (\$800); Sign Truck Crane Inspection (\$400); Arrow & Portable Message Boards Maintenance (\$2,000)
Operating Supply	5330	\$166,433	Annual Signal Maintenance (\$16,000); Annual Street Light Maintenance (\$27,500); Annual Signage Maintenance (\$25,000); Annual Short Line Striping Program (\$22,000), Signal Head Replacements (\$13,000); Conflict Monitor Replacements (\$7,450); LED Signal Lamp Replacements (\$11,150); Battery Back-up Battery Replacements & Inverter Maintenance (\$15,000); School Zone Flasher & Clock Replacements (\$20,000); Sign Replacement Program, Regulatory (\$15,000)
Small Equipment	5390	\$4,000	Replacement Generators; Replacement MOT Equipment
New Equipment	5500	\$11,500	Pavement Marking Machine (\$11,500);

2018 BUDGET DETAIL

FUND: PARKS AND RECREATION
 DEPARTMENT:

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		289,556	276,080	232,380	232,380	278,570		
Revenues								
210- 4478	Mingo Park Concessions	1,000	2,300	1,500	1,530	1,500	0.0%	-2.0%
210- 4710	Sale of Assets	4,098	389	500	0	500	0.0%	#DIV/0!
210- 4731	Shelter Rental	12,197	17,958	17,000	19,405	20,000	17.6%	3.1%
210- 4735	Facility Rent	2,000	2,000	0	1,000	0	0.0%	0.0%
210- 4750	Miscellaneous Other	6,665	4,589	5,000	2,501	5,000	0.0%	99.9%
210- 4755	Veteran Plaza Bricks	0	10,900	6,000	1,000	1,000	-83.3%	0.0%
210- 4910	Transfer from General Fund	997,151	1,122,500	1,300,000	1,300,000	1,200,000	-7.7%	-7.7%
210- 4910	Urban Forestry Revenue	60,000	95,000	97,500	50,000	97,500	0.0%	95.0%
Total Revenue		1,083,111	1,255,636	1,427,500	1,375,436	1,325,500	-7.1%	-3.6%
Expenditures								
	Park Maintenance	792,638	921,025	1,048,948	1,000,308	1,081,940	3.1%	8.2%
	Urban Forestry	107,893	124,490	135,906	102,402	141,729	4.3%	38.4%
210-2120- 5230	Recreation Services - YMCA	196,056	253,821	209,153	209,153	198,699	-5.0%	-5.0%
Total Expenditures		1,096,587	1,299,336	1,394,007	1,311,863	1,422,368	2.0%	8.4%
<i>Carryover PO's</i>					17,383			
Fund Balance - December 31st		276,080	232,380	265,873	278,570	181,702		
DEPARTMENT PARK MAINTENANCE								
210-2110- 5100	Wages	419,280	490,616	569,530	546,726	591,148	3.8%	8.1%
5101	PERS	57,014	68,096	77,076	74,771	78,751	2.2%	5.3%
5103	Medicare	5,807	6,740	8,258	7,487	8,572	3.8%	14.5%
5104	Workers Compensation	11,012	12,840	14,238	14,238	11,823	-17.0%	-17.0%
5111	Health Insurance	78,565	84,373	93,745	93,745	99,360	6.0%	6.0%
5112	Life Insurance	870	963	1,218	1,218	1,050	-13.8%	-13.8%
5140	Uniform	1,459	1,535	3,200	1,571	2,000	-37.5%	27.3%
5211	Electric	58,959	61,961	60,000	68,648	67,000	11.7%	-2.4%
5212	Heat	13,966	11,164	17,000	15,327	17,000	0.0%	10.9%
5215	Cellular Telephone	1,288	2,139	2,600	2,464	2,600	0.0%	5.5%
5230	Professional Services	5,420	5,173	10,000	4,666	10,000	0.0%	114.3%
5260	Travel/Training	1,657	2,282	6,500	4,770	4,500	-30.8%	-5.7%
5261	Membership and Dues	515	930	2,000	1,979	2,000	0.0%	1.1%
5270	Maintenance of Equipment	944	1,508	2,500	1,132	2,500	0.0%	120.8%
5271	Maintenance of Facility	5,942	35,233	11,500	8,858	20,500	78.3%	131.4%
5272	Garage Rotary	56,397	56,518	59,621	59,621	57,474	-3.6%	-3.6%
5273	Information Technology Rotary	8,893	3,257	3,662	3,662	3,662	0.0%	0.0%
5310	Office Supply	135	38	300	150	300	0.0%	100.0%
5330	Operating Supply	28,982	36,518	60,000	52,329	60,000	0.0%	14.7%
5332	Clothing	2,691	2,629	3,000	2,205	3,000	0.0%	36.1%
5340	Landscape Materials	2,191	1,109	3,000	1,493	2,700	-10.0%	80.8%
5341	Veteran's Bricks	0	4,372	3,000	1,108	1,000	-66.7%	-9.7%
5345	Fuel Supply	29,883	24,953	30,000	25,958	28,000	-6.7%	7.9%
5390	Small Equipment	768	978	1,000	432	1,000	0.0%	131.5%
5500	New Equip / Cap Outlay	0	5,100	6,000	5,750	6,000	0.0%	4.3%
TOTAL PARK MAINTENANCE		792,638	921,025	1,048,948	1,000,308	1,081,940	3.1%	8.2%

**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	\$591,148	Includes pay increases for Parks and Natural Resource staff. Addition of 25% of time from 2 Administrative Assistants as they assist Parks & Natural Resources with requisitions, shelter rental and public requests. We are also requesting the elimination of 2 PPT positions to create 1 FT position. Our turnover for the PPT position has made it difficult to keep the position filled. 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.
Travel/Training	5260	\$4,500	Staff training including National Parks and Recreation seminar (\$1,000), Mid America Trails and Greenways Conference (\$500) and (\$1,000) for OPRA conferences and seminars. Professional training and development certification classes (\$1,000). Professional CEUs, MORPC Greenways and licensing classes (\$1,000).
Membership/Dues	5261	\$2,000	Dues to Ohio Parks and Natural Resources National Recreation and Parks and CDL licensing
Operating Supply	5330	\$60,000	Hanging baskets (80) in downtown (\$8,000), Sanitation, cleaning products and supplies (\$5,000), Grass seed, herbicides, pesticides, fertilizer (\$10,000), Paint (\$500), Playground mulch (\$10,000), Landscape mulch (\$10,000), Building materials and supplies (\$5,000), Ballfield materials and supplies (\$3,500), (\$8,000) downtown lighting
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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
Revenues								
210- 4750	Tree Cost Share Program	6,665	0	2,500	0	2,500	0.0%	#DIV/0!
4910	Transfer from General Fund	45,000	45,000	45,000	0	45,000	0.0%	0.0%
4910	Transfer from Tree Fund	15,000	50,000	50,000	50,000	50,000	0.0%	0.0%
	Total Revenue	66,665	95,000	97,500	50,000	97,500	0.0%	95.0%
Expenditures								
210-2115- 5100	Wages	41,072	48,083	48,287	51,041	52,825	9.4%	3.5%
5101	PERS	5,190	6,597	6,760	6,845	7,173	6.1%	4.8%
5103	Medicare	548	691	700	740	766	9.4%	3.5%
5104	Workers Compensation	1,080	1,241	1,207	1,207	1,057	-12.4%	-12.4%
5111	Health Insurance	14,600	15,500	16,275	16,275	17,250	6.0%	6.0%
5112	Life Insurance	139	139	139	139	120	-13.7%	-13.7%
5140	Uniform	0	0	288	0	288	0.0%	#DIV/0!
5230	Professional Services	10,045	21,640	25,000	24,955	50,000	100.0%	100.4%
5260	Travel/Training	12	0	0	0	0	0.0%	0.0%
5271	Tree Maintenance	4,245	3,999	5,000	0	5,000	0.0%	#DIV/0!
5330	Operating Supply	1,230	694	1,250	327	1,250	0.0%	282.3%
5390	Small Equipment	871	920	1,000	360	1,000	0.0%	177.8%
5503	Tree Purchases	28,861	24,986	30,000	513	5,000	-83.3%	874.7%
	TOTAL URBAN FORESTRY	107,893	124,490	135,906	102,402	141,729	4.3%	38.4%

**LINE ITEM DETAIL
PARKS & RECREATION FUND
URBAN FORESTRY**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$52,825	No change in personnel. Includes wages for City Arborist.
Professional Services	5230	\$50,000	Cost for contractor to perform pruning work, tree removal, and tree installation. Increase transferred from tree purchases.
Tree Maintenance	5271	\$5,000	Cost for typical tree maintenance including fertilizer, re-staking, and tree installations.

2018 BUDGET DETAIL

FUND: GOLF COURSE
DEPARTMENT: PARK MAINTENANCE

<i>Account #</i>	<i>Description</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
Fund Balance - January 1st		92,021	85,141	69,961	69,961	68,498		
501- 4480	Memberships	16,475	16,199	16,500	17,749	17,000	3.0%	-4.2%
4481	Green Fees	91,388	92,187	100,000	89,474	100,000	0.0%	11.8%
4482	Concessions	7,177	7,573	7,500	6,385	12,500	66.7%	95.8%
4483	Merchandise Sales	2,104	2,152	2,000	2,039	2,000	0.0%	-1.9%
4484	Cart and Club Rental	23,735	28,017	26,000	28,109	28,000	7.7%	-0.4%
4485	Driving Range	13,028	13,506	13,000	15,005	14,500	11.5%	-3.4%
4486	Miscellaneous	1,289	327	500	2,787	1,500	200.0%	-46.2%
4488	League Fees	7,456	5,614	6,500	5,196	6,000	-7.7%	15.5%
4731	Rentals	182	1,700	1,700	2,250	2,000	17.6%	-11.1%
Total Revenue		162,834	167,275	173,700	168,994	183,500	5.6%	8.6%
Total Expenditures		169,714	182,455	200,014	170,457	222,698	11.3%	30.6%
<i>Carryover PO's</i>					302			
Fund Balance - December 31st		85,141	69,961	43,647	68,498	29,300		
501-5010- 5100	Wages	102,053	108,368	110,871	100,706	116,604	5.2%	15.8%
5101	PERS	13,438	14,630	14,632	13,236	14,923	2.0%	12.7%
5103	Medicare	1,480	1,571	1,608	1,460	1,655	2.9%	13.4%
5104	Workers Compensation	2,475	2,692	2,772	2,772	2,282	-17.7%	-17.7%
5111	Health Insurance	7,300	8,125	8,138	8,138	17,250	112.0%	112.0%
5112	Life Insurance	174	174	174	174	150	-13.8%	-13.8%
5121	Unemployment	4,373	0	0	0	0	0.0%	0.0%
5211	Electric	3,926	4,321	5,000	3,618	5,000	0.0%	38.2%
5230	Professional Services	5,389	4,266	5,000	4,812	5,000	0.0%	3.9%
5260	Travel/Training	0	150	200	0	200	0.0%	0.0%
5261	Memberships and Dues	135	181	300	100	776	158.7%	676.0%
5270	Maintenance of Equipment	2,490	4,052	5,000	2,518	5,000	0.0%	98.6%
5271	Maintenance of Facility	3,042	7,489	5,000	636	5,000	0.0%	686.2%
5272	Garage Rotary	4,289	2,868	3,909	3,909	6,808	74.2%	74.2%
5273	Information Technology Rotary	2,964	3,256	3,660	3,660	3,500	-4.4%	-4.4%
5280	Insurance	1,550	1,550	1,550	1,550	1,900	22.6%	22.6%
5293	Sales Tax	530	639	900	587	900	0.0%	53.3%
5310	Office Supply	126	162	150	8	150	0.0%	1775.0%
5330	Operating Supply	9,770	10,707	15,000	10,182	15,800	5.3%	55.2%
5332	Clothing	255	353	500	429	500	0.0%	16.6%
5340	Concession/Merchandise Supply	3,710	3,937	5,500	3,109	5,500	0.0%	76.9%
5390	Small Equipment	245	364	750	0	4,400	486.7%	0.0%
5500	New Equip / Cap Outlay	0	2,600	9,000	8,853	9,000	0.0%	1.7%
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		169,714	182,455	200,014	170,457	222,698	11.3%	30.6%

**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	\$116,604	No changes in personnel.
Travel Training	5260	\$200	Pesticide Applicator's CEU's
Memberships/ Dues	5261	\$776	CDL, Golf Course Superintendent's Association membership, Pesticide Certification
New Equip/ Cap Outlay	5500	\$9,000	Used golf cart purchases to replace part of fleet.

2018 BUDGET DETAIL

FUND: CEMETERY
DEPARTMENT: PUBLIC WORKS

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		347,537	301,032	299,377	299,377	252,647		
212- 4410	Pre-need Spaces	36,546	45,408	38,000	61,848	58,000	52.6%	-6.2%
4411	At-need Spaces	15,950	16,802	18,000	20,400	20,000	11.1%	-2.0%
4420	Interments	72,275	60,723	67,000	64,920	61,000	-9.0%	-6.0%
4421	Foundations	19,024	14,472	14,000	17,877	17,000	21.4%	-4.9%
4720	Donations	175	1,625	0	650	0	0.0%	-100.0%
4731	House/Land Rent	900	900	0	900	0	0.0%	0.0%
4740	Investment Income	456	469	500	0	0	-100.0%	0.0%
4750	Miscellaneous	75	105	0	212	0	0.0%	0.0%
4910	Transfer	38,175	75,000	75,000	75,000	95,000	26.7%	26.7%
Total Revenue		183,576	215,504	212,500	241,807	251,000	18.1%	3.8%
Total Expenditures		230,081	217,159	411,281	243,557	327,957	-20.3%	34.7%
<i>Carryover PO's</i>					44,980			
Fund Balance - December 31st		301,032	299,377	100,596	252,647	175,690		
212-0212- 5100	Wages	113,295	120,459	134,301	121,203	137,718	2.5%	13.6%
5101	PERS	11,553	12,950	18,802	12,562	19,281	2.5%	53.5%
5103	Medicare	1,590	1,745	1,981	1,758	2,031	2.5%	15.5%
5104	Workers Compensation	3,075	3,232	3,358	3,358	2,754	-18.0%	-18.0%
5111	Health Insurance	10,690	25,575	26,854	26,854	28,463	6.0%	6.0%
5112	Life Insurance	230	230	230	230	198	-13.9%	-13.9%
5211	Electric	1,716	2,413	2,000	2,364	2,500	25.0%	5.8%
5212	Heat	543	445	1,100	500	600	-45.5%	20.0%
5230	Professional Services	11,615	14,729	14,500	11,155	14,500	0.0%	30.0%
5260	Travel/Training	884	806	1,200	668	1,200	0.0%	79.6%
5261	Membership and Dues	95	95	200	95	200	0.0%	110.5%
5270	Maintenance of Equipment	29	132	500	0	500	0.0%	0.0%
5271	Maintenance of Facility	11,480	11,160	10,000	0	10,000	0.0%	0.0%
5272	Garage Rotary	4,982	5,920	3,889	3,889	6,247	60.6%	60.6%
5273	Information Technology Rotary	2,964	2,964	3,332	3,332	3,415	2.5%	2.5%
5280	Insurance	370	0	500	0	500	0.0%	0.0%
5310	Office Supply	82	114	1,000	212	1,000	0.0%	371.7%
5330	Operating Supply	5,384	3,674	5,000	4,612	5,000	0.0%	8.4%
5332	Clothing	372	376	500	325	350	-30.0%	7.7%
5340	Landscape Supply	721	0	0	100	0	0.0%	0.0%
5345	Fuel Supply	4,849	4,990	5,500	5,080	5,500	0.0%	8.3%
5500	Equipment	3,000	0	16,000	0	0	-100.0%	0.0%
5505	Capital Impr. Oak Grove Funds	0	0	154,534	42,760	80,000	-48.2%	87.1%
5601	Refunds	25	250	1,000	50	1,000	0.0%	1900.0%
5602	Lot Repurchases	3,015	4,900	5,000	2,450	5,000	0.0%	104.1%
5701	Transfer to Perpetual Care Fund	37,522	0	0	0	0	0.0%	0.0%
TOTAL CEMETERY		230,081	217,159	411,281	243,557	327,957	-20.3%	34.7%

**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	\$137,718	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	\$80,000	This amount represents residual perpetual care funds from the previous Oak Grove Association. These amounts will be utilized for facility improvements and maintenance.

2018 BUDGET DETAIL

FUND: STORM SEWER
 DEPARTMENT: STORM SEWER DIVISION

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		2,174,782	2,229,301	1,921,697	1,921,697	1,376,010		
203- 4160	Storm Sewer Fees	821,561	834,161	850,000	831,618	850,000	0.0%	2.2%
4260	EPA Grant Sandusky St.	98,876	0	0	0	0	0.0%	0.0%
4611	Collection Agency	0	0	0	868	1,000	0.0%	15.2%
4750	Miscellaneous	2,123	916	2,000	902	2,000	0.0%	121.7%
4910	Transfer In	0	0	0	0	0	0.0%	0.0%
Total Revenue		922,560	835,077	852,000	833,388	853,000	0.1%	2.4%
Operations		361,864	397,282	497,458	398,382	514,181	3.4%	29.1%
Capital Projects		506,177	745,399	1,045,000	873,861	952,000	-8.9%	8.9%
Total Expenditures		868,041	1,142,681	1,542,458	1,272,243	1,466,181	-4.9%	15.2%
Carryover PO's					106,832			
Fund Balance - December 31st		2,229,301	1,921,697	1,231,239	1,376,010	762,829		
STORM SEWER OPERATIONS								
203-0203- 5100	Wages	145,023	151,544	174,895	149,756	168,732	-3.5%	12.7%
5101	PERS	19,735	21,635	23,175	20,211	22,643	-2.3%	0.0%
5103	Medicare	2,030	2,127	2,536	2,120	2,447	-3.5%	0.0%
5104	Workers Compensation	4,266	4,136	4,372	4,372	3,375	-22.8%	-22.8%
5111	Health Insurance	43,800	46,500	38,735	38,735	30,360	-21.6%	-21.6%
5112	Life Insurance	418	418	418	418	360	-13.9%	-13.9%
5140	Uniform	796	898	1,368	766	1,100	-19.6%	43.6%
5211	Electric	0	0	0	0	5,606	0.0%	0.0%
5212	Heat	0	0	0	0	4,674	0.0%	0.0%
5230	Professional Services	42,854	31,576	60,000	70,032	82,000	36.7%	17.1%
5231	Street Sweeping	49,517	46,787	56,603	46,201	56,603	0.0%	22.5%
5260	Travel/Training/Safety/Security	1,707	1,729	4,600	659	2,100	-54.3%	218.7%
5262	License & Other Fees	181	81	450	0	250	-44.4%	0.0%
5270	Maintenance of Equipment	89	4,647	14,000	718	27,000	92.9%	3660.4%
5271	Maintenance of Facility	493	2,216	3,350	659	5,250	56.7%	696.7%
5272	Garage Rotary	4,880	2,128	3,046	3,046	3,488	14.5%	14.5%
5280	Insurance Liability/Property	0	0	1,900	0	1,900	0.0%	0.0%
5330	Operating Supply	37,433	50,599	62,000	38,465	62,000	0.0%	61.2%
5332	Clothing	1,189	1,284	2,100	1,709	1,850	-11.9%	8.3%
5345	Fuel Supply	610	461	1,360	479	493	-63.8%	2.9%
5372	Maintenance Supply	0	0	800	0	10,150	1168.8%	0.0%
5390	Small Equipment	2,029	9,389	10,750	2,317	800	-92.6%	-65.5%
5500	New Equipment/Capital Outlay	4,109	16,230	30,000	17,610	18,000	-40.0%	2.2%
5601	Refunds	705	2,897	1,000	0	1,000	0.0%	0.0%
5603	Collection Fees	0	0	0	109	2,000	0.0%	0.0%
TOTAL STORM SEWER OPERATIONS		361,864	397,282	497,458	398,382	514,181	3.4%	29.1%

**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	\$168,732	No Changes in Personnel
Professional Services	5230	\$82,000	MS4 Engineering Services(\$25,000); Asphalt Repairs (\$10,000); Misc Engineering Services (\$12,000); Equipment Rental (\$11,000);Misc. Professional Services (\$12,000); Steerable Transporter rental (\$7,000); Utility Locate Services (\$5,000).
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	\$2,100	Regulatory & Maintenance Training (\$700); Licenses & Memberships (\$300); OTCO Training (\$300); Stormwater Conference (\$800).
Maintenance of Equipment	5270	\$27,000	Jet Truck Equipment Repairs (\$12,500); CCTV Camera Van Equipment Repairs (\$8,500); Miscellaneous Equipment Repairs (\$6,000).
Maintenance of Facility	5271	\$5,250	Miscellaneous Facility Repairs (\$2,250); Plumbing Repairs/Upgrades (\$1,200); Lighting/Electrical (\$1,800).
Operating Supply	5330	\$62,000	Repair Materials (\$42,500); Concrete/CDF (\$11,000); Asphalt (\$8,500).
Small Equipment	5390	\$10,150	Mobile Device for CMMS (\$600); CSE Equipment split w/Sewer (\$1,550); Traffic Control Devices split w/Sewer (\$1,500); Security Equipment (\$2,000); Dewatering Pump & Equipment (\$4,500); Miscellaneous Equipment
Capital Outlay	5500	\$18,000	Equipment/Vehicle Wash Bay (\$18,000).

<i>Account #</i>	<i>Description</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
STORM SEWER CAPITAL PROJECTS								
203-0204- 5230	Professional Services	0	0	0	0	0	0.0%	0.0%
5505	Storm Sewer Replacement	12,903	59,545	100,000	32,889	125,000	25.0%	280.1%
5532	Inflow/Infiltration Remediation	27,230	0	0	0	100,000	0.0%	0.0%
5540	Birch Terrace	0	0	70,000	0	295,000	321.4%	0.0%
5541	Olentangy Avenue	114,689	0	0	0	0	0.0%	0.0%
5553	Houk Rd. Project	0	0	0	165,000	0	0.0%	-100.0%
5557	Bernard Ave.	48,678	602,285	0	68,462	0	0.0%	-100.0%
5558	Pumphrey Terrace	0	0	0	0	0	0.0%	0.0%
5559	W. Lincoln Ave.	8,427	0	0	0	0	0.0%	0.0%
5565	Delaware Run @ Blue Limestone	294,250	18,770	0	0	0	0.0%	0.0%
5566	Equipment	0	64,799	75,000	33,612	127,000	69.3%	277.8%
5567	Dogwood Drive	0	0	175,000	16,043	175,000	0.0%	990.8%
5568	US 23/Rt. 42 ODOT Culvert Repair	0	0	400,000	444,586	0	-100.0%	-100.0%
5569	Stratford Rd. Culvert Repair	0	0	200,000	113,269	80,000	-60.0%	-29.4%
5570	Utilities Maint. Bldg. Evaluation	0	0	25,000	0	50,000	100.0%	0.0%
TOTAL STORM CAPITAL PROJECTS		506,177	745,399	1,045,000	873,861	952,000	-8.9%	8.9%

2018 BUDGET DETAIL

FUND: FIRE / EMS
 DEPARTMENT: FIRE DEPARTMENT

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		4,779,906	6,291,392	5,637,179	5,637,179	7,036,896		
231-0000- 4020	Bond Proceeds	800,000	0	4,000,000	3,500,000	0	-100.0%	-100.0%
4120	0.7% Income Tax Collections	8,612,636	9,436,721	10,073,746	9,791,640	10,350,000	2.7%	5.7%
4260	Grant Reimbursement	0	3,500	2,500	3,125	3,125	25.0%	0.0%
4420	EMS Reimbursements County	560,192	219,939	640,000	976,417	640,000	0.0%	-34.5%
4710	Sale of Assets	1,387	0	0	0	0	0.0%	0.0%
4750	Miscellaneous	6,244	2,804	3,500	6,255	3,500	0.0%	-44.0%
4810	Reimbursements	0	2,714	1,000	0	1,000	0.0%	0.0%
4910	Transfer In - Fire Pension Fund	211,220	218,378	220,000	208,185	220,000	0.0%	5.7%
Total Revenues		10,191,679	9,884,056	14,940,746	14,485,622	11,217,625	-24.9%	-22.6%
Total Expenditures		8,680,193	10,538,269	10,111,551	9,553,968	11,999,000		
Carryover PO's					3,531,937			
Fund Balance - December 31st		6,291,392	5,637,179	10,466,374	7,036,896	6,255,521		
231-0231- 5100	Wages	4,671,543	5,031,054	5,833,332	5,170,763	6,030,637	3.4%	16.6%
5101	PERS	5,986	6,383	6,359	4,814	5,420	-14.8%	12.6%
5102	Police/Fire Pension	1,137,797	1,189,822	1,186,634	1,143,591	1,257,368	6.0%	9.9%
5103	Medicare	59,862	64,788	80,404	68,734	85,864	6.8%	24.9%
5104	Workers Compensation	131,068	146,490	145,833	145,833	120,613	-17.3%	-17.3%
5105	Social Security	0	1,202	18,972	2,948	12,806	-32.5%	334.4%
5111	Health Insurance	710,395	736,040	808,885	808,885	920,225	13.8%	13.8%
5112	Life Insurance	20,950	20,915	21,263	21,263	19,380	-8.9%	-8.9%
5140	Uniform	19,001	63,544	56,764	27,677	57,841	1.9%	109.0%
5211	Electric	29,503	30,792	31,901	26,197	33,650	5.5%	28.4%
5212	Heat	13,403	9,446	21,700	13,601	21,575	-0.6%	58.6%
5215	Cellular Phone	13,713	14,022	14,836	13,349	14,451	-2.6%	8.3%
5220	Postage	856	704	1,200	603	1,200	0.0%	99.0%
5230	Professional Services	40,961	79,192	180,590	81,061	201,555	11.6%	148.6%
5260	Travel/Training	52,341	37,543	68,192	46,077	68,192	0.0%	48.0%
5261	Membership & Dues	2,621	3,437	3,705	2,800	3,705	0.0%	32.3%
5262	EMS Training Grant	905	1,422	2,500	4,810	3,125	25.0%	-35.0%
5270	Maintenance of Equipment	36,066	44,635	44,585	35,713	47,835	7.3%	33.9%
5271	Maintenance of Facility	27,180	45,144	73,480	63,321	73,980	0.7%	16.8%
5272	Garage Rotary	85,354	87,968	83,914	83,914	82,554	-1.6%	-1.6%
5273	Information Technology Rotary	165,170	162,743	182,956	182,956	187,530	2.5%	2.5%
5310	Office Supply	2,095	5,203	4,500	3,101	4,500	0.0%	45.1%
5320	Computer Supply	690	761	1,500	1,380	1,500	0.0%	8.7%
5330	Operating Supply	33,652	35,528	38,255	38,499	38,255	0.0%	-0.6%
5331	EMS Supply	41,171	41,882	47,590	46,641	49,018	3.0%	5.1%
5345	Fuel/Lube Supply	42,834	35,878	45,000	38,911	45,000	0.0%	15.6%
5370	Repair Material	4,307	1,837	5,750	7,329	5,750	0.0%	-21.5%
5390	Small Equipment	67,552	102,280	107,523	68,467	123,051	14.4%	79.7%
5500	New Equip/Capital Outlay	623,144	72,583	122,936	201,480	84,941	-30.9%	-57.8%
5500	CIP Equipment	0	1,770,345	49,936	36,182	753,541	1409.0%	1982.6%
5560	Station 304 Construction	0	12,378	0	86,367	537,761	0.0%	522.6%
5601	Tax Refunds	248,126	255,430	250,000	320,457	310,000	24.0%	-3.3%
5705	Transfer To Bond Service Fund	225,653	260,584	404,262	589,950	629,883	55.8%	6.8%
5825	Equipment Lease Payment	166,294	166,294	166,294	166,294	166,294	0.0%	0.0%
Total Expenditures		8,680,193	10,538,269	10,111,551	9,553,968	11,999,000	18.7%	25.6%

**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	\$6,030,637	Includes negotiated pay-increases for firefighters, the addition of four firefighter positions, and a Technology Analyst position.
Professional Services	5230	\$201,555	County Emergency Mgmt. \$21,000, Text Paging Reimbursement \$3,900, Civil Service Testing \$22,910, Medical Director \$10,000, Medical Licenses \$325, Labor Attorney \$10,000, Physical/Wellness Program \$60,400, Ceremony Costs \$200, Active 911 \$845, Part-time Hiring - \$25,175, 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	\$47,835	Fire Extinguishers \$750, 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 \$5,000, Annual Ladder PM \$4,000, Pump Testing \$1,600, Vehicle Exhaust \$1,500, Appliance Repair \$1,500, General Maintenance \$8,118.
Maintenance of Facility	5271	\$73,980	Grounds & Equipment \$3,500, Mattress replacement \$1,100, Kitchen Fire Suppression \$1,000, Kitchen Hood Cleaning \$1,000, Fire Alarm & Sprinkler Maintenance \$2,880, HVAC Maintenance \$8,500, 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 \$11,000, Station Radio \$7,000, Station Locker Replacement
Information Tech. Rotary	5273	\$187,530	MECC Map Maint, Record Management System Maint, Road Safety Maint, GIS License , ALERTS CAD Interface, WEB-DMS Policy Software
Small Equipment	5390	\$123,051	Fire Gear \$62,201, NFPA Inspection of Gear \$4,500, EMS Jackets \$5,100, Furniture Replacement \$4,500, Ballistic Vest \$5,000, Hose \$5,000, Hand Tools \$2,500, Radio Batteries \$2,500, CPR \$250, St 304 Lawnmower \$9,000, Radio Replacement \$22,500
New Equipment	5500	\$84,941	AutoPulse Preplacement \$15,000, New Equipment \$15,000, Training Props \$15,000, In-Vehicle Camera's \$18,000, Thermal Camera \$10,000, Vehicle Wrap and Lights for PD Car \$11,941
CIP Equipment	5500	\$753,541	Admin Office Expansion \$500,000, Cardiac Monitors \$200,000, Computer Tablets \$41,600, Staff Vehicle \$11,941

2018 BUDGET DETAIL

FUND: WATER
 DEPARTMENT: WATER ADMINISTRATION

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		2,035,191	1,784,670	1,421,337	1,421,337	1,142,570		
530- 4021	Bond Premium	0	0	0	46,764	0		
4240	Grant Reimbursement	0	16,937	0	5,000	0	0.0%	-100.0%
4610	Meter Charges	5,108,989	5,314,306	5,500,000	5,467,317	5,717,550	4.0%	4.6%
4611	Collection Agency	0	0	0	3,229	4,800	0.0%	48.7%
4615	Service Fees	15,750	27,580	26,000	37,080	36,000	38.5%	-2.9%
4616	Reconnect Fees	56,197	52,640	58,000	48,876	52,000	-10.3%	6.4%
4650	Miscellaneous	14,178	101,521	10,000	26,008	15,000	50.0%	-42.3%
4710	Sale of Assets	76,659	2,558	0	0	0	0.0%	0.0%
4720	Donations	37,650	0	0	0	0	0.0%	0.0%
4735	Land Rent	11,132	11,132	11,132	11,132	11,132	0.0%	0.0%
4740	Investment Income	15,880	46,397	45,000	110,972	85,000	88.9%	-23.4%
Total Revenue		5,336,435	5,573,071	5,650,132	5,756,378	5,921,482	4.8%	2.9%
Administrative Expenses		3,026,838	3,327,049	2,991,630	3,050,155	3,343,237	11.8%	9.6%
Treatment Expenses		1,770,657	1,780,002	1,940,179	1,984,704	2,024,764	4.4%	2.0%
Distribution Expenses		789,461	829,353	1,007,402	912,010	983,399	-2.4%	7.8%
Total Expenditures		5,586,956	5,936,404	5,939,211	5,946,869	6,351,400	6.9%	6.8%
Carryover PO's					88,276			
Fund Balance - December 31st		1,784,670	1,421,337	1,132,258	1,142,570	712,652	-37.1%	-37.6%

WATER ADMINISTRATION

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget	% Δ Prior Budget	% Δ Prior Actual
530-5310 5100	Wages	189,607	189,396	195,708	204,028	214,478	9.6%	5.1%
5101	PERS	27,623	32,001	26,665	29,340	29,521	10.7%	0.6%
5103	Medicare	1,717	1,702	1,983	1,975	1,933	-2.5%	-2.1%
5104	Workers Compensation	4,715	4,867	4,893	4,893	4,290	-12.3%	-12.3%
5111	Health Insurance	21,365	22,720	21,168	21,168	25,005	18.1%	18.1%
5112	Life Insurance	557	557	557	557	480	-13.8%	-13.8%
5140	Uniform	375	600	188	563	200	6.4%	-64.5%
5215	Cellular Telephones	2,478	2,305	2,750	1,850	2,500	-9.1%	35.1%
5230	Professional Services	40,692	38,421	86,330	113,801	83,400	-3.4%	-26.7%
5260	Travel/Training	3,159	4,630	5,000	2,703	5,000	0.0%	85.0%
5261	Membership and Dues	174	91	250	178	250	0.0%	40.4%
5273	Information Technology Rotary	57,012	65,927	74,115	74,115	75,968	2.5%	2.5%
5280	Liability/Property Insurance	58,000	58,000	74,115	74,115	80,000	7.9%	7.9%
5292	Real Estate Taxes	1,860	1,842	1,600	1,835	2,000	25.0%	9.0%
5310	Office Supply	493	536	900	539	900	0.0%	67.0%
5390	Small Equipment	34,000	45,000	0	14,510	0	0.0%	0.0%
5500	Capital Outlay	0	0	0	0	0	0.0%	0.0%
5601	Refunds	21,892	57,277	4,200	13,132	10,000	138.1%	-23.9%
5602	Delco Water Company	1,022	1,187	1,400	0	1,400	0.0%	0.0%
5603	Collection Charges	0	0	0	1,045	0	0.0%	-100.0%
5710	Transfer - General Fund	642,715	652,356	675,188	675,188	695,000	2.9%	2.9%
5740	Transfer - Water CIP	700,000	700,000	750,000	750,000	775,000	3.3%	3.3%
5754	Transfer - Water CIP/Capacity	1,217,382	1,447,634	1,064,620	1,064,620	1,335,912	25.5%	25.5%
TOTAL WATER ADMINISTRATIVE		3,026,838	3,327,049	2,991,630	3,050,155	3,343,237	11.8%	9.6%

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	\$214,478	No Changes in Personnel
Cellular Telephones	5215	\$2,500	Monthly Stipend for Director and Management Staff. Department Verizon cell phones.
Professional Services	5230	\$83,400	Penry Road Wellfield Easement (\$26,400); Professional Engineering Services for Utilities Projects (\$40,000); AMI Maintenance Software Support Services (\$12,000); Tuition Reimbursement (\$5,000).
Travel/Training	5260	\$5,000	Professional Seminars & Conferences including one National Conference (CMMS, AWWA, OWEA, AMTA).

2018 BUDGET DETAIL

FUND: WATER
 DEPARTMENT: WATER TREATMENT

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget	% Δ Prior Budget	% Δ Prior Actual
530-5320 5100	Wages	502,368	540,488	590,712	546,623	611,796	3.6%	11.9%
5101	PERS	58,493	66,823	79,342	64,403	81,656	2.9%	26.8%
5103	Medicare	6,010	6,564	7,332	6,591	7,616	3.9%	15.6%
5104	Workers Compensation	13,675	14,280	14,482	14,482	12,574	-13.2%	-13.2%
5111	Health Insurance	107,765	109,700	115,125	115,125	121,950	5.9%	5.9%
5112	Life Insurance	1,392	1,392	1,392	1,392	1,272	-8.6%	-8.6%
5140	Uniform	3,136	3,304	4,000	3,196	3,500	-12.5%	9.5%
5211	Electric	436,838	363,140	400,000	461,099	450,000	12.5%	-2.4%
5212	Heat	29,380	19,467	30,000	21,270	30,000	0.0%	41.0%
5213	Generator Fuel	1,481	4,308	7,000	3,749	7,000	0.0%	86.7%
5215	Cellular Telephone	1,058	2,156	2,600	2,121	2,500	-3.8%	17.9%
5220	Postage	563	585	800	315	800	0.0%	154.0%
5230	Professional Services	24,650	38,140	71,520	71,880	40,550	-43.3%	-43.6%
5234	Outside Lab	32,757	33,951	45,000	43,294	46,350	3.0%	7.1%
5260	Travel / Training	4,828	4,709	6,000	2,906	5,000	-16.7%	72.1%
5261	Membership and Dues	481	707	825	712	900	9.1%	26.4%
5262	Licensing Fees	17,006	14,954	20,000	16,118	20,000	0.0%	24.1%
5270	Maintenance of Equipment	50,069	91,221	61,828	64,346	73,000	18.1%	13.4%
5271	Maintenance of Facility	23,621	59,872	51,525	51,558	41,000	-20.4%	-20.5%
5272	Garage Rotary	4,334	3,423	3,096	3,096	3,000	-3.1%	-3.1%
5310	Office Supply	1,211	1,245	1,400	1,071	1,000	1000.0%	-6.6%
5332	Clothing, Safety, Security	4,036	2,214	4,600	4,400	4,700	2.2%	6.8%
5333	Chemical Supply	333,276	311,909	295,000	345,532	365,500	23.9%	5.8%
5334	Lab Supply	35,148	17,340	29,000	29,090	25,000	-13.8%	-14.1%
5345	Fuel Supply	1,905	2,611	4,000	2,720	3,500	-12.5%	28.7%
5370	Repair Materials	15,723	20,357	15,500	16,204	15,500	0.0%	-4.3%
5371	Lube Supply	462	562	1,000	1,000	1,000	0.0%	0.0%
5372	Fac.Maintenance Supply	2,081	2,874	3,000	2,949	3,000	0.0%	1.7%
5381	Incidentals	136	0	100	25	100	0.0%	300.0%
5390	Small Equipment	5,054	2,328	2,000	1,824	2,000	0.0%	9.6%
5500	New Equip / Cap Outlay	51,720	39,378	72,000	85,613	43,000	-40.3%	-49.8%
TOTAL WATER TREATMENT		1,770,657	1,780,002	1,940,179	1,984,704	2,024,764	4.4%	2.0%

**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	\$611,796	No Changes in Staff Requested.
Electric	5211	\$450,000	Electric service for water plant and wellfields.
Professional Services	5230	\$40,500	Membrane & Pressure Filter Maintenance Program (\$15,000); OEPA Consumer Confidence Report (\$2,750); Generator Services (\$3,000); Lagoon Algae Control (\$3,300); SOS Integration Support Fees (\$11,500). Engineering Services (\$5,000).
Outside Lab	5234	\$46,350	OEPA Lab Analysis for water plant & wellfields
Travel / Training	5260	\$5,000	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	\$73,000	Chemical pump maintenance (\$7,500); NF membrane cartridge filter maintenance (\$15,200); Membrane Maintenance (\$7,500); Equipment Calibration (\$7,500); CIP Cartridge filters (\$15,500); Chemical Tanks Maintenance (\$8,300); Degassifier Tanks Repair (11,500).
Maintenance of Facility	5271	\$41,000	Suction Well Hatchway Repairs (\$7,000); Clearwell Painting (\$4,000); Flumeway Concrete Repairs Concrete Repairs (\$10,000); General Facility Maintenance (\$20,000).
Chemical Supply	5333	\$365,500	Orthphosphate (\$105,000); Aluminum Chlorohydrate (\$69,600); RO Antiscalant (\$72,774); Caustic Soda (\$21,000); Sodium Bisulfite (\$19,000); Sodium Hypochlorite (\$15,500); Fluoride (\$15,600); Chlorine (\$16,200); Citric Acid (\$12,000); UF & RO cleaning chemicals (\$18,826).
Capital Outlay	5500	\$43,000	Equipment Hoist (\$20,000); UF Membrane Hoist (\$7,000); Pump AC Drive (\$16,000).

2018 BUDGET DETAIL

FUND: WATER
DEPARTMENT: PUBLIC UTILITIES - DISTRIBUTION SYSTEMS DIVISION

<i>Account #</i>	<i>Description</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
530-5330 5100	Wages	353,918	341,969	396,786	372,285	395,975	-0.2%	6.4%
5101	PERS	48,680	49,012	53,035	52,171	53,815	1.5%	3.2%
5103	Medicare	4,890	4,682	5,753	5,050	5,742	-0.2%	13.7%
5104	Workers Compensation	9,635	9,470	9,920	9,920	7,920	-20.2%	-20.2%
5111	Health Insurance	102,200	108,500	113,925	113,925	120,750	6.0%	6.0%
5112	Life Insurance	1,009	1,009	1,009	1,009	870	-13.8%	-13.8%
5140	Uniform	1,464	1,332	1,500	1,317	1,500	0.0%	13.9%
5211	Electric	12,143	12,763	14,000	14,711	14,000	0.0%	-4.8%
5212	Heat	4,390	1,854	4,000	3,991	4,000	0.0%	0.2%
5213	Generator Fuel	0	0	500	0	500	0.0%	0.0%
5215	Cellular Telephone	319	870	750	2,005	2,000	166.7%	-0.2%
5220	Postage	50	0	50	0	50	0.0%	0.0%
5230	Professional Services	17,781	26,729	35,000	13,416	45,000	28.6%	235.4%
5235	Rent	0	464	300	0	350	16.7%	0.0%
5260	Travel/Training/Safety/Security	527	1,377	2,000	0	1,500	-25.0%	0.0%
5261	Memberships	74	235	300	242	400	33.3%	65.3%
5262	Licenses	80	154	250	45	250	0.0%	455.6%
5270	Maintenance of Equipment	1,476	2,359	3,000	1,481	3,000	0.0%	102.6%
5271	Maintenance of Facility	3,430	2,109	2,500	742	2,500	0.0%	236.9%
5272	Garage Rotary	32,644	38,943	38,074	38,074	34,527	-9.3%	-9.3%
5330	Operating Supply	168,011	174,928	183,500	179,884	185,000	0.8%	2.8%
5331	Meter Replacement	0	0	62,500	62,500	45,000	-28.0%	-28.0%
5332	Clothing	2,248	3,775	3,750	2,561	3,750	0.0%	46.4%
5345	Fuel Supply	24,492	19,647	40,000	22,718	30,000	-25.0%	32.1%
5370	Repair Material	0	95	2,500	0	2,500	0.0%	0.0%
5390	Small Equipment	0	5,317	7,500	6,969	7,500	0.0%	7.6%
5500	New Equip / Cap Outlay	0	21,760	25,000	6,994	15,000	-40.0%	114.5%
TOTAL WATER DISTRIBUTION		789,461	829,353	1,007,402	912,010	983,399	-2.4%	7.8%

**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	\$395,975	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	\$45,000	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 (\$15,000); Utility Locating Services (\$20,000) Engineering services (\$10,000).
Training/Security	5260	\$1,500	OTCO & AWWA training workshops, Water Distribution training courses, Backflow Prevention training workshops.
Operating Supply	5330	\$185,000	Water system maintenance & repair materials; brass goods (angle ball valves, dual check valves, dual check cartridges, curb valves, corporation valves, couplers, fittings), copper tubing, meter pits, pit castings,(\$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 (\$22,250); Stone, asphalt, concrete, topsoil (\$44,000); Operating supplies; hardware items, plumbing materials, hydrant paint, marking paint, safety equipment, lubricants, hand and specialty tools, office and cleaning supplies (\$8,750); Water Tank Equipment (\$10,000).
Meter Replacement	5331	\$45,000	New Residential Meters (\$20,000); Meter Replacement (\$25,000).
New Equip/Cap Outlay	5500	\$15,000	Leak Detection Equipment (\$15,000)

2018 BUDGET DETAIL

FUND: SEWER
DEPARTMENT: ADMINISTRATION

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	2,651,185	2,561,917	2,661,860	2,661,860	2,516,819		
540- 4021	Bond Premium	0	0	0	13,150	0	0.0%	-100.0%
4610	Meter Charges	6,254,470	6,567,638	6,850,000	6,546,592	6,700,000	-2.2%	2.3%
4311	Collection Agency	0	0	0	4,649	5,000	0.0%	7.6%
4630	Surcharges	165,534	121,438	150,000	100,041	120,000	-20.0%	20.0%
4635	Septic Receiving Charges	148,234	158,962	150,000	166,855	162,000	8.0%	-2.9%
4650	Miscellaneous	12,968	11,799	5,000	53,120	15,000	200.0%	-71.8%
4740	Investment Income	11,971	38,721	25,000	97,135	80,000	220.0%	-17.6%
4910	Transfer In	0	0	0	0	0	0.0%	0.0%
	Total Revenue	6,593,177	6,898,558	7,180,000	6,981,542	7,082,000	-1.4%	1.4%
	Administrative Expenses	4,446,791	4,515,611	4,683,456	4,619,316	4,291,236	-8.4%	-7.1%
	Treatment Expenses	1,669,450	1,738,990	2,003,776	1,781,705	1,980,918	-1.1%	11.2%
	Collection Expenses	566,204	544,014	704,443	584,601	726,545	3.1%	24.3%
	Total Expenditures	6,682,445	6,798,615	7,391,675	6,985,622	6,998,699	-5.3%	0.2%
	Carryover PO's				140,961			
	Fund Balance - December 31st	2,561,917	2,661,860	2,450,185	2,516,819	2,600,120		

SEWER ADMINISTRATIVE

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget	% Δ Prior Budget	% Δ Prior Actual
540-5410- 5100	Wages	154,338	151,532	156,317	140,776	175,087	12.0%	24.4%
5101	PERS	27,623	25,263	21,150	25,272	24,007	13.5%	-5.0%
5103	Medicare	1,247	1,174	1,412	982	1,362	-3.5%	38.7%
5104	Workers Compensation	3,673	3,783	3,908	3,908	3,502	-10.4%	-10.4%
5111	Health Insurance	20,165	21,520	21,520	19,968	23,805	10.6%	19.2%
5112	Life Insurance	418	418	418	418	360	-13.9%	-13.9%
5140	Uniforms	375	0	187	300	200	7.0%	-33.3%
5215	Cellular Telephone	2,947	2,909	2,750	2,966	2,750	0.0%	-7.3%
5220	Postage	450	450	450	200	450	0.0%	125.0%
5230	Professional Services	40,437	26,213	71,330	26,510	72,000	0.9%	171.6%
5260	Travel/Training	2,239	1,108	5,000	3,205	5,000	0.0%	56.0%
5261	Membership and Dues	89	91	250	179	250	0.0%	39.7%
5273	Information Technology Rotary	45,193	43,113	48,468	48,468	49,680	2.5%	2.5%
5280	Liability/Property Insurance	95,000	95,000	95,000	95,000	95,000	0.0%	0.0%
5281	Judgments	0	0	1,500	0	1,500	0.0%	0.0%
5310	Office Supply	847	887	900	761	900	0.0%	18.3%
5601	Refunds	18,625	45,222	4,000	0	4,000	0.0%	0.0%
5603	Collection Charges	0	0	0	1,507	0	0.0%	-100.0%
5710	Transfer - General Fund	721,853	732,681	758,325	758,325	781,000	3.0%	3.0%
5740	Transfer - Sewer CIP	1,311,272	1,364,247	1,391,532	1,391,532	1,419,363	2.0%	2.0%
5754	Transfer - Sewer Capacity Fund	2,000,000	2,000,000	2,099,039	2,099,039	1,631,020	-22.3%	-22.3%
	TOTAL WASTEWATER ADMIN	4,446,791	4,515,611	4,683,456	4,619,316	4,291,236	-8.4%	-7.1%

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	\$175,087	No changes in Personnel
Cellular Telephone	5215	\$2,750	Monthly Stipend for Director and Management Staff. Department Verizon Fees.
Professional Services	5230	\$72,000	Professional Engineering Services for Utilities Projects (\$55,000); AMI Maintenance Software Support Services (\$12,000); Tuition Reimbursement (\$5,000).
Travel/Training	5260	\$5,000	Workshops and Seminars for Professional Development (CMMS, OWEA, WEF).

2018 BUDGET DETAIL

FUND: SEWER
 DEPARTMENT: WASTEWATER TREATMENT

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget	% Δ Prior Budget	% Δ Prior Actual
540-5420- 5100	Wages	558,896	562,452	630,601	600,313	635,411	0.8%	5.8%
5101	PERS	76,979	79,720	82,131	81,287	84,248	2.6%	3.6%
5103	Medicare	7,759	7,817	8,987	8,339	9,057	0.8%	8.6%
5104	Workers Compensation	14,302	15,000	15,765	15,765	12,708	-19.4%	-19.4%
5111	Health Insurance	104,295	130,020	136,385	136,385	133,860	-1.9%	-1.9%
5112	Life Insurance	1,566	1,566	1,566	1,566	1,350	-13.8%	-13.8%
5140	Uniform	3,053	3,787	3,100	2,800	3,000	-3.2%	7.1%
5211	Electric	327,535	328,875	360,000	244,276	330,000	-8.3%	35.1%
5212	Heat	20,487	8,650	24,000	18,546	25,000	4.2%	34.8%
5213	Generator Fuel	2,026	1,479	5,000	2,486	4,500	-10.0%	81.0%
5215	Cellular Telephone	515	632	800	1,344	1,000	25.0%	-25.6%
5220	Postage	150	0	150	12	150	0.0%	1150.0%
5230	Professional Services	17,601	19,854	35,000	26,253	35,000	0.0%	33.3%
5234	Outside Lab	13,422	14,523	15,250	14,644	15,500	1.6%	5.8%
5236	Sludge Removal	245,701	222,230	277,620	286,765	296,165	6.7%	3.3%
5260	Travel / Training	1,587	3,218	4,000	2,463	4,000	0.0%	62.4%
5261	Membership and Dues	504	703	750	567	750	0.0%	32.3%
5262	Licensing Fees	5,735	5,896	9,000	6,105	9,000	0.0%	47.4%
5270	Maintenance of Equipment	34,824	46,329	52,000	51,738	60,000	15.4%	16.0%
5271	Maintenance of Facility	22,783	28,662	64,000	53,944	56,000	-12.5%	3.8%
5272	Garage Rotary	13,617	15,725	15,821	15,821	16,119	1.9%	1.9%
5310	Office Supply	447	525	600	503	600	0.0%	19.3%
5332	Clothing/Safety	1,960	2,106	2,500	2,153	3,000	20.0%	39.3%
5333	Chemical Supply	165,049	157,582	175,000	162,352	175,000	0.0%	7.8%
5334	Lab Supply	9,902	1,340	12,000	11,303	12,500	4.2%	10.6%
5345	Fuel Supply	9,336	4,470	25,000	3,589	8,000	-68.0%	122.9%
5370	Repair Materials	5,311	10,261	16,000	14,241	16,500	3.1%	15.9%
5371	Lube Supply	443	0	750	906	1,000	33.3%	10.4%
5372	Maintenance Supply	1,187	1,205	1,000	674	1,000	0.0%	48.4%
5381	Incidentals	445	367	500	149	500	0.0%	235.6%
5390	Small Equipment	1,211	1,144	1,500	1,250	2,000	33.3%	60.0%
5500	New Equip / Cap Outlay	822	62,852	27,000	13,166	28,000	3.7%	112.7%
TOTAL WASTEWATER TREATMENT		1,669,450	1,738,990	2,003,776	1,781,705	1,980,918	-1.1%	11.2%

**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	\$635,411	No Change in Staff
Professional Services	5230	\$35,000	Equipment Preventive Maintenance Services (HVAC, SCADA, Overhead Cranes, Odor Control System, Electrical Transformer Services (\$30,000); Professional Engineering Services for Storm Pump Operation (\$5,000).
Outside Lab	5234	\$15,500	NPDES Lab Analysis (\$11,000); Priority Pollutants Analysis (\$4,500).
Sludge Removal	5236	\$296,165	Transportation and Disposal of Sludge at Biogas Facility (7,250 wet tons @ \$40.85 per ton).
Maintenance of Equipment	5270	\$60,000	VFD Equipment Upgrades (\$25,000); PLC Equipment Replacement (\$10,000); Belt Filter Press Replacement Belts (\$5,000); UV Disinfection Equipment Replacement (\$5,000); Aeration Tank Mixers (\$15,000).
Maintenance of Facility	5271	\$56,000	Lab Building Roof Repairs (\$16,000); Settling Tanks Concrete Repairs (\$10,000); Sludge Tank Cleaning (\$10,000); Overhead Door Repairs (\$5,000); Interior Plant Walls Painting (\$10,000); HVAC Repairs (\$5,000).
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	\$16,500	General Equipment Repair
New Equip. / Cap. Outlay	5500	\$28,000	New Water Reclamation Facility Sign (\$20,000); Influent sampler for NPDES permit (\$8,000).

2018 BUDGET DETAIL

FUND: SEWER
DEPARTMENT: WASTEWATER COLLECTION

<i>Account #</i>	<i>Description</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
540-5430- 5100	Wages	258,054	252,333	283,146	261,201	286,707	1.3%	9.8%
5101	PERS	34,178	35,212	37,063	35,199	37,609	1.5%	6.8%
5103	Medicare	3,678	3,590	4,106	3,717	4,157	1.2%	11.8%
5104	Workers Compensation	6,834	6,906	7,079	7,079	5,734	-19.0%	-19.0%
5111	Health Insurance	49,365	52,520	55,010	55,010	58,305	6.0%	6.0%
5112	Life Insurance	592	592	592	592	510	-13.9%	-13.9%
5140	Uniform	838	846	1,368	772	1,200	-12.3%	55.4%
5211	Electric	22,848	23,312	27,258	22,957	27,500	0.9%	19.8%
5212	Heat	4,390	1,854	9,346	3,974	8,500	-9.1%	113.9%
5215	Cellular Telephone	0	0	1,960	0	1,960	0.0%	0.0%
5220	Postage	150	0	100	0	100	0.0%	0.0%
5230	Professional Services	35,083	19,619	45,000	27,609	68,000	51.1%	146.3%
5235	Rent	1,206	2,436	2,300	1,418	2,000	-13.0%	41.0%
5260	Travel/Training/Safety/Security	2,548	2,394	3,600	1,815	4,000	11.1%	120.4%
5262	Licensing Fees	45	189	250	0	250	0.0%	0.0%
5270	Maintenance of Equipment	21,204	28,990	38,500	23,910	48,500	26.0%	102.8%
5271	Maintenance of Facility	3,161	4,292	5,600	2,782	5,250	-6.3%	88.7%
5272	Garage Rotary	18,962	25,345	23,265	23,265	20,912	-10.1%	-10.1%
5330	Operating Supply	68,076	42,989	50,900	50,887	50,500	-0.8%	-0.8%
5331	Meter Replacement	0	0	37,500	37,500	45,000	20.0%	20.0%
5332	Clothing	837	1,699	2,600	1,460	1,900	-26.9%	30.1%
5345	Fuel Supply	20,036	15,331	31,500	16,479	20,000	-36.5%	21.4%
5372	Maintenance Supply	0	0	1,200	0	1,200	0.0%	0.0%
5390	Small Equipment	4,865	8,135	11,250	6,730	11,751	4.5%	74.6%
5500	New Equip / Cap Outlay	9,254	15,430	23,950	245	15,000	-37.4%	6022.4%
	TOTAL WW COLLECTION	566,204	544,014	704,443	584,601	726,545	3.1%	24.3%

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	\$286,707	No Changes in Staff Requested
Electric	5211	\$27,500	Lift Stations (\$17,500); 241 Cherry Street - Storage (\$10,000).
Heat	5212	\$8,500	241 Cherry Street - Storage (\$8,500).
Professional Services	5230	\$68,000	Asphalt Repairs (\$10,000); Concrete & Landscape Work (\$5,500); Chemical Root Treatment (\$20,000); Misc. Professional Services (\$12,500); Utility Locate Services (\$20,000).
Travel/Training	5260	\$4,000	Licenses & Memberships (\$300); OTCO and OWEA Professional Development (\$1,800); Regulatory & Maintenance Training (\$1,900).
Maintenance of Equipment	5270	\$48,500	Jet Truck Equipment Repairs (\$12,500); CCTV Camera Van Equipment Repairs (\$8,500); Misc. Equipment Repairs (\$2,500); Lift Station Repairs (\$25,000)
Maintenance of Facility	5271	\$5,250	Miscellaneous Facility Repairs (\$2,250); Plumbing Repairs/Upgrades (\$1,200); Lighting/Electrical (\$1,800).
Operating Supply	5330	\$50,500	Repair Materials (\$32,000); Concrete/CDF (\$10,000); Asphalt (\$8,500).
Small Equipment	5390	\$11,750	CSE Equipment split w/Storm (\$1,250); Traffic Control Devices split w/Storm (\$1,500); Lifting & Securing Equipment (\$1,500); Security Equipment (\$2,000); Miscellaneous Tools (\$5,500).
New Equip/Cap Outlay	5500	\$15,000	Dewatering Roll - Off Container Replacement (\$15,000).

2018 BUDGET DETAIL

FUND: REFUSE
 DEPARTMENT: ADMINISTRATION

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget	% Δ Prior Budget	% Δ Prior Actual
	Fund Balance - January 1st	1,841,848	2,069,350	2,185,720	2,185,720	491,245		
550- 4235	Grant Income	18,000	22,000	15,000	0	0	-100.0%	0.0%
4610	Refuse Fees	3,372,646	3,430,310	3,550,000	3,493,122	3,555,209	0.1%	1.8%
4611	Collection Agency	0			2,127	2,000	0.0%	-6.0%
4630	Bulk Waste	0	0	0	9,130	15,000	0.0%	64.3%
4651	Bag Tags	5,194	5,980	6,000	6,187	6,250	4.2%	1.0%
4653	Toter Fees	11,065	13,588	14,000	13,715	14,000	0.0%	2.1%
4710	Sale of Assets	5,606	2,007	0	4,981	2,500	0.0%	-49.8%
4740	Investment Income	2,901	9,283	3,500	15,124	10,000	185.7%	-33.9%
4810	Reimbursements	0	0	0	0	9,541	0.0%	0.0%
4910	Transfer In	0	0	0	0	0	0.0%	0.0%
	Total Revenue	3,415,412	3,483,168	3,588,500	3,544,386	3,614,500	0.7%	2.0%
	Administrative Expenses	879,472	642,454	2,289,650	456,069	2,269,445	-0.9%	397.6%
	Collection Expenses	1,775,819	1,874,946	2,419,938	2,299,103	2,426,054	0.3%	5.5%
	Recycling Expenses	532,619	849,398	661,244	583,368	604,643	-8.6%	3.6%
	Total Expenditures	3,187,910	3,366,798	5,370,832	3,338,540	5,300,142	-1.3%	58.8%
	Carryover PO's				1,900,321			
	Fund Balance - December 31st	2,069,350	2,185,720	403,388	491,245	(1,194,397)	-396.1%	-343.1%

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget	% Δ Prior Budget	% Δ Prior Actual
-----------	-------------	----------------	----------------	----------------	----------------	----------------	---------------------	---------------------

REFUSE ADMINISTRATION

550-5510- 5211	Electric	348	502	750	466	650	-13.3%	39.5%
5230	Landfill Monitoring Service	40,743	36,990	36,120	34,921	38,530	6.7%	10.3%
5500	Landfill Remediation	17,351	12,649	23,230	28,011	37,085	59.6%	32.4%
5510	Landfill Assessment	398,857	194,967	15,130	30,699	39,880	163.6%	29.9%
5540	Recycling Grant	28,426	0	15,000	0	0	-100.0%	0.0%
5550	Building Improvements	7,029	7,250	1,800,000	19,190	1,800,000	0.0%	9279.9%
5601	Refunds	60	14	0	10	0	0.0%	-100.0%
5603	Collection Charges	0	859	0	690	1,000	0.0%	44.9%
5703	Transfers - SMR	139,795	141,890	145,437	145,437	149,800	3.0%	3.0%
5710	Transfers - General Fund	187,188	189,995	196,645	196,645	202,500	3.0%	3.0%
5801	Bond Principal	55,000	55,000	55,000	0	0	-100.0%	0.0%
5811	Bond Interest	4,675	2,338	2,338	0	0	-100.0%	0.0%
	TOTAL REFUSE ADMIN	879,472	642,454	2,289,650	456,069	2,269,445	-0.9%	397.6%

2018 BUDGET DETAIL

FUND REFUSE
DEPARTMENT COLLECTION

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget	% Δ Prior Budget	% Δ Prior Actual
550-5520- 5100	Wages	417,752	420,157	471,676	438,588	487,810	3.4%	11.2%
5101	PERS	56,180	60,234	64,451	60,496	67,146	4.2%	11.0%
5103	Medicare	5,709	5,734	6,839	5,973	7,073	3.4%	18.4%
5104	Workers Compensation	10,687	10,610	11,792	11,884	9,756	-17.3%	-17.9%
5111	Health Insurance	116,800	124,000	146,475	146,475	144,555	-1.3%	-1.3%
5112	Life Insurance	1,148	1,148	1,322	1,322	1,100	-16.8%	-16.8%
5140	Uniforms	1,525	1,640	1,456	1,685	1,800	23.6%	6.8%
5211	Electric	0	0	0	0	5,000	0.0%	0.0%
5212	Heat	1,629	1,070	2,000	900	2,000	0.0%	122.2%
5230	Professional Services	927	61	8,500	3,180	4,000	-52.9%	25.8%
5237	Tipping Fees	836,398	883,645	905,000	906,295	925,000	2.2%	2.1%
5260	Travel/Training	0	0	0	0	0	0.0%	0.0%
5261	Membership and Dues	212	212	350	212	300	-14.3%	41.5%
5262	Licensing Fees	216	134	250	194	250	0.0%	28.9%
5270	Maintenance of Equipment	0	0	500	0	500	0.0%	0.0%
5271	Maintenance of Facility	152	0	2,500	0	2,000	-20.0%	0.0%
5272	Garage Rotary	54,417	82,973	95,809	95,809	113,849	18.8%	18.8%
5273	Information Technology Rotary	2,964	3,256	3,660	3,660	3,752	2.5%	2.5%
5280	Insurance	44,825	49,310	53,797	53,797	57,900	7.6%	7.6%
5330	Operating Supply	3,354	3,629	8,000	2,513	9,500	18.8%	278.0%
5332	Clothing	4,260	4,558	4,950	4,402	5,500	11.1%	24.9%
5345	Fuel Supply	75,875	63,915	70,400	72,781	79,200	12.5%	8.8%
5385	Containers	53,795	77,213	82,000	41,635	68,000	-17.1%	63.3%
5390	Small Equipment	4,627	1,195	4,900	0	3,500	-28.6%	0.0%
5500	New Equip/Capital Outlay	2,115	0	393,000	367,050	406,500	3.4%	10.7%
5825	Truck Lease Payments	80,252	80,252	80,311	80,252	20,063	-75.0%	-75.0%
	TOTAL COLLECTION	1,775,819	1,874,946	2,419,938	2,299,103	2,426,054	0.3%	5.5%

**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	\$487,810	No changes in personnel.
Professional Services	5230	\$4,000	Contracted land agreements-\$4,000
Tipping Fees	5237	\$925,000	Anticipated 7 % increase (fuel surcharge, tipping fees and city growth)
Operating Supply	5330	\$9,500	Updated Bag Stickers -\$3,500, Misc. Equip. (shovels,brooms,floor dry)-\$2,000, Street can liners-\$1,000, Card Board Receptacles-\$2,000, Safety Equipment - \$1,000
Containers	5385	\$68,000	Additional & replacments Toters (12-year cycle) - \$36,000; Replacement lids - \$12,000, New Dumpsters/Repairs and Materials-\$20,000
Small Equipment	5390	\$3,500	Misc. New Bldg.-\$1,000; Commercial Washer Dryer - \$2,500
Truck Lease Payments	5825	\$20,063	Annual lease payments from capital lease of two Lodal refuse trucks (5 years, ends 4/2018).

2018 BUDGET DETAIL

FUND REFUSE
DEPARTMENT RECYCLING

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget	% Δ Prior Budget	% Δ Prior Actual
550-5530- 5100	Wages	291,227	292,651	318,659	293,680	317,721	-0.3%	8.2%
5101	PERS	40,010	41,434	43,318	40,503	43,436	0.3%	7.2%
5103	Medicare	3,958	3,986	4,621	4,038	4,607	-0.3%	14.1%
5104	Workers Compensation	7,368	8,035	7,966	7,704	6,354	-20.2%	-17.5%
5111	Health Insurance	78,565	83,520	77,470	77,470	71,415	-7.8%	-7.8%
5112	Life Insurance	835	835	835	835	720	-13.8%	-13.8%
5140	Uniforms	1,090	1,046	1,092	1,008	1,100	0.7%	9.1%
5211	Electric	342	257	500	1,100	1,500	200.0%	36.4%
5237	Tipping Fees	9,462	8,841	11,500	9,731	11,500	0.0%	18.2%
5270	Maintenance of Equipment	0	0	750	0	750	0.0%	0.0%
5271	Maintenance of Facility	0	1,637	1,500	0	1,500	0.0%	0.0%
5272	Garage Rotary	42,349	52,540	55,433	55,433	62,440	12.6%	12.6%
5330	Operating Supply	17,767	9,979	19,800	8,823	23,000	16.2%	160.7%
5332	Clothing	2,947	3,123	4,300	3,042	4,100	-4.7%	34.8%
5345	Fuel Supply	36,299	29,115	32,000	33,256	34,000	6.3%	2.2%
5390	Small Equipment	400	0	500	0	500	0.0%	0.0%
5500	New Equip/Cap Outlay	0	312,399	81,000	46,745	20,000	-75.3%	-57.2%
	TOTAL RECYCLING	532,619	849,398	661,244	583,368	604,643	-8.6%	3.6%

**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	\$317,721	No staffing adjustments included.
Tipping Fees	5237	\$11,500	Tipping fees for yardwaste.
Operating supply	5330	\$23,000	Foul sheets - \$2,000; Recycling bins - \$20,000; Safety Equipment - \$1,000
New Equip/Cap Outlay	5500	\$20,000	Grapple Bucket/Dock Leveler - \$20,000

2018 BUDGET DETAIL

FUND: GARAGE ROTARY
 DEPARTMENT: PUBLIC WORKS

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		250,728	239,528	273,428	273,428	309,750		
601 4710	Sale of Assets	1,104	0	0	0	0	0.0%	0.0%
4910	Transfer in Court	1,470	1,388	1,304	1,304	2,052	57.4%	57.4%
4910	Transfer in Police	55,039	65,768	60,710	60,710	48,695	-19.8%	-19.8%
4910	Transfer in Fire	85,354	87,968	83,914	83,914	82,554	-1.6%	-1.6%
4910	Transfer in Planning	7,300	6,198	7,249	7,249	7,849	8.3%	8.3%
4910	Transfer in Engineering	3,879	3,885	4,191	4,191	8,483	102.4%	102.4%
4910	Transfer in SMR Administration	1,400	2,128	2,731	2,731	2,614	-4.3%	-4.3%
4910	Transfer in SMR Streets	147,336	125,708	155,579	155,579	142,177	-8.6%	-8.6%
4910	Transfer in SMR Traffic	8,635	10,915	11,369	11,369	12,592	10.8%	10.8%
4910	Transfer in Storm Sewer	4,880	2,128	3,046	3,046	3,488	14.5%	14.5%
4910	Transfer in Parks	56,397	56,518	59,621	59,621	57,474	-3.6%	-3.6%
4910	Transfer in Golf Course	4,289	2,868	3,909	3,909	6,808	74.2%	74.2%
4910	Transfer in Airport	10,675	9,250	12,500	12,500	17,670	41.4%	41.4%
4910	Transfer in Water Treatment	4,334	3,423	3,096	3,096	3,000	-3.1%	-3.1%
4910	Transfer in Water Distribution	32,644	38,943	38,074	38,074	34,527	-9.3%	-9.3%
4910	Transfer in Sewer Treatment	13,617	15,725	15,821	15,821	16,119	1.9%	1.9%
4910	Transfer in Sewer Collection	18,962	25,345	23,265	23,265	20,912	-10.1%	-10.1%
4910	Transfer in Refuse	54,417	82,973	95,809	95,809	113,849	18.8%	18.8%
4910	Transfer in Recycling	42,349	52,540	55,433	55,433	62,440	12.6%	12.6%
4910	Transfer in IT	533	648	916	916	948	3.5%	3.5%
4910	Transfer in Building Maintenance	2,856	2,868	3,014	3,014	1,994	-33.8%	-33.8%
4910	Transfer in Cemetery	4,982	5,920	3,889	3,889	6,247	60.6%	60.6%
Total Revenue		562,452	603,107	645,440	645,440	652,492	1.1%	1.1%
Total Expenditures		573,652	569,207	643,633	578,240	654,493	1.7%	13.2%
<i>Carryover PO's</i>					30,878			
Fund Balance - December 31st		239,528	273,428	275,235	309,750	307,749		

2018 BUDGET DETAIL

FUND: GARAGE ROTARY
 DEPARTMENT: PUBLIC WORKS

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget	% Δ Prior Budget	% Δ Prior Actual
601-6010- 5100	Wages	207,735	211,266	229,165	220,028	235,806	2.9%	7.2%
5101	PERS	28,959	30,631	31,374	30,319	32,290	2.9%	6.5%
5103	Medicare	2,863	2,906	3,323	3,024	3,419	2.9%	13.1%
5104	Workers Compensation	5,351	5,424	5,729	5,729	4,716	-17.7%	-17.7%
5111	Health Insurance	49,365	52,520	55,010	55,010	58,305	6.0%	6.0%
5112	Life Insurance	557	557	557	557	557	0.0%	0.0%
5140	Uniform	1,649	1,684	1,500	1,420	1,750	16.7%	23.2%
5211	Electric	12,893	13,393	14,200	13,202	15,200	7.0%	15.1%
5212	Heat	4,886	3,209	6,500	2,701	5,500	-15.4%	103.6%
5230	Professional Services	3,461	12,312	7,000	1,548	7,000	0.0%	352.2%
5260	Travel/Training	640	0	1,500	160	1,500	0.0%	837.5%
5262	Licensing Fees	0	89	125	0	100	-20.0%	0.0%
5270	Maintenance of Equipment	0	0	750	750	750	0.0%	0.0%
5271	Maint of Facility	0	0	0	0	4,500	0.0%	0.0%
5330	Operating Supply	15,918	14,222	20,000	17,772	20,000	0.0%	12.5%
5332	Clothing	1,287	1,672	2,200	1,199	2,000	-9.1%	66.8%
5334	Outside Repair	31,460	21,702	45,000	19,178	40,000	-11.1%	108.6%
5345	Fuel Supply	0	0	1,300	1,066	1,300	0.0%	22.0%
5370	Repair Materials	200,436	181,099	212,000	199,643	212,000	0.0%	6.2%
5390	Small Equipment	6,192	5,746	6,400	4,934	7,800	21.9%	58.1%
5500	New Equip / Cap Outlay	0	10,775	0	0	0	0.0%	0.0%
	TOTAL GARAGE ROTARY	573,652	569,207	643,633	578,240	654,493	1.7%	13.2%

**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	\$235,806	No staffing adjustments included.
Professional Services	5230	\$7,000	Towing bills (\$2,000); Insurance deductibles (\$5,000)
Outside Repair	5334	\$40,000	Overhaul engine for large truck (\$15,000); Other outside repair(springs,tires,diagnostic,etc.) (\$20,000); Fire Apparatus Contract Repairs (\$5,000)
Small Equipment	5390	\$7,800	Scanner Updates (\$2,500), 1" Torque wrench (\$1,800), Cordless Drill/impact kit (\$1,500), Air Dryer (\$2000)

2018 BUDGET DETAIL

FUND: AIRPORT OPERATIONS

DEPARTMENT: AIRPORT

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		184,084	261,625	232,296	232,296	266,229		
222- 4483	Merchandise	16	0	40	0	0	-100.0%	0.0%
222- 4690	Hangar Deposits	949	1,444	400	586	400	0.0%	-31.7%
4720	Donations	0	0	0	0	0	0.0%	0.0%
4730	Hangar Rent	86,772	79,445	78,786	84,870	84,000	6.6%	-1.0%
4731	AvGas Fuel Sales	223,088	189,211	235,000	214,508	220,000	-6.4%	2.6%
4732	Jet A Fuel Sales	271,479	189,161	300,000	331,126	305,000	1.7%	-7.9%
4733	Tie-Down	2,702	2,474	2,500	1,873	2,500	0.0%	33.5%
4735	Land Rent	9,224	11,464	8,500	11,767	9,000	5.9%	-23.5%
4741	Call Out Fees	5,515	3,510	5,500	5,060	4,500	-18.2%	-11.1%
4742	GPU Fees	1,650	810	1,600	855	800	-50.0%	-6.4%
4743	Ramp Fees	6,285	3,405	5,800	6,052	5,000	-13.8%	-17.4%
4746	Prist	0	0	0	548	400	0.0%	-27.0%
4748	Oil	0	0	0	1,768	1,400	0.0%	-20.8%
4749	Gate Cards	0	0	0	100	120	0.0%	20.0%
4750	Miscellaneous	1,660	2,490	3,305	528	1,000	-69.7%	89.4%
4760	Sales Tax	1,646	1,756	2,600	1,365	2,100	-19.2%	53.8%
4810	Real Estate Tax Reimbursements	37,187	36,326	37,187	46,653	39,400	6.0%	-15.5%
4910	Transfer In - General Fund	18,890	18,890	30,000	30,000	30,000	0.0%	0.0%
Total Revenue		667,063	540,386	711,218	737,659	705,620	-0.8%	-4.3%
Total Expenditures		589,522	569,715	801,551	697,981	791,739	-1.2%	13.4%
<i>Carryover PO's</i>					5,745			
Fund Balance - December 31st		261,625	232,296	141,963	266,229	180,110	26.9%	-32.3%
AIRPORT OPERATIONS								
222-0222- 5100	Wages	114,071	111,688	131,353	118,042	135,411	-100.0%	-100.0%
5101	PERS	15,750	16,085	18,389	16,611	18,958	-100.0%	-100.0%
5103	Medicare	1,654	1,619	1,905	1,712	1,963	-100.0%	-100.0%
5104	Workers Compensation	3,076	3,150	3,284	3,284	2,708	-100.0%	-100.0%
5111	Health Insurance	20,165	21,520	22,460	22,460	34,500	-100.0%	-100.0%
5112	Life Insurance	348	348	348	348	300	-100.0%	-100.0%
5211	Electric	12,234	13,658	14,650	14,892	16,000	9.2%	6.7%
5212	Heat	651	460	950	699	1,000	5.3%	5.3%
5220	Postage	250	250	250	175	250	0.0%	0.0%
5230	Professional Services	2,959	780	28,300	2,530	44,300	0.0%	757.6%
5231	Credit Card Fees	10,939	10,412	12,500	13,633	13,500	8.0%	3.1%
5235	Promotions/Marketing	426	426	250	445	500	100.0%	11.1%
5260	Travel / Training	274	338	1,000	234	1,000	0.0%	233.3%
5261	Membership and Dues	344	431	350	354	175	-50.0%	400.0%
5271	Maintenance of Facility	21,108	23,922	36,200	32,176	36,200	0.0%	3.4%
5272	Garage Rotary	10,675	9,250	12,500	12,500	17,670	-100.0%	-100.0%
5273	Information Technology Rotary	2,964	3,257	3,662	3,662	3,754	-100.0%	-100.0%
5280	Insurance	16,690	18,359	19,000	18,359	19,000	0.0%	3.5%
5292	Real Estate Taxes	55,663	54,369	55,000	66,108	67,000	21.8%	1.4%
5293	Sales Tax	30,334	24,018	33,000	29,046	28,000	-15.2%	16.7%
5310	Office Supply	68	154	300	128	250	-16.7%	66.7%
5330	Fuel Supply AvGas	128,895	136,849	175,000	151,855	150,000	-14.3%	7.1%
5331	Fuel Supply Jet A	130,458	110,792	225,000	180,189	192,500	-14.4%	10.0%
5340	Merchandise	355	708	500	1,205	600	20.0%	4.3%
5345	Fuel Supply - Vehicles	4,084	3,188	3,600	2,908	4,400	22.2%	22.2%
5500	New Equip / Cap Outlay	4,000	2,543	0	2,918	0	0.0%	-100.0%
5552	Clothing & Safety	539	550	800	325	800	0.0%	23.1%
5602	Security Deposits	548	591	1,000	1,183	1,000	0.0%	5.3%
TOTAL AIRPORT		589,522	569,715	801,551	697,981	791,739	-1.2%	13.4%

**LINE ITEM DETAIL
AIRPORT
OPERATIONS**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	5230	\$44,300	Weather Service - (\$1,000); Fuel Farm Inspection (\$1,500); NDB Security Access System - (\$800); Airshow Contribution (\$5,000); Hangar restroom installation (\$12,000), LED switchover (\$4,000), 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); T-Hangar roof painted (\$9,500)

2018 BUDGET DETAIL

FUND: IT ROTARY FUND
 DEPARTMENT: INFORMATION TECHNOLOGY

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		315,615	415,461	561,104	561,104	641,166		
602- 4810	Reimbursement	247	199	0	0	0	0.0%	0.0%
4910	Transfer in City Manager	20,750	42,335	47,593	47,593	48,783	2.5%	2.5%
4910	Transfer in Administrative Services	11,998	13,075	14,699	14,699	15,066	2.5%	2.5%
4910	Transfer in Economic Development	7,038	7,713	8,671	8,671	8,888	2.5%	2.5%
4910	Transfer in Legal	24,176	26,052	29,288	29,288	30,020	2.5%	2.5%
4910	Transfer in Finance	101,754	117,359	131,935	131,935	135,233	2.5%	2.5%
4910	Transfer in Police	229,949	260,324	292,657	292,657	299,972	2.5%	2.5%
4910	Transfer in Fire	165,170	162,743	182,956	182,956	187,530	2.5%	2.5%
4910	Transfer in Planning	47,488	58,322	65,566	65,566	67,205	2.5%	2.5%
4910	Transfer in Engineering	55,714	51,363	57,742	57,742	56,375	-2.4%	-2.4%
4910	Transfer in SMR Administration	71,908	72,215	81,184	81,184	83,214	2.5%	2.5%
4910	Transfer in Parks	8,893	3,257	3,662	3,662	3,662	0.0%	0.0%
4910	Transfer in Cemetery	2,964	2,964	3,332	3,332	3,415	2.5%	2.5%
4910	Transfer in Golf Course	2,964	3,256	3,660	3,660	3,500	-4.4%	-4.4%
4910	Transfer in Airport	2,964	3,257	3,662	3,662	3,754	2.5%	2.5%
4910	Transfer in Water Administration	57,012	65,927	74,115	74,115	75,968	2.5%	2.5%
4910	Transfer in Sewer Treatment	45,193	43,113	48,468	48,468	49,680	2.5%	2.5%
4910	Transfer in Refuse	2,964	3,256	3,660	3,660	3,752	2.5%	2.5%
Total Revenue		859,146	936,730	1,052,850	1,052,850	1,076,017	2.2%	2.2%
	Staff Support	337,214	359,422	467,735	408,310	501,928	7.3%	22.9%
	System Support	314,533	318,209	427,190	356,921	513,170	20.1%	43.8%
	GIS Operations	107,553	113,456	158,195	124,337	150,231	-5.0%	20.8%
Total Expenditures		759,300	791,087	1,053,120	889,568	1,165,329	10.7%	31.0%
	Carryover PO's				83,220			
Fund Balance - December 31st		415,461	561,104	560,834	641,166	551,854		

2018 BUDGET DETAIL

FUND: IT ROTARY
 PARTMENT: INFORMATION TECHNOLOGY

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget	% Δ Prior Budget	% Δ Prior Actual
Technology Operations								
Staff Support								
602-6021- 5100	Wages	246,806	275,106	327,377	308,384	347,175	6.0%	12.6%
5101	PERS	33,444	39,935	45,833	38,898	48,605	6.0%	25.0%
5103	Medicare	3,559	3,974	4,747	4,400	5,034	6.0%	14.4%
5104	Workers Compensation	6,616	6,975	8,184	8,184	6,944	-15.2%	-15.2%
5111	Health Insurance	41,350	23,920	32,998	32,998	61,575	86.6%	86.6%
5112	Life Insurance	653	653	718	718	619	-13.8%	-13.8%
5140	Uniform	98	150	150	163	150	0.0%	-8.0%
5215	Cellular Telephone	1,230	2,304	2,299	1,739	3,070	33.5%	76.5%
5220	Postage	112	25	150	112	150	0.0%	33.9%
5223	Data Connectivity	442	0	0	482	500	0.0%	3.7%
5230	Professional Services	0	406	4,250	810	2,559	-39.8%	215.9%
5260	Travel/Training	0	2,011	4,000	279	6,017	50.4%	2056.6%
5261	Membership and Dues	0	2,000	2,200	230	2,000	-9.1%	769.6%
5270	Maintenance of Equipment	0	31	200	12	200	0.0%	1566.7%
5305	Publications	30	60	100	0	100	0.0%	0.0%
5310	Office Supply	308	154	500	451	3,730	646.0%	727.1%
5320	Computer Supply	0	60	1,000	802	1,000	0.0%	24.7%
5370	Repair Materials	146	253	500	20	500	0.0%	2400.0%
5390	Small Equipment	1,024	604	7,029	1,779	2,000	-71.5%	12.4%
5500	New Equip / Cap Outlay	391	120	9,500	4,058	5,000	-47.4%	23.2%
5510	Software/Licenses	1,005	681	16,000	3,791	5,000	-68.8%	31.9%
	TOTAL STAFF SUPPORT	337,214	359,422	467,735	408,310	501,928	7.3%	22.9%
System Support								
602-6022- 5210	Telephone Connectivity	27,023	30,766	31,193	26,443	31,699	1.6%	19.9%
5223	Internet Connectivity	18,730	19,258	21,443	24,186	21,950	2.4%	-9.2%
5230	Professional Services	3,144	3,673	3,750	21,649	3,750	0.0%	-82.7%
5231	Network Support	3,771	1,226	20,000	7,603	20,000	0.0%	163.1%
5234	Software Support	212,766	202,862	256,528	197,036	293,788	14.5%	49.1%
5237	Hardware Support	4,488	11,524	24,256	15,431	33,242	37.0%	115.4%
5271	Maintenance of Equipment	6,493	3,622	5,500	2,040	6,000	9.1%	194.1%
5272	Garage Rotary	533	648	916	916	667	-27.2%	-27.2%
5279	Copier Maintenance	31,193	29,752	33,079	28,876	34,050	2.9%	17.9%
5345	Fuel Supply	435	444	525	366	541	3.0%	47.8%
5390	Small Equipment	875	1,050	0	192	1,000	0.0%	420.8%
5500	New Equip / Cap Outlay	4,003	5,828	15,000	7,602	19,920	32.8%	162.0%
5510	New Software	1,079	7,556	15,000	24,581	46,563	210.4%	89.4%
	TOTAL SYSTEM SUPPORT	314,533	318,209	427,190	356,921	513,170	20.1%	43.8%
GIS Operations								
602-6023- 5100	Wages	70,622	75,132	61,930	52,698	60,763	-1.9%	15.3%
5101	PERS	9,497	9,132	8,670	7,607	8,507	-1.9%	11.8%
5103	Medicare	1,007	1,074	898	764	1,215	35.3%	59.0%
5104	Workers Compensation	1,768	1,866	1,548	1,548	881	-43.1%	-43.1%
5111	Health Insurance	5,565	6,020	16,275	16,275	1,200	-92.6%	-92.6%
5112	Life Insurance	174	174	174	174	150	-13.8%	-13.8%
5230	Professional Services	0	0	500	0	1,292	158.4%	0.0%
5234	Software Support	15,046	17,424	45,000	35,000	60,173	33.7%	71.9%
5260	Travel/Training	855	2,634	4,000	3,782	1,233	-69.2%	-67.4%
5270	Maintenance of Equipment	0	0	500	0	500	0.0%	0.0%
5310	Office Supply	0	0	700	508	700	0.0%	37.8%
5500	New Equip / Cap Outlay	3,019	0	10,000	5,981	4,080	-59.2%	-31.8%
5510	New Software/Licenses	0	0	8,000	0	9,537	19.2%	0.0%
	TOTAL GIS	107,553	113,456	158,195	124,337	150,231	-5.0%	20.8%
	TOTAL INFORMATION TECH.	759,300	791,087	1,053,120	889,568	1,165,329	10.7%	31.0%

**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	\$ 347,175	No change in personnel
Travel/Training	5260	\$ 6,017	Certification Training-\$4,517; Travel Reimbursement - \$1,500.
New Equip / Cap Outlay	5500	\$ 5,000	Purchase new types of devices for testing
Software/Licenses	5510	\$ 5,000	Purchase automated monitoring systems
<u>System Support</u>			
Telephone Connectivity	5210	\$ 31,699	Includes monthly phone access charges for telephones and voice lines for all City departments. Does not include mobile phone charges.
Internet Connectivity	5223	\$ 21,950	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	\$ 293,788	Includes software support for the system servers and other departmental application software.
Hardware Support	5237	\$ 33,242	Includes hardware support for the system computers and peripherals.
Copier Maintenance	5279	\$ 34,050	Maintenance costs for all City copiers and City Printers
New Equip/Cap Outlay	5500	\$ 19,920	Software purchases.

2018 BUDGET DETAIL

FUND: MUNICIPAL COURT
 DEPARTMENT: COURT ADMINISTRATION

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget	% Δ Prior Budget	% Δ Prior Actual
Fund Balance - January 1st		1,278,466	1,497,771	1,881,840	1,881,840	2,436,023		
240- 4220	County Reimbursement	210,062	224,761	218,000	247,186	230,000	5.5%	-7.0%
4310	Court Costs	1,762,469	1,990,723	1,900,000	2,178,021	1,900,000	0.0%	-12.8%
4311	Bail Bonds	11,312	12,860	10,000	15,650	10,000	0.0%	-36.1%
4315	Immobilization Fees	420	3,160	750	5,140	4,000	433.3%	-22.2%
4390	Highway Patrol Fines	56,362	64,186	57,000	68,684	65,000	14.0%	-5.4%
4460	Bank Service Charges	660	240	1,000	5	500	-50.0%	9900.0%
4710	Sale of Assets	0	600	0	0	0	0.0%	0.0%
4800	Reimbursements	21,974	30,185	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	100,000	200,000	200,000	200,000	0.0%	0.0%
4930	Transfer from Special Projects Fund	120,000	225,000	250,000	250,000	300,000	20.0%	20.0%
Total Revenue		2,508,259	2,751,715	2,736,750	3,064,686	2,809,500	2.7%	-8.3%
Administration		1,174,914	1,232,060	1,280,862	1,294,716	1,473,826	15.1%	13.8%
Clerk of Court		1,114,040	1,135,586	1,361,039	1,210,529	1,317,820	-3.2%	8.9%
Total Expenditures		2,288,954	2,367,646	2,641,901	2,505,245	2,791,646	5.7%	11.4%
Carryover PO's					5,258			
Fund Balance - December 31st		1,497,771	1,881,840	1,976,689	2,436,023	2,453,877		

DEPARTMENT COURT ADMINISTRATION

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget	% Δ Prior Budget	% Δ Prior Actual
240-2410- 5100	Wages	816,048	857,149	864,370	905,619	970,307	12.3%	7.1%
5101	PERS	113,282	121,281	120,433	123,698	135,544	12.5%	9.6%
5103	Medicare	11,337	11,961	12,533	12,507	14,069	12.3%	12.5%
5104	Workers Compensation	21,325	21,269	21,609	21,609	19,406	-10.2%	-10.2%
5111	Health Insurance	177,295	178,920	190,010	190,010	262,365	38.1%	38.1%
5112	Life Insurance	1,618	1,618	1,757	1,757	1,635	-6.9%	-6.9%
5230	Professional Services-Interpreting	17,423	21,597	35,000	23,902	35,000	0.0%	46.4%
5260	Travel/Training	3,318	2,601	6,500	3,783	7,000	7.7%	85.0%
5261	Membership and Dues	1,350	1,660	2,500	1,930	2,500	0.0%	29.5%
5270	Maintenance of Equipment	16	0	150	0	0	-100.0%	0.0%
5272	Garage Rotary	2,111	2,109	5,000	2,134	5,000	0.0%	134.3%
5330	Operating Supply	9,791	11,895	21,000	7,767	21,000	0.0%	170.4%
5390	Small Equipment	0	0	0	0	0	0.0%	0.0%
5500	New Equip/Cap Outlay	0	0	0	0	0	0.0%	0.0%
TOTAL ADMINISTRATION		1,174,914	1,232,060	1,280,862	1,294,716	1,473,826	15.1%	13.8%

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

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$970,307	Wage increase averaging approximately 3%. Addition of one FT Mission Docket Coordinator/Community Control Officer, and one PT Veteran Mentor Coordinator
Professional Services & Interpreting	5230	\$35,000	Interpreting services; House arrest/GPS services for indigent defendants; written transcripts for indigent appeals
Travel/Training	5260	\$7,000	Annual judicial/magistrate conferences; Annual firearms qualifications for bailiffs and probation officers; Annual conference for jury commissioner; Bailiff and probation officer training; Tuition cost of Ohio Court Management Program for Jury Commissioner/Assignment Commissioner
Membership and Dues	5261	\$2,500	Annual membership dues for Chief Probation Officer, Jury Commissioner, Ohio Judicial Conference and Assn. of Muni. Court Judges; Ohio Assn. of Magistrates; Delaware County Bar Assn. dues; Ohio Bar Assn dues
Garage Rotary	5272	\$5,000	Maintenance of 3 vehicles that bailiffs use to serve required papers on parties in civil matters, and probation officers use to make home visits.
Operating Supply	5330	\$21,000	Office and jury supplies including business cards for staff, books, ammunition for annual firearm qualifications for bailiffs/probation officers. Printed reference materials for judges and magistrate.

2018 BUDGET DETAIL

FUND: MUNICIPAL COURT

DEPARTMENT: CLERK OF COURT

<i>Account #</i>	<i>Description</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>
240-2420 5100	Wages	762,307	799,218	940,011	839,911	900,270	-4.2%	7.2%
5101	PERS	105,196	110,420	130,926	116,627	125,120	-4.4%	7.3%
5103	Medicare	9,830	10,667	13,630	11,726	13,054	-4.2%	11.3%
5104	Workers Compensation	19,878	21,154	23,500	23,500	18,031	-23.3%	-23.3%
5111	Health Insurance	156,515	152,182	166,705	166,705	175,155	5.1%	5.1%
5112	Life Insurance	1,218	1,253	1,392	1,392	1,290	-7.3%	-7.3%
5220	Postage	40,484	20,355	45,000	31,253	45,000	0.0%	44.0%
5230	Professional Services	0	0	500	0	500	0.0%	0.0%
5231	Bank Fees	1,535	1,464	5,000	369	5,000	0.0%	1255.0%
5232	Witness Fees	576	496	1,000	287	1,000	0.0%	248.4%
5260	Travel/Training	3,910	3,529	5,500	3,276	5,500	0.0%	67.9%
5261	Membership and Dues	625	775	875	375	900	2.9%	140.0%
5270	Maintenance of Equipment	885	744	3,000	893	3,000	0.0%	235.9%
5330	Operating Supply	10,941	11,325	23,000	14,215	23,000	0.0%	61.8%
5390	Small Equipment	140	2,004	1,000	0	1,000	0.0%	0.0%
	TOTAL CLERK OF COURT	1,114,040	1,135,586	1,361,039	1,210,529	1,317,820	-3.2%	8.9%

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

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	5100	\$900,270	Wage increase averaging 2.5%. Budgeted in 2017 for an additional Deputy Clerk, but it was never filled so am not budgeting for that position in 2018
Postage	5220	\$45,000	Same as 2017
Bank Fees	5231	\$5,000	Bank fees remain the same.
Travel/Training	5260	\$5,500	Clerk and Court Administrators conference and Judicial College courses for Administration and staff
Membership and Dues	5261	\$900	Ohio Association of Municipal, County Court Clerks Association, Ohio Association of Court Administrators, National Association of Court Administrators and Delaware County Criminal Justice Assoc.
Maintenance of Equipment	5270	\$3,000	Maintenance of time-stamp machines, check protector and typewriters
Operating Supply	5330	\$23,000	Office supplies, case folders, traffic tickets, envelopes, printed forms, etc.

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	110,987	62,105	106,060	106,060	207,918
201- 4160	License Fees	18,530	18,258	18,250	18,583	18,750
4170	Gasoline Tax	85,765	85,881	86,000	87,049	87,000
4740	Interest Income	114	450	125	1,726	500
4810	Expense Reimbursement	0	83,221	0	0	0
	Total Revenue	104,409	187,810	104,375	107,358	106,250
201-0201- 5534	Urban Resurfacing City Share	0	0	100,000	1,600	100,000
201-0201- 5536	US 23/Pennsylvania Intersection	123,546	0	0	0	0
5537	Transportation Plan Update	29,745	45,255	0	0	0
5538	Bridge Maintenance	0	98,600	0	0	0
5539	US 23 Bin Wall Improvement	0	0	0	0	0
	Total Expenditures	153,291	143,855	100,000	1,600	100,000
	<i>Carryover PO's</i>				3,900	
	Fund Balance - December 31st	62,105	106,060	110,435	207,918	214,168

2018 BUDGET DETAIL

FUND: LICENSE FEES

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

<i>Account #</i>	<i>Description</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	85,346	188,433	223,447	223,447	222,084
202- 4160	License Fees	401,272	403,225	400,000	413,515	415,000
4740	Interest Income	398	1,100	0	3,499	2,000
	Total Revenue	401,670	404,325	400,000	417,014	417,000
202-0202- 5530	Resurfacing	43,583	127,904	310,000	287,769	100,000
5554	Pennsylvania Ave. Contribution/DCSD	0	35,000	0	0	0
5555	OPWC City Share	255,000	206,407	150,000	130,608	450,000
	Total Expenditures	298,583	369,311	460,000	418,377	550,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	188,433	223,447	163,447	222,084	89,084

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	183,907	114,106	211,030	211,030	216,317
215- 4490	Developer Tree Fees	42,856	146,660	15,000	64,001	15,000
4750	Miscellaneous	875	264	0	330	0
4910	Transfer - General Fund	0	0	0	45,000	0
	Total Revenue	43,731	146,924	15,000	109,331	15,000
215-0215- 5230	Professional Services	63,532	0	0	0	0
5503	Tree Purchases	0	0	75,000	54,044	25,000
5701	Transfer To Parks Fund	15,000	50,000	50,000	50,000	50,000
	Total Expenditures	78,532	50,000	125,000	104,044	75,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	149,106	211,030	101,030	216,317	156,317

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	171,432	152,326	143,529	143,529	164,197
223- 4690	Hangar Deposits	105	0	500	1,042	400
4730	Hangar Rent	83,224	91,465	99,851	94,185	96,000
4744	Late Fees	0	0	250	0	0
	Total Revenue	83,329	91,465	100,601	95,227	96,400
223-0223- 5211	Electric	2,730	3,424	3,500	2,971	3,750
5271	Maintenance of Facility	460	66	800	0	1,000
5280	Insurance	0	0	700	0	0
5292	Real Estate Taxes	18,072	17,652	18,500	17,548	18,500
5602	Security Deposits	738	385	1,000	889	400
5700	Transfer to Bond Retirement Fund	80,435	78,735	77,035	53,151	67,897
	Total Expenditures	102,435	100,262	101,535	74,559	91,547
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	152,326	143,529	142,595	164,197	169,050

2018 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.

<i>Account #</i>	<i>Description</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	4,169,795	3,996,934	3,530,990	3,530,990	3,726,568
233- 4011	Premium	95,000	0	0	0	0
4012	Bond Proceeds	2,905,000	0	0	0	0
4120	Income Tax Collections	1,849,904	2,023,023	2,150,000	2,099,160	2,209,150
4740	Investment Income	6,028	16,568	15,000	40,827	50,000
4810	Reimbursements	212,722	450	0	0	0
	Total Revenue	5,068,654	2,040,041	2,165,000	2,139,987	2,259,150
233-0233- 5501	Houk Rd. Site Improvements	0	0	0	0	0
5522	Park Asphalt Projects	59,111	27,841	0	0	0
5523	Park Seal Coating Projects	100,894	0	30,000	0	0
5524	Smith Park Trail	3,699	205,818	0	0	0
5526	Park Aeration	0	0	286,000	0	0
5527	Parks General Construction Projects	6,250	12,645	157,581	57,797	0
5528	Dog Park	34,003	0	0	0	0
5529	Drainage & Excavation Projects	0	0	18,000	0	0
5530	Miscellaneous Park Improvements	0	0	25,000	18,532	0
5532	Wayfinding and Signage	0	0	0	21,160	0
5533	Veterans Park Restroom/Shelter	100,000	150,000	0	0	0
5534	Veterans Park Playtoy	152,551	94,449	0	0	0
5535	Splashpad Construction	479,956	51,627	0	12,791	0
5536	Parkland Acquisition/Improvement	722,272	428,577	0	0	0
5538	Pickelball	17,035	0	0	0	0
5601	Tax Refunds	53,200	54,744	60,000	68,681	65,000
5710	In House Design	4,237	0	0	0	0
5801	Transfer Bond Retire. Note Principal	2,100,000	0	0	0	0
5801	Transfer Parks Bond Fund. - Principal	487,083	512,500	542,500	542,500	572,917
5802	Transfer Bond Retire. Note Interest	21,000	0	0	0	0
5803	Transfer to Gen Bond - Principal	70,000	120,000	120,000	120,000	125,000
5811	Transfer Parks Bond Fund - Interest	778,628	764,754	751,439	746,045	733,689
5813	Transfer to Gen Bond - Interest	51,596	83,030	80,630	80,630	78,230
	Total Expenditures	5,241,515	2,505,985	2,071,150	1,668,136	1,574,836
	<i>Carryover PO's</i>				276,273	
	Fund Balance - December 31st	3,996,934	3,530,990	3,624,840	3,726,568	4,410,882

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	6,525	32,268	57,415	57,415	82,416
235- 4110	Property Tax Receipts	25,743	25,147	25,750	25,001	25,750
4850	Advance from General Fund	0	0	0	0	0
	Total Revenue	25,743	25,147	25,750	25,001	25,750
235-4510- 5501	Airport Gate #1 Improvements	0	0	0	0	0
5601	Advance Back to General Fund	0	0	0	0	0
	Total Expenditures	0	0	0	0	0
	Fund Balance - December 31st	32,268	57,415	83,165	82,416	108,166

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
237- 4110	Property Tax Receipts - Sky Climber	24,257	15,575	35,000	19,591	35,000
4110	Property Tax Receipts - V&P	24,257	15,357	35,000	20,458	35,000
	Total Revenue	48,514	30,932	70,000	40,049	70,000
237-2370- 5602	TIF Distribution to Schools	29,108	18,559	42,000	24,029	42,000
5603	TIF Distribution to Sky Climber	9,703	6,187	14,000	7,837	14,000
5604	TIF Distribution to V&P Hydraulics	9,703	6,186	14,000	8,183	14,000
	Total Expenditures	48,514	30,932	70,000	40,049	70,000
	Fund Balance - December 31st	0	0	0	0	0

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
238- 4110	Property Tax TIF Receipts	147,466	121,321	170,000	132,229	170,000
	Total Revenue	147,466	121,321	170,000	132,229	170,000
238-2380- 5603	TIF Distribution Zarcas	147,466	121,321	170,000	132,229	170,000
	Total Expenditures	147,466	121,321	170,000	132,229	170,000
	Fund Balance - December 31st	0	0	0	0	0

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	9,517	6,212	18,784	18,784	21,489
241- 4341	IDIAM Fees	11,665	36,753	11,000	27,517	16,000
241-2410- 5231	Professional Services <i>Carryover PO's</i>	14,970	24,181	25,000	23,868 944	24,000
	Fund Balance - December 31st	6,212	18,784	4,784	21,489	13,489

2018 BUDGET DETAIL

FUND: DRUG ENFORCEMENT

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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	46,859	51,309	54,013	54,013	58,800
250- 4390	Drug Enforcement Fines	5,294	5,062	5,500	5,050	5,500
4750	Drug Enforcement Other	0	0	0		
	Total Revenues	5,294	5,062	5,500	5,050	5,500
250-0250- 5230	Professional Services	844	525	20,000	140	12,000
250-0250- 5500	Capital Outlay	0	1,833	29,000	123	46,000
	Total Expenditures	844	2,358	49,000	263	58,000
	Fund Balance - December 31st	51,309	54,013	10,513	58,800	6,300

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	519,206	518,134	516,519	516,519	527,614
251- 4340	Court Fees Indigent Driver	58,100	41,152	38,000	65,437	60,000
251-2510- 5230	Professional Services	59,172	31,118	100,000	47,847	100,000
5701	Transfer to IDIAM Fund	0	11,649	0	0	0
	Total Expenditures	59,172	42,767	100,000	47,847	100,000
	<i>Carryover PO's</i>				6,495	
	Fund Balance - December 31st	518,134	516,519	454,519	527,614	487,614

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	12,611	2,565	4,036	4,036	5,904
252- 4350	Court Fees - OMVI	2,148	1,471	1,200	1,868	1,500
252-2520- 5230	Professional Services	0	0	0	0	0
5500	New Equip / Cap Outlay	12,194	0	3,000	0	5,562
5701	Transfers - General Fund	0	0	0	0	0
	Total Expenditures	12,194	0	3,000	0	5,562
	Fund Balance - December 31st	2,565	4,036	2,236	5,904	1,842

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	121,019	56,275	114,881	114,881	101,439
253- 4750	Miscellaneous Income	8,363	82,621	7,500	41,543	15,000
253-2530- 5230	Professional Services	4,740	4,378	5,000	4,749	25,000
5500	New Equip / Cap Outlay	68,367	19,637	65,000	30,169	90,000
	Total Expenditures	73,107	24,015	70,000	34,918	115,000
	<i>Carryover PO's</i>				20,067	
	Fund Balance - December 31st	56,275	114,881	52,381	101,439	1,439

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	217,068	205,177	205,177	205,177	140,387
255- 4252	Grant ODNR Glenn Ross Park	0	0	0	0	25,000
4490	Developers Fees -Parks	0	0	0	26,808	5,000
4810	Reimbursement Park Exaction	0	0	0	0	0
	Total Revenues	0	0	0	26,808	30,000
255-2550- 5513	Playground Equipment	0	0	0	0	30,000
5517	Cheshire	1,891	0	0	0	0
5518	Willowbrook Park	0	0	138,000	0	138,000
5519	Riverview	10,000	0	0	0	0
5522	Glen Ross Park	0	0	63,241	64,098	0
	Total Expenditures	11,891	0	201,241	64,098	168,000
	<i>Carryover PO's</i>				27,500	
	Fund Balance - December 31st	205,177	205,177	3,936	140,387	2,387

2018 BUDGET DETAIL

FUND: COMPUTER LEGAL RESEARCH

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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	361,842	405,796	486,966	486,966	617,649
256- 4340	Court Fees	256,594	301,685	300,000	329,991	310,000
	Total Revenue	256,594	301,685	300,000	329,991	310,000
256-2560- 5222	Data Processing	6,751	4,887	8,500	6,245	8,500
5230	Professional Services	67,966	68,456	106,416	68,574	88,994
5500	New Equip / Cap Outlay	37,923	47,172	69,500	21,731	114,000
5701	Transfers - Municipal Court Fund	100,000	100,000	100,000	100,000	100,000
	Total Expenditures	212,640	220,515	284,416	196,550	311,494
	<i>Carryover PO's</i>				2,758	
	Fund Balance - December 31st	405,796	486,966	502,550	617,649	616,155

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	906,632	972,362	865,397	865,397	865,400
257- 4200	State Grant	14,738	804	0	0	0
257- 4340	Court Fees	238,020	256,026	240,000	304,150	290,000
4341	IDIAM Fees	16,933	42,033	16,500	32,173	20,000
	Total Revenue	269,691	298,863	256,500	336,323	310,000
257-2570- 5230	Professional Services	20,031	24,924	81,517	21,371	49,482
5231	IDIAM Expense	5,886	27,669	16,000	15,591	24,000
5500	New Equip / Cap Outlay	58,044	128,235	68,740	47,743	102,240
5702	Transfers - Municipal Court Fund	120,000	225,000	250,000	250,000	300,000
	Total Expenditures	203,961	405,828	416,257	334,705	475,722
	<i>Carryover PO's</i>				1,615	
	Fund Balance - December 31st	972,362	865,397	705,640	865,400	699,678

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	238,182	278,383	451,587	451,587	496,090
259 4200	State Grant	0	3,575	0	0	0
259- 4340	Court Fees	294,895	303,204	310,000	284,956	280,000
	Total Revenue	294,895	306,779	310,000	284,956	280,000
259-2590- 5230	Professional Services	29,259	32,890	75,000	28,129	75,000
5500	New Equip / Cap Outlay	435	685	23,500	10,394	8,700
5702	Transfer to Municipal Court Fund	225,000	100,000	200,000	200,000	200,000
	Total Expenditures	254,694	133,575	298,500	238,523	283,700
	<i>Carryover PO's</i>				1,930	
	Fund Balance - December 31st	278,383	451,587	463,087	496,090	492,390

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
261- 4110	Real Property Tax	186,982	195,995	200,000	185,416	200,000
4111	Property Homestead Credit	4,124	4,000	4,300	3,911	4,300
4112	Property Rollback	17,964	18,383	20,000	18,858	20,000
4113	Tangible Personal Property tax	2,150	0	0	0	0
	Total Revenues	211,220	218,378	224,300	208,185	224,300
261-2610- 5710	Transfers - General Fund	211,220	218,378	224,300	208,185	224,300
	Fund Balance - December 31st	0	0	0	0	0

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	0	0	0	0	0
262- 4110	Real Property Tax	186,982	195,995	200,000	185,416	200,000
4111	Property Homestead Credit	4,124	4,000	4,300	3,911	4,300
4112	Property Rollback	17,964	18,383	20,000	18,858	20,000
4113	Tangible Personal Property tax	2,150	0	0	0	0
	Total Revenues	211,220	218,378	224,300	208,185	224,300
262-2620- 5710	Transfers - Fire/EMS Fund	211,220	218,378	224,300	208,185	224,300
	Fund Balance - December 31st	0	0	0	0	0

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	25,794	44,491	45,497	45,497	56,239
272- 4130	Hotel/Motel Tax	81,935	76,461	80,000	82,835	82,000
4720	Donations	25,000	25,000	25,000	35,125	25,000
	Total Revenues	106,935	101,461	105,000	117,960	107,000
272-0272- 5231	Main Street Support	17,500	17,500	17,500	17,500	25,000
5232	Arts Castle	18,750	15,000	15,000	11,250	15,000
5234	Other Community Support	6,215	296	0	0	0
5235	Central Ohio Symphony	10,000	10,000	10,000	10,000	10,000
5236	Second Ward Community Initiative	0	13,500	15,029	15,029	11,530
5290	Fireworks	35,000	35,000	35,000	35,000	35,000
5291	Special Events	0	3,554	0	0	2,500
5292	Sister City Promotion	773	605	1,000	4,614	2,500
5293	City of Delaware Special Events	0	0	15,000	7,987	11,000
5401	RB Hayes Statue	0	5,000	0	0	0
	Total Expenditures	88,238	100,455	108,529	101,380	112,530
	<i>Carryover PO's</i>				5,838	
	Fund Balance - December 31st	44,491	45,497	41,968	56,239	50,709

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	-72,470	0	2,530	2,530	2,530
4254	FY 13 Grant	75,000	0	0	0	0
4255	FY 14 Grant	0	75,000	0	0	0
4256	FY 15 Grant	0	80,000	0	0	0
4257	FY 16 Grant	0	0	82,000	82,000	0
4850	Advance	72,470	-72,470	0	0	0
	Total Revenue	147,470	82,530	82,000	82,000	0
291-2922-	5501 Street Improvements - FY14	60,000	0	0	0	0
	5852 Fair Housing - FY14	3,000	0	0	0	0
	5857 Administration - FY14	12,000	0	0	0	0
291-2923-	5501 Street Improvements - FY15	0	65,000	0	0	0
	5852 Fair Housing - FY15	0	3,000	0	0	0
	5857 Administration - FY15	0	12,000	0	0	0
291-2924-	5501 Street Improvements - FY16	0	0	70,000	70,000	0
	5852 Fair Housing - FY16	0	0	2,000	2,000	0
	5857 Administration - FY16	0	0	10,000	10,000	0
	Total Expenditures	75,000	80,000	82,000	82,000	0
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	0	2,530	2,530	2,530	2,530

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	997,208	519,067	478,274	478,274	124,618
295 4230	Loan Interest Payments	10,710	7,300	17,364	17,070	16,205
4231	Loan Principal Payments	116,102	119,551	106,552	86,523	79,719
4740	Revolving Loan Fund Interest Income	1,312	2,396	500	5,008	2,500
4810	Fee Reimbursements	12,000	0	0	0	0
	Total Revenues	140,124	129,247	124,416	108,601	98,424
295-0000- 5501	RLF Projects	230,300	0	254,215	248,350	4,000
5502	Façade Loan Program	53,335	77,679	50,000	49,189	75,000
5503	Downtown Way Finding Enhancement	197,023	21,891	0	0	0
5857	RLF Administration	25,362	20,909	20,000	25,931	20,000
5859	Wayfinding Plan	10,088	0	0	2,371	0
5860	Pittsburg Dr. RR Track Repair	100,000	0	0	0	0
5864	CDBG City Share	2,157	24,228	30,000	30,000	0
5865	Blighted Property Demolitions	0	25,333	26,000	33,373	25,000
	Total Expenditures	618,265	170,040	380,215	389,214	124,000
	<i>Carryover PO's</i>				73,043	
	Fund Balance - December 31st	519,067	478,274	222,475	124,618	99,042

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	24,878	24,878	27,019	27,019	0
296- 4235	CDBG-Program Income	0	0	0	0	0
4236	Home-Program Income	0	12,618	0	0	0
	Total Revenues	0	12,618	0	0	0
296-2960- 5510	CDBG Expenditures	0	8,807	0	0	0
5520	Home Expenditures	0	1,670	12,619	27,019	0
	Total Expenditures	0	10,477	12,619	27,019	0
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	24,878	27,019	14,400	0	0

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	0	0	-62,267	-62,267	-2,633
299- 4240	CDBG State Grant Funds	0	6,702	34,200	27,498	2,633
4242	Home-Federal Grant Funds	0	109,507	352,597	188,493	0
	Total Revenues	0	116,209	386,797	215,991	2,633
299-2990- 5230	Administration - CDBG	0	2,999	16,000	15,001	0
5231	CHIP Fair Housing - CDBG	0	0	1,000	1,000	0
5232	Rental Assistance	0	125,707	130,000	124,293	0
5234	Home Building/Repair CDBG	0	15,200	0	0	0
5238	Administration - Home	0	12,570	10,000	7,429	0
5500	Private Rehabilitation	0	0	0	0	0
5503	New Construction - Habitat	0	22,000	22,000	5,600	0
	Total Expenditures	0	178,476	179,000	153,323	0
	<i>Carryover PO's</i>				3,034	
	Fund Balance - December 31st	0	-62,267	145,530	-2,633	0

2018 BUDGET DETAIL

FUND: GENERAL BOND RETIREMENT

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

Account #	Description	2015 Actual	2016 Actual	2017 Budget	2017 Actual	2018 Budget
	Fund Balance - January 1st	56,112	64,305	72,366	72,366	326,139
300- 4010	Note Sale	450,000	450,000	450,000	450,000	450,000
4011	Note Sale - Premium	3,213	482	0	2,956	
4020	Bond Sale	0	0	0	771,735	0
4021	Bond Sale - Premium Airport	0	0	0	78,000	0
4021	Bond Sale - Premium Fire	59,742	0	0	333,337	0
4740	Investment Income	618	747	0	0	0
4910	Transfer Police Impact Fee Justice Center	63,608	61,918	60,227	60,227	60,099
4910	Transfer Municipal Impact Fee	139,418	135,707	131,998	131,998	131,816
4910	Transfer T-Hangar Fund	80,435	78,735	77,035	53,151	67,897
4910	Transfer CIP 2002 G.O. Bonds	315,320	312,536	313,907	313,907	315,237
4910	Transfer CIP Sidewalk Improvements	747	4,463	4,006	4,487	6,044
4910	Transfer Fire/EMS Fund	225,653	260,584	404,262	589,951	629,883
4910	Transfer Fire Impact Fee Station 303	85,000	85,000	100,000	100,000	100,000
4910	Transfer Ross Street G & F	59,675	57,338	0	0	0
4910	Transfer CIP Houk Rd.	75,950	72,975	0	0	0
4910	Transfer CIP Pool Improvements	67,787	68,805	0	0	0
4910	Transfer CIP Debt Issuance Costs	10,000	10,000	0	0	0
4910	Transfer Park Levy Fund 2015 GO Debt	121,596	203,030	205,630	200,630	203,230
4910	Transfer Park Levy Fund 2014 Notes	2,121,000	0	0	0	0
4910	Transfer Park Impact Fee Fund	117,088	118,845	0	0	0
	Total Revenue	3,996,850	1,921,165	1,747,065	3,090,379	1,964,206
300-3000- 5230	Professional Services	61,628	3,170	10,000	82,521	100,000
5801	Bond Principal- Streetscape/Houk Rd.	278,418	278,419	282,574	282,574	286,730
5801	Bond Principal - T-hangars	40,000	40,000	40,000	868,328	42,260
5801	Bond Principal - Ross St.	55,000	55,000	0	0	0
5801	Bond Principal - Houk Rd.	70,000	70,000	0	0	0
5801	Bond Principal - Mingo Imp. 2006	170,000	180,000	0	0	0
5801	Bond Principal - Fire Station 302/303	181,582	181,582	182,426	182,426	183,271
5801	Bond Principal - EMS Vehicles	45,000	80,000	80,000	80,000	80,000
5801	Bond Principal - Justice Center/PW Gar.	135,000	135,000	135,000	135,000	140,000
5801	Bond Principal - 2015 Rec Improve. GO	70,000	120,000	120,000	120,000	125,000
5801	Bond Principal - Fire Station 304	0	0	50,000	285,000	285,000
5802	Note Principal Rec Levy	2,100,000	0	0	0	0
5802	Note Principal Sidewalks	450,000	450,000	450,000	450,000	450,000
5811	Bond Interest - Streetscape/Houk Rd.	36,901	34,117	31,333	31,333	28,507
5811	Bond Interest - T-hangars	40,435	38,735	37,035	34,558	25,638
5811	Bond Interest - Ross St.	4,675	2,338	0	0	0
5811	Bond Interest - Houk Rd.	5,950	2,975	0	0	0
5811	Bond Interest - Mingo Imp. 2006	14,875	7,650	0	0	0
5811	Bond Interest - Fire Station 302/303	74,018	68,451	62,887	62,886	57,312
5811	Bond Interest - EMS Vehicles	10,053	15,550	13,950	13,950	12,350
5811	Bond Interest - Justice Center/PW Gar.	68,025	62,625	57,225	57,225	51,825
5811	Bond Interest - 2015 Rec Improve. GO	51,597	83,030	80,630	80,630	78,230
5811	Bond Interest - Fire Station 304	0	0	108,949	65,688	111,950
5812	Note Interest - Rec Levy	21,000	0	0	0	0
5812	Note Interest - Sidewalks	4,500	4,462	4,006	4,487	9,000
	Total Expenditures	3,988,657	1,913,104	1,746,015	2,836,606	2,067,073
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	64,305	72,366	73,416	326,139	223,272

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	105,443	106,516	107,796	107,796	109,778
301- 4740	Investment Income	687	2,227	2,000	6,338	4,300
4910	Transfer In from Recreation Tax Fund	1,265,712	1,277,254	1,293,939	1,288,545	1,306,606
	Total Revenue	1,266,399	1,279,481	1,295,939	1,294,883	1,310,906
301-3010- 5801	Bond Principal	485,000	510,000	540,000	540,000	570,000
5811	Bond Interest	780,326	768,201	752,902	752,901	735,352
	Total Expenditures	1,265,326	1,278,201	1,292,902	1,292,901	1,305,352
	Fund Balance - December 31st	106,516	107,796	110,833	109,778	115,332

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	83,184	83,136	83,023	83,023	83,896
302- 4740	Investment Income	543	2,276	2,000	4,840	3,300
4910	Transfer In Sewer Funds	997,618	995,232	995,925	991,804	997,525
	Total Revenue	998,161	997,508	997,925	996,644	1,000,825
302-3020- 5801	Bond Principal	385,000	395,000	405,000	405,000	420,000
5811	Bond Interest	613,209	602,621	590,772	590,771	577,609
	Total Expenditures	998,209	997,621	995,772	995,771	997,609
	Fund Balance - December 31st	83,136	83,023	85,176	83,896	87,112

2018 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>		2015	2016	2017	2017	2018
<i>Account #</i>	<i>Description</i>	<i>Actual</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>
Fund Balance - January 1st		2,648,445	2,321,726	1,408,849	1,408,849	831,508
410- 4010	Note Issue	0	0	450,000	0	0
4160	JEDD Receipts	0	43,627	80,000	72,657	80,000
4250	ODNR Grant - Parks	9,500	143,400	0	0	0
4269	OPWC	511,301	282,681	450,000	0	450,000
4270	MORPC Trans Funding	68,158	-69,287	100,000	65	100,000
4271	Federal Earmark Grant	135,374	197,760	350,000	76,850	253,000
4272	ODOT Reimbursement SR315/US23	162,468	28,067	0	432	0
4273	ODOT Safety Funds	0	0	215,000	0	515,000
4275	ODOT Economic Dev Road Grant	0	31,384	0	0	0
4280	OEPA SWIF Grant	62,722	0	0	0	0
4310	State 629 Grant	0	122,921	0	0	0
4811	Sidewalk Assessments - Auditor	37,249	60,434	61,000	60,072	64,090
4812	Sidewalk Assessments - Direct Pay	76,379	55,738	95,000	86,753	65,000
4813	County Reimb - OPWC	50,000	31,352	50,000	0	50,000
4820	Reimbursements	187	5,000	0	0	6,000
4910	Transfer from General Fund	2,217,452	2,250,000	2,039,700	2,039,700	1,837,500
Total Revenue		3,330,790	3,183,077	3,890,700	2,336,529	3,420,590
410-4100- 5705	Transfer Bond Fund - 2002 G. O Debt	315,320	312,536	313,907	313,907	315,237
5706	Transfer Bond Fund - 2002 - Houk Rd.	75,950	72,975	0	0	0
5707	Transfer Bond Fund - Ross St. Imp.	59,675	57,338	0	0	0
5708	Transfer Bond Fund - Pool Improvements	67,787	68,805	0	0	0
5711	Transfer Bond Fund - Debt Issuance Costs	10,000	10,000	0	0	0
5802	Note Principal/Interest	747	4,463	4,006	4,487	6,044
4103- 5530	Street Resurfacing	180,225	151,608	0	0	100,000
5536	US 23/Penn Interchange Improvements	139,226	16,021	0	3,916	0
5540	US/23 Micro-surfacing Project	0	0	0	0	300,000
5541	US 23/SR 315 Intersection	153,428	28,773	0	0	0
5550	OPWC S. Sandusky/Olentangy	450,000	0	0	0	0
5551	OPWC N. Sandusky/Park	0	332,430	0	0	0
5552	OPWC London Road	0	0	500,000	441,339	0
5553	OPWC Heffner St/Winter St	0	0	0	0	500,000
5601	ODNR Boat Access	12,500	143,400	0	0	0
4104- 5540	US 36/E. William St. Corridor	135,374	197,760	350,000	265,746	253,000

<i>Capital Improvement Fund</i>		<i>2015</i>	<i>2016</i>	<i>2017</i>	<i>2017</i>	<i>2018</i>
<i>Account #</i>	<i>Description</i>	<i>Actual</i>	<i>Actual</i>	<i>Budget</i>	<i>Actual</i>	<i>Budget</i>
4106- 5230	Professional Services Thoroughfare Plan	0	20,000	0	0	0
4107- 5505	Point Intersection	0	27,500	25,000	0	350,000
5509	East Side Circulation Study	0	38,832	40,000	24,310	0
5732	Transfer to FAA Grant Funds - City Share	494,645	97,516	160,588	0	0
5733	Transfer to Gen Fund Reserve - FAA Grant	0	447,452	0	0	0
5739	Point RR Bridge Study	17,343	4,418	0	0	0
4108- 5520	Olentangy River Lowhead Dam Removal	62,722	0	0	0	0
5529	Pittsburgh Drive RR Crossing	26,960	0	0	0	0
5530	Property Acq. Central & Channing St.	1,000	129,474	0	0	0
5531	Bridge Improvements	0	39,365	50,000	1,991	50,000
5532	CSX @ Central Overheight Detection	0	0	315,000	1,206	313,794
5533	CSX RR Improvements @ Curtis St.	0	0	0	0	20,000
4109- 5530	Sidewalk/ADA Improvements	0	0	35,000	34,960	25,000
5531	Sidewalk Repair Program - City	138,724	196,977	245,000	222,696	220,000
5532	Sidewalk Repair Program - Citizens	22,878	106,056	300,000	117,547	10,000
4111- 5501	Traffic Signal System Upgrades	0	0	0	0	275,000
5502	Signal Improvement Phase I	0	0	0	0	75,000
4112- 5500	Equipment Acquisition	440,000	615,000	510,000	510,000	300,000
4113- 5532	Other Park Development	24,125	81,176	45,000	40,000	91,000
5600	Veterans Plaza	154	0	0	0	0
4116- 5539	Network Improvements	17,937	0	75,000	122,336	50,800
5540	PC Replacement	15,460	19,450	16,000	14,327	30,000
5541	Fiber Installation	0	0	10,000	9,996	50,000
5542	Software Systems	0	0	400,000	0	609,300
5543	Copier Replacement	4,367	30,904	22,000	32,884	20,000
5544	Technology Equipment	0	39,361	0	0	0
4118- 5520	Building Renovations/Maintenance	49,303	77,835	30,000	7,898	0
5522	Public Works Building	517,199	422,131	57,657	179,070	0
5523	Gazette Building Demo/Parking Impr.	0	0	0	0	0
5524	Carpet Replacement	0	19,219	10,000	0	11,400
5530	Parks Maint. Bldg. E. William St. site	0	0	190,000	46,300	138,000
5531	HVAC Maintenance	158,082	132,874	25,000	17,126	25,750
5532	Parking Lot Maintenance	66,378	0	0	0	0
4120- 5535	Innovation Court State 629	0	122,921	0	0	0
4121- 5536	Innovation Court ODOT ED road Grant	0	31,384	0	0	0
Total Expenditures		3,657,509	4,095,954	3,729,158	2,412,042	4,139,325
<i>Carryover PO's</i>					501,828	
Fund Balance - December 31st		2,321,726	1,408,849	1,570,391	831,508	112,773

2018 BUDGET DETAIL

FUND: POINT PROJECT CAPITAL FUND

The Point Project Capital Fund is used to account for the the capital improvements related to removing and replacing the railroad bridge on East William Street including associated grant activity.

<i>Account #</i>	<i>Description</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	0	0	0	0	-984,898
415- 4010	Note Proceeds	0	0	0	0	0
4011	Note Premium	0	0	0	0	0
4020	Bond Proceeds	0	0	0	0	0
4021	Bond Premium	0	0	0	0	0
4270	MORPC Grant (80/20)	0	0	0	0	0
4275	ODOT Safety Grant (90/100)	0	0	0	0	3,000,000
4278	TRAC Grant (75/25)	0	0	0	0	0
4810	Berkshire JEDD Tax Receipts	0	0	0	0	80,000
4811	Berkshire JEDD Tax Receipts Prior Years	0	0	0	0	0
4820	Outlet Center NCA (1.5 mills)	0	0	0	0	0
4910	City Funds	0	0	0	0	350,000
	Total Revenue	0	0	0	0	3,430,000
415-4150- 5230	Professional Services	0	0	0	0	2,333,333
5532	Right of Way Acquisition	0	0	0	0	0
5550	Construction	0	0	0	0	0
5555	Construction Consulting Services	0	0	0	0	0
5560	Railroad Force Account	0	0	0	0	25,000
5705	Transfer to Bond Fund	0	0	0	0	0
	Total Expenditures	0	0	0	0	2,358,333
	<i>Carryover PO's</i>				984,898	
	Fund Balance - December 31st	0	0	0	-984,898	86,769

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	20,471	334,316	-374,800	-374,800	0
430- 4233	State Funds	0	0	0	0	0
4240	Federal Funds	132,921	3,413,624	446,886	560,496	0
4810	Reimbursements			0	68,953	0
4850	General Fund Advance	0	0	0	61,010	
4910	City Funds	392,214	69,305	1,667	0	0
	Total Revenue	525,135	3,482,929	448,553	690,459	0
430-4315- 5501	Runway Construction	500	3,277,561	0	0	0
5502	Reconstruct Taxiway A	0	434,086	0	0	0
5503	Airfield Lighting Vault	0	73,245	0	0	0
5504	Construction Consulting Services	30,080	407,153	0	19,485	0
5505	Wetland Mitigation	18,000	0	0	0	0
5506	PAPI/REIL Runway Lighting Relocation	162,710	0	0	0	0
430-4318- 5702	Taxiway A Design/Construction	0	0	16,667	296,174	0
	Total Expenditures	211,290	4,192,045	16,667	315,659	0
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	334,316	-374,800	57,086	0	0

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	-108,388	0	-406,370	-406,370	-86,159
431- 4233	ODOT State Funds	0	0	430,802	412,091	86,159
4240	Federal Funds	194,631	34,435	265,667	182,330	0
4850	City Gen Fund Advance	0	0	0	20,865	0
4910	City Transfer	102,430	28,211	158,921	0	0
	Total Revenue	297,061	62,646	855,390	615,286	86,159
431-4315- 5533	Runway 28 Expansion Design	188,673	0	0	0	0
5534	Runway 28 Expansion	0	0	0	0	0
5535	Taxiway A Design/Construction	0	469,016	424,020	208,916	0
431-4330- 5515	Avigation Easement	0	0	0	0	0
	Total Expenditures	188,673	469,016	424,020	208,916	0
	<i>Carryover PO's</i>				86,159	
	Fund Balance - December 31st	0	-406,370	25,000	-86,159	0

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	391,531	266,140	199,822	199,822	137,016
440- 4910	Transfer from CIP	440,000	615,000	510,000	510,000	300,000
	Total Revenue	440,000	615,000	510,000	510,000	300,000
440-4410- 5500	SMR Equipment Acquisition	263,142	329,944	222,082	320,001	90,000
5510	Parks Equipment Acquisition	122,424	79,628	115,995	94,918	60,500
5520	Police Equipment Acquisition	136,223	146,341	168,000	152,946	141,000
5540	Airport Equipment	0	114,625	0	0	28,000
5560	Cemetery	43,602	10,780	0	0	0
	Total Expenditures	565,391	681,318	506,077	567,865	319,500
	<i>Carryover PO's</i>				4,941	
	Fund Balance - December 31st	266,140	199,822	203,745	137,016	117,516

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	740,842	791,875	1,082,919	1,082,919	1,083,378
491- 4010	Note Proceeds	0	0	0	0	0
4250	Grant Income	0	320,000	0	0	0
4630	Park Impact Fees	230,198	326,517	250,000	289,302	225,000
4720	Donations -	0	208,569	0	0	0
4740	Investment Income	1,144	3,286	250	11,724	3,500
	Total Revenue	231,342	858,372	250,250	301,026	228,500
491-4910- 5230	Professional Services	23,994	15,045	40,800	24,993	0
5543	Veteran's Plaza	0	425,000	55,000	0	0
5544	Facility Expansion - Greenhouse	39,226	8,438	0	0	0
5545	Trail Imp. SR 37 West Westfield-Trotters	0	0	407,500	90,798	407,500
5546	Ross St. Parkland Expansion	0	0	100,000	0	100,000
5547	Trail Imp. SR 37 West Buehlers-Lexington	0	0	166,500	147,998	0
5548	Trail Imp. William St. Applegate-Houk	0	0	75,000	0	0
5549	Trail Imp. SR 37, Lexington-Houk	0	0	0	0	75,000
5601	Refunds	0	0	0	0	5,000
5705	Transfer Bond Fund-2006 Bond Payment	117,089	118,845	0	0	0
	Total Expenditures	180,309	567,328	844,800	263,789	587,500
	<i>Carryover PO's</i>				36,778	
	Fund Balance - December 31st	791,875	1,082,919	488,369	1,083,378	724,378

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	247,123	250,771	334,055	334,055	311,329
492- 4630	Police Impact Fees	66,873	143,853	75,000	41,969	60,000
4740	Investment Income	383	1,349	150	3,457	7,500
	Total Revenue	67,256	145,202	75,150	45,426	67,500
492-4920- 5230	Professional Services	0	0	10,425	7,401	0
492-4920- 5706	Transfer Bond Fund - Justice Center Debt	63,608	61,918	60,227	60,227	60,099
	Total Expenditures	63,608	61,918	70,652	67,628	60,099
	<i>Carryover PO's</i>				524	
	Fund Balance - December 31st	250,771	334,055	338,553	311,329	318,730

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	129,628	160,795	330,732	330,732	304,931
493- 4020	Note Issue					
4630	Fire Impact Fees	115,911	253,747	85,000	78,585	87,000
4740	Investment Income	256	1,190	50	3,564	3,000
	Total Revenue	116,167	254,937	85,050	82,149	90,000
493-4930- 5230	Professional Services	0	0	18,750	7,421	0
5705	Transfer Bond Retirement Fund	85,000	85,000	100,000	100,000	100,000
	Total Expenditures	85,000	85,000	118,750	107,421	100,000
	<i>Carryover PO's</i>				529	
	Fund Balance - December 31st	160,795	330,732	297,032	304,931	294,931

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	306,381	352,415	535,121	535,121	556,250
494- 4630	Municipal Impact Fees	119,953	251,398	100,000	90,332	110,000
4740	Investment Income	499	2,015	200	5,745	4,000
4910	Transfer In Sewer Cap - Cherry St. Fac.	65,000	65,000	65,000	65,000	65,000
	Total Revenue	185,452	318,413	165,200	161,077	179,000
494-4940- 5230	Professional Services	0	0	20,025	7,421	0
5504	Land Acquisition - Public Works	0	0	0	0	0
5706	Transfer Bond Fund Bonds	139,418	135,707	131,998	131,998	131,816
	Total Expenditures	139,418	135,707	152,023	139,419	131,816
	<i>Carryover PO's</i>				529	
	Fund Balance - December 31st	352,415	535,121	548,298	556,250	603,434

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	3,328,162	3,221,537	3,086,736	3,086,736	2,864,282
496- 4010	Note Proceeds	11,695,000	11,215,000	11,435,000	10,565,000	10,000,000
4011	Note Premium	83,502	12,000	0	69,412	0
4115	Community Authority Fees	244,272	330,942	260,000	439,746	450,000
4650	Transportation Impact Fees	116,579	140,474	120,000	105,423	90,000
	Total Revenue	12,139,353	11,698,416	11,815,000	11,179,581	10,540,000
496-4960- 5230	Professional Serices	24,690	22,242	50,000	24,147	25,000
5601	Transportation Fee Refunds	0	0	0	45,282	0
5801	Note Principal	12,095,000	11,695,000	11,215,000	11,215,000	10,565,000
5811	Note Interest	126,288	115,975	111,840	111,839	211,300
	Total Expenditures	12,245,978	11,833,217	11,376,840	11,396,268	10,801,300
	<i>Carryover PO's</i>				5,767	
	Fund Balance - December 31st	3,221,537	3,086,736	3,524,896	2,864,282	2,602,982

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	185,897	660,852	400,000	400,000	382,630
498- 4020	Bond Proceeds	2,545,000	0	0	0	0
4021	Bond Premium	141,214	0	0	0	0
4115	Comm Auth Charges	70,586	94,464	80,000	93,025	95,000
	Total Revenue	2,756,800	94,464	80,000	93,025	95,000
498-4980- 5230	Professional Services	43,376	3,460	10,000	3,028	10,000
5520	Roadway Design Phase 3	55,987	0	0	0	0
5550	Construction Glenn Road Phase 3	220	0	0	0	0
5560	Glenn Rd. N. Intersection Improvements	1,491,886	256,161	0	0	0
5801	Note Principal	640,000	0	0	0	0
5802	Bond Principal	0	15,000	25,000	25,000	35,000
5811	Note Interest	1,062	0	0	0	0
5812	Bond Interest	49,314	80,695	80,395	80,395	79,895
	Total Expenditures	2,281,845	355,316	115,395	108,423	124,895
	<i>Carryover PO's</i>				1,972	
	Fund Balance - December 31st	660,852	400,000	364,605	382,630	352,735

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Actual</i>	<i>2017 Actual</i>	<i>2018 Actual</i>
	Fund Balance - January 1st	813,017	1,147,772	1,463,309	1,463,309	1,809,820
236- 4110	Property Tax Receipts	491,836	479,573	550,000	705,378	725,000
4111	Homestead	1,043	1,022	1,100	1,288	1,500
4112	Rollback	64,725	81,485	85,000	74,516	75,000
4740	Investment Income	1,632	6,468	4,000	20,681	14,000
	Total Revenue	559,236	568,548	640,100	801,863	815,500
236-2360- 5230	Professional Services	0	30,130	50,000	48,531	75,000
5532	Land Acquisition Berlin Station Phase	0	0	0	0	1,500,000
5802	Bond Principal - Phase 2B - \$1.6m	165,000	170,000	170,000	170,000	170,000
5812	Bond Interest - Phase 2B	59,481	52,881	46,082	46,082	39,282
	Total Expenditures	224,481	253,011	266,082	264,613	1,784,282
	<i>Carryover PO's</i>				190,739	
	Fund Balance - December 31st	1,147,772	1,463,309	1,837,327	1,809,820	841,038

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	21,207	33,872	28,667	28,667	33,611
520- 4451	Meter Collections Lot #1	12,073	10,294	11,500	10,061	10,250
4452	Meter Collections Lot #2	3,342	2,742	3,600	2,461	3,000
4453	Meter Collections Lot #3	19,332	20,018	20,500	18,081	19,000
4454	Meter Collections Lot #4	14,257	17,430	15,500	19,092	18,000
4458	Justice Center Rent Lot #8	0	25	0	0	0
	Total Revenues	49,004	50,509	51,100	49,695	50,250
520-5200- 5230	Professional Services	0	20,000	15,000	560	15,000
5710	Transfer to General	10,000	10,000	10,000	10,000	10,000
520-5201- 5211	Electric - Lot #1	396	396	400	367	400
5270	Maintenance of Equipment - Lot #1	124	74	500	152	300
5292	Taxes - Lot #1	3,156	3,082	3,150	3,064	3,300
	Total Parking Lot #1	3,676	3,552	4,050	3,583	4,000
520-5202- 5211	Electric - Lot #2	396	396	400	367	400
5235	Rent of Parking Lot	2,530	2,134	2,250	1,982	2,250
5270	Maintenance of Equipment - Lot #2	58	12	250	104	150
	Total Parking Lot #2	2,984	2,542	2,900	2,453	2,800
520-5203- 5211	Electric - Lot #3	972	975	975	894	975
5235	Rent UM Church	656	833	850	863	900
5270	Maintenance of Equipment - Lot #3	238	188	650	201	350
5292	Taxes - Lot #3	3,220	3,146	3,200	3,127	3,400
	Total Parking Lot #3	5,086	5,142	5,675	5,085	5,625
520-5204- 5211	Electric - Lot #4	1,200	1,200	1,200	1,100	1,200
5270	Maintenance of Equipment - Lot #4	119	117	650	176	300
5292	Taxes - Lot #4	4,408	4,306	4,450	4,281	4,600
	Total Parking Lot #4	5,727	5,623	6,300	5,557	6,100
520-5205- 5292	Taxes - Lot #5	466	455	500	453	525
	Total Parking Lot #5	466	455	500	453	525
520-5209- 5235	Church Rent - Lot #9	8,400	8,400	8,750	8,400	8,750
	Total Expenses	36,339	55,714	53,175	36,091	52,800
	<i>Carryover PO's</i>				8,660	
	Fund Balance - December 31st	33,872	28,667	26,592	33,611	31,061

2018 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.

<i>Account #</i>	<i>Description</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	3,368,947	3,163,217	1,904,488	1,904,488	2,079,974
531- 4020	Bond Sale	2,420,726	0	0	0	0
4740	Interest Income	0	158	0	0	0
4910	Transfer from Water Fund	700,000	700,000	750,000	750,000	775,000
4910	Transfer from Water Fund Surcharge	1,023,279	1,043,744	1,064,620	1,064,620	1,085,912
	Total Revenues	4,144,005	1,743,902	1,814,620	1,814,620	1,860,912
531-5300- 5803	OWDA Principal Debt Service - Plant	598,194	617,530	650,000	553,914	643,083
5813	OWDA Interest Debt Service - Plant	722,087	702,751	683,000	662,706	642,645
531-5310- 5530	Treatment Building Improvements	2,152,836	0	170,000	167,286	0
5531	Construction Contingency	11,417	0	0	0	0
5532	Construction Soft Costs	68,967	0	0	0	0
531-5311- 5500	Sludge Lagoon Cleaning	59,083	289,428	0	0	0
531-5320- 5501	Flocculator Drive Replacement	157,451	0	0	0	0
5502	Settling Basins Chain & Valve Replace.	0	90,858	0	4,578	0
5503	Plant Maintenance	0	0	0	0	95,000
531-5323- 5548	US 23 Waterline Replacement	9,910	0	0	0	0
5556	W. Heffner St. Waterline	678	0	0	0	0
5557	Park Avenue Waterline	461,499	125,802	0	0	0
5558	East St./Fair Ave. Waterline	37,676	0	0	0	0
5559	Rt 23/Penns. Ave. Off-Ramp Waterline	0	160,980	0	0	0
5560	David St. Waterline	0	0	50,000	0	0
5561	Blymer St. Waterline	0	0	150,000	0	150,000
5562	East Winter St. Waterline	0	0	0	0	100,000
531-5330- 5500	Water Meter Replacement	0	0	25,000	19,251	25,000
5502	New Residential Water Meters	2,688	0	0	0	0
531-5331- 5530	Small Main Replacement	15,473	0	50,000	31,048	50,000
5531	Fire Flow Improvement	41,086	40,558	75,000	16,972	75,000
531-5334- 5500	Equipment Purchase	10,690	94,156	105,000	9,533	47,000
5504	Building Improvement/Evaluation	0	0	25,000	0	200,000
5550	Automated Meter Reading System	0	880,568	25,000	107,279	0
	Total Expenses	4,349,735	3,002,631	2,008,000	1,572,567	2,027,728
	<i>Carryover PO's</i>				66,567	
	Fund Balance - December 31st	3,163,217	1,904,488	1,711,108	2,079,974	1,913,158

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	1,870,439	1,870,439	2,000,000	2,000,000	2,000,000
533- 4910	Transfer from Water Fund	0	129,561	0	0	0
4910	Transfer from Repair & Improvement	0	0	0	0	0
	Total Revenue	0	129,561	0	0	0
533-5331- 5230	Professional Services	0	0	0	0	0
5530	Oversizing	0	0	0	0	0
	Total Expenditures	0	0	0	0	0
	Carryover Encumbrances					
	Fund Balance - December 31st	1,870,439	2,000,000	2,000,000	2,000,000	2,000,000

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	4,831,155	4,933,458	5,790,941	5,790,941	5,971,020
536- 4020	Bond Sale	1,037,454	0	0	2,390,957	0
4021	Bond Premium	0	0	0	194,892	0
4620	Capacity Fees	1,139,323	1,620,759	1,350,000	1,392,199	1,200,000
4910	Transfer from Water Fund - Surcharge	194,103	274,328	0	0	250,000
	Total Revenues	2,370,880	1,895,087	1,350,000	3,978,048	1,450,000
536-5300- 5802	G.O. Bond Principal	115,000	120,000	125,000	2,690,216	130,926
5803	OWDA Principal	347,793	359,432	378,251	335,642	377,460
5812	G.O. Bond Interest	124,648	119,760	110,000	107,027	79,428
5813	OWDA Interest	417,767	406,128	391,475	385,492	373,294
536-5310- 5532	Penry Rd. Wellfield	24,150	24,875	26,000	0	26,000
5538	Treatment Plant Construction	895,013	0	0	0	0
5539	Plant Construction Contingency	4,893	0	0	0	0
5540	Plant Construction Soft Cost	29,558	0	0	0	0
536-5316- 5535	Sawmill Parkway Waterline	293,010	2,726	0	305	0
5536	Glenn Rd Waterline Extension	0	0	0	0	450,000
5537	Olentangy Ave. River Crossing	0	0	0	0	650,000
5538	Crestview Drive Waterline	0	0	55,000	0	55,000
5539	Panhandle Bridge Waterline	16,745	0	0	134,680	0
5540	Vernon Ave. Waterline	0	4,683	150,000	91,757	0
536-5360- 5230	Professional Services	0	0	75,000	0	75,000
536-5390- 5230	Water Line Extensions/Oversizing	0	0	1,000,000	20,475	1,000,000
	Total Expenses	2,268,577	1,037,604	2,310,726	3,765,594	3,217,108
	<i>Carryover PO's</i>				32,375	
	Fund Balance - December 31st	4,933,458	5,790,941	4,830,215	5,971,020	4,203,912

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	2,759,772	3,679,226	3,483,634	3,483,634	3,321,483
541- 4910	Transfer in - Sewer Fund	1,311,272	1,364,247	1,391,532	1,391,532	1,419,363
	Total Revenue	1,311,272	1,364,247	1,391,532	1,391,532	1,419,363
541-5410- 5803	OWDA Principal	104,670	108,461	112,390	112,390	116,461
541-5410- 5813	OWDA Interest	54,323	42,226	38,943	38,943	35,542
541-5411- 5530	Inflow/Infiltrate Remediation	56,781	0	175,000	0	175,000
541-5430- 5535	Plant Improvement	0	672,110	1,200,000	608,346	1,800,000
5536	Wastewater Plant Maintenance	176,044	96,820	215,000	157,310	330,000
5537	Pump Station Repair	0	0	100,000	26,499	100,000
541-5433- 5500	Meter Replacement	0	0	25,000	19,251	25,000
541-5439- 5535	Sanitary Sewer Replacement	0	0	75,000	0	75,000
5536	South Central Sewer Repair	0	0	0	0	35,000
541-5440- 5502	Equipment	0	92,869	85,000	9,533	127,000
5503	Automated Meter Reading System	0	547,353	25,000	440,472	0
5504	Building Improvement/Evaluation	0	0	25,000	0	200,000
	Total Expenses	391,818	1,559,839	2,076,333	1,412,744	3,019,003
	<i>Carryover PO's</i>				140,939	
	Fund Balance - December 31st	3,679,226	3,483,634	2,798,833	3,321,483	1,721,843

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	181,130	181,130	1,500,000	1,500,000	2,000,000
543- 4910	Transfer from Sewer Fund	0	1,318,870	500,000	500,000	0
4910	Transfer from Capacity Fee Fund	0	0	0	0	0
	Total Revenue	0	1,318,870	500,000	500,000	0
543-5431- 5230	Professional Services	0	0	0	0	0
5530	Oversizing	0	0	0	0	0
	Total Expenditures	0	0	0	0	0
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	181,130	1,500,000	2,000,000	2,000,000	2,000,000

2018 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>2015 Estimate</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	193,245	203,214	208,183	208,183	216,141
545- 4690	Water Customer Deposits	33,647	32,265	35,000	22,051	32,000
545-5451- 5601	Deposit Refunds	23,678	27,296	32,000	14,093	32,000
5710	Deposit To Storm Sewer Fund	0	0	600	0	0
5711	Deposit To Water Fund	0	0	1,750	0	0
5712	Deposit To Sewer Fund	0	0	1,750	0	0
5713	Deposit To Refuse Fund	0	0	900	0	0
	Total Expenditures	23,678	27,296	37,000	14,093	32,000
	Carryover Encumbrances					
	Fund Balance - December 31st	203,214	208,183	206,183	216,141	216,141

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	2,641,456	2,518,370	1,755,328	1,755,328	1,937,960
546- 4011	Premium	0	0	0	54,801	0
4012	Bond Proceeds	0	0	0	672,308	0
546- 4620	Capacity Charges	1,075,115	1,536,771	1,300,000	1,333,181	1,250,000
4621	Acme Road Front Footage Fee	0	10	0	0	0
4910	Transfer in - Sewer Fund	2,000,000	681,130	1,599,039	1,599,039	1,631,020
	Total Revenue	3,075,115	2,217,911	2,899,039	3,659,329	2,881,020
546-5460- 5230	Professional Services	111,038	215,553	75,000	65,180	75,000
5705	Transfer Bond Service Cherry St. Fac.	65,000	65,000	65,000	65,000	65,000
5802	G.O. Bond Principal	325,000	325,000	330,000	1,051,457	331,815
5803	OWDA Principal	1,109,596	1,149,787	1,191,436	1,191,436	1,234,592
5812	G.O. Bond Interest	73,385	68,997	64,610	62,454	51,734
5813	OWDA Interest	575,866	447,639	412,836	412,835	376,772
546-5466- 5533	Sewer Extension/Oversizing	0	56,250	750,000	0	1,000,000
5537	Sawmill Parkway Sewer Extension	363,316	2,727	0	305	0
5539	Crestview Drive Sewer Extension	0	0	80,000	0	80,000
5540	Riverby Sewer Extension	0	0	0	0	325,000
546-5499- 5741	Transfer to SE Highland Sewer	575,000	650,000	625,000	625,000	650,000
	Total Expenses	3,198,201	2,980,953	3,593,882	3,473,667	4,189,913
	<i>Carryover PO's</i>				3,030	
	Fund Balance - December 31st	2,518,370	1,755,328	1,060,485	1,937,960	629,067

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	178,594	27,976	96,979	96,979	161,159
548- 4622	ERU Charges	272,000	414,235	360,000	430,985	225,000
4910	Transfer In Sewer Capacity Fee Fund	575,000	650,000	625,000	625,000	650,000
	Total Revenue	847,000	1,064,235	985,000	1,055,985	875,000
548-5480- 5802	Bond Principal	385,833	395,833	406,250	407,396	420,000
5812	Bond Interest	611,785	599,399	589,675	584,409	577,609
	Total Expenses	997,618	995,232	995,925	991,805	997,609
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	27,976	96,979	86,054	161,159	38,550

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	2,820,366	2,406,803	2,216,318	2,216,318	1,909,922
610- 4810	Reimbursements	737,811	508,833	300,000	814,682	35,000
4930	Premiums	3,387,990	3,606,909	3,895,810	3,885,723	4,317,001
4931	Employee Payments	711,689	787,593	810,000	856,770	835,000
4932	Employee Vision Care Payments	0	0	10,000	15,368	18,000
	Total Revenue	4,837,490	4,903,335	5,015,810	5,572,543	5,205,001
610-6101- 5230	Program Administration	75,811	81,379	86,000	94,459	95,000
5231	Preferred Provider Fees	41,916	42,588	46,000	44,296	45,000
5232	Broker Fees	5,988	6,084	7,000	1,800	0
5240	Preventative Care	12,203	36,388	45,000	31,169	55,000
5280	Life/ADD Insurance	26,568	27,515	29,000	27,906	27,000
5281	Stop Loss Insurance	585,135	614,141	620,000	731,081	712,000
5282	Vision Insurance Premiums	0	0	13,600	15,139	25,200
5285	Medical Claims	3,546,160	3,302,685	3,400,000	3,848,658	3,675,000
5286	Dental Claims	220,896	275,903	300,000	253,291	285,000
5287	Prescription	678,827	657,753	715,000	793,502	815,000
5610	Opt Out Payments	22,660	27,340	30,500	27,240	30,500
5700	Federal ACA Excise Tax	34,889	22,044	40,000	1,724	30,000
	Total Expenditures	5,251,053	5,093,820	5,332,100	5,870,265	5,794,700
	<i>Carryover PO's</i>				8,674	
	Fund Balance - December 31st	2,406,803	2,216,318	1,900,028	1,909,922	1,320,223

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	1,693,433	1,945,286	1,973,888	1,973,888	2,351,456
620- 4750	Miscellaneous	0	0	0	0	0
4810	Reimbursements	2,097	1,986	0	171,237	0
4930	Premiums	519,028	548,974	569,714	569,714	475,341
	Total Revenue	521,125	550,960	569,714	740,951	475,341
620-6210- 5230	Program Administration	8,000	8,000	10,000	9,642	10,000
5231	Professional Services	475	11,478	15,000	11,307	15,000
5280	BWC Premiums	187,995	354,299	250,000	193,642	250,000
5285	Workers Comp Claims	72,802	136,581	275,000	136,792	275,000
5500	Worker Safety Equipment	0	12,000	12,000	10,834	10,000
	Total Expenditures	269,272	522,358	562,000	362,217	560,000
	<i>Carryover PO's</i>				1,166	
	Fund Balance - December 31st	1,945,286	1,973,888	1,981,602	2,351,456	2,266,797

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	4,100	4,100	5,765	5,765	6,345
701- 4720	Donations	0	1,665	1,500	580	0
4721	Donations Awards	0	0	0	0	0
	Total Revenue	0	1,665	1,500	580	0
701-7010- 5230	Professional Services	0	0	0	0	0
5381	Miscellaneous	0	0	0	0	0
5390	Small Equipment	0	0	3,000	0	6,000
	Total Expenditures	0	0	3,000	0	6,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	4,100	5,765	4,265	6,345	345

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	0	0	25,000	25,000	6,810
702- 4720	Donations Miscellaneous	0	0	0	0	0
4723	Cemetery Tree Donation	0	25,000	0	0	0
	Total Revenue	0	25,000	0	0	0
702-7020- 5271	Maintenance	0	0	0	0	0
5506	Tree Purchase Cemetery	0	0	0	18,190	6,315
	Total Expenditures	0	0	0	18,190	6,315
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	0	25,000	25,000	6,810	495

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	8,116	7,483	7,809	7,809	7,796
703- 4720	Donations	3,410	2,645	500	1,540	500
4721	K-9 Donations	0	0	0	0	0
	Total Revenue	3,410	2,645	500	1,540	500
703-7030- 5330	Supplies	2,793	372	2,000	53	2,000
5500	Capital Outlay / New Equipment	1,250	1,947	5,677	1,500	5,000
	Total Expenditures	4,043	2,319	7,677	1,553	7,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	7,483	7,809	632	7,796	1,296

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	932	1,678	1,958	1,958	1,032
704- 4720	Donations	2,309	1,836	2,400	2,040	2,400
	Total Revenue	2,309	1,836	2,400	2,040	2,400
704-7040- 5230	Professional Services	1,563	1,556	2,800	2,341	2,800
	Total Expenditures	1,563	1,556	2,800	2,341	2,800
	<i>Carryover PO's</i>				625	
	Fund Balance - December 31st	1,678	1,958	1,558	1,032	632

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	497,146	504,658	560,120	560,120	546,221
705- 4115	Curtis Farms Infrastructure Fees	7,512	7,512	7,512	8,339	7,500
4490	Developers Fees	0	47,950	10,000	0	0
	Total Revenue	7,512	55,462	17,512	8,339	7,500
705-7050- 5230	Professional Services	0	0	10,000	0	10,000
5507	Stratford Pedestrian Bridge	0	0	0	9,209	0
5508	Howald/Srpingfield Trail	0	0	0	13,029	0
	Total Expenditures	0	0	10,000	22,238	10,000
	Fund Balance - December 31st	504,658	560,120	567,632	546,221	543,721

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
CITY FUND						
	Fund Balance - January 1st	14,061	12,442	13,166	13,166	15,394
707- 4391	UFTF Unclaimed Funds	6,381	4,411	5,000	4,730	5,000
	Total Revenue	6,381	4,411	5,000	4,730	5,000
707-0707- 5600	Unclaimed Funds Payment	0	0	0	128	0
5701	Transfer to General Fund	8,000	3,687	8,000	2,374	8,000
	Total Expenditures	8,000	3,687	8,000	2,502	8,000
	Fund Balance - December 31st	12,442	13,166	10,166	15,394	12,394
MUNICIPAL COURT FUND						
	Fund Balance - January 1st	31,711	53,534	54,953	54,953	57,425
708- 4391	UFTF Unclaimed Funds	21,831	2,008	5,000	2,722	5,000
	Total Revenue	21,831	2,008	5,000	2,722	5,000
708-0708- 5601	Unclaimed Funds Payment	8	589	2,500	250	2,500
5701	Transfer to General Fund	0	0	0	0	0
	Total Expenditures	8	589	2,500	250	2,500
	Fund Balance - December 31st	53,534	54,953	57,453	57,425	59,925

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	875,000	861,500	807,886	807,886	924,886
709- 4910	Transfer from General Fund	0	0	150,000	150,000	50,000
709-0709- 5230	Professional Services	13,500	53,614	150,000	33,000	0
	Enterpreunerial Center	0		0	0	50,000
	Performance Based Incentives	0	0	0	0	0
	Total Expenditures	13,500	53,614	150,000	33,000	50,000
	<i>Carryover PO's</i>					
	Fund Balance - December 31st	861,500	807,886	807,886	924,886	924,886

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	873,323	425,871	1,012,323	1,012,323	1,047,056
709- 4910	Transfer from General Fund	0	139,000	34,733	34,733	0
	Transfer from General CIP	0	447,452	0	0	0
	Total Revenue	0	586,452	34,733	34,733	0
710-0710- 5710	Transfer to General Fund	447,452	0	0	0	0
	Total Expenditures	447,452	0	0	0	0
	Fund Balance - December 31st	425,871	1,012,323	1,047,056	1,047,056	1,047,056

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	0	2,151	32,427	32,427	203,703
711 4120	JEDD Income Tax Collections	2,151	145,084	200,000	363,034	275,000
	Total Revenue	2,151	145,084	200,000	363,034	275,000
711-7110 5600	JEDD Refunds	0	0	0	555	0
5601	JEDD Board Fees (1%)	0	1,148	2,000	1,912	2,750
5602	Transfer to City General Fund (4%)	0	4,592	8,000	7,648	11,000
5605	Berkshire Township Distribution	0	65,441	114,000	108,986	156,750
5606	City of Delaware Distribution	0	43,627	76,000	72,657	104,500
	Total Expenditures	0	114,808	200,000	191,758	275,000
	Fund Balance - December 31st	2,151	32,427	32,427	203,703	203,703

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	0	37,417	36,063	36,063	34,982
750 4100	Special Care Contributions	0	0	0	0	0
4740	Investment Income	0	0	350	367	350
4910	Transfer from Cemetery Fund	37,522	0	0	0	0
	Total Revenue	37,522	0	350	367	350
750-0750- 5230	Professional Services	0	0	0	0	0
5331	Easter Arrangements	0	280	350	280	400
5332	Memorial Day Arrangements	105	525	650	599	675
5333	Christmas Arrangements	0	549	650	569	675
5335	Other Event Arrangements	0	0	250	0	250
	Total Expenditures	105	1,354	1,900	1,448	2,000
	Fund Balance - December 31st	37,417	36,063	34,513	34,982	33,332

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	0	0	252	252	0
801- 4350	Fines & Forfeitures	56,362	64,186	70,000	68,684	75,000
801-8010- 5230	Professional Services	56,362	63,934	70,000	68,936	75,000
	Fund Balance - December 31st	0	252	252	0	0

2018 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>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	442	981	474	474	371
803- 4520	3% State Building Permit Fee	3,252	6,759	10,000	2,605	10,000
4521	1% State Plumbing Fee	3,168	4,074	5,000	4,164	5,000
	Total Revenue	6,420	10,833	15,000	6,769	15,000
803-8030- 5230	State Building Permit - 3%	2,864	7,217	10,000	2,728	10,000
803-8030- 5231	State Plumbing Permit - 1%	3,017	4,123	5,000	4,144	5,000
	Total Expenditures	5,881	11,340	15,000	6,872	15,000
	Fund Balance - December 31st	981	474	474	371	371

2018 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 satisfactorly.

<i>Account #</i>	<i>Description</i>	<i>2015 Actual</i>	<i>2016 Actual</i>	<i>2017 Budget</i>	<i>2017 Actual</i>	<i>2018 Budget</i>
	Fund Balance - January 1st	0	0	164,146	164,146	185,077
804 4690	Performance Bonds	0	164,146	0	20,931	0
	Total Revenue	0	164,146	0	20,931	0
804-8040- 5230	Returned Bonds	0	0	0	0	0
	Total Expenditures	0	0	0	0	0
	Fund Balance - December 31st	0	164,146	164,146	185,077	185,077