

City of Painesville, Ohio

Lake County

2013 Budget Document

Prepared by:

City Manager's Office

Douglas L. Lewis
Interim City Manager

Lynn White
Administrative Assistant

Department of Finance

Andrew A. Unetic
Director of Finance

Cheryl Foresi
Finance Analyst

Julie Peterson
Fiscal Clerk II

Jean Anthony
Fiscal Clerk III

Tara Schuster
Fiscal Clerk II

Kim Whited
Fiscal Clerk II

Warren Terrell, Jr.
Store Clerk

TABLE OF CONTENTS

BUDGET TRANSMITTAL LETTER	5
BUDGET OVERVIEW	9
PROFILE OF THE CITY	11
ORGANIZATIONAL STRUCTURE	12
DEMOGRAPHIC SUMMARY	16
THE CITY OF PAINESVILLE ECONOMIC OUTLOOK	19
STRATEGIC PLAN	21
INTRODUCTION	21
PROCEDURE	21
CORE VALUES	21
2013 CITYWIDE GOALS	22
BUDGET POLICIES	25
FINANCIAL POLICIES	25
BUDGET POLICY	25
<i>2013 Budget Calendar</i>	<i>28</i>
CASH MANAGEMENT POLICY	29
INVESTMENT POLICY	31
CAPITAL ASSET POLICY	36
DEBT MANAGEMENT POLICY	42
REVENUE POLICY	44
EXPENDITURE/EXPENSE POLICY	44
OPERATING POSITION POLICY	45
BASIS OF ACCOUNTING	45
BASIS OF BUDGETING	46
FUND STRUCTURE	46
FINANCIAL ANALYSIS	54
ASSUMPTIONS FOR REVENUE ESTIMATES	55
ASSUMPTIONS FOR APPROPRIATIONS	56
BUDGET PREPARATION	57
ECONOMIC OUTLOOK	57
REVENUES	60
EXPENDITURES	66
FUND BALANCES	68
CAPITAL IMPROVEMENTS	68
REVENUE BUDGET SUMMARY ALL FUNDS	69
EXPENDITURE BUDGET SUMMARY ALL FUNDS	71
FUND REVENUE & EXPENDITURE SUMMARY	73
PERSONNEL SUMMARY	82
LEGAL COMPLIANCE	85
BUDGET OVERVIEW OF MAJOR FUNDS	123
GENERAL FUND	123
STREET CONSTRUCTION, MAINTENANCE & REPAIR FUND	130
WATER FUNDS	131
WATER POLLUTION CONTROL FUNDS	133
ELECTRIC FUNDS	134

STORM WATER FUND	136
LEGISLATIVE	137
MUNICIPAL COURT	141
JUDICIAL ACTIVITIES	141
CLERK OF COURT	141
PROBATION	141
VICTIM'S ADVOCATE GRANT FUND	141
CITY MANAGER'S OFFICE.....	145
COMMUNICATIONS, PROMOTIONS AND PUBLIC RELATIONS ACTIVITIES	145
INFORMATION TECHNOLOGY.....	145
ECONOMIC DEVELOPMENT.....	145
HUMAN RESOURCES OFFICE	149
FINANCE	151
ACCOUNTING.....	151
PURCHASING AND WAREHOUSE	151
INCOME TAX COLLECTION	151
UTILITIES OFFICE	151
LAW	157
POLICE	159
LAW ENFORCEMENT - SWORN OFFICERS.....	159
LAW ENFORCEMENT - OTHER.....	159
CONTROL CENTER.....	159
FIRE.....	163
FIRE FIGHTING, PREVENTION & INSPECTION	163
PUBLIC WORKS	169
STREET MAINTENANCE AND REPAIR.....	169
SIDEWALKS	169
EQUIPMENT MAINTENANCE.....	169
LEAF & YARD WASTE REMOVAL.....	169
PARKING & TRAFFIC.....	169
SEWER - COLLECTION & TRANSMISSION.....	170
REFUSE - COLLECTION AND DISPOSAL.....	170
PARKING GARAGE	170
RECREATION & PUBLIC LANDS.....	177
PARKS ADMINISTRATION	177
MORSE AVENUE COMMUNITY CENTER	177
RECREATION ACTIVITIES	177
SENIOR CITIZENS CENTER	177
PUBLIC LANDS AND BUILDINGS.....	177
CEMETERIES ADMINISTRATION.....	177
COMMUNITY DEVELOPMENT	183
PLANNING AND DEVELOPMENT	183
CODE ENFORCEMENT	183
ENGINEERING	183

WATER SERVICE	189
FILTRATION AND PUMPING.....	189
SUPERVISION - DISTRIBUTION OPERATIONS.....	189
WATER POLLUTION CONTROL SERVICE	195
SUPERVISION - PLANT AND SYSTEM.....	195
ELECTRIC SERVICE	201
SUPERVISION - PLANT OPERATIONS	201
SUPERVISION - DISTRIBUTION OPERATIONS.....	201
STORM WATER UTILITY	207
NON-DEPARTMENTAL	209
SCHEDULE OF DEBT.....	212
SCHEDULE OF TRANSFERS.....	214
SCHEDULE OF ADVANCES.....	214
2013 CAPITAL BUDGET	217
SUPPLEMENTAL INFORMATION	247
COMPUTATION OF LEGAL DEBT MARGIN	247
COMPUTATION OF ALL DIRECT AND OVERLAPPING DEBT	248
PRINCIPAL EMPLOYERS.....	249
DEMOGRAPHIC STATISTICS	250
DISTRIBUTION OF ACCOUNTS	251
GLOSSARY OF TERMS	255

- This page has been intentionally left blank -



7 Richmond Street • P.O. Box 601 • Painesville, Ohio 44077 • 440.352.9301 • www.painesville.com

Honorable Members of Painesville City Council:

This budget chronicles the responsible management of Painesville taxpayers' dollars over the past several fiscal years and a prudent plan for the allocation and investment of revenues in fiscal year 2013. Our task as the stewards of Painesville's financial resources is to remain fiscally conservative while aggressively pursuing reasonable goals for improving the quality of life in Painesville. We must also be aware of the impacts this year's actions have on future year's ability to provide quality services to our community.

Submitted herewith, pursuant to the provisions of Article IV, Section 3 of the City Charter is the City of Painesville's proposed operating budget for the fiscal year beginning January 1, 2013. The budget for 2013 reflects the City's continuing re-alignment to provide services in an uncertain economic environment which appears to be slowly moving in a positive direction. This year's budget reflects the completion of several very large capital projects and a return to a more modest capital investment. As a result, the overall budget and the revenues anticipated to be collected during the next fiscal year are reduced from previous years. The total new resources estimated from all funds in the city in 2013 are \$65,200,410 or \$13.2 million less than 2012 budget estimate. The decrease is the result of reduced grant and other single purpose revenue devoted to capital expenditures. Utility revenue is estimated to increase while the general fund and special project fund revenues have declined. The 2013 total expenditure is also budgeted at a decline to \$75,904,454 or almost \$5.5 million less than the previous year's budget. The 2013 General Fund budget expenditures are 1.65% less than the 2012 original appropriation budget and the revenue is expected to be 2.50% less than 2012 budgeted revenue. This is the seventh year in a row that revenues in the General Fund are projected to decline and the projected 2013 General Fund revenues have not been this low since 1999. Since 2008, the General Fund revenues have decreased by \$3.9 million or 26%. Utility Funds are generally operating within current year revenues and are a good indicator that there are positive signs of an economic rebound on the horizon.

The capital budget across all funds is significantly reduced with only the extension of Brookstone Boulevard funded through TIF proceeds, an OPWC loan, and a grant from the State of Ohio Department of Transportation, and the restructuring of the electric circuits from the new substations as the largest two projects. These projects represent over \$10 million of the \$16 million capital budget. This year no new capital is proposed in the general fund expenditures, but the associated funds, capital improvement fund and capital equipment reserve, will carry other general fund capital expenses.

The deliberations on the operating budget present Council with an important opportunity to implement its vision and direction for the future. Demands for funding of programs and services far exceed the capacity of financial resources to satisfy those demands. Budgeting requires making tough choices in establishing program and service priorities and striking the always-delicate balance between the community's need for public services and the reasonable ability and willingness of a community to pay to finance those services, now and in the future. As this budget is being prepared City Council has submitted a request to the voters for additional funds through a property tax issue to invest in our streets. If the proposed levy passes, the initial budget will be amended to reflect an additional \$630,000

of investment in streets for each of the next five (5) years. Without that additional revenue street improvements will be limited as they have been for the last several years. The decisions made this year continue to be difficult and complex.

While expenditures have continued to be reduced, revenues for general operating expenditures have declined or remained flat. There remain many uncertainties in the global and national economy that continue to affect our local economic situation in 2013; however we are beginning to see small signs of positive change in a couple of our larger private sector employers. While private sector employment shows some signs of improving, the impacts of the slow economy continue to cripple the public sector and its associated sectors of the economy. The City's unique composition of employers relies on both of these sectors to be stable to grow. However this year we have budgeted a slight increase in income tax, representing a sense that a small improvement is expected and should continue into the next several years. In 2013, the State of Ohio will have completed its reductions to the resources available to be shared through the local government fund which hopefully will stabilize in the future years.

Estimated revenues in 2013 are expected to be the lowest since 1999 while expenses far outpace that experienced at the turn of the century. Several years of tight fiscal management have permitted the establishment of a reasonable carry-over balance in most funds. However the use of carry-over resources has been necessary to cover expenditures in several of the last budgets. While our carry-over balance remains within the policy standards for 2013, it has only been at the expense of personnel and services. It appears that for future years to be in compliance continued control on expenditures and reduced services in many areas will be required. Besides the economy, impacts to the budget in 2013 and beyond are health care expenditures and the impact of Federal Health Care reform, the historically low interest rates on investments, and continued reductions from the State government related to funding and unfunded mandates. Controlled spending continues to be the approach to 2013 with continued focus on the programs and policies which reflect the primary mission of the city to improve the quality of life of our community.

Budgeting is not a clerical process nor is it just an exercise in counting the beans – where they come from and where they go. This document summarizes the City's budget into four main functions. It is a Policy Document, a Financial Plan, an Operation Guide and a Means of Communication.

- **Policy Document:** This is one of the budget's most vital functions. The budget represents the most important set of policy decisions a City Council will make regarding how and where public resources will be spent.
- **Financial Plan:** The budget process is also a total and thorough effort in fiscal planning. The budget document represents not just a budget built in response to crisis management, but it also provides a multi-year focus. Operating budgets, capital budgets and debt service schedules all include perspectives beyond the current year's and discuss the impact of today's decisions on tomorrow's future.
- **Operation Guide:** The budget is a road map for department and division heads. It provides a service framework that includes not only financial information, but personnel levels, goals and objectives.
- **Communications Device:** The final critical function is the budget's use in communications. The printed budget and the public process that surrounds its adoption is an important opportunity the City has for communicating its financial operations and policy goals to all its constituents. It provides the same focal point for City Council, City Administration, department heads and other City staff.

The City of Painesville, Ohio is very aware of the importance of the budget document. The City has been striving over the past several years to provide the most comprehensive, yet readable and usable document possible. It also provides a clear understanding of our sources of revenues and impacts of

changes in expenditures. The preparation of the FY 2013 budget began in the summer of 2012 with a review of the accomplishments and highlights of the 2012 year. The Citywide goals for 2013 were reviewed and updated to address emerging issues in the community and to acknowledge achievements of the last several years. For 2013 the goals continue to reflect the challenges faced by our community in the uncertain economic times. This year the six (6) main goals which cut across all departments include: Stewardship and Fiscal Responsibility; Communication; To Improve Customer Service; To Improve the City's Image and Environment; Community Engagement and Collaboration. Again, this year the goals of each department address how they will contribute to these six areas, in addition to specific departmental objectives. Following our goal analysis an extensive review of our revenue and a reevaluation of our projections for the next several years was also conducted. The future of our local and national economy is at the forefront of concern in the development of this budget. Extensive research was conducted to determine the segments of our local economy that were growing and those in decline. This information was used to project not only income tax revenue but utility fees for the coming year. The impacts of external sources such as the loss of Local Government Funds from the State of Ohio and the reduced property valuations were also factored into the revenue estimates. While we are fortunate to have established significant carry-over balances which can assist in helping us bridge the economic impacts that have occurred and help minimize the negative impacts, we must continue to right size for the future. During 2013 Council and the Administration must continue to analyze and make decisions for the community to put us on the correct path to maintain services for the future.

To survive, we must maintain a conservative approach to our financial future and consider expenditure adjustments to match the reality of our revenue stream. It will require us to make difficult decisions and choices as we continue to strive to provide the services desired by the community without increases in revenue to support the demands. This year the proposed budget as presented is suggesting the use of a portion of the carry over budget in several of the funds to pay for current year operating expenses. While significant reductions in expenses have been recommended, we have attempted to present a budget that will have hopefully only minimal impact on current service levels. This budget document reflects several areas where as a result of continued changes to personnel, service impacts are anticipated. The 2013 budget benefited from the proactive position of Council last year to reduce expenditures by over \$150,000 which necessitated layoffs. In addition to the four employees that were laid off in 2012, two General Fund related departments will have decreased staffing. The Public Works department will have one less employee in 2013 due to a retirement and the Parks/Recreation and Cemetery department will have two less employees in 2013 due to employees being promoted to different departments and those employees not being replaced. The only position in the General Fund that has been budgeted for, but not yet filled, is the full-time housing inspector in the Community Development Department. If City Council would like to balance the 2013 General Fund budget, additional personnel decreases will be necessary.

Capital expenditures for those areas with dedicated funding sources have been included in this year's budget. Minimal new debt is proposed. The inclusion of the water infrastructure fee has provided a source of revenue to begin the replacement and upgrade of the water distribution system. The concern remains that there is no dedicated source of revenue for other areas where capital improvements are necessary. Currently the only funds available for capital in streets and storm water are excess revenues from prior year expenditures. If operational expenditures continue to exceed the current year's revenue then resources available for future debt payments and capital will be non-existent. This year the capital improvements plan includes those that have been committed to in previous years, have outside revenue or are necessary to maintain our required licenses for operation. This year the capital is limited in Storm Water, Streets and for General Fund operations. The Administration is recommending the continued focus on reduction of debt from prior year improvements. Unless the Street Improvement levy that Council has placed on the November 2012 ballot passes, it is anticipated that revenues for capital investment will remain flat or decline in many funds. Difficult decisions will be necessary in many funds which will affect our direction both this year and in the future.

2013 will be a pivotal year for the community with new directions possible. However the economic climate still remains uncertain and years of reduced investment in capital and equipment, reduced labor force, and continued demands for service will require strong leadership by City Council and the Administration. This year the use of carry-over funds to balance the operating expenditures in several of our funds provides an indication that continued change in our operational expenditures is necessary. The Administration in cooperation with City Council has examined the continuing expenditures particularly in the general fund and are prepared to make the difficult decisions related to balancing the budget for the foreseeable future. We respectfully present this 2013 budget and look forward to working with Council in the year ahead.

Respectfully Submitted,


Douglas L. Lewis
Interim City Manager


Andrew A. Unetic
Finance Director

BUDGET OVERVIEW

The budget for the City of Painesville has many components that are outlined in the sections that follow. The main components to the budget are:

Section One - Strategic Plan

This section outlines the goals and objectives of the City of Painesville and explains how the core values will be implemented to achieve the objectives of the City as a whole. The Citywide Goals are referenced by the departments in outlining their individual departmental goals in Section Six of this document.

Section Two - Fund Structure

This section outlines the fund structure used to present the budget and describes the various funds that are included throughout the budget document.

Section Three - Financial Analysis

A financial analysis of how the budget was prepared including the assumptions and thrusts are discussed in this section. Many reports on the overview composition of the budget are located in the back of this section.

Section Four - Budget Overview of the Major Funds

The General Fund and the four major enterprise funds are discussed in detail in this section.

Section Five - Departmental Budget Submissions

Details and highlights of each division's budget are presented in this section of the budget.

Section Six - Non-departmental Budget Submissions

Details of budgets submitted that do not relate to any one division in particular or budgets that effect every area in the city are presented in this section.

Section Seven - Capital Budget

A detailed explanation of the City's Capital Budget is located in this section.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Painesville
Ohio**

For the Fiscal Year Beginning

January 1, 2012

Christopher P. Morrell

President

Jeffrey R. Emmer

Executive Director

The Governmental Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Presentation to the City of Painesville for its annual budget for ten consecutive years beginning January 1, 2003 through January 1, 2012.

In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to the program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

PROFILE OF THE CITY

The History

The City of Painesville was founded in 1803 by General Edward Paine, a soldier of the Revolutionary War from Connecticut who earned the rank of Brigadier General with the New York State Militia before heading west to what would become Ohio. General Paine came to this area with 65 people with the goal of establishing a permanent settlement. At the time the area was known as the Connecticut Western Reserve, which was also referred to as New Connecticut. What is now the City of Painesville was called New Market until 1807 when the name was changed to Champion in honor of Henry Champion who owned the land on which the City was built. In 1816 the City's name was changed to Painesville, the name of the neighboring township, in honor of General Paine who established the first settlement in this area.

The City of Painesville was incorporated as a town on February 11, 1832, reclassified as an incorporated village in 1852 and became a city in 1903. The City became a home rule municipal corporation operating under the laws of the State of Ohio in 1962. The City's current Charter has been amended four times since its original adoption. The State Constitution prevails when conflicts exist between the Charter and the Constitution and in matters where the Charter is silent. The City's Charter can only be amended by a majority of the City voters.

Painesville is located approximately 30 miles east of the City of Cleveland in Northeastern Ohio. It is the county seat for Lake County and is the fourth largest city, based upon population, within the County. According to the 2000 Census, Painesville is the 97th largest city in the State with a population of 17,503. Some of the City's major transportation arteries include State Routes 2, 44, 84, 86, 283 and 535, U. S. Highway 20 and Interstate Highway I-90. Lake Erie College, a private four-year college with an enrollment of approximately 1000, is located near the center of the City.

The Management

The Charter establishes the Council-Manager form of government. The legislative power of the City is vested in a Council of seven members who are elected on a non-partisan basis for a term of four years. Four of the members are elected from wards and their current terms expire on December 31, 2015; the remaining members are elected At-Large and their current terms expire on December 31, 2013. The chief executive power of the City is vested in the City Manager who is appointed by the City Council. The City Manager, with the affirmation of City Council, appoints the Director of Finance and Law Director, as well as other administrative directors.

The Services

As authorized by its Charter and codified ordinances, the City provides a full range of municipal services that include police, fire protection and emergency medical service transport, street construction, maintenance and repair, recreation and cultural activities, cemeteries, municipal court, community development, public improvements, planning and general administrative services. The City does not operate hospitals or schools, nor is it responsible for public assistance programs. The City also operates seven enterprise activities: a water system, sanitary sewer system, electric system, refuse collection, off-street parking facilities, a storm water utility, and recreation. These activities are accounted for in separate enterprise funds. Enterprise funds are used to account for operations financed and operated in a manner similar to private business enterprises. The intent of the City is that the costs of providing the goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

The City's enterprise activities are not subject to rate review or determination by the Public Utilities Commission of Ohio or any similar regulatory body. The City's Council has the necessary authority to establish and amend appropriate user rates as required. The rates are monitored on an on-going basis to insure their adequacy. Responsibility for the frequency and amount of rate change lies solely with the City Council.

ORGANIZATIONAL STRUCTURE

The following three presentations are the list of principal officials of the City, the list of City Administrators and Department Heads and the official organization chart for the City of Painesville.

PRINCIPAL OFFICIALS

CITY COUNCIL

President	(at Large)	Joseph Hada, Jr.	Term – 1/01/10 to 12/31/13
Vice President	(Ward 4)	Paul Hach, Jr.	Term – 1/01/12 to 12/31/15
Council Member	(Ward 3)	Michael DeLeone	Term – 1/01/12 to 12/31/15
Council Member	(Ward 1)	Andrew Flock	Term – 1/01/12 to 12/31/15
Council Member	(Ward 2)	Katie Jenkins	Term – 1/01/02 to 12/31/15
Council Member	(at Large)	Lori DiNallo	Term – 1/01/10 to 12/31/13
Council Member	(at Large)	James Fodor	Term – 1/01/10 to 12/31/13
Clerk of Council		Jennifer Bell	

LIST OF CITY ADMINISTRATORS AND DEPARTMENT HEADS

CITY ADMINISTRATION

Interim City Manager	Douglas Lewis dlewis@painesville.com (440) 392-5800
Assistant City Manager/Community Development Director	Douglas Lewis dlewis@painesville.com (440) 392-5800
Director of Law	Joseph M. Gurley jgurley@rghk.com (440) 354-3800

MUNICIPAL COURT

Judge	Hon. Michael Cicconetti darmstrong@pmcourt.com (440) 392-5875
Clerk of Court/Administrator	Nick Cindric

DEPARTMENT/DIVISION HEADS

Department of Community Development

Community Development Director

Douglas Lewis

Engineering Division

City Engineer

Richard Lesiecki

Building and Code Enforcement Division

Building Official

D. Edward Cox

Division of Planning

City Planner

Russ Schaedlich

Department of Finance

Finance Director

Andrew A. Unetic
aunetic@painesville.com
(440) 392-5796

Division of Utilities

Utilities Office Manager

Cheryl Altizer

Division of Accounting & Finance

Division of Purchasing and Warehousing

Department of Human Resources

Andrew A. Unetic

Department of Public Safety

Public Safety Director

City Manager*

Division of Police

Chief of Police

Troy Hager
t@painesville.com
(440) 392-5840

Division of Fire

Fire Chief

Mark F. Mlachak
mmlachak@painesville.com
(440) 392-5852

Department of Public Service

Public Service Director

Kevin Lynch
klynch@painesville.com
(440) 392-9676

Division of Public Works

Public Works Supervisor

Brian Belfiore

Division of Storm Water

Department of Recreation and Public Lands

Recreation and Public Lands Director

Lee Homyock
lhomyock@painesville.com
(440) 392-5912

Division of Parks

Supervisor of Parks

Stephen Hubbell

Division of Cemeteries

Supervisor of Cemeteries

Stephen Hubbell

Department of Utilities

Utilities Director

Division of Electric

Electric Power Superintendent

Electric Generation Supervisor

Division of Water Pollution Control

Water Pollution Control Superintendent

Division of Water

Water Superintendent

City Manager*

Jeff McHugh
jmchugh@painesville.com
(440) 392-5939

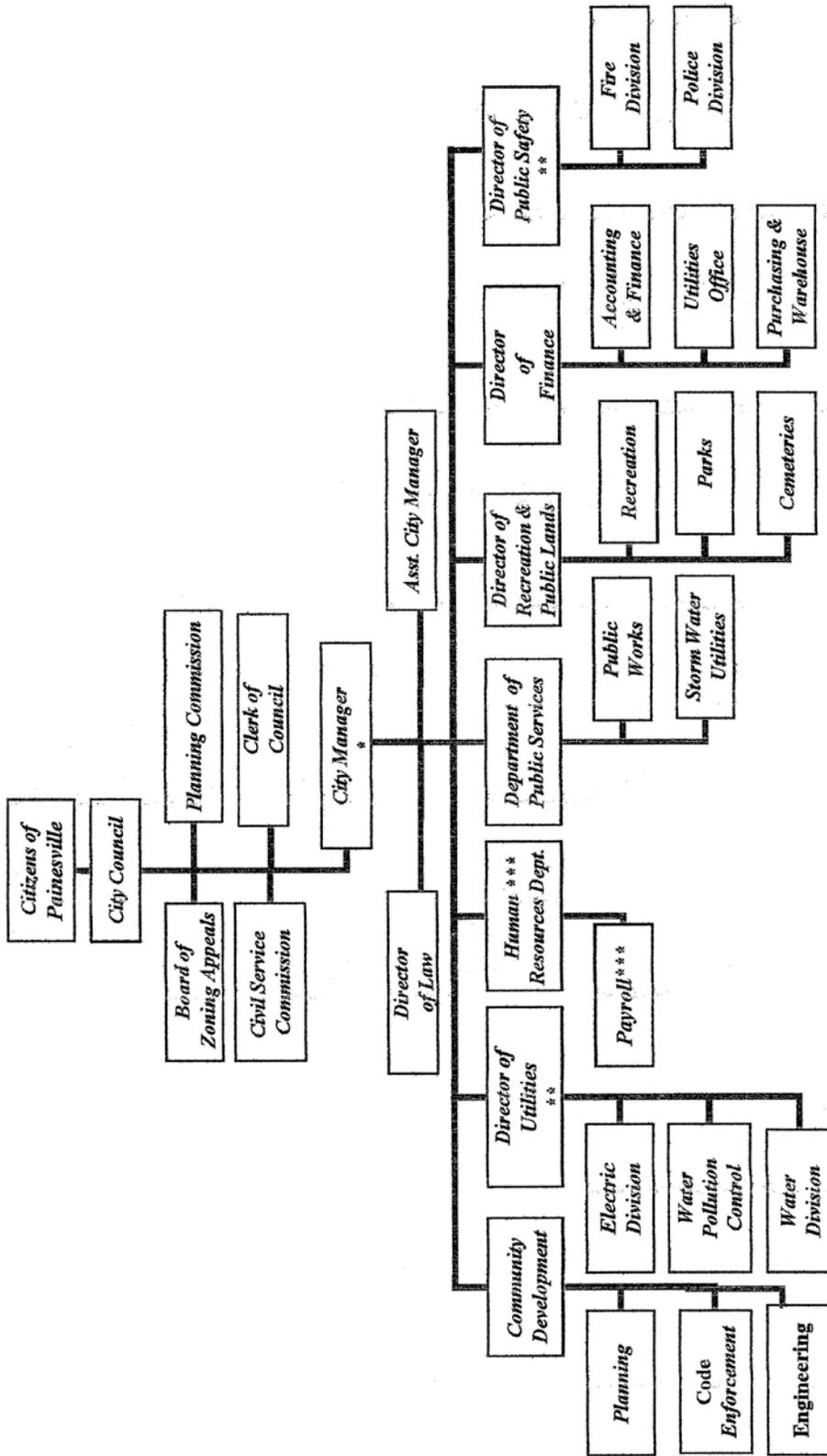
Paul Morton
pmorton@painesville.com
(440) 392-5940

Randy L. Bruback
rbruback@painesville.com
(440) 392-6313

George Ginnis
gginnis@painesville.com
(440) 392-2975

*City Manager is Director of these Departments

The City of Painesville, Ohio



* Economic Development Coordinator, Assistant City Manager, Information Technology, Communications, and Promotions & Public Relations are included in City Manager's Dept.

** Filled by City Manager

*** Filled by Director of Finance



CITY PROFILE

Geography

Location

Northeast Ohio, Lake County

Major Highways:

1-90, U.S. 20, S.R. 2, S.R. 44, S.R. 84, S.R. 86,
S.R. 283, S.R. 535

Nearest Major Cities:

Cleveland (30 miles), Akron (55 miles),
Youngstown (66 miles), Erie, PA (73
miles)

Population

As of 2009

City: 18,989 County: 236,775

Labor Force

Total Eligible for Employment: 125,400

Total Employed: 116,600

Incentives Offered

Community Reinvestment Area
Enterprise Zone Tax Abatement
PLEDGE Business Loan Program

Local Tax Structure

Year 2009 Assessed Valuation: \$275,691,690
Year 2009 Ratio to Market Value: 35%
Bonded Debt: \$15,050,000 Rating: A2(Moody's)

Real Estate Tax

Net Effective Tax Rate: Community:
Residential: 52.507
Industrial: 72.105
Per \$1000 Of Assessed Valuation,
Includes: Community, County and School Levies.

Tangible Personal Property Tax

Inventories At: 12.25%
Machinery & Equipment At: 12.25%
True Value (Depreciated Value) Times Applicable
percentage for classification, Times Millage rate for
Community Of 73.20 Mills For Each \$1000 Of Net Value.

Other Taxes

County Sales Tax: 6.75%
Community Income Tax: 2.0%

Utilities

Electric: Painesville Municipal Power

Net Capacity Available: 53.5 MW System

Peak: 54,200 kw (2005)

Natural Gas: Dominion East Ohio

Sewer: City of Painesville

Treatment Type: Secondary & Tertiary

System Capacity: 6 MGPD

Average Load: 3 MGPD

Water: City of Painesville

Source: Lake Erie

Plant Capacity: 7.5 MGPD

Avg. Daily Consumption: 4 MGPD

Transportation

Nearest Major Airport:

Cleveland Hopkins Intl Airport (45 miles)

Nearest Water Port:

Fairport Harbor 2 Miles

Local Airport:

Lost Nation Airport 9 Miles
(5,500-foot runway)

Railroad:

Norfolk & Southern, CSX

Motor Freight Lines:

In Cleveland trucking zone; served by over 30
common carriers

Bus Services:

Local	Laketran
Inter City	Greyhound & Lakefront Trailways

Taxi: Yes

Rental Cars: Yes

Communications

Post Office Class First
Newspapers Frequency **Circulation**
 The Plain Dealer Daily 368,251

The News-Herald Daily 48,000

Television Stations	Location	Networks
Channel 3	Cleveland	NBC
Channel 5	Cleveland	ABC
Channel 8	Cleveland	FOX
Channel 19	Cleveland	CBS
Channel 25	Cleveland	PBS
Channel 43	Lorain/Cleveland	UPN
Channel 61	Cleveland	Home Shopping

Cable Television: Yes
Western Union Telegraph: Yes
Telephone Company: SBC

■ **Local Government Facilities**

Government (type): Charter, Council/City Manager

Police: 44 (1 Chief, 4 Lieutenants, 4 Sergeants,
 27 Patrolmen, 3 clerks)

Cars: 25

Planning Commission Yes

Zoning Regulations 2001

■ **Fire Defense System**

Equipment: 1 Aerial, 2 Pumpers, 2 Rescue Trucks, 1 Utility Truck, 1 Hazmat Trailer, 1 Chief Car, 1 Fire Prevention, 3 Rescue Boats

Full Time Firemen: 27 **Part Time:** 6

Paramedics: 18

Fire Stations: 1

Ambulances: 2 Rescue Trucks

Insurance Rating: 4

■ **Community Facilities**

Education

Public	Schools	Teachers	Grades	Enrollment
Elementary	3	74	K-5	1,138
Jr. High	1	45	6-8	545
Sr. High	1	43	9-12	641
Parochial	1	11	K-8	235
Colleges	1	FT36/PT50	4YR.	

Libraries: 1 **Circulation:** 664,185 **Volumes:** 157,533

Community Facilities Continued

Hospitals: 0
Clinics: 3
Doctors: 33
Dentists: 20

■ **Churches**

Catholic: 1
Protestant: 15
Other: 4

■ **Recreational**

Parks: 14
Golf Courses: 1
Swimming Pools: 2
Country Clubs: 1

Racquetball Courts: 3
Tennis Courts: 2
Basketball Courts: 2

Baseball Diamonds: 10

Soccer Field: 2

Fishing pond: 1

Restaurants: 34

YM/YWCA 1

■ **Climate**

Annual Average Temperature: 50.4°F
Monthly Average Temperature: Jan. 22-24°F
 July 65-70°F
Annual Average Precipitation: 35.9"
Annual Average Snowfall: 25-35"
Growing Season: Average 140 Days
Elevation: Low- 599", High-718'
 Average-650'
Prevailing Winds: Southwest
Days Between Killing Frost: 165 Days
Great Lakes Open To Shipping: Ice-Free 214 Days

■ **Contact**

Ms. Cathy Bieterman
Economic Development Coordinator
7 Richmond Street Painesville, Ohio
Phone (440) 392-5795
Fax (440) 639-4831
ecodevo@painesville.com

■ **Total Number of Businesses & Employees**

Total Number of Businesses (3.0 Mile Radius):	1,340
Total Number of Employees (3.0 Mile Radius):	17,531
Total Number of Businesses (5.0 Mile Radius):	2,271
Total Number of Employees (5.0 Mile Radius):	28,074
Total Number of Businesses (10.0 Mile Radius):	5,653
Total Number of Employees (10.0 Mile Radius):	70,082

■ **Median Values**

Household Income 2003	\$37,783	Household Income 2009	\$41,825
Median Home Value 2003	\$108,347	Median Home Value 2009	\$126,700
Per Capita Income 2003	\$17,274	Per Capita Income 2009	\$18,943
Median Age 2003	31.0	Median Age 2009	36.2

■ **Retail Market Profile**

Radius:	3.0 Miles	Population:	38,161
Households:	14,721	Median Disposable Income:	\$36,196
Per Capita Income:	\$22,062	<i>(Based on 2003 Figures)</i>	

Total Retail Trade, Food & Drink:
 Retail Sales - \$256,706,499 Retail Potential - \$365,280,144 No. of Businesses - 277

■ **Downtown Business Mix**

Total Companies: 239

Type of Industry	Number	Percentage of Total
Government Offices	40	17%
Attorney Firms	34	14%
Real Estate	24	10%
Restaurants & Bakers	22	9%



The City of Painesville Economic Outlook

The City of Painesville has seen a positive outlook in the business community this past year on new interest and investment from existing companies within the City. Going into 2013 the Office of Economic Development will be working closely with regional partners and the new Jobs Ohio programs to identify existing resources and new resources that can be brought to area companies to assist them with their needs for business expansion and future job creation. Key resources that have been requested by local companies include: low interest loans and access to capital; a reduction in overall business operating costs and utilities; energy efficiency and mechanisms to reduce carbon footprints; offering support to provide buildings that are in "Move-In" condition; and finally providing them with resources and mechanisms to obtain a qualified workforce. The Office of Economic Development's focus continues on making sure that our existing business programs and incentives are meeting the needs of today's business and industry and have the potential to meet their future needs to enhance our newest industrial parkways, prime development areas and core downtown district.

Our focus remains on growing and expanding our business base throughout our largest employers, largest energy users and key downtown office spaces. This will carry through in the Office's five year Economic Development Strategic Plan implemented this past year. The new strategic plan for Economic Development clearly outlines key initiatives through three primary goals for our department 1) Attract Customers, 2) Maintain & Expand Current Businesses and 3) Attract New Businesses. The Strategic Plan Committee set objectives within five identifying categories and related those objectives back to achieving the overall goals. These objectives includes **Image, Diversity and Communication:** The objective there is to *create a public relation team*, improve perceptions, explore diversity, exemplify the small town character, promote business friendly environments, communicate business regulatory actions, create partnerships for workforce development, improve academics, fulfill the downtown plans, promote green, promote infrastructure and utilities, and continue to improve the city's gateways. **Safety and City Services:** The objective for this is to *promote safety accomplishments*, involve other government entities to creating a safe image, improve the infrastructure capacity to serve businesses, take advantage of existing assets. **Coordination and Cooperation:** *enhance awareness of business in Painesville*, encourage collaboration within city departments, form cooperative agreements, bridge regulatory agencies, seek funding and incentives, create energy efficiency programs for business, improve technologies, foster rehabilitation and building improvements. **Attraction, Retention and Expansion:** *keep utilities affordable*, use creativity in economic development initiatives, examine the role of incentives, educate businesses about incentives, and identify anchor tenants. **Housing and Real Estate:** *improve housing stock*, educate home owners, and connect with area realtors.

From the information gathered by the strategic planning committee further analysis was conducted on key points addressed by committee representatives that needed additional research and time investment these included utilities, workforce, infrastructure, technology and the role of incentives. With regard to municipal utilities the direction was to strategically plan for the future of our utility investments and operations so that we are able to meet future environmental compliances and continue to build on the existing plants and utilities to meet future demands. In workforce development we continue to place emphasis on educating our local manufacturing and business community about the resources existing for workforce development. With respect to transportation and infrastructure the committee wanted to see us analyze accessibility for business and industry - connect them with the regional workforce and assist in meeting their time sensitive logistics and transportation needs. As well as provide connectivity and infrastructure to improve transportation within the community and link the community with Painesville's rich Quality of Life aspects. Technology and Innovation also were an area of focus where the committee felt further research was needed to identify new technologies that will generate a competitive environment for business and industry, generate opportunities for globalization, directly impact our sustainability and further enhance City services to residents and Utility customers. Finally, they examined the role of incentives and determined that long-term, low-cost, reliable utilities should be the City's

primary incentive for business and industry. A focus should also be on the introduction of programs that address energy efficiency and budgetary solutions for business and industry.

Our programs offered through the Economic Development Office continue to be site selection and building listings; an on-going business visitation program; our CRA tax abatements and low-interest loan programs; the Key Accounts Program for our largest energy users; and the new MuniSynch Wireless Program.

This past year Painesville made application for an ODOT Jobs and Commerce Grant, Low Interest Loan through the OPWC, USEPA Environmental Assessment Grant, PCIC Grant, and a Lake County Visitors Bureau Arts & Culture Grant. We hope to continue to leverage new programs and opportunities through these grant processes.

STRATEGIC PLAN

INTRODUCTION

The Strategic Plan for the City of Painesville is formulated around the City's Mission Statement that focuses on serving the needs of its citizens and growth in the community. The Mission Statement has been reviewed and revised over several years to provide the foundation for establishing the scope of services to meet the needs of the community. The Strategic Plan must be developed within the boundaries of resources available to the City that are increasingly constrained. These constraints are requiring a paradigm shift in the means to provide the needed resources. The Mission Statement has evolved into the following:

“To ensure and improve the quality of life and growth of our community”

PROCEDURE

The Strategic Plan is continuously reviewed and updated annually. The Plan is reviewed and discussed at Department and Division Head Staff Meetings on a monthly basis. In 2010, the Administration established Goal Committees to monitor the progress and ensure the implementation of the various objectives identified in the goal statements. Each Goal Committee reported to the management staff on a monthly basis at a Department Head Staff meeting. Annually the entire document is put under scrutiny to determine accomplishments and goals for future years. The update process begins in June of each year. The Department and Division Heads evaluate the accomplishments from the previous year's goals and objectives and discuss the current year's Citywide goals and objectives. In July, the Department and Division Heads discuss Citywide goals and objectives for the next budget year. Adjustments are made as necessary and a draft of the Goals and Objectives are forwarded to City Council for input and direction. By August, Council provides additional direction to the Administration which is incorporated into the citywide goals and objectives. Each Department then reviews the Citywide goals and their departmental objectives with their department personnel. By the end of August the goals and objectives are completed for each Department. Each Department is to prepare their budget based on these Citywide Goals and asked to identify specific objectives in their departmental goals and objectives that will further the implementation of the Citywide Goals. These are included in the departmental section of this document.

The Citywide goals are the primary factor used in making determinations of the appropriateness of the expenditures in any given budget year. Emphasis this year has been placed on the fiscal responsibility and communication with a growing and diverse community as well as the need to address Painesville's changing image. Our commitment to maintaining the best quality of service in the difficult financial environment permeates the goals and objectives for this year.

CORE VALUES

The Strategic Plan is developed around four Core Values of the City, which guide the City Administration in the formulation of the Core Strategic Areas for the development of operating plans for the following year and development of long-range plans for major projects and services for the community. These Core Values are:

1. Respect Consideration for each other and the diversity we bring to the community.
2. Resourcefulness Acting effectively, responsibly and imaginatively with the resources provides.
3. Integrity Adhering to the highest standard of honesty, professionalism and ethical behavior.
4. Commitment Remain obligated to the course of action identified and embrace it in all our actions.

2013 Citywide Goals

Stewardship and Fiscal Responsibility: The safeguarding of the Public Assets which encompasses the Ownership, Responsible Management, Sound Internal Control and Awareness of all resources. The city strives to live within its means.

1. Enhance Fiscal Awareness:
 - a. Continue to educate employees to better understand expenditures and availability of revenue and the budget process.
 - i. Department heads continue to provide budget updates at Departmental staff meetings quarterly.
 - ii. Finance Director continues to make at least semi-annual presentations to City Council on status of budget.
 - b. Educate the public via through semi-annual presentations by the Finance Director on Channel 12 and the City website.
2. Manage Personnel costs through:
 - a. Continue formalized training and report in monthly reports.
 - b. By 1st quarter of 2013, create a spreadsheet that tracks all of the man hours and resources that are shared by the City departments.
 - c. Perform annual review of succession plans.
3. Promote Efficient Operations, use what we have and make it better by:
 - a. Continue to identify and implement available technology to enhance operations as feasible.
 - b. Continue to investigate and implement best management practices.
 - c. Continue to evaluate green initiatives to enhance operations.
4. Continue to Review all Possible Revenues:
 - a. Continue to pursue grant opportunities.
 - b. Continue to pursue NEW revenue sources.
 - c. Review all fees and services schedules per policy.
5. Focus on the Maintenance of Infrastructure and Assets.
 - a. Extend the useful life of City assets, where feasible.
 - b. Continue to develop a plan for the Storrs Street Complex.
 - c. Complete annual facility maintenance review and take actions as necessary.

Communication: To continue the enhancement and implementation of the comprehensive communication and marketing plan which will establish and maintain vital communications and relationships with all public officials, business leaders, educators, citizens, service providers, charitable organizations and other community entities.

1. Enhance communication to the Public: Improve the lines of communication with the customers.
 - a. Identify more unique ways using new technology to communicate with the public. (i.e. ipad, Code Red, On-line newspaper, Web Q&A, smart phone app)
 - b. Continue to enhance and expand the web page in order to provide updated information, easier navigation, education and more interaction between the city and the public.
 - i. Continually monitor and update Department websites.
 - ii. Ensure consistency and standardization.
 - c. Coordinate and promote accomplishments, awards and green initiatives of various departments and individuals in an effort to encourage the community to get involved.
2. Enhance Communication with Employees: Improve the lines of communication with employees.
 - a. Define an efficient manner to communicate effectively with all city employees (i.e., Intranet, Web Page, and Employee Newsletter).
 - i. Develop informational programs to educate front line staff in order for them to understand city wide goals, objectives and projects.
 - ii. Coordinate presentations at various department staff meetings.

- iii. Offer departmental education opportunities, departments share resources and knowledge and learn from one another. Explain in-person how departments can assist one another.
- iv. Recognize employees for outstanding achievements.
- b. Continue to educate and train employees on Code Red and other emergency mechanisms.

Improving Painesville's Environment and Image: To improve the City's physical and perceived image.

1. Enhance the Physical Image: Beautify the city's appearance on public and private properties.
 - a. Maintain and enhance the appearance of the city infrastructure, property, equipment and personnel.
 - i. Continue to encourage and seek energy efficiency and green initiatives within all city operations to include city facilities, equipment, and properties.
 - ii. Continue to develop city wide maintenance management standards for City owned properties and facilities.
 - iii. Educate employees on maintenance management standards, inspection, maintenance and energy conservation procedures at city facilities.
 - iv. Develop recommendations and strategic plan for improvements for the care of city properties and facilities.
 - v. Continue landscaping and maintenance to provide year round appeal.
 - vi. Continue maintenance program on vehicles as a sign of pride in the community.
 - b. Improve the appearance of private property.
 - i. Property and Code Enforcement: Work to improve processes and procedures of blighted properties/areas.
 - ii. Develop target lists of dilapidated properties to be targeted for investment by community development agencies.
 - iii. Continue to expand on the principals of Crime Free Housing to other rental properties. Continue notifying other rental areas about the program.
 - iv. Expand on and encourage investments by businesses throughout the community in cooperation with Downtown associations and Historic district to enhance the image and ownership in properties.
 - v. Encourage fulfillment and investment in the Economic Development Strategy recommendations.
 - c. Neighborhood Improvements.
 - i. Implement standards for development and redevelopment as outlined in the Comprehensive Plan.
 - ii. Establish mechanisms to develop community involvement to address neighborhood issues and establish direction for ongoing involvement.
2. Address the perceived image: How do we change the common vision of our community?
 - a. Internally within the city.
 - i. Continued communication with residents.
 - ii. Partnership with other entities in the community to coordinate information and sell the community.
 - iii. Promote the achievements and initiatives of the City of Painesville.
 - b. Externally outside of the city.
 - i. Continue to identify what creates the image.
 1. Address issues factually and directly.
 - ii. Implement the Proud to be Painesville Marketing Plan focusing on the set goals defined within.
 - iii. Promote the achievements and initiatives of the City of Painesville.

Customer Service

1. Identify the customer, their service needs and their expectations.
 - a. Establish a method to receive feedback from and reach out to the customer for the services each department provides.
 - i. Update the citywide phone list with departmental job descriptions where keywords are presented to each division to correctly identify the department to appropriately assist each customer.
 1. Grant access for department heads to adjust their phone list annually.
 - ii. Update the citywide phone list with departmental job descriptions where keywords are presented to customers to correctly identify the department to appropriately assist them.
 - b. All employees shall receive annual customer service training.
 - i. Continue to educate and train our staff on customer affairs by providing annual training.
 - c. Provide a list of department procedures for emergency call-outs.
 - i. A list of emergency numbers will be compiled in the event of emergencies for each department with updated contact information for department heads and senior supervisors.
2. Individual departments will set standards to improve customer service.
 - a. Continue to enlighten the public and staff on the use of Web Q&A annually
 - i. Improve the web access to the Web Q&A and the FAQ on the City of Painesville's website.
 - ii. Continue to elaborate on "How to use the Web Q&A" and make it accessible to the public by posting it on the city website and publishing it in local papers.
3. Improve participation in Code Red to expand communication and emergency procedures.
 - a. Organize and sign-up employees from the City of Painesville.
 - i. Sign-up all department heads and assign groups via Code Red.
 - b. Organize and sign-up citizens from the City of Painesville.
 - i. Goal: 200 new sign-ups for 2013.

Community Engagement: To engage our community to promote understanding and positive impacts.

1. Review and evaluate the Community Engagement Policy.
2. Promote Community Diversity:
 - a. Foster events, information and forums to discuss community and cultural issues.
 - b. Maintain current partnerships and meet twice annually to form new partnerships with organizations.
 - c. Continue community outreach with our local churches.
3. Neighborhoods:
 - a. Promote and encourage neighborhood group associations, involvement through block watch groups, block parties, recreation road shows and beautification of their areas.
 - b. Create opportunities for neighbors to come together and learn more about each other.
4. Volunteerism:
 - a. Encourage the use of volunteers to involve the community, this may also include internships.
 - b. Recognize and acknowledge volunteers through an annual event.
 - c. Work with local organizations and schools that have community service requirements to assist in obtaining volunteers.

Collaboration: Collaboration in order to be viable must first be beneficial to all parties involved and then must result in reduced costs, reductions in redundancies, and/or improved services.

1. Each department is to continue to evaluate, on an ongoing basis, opportunities for collaboration.
2. Any collaborative efforts on the part of City departments with others (internal or external) should be documented in monthly and annual reports.

FINANCIAL POLICIES

The City of Painesville has an important responsibility to carefully account for public funds, to manage municipal finances wisely, and to plan and provide for the adequate funding of services desired by the public and as required by laws, rules, or regulations, including the provision and maintenance of public facilities and improvements. The financial goals and policies set forth in this document are intended to establish guidelines for the continued financial strength and stability of the City of Painesville. They have been created where needed, reviewed and amended as necessary to compile the first edition of a comprehensive policy document.

Financial Goals

Financial goals are broad, fairly timeless statements of the financial position the City seeks to attain. The financial goals for the City of Painesville are:

- To provide full value for each tax dollar by delivering quality services efficiently and on a cost-effective basis.
- To preserve our quality of life by providing and maintaining adequate financial resources necessary to sustain a sufficient level of municipal services, and to respond to changes in the economy, the priorities of governmental and non-governmental organizations, and other changes that may affect our financial well-being.
- To maintain a strong credit rating in the financial community.

Financial Policies

Financial policies support the financial goals. They are general statements that guide decision-making in specific situations, to ensure that a decision will contribute to the attainment of the financial goals. Federal and state laws, rules, and regulations, our City Charter, and generally accepted accounting principles promulgated by the Governmental Accounting Standards Board ("GASB") and the Government Finance Officers Association of the United States and Canada ("GFOA") that govern our financial policies and processes.

Budget Policy

The Process

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the annual tax budget, the certificate of estimated resources and the appropriation ordinance, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriation ordinance are subject to amendment throughout the year.

All funds, other than agency funds, are legally required to be budgeted and appropriated; however, only governmental funds are required to be reported in the combined financial statements. The primary level of budgetary control is at the program level and within each program level at the levels of personal services, certain other expenditures, capital outlay, and operating transfers, as required by Ohio law. The City Manager is authorized to transfer appropriations between objects of expenditure budgeted within the same program, so long as total appropriations for each program do not exceed the amount approved by ordinance of the City Council.

Compliance

By July 15th, the City Manager submits an annual tax budget for the following fiscal year to City Council for consideration and passage. The adopted budget is submitted to the County Auditor, as secretary of the County Budget Commission, by July 20th of each year, for the period January 1st to December 31st of the following year.

The County Budget Commission determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Budget Commission then certifies its action to the City by September 1st of each year. As part of the certification process, the City receives an official certificate of estimated

resources that states the projected receipts by fund. Prior to December 31st, the City must revise its budget so that the total contemplated expenditures from any fund during the ensuing fiscal year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation measure. On or about January 1, the certificate of estimated resources is amended to include any unencumbered fund balances from the preceding year. The certificate may be further amended during the year if a new source of revenue is identified or actual receipts exceed current estimates.

A temporary appropriation ordinance to control expenditures may be passed on or about January 1st of each year for the period January 1st through March 31st. By charter, the City Manager must submit an annual appropriation ordinance, for the period January 1st through December 31st, to City Council by March 31st of each year. The appropriation ordinance establishes spending controls at the fund, program and object level. For the past several years City Council has adopted the subsequent year's budget prior to December 31st of the previous year.

The appropriation ordinance may be amended during the year as additional information becomes available, provided that total fund appropriations do not exceed the current estimated resources as certified. During the year, several supplemental appropriations may be necessary. The budget has traditionally been reviewed at the middle of the year and end of the year for adjustments. Budget meetings are conducted with each department to review and determine the status of their budget and make recommendations for increases and reductions to the original budget. During the review the rationale for the changes are evaluated with the department head, the Director of Finance, and the City Manager. The final recommendations are submitted by the City Manager to City Council for approval.

At the close of each fiscal year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the subsequent fiscal year and need not be reappropriated.

The Policy

Understanding the budgeting process and compliance requirements of the Ohio Revised Code, the City of Painesville has adopted the following budget policy statements:

- ✦ Annual operating budgets will be adopted for the General Fund, Special Revenue Funds, Trust Funds, Proprietary Funds, and Debt Service Funds. Project-length budgets will be adopted for all capital projects.
- ✦ Annual operating budgets will be adopted on a balanced basis, where operating revenues (estimated revenues) are used to fund operating expenditures/expenses (appropriations). Operating revenues include taxes, charges for services, interest earnings, license and permit fees, fines and forfeitures, regularly recurring governmental aid, debt proceeds and transfers in from other funds for operating (non-capital) purposes. Operating expenditures/expenses include salaries and wages, employee benefits, non-capital equipment and improvements, depreciation (proprietary funds only), materials, supplies, contractual costs, and transfers out to other funds for operating (non-capital) purposes. Fund balance should not be considered a source of funds for operating expenditures/expenses. Nothing in this policy shall prohibit the use of operating revenues for capital expenditures/expenses.
- ✦ The City will adopt an annual budget for the General Fund that includes a contingency equal to at least \$50,000. This contingency will be used to provide for expenditures that exceed or revenues that do not meet budget estimates, and/or for new or increased program requirements required by law or desired.
- ✦ Unreserved and undesignated fund balance may be appropriated as part of the adopted budget to capital projects or pay for emergency expenditures/expenses. Unreserved and undesignated fund balance should not be used to fund operating expenditures/expenses in the adopted budget.
- ✦ The City's fiscal year shall be the calendar year and its budget calendar will be as provided for the City of Painesville, as follows:
 - On or about August 31st of each year, the City Manager will submit a calendar outlining the budget process for the upcoming year.

- On or before November 30th of each year, the City Manager will meet with each department head to obtain operating initiatives for the upcoming budget year.
- The City Manager, with the assistance of the Director of Finance, will determine if a temporary budget is warranted and submit either a temporary or a final budget by December 31st of the current year.
- An operating budget will be presented to City Council at a public meeting at such time as will permit its adoption by City Council and transmittal to the County Budget Commission as required by Ohio Revised Code.
- After the public meeting, the Council may adopt the proposed budget with or without amendment. In amending the proposed budget, it may add or increase programs or amounts, and may decrease or delete programs or amounts, except expenditures required by law, or for debt service or for an estimated cash deficit, provided that it may not increase the estimated revenues or the total proposed expenditures without the affirmative vote of at least five members of the Council.
- The Council shall adopt the proposed or temporary budget and determine the tax rate for the ensuing year on or before December 31st of the current fiscal year.
- ✚ The City Manager may at any time during the fiscal year transfer part or all of any available appropriation balance among programs or accounts within any fund. The Council may, by ordinance, transfer part or all of any available appropriation balance among programs or accounts within and/or between any funds.
- ✚ No appropriation may be reduced below any amount required by law to be appropriated or by more than the amount of the available balance thereof.

Comparison of Original Budget to Final Budget

	2012 Original Budget	2012 Final Budget	\$ Change	% Change
General Funds	\$12,014,644	\$12,648,305	\$633,661	5.27%
Special Revenue Funds	8,670,374	8,628,942	-41,432	-0.48%
Debt Service Funds	471,303	602,099	130,796	27.75%
Capital Projects Funds	10,331,122	5,517,761	-4,813,361	-46.59%
Proprietary Funds	45,676,095	49,256,464	3,580,369	7.84%
Internal Service Funds	4,189,110	3,912,394	-276,716	-6.61%
Fiduciary Funds	139,025	206,585	67,560	48.60%
Total All Fund Groups	\$81,491,673	\$80,772,550	-\$719,123	-0.88%

∅ The table above outlines the results of the 2012 budget. The final budget was 1% less than the original budget. The main reason for the decrease was the City did not do some large capital projects in 2012, due to the fact the City did not receive some grant money that was going to offset these costs. Generally, the overall plans for 2012 were accomplished. The main reason for the increase in the General Fund budget was transfers out were increased by \$700,000. The reason for the increase in proprietary funds was due to the fact the transfers out increased at the end of the year to fund future capital projects.

The comparison of the 2012 budget to the 2013 budget can be found in the financial analysis section of this document. The budget level of control is at the fund function object level.

2013 BUDGET CALENDAR

Monday, May 7 th , 2012	Prepare revenue estimates for 2013
Thursday, May 17 TH , 2012	Complete Tax Budget 2013
Monday, May 21 st , 2012	Advertise for Tax Budget Public Hearing
Monday, June 4 th , 2012	Tax Budget Public Hearing and Tax Budget legislation to City Council
Friday, July 27 th , 2012	Distribute 2013 Departmental Budget Manuals
Friday, August 17 th , 2012	Departmental plans due back to Finance from Budget Manuals
August 20 th – August 28 th , 2012	Prepare preliminary budget
Wednesday, August 29 th , 2012	Preliminary budget summary to City Manager
September 10 th – September 21 st , 2012	Budget Hearings with departments
Wednesday, September 26 th , 2012	First Draft of 2013 Budget to City Manager
October 1 st – 4 th , 2012	Review and balance budget with City Manager
Friday, October 5 th , 2012	Final Draft of 2013 Budget to City Manager
October 8 th – 18 th , 2012	Update and balance Draft Budget Document
Friday, October 19 th , 2012	Draft Budget Document to City Council
Saturday, October 27 th , 2012	Special Budget Session with City Council
October 29 th – 30 th , 2012	Prepare Budget Ordinance to City Council for 2013
Monday, November 5 th , 2012	2013 Budget Ordinance to City Council

Cash Management Policy

The receipt and deposit of the City monies is governed by the provisions of the Charter and Codified Ordinances of the City of Painesville. Article VI of the City Charter, as well as Chapter 137 of the Codified Ordinances of the City of Painesville, states that it is the Director of Finance's responsibility to:

- ✦ Supervise the receipt and recording of all fees and revenues due the City; and
- ✦ Have custody of all public funds belonging to or under control of the City or any office, department or agency of the City government and deposit said funds in such depositories as may be designated by resolution of City Council.

Effective cash management is recognized as essential to good fiscal managements and is a vital component in the City of Painesville's overall financial strategy. The Investment Policy and Revenue Policy provided detailed guidance on how to manage the cash collected and held for deposit for the City of Painesville.

Designation of Depositories

The banks and trust companies authorized for the deposit of money are as follows:

Chase Bank	Charter One Bank	Huntington Bank
Fifth Third Bank	First Merit Bank	Key Bank National Association
National City Bank		

The City Council will review and approve this list every five years.

Collateralizing of Deposits

The deposit and investment of City monies is governed by the provisions of the Charter and Codified Ordinances of the City as well as the Ohio Revised Code. Accordingly, only financial institutions approved by City Council are eligible to hold the City's cash deposits. In addition, investments may only be purchased, after competitive quotations are obtained, through financial institutions located within Ohio or through "primary securities dealers" as designated by the Federal Reserve Bank.

Ohio law requires the classifications of funds held by the City into three categories:

Category 1 consists of "active" funds – those funds required to be kept in a "cash" or "cash equivalent" status for immediate use by the City. Such funds must be maintained either as cash in the City treasury or in depository accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts.

Category 2 consists of "inactive" funds – those funds not required for use within the current five year period of designation of depositories. Inactive funds may be deposited or invested only as certificates of deposit maturing not later than the end of the current period of designation of depositories.

Category 3 consists of "interim" funds – those funds which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim funds may be invested or deposited in the following securities:

- ✦ United States treasury notes, bills, bonds or any other obligation or security issued by the United States treasury or any other obligation guaranteed as to principal or interest by the United States;
- ✦ Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Governmental National Mortgage Association, and Student Loan Marketing Association. All federal agency securities will be direct issuances of federal government agencies or instrumentalities;
- ✦ Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at

least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;

- Interim deposits in eligible institutions applying for interim funds;
- Bonds and other obligations of the State of Ohio;
- No-load money market funds consisting exclusively of obligations described in the first two bullets of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions, and
- The State Treasury Asset Reserve of Ohio (STAR Ohio).

Ohio Revised Code requires that deposits be placed in eligible banks or savings and loan associations located in Ohio. Any public depository in which the City of Painesville places deposits must pledge as collateral eligible securities of aggregate market value equal to the excess of deposits not insured by the Federal Deposit Insurance Corporation (FDIC). The securities pledged as collateral are pledged to a pool for each individual financial institution in amounts equal to at least 105% of the carrying value of all public deposits held by each institution. Obligations that may be pledged as collateral are limited to obligations of the United States and its agencies and obligations of any state, county, municipal corporation or other legally constituted authority of any other state or any instrumentality of such state, county, municipal corporation or other legally constituted authority of any other state or any instrumentality of such county, municipal corporation or other authority. Based upon criteria described in GASB Statement No. 3 "*Deposits With Financial Institutions, Investments (including Repurchase Agreements) and Reverse Repurchase Agreements*," collateral held in single financial collateral pools with securities being held by the pledging financial institutions' agent in the pool's name is classified as Category 3.

Governmental Accounting Standards Board Statement Number 3 (GASB No. 3) has established risk categories for deposits and investments as follows:

Deposits:

- Category 1 Insured or collateralized with securities held by the City or by its agent in the City's name.
- Category 2 Collateralized with securities held by the pledging financial institution's trust department or agent in the City's name.
- Category 3 Uncollateralized as defined by the GASB (securities pledged with the pledging financial institution's trust department or agent, but not in the City's name).

Investments:

- Category 1 Insured or registered, or securities held by the City or its agent in the City's name.
- Category 2 Uninsured or unregistered, with securities held by the counterparty's trust department or agent in the City's name.
- Category 3 Uninsured and unregistered, with securities held by the counterparty or by its trust department or agent but not in the City's name.

Internal Controls

It is the policy of the City for all money collected by any officer or employee of the City to transfer those funds to the Department of Finance as soon as is practicable, but in any event within one business day of receipt, or within the time period specified by law, whichever is shorter.

Management should establish standard internal controls that are properly documented and followed by affected department(s) generating cash management controls:

- Segregation of duties – authorization, recordation, custodian functions, and reconciliation.
- Daily processing – daily cash/collection total reconciled to subsequent deposit.

- ✦ Timely depositing of funds received – For those governmental entities that have centralized cash collection points with direct supervision by treasury management, daily processing procedures should be developed and adhered to including daily deposit to financial institutions.
- ✦ Reconciliation to the general ledger and other supporting accounting ledgers will be performed in a timely manner.
- ✦ Physical security procedures during work hours and non-working hours for all funds received and change drawers maintained.
- ✦ Automated system resources should be utilized where practical to provide better processing and reconciliation support as well as providing a more efficient and effective manner to manage receipts.

Investment Policy

The purpose of this investment policy, in conjunction with the Ohio Revised Code, as amended, will govern the investments and the investment activities of the City of Painesville.

Scope

This investment policy applies to the investment of all funds of the City of Painesville both short-term operating funds and longer-term funds, including investments of proceeds from certain bond issues.

General Objectives

The City's investment portfolio is designed and managed in a manner responsive to the public trust and consistent with state and local statutes. Investments are made on the basis of the following list of objectives which are listed in the order of importance:

1. Security of City funds and investments.
2. Preservation of capital and protection of principal.
3. Maintenance of sufficient liquidity to meet operating needs.
4. Diversification of investments to avoid unreasonable or avoidable risks.
5. Market rate of return on the portfolio within the above constraints.

The City is generally restricted to investing in certificates of deposit, savings accounts, money market accounts, the State Treasury Asset Reserve (STAR Ohio), obligations of the State of Ohio and obligations of the United States government or certain agencies thereof. All investment transactions will be completed on a competitive basis, whenever possible.

Investments will be made with care and judgment which persons of prudence, discretion, and intelligence exercise in the management of their own affairs. Additionally, purchases will be executed, not for speculation, but for investment, considering the safety of the capital as well as the probable income to be derived.

Standards of Care

1. Delegation of Authority

In accordance with City Charter Article VI Section 5.8, responsibility for administration of the cash management and investment program is delegated to the Director of Finance, who shall establish written procedures for the operation of the investment program consistent with the investment policy. Such procedures shall include an internal control structure adequate to provide a satisfactory level of accountability, maintaining records incorporating descriptions and amounts of investments, transaction dates, and other relevant information, and regulating the activities of subordinate employees. The Director of Finance in conjunction with the City Manager utilizing the advice of a licensed or a designated agent is fully authorized to buy or sell investments in accordance with the goals and objectives of this policy and to sign investment-related agreements with authorized financial institutions, and broker/dealers on behalf of the City of Painesville.

2. Prudence

All participants in the cash management and investment process will act responsibly as custodians of the public trust and shall avoid any transaction that might impair public confidence in the City.

Investment officers acting in accordance with written procedures and this policy and exercising due diligence will be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action which may include the liquidation or sale of securities is carried out in accordance with terms of this policy.

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the safety of the principal as well as the probable income to be derived.

3. Ethics and Conflicts of Interest

All participants involved in the investment process will refrain from personal business activity that could conflict or appear to conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

Employees and investment officials will disclose to Council any material interests in financial institutions with which the City of Painesville conducts business. They will further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers will refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the City of Painesville.

Safekeeping and Custody

1. Authorized Financial Institutions and Dealers

A list will be maintained of financial institutions authorized to provide investment services. In addition, a list also will be maintained of approved security broker/dealers selected by creditworthiness (e.g. a minimum capital requirement of \$10,000,000 and at least five years of operation). These may include "primary" dealers or regional dealers that qualify under Securities and Exchange Commission (SEC) Rule 15C3-1 (uniform net capital rule).

All financial institutions and broker/dealers with which the City conducts business must supply the following as appropriate:

- a. Audited financial statements,
- b. Proof of National Association of Securities Dealers (NASD) certification,
- c. Proof of State of Ohio registration,
- d. Certification of having read the City's Investment Policy.

The Director of Finance is responsible for evaluating the financial position and maintaining a listing of proposed depositories, trading partners and custodians.

An annual review of the financial condition and registration of qualified financial institutions and broker/dealers will be conducted by the Director of Finance.

In accordance with Ohio Revised Code, a copy of this policy will be forwarded to each investment advisor, financial institution and broker/dealer doing investment business with the City of Painesville. Their signature will be required indicating that they have received, read, comprehend and will abide by its content when recommending or selling any investment security of the City.

2. Internal Controls

The Director of Finance is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City of Painesville are protected from loss, theft or misuse. The internal control structure will be designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that; (1) the cost of a control should not exceed the benefits

likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

The internal controls will address the following points:

- Control of collusion
- Separation of transaction authority from accounting and recordkeeping
- Custodial safekeeping
- Avoidance of physical delivery securities
- Clear delegation of authority to subordinate staff members
- Written confirmation of transactions for investments and wire transfers
- Development of a wire transfer agreement

Accordingly, the Director of Finance will establish a process for an annual independent review by an external auditor to assure compliance with policies and procedures.

3. Delivery vs. Payment

All deliverable securities will be settled by delivery vs. payment (DVP) to ensure that securities are deposited in an eligible financial institution prior to the release of funds. Securities will be held by a third-party custodian as evidenced by safekeeping receipts.

Suitable and Authorized Investments

1. Permitted Investments

The Director of Finance will be permitted to invest in any security specifically authorized by the Ohio Revised Code, Section 135.14 or other relevant sections as amended. Eligible obligations include but are not limited to:

- a. Obligation of the United States Government:
 - ◆ United States Treasury Bills
 - ◆ United States Treasury Notes
 - ◆ United States Treasury Bonds
1. U. S. Government agency and instrumentality obligations including but not limited to:
 - ◆ Federal Farm Credit Bank
 - ◆ Federal Home Loan Bank
 - ◆ Federal Home Loan Mortgage Corporation
 - ◆ Federal National Mortgage Association
- c. Up to twenty-five percent of interim moneys available for investment in either of the following:
 - ◆ Commercial Paper notes issued by an entity that is defined in division (D) of Section 1705.01 of the Revised Code and that has assets exceeding five hundred million dollars, to which notes all of the following apply:
 - The notes are rated at the time of purchase in the highest classification established by at least two nationally recognized standard rating services.
 - The aggregate value of the notes does not exceed ten percent of the aggregate value of the outstanding commercial paper of the issuing corporation.
 - ◆ Bankers Acceptances of banks that are insured by the Federal Deposit Insurance Corporation and to which both of the following apply:
 - The obligations are eligible for purchases by the Federal Reserve system.
 - The obligations mature no later than 270 days after purchases.
- d. The Ohio State Treasurer's Asset Reserve Fund (STAR Ohio).
- e. Repurchase Agreements with eligible institutions.
- f. Bank certificates of deposit with eligible institutions.
- g. No-load money market mutual funds consisting exclusively of obligations described in a. and b. above or repurchase agreements secured by such obligations, provided such investments are

made only through banks and savings and loan institutions authorized by Ohio Revised Code 135.03.

h. Bonds and other obligations of the State of Ohio.

All investment obligations will be payable, saleable or redeemable at the option of the City within such times as the proceeds will be needed to meet expenditures for purposes for which the monies were provided and, in the case of obligations purchased with the proceeds of bonds or notes, shall be payable, saleable or redeemable at the option of the City within three years of the date of purchase.

2. Collateralization

All deposits will be collateralized pursuant to the requirements of the Ohio Revised Code. Eligible securities used for collateralizing deposits will be held by the depository and/or a third party bank or trust company, subject to security and custodial agreements.

The security agreement will provide that eligible securities are being pledged to secure City deposits together with agreed upon interest, if any, and any costs or expenses arising out of the collection of such deposits upon default. It shall also provide the conditions under which the securities may be sold, presented for payment, substituted or released providing collateral values are maintained, and, the events which will enable the City to exercise its rights against the pledged securities including failure to meet deposit repayment or collateral terms, or the deposit institution's insolvency. In the event that the securities are not registered or inscribed in the name of the City, such securities will be delivered in a form suitable for transfer or with an assignment in blank to the City or its custodial bank.

The custodial agreement will provide that securities held by the bank or trust company, as agent of and custodian for the City, will be kept separate and apart from the general assets of the custodial bank or trust company and will not, in any circumstances, be commingled with or become part of the backing for any other deposit or other liabilities. The agreement will also describe how the custodian will confirm the receipt, substitution or release of the securities. The agreement will provide for daily revaluation of eligible securities and for the substitution of securities when a change in the rating of a security may cause ineligibility. The agreement will provide that the custodian will exercise the City's rights to the security or as instructed by the City. Such agreement will include all provisions necessary to provide the City with a perfected interest in the securities.

3. Repurchase Agreements

Repurchase agreements are authorized subject to the following restrictions:

- All repurchase agreements must be entered into subject to a Master Repurchase agreement providing for the terms outlined below and satisfactory to the Law Director of the City of Painesville.
- The City may only be the initial purchaser in such agreements.
- Trading partners are limited to authorized financial institutions or primary government securities dealers reporting to the Federal Reserve Bank of New York.
- Obligations shall be limited to obligations of the United States of America and obligations guaranteed as to principal and interest by the United States of America.
- No substitution of securities will be allowed.
- The custodian of the purchased securities shall be a party other than the trading partner, satisfactory to the City.
- Tenure of the repurchase agreement should be no longer than 3 months.
- Tenure of the securities to be purchased should be no longer than 10 years.
- The market value of the securities purchased shall exceed the purchased funds by at least 102%; and, the securities will be revalued daily, and the stated margin will be maintained by the initial seller during the life of the transaction:
 1. No one repurchase agreement may exceed \$2,000,000, and,
 2. The City retains the right to terminate the agreement and sell the securities outside the repurchase agreement if any of the above items are not met after adequate notice to the initial seller.

Investment Parameters1. Diversification

It is the policy of the City to diversify its deposits and investments by financial institution, by investment instrument, and by maturity scheduling.

The following diversification limitations shall be imposed on the City's portfolio of deposits and investments at the time of purchase of each deposit or security:

Institution - No more than 55% of the overall portfolio may be deposited in a single bank.

Instrument:

- a. No more than 55% of the overall portfolio may be invested in cooperative or pooled investment programs, and,
- b. No more than 25% of the overall portfolio may be invested in the securities of a single issuer, except the U.S. Treasury.

2. Maturity

To the extent possible, the City of Painesville will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than five (5) years from the date of purchase or in accordance with state and local statutes and ordinances. The City will adopt a weighted average maturity limitation, consistent with the investment objectives.

Maturities guidelines will be as follows:

- a. The average maturity of the portfolio will never exceed two years, and,
- b. At least 10% of the portfolio will be invested in liquid instruments or marketable securities that can be sold to raise cash on one business day's notice.

Reserve funds and other funds with longer-term investments horizons may be invested in securities exceeding five (5) years if the maturities of such investments are made to coincide as nearly as practicable with the expected use of funds. The intent to invest in securities with longer maturities will be disclosed in writing to City Council.

Because of inherent difficulties in accurately forecasting cash flow requirements, a portion of the portfolio should be continuously invested in readily available funds such as STAR Ohio, money market funds, or overnight repurchase agreements to ensure that appropriate liquidity is maintained to meet ongoing obligations.

Reporting1. Methods

The Director of Finance will prepare an investment report at least quarterly, including a management summary that provides an analysis of the status of the current investment portfolio and transactions made over the last quarter. This management summary will be prepared in a manner which will allow the City of Painesville to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report should be provided to the City Manager, City Council and any pool participants.

2. Performance Standards

The investment portfolio will be managed in accordance with the parameters specified within this policy. The portfolio should obtain a market average rate of return throughout budgetary and economic cycles. A series of appropriate benchmarks shall be established against which portfolio performances will be compared on a regular basis.

3. Marking to Market

The market value of the portfolio will be calculated at least quarterly and a statement of the market value of the investment portfolio will be issued at least quarterly. This will ensure that review of the investment portfolio, in term of value and price volatility, has been performed consistent with the GFOA Recommended practices.

Capital Asset Policy

Introduction

This is the capital asset accounting policy issued for the City of Painesville. The capital asset system is an accounting and management system that coordinates policies and procedures with various methods for recording and reporting monetary amounts associated with capital asset acquisitions, transfers and dispositions. The capital asset system is an integrated module within the City's financial management package and is maintained independently from the financial data of the City.

Each department and/or division of the City of Painesville is required to maintain an independent subsystem of the capital assets it controls or owns. Quarterly, the subsystem of the individual departments/divisions must be reconciled to the capital asset system maintained by the Department of Finance to ensure accuracy of the financial records.

Purpose

The capital asset management system is designed to facilitate:

1. Financial statement information
 - a. Control and accountability
 - b. Accounting for depreciation
 - c. Audit compliance
 - d. Track information technology hardware and software for management purposes only

Definition of Capital Asset

A capital asset is defined as a financial resource that meets all of the following characteristics:

1. Tangible or intangible in nature, possesses physical substance or a contract agreement outlining a defined scope; and
2. Expected useful life of five (5) years or more.

Reporting Thresholds

For purposes of budgetary reporting, capital assets are:

1. Equipment and vehicles with a cost of \$5,000.00 or more; and
2. Infrastructure with a cost of \$10,000.00 or more.

For purposes of management control reporting, capital assets are:

1. All computer hardware costs; and
2. Computer software costs with a value of \$1,000.00 or more.

Reporting Policy

Capital asset purchases of \$5,000 or more are reasonable and represent at least 80% of the total value of assets owned by the City of Painesville. Assets having values under \$5,000, regardless of their useful life, will not be reported as a capital asset on the financial reports of the City as they do not meet the reporting threshold. Land and land improvements, buildings and building betterments are always a capital asset. The term "nominal asset" will be used for assets purchased and tracked in the capital asset system that do not meet the reporting threshold established by the City. Nominal assets may or may not be tracked and will be reported separate from capital assets. The tracking and reporting of nominal assets is for management control or insurable purposes.

Capital assets should be reported using the definitions outlined below and the thresholds above. The cost of a capital asset should include capitalized interest and ancillary charges necessary to place the asset into its intended location and condition for use. Ancillary charges include costs that are directly attributable to asset acquisition – such as freight and transportation charges, site preparation costs, and professional fees.

Definitions of Capital Asset Infrastructure

Infrastructure assets are long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets.

A network of assets is composed of all assets that provide a particular type of service for a government. A network of infrastructure assets may be only one infrastructure asset that is composed of many components.

A subsystem of a network of assets is composed of all assets that make up a similar portion or segment of a network of assets.

Capital Asset Classifications

1. **Land** – includes all land parcels acquired for municipal or resale purposes.
2. **Buildings** – includes all buildings (or structures which serve as buildings, such as permanently established trailers). Permanently attached fixtures installed during construction are considered a part of the building. The subsequent addition of equipment will be recorded as machinery and equipment. Major improvements, such as additions to buildings, are capitalized.
3. **Improvements Other than Buildings** – includes improvements such as park facilities, parking lots, baseball fields, tennis courts, swimming pools and infrastructures associated with City owned utilities (water, sanitary sewers, and electrical distribution).
4. **Machinery and Equipment** – includes all motor vehicles (licensed and non-licensed), trailers, construction and maintenance equipment and furniture and fixtures.
 - A. Office Machinery & Equipment – includes all office equipment such as typewriters, computers, printers, terminals, calculators, etc. which meet the criteria previously established for classification as a capital asset and furniture and fixtures.
 - B. Licensed Vehicles – includes all motor vehicles that are licensed for on-road use such as automobiles, trucks, vans, buses, etc.
 - C. Non-Licensed Vehicles – includes vehicles such as tractors, mowers, backhoes, graders, rollers, etc.
5. **Construction in Progress** – includes all partially completed projects except roads and bridges. Buildings of various types will be the main component in this area. Upon completion, these assets are transferred to one of the other capital asset classifications.
6. **Computer Purchases** - All computer purchases must comply with the computer standards sheet which can be obtained from the Department of Finance. In order to have system consistency and compatibility with the existing system/network, all computer purchases must be approved by the information technology consultant. Please refer to the Purchasing Policy for proper procedures.

Networks and Subsystems

1. **Roadway Network** consist of roads, right of ways, bridges, ramps, and state routes all located within the City limits. Subsystems of the roadway network include the curb, gutter, pavement, base and land that make a street, roadway, or state route.

2. **Electric Distribution Network** system includes infrastructure improvements essential to the production and distribution of electricity from the City's electric generating facility. Subsystems of the electric distribution network include residential and industrial transformers, poles, wires, and voltage regulators.
3. **Water Distribution Network** system includes infrastructure improvements required for delivery of potable water which is produced at the City's water treatment facility. Subsystems of the water distribution network include the water main, fire hydrant assembly, valves, fittings, service connections and meters.
4. **Sanitary Sewer Network** system includes infrastructure improvements required for the transportation of sanitary sewers, pumping facilities, taps, etc. Subsystems of the sanitary sewer network include sanitary sewers, forced mains, and pump stations.
5. **Storm Sewer Network** includes infrastructure improvements required for the transportation of storm sewer and drains. Subsystems of the storm sewer network include open drainage ways, piped drainage, roadside drainage ditches, flood control facilities, storm drains, and open drainage swales.

Capital Asset Valuation

1. **Historical Cost** – capital assets are valued at historical cost. Historical cost includes the purchase price as well as other costs incurred to prepare the asset for its intended use such as freight and insurance. See Acquisition Cost for more examples.
2. **Estimated Original Cost** – when historical costs are unavailable, capital asset costs are estimated by using the cost of similar items acquired around the same time.
3. **Donations** – gifts and donations are valued at fair market value at the time of the donation.

Acquisition Cost

The following costs associated with the acquisition of a capital asset are to be capitalized:

1. Purchase costs before trade-in allowance and less discounts; or a qualified appraisal of value at the time of acquisition if the asset is contributed.
2. Assembled costs if constructed by personnel of the government unit.
3. Professional fees of attorneys, architects, engineers, appraisers, surveyors, etc. which are necessary to make the asset functional (ready to be placed in service).
4. Site preparation costs such as clearing, leveling, filling and demolition of unwanted structures.
5. Fixtures attached to a building or other structure.
6. Transportation and installation charges.
7. Any other expenditure required to put the asset into its intended state of use.

Each Department must complete a Capital Asset Acquisition Form to report the purchase of a Capital Asset to the Department of Finance (see Appendix B).

Asset Purchases under a Capital Lease in accordance with FASB Statement No. 13, any non-cancelable lease agreement which meets one or more of the following criteria should be capitalized:

1. The lease transfers ownership of the property to the City at the end of the term of the lease.
2. The lease contains a bargain purchase option. A bargain exists where the cost of acquisition is less than market value.

3. The lease term is equal to 75% or more of the estimated economic life of the lease asset.
4. The present value of the minimum lease payments equals or exceeds 90% of the fair value of the leased asset.

When none of the criteria for a capital lease are met, the lease is an operating lease. If the operating lease is material, a note disclosure must be made in the notes to the financial statements.

If a capital asset is acquired under a capital lease agreement, the capital asset must be identified in the same manner as purchased assets. Lease agreements must be analyzed by the Department and coordinated with the Finance Department through the Capital Improvement Plan for the Department. The capital asset should be capitalized based upon the same determination, as of the date originally placed in service. The present value of the amounts owed by the City for future lease payments will be used as the capitalized value.

Costs Subsequent to Acquisition

After capital assets are in use, additional costs are incurred that range from maintenance to significant additions. These costs should be capitalized if any of the following conditions exist.

-  The useful life of the asset is increased.
-  The quantity of services produced from the asset is increased.
-  The quality of the units produced is enhanced.

The distinction between an expense and a capital expenditure is not always readily apparent and may require careful consideration and analysis before a decision can be made. Proper routine maintenance is considered a normal operating expense necessary for the continued efficient operation of a capital asset during its estimated useful life. Certain forms of routine maintenance activity require large expenditures, but cost alone does not justify capitalization. For example, the replacement of a major section of tubing in a boiler which will allow the boiler to continue efficient operation during its useful life is a maintenance expense and should not be capitalized.

Another important consideration is the determination of the property unit with which costs are associated. When a fully equipped fire pumper is recorded as a single capital asset item in the capital asset system the replacement of a pump may represent a maintenance expense. However, if the pump is initially considered a separate property unit (a separate capital asset in the system) then its replacement would be capitalized.

The following are major types of expenditures that should be capitalized:

-  Additions – Any additions to assets are capitalized because a new asset with a distinct useful life has been created which will increase the ability to provide service.
-  Improvements (betterments) and replacements – Represents the substitution of one asset, typically a better or improved asset, for another asset already in use.
-  Reinstallations and rearrangements – Costs associated with moving and reinstalling a capital asset in a new location or rearrangement of capital asset components which results in an improved operation should be capitalized.

Composite Grouping for Asset Valuation

Capital assets that are purchased in larger quantities may be grouped as one item if the cost of the individual item is more than \$5,000.00.

1. In order for assets to be grouped when recorded on the capital asset system they must also meet the following criteria:
 -  All items must be exactly the same (Make, Model, Color).
 -  All items must have the same cost.

-  All items must have been purchased at the same time or within six months of one another.
-  All items must be physically located in the same area.
-  All items must be the responsibility of one Department/Division.

2. Items bought under a composite group purchase will be recorded at the allocated purchase cost for one item.

Transfers of Capital Assets

Transfer of property within the same fund is merely a change in location, department responsibility, etc. The transfer of an asset will not change the depreciation schedule. The capital asset will be disposed by the originating department and acquired by the new department at its book value. An item will remain on the capital asset list of the original department until the transfer is fully documented for the new department.

Transfers of property between funds are fully disposed at book value. The new department will receive the capital asset at current fair market value at the date of transfer. The transfer of a capital asset will change the depreciation schedule for both departments.

Transfers will be documented and recorded on the respective ledgers of the Transferor and Transferee Departments at the time of transfer. Transferor Department must complete a Capital Asset Transfer Form to report the transfer to the Department of Finance. Transferee Department must complete a Capital Asset Acquisition Form. All forms noted above can be obtained from the Department of Finance.

Disposals

Capital Assets are retired through several means including sale, trade-in, and loss by theft, etc. All disposals by any means must be reported on a Capital Asset Disposal Form to the Department of Finance. The form can be obtained from the Department of Finance.

Any item with a value in excess of \$1,000 requires the approval of City Council prior to its disposal. Assets disposed of by sale at auction will be itemized in a full report of the auction results and the related capital assets disposed of in the ledger.

Construction in Progress

Construction in Progress (CIP) is used to account for expenditures accumulated at the statement of net assets or balance sheet date relative to the construction of capital assets. Work in Progress (WIP) has a meaning similar to Construction in Progress. Construction in Progress refers to a specific Capital Asset that is recorded on the ledger. Work in Progress refers to Capital Projects that are not substantially completed (greater than 70%) and not in use as a capital asset. Expenditures include construction cost, contractor payments, interest costs (incurred applicable to the period of construction) and other costs required to finish the project.

Construction in Progress is an accounting valuation of assets that is typically supported by capital projects to track and record construction expenses until such time as the asset is substantially completed (greater than 70%) and placed into service. Completed and placed into service refers to the date at which all contingencies and retainages are resolved.

Depreciation

Depreciation expense should be measured by allocating the net cost of depreciable assets (historical cost less estimated salvage value) over their estimated useful lives in a systematic and rational manner. It may be calculated for (a) a class of assets, (b) a network of assets, (c) a subsystem of a network, or (d) individual assets. Composite depreciation methods refer to depreciating a grouping of similar assets or dissimilar assets of the same class using the same depreciation rate. Initially, a depreciation rate for the composite is determined. Annually, the determined rate is multiplied by the cost of the grouping of assets to calculate depreciation expense. A composite

depreciation rate may also be calculated based on an assessment of the useful lives of the grouping of assets. This assessment could be based on condition assessments or experience with the useful lives of the grouping of assets.

The composite depreciation rate is generally used throughout the life of the grouping of assets. However, it should be recalculated if the composition of the assets or the estimate of average useful lives changes significantly. The average useful lives of assets may change as assets are capitalized or taken out of service.

Depreciation will be calculated in the first year for a half year, in the final year for a half year and all other years will be for one full year. Each Department will be responsible for accurately reporting the date the capital asset is placed in service. All depreciation is calculated using the straight-line method.

Salvage Value

It is the policy of the City of Painesville to exhaust the usefulness of a capital asset before its disposition; therefore, salvage value on all assets is considered to be insignificant and is generally not exceeded by the cost of disposition.

Should the occasion arise where an asset is disposed of prior to the exhaustion of its useful life and since the book value is determined by the cost of the asset spread over its useful life less salvage value, appropriate adjustments will be made to account for the proper gain or loss on the sale of the asset at the time of disposition.

Tagging of Capital Assets

All capital assets will be assigned a unique capital asset number by the originating department/division that will not change during the time that the asset is the property of that department. After an asset is disposed, the capital asset number will not be reassigned to a newly acquired asset.

All capital assets with the exception of the following categories should be physically tagged by the originating department.

-  Land
-  Land Improvements
-  Buildings
-  Live Animals
-  Vegetation
-  Equipment of a sensitive nature, in cases where a tag might impair the functional ability of the asset.
-  Works of art
-  Any other capital assets on which it is physically impossible to affix the tag

There may be cases in which a tag cannot be affixed to the capital asset; however, the capital asset number can be either marked or imprinted on the asset. This should be done whenever possible.

Physical Inventory of Capital Assets

A periodic physical inventory of capital assets is necessary for accountability and control. It confirms the reliability (or lack of reliability) that can be placed on the capital asset system by verifying the actual existence of the items represented by the capital asset ledgers.

A detailed ledger of capital assets will be maintained by each department and reconciled on a regular basis to the detailed ledgers maintained by the Department of Finance in the capital asset system. If a discrepancy occurs between the departmental ledger and the capital asset system it will be resolved and the proper adjustments will be made to both ledgers to keep them in agreement. The ledgers of the capital asset system will be given to the auditors as the record of capital assets maintained by the City of Painesville.

Debt Management Policy

Introduction

This Debt Policy is a companion document to the City Capital Improvement Plan. The purpose of this policy is to guide City officials as they consider the proper use of debt to fund capital projects. The primary objective is to establish conditions for the use of debt and to create policies that minimize the City's debt service and issuance costs, retain the highest credit rating and maintain full and complete financial disclosure and reporting. The debt policy is intended to guide the prudent use of resources to provide the needed services to the citizens of the City of Painesville and to maintain sound financial management practices. These policies, therefore, are flexible in design to allow for exceptions under changing and extraordinary circumstances.

Overview

One of the primary decisions made regarding financing the City's Capital Improvement Plan is whether to use cash on hand, interim debt financing or debt, including notes and bonds, as the funding source. This policy sets forth guidelines for this decision by identifying the parameters within each funding source that is considered appropriate. These parameters are defined below. The second part of this policy establishes recommended administrative procedures for managing the City's debt.

Cash Funding

City policy encourages funding capital projects with cash, on a "pay as you go" basis, to the extent possible and prudent. The City will allocate at least 5% of its income tax collections to capital projects each year and that money is used first for annual debt payments, and the amount remaining after paying debt service is available for cash funded projects. Cash funding is recommended under the following circumstances:

- ✦ To finance purchases of assets whose lives are shorter than five years.
- ✦ To finance recurring maintenance expenditures (i.e. street repair vs. street construction)
- ✦ When market conditions are unstable or present difficulties in achieving acceptable interest rates.

Debt Financing

Short term debt financing:

Short-term bond anticipation notes may be issued to finance projects or portions of projects. Short-term debt is appropriate under the following conditions:

- ✦ Short-term notes (with final maturities of five years or less) are suitable as a source of permanent financing for projects with useful lives of less than five years.
- ✦ Notes are used as a temporary funding source prior to and in anticipation of the completion of a bond sale.
- ✦ The immediate need for financing is less than \$5 million.

Long-term Debt Financing:

It is prudent policy to use notes and bonds for capital asset funding under the parameters set forth below. No single parameter stands alone; they must all be considered under the then current circumstances and in relation to the others. The parameters are as follows:

- ✦ Variable rate bonds or short-term notes are suitable as long term financing tools designed to manage interest costs. When either is used for long-term financing, the City must schedule annual principal payments similar to a fixed rate financing that will not exceed 20% of the City's outstanding debt.
- ✦ Long-term bonds are recommended for projects with useful lives of ten years or longer and for amounts of \$5 million or greater.
- ✦ Debt is recommended when the fiscal year's beginning balance of the General Fund is \$3 million or less.
- ✦ Debt is acceptable as long as the ratio of available capital fund dollars to income tax supported debt payments, projected forward five years, does not fall below 2 to 1.
- ✦ Long-term bonds are considered especially appropriate when average long-term interest rates, as indicated by the Bond Buyer General Obligation 20 Bond Index, are at or below eighty-five percent of the index's

twenty-year average. Long-term bonds are considered less appropriate when average rates for the index are at or above one hundred and fifteen percent of the twenty-year average. The City will make every effort to structure the terms of its bonds to match the status of the market at the time.

- ✦ Debt funding is not recommended if it causes certain debt burden measurements to exceed maximum acceptable levels consistent with the City's A2 Moody's bond rating.
- ✦ Debt funding is recommended for projects where the burden of payment rests more directly on a selected group of taxpayers or beneficiaries, such as for project revenue bonds, special assessment projects, tax increment financing, or economic development projects. Any financing of this type must receive a rating in the single A category or higher to receive City approval.

Revenue Bonded Debt

- ✦ It will be a long-term goal that each utility or enterprise will ensure future capital financing needs are met by using a combination of current operating revenues and revenue bond financing. Therefore a goal is established that 15% of total project costs should come from operating funds of a utility or enterprise.
- ✦ It is City policy that each utility or enterprise should provide adequate debt service coverage. A specific factor is established by City Council that projected operating revenues in excess of operating expenses less capital expenditures, depreciation and amortization in the operating fund should be at least 1.25 times the annual debt service costs.

Capital Lease Debt

- ✦ Capital lease debt will be considered to finance certain vehicle and equipment purchases when the aggregate cost of equipment to be purchased exceeds \$15,000. Adequate funds for the repayment of principal and interest must be included in the requesting department's approved budget.
- ✦ The term of short-term financing will be limited to the usual useful life period of the vehicle or equipment, but in no case will exceed ten years.
- ✦ Departments requesting capital financing must have an approved budget appropriation. Departments will submit documentation for approved purchases to the Finance Department each year within sixty days after the annual budget is adopted. The Finance Department will consolidate all requests and may solicit competitive or negotiated proposals for capital financing to insure the lowest possible interest costs.

The following table provides a simple reference source for these policies.

PARAMETERS	FUNDING SOURCES		
	Cash	Short-term Notes	Long-term Bonds
Project life is less than 10 years	✓	✓	
Project life is 10 years or greater		✓	✓
Recommended temporary funding prior to a bond sale	✓	✓	
Recommended variable rate funding mechanism		✓	
The amount borrowed is less than \$5,000,000		✓	
The amount borrowed is \$5,000,000 or larger			✓
Estate tax beginning balance is less than \$5,000,000		✓	✓
Estate tax beginning balance is greater than \$5,000,000	✓	✓	
Ratio of available capital fund dollars to income tax supported debt payments is 2 to 1 or greater		✓	✓
Bond Buyer 20-Bond Index is at 85% of 20-year average			✓
Bond Buyer 20-Bond Index is at 115% of 20-year average	✓	✓	
Debt funding will cause debt measurement to exceed target measurements consistent with the City's "A3" Moody's rating	✓		
Payment for debt will be made by a select group of taxpayers or other beneficiaries		✓	✓

Revenue Policy

To ensure strong financial management practices, the proper controls over revenues are imperative to determining budget, forecasting reconciliations and general oversight over the various revenues collected. Management will provide for appropriate mechanisms automated and manual to collect all funds for services and ensure the proper controls exist over all receipts. The internal controls set must abide by authoritative standards and practices as they pertain to Governmental Accounting Standards Board (GASB) pronouncements and Ohio Revised Code. To ensure that our revenues are balanced and capable of supporting our desired levels of services, the City of Painesville has adopted the following revenue policy statements.

- ✦ A process to review diversified and stable revenues will be maintained to shelter us from short-run fluctuations in any one revenue source.
- ✦ Each year and whenever appropriate, existing revenues will be re-examined and possible new sources of revenues will be explored to ensure that we are maximizing our revenue potential.
- ✦ Each year, major revenues will be projected for at least the next three years.
- ✦ Legally restricted revenues will be avoided when they adversely affect the short or long-term financial health of our government.
- ✦ We will strive to be informed and aware of all grants and other aid that may be available to us. All potential grants and other aid will be carefully examined for matching requirements (both dollar and level-of-effort) and restrictive covenants, to ensure that our participation in such grants will be beneficial and cost-effective.
- ✦ Each year and whenever appropriate, intergovernmental revenues will be reviewed to determine their short and long-term stability, to minimize the impact of any adverse changes. Intergovernmental revenues will be used as legally prescribed or otherwise set forth by policy.
- ✦ A balance will be sought in the revenue structure between elastic and inelastic revenues, to minimize any adverse effects caused by inflationary or economic changes.
- ✦ One-time revenues will be used for capital improvements or as legally restricted to a specific purpose.
- ✦ We will carefully and routinely monitor any amounts due to us. An aggressive policy of collection will be followed for all receivables, including property taxes.
- ✦ Proprietary funds will generate revenue sufficient to support the full direct and indirect costs of these funds.
- ✦ Revenue forecasts will be conservative, using generally accepted forecasting techniques and appropriate data.
- ✦ Each year and whenever appropriate, we will review our schedule of fees and related administrative procedures.

Expenditure/Expense Policy

Expenditure/expense is a rough measure of a local government's service output. While many expenditures/expenses can be easily controlled, emergencies, unfunded mandates, and unanticipated service demands may strain our ability to maintain a balanced budget. To ensure the proper control of expenditures/expenses and provide for a quick and effective response to adverse financial situations, the City of Painesville adopted the following expenditure/expense policy statements.

- ✦ Expenditures/expenses and purchase commitments will be made in a form and process that is legal, appropriate, funded, authorized and sufficiently documented.
- ✦ Expenditures/expenses and purchase commitments will be recorded in an accurate and timely fashion.
- ✦ The review and approval process for all claims made against the City will be as follows:
 - Departments must issue purchase orders as required under our Purchasing Policy. Departments are encouraged to issue purchase orders whenever practical, even if they are not required.
 - Properly completed claims must be prepared and submitted to the Finance Department by the department responsible for originating the claim. A "properly completed claim" must include, but is not limited to, the vendor's name and address, date of claim, explanation, and accounts to be charged, department authorization signature and sufficient documentation. "Sufficient documentation" means that a person unfamiliar with the transaction could understand what was ordered, when, by whom,

from what vendor, at what price, when the goods or services were delivered, who accepted delivery, and who authorized payment. Typical documentation includes copies of purchase orders, invoices and/or statements, City Council resolutions authorizing bids or state contracts, records of quotes received, receiving slips, correspondence and other communications.

- Finance will issue checks promptly for all claims properly completed and submitted.
- ✦ The balances in appropriation accounts will be monitored regularly to ensure that the total of expenditures/
- ✦ expenses and purchase commitments in any account do not exceed the authorized budget for that account.
- ✦ Requests for competitive bids, proposals, formal and informal quotes, and other methods of seeking and encouraging vendor competition will be obtained as required by law or otherwise established by the City Manager or Director of Finance.
- ✦ Arrangements will be encouraged with other governments, private individuals, and firms, to contract out or cooperatively deliver services, in a manner that reduces cost and/or improves efficiency and effectiveness while maintaining service quality.
- ✦ The full direct and indirect costs will be calculated for any service provided for a fee or charge, or where there is a potential for the reimbursement of such costs.
- ✦ We will maintain an effective risk management program that provides adequate coverage, minimizes losses, and reduces costs.
- ✦ Expenditures/Expenses are to be made for a purpose that is in compliance with operational or capital activities with the related department/division in the City (proper public purpose).
- ✦ All appropriations shall lapse at the close of the fiscal year to the extent that they shall not have been expended or encumbered.

Operating Position Policy

Operating position refers to the City's ability to balance its budget on a current basis, maintain reserves for emergencies, and sufficient cash to pay its bills on a timely basis. Our operating position policy requires that:

- ✦ The City will pay all current operating expenditures with current operating revenues.
- ✦ Encumbrances represent commitments related to unperformed contracts for goods or services, and will be recorded when incurred. Encumbrances outstanding at year-end will be reported as reservations of fund balance.
- ✦ The City will strive to maintain the unreserved, undesignated fund balance of the General Fund at a level at least equal to 15-20% of the total General Fund appropriations.
- ✦ General Fund unreserved and undesignated fund balances should be used for capital or emergency expenditures.
- ✦ The City will prepare a cash-flow analysis of all major funds on a regular basis. Disbursements, collections and investments will be managed to provide sufficient cash for daily financial needs.

The City will prepare quarterly financial reports of the financial position and results of operations, and an analysis thereof, for the major funds of the City.

BASIS OF ACCOUNTING

The City of Painesville maintains a cash basis of accounting throughout the year; consequently, revenue is recognized when it is received and expenditures *are* recognized when they are paid. Fund liabilities are recorded only in terms of encumbrances, as dictated by the Ohio Revised Code and the Auditor of State. The City of Painesville recognizes that most governmental units within the State of Ohio accomplish their basis of accounting as meeting "GAAP" (i.e., Generally Accepted Accounting Principles) for reporting. This provides the users of their financial statements with a method of good comparison, both for current operations and future estimates. Therefore, the City of Painesville's cash basis accounting statements are converted to meet Generally Accepted Accounting Principles as presented in the City's audited year end General Purpose Financial Statements.

BASIS OF BUDGETING

The City of Painesville's budget is prepared according to Ohio law and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The budgetary basis (Non-GAAP Basis) provides a meaningful comparison of actual results with the budget and demonstrates compliance with State statute. The major differences between budgetary basis and the GAAP basis (financial statement presentation) are:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance (GAAP).

FUND STRUCTURE

For accounting purposes, the City is divided into smaller separate entities known as funds. Funds are accounting devices that the City uses to keep track of specific sources of funding and spending for particular services. These funds are divided into seven types within three broad categories.

Governmental Funds

Governmental funds are used to account for the governmental-type activities of the City. In accordance with generally accepted accounting principles (GAAP), these funds are accounted for and budgeted on a modified accrual basis. This means that revenues are recorded when they are both measurable and available, and expenditures are recorded when they are expected to draw on current spendable resources. These funds are required by Ohio Revised Code to be budgeted on a cash basis. The City has five Governmental Fund types:

General Fund accounts for most of the day-to-day operating expenditures of the City. This fund and its reserves account for all revenues and expenditures to carry out basic governmental activities of the City such as general government, public safety, public works, culture and recreation, municipal court and community environment. Revenues are received from municipal income tax, general property taxes, licenses and permits, charges for services, fines and forfeits, interest earnings, etc. The General Fund and its reserves account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds account for proceeds of revenues that are "earmarked" for particular purposes. By law these revenues are designated to finance a particular function or activity of the government. The City has twenty-two Special Revenue Funds.

Debt Service Funds are used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs of general obligations and special assessments. The City has three Debt Service Funds.

Capital Projects Funds account for financial resources used to acquire or construct major capital facilities other than those financed by enterprise funds. The City has twelve Capital Project Funds.

Permanent Funds are the newest governmental fund type. They were first introduced as part of the governmental financial reporting model established by GASB 34. They are to be used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the government's programs or benefit the government or its citizenry.

In compliance with GASB 34, funds that have historically been reported as expendable trust will be reclassified at conversion to special revenue funds and nonexpendable trusts will be reported as permanent funds. The expendable portions of the permanent funds will be reported as part of the permanent funds. But, for budgetary presentation purposes, the funds maintain the historic fund type of expendable and non-expendable trust funds.

Proprietary Funds

Proprietary Funds are used to account for the City's business-type activities. In accordance with generally accepted accounting principles (GAAP), these funds are accounted for on an accrual basis that records revenues and expenses at the time they are earned or incurred rather than when cash is actually received or spent. However, for budgetary purposes, the City shows items such as debt principal payments, capital outlay, and capital improvements as expenses. Depreciation is not shown as a budget expense but is recorded as an audit adjustment. The City has two Proprietary Fund types:

Enterprise Funds account for business-type activities that are provided to residents and businesses and financed and operated in a manner similar to private business. They are established to account for the financing, operation and maintenance of the City activities where the intent is that the costs of providing the services to the public is financed through user charges or where the City would have a periodic determination of revenues earned, expenses incurred and net income available for capital maintenance, public policy, management control or accountability for activity. The City has sixteen Enterprise Funds.

Internal Service Funds are used to account for expenses provided centrally for all departments on a cost-reimbursement basis. There are four Internal Service Funds.

Fiduciary Funds

Fiduciary Funds are used to account for financial resources that the City holds or manages as an agent or fiduciary. There is only one type of fiduciary fund – Agency Funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The City has six Fiduciary Funds.

FUNDS LISTED BY CATEGORY

The following is a list of all active funds by category within the fund structure:

GOVERNMENTAL FUND TYPES

100 GENERAL FUND

- 101 GENERAL FUND
- 151 GENERAL FUND RESERVE
- 152 EMPLOYEE HEALTH INSURANCE RESERVE
- 153 WORKERS COMPENSATION RESERVE
- 154 COMPENSATED BALANCE RESERVE

200 SPECIAL REVENUE FUNDS

- 201 STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND
- 202 STATE HIGHWAY IMPROVEMENT FUND
- 204 CEMETERIES FUND
- 208 POLICE PENSION TRANSFER FUND
- 209 FIRE PENSION TRANSFER FUND
- 212 LAW ENFORCEMENT FUND
- 215 MUNICIPAL MOTOR VEHICLE LICENSE TAX FUND
- 217 INDIGENT DRIVERS ALCOHOL TREATMENT FUND
- 218 ENFORCEMENT AND EDUCATION FUND
- 219 CITY MOTOR VEHICLE LIC. TAX FUND
- 220 FIRE LEVY FUND
- 221 UNDERGROUND STORAGE TANK FUND
- 222 PROBATION SERVICES FUND
- 223 COPS FUND
- 226 SKATE FACILITY FUND
- 227 FIRE SPECIAL REVENUE FUND
- 228 FEDERAL EMERGENCY MANAGEMENT AGENCY FUND
- 229 EMERGENCY MEDICAL SERVICES FUND
- 230 MUNI COURT COMPUTERIZATION FUND
- 231 SHAMROCK BUSINESS CENTER TIF FUND
- 232 2008 FEMA FUND
- 233 BROWNFIELD GRANT FUND

300 DEBT SERVICE FUNDS

- 301 GENERAL BOND RETIREMENT FUND
- 303 SPECIAL ASSESSMENT BOND RETIREMENT FUND
- 304 LAND ACQUISITION NOTE RETIREMENT FUND (LANR FUND)

400 CAPITAL PROJECT FUNDS

- 415 MUNI COURT CAPITAL PROJECTS FUND
- 424 CAPITAL IMPROVEMENT FUND
- 425 GIRDLED ROAD WATER IMPROVEMENT FUND
- 426 SHAMROCK BLVD. ROAD PROJECT FUND
- 427 JACKSON STREET INTERCHANGE PROJECT FUND
- 428 INDUSTRIAL PARK PROJECT FUND
- 429 MUNI COURT SPECIAL PROJECTS FUND
- 430 CAPITAL EQUIPMENT RESERVE FUND
- 431 MILLSTONE ACQUISITION FUND
- 432 GRISTMILL FMA ACQUISITION FUND
- 433 GRISTMILL HMGP ACQUISITION FUND
- 434 LAKE HOSPITAL DEMOLITION PROJECT FUND
- 435 CITY HALL FIRE FUND

PERMANENT FUNDS

600 EXPENDABLE TRUST FUNDS

- 601 DEPOSIT TRUST FUND
- 602 PLAN REVIEW TRUST FUND
- 603 ZONING APPLICATION TRUST FUND
- 605 CEMETERY TRUST - OPERATIONS FUND
- 606 SPECIAL ENDOWMENT - OPERATIONS FUND
- 607 COLUMBARIUM TRUST FUND
- 610 PAINESVILLE SAFETY TOWN FUND
- 613 LAW ENFORCEMENT TRUST FUND

PROPRIETARY FUND TYPES

700 ENTERPRISE (UTILITIES) FUNDS

- 710 WATER REVENUE FUND
- 711 WATER DEPOSIT FUND
- 712 WATER CONSTRUCTION FUND
- 720 SEWER REVENUE FUND
- 722 SEWER CONSTRUCTION FUND
- 730 ELECTRIC REVENUE FUND
- 731 ELECTRIC DEPOSIT FUND
- 732 ELECTRIC CONSTRUCTION FUND
- 733 ELECTRIC REPLACEMENT AND IMPROVEMENT FUND
- 734 ELECTRIC UTILITY RESERVE FUND
- 735 SMART GRID PROJECT FUND
- 740 REFUSE FUND
- 750 OFF-STREET PARKING REVENUE FUND
- 751 OFF-STREET PARKING DEBT SERVICE FUND
- 752 OFF-STREET PARKING DEPOSIT FUND
- 760 STORM WATER UTILITY FUND
- 770 COMMUNITY PROGRAMS

800 INTERNAL SERVICE FUND

- 801 FUEL AND OIL ROTARY FUND
- 802 SUPPLIES ROTARY FUND
- 803 EMPLOYEE HEALTH INSURANCE FUND
- 805 WORKERS' COMPENSATION RETROSPECTIVE FUND

PERMANENT FUNDS

900 NON-EXPENDABLE TRUST FUNDS

- 901 EVERGREEN CEMETERY TRUST FUND
- 902 RIVERSIDE CEMETERY TRUST FUND
- 903 SPECIAL ENDOWMENT TRUST FUND

FIDUCIARY FUNDS

950 AGENCY FUNDS

- 952 STATE PATROL TRANSFER FUND
- 953 ELECTRONIC LICENSE FORFEITURE FUND
- 954 JEDD FUND
- 955 CDGB FUND
- 960 LAND BANK FUND
- 990 GENERAL FIXED ASSETS
- 998 GENERAL LONG TERM DEBT

DESCRIPTION OF EACH FUND

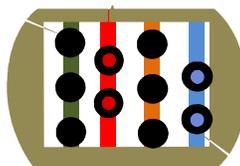
<i>FUND NAME</i>	<i>DESCRIPTION OF THE FUND</i>
General Fund	Used to account for government resources not accounted for in any other fund. The General Fund balance is available to the City for any purpose provided it is expended or transferred according to the Charter and/or the general laws of Ohio.
General Fund Reserve Fund	Accumulate funds that may be used for future unanticipated expenses of a devastating nature to the General Fund.
Employee Health Insurance Reserve Fund	Accumulate funds that may be used for future unanticipated expenses regarding healthcare claims for the City.
Workers' Compensation Reserve Fund	Accumulate funds that may be used to make required payoff for the retrospective rating program in which the City participates.
Compensated Balances Reserve Fund	Accumulate funds that may be used to make payment for an employee's separation of service with the City of Painesville due to retirement or termination.
Street Construction, Maintenance & Repair Fund	Required by the Ohio Revised Code to account for 92.5% of the state gasoline tax and motor vehicle registration fees designated for maintenance of state highways within the City.
State Highway Improvement Fund	Required by the Ohio Revised Code to account for 7.5% of the state gasoline tax and motor vehicle registration fees designated for maintenance of state highways within the City.
Cemeteries Fund	To account for revenue received from the operation of the City's two municipal cemeteries.
Police Pension Transfer Fund	To accumulate property taxes levied for the partial payment of the current and accrued liability for police disability and pension.
Fire Pension Transfer Fund	To accumulate property taxes levied for the partial payment of the current and accrued liability for fire disability and pension.
Law Enforcement Fund	To account for the proceeds from the confiscation of contraband.
Municipal Motor Vehicle License Tax Fund	To account for County-levied motor vehicle registration fees designated for street construction, maintenance and repair.
Indigent Drivers Alcohol Treatment Fund	To account for funds received pursuant to Ohio Revised Code Section 4511.191 (M) to be used for the incarceration and/or treatment of alcohol abuse by individuals that are determined by the court to be indigent.
Enforcement and Education Fund	To account for funds received pursuant to Ohio Revised Code Section 4511.99 (A) to be used by the Painesville Police to pay the costs of educating the public about laws governing operation of a motor vehicle while under the influence of alcohol.

<i>FUND NAME</i>	<i>DESCRIPTION OF THE FUND</i>
City Motor Vehicle License Tax Fund	To account for City-levied motor vehicle registration fees designated for street construction, maintenance and repair.
Fire Levy Fund	To account for property tax revenues derived from a voted tax levy for the purchase of fire fighting apparatus.
Underground Storage Tank Fund	To account for monies to pay for the deductible amount of costs of third party damages and corrective actions necessary to clean up petroleum release from an underground storage tank.
Probation Services Fund	To account for monies received pursuant to Ohio Revised Code Section 2951.021 to be used for operating expenses of the Probation Department.
Community Oriented Policing (COPS) Fund	To account for federal grant monies designated for the cost of additional police officers.
Skate Facility Fund	To account for monies designated for the costs to construct and maintain a skate facility.
Fire Special Revenue Fund	To account for grants and donated monies received for funding the operations of the Fire Division.
Federal Emergency Management Agency Fund	To account for disbursement of federal funds received pursuant to Auditor of State Bulletin 98-013 that addresses how to handle federal funds.
Emergency Medical Services Fund	To account for revenue received from the operation of the City's Emergency Medical Service costs.
Municipal Court Computerization Fund	To account for the costs relating to the maintenance and improvements to the court's computer network and the related technology infrastructure.
Shamrock Business Center TIF Fund	To track TIF tax revenues and expenditures relating to the Shamrock Business Center.
2008 FEMA Fund	To account for the disbursement of federal funds received for city-wide emergencies due to the snow storm in 2008.
Brownfield Grant Fund	To keep track of grant monies and other revenues for the assessment of hazardous substances.
Victim's Advocate Grant Fund	To keep track of grant monies and other revenues used for the Victim's advocate program.
General Bond Retirement Fund	To account for the accumulation of resources for the payments of general obligation debt of the City including self-supporting obligations not otherwise paid from proprietary funds.
Special Assessment Bond Retirement Fund	To accumulate special assessment revenues collected by County Treasurer and remitted to City by the County Auditor for payment of assessment bonds

<i>FUND NAME</i>	<i>DESCRIPTION OF THE FUND</i>
Land Acquisition Note Retirement Fund	To account for the accumulation of resources for payments of land acquisition notes of the City. (The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are not presented because they are not liabilities.
Municipal Court Improvement Fund	To account for the capital costs to maintain and upgrade to current municipal court facilities. Costs include remodeling and furnishing of the existing facilities financed by unvoted general obligation bond anticipation notes.
Capital Improvement Fund	To account for the costs associated with design/construction of City-owned capital improvements
Shamrock Boulevard Road Project Fund	To account for the costs associated with the construction of Shamrock Boulevard.
Industrial Park Project Fund	To account for the costs associated with the construction of the Renaissance Industrial Park for street construction and development of lots for reselling.
Municipal Court Special Projects Fund	To account for accumulation of funds for general use of the Municipal Court.
Capital Equipment Reserve Fund	To account for the costs associated with the purchase and maintenance of capital equipment.
Millstone Acquisition Fund	To account for costs associated with the acquisition and demolition of Millstone Condominiums
Gristmill FMA Acquisition Fund	To account for costs associated with the acquisition and demolition of 24 Gristmill Condominiums
Gristmill HMGP Acquisition Fund	To account for costs associated with the acquisition and demolition of 18 Gristmill Condominiums
Lake Hospital Demolition Project Fund	To account for the costs associated with the demolition of the Lake East Hospital.
City Hall Fire Fund	To track expenses for renovation from fire for insurance purposes.
Water Fund	To account for operation of City's water treatment and distribution systems.
Sewer Fund	To account for operation of City's sewage treatment and collection systems.
Electric Fund	To account for operation of City's electric generation and distribution systems.
Smart Grid Project Fund	To account for costs associated with Vanadium Redox battery power source.
Refuse Fund	To account for the operation of the City's solid waste collection and transmission systems.
Off-Street Parking Fund	To account for the operation of the City's off-street parking garage.
Storm Water Utility Fund	To account for the operation of the City's storm water utility.
Community Programs	To account for community cultural and recreational activities that are funded by an established user-fee.

<i>FUND NAME</i>	<i>DESCRIPTION OF THE FUND</i>
Fuel and Oil Rotary Fund	To account for the accumulation and allocation of costs associated with petroleum products.
Supplies Rotary Fund	To account for the accumulation and allocation of costs associated with operating supplies.
Employee Health Insurance Fund	To account for expenses related to employee health insurance coverage provided by the City. This program is partially self-funded by the City as well as through a 'stop-loss' cap arrangement with an outside contractor.
Workers' Compensation Retrospective Fund	To account for expenses for workers' compensation coverage provided by the Ohio Bureau of Workers' Compensation.
Deposit Trust Fund	To account for monies received and held by the City for various deposits.
Plan Review Trust Fund	To account for monies received and held by the City for various deposits for review of construction plans.
Zoning Application Trust Fund	To account for monies received and held by the City for zoning application requests.
Cemetery Trust – Operations Fund	To account for interest income earned from the investment of cemetery trust principal.
Special Endowment Operations Fund	To account for income earned from the investment of special endowment (non-resident) principal. The interest portion of the trust can be used to maintain the City's two cemeteries.
Columbarium Trust Fund	To account for monies received and held by the City for charges related to columbarium burial site.
Law Enforcement Trust Fund	To account for monies received by the police division from the sale of drug related contraband.
Evergreen Cemetery Trust Fund	To account for the principal, acquired from contributions and endowments, for the City's Evergreen Cemetery.
Riverside Cemetery Trust Fund	To account for the principal, acquired from contributions and endowments, for the City's Riverside Cemetery.
Special Endowment Trust Cemetery	To account for the principal, acquired from contributions and endowments, from non-residents, for the City's two cemeteries.
Municipal Court Fund	To account for funds that flow through the municipal court.
State Patrol Transfer Fund	To account for the receipt from the City's municipal court and disbursement to the City and County Law Library of fines and forfeitures for State Highway Patrol cases in accordance with provisions of the Ohio Revised Code.
Electric License Fund	To account for funds from the fifteen percent (15%) fees as required by Ohio Revised Code.
JEDD Fund	To keep track of income taxes for JEDD areas.

<i>FUND NAME</i>	<i>DESCRIPTION OF THE FUND</i>
C.D.B.G. Fund	To account for monies designated for renovations of the downtown area of Painesville City.
General Fixed Assets Fund	To account for current year capital acquisitions and depreciation by functional area. To accumulate historical costs for capital expenditures.
General Long Term Debt Fund	To record capital debt issues, capital debt payments, accrued interest on long term debt and related changes.



FINANCIAL ANALYSIS

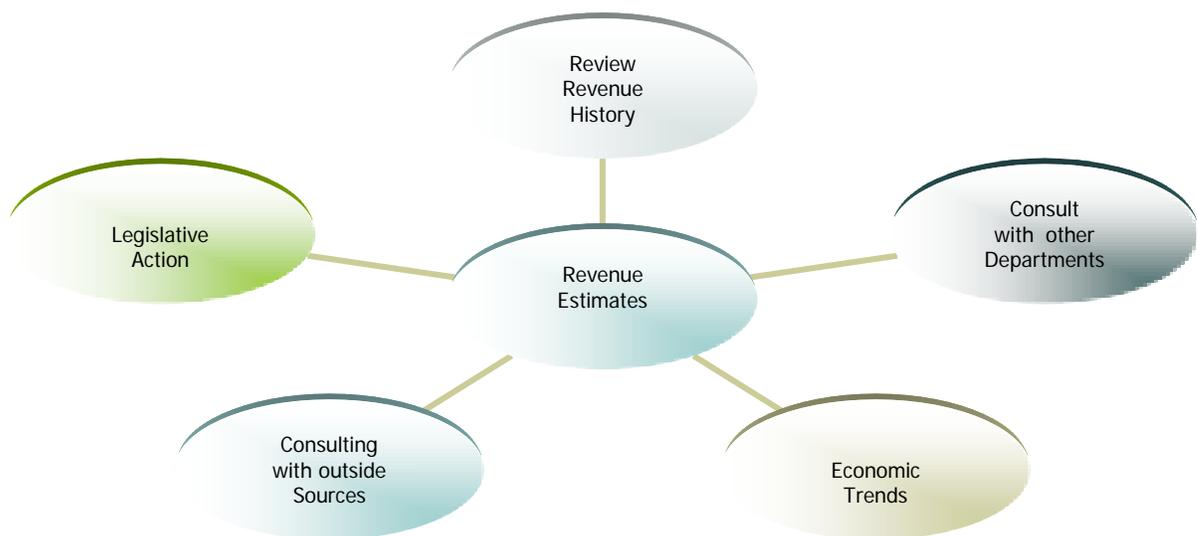
BUDGET SUMMARY

Total expenditures for all funds are \$75,904,454 a 7% decrease from last year’s original budget of \$81,491,673. Total estimated resources for all funds is \$65,200,410, a 17% decrease over last year’s estimated resources of \$78,399,869. The reason for the large decrease in revenues was the City budgeted to receive over \$12.2 million through grants and loans in 2012 that were completed in 2012. On pages 73-74 is a 2013 budget summary presentation. It is important that each fund be looked at to analyze where the expenditures have changed significantly and to examine the offsetting revenue sources for those expenditures. At the end of this section is a series of schedules that detail various aspects of the 2013 budget that include the prior three years actual data and the budgets for the prior two years.

ASSUMPTIONS FOR REVENUE ESTIMATES

Revenues are estimated based on the following factors:

1. Legislative action: The City continues to monitor the legislature when in session to determine potential bills which would directly affect the amount of revenue received from the state.
2. Consultation with departments directly involved in evaluating potential and existing revenues: Department heads are required to review the estimated resources and their revenue streams during the budget process and make recommendations to the Director of Finance.
3. Review of revenue history: The City reviews previous years’ revenues to determine revenue projections for the upcoming budget year. A statistical analysis is prepared by the Director of Finance and reviewed with the City Manager and other administrators to determine a reasonable revenue projection.
4. Economic trends: The City reviews how the economy is doing as a whole in the area and Nationally to evaluate the potential changes in the economy.
5. Consulting with outside sources: The City consults with surrounding communities, County government, financial advisors and third-party administrators to assist in determining revenue forecasts and trends.



The table below lists the City's revenues by source from 2008 to 2013.

**Revenue By Source
FY 2008 to FY 2013**

	Actual 2008	Actual 2009	Actual 2010	Actual 2011	Budget 2012	Budget 2013
Taxes	\$ 12,197,470	\$ 11,831,265	\$ 11,352,514	\$ 11,796,642	\$ 10,932,044	\$ 10,792,044
Intergovernmental Revenue	2,542,721	3,919,119	2,528,952	4,858,051	8,931,339	4,184,639
Charges for Services (Except Utilities)	688,572	592,670	811,788	865,156	784,825	663,130
User Fees - Charges for Services	30,996,983	32,977,734	37,375,046	38,682,044	36,680,850	37,020,347
License, Permit, Inspection & Other Fees	398,804	315,763	303,163	294,524	299,390	308,600
Municipal Court Receipts-Fines & Forfeits	1,447,278	1,424,233	1,394,776	1,327,738	1,358,850	1,313,850
Misc. Revenues	2,559,186	2,104,880	2,220,146	1,737,104	1,640,775	1,555,930
Financing Sources/Transfers In	17,850,884	12,616,408	14,520,340	11,364,080	17,771,796	9,361,870
TOTAL REVENUE	\$ 68,681,897	\$ 65,782,072	\$ 70,506,726	\$ 70,925,338	\$ 78,399,869	\$ 65,200,410

Revenue estimates reflect the loss of Local Government Funds from the State and County and are conservative. They reflect the changing economic situation in the City and the region. General Fund revenues are estimated to be at 1999 budget levels.

- Notice there is a large decrease in Intergovernmental Revenues and Financing Sources due to the fact that funding for the following projects was received in 2012.

**Grants/Loans The City Had in 2012
That Were Completed in 2012**

Fund	Revenue Source	Project	Amount
231 - Shamrock Business Center TIF	Notes	Shamrock Bridge and Road	4,200,000.00
431 - Millstone Acquisition	Grant	Millstone	2,000,000.00
434 - Lake Hospital Demolition	Grant	Hospital Demolition	594,000.00
435 - City Hall Fire	Insurance	Repair City Hall From 2011 Fire	800,000.00
732 - Electric Construction Fund	Notes	Second Substation	3,050,000.00
735 - Smart Grid Project Fund	Grant	Vanadium Battery Project	1,600,000.00
Total			<u>12,244,000.00</u>

ASSUMPTIONS FOR APPROPRIATIONS

This budget has been constructed with the following assumptions:

- Ø This year's primary objective was to reduce operating costs as significantly as possible to attempt to be within a conservative revenue estimate for the current year in all of the primary funds.
- Ø The budget includes only wage increases associated with step increases and longevity increases for the eligible employees.
- Ø A change in the distribution of expenditures for a mechanic at Cemeteries and a Road Supervisor in Public Works , and two recreation employees.
- Ø The only budgeted unfilled position in the General Fund is a full-time housing inspector in Code Enforcement.
- Ø In addition to the four part-time employees that were laid off in 2012 from various departments, the Public Works department has one less employee due to retirement and the Parks/Cemetery department has two less employees from 2012 who were promoted to other departments.
- Ø The General Fund will need to use carryover to balance, however Water, Sewer, Electric and Stormwater Funds are balanced.
- Ø Maintain where possible public outreach programs to further the citywide goals.
- Ø The majority of 2013 capital projects will be paid for with cash or grants.

BUDGET PREPARATION

The 2013 budget preparation incorporated the above assumptions to formulate the current year's budget. The estimated resources were prepared initially by reviewing the prior five year's revenue to calculate three analyses—trend, ratio and sensitivity. The calculations are reviewed by the Director of Finance followed by a recommendation for each line item of revenue in the revenue forecast. Each department head reviews the revenue forecasts and makes recommendation to the City Manager utilizing their own resources and expertise to formulate a revenue forecast. The forecasts were discussed with Department Heads in June and revised at the budget hearings resulting in a mutual consensus of the final estimated resource amounts. The City Manager makes a final recommendation as it appears in this proposed budget. The forecasts were also reviewed with the Finance Committee of Council before the requests for department expenditures were completed.

Every General Fund related department was requested to reduce the operating portion of their budget between 5% and 8% depending on the fund. The utility funds were requested to maintain their operating expenses within current year revenues. Requests for increases in expenditures were to have identified offsetting revenue. Each department was asked to re-evaluate programs and staffing; if additional revenue was available public safety was given first priority. All recommendations were made in consideration of the citywide goals and objectives and the departments' ability to achieve the goals. Upon conclusion of the Operating budget review, capital projects were funded based on available revenue, outside funding, severity of the need and City Council's directives and priorities. Each department submits its budget on-line to the Finance Department in the financial management software package. The presentations on the following pages are the results of the efforts of the Administrators of the City of Painesville.

ECONOMIC OUTLOOK

Fiscal year 2012 has brought the first signs of hope for the General Fund while continuing to experience the impacts of the State legislative cuts imposed last year. The Enterprise funds have generally experienced a positive cash flow as the result of a very hot dry summer which increased consumption of both water and electric creating higher than expected revenue. The General Fund revenues continue to suffer from continual reductions in investment interest rates and reduced valuations to property but also from the State of Ohio's decision to reduce Local Government Fund (LGF) revenue sharing. Beginning in July of 2011 and continuing through June of 2013 the revenues from the State will be reduced by 50% resulting in less than projected revenue. The LGF represented 10% of the General Fund revenue before the reductions began. In addition beginning in 2013 the State has eliminated the Estate Tax which

generated in the range of \$100,000 to \$400,000 annually to the General Fund. However in 2012 the City has experienced a higher than expected income tax revenue (the largest source of general fund revenue) which provides a glimmer of hope that the economic downturn has changed direction. To maintain a year-end carry-over balance in compliance with our policy, the City maintained a very conservative spending pattern in 2012 which included the layoff of several part-time personnel to insure adequate resources going into the next several years.

The General Fund revenue for the City of Painesville in 2013 is anticipated to be less than the budgeted expectations in 2012. Previous years conservative approach to spending and the reduction in personnel in 2012 have permitted the carry-over balance in the General Fund to be within the 20-25% guideline of expenditure established by the Financial Policies and GFOA, which is 25% for 2013. However, the 2013 fiscal year is expected to see a continued decline in revenue impacted primarily by declining State funding through the Local Government Fund, decreased interest income and a slow growing economy which is not expanding at a pace that will offset the other declines. This year, we are presenting Council a budget that requires the use of carry-over funds to balance the current year operating expenditures. We have requested the use of less than \$246,827 of General Fund carry-over to balance the budget for 2013. Total revenue in the General Fund is estimated to be near the 1999 of revenue levels.

The utility funds experienced a fairly good year in terms of both revenue and expenditures. The Water and Electric Funds experienced increases in consumption and revenue, which also translated to increased sewer revenue. The dry hot summer has impacted the revenue significantly but we are also seeing signs increased consumption in the water and electric systems by the large consumers which is a sign of economic improvement which we hope will continue into 2013 and beyond.

The last several years of conservative spending and budgeting has permitted the development of carry-over balances in most funds to assist in minimizing the impacts of the economic decline. It appears that the economic situation we are currently experiencing will be the "normal" for the foreseeable future. While the decline appears to have slowed or stopped, the recovery has been very slow and uneven by various sectors. The public sector and the associated not-for-profit sector have continued to experience a decline as the result of continued reduced resources from all levels of government. Changes at the State level to the Local Government Fund have had a negative impact on the local economy. Since the city's tax base is heavily weighted toward the public sector and its associated agencies, it is anticipated that the funding issues will continue to impact the City's budget until at least 2014. The Administration is making adjustments in operations and approaches to service that will result in structural changes in how we do business and deliver service. While we have seen most increases in the private sector they have not outpaced the decline in the government sector and therefore the 2013 budget shows continued decline. The administration is predicting a most 1% increase in income tax beginning in 2014 based on the slow but positive upturn in some segments of the local economy. The management team in the City of Painesville, at the direction of City Council, continues to prepare the City for the future and is charged with the task of anticipating obstacles and hindrances that would or could prevent the City from accomplishing the goals and objectives set forth by this budget.

We are anticipating continuing our very aggressive approach with the economic development and recruitment programs. We are continuing to make a concerted effort to acquaint new businesses with the advantages of locating in the City of Painesville. The City is expecting continual interest in economic and community development in the years to come. The City's Economic Development Strategy was updated in 2009 to address recent changes in the marketplace. The Plan focuses on continuation of its aggressive economic development program to insure current employers remain in the community, the downtown redevelopment plan is implemented and infrastructure assistance is identified through grants and other Federal funding sources. The completion of the roadway improvements and the bridge into the Shamrock Business Center will provide significant opportunity for tax base enhancements over the next several years. This critical infrastructure investment using Tax Increment Financing will be a keystone to our economic growth.

The 2013 budget includes capital outlay which is funded through grant funds, accumulated cash or the Water Infrastructure Fee. While resources are limited for many of the improvements funded through general fund revenues, we are well aware delays in expenditures now will cost the City in the future. In several funds the only options for continuing capital improvement is through the issuance of debt. However in Storm Water and Street Construction and Maintenance Funds, we are reaching critical levels of debt payment which will impact our ability to continue capital project in the future. While the City's total debt capacity is within acceptable limits these funds are approaching over 60% of the operating expenses in debt payment. City Council has placed a Street Improvement levy on the November 2012 ballot and the outcome of that vote will impact the City's ability to make improvements or leverage grant money in future years. Failure of this funding mechanism will require very strategic decisions by Council and the Administration on how very limited resources are allocated in future years. Continued efforts on identifying other revenue sources including grants, levies or income tax reciprocity will be important to the future implementation of capital projects. The details of specific projects and plans for 2013 are outlined in the capital budget section of this document.

The fiscal situation of the City has experience several years of retraction but there is a glimmer of hope on the horizon. The continual decline of the revenues in the general fund appears to be halted with the decrease of at least \$400,000 in revenues from the State of Ohio in 2013 due to State Government cuts, elimination of the inheritance tax and reduced interest. The Federal Reserve will not increase interest rates until sometime in 2015, indicating no additional traditional income to General Fund resources. The City has reduced expenditures to keep pace with the declining revenue which is affecting the ability to deliver services in many areas. We must continually evaluate the economic climate and recognize that changes must be made today if we are going to balance the budget in future years.

**SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCES
ALL FUNDS COMBINED**

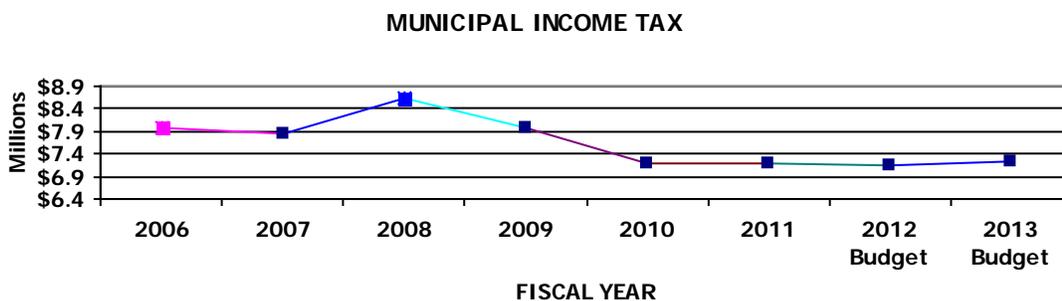
	Actual 2010	Actual 2011	Budgeted 2012	Budgeted 2013
REVENUES:				
40 Taxes	\$ 11,352,514	\$ 11,796,642	\$ 10,932,044	\$ 10,792,044
41 Intergovernmental Revenue	2,528,952	4,858,051	8,931,339	4,184,639
42 Charges for Services (except Utilities)	811,788	865,156	784,825	663,130
43 User Fees - Charges for Services	37,375,046	38,682,044	36,680,850	37,020,347
44 License, Permit, Inspection and Other Fees	303,163	294,524	299,390	308,600
45 Municipal Court Receipts-Fines and Forfeits	1,394,776	1,327,738	1,358,850	1,313,850
46 Misc. Revenues	2,220,146	1,737,104	1,640,775	1,555,930
48 Financing Sources	7,375,583	7,036,405	16,520,796	7,430,870
Total Revenues	\$ 63,361,968	\$ 66,597,664	\$ 77,148,869	\$ 63,269,410
EXPENDITURES:				
51 Personal Services	\$ 26,309,460	\$ 26,067,741	\$ 25,830,116	\$ 25,842,502
52 Materials and Supplies	5,176,763	5,650,112	6,520,080	5,251,212
53 Services and Charges	5,270,843	7,116,306	6,235,722	4,901,625
54 Utilities	9,599,178	10,604,147	10,299,193	10,708,067
55 Operating Charges	2,221,074	2,378,773	1,585,160	1,533,331
56 Capital Outlay	4,375,460	5,449,871	21,389,011	17,810,370
57 Debt Service	8,003,226	7,187,476	7,084,061	6,626,477
58 Nonoperating Charges	1,725,324	1,690,702	1,677,330	1,659,870
Total Expenditures	\$ 62,681,328	\$ 66,145,128	\$ 80,620,673	\$ 74,333,454
Transfers:				
47 Transfers-In (Governmental Fund Types)	\$ 2,025,057	\$ 1,997,675	\$ 1,231,000	\$ 1,201,000
49 Transfers-In (Proprietary Fund Types)	5,119,700	2,330,000	20,000	730,000
59 Operating Transfers/Reserves-Transfer Out	(6,415,620)	(3,614,945)	(871,000)	(1,571,000)
	\$ 729,137	\$ 712,730	\$ 380,000	\$ 360,000
EXCESS REVENUE OVER EXPENDITURES	\$ 1,409,777	\$ 1,165,266	\$ (3,091,804)	\$(10,704,044)
CASH CARRYOVER BALANCE	38,784,238	40,194,015	41,359,281	38,267,477
TOTAL ALL FUNDS	\$ 40,194,015	\$ 41,359,281	\$ 38,267,477	\$ 27,563,433

REVENUES

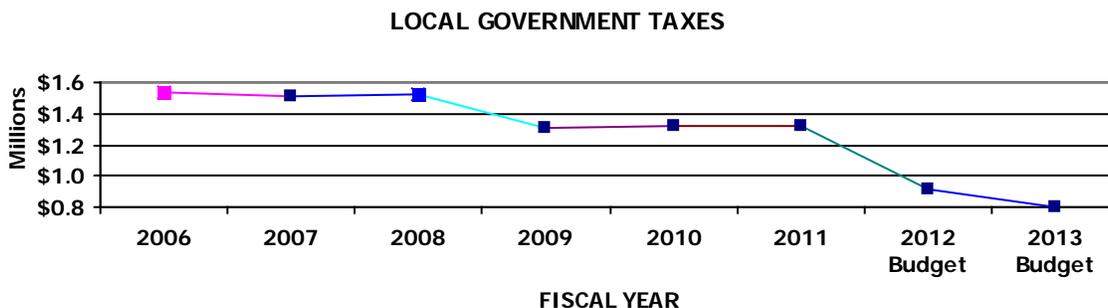
The City has five major funds that represent approximately 70% of the total estimated resources of the City and 60% of the City's appropriations. These funds are the General Fund, Water Revenue Fund, Sewer Revenue Fund, Electric Revenue Fund and Storm Water Fund. The General Fund is the chief operating fund of the City. The Water Revenue, Sewer Revenue, Electric Revenue Funds and Storm Water Fund are all enterprise funds. The Electric Revenue Fund is the largest single fund in the City.

The revenue used to support the City programs and projects comes from a variety of sources. The pie chart on page 13 shows the distribution of these revenues by major categories. The two largest revenue generators for the City are Taxes and User-Fees. The three major taxes that makeup the 17% of the total estimated resources of the City are municipal income tax, local government tax and property tax. These three taxes are defined below along with the key user-fees of the City:

Municipal Income Tax is assessed to all individuals who are 16 years of age and older. It is generated by a 2% tax on wages and earnings, not only of Painesville residents but also of those working within the City, regardless of place of residence. The City has contracted with a third-party to assess and collect the tax on its behalf. It is the primary source of income to the General Fund. The 2013 Municipal Income Tax estimates are based on trend analysis and information provided by the City's income tax collection agency.

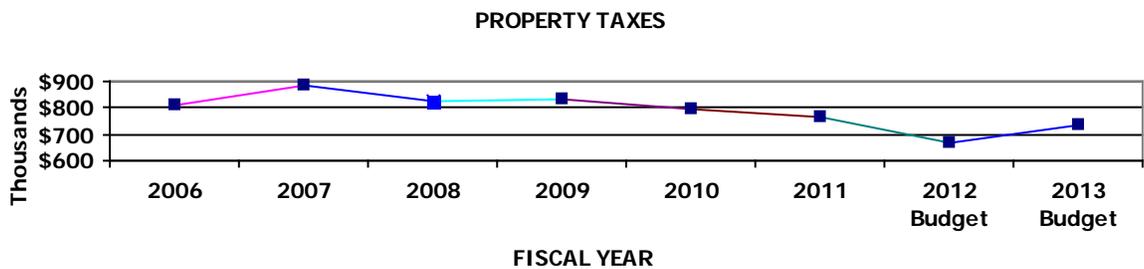


Local Government Taxes are State of Ohio revenue sharing programs in which cities share in the collection of the State Income, Sales, Corporate Franchise and Public Utilities Excise Taxes. These funds are distributed in two ways – 9/10 to counties which in turn divide them among all towns, villages and municipalities, and 1/10 directly to cities which collect an income tax. The Local Government Revenue Assistance Fund went into effect July 1, 1989. This is the second largest revenue source to the General Fund. Due to state budget cuts, the LGF monies will be reduced by at least \$300,000 in 2013.



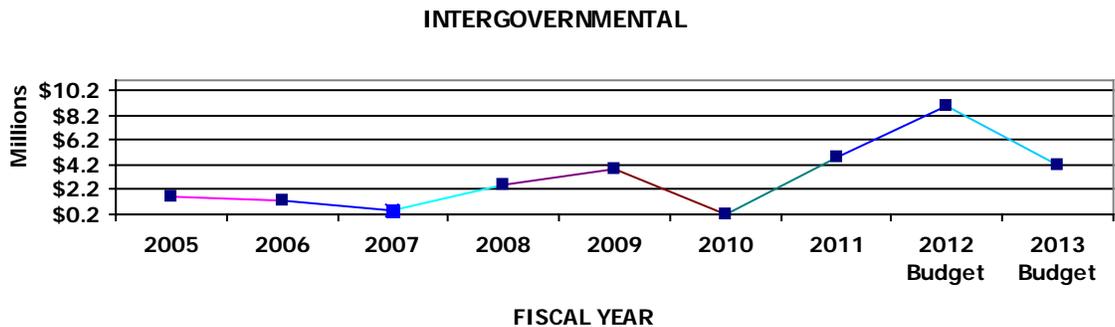
Property Taxes include amounts levied against all real estate and public utility property. Real property taxes (other than public utility) collected during 2011 were levied October 1, 2010 on assessed values as of January 1, 2010, the lien date. Assessed values are established by the County Auditor at 35% of appraised market value. Real property taxes are payable annually or semi-annually. The first payment is due January 20th; the remainder is payable by June 20th.

The County Treasurer collects property taxes on behalf of all taxing districts in the County, including the City of Painesville. The County Auditor periodically remits to the City its portion of the taxes collected. Property taxes are the key revenue source for the General Fund, Police Pension Transfer Fund, Fire Pension Transfer Fund and General Bond Retirement Fund. The 2013 Property Tax will have a slight increase due to increased TIF revenues in 2013.

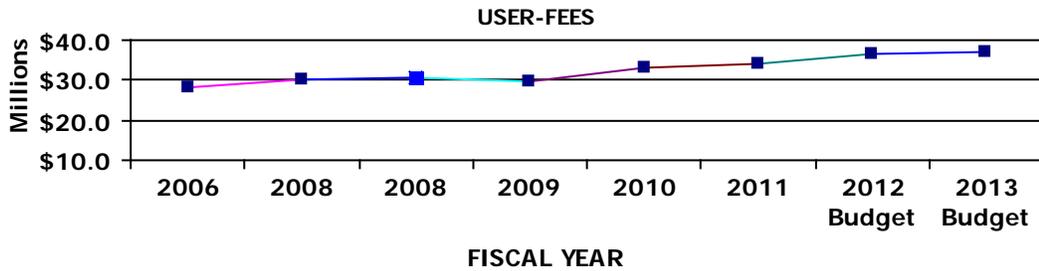


Other significant sources of revenue are defined as follows:

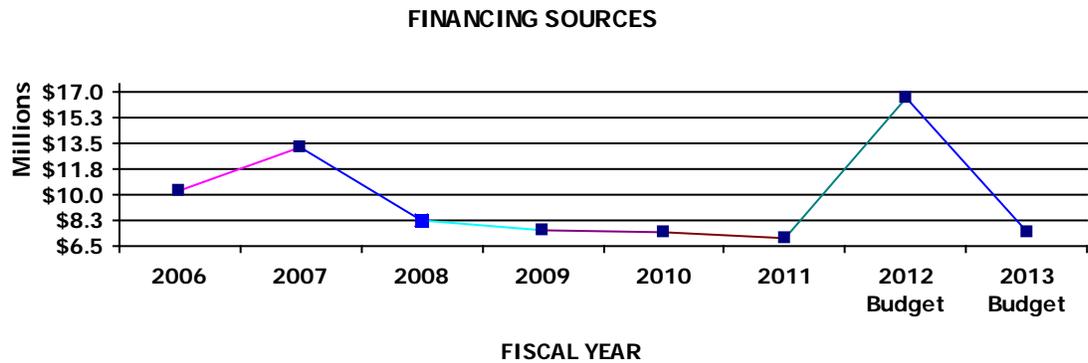
Intergovernmental are derived primarily from other government entities, such as county, state, or federal governments. The majority of these revenues are revenues received through grants. The City will be receiving less grants in 2013 than we did in 2012.



User-Fees are derived primarily from the four main enterprise activities of the City water, sewer, electric and storm utilities. The fees are determined from consumption of water, flow of waste water, consumption of electricity and existence of impervious surface. User fees are combined in a monthly bill sent to residents and businesses. Meters are read every month to determine consumptions. The 2013 User Fees estimates are based on trend analysis.



Financing Sources are derived primarily from issuing debt, such as bonds, notes or leases. Some of the other main sources of Other Financing Sources are transfers-in, which are monies transferred from one fund to finance the activities in another fund.

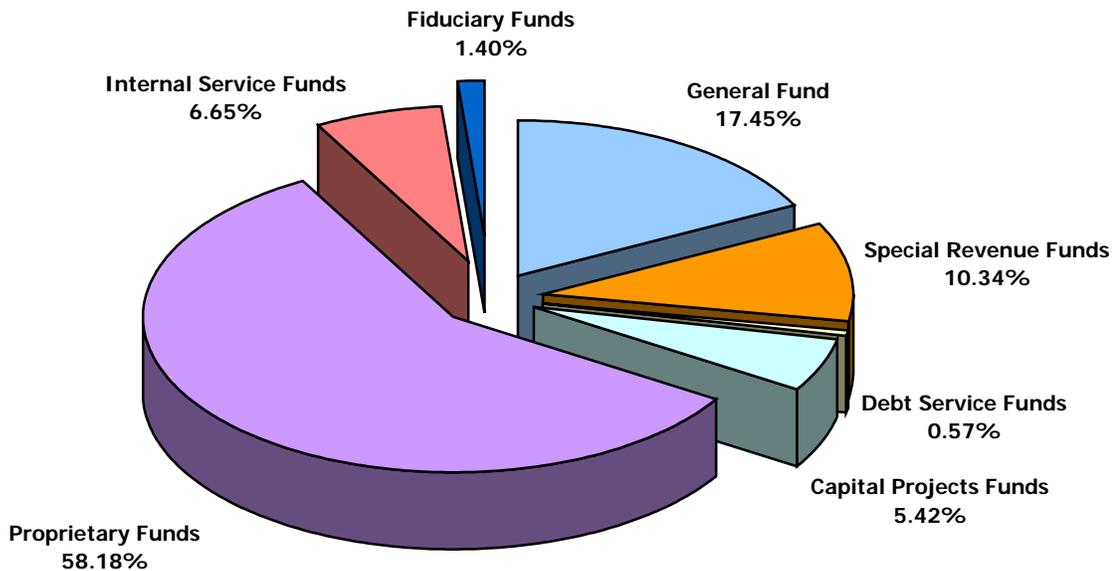


Revenues

Total for 2013 Budget \$65,200,410

Summary of Revenue by Fund Group

	2013 Budget	%	2012 Budget	%
General Funds	\$ 11,375,515	17.45%	\$ 11,663,345	14.88%
Special Revenue Funds	6,740,340	10.34%	8,537,270	10.89%
Debt Service Funds	370,004	0.57%	375,234	0.48%
Capital Projects Funds	3,535,140	5.42%	9,962,340	12.71%
Proprietary Funds	37,932,359	58.19%	42,791,605	54.58%
Internal Service Funds	4,332,702	6.65%	4,173,750	5.32%
Fiduciary Funds	914,350	1.40%	896,325	1.14%
Total All Fund Groups	\$ 65,200,410	100.00%	\$ 78,399,869	100.00%



The City anticipates a large decrease in total revenues in 2013, due to the fact that in 2012 the City received over \$12.4 million in grants and loans for various projects that were completed in 2012. Of the City's main funds, the City anticipates a decrease in General Fund Revenues, but a slight increase in the utility funds.

The current condition of the economy and state budget cuts will cause the General Fund again to have its lowest revenues in over a decade. The reduction of state revenues to the local governments, elimination of the inheritance tax and continued record-low interest rates will cause the City to lose at least \$400,000 in 2013 General Fund revenues. On a positive note, in 2012, the City is seeing a slight increase in municipal income tax revenues and expects these revenues to increase in 2013 by \$100,000. Even though the City is seeing a slight increase in income tax revenues, the **projected 2013 General Fund revenues will be the lowest that have been since 1999.**

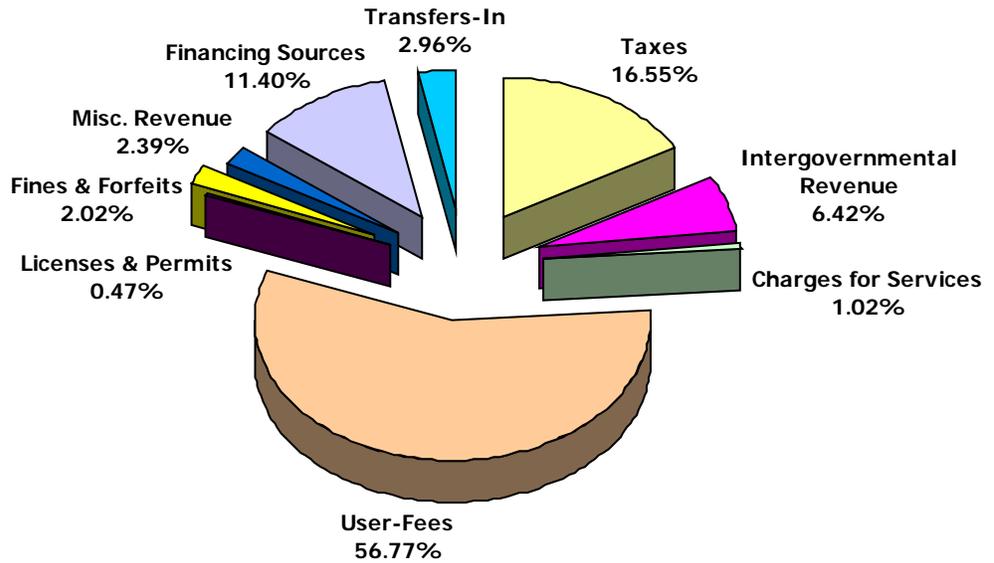
The table below is a summary comparison of the 2013 to 2012 budgets by sources.

Summary of Revenues by Source

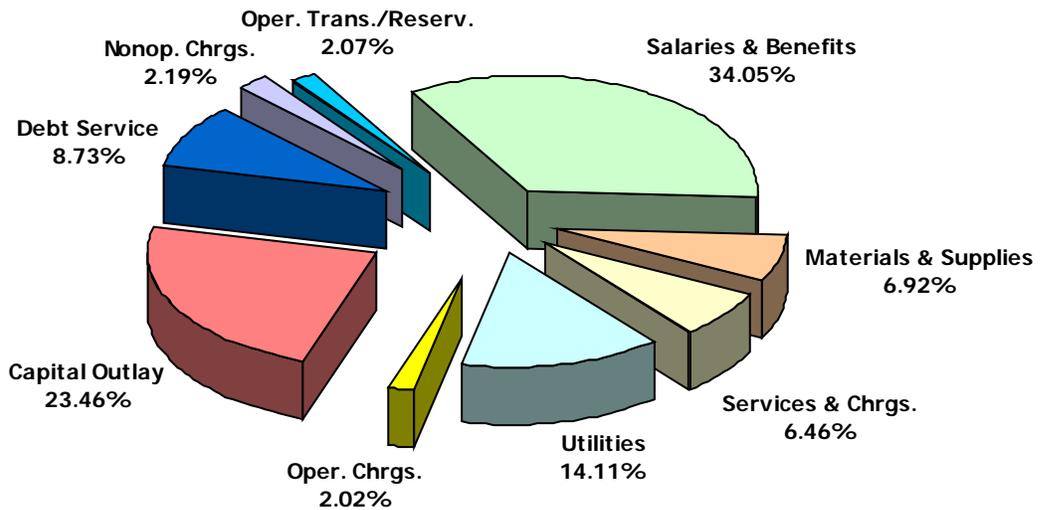
	2013 %	2013 Budget	2012 Budget	Change \$	%
Taxes	16.55%	\$ 10,792,044	\$ 10,932,044	\$ (140,000)	-1.28%
Intergovernmental	6.42%	4,184,639	8,931,339	(4,746,700)	-53.15%
Charges for Services	1.02%	663,130	784,825	(121,695)	-15.51%
User Fees	56.78%	37,020,347	36,680,850	339,497	0.93%
Licenses & Permits	0.47%	308,600	299,390	9,210	3.08%
Fines & Forfeitures	2.02%	1,313,850	1,358,850	(45,000)	-3.31%
Miscellaneous Revenues	2.39%	1,555,930	1,640,775	(84,845)	-5.17%
Financing Sources	11.40%	7,430,870	16,520,796	(9,089,926)	-55.02%
Transfer-In-All Funds	2.96%	1,931,000	1,251,000	680,000	54.36%
	100.00%	\$ 65,200,410	\$ 78,399,869	\$ (13,199,459)	-16.84%

- The decrease in taxes is due to the fact that state is sending less local government monies to the government entities, and the state has eliminated the inheritance taxes in 2013.
- The decrease in intergovernmental revenues is mainly due to the fact that the City budgeted to get more grant money in 2012 than 2013. The main reasons for the decrease was the City budgeted to receive \$1.6 million for the Vanadium Battery Grant and \$2 million in 2012 for the Millstone from FEMA.
- The main reason for the decrease in charges for services are the City anticipates the EMS billing fees are to be decreased by over \$120,000 due to the increase of unbillable runs.
- User Fees, primarily in the form of utility charges, continue to be the largest share of the revenue received by the City. The City expects these revenues to be slightly up in 2013.
- There is a large decrease in Financing Sources because this is where the proceeds for note issuances go and the City is projecting to issue less notes, mainly in electric, and pay for the capital projects in cash. Also in 2012 the City budgeted for the bond proceeds for the Shamrock Bridge Project and those will be received in 2012. In addition, in 2012 the City budgeted to receive \$800,000 in insurance proceeds to pay for the City hall fire.
- The Transfer-Ins increased in 2013 due to the fact the City is budgeting more money to be transferred out in 2013 to pay for future debt and capital projects.

WHERE IT COMES FROM



WHERE IT GOES



The table below is comparison summary of the current budget by cost center for 2013 to the prior original budget for 2012:

Summary of Expenditures by Cost Center

	2013 %	2013 Budget	2012 Budget	Change \$	%
Personnel Services	34.05%	\$ 25,842,502	\$ 25,830,116	\$ 12,386	0.05%
Materials & Supplies	6.92%	5,251,212	6,520,080	(1,268,868)	-19.46%
Services & Charges	6.46%	4,901,625	6,235,722	(1,334,097)	-21.39%
Utilities	14.11%	10,708,067	10,299,193	408,874	3.97%
Operating Charges	2.02%	1,533,331	1,585,160	(51,829)	-3.27%
Capital Outlay	23.46%	17,810,370	21,389,011	(3,578,641)	-16.73%
Debt Service	8.73%	6,626,477	7,084,061	(457,584)	-6.46%
Nonoperating Charges	2.19%	1,659,870	1,677,330	(17,460)	-1.04%
Operating Transfers/Reserves	2.07%	1,571,000	871,000	700,000	80.37%
Total	100.00%	\$ 75,904,454	\$ 81,491,673	\$ (5,587,219)	-6.86%

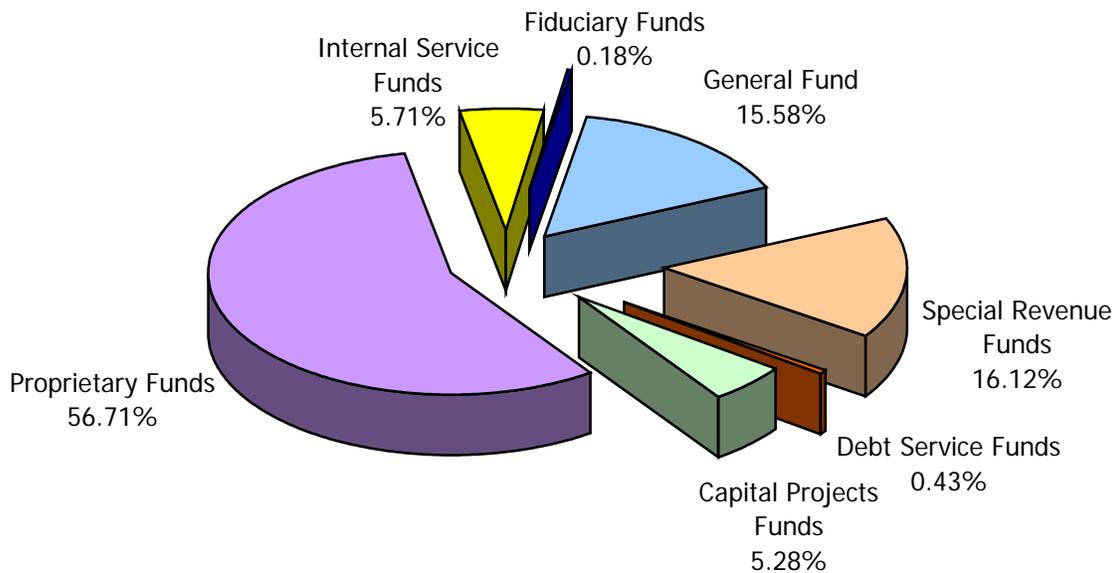
- The Personnel Services expenses will be basically the same that they were in 2012. There are no budgeted raises for anyone in 2013.
- The main reason for the decrease in materials and supplies is due to the fact the City is anticipating to purchase less coal in 2013.
- Capital Outlay for 2013 is projected to be decreased. The City will be only doing capital projects that are critical to the City or if we have offsetting grant revenues to pay for at least a portion of it. A detailed breakout of proposed 2013 capital will be discussed further in this document.
- There is a decrease in debt service payments in 2013 because the City continues to pay down debt and the City paid off some outstanding bonds and leases in 2012.
- There is an increase in Transfers because the Electric Fund is transferring out an additional \$700,000 to the Electric Construction Fund in 2013 to pay for future capital projects.

Expenditures

Total for 2013 Budget \$75,904,454

	2013 Budget	%	2012 Budget	%
General Funds	\$ 11,822,342	15.58%	\$ 12,014,644	22.42%
Special Revenue Funds	12,233,965	16.12%	8,670,374	8.37%
Debt Service Funds	325,070	0.43%	471,303	1.97%
Capital Projects Funds	4,007,837	5.28%	10,331,122	5.14%
Proprietary Funds	43,047,138	56.72%	45,676,095	56.49%
Internal Service Funds	4,334,077	5.71%	4,189,110	5.50%
Fiduciary Funds	134,025	0.18%	139,025	0.12%
Total All Fund Groups	\$ 75,904,454	100.00%	\$ 81,491,673	100.00%

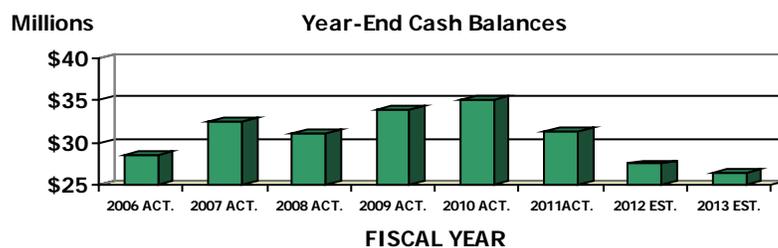
Summary of Expenditures by Fund Group



FUND BALANCES

Fortunately, several of the funds will have higher December 31, 2012 unencumbered fund balances than originally anticipated. One of the reasons for this is the hospitalization and workers comp expenses for 2012 have been down compared to 2011. Another reason for the increased fund balances are some of the revenues are coming in better than expected. Lastly all of the departments are doing a great job scrutinizing all of their expenses and examining how they can operate more efficiently. The General Fund will need to use \$246,827 of carryover to balance the 2013 budget; however unencumbered carry over balance will be at 25% of the budgeted expenses which is at the high end of the City's policy for maintaining carry over balances. In 2013 budgeted expenses will exceed budgeted revenues by \$10,704,044. One of the reasons this budget deficit is so large is at the end of 2012, the City issuing \$5.9M in bonds for the Shamrock Bridge Project that will be paid in 2013. The other reason for this deficit is the result of paying cash from Construction Funds in the various utilities for capital expenditures. Only the Water Construction Fund has a designated source of revenue for capital, so the City must transfer money from the various operating funds into the construction funds to pay for the capital. This shows that the City is financially stable and can pay for the majority of our capital with cash and without issuing debt. The City has again made a concerted effort to keep operating expenditures within current revenues, however without significant changes to programs and personnel it will not be possible to do this and carryover will be needed to balance the budget.

Every department is still challenged to find alternative funding to maintain services and cut costs wherever possible. Cash reserves in several funds including the General Fund, Street Construction, Maintenance and Repair Fund, Cemeteries Fund, and some of the utility funds continue to decline as carry-over is used to pay for current year operating expenses. Reductions in personnel or significant revenue increases will be necessary to balance within current year revenue. All balances will continue to be monitored. The administration realizes that continuing to rely upon cash carry-over balances will cause the City to have major financial issues in the near future. This is particularly critical to the General Fund and funds supported by the General Fund, mainly the Cemetery Fund.



CAPITAL IMPROVEMENTS

Capital projects are designed to be funded primarily through grants and cash. The details of the capital budget are outlined in a separate section of the budget. The main 2013 capital project is the construction of Shamrock Bridge and Brookstone Blvd. The City will be issuing approximately \$5.9 million in bonds at the end of 2012 that will be paid for with TIF revenues. The City will also be getting grants and loans to pay for the Shamrock Road and Bridge Project that will cost approximately \$7.3 million. Another large project is the Main Street Streetscape Project which will be paid mostly through various grants. Currently \$150,000 has been set aside to resurface roads, if the road levy passes in November 2012 the City will be able to spend over \$600,000 a year on repaving roads. Two new police vehicles are budgeted this year. The City also has budgeted \$990,000 for the Nature Preserve Park that will be built on the old Millstone and Gristmill site, this will be paid for through a grant. In the Electric Construction Fund the City is budgeting over \$3 million to construct a second substation and circuits. Thanks to the Water Infrastructure Fee, the Water Construction Fund will be doing waterline replacements for at least 5 streets. The WPCP will install energy efficient doors and windows and replace the roofs at the plant. In the Storm Water Fund \$100,000 has been budgeted for various stormwater projects. A detailed listing of the 2013 capital projects can be found on pages 123-130.

REVENUE BUDGET SUMMARY ALL FUNDS

FUND	NAME	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013
GENERAL FUNDS						
101	General Fund	\$ 13,826,601	\$ 12,393,795	\$ 12,619,986	\$ 11,663,345	\$ 11,375,515
151	General Fund Reserve	3,115	-	150,000	-	-
152	Employee Health Insurance Reserve	-	197,005	200,000	-	-
153	Workers' Compensation Reserve	-	2,246	-	-	-
154	Compensated Balance Reserve	-	326,000	235,000	-	-
	TOTAL FOR GENERAL FUNDS	\$ 13,829,716	\$ 12,919,046	\$ 13,204,986	\$ 11,663,345	\$ 11,375,515
SPECIAL REVENUE FUNDS						
201	Street Construction, Maintenance and Repair	\$ 2,002,628	\$ 1,936,948	\$ 1,829,611	\$ 1,526,430	\$ 2,279,764
202	State Highway Improvement	51,630	52,556	51,666	47,000	44,000
204	Cemeteries	502,606	409,421	449,789	419,850	410,800
208	Police Pension Transfer	90,653	85,777	80,919	73,000	72,000
209	Fire Pension Transfer	90,653	85,777	80,919	73,000	72,000
212	Law Enforcement	15,154	627	12,756	13,000	200
215	Municipal Motor Vehicle License Tax	33,335	34,299	33,836	32,000	32,000
217	Indigent Drivers Alcohol Treatment	30,921	30,535	15,456	17,000	15,000
218	Enforcement and Education	1,354	3,764	15,276	3,000	5,000
219	City Motor Vehicle License Tax	66,670	68,678	67,673	64,000	64,000
220	Fire Levy	344,239	328,958	280,932	240,050	202,047
221	Underground Storage Tank	3,750	-	-	-	-
222	Probation Services	119,392	116,574	101,236	120,000	120,000
223	COPS	10,529	11,101	40,985	-	-
226	Skate Facility	120	50	-	-	-
227	Fire Special Revenue	5,190	446	15,279	-	5,000
228	Federal Emergency Management Agency	-	-	-	-	-
229	Emergency Medical Services	412,662	645,044	682,000	625,000	520,000
230	Municipal Court Computerization	92,033	83,067	76,025	78,000	83,000
231	Shamrock Business Center TIF Fund	363,707	367,856	499,937	5,146,411	2,756,000
232	2008 FEMA Fund	-	-	-	-	-
233	Brownfield Grant	94,633	71,965	17,271	-	-
234	Victim's Advocate Grant Fund	-	32,234	56,866	59,529	59,529
	TOTAL FOR SPECIAL REVENUE FUNDS	\$ 4,331,859	\$ 4,365,677	\$ 4,408,431	\$ 8,537,270	\$ 6,740,340
DEBT SERVICE FUNDS						
301	General Bond Retirement	\$ 92,856	\$ 69,378	\$ 66,670	\$ 58,844	\$ 56,844
303	Special Assessment Bond Retirement	104,845	89,140	92,547	87,000	95,000
304	Land Acquisition Note Retirement	260,590	246,360	239,000	229,390	218,160
	TOTAL FOR DEBT SERVICE FUNDS	\$ 458,291	\$ 404,878	\$ 398,216	\$ 375,234	\$ 370,004
CAPITAL PROJECT FUNDS						
415	Municipal Court Capital Projects	\$ 67,692	\$ 55,494	\$ 36,760	\$ 35,500	\$ 35,500
424	Capital Improvement	25,000	223,788	77,224	1,040,000	990,000
425	Girdled Road Water Improvements	100,000	-	180,000	-	-
426	Shamrock Boulevard Road Project	2,848,000	1,843,202	1,883,845	4,881,840	1,914,640
427	Jackson St. Interchange Project	-	-	46,035	500,000	500,000
428	Industrial Park Project	-	-	14,000	-	-
429	Muni Court Special Projects	108,810	110,012	105,239	111,000	95,000
430	Capital Equipment Reserve	25,000	325,000	80,000	-	-
431	Millstone Acquisition	-	-	795,469	2,000,000	-
432	Gristmill FMA Acquisition	514,495	-	-	-	-
433	Gristmill HMGP Acquisition	374,883	1,500	-	-	-
434	Lake Hospital Demolition Project	-	413,796	1,504,373	594,000	-
435	City Hall Fire Fund	-	-	6,513	800,000	-
	TOTAL FOR CAPITAL PROJECT FUNDS	\$ 4,063,880	\$ 2,972,792	\$ 4,729,456	\$ 9,962,340	\$ 3,535,140

REVENUE BUDGET SUMMARY ALL FUNDS (Continued)

FUND	NAME	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	BUDGETED 2012	BUDGET 2013
PROPRIETARY FUNDS						
710	Water Revenue	\$ 4,445,508	\$ 5,089,304	\$ 4,911,885	\$ 4,620,200	\$ 4,654,210
711	Water Deposit	63,781	44,535	40,455	40,000	40,000
712	Water Construction	2,545,488	1,904,479	1,864,523	2,125,485	2,438,234
720	Sewer Revenue	3,511,903	3,452,420	3,657,919	3,374,740	3,449,370
722	Sewer Construction	3,867,442	1,901,701	929,580	299,475	228,930
730	Electric Revenue	22,417,031	25,967,838	26,864,326	25,248,390	25,309,660
731	Electric Deposit	106,726	81,500	54,179	60,000	60,000
732	Electric Construction	1,348,971	2,026,323	500,000	4,300,000	700,000
733	Electric Replacement and Improvement Fund	-	-	-	-	-
734	Electric Reserve	-	2,034,646	500,000	-	-
735	Smart Grid Project Fund	-	1,053,639	2,267,161	1,600,000	-
740	Refuse	1,908	13,645	49,737	43,600	27,400
750	Off-Street Parking Revenue	154,785	122,415	100,347	60,300	58,725
751	Off-Street Parking Debt Service	-	-	-	-	-
752	Off-Street Parking Deposit	138	82	74	75	40
760	Storm Water Utility	841,358	1,115,993	1,042,558	977,840	914,870
770	Community Programs	35,495	45,559	40,342	41,500	50,920
TOTAL FOR PROPRIETARY FUNDS		\$ 39,340,534	\$ 44,854,079	\$ 42,823,087	\$ 42,791,605	\$ 37,932,359
INTERNAL SERVICES						
801	Fuel and Oil Rotary	\$ 205,710	\$ 290,574	\$ 406,070	\$ 284,640	\$ 246,600
802	Supplies Rotary	43,835	37,553	38,368	39,110	36,942
803	Employee Health Insurance	2,691,113	3,203,799	3,547,397	3,190,000	3,436,560
805	Workers' Compensation Retrospective	461,589	522,211	433,974	660,000	612,600
TOTAL FOR INTERNAL SERVICES FUNDS		\$ 3,402,247	\$ 4,054,137	\$ 4,425,808	\$ 4,173,750	\$ 4,332,702
FIDUCIARY FUNDS						
601	Deposit Trust	\$ 111,862	\$ 70,625	\$ 54,475	\$ 27,100	\$ 43,100
602	Plan Review Trust	-	52,250	12,500	-	-
603	Zoning Application Trust	450	325	475	225	500
605	Cemetery Trust - Operations	3,502	1,483	1,327	1,000	800
606	Special Endowment - Operations	1,457	628	550	500	350
607	Columbarium Trust	-	-	-	-	-
613	Law Enforcement Trust	2,339	1,189	1,365	500	500
901	Evergreen Cemetery Trust	3,240	1,020	1,200	1,000	1,000
902	Riverside Cemetery Trust	8,195	6,683	5,700	4,000	4,500
903	Special Endowment Trust	2,385	4,250	6,480	2,000	3,600
952	State Patrol Transfer	76,429	69,071	73,342	60,000	60,000
953	Electronic License Forfeiture	-	-	-	-	-
954	JEDD Fund	145,686	656,192	726,477	800,000	800,000
955	CDBG Fund	-	72,400	51,463	-	-
TOTAL FOR FIDUCIARY FUNDS		\$ 355,545	\$ 936,116	\$ 935,354	\$ 896,325	\$ 914,350
TOTAL REVENUES/ESTIMATED RESOURCES		\$ 65,782,072	\$ 70,506,725	\$ 70,925,338	\$ 78,399,869	\$ 65,200,410

EXPENDITURE BUDGET SUMMARY ALL FUNDS

FUND	NAME	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013
<u>GENERAL FUNDS</u>						
101	General Fund	\$ 13,476,789	\$ 12,973,137	\$ 12,678,429	\$ 11,817,644	\$ 11,622,342
151	General Fund Reserve	3,115	325,000	-	-	-
152	Employee Health Insurance Reserve	150,000	-	200,000	-	-
153	Workers' Compensation Reserve	-	-	-	-	-
154	Compensated Balance Reserve	-	142,630	243,550	197,000	200,000
TOTAL FOR GENERAL FUNDS		\$ 13,629,904	\$ 13,440,767	\$ 13,121,979	\$ 12,014,644	\$ 11,822,342
<u>SPECIAL REVENUE FUNDS</u>						
201	Street Construction, Maintenance and Repair	\$ 2,613,861	\$ 2,394,394	\$ 1,866,070	\$ 1,734,940	\$ 2,441,666
202	State Highway Improvement	37,129	45,013	30,000	65,000	60,000
204	Cemeteries	517,502	499,627	492,473	492,064	394,565
208	Police Pension Transfer	88,150	80,945	85,933	81,000	73,000
209	Fire Pension Transfer	88,133	80,924	85,933	81,000	73,000
212	Law Enforcement	9,004	5,986	7,347	12,500	7,500
215	Municipal Motor Vehicle License Tax	30,000	32,000	41,000	32,000	32,000
217	Indigent Drivers Alcohol Treatment	32,578	41,465	26,180	40,000	40,000
218	Enforcement and Education	-	-	-	-	-
219	City Motor Vehicle License Tax	62,000	75,000	71,000	64,000	64,000
220	Fire Levy	386,216	335,270	332,254	351,606	209,779
221	Underground Storage Tank	-	242	481	1,000	1,000
222	Probation Services	122,915	132,792	136,140	140,215	126,682
223	COPS	10,445	10,847	34,577	-	-
226	Skate Facility	-	-	-	-	-
227	Fire Special Revenue	13,206	9,080	18,835	600	3,500
229	Emergency Medical Services	479,088	511,320	719,839	663,921	655,350
230	Municipal Court Computerization	111,255	114,877	91,962	92,668	92,575
231	Shamrock Business Center TIF Fund	36,371	143,202	487,181	4,766,411	7,908,255
232	2008 FEMA Fund	104,048	-	-	-	-
233	Brownfield Grant	105,531	22,229	71,236	-	-
234	Victim's Advocate Grant Fund	-	31,107	56,041	51,449	51,093
TOTAL FOR SPECIAL REVENUE FUNDS		\$ 4,847,432	\$ 4,566,320	\$ 4,654,481	\$ 8,670,374	\$ 12,233,965
<u>DEBT SERVICE FUNDS</u>						
301	General Bond Retirement	\$ 73,108	\$ 21,148	\$ 746	\$ 143,520	\$ 1,050
303	Special Assessment Bond Retirement	100,124	98,522	97,629	98,393	105,860
304	Land Acquisition Note Retirement	260,590	246,360	239,000	229,390	218,160
TOTAL FOR DEBT SERVICE FUNDS		\$ 433,822	\$ 366,030	\$ 337,375	\$ 471,303	\$ 325,070
<u>CAPITAL PROJECT FUNDS</u>						
415	Municipal Court Capital Projects	\$ 61,843	\$ 58,505	\$ 54,210	\$ 30,000	\$ 30,000
424	Capital Improvement	154,741	520,399	88,752	1,080,000	1,091,900
425	Girdled Road Water Improvements	118,905	118,905	118,905	118,906	118,906
426	Shamrock Boulevard Road Project	3,059,939	2,475,105	1,874,116	4,912,440	1,942,710
427	Jackson St. Interchange Project	18,195	7,910	38,125	500,000	500,000
428	Industrial Park Project	16,225	15,843	15,460	16,078	15,655
429	Muni Court Special Projects	86,999	138,280	125,764	167,981	153,666
430	Capital Equipment Reserve	333,914	275,817	106,873	111,717	155,000
431	Millstone Acquisition Fund	150	52	797,101	2,000,000	-
432	Gristmill FMA Acquisition	1,770,439	210,859	-	-	-
433	Gristmill HMGP Acquisition	1,254,111	133,598	-	-	-
434	Lake Hospital Demolition Project	-	225,835	1,630,826	594,000	-
435	City Hall Fire	-	-	6,239	800,000	-
TOTAL FOR CAPITAL PROJECT FUNDS		\$ 6,875,461	\$ 4,181,108	\$ 4,856,372	\$ 10,331,122	\$ 4,007,837

EXPENDITURE BUDGET SUMMARY ALL FUNDS (continued)

FUND	NAME	ACTUAL 2009	ACTUAL 2010	ACTUAL 2011	BUDGET 2012	BUDGET 2013
<u>PROPRIETARY FUNDS</u>						
710	Water Revenue	\$ 5,409,971	\$ 5,027,002	\$ 4,913,324	\$ 4,632,230	\$ 4,441,795
711	Water Deposit	-	75	-	-	-
712	Water Construction	2,295,034	1,675,799	1,549,677	2,313,986	2,563,040
720	Sewer Revenue	3,815,288	3,871,704	3,903,399	3,475,604	3,444,747
722	Sewer Construction	3,132,041	1,802,860	821,555	917,621	983,215
730	Electric Revenue	21,870,500	26,568,169	25,655,163	25,412,095	25,073,097
731	Electric Deposit	-	100	-	-	-
732	Electric Construction	1,971,767	802,194	994,097	6,162,230	5,496,200
733	Electric Replacement and Improvement Fund	-	-	-	-	-
734	Electric Utility Reserve	-	-	-	-	-
735	Smart Grid Project Fund	-	514,611	2,189,220	1,600,000	-
740	Refuse	3,380	12,063	42,049	43,200	28,400
750	Off-Street Parking Revenue	231,209	214,303	132,912	101,247	95,588
751	Off-Street Parking Debt Service	-	-	-	-	-
752	Off-Street Parking Deposit	-	-	-	-	-
760	Storm Water Utility	838,232	1,087,460	1,205,856	972,847	870,216
770	Community Programs	39,448	42,726	37,279	45,035	50,840
TOTAL FOR PROPRIETARY FUNDS		\$ 39,606,870	\$ 41,619,066	\$ 41,444,531	\$ 45,676,095	\$ 43,047,138
<u>INTERNAL SERVICES FUNDS</u>						
801	Fuel and Oil Rotary	\$ 221,193	\$ 294,164	\$ 389,582	\$ 300,000	\$ 246,600
802	Supplies Rotary	45,394	36,206	36,498	39,110	36,942
803	Employee Health Insurance	2,691,113	3,210,799	3,547,397	3,190,000	3,437,935
805	Workers' Compensation Retrospective	461,589	522,211	433,974	660,000	612,600
TOTAL FOR INTERNAL FUNDS		\$ 3,419,289	\$ 4,063,380	\$ 4,407,450	\$ 4,189,110	\$ 4,334,077
<u>FIDUCIARY FUNDS</u>						
601	Deposit Trust	\$ 67,042	\$ 30,866	\$ 62,788	\$ 41,500	\$ 34,500
602	Plan Review Trust	21,713	28,520	21,779	15,000	15,000
603	Zoning Application Trust	106	43	73	225	225
605	Cemetery Trust - Operations	1,848	3,977	1,122	3,000	3,000
606	Special Endowment - Operations	-	-	-	1,750	1,750
607	Columbarium Trust	-	-	-	-	-
613	Law Enforcement Trust	-	-	-	6,000	6,000
901	Evergreen Cemetery Trust	-	-	-	750	750
902	Riverside Cemetery Trust	480	-	-	750	750
903	Special Endowment Trust	-	50	-	50	50
952	State Patrol Transfer	76,429	69,071	73,342	70,000	72,000
954	JEDD Fund	145,686	656,192	726,477	-	-
955	CDBG Fund	-	71,558	52,305	-	-
TOTAL FOR FIDUCIARY FUNDS		\$ 313,304	\$ 860,277	\$ 937,885	\$ 139,025	\$ 134,025
TOTAL EXPENDITURES/APPROPRIATIONS		\$ 69,126,082	\$ 69,096,948	\$ 69,760,073	\$ 81,491,673	\$ 75,904,454

FUND REVENUE & EXPENDITURE SUMMARY

Fund	Fund No.	Unencumbered Beginning Balance	FY 2013 Budgeted Revenue	FY 2013 Budgeted Expenses	Estimated Ending Balance	% Change in End Bal. to Beg. Bal.
General	101	\$ 3,148,193	\$ 11,375,515	\$ 11,622,342	\$ 2,901,366	-7.84%
General Fund Reserve	151	450,000	-	-	450,000	0.00%
Employee Health Insurance	152	372,005	-	-	372,005	0.00%
Workers' Comp Reserve	153	322,246	-	-	322,246	0.00%
Compensated Balances Reserve	154	339,647	-	200,000	139,647	-58.88%
Subtotal General Fund		\$ 4,632,091	\$ 11,375,515	\$ 11,822,342	\$ 4,185,264	
<u>Special Revenue Funds</u>						
Street Const., Maint. & Repair	201	\$ 684,515	\$ 2,279,764	\$ 2,441,666	\$ 522,613	-23.65%
State Highway	202	102,362	44,000	60,000	86,362	-15.63%
Cemeteries	204	51,985	410,800	394,565	68,220	31.23%
Police Pension Transfer	208	6,501	72,000	73,000	5,501	-15.38%
Fire Pension Transfer	209	6,545	72,000	73,000	5,545	-15.28%
Law Enforcement Fund	212	8,856	200	7,500	1,556	-82.43%
Municipal Motor Vehicle Tax	215	6,976	32,000	32,000	6,976	0.00%
Indigent Drivers Alcohol Treat.	217	38,714	15,000	40,000	13,714	-64.58%
Enforcement & Education	218	86,195	5,000	-	91,195	5.80%
City Vehicle License Tax	219	12,891	64,000	64,000	12,891	0.00%
Fire Levy	220	88,332	202,047	209,779	80,600	-8.75%
Underground Storage Tank	221	2,931	-	1,000	1,931	-34.12%
Probation Services	222	10,560	120,000	126,682	3,878	-63.27%
COPS	223	7,820	-	-	7,820	0.00%
Skate Facility	226	627	-	-	627	0.00%
Fire Special Revenue	227	2,165	5,000	3,500	3,665	69.29%
Emergency Medical Services	229	376,330	520,000	655,350	240,980	-35.97%
Municipal Court Computerization	230	12,768	83,000	92,575	3,193	-74.99%
Shamrock Business Center TIF Fund	231	6,330,282	2,756,000	7,908,255	1,178,027	-81.39%
Victim's Advocate Grant Fund	234	7,873	59,529	51,093	16,309	107.15%
Subtotal Special Revenue Funds		\$ 7,845,230	\$ 6,740,340	\$ 12,233,965	\$ 2,351,605	
<u>Debt Service Funds</u>						
General Bond Retirement	301	\$ 75,290	\$ 56,844	\$ 1,050	\$ 131,084	74.11%
Special Assessment Bond Retirement	303	160,579	95,000	105,860	149,719	-6.76%
Land Acquisition Note Retirement	304	-	218,160	218,160	-	0.00%
Subtotal Debt Service Funds		\$ 235,869	\$ 370,004	\$ 325,070	\$ 280,803	
<u>Capital Projects Funds</u>						
Municipal Court Capital Projects	415	\$ 29,851	\$ 35,500	\$ 30,000	\$ 35,351	18.42%
Capital Improvement	424	244,105	990,000	1,091,900	142,205	-41.74%
Girdled Road Water Improvements	425	130,665	-	118,906	11,759	-91.00%
Shamrock Blvd Road Project	426	133,840	1,914,640	1,942,710	105,770	-20.97%
Jackson St. Interchange Project	427	95,364	500,000	500,000	95,364	0.00%
Industrial Park Project	428	20,975	-	15,655	5,320	-74.64%
Municipal Court Special Projects	429	144,025	95,000	153,666	85,359	-40.73%
Capital Equipment Reserve	430	198,925	-	155,000	43,925	-77.92%
Millstone Acquisition	431	702,933	-	-	702,933	0.00%
Lake Hospital Demolition	434	63,881	-	-	63,881	0.00%
City Hall Fire	435	14	-	-	14	
Subtotal Capital Projects Funds		\$ 1,764,578	\$ 3,535,140	\$ 4,007,837	\$ 1,291,881	

FUND REVENUE & EXPENDITURE SUMMARY (continued)

Fund	Fund No.	Unencumbered Beginning Balance	FY 2013 Budgeted Revenue	FY 2013 Budgeted Expenses	Estimated Ending Balance	% Change in End Bal. to Beg. Bal.
<u>Expendable Trust Funds</u>						
Deposit Trust	601	\$ 374,014	\$ 43,100	\$ 34,500	\$ 382,614	2.30%
Plan Review Trust	602	85,093	-	15,000	70,093	-17.63%
Zoning Application Trust	603	11,335	500	225	11,610	2.43%
Cemetery Trust - Operations	605	79,588	800	3,000	77,388	-2.76%
Special Endowment - Operations	606	58,063	350	1,750	56,663	-2.41%
Columbarium Trust	607	89	-	-	89	0.00%
Law Enforcement Trust	613	12,084	500	6,000	6,584	-45.51%
Subtotal Expendable Funds		\$ 620,266	\$ 45,250	\$ 60,475	\$ 605,041	
<u>Enterprise Funds</u>						
Water Revenue	710	\$ 1,332,505	\$ 4,654,210	\$ 4,441,795	\$ 1,544,920	15.94%
Water Deposit	711	345,965	40,000	-	385,965	11.56%
Water Construction	712	382,790	2,438,234	2,563,040	257,984	-32.60%
Water Pollution Revenue	720	1,253,411	3,449,370	3,444,747	1,258,034	0.37%
Water Pollution Construction	722	774,049	228,930	983,215	19,764	-97.45%
Electric Revenue	730	7,332,765	25,309,660	25,073,097	7,569,328	3.23%
Electric Deposit	731	648,966	60,000	-	708,966	9.25%
Electric Construction	732	4,883,948	700,000	5,496,200	87,748	-98.20%
Electric Utility Reserve	734	3,434,646	-	-	3,434,646	0.00%
Smart Grid Project Fund	735	22,576	-	-	22,576	0.00%
Refuse	740	1,361	27,400	28,400	361	-73.46%
Off-Street Parking Revenue	750	75,974	58,725	95,588	39,111	-48.52%
Off-Street Parking Debt Service	751	7,312	-	-	7,312	0.00%
Off-Street Parking Deposit	752	3,887	40	-	3,927	1.03%
Storm Water Utility	760	126,061	914,870	870,216	170,715	35.42%
Community Programs	770	5,515	50,920	50,840	5,595	1.45%
Subtotal Enterprise Funds		\$ 20,631,731	\$ 37,932,359	\$ 43,047,138	\$ 15,516,952	
<u>Internal Service Funds</u>						
Fuel & Oil Rotary	801	\$ 108,336	\$ 246,600	\$ 246,600	\$ 108,336	0.00%
Supplies Rotary	802	40,697	36,942	36,942	40,697	0.00%
Employee Health Insurance	803	17,284	3,436,560	3,437,935	15,909	-7.96%
Workers' Comp. Retrospective	805	153,777	612,600	612,600	153,777	0.00%
Subtotal Internal Service Funds		\$ 320,094	\$ 4,332,702	\$ 4,334,077	\$ 318,719	
<u>Non-Expendable Trust Funds</u>						
Evergreen Cemetery Trust	901	\$ 405,527	\$ 1,000	\$ 750	\$ 405,777	0.06%
Riverside Cemetery Trust	902	370,867	4,500	750	374,617	1.01%
Special Endowment Trust	903	329,351	3,600	50	332,901	1.08%
Subtotal Nonexpendable Trust		\$ 1,105,745	\$ 9,100	\$ 1,550	\$ 1,113,295	
<u>Agency Funds</u>						
State Patrol Transfer	952	\$ 44,784	\$ 60,000	\$ 72,000	\$ 32,784	-26.80%
Electronic License Forfeiture	953	7,206	-	-	7,206	0.00%
JEDD Fund	954	-	800,000	-	800,000	100.00%
Land Bank	960	4,943	-	-	4,943	0.00%
Subtotal Agency Funds		\$ 56,933	\$ 860,000	\$ 72,000	\$ 844,933	
GRAND TOTAL ALL FUNDS		\$ 37,212,536	\$ 65,200,410	\$ 75,904,454	\$ 26,508,492	

Revenue Comparison by Fund

Fund	Fund No.	Revenues			
		Budget FY 2013	Budget FY 2012	Increase (Decrease)	Percentage Change
General	101	\$ 11,375,515	\$ 11,663,345	\$ (287,830)	-2.47%
General Fund Reserve	151	-	-	-	0.00%
Employee Health Insurance Reserve	152	-	-	-	0.00%
Workers Compensation Reserve	153	-	-	-	0.00%
Compensated Balance Reserve	154	-	-	-	0.00%
Subtotal General Funds		\$ 11,375,515	\$ 11,663,345	\$ (287,830)	
<u>Special Revenue Funds</u>					
Street Const., Maint. & Repair	201	\$ 2,279,764	\$ 1,526,430	\$ 753,334	49.35%
State Highway	202	44,000	47,000	(3,000)	-6.38%
Cemeteries	204	400,800	419,850	(19,050)	-4.54%
Police Pension Transfer	208	72,000	73,000	(1,000)	-1.37%
Fire Pension Transfer	209	72,000	73,000	(1,000)	-1.37%
Law Enforcement	212	200	13,000	(12,800)	-98.46%
Municipal Motor Vehicle Tax	215	32,000	32,000	-	0.00%
Indigent Drivers Alcohol Treat.	217	15,000	17,000	(2,000)	-11.76%
Enforcement & Education	218	5,000	3,000	2,000	66.67%
City Vehicle License Tax	219	64,000	64,000	-	0.00%
Fire Levy	220	202,047	240,050	(38,003)	-15.83%
Underground Storage Tank	221	-	-	-	0.00%
Probation Services	222	120,000	120,000	-	0.00%
COPS	223	-	-	-	0.00%
Skate Facility	226	-	-	-	0.00%
Fire Special Revenue	227	5,000	-	5,000	100.00%
Emergency Medical Services Fund	229	520,000	625,000	(105,000)	-16.80%
Municipal Court Computerization	230	83,000	78,000	5,000	6.41%
Shamrock Business Center TIF Fund	231	2,756,000	5,146,411	(2,390,411)	-46.45%
Victim's Advocate Grant Fund	234	59,529	59,529	-	100.00%
Subtotal Special Revenue Funds		\$ 6,730,340	\$ 8,537,270	\$ (1,806,930)	
<u>Debt Service Funds</u>					
General Bond Retirement	301	\$ 56,844	\$ 58,844	\$ (2,000)	-3.40%
Special Assessment Bond Retirement	303	95,000	87,000	8,000	9.20%
Land Acquisition Note Retirement	304	218,160	229,390	(11,230)	-4.90%
Subtotal Debt Service Funds		\$ 370,004	\$ 375,234	\$ (5,230)	
<u>Capital Projects Funds</u>					
Municipal Court Capital Projects	415	\$ 35,500	\$ 35,500	\$ -	0.00%
Capital Improvement	424	990,000	1,040,000	(50,000)	-4.81%
Girdled Road Water Improvements	425	-	-	-	0.00%
Shamrock Blvd Road Project	426	1,914,640	4,881,840	(2,967,200)	-60.78%
Jackson St. Interchange Project	427	500,000	500,000	-	0.00%
Industrial Park Project	428	-	-	-	0.00%
Municipal Court Special Projects	429	95,000	111,000	(16,000)	-14.41%
Capital Equipment Reserve	430	-	-	-	0.00%
Millstone Acquisition	431	-	2,000,000	(2,000,000)	-100.00%
Lake Hospital Demolition Project	434	-	594,000	(594,000)	-100.00%
City Hall Fire	435	-	800,000	-	
Subtotal Capital Projects Funds		\$ 3,535,140	\$ 9,962,340	\$ (5,627,200)	

Revenue Comparison by Fund (Continued)

Fund	Fund No.	Revenues			
		Budget FY 2013	Budget FY 2012	Increase (Decrease)	Percentage Change
<u>Expendable Trust Funds</u>					
Deposit Trust	601	\$ 43,100	\$ 27,100	\$ 16,000	59.04%
Plan Review Trust	602	-	-	-	100.00%
Zoning Application Trust	603	500	225	275	122.22%
Cemetery Trust - Operations	605	800	1,000	(200)	-20.00%
Special Endowment - Operations	606	350	500	(150)	-30.00%
Columbarium Trust	607	-	-	-	0.00%
Law Enforcement Trust	613	500	500	-	0.00%
Subtotal Expendable Funds		\$ 45,250	\$ 29,325	\$ 15,925	
<u>Enterprise Funds</u>					
Water Revenue	710	\$ 4,654,210	\$ 4,620,200	\$ 34,010	0.74%
Water Deposit	711	40,000	40,000	-	0.00%
Water Construction	712	2,438,234	2,125,485	312,749	14.71%
Sewer Revenue	720	3,449,370	3,374,740	74,630	2.21%
Sewer Construction	722	228,930	299,475	(70,545)	-23.56%
Electric Revenue	730	25,309,660	25,248,390	61,270	0.24%
Electric Deposit	731	60,000	60,000	-	0.00%
Electric Construction	732	700,000	4,300,000	(3,600,000)	-83.72%
Electric Replacement & Improvement	733	-	-	-	0.00%
Electric Utility Reserve	734	-	-	-	0.00%
Smart Grid Project Fund	735	-	1,600,000	(1,600,000)	100.00%
Refuse	740	27,400	43,600	(16,200)	-37.16%
Off-Street Parking Revenue	750	68,725	60,300	8,425	13.97%
Off-Street Parking Debt Service	751	-	-	-	0.00%
Off-Street Parking Deposit	752	40	75	(35)	-46.67%
Storm Water Utility	760	914,870	977,840	(62,970)	-6.44%
Community Programs	770	50,920	41,500	9,420	22.70%
Subtotal Enterprise Funds		\$ 37,942,359	\$ 42,791,605	\$ (4,849,246)	
<u>Internal Service Funds</u>					
Fuel & Oil Rotary	801	\$ 246,600	\$ 284,640	\$ (38,040)	-13.36%
Supplies Rotary	802	36,942	39,110	(2,168)	-5.54%
Employee Health Insurance	803	3,436,560	3,190,000	246,560	7.73%
Workers' Comp. Retrospective	805	612,600	660,000	(47,400)	-7.18%
Subtotal Internal Service Funds		\$ 4,332,702	\$ 4,173,750	\$ 158,952	
<u>Non-Expendable Trust Funds</u>					
Evergreen Cemetery Trust	901	\$ 1,000	\$ 1,000	\$ -	0.00%
Riverside Cemetery Trust	902	4,500	4,000	500	12.50%
Special Endowment Trust	903	3,600	2,000	1,600	80.00%
Subtotal Nonexpendable Trust		\$ 9,100	\$ 7,000	\$ 2,100	
<u>Agency Funds</u>					
State Patrol Transfer	952	\$ 60,000	\$ 60,000	\$ -	0.00%
Electronic License Forfeiture	953	-	-	-	0.00%
JEDI	954 960	800,000	800,000	-	0.00%
Subtotal Agency Funds		\$ 860,000	\$ 860,000	\$ -	
GRAND TOTAL ALL FUNDS		\$ 65,200,410	\$ 78,399,869	\$ (12,399,459)	

Expenditure Comparison by Fund

Fund	Fund No.	Expenditures			
		Budget FY 2013	Budget FY 2012	Increase (Decrease)	Percentage Change
General	101	\$ 11,622,342	\$ 11,817,644	\$ (195,302)	-1.65%
General Fund Reserve	151	-	-	-	0.00%
Employee Health Insurance Reserve	152	-	-	-	0.00%
Workers Compensation Reserve	153	-	-	-	0.00%
Compensated Balance Reserve	154	200,000	197,000	3,000	1.52%
Subtotal General Funds		\$ 11,822,342	\$ 12,014,644	\$ (192,302)	
<u>Special Revenue Funds</u>					
Street Const., Maint. & Repair	201	\$ 2,441,666	\$ 1,734,940	\$ 706,726	40.73%
State Highway	202	60,000	65,000	(5,000)	-7.69%
Cemeteries	204	394,565	492,064	(97,499)	-19.81%
Police Pension Transfer	208	73,000	81,000	(8,000)	-9.88%
Fire Pension Transfer	209	73,000	81,000	(8,000)	-9.88%
Law Enforcement	212	7,500	12,500	(5,000)	-40.00%
Municipal Motor Vehicle Tax	215	32,000	32,000	-	0.00%
Indigent Drivers Alcohol Treat. Enforcement & Education	217	40,000	40,000	-	0.00%
City Vehicle License Tax	218	-	-	-	0.00%
Fire Levy	219	64,000	64,000	-	0.00%
Underground Storage Tank	220	209,779	351,606	(141,827)	-40.34%
Probation Services	221	1,000	1,000	-	0.00%
COPS	222	126,682	140,215	(13,533)	-9.65%
Skate Facility	223	-	-	-	0.00%
Fire Special Revenue	226	-	-	-	0.00%
Emergency Medical Services Fund	227	3,500	600	2,900	483.33%
Municipal Court Computerization	229	655,350	663,921	(8,571)	-1.29%
Shamrock Business Center TIF Center	230	92,575	92,668	(93)	-0.10%
Brownfield Grant	231	7,908,255	4,766,411	3,141,844	65.92%
Victim's Advocate Grant Fund	233	-	-	-	0.00%
Subtotal Special Revenue Funds	234	\$ 51,093	\$ 51,449	\$ (356)	-0.69%
<u>Debt Service Funds</u>					
General Bond Retirement	301	\$ 1,050	\$ 143,520	\$ (142,470)	-99.27%
Special Assessment Bond Retirement	303	105,860	98,393	7,467	7.59%
Land Acquisition Note Retirement	304	218,160	229,390	(11,230)	-4.90%
Subtotal Debt Service Funds		\$ 325,070	\$ 471,303	\$ (146,233)	
<u>Capital Projects Funds</u>					
Municipal Court Capital Projects	415	\$ 30,000	\$ 30,000	\$ -	0.00%
Capital Improvement	424	1,091,900	1,080,000	11,900	1.10%
Girdled Road Water Improvements	425	118,906	118,906	-	0.00%
Shamrock Blvd Road Project	426	1,942,710	4,912,440	(2,969,730)	-60.45%
Jackson St. Interchange Project	427	500,000	500,000	-	0.00%
Industrial Park Project	428	15,655	16,078	(423)	-2.63%
Municipal Court Special Projects	429	153,666	167,981	(14,315)	-8.52%
Capital Equipment Reserve	430	155,000	111,717	43,283	38.74%
Millstone Acquisition	431	-	2,000,000	(2,000,000)	-100.00%
Lake Hospital Demolition Project	434	-	594,000	(594,000)	-100.00%
City Hall Fire	435	-	800,000	(800,000)	-100.00%
Subtotal Capital Projects Funds		\$ 4,007,837	\$ 10,331,122	\$ (5,523,285)	

Expenditure Comparison by Fund (continued)

Fund	Fund No.	Expenditures			
		Budget FY 2012	Budget FY 2011	Increase (Decrease)	Percentage Change
<u>Expendable Trust Funds</u>					
Deposit Trust	601	\$ 34,500	\$ 41,500	\$ (7,000)	-16.87%
Plan Review Trust	602	15,000	15,000	-	0.00%
Zoning Application Trust	603	225	225	-	0.00%
Cemetery Trust - Operations	605	3,000	3,000	-	0.00%
Special Endowment - Operations	606	1,750	1,750	-	0.00%
Columbarium Trust	607	-	-	-	0.00%
Law Enforcement Trust	613	6,000	6,000	-	0.00%
Subtotal Expendable Funds		\$ 60,475	\$ 67,475	\$ (7,000)	
<u>Enterprise Funds</u>					
Water Revenue	710	\$ 4,441,795	\$ 4,632,230	\$ (190,435)	-4.11%
Water Deposit	711	-	-	-	0.00%
Water Construction	712	2,563,040	2,313,986	249,054	10.76%
Sewer Revenue	720	3,444,747	3,475,604	(30,857)	-0.89%
Sewer Construction	722	983,215	917,621	65,594	7.15%
Electric Revenue	730	25,073,097	25,412,095	(338,998)	-1.33%
Electric Deposit	731	-	-	-	0.00%
Electric Construction	732	5,496,200	6,162,230	(666,030)	-10.81%
Electric Replacement & Improvement	733	-	-	-	0.00%
Electric Utility Reserve	734	-	-	-	0.00%
Smart Grid Project Fund	735	-	1,600,000	(1,600,000)	-100.00%
Refuse	740	28,400	43,200	(14,800)	-34.26%
Off-Street Parking Revenue	750	95,588	101,247	(5,659)	-5.59%
Off-Street Parking Debt Service	751	-	-	-	0.00%
Off-Street Parking Deposit	752	-	-	-	0.00%
Storm Water Utility	760	870,216	972,847	(102,631)	-10.55%
Community Programs	770	50,840	45,035	5,805	12.89%
Subtotal Enterprise Funds		\$ 43,047,138	\$ 45,676,095	\$ (2,628,957)	
<u>Internal Service Funds</u>					
Fuel & Oil Rotary	801	\$ 246,600	\$ 300,000	\$ (53,400)	-17.80%
Supplies Rotary	802	36,942	39,110	(2,168)	-5.54%
Employee Health Insurance	803	3,437,935	3,190,000	247,935	7.77%
Workers' Comp. Retrospective	805	612,600	660,000	(47,400)	-7.18%
Subtotal Internal Service Funds		\$ 4,334,077	\$ 4,189,110	\$ 144,967	
<u>Non-Expendable Trust Funds</u>					
Evergreen Cemetery Trust	901	\$ 750	\$ 750	\$ -	0.00%
Riverside Cemetery Trust	902	750	750	-	0.00%
Special Endowment Trust	903	50	50	-	0.00%
Subtotal Nonexpendable Trust		\$ 1,550	\$ 1,550	\$ -	
<u>Agency Funds</u>					
State Patrol Transfer	952	\$ 72,000	\$ 70,000	\$ 2,000	2.86%
Electronic License Forfeiture	953	-	-	-	0.00%
Land Bank	960	-	-	-	0.00%
Subtotal Agency Funds		\$ 72,000	\$ 70,000	\$ 2,000	
GRAND TOTAL ALL FUNDS		\$ 75,904,454	\$ 81,491,673	\$ (4,787,219)	

**CITY OF PAINESVILLE
SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCES - BY FUND
GOVERNMENTAL FUNDS
BUDGET FISCAL YEAR 2013**

	General Funds	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Expendable Trust Funds	Non-Expendable Trust Funds	Total Governmental Funds
REVENUES:							
40 Taxes	\$ 8,588,200	\$ 1,347,000	\$ 56,844	\$ -	\$ -	\$ -	\$ 9,992,044
41 Intergovernmental Revenue	10	2,668,629	-	1,490,000	-	-	4,158,639
42 Charges for Services (except Utilities)	47,330	615,800	-	-	-	-	663,130
43 User Fees-Charges for Services	-	-	-	-	-	-	-
44 License, Permit, Inspection and Other Fees	307,600	-	-	-	1,000	-	308,600
45 Municipal Court Receipts-Fines and Forfeits	900,350	223,000	-	130,500	-	-	1,253,850
46 Other Revenues	407,270	700	95,000	-	28,250	9,100	540,320
48 Other Financing Sources	324,755	1,474,211	218,160	1,914,640	16,000	-	3,947,766
Total Revenue	\$10,575,515	\$ 6,329,340	\$ 370,004	\$ 3,535,140	\$ 45,250	\$ 9,100	\$ 20,864,349
EXPENDITURES:							
51 Personal Services	\$ 9,331,029	\$ 1,566,884	\$ -	\$ 44,541	\$ -	\$ -	\$ 10,942,454
52 Materials and Supplies	323,793	131,365	-	17,325	3,000	-	475,483
53 Other Services and Charges	673,400	143,229	-	81,800	14,975	-	913,404
54 Utilities	76,843	9,958	-	-	-	-	86,801
55 Other Operating Charges	652,788	250,993	21,850	-	15,500	-	941,131
56 Capital Outlay	-	8,382,270	-	1,786,900	-	-	10,169,170
57 Debt Service	71,329	1,630,266	85,060	2,077,271	-	-	3,863,926
58 Other Nonoperating Charges	318,160	3,000	218,160	-	27,000	1,550	567,870
Total Expenditures	\$11,447,342	\$12,117,965	\$ 325,070	\$ 4,007,837	\$ 60,475	\$ 1,550	\$ 27,960,239
TRANSFERS:							
47 Transfers-In (Governmental Fund Types)	\$ 800,000	\$ 401,000	\$ -	\$ -	\$ -	\$ -	\$ 1,201,000
49 Transfers-In (Proprietary Fund Types)	-	-	-	-	-	-	-
59 Operating Transfers-Out/Reserves	(375,000)	(116,000)	-	-	-	-	(491,000)
Total Transfers	\$ 425,000	\$ 285,000	\$ -	\$ -	\$ -	\$ -	\$ 710,000
EXCESS REVENUE OVER EXPENDITURES	\$ (446,827)	\$ (5,503,625)	\$ 44,934	\$ (472,697)	\$ (15,225)	\$ 7,550	\$ (6,385,890)
BUDGETED CASH CARRYOVER BALANCE	446,827	5,503,625	-	472,697	15,225	-	6,438,374
TOTAL GOVERNMENTAL FUNDS	\$ -	\$ -	\$ 44,934	\$ -	\$ -	\$ 7,550	\$ 52,484

**CITY OF PAINESVILLE
SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCES - BY FUND
ENTERPRISE & PROPRIETARY FUNDS
BUDGET FISCAL YEAR 2013**

	Water Funds	Sewer Funds	Electric Funds	Refuse Fund	Off-Street Parking Funds	Storm Water Fund	Community Programs	Internal Service Funds	Agency Funds	TOTAL Enterprise & Proprietary Funds
REVENUES:										
40 Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000	\$ 800,000
41 Intergovernmental Revenue	-	-	-	26,000	-	-	-	-	-	26,000
42 Charges for Services (except Utilities)	-	-	-	-	-	-	-	-	-	-
43 User Fees-Charges for Services	4,306,000	3,290,000	24,575,000	-	38,725	427,000	50,920	4,332,702	-	37,020,347
44 License, Permit, Inspection and Other Fees	-	-	-	-	-	-	-	-	-	-
45 Municipal Court Receipts-Fines and Forfeits	-	-	-	-	-	-	-	-	60,000	60,000
46 Other Revenues	348,210	140,000	516,500	1,400	-	9,500	-	-	-	1,015,610
48 Other Financing Sources	2,478,234	248,300	278,160	-	40	478,370	-	-	-	3,483,104
Total Revenue	\$ 7,132,444	\$ 3,678,300	\$ 25,369,660	\$ 27,400	\$ 38,765	\$ 914,870	\$ 50,920	\$ 4,332,702	\$ 860,000	\$ 42,405,061
EXPENDITURES:										
51 Personal Services	\$ 2,486,966	\$ 2,344,983	\$ 6,786,472	\$ -	\$ 62,011	\$ 128,736	\$ 14,320	\$ 3,076,560	\$ -	\$ 14,900,048
52 Materials and Supplies	320,520	217,440	3,937,272	-	1,055	12,400	3,500	283,542	-	4,775,729
53 Other Services and Charges	570,634	466,983	1,892,603	28,400	11,306	11,300	33,020	973,975	-	3,988,221
54 Utilities	361,100	266,335	9,978,465	-	15,366	-	-	-	-	10,621,266
55 Other Operating Charges	14,400	13,500	493,450	-	5,850	65,000	-	-	-	592,200
56 Capital Outlay	1,617,800	426,300	5,497,100	-	-	100,000	-	-	-	7,641,200
57 Debt Service	1,578,415	617,421	13,935	-	-	552,780	-	-	-	2,762,551
58 Other Nonoperating Charges	-	-	1,020,000	-	-	-	-	-	72,000	1,092,000
Total Expenditures	\$ 6,949,835	\$ 4,352,962	\$ 29,619,297	\$ 28,400	\$ 95,588	\$ 870,216	\$ 50,840	\$ 4,334,077	\$ 72,000	\$ 46,373,215
TRANSFERS:										
47 Transfers-In (Governmental Fund Types)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49 Transfers-In (Proprietary Fund Types)	-	-	700,000	-	30,000	-	-	-	-	730,000
59 Operating Transfers-Out/Reserves	(55,000)	(75,000)	(950,000)	-	-	-	-	-	-	(1,080,000)
Total Net Transfers	\$ (55,000)	\$ (75,000)	\$ (250,000)	\$ -	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ (350,000)
EXCESS REVENUE OVER EXPENDITURES	\$ 127,609	\$ (749,662)	\$ (4,499,637)	\$ (1,000)	\$ (26,823)	\$ 44,654	\$ 80	\$ (1,375)	\$ 788,000	\$ (4,318,154)
BUDGETED CASH CARRYOVER BALANCE	-	749,662	4,499,637	1,000	26,823	-	-	1,375	-	5,278,497
TOTAL ENTERPRISE & PROPRIETARY FUNDS	\$ 127,609	\$ -	\$ -	\$ -	\$ -	\$ 44,654	\$ 80	\$ -	\$ 788,000	\$ 960,343

**CITY OF PAINESVILLE
THREE-YEAR FORECAST**

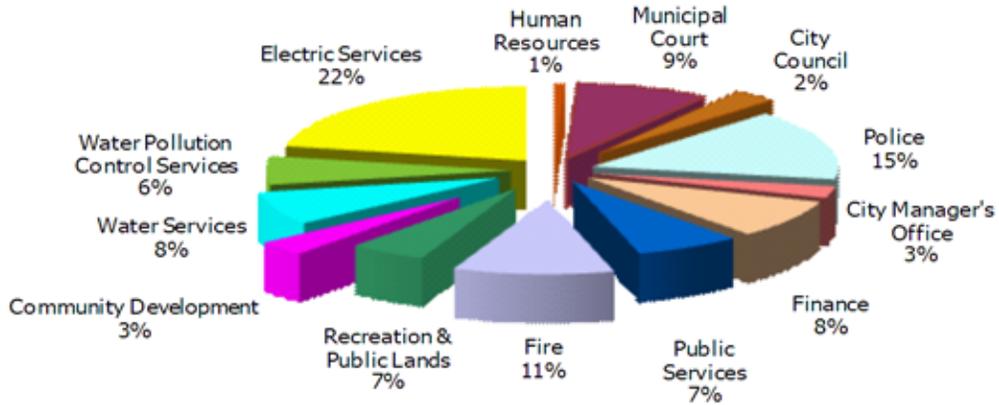
	<u>2012 Actual</u>	<u>2013 Budget</u>	<u>2014 Estimate</u>
Beginning Cash Balance	\$ 41,359,280	\$ 47,285,099	\$ 36,581,055
Revenues			
Taxes	\$ 11,455,103	\$ 10,792,044	\$ 10,192,044
Intergovernmental Revenue	3,976,012	4,184,639	750,000
Charges for Services (Except Utilities)	765,575	663,130	663,130
User Fees	37,679,088	37,020,347	37,760,754
License, Permit, and Other Fees	451,264	308,600	325,000
Municipal Court Revenues - Fines & Forfeits	1,466,450	1,313,850	1,350,000
Other Revenues	1,889,669	1,555,930	1,600,000
Transfers-In (Governmental Fund Types)	2,157,524	1,201,000	1,200,000
Other Financing Sources	13,695,159	7,430,870	7,100,000
Transfers-In (Proprietary Fund Types)	5,665,000	730,000	250,000
Total Revenues	<u>\$ 79,200,844</u>	<u>\$ 65,200,410</u>	<u>\$ 61,190,928</u>
Expenditures			
Personal Services	\$ 24,025,177	\$ 25,842,502	\$ 26,617,777
Materials and Supplies	3,343,697	5,251,212	5,300,000
Other Services and Charges	5,755,668	4,901,625	4,925,000
Utilities	11,488,611	10,708,067	10,815,148
Other Operating Charges	2,406,307	1,533,331	1,579,331
Capital Outlay	7,893,599	17,810,370	5,000,000
Debt Service	7,053,127	6,626,477	7,200,000
Other Nonoperating Charges	4,195,858	1,659,870	1,709,666
Transfers Out/Reserves	7,112,981	1,571,000	1,000,000
Total Expenditures	<u>\$ 73,275,025</u>	<u>\$ 75,904,454</u>	<u>\$ 64,146,922</u>
Ending Cash Balance	<u>\$ 47,285,099</u>	<u>\$ 36,581,055</u>	<u>\$ 33,625,061</u>

PERSONNEL SUMMARY**PERSONNEL SUMMARY
FISCAL YEARS 2009-2013**

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
Total Legislative	8	8	8	8	8
Total Judicial	22	22	25	25	25
Total City Manager's Office	8	8	8	8	7
Total Human Resources	3	3	3	3	2
Total Finance	24	24	26	25	23
Total Public Services	21	21	21	20	20
Total Police	45	45	44	42	42
Total Fire	34	33	30	29	29
Total Recreation & Public Lands	20	19	17	16	14
Total Community Development	11	11	11	10	9
Total Water	21	22	20	20	20
Total Water Pollution Control Service	18	18	18	17	17
Total Electric Services	67	67	65	62	60
Total Executive	277	275	263	252	243
Total Personnel Summary	307	305	296	285	276

Note: Reductions in 2013 staffing levels are due to attritions and layoffs.

Annual Personnel for 2013



- THIS PAGE HAS BEEN INTENTIONALLY LEFT BLANK -

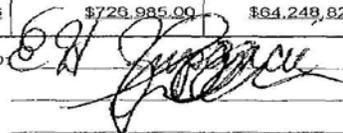
AMENDED CERTIFICATE OF ESTIMATED RESOURCES

Office of the Budget Commission, Lake County, Ohio.
Painesville, Ohio, January 10, 2013
To the Council of the City of Painesville:

The following is the amended official certificate of estimated resources for the fiscal year beginning January 1, 2013, as revised by the Budget Commission of said County, which shall govern the total of appropriations made at any time during such fiscal year:

FUND	FUND NO.	UNENCUMBERED BALANCE JANUARY 1, 2013	PROPERTY TAX	OTHER SOURCES	TOTAL
General Fund	101	\$3,180,657.51	\$453,195.00	\$10,712,776.00	\$14,346,628.51
General Fund Reserve	151	475,000.00		0.00	475,000.00
Employee Health Insurance Reserve	152	392,005.00		0.00	392,005.00
Workers compensation Reserve	153	322,245.55		0.00	322,245.55
compensated Balance Reserve	154	356,369.73		0.00	356,369.73
Street Construction, Maint. & Repair	201	745,187.44		2,279,764.00	3,024,951.44
State Highway	202	102,671.31		44,000.00	148,671.31
Cemeteries	204	89,876.57		410,800.00	500,676.57
Police Pension Transfer	208	18,919.13	62,944.00	0.00	81,863.13
Fire Pension Transfer	209	18,963.59	62,944.00	0.00	81,907.59
Law Enforcement	212	16,481.13		200.00	16,681.13
Muny Motor Vehicle Tax	215	7,393.59		32,000.00	39,393.59
Indigent Drivers Alcohol Treatment	217	45,740.15		15,000.00	60,740.15
Enforcement Education	218	84,338.38		5,000.00	89,338.38
City Vehicle License Tax	219	13,725.72		64,000.00	77,725.72
Fire Protection	220	95,198.90	97,648.00	114,047.00	306,791.90
Underground Storage Tank	221	2,930.90		0.00	2,930.90
Probation Services	222	17,016.55		120,000.00	137,016.55
COPS Fund	223	11,820.09		0.00	11,820.09
Skate Facility	226	626.83		0.00	626.83
Fire Special Revenue	227	7,147.83		5,000.00	12,147.83
Emergency Medical Services Fund	229	404,214.76		520,000.00	924,214.76
Municipal Court Computerization	230	31,601.97		83,000.00	114,601.97
Shamrock Business Center TIF	231	5,171,115.84		2,766,000.00	7,927,115.84
Brownfield Grand Fund	233	0.00		0.00	0.00
Victim's Advocate	234	2,858.32		59,529.00	62,387.32
General Bond Retirement	301	102,737.31	50,354.00	0.00	153,091.31
Special Assessment Bond Retirement	303	162,980.25		95,000.00	267,980.25
Land Acquisition Note Retirement	304	0.00		218,160.00	218,160.00
Muni Court Capital Project #415	415	38,402.82		35,500.00	73,902.82
Capital Improvement Fund	424	230,842.26		990,000.00	1,220,842.26
Girdled Road Water Improvement	425	145,664.54		0.00	145,664.54
Shamrock Blvd Road Project	426	134,325.03		1,914,640.00	2,048,965.03
Jackson St. Interchange Project	427	116,714.66		500,000.00	616,714.66
Industrial Park Project	428	40,976.53		0.00	40,976.53
Muni Court Capital Projects	429	176,947.03		95,000.00	271,947.03
Capital Equipment Reserve	430	202,762.22		0.00	202,762.22
Millstone Acquisition	431	63,244.36		0.00	63,244.36
Gristmill FMA Acquisition	432	0.00		0.00	0.00
Gristmill HMPG Acquisition	433	0.00		0.00	0.00
Lake Hospital Demolition	434	0.00		0.00	0.00
City Hall Fire Fund	435	189.03		0.00	189.03
Deposit Trust	601	387,977.44		43,100.00	431,077.44
Plan Review Trust	602	114,092.76		0.00	114,092.76
Zoning Application Trust	603	10,961.61		500.00	11,461.61
Cemetery Trust - OPRS	605	81,544.77		800.00	82,344.77
Special Endowment OPRS	606	59,867.61		350.00	60,217.61
Columbarium Trust	607	88.55		0.00	88.55
Law Enforcement Trust	613	14,732.90		500.00	15,232.90
Water Revenue	710	1,318,377.28		4,654,210.00	5,972,587.28
Water Deposit	711	348,146.64		40,000.00	388,146.64
Water Construction	712	281,675.54		2,438,234.00	2,719,909.54
Sewer Revenue	720	1,413,621.57		3,449,370.00	4,863,191.57
Sewer Construction	722	807,679.73		228,930.00	1,036,609.73
Electric Light Revenue	730	9,611,909.97		26,309,660.00	34,921,569.97
Electric Deposits	731	669,313.15		60,000.00	729,313.15
Electric Construction	732	4,848,217.96		700,000.00	5,548,217.96
Electric Utility Reserve	734	2,239,817.21		0.00	2,239,817.21
Smart Grid	735	14,099.87		0.00	14,099.87
Refuse	740	13,380.42		27,400.00	40,780.42
Off Street Parking Revenue	750	116,911.75		58,725.00	175,636.75
Off Street Parking Debt Service	751	7,311.73		0.00	7,311.73
Off Street Parking Deposits	752	3,902.00		40.00	3,942.00
Storm Water Utility	760	172,313.87		914,870.00	1,087,183.87
Community Programs	770	4,472.29		50,920.00	55,392.29
Fuel and Oil Rotary	801	63,391.22		246,600.00	309,991.22
Supplies Rotary	802	32,700.18		36,942.00	69,642.18
Employee Health Insurance	803	11,509.43		3,436,560.00	3,448,069.43
Worker's Comp. Retrospective	805	153,776.61		612,600.00	766,376.61
Evergreen Cemetery Trust	901	405,467.35		1,000.00	406,467.35
Riverside Cemetery Trust	902	369,766.57		4,500.00	374,266.57
Special Endowment Cemetery Trust	903	329,170.81		3,600.00	332,770.81
State Patrol Transfer Trust	952	16,024.21		60,000.00	76,024.21
Electronic License Forfeiture	953	7,206.00		0.00	7,206.00
JEDD Fund	954	0.00		800,000.00	800,000.00
CDBG Fund	955	3.10		0.00	3.10
Land Bank Fund	960	4,942.83		0.00	4,942.83
TOTALS		\$36,964,645.76	\$726,985.00	\$64,248,827.00	\$101,940,457.76

SIGNED



BUDGET COMMISSION

ORDINANCE NO. 33-12

AN ORDINANCE TO MAKE APPROPRIATIONS FOR
 THE CURRENT EXPENSES AND EXPENDITURES
 OF THE CITY OF PAINESVILLE, STATE OF OHIO
 FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2013
 AND ADOPTING THE OPERATING BUDGET,
 AND DECLARING AN EMERGENCY

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF PAINESVILLE, LAKE COUNTY,
 OHIO:

SECTION I. That there be appropriated from the GENERAL FUND, FUND NO. 101:

GENERAL GOVERNMENT:
 LEGISLATIVE:
 COUNCIL:
 FUNCTION NO. 111:

PERSONAL SERVICES	\$	9,821.00
SERVICES AND CHARGES	\$	<u>771.00</u>
TOTAL - COUNCIL:	\$	10,592.00

CLERK OF COUNCIL:
 FUNCTION NO. 112:

PERSONAL SERVICES	\$	8,808.00
MATERIALS AND SUPPLIES	\$	140.00
SERVICES AND CHARGES	\$	<u>2,260.00</u>
TOTAL - CLERK OF COUNCIL:	\$	<u>11,208.00</u>
TOTAL - LEGISLATIVE:	\$	21,800.00

JUDICIAL - MUNICIPAL COURT:
 JUDICIAL ACTIVITIES:
 FUNCTION NO. 121:

PERSONAL SERVICES	\$	<u>217,826.00</u>
TOTAL - JUDICIAL ACTIVITIES:	\$	217,826.00

CLERK OF COURT:
 FUNCTION NO. 122:

PERSONAL SERVICES	\$	540,393.00
SERVICES AND CHARGES	\$	<u>34,686.00</u>
TOTAL - CLERK OF COURT:	\$	575,079.00

GENERAL FUND (CONTINUED)
GENERAL GOVERNMENT (CONTINUED)

PROBATION:
FUNCTION NO. 123:

PERSONAL SERVICES		\$	176,797.00
TOTAL - PROBATION:		\$	<u>176,797.00</u>
TOTAL - JUDICIAL - MUNICIPAL COURT:		\$	969,702.00

EXECUTIVE:
CITY MANAGER:
FUNCTION NO. 131:

PERSONAL SERVICES		\$	51,315.00
MATERIALS AND SUPPLIES		\$	260.00
SERVICES AND CHARGES		\$	<u>2,710.00</u>
TOTAL - CITY MANAGER:		\$	54,285.00

PROMOTIONS, COMMUNICATIONS AND PR ACTIVITY:
FUNCTION NO. 133:

MATERIALS AND SUPPLIES		\$	82.00
SERVICES AND CHARGES		\$	<u>2,543.00</u>
TOTAL - PROMOTIONS, COMMUNICATIONS AND PR ACTIVITY:		\$	2,625.00

INFORMATION TECHNOLOGY:
FUNCTION NO. 134:

SERVICES AND CHARGES		\$	<u>29,000.00</u>
TOTAL - INFORMATION TECHNOLOGY:		\$	29,000.00

HUMAN RESOURCES:
FUNCTION NO. 135:

PERSONAL SERVICES		\$	19,145.00
MATERIALS AND SUPPLIES		\$	325.00
SERVICES AND CHARGES		\$	<u>9,230.00</u>
TOTAL - HUMAN RESOURCES:		\$	28,700.00

ECONOMIC DEVELOPMENT:
FUNCTION NO. 137:

PERSONAL SERVICES		\$	16,435.00
MATERIALS AND SUPPLIES		\$	431.00
SERVICES AND CHARGES		\$	<u>5,548.00</u>
TOTAL - ECONOMIC DEVELOPMENT:		\$	<u>22,414.00</u>
TOTAL - EXECUTIVE:		\$	137,024.00

GENERAL FUND (CONTINUED)
 GENERAL GOVERNMENT (CONTINUED)

FINANCE:
 ADMINISTRATION:
 FUNCTION NO. 141:

PERSONAL SERVICES	\$	44,729.00
MATERIALS AND SUPPLIES	\$	150.00
SERVICES AND CHARGES	\$	<u>5,821.00</u>
TOTAL - ADMINISTRATION:	\$	50,700.00

ACCOUNTING:
 FUNCTION NO. 142:

PERSONAL SERVICES	\$	30,617.00
MATERIALS AND SUPPLIES	\$	205.00
SERVICES AND CHARGES	\$	<u>23,378.00</u>
TOTAL - ACCOUNTING:	\$	54,200.00

PURCHASING AND WAREHOUSING:
 FUNCTION NO. 143:

PERSONAL SERVICES	\$	22,036.00
MATERIALS AND SUPPLIES	\$	60.00
SERVICES AND CHARGES	\$	<u>1,295.00</u>
TOTAL - PURCHASING AND WAREHOUSING:	\$	23,391.00

INCOME TAX COLLECTION:
 FUNCTION NO. 144:

SERVICES AND CHARGES	\$	<u>195,000.00</u>
TOTAL - INCOME TAX COLLECTION:	\$	<u>195,000.00</u>
TOTAL - FINANCE:	\$	323,291.00

LAW:
 ADMINISTRATION:
 FUNCTION NO. 151:

PERSONAL SERVICES	\$	29,933.00
SERVICES AND CHARGES	\$	<u>7,395.00</u>
TOTAL - LAW:	\$	37,328.00

GENERAL FUND (CONTINUED)
 GENERAL GOVERNMENT (CONTINUED)

ENGINEERING:
 ADMINISTRATION:
 FUNCTION NO. 161:

PERSONAL SERVICES	\$	109,781.00
MATERIALS AND SUPPLIES	\$	815.00
SERVICES AND CHARGES	\$	<u>4,150.00</u>
TOTAL - ENGINEERING:	\$	114,746.00

PUBLIC LANDS AND BUILDINGS:
 BUILDING OPERATIONS, MAINTENANCE AND REPAIRS:
 FUNCTION NO. 171:

PERSONAL SERVICES	\$	13,755.00
MATERIALS AND SUPPLIES	\$	1,775.00
SERVICES AND CHARGES	\$	31,669.00
DEBT SERVICE	\$	<u>67,135.00</u>
TOTAL - PUBLIC LANDS AND BUILDINGS:	\$	114,334.00

MISCELLANEOUS:
 INSURANCE:
 FUNCTION NO. 191:

SERVICES AND CHARGES	\$	<u>36,195.00</u>
TOTAL - INSURANCE:	\$	36,195.00

TAX SETTLEMENT DEDUCTIONS:
 FUNCTION NO. 192:

SERVICES AND CHARGES	\$	<u>7,570.00</u>
TOTAL - TAX SETTLEMENT DEDUCTIONS:	\$	<u>7,570.00</u>
TOTAL - MISCELLANEOUS:	\$	<u>43,765.00</u>
TOTAL - GENERAL GOVERNMENT:	\$	1,761,990.00

PUBLIC SAFETY :
 POLICE:
 LAW ENFORCEMENT-SWORN OFFICERS:
 FUNCTION NO. 211:

PERSONAL SERVICES	\$	<u>3,206,313.00</u>
TOTAL - LAW ENFORCEMENT-SWORN OFFICERS:	\$	3,206,313.00

GENERAL FUND (CONTINUED)

LAW ENFORCEMENT:
FUNCTION NO. 212:

PERSONAL SERVICES		\$	265,772.00
MATERIALS AND SUPPLIES		\$	94,130.00
SERVICES AND CHARGES		\$	<u>106,152.00</u>
TOTAL -	LAW ENFORCEMENT:	\$	<u>466,054.00</u>
TOTAL -	POLICE:	\$	3,672,367.00

FIRE:
FIRE FIGHTING, PREVENTION AND INSPECTION:
FUNCTION NO. 221:

PERSONAL SERVICES		\$	1,842,673.00
MATERIALS AND SUPPLIES		\$	23,500.00
SERVICES AND CHARGES		\$	<u>73,794.00</u>
TOTAL -	FIRE FIGHTING, PREVENTION AND INSPECTION:	\$	1,939,967.00

FIRE SERVICE:
FUNCTION NO. 222:

PERSONAL SERVICES		\$	<u>148,100.00</u>
TOTAL -	FIRE SERVICE:	\$	<u>148,100.00</u>
TOTAL -	FIRE:	\$	2,088,067.00

POLICE AND FIRE COMMUNICATIONS:
CONTROL CENTER:
FUNCTION NO. 231:

SERVICES AND CHARGES		\$	<u>474,044.00</u>
TOTAL -	CONTROL CENTER:	\$	<u>474,044.00</u>
TOTAL -	PUBLIC SAFETY :	\$	6,234,478.00

HIGHWAYS AND STREETS:
PUBLIC WORKS:
ADMINISTRATION:
FUNCTION NO. 311:

PERSONAL SERVICES		\$	56,922.00
MATERIALS AND SUPPLIES		\$	750.00
SERVICES AND CHARGES		\$	<u>19,621.00</u>
TOTAL -	ADMINISTRATION:	\$	77,293.00

GENERAL FUND (CONTINUED)

STREET MAINTENANCE AND REPAIR:
FUNCTION NO. 313:

MATERIALS AND SUPPLIES	\$	30,000.00
TOTAL - STREET MAINTENANCE AND REPAIR:	\$	30,000.00

BUILDING MAINTENANCE:
FUNCTION NO. 318:

MATERIALS AND SUPPLIES	\$	3,475.00
SERVICES AND CHARGES	\$	38,120.00
DEBT SERVICE	\$	3,572.00
TOTAL - BUILDING MAINTENANCE:	\$	45,167.00

EQUIPMENT MAINTENANCE:
FUNCTION NO. 319:

PERSONAL SERVICES	\$	26,022.00
MATERIALS AND SUPPLIES	\$	113,250.00
SERVICES AND CHARGES	\$	6,675.00
TOTAL - EQUIPMENT MAINTENANCE:	\$	145,947.00

EMPLOYEE BENEFITS:
FUNCTION NO. 320:

PERSONAL SERVICES	\$	249,067.00
TOTAL - EMPLOYEE BENEFITS:	\$	249,067.00

SIDEWALKS-SNOW REMOVAL:
FUNCTION NO. 322:

MATERIALS AND SUPPLIES	\$	2,300.00
TOTAL - SIDEWALKS-SNOW REMOVAL:	\$	2,300.00
TOTAL - PUBLIC WORKS:	\$	549,774.00

PARKING:
PARKING METERS:
FUNCTION NO. 331:

MATERIALS AND SUPPLIES	\$	300.00
SERVICES AND CHARGES	\$	300.00
TOTAL - PARKING METERS:	\$	600.00

GENERAL FUND (CONTINUED)

PARKING LOTS:
FUNCTION NO. 333:

SERVICES AND CHARGES		\$	<u>13,400.00</u>
TOTAL -	PARKING LOTS:	\$	<u>13,400.00</u>
TOTAL -	PARKING:	\$	14,000.00

TRAFFIC SIGNS, MARKINGS, SIGNALS:
FUNCTION NO. 341:

PERSONAL SERVICES		\$	30,564.00
MATERIALS AND SUPPLIES		\$	10,125.00
SERVICES AND CHARGES		\$	<u>13,100.00</u>
TOTAL -	TRAFFIC SIGNS, MARKINGS, SIGNALS:	\$	<u>53,789.00</u>
TOTAL -	HIGHWAYS AND STREETS:	\$	617,563.00

PUBLIC HEALTH AND WELFARE:
SUPPORT OF PRISONERS:
PRISONER EXPENSE:
FUNCTION NO. 411:

SERVICES AND CHARGES		\$	<u>30.00</u>
TOTAL -	PRISONER EXPENSE:	\$	30.00

PAYMENT TO COUNTY HEALTH BOARD:
COUNTY HEALTH DISTRICT ASSESSMENT:
FUNCTION NO. 431:

SERVICES AND CHARGES		\$	<u>130,750.00</u>
TOTAL -	COUNTY HEALTH DISTRICT ASSESSMENT:	\$	130,750.00

ASSISTANCE TO NEEDY/AGED:
POOR RELIEF:
FUNCTION NO. 441:

SERVICES AND CHARGES		\$	<u>600.00</u>
TOTAL -	POOR RELIEF:	\$	<u>600.00</u>
TOTAL -	PUBLIC HEALTH AND WELFARE:	\$	131,380.00

GENERAL FUND (CONTINUED)

CULTURE-RECREATION:

PARKS:

ADMINISTRATION:

FUNCTION NO. 511:

PERSONAL SERVICES	\$	114,584.00
MATERIALS AND SUPPLIES	\$	412.00
SERVICES AND CHARGES	\$	<u>8,820.00</u>
TOTAL - ADMINISTRATION:	\$	123,816.00

PARKS SYSTEM:

FUNCTION NO. 512:

PERSONAL SERVICES	\$	176,691.00
MATERIALS AND SUPPLIES	\$	38,085.00
SERVICES AND CHARGES	\$	17,875.00
DEBT SERVICE	\$	<u>622.00</u>
TOTAL - PARKS SYSTEM:	\$	233,273.00

BUILDINGS MAINTENANCE:

FUNCTION NO. 513:

MATERIALS AND SUPPLIES	\$	290.00
SERVICES AND CHARGES	\$	<u>13,674.00</u>
TOTAL - BUILDINGS MAINTENANCE:	\$	13,964.00

MORSE AVENUE COMMUNITY CENTER:

FUNCTION NO. 514:

MATERIALS AND SUPPLIES	\$	100.00
SERVICES AND CHARGES	\$	<u>8,400.00</u>
TOTAL - MORSE AVENUE COMMUNITY CENTER:	\$	<u>8,500.00</u>
TOTAL - PARKS:	\$	379,553.00

RECREATION ACTIVITIES:

FUNCTION NO. 521:

PERSONAL SERVICES	\$	120,954.00
MATERIALS AND SUPPLIES	\$	950.00
SERVICES AND CHARGES	\$	<u>15,475.00</u>
TOTAL - RECREATION ACTIVITIES:	\$	137,379.00

SENIOR CITIZENS CENTER:

FUNCTION NO. 531:

SERVICES AND CHARGES	\$	<u>25,000.00</u>
TOTAL - SENIOR CITIZENS CENTER:	\$	25,000.00

GENERAL FUND (CONTINUED)

COMMUNITY FUNCTIONS:
FUNCTION NO. 532:

SERVICES AND CHARGES		\$	<u>22,000.00</u>
TOTAL -	COMMUNITY FUNCTIONS:	\$	<u>22,000.00</u>
TOTAL -	LEISURE TIME ACTIVITIES:	\$	<u>47,000.00</u>
TOTAL -	CULTURE-RECREATION:	\$	563,932.00

COMMUNITY ENVIRONMENT:
COMMUNITY PLANNING AND ZONING:
PLANNING COMMISSION:
FUNCTION NO. 611:

PERSONAL SERVICES		\$	693.00
MATERIALS AND SUPPLIES		\$	6.00
SERVICES AND CHARGES		\$	<u>400.00</u>
TOTAL -	PLANNING COMMISSION:	\$	1,099.00

PLANNING AND DEVELOPMENT:
FUNCTION NO. 631:

PERSONAL SERVICES		\$	27,435.00
MATERIALS AND SUPPLIES		\$	88.00
SERVICES AND CHARGES		\$	<u>1,859.00</u>
TOTAL -	PLANNING AND DEVELOPMENT:	\$	29,382.00

HOUSING AND BUILDING CODE ENFORCEMENT:
CODE ENFORCEMENT:
FUNCTION NO. 641:

PERSONAL SERVICES		\$	138,478.00
MATERIALS AND SUPPLIES		\$	1,789.00
SERVICES AND CHARGES		\$	<u>2,721.00</u>
TOTAL -	CODE ENFORCEMENT:	\$	142,988.00

WEED CONTROL:
FUNCTION NO. 652:

SERVICES AND CHARGES		\$	<u>11,000.00</u>
TOTAL -	WEED CONTROL:	\$	<u>11,000.00</u>
TOTAL -	TREE CARE AND WEED CONTROL:	\$	<u>11,000.00</u>
TOTAL -	COMMUNITY ENVIRONMENT:	\$	184,469.00

GENERAL FUND (CONTINUED)

FINANCING USES:
FUNCTION NO. 901:

NON-OPERATING CHARGES		\$	<u>100,000.00</u>
TOTAL - FINANCING USES:		\$	100,000.00

TRANSFERS-OUT:
FUNCTION NO. 910:

OPERATING TRANSFERS/RESERVES		\$	<u>335,000.00</u>
TOTAL - TRANSFERS-OUT:		\$	335,000.00

NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONAL SERVICES		\$	1,435,370.00
NON-OPERATING CHARGES		\$	<u>218,160.00</u>
TOTAL - NON-DEPARTMENTAL:		\$	1,653,530.00

RESERVES:
FUNCTION NO. 999:

RESERVES		\$	<u>40,000.00</u>
TOTAL - RESERVES:		\$	<u>40,000.00</u>
TOTAL - GENERAL FUND		\$	11,622,342.00

SECTION II. That there be appropriated from the COMPENSATION BALANCE RESERVE
FUND, FUND NO. 154:

NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONAL SERVICES		\$	<u>200,000.00</u>
TOTAL - COMPENSATED BALANCE RESERVE		\$	200,000.00

SECTION III. That there be appropriated from the STREET CONSTRUCTION, MAINTENANCE AND
REPAIR FUND, FUND NO. 201:

HIGHWAYS AND STREETS:
PUBLIC WORKS:
ADMINISTRATION:
FUNCTION NO. 311:

PERSONAL SERVICES		\$	<u>71,116.00</u>
TOTAL - ADMINISTRATION:		\$	71,116.00

STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND (CONTINUED)

STREET CONSTRUCTION AND RECONSTRUCTION:
FUNCTION NO. 312:

PERSONAL SERVICES		\$	<u>155,666.00</u>
TOTAL -	STREET CONSTRUCTION AND RECONSTRUCTION:	\$	155,666.00

STREET MAINTENANCE AND REPAIR:
FUNCTION NO. 313:

MATERIALS AND SUPPLIES		\$	7,700.00
SERVICES AND CHARGES		\$	<u>2,500.00</u>
TOTAL -	STREET MAINTENANCE AND REPAIR:	\$	10,200.00

SNOW AND ICE REMOVAL:
FUNCTION NO. 316:

MATERIALS AND SUPPLIES		\$	44,500.00
SERVICES AND CHARGES		\$	<u>45,000.00</u>
TOTAL -	SNOW AND ICE REMOVAL:	\$	<u>89,500.00</u>
TOTAL -	HIGHWAYS AND STREETS:	\$	326,482.00

HIGHWAY/STREET IMPROVEMENT:
FUNCTION NO. 791:

CAPITAL OUTLAY		\$	<u>1,042,270.00</u>
TOTAL -	HIGHWAY/STREET IMPROVEMENT:	\$	1,042,270.00

IMPROVEMENTS/EQUIPMENT:
FUNCTION NO. 799:

CAPITAL OUTLAY		\$	<u>40,000.00</u>
TOTAL -	IMPROVEMENTS/EQUIPMENT:	\$	40,000.00

DEBT SERVICE-UNVOTED:
FUNCTION NO. 801:

DEBT SERVICE		\$	<u>938,041.00</u>
TOTAL -	DEBT SERVICE	\$	938,041.00

DEBT SERVICE:
FUNCTION NO. 805:

DEBT SERVICE		\$	<u>4,891.00</u>
TOTAL -	DEBT SERVICE:	\$	4,891.00

STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND (CONTINUED)

NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONAL SERVICES		\$ 89,982.00
TOTAL -	NON-DEPARTMENTAL:	\$ 89,982.00
TOTAL -	STREET CONSTRUCTION, MAINTENANCE & REPAIR	\$ 2,441,666.00

SECTION IV. That there be appropriated from the STATE HIGHWAY IMPROVEMENT FUND,
FUND NO. 202:

HIGHWAYS AND STREETS:
PUBLIC WORKS:
STATE HIGHWAY MAINTENANCE:
FUNCTION NO. 321:

SERVICES AND CHARGES		\$ 60,000.00
TOTAL -	STATE HIGHWAY IMPROVEMENT FUND	\$ 60,000.00

SECTION V. That there be appropriated from the CEMETERIES FUND, FUND NO. 204:

PUBLIC HEALTH AND WELFARE:
CEMETERIES:
ADMINISTRATION:
FUNCTION NO. 421:

PERSONAL SERVICES		\$ 133,922.00
MATERIALS AND SUPPLIES		\$ 840.00
SERVICES AND CHARGES		\$ 4,963.00
TOTAL -	ADMINISTRATION:	\$ 139,725.00

EVERGREEN/RIVERSIDE:
FUNCTION NO. 422:

PERSONAL SERVICES		\$ 122,142.00
MATERIALS AND SUPPLIES		\$ 19,875.00
SERVICES AND CHARGES		\$ 2,650.00
TOTAL -	EVERGREEN/RIVERSIDE:	\$ 144,667.00

BUILDINGS MAINTENANCE:
FUNCTION NO. 423:

SERVICES AND CHARGES		\$ 11,298.00
TOTAL -	BUILDINGS MAINTENANCE:	\$ 11,298.00

CEMETERIES FUND (CONTINUED)

NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONAL SERVICES		\$	<u>98,875.00</u>
TOTAL -	NON-DEPARTMENTAL:	\$	<u>98,875.00</u>
TOTAL -	CEMETERIES FUND	\$	394,565.00

SECTION VI. That there be appropriated from the POLICE PENSION TRANSFER FUND,
FUND NO. 208:

TAX SETTLEMENT DEDUCTIONS:
FUNCTION NO. 192:

SERVICES AND CHARGES		\$	<u>1,000.00</u>
----------------------	--	----	-----------------

LAW ENFORCEMENT-SWORN OFFICERS:
FUNCTION NO. 211:

PERSONAL SERVICES		\$	<u>72,000.00</u>
TOTAL -	POLICE PENSION TRANSFER FUND	\$	73,000.00

SECTION VII. That there be appropriated from the FIRE PENSION TRANSFER FUND,
FUND NO. 209:

TAX SETTLEMENT DEDUCTIONS:
FUNCTION NO. 192:

SERVICES AND CHARGES		\$	<u>1,000.00</u>
----------------------	--	----	-----------------

FIRE FIGHTING, PREVENTION AND INSPECTION:
FUNCTION NO. 221:

PERSONAL SERVICES		\$	<u>72,000.00</u>
TOTAL -	FIRE PENSION TRANSFER FUND	\$	73,000.00

SECTION VIII. That there be appropriated from the LAW ENFORCEMENT FUND,
FUND NO. 212:

PUBLIC SAFETY :
POLICE:
LAW ENFORCEMENT:
FUNCTION NO. 212:

MATERIALS AND SUPPLIES		\$	5,000.00
SERVICES AND CHARGES		\$	<u>2,500.00</u>
TOTAL -	LAW ENFORCEMENT FUND	\$	7,500.00

SECTION IX. That there be appropriated from the MUNICIPAL MOTOR VEHICLE LICENSE FUND, FUND NO. 215:

STREET MAINTENANCE AND REPAIR:
 TRANSFERS-OUT:
 FUNCTION NO. 910:

OPERATING TRANSFERS/RESERVES	\$	<u>32,000.00</u>
TOTAL - MUNICIPAL MOTOR VEHICLE LICENSE TAX FUND	\$	32,000.00

SECTION X. That there be appropriated from the INDIGENT DRIVERS ALCOHOL TREATMENT FUND, FUND NO. 217:

GENERAL GOVERNMENT:
 JUDICIAL - MUNICIPAL COURT:
 JUDICIAL ACTIVITIES:
 FUNCTION NO. 121:

SERVICES AND CHARGES	\$	<u>40,000.00</u>
TOTAL - INDIGENT DRIVERS ALCOHOL TREATMENT FUND	\$	40,000.00

SECTION XI. That there be appropriated from the CITY MOTOR VEHICLE LICENSE TAX FUND, FUND NO. 219:

TRANSFERS-OUT:
 FUNCTION NO. 910:

OPERATING TRANSFERS/RESERVES	\$	<u>64,000.00</u>
TOTAL - CITY MOTOR VEHICLE LICENSE TAX FUND	\$	64,000.00

SECTION XII. That there be appropriated from the FIRE LEVY FUND, FUND NO. 220:

TAX SETTLEMENT DEDUCTIONS:
 FUNCTION NO. 192:

SERVICES AND CHARGES	\$	<u>1,900.00</u>
TOTAL - TAX SETTLEMENT DEDUCTIONS:	\$	1,900.00

PUBLIC SAFETY :
 FIRE SERVICE:
 FUNCTION NO. 222:

MATERIALS AND SUPPLIES	\$	<u>7,800.00</u>
TOTAL - FIRE SERVICE:	\$	7,800.00

FIRE LEVY FUND (CONTINUED)

DEBT SERVICE-UNVOTED:
FUNCTION NO. 801:

DEBT SERVICE		\$	<u>151,380.00</u>
TOTAL -	DEBT SERVICE-UNVOTED:	\$	151,380.00

FINANCING USES:
FUNCTION NO. 901:

DEBT SERVICE		\$	<u>28,699.00</u>
TOTAL -	FINANCING USES:	\$	28,699.00

TRANSFERS-OUT:
FUNCTION NO. 910:

OPERATING TRANSFERS/RESERVES		\$	<u>20,000.00</u>
TOTAL -	TRANSFERS-OUT:	\$	<u>20,000.00</u>
TOTAL -	FIRE LEVY FUND	\$	209,779.00

SECTION XIII. That there be appropriated from the UNDERGROUND STORAGE TANK FUND,
FUND NO. 221:

HIGHWAYS AND STREETS:
PUBLIC WORKS:
FUNCTION NO. 319:

SERVICES AND CHARGES		\$	<u>1,000.00</u>
TOTAL -	UNDERGROUND STORAGE TANK FUND	\$	1,000.00

SECTION XIV. That there be appropriated from the PROBATION SERVICES FUND,
FUND NO. 222:

JUDICIAL - MUNICIPAL COURT:
PROBATION:
FUNCTION NO. 123:

PERSONAL SERVICES		\$	85,402.00
MATERIALS AND SUPPLIES		\$	4,000.00
SERVICES AND CHARGES		\$	<u>23,200.00</u>
TOTAL -	PROBATION:	\$	112,602.00

NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONAL SERVICES		\$	<u>14,080.00</u>
TOTAL -	NON-DEPARTMENTAL:	\$	<u>14,080.00</u>
TOTAL -	PROBATION SERVICES FUND	\$	126,682.00

SECTION XV. That there be appropriated from the FIRE SPECIAL REVENUE FUND.
FUND NO. 227:

FIRE:
 FIRE SERVICE:
 FUNCTION NO. 222:

MATERIALS AND SUPPLIES		\$	3,500.00
TOTAL -	FIRE SERVICE:	\$	3,500.00
TOTAL -	FIRE SPECIAL REVENUE FUND	\$	3,500.00

SECTION XVI. That there be appropriated from the EMERGENCY MEDICAL SERVICES FUND.
FUND NO. 229:

FIRE:
 FIRE FIGHTING, PREVENTION AND INSPECTION:
 FUNCTION NO. 221:

PERSONAL SERVICES		\$	405,708.00
MATERIALS AND SUPPLIES		\$	38,150.00
SERVICES AND CHARGES		\$	106,169.00
NON-OPERATING CHARGES		\$	3,000.00
TOTAL -	FIRE FIGHTING, PREVENTION AND INSPECTION:	\$	553,027.00

FIRE SERVICE:
 FUNCTION NO. 222:

PERSONAL SERVICES		\$	39,869.00
TOTAL -	FIRE SERVICE:	\$	39,869.00

NON-DEPARTMENTAL:
 FUNCTION NO. 970:

PERSONAL SERVICES		\$	62,454.00
TOTAL -	NON-DEPARTMENTAL:	\$	62,454.00
TOTAL -	EMERGENCY MEDICAL SERVICES FUND	\$	655,350.00

SECTION XVII. That there be appropriated from the MUNICIPAL COURT COMPUTERIZATION FUND.
FUND NO. 230:

CLERK OF COURT:
 FUNCTION NO. 122:

PERSONAL SERVICES		\$	56,920.00
TOTAL -	CLERK OF COURT:	\$	56,920.00

MUNICIPAL COURT COMPUTERIZATION FUND (CONTINUED)

PROBATION:
FUNCTION NO. 123:

PERSONAL SERVICES		\$	15,517.00
TOTAL -	PROBATION:	\$	15,517.00

NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONAL SERVICES		\$	20,138.00
TOTAL -	NON-DEPARTMENTAL:	\$	20,138.00
TOTAL -	MUNICIPAL COURT COMPUTERIZATION FUND	\$	92,575.00

SECTION XVIII. That there be appropriated from the SHAMROCK BUSINESS CENTER FUND.
FUND NO. 231:

HIGHWAY/STREET IMPROVEMENT:
FUNCTION NO. 791:

CAPITAL OUTLAY		\$	7,300,000.00
----------------	--	----	--------------

DEBT SERVICE-UNVOTED:
FUNCTION NO. 801:

DEBT SERVICE		\$	507,255.00
--------------	--	----	------------

NON-DEPARTMENTAL:
FUNCTION NO. 970:

SERVICES AND CHARGES		\$	101,000.00
TOTAL -	SHAMROCK BUSINESS CENTER TIF FUND	\$	7,908,255.00

SECTION XIX. That there be appropriated from the VICTIM'S ADVOCATE GRANT FUND.
FUND NO. 234:

CLERK OF COURT:
FUNCTION NO. 122:

PERSONAL SERVICES		\$	48,855.00
-------------------	--	----	-----------

NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONAL SERVICES		\$	2,238.00
TOTAL -	VICTIM'S ADVOCATE GRANT FUND	\$	51,093.00

SECTION XX. That there be appropriated from the GENERAL BOND RETIREMENT FUND,
FUND NO. 301:

TAX SETTLEMENT DEDUCTIONS:
FUNCTION NO. 192:

SERVICES AND CHARGES	\$	<u>1,050.00</u>
TOTAL - GENERAL BOND RETIREMENT FUND	\$	1,050.00

SECTION XXI. That there be appropriated from the SPECIAL ASSESSMENT BOND
RETIREMENT FUND, FUND NO. 303:

TAX SETTLEMENT DEDUCTIONS:
FUNCTION NO. 192:

SERVICES AND CHARGES	\$	<u>8,000.00</u>
----------------------	----	-----------------

NON-DEPARTMENTAL:
FUNCTION NO. 195:

SERVICES AND CHARGES	\$	<u>12,800.00</u>
----------------------	----	------------------

DEBT SERVICE FUNCTIONS:
DEBT SERVICE-UNVOTED:
FUNCTION NO. 801:

DEBT SERVICE	\$	<u>85,060.00</u>
TOTAL - SPECIAL ASSESSMENT BOND RETIR. FUND	\$	105,860.00

SECTION XXII. That there be appropriated from the LAND ACQUISITION NOTE
RETIREMENT FUND, FUND NO. 304:

NON-DEPARTMENTAL:
FUNCTION NO. 970:

NON-OPERATING CHARGES	\$	<u>218,160.00</u>
TOTAL - LAND ACQUISITION NOTE RETIREMENT FUND	\$	218,160.00

SECTION XXIII. That there be appropriated from the MUNICIPAL COURT CAPITAL PROJECTS FUND,
FUND NO. 415:

GENERAL GOVERNMENT:
JUDICIAL - MUNICIPAL COURT:
CLERK OF COURT:
FUNCTION NO. 122:

CAPITAL OUTLAY	\$	<u>30,000.00</u>
TOTAL - CLERK OF COURT:	\$	<u>30,000.00</u>
TOTAL - MUNICIPAL COURT CAPITAL PROJECTS FUND	\$	30,000.00

SECTION XXIV. That there be appropriated from the CAPITAL IMPROVEMENT FUND,
FUND NO. 424:

BUILDING OPERATIONS, MAINTENANCE AND REPAIRS:
 FUNCTION NO. 171:

CAPITAL OUTLAY		\$	<u>101,900.00</u>
TOTAL -	BUILDING OPERATIONS, MAINTENANCE AND REPAIRS:	\$	101,900.00

PARKS SYSTEM:
 FUNCTION NO. 512:

CAPITAL OUTLAY		\$	<u>990,000.00</u>
TOTAL -	PARKS SYSTEM:	\$	<u>990,000.00</u>
TOTAL -	CAPITAL IMPROVEMENT FUND	\$	1,091,900.00

SECTION XXV. That there be appropriated from the GIRDLED ROAD WATER IMPROVEMENT
FUND, FUND NO. 425:

DEBT SERVICE FUNCTIONS:
 DEBT SERVICE:
 FUNCTION NO. 805:

DEBT SERVICE		\$	<u>118,906.00</u>
TOTAL -	GIRDLED ROAD WATER IMPROVEMENT FUND	\$	118,906.00

SECTION XXVI. That there be appropriated from the SHAMROCK BLVD. ROAD PROJECT FUND,
FUND NO. 426:

DEBT SERVICE-UNVOTED:
 FUNCTION NO. 801:

DEBT SERVICE		\$	<u>1,942,710.00</u>
TOTAL -	SHAMROCK BLVD. ROAD PROJECT FUND	\$	1,942,710.00

SECTION XXVII. That there be appropriated from the JACKSON STREET INTERCHANGE
PROJECT FUND, FUND NO. 427:

HIGHWAY/STREET IMPROVEMENT:
 FUNCTION NO. 791:

CAPITAL OUTLAY		\$	<u>500,000.00</u>
TOTAL -	JACKSON STREET INTERCHANGE PROJECT FUND	\$	500,000.00

SECTION XXVIII. That there be appropriated from the INDUSTRIAL PARK PROJECT FUND,
FUND NO. 428:

DEBT SERVICE-UNVOTED:
 FUNCTION NO. 801:

DEBT SERVICE		\$	<u>15,655.00</u>
TOTAL -	INDUSTRIAL PARK PROJECT FUND	\$	15,655.00

SECTION XXIX. That there be appropriated from the MUNI COURT SPECIAL PROJECTS FUND,
FUND NO. 429:

GENERAL GOVERNMENT:
 JUDICIAL - MUNICIPAL COURT:
 JUDICIAL ACTIVITIES:
 FUNCTION NO. 121:

PERSONAL SERVICES		\$	6,135.00
MATERIALS AND SUPPLIES		\$	2,250.00
SERVICES AND CHARGES		\$	14,750.00
CAPITAL OUTLAY		\$	<u>10,000.00</u>
TOTAL -	JUDICIAL ACTIVITIES:	\$	33,135.00

CLERK OF COURT:
 FUNCTION NO. 122:

PERSONAL SERVICES		\$	30,576.00
MATERIALS AND SUPPLIES		\$	15,075.00
SERVICES AND CHARGES		\$	<u>57,050.00</u>
TOTAL -	CLERK OF COURT:	\$	102,701.00

IMMOBILIZATION REMOTE DEVICES
 FUNCTION NO. 124:

SERVICES AND CHARGES		\$	<u>10,000.00</u>
TOTAL -	IMMOBILIZATION REMOTE DEVICES	\$	10,000.00

NON-DEPARTMENTAL:
 FUNCTION NO. 970:

PERSONAL SERVICES		\$	<u>7,830.00</u>
TOTAL -	NON-DEPARTMENTAL:	\$	<u>7,830.00</u>
TOTAL -	MUNI COURT SPECIAL PROJECTS FUND	\$	153,666.00

SECTION XXX. That there be appropriated from the CAPITAL EQUIPMENT RESERVE FUND,
FUND NO. 430:

ACCOUNTING:
 FUNCTION NO. 142:

CAPITAL OUTLAY		\$	<u>1,500.00</u>
TOTAL -	ACCOUNTING:	\$	1,500.00

ADMINISTRATION:
 FUNCTION NO. 161:

CAPITAL OUTLAY		\$	<u>1,500.00</u>
TOTAL -	ADMINISTRATION:	\$	1,500.00

BUILDING OPERATIONS, MAINTENANCE AND REPAIRS:
 FUNCTION NO. 171:

CAPITAL OUTLAY		\$	<u>15,000.00</u>
TOTAL -	BUILDING OPERATIONS, MAINTENANCE AND REPAIRS:	\$	15,000.00

LAW ENFORCEMENT:
 FUNCTION NO. 212:

CAPITAL OUTLAY		\$	<u>134,000.00</u>
TOTAL -	LAW ENFORCEMENT:	\$	134,000.00

PARKS SYSTEM:
 FUNCTION NO. 512:

CAPITAL OUTLAY		\$	<u>3,000.00</u>
TOTAL -	PARKS SYSTEM:	\$	<u>3,000.00</u>
TOTAL -	CAPITAL EQUIPMENT RESERVE FUND	\$	155,000.00

SECTION XXXI. That there be appropriated from the DEPOSIT TRUST FUND, FUND NO. 601:

ECONOMIC DEVELOPMENT:
 FUNCTION NO. 137:

NON-OPERATING CHARGES		\$	<u>25,000.00</u>
TOTAL -	ECONOMIC DEVELOPMENT:	\$	25,000.00

STREET MAINTENANCE AND REPAIR:
 FUNCTION NO. 313:

SERVICES AND CHARGES		\$	<u>5,000.00</u>
TOTAL -	STREET MAINTENANCE AND REPAIR:	\$	5,000.00

DEPOSIT TRUST FUND (CONTINUED)

ADMINISTRATION:
FUNCTION NO. 421:

SERVICES AND CHARGES		\$	<u>4,000.00</u>
TOTAL - ADMINISTRATION:		\$	4,000.00

CODE ENFORCEMENT:
FUNCTION NO. 641:

SERVICES AND CHARGES		\$	<u>500.00</u>
TOTAL - CODE ENFORCEMENT:		\$	<u>500.00</u>
TOTAL - DEPOSIT TRUST FUND		\$	34,500.00

SECTION XXXV. That there be appropriated from the PLAN REVIEW TRUST FUND,
FUND NO. 602:

ADMINISTRATION:
FUNCTION NO. 161:

SERVICES AND CHARGES		\$	<u>15,000.00</u>
TOTAL - ADMINISTRATION:		\$	<u>15,000.00</u>
TOTAL - PLAN REVIEW TRUST FUND		\$	15,000.00

SECTION XXXVI. That there be appropriated from the ZONING APPLICATION TRUST FUND,
FUND NO. 603:

COMMUNITY ENVIRONMENT:
ZONING APPLICATION:
FUNCTION NO. 612:

SERVICES AND CHARGES		\$	<u>225.00</u>
TOTAL - ZONING APPLICATION TRUST FUND		\$	225.00

SECTION XXXVII. That there be appropriated from the CEMETERY TRUST - OPERATIONS FUND,
FUND NO. 605:

PUBLIC HEALTH AND WELFARE:
CEMETERIES:
EVERGREEN/RIVERSIDE:
FUNCTION NO. 422:

SERVICES AND CHARGES		\$	<u>3,000.00</u>
TOTAL - CEMETERIES:		\$	<u>3,000.00</u>
TOTAL - CEMETERY TRUST - OPERATIONS FUND		\$	3,000.00

SECTION XXXVIII That there be appropriated from the SPECIAL ENDOWMENT-OPERATIONS FUND, FUND NO. 606:

EVERGREEN/RIVERSIDE:
FUNCTION NO. 422:

SERVICES AND CHARGES		\$	<u>1,750.00</u>
TOTAL -	SPECIAL ENDOWMENT - OPERATIONS FUND	\$	1,750.00

SECTION XXXIX. That there be appropriated from the LAW ENFORCEMENT TRUST FUND, FUND NO. 613:

PUBLIC SAFETY :
POLICE:
LAW ENFORCEMENT:
FUNCTION NO. 212:

MATERIALS AND SUPPLIES		\$	3,000.00
SERVICES AND CHARGES		\$	1,000.00
NON-OPERATING CHARGES		\$	<u>2,000.00</u>
TOTAL -	LAW ENFORCEMENT TRUST FUND	\$	6,000.00

SECTION XL. That there be appropriated from the WATER REVENUE FUND, FUND NO. 710:

WATER SERVICE:
STREET MAINTENANCE AND REPAIR:
FUNCTION NO. 313:

MATERIALS AND SUPPLIES		\$	<u>18,000.00</u>
TOTAL -	ADMINISTRATION:	\$	18,000.00

ADMINISTRATION:
FUNCTION NO. 711:

PERSONAL SERVICES		\$	682,789.00
MATERIALS AND SUPPLIES		\$	5,870.00
SERVICES AND CHARGES		\$	<u>158,690.00</u>
TOTAL -	ADMINISTRATION:	\$	847,349.00

UTILITIES OFFICE:
FUNCTION NO. 712:

PERSONAL SERVICES		\$	142,314.00
MATERIALS AND SUPPLIES		\$	4,560.00
SERVICES AND CHARGES		\$	19,374.00
CAPITAL OUTLAY		\$	<u>300.00</u>
TOTAL -	UTILITIES OFFICE:	\$	166,548.00

WATER REVENUE FUND (CONTINUED)

FILTRATION AND PUMPING:
FUNCTION NO. 713:

PERSONAL SERVICES	\$	504,174.00
MATERIALS AND SUPPLIES	\$	138,050.00
SERVICES AND CHARGES	\$	<u>451,285.00</u>
TOTAL - FILTRATION AND PUMPING:	\$	1,093,509.00

SUPERVISION-DISTRIBUTION OPERATIONS:
FUNCTION NO. 714:

PERSONAL SERVICES	\$	133,790.00
MATERIALS AND SUPPLIES	\$	3,140.00
SERVICES AND CHARGES	\$	<u>31,270.00</u>
TOTAL - SUPERVISION-DISTRIBUTION OPERATIONS:	\$	168,200.00

DISTRIBUTION OPERATIONS:
FUNCTION NO. 715:

PERSONAL SERVICES	\$	535,867.00
MATERIALS AND SUPPLIES	\$	140,900.00
SERVICES AND CHARGES	\$	<u>137,000.00</u>
TOTAL - DISTRIBUTION OPERATIONS:	\$	813,767.00

FIRE HYDRANTS:
FUNCTION NO. 716:

MATERIALS AND SUPPLIES	\$	<u>10,000.00</u>
TOTAL - FIRE HYDRANTS:	\$	10,000.00

INSURANCE AND MISCELLANEOUS:
FUNCTION NO. 719:

SERVICES AND CHARGES	\$	<u>148,515.00</u>
TOTAL - INSURANCE AND MISCELLANEOUS:	\$	<u>148,515.00</u>
TOTAL - WATER SERVICE:	\$	3,265,888.00

DEBT SERVICE-REVENUE SUPPORTED:
FUNCTION NO. 803:

DEBT SERVICE	\$	<u>319,375.00</u>
TOTAL - DEBT SERVICE-REVENUE SUPPORTED:	\$	319,375.00

NONOPERATING EXPENSES:
FUNCTION NO. 902:

DEBT SERVICE	\$	<u>313,500.00</u>
TOTAL - NONOPERATING EXPENSES:	\$	313,500.00

WATER REVENUE FUND (CONTINUED)

NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONAL SERVICES \$ 488,032.00

RESERVES
FUNCTION NO. 999:

OPERATING TRANSFERS/RESERVES \$ 55,000.00

TOTAL - WATER REVENUE FUND \$ 4,441,795.00

SECTION XLI. That there be appropriated from the WATER CONSTRUCTION FUND, FUND NO. 712:

ADMINISTRATION:
FUNCTION NO. 711:

CAPITAL OUTLAY \$ 7,500.00

TOTAL - ADMINISTRATION: \$ 7,500.00

WATER PLANT IMPROVEMENT:
FUNCTION NO. 796:

CAPITAL OUTLAY \$ 185,340.00

TOTAL - WATER PLANT IMPROVEMENT: \$ 185,340.00

WATER DISTRIBUTION IMPROVEMENT:
FUNCTION NO. 797:

CAPITAL OUTLAY \$ 1,424,660.00

TOTAL - WATER DISTRIBUTION IMPROVEMENT: \$ 1,424,660.00

DEBT SERVICE:
FUNCTION NO. 805:

DEBT SERVICE \$ 945,540.00

TOTAL - DEBT SERVICE: \$ 945,540.00

TOTAL - WATER CONSTRUCTION FUND \$ 2,563,040.00

SECTION XLII. That there be appropriated from the SEWER REVENUE FUND, FUND NO. 720:

SANITARY SEWER SERVICE:
ADMINISTRATION:
FUNCTION NO. 721:

PERSONAL SERVICES \$ 590,290.00

MATERIALS AND SUPPLIES \$ 4,705.00

SERVICES AND CHARGES \$ 126,930.00

TOTAL - ADMINISTRATION: \$ 721,925.00

UTILITIES OFFICE:
FUNCTION NO. 722:

PERSONAL SERVICES	\$	142,314.00
MATERIALS AND SUPPLIES	\$	4,560.00
SERVICES AND CHARGES	\$	19,374.00
CAPITAL OUTLAY	\$	<u>300.00</u>
TOTAL - UTILITIES OFFICE:	\$	166,548.00

SUPERVISION-PLANT AND SYSTEM:
FUNCTION NO. 723:

PERSONAL SERVICES	\$	43,362.00
MATERIALS AND SUPPLIES	\$	1,300.00
SERVICES AND CHARGES	\$	<u>4,825.00</u>
TOTAL - SUPERVISION-PLANT AND SYSTEM:	\$	49,487.00

PLANT AND PUMPING OPERATIONS:
FUNCTION NO. 724:

PERSONAL SERVICES	\$	932,119.00
MATERIALS AND SUPPLIES	\$	201,375.00
SERVICES AND CHARGES	\$	<u>444,765.00</u>
TOTAL - PLANT AND PUMPING OPERATIONS:	\$	1,578,259.00

SANITARY SEWER-COLLECTION AND TRANSMISSION:
FUNCTION NO. 725:

PERSONAL SERVICES	\$	162,483.00
MATERIALS AND SUPPLIES	\$	2,000.00
SERVICES AND CHARGES	\$	<u>18,000.00</u>
TOTAL - SANITARY SEWER-COLLECTION AND TRANSMISSION:	\$	182,483.00

SANITARY SEWER-EQUIP. OPERATIONS & MAINTENANCE:
FUNCTION NO. 726:

MATERIALS AND SUPPLIES	\$	3,500.00
SERVICES AND CHARGES	\$	<u>4,000.00</u>
TOTAL - SANITARY SEWER-EQUIP. OPERATIONS & MAINTENANCE:	\$	7,500.00

INSURANCE AND MISCELLANEOUS:
FUNCTION NO. 729:

SERVICES AND CHARGES	\$	<u>128,924.00</u>
TOTAL - INSURANCE AND MISCELLANEOUS:	\$	<u>128,924.00</u>
TOTAL - SANITARY SEWER SERVICE:	\$	2,835,126.00

SEWER REVENUE FUND (CONTINUED)

DEBT SERVICE:
FUNCTION NO. 805:

DEBT SERVICE		\$	<u>39,305.00</u>
TOTAL -	DEBT SERVICE:	\$	39,305.00

NONOPERATING EXPENSES:
FUNCTION NO. 902:

DEBT SERVICE		\$	<u>20,901.00</u>
TOTAL -	NONOPERATING EXPENSES:	\$	20,901.00

NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONAL SERVICES		\$	<u>474,415.00</u>
TOTAL -	NON-DEPARTMENTAL:	\$	474,415.00

RESERVES:
FUNCTION NO. 999:

OPERATING TRANSFERS/RESERVES		\$	<u>75,000.00</u>
TOTAL -	RESERVES:	\$	<u>75,000.00</u>
TOTAL -	SEWER REVENUE FUND	\$	3,444,747.00

SECTION XLIII. That there be appropriated from the SEWER CONSTRUCTION FUND,
FUND NO. 722:

ADMINISTRATION:
FUNCTION NO. 721:

CAPITAL OUTLAY		\$	<u>6,000.00</u>
----------------	--	----	-----------------

SANITARY SEWER IMPROVEMENT:
FUNCTION NO. 793:

CAPITAL OUTLAY		\$	<u>100,000.00</u>
----------------	--	----	-------------------

WATER POLLUTION CONTROL PLANT IMPROVEMENT:
FUNCTION NO. 798:

CAPITAL OUTLAY		\$	<u>320,000.00</u>
----------------	--	----	-------------------

DEBT SERVICE:
FUNCTION NO. 805:

DEBT SERVICE		\$	<u>557,215.00</u>
TOTAL -	SEWER CONSTRUCTION FUND	\$	983,215.00

SECTION XLIV. That there be appropriated from the ELECTRIC REVENUE FUND, FUND NO. 730:

ELECTRIC SERVICE:

FIRE FIGHTING, PREVENTION AND INSPECTION:

FUNCTION NO. 221:

PERSONAL SERVICES		\$	<u>124,113.00</u>
TOTAL -	FIRE FIGHTING, PREVENTION AND INSPECTION:	\$	124,113.00

FIRE SERVICE:

FUNCTION NO. 222:

PERSONAL SERVICES		\$	<u>9,314.00</u>
TOTAL -	FIRE SERVICE:	\$	9,314.00

TRAFFIC SIGNS, MARKINGS, SIGNALS:

FUNCTION NO. 341:

PERSONAL SERVICES		\$	99,653.00
MATERIALS AND SUPPLIES		\$	5,600.00
SERVICES AND CHARGES		\$	<u>43,900.00</u>
TOTAL -	TRAFFIC SIGNS, MARKINGS, SIGNALS:	\$	149,153.00

TREE CARE:

FUNCTION NO. 651:

SERVICES AND CHARGES		\$	<u>10,000.00</u>
TOTAL -	TREE CARE:	\$	10,000.00

ADMINISTRATION:

FUNCTION NO. 731:

PERSONAL SERVICES		\$	821,122.00
MATERIALS AND SUPPLIES		\$	6,770.00
SERVICES AND CHARGES		\$	<u>221,535.00</u>
TOTAL -	ADMINISTRATION:	\$	1,049,427.00

UTILITIES OFFICE:

FUNCTION NO. 732:

PERSONAL SERVICES		\$	426,922.00
MATERIALS AND SUPPLIES		\$	13,680.00
SERVICES AND CHARGES		\$	58,122.00
CAPITAL OUTLAY		\$	<u>900.00</u>
TOTAL -	UTILITIES OFFICE:	\$	499,624.00

ELECTRIC REVENUE FUND (CONTINUED)

SUPERVISION-PLANT OPERATIONS:
FUNCTION NO. 733:

PERSONAL SERVICES	\$	150,966.00
MATERIALS AND SUPPLIES	\$	13,550.00
SERVICES AND CHARGES	\$	362,002.00
NON-OPERATING CHARGES	\$	<u>1,020,000.00</u>
TOTAL - SUPERVISION-PLANT OPERATIONS:	\$	1,546,518.00

BOILER OPERATIONS AND MAINTENANCE:
FUNCTION NO. 734:

PERSONAL SERVICES	\$	1,455,499.00
MATERIALS AND SUPPLIES	\$	399,150.00
SERVICES AND CHARGES	\$	<u>674,750.00</u>
TOTAL - BOILER OPERATIONS AND MAINTENANCE:	\$	2,529,399.00

GENERATION OPERATIONS AND MAINTENANCE:
FUNCTION NO. 735:

PERSONAL SERVICES	\$	740,716.00
MATERIALS AND SUPPLIES	\$	201,250.00
SERVICES AND CHARGES	\$	<u>591,000.00</u>
TOTAL - GENERATION OPERATIONS AND MAINTENANCE:	\$	1,532,966.00

FUEL AND PURCHASED POWER:
FUNCTION NO. 736:

MATERIALS AND SUPPLIES	\$	3,000,000.00
SERVICES AND CHARGES	\$	<u>9,996,800.00</u>
TOTAL - FUEL AND PURCHASED POWER:	\$	12,996,800.00

SUPERVISION-DISTRIBUTION OPERATIONS:
FUNCTION NO. 737:

PERSONAL SERVICES	\$	180,219.00
MATERIALS AND SUPPLIES	\$	8,170.00
SERVICES AND CHARGES	\$	<u>45,596.00</u>
TOTAL - SUPERVISION-DISTRIBUTION OPERATIONS:	\$	233,985.00

DISTRIBUTION OPERATIONS:
FUNCTION NO. 738:

PERSONAL SERVICES	\$	1,489,314.00
MATERIALS AND SUPPLIES	\$	289,102.00
SERVICES AND CHARGES	\$	<u>58,400.00</u>
TOTAL - DISTRIBUTION OPERATIONS:	\$	1,836,816.00

ELECTRIC REVENUE FUND (CONTINUED)

INSURANCE AND MISCELLANEOUS:
FUNCTION NO. 739:

SERVICES AND CHARGES		\$	<u>302,413.00</u>
TOTAL -	INSURANCE AND MISCELLANEOUS:	\$	<u>302,413.00</u>
TOTAL -	ELECTRIC SERVICE:	\$	22,820,528.00

NONOPERATING EXPENSES:
FUNCTION NO. 902:

DEBT SERVICE		\$	<u>13,935.00</u>
TOTAL -	NONOPERATING EXPENSES:	\$	13,935.00

TRANSFERS-OUT:
FUNCTION NO. 910:

OPERATING TRANSFERS/RESERVES		\$	<u>700,000.00</u>
------------------------------	--	----	-------------------

NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONAL SERVICES		\$	<u>1,288,634.00</u>
-------------------	--	----	---------------------

RESERVES:
FUNCTION NO. 999:

OPERATING TRANSFERS/RESERVES		\$	<u>250,000.00</u>
TOTAL -	ELECTRIC REVENUE FUND	\$	25,073,097.00

SECTION XLV. That there be appropriated from the ELECTRIC CONSTRUCTION FUND.
FUND NO. 732:

ADMINISTRATION:
FUNCTION NO. 161:

CAPITAL OUTLAY		\$	<u>15,000.00</u>
TOTAL -	ADMINISTRATION:	\$	15,000.00

ADMINISTRATION:
FUNCTION NO. 731:

CAPITAL OUTLAY		\$	<u>10,500.00</u>
TOTAL -	ADMINISTRATION:	\$	10,500.00

ELECTRIC PLANT IMPROVEMENT:
FUNCTION NO. 794:

CAPITAL OUTLAY		\$	<u>1,375,000.00</u>
TOTAL -	ELECTRIC PLANT IMPROVEMENT:	\$	1,375,000.00

ELECTRIC CONSTRUCTION FUND (CONTINUED)

ELECTRIC DISTRIBUTION IMPROVEMENT:
FUNCTION NO. 795:

CAPITAL OUTLAY		\$	4,095,700.00
TOTAL -	ELECTRIC DISTRIBUTION IMPROVEMENT:	\$	4,095,700.00
TOTAL -	ELECTRIC CONSTRUCTION FUND	\$	5,496,200.00

SECTION XLVI. That there be appropriated from the REFUSE FUND, FUND NO. 740:

UTILITIES OFFICE:
FUNCTION NO. 742:

SERVICES AND CHARGES		\$	1,300.00
TOTAL -	UTILITIES OFFICE:	\$	1,300.00

COLLECTION AND DISPOSAL:
FUNCTION NO. 743:

SERVICES AND CHARGES		\$	27,100.00
TOTAL -	COLLECTION AND DISPOSAL:	\$	27,100.00
TOTAL -	REFUSE FUND	\$	28,400.00

SECTION XLVIII. That there be appropriated from the OFF-STREET PARKING REVENUE FUND, FUND NO. 750:

PARKING:
PARKING GARAGE:
FUNCTION NO. 332:

PERSONAL SERVICES		\$	45,444.00
MATERIALS AND SUPPLIES		\$	1,055.00
SERVICES AND CHARGES		\$	32,522.00
TOTAL -	PARKING GARAGE:	\$	79,021.00

NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONAL SERVICES		\$	16,567.00
TOTAL -	NON-DEPARTMENTAL:	\$	16,567.00
TOTAL -	OFF-STREET PARKING REVENUE FUND	\$	95,588.00

SECTION XLIX. That there be appropriated from the STORM WATER UTILITY FUND.
FUND NO. 760:

STORM WATER UTILITY SERVICE:
 ADMINISTRATION:
 FUNCTION NO. 761:

PERSONAL SERVICES	\$	29,504.00
MATERIALS AND SUPPLIES	\$	200.00
SERVICES AND CHARGES	\$	<u>65,300.00</u>
TOTAL - ADMINISTRATION:	\$	95,004.00

STORM WATER OPERATIONS:
 FUNCTION NO. 763:

PERSONAL SERVICES	\$	62,272.00
MATERIALS AND SUPPLIES	\$	12,200.00
SERVICES AND CHARGES	\$	<u>11,000.00</u>
TOTAL - STORM WATER OPERATIONS:	\$	85,472.00

CAPITAL PROJECTS:
 STORM SEWER IMPROVEMENT:
 FUNCTION NO. 792:

CAPITAL OUTLAY	\$	<u>100,000.00</u>
----------------	----	-------------------

DEBT SERVICE:
 FUNCTION NO. 805:

DEBT SERVICE	\$	<u>552,780.00</u>
--------------	----	-------------------

NON-DEPARTMENTAL:
 FUNCTION NO. 970:

PERSONAL SERVICES	\$	<u>36,960.00</u>
TOTAL - NON-DEPARTMENTAL:	\$	<u>36,960.00</u>
TOTAL - STORM WATER UTILITY FUND	\$	870,216.00

SECTION L. That there be appropriated from the COMMUNITY PROGRAMS FUND.
FUND NO. 770:

ADMINISTRATION:
 FUNCTION NO. 771:

PERSONAL SERVICES	\$	<u>13,335.00</u>
TOTAL - ADMINISTRATION:	\$	13,335.00

COMMUNITY PROGRAMS FUND (CONTINUED)

SUMMER CAMP:
FUNCTION NO. 773:

MATERIALS AND SUPPLIES	\$	1,500.00
SERVICES AND CHARGES	\$	<u>13,600.00</u>
TOTAL - SUMMER CAMP:	\$	15,100.00

ADULT TRIPS:
FUNCTION NO. 774:

SERVICES AND CHARGES	\$	<u>2,000.00</u>
TOTAL - ADULT TRIPS:	\$	2,000.00

MORSE AVENUE:
FUNCTION NO. 776:

SERVICES AND CHARGES	\$	<u>1,000.00</u>
TOTAL - MORSE AVENUE:	\$	1,000.00

SPECIAL EVENTS:
FUNCTION NO. 777:

MATERIALS AND SUPPLIES	\$	2,000.00
SERVICES AND CHARGES	\$	<u>8,920.00</u>
TOTAL - SPECIAL EVENTS:	\$	10,920.00

RECREATIONAL ACTIVITIES:
FUNCTION NO. 778:

SERVICES AND CHARGES	\$	<u>2,500.00</u>
TOTAL - RECREATIONAL ACTIVITIES:	\$	2,500.00

RECREATION FUND RAISER
FUNCTION NO. 779:

SERVICES AND CHARGES	\$	<u>5,000.00</u>
TOTAL - RECREATION FUND RAISER	\$	5,000.00

NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONAL SERVICES	\$	<u>985.00</u>
TOTAL - NON-DEPARTMENTAL:	\$	<u>985.00</u>
TOTAL - COMMUNITY PROGRAMS FUND	\$	50,840.00

SECTION LI. That there be appropriated from the FUEL AND OIL ROTARY FUND,
FUND NO. 801:

INTERNAL SERVICE FUNCTIONS:
ROTARY FUEL AND OIL:
FUNCTION NO. 781:

MATERIALS AND SUPPLIES		\$	<u>246,600.00</u>
TOTAL -	FUEL AND OIL ROTARY FUND	\$	246,600.00

SECTION LII. That there be appropriated from the SUPPLIES ROTARY FUND, FUND NO. 802:

INTERNAL SERVICE FUNCTIONS:
ROTARY SUPPLIES:
FUNCTION NO. 782:

MATERIALS AND SUPPLIES		\$	<u>36,942.00</u>
TOTAL -	SUPPLIES ROTARY FUND	\$	36,942.00

SECTION LIII. That there be appropriated from the EMPLOYEE HEALTH INSURANCE FUND,
FUND NO. 803:

ROTARY CONTRACT SERVICES:
FUNCTION NO. 783:

PERSONAL SERVICES		\$	2,776,560.00
SERVICES AND CHARGES		\$	<u>661,375.00</u>
TOTAL -	EMPLOYEE HEALTH INSURANCE FUND	\$	3,437,935.00

SECTION LIV. That there be appropriated from the WORKERS' COMPENSATION
RETROSPECTIVE FUND, FUND NO. 805:

INTERNAL SERVICE FUNCTIONS:
ROTARY CONTRACT SERVICES:
FUNCTION NO. 783:

PERSONAL SERVICES		\$	300,000.00
SERVICES AND CHARGES		\$	<u>312,600.00</u>
TOTAL -	WORKERS' COMPENSATION RETROSPECTIVE FUND	\$	612,600.00

SECTION LV. That there be appropriated from the EVERGREEN CEMETERY TRUST FUND,
FUND NO. 901:

NONOPERATING EXPENSES:
FUNCTION NO. 902:

NON-OPERATING CHARGES		\$	<u>750.00</u>
TOTAL -	EVERGREEN CEMETERY TRUST FUND	\$	750.00

SECTION LVI. That there be appropriated from the RIVERSIDE CEMETERY TRUST FUND,
FUND NO. 902:

NONOPERATING EXPENSES:
 FUNCTION NO. 902:

NON-OPERATING CHARGES		\$	<u>750.00</u>
TOTAL -	RIVERSIDE CEMETERY TRUST FUND	\$	750.00

SECTION LVII. That there be appropriated from the SPECIAL ENDOWMENT TRUST FUND,
FUND NO. 903:

NONOPERATING EXPENSES:
 FUNCTION NO. 902:

NON-OPERATING CHARGES		\$	<u>50.00</u>
TOTAL -	SPECIAL ENDOWMENT TRUST FUND	\$	50.00

SECTION LVIII. That there be appropriated from the STATE PATROL TRANSFER AGENCY FUND,
FUND NO. 952:

NONOPERATING DISBURSEMENTS:
 FUNCTION NO. 903:

NON-OPERATING CHARGES		\$	<u>72,000.00</u>
TOTAL -	STATE PATROL TRANSFER AGENCY FUND	\$	<u>72,000.00</u>
***GRAND TOTAL - ALL FUNDS		\$	75,904,454.00

SECTION LIX. That the Director of Finance is hereby instructed to transmit a certified copy of this ordinance to the Lake County Auditor, and to obtain a Certificate of County Auditor that the total appropriations from each fund do not exceed the Official Estimate of Resources from the County Auditor, in accordance with applicable provisions of the Ohio Revised Code.

SECTION LX. That the Operating Budget for the City of Painesville, Ohio for the period beginning January 1, 2013 hereto filed with the City Council in preliminary form, and which has been reviewed by this Council, and upon which all of the appropriations contained herein have been based, be and the same hereby is adopted, in accordance with the applicable provisions of Article V, Section I, of the Charter of the City of Painesville, Ohio.

SECTION LXI. That the Director of Finance is hereby authorized to establish line item appropriation accounting records with the Accounting Division of the Department of Finance, in accordance with the line item expenditure/expense accounts contained in the 2013 Operating Budget of the City of Painesville, Ohio.

SECTION LXII. That the City Manager is hereby authorized to transfer appropriations among expenditure accounts, within activity account appropriation totals, in order to better meet the operating needs of the activity accounts during the year. Such transfers of personal service appropriation amounts shall be only to or from other personal service accounts. Such transfers shall not exceed the total appropriated for the specific activity account purpose.

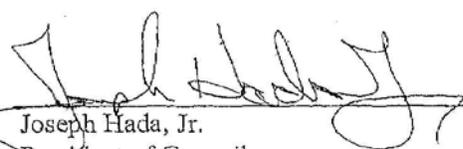
SECTION LXIII. That the City Manager is hereby authorized to transfer appropriations among capital expenditures within the same fund to meet the capital improvement demands of the fund during the year. Such transfers shall not exceed the total appropriated for the capital activities of the fund.

SECTION LXIV. That the Director of Finance is hereby authorized to draw his/her checks upon the City treasury for payment from any of the foregoing appropriations upon receiving proper certificates and vouchers approved by officers authorized by law to approve, or authority of Council to make expenditures, provided no checks shall be drawn for salaries or wages except to persons employed by authority of law or ordinance.

SECTION LXV. That, in addition to expenses for travel and attendance at conferences, seminars and meetings of recognized public interest groups and meetings directly concerned with City business, expenses for the following are deemed to be a public purpose and, subject to appropriation, documentation by invoices or receipts, and approval by the City Manager or President of Council as the appropriate approving authority, may legally be paid from City funds; receptions deemed beneficial to the City, including refreshments, but excluding alcoholic beverages; advertisements in programs, magazines and newspapers; meals and expenses to promote the City; honorariums for service; attendant expenses for official celebrations; and expenses of individuals appointed by Council to City Boards, Commissions and Committees.

SECTION LXVI. That this ordinance is hereby declared to be and is passed as an emergency measure for the protection and preservation of the peace, health, safety and general welfare of the inhabitants of the City of Painesville, the emergency being that it is necessary that an appropriations ordinance be immediately passed in order to maintain the finances of said City, and therefore, this ordinance shall become effective immediately upon its passage.

PASSED: December 3, 2012


Joseph Hada, Jr.
President of Council

ATTEST:


Jennifer Bell
Clerk of Council

- This page has been intentionally left blank -

BUDGET OVERVIEW OF THE MAJOR FUNDS

GENERAL FUND

The General Fund is used to account for all financial transactions which are not accounted for in other funds. The principal sources of revenue of the General Fund are municipal income taxes, property taxes; revenue shared from other governments, municipal court fines and cost reimbursements from other funds.

The 2013 General Fund budget is comprised of \$11,622,342 in expenditures. This represents a decrease of \$195,302 or 1.65% less than the 2012 original appropriation budget of \$11,817,644. The proposed revenues are estimated at \$11,375,515 which represents a decrease of \$287,830 or 2.50% less than 2012 budgeted revenue of \$11,375,515. This is the seventh year in a row that revenues in the General Fund are projected to decline and the projected 2013 General Fund revenues have not been this low since 1999. Since 2008, the General Fund revenues have decreased by \$3.9 million or 26%. During that period we have been able to continually streamline our expenditures by focusing on our core priorities and shifting expenditures to other funds when possible. However, even with the controls on expenditures and operations the 2013 proposed budget is not balanced within current year revenue. In 2012, the General Fund originally needed \$154,299 of carryover to balance the budget. Council instructed the administration to reduce the 2012 General Fund budget by an additional \$150,000. To meet Council's request to further reduce the 2012 GF budget, 4 part-time employees were laid off, some positions were not filled due to retirements, and some expenses were redistributed to more accurately reflect how the expense is being used by each fund. Due to these cuts, the General Fund 2012 expense budget was reduced by slightly less than \$160,000, which gave the 2012 General Fund a balanced budget for the first time since 2009. For 2013 the General Fund will have a budget deficit of \$246,827. Fortunately the City's 12-31-12 Unencumbered General Fund Carryover Balance is projected to be around \$3,150,000 or about \$453,000 greater than originally anticipated. The reason for this increase is: increase in income taxes and inheritance taxes; the lay-offs that were done in July 2012; hospitalization and workers compensation expenses being down; and the departments doing a great job monitoring and reducing their expenses. Thanks to the budget cuts the City Manager and City Council made in 2012, the City will have a sufficient General Fund 12-31-13 carry-over and most likely will not have to do additional lay-offs in 2013. At December 31, 2013, the General Fund Carryover is projected to be 25% of the budgeted expenses.

In addition to the four employees that were laid off in 2012, two General Fund related departments will have decreased staffing. The Public Works department will have one less employee in 2013 due to a retirement and the Parks/Recreation and Cemetery department will have two less employees in 2013 due to employees being promoted to different departments and those employees not being replaced. The only position in the General Fund that has been budgeted for, but not yet filled, is the full-time housing inspector in the Community Development Department. If City Council would like to balance the 2013 General Fund budget, additional personnel decreases will be necessary.

Due to the state budget cuts, the poor economy, and continued record low interest rates, the General Fund revenues will continue to decrease in 2013. This continued decrease in General Fund revenues may cause the City to have some reduced services. In 2013, the General Fund will transfer \$305,000 into the Cemetery and \$30,000 into the Parking Garage Fund just so these funds will have a positive fund balance at the end of the year. These transfers out of the General Fund are a large drain on the General Fund. Cities are only as financially stable as their General Fund and numerous City of Painesville funds rely to be supplemented by the General Fund to maintain positive balances.

The General Fund and funds associated with it do not have any designated revenues to pay for capital. So the only way to pay for Capital Projects is to pay with money that has been saved up in carryover or issue more debt. As the carryover balances continue to get reduced, the City has less and less money to pay for capital. As in the past, funds closely associated with the General Fund will cover portions of both

operating and capital costs for various operations. The specific details of the capital projects for the General Fund and the associated funds are outlined in the Capital Budget section of this document.

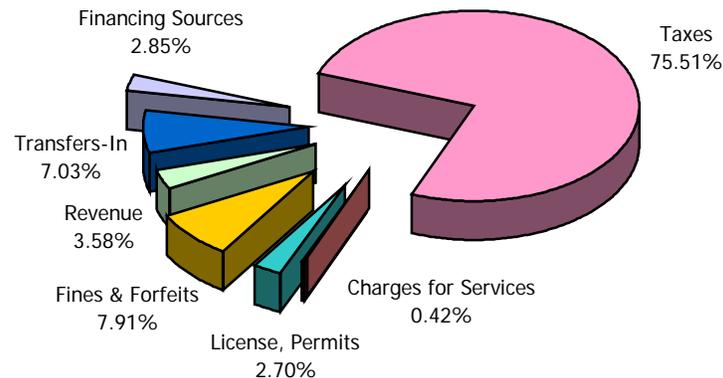
The Street Construction Maintenance and Repair Fund pays for the annual paving projects. As of right now the total capital that is in the 2013 budget to repave roads is \$150,000, which does not even come close to scratching the surface for the money needed to repave the roads on an annual basis. The City has a 2.5 mill road levy on the ballot for the November 2012 election. If the road levy passes the City would receive an additional \$630,000 in revenues annually, all of which would go towards repaving roads. The City will continue to actively pursue funding from the Ohio Department of Transportation, the Ohio Public Works Commission and other sources to help offset improvement costs. These funds are also dwindling and all require a match sometimes as much as 50% of the project cost. If the road levy fails, future years of the street program are likely in jeopardy. The Street Construction, Maintenance and Repair Fund balance continues to decrease and cannot continue to operate at these levels for many more years and it is imperative that the road levy passes. Also in the SCM&R fund is approximately \$890,000 to pay for the Main Street Streetscape project, with the majority of this project being paid for with grant monies.

The Fire Levy Fund was established as a result of the passage of the .7 mill fire levy in 1991. The devaluation of property values, the elimination of the personal property tax, and state budget cuts has reduced the income into this fund. In 2013 it is expected to generate approximately \$88,000, which is \$3,000 less than what was budgeted in 2012. The purpose of this fund is to purchase capital equipment and associated materials. Since 1991, we have replaced several pieces of equipment by borrowing against the future revenue. However, the cost of each item, such as the rescue squads and pumper trucks, have increased more quickly than the amount of revenue generated. For 2013, no capital is being budgeted from this fund, due to the continued decreasing balance in this fund. This fund has also seen its ending fund balance reduced over the past few years and will continue to decrease due to state budget cuts. Major increases to the Fire Levy Fund's revenues will have to take place to pay for a new fire station or ladder truck or other expenses which may result from the recently enacted Council of Governments (COG).

REVENUE

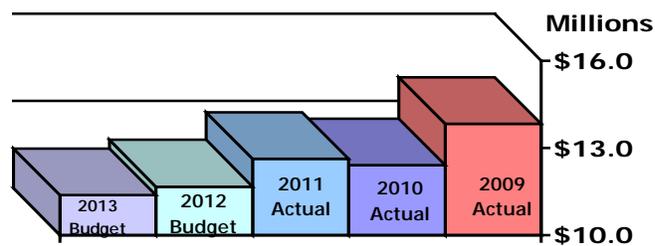
State budget cuts and the City's heavy makeup of government entities are causing the projected 2013 General Fund revenues to be the lowest they have been since 1999. The State changes in the distributions of local government monies and the elimination of the inheritance will cause the City to lose at least \$300,000 in revenues from 2012. A significant portion of the General Fund revenues used to be from interest earnings. In 2013 interest revenues are expected to decline again, despite having more money invested now than we did in previous years. In 2007, the City received over \$1.8 million in interest revenues, which accounted for 12% of the budgeted General Fund revenues. The General Fund projected interest revenues for 2013 are \$200,000 or 1.8% of the General Fund budgeted revenues. Changes in the market, outside of our control, are dramatically impacting this revenue stream. The Federal Reserve policies to keep the interest rates low for borrowing has also affected our ability to receive any appreciable return on our investments. Most of the City's investments are receiving less than 1% interest rate. On a positive note, for 2012, the City is seeing an increase in municipal income tax collections and the City is budgeting to receive \$7,000,000 in 2013, up from the budgeted \$6,900,000 in 2012 for income taxes. The current General Fund revenues are the new norm; it is highly unlikely that they will get back to the 2008 numbers.

GENERAL FUND REVENUE BREAKDOWN FOR 2013



The Administration continues a serious investigative approach to research, verify and quantify all possible General Fund revenue streams. This year's revenue estimates are based on a five year analysis of revenue and a review with each administrator charged with collecting the revenue to forecast achievable amounts that are neither overly conservative nor overly liberal. The City is projecting a decrease of almost \$290,000 in total revenue for the General Fund. In this year's review of the General Fund revenues, taxes continue to be the primary revenue source. Taxes have increased from 70.70% of the total revenues in 2008 to 76% in 2013. This source of funds is very reliant on the economy and money from the state. We are continually searching for ways to be less dependent on taxes in the General Fund. This source of funding as a percentage of the total continues to increase as other sources of revenue (interest and transfers) continue to decline. See the Financial Analysis Section for a history of our income tax revenues. Review of fees and other charges continue to be done in 2013, however increasing General Fund fees will have minimal impact on balancing the budget. One of the few ways to substantially increase General Fund revenues is through reducing the 100% income tax reciprocity.

GENERAL FUND REVENUE HISTORICALLY



2013 Budget	\$11,375,515
2012 Budget	\$11,663,345
2011 Actual	\$12,619,986
2010 Actual	\$12,393,795
2009 Actual	\$13,826,601

The following statement is a summary listing of the General Fund Revenue by Source.

**GENERAL FUND
REVENUE BY SOURCE - FY 2013**

Source	2013 Proposed Budget	2012 Budget Receipts	2011 Actual Receipts	2010 Actual Receipts
Taxes	\$ 8,588,200	\$ 8,704,210	\$ 9,406,028	\$ 9,265,731
Intergovernmental Revenue	-	-	2,992	10
Charges for Services	47,340	54,975	63,504	57,323
License, Permit, Insp. & Other Fees	307,600	298,890	293,831	302,169
Fines & Forfeits	900,350	934,350	914,775	946,260
Misc. Revenue	407,270	525,750	511,005	604,254
Transfers-In	800,000	820,000	973,475	929,757
Financing Sources	324,755	325,170	454,376	288,292
TOTAL GENERAL FUND REVENUE	\$ 11,375,515	\$ 11,663,345	\$ 12,619,986	\$ 12,393,796

GENERAL FUND TAX BREAKDOWN

	<u>BUDGET 2013</u>	<u>Budget 2012</u>	<u>2011 ACTUALS</u>	<u>2010 ACTUALS</u>
REVENUES:				
Property Taxes	\$ 524,000	\$ 515,000	\$ 533,274	\$ 617,530
Municipal Income Tax	7,240,000	7,155,000	7,184,168	7,182,111
Local Government Taxes	805,000	915,000	1,318,590	1,326,807
*Misc. Taxes	19,200	119,200	369,995	139,283
Taxes	\$ 8,588,200	\$ 8,704,200	\$ 9,406,027	\$ 9,265,731

* In previous years this is where inheritance tax was posted. The State eliminated the inheritance tax effective 2013.

EXPENDITURES

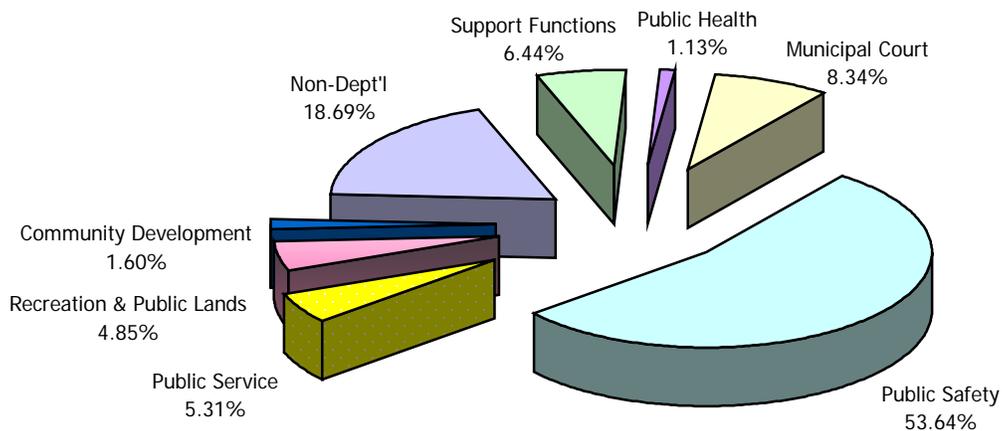
The City delivers tax-supported services to its residents in several basic program areas including Safety Services, Street Maintenance Services, Public Health, Community Development and Economic Development. The following pie chart illustrates the individual departmental allocations of the General Fund. The chart shows that more than half of the General Fund budget (54%) is devoted to Public Safety.

As represented in the chart by Cost Category the majority of the expenditures (79%) in the General Fund are in personnel expenditures. The General Fund is providing the minimal amount to operate only the most vital programs. The administration has made great strides over the past four years to focus the spending in the General Fund on the critical services for the City. Any position that is vacated in 2013, regardless of the reason, will be evaluated before filled to insure resources are available and focused on the city's primary and core missions. The 2013 General Fund expenditure budget has not been this low since 2000.

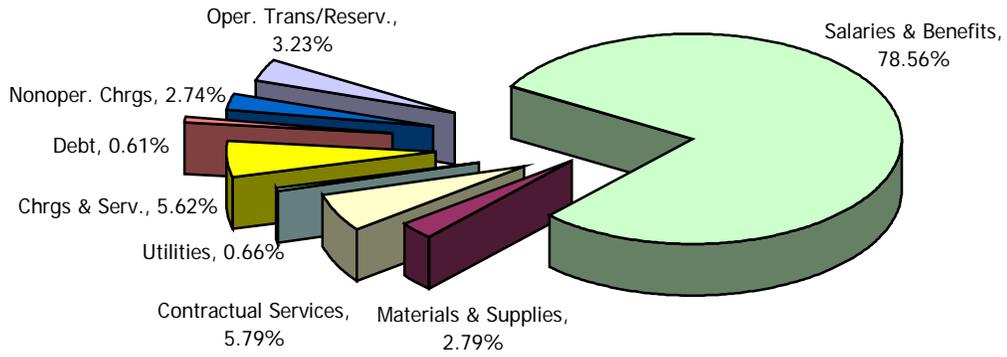
**GENERAL FUND
EXPENDITURES BY COST CATEGORY - FY 2013**

CATEGORY	AMOUNT	%
51 Salaries & Benefits	\$9,131,029	78.56%
52 Materials & Supplies	\$323,793	2.79%
53 Contractual Services	\$673,400	5.79%
54 Utilities	\$76,843	0.66%
55 Charges & Services	\$652,788	5.62%
57 Debt Services	\$71,329	0.61%
58 Non-Operating Charges	\$318,160	2.74%
59 Transfers & Reserves	\$375,000	3.23%
TOTAL	\$11,622,342.00	100.00%

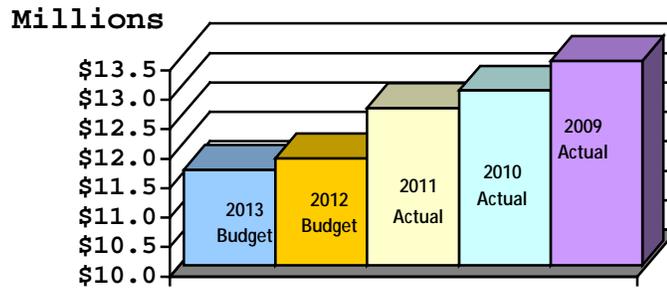
GENERAL FUND EXPENDITURES BY DISTRIBUTION 2013



GENERAL FUND EXPENDITURE BY COST CATEGORY 2013

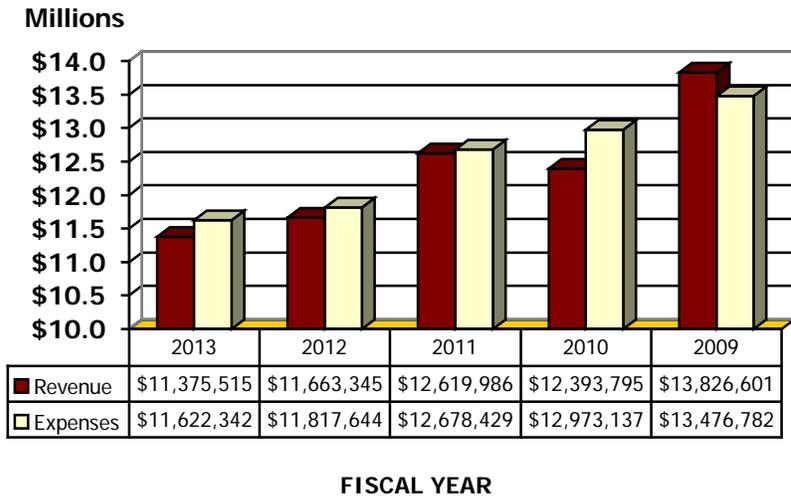


GENERAL FUND EXPENDITURES HISTORICALLY



FY 2013 Budget	\$11,622,342
FY 2012 Budget	\$11,817,644
FY 2011 Actual	\$12,678,429
FY 2010 Actual	\$12,973,137
FY 2009 Actual	\$13,476,782

GENERAL FUND REVENUES & EXPENSES HISTORICALLY



FY 2013 - 2012 are based on budget and FY 2011 – 2009 are based on actual.

STREET CONSTRUCTION, MAINTENANCE & REPAIR FUND 201

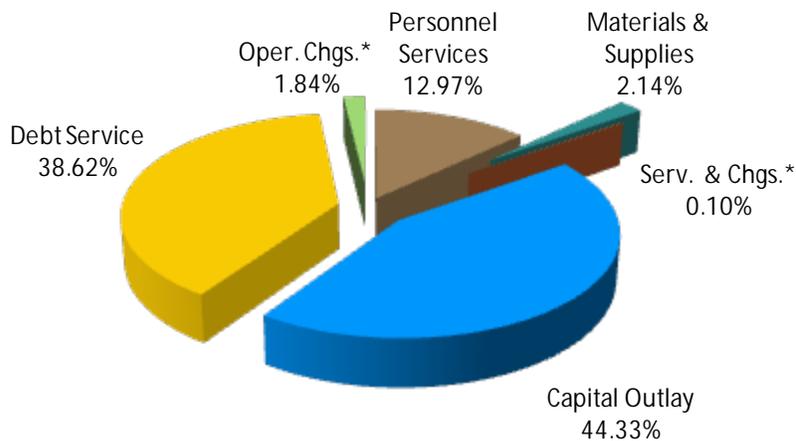
Revenue

Source	2013 Budget	2012 Budget	2011 Actual	2010 Actual	2009 Actual
Motor Vehicle License Fees	\$90,000	\$90,000	\$105,863	\$110,095	\$110,248
Gasoline Taxes	\$475,000	\$515,000	\$531,348	\$538,099	\$526,518
Proceeds from Notes	\$860,164	\$825,430	\$1,031,083	\$956,263	\$1,021,990
Grants	\$758,600	\$0	\$48,477	\$225,490	\$43,292
Miscellaneous	\$0	\$0	\$840	\$0	\$3,399
Transfers-In	\$96,000	\$96,000	\$112,000	\$107,000	\$297,181
Total Revenue	\$2,279,764	\$1,526,430	\$1,829,611	\$1,936,948	\$2,002,628

Expense

Department	2013 Budget	2012 Budget	2011 Actual	2010 Actual	2009 Actual
SMCR Fund (201)	\$2,441,666	\$1,734,940	\$1,866,070	\$2,394,394	\$2,613,861

Expenditures by Category



Services and Charges and Operating Charges include: Payment to County for maintenance and repair of SR 2 within City limits.

WATER FUNDS

The Division of Water is charged with the responsibility of collecting, treating, pumping, and distributing potable water and providing related water service to customers within its service area. The Division of Water operates a public water supply system which services not only the City of Painesville, but also surrounding townships and villages. The City is empowered to establish rates and charges for the services provided by its Division of Water, acquire property and construct facilities to provide for water services throughout the service area, and perform other necessary functions in respect to operation and maintenance of the water works system. The Division of Water strives to be a self-supporting utility.

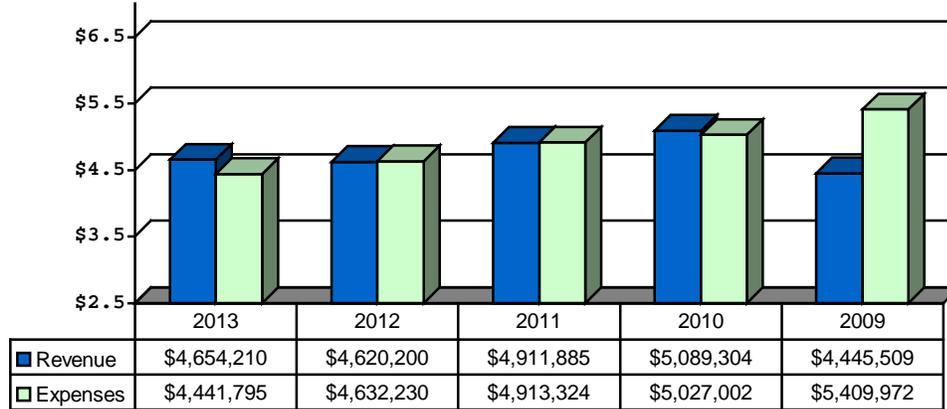
The Water Funds consist of three separate funds: the Water Revenue Fund, the Water Deposit Fund and the Water Construction Fund. The Water Revenue Fund is used to account for the operation of the City's water treatment and distribution systems. The Water Deposit Fund is used to account for customer deposits held by the City for water services. The Water Construction Fund is used to account for capital projects funded with water service revenue to make improvements to the water treatment and distribution systems. All revenue obtained from fees for service is deposited in the Water Revenue Fund in the year it is received. The Water Construction Fund is funded through transfers from the Water Revenue Fund to the Water Construction Fund at the end of each fiscal year and the newly adopted Water Infrastructure fee. The Infrastructure fee is designated for capital improvements to the water system and is paid monthly by all customers based on water meter size.

The 2013 Water Revenue Fund budget is comprised of \$4,441,795 in expenses. This represents a decrease of \$190,435, 4%, from the 2012 budget of \$4,632,230. The proposed revenues are estimated at \$4,654,210, this represents an anticipated increase in revenue of approximately \$34,010 or less than 1% in this fund over last year's budget of \$4,620,200. The proposed 2013 budget has a budget surplus of \$212,415. The Water Department has done a great job by decreasing the budgeted expenditures. Thanks to the hot dry summer, the 2012 water consumption has been up compared to 2011, which in turn has increased the 2012 water revenues. In 2013 we expect the water revenues to slightly increase. We are also predicting that the yearend 2013 carry-over balance will be higher than the balance at the beginning of the year. Thanks to the implementation of the Infrastructure fee, fewer resources will be required to be transferred to the Water Construction fund to maintain the system. The Division continues to identify mechanisms to reduce Operating Expenses through cross training and efficient usage of personnel, internal operational changes which reduced overtime while still maintaining or enhancing service and an increase in the amount of work conducted by City personnel versus contracted labor.

The Water Infrastructure Fee is generating approximately \$1.2 million in annual revenues, which allows the Water Department to use this money for capital projects to maintain and upgrade the water distribution system. The capital projects proposed for 2012 from the Water Construction Fund focus on upgrades to the water distribution system, while continuing to address plant operational efficiencies. In the Distribution Division five (5) waterline replacement projects are planned; East Jackson, North St. Clair, East Court, Luary Drive, and Rockwood Drive. These lines were identified in 2012 as critical for service and safety of the customers and \$724,660 is budgeted for these 5 water line replacements. Also in the distribution system; \$50,000 is budgeted for a new truck, \$120,000 is budgeted to paint the exterior of the tank on Chestnut and \$120,000 is budgeted to renovate the pump at the Chestnut Station. Also the City will be handling a waterline replacement for the US Coast Guard, the Coast Guard will reimburse the City 100% for. At the Water Plant; \$50,340 will be budgeted for valve and pump replacements, \$35,000 will be budgeted for a carbon feed system, and \$100,000 will be budgeted for radio and internet communications of the tanks. No money will be borrowed to pay for these capital projects; they all will be paid with cash. The total Water Construction Fund budget is \$2,438,234 of which \$1,617,500 will be spent on the above mentioned capital projects and \$945,540 on debt payments.

WATER FUNDS REVENUES & EXPENSES HISTORICALLY

Millions



FY 2013-2012 are based on budget and FY 2011 – 2009 are based on actual data.

WATER POLLUTION CONTROL FUNDS

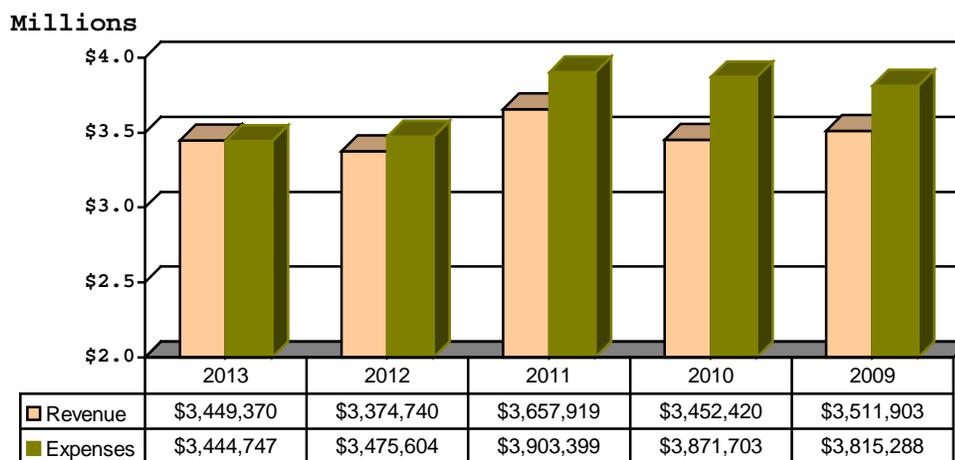
The Division of Water Pollution Control is responsible for the network of sewers conveying sanitary sewage and industrial waste in the City of Painesville from their point of origin to the treatment facility for treatment and disposal. Water Pollution Control maintains, cleans, repairs and improves sewers and their appurtenances.

The Water Pollution Control Funds consist of two funds: the Sewer Revenue Fund and the Sewer Construction Fund. The Sewer Revenue Fund is used to account for the operation of the City's wastewater treatment, transmission and collection systems. The Sewer Construction Fund is used to account for capital projects funded with wastewater service revenue to make improvements to the wastewater treatment, transmission and collection systems. All revenue is deposited in the Sewer Revenue Fund in the year it is received. The Sewer Construction Fund is funded through transfers from the Sewer Revenue Fund to the Sewer Construction Fund at the end of each fiscal year.

The 2013 Sewer Revenue Fund budget is comprised of \$3,444,747 in expenses. This represents a decrease of \$30,857 or less than 1% from the 2012 budget of \$3,375,604. The proposed revenues are estimated at \$3,449,370, an increase of \$74,630 2.20% from the 2012 budgeted revenue amount of \$3,374,740. The main reason the 2013 revenues are projected to increase is 2013 is the sewer rate will increase by 3% in January 2013. This is the last year of the sewer rate increases that City Council approved in 2008. The proposed 2013 budget for this fund will have a budget surplus of \$4,623.

The plant is only proposing a small capital budget; most of the capital budget will address making improvements to the buildings, to make them more efficient. The WPCP is also asking for a new dump truck and a new plant water strainer. Total expenditures on the capital projects in the system is \$426,000. No money will be borrowed to pay for these capital projects; they all will be paid with cash. The total Water Pollution Construction Fund budget is \$983,215 of which \$426,000 will be spent on capital projects and \$557,215 on debt payments.

WATER POLLUTION FUNDS REVENUES & EXPENSES HISTORICALLY



Fiscal Year

FY 2013-2012 are based on budget and FY 2011 – 2009 are based on actual data.

ELECTRIC FUNDS

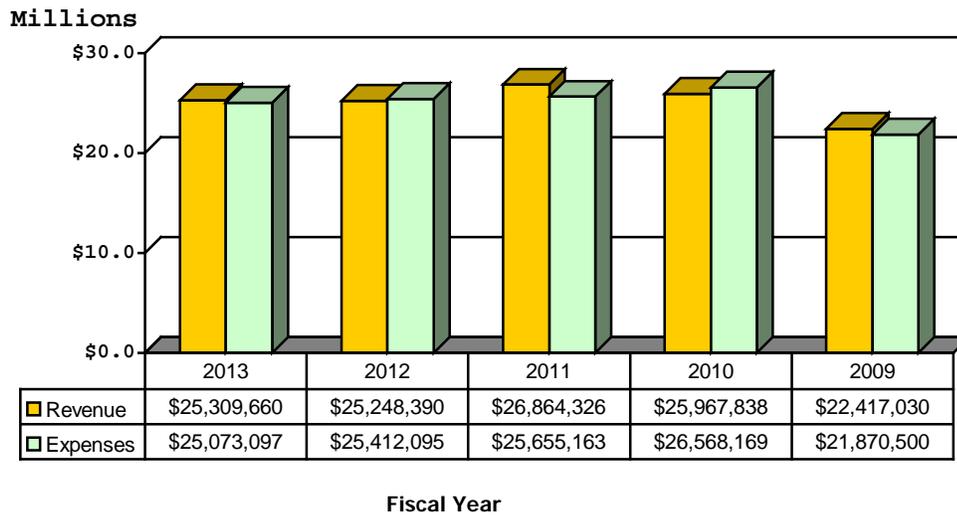
The Division of Electric is responsible for all electrical generation, transmission and distribution facilities owned by the City. The Electric Division provides electricity to residential, commercial, industrial and governmental customers.

The Electric Funds consist of three funds: the Electric Revenue Fund, the Electric Deposit Fund and the Electric Construction Fund. The Electric Revenue Fund is used to account for the operation of the City's electric generation and distribution systems. The Electric Deposit Fund is used to account for customer deposits held by the City for electric services. The Electric Construction Fund is used to account for the capital projects funded with the electric service revenue to make improvements to the electric generation and distribution systems. All revenue is deposited in the Electric Revenue Fund in the year which it is received. The Electric Construction Fund is funded through transfers from the Electric Revenue Fund to the Electric Construction Fund at the end of each fiscal year.

The 2013 Electric Revenue Fund budget is comprised of \$25,073,097 in expenses. This represents a decrease in expenses of \$338,998 or 1.3% less than the 2012 budget of \$ 25,412,095. The proposed revenues are estimated at \$25,309,660, an increase of \$61,270, less than 1% from the 2012 budgeted revenue of \$25,248,390. Thanks again to the hot summer, the 2012 electric revenues are up compared to 2011. The proposed 2013 budget in this fund will have a budget surplus of \$236,563. Electric revenues are influenced by weather, particularly summer cooling needs. Therefore we are conservative in our estimates but believe the increase will result from an increase in the consumption by various large customers which began in 2011 and is expected to continue in 2013. Personnel costs and benefits affect the funds expenditures. The Electric plant has significantly reduced its personnel cost over the last two years through attrition and transfers of personnel to the distribution operations. However unlike the General Fund, personnel expenses account for only 27% of the total expenditures. Almost 52% of the operating expenditures are in the production and purchase of the power. This year the projected expenditure in this area is \$12,996,800 down from \$13,577,500 that was budgeted in 2012. In 2013 there is a budgeted transfer out of this fund into the Electric Construction Fund of \$700,000 to fund capital projects.

The most significant expenditures in the next year are in the Electric Construction Fund. Major capital outlay for the Electric Funds will be for continued upgrades in the plant for compliance with standards set by the USEPA and Ohio Environmental Protection Agency and construction of the second substation for reliability in the system. In addition, funds are allocated to re-design and re-conductor the electrical infrastructure both within and outside the City to improve and expand service. Expansion is necessary to improve reliability in the system particularly in the summer cooling season and in connection with providing service to the Joint Economic Development District (JEDD). There are also projects to construct the necessary infrastructure in the new subdivisions both inside and outside the city to increase to customer base of the Electric Revenue Fund. Included in the capital projects are the planned vehicle and equipment replacements for distribution operations. The Distribution Division will purchase a new derrick digger truck and a 3/4 truck with plow. The total costs for capital outlays funded by the Electric Funds are budgeted at \$5,496,200. All of these proposed capital projects, for the Electric Constructions Fund will be paid with cash

ELECTRIC FUNDS REVENUES & EXPENSES HISTORICALLY



FY 2013-2012 are based on budget and FY 2011 – 2009 are based on actual data.

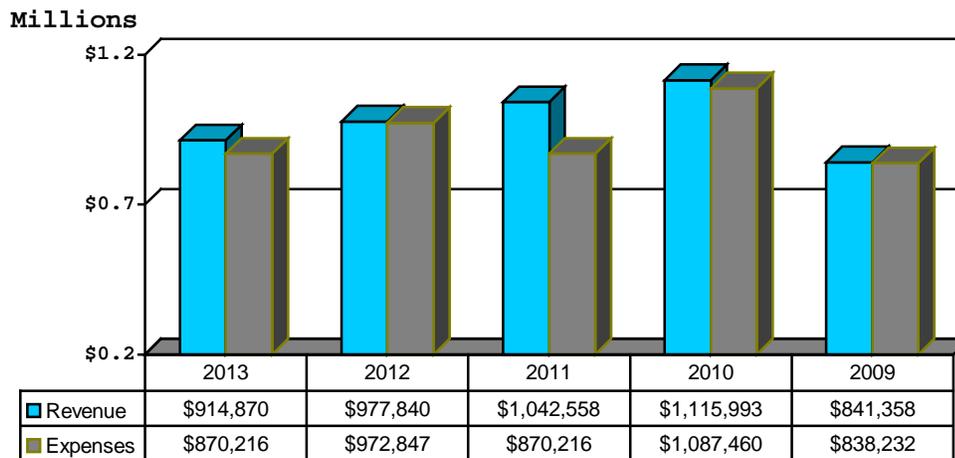
STORM WATER FUND

The Department of Public Service and the Engineering Division jointly have the responsibility for the storm water collection and control systems owned by the City. These include curb and gutter system in existing roadways, retention basin, piped facilities and open ditches. The Storm Water Fund is used to account for the maintenance and repair of the City’s storm water collection and retention systems and for the capital projects associated with improving or repairing those systems.

The 2013 Storm Water Fund budget is comprised of \$870,216 in expenses. This represents a decrease in expenditures of \$102,631, 11% from the 2012 budget of \$972,847. The main reason for the decrease is this fund continues to pay down its outstanding debt. The proposed 2013 revenues are estimated to be \$914,870; a decrease of \$62,970, 6% from 2011. The reason for the decreased revenues is again paying down the debt. The proposed 2013 budget for this fund has a budget surplus of 44,654. The 2013 budget does not include the issuance of any new notes. Capital improvement projects will be paid for with cash in 2013. In 2013 \$100,000 is budgeted for various neighborhood storm improvements as identified throughout the year.

Prior year’s debt issuances to pay for the capital projects in this fund have created an imbalance in the fund. Debt payments account for \$552,780 or 64% of the expenses in the fund. For the last several years the focus of this budget has been paying down the debt to get expenditures back in line with revenues. Fortunately the 2013 proposed budget in this fund will have a budget surplus of \$44,654. There are several large capital projects that are necessary to be done to improve the storm water system; however this fund currently does not have the means to pay for these projects, unless revenues are drastically increased.

STORM WATER FUND REVENUES & EXPENSES HISTORICALLY



FY 2013-2012 are based on budget and FY 2011–2009 are based on actual data.

Legislative

2013 Operating Budget

Joseph Hada, Jr., President – At Large Paul Hach, Jr., Vice President – Ward IV
 Lori DiNallo, Council Member – At Large Katie Jenkins, Council Member – Ward II
 Andrew Flock, Council Member – Ward I Michael DeLeone, Council Member – Ward III

James Fodor, Council Member – At Large

Jennifer Bell, Clerk of Council

Departmental Mission Statement

To effectively serve and improve the liaison between City Council, Administration and the citizens of Painesville, and to ensure that all statutory and local requirements for maintaining the official record of the City are kept updated and accessible.

The City Clerk strives to present a courteous, service-oriented, professional office in partnership with Painesville City Council, other City departments, and the community, to serve the citizens of Painesville at an optimum level.

Division Description

The Clerk of Council is an appointed position by City Council and is responsible for the recordation, codification and the preservation of City Council meeting minutes, resolutions, ordinances, deeds, contracts, agreements and other documents required by State law. In preparation for City Council meetings, the Clerk prepares legal notices and the agenda, ensuring the public posting at the appropriate times. The Clerk of Council also provides administrative support to the City Manager.

Highlights of the 2013 Departmental Budget

- Research records management ideas to increase records accessibility to Citizens, the Administration and City Council and be fiscally responsible
- Update City Council's Presence on the Website (viewing newly-adopted legislation online)
- City Council brochure to be updated
- Researching a City smart phone application
- Continue to Upgrade Council Meeting Recordings and Playback
- Promoting further our social media presence and the employee website
- Research the best way to develop a Council Information forum

2013 Goals and Objectives

**Goal 1 - Effectively and efficiently serve as liaison to the Community and Administration
 (City-Wide Goals, Communication, Stewardship and Community Engagement)**

Strategies:

- Provide the best in customer service when dealing with complaints and inquiries (responses within a week).

- Communicate with and inform Council regularly concerning all relevant matters using all the options available; voice mail, email, telephone, regular mail, etc.
 - Attend community, City and social functions to represent the City in a positive manner.
 - Research a Council Information forum.
- Goal 2 - Maintain the Official Record of the City of Painesville **(City-Wide Goals, Communication and Community Engagement)**
Strategies:
- Do timely follow-ups after Council Meetings (usually the next day).
 - Serve as a resource to others for information concerning public records.
- Goal 3 - Communicate Legislative Actions of Council to Administrative Staff and citizens of Painesville **(City-Wide Goal, Communication)**
Strategies:
- Post information on Channel 12 and social media in a timely manner.
 - Council Meeting Handouts.
 - Update the Website and keep it fresh.
 - Not only publish the legal ads, but inform residents of new legislation that affects them directly and notify them of any changes with City procedures.
 - Send out bulk emails to the City Council media, public and employees.
 - Continue to mail newsletters to real estate companies (mail out 60). Local Churches have been added to the list.
 - Publicize articles and news releases promoting the City's innovation and forward-thinking at least once a week.
- Goal 4 - To receive the training necessary to effectively perform the duties of Clerk of Council **(City-Wide Goal, Communication, Customer Service)**
Strategies:
- Attend Regional Clerk's Meeting once a Month.
- Goal 5 - To organize City Legislation and increase accessibility to facilitate Administration, City Council and the Community **(City-Wide Goals, Communication and Community Engagement)**
Strategies:
- Continue the index of Ordinances and Resolutions on computer dating back to 1970.
 - Purchase a new record and paper.
 - Add new legislation affecting the City Code to the website.

2012 Accomplishments

- Posted regular Painesville City Council Meeting videos and many other City-related videos on the website for residents to view at their leisure.
- Monthly Department Reports are now posted online. The website is continuously being updated.
- City Facebook, Twitter and LinkedIn Pages are now being used to further communicate with residents and businesses. The City is getting more exposure and a noticeable increase in attendance at City-sponsored events.
- Increased number of press releases and articles to the media concerning Council actions.
- Electronic Council Packets only are sent to Department Heads completely eliminating paper copies and transitioning to paperless.
- Attended H.B. 9 Sunshine Law training and local WRMCA meetings to network with other Clerks and learn how they handle different topics.
- Represent the City of Painesville and Council in a professional and positive manner at City events.
- Creation of an updated residents guide to reduce postage, reduce paper usage and promote the City.

- An employee web page is updated to engage workers in the City and give them another avenue to obtain information.
- Looking for mobile apps and upgrades to the Web QA system to allow residents an easier method for reporting problems and issues.
- Continued to upgrade the quality of video production for Council Meetings.

This represents 20% of the total Department’s Operating Budget.

Department	2013 Budget	2012 Budget	2011 Actual	2010 Actual	2009 Actual
Council (101)	\$10,592	\$10,884	\$10,157	\$11,224	\$11,527
Clerk of Council (101)	\$11,208	\$11,245	\$10,837	\$11,945	\$12,044
	\$21,800	\$22,129	\$20,994	\$23,169	\$23,571

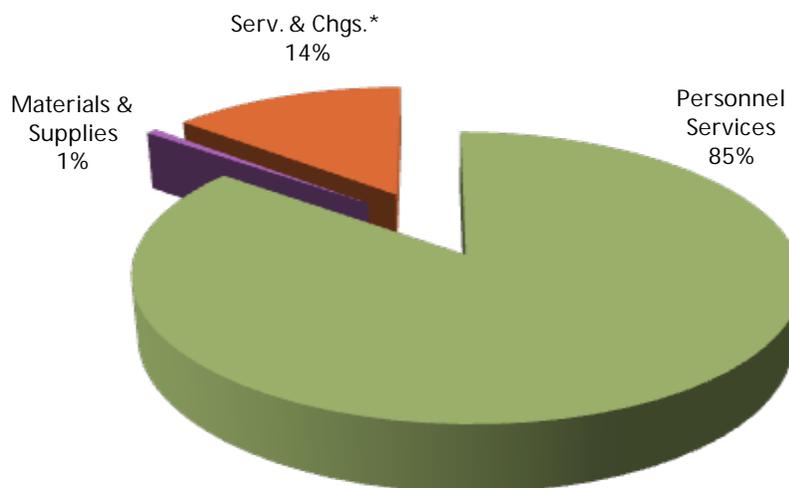
Council

- General Fund reduction of 8% since 2009
- Limited travel expenditures to local events
- Reduced miscellaneous expenses

Clerk of Council

- A large reduction in contractual services resulted in a change with our Code Service. We reduced the amount of paper copies we receive from American Legal and rely more on the internet. Any additional copies needed are made in-house.
- Any travel, training, conferences and seminars are limited to local events only.
- Printing and Binding charges are reduced because of the use of the Municipal Court’s color copier, instead of sending materials out to print.
- Electronic Council packets are sent out to Department Heads eliminating the cost of paper copies.
- Using social media to reduce costs of traditional advertising.

Legislative



* Services and Charges include: Code Service, Legal Advertising, Dues and Subscriptions

- This page has been intentionally left blank -

Municipal Court

2013 Operating Budget

Honorable Michael Cicconetti, Judge

Nick Cindric, Clerk of Court/Court Administrator

Departmental Mission Statement

To fulfill the obligations as set forth in Title XIX of the Ohio Revised Code and related statutes

Judicial Activities

Division Description

The judge presides over all traffic and criminal proceedings; presides over all civil and small claims cases; presides over all forcible entry (eviction) cases; and performs marriage ceremonies.

The bailiffs are responsible for courtroom security; escort defendants in and out of the courtroom; serve summons and notices within the court district; supervise eviction proceedings; and place any person in custody as ordered by the court.

Clerk of Court

Division Description

Clerk of Municipal Court administers oaths, takes affidavits and issues execution and judgments rendered. The Clerk issues and signs all writs, processes subpoenas and other papers issued through the court.

This office files and maintains all journals, records, books and papers belonging or appertaining to the court; records its proceedings and performs all other duties that the judge may prescribe. The Clerk's office maintains a ledger reflecting all receipts and disbursements; and receives and collects all costs, fines, fees, bail and other monies payable to the Clerk's office. The Clerk of Court's office prepares and maintains a general index, a docket and other records that the Court requires; reports, verdicts, orders, judgments and proceedings of the Court are entered on to the case record by this office.

Probation

Division Description

The Probation Department is responsible for monitoring all individuals that are given a suspended jail sentence where various conditions/sanctions are imposed. Probation supervision helps ensure that the defendants will comply with all orders of the Court. The Probation Department conducts pre-sentence investigations as requested by the Judge; all expungement reports are also conducted by the Probation Department. All post-conviction motions are reviewed and investigated by this department. The Department also oversees the following programs; court community work service, house arrest, and the pre-trial diversion programs.

Victim's Advocate

Division Description

This fund reflects the "Personal Services" expenditures that are related to the duties of a victim's advocate and deputy clerk under the Victim's Advocate Grant Fund. This represents 75% of costs for the Victim's Advocate Program.

DEPARTMENTAL GOALS AND OBJECTIVES FOR 2013

GOAL 1: COMMUNICATION

OBJECTIVE – IMPROVE INTERNAL AND EXTERNAL COMMUNICATION

ACTION STEPS:

- ∅ Continue utilizing email and court instant messaging system for communicating with staff and utilization of electronic notification of hearings for the various court customers.
- ∅ Monthly supervisor meetings and quarterly staff meetings.
- ∅ Continue to enhance the court web page with updated information.
- ∅ Create a list of attorney emails, and greater utilization of email with the attorneys.

GOAL 2: STEWARDSHIP and FISCAL RESPONSIBILITIES

OBJECTIVE – SAFEGUARDING OF PUBLIC ASSETS

ACTION STEPS:

- ∅ Continue with monthly evaluation of all accounts with First Merit Bank.
- ∅ Quarterly review of outstanding fees that were sent to the Collections Agency.
- ∅ Implementation of paper on Demand in the Clerk's office.

GOAL 3: COMMUNITY ENGAGEMENT

OBJECTIVE - TO ENGAGE OUR COMMUNITY TO PROMOTE UNDERSTANDING AND POSITIVE IMPACTS

ACTION STEPS:

- ∅ Court Supervisors will be encouraged to take an active role in the community events.
- ∅ Greater utilization of the court community work service program
- ∅ Continue utilizing interns and volunteers.

GOAL 4: CUSTOMER SERVICE

OBJECTIVE - TO BE RESPONSIVE TO THE NEEDS OF THE CUSTOMER

ACTION STEPS:

- ∅ A customer survey will be conducted on an annual basis.
- ∅ All employees will be required to attend a training session that will focus on customer service.
- ∅ Improve the court automated telephone message system along with the rotation schedule for answering telephone calls.

ACCOMPLISHMENTS FOR 2012

- > Grant from the Office of Criminal Justice Services for victim advocacy was renewed.
- > An intensive review was done of all inmates of the Lake County Jail.
- > Carpet Tiles were placed in the Lobby of the Clerk of Court and waiting area of Court #2.
- > Carpeting in Court #1 was replaced with carpet tiles.
- > The court continued with the purchasing of computers and printers.
- > Probation supervisor was trained and certified to carry a firearm.

Department	2013 Budget	2012 Budget	2011 Actual	2010 Actual	2009 Actual
Muni Court (101)	\$969,702	\$954,625	\$989,809	\$1,023,316	\$1,026,660
Probation Services (222)	\$112,602	\$123,182	\$120,861	\$117,699	\$115,260
MC Computerization (230)	\$72,437	\$72,882	\$72,106	\$74,672	\$92,053
Victim's Advocate (234)	\$48,855	\$48,905	\$56,041	\$0	\$0
MC Special Projects (429)	\$135,836	\$123,262	\$78,530	\$91,949	\$27,083
	\$1,339,432	\$1,322,856	\$1,317,347	\$1,307,636	\$1,261,056

Since 2005 the Painesville Municipal Court has had a significant decrease in staffing. In the Criminal and Traffic Division the court did not replace a full time deputy clerk after her retirement in May of 2005. In addition 2 other full time deputy clerks were replaced with 2 part-time employees, and the court did not replace a Chief Deputy Clerk position.

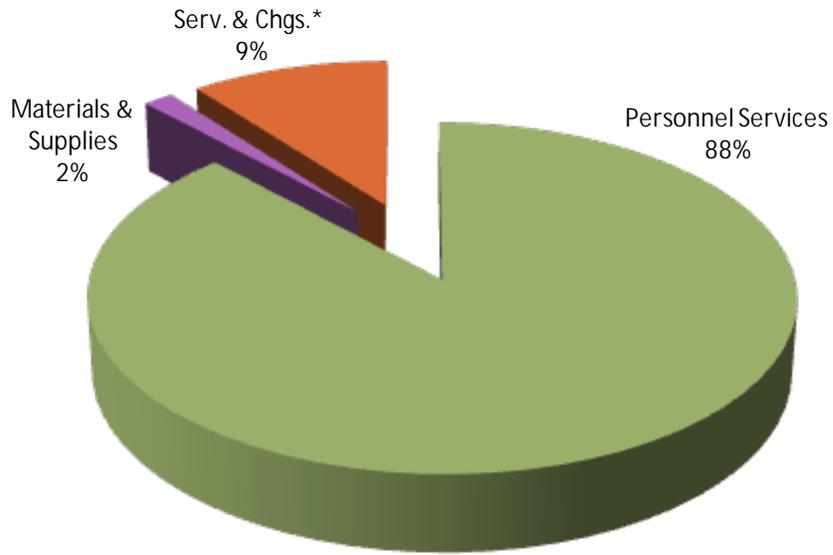
In the Bailiff's Department after a full-time bailiff went on disability the court replaced the position with a part-time employee.

In the Probation Department after the retirement of a part-time Probation Officer, the court did not replace the position.

General Fund expenditures declined by 6% since 2009 through the above changes and shifting expenses to other court funds.

- 2013 Budgeted Capital
 - o Fund 415
 - Computer Replacement \$30,000
 - o Fund 429
 - Video Arraignment \$10,000
 - Total Municipal Court 2013 Capital \$40,000

Muni Court



Services and Charges include: Postage, counseling services, technical support, monitoring device service, insurance, telephones.

City Manager's Office

2013 Operating Budget

Douglas L. Lewis, Interim City Manager

Departmental Mission Statement

To ensure that the policies of City Council are followed and implemented by all City employees in a courteous, cost efficient, and progressive manner to enhance the quality of life and growth of the community.

Division Description

The City Manager, as Chief Administrative Officer, coordinates the operations and activities of all City departments, directs the preparation of the budget, keeps the Governing Body informed of all municipal problems, submits recommendations concerning policies and programs to Council, and develops methods to ensure the efficient operation of City services.

Communications, Promotions, and Public Relations Activities

Division Description

The Communications Coordinator handles all promotional activities, communications and public relations for the City.

Information Technology

Division Description

The Information Technology Consultants provide a single point of review and reporting regarding network implementation, expansion and improvements; purchasing of necessary computer software and hardware; maintaining the security of the City's data. This is accomplished through a vendor contract.

Economic Development

Cathy Bieterman, Economic Development Coordinator

Departmental Mission Statement

To retain, expand and attract businesses to the City of Painesville.

Division Description

The Economic Development Coordinator manages the overall comprehensive economic development plan for the City; manages major commercial and/or industrial development in the City; operates business investment lending programs; serves as a liaison for small business within the City; coordinates small business assistance groups; organizes local neighborhood based retention and expansion plans; and provides business development and marketing resources.

Highlights for 2013

- Enhance coordination of maintenance operations between departments
- Establish succession plans for all departments
- Provide redundancy to wireless technology for reliability
- Coordinate implementation of the community engagement policy
- Establish additional collaborations with outside agencies

Goals for 2013

1. **Goal: Stewardship and Fiscal Responsibility**

- a. Fiscal Awareness
 - i. Review monthly reports on financial status and make adjustments as necessary.
 - ii. Continue to coordinate maintenance operations to eliminate overlap and create efficiencies.
 - iii. Engage management at all levels in budgeting and resource allocation to maintain expenditures within current year resources.
- b. Managing personnel costs:
 - i. Create programs to use personnel appropriately for the needs of the community through cross-training or work groups.
 1. Provide monthly discussions in Utility and Safety Departmental meetings on cross training
 - ii. Complete succession plans with departments addressing long term organization framework by April of 2013
- c. Promote efficient operations;
 - i. Enhance the use of existing technology in all departments to improve efficiencies
 - ii. Expand implementation of the use of wireless technology to promote improved operations in two additional departments
 - iii. Establish additional performance measures in all departments.
- d. Promote use of assets;
 - i. Evaluate all personnel positions that become open for appropriateness of filling
 - ii. Establish implementation plan for 5 year plans for street improvements, utility upgrades and facility improvements at Public Works
 - iii. Work with City Council to establish additional resources for General fund operations and capital improvements
 - iv. Apply for grants to supplement City revenue

2. **Goal: Communication:**

- a. Expand communication opportunities with residents
 - i. Maintain oversight of implementation of city wide marketing plan engaging other community entities to synchronize our efforts
 - ii. Monitor expanded use of the city's website and other innovative tools for resident communication
 - iii. Expand the use of the new resident packets and resident guide
- b. Improve internal communications with employees.
 - i. Develop informational sessions for each departmental staff meeting on what is new in the community.
 - ii. Increase use of technology to interact with employees and provide information and on-going training opportunities.
 - iii. Improve and train emergency communications policies and procedures.

3. **Goal: Customer Service:**
 - a. Insure departmental response to resident and Council requests are quickly as possible. Track weekly.
 - b. Oversee annual review of operations to ensure appropriate to address community needs and cost effective.
 - c. Work to develop performance criteria in all departments.
 - d. Conduct customer service training session in departments and training on use of WebQA.
4. **Goal: Improving Painesville's Image:**
 - a. Image Enhancement
 - i. Inspect all city facilities by April of 2013 to evaluate compliance with established standards for appearance of all the public facilities.
 - ii. Develop mechanism to improve the entrances to the city through community involvement
 - b. Improve appearance of private property
 - i. Continue to work with developers and businesses to encourage reinvestment in the downtown.
 - ii. Coordinate the implementation of the Economic Development Strategy, Downtown Master Plan and Downtown Streetscape plan
 - iii. Be a liaison to the community groups to encourage reinvestment in the community
 - iv. Work with neighborhood to enhance their community
 - c. Perceived Image
 - i. Promote the achievements and initiatives of the City of Painesville
 1. Send weekly press releases on positive items in city
5. **Goal: Community Engagement**
 - a. Community Involvement:
 - i. Work with each department to expand the use of volunteers.
 - ii. Engage the communities to educate city employees about their heritage and other cultural aspects and diversity training
 - iii. Promote and encourage neighborhood group associations, involvement through block watch groups, block parties, and beautification of their areas.
6. **Collaboration/Cooperative Services:**
 - a. Expand relationship with various civic and community organization to improve awareness and understanding of each other. Maintain current and continue to seek out partnerships with new organizations
 - i. Establish two new partnerships
 - ii. Continue working in collaboration with the Public Relations Committee made up of representatives from the Schools, City and College to improve the perceived image of Painesville.
 1. Run a "Proud to be Painesville" motto campaign in conjunction with Public Relations Committee.
 - iii. Partnership with other entities in the community to coordinate information and sell the community

Accomplishments 2012 City Manager

- Expanded coordination of maintenance operations between departments
- Expand implementation of wireless technology
- Implement the city-wide marketing plan
- Update city phone system to improve communication with all customers
- Coordinate implementation of the community engagement policy

- Establish additional collaborations with senior center
- Updated email system for greater reliability

This represents 20% of the Department’s Operating Budget

Department	2013 Budget	2012 Budget	2011 Actual	2010 Actual	2009 Actual
City Manager (101)	\$54,285	\$51,832	\$51,337	\$52,679	\$56,023
Comm., Promo. & PR Actv. (101)	\$2,625	\$3,025	\$3,062	\$3,686	\$3,743
Information Technology (101)	\$29,000	\$31,000	\$28,186	\$29,394	\$30,796
Economic Development (101)	<u>\$22,414</u>	<u>\$26,908</u>	<u>\$26,980</u>	<u>\$27,350</u>	<u>\$32,779</u>
	\$108,324	\$112,765	\$109,565	\$113,109	\$123,341

City Manager’s Office:

- Maintained operations while reducing expenditures on professional and contractual services.
- Communications increased use of technology, reduced advertising and promotional activities.
- Use of unpaid summer interns to assist with marketing, social media and PR.
- Capital expenditure to replace a computer server that is out of memory and improve the connectivity to the electric and outlying facilities.
- Information technology reduced outside contracts, handle more in-house.
- Reduced use of outside contractors for general assistance.

Economic Development:

- Eliminated two publication subscriptions.
- Consistent Reduction in Advertising.
- Continuing to Restructuring the Events to be more self supportive (Farmers Market, International Cuisine, Taste of Painesville, Art in the Park).
- Reduction in Meetings and Travel for Conferences Related to Economic Development Best Practices.

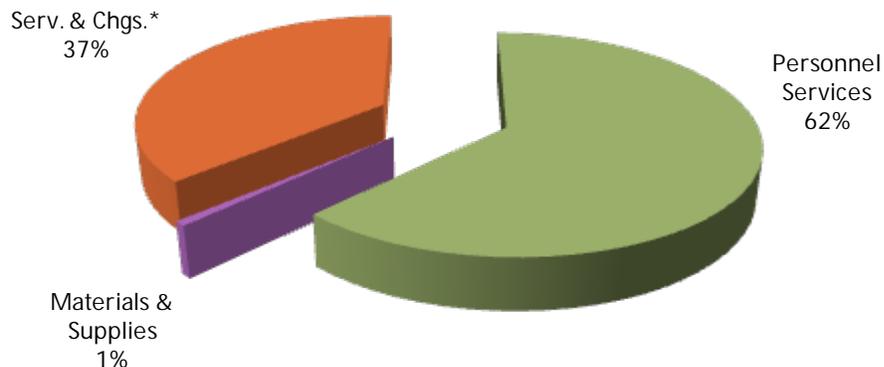
- 2013 Budgeted Capital

o Total Capital by Project

- Citywide Computer System Upgrade \$30,000
- TICI Grant \$5,000

Total City Manager’s Office 2013 Capital \$35,000

City Manager's Office



*Services and Charges include: Skoda, PAETEC, Nu-Vision Technology, etc. (i.e., the City's network, phone and security system).

Human Resources Office

2013 Operating Budget

Andrew A. Unetic, Director of Finance

Departmental Mission Statement

To provide consistent and timely guidance to management and employees in all human resource functions including retirement, selection, employee enhancement, orientation, development and training, labor relation and to ensure compliance with established policies and procedures, labor contracts and employment laws.

Division Description

The Human Resources Division administers the City's recruitment, hiring and termination processes; classification, performance appraisal and compensation plans; employee benefit and safety plans; bargaining unit agreements; personnel transactions and records; grievance investigations; and affirmative action. This Division also assists supervisors and employees with the interpretation and implementation of personnel policies and procedures. Also staffs the Civil Service Commission and processes.

Human Resources – 2013 Goals

- Continue to educate and inform employees of the changes in the retirement system
- Continue to educate and inform employees in the changes to the health care laws.
- Maintain newsletter communication with all employees
- Expand the use of the employee website,
 - new hire packets can be made available online
- Increase employee participation in the Vitality wellness program by offering on-site education and fitness programs.
- Increase employee awareness of the employee website, forms and programs that are available.
- Continue on-line training for all employees in both general areas and safety training
- Review all policies with employees in the first quarter of the year.
- Expand the use of technology to improve timely submission of timesheets

Accomplishments - 2012

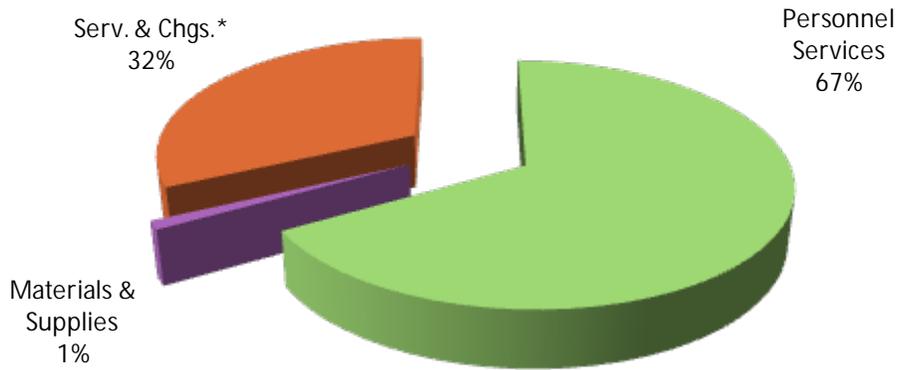
- Established a new HR resource through out-sourcing the position.
- Created an on-line registration program for employees to access benefits.
- Continued with wellness and safety newsletters quarterly.
- Continued City-wide Safety meetings which resulted in reduced number of Worker's Compensation claims.
- Implemented a computerized training program for all employees related to safety and general work place training.
- Updated all position descriptions.
- Reviewed and updated all policies.

This represents 20% of the total Department's Operating Budget

Department	2013 Budget	2012 Budget	2011 Actual	2010 Actual	2009 Actual
Human Resources	\$28,700	\$46,287	\$39,749	\$48,207	\$41,670

- Expand use of technology
- Continue systematic training
- Expand methods of communication with employees
- Increase participation on wellness programs

Human Resources



*Services and Charges include: Frank Gates (Workers' Comp.), CMI (Software/Hardware support), H.R. consultant, Jeremy Iosue.

Finance

2013 Operating Budget

Andrew A. Unetic, Director of Finance

Cheryl Altizer, Utilities Office Manager

Departmental Mission Statement

To keep accurate financial records for the City of Painesville; provide financial related information to management; and supply financial support services to all City departments.

Division Description

Coordinate and supervise all financial functions of the City. Provide administrative support and advice to management, department heads and personnel, and complete special projects as requested by management. Assist the City Manager in the preparation of the annual budget; monitor internal controls to ensure the reliability of reports and all financial activities. Manage the preparation of the Comprehensive Annual Financial Report. Manage all active and idle funds for the City to maximize investment with minimum risk.

Accounting

Division Description

Accounting is responsible for the processing, recording and reporting of all financial transactions involving the general ledger, accounts receivable, accounts payable, payroll and investments; and managing interfaces with other divisions' financial information into the City's ledger. This function is also responsible for the City's fixed asset accounting system.

Purchasing and Warehouse

Division Description

Goods and services required for all departments of the City are requisitioned through the Purchasing and Warehousing Division. The Purchasing Division obtains competitive bids in accordance with City policy. This division also maintains and stocks a central warehouse operation from which departments can requisition standard supplies. The stores clerk also assists with the City's records destruction program.

Income Tax Collection

Division Description

The monthly administrative and overhead charges assessed by the Central Collection Agency of Cleveland, Ohio for the collection of the City's income tax are expended against this function.

Utilities Office

Division Description

The Utilities Office is responsible for billing and collection of all City of Painesville utility services. Activities include meter reading, bill preparation and mailing, delinquent notices and collection activity. New accounts and applications for new services are included in the scope of operations.

Highlights of the 2013 Departmental Budget

1. Continue to preparing various segments of the City's CAFR, in house, thus saving the City money.
2. Reduced operating expenses in both the Finance and Utilities Office for the fourth year in a row.

Major Departmental Objectives of Finance

- 1. Maintain the City's Financial Position and Integrity – Relates to Citywide Goal, Stewardship and Fiscal Responsibility**
 - a. Continue to analyze ways to increase the City's revenues and decrease expenses.
 - b. Continue to prepare various segments of the CAFR in house, reducing the conversion costs by at least \$3,000 a year.
 - c. Continue to employ cross-training to two employees in both Utilities and Finance to ensure adequately trained personnel in a multi-tasked environment to facilitate vacations, employee growth and to maintain good customer service.
 - d. The Finance Director will continue to make quarterly presentations to City Council on the status of the budget.
 - e. Participate in a research group exploring available options for regionalism and cooperating purchasing with other government entities in Lake County.
 - f. Increase the reconnect fee for utility customers who are turned off more than 3 times per calendar year.
- 2. Provide Accurate and Efficient Services – Relates to Citywide Goals, Stewardship and Fiscal Responsibility and Improve Customer Service**
 - a. Continue to increase the accuracy of the billing department and meter readers by having increased accountability.
 - b. Have the Regional Income Tax Agency handle the City's income tax collections, which will allow the City greater monitoring of the income tax collections and allow the residents to submit their income tax returns on line.
 - c. Continue to assist City of Painesville residents with their local income tax returns.
 - d. The Finance Director will continue to meet with the individual departments at least once a year, to provide additional training on the City's accounting system, to and to evaluate budget process.
- 3. Accurately Maintain and Improve Revenue Collections – Relates to Citywide Goal, Stewardship and Fiscal Responsibility**
 - a. Continue to obtain monthly death reports from Lake County to search for customers that are deceased and still have utility service in their names. This will decrease the number of invalid names on accounts and require new customers to pay the utility deposit and clear up any old balance.
 - b. Continue to pursue collection of delinquent accounts, using all means possible, including legal action.
 - c. Crosscheck new utility customers and any type of permits we issue with the R.I.T.A software to ensure all new City residents are paying their municipal income taxes.
- 4. Use technology available to the fullest of its capabilities – Relates to Citywide Goal, Stewardship/Efficiency of Operation**
 - a. Continue to e-mailing utility bills to the customers. This will decrease costs of the City and make it easier for the customers.
 - b. Continue to allow the use of credit cards to make payments on the utility bills.
 - c. Investigate the possibilities of doing more payments on line, thus reducing expenses associated with cutting checks.
 - d. Investigate the possibilities of depositing the checks in the bank immediately, by using a check scanner at City Hall.

5. Reduce Delinquent Accounts – Relates to Citywide Goal, Stewardship and Fiscal Responsibility

- a. Continue to work with a third party collection service providers.
- b. Implement a policy to collect old accounts.
- c. Implement a policy for writing off bad accounts.
- d. Continue to work with collection lawyers who specialize in income tax collections, to ensure the City is collecting all of our income taxes.

2012 Accomplishments**Finance**

1. Awarded the "Distinguished Budget Award" by the Governmental Finance Officers Association for the 2012 Budget Document, for the eleventh consecutive year.
2. Maintained the "Certificate of Achievement for Excellence in Financial Reporting" for the 2011 CAFR. This is the twenty-fourth consecutive year the City has received this award.
3. Continue to prosecute people that owe the City large amounts in delinquent income taxes.
4. Gave quarterly reports to City Council on the status of the City's finances.
5. Finance Director met with all departments to provide training on the City's accounting software, to increase efficiencies of the departments.
6. The City had CCA come in for a Saturday and assist the residents with their municipal income tax returns.
7. Did the municipal income tax returns for hundreds of residents, thus saving the residents, time, money, and aggravation.
8. The City Manager and I continue to meet with the department heads on a regular basis to review each department's budget status, and limiting their expenditures.
9. Implemented new procedures so there is more accountability in the finance and utility departments.

Utilities

1. New guidelines for customers that are turned off more than three times per calendar year (increase reconnect fee-require additional deposit from them). This will increase revenue by 5% for the reconnect fee and we will collect the balance in full on arrears of the accounts increasing collections by 5-10%.
2. Increase amount needed to transfer to a new address from 50% to 75% of unpaid balances on old/current bills. This will help increase collections 20%.
3. By messaging the bills that we offer email and direct pay options, we have decreased the number of bills we have to mail out by 3% and increased our direct pay transactions by 10% which alleviates the mail and in offices traffic to some degree
4. Instituted a specific Biller Audit to be conducted quarterly to ensure accuracy and that there are no hidden problems to cause a loss for the City in the future.

Department	2013 Budget	2012 Budget	2011 Actual	2010 Actual	2009 Actual
Finance	\$323,291	\$329,718	\$332,928	\$324,573	\$330,235
Utilities Office	<u>\$832,520</u>	<u>\$851,039</u>	<u>\$792,235</u>	<u>\$818,204</u>	<u>\$748,521</u>
	\$1,155,811	\$1,180,757	\$1,125,163	\$1,142,777	\$1,078,756

Finance

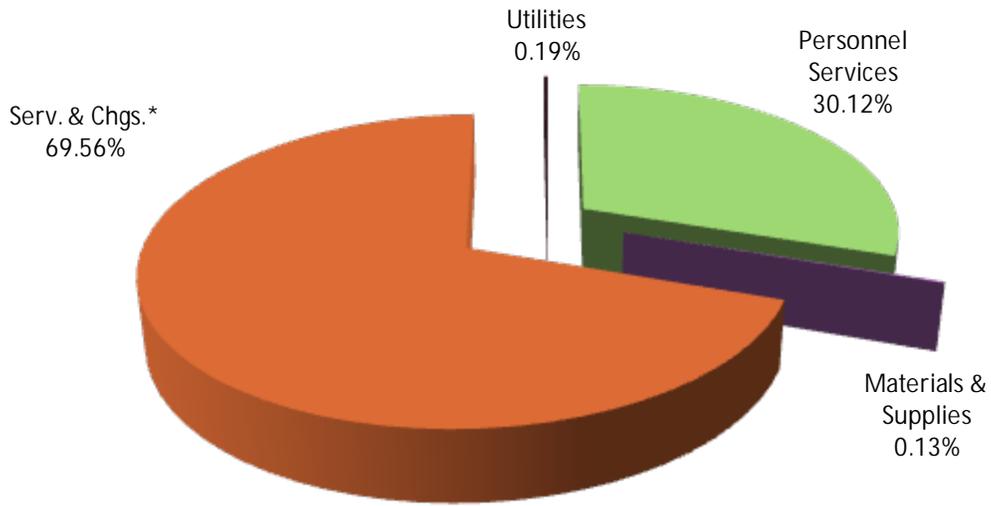
- Decreased budget by 2%
- 60% of the Finance budget is for income tax collections cost
 - o Anticipate switching to R.I.T.A. will save the city money
- Continue to be aggressive with income tax collections
- Doing more things in-house instead of paying someone else to do it

Utilities

- Increased Utility Collections
- Decreased budget by 2%
- More Efficient Operations

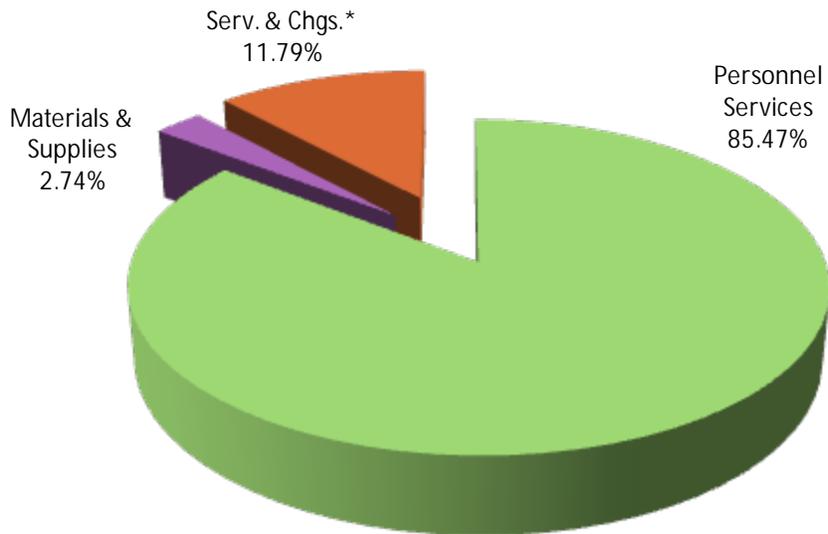
- 2013 Budgeted Capital
 - o Fund 430
 - Laptop For Fiscal Clerk III \$1,500
 - o Fund 710, 720, 730
 - Computer Replacement for Utilities Office \$1,500
 - Total Finance 2013 Capital \$3,000

Finance



*Services and Charges include: Auditing services, tax collection services, CMI program services, and investment services.

Utilities Office



*Services and charges include: Postage, CMI program services, telephone, and printing services.

- This page has been intentionally left blank -

Law

101.151

2013 Operating Budget

Joseph Gurley, Law Director

Departmental Mission Statement

To provide the highest quality legal advice about matters of concern to City Council and staff of the City of Painesville

Division Description

The Law Director provides legal advice and recommendations to the City's Council, City Manager, and the administrative staff. The Law Director drafts contracts and real estate documents for the City. He also reviews ordinances, resolutions, and all forms of legal documents for the City. The Law Director represents, coordinates and monitors lawsuits and claims made against the City. He also manages claims handled by outside counsel.

2013 Goals and Objectives

- Continue to provide legal support to various departments and City Council.
- Enhance communication with various departments through training and education of changes in regulations as they affect them.
- Identify new trends in municipal legislation and assist the City Council and Staff in assessing their impact.

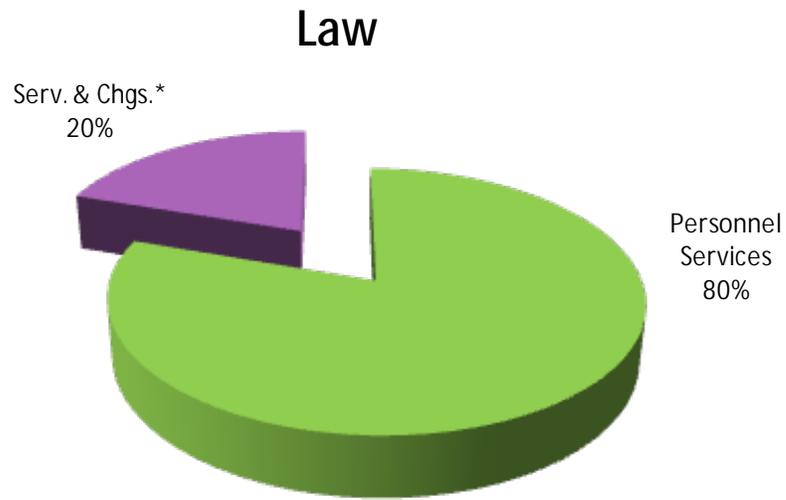
2012 Accomplishments Law

- Successfully resolved assessment issues related to Shamrock Boulevard.
- Reviewed and advised on numerous zoning code changes to reflect the changing development trends such as Inn Regulation, Utility structure regulation.
- Successfully managed all legal actions with minimal budget impacts.
- Resolved concerns with several contractors to insure completion of projects.

This represents 20% of the Department's Operating Budget

Department	2013 Budget	2012 Budget	2011 Actual	2010 Actual	2009 Actual
Law (101)	\$37,328	\$37,858	\$38,427	\$38,828	\$79,851

- Reduced expenditures on contract legal services
- 53% reduction in general fund expenditures from high in 2009



*Services and Charges include: all legal services and fees for the City.

Police

2013 Operating Budget

Troy A. Hager, Police Chief

Departmental Mission Statement

Our Mission Statement: Dedicated to serving our community through protection, education and communication with a commitment to excellence.

Law Enforcement – Sworn Officers

Division Description

Provide continuous full-time services to the community including traffic enforcement, emergency responses, and routine patrol functions, as well as proactive projects aimed at the reduction of serious criminal activity. These services are affected by the increase in drug problems, and the amount of time required to properly handle the reports and arrest situation.

Law Enforcement – Other

Division Description

Salaries and wages for parking control and clerks are charged against this function. Salaries and wages for the auxiliary police staff are included under this function, i.e. Specials, school crossing guards, etc.

Control Center

Division Description

The Control Center operation dispatched all emergency calls and non-emergency calls for service for Painesville Police and Fire. The Control Center also takes calls for City services not staffed after hours, weekends, and holidays. This is a contractual service through Lake County.

Highlights of the 2013 Police Budget

Maintenance of our existing vehicle fleet to serve the community utilizing four refurbished police cruisers and the purchase of two new Police Cruisers.

Utilize special patrol (CITE team) to address problem areas or areas of extreme special concern. Through the years this budget has decreased to the point that deployment or usage of this team of officers can only be generated from TOP down concerns from upper management.

Use technology to improve efficiency of day to day operations through the upgrade of current computer software that would enable a greener paperless workplace. Updating current electronic accident reports to the new 2013 mandated version, which require current computer software to be re-written.

Exploring grant opportunities for the re-opening of our own dispatch service, to provide a higher quality of service to residents and possible cost savings in the long run as we would likely provide dispatch service to nearby communities.

Continue our commitment of officer involvement at community meetings and events through representation from the department at these functions.

Improve our public awareness campaign via the Citizen Police Academy, media outlets, community meetings, and City events.

Foster our use of volunteers within key positions of the police department that will improve efficiency.

Continue to offer mandated training for local landlords in the principles of crime free rental housing to improve their rental process and establish a landlord – police relationship and eliminate neighborhood problems at rental properties thru crime free principles and enforcement of the criminal nuisance law.

2013 GOALS

GOAL 1: Provide effective and efficient police response and services.

Department Objectives:

- a. Maintain the vehicle fleet to serve the community in light of current economic conditions that may require the department to forgo replacements scheduled.
- b. Evaluate financial cost benefit opportunities for in house dispatching.
 1. Seeking Grants to offset initial upstart cost.
 2. Exploring the ability to provide contract services to increase relationships for neighboring communities.

GOAL 2: Enhance Police involvement with the community and community responsiveness to the department.

Department Objectives:

- a. Improve community / police relations through the initial phases of implementation of individual officer performance objectives that emphasize community responsiveness.
- b. Increase public awareness of our police department by utilizing our citizen police academy. Continue a diversified police candidate recruitment program utilizing active involvement at community meetings, City events, outreach to local schools/universities and local organizations.
- c. Use of volunteers within key positions of the police department that will improve efficiency.
- d. Offer mandated training for local landlords in the principles of crime free rental housing to improve their rental process and establish a landlord – police relationship and eliminate neighborhood problems at rental properties thru crime free principles and enforcement of the criminal nuisance law.

2012 Accomplishments

The department received funding for one patrol car, marked with black and white for visibility on the street. However the funding was used to refurbish 4 current police cars with reserve funding from the account to cover any major repairs on the 4 refurbished vehicles.

Painesville's "Night Out-Against Crime" was held in Painesville Veteran's Park.

A Citizen's Police Academy class was held in which a crime scene, complete with body, was set up for participants to investigate.

The police computerized report/record system after several setbacks due to version conflicts was updated and improved to enable records. The department then worked on reducing duplication of effort in funding software upgrades that provide for interface of Central Communication records to be imported automatically into the departmental records management system. The officer will no longer have to

extract basic call information from Central Dispatch records and manually enter them into our departments records, before starting a report. This will save much time for patrol forces.

Sergeant Burgett attended the Police Executive Administrative Leadership School.

The WET (Warrant Entry Team) conducted warrant services for participating agencies. The WET team includes officers from Fairport Harbor PD and Madison Twp. PD and has added Perry Village this year to assist and to expand opportunities for training and to share manpower requirements.

The Crime Free Rental Housing Program offered and number of 4 hour training sessions to train landlords of properties owned in the City.

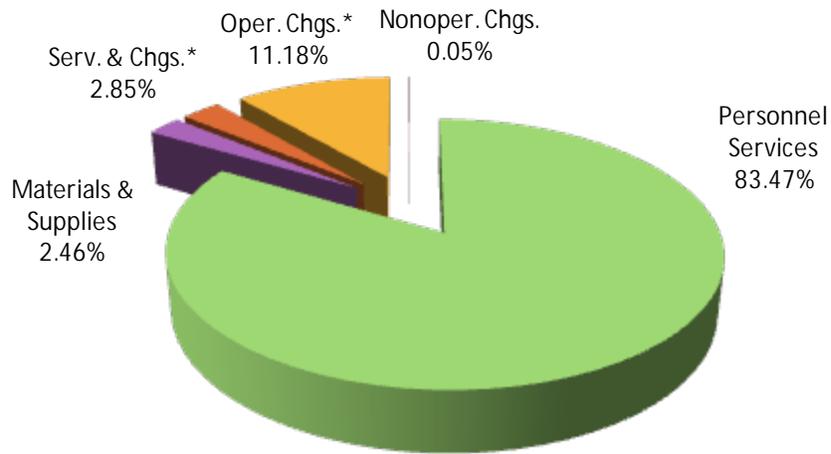
Department	2013 Budget	2012 Budget	2011 Actual	2010 Actual	2009 Actual
Police	\$4,159,911	\$4,185,415	\$4,149,487	\$4,256,289	\$4,072,489

- 2% decrease in expenditures since 2010.
- The Police Department has not replaced two officers who have left since 2010.
- Vehicle Fleet program calls for the replacement of 3 police cruisers per year. Since we were only able to replace one car in 2010 and one car in 2011, our program is now 4 cars behind schedule and the vehicle fleet is aging and maintenance cost are expected to be increasing. For 2013, we are budgeting for two new police cars and an additional 20k to support the aging fleet for catastrophic high cost mechanical failures.
- Since 2008 Police Training Budget has been cut by 50%.

- 2013 Budgeted Capital		
o Fund 430		
▪ 2 Patrol Cars	\$120,000	
▪ Computer Replacement	\$4,000	
▪ Taser Purchase	<u>\$10,000</u>	
Total Fund 430 Capital	\$134,000	
Total Police 2013 Capital		<u>\$134,000</u>

- The two new patrol cars will save the City thousands of dollars in maintenance cost, plus they will reduce fuel costs.

Police



*Services and Charges and Nonoperating Charges include: Education and training, telephone, insurance, vehicle maintenance, leads and dispatch services.

Fire

2013 Operating Budget

Mark Mlachak, Fire Chief

Departmental Mission Statement

"To Protect Life and Property"

Fire Fighting, Prevention & Inspection

Division Description

Provide a level of protection responsive to the community to control and to manage the emergency incidents within the City including fire, medical, natural and man-made disasters.

Provide quality and effective program services to the community and City personnel, including fire prevention/inspection, the State of Ohio Fire Code and public information and education programs.

2013 Goals and Objectives

- **Provide Timely and Effective Response to Emergency Situations Within the City of Painesville. (fiscal awareness, Customer service)**

This is the backbone of the fire service. This is what we are here for, to respond emergencies and to resolve the situation. We continue to strive to provide timely emergency response (in line with NFPA standards) in a safe manner. We will continue to strive to meet the needs of the community within the constraints placed upon us.
- **Reduce operational costs to the extent possible (Fiscal awareness)**

This will be accomplished through:

 - § Increased fiscal awareness and training of fire personnel specifically the officers.
 - § Improved monitoring and tracking of materials using ERS (Emergency Reporting System) our new records management system.
 - § Better scheduling of part-time personnel to reduce shift fill over-time costs
- **Provide a Proactive Means of Improving the Safety of the Community (Community service, Fiscal awareness)**

The Painesville City Fire Department provides both public education and code enforcement and through these two (2) programs it is believed that many emergencies are totally averted and thus saving money through reduced emergency responses. The Painesville City Fire Department will continue to provide these services as long as the funding is available.

We will also be addressing how we provide services to our community and finding alternative avenues to provide the services we do provide.
- **Continued Focus on Health, and Safety (Customer service [internal])**

The Painesville City Fire Department takes the health and well being of its members seriously. We have implemented policies and programs to address the long term health of the firefighters and will continue to strive to insure a healthy and effective work force.

The department also believes in providing a safe work environment to the extent possible in emergency services and will continue to seek ways to make the job as safe as possible.

- **Implementation of volunteer program (Community engagement, Fiscal awareness)**

We have over the past couple of years worked to find ways to reduce our operational costs and engage the community in areas such as public education, communication, public relations, historical preservation, etc. It is now time to implement these programs.

- **Maintain apparatus and equipment in safe and operational state (Fiscal awareness)**

We will continue to strive to maintain apparatus and equipment in a safe and operational manner and extend its useful life to the fullest. We are operating an aerial that is now in excess of 20 years old (what has been the norm for expected life of an aerial) and a number of other pieces of apparatus and equipment that are rapidly aging. We will continue to examine our alternatives to replacement as long as the alternatives are economical and safe.

The 2013 budget calls for the refurbishment of 2300 (Chief's car) a 2004 Jeep Liberty and 2391 (inspector's car) a 2002 Ford Crown Victoria. It is believed that through refurbishment of these 2 vehicles we can extend the useful life through 2018.

We also hope to refurbish a couple of the treadmills used by both the department and others in the City. The treadmills were originally purchased in 2005 as part of a grant from FEMA and this will be the first major rebuild of any of the equipment purchased at that time.

- **Continue to work with neighboring departments on greater collaboration (Fiscal awareness, Collaboration, Customer service)**

We have been working for ten years now at greater collaboration. Some of the include;

- § Joint purchasing and maintenance of apparatus
- § Standardization of apparatus and equipment
- § Closest unit response
- § Collaboration in public education
- § Shared positions
- § Formation of a COG (Council of Governments)

While we have had some success in some areas there has been a major stumbling block and that has been funding. We believe that we have finally found a way to remove this stumbling block through the recent formation of a COG covering the 8 eastern Lake County fire Departments. We now hope to move forward in many of the other areas.

Through collaboration we believe that we can provide better service with less redundancy.

2013 programs

The fire department has no capital programs included in the 2013 budget.

The only major program for next year

- Implementation of volunteer program
- Refurbishment of Vehicles #2300 and #2391
- We had to eliminate the public education programs in 2012 and this will continue until funding is re-established and/or the volunteer program is fully implemented.

Key expenditures for 2013 (not including personnel costs) include;

- Turnout gear replacement
 - 5 sets of turnout gear (required by contract)
 - 3 squad jackets (required by contract)
 - Purchase of safety vests (safety, needed to meet federal law)
- Fuel
- Training
 - Officer
 - § Fire officer I
 - § Fire Officer II

- § Fire Officer III
- § MFRI Staff and Command School
- § Blue card (incident command certification)
- § Ohio week end at National Fire Academy
- Firefighter
 - § Kaplan on line (fire and Hazmat con-ed)
- Paramedics
 - § Life Flight Symposium (State and contractual Con-ed requirements)
 - § ACLS train the trainer
 - § PEPP train the trainer
- Materials and equipment
 - § Training videos
 - § Roof simulator to be built at the Morse Ave site
- Vehicle maintenance

The fire department was able to provide a 5.76% reduction in General Fund expenditures only by shifting expenses from the General Fund to the EMS billing fund and even then the overall budget of the 2 funds combined is a reduction of 5.93%.

It is my belief that any further reduction in General Fund expenditures without an increase in the EMS fund expenditures would affect the abilities of the fire department to perform its duties as is expected by the public.

Any reductions in staffing will more than likely cause:

- **An increase in response time**
As our staffing is reduced we will find our staffing availability is reduced due to transports to the hospital and therefore our reliance on mutual aid will increase both will have a negative impact on response times.
- **A decrease in EMS billing revenue**
The department EMS revenue will decrease as our reliance on mutual aid increases as the responding department will receive the EMS billing monies.
- **An increase in overtime or**
Reduced staffing, while maintaining the 6 man minimum daily staffing, will result in increased overtime costs. This was evident in 2012 with the loss of personnel due to injuries, illness and deployment.
- **A decrease in minimum staffing**
The only way to counter the increased overtime costs would be to reduce minimum staffing. Should minimum staffing be reduced we will find our selves relying even more heavily on mutual aid and losing more EMS billing monies. We would also have to adjust the way we respond to fire calls by reducing the amount of apparatus deployed due to ability to operate limited equipment with available personnel
- **Other decision making bases**
I believe the training budget has been cut to its maximum. What is left is intended to meet State and contractual con-ed requirements and to prepare our officers to better perform their jobs which includes the training of personnel.
While training coordinator position is the most expendable position within the department, the loss of this position will greatly affect the quality and standardization of training across the shifts.

2012 ACCOMPLISHMENTS**• Replacement of departmental radios**

We did succeed in replacing our radios although as this is written they have not been placed in service as the new system has not been activated. It is anticipated that the new system will be activated by the end of September.

The new radio system is designed to enhance our capabilities through improved noise cancelation, greater range of the radios through collaboration with the State MARCS system, Geauga County system and Cuyahoga County system.

• Refurbish 2313

While this has not yet been completed we are in the process of putting together a package to accomplish this project either later this year or in the first quarter of 2013. This project is intended to prolong the useful life of 2313 (1997 Pierce pumper) which would normally be up for replacement in 2017.

• Seeking a grant to replace 2329, a 1992 Pierce aerial

We opted to not seek this grant and instead sought a grant to fund the implementation of a regional dispatch center for Painesville City, Painesville Township, Grand River and Fairport Harbor. The grant was submitted but we have not heard anything back.

• Replacement of a defibrillator

We were successful in purchasing a new defibrillator to replace an aging Zoll unit that has not been operational in 2 years. The new unit is identical to the one purchased in 2011 by the Lake Health Foundation. Both units are capable of transmitting 12 lead EKG's to receiving hospitals allowing them greater time to prepare for patients.

• Computers in apparatus

This year we tackled phase 1 of a project to place computers in our apparatus. Phase 1 included placement of computers in 2 of the ambulances, the 2 chase vehicles, the inspector's car and the Chief's car. The use of computers in the field increases efficiency of our people and puts vital information at our fingertips when most needed. This project is not yet complete and therefore phase 2 is not planned for 2013.

• New records management system

While this was not an objective for 2012 it did meet the City wide goals of fiscal awareness and communication. The new system is web based and incorporates many features not available with our old system it is also less expensive and has greater usage available. Being web based it is accessible by personnel in the field making operations more efficient and due to greater access to vital information when needed often safer.

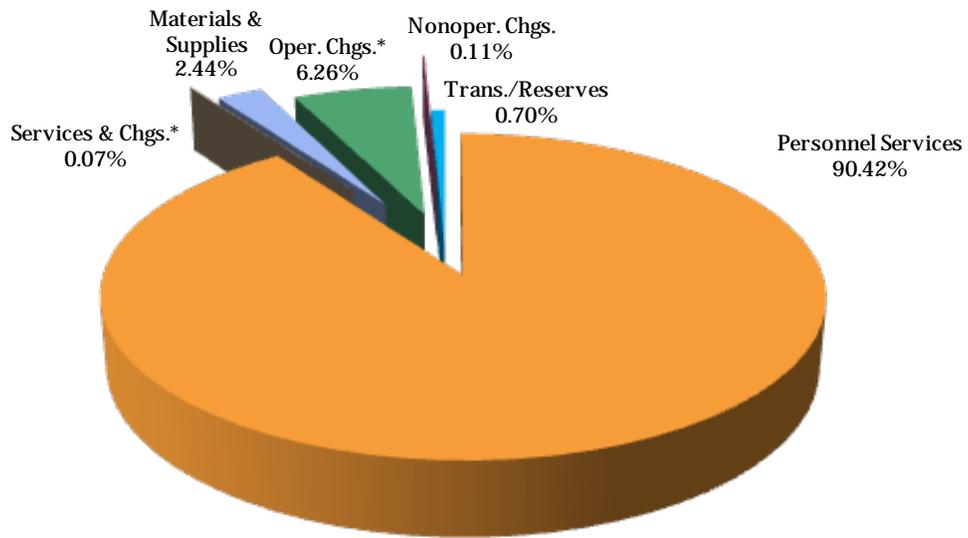
• Formation of a COG (Council of Governments)

Through the formation of the COG we are now better able to collaborate on group purchasing of apparatus and equipment and reduction in redundancy of that equipment.

Department	2013 Budget	2012 Budget	2011 Actual	2010 Actual	2009 Actual
Fire (101)	\$2,088,067	\$2,081,377	\$2,184,396	\$2,327,835	\$2,499,938
Fire Levy (220)	\$27,800	\$28,000	\$24,251	\$27,801	\$27,927
EMS (229)	\$592,896	\$587,900	\$528,014	\$460,553	\$307,145
Electric (730)	\$133,427	\$134,003	\$0	\$0	\$0
	\$2,842,190	\$2,831,280	\$2,736,661	\$2,816,189	\$2,835,010

- Total budget remains flat since 2009 even with addition of part-timers and wage increases.
- Staffing Changes
 - We have reduced our career firefighter levels through attrition and are now back at our 2005 career staffing levels (25 career firefighters). We lost one position in 2010 and another position at the end of 2011.
- We implemented part-time firefighters for the first time in over 20 years in 2007.
- We have reduced the number of hours that our part-time firefighters can work to a total of 58 hours per pay period.
- We continue to work closely with our neighbors on the east end of the county to increase efficiency and safety through automatic mutual aid.
- We have created a COG (Council of Governments) on the east end of the County to provide a mechanism for joint purchasing of specialized equipment. This COG may also lead to more standardization of equipment and increased savings through purchasing power.
- We are increasing efficiency through greater use of technology – this increases safety of our people and makes them more efficient and productive. We placed computers in the field, giving our people access where and when it is most important.
- Increased use of technology or changed technology for greater savings. In 2012 we replaced our records management system which should save us money annually while at the same time provide us with a better product.
- We continue to look for ways to improve operations for both safety and efficiency.
- We have reduced operational costs including; training and equipment replacement.
- We are working to reduce our non-emergent calls through education and a partnership with other local agencies as well as possible changes to our operations.
- We have registered with the Fire Corps program and hope to create a volunteer program that will help us to provide services, especially education, at an increased savings to the City.
- We continue to seek ways to provide apparatus maintenance and reduce those costs. We no longer have a sole maintenance provider but look at a couple of providers for where we can get the most for our money.
- We continue to look at methods to prolong the life of our apparatus i.e. refurbishment and/or remounting (as we did with the last ambulance replacement).
- We continue to look for grant opportunities; we applied for the Fire Act Grant and an EMS grant in 2012. We were notified that we did not get the EMS grant and we have yet to hear anything on the Fire Act Grant.

Fire



*Services and Charges and Operating Charges include: EMS billing fees, insurance, telephone and vehicle maintenance.

Public Works

2013 Operating Budget

Kevin Lynch, Service Director

Departmental Mission Statement

To ensure that the City's investment in public works, capital improvements, and municipal infrastructure are effectively and efficiently administered; to maintain the City's utility delivery and collection systems and traffic system in a manner that is sensitive to community concerns and needs.

Street Maintenance and Repair

Division Description

This program primarily is utilized to make physical image enhancements to the City streets by patching, crack and chip sealing, street repairs, concrete repairs of sidewalks and curbs, tree trimming and pruning of existing trees. The Fall Tree Lawn Planting Program is maintained within this budget. This program includes labor and materials for snow and ice control, i.e. Salt, calcium, etc. This program includes purchases of materials for road maintenance, i.e. cold mix, hot mix, guard rails, etc. It also includes the purchase of vehicles and equipment.

Sidewalks

Division Description

This program replaces sidewalks on City property, installs pedestrian ramps at intersections and replaces deteriorated walks, when necessary, due to property owner neglect. Also, includes responsibility for snow removal.

Equipment Maintenance

Division Description

This program is responsible for the preventive maintenance and repair of vehicles and equipment of the Street, Sewer, and Parking & Traffic sections of the Public Works Department. Also performs preventative maintenance for Utility operations and Police Department

Leaf & Yard Waste Removal

Division Description

This program is responsible for the Spring and Fall leaf and yard waste removal for City residents. This program provides the means to purchase and replace street trees throughout the City that are removed due to age, damage, or construction activity. Approximately 100 trees are planted annually.

Parking and Traffic

Division Description

This program consists of striping, cleaning and plowing snow from off-street parking areas, installation, maintenance and removal of meters, when appropriate, and is responsible for the fabrication and installation of regulatory, warning and informational signage within the City. It is also responsible for the striping of traffic lanes, edge lines and parking stalls on City streets.

Sanitary Sewer Collection and Transmission

Division Description

This division is responsible for the efficient maintenance and repair of all wastewater transmission and collection structures, facilities and equipment. The work is performed under the general direction of the Public Works Supervisor and Service Director using equipment and manpower and in the coordination of emergencies and other special projects involving routine maintenance and servicing.

Refuse Collection and Disposal

Division Description

This function provides for the operating costs for garbage collection and disposal and recycling. This function is contracted to a third-party, Republic Waste.

Parking Garage

Division Description

This function consists of general operational maintenance of the Parking Garage, i.e. cleaning, striping and signage and the collection and deposit of parking fees. These fees are by hourly, monthly parkers and merchant validations.

Highlights of the 2013 Departmental Budget

Due to the reduction in available funds, Public Service will be adjusting expenditure items/activities to provide the highest service level possible with only those services required to preserve the health and safety of City residents and commercial interests. Any additional expenses will be considered discretionary and will be evaluated on a 'return on investment', and/or as-needed basis.

- Alternative methods of preparing the streets for safety will be pursued to offset the increased expenses associated with maintaining the roads.
- The annual Spring Cleanup will be eliminated, along with refuse disposal/collection labor costs.
- Downtown street sweeping will be re-scheduled from weekly to bi-weekly, and residential streets to bi-monthly, to preserve the integrity of the equipment as long as possible from mechanical failure and repair escalating costs.
- Excepting that from City trees on treelawns, "stormfall" (tree limbs/branches) will no longer be collected 'on demand' from residents.
- Collaboration with other City departments on projects not initiated by Public Service will only be accomplished on a resources/labor/funding availability basis.
- Resigning/retiring employees will not be replaced.
- Public Service facilities will not be upgraded, unless employees' health/safety is compromised.

Major Departmental Goals/Objectives of Public Service

GOAL 1: Conduct an early Spring clean-up of the downtown area, removing the previous Winter's accumulation of dirt/debris to enable Public Service to maintain a regular schedule of street cleanup thereafter. (Re: "To Improve Community Service")

Objective: Downtown streets to be addressed bi-weekly; residential streets, municipal parking garage decks, and City parking lots to be swept bi-monthly, to keep all streets and roadways clean/litter-free, *using existing labor/equipment.*

* * *

GOAL 2: Refurbish/maintain the Public Service complex; free the common areas of debris/obsolete equipment; collaborate with neighboring departments to re-asphalt parking/fueling deck areas using recycled materials; repairing/painting exterior of Public Service administration building, weeding/trimming/landscaping green spaces. (Re: "Improving Painesville's Environment and Image")

Objective: To improve the overall working environment and ensure on-the-job employee health and safety on location, and *improve complex and immediate neighborhood aesthetics.*

* * *

GOAL 3: To raise workforce morale and foster teamwork by stimulating individual employee empowerment and initiative. (Re: "Improve and Enhance Internal Communication")

Objective: Lead by example to inspire positive attitudes and autonomy with management to *achieve maximum employee work performance.*

* * *

GOAL 4: Using existing materials/labor resources whenever possible, effect qualitative/efficient maintenance City equipment. (Re: "To Improve Community Service and Stewardship")

Objective: Using in-house resources, evaluate City vehicles/equipment on a semi-annual preventative maintenance schedule to *maximize use/life of vehicles and equipment.*

* * *

GOAL 5: Repair/replace failed/collapsed City sanitary/storm sewers. Conduct condition surveys/preventive maintenance by monitoring known problem areas bi-weekly, and 15% of the entire sewer system, annually, using existing sewer jet/televising equipment. (Re: "Improve Community Service")

Objective: Respond/remedy resident sewer concerns as timely/efficiently as possible to reduce impact/minimize inconvenience and *ensure public sanitation, health, and safety.*

* * *

GOAL 6: Collaborate with the Engineering Department on street/sidewalk/curb repairs; repair streets as required to ensure motorist/pedestrian safety. (Re: "Improve Community Service")

Objective: Maintain the integrity of the City's vehicular motorways/pedestrian transverses *for safety/convenience.*

* * *

GOAL 7: Place snow fence and cautionary sidewalk stakes prior to first snowfall; expand snow/ice control operations with innovative applications; identify/train pool of snow plow operators from other departments to assist, as required. (Re: "Improve Community Service")

Objective: Provide efficient/cost-effective street/sidewalk snow/ice control operations *for motorist/pedestrian safety.*

* * *

GOAL 8: Heighten parking meter enforcement. (Re: "Stewardship")

Objective: Enhanced *parking violation revenue.*

* * *

GOAL 9: Institute use of prismatic sheeting in sign construction. (Re: "Improve Community Service")

Objective: Replace signs, as needed, for enhanced visibility *contributing to motorist/pedestrian safety.*

* * *

GOAL 10: Complete a re-striping program at all signalized intersections/cross walks. (Re: "Improve Community Service")

Objective: *Enhanced motorist awareness/pedestrian safety.*

* * *

GOAL 11: Power-wash, re-stripe parking stalls/handicap and traffic directional markings to refurbish municipal parking garage; continue with minor repairs and focusing on aesthetics. (Re: "Enhancing Painesville's Image")

Objective: Promote a convenient, safe, comfortable alternative to on-street parking that will *appeal to business owners/customers.*

* * *

Goal 12: Use "Web Q&A" as a management tool to address service concerns/resolve complaints within seven working days of receipt. (Re: "To Enhance Communication to the Public")

Objective: Address inquiries/requests for service in a reasonable timeframe to assure residents that their tax dollars are purchasing *qualitative/timely responses* to their needs/concerns.

* * *

Goal 13: Evaluate/implement "Green Initiatives" that will save the City money while preserving/improving the environment. (Re: "Stewardship ")

Objective: Identify new methods of operation to reduce fuel/sodium chloride usage; continue recycling paper/plastic/metal from City facilities; provide recycling opportunities at City functions; evaluate functional tasks *to lessen their environmental impact.*

* * *

Goal 14: As an alternative to renting/purchasing additional equipment, survey other communities for equipment borrowing/loaning willingness/capability. (Re: "Collaboration")

Objective: Attend the monthly Lake County Service Directors' meetings to foster the wisdom of—and identify opportunities to—collaborate with other municipal service directors for *collaboration in using/purchasing like pieces of equipment.*

* * *

2012 Public Service Department Achievements

- ***STREETS:***
 - à Sweeping has been accomplished in-house, June thru October, enabling the scheduled tasks to be instituted earlier in the year with more satisfactory results than with previous outsourcing.
 - à Increased snow removal coverage provided by a management – instituted “Second Shift” (3:00 p.m. – 11:00 p.m.) from November 2011 - March 2012.
 - à Patched all city streets with asphalt and/or cold patch as needed.
 - à Repaired/replaced mailboxes damaged by street snowplows.
 - à Retrieved and disposed of dead animal carcasses.

- ***ADMINISTRATION:***
 - à Two (2) employees represent the Department at the monthly Lake County Safety meeting.
 - à Liaised with County Engineer/Sheriff/ODOT and other local/state agencies overseeing public infrastructure, CSX/NS RRs
 - à Provided/monitored/secured vehicle fueling station for City vehicles.
 - à Performed economical/efficient vehicle maintenance/repair for City vehicles.
 - à Secured complex with new fencing/gates/gate controllers.
 - à Conducted citywide inventory of fuel keys for fuel usage control.
 - à Re-asphalted the complex parking/fueling deck.
 - à Provided on-site training for employee certification to dispense fuel.

- ***REFUSE:***
 - à Fulfilled the cooperative residential recycling agreement with Lake County.
 - à Collected leaf bags and brush Spring Cleanup, March 21 - April 1.

- ***MUNICIPAL GARAGE:***
 - à The sweeper purchased for the Municipal Garage has been applied monthly, resulting in a cleaner environment.

- ***SEWERS:***
 - à Rebuild of over 10 catch basins: (various locations)
 - à Sections of failed storm sewers replaced: (various Locations)
 - à Performed 26 residential sanitary sewer service checks to date: (various locations)

- ***TRAFFIC:***
 - à Stop bars/crosswalks/turn arrows repainted at all signalized intersections for greater visibility.
 - à Maintained municipal/employee parking lots, including snowplowing in Winter.
 - à Provided hazard ‘cones’/barricades for construction zones and City events; placement and removal.

- ***INTERDEPARTMENTAL:***
 - à *Economic Development Department:*
 - 1) Set-up/maintenanced/tore down trash collection apparatus at all City events;
 - 2) Applied promotional/I.D. decals to all City vehicles;
 - 3) Replaced utility pole U.S./promotional flags with mounts as needed;
 - 4) Downtown crosswalks highlighted in brick red to designate the ‘historic district’.
 - à *Finance Department:*
 - 1) Conducted annual obsolete vehicle/equipment public auction to generate additional revenue;
 - 2) provided monthly Fuel Usage/Vehicle Maintenance charge-back reports.
 - à *Fire Department:*
 - 1) Participated in hazardous spills cleanup;

2) Provided monthly Fuel Usage charge- back report.

à *Electric Distribution Department:*

- 1) Removed stump grindings/planted grass on treelawns;
- 2) Provided monthly Fuel Usage charge-back report.

à *Parks/Public Lands Department:*

- 1) Performed traffic control at Memorial Day and Lake County Fair parades;
- 2) Restored treelawns/residential yards damaged by sidewalk plows;
- 3) Performed traffic control at Memorial Day and Lake County Fair parades;
- 4) Collected brush/mowed Renaissance Parkway, W. Prospect, Richmond, Sanford, State, Washington, and Walnut Sts.
- 5) Patched roadways at parks and cemeteries city-wide.

à *Water Distribution Department:*

- 1) Re-asphalted 15 water utility openings to-date;
- 2) Provided monthly Fuel Usage charge-back report.

à *Water Pollution Control Plant:*

- 1) Provided monthly assistance to keep the pits cleaned/free-flowing.

Department	2013 Budget	2012 Budget	2011 Actual	2010 Actual	2009 Actual
Public Service (101)	\$611,691	\$694,498	\$787,753	\$791,939	\$908,544
Streets (201)	\$326,482	\$324,255	\$397,969	\$455,043	\$574,039
State Highway (202)	\$60,000	\$65,000	\$30,000	\$45,013	\$37,129
Sewer (720)	\$189,983	\$199,088	\$187,252	\$195,794	\$91,681
Signal (730)	\$159,153	\$132,301	\$62,012	\$54,359	\$34,682
Refuse (740)	\$27,100	\$41,900	\$39,449	\$687	\$780
Pk. Garage (750)	\$79,021	\$85,652	\$82,696	\$104,288	\$154,314
Storm Water (760)	\$180,476	\$217,014	\$197,142	\$202,956	\$203,627
	\$1,633,906	\$1,759,708	\$1,784,273	\$1,850,079	\$2,004,796

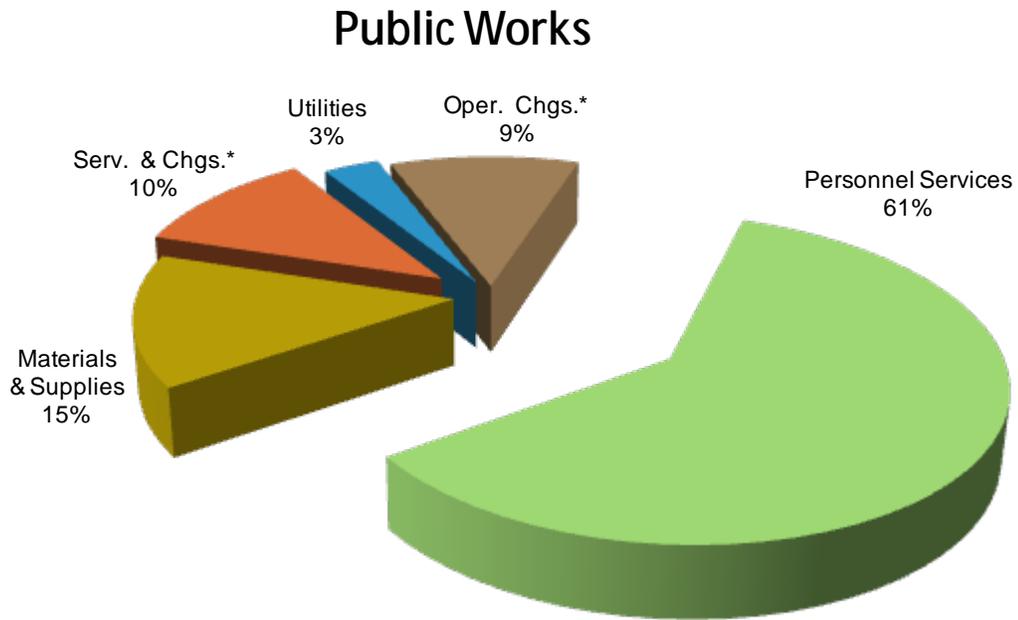
- The Service Department will try to further reduce salting. To do this we will have to adjust when we respond and under what conditions. A light dusting of snow which we usually respond to will be further assessed prior to calling employees out.
- With the reduced manpower the department will no longer be able to do Spring Cleanup. Because our streets are deteriorating so fast, Public Service will have to start earlier in the year to maintain safe driving conditions. The department will no longer have the manpower to spend 3 weeks, four employees, several trucks and all that is involved to perform this service.
- The street sweeper is old and by industry standards is past its useful life expectancy. The department is moving to a bi-weekly cleaning. This will save money on fuel and wear and tear. It will also provide additional manpower where we didn't have this availability when we swept daily.
- Public Service will no longer be able to collect storm fall from other than what is produced from a treelawn tree. We have spent weeks with two or more staff to pick up after one wind storm. Because this brush, if prepared properly will be collected by Waste Management as part of their regular service, it should not hinder our citizen's ability to dispose of the brush.
- Collaboration with other departments will only take place when the need fits the departments' schedule. In the past we have generally responded on an as need basis. Usually the next day of

the request. Because of limited manpower, aging infrastructure and sewer needs, scheduling the other departmental requests will be required.

- Due to financial constraints Public Service facilities will be maintained, no improvements are planned at the Public Service complex.
- Due to manpower issues Public Service will eliminate the winter time third shift and reduce the number of workers on the second shift to two.

-	2013 Budgeted Capital		
	o Fund 201		
	▪ ¾ Ton 4W-Drive Plow	\$40,000	
	Total Fund 201 Capital	\$40,000	
	Total Public Works 2013 Capital		<u>\$40,000</u>

- The new truck will save the City in maintenance costs and in fuel costs.



*Services and Charges and Operating Charges include: Vehicle maintenance, insurance, telephone, traffic control services, SR 2 maintenance services, sewer repair services, storm water utilities fee.

- This page has been intentionally left blank –

Recreation & Public Lands

2013 Operating Budget

Lee Homyock, Director of Recreation and Public Lands

Steve Hubbell, Supervisor of Parks and Cemeteries

Department Mission Statement

To provide a diverse and broad range of leisure activities, parks, facilities and services to improve our community's quality of life.

Parks Administration

Division Description

This program provides the management framework and organization to plan, schedule and evaluate maintenance activities for parks and other public lands. Includes payroll processing, facility use and reservations, and disseminates information to the public and organizations that use the parks. This division provides the manpower, materials and supplies as well as equipment and its care, to accomplish the maintenance and preservation for enhanced public use of the park system.

Morse Avenue Community Center

Division Description

This function provides for the staffing, maintenance for the staffing, maintenance and utility operations of the only city-owned community/recreation building.

Recreation Activities

Division Description

This function provides for the administration, development and implementation of recreation-related programs serving all ages of the population.

Senior Citizens Center

Division Description

The City's contribution for the operation of the Senior Citizen's Center is reflected in this function.

Public Lands and Buildings

Division Description

This function is responsible for the physical maintenance, repairs and improvements of the City Hall complex, including minor alterations. In addition, the switchboard operations and contract building cleaning responsibilities are included in this function.

Cemeteries Administration

Division Description

This function provides for planning, mapping, developing, maintaining and selling of cemetery property and related services. Includes extensive record-keeping, account management and payroll processing; assists the public accessing cemetery records and services. This function provides for the daily operation and maintenance of eighty-four acres of cemetery property and their amenities.

Highlights of the 2013 Departmental Budget**RECREATION DIVISION:**

- Continue programming to include activities at community events.

SENIOR SERVICES DIVISION:

- Merge Painesville Area Senior Center into Recreation and Public Lands Department
- Begin Planning for Painesville Community/Senior Center

PARKS DIVISION:

- Restoration of Gristmill/Millstone Conservation Area
- Install Picnic shelter at Lathrop Park donated by Lubrizol Corporation
- Roof Replacement 501 East Main (Public Lands building)

CEMETERIES DIVISION:

- Installation of Cremation Niche at Riverside Cemetery

BUILDING MAINTENANCE DIVISION:

- Exterior Painting of City Hall complex – Courts Section
- Exterior Brick Repair and Pointing City Hall Complex

Major Departmental Goals and Objectives of Recreation and Public Lands

Goal #1 Maintain Recreation Programming as funding is available to facilitate community events to meet the City's goals of Stewardship and Fiscal Responsibility, Community Engagement and Improving Painesville's Environment and Image.

Objectives:

- Seek sponsorships, grants, and partnerships to support programs and events which need subsidies.
- Work with Painesville Parks Foundation to raise funds for special programs and projects
- Continue to grow partnerships with the community to aid in programming of the Recreation Division's programming, including volunteerism and fund raising.
- Support other City Departments and Local Organization in their projects and programs

Goal # 2 Finalize merger with the Painesville Area Senior Citizen Center to meet the City's goals of Community Engagement and Improving Painesville's Environment and Image.

Objectives:

- Integrate Painesville Area Senior Center into the City's Department of Recreation and Public Lands as a new division
- Begin planning process to construct Community/Senior Center

Goal # 3 Continued Improvement of down-town esthetics. Meeting the City-wide goal of Improving Painesville's Environment and Image.

Objectives:

- Continue hanging flower basket program in downtown area.
- Maintain and improve entrance ways to the City.
- Assist in completion of Main Street Streetscape project

Goal # 4 Restoration of Gristmill/Millstone Property. Meeting the city-wide goal of Improving Painesville's Environment and Image.

Objectives:

- Restore the Gristmill/Millstone Property to Conservation Area.

Goal # 5 Continue to Development of New Park Properties. Meeting the city-wide goal of Improving Painesville’s Environment and Image.

Objectives:

- Installation of Picnic Shelter at Lathrop Park

2012 Accomplishments

- Continued programming to include activities at community events including:

Winter Carnival	Apollo’s Fire	Zone and Community Stage
Easter Egg Hunt	Annual Kids Fishing Derby	Facilitated National Night Out
Earth Day Celebration	Lake County Bike Day	Facilitated Art in the Park
Facilitated Downtown Classic Car	Gazebo Concert Series	Facilitated Taste of Painesville
International Cuisine Celebration	Sunrise Run/Walk	Painesville’s Fall Festival
Memorial Day Parade & Concert	Facilitated Party-in-the-Park Kids	Miles for Your Health Run/Walk
Sponsor for Lake Erie College	Painesville Day at Recreation Park	Painesville’s Spirit of the Season
Channel 5 Building Better Neighborhoods		

- Increased Partnership with Painesville Area Senior Citizen Center and YMCA through partnering on programs and shearing facilities

PARKS DIVISION:

- Begin process for Restoration of Gristmill/Millstone Conservation Area
- Development of State Street Park – installation of playground, flowerbeds, site amenities, and fence
- Lathrop Park – installation of site amenities including benches, picnic tables, and trash/recycling containers
- Huntington Park – installation of playground, site amenities, and additional landscaping
- Replacement of Kiwanis Recreation Parks Maintenance Storage Barn’s Roof
- Restoration of Diamond #9

CEMETERIES DIVISION:

- Maintained Landscape Standards and maintenance efforts

BUILDING MAINTENANCE DIVISION:

- Restoration of City Hall Complex dome and upstairs offices
- Replacement of HVAC Roof Unit above court Room #2
- Replacement of windows in Courts and Police

Major Departmental Goals and accomplishments of Recreation and Public Lands

Goal #1 Maintain Recreation Programming as funding is available to facilitate community events to meet the City’s goals of Stewardship and Fiscal Responsibility, Community Engagement and Improving Painesville’s Environment and Image.

Accomplishments:

- Obtained sponsorships, grants, and partnerships to support programs and events which need subsidies.
- Continued to grow partnerships with the community to aid in programming of the Recreation Division’s programming, including volunteerism and fund raising.
- Supported other City Departments and Local Organization in their projects and programs

Goal # 2 Strengthen Partnership with the Painesville Area Senior Citizen Center and YMCA to meet the City's goals of Community Engagement and Improving Painesville's Environment and Image.

Accomplishments

- Continued partnership by increasing joint programs.
- Worked with Painesville Area Senior Center to plan merger into the Department of Recreation and Public Lands

Goal # 3 Continued Improvement of down-town esthetics. Meeting the City-wide goal of Improving Painesville's Environment and Image.

Accomplishments:

- Continued hanging flower basket program.
- Maintained entrance ways to the City.

Goal # 4 Restoration of Gristmill/Millstone Property. Meeting the city-wide goal of Improving Painesville's Environment and Image.

Accomplishments :

- Began Process to Restore the Gristmill/Millstone Property to Conservation Area.

Goal # 5 Continue to Development of New Park Properties. Meeting the city-wide goal of Improving Painesville's Environment and Image.

Accomplishments:

- Phase I-III Development of State Street Park Property
- Phase II Development of Lathrop Park Property
- Phase I Development of Huntington Park Property

Department	2013 Budget	2012 Budget	2011 Actual	2010 Actual	2009 Actual
Recreation & Public Lands (101)	\$611,109	\$718,577	\$978,780	\$978,092	\$1,028,526
Cemetery (204)	\$295,690	\$395,440	\$388,039	\$404,885	\$406,712
Community Programs (770)	<u>\$49,855</u>	<u>\$43,935</u>	<u>\$36,931</u>	<u>\$42,182</u>	<u>\$38,487</u>
	\$956,654	\$1,157,952	\$1,403,750	\$1,425,159	\$1,473,725

2013 budget Reduction

- 41% decrease in General Fund expenditures since 2008
- Reduced staff from 33 (2008) to 19 (2012) (two additional positions eliminated)
- Reduced Materials and Supplies
- Reduced Contracted Services
- Reduced Cemetery expenditures but still require General Fund subsidizing
- Continued reduced mowing from every five days to every 7-10 days
- Continued reduction of training to free and job required
- No membership fees in professional or other organizations unless funded by employee

Results of cuts in operating budget

- Lack of parts to keep vehicles and equipment in service throughout year
- Reduction in full-time employees will hamper the department's ability to cover a seven day work week, May thru October, possibly increasing the likelihood of only partial coverage and increased overtime for weekend duties such as burials and weekend services to park visitors.
- Possible reduction in timeliness with sidewalk snow removal

- Reduction in preventative maintenance
- Inability to keep up with turf maintenance / mowing in heavy growing season
- Downtown flowers may need watered 100% by volunteers (presently volunteers water on weekends)
- Reduction in assistance to other departments and organizations

- 2013 Budgeted Capital

o Fund 424

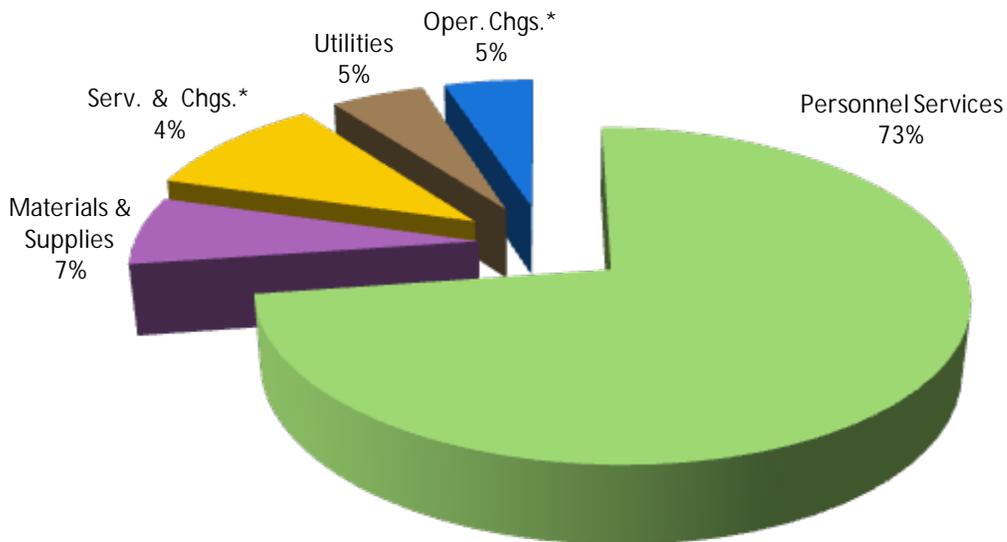
▪ Repair brick at City Hall Complex	\$25,000
▪ Roof Replacement	\$12,400
▪ Columbarium Unit	\$35,000
▪ Exterior Painting at City Hall Complex	\$18,500
▪ Gristmill/Millstone Nature Preservation	<u>\$90,000</u>
Total Fund 424 Capital	\$1,080,900

o Fund 430

▪ Refurbish 2 Riding Lawn Mowers	\$15,000
▪ Purchase 2 Computers	<u>\$3,000</u>
Total Fund 430 Capital	\$18,000

Total Recreation & Public Lands 2013 Capital \$1,098,900

Recreation and Public Lands



*Services and Charges and Operating Charges include: Insurance, janitorial, mowing, Senior Citizens contribution, Downtown Painesville Organization, summer camp.

- This page has been intentionally left blank –

Community Development

2013 Operating Budget

**Douglas Lewis, Assistant City Manager/
Community Development Director**
Richard Lesiecki, City Engineer
Russ Schaedlich, City Planner

Departmental Mission Statement

The Community Development Department handles a wide array of functions and is made up of Engineering, Building & Housing, as well as City Planning. The goal of the Community Development Department is to provide a high level of quality services that are efficient and responsive to the present and future needs of the community, delivered by knowledgeable staff in a timely fashion with professionalism, common courtesy and respect.

Planning and Development

Division Description

The City Planner is to provide the necessary planning and development review and administration support related to all public works improvements and developments within the City and enhance the quality of life, facilitate and regulate services, facilities and infrastructure for all citizens.

Code Enforcement

Division Description

This function's responsibility is the enforcement of the City's building, zoning, and property maintenance codes, accomplishing this through systematic inspections, response to complaints and final follow up of the violation with the homeowner or business owner.

Engineering

Division Description

This department has been restructured and the engineering services provided are performed by a contracted engineering firm. The department is responsible for planning, organizing and directing multi-function activities such as engineering, street repair and maintenance, sewer rehabilitation design and construction, drawing review, project coordination, programming and funding pursuit. Work involves responsibility for providing engineering services and for administering departmental policies, establishing priorities, and implementing programs.

Highlights of the 2013 Departmental Budget

Roadway Improvements:

- Construction of the Brookstone Boulevard and Shamrock Boulevard extension.
- Annual paving program involving four or five residential streets within the City.
- Construction of the Main Street Streetscape Improvement Project.

Sanitary Sewer Improvements:

- Work with the Public Service Department to clean and televise sanitary sewers and install sewer lining at priority locations in order to maintain the system's integrity and reduce future costs resulting from cave-ins.
- Work with residents to identify the cause(s) of a sanitary sewer back-up and propose a solution to the resident(s) that would address their concerns or make improvements to the system.

Storm Drainage Improvements:

- Design and construct certain neighborhood drainage improvements in conjunction with planned roadway improvements.
- To engineer and make minor repairs to storm sewers in most cost efficient manner identified.
- Work with residents to identify the cause(s) of drainage issues and propose a solution to the resident(s) that would address their concerns or make improvements to the system.
- Construction of the Main Street Streetscape Improvement Project utilizing 'green' technologies.

Planning Improvements:

- Continue towards completion of the implementation of major recommendations from the 2006 - 2007 Comprehensive Plan Update.
- Close-out of the Hazard Mitigation Grant Program (HMGP) for acquisition and demolition of the Millstone condominium.
- Continue implementation of Downtown Master Plan.
- Continue process of rezoning nonconforming uses to fit their land use where possible and within the guidelines of the 2006 – 2007 Comprehensive Plan.
- Assist in review and construction of the Main Street Streetscape Improvement Project.
- Work with the Lake County Land Bank to identify properties for acquisition, renovation or demolition.
- To facilitate and encourage new development that is consistent with the Comprehensive Plan and the Zoning Code.

Buildings & Housing Improvements:

- Continue to work with developers, contractors and engineering to reduce the amount of time it takes to issue residential and commercial building permits.
- Continue to work with developers and contractors to provide timely inspections (within 36 hours or less of receipt of request).
- Continue to work with business owners to provide timely inspections for business re-occupancies.
- To respond to property maintenance violations throughout the community.
- Continue to monitor website for availability of forms and permit applications and user friendliness

General Improvements:

- Continue to provide expertise to City Departments in matter requiring assistance from Community Development.
- Focus on improving internal and external customer service.
- To develop and track performance within Community Development.

MAJOR DEPARTMENTAL OBJECTIVES

Citywide Goal: COMMUNICATIONS/COMMUNITY SERVICE

- Actions:
- Maintain and improve the tracking mechanism for documents received in Community Development.
 - Provide final approvals (i.e., building and site plans) in 30 days or less.

- Refine the tracking mechanism to monitor and ensure 100% conformance of individual lot site grades to the overall development grading plans.
- Coordinate & improve interdepartmental subdivision plat review.

Goal 2: Implement procedures to enhance customer service.

- Actions:
- Continue to ensure that counter area is staffed continuously throughout the day.
 - Return all telephone calls and/or emails within twenty-four hours of receipt.
 - Monitor web site content to ensure accuracy and timeliness of information.
 - Provide additional training to staff in order to enhance customer service.
 - Maintain certifications necessary to perform job functions.

Citywide Goal: IMPROVE ENVIRONMENT AND IMAGE/COMMUNICATIONS

Goal 3: Implement procedures to enhance Code Enforcement.

- Actions:
- Investigate and provide a response to inquiries within seventy-two hours or less.
 - Work with rental properties to educate tenants on proper handling of such issues as garbage disposal, parking/storage of vehicles, yard maintenance, etc., to obtain compliance.
 - Continue to work cooperatively with the Police Department to address properties that are a nuisance.
 - Continue to identify rental properties not registered and begin renewal process.
 - To identify and coordinate registration process for Vacant Building Program.
 - Enhance customer service by improving communication with residents.

Goal 4: Acquisition and demolition of Millstone condominiums.

- Actions:
- Continue project administration including financial records, grant file, and individual property owner files for inspection per FEMA.
 - Keep city officials and public informed of progress during program completion.
 - Ensure property is cleared and returned to open space.
 - Close-out the Grant by 1st quarter of 2013.

Citywide Goal: STEWARDSHIP/COMMUNITY SERVICE/COMMUNICATION

Goal 5: To continue to improve the management of the City's infrastructure.

- Actions:
- Work cooperatively with other departments to track and record the condition and/or expansion needs of the various city infrastructure assets.
 - Schedule effective maintenance and repair of the infrastructure using these records.
 - Facilitate efficient capital project planning and execution using these records.
 - Utilize information contained in these records to support the need for funding requests either through grants and/or the budgeting process.
 - To utilize GIS to input and track infrastructure improvements.

Citywide Goal: COMMUNITY SERVICE/STEWARDSHIP

Goal 6: Continue to address the National Pollution Discharge Elimination System (NPDES) - Phase 2 requirements and take the necessary steps to obtain compliance.

- Actions:
- Efficiently and effectively, inspect and coordinate development and construction work for storm water improvements.
 - Attend seminars and read literature pertaining to the NPDES requirements.
 - Interact with the Lake County Storm Water Management Agency (LCSWMA), the Lake County Soil and Water Conservation District (LCSWCD) and the Ohio EPA, in pursuit of education of, and compliance with, the necessary requirements.
 - Develop policies and procedures to comply with NPDES standards.

- Evaluate and make recommendation regarding storm water improvements in problem areas based upon feasibility to complete and available funding.
- Provided in-house engineering for storm water improvements when applicable.
- Implement innovative stormwater management on Main Street to serve as a model for other communities.

Goal 7: Implement major recommendations of the Comprehensive Plan Update.

- Actions:
- Prioritize list of recommendations and develop action plans for completion.
 - Assist neighborhoods to develop priority issues to improve quality of life.
 - Identify and work with neighborhood leaders for assistance in addressing neighborhood priority issues.

Citywide Goal: COMMUNICATION

Goal 8: To work with employees to streamline departmental tasks and procedures while overseeing engineering consultants, delivering capital improvement projects, maintaining production levels, and responding to our customers.

- Actions:
- Encourage, increase, and refine communication among Department employees, as well as between management and support staff.
 - Continue to improve interdepartmental cooperation and communication by fostering the "TEAM" effort concept.
 - Maintain regular meetings of supervisory/management staff.
 - Encourage and support employee training to improve communication skills using electronic communication and in data/information gathering on both the City's intranet and the Internet.

Goal 9: Continue to improve the Department's website and provide useful information.

- Actions:
- Develop ways to make the website more user-friendly and standardize.

2012 ACCOMPLISHMENTS

- a) Continued process of approving site plans, building and conditional use permits for several projects.
 - i) Over 17 Site Reviews, Lot Split Reviews and Plat reviews through mid-August
 - ii) Various inspections at Heisley Park and other developments throughout the City
 - iii) Provided assistance for utility emergencies and infrastructure maintenance related issues
- b) New Development Infrastructure Project Coordination, Review and Construction Inspection:
 - i) The Village at Cobblestone Court apartment project
 - ii) Dollar General
- c) ODOT Project Coordination:
 - i) Jackson Street/SR 44 Interchange Study
 - ii) SR 2 Improvements
 - iii) Shamrock Blvd and Brookstone Blvd Extension
 - iv) Richmond Street Bridge Rehabilitation Project
- d) Road and Drainage Projects – Design/Construction:
 - i) Construction of the Shamrock Business Center sanitary sewer and pump station
 - ii) Brookstone Blvd and Shamrock Blvd Extension design
 - iii) Storm water drainage system evaluations at several locations
 - iv) Academy Court Culverts Replacement Project
 - v) Bank Street Slope Stabilization Project
 - vi) Oak Street Drainage Improvements Project
 - vii) Coordinated with the County on the Tiber Creek Drainage Area Study
 - viii) Received SWIF and CDBG Grant for \$148,000 for Main Street Streetscape Improvements
 - ix) Completed Engineering and Design of Main Street Streetscape Improvement Project

- e) Utility Coordination:
 - i) Assisted the Water Department with plan and specification preparation in association with the SR 86 Water Storage Tank Interior Painting project
 - ii) Assisted the Water Department with plan and specification preparation in association with the 2012 Waterline Replacement project
 - iii) Reviewed numerous gas line replacement projects for Dominion East Ohio Gas
- f) Special Projects:
 - i) Completed the abatement and demolition of Lake East Hospital and closed out the project
 - ii) Completed the purchase, abatement and demolition of Millstone Condominiums
 - iii) Worked with NewsChannel 5 on Building Better Neighborhoods
 - iv) Coordinated the purchase of the property for the Electric Substation

During budget year 2013, the Engineering Department will continue to implement existing programs. Key expenditures in 2012 are minimal from a department standpoint. The extension of Brookstone Boulevard and Shamrock Boulevard are key capital programs allowing for the continued development of the northwest portion of the City.

Department	2013 Budget	2012 Budget	2011 Actual	2010 Actual	2009 Actual
Engineering	\$114,746	\$116,805	\$116,725	\$129,006	\$135,997
Planning & Development	\$30,481	\$34,151	\$43,299	\$37,469	\$36,545
Code Enforcement	\$153,988	\$161,585	\$321,956	\$349,810	\$337,288
	\$299,215	\$312,541	\$481,980	\$516,285	\$509,830

Planning and Development:

- 17% reduction in operating costs since 2009

Building and Code Enforcement:

- 54% reduction in General Fund expenses since 2009 due to redistribution and reduction in operating costs
- Budgeted vacant FT Housing Inspector position in 2013 and will evaluate filling the position
- Reduction in staff
 - PT Building Inspector in 2011
 - PT Secretary laid off in 2012
 - Did not replace vacant FT housing inspector position for 9 months in 2012
- Work on developing collaborative agreements with local building departments to maintain minimum standards
- Continue to cross train staff to improve efficiency of department
- Continued implementation of new programs resulting in increasing revenues
- Use of RSVP volunteers to assist with basic functions
- Improved departmental cooperation

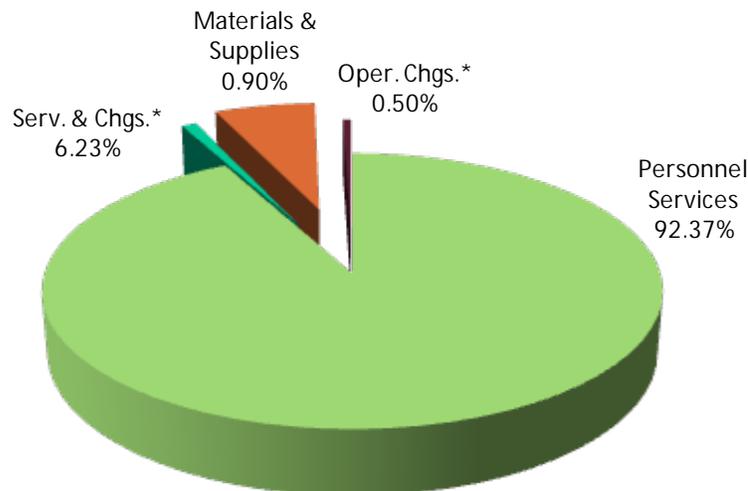
Engineering:

- 16% reduction in operating costs since 2009
- Reduction in staff
 - PT Secretary in 2011
- Improved ability to perform engineering design in-house, due to software upgrades to the CAD system.

- 2013 Budgeted Capital
 - o Fund 201
 - Annual Street Paving \$150,000
 - Main Street Streetscape Project \$892,270
 - Total Fund 201 Capital \$1,042,270
 - o Fund 231
 - Shamrock Bridge Construction \$7,300,000
 - o Fund 427
 - SR 44 Exchange \$500,000
 - o Fund 430
 - Computer Replacement \$1,500
 - o Fund 722
 - Sewer Lining Rehabilitation \$75,000
 - Manhole Rehabilitation \$25,000
 - Total Fund 722 Capital \$100,000
 - o Fund 732
 - Scanner for GSI System \$15,000
 - o Fund 760
 - Annual Storm Utility Program \$100,000
 - Total Community Development Capital Projects \$9,050,270

- The Shamrock Bridge and SR 44 Interchange projects will bring in more industry to the City, which will increase income tax collections by thousands. If the Road Levy passes in November 2012, this will bring in approximately \$630,000 annually, which will go to repaving the roads. (If this does pass, the City will provide Council with an updated capital listing of possible roads that could be repaved in 2013.)

Community Development



*Services and Charges and Operating Charges include: Lake County Soil and Water payment, mowing services, postage, real estate taxes.

Water Service Funds

George Ginnis, Superintendent of Water
Mark Connor, Water Distribution Supervisor
Frank McKeon, Water Plant Supervisor

The Division of Water is charged with the responsibility of collecting, treating, pumping, and distributing potable water and providing related water service to customers within its service area. The Division of Water operates a public water supply system which services not only the City of Painesville, but also surrounding townships and villages. The City is empowered to establish rates and charges for the services provided by its Division of Water, acquire property and construct facilities to provide for water services throughout the service area, and perform other necessary functions in respect to operation and maintenance of the water works system. The Division of Water strives to be a self-supporting utility.

Departmental Mission Statement

To provide all our customers with safe, high quality potable water, while being committed to operating and maintaining our facilities safely and efficiently. We are also dedicated to providing qualified and courteous services to satisfy the diversified needs of our customers.

Filtration and Pumping

Division Description

This program includes the operation and maintenance of the Water Treatment Plant. Operation of the plant has the following components: 1) Treatment – the addition of chemicals to clean and disinfect the water; 2) Pumping – the transport of water from the lake through the plant to distribution; 3) Filtration – treated water filter for final purification; and 4) Quality control – laboratory analysis of water. Maintenance of the plant consists of building, equipment, and grounds maintenance to ensure the operation and appearance of the plant.

Distribution Operations

Division Description

This program reflects the Water Division services to the Distribution Office located at 459 Storrs Street. The distribution supervisor and secretary are paid from this function. All other expenditures include supplies, services, maintenance and capital improvements necessary to make the office operational.

Water Division Goals 2013

- I. To produce safe potable water that meets and exceeds all federal, state, and local regulations. (Stewardship and Customer Service)
 - A. Water Plant
 1. Complete all Ohio EPA testing i.e.: Inorganic, Nitrate, Nitrite, Radiological, Volatile Organic Chemicals, Synthetic Organic Chemicals and Total Organic Carbon.

1. Perform quarterly testing for Disinfection Byproducts (TTHM's and HAA₅)
 2. Ensure compliance for all Tier 1 sample site locations for Lead and Copper rule.
 3. Prepare and distribute the Consumer Confidence Report (CCR) to all customers annually.
- B. Water Distribution
1. Collect 30 distribution samples monthly and test for total coliform and E.coli analysis.
 2. Update Emergency Response Plan annually.
 3. Ensure a minimum of 25% of daily tank turnover and a minimum of .2mg/l of free chlorine in the distribution system.
 4. Properly chlorinate all water mains after repairs; follow sampling and notification procedures after depressurization has occurred.
 5. Submit all federal, state, and local reports as required
- II. Optimize operations (Customer Service and Communication)
- B. Water Plant
1. Perform jar tests til optimum dosage of coagulant is achieved
 2. Optimize current backwash procedure to improve filter operation
 3. Have safety seminars at the facility annually to ensure staff is proficient during plant operations.
 4. Cross-train personnel from the distribution and the water plant to increase efficiency at the water plant, lowering overtime costs.
- C. Water Distribution
1. Uni-Directionally flush the entire system.
 2. Install 5 new hydrants annually and repair hydrants within 72 hours of notification.
 3. Evaluate energy usage and pump efficiency at all the pumping stations.
 4. Cross-train personnel from the distribution and the water plant to efficiently accomplish annual distribution goals such as the annual flushing program.
- III. Organize maintenance programs to efficiently operate Painesville's Water Division. (Stewardship and Improving Painesville's Image)
- A. Water Plant
1. Initiate a preventative maintenance program that will enable the staff to perform routine maintenance on all water plant equipment.
 2. Record all data on computer instead of Preventative Maintenance Cards.
 3. Label routine events: Weekly, Bi-Weekly, Monthly, Quarterly, Semi-Annually, and Annually.
- B. Water Distribution
1. Initiate a preventative maintenance program that enables the staff to perform routine maintenance on distribution equipment.
 2. Record all data on computer instead of Preventative Maintenance Cards.
 3. Label routine events: Weekly, Bi-Weekly, Monthly, Quarterly, Semi-Annually, and Annually.
- IV. Continue to provide a skilled and proficient staff to the community. (Customer Service, Communication, and Community Engagement)
- A. Water Plant

1. Provide training for employees to attain Ohio EPA licensing, which allows competent staff on-site at all times.
 2. Utilize groups such as the American Water Works Association, the Operator Training Committee of Ohio, and the Ohio Rural Water Association for specialized training in water treatment, safe handling of chemicals, and improving laboratory proficiency.
 3. Develop Supervisor skills and employee skills and involvement in compliance issues.
- B. Water Distribution
1. Provide training for employees to attain Ohio EPA licensing, which allows competent staff on-site at all times.
 2. Utilize groups such as the American Water Works Association, the Operator Training Committee of Ohio, and the Ohio Rural Water Association for specialized training in trenching and shoring, OSHA safety regulations and improving customer service.
 3. Develop Supervisor skills and employee skills and involvement in compliance issues.
- V. Improve Management/Labor relations (Communication)
- A. Water Plant
1. Conduct daily meetings with supervisors and employees prior to job assignments.
 2. Monthly safety meetings.
 3. Provide in- house training to the Staff on city policies.
 4. Provide in-house training for EPA rules and regulations.
- B. Water Distribution
1. Conduct daily meetings with supervisors and employees prior to job assignments.
 2. Monthly safety meetings.
 3. Provide in-house training to the Staff on city policies.
 4. Provide in-house training for EPA rules and regulations.

2012 Accomplishments

- Unidirectional flushing of 2/3 of system annually.
- Replaced approximately 4500 feet of water line on Adelaide, Hoyt, Oak, and Avery Terrace.
- Continued to review and modify the backflow prevention program and notification procedures.
- Underwater Marine Contractors continued to perform inspections of the raw water intake structure for potential enhancements.
- Installed approximately 250 touch pad meter reading devices.
- Installed approximately 105 new service lines.
- Installed approximately 14 new hydrants.
- Continue preparations for Disinfections Disinfectant By-Product Rule 2, which begins in the 1st quarter of 2013
- Continue preparations for Long Term Enhanced Surface Water Treatment Rule 2, which begins in the 1st quarter of 2013

- Installation of an additional variable frequency drive motor at the Chestnut Pump Station.
- SCADA (Supervisory Control and Data Acquisition) replacement for current
- Filter valve and actuator replacement improvement
- Modified 1000gpm pump at Crile Pump Station to permit automated use from the Water Plant at all times.

Fund 710

Department	2013 Budget	2012 Budget	2011 Actual	2010 Actual	2009 Actual
Administration	\$2,366,319	\$2,610,333	\$2,955,652	\$2,976,101	\$3,335,195
Distribution	\$981,967	\$988,908	\$1,007,298	\$1,033,655	\$1,054,688
Plant	<u>\$1,093,509</u>	<u>\$1,032,989</u>	<u>\$950,374</u>	<u>\$1,017,247</u>	<u>\$1,020,089</u>
Water Revenue Fund	\$4,441,795	\$4,632,230	\$4,913,324	\$5,027,003	\$5,409,972

Fund 712

Department	2013 Budget	2012 Budget	2011 Actual	2010 Actual	2009 Actual
Administration	\$953,040	\$1,155,986	\$1,242,653	\$1,325,213	\$1,123,495
Distribution	\$1,424,660	\$908,000	\$255,508	\$188,641	\$1,160,198
Plant	<u>\$185,340</u>	<u>\$250,000</u>	<u>\$51,516</u>	<u>\$161,946</u>	<u>\$11,341</u>
Water Construction Fund	\$2,563,040	\$2,313,986	\$1,549,677	\$1,675,800	\$2,295,034

Fund 710 – Cost Savings Measures

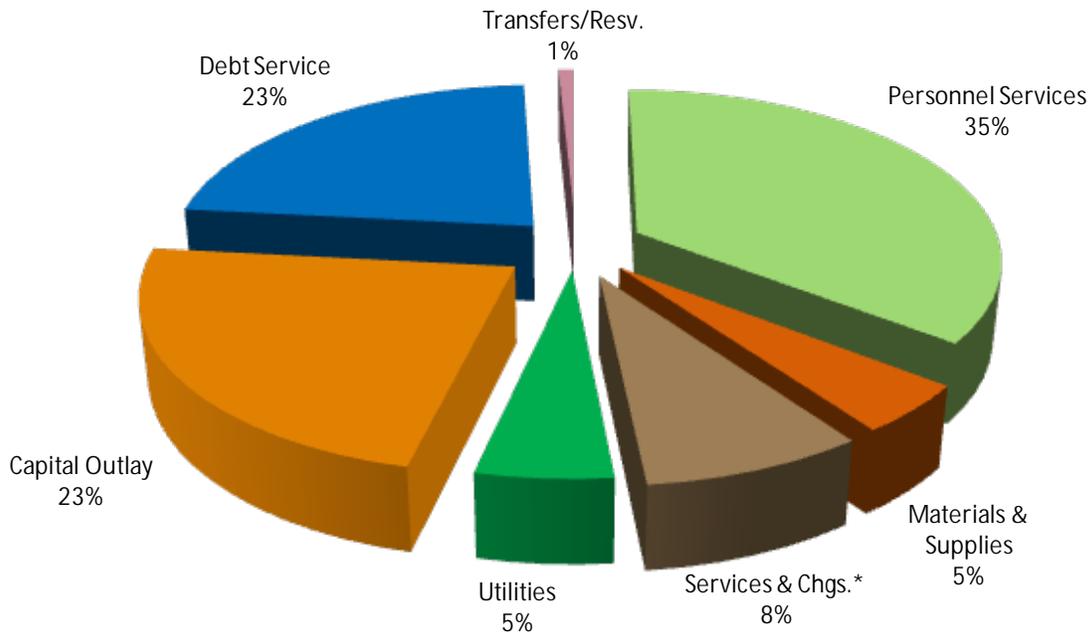
- Overtime costs reduced - OT \$38,373 from 2011 to \$17,285 as of 9/28/12 (still 3 months of overtime remaining but even averaging for the remaining 3 months still represents an 11% reduction from 2012.
- Working Collectively with other Departments- Main savings will be working collectively with Painesville Electric Division on the filter rehab project. Estimated Savings- \$80,000.00
- Reduction in Staff- we continue to do more with less by cross training employees. New hire Ryan Tiedman who filled a Utility Service position in distribution routinely aids the treatment facility staff to efficiently perform daily operations.
- 2013 Budgeted Capital
 - o Fund 710
 - Computer Replacement for Utilities \$300 *
 - o Fund 712
 - Computer System Upgrade \$7,500 *
 - East Jackson Waterline Replacement \$399,000
 - North St. Clair St. Watermain Replacement \$32,800
 - East Court Watermain Replacement \$51,900
 - Luary Drive Watermain Replacement \$38,720
 - Rockwood Drive Watermain Replacement \$202,240
 - Replace 1999 F-150 Truck \$50,000

▪ Exterior of Chestnut Tank Painting	\$120,000	
▪ Renovate Chestnut Pump Station	\$120,000	
▪ Coast Guard Waterline	\$410,000	
▪ Valve & Pump Replacement	\$50,340	
▪ Installation of Carbon Feed System	\$35,000	
▪ Radio/Internet Communication for Tank	<u>\$100,000</u>	
Total Fund 712 Capital	\$1,617,500	
Total Water Services 2013 Capital		<u>\$1,617,800</u>

*Represents Water's portion of distributed projects

- The new waterlines will allow the City to reduce the maintenance costs, due to less water main breaks and less time flushing the lines to ensure the water is safe.

Water Service Funds



*Services and Charges include: Water's distributed portion for General Fund services, Laboratory services, telephone, insurance, sludge disposal, water plant operating license fee, machinery maintenance and building rental.

- This page has been intentionally left blank -

Sewer Service Funds

Randy Bruback, Superintendent of Water Pollution Control
Joseph Elliott, Operations Supervisor

The Division of Water Pollution Control is responsible for the network of sewers conveying sanitary sewage and industrial waste in the City of Painesville from their point of origin to the treatment facility for treatment and disposal. Water Pollution Control maintains, cleans, repairs and improves sewers and their appurtenances.

Departmental Mission Statement

The mission of the Water Pollution Control Plant is to provide the most effective customer oriented wastewater collection and treatment to the citizens of Painesville.

Plant and System

Division Description

This function provides administrative direction and support to the divisions responsible for maintaining quality service and a safe, efficient wastewater collection system. They are responsible for the operation and maintenance of all wastewater pumping facilities, the wastewater sampling in compliance with federal laws.

2013 Major Departmental Goals and Objectives

Strategic Goal #1

Stewardship and Fiscal Responsibility

Departmental Objectives

- a. Blower Building Roof Replacement – Replace blower building roof with new membrane roof.
- b. WPCP Doors and Windows Replacement – Replace WPCP doors and windows with new energy efficient double pane insulated design.
- c. Employee Retirements – Continue to utilize personnel retirements towards reducing the department's staff.

Strategic Goal #2

Communications

Departmental Objective

- a. Revise and update WPCP City webpage to be current, comprehensive and user friendly.

Strategic Goal #3

Improving Painesville's Environment and Image

Departmental Objective

- a. Park Bench's – Repair and restore wrought iron park benches.
- b. Northeast Section Ohio Water Environment Association Meeting – Hosting the fall NESOWEA section meeting at the Painesville WPCP.

Strategic Goal #4**Community Engagement**

Departmental Objective

- a. Painesville Senior Center – Volunteer to cook and serve two meals at the Senior Center in 2013.

Water Pollution Control Department**PUMP STATIONS**

The seven (7) pump stations that serve the sewerage system are well maintained. The maintenance department inspects services and repairs the equipment and pumps.

During the past year, the installation of radio communications has eliminated the dedicated phone lines to 6 pump stations. The new communication system includes pump monitoring, pump run times, level sensing and alarm system to detect pump failures.

WATER POLLUTION CONTROL PLANT

The existing plant was last upgraded in 1979 as an advanced wastewater treatment facility. In 2009 construction began on major process equipment that have been identified for replacement. The construction was completed in 2010 and all systems are in operation and functioning.

Costs for land applying biosolids had risen in 2004 to near \$200,000 annually. The decision was made to landfill the biosolids and assume the responsibility of operating the entire pressing and hauling operation. The cost for landfilling was \$110,985 in 2011 and the operation of the greenhouse has contributed to the reduction in costs for solids disposal. In 2010 the WPCP began pressing all the water plant sludge and landfilling. This operation has increased the cost for landfilling in the sewer budget.

Capital Projects 2013

- ✱ Tri-axle Dump Truck
- ✱ Blower Building Roof Replacement
- ✱ Garage Doors
- ✱ Plant Water Strainer
- ✱ Doors and Window Replacement

PERSONNEL

The Water Pollution Control Plant has been able to provide plant and sewerage system operations effectively with staff reductions over the past five (5) years. Plant staffing has decreased from 25 employees in 2002 to a projected staff of 17 employees in 2013. There are three employees who are eligible to retire in 2013.

CHEMICALS

Chemical cost for plant operations include aluminum sulfate, sodium bisulfate, salt and polymer. Chemical cost for plant operations has increased for various reasons. Aluminum sulfate (phosphorus removal), sodium bisulfite (chlorine removal) and salt (chlorine generation) will increase slightly and require additional funding.

SOLIDS REMOVAL AND DISPOSAL

Residual solids are processed by plant personnel through the plants belt press. The belt press removes water from the WPCP sludge and Water Plant alum sludge and is hauled to the Lake County Landfill. The Lake County Landfill charged a disposal fee of \$30.00 per wet ton in 2010, in 2013 the disposal fee is anticipated to remain at \$30.00 per wet ton.

PLANNING FOR THE FUTURE

The Water Pollution Control Plant completed construction in 2010. The new construction included:

Capital Projects – WPCLF

- Tertiary Filter Media Replacement
- Tertiary Filter Control system upgrade/Tertiary Screw Pump Protective
- Secondary Clarifier Tank collection mechanism replacement (3 tanks)
- Primary Clarifier Tank collection mechanism replacement (2 tanks)
- Aeration Control system upgrade
- Grit Removal system replacement
- Polymer Feed system replacement
- Standby Generator replacement
- Odor Control improvements

The funding for these Capital projects is important to maintain the effectiveness of the WPCP's design. Effluent limits established in the plant NPDES permit require the timely replacement of process equipment in maintaining Ohio Water Quality Standards. Determining the most comprehensive and effective plan will be an important decision for City management.

Sewer rates have been reviewed and studied in conjuncture with the loan request application submitted to OEPA. New sewer rates to fund the capital projects have been approved and are in effect. The new sewer rates include a 3% increase each year through 2013. There is currently no provision for an increase in sewer rates past 2013.

The WPCP will continue to expand the services of the available treatment capacity to Painesville and surrounding communities. We will provide a cost and energy efficient treatment facility that will look to meet the demands of its citizens. The vision of the staff is to research and determine new effective treatment processes and equipment that improve the efficiency of plant and system operations.

Accomplishments of the 2012 Departmental Budget

- ✚ Industrial Pretreatment Van replacement with new truck.
- ✚ New slope mower – Slope mower purchased to safely mow plant grounds and hills with grades up to 30 degrees.
- ✚ Installation of new radio communications at City's Pump Stations – New radio communications replace copper fed phone lines at sewage pump stations. Eliminates monthly phone charges for each pump station.
- ✚ Operations staff conversion of paper record keeping of plant data to loading operational data to Access (Microsoft) program. This new format is entirely electronic and eliminates paper recordkeeping of operational data.
- ✚ Repair and return to service of No. 2 Anaerobic Digester Mixer.
- ✚ Installed new lighting in tunnel that leads from Administration Building to Digester Lower Control Chamber. New lighting provides illumination during power outages and normal operations.
- ✚ WPCP Safety Coordinator attended the Ohio Safety Congress Annual Conference in Columbus, OH on March 27, 28 and 29, 2012.
- ✚ Installed a new non-potable pipe from the Tertiary building to the Blower building. This project was necessitated when the existing piping ruptured under the concrete sludge storage pad.
- ✚ Submitted application for new NPDES permit for the WPCP. Worked with CT Consultants to revise industrial local limits and submit to OEPA for approval.
- ✚ Construction of new Shamrock Pump Station. New Shamrock pump station will pump sewage from new residential development to the WPCP.
- ✚ CPR and AED safety training and certification.
- ✚ 2012 1st Annual Steelhead Fishing Tournament, sponsored by the Downtown Painesville Organization. Participating in the implementation of the new fishing tournament.

- ✚ Cleaning of No. 5 and No. 4 Aeration Tanks. During cleaning the air header diffusers were inspected and replaced if necessary.
- ✚ Developing bid specifications for window and door replacement in the Blower Building. Upon bid award the windows and doors will be replaced in the Blower building with new energy efficient double pane doors and windows.
- ✚ Operated 2.2 megawatt generator for peak demand shaving, at Electric Plant administration's request.
- ✚ Sold through the City Auction the WCPP Industrial Sampling Van and the Pan Truck.
- ✚ WPCP staff attended the Ohio Water Environment State Conference in Aurora, OH.
- ✚ Safely removed the Intermediate Clarifier Drives and walkways. The material was scrapped and the funds were submitted into the sewer scrap revenue account.

Fund 720

Department	2013 Budget	2012 Budget	2011 Actual	2010 Actual	2009 Actual
Administration	\$1,627,018	\$1,624,477	\$1,983,142	\$1,912,326	\$1,970,702
Plant	\$1,627,746	\$1,652,039	\$1,733,005	\$1,763,584	\$1,664,799
Transmission	\$189,983	\$199,088	\$187,252	\$195,794	\$179,787
Sewer Revenue Fund	\$3,444,747	\$3,475,604	\$3,903,399	\$3,871,704	\$3,815,288

Fund 722

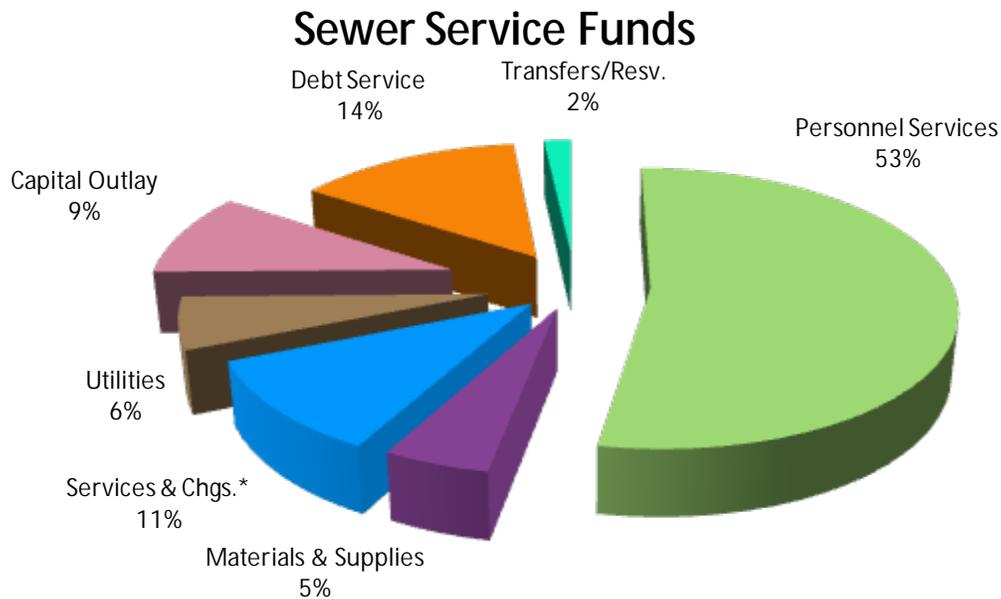
Department	2013 Budget	2012 Budget	2011 Actual	2010 Actual	2009 Actual
Administration	\$563,215	\$707,621	\$532,644	\$776,932	\$824,967
Plant	\$320,000	\$110,000	\$288,518	\$975,815	\$2,271,101
Transmission	\$100,000	\$100,000	\$393	\$50,112	\$35,973
Sewer Construction Fund	\$983,215	\$917,621	\$821,555	\$1,802,859	\$3,132,041

- § Carrying additional expense for other associated operations; due to adjusted redistributions.
- § Staff reduction – in 2000 plant staffing was at 27 employees and for 2012, staff will total 17.
- § Solids dewatering and landfilling – in 2010 the wpcp began dewatering water plant solids. Processed 625,000 gallons of alum sludge in and 6,830,000 gallons of wpcp sludge in 2011.
- § Pump station communication – land line communication with sewer pump stations has been converted to radio communication. Seven pump stations were being billed \$200 per month. In 2012 all pump stations will be completed with radio communications, eliminating land line fees.
- § Septage revenue – septage receiving and treatment program began in 2004 and to date we have collected \$1.2 million dollars in revenue from permitted septage haulers.
- § Biosolids landfilling – in 2004 the cost to land apply wpcp biosolids totaled \$200,000. The landfilling of biosolids since 2004 has averaged \$91,000. Total savings over last seven years totals \$763,000.

- § Overtime and holiday pay expenditures – overtime and holiday pay in 2000 to 2003 averaged over \$40,000 annually. Since 2004 these costs have been reduced to an average of \$5500. This total savings amount to \$44,000.
- § Cross department resource sharing – the sharing of city department resources and personnel have reduced expenditure cost from service and repair. Examples of this cooperation include welding, excavation, mowing, vehicle repair and many other services that would cost thousands of dollars if performed by outside contractors.

-	2013 Budgeted Capital		
	o Fund 720		
	▪ Computer Replacement	<u>\$300</u>	*
	o Fund 722		
	▪ Computer System Upgrade	\$6,000	*
	▪ Sewer Lining Rehabilitation	\$75,000	
	▪ Manhole Rehabilitation	\$25,000	
	▪ WPCP Doors Replacement	\$25,000	
	▪ WPCP Windows Replacement	\$25,000	
	▪ WPCP Roof Replacement	\$150,000	
	▪ Plant Water Strainer	\$20,000	
	▪ Tri-Axle Dump Truck	<u>\$100,000</u>	
	Total Fund 722 Capital	\$426,000	
	Total Sewer Services 2013 Capital		<u>\$426,300</u>

*Represents Sewer’s portion of distributed projects



*Services and Charges include: Sewer’s distributed portion for General Fund’s services, SCADA system, sludge disposal, laboratory services, telephone, machinery maintenance.

- This page has been intentionally left blank –

Electric Service Funds

Jeffrey McHugh, Superintendent of Electric

Paul Morton, Electric Plant Supervisor

Ron Mihitsch, Assistant Electric Distribution Supervisor

The Division of Electric is responsible for all electrical generation, transmission and distribution facilities owned by the City. Electric provides electricity to residential, commercial, industrial and governmental customers.

Departmental Mission Statement

To provide adequate, reliable, and economical power to our customers in an efficient and professional manner.

Plant Operations

Division Description

This division provides administrative direction and support to the departments maintaining the Electric Plant. Functions include operations and maintenance of Boiler, turbines and substation. This division oversees the purchase of power as needed.

Distribution Operations

Division Description

This division provides administrative direction and support for the general operation of the Electric Distribution system. Functions include the operation and maintenance of the distribution lines and connections for delivery of service directly to customers.

2013 Goals and Objectives

(I) Administrative:

(A) Goal = To improve communications with our customers and the community

- Objective - Update the Web Page within the first quarter of the year so information about the Electric Division is available on the internet.
- Objective - Continue our "Key Accounts" program by visiting our largest customers.
- Objective - Purchase one new type of promotional item to hand out at public events.
- Objective - Expand the annual report.
- Objective - Provide at least one seminar or program for our customers as part of our Key Accounts program.

(B) Goal = To maintain the Electric System's status in the present economic market.

- Objective - Monitor our power purchase and dispatch operations with AMP to take advantage of the fluctuating power market.
- Objective - Review our fee structure.
- Objective - Continue our search for reliable and economical power sources.

(C) Goal = To expand the divisions environmental stewardship.

- Objective - Evaluate participation in energy efficiency programs.
- Objective - Continue our involvement in wind and hydro power.
- Objective - Explore other sources of renewable energy.
- Objective - Evaluate rate changes which would promote energy efficiency.

(II) Generation Plant:

(A) Goal = To maintain and improve the safety, reliability, and efficiency in various areas of the Electric Plant.

- Objective - Continue engineering and legal review of MACT compliance requirements.
- Objective - Inspect and repair #5 Turbine Generator.
- Objective - Expand the Plant SCADA system to include control functions.
- Objective - Install multimeters on plant feeder breakers to make data available to the SCADA system.
- Objective - Inspect and upgrade some of the 4160 volt switchgear.
- Objective - Evaluate and upgrade the storm-water system.

(B) Goal = To continue and expand our Safety Program.

- Objective - Send one employee to the City Safety Committee meetings and the Lake County Safety Council meetings.
- Objective - Continue to update radios, tools and other safety equipment.
- Objective - Provide two or more safety programs citywide.

(III) Distribution:

(A) Goal = Improve the reliability, flexibility and efficiency of the distribution system.

- Objective - Replace one of the smaller distribution vehicles on an eight year cycle.
- Objective - Rebuild the circuit crossing under the RR on Newell Street.
- Objective - Purchase per our vehicle replacement schedule a new bucket truck for \$240,000 to maintain the efficiency of our line crew.
- Objective - Update UG electric facilities in one of the older subdivisions within the City.
- Objective - Replace 100 existing MV bulbs with HPS retro units to improve the efficiency of our street light system.
- Objective - Cutover five spans of line in the South end from 4160 volts to 13.2 Kv.
- Objective - Continue to improve the data for the GIS system to include underground allotments.
- Objective - Continue our program to repair or replace cable racks in three manholes per year within the city.
- Objective - Update one section of aged distribution line somewhere in the system.

(B) Goal = To continue and expand our Safety Program

- Objective - Do structural and dielectric testing on 9 vehicles and 23 hot sticks in the distribution section.
- Objective - Send one employee to the City Safety Committee meetings and the Lake County Safety Council meetings.
- Objective - Test fifteen pair of high voltage gloves, eleven pairs of low voltage gloves and ten sets of rubber sleeves four times per year.

(IV) Long Term:

(A) Goal = Upgrade and streamline the Electric System to maintain readiness to compete in today's economic environment.

- Objective - Investigate alternate fuel supplies to help reduce our costs.
- Objective - Maintain our involvement in AMP's Hydro project at 5 MW.
- Objective - Evaluate areas for more wind energy installations in and around our system.
- Objective - Maintain our participation in JV2 at 7 MW or higher.
- Objective - Review and evaluate new joint venture projects with AMP Inc.
- Objective - Install the diesel generator for the City Hall complex.
- Objective - Complete second substation.

2012 Electric Plant Accomplishments

- 1) Started major inspection on #5 Turbine/Generator.
- 2) Installed auto reclosers on H2, H6, and H8 distribution circuits.
- 3) Upgraded Plant/Substation express tie lines.
- 4) Upgraded protective relays for express tie lines.
- 5) Completed VRB building.
- 6) Completed the land purchase for the second substation.
- 7) Bid out labor and major equipment for the second substation.
- 8) Started to work on the backup generator for the Chestnut Street pump station.
- 9) Painted upper and lower coal tubes.
- 10) Painted flyash silo.
- 11) Completed Trident training.
- 12) Completed lift truck training.

2012 Electric Distribution Accomplishments

- 1) Replaced A Pickup Truck Per Our Eight Year Cycle
- 2) Cutover 5 Spans Of Line From 4160volt To 13.2kv.
- 3) Continued Our Program Of Upgrading Manholes
- 4) Upgraded Several Sections Of Aged Distribution Lines
- 5) Replaced An Outdated Bucket Truck With A New One Per Our Eight Year Cycle.
- 6) Installed New Ug Infrastructure In Heisley Park's New Phases
- 7) Replaced An Outdated Computer In The Supervisor's Office
- 8) Replaced 200 Mv Bulbs With Hps To Improve Efficiency Of Our Street Light System.
- 9) Did Structural And Dielectric Testing On All Our Bucket Trucks And Crane And 23 Hot Sticks.
- 10) Sent A Representative To Both City And County Safety Council Meetings
- 11) Test All Rubber Gloves And Sleeves Four Times A Year
- 12) Made Progress On The Newell Street Ug Crossing Project.

Fund 730

Department	2013 Budget	2012 Budget	2011 Actual	2010 Actual	2009 Actual
Administration	\$4,104,033	\$3,365,595	\$4,397,004	\$7,019,942	\$3,927,186
Plant	\$18,605,683	\$19,802,159	\$19,366,692	\$17,589,079	\$16,134,181
Distribution	\$2,070,801	\$1,978,037	\$1,829,455	\$1,904,789	\$1,774,451
Non-Departmental*	<u>\$292,580</u>	<u>\$266,304</u>	<u>\$62,012</u>	<u>\$54,359</u>	<u>\$34,682</u>
Electric Revenue Fund	\$25,073,097	\$25,412,095	\$25,655,163	\$26,568,169	\$21,870,500

*Non-Departmental includes distributed portion of Personal Services for various departments.

Fund 732

Department	2013 Budget	2012 Budget	2011 Actual	2010 Actual	2009 Actual
Administration	\$25,500	\$76,430	\$20,500	\$21,241	\$23,514
Distribution	\$4,095,700	\$2,540,000	\$338,516	\$619,557	\$1,629,806
Plant	<u>\$1,375,000</u>	<u>\$3,545,800</u>	<u>\$635,082</u>	<u>\$161,395</u>	<u>\$318,447</u>
Electric Construction Fund	\$5,496,200	\$6,162,230	\$994,098	\$802,193	\$1,971,767

- Carry additional expenses for other associated operations due to adjusted redistributions.
- The plant has lost employees due to retirements/resignations. We did not hire any new people, rather we rearranged jobs and schedules to cover the work.
- The plant continues to use one of our own employees to do the programming and engineering for the SCADA system instead of outsourcing the work.
- Operated the plant under economic dispatch most of the year to take full advantage of the variable prices in the purchased power markets.
- The new substation is scheduled to be online by summer.
- In Distribution, Line section personnel will be reapportioned throughout the classifications with a net addition of one person from last year's budgeted total.

- 2013 Budgeted Capital

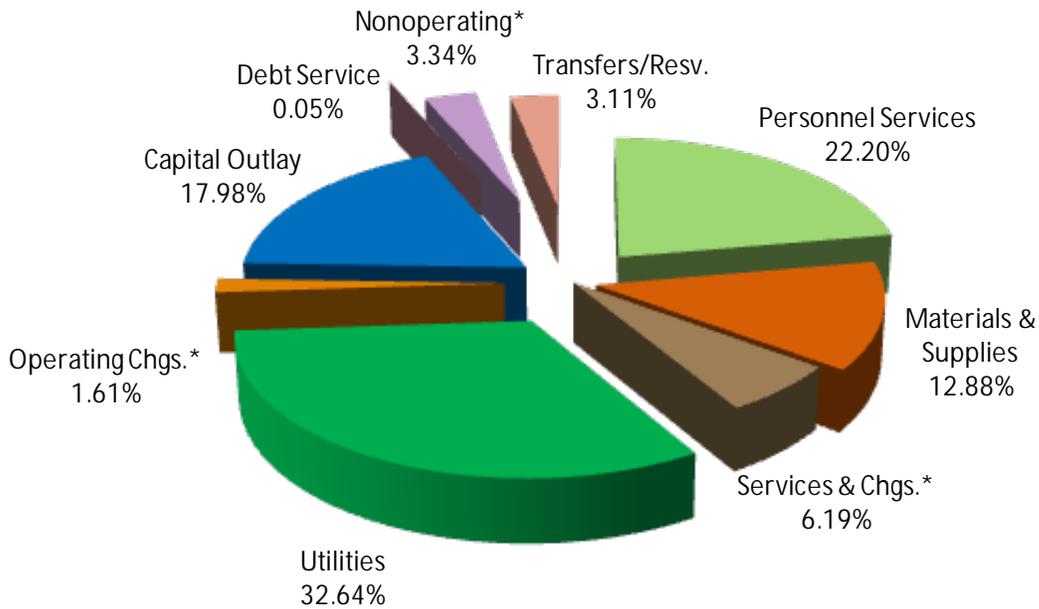
- o Fund 730
 - Computer Replacement for Utilities \$900 *
- o Fund 732
 - Computer System Upgrade \$10,500 *
 - Computer Replacement \$1,700
 - Streetlight Revamping Program \$30,000
 - Replace/Treat Direct Buried UG Cable \$50,000
 - Manhole Cable Racks & Covers \$14,000
 - UG Electric in Various Subdivisions \$40,000
 - Industrial Transformers \$90,000
 - Newell Street Underground RXR Crossing \$290,000
 - Downtown Main St. Streetscape Project \$250,000
 - Circuit Extensions from New Substation \$3,050,000
 - Replace Truck #1A \$240,000

▪ 4160 Volt Switchgear Replacement	\$500,000	
▪ City Hall Generator	\$100,000	
▪ Boiler Mact Compliance	\$300,000	
▪ Substation 33 MVA	\$220,000	
▪ Scanner	\$15,000	
▪ Stormwater Collection System Improvements	\$250,000	
▪ Computer Replacement	\$5,000	
Total Fund 732 Capital	\$5,496,200	
Total Electric Service Funds 2013 Capital		<u>\$5,497,100</u>

*Represents Electric's portion of distributed projects.

- The new equipment purchased will allow the Electric Department to be more efficient with less cost being spent on maintaining the equipment. The substation circuit extensions will increase revenues by having more businesses to use the City of Painesville electricity and it will increase the reliability of the City's electric service.

Electric Service Funds



Services and Charges, Operating and Nonoperating Charges include: Electric's distributed portion of General Fund services, flyash removal, telephone, machinery and vehicle maintenance, insurance, building rental, KWH tax payment.

- This page has been intentionally left blank –

Storm Water Utility

Kevin Lynch, Service Director &
Richard Lesiecki, City Engineer

Departmental Mission Statement

To provide funding for the efficient operation and management of the city's surface water system to decrease flooding, to decrease damage to property, and to increase water quality for the benefit of the community and the natural environment.

Division Description

This function is to manage and monitor the general maintenance and provide long-range planning for infrastructure improvements made to the storm sewer system of the City. To provide the capital improvements and to perform infrastructure improvements made to the storm sewer system of the City.

Highlights of the 2013 Departmental Budget

- Continue implementation of phased improvements of the Tiber Creek and tributary drainage course based upon drainage area study and prioritization. Working in conjunction with the Lake County Engineer Office, Lake County Storm Water Management and Painesville Township on a regional drainage area study with regard to Tiber Creek.
- Design and construct neighborhood drainage improvements in conjunction with roadway improvements.
- To engineer in-house and make minor repairs to storm sewers in most cost efficient manner identified.
- SWIF grant allowing for sustainable stormwater handling practices on Main Street. Funding was also provided by the Lake County Commissioners.

Major Departmental Objectives of Storm Water Utility

Goal 1: Continue to address the National Pollution Discharge Elimination System (NPDES) – Phase 2 requirements and take steps to comply with the requirements.

**City Core Value: RESPECT
COMMITMENT/INTEGRITY**

Citywide Goal: COMMUNITY SERVICE/STEWARDSHIP

- Actions:
- Efficiently and effectively, inspect and coordinate development and construction work within the City.
 - Attend seminars and read literature pertaining to these requirements.
 - Interact with the Lake County Storm Water Management Agency (LCSWMA), the Lake County Soil and Water Conservation District (LCSWCD) and the Ohio EPA, in pursuit of education of, and compliance with, the necessary requirements.
 - Consult with neighboring municipalities to gain an understanding of how they are addressing EPA mandates and for possible consideration with City policy/procedures.

GOAL 2: Construct needed storm improvements. (Relates to City Goal Stewardship)

- Design and construct needed storm improvements.

- Performed a number of storm water drainage system evaluations.
- Implemented a drainage area study for the Tiber Creek drainage area in conjunction with the County Engineer’s office and County Stormwater Management Department.
- Implemented storm drainage improvements on the retention basin on Michael Court.
- Responded to citizen complaints concerning flooding throughout the city.
- Applied for and received a SWIF grant for the Main Street streetscape project allowing for the implementation of green stormwater practices.
- Constructed the Newell Street culvert replacement project in conjunction with the County Engineer’s office and County Stormwater Management Department.

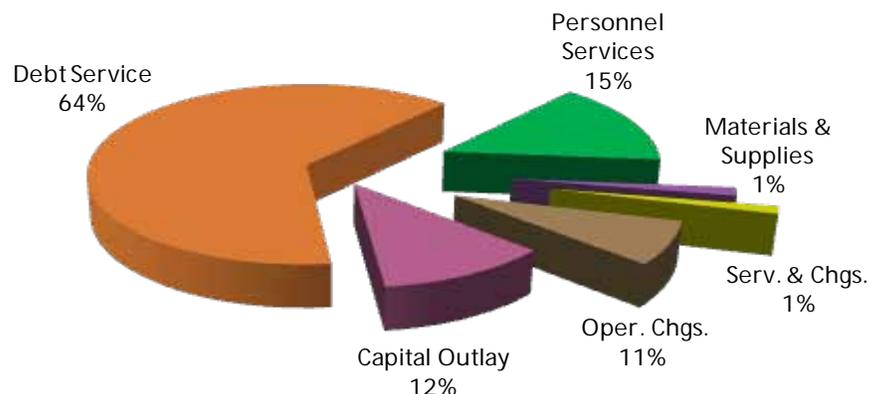
FUND 760

Department	2013 Budget	2012 Budget	2011 Actual	2010 Actual	2009 Actual
Operating	\$217,436	\$253,447	\$221,650	\$228,241	\$225,473
Capital	\$100,000	\$100,000	\$297,305	\$447,172	\$269,358
Debt	<u>\$552,780</u>	<u>\$619,400</u>	<u>\$686,901</u>	<u>\$412,047</u>	<u>\$343,401</u>
Storm Water Total	\$870,216	\$972,847	\$1,205,856	\$1,087,460	\$838,232

Reduced operating expenses by 4% since 2009:

- Shifted some operating expense to this fund from general fund
 - Televised storm sewers in several areas of the City
 - Check and clean where necessary open waterway areas for debris bi-weekly
 - Various improvements associated with annual paving program, TBD
- 2013 Budgeted Capital
 - o Fund 760
 - Annual Storm Utility Capital Improvement Prog. \$100,000
 - Total Storm Water Utilities Fund 2013 Capital Projects \$100,000
 - The improvements to the storm water will reduce maintenance costs associated with maintaining those sewers.

Storm Water Utility Fund 760



*Services and Charges and Operating Charges include: storm water utility fees, equipment maintenance and landfill disposal services.

Non-Departmental

Definition of the Section

This section details the budgets within the City of Painesville that are not part of a particular department. The Director of Finance prepares and manages these budgets. Included in this section are several schedules of expenditures that affect budgets across several different funds, or are unique funds that are for a specific purpose (debt service, trust and agency funds).

The following schedules make up the non-departmental section of this budget.

- Ø Schedule of Health Insurance
- Ø Schedule of Worker's Compensation
- Ø Summary of Debt
- Ø Schedule of Transfers
- Ø Schedule of Advances
- Ø Schedule of Long-Term Debt

Schedule of Health Insurance

Account	FUND	Administrative Costs	Claims Estimate	TOTAL
101.970	GENERAL FUND TOTAL	\$ 251,478	\$ 982,132	\$ 1,233,610
201.970	STREET CONST., MAINT. TOTAL	9,124	56,200	65,324
204.970	CEMETERIES TOTAL	15,250	71,977	87,227
222.970	PROBATION TOTAL	2,250	10,147	12,397
229.970	EMS TOTAL	11,000	40,647	51,647
230.970	MUNI CT CAPITAL PROJ TOTAL	3,375	15,429	18,804
234.970	VICTIM'S ADVOCATE GRANT TOTAL	-	334	334
429.970	MUNI CT SPECIAL PROJECTS TOTAL	148	5,490	5,638
710.970	WATER TOTAL	75,875	350,503	426,378
720.970	SEWER TOTAL	74,500	339,400	413,900
730.970	ELECTRIC TOTAL	210,750	873,777	1,084,527
750.970	PARKING TOTAL	2,500	12,524	15,024
760.970	STORM WATER TOTAL	3,750	18,000	21,750
		\$ 660,000	\$ 2,776,226	\$ 3,436,560

HOSPITALIZATION COSTS HISTORICALLY

Fund	Fund Description	FY 2013	FY 2012	FY 2011	FY 2010	FY 2009
101	General Fund	1,233,610	1,158,147	1,359,890	1,300,965	1,088,624
201	Street Const., Maint.	65,324	64,908	51,523	38,942	70,684
204	Cemeteries	87,227	80,766	90,153	90,824	89,235
222	Probation	12,397	15,182	13,942	14,290	6,255
229	EMS	51,647	37,636	55,649	43,411	20,294
230	Muni Court Capital Proj.	18,804	18,337	17,398	16,379	12,479
234	Victim's Advocate Grant	334	309	192	54	-
429	Muni Court Special Proj.	5,638	5,220	8,351	18	-
710	Water Revenue	426,378	380,200	414,476	347,022	308,614
720	Sewer Revenue	413,900	391,496	419,101	368,465	300,982
730	Electric Revenue	1,084,527	996,161	1,081,263	956,628	763,098
750	Off-Street Parking	15,024	13,911	14,913	11,097	12,791
760	Storm Water	21,750	19,727	20,546	15,703	18,057
Total Hospitalization		3,436,560	3,182,000	3,547,397	3,203,799	2,691,113

FY 2013-2012 are budget. FY 2011-2009 are actual costs.

Schedule of Worker's Compensation

Account	Department/Division	# of Emp	Administrative Costs	Claims Estimate	TOTAL
101.970	GENERAL FUND TOTAL		\$ 121,576	\$ 80,184	\$201,760
201.970	STREET CONST., MAINT. TOTAL		3,658	21,000	24,658
204.970	CEMETERIES TOTAL		4,898	6,750	11,648
222.970	PROBATION TOTAL		1,653	30	1,683
229.970	EMS TOTAL		6,457	4,350	10,807
230.970	MUNI COURT CAPITAL TOTAL		1,272	62	1,334
234.970	VICTIM'S ADVocate GRANT TOTAL		854	1,050	1,904
429.970	MUNI COURT SPECIAL PRJ TOTAL		360	1,832	2,192
710.970	WATER TOTAL		33,454	28,200	61,654
720.970	SEWER TOTAL		32,764	27,751	60,515
730.970	ELECTRIC TOTAL		90,530	113,577	204,107
750.970	PARKING TOTAL		791	752	1,543
760.970	STORM WATER UTILITY TOTAL		1,500	13,710	15,210
770.970	COMMUNITY PROGRAMS TOTAL		233	752	985
			\$ 300,000	\$ 300,000	\$600,000

WORKERS COMPENSATION COSTS HISTORICALLY

Fund	Fund Description	FY 2013	FY 2012	FY 2011	FY 2010	FY 2009
101	General Fund	201,760	233,169	171,309	257,483	226,578
201	Street Const., Maint.	24,658	48,565	9,945	37,941	15,568
204	Cemeteries	11,648	15,858	14,281	3,918	21,555
222	Probation	1,683	1,851	1,337	803	1,399
229	EMS	10,807	10,444	7,431	3,475	4,423
230	Muni Court Capital Proj.	1,334	1,449	1,070	649	1,115
234	Victim's Advocate Grant	1,904	2,235	508	-	-
429	Muni Court Special Proj.	2,192	2,499	615	231	195
710	Water Revenue	61,654	47,655	36,845	31,018	33,735
720	Sewer Revenue	60,515	56,736	42,751	36,079	34,247
730	Electric Revenue	204,107	220,049	142,903	139,987	117,459
750	Off-Street Parking	1,543	1,684	669	585	676
760	Storm Water	15,210	16,706	3,962	9,583	3,790
770	Community Programs	985	1,100	348	459	848
Total Workers Compensation		600,000	660,000	433,974	522,211	461,589

FY 2013-2012 are budget. FY 2011-2009 are actual costs.

Schedule of Debt

Fund Summary for 2013

Fund	Type of Debt Payments	2013 Budget Amount	% of Fund Budget
101 General	Note Principal	216,000	
	Note Interest	2,160	
	Lease Principal	60,902	
	Lease Interest	10,427	
	Total General Fund 2013 Debt Payments	<u>289,489</u>	2.49%
201 Street Construction Maint. \$ Repair	Bond Principal	60,000	
	Bond Interest	39,760	
	Note Principal	825,431	
	Note Interest	12,850	
	OPWC Principal	4,891	
	Total Street Construction Maint & Repair 2013 Debt Payments	<u>942,932</u>	38.62%
220 Fire Levy	Note Principal	149,050	
	Note Interest	2,330	
	Lease Principal	18,165	
	Lease Interest	10,534	
	Total Fire Levy 2013 Debt Payments	<u>180,079</u>	85.84%
231 Shamrock Business Center TIF	Note Principal	500,000	
	Note Interest	7,255	
	Total Shamrock Business Center 2013 Debt Payments	<u>507,255</u>	6.41%
303 Special Assess. Bond Retirement	Bond Principal	45,000	
	Bond Interest	40,060	
	Total Special Assess. Bond Retirement 2013 Debt Payments	<u>85,060</u>	80.35%
304 Land Acquisition Note Retirement	Note Principal	216,000	
	Note Interest	2,160	
	Total Land Acquisition Note Retire. 2013 Debt Payments	<u>218,160</u>	100.00%
425 Girdled Road Water Improvements	OWDA Principal	87,184	
	OWDA Interest	31,722	
	Total Girdled Road Water Improve. 2013 Debt Payments	<u>118,906</u>	100.00%
426 Shamrock Blvd Road Project	Note Principal	1,914,940	
	Note Interest	27,770	
	Total Shamrock Blvd Road Project 2013 Debt Payments	<u>1,942,710</u>	100.00%

Fund Summary for 2013 Continued

Fund	Type of Debt Payments	2013 Budget Amount	% of Fund Budget
428 Industrial Park Project	Bond Principal	10,000	
	Bond Interest	5,655	
Total Industrial Park Project 2013 Debt Payments		<u>15,655</u>	100.00%
710 Water Revenue	Bond Principal	250,000	
	Bond Interest	69,375	
	Lease Principal	183,595	
	Lease Interest	129,905	
Total Water Revenue 2013 Debt Payments		<u>632,875</u>	14.25%
712 Water Construction	Note Principal	890,485	
	Note Interest	13,695	
	OPWC Principal	41,360	
Total Water Construction 2013 Debt Payments		<u>945,540</u>	36.89%
720 Sewer Revenue	Note Principal	38,740	
	Note Interest	565	
	Lease Principal	12,240	
	Lease Interest	8,661	
Total Sewer Revenue 2013 Debt Payments		<u>60,206</u>	1.75%
722 Sewer Capital	Note Principal	299,475	
	Note Interest	4,695	
	WPCLF Principal	134,955	
	WPCLF Interest	118,090	
Total Sewer Revenue 2013 Debt Payments		<u>557,215</u>	56.67%
730 Electric Revenue	Bond Principal	266,800	
	Lease Principal	8,160	
	Lease Interest	5,775	
Total Electric Revenue 2013 Debt Payments		<u>280,735</u>	1.12%
760 Storm Water Utility	Note Principal	544,340	
	Note Interest	8,440	
Total Storm Water Utility 2013 Debt Payments		<u>552,780</u>	63.52%
Total Budgeted 2013 Debt Payments		<u>7,329,597</u>	9.66%

Schedule of Transfers

Transfer From	Amount	Transfer To	Amount
General Fund	305,000	Cemeteries Fund	305,000
General Fund	30,000	Off-Street Parking Revenue Fund	30,000
Municipal Motor Vehicle License Tax Fund	32,000	Street Const., Maint. & Repair Fund	32,000
City Motor Vehicle License Tax Fund	64,000	Street Const., Maint. & Repair Fund	64,000
Electric Revenue Fund	700,000	Electric Construction Fund	700,000
TOTAL TRANSFERS FROM	<u>\$ 1,131,000</u>	TOTAL TRANSFERS TO	<u>\$ 1,131,000</u>

Schedule of Advances

Advance From	Amount	Advance To	Amount
Fire Levy Fund	20,000	General Fund	20,000

*To repay the General Fund for \$300,000 advance that the Fire Levy Fund received.

**CITY OF PAINESVILLE
2013 LONG-TERM DEBT**

PURPOSE	FUND	PRINCIPAL OUTSTANDING 1/1/2013	INTEREST RATE	MATURITY	2013 PAYMENTS		OUTSTANDING 12/31/2013
					PRINCIPAL	INTEREST	
GENERAL OBLIGATION BONDS							
Various Purpose Bonds	201,415 303,428	1,475,000.00	4.25 - 5%	2028	95,000.00	69,962.50	1,380,000.00
Waterworks	710	1,500,000.00	3.25 - 4.6%	2018	250,000.00	69,375.00	1,250,000.00
Joint Venture Agreement	730	1,776,392.00	4.6 - 4.7%	2021	172,525.36	94,273.62	1,603,866.64
TOTAL GENERAL OBLIGATION BONDS		4,751,392.00			517,525.36	233,611.12	4,233,866.64
SPECIAL ASSESSMENT BONDS							
Renaissance Parkway	303	310,000.00	4.75%	2021	20,000.00	15,500.00	290,000.00
TOTAL SPECIAL ASSESSMENT BONDS		310,000.00			20,000.00	15,500.00	290,000.00
OWDA LOAN							
Safe Drinking Girdled Road Water Improve	425	703,235.00	4.61%	2019	87,183.86	31,721.52	616,051.14
WPCLF Loan WWTP Upgrades	722	3,286,747.00	3.42%	2031	132,904.36	118,088.10	3,153,842.64
TOTAL OWDA LOANS		3,989,982.00			220,088.22	149,809.62	3,769,893.78
OPWC LOANS							
Chester Street Roadway Improve.	201	73,350.25	0.00%	2027	4,890.00	0.00	68,460.25
Pump Station	712	123,972.00	0.00%	2015	41,357.00	0.00	82,615.00
Mentor Ave./West Jackson St. Improve.	722	30,728.93	0.00%	2027	2,049.00	0.00	28,679.93
TOTAL OPWC LOANS		228,051.18			48,296.00	0.00	179,755.18
TOTAL LONG TERM DEBT		9,279,425.18			805,909.58	398,920.74	8,473,515.60

- This page has been intentionally left blank -

2013 Capital Budget

The proposed funding mechanisms utilized by the City of Painesville to fund the 2013 capital improvement plan are; cash, a one short term note issuances, a bond, and grants and loans. The table below outlines the type of funding method needed by each fund to pay for the 2013 projects. The bonds are proposed for part of the Shamrock Bridge and road project, these bonds will be paid for with TIF revenues. Immediately following the table is a detailed project list that provides a description of each project for the 2013 budget year and which fund is supporting the project.

The overall effects of the City capital improvement plan are felt in the reduced maintenance and repair cost within each department's budget, increased electric customers, and increases for economic development. Plans for annual equipment replacement were discussed in this year's budget and the City is funding its limited capital projects this year primarily through cash.

TABLE NO. 1

FUND NO.	FUND NAME	CASH	GRANTS	BOND/NOTE	TOTAL
201	Street Construction Mnt & Rpr	223,670	758,600	100,000	1,082,270
227	Fire Special Levy Fund	-	-	-	-
231	Shamrock Business Center TIF		1,750,000	5,550,000	7,300,000
415	Municipal Court Capital Projects	30,000			30,000
424	Capital Improvement	101,900	990,000	-	1,091,900
427	Jackson Street Interchange	-	500,000	-	500,000
429	Muni Court Special Projects	10,000	-	-	10,000
430	Capital Equipment Reserve	155,000	-	-	155,000
710	Water Revenue	300	-	-	300
712	Water Construction	1,207,500	410,000	-	1,617,500
720	Sewer Revenue	300	-	-	300
722	Sewer Construction	426,000	-	-	426,000
730	Electric Revenue	900	-	-	900
732	Electric Construction	5,496,200	-	-	5,496,200
760	Storm Water Utility	100,000	-	-	100,000
TOTAL		\$ 7,751,770	\$ 4,408,600	\$ 5,650,000	\$ 17,810,370
PERCENT OF TOTAL		43.52%	24.75%	31.72%	100.00%

Summary of Projects for 2013

The following pages list the capital projects for 2013 and provide a brief description of those projects.

FY 2013

<u>FUND</u>	<u>%</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
201	100%	ANNUAL PAVING PROGRAM	ENGINEERING	\$ 150,000.00	RESURFACING OF FIVE OR SIX RESIDENTIAL STREETS AT VARIOUS LOCATIONS THROUGHOUT THE CITY.
201	100%	MAIN STREET STREETScape PROJECT	ENGINEERING	\$ 892,270.00	MAIN STREET STREETScape FROM STATE STREET TO PARK PLACE.
201	100%	3/4 TON W4-WHEEL DRIVE PLOW	PUBLIC WORKS	\$ 40,000.00	TO BE USED AS A REGULAR FLEET VEHICLE AND WILL PLOW IN THE WINTER.
		TOTAL SCMR FUND		\$ 1,082,270.00	
231	100%	CONST. OF SHAMROCK BRIDGE AND BROOKSTONE BLVD	ENGINEERING	\$ 7,300,000.00	CONSTRUCTION OF SHAMROCK BLVD BRIDGE AND EXTENSION OF BROOKSTONE BOULEVARD.
		TOTAL SHAMROCK BUSINESS CENTER TIF		\$ 7,300,000.00	
415	100%	COMPUTER REPLACEMENT	MUNICIPAL COURT	\$ 30,000.00	CONTINUE WITH COURT COMPUTER AND PRINTER REPLACEMENT PRINTER / PAPER ON DEMAEND PROJECT
		TOTAL MUNI CT CAPITAL PROJECTS FUND		\$ 30,000.00	
424	20%	CITY COMPUTER SYSTEM UPGRADE	CITY MANAGER	\$ 6,000.00	UPGRADE CITY COMPUTER SERVER AND INSTALL FIBER TO ELECTRIC PLANT
424	100%	TLCI GRANT	CITY MANAGER	\$ 5,000.00	TRANSPORTATION ACCESS/ECONOMIC DEVELOPMENT COLLABORATIVE REGIONAL PLANT
424	100%	REPAIR AND REPOINTING OF BRICK AT CITY HALL	RECREATION & PUBLIC LANDS-BLDG. MAINT.	\$ 25,000.00	REPAIR BRICK WORK AT CITY HALL COMPLEX
424	100%	ROOF REPLACEMENT	CEMETERIES/PARKS	\$ 12,400.00	REPLACE ROOF ON PARKS AND CEMETRIES MAINTENTANCE/OFFICE
424	100%	COLUMBARIUM UNIT	CEMETERIES/PARKS	\$ 35,000.00	ADDITIONAL SPACE REQUIRED FOR RESALE
424	100%	CITY HALL COMPLEX EXTERIOR PAINTING	RECREATION & PUBLIC LANDS-BLDG. MAINT.	\$ 18,500.00	SCHEDULED MAINTENANCE
424	100%	GRISTMILL/MILSTONE NATURE PRESERVATION	RECREATION & PUBLIC LANDS-BLDG. MAINT.	\$ 990,000.00	NEW PARK TO BE FUNDED THROUGH WRRSP
		TOTAL CAPITAL IMPROVEMENT FUND		\$ 1,091,900.00	
427	100%	SR 44 INTERCHANGE	ENGINEERING	\$ 500,000.00	DESIGN ENGINEERING SR44/JACKSON INTERCHANGE UPGRADES
		TOTAL SHAMROCK BLVD. ROAD PROJECT FUND		\$ 500,000.00	

FY 2013

<u>FUND</u>	<u>%</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
429	100%	VIDEO ARRAIGNMENT	MUNICIPAL COURT	\$ 10,000.00	VIDEO ARRAIGNMENT UPGRADES
TOTAL MUNI CT SPECIAL PROJECTS FUND				\$ 10,000.00	
430	100%	COMPUTER REPLACEMENT	ENGINEERING	\$ 1,500.00	REPLACEMENT OF DEPARTMENT COMPUTERS. 2013: RICHARD LESIECKI; 2014
430	100%	NEW COMPUTER	FINANCE	\$ 1,500.00	PURCHASE NEW COMPUTER(S) ON A ROTATING BASIS FOR FINANCE DEPARTMENT TO REPLACE OUTDATED COMPUTERS IN THE DEPARTMENT. (2013 - J. ANTHONY)
430	100%	PATROL CARS	POLICE	\$ 120,000.00	WE REPLACED 1 VEHICLE IN 2012 DUE TO BUDGET CONSTRAINTS. THIS WAS A REDUCTION THAT THE FLEET WAS UNABLE TO SUSTAIN WITHOUT INCREASING THE NEED FOR MORE MAINTAINANCE DOLLARS NEEDED FOR AN OLDER FLEET. THEREFORE IN 2012 THE ALLOTTED DOLLARS FOR ONE PATROL VEHICLE WAS DIVIDED SO THAT THE DEPARTMENT COULD VENTURE INTO NEW TERRITORY FOR THE AGENCY BY SENDING 4 VEHICLES TO A REFURBISHING COMPANY. THIS YEAR WE RESPECTFULLY REQUEST 2 PATROL VEHICLES FULLY EQUIPPED, NOTING THAT THE DEPARTMENT IS RUNNING OUTSIDE OF THE 5 YR WARRANTY PERIODS ON MOST PATROL UNITS PURCHASED. WE CURRENTLY HAVE 13 PATROL CARS WHICH ARE IN EXCESS OF THE 5 YEAR WARRANTY PERIOD AND THEREFORE REQUEST ADDITIONAL CAPITAL FUNDING TO HAVE IN RESERVE FOR MAJOR COMPONENT REPLACEMENT OF THE AGING FLEET.
430	100%	COMPUTER REPLACEMENT	POLICE	\$ 4,000.00	DEPARTMENT SERVERS AND COMPUTERS NEED TO BE KEPT CURRENT WITH TECHNOLOGY AND COMPATABILITY. AS SUCH A REPLACEMENT AND REPAIR SCHEDULE HAS BEEN IMPLEMENTED WHICH ALLOWS THE 3 MAIN SERVERS TO BE REPLACED EVERY 5 YEARS AND PHASED REPLACEMENTS OF WORKSTATIONS DURING THE INTERCEDING YEARS. THIS IS THE SECOND YEAR SINCE REPLACING SERVERS, THEREFORE WE ONLY NEED 4K TO KEEP OUR PHASED REPLACEMENT OF WORKSTATIONS CURRENT AND IN WORKING ORDER.
430	100%	TASER PURCHASE	POLICE	\$ 10,000.00	PURCHASE 10 TASERS AT \$1,000 EACH TO REPLACE OBSOLETE TASERS

FY 2013

<u>FUND</u>	<u>%</u>	<u>PROJECT TITLE</u>	<u>DEPT / DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
430	100%	PURCHASE 2 COMPUTERS	RECREATION & PUBLIC LANDS	\$ 3,000.00	REPLACE 2 COMPUTERS 2003 VERSION WITH CURRENT STANDARD
430	100%	REFURBISH 2 RIDING LAWN MOWERS	CEMETERIES/PARKS	\$ 15,000.00	REFURBISH 2 MOWERS PER YEAR
TOTAL CAPITAL EQUIPMENT RESERVE FUND				\$ 155,000.00	
710	20%	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 300.00	PURCHASE NEW COMPUTER ON ROTATING BASIS TO REPLACE OUTDATED COMPUTERS IN UTILITIES OFFICE
TOTAL WATER REVENUE FUND				\$ 300.00	
712	25%	CITY COMPUTER SYSTEM UPGRADE	CITY MANAGER	\$ 7,500.00	UPGRADE SERVER AND INSTALL FIBER
712	100%	EAST JACKSON WATERLINE REPLACEMENT	WATER DISTRIBUTION	\$ 399,000.00	REPLACE 2300 LINEAL FEET OF WATERLINE ON E.JACKSON STREET, REPLACING 4" INCH LINE, AND PARTS OF A 6" AND 8" TO NEW 8 INCH LINE.
712	100%	NORTH ST. CLAIR ST. WATERMAIN REPLACEMENT	WATER DISTRIBUTION	\$ 32,800.00	REPLACE 215 LINEAL FEET OF WATERLINE ON NORTH ST. CLAIR STREET, REPLACING 4" INCH LINE, AND PARTS OF A 6" AND 8" TO NEW 8 INCH LINE.
712	100%	EAST COURT WATERMAIN REPLACEMENT	WATER DISTRIBUTION	\$ 51,900.00	REPLACE 293 LINEAL FEET OF WATERLINE ON EAST COURT, REPLACING 4" INCH LINE TO 8 INCH LINE.
712	100%	LUARY DRIVE WATERMAIN REPLACEMENT	WATER DISTRIBUTION	\$ 38,720.00	REPLACE 220 LINEAL FEET OF WATERLINE ON LUARY DRIVE, REPLACING 4" INCH LINE TO 8 INCH LINE.
712	100%	ROCKWOOD DRIVE WATERMAIN REPLACEMENT	WATER DISTRIBUTION	\$ 202,240.00	REPLACE 1240 LINEAL FEET OF WATERLINE ON AVERY TERRACE STREET, REPLACING 4" INCH LINE TO 8 INCH LINE.
712	100%	REPLACE 1999 F-150 4X4 TRUCK	WATER DISTRIBUTION	\$ 50,000.00	OLDER 1999 FORD F-150 4X4 HAS OVER 125,000 MILES ON IT AND THE PURCHASE OF A NEW VEHICLE WOULD SAVE THE CITY ON MAINTENANCE COSTS.
712	100%	EXTERIOR OF CHESTNUT TANK PAINTING	WATER DISTRIBUTION	\$ 120,000.00	BASED ON THE 2005 B&N TANK EVALUATION REPORT AND CURRENT INSPECTIONS THE CHESTNUT TANK EXTERIOR REQUIRES MAINTENANCE.
712	100%	RENOVATE CHESTNUT PUMP STATION	WATER DISTRIBUTION	\$ 120,000.00	THE PUMP STATION AT CHESTNUT HAS TWO 125 HP PUMPS. THIS YEAR BOTH PUMPS WERE ON ALMOST THE ENTIRE SUMMER SIMULTANEOUSLY, ESSENTIALLY LEAVING NO BACK-UP PUMP. COST ESTIMATES FOR THE PROJECT ARE APPROXIMATELY \$120,000.

FY 2013					
<u>FUND</u>	<u>%</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
712	100%	COAST GUARD WATERLINE	WATER DISTRIBUTION	\$ 410,000.00	TO REPLACE COAST GUARD WATERLINE. CITY WILL BE REIMBURSED 100% FOR THIS
712	100%	VALVE AND PUMP REPLACEMENT	WATER PLANT	\$ 50,340.00	#4 LS PUMP, #3 LS PUMP, AND # 4HS PUMP REQUIRES REPLACEMENT INCLUDING SHAFT AND IMPELLER.
712	100%	INSTALLATION OF CARBON FEED SYSTEM	WATER PLANT	\$ 35,000.00	INSTALL CARBON FEEDER WITH VACUUM SYSTEM AND FEED LINE WITHIN INTAKE LINE THAT MEETS ALL OSHA AND OHIO EPA REGULATIONS.
712	100%	RADIO/INTERNET COMMUNICATIONS FOR TANKS	WATER PLANT	\$ 100,000.00	CURRENT PHONE COMMUNICATIONS SYSTEM FAILS FREQUENTLY PREVENTING ACCESS TO UTILIZE PUMPS OR VIEW DATA. MONTHLY COST IS APPROXIMATELY \$1100.00 FROM ATT.
TOTAL WATER CONSTRUCTION FUND				\$ 1,617,500.00	
720	20%	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 300.00	PURCHASE NEW COMPUTER ON ROTATING BASIS TO REPLACE OUTDATED COMPUTERS IN UTILITIES OFFICE
TOTAL SEWER REVENUE FUND				\$ 300.00	
722	20%	CITY COMPUTER SYSTEM UPGRADE	CITY MANAGER	\$ 6,000.00	UPGRADE SERVER AND INSTALL FIBER
722	100%	SEWER LINING REHABILITATION	ENGINEERING	\$ 75,000.00	REHABILITATE SELECT EXISTING DETERIORATED SANITARY SEWERS BY TRENCHLESS CONSTRUCTION METHODS AND LINING THE EXISTING PIPE.
722	100%	MANHOLE REHABILITATION	ENGINEERING	\$ 25,000.00	REHABILITATE OR REPLACE SELECT SANITARY SEWER MANHOLES TO ADDRESS I&I CONCERNS AND HEALTH AND SAFETY CONCERNS.
722	100%	DOOR REPLACEMENT	WATER POLLUTION CONTROL	\$ 25,000.00	REPLACE EXISTING DOORS AT THE WPCP WITH NEW ENERGY EFFICIENT DESIGNS. EXISTING DOORS WERE CONSTRUCTED IN 1978 AND ARE SINGLE PANE. THE NEW DOORS WOULD BE DOUBLE PANE AND OFFER NEW ENERGY EFFICIENT TECHNOLOGY TO REDUCE ENERGY BILLS.
722	100%	WINDOW REPLACEMENT	WATER POLLUTION CONTROL	\$ 25,000.00	REPLACE EXISTING WINDOWS AT THE WPCP WITH NEW ENERGY EFFICIENT DESIGNS. EXISTING WINDOWS WERE CONSTRUCTED IN 1978 AND ARE SINGLE PANE. THE NEW DOORS AND WINDOWS WOULD BE DOUBLE PANE AND OFFER NEW ENERGY EFFICIENT TECHNOLOGY TO REDUCE ENERGY BILLS.

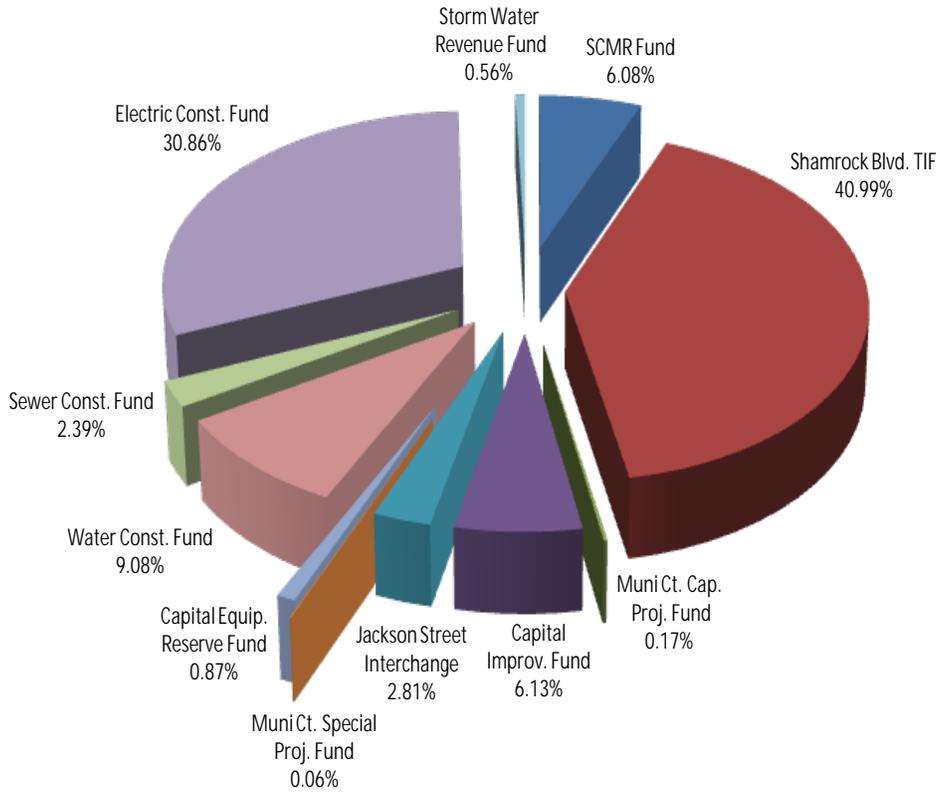
FY 2013

<u>FUND</u>	<u>%</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
722	100%	WPCP ROOF REPLACEMENT	WATER POLLUTION CONTROL	\$ 150,000.00	REMOVE EXISTING TAR ROOF AND REPLACE WITH NEW MEMBRANE ROOF. THE EXISTING ROOF LEAKS IN MANY PLACES AND WE ARE UNABLE TO REPAIR WITH PATCHING. THE NEW MEMBRANE ROOF IS THE SAME ROOF THAT WE HAD INSTALLED ON OUR ADMINISTRATION BUILDING.
722	100%	PLANT WATER STRAINER	WATER POLLUTION CONTROL	\$ 20,000.00	THE EXISTING PLANT WATER STRAINER HAS NOT OPERATED IN OVER 10 YEARS. THE STRAINER SERVES TO REMOVE SOLIDS FROM THE PLANT WATER SYSTEM, PRIOR TO BEING PUMPED THROUGHOUT THE WPCP. THE STRAINER IMPROVES THE WATER QUALITY SYSTEM THAT PREVENTS CLOGGING OF SOLENOID VALVES, FILTERS AND PUMP SEALS.
722	100%	TRI-AXLE DUMP TRUCK	WATER POLLUTION CONTROL	\$ 100,000.00	REPLACE EXISTING TRI-AXLE DUMP TRUCK WITH NEW.
TOTAL SEWER CONSTRUCTION FUND				\$ 426,000.00	
730	60%	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 900.00	PURCHASE NEW COMPUTER ON ROTATING BASIS TO REPLACE OUTDATED COMPUTERS IN UTILITIES OFFICE
TOTAL ELECTRIC REVENUE FUND				\$ 900.00	
732	35%	CITY COMPUTER SYSTEM UPGRADE	CITY MANAGER	\$ 10,500.00	UPGRADE SERVER AND INSTALL FIBER
732	100%	COMPUTER REPLACEMENT	ELECTRIC DISTRIBUTION	\$ 1,700.00	REPLACE OFFICE COMPUTERS ON A FIVE YEAR CYCLE.
732	100%	STREETLIGHT REVAMPING PROGRAM	ELECTRIC DISTRIBUTION	\$ 30,000.00	ONGOING REPLACEMENT OF THE MV STREETLIGHTS WITH MORE ENERGY EFFICIENT LIGHTS.
732	100%	REPLACE/TREAT DIRECT BURIED UG CABLE	ELECTRIC DISTRIBUTION	\$ 50,000.00	REPLACE DIRECT BURIED UG CABLE IN THE OLDER SUBDIVISIONS
732	100%	CIRCUIT EXTENSIONS FROM NEW SUBSTATION	ELECTRIC DISTRIBUTION	\$ 3,050,000.00	CONSTRUCT OH CIRCUITS TO TIE NEW SUBSTATION INTO EXISTING CIRCUITS
732	100%	REPLACE TRUCK #1A	ELECTRIC DISTRIBUTION	\$ 240,000.00	REPLACE DERRICK DIGGER TRUCK (#1A) PER OUR VEHICLE REPLACEMENT SCHEDULE
732	100%	REPLACE VEHICLE# 208 1 TON PICKUP W/ SNOW PLOW	ELECTRIC DISTRIBUTION	\$ 40,000.00	REPLACE 3/4 TON PICKUP #208 WITH 1 TON PICKUP WITH SNOW PLOW
732	100%	MANHOLE CABLE RACKS & COVERS	ELECTRIC DISTRIBUTION	\$ 14,000.00	REPLACE AGING CABLE RACKS AND MANHOLE COVERS IN ALL MANHOLES IN THE SYSTEM ON A EIGHT YEAR PROGRAM.

FY 2013

<u>FUND</u>	<u>%</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
732	100%	INDUSTRIAL TRANSFORMERS	ELECTRIC DISTRIBUTION	\$ 90,000.00	PURCHASE INDUSTRIAL SIZE (500 KVA+) TRANSFORMERS TO SERVE NEW CUSTOMERS OR INCREASED SERVICE TO OUR EXISTING CUSTOMERS.
732	100%	UG ELECTRIC IN VARIOUS SUBDIVISIONS	ELECTRIC DISTRIBUTION	\$ 40,000.00	INSTALLATION OF UG ELECTRIC INFRASTRUCTURES IN VARIOUS SUBDIVISIONS IN CITY
732	100%	NEWELL STREET UNDERGROUND RXR CROSSING	ELECTRIC DISTRIBUTION	\$ 290,000.00	INSTALL NEW UNDERGROUND RR CROSSING AT NEWELL STREET
732	100%	DOWNTOWN MAIN ST. STREETSCAPE PROJECT	ELECTRIC DISTRIBUTION	\$ 250,000.00	INSTALL NEW LIGHTS, UNDERGROUND CONDUIT, AND NEW WIRING FOR MAIN ST. PROJECT
732	100%	4160 VOLT SWITCHGEAR REPLACEMENT	ELECTRIC PLANT	\$ 500,000.00	REPLACE THE ALLIS CHALMERS SWITCHGEAR. DISTRIBUTION CIRCUITS 1, 2, 3, 4, 5, AND 6, PLANT TIE #1, EMERGENCY PLANT TIE, STATION POWER, AND GENERATOR #2 ARE SUPPLIED BY THIS SWITCHGEAR.
732	100%	CITY HALL GENERATOR	ELECTRIC PLANT	\$ 100,000.00	REPLACE CITY HALL COMPLEX GENERATOR WITH A REFURBISHED ONE
732	100%	BOILER MACT COMPLIANCE	ELECTRIC PLANT	\$ 300,000.00	INSTALL CONTROLS AND AIR POLLUTION EQUIPMENT TO MEET NEW FEDERAL EPA AIR STANDARDS.
732	100%	STORMWATER COLLECTION SYSTEM IMPROVEMENTS	ELECTRIC PLANT	\$ 250,000.00	INSTALL COLLECTION AND TREATMENT SYSTEM FOR STORMWATER RUN OFF.
732	100%	COMPUTER REPLACEMENT	ELECTRIC PLANT	\$ 5,000.00	YEARLY UPGRADE OF THREE COMPUTERS.
732	100%	SUBSTATION 33 MVA	ELECTRIC PLANT	\$ 220,000.00	FINAL CONSTRUCTION OF 2ND SUBSTATION
732	100%	SCANNER	ENGINEERING	\$ 15,000.00	PURCHASE REPLACEMENT SCANNER FOR GIS SYSTEM
		TOTAL ELECTRIC CONSTRUCTION FUND		\$ 5,496,200.00	
760	100%	ANNUAL STORM UTILITY CAPITAL IMPROVEMENTS PROGRAM	ENGINEERING	\$ 100,000.00	PROJECTS TO BE DEFINED IN 2013
		TOTAL STORM WATER UTILITY		\$ 100,000.00	
		TOTAL ALL 2013 CAPITAL		\$ 17,810,370.00	

Capital Improvement for 2013



On the following pages are the schedules of future projects for years 2013 through 2016.

FY 2014			
<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>
		<u>DESCRIPTION</u>	
101	SERVER REPLACEMENT COMPUTER SYSTEM	CITY MANAGER	\$ 3,000.00
	TOTAL GENERAL FUND		\$ 3,000.00
	ANNUAL PAVING PROGRAM	ENGINEERING	\$ 650,000.00
	REHAB OF 535 BRIDGE OVER THE GRAND RIVER	ENGINEERING	\$ 3,700,000.00
	SANFORD STREET ROADWAY IMPROVEMENTS	ENGINEERING	\$ 700,000.00
	LEXINGTON AVENUE IMPROVEMENTS	ENGINEERING	\$ 675,000.00
	3/4 TON PICKUP TRUCK	PUBLIC WORKS	\$ 40,000.00
	TOTAL SCMR FUND		\$ 5,765,000.00
	FIRE STATION LAND ACQUISITION	FIRE	\$ 25,000.00
	FIRE STATION CONSTRUCTION	FIRE	\$ 2,000,000.00
	TOTAL FIRE LEVY FUND		\$ 2,025,000.00
	FIRE STATION LAND ACQUISITION	FIRE	\$ 25,000.00
	PHASE 2 OF MDT'S	FIRE	\$ 16,000.00
	TOTAL EMS FUND		\$ 41,000.00
	COMPUTER REPLACEMENT	MUNICIPAL COURT	\$ 18,000.00
	TOTAL MUNI CT CAPITAL PROJECTS FUND		\$ 18,000.00

FY 2014

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	PAVING IMPROVEMENTS	CEMETERIES/PARKS	\$ 50,000.00	OVERLAY OF ENTRANCE AND STADIUM PARKING LOT AT RECREATION PARK
	UPGRADES TO VETERANS PARK YMCA COMMUNITY CENTER/SENIOR CENTER	CEMETERIES/PARKS	\$ 50,000.00	UPGRADES TO VETERANS PARK AS PER THE DOWNTOWN PLAN
		RECREATION & PUBLIC LANDS	\$ 1,500,000.00	CONSTRUCTION OF A COMMUNITY/SENIOR CENTER
424	TOTAL CAPITAL IMPROVEMENT FUND		\$ 1,600,000.00	
	SR 44 INTERCHANGE	ENGINEERING	\$ 500,000.00	SR 44 INTERCHANGE UPGRADE PROJECT.
427	TOTAL JACKSON ST INTERCHANGE PROJECT FUND		\$ 500,000.00	
	VIDEO ARRAIGNMENT	MUNICIPAL COURT	\$ 5,000.00	VIDEO ARRAIGNMENT UPGRADES
429	TOTAL MUNI CT SPECIAL PROJECTS FUND		\$ 5,000.00	
	PURCHASE SANDPRO	CEMETERIES/PARKS	\$ 22,000.00	REPLACE BALLFIELD GROMMER
	PURCHASE 2 COMPUTERS	RECREATION & PUBLIC LANDS	\$ 3,400.00	REPLACE COMPUTERS 2003 VERSION
	REFURBISH 2 RIDING LAWN MOWERS	CEMETERIES/PARKS	\$ 25,000.00	REFURBISH 2 MOWERS PER YEAR
	PURCHASE TURF TRUCKSTER	CEMETERIES/PARKS	\$ 12,000.00	REPLACEMENT OF JOHN DEERE GATOR
	PURCHASE 2WD PICKUP TRUCK	CEMETERIES/PARKS	\$ 25,000.00	REPLACE #83 - 2001 PICKUP TRUCK
	PURCHASE OF 4 DOOR SEDAN	RECREATION & PUBLIC LANDS	\$ 20,000.00	REPLACEMENT OF DIRECTORS CAR
	PURCHASE BURIAL COMPUTER PACKAGE	CEMETERIES/PARKS	\$ 52,000.00	REPLACEMENT OF CIRCA 1990'S PROGRAM
	COMPUTER REPLACEMENTS	CITY MANAGER	\$ 1,200.00	REPLACEMENT OF VARIOUS COMPUTERS IN THE DEPARTMENT
	PHONE SYTEM UPGRADES	CITY MANAGER	\$ 35,000.00	SYSTEMATIC REPLACEMENT OF PHONE SYSTEM EQUIPMENT TO RESULT IN VOICE OVER IP SYSTEM. BEGIN WITH VOICE MAIL REPLACEMENT 2012, PHONE SERVER IN 2013 AND PHONE HANDSETS IN 2014
	COMPUTER REPLACEMENT	COMMUNITY DEVELOPMENT	\$ 1,500.00	COMPUTER REPLACEMENT PROGRAM - UPGRADE OF COMPUTER

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>FY 2014</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	NEW VEHICLE PURCHASE	ECONOMIC DEVELOPMENT	\$	27,250.00	THE ECONOMIC DEVELOPMENT OFFICE IS REQUESTING A VEHICLE REPLACEMENT TO REPLACE THE CURENT DODGE STRATUS. SINCE 2007 WE HAVE PLACED A VEHICLE REPLACEMENT REQUEST INTO THE CAPITAL PROJECT BECAUSE OF INCREASED MAINTENANCE CONCERNS.
	COMPUTER REPLACEMENT	ENGINEERING	\$	1,500.00	REPLACEMENT OF DEPARTMENT COMPUTERS. 2013: RICHARD LESIECKI; 2014: MARK SUEDKAMP
	VEHICLE REPLACEMENT	ENGINEERING	\$	15,000.00	REPLACEMENT OF DEPARTMENT VEHICLES. 2013: JOHN SCHLUND, 2014: MARK SUEDKAMP
	NEW COMPUTER	FINANCE	\$	1,500.00	PURCHASE NEW COMPUTER(S) ON A ROTATING BASIS FOR FINANCE DEPARTMENT TO REPLACE OUTDATED COMPUTERS (2014 - J. GUTHLEBEN, 2015 - T. SCHUSTER AND C. FOREST, 2016 - J. PETERSON, 2017 - FINANCE DIRECTOR)
	PATROL CARS	POLICE	\$	172,129.00	WE REPLACED 1 VEHICLE IN 2012 DUE TO BUDGET CONSTRAINTS. THIS WAS A REDUCTION THAT THE FLEET WAS UNABLE TO SUSTAIN WITHOUT INCREASING THE NEED FOR MORE MAINTAINENCE NEEDED FOR AN OLDER FLEET. THEREFORE IN 2012 THE ALLOTTED DOLLARS FOR ONE PATROL VEHICLE WAS DIVIDED SO THAT THE DEAPARTMENT COULD VENTURE INTO NEW TERRITORY FOR THE AGENCY BY SENDING 4 VEHICLES TO A REFERBISHING COMPANY. THIS YEAR WE REQUEST 2 PATROL VEHICLES FULLY EQUIPED, NOTING THAT THE DEPARTMENT IS RUNNING OUTSIDE OF THE 5 YR WARRANTY PERIODS ON MOST PATROL UNITS PURCHASED. WE CURRENTLY HAVE 13 PATROL CARS WHICH ARE IN EXCESS OF THE 5 YEAR WARRANTY PERIOD AND THEREFORE REQUEST ADDITIONAL CAPITAL FUNDING TO HAVE IN RESERVE FOR MAJOR COMPONENT REPLACEMENT OF THE AGING FLEET.
	COMPUTER REPLACEMENT	POLICE	\$	4,000.00	DEPARTMENT SERVERS AND COMPUTERS NEED TO BE KEPT CURRENT WITH TECHNOLOGY AND COMPATABILITY. A REPLACEMENT AND REPAIR SCHEDULE HAS BEEN IMPLEMENTED WHICH ALLOWS THE 3 MAIN SERVERS TO BE REPLACED EVERY 5 YEARS AND PHASED REPLACEMENTS OF WORKSTATIONS DURING THE INTERCEDING YEARS. SINCE THIS IS THE 2ND YEARFOR REPLACING SERVERS, WE ONLY NEED 4K FOR PHASED REPLACEMENT OF WORKSTATIONS.
430	TOTAL CAPITAL EQUIPMENT RESERVE FUND		\$	418,479.00	

FY 2014		DEPT/DIVISION	PROJECT TITLE	TOTAL COST	DESCRIPTION
FUND		CITY MANAGER	SERVER REPLACEMENT COMPUTER SYSTEM	\$ 3,750.00	REPLACEMENT OF THE SERVER FOR THE CITY WIDE COMPUTER SYSTEM WITH VIRTUAL SERVER SYSTEM
		UTILITIES OFFICE	AUTOMATED METER READING SYSTEM	\$ 800,000.00	TO SWITCH FROM MANUALLY READING METERS, TO AN AUTOMATED METER READING SYSTEM
		UTILITIES OFFICE	COMPUTER REPLACEMENT	\$ 300.00	PURCHASE NEW COMPUTER ON ROTATING BASIS TO REPLACE OUTDATED COMPUTERS IN UTILITIES OFFICE
		UTILITIES OFFICE	PURCHASE A NEW FOLDER STUFFER SEALER	\$ 3,600.00	PURCHASE A NEW FOLDER, STUFFER SEALER
			710 TOTAL WATER REVENUE FUND	\$ 807,650.00	
		WATER DISTRIBUTION	MAGNOLIA DRIVE WATERMAIN REPLACEMENT	\$ 52,000.00	REPLACE 305 LINEAL FEET OF WATERLINE ON MAGNOLIA DRIVE, REPLACING 4" INCH LINE TO 8 INCH LINE.
		WATER DISTRIBUTION	CANFIELD DRIVE WATERLINE REPLACEMENT	\$ 84,000.00	REPLACE 457 LINEAL FEET OF WATERLINE ON CANFIELD DRIVE, REPLACING 4" INCH LINE TO 8 INCH LINE.
		WATER DISTRIBUTION	ALCOTT PLACE WATERLINE REPLACEMENT	\$ 57,000.00	REPLACE 314 LINEAL FEET OF WATERLINE ON ALCOTT PLACE, REPLACING 4" INCH LINE TO 8 INCH LINE.
		WATER DISTRIBUTION	NELSON STREET WATERLINE REPLACEMENT	\$ 279,000.00	REPLACE 1580 LINEAL FEET OF WATERLINE ON NELSON STREET, REPLACING 4" INCH LINE TO 8 INCH LINE.
		WATER DISTRIBUTION	FREDRICK STREET WATERLINE REPLACEMENT	\$ 93,000.00	REPLACE 550 LINEAL FEET OF WATERLINE ON FREDRICK STREET, REPLACING 4" INCH LINE TO 8 INCH LINE.
		WATER PLANT	CONSTRUCTION OF DECANT BASIN WITH SLUDGE PUMPS	\$ 642,000.00	CONSTRUCTION OF A DECANT BASIN TO ALLOW WATER TO SETTLE AND CIRCULATE TO OTHER PARTS OF THE FACILITY.
			712 TOTAL WATER CONSTRUCTION FUND	\$ 1,207,000.00	
		CITY MANAGER	SERVER REPLACEMENT COMPUTER SYSTEM	\$ 3,000.00	REPLACEMENT OF THE SERVER FOR THE CITY WIDE COMPUTER SYSTEM WITH VIRTUAL SERVER SYSTEM
		UTILITIES OFFICE	AUTOMATED METER READING SYSTEM	\$ 800,000.00	TO SWITCH FROM MANUALLY READING METERS, TO AN AUTOMATED METER READING SYSTEM
		UTILITIES OFFICE	COMPUTER REPLACEMENT	\$ 300.00	PURCHASE NEW COMPUTER ON ROTATING BASIS TO REPLACE OUTDATED COMPUTERS IN UTILITIES OFFICE
		UTILITIES OFFICE	PURCHASE A NEW FOLDER STUFFER SEALER	\$ 3,600.00	PURCHASE A NEW FOLDER, STUFFER SEALER
			720 TOTAL SEWER REVENUE FUND	\$ 806,900.00	

FY 2014

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	SEWER LINING REHABILITATION	ENGINEERING	\$ 75,000.00	REHABILITATE SELECT EXISTING DETERIORATED SANITARY SEWERS BY TRENCHLESS CONSTRUCTION METHODS AND LINING THE EXISTING PIPE.
	MANHOLE REHABILITATION	ENGINEERING	\$ 25,000.00	REHABILITATE OR REPLACE SELECT SANITARY SEWER MANHOLES TO ADDRESS I&I, HEALTH AND SAFETY CONCERNS.
	GARAGE DOORS	WATER POLLUTION CONTROL	\$ 30,000.00	CONTINUE WITH THE BUILDING IMPROVEMENTS INITIATIVE TO REPLACE ALL EXISTING GARAGE DOORS WITH NEW INSULATED DOORS AND ALUMINUM CONSTRUCTION.
	PARKING LOT AND DRIVE PAVEMENT SLURRY SEAL	WATER POLLUTION CONTROL	\$ 30,000.00	TO EXTEND THE LIFE OF THE WPCP DRIVE AND PARKING LOTS, A SLURRY SEAL WILL BE APPLIED TO THE ASPHALT PAVEMENT.
	RECREATION PARK PUMP STATION - PUMPS REPLACEMENT	WATER POLLUTION CONTROL	\$ 30,000.00	REPLACE EXISTING DRI-WELL PUMPS WITH NEW WET WELL PUMP DESIGN. NEW PUMPS WOULD PREVENT PUMP FAILURE IN THE EVENT OF FLOODING.
	GARAGE DOORS	WATER POLLUTION CONTROL	\$ 45,000.00	THREE NEW GARAGE DOORS WILL COMPLETE THE EXCHANGE OF ALL GARAGE DOORS IN THE WPCP. NEW DOORS ARE ALUMINUM INSULATED DOORS TO IMPROVE HEATING AND COOLING OF PLANT BUILDINGS AND REDUCE ENERGY COSTS.
	CENTRIFUGE/BELT PRESS	WATER POLLUTION CONTROL	\$ 400,000.00	REPLACE EXISTING BELT PRESS WITH NEW DEWATERING EQUIPMENT. NEW EQUIPMENT WOULD INCREASE SOLIDS THROUGHPUT AND REDUCE OPERATOR ATTENTION.
	DOOR AND WINDOW REPLACEMENT	WATER POLLUTION CONTROL	\$ 50,000.00	REPLACE EXISTING DOORS/WINDOWS AT THE WPCP WITH NEW ENERGY EFFICIENT DESIGNS. EXISTING WINDOWS AND DOORS WERE CONSTRUCTED IN 1978 AND ARE SINGLE PANE. NEW DOORS/WINDOWS WOULD BE DOUBLE PANE AND OFFER NEW ENERGY EFFICIENT TECHNOLOGY TO REDUCE ENERGY BILLS.
722	TOTAL SEWER CONSTRUCTION FUND		\$ 685,000.00	
	SERVER REPLACEMENT COMPUTER SYSTEM	CITY MANAGER	\$ 5,250.00	REPLACEMENT OF THE SERVER FOR THE CITY WIDE COMPUTER SYSTEM WITH VIRTUAL SERVER SYSTEM
	AUTOMATED METER READING SYSTEM	UTILITIES OFFICE	\$ 2,400,000.00	TO SWITCH FROM MANUALLY READING METERS, TO AN AUTOMATED METER READING SYSTEM
	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 900.00	PURCHASE NEW COMPUTER ON ROTATING BASIS TO REPLACE OUTDATED COMPUTERS IN UTILITIES OFFICE
	PURCHASE A NEW FOLDER STUFFER SEALER	UTILITIES OFFICE	\$ 10,800.00	PURCHASE A NEW FOLDER, STUFFER SEALER
730	TOTAL ELECTRIC REVENUE FUND		\$ 2,416,950.00	

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	VEHICLE REPLACEMENT	CITY MANAGER	\$ 15,000.00	REPLACEMENT OF VEHICLE USED BY ECONOMIC DEVELOPMENT COORDINATOR , THEN CITY MANAGER
	COMPUTER REPLACEMENT	ELECTRIC DISTRIBUTION	\$ 2,000.00	REPLACE OFFICE COMPUTERS ON A FIVE YEAR CYCLE.
	MANHOLE CABLE RACKS & COVERS	ELECTRIC DISTRIBUTION	\$ 14,000.00	REPLACE AGING CABLE RACKS AND MANHOLE COVERS IN ALL MANHOLES IN THE SYSTEM ON A EIGHT YEAR PROGRAM.
	INDUSTRIAL TRANSFORMERS	ELECTRIC DISTRIBUTION	\$ 95,000.00	PURCHASE INDUSTRIAL SIZE (500 KVA+) TRANSFORMERS TO SERVE NEW CUSTOMERS OR INCREASED SERVICE TO OUR EXISTING CUSTOMERS.
	UG ELECTRIC IN VARIOUS SUBDIVISIONS	ELECTRIC DISTRIBUTION	\$ 60,000.00	INSTALLATION OF UG ELECTRIC INFRASTRUCTURES IN VARIOUS SUBDIVISIONS IN CITY
	STREETLIGHT REVAMPING PROGRAM	ELECTRIC DISTRIBUTION	\$ 20,000.00	ONGOING REPLACEMENT OF THE MV STREETLIGHTS WITH MORE ENERGY EFFICIENT LIGHTS.
	REPLACE/TREAT DIRECT BURIED UG CABLE	ELECTRIC DISTRIBUTION	\$ 50,000.00	REPLACE DIRECT BURIED UG CABLE IN THE OLDER SUBDIVISIONS
	REPLACE TRUCK #5	ELECTRIC DISTRIBUTION	\$ 180,000.00	REPLACE 35' SQUIRT-ROOM BUCKET TRUCK (#5) PER OUR VEHICLE REPLACEMENT SCHEDULE
	REPLACE CAR #7	ELECTRIC DISTRIBUTION	\$ 30,000.00	REPLACE CAR #7 4WD SUV ACCORDING OUR VEHICLE REPLACEMENT SCHEDULE
	4160 VOLT SWITCHGEAR REPLACEMENT	ELECTRIC PLANT	\$ 150,000.00	REPLACE THE ALLIS CHALMERS SWITCHGEAR. DISTRIBUTION CIRCUITS 1, 2, 3, 4, 5, AND 6, PLANT TIE #1, EMERGENCY PLANT TIE, STATION POWER, AND GENERATOR #2 ARE SUPPLIED BY THIS SWITCHGEAR.
	BOILER MACT COMPLIANCE	ELECTRIC PLANT	\$ 300,000.00	INSTALL CONTROLS AND AIR POLLUTION EQUIPMENT TO MEET NEW FEDERAL EPA AIR STANDARDS.
	#5 BOILER LOW NOX BURNERS	ELECTRIC PLANT	\$ 2,000,000.00	INSTALL LOW NOX BURNERS TO MEET NEW FEDERAL EPA AIR STANDARDS.
	STORMWATER COLLECTION SYSTEM IMPROVEMENTS	ELECTRIC PLANT	\$ 250,000.00	INSTALL COLLECTION AND TREATMENT SYSTEM FOR STORMWATER RUN OFF.
	COMPUTER REPLACEMENT	ELECTRIC PLANT	\$ 5,000.00	YEARLY UPGRADE OF THREE COMPUTERS.
	ASH REMOVAL SYSTEM UPGRADE	ELECTRIC PLANT	\$ 65,000.00	REPLACE/UPGRADE EXISTING BOILER ASH REMOVAL SYSTEM.
	WATER TREATMENT IMPROVEMENTS	ELECTRIC PLANT	\$ 15,000.00	ADD AUTOMATED EQUIPMENT FOR WATER TESTING.
732	TOTAL ELECTRIC CONSTRUCTION FUND		\$ 3,251,000.00	

FY 2014			
<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT./DIVISION</u>	<u>TOTAL COST</u>
		<u>DESCRIPTION</u>	
	LEXINGTON AVENUE PAVING	ENGINEERING	\$ 667,000.00
	ANNUAL STORM UTILITY CAPITAL IMPROVEMENTS PROGRAM	ENGINEERING	\$ 300,000.00
	760 TOTAL STORM WATER UTILITY FUND		\$ 967,000.00
	TOTAL 2014 CIP PLAN:		\$ 20,516,979.00

<u>FUND</u>	<u>%</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
		SERVER REPLACEMENT COMPUTER SYSTEM	CITY MANAGER	\$ 3,000.00	REPLACEMENT OF THE SERVER FOR THE CITY WIDE COMPUTER SYSTEM WITH VIRTUAL SERVER SYSTEM
101		TOTAL GENERAL FUND		\$ 3,000.00	
		ANNUAL PAVING PROGRAM	ENGINEERING	\$ 650,000.00	RESURFACING OF FIVE OR SIX RESIDENTIAL STREETS AT VARIOUS LOCATIONS THROUGHOUT THE CITY.
		STAGE AVENUE ROADWAY IMPROVEMENTS	ENGINEERING	\$ 175,000.00	STAGE AVENUE RECONSTRUCTION/RESURFACING FROM THE RR TRACKS TO LEXINGTON AVENUE.
		RESURFACING OF RT 20 FROM WATSON TO ECL	ENGINEERING	\$ 96,000.00	RESURFACING OF SR 20 (MENTOR AVENUE) FROM WATSON STREET TO THE EASTERN CITY LIMITS. ODOT PROJECT FUNDED AT 80% ODOT, 20% CITY. ENGINEERING TO BE DONE BY LPA PER ODOT.
		FLEET PROCUREMENT	PUBLIC WORKS	\$ 118,000.00	REPLACE TRUCK #41, A 2002 INTERNATIONAL, WITH A 2-1/2 TON DUMP TRUCK W/SLOW FLOW AND SPREADER
201		TOTAL SCMR FUND		\$ 1,039,000.00	
		AMBULANCE REPLACEMENT	FIRE	\$ 165,000.00	THIS PROJECT WILL REPLACE AN AMBULANCE THAT WILL BE 9 YEARS OLD. THIS WILL ACTUALLY BE A REMOUNTING OF THE EXISTING AMBULANCE BOX ON A NEW CHASSIS. THIS WILL SAVE APPROXIMATELY \$50,000 - \$75,000 OVER THE COST OF A NEW AMBULANCE. THE COST OF THE PROJECT INCLUDES A NEW COT AND A NEW DEFIBRILLATOR
229		TOTAL EMS FUND		\$ 165,000.00	
		COMPUTER REPLACEMENT	MUNICIPAL COURT	\$ 18,000.00	CONTINUE WITH COURT COMPUTER AND PRINTER REPLACEMENT PRINTER / PAPER ON DEMAEND PROJECT
415		TOTAL MUNI CT CAPITAL PROJECTS FUND		\$ 18,000.00	
		ROOF REPLACEMENT	CEMETERIES/PARKS	\$ 5,000.00	REPLACE ROOF ON MAIN PAVILLION
		IMPROVEMENTS TO BALL DIAMONDS	CEMETERIES/PARKS	\$ 15,000.00	FENCE REPLACEMENT AND DIAMOND IMPROVEMENTS
		REPLACE ROOFTOP UNIT CITY HALL COMPLEX	RECREATION & PUBLIC LANDS- BLDG. MAINT.	\$ 20,000.00	SCHEDULED REPLACEMENT
		SKATE PARK UPGRADE	CEMETERIES/PARKS	\$ 50,000.00	UPGRADE AND ADD TO SKATE PARK AT RECREATION PARK
424		TOTAL CAPITAL IMPROVEMENT FUND		\$ 90,000.00	
		SR 44 INTERCHANGE	ENGINEERING	\$ 4,500,000.00	SR 44 INTERCHANGE UPGRADE PROJECT.
427		TOTAL JACKSON ST INTERCHANGE PROJECT FUND		\$ 4,500,000.00	

FY 2015

<u>FUND</u>	<u>%</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
429		TOTAL MUNI CT SPECIAL PROJECTS FUND		\$ 30,000.00	
		VIDEO ARRAIGNMENT	MUNICIPAL COURT	\$ 5,000.00	VIDEO ARRAIGNMENT UPGRADES
		COURT CAR	MUNICIPAL COURT	\$ 25,000.00	REPLACE COURT VEHICLE
		REFURBISH 2 RIDING LAWN MOWERS	CEMETERIES/PARKS	\$ 25,000.00	REFURBISH 2 MOWERS PER YEAR
		PURCHASE OF 2WD DUMP TRUCK	CEMETERIES/PARKS	\$ 40,000.00	REPLACEMENT OF #78- 2000 DUJMP TRUCK
		PURCHASE OF RECREATION VAN	RECREATION & PUBLIC LANDS	\$ 25,000.00	REPLACEMENT OF RECREATION VAN
		PURCHASE MINI VAN	CEMETERIES/PARKS	\$ 20,000.00	REPLACE MINIVAN ASSIGNED TO CEMETERIES SALE OFFICE
		PURCHASE OF 4WD TRUCK	CEMETERIES/PARKS	\$ 30,000.00	REPLACEMENT FOR VEHICLE #82
		COMPUTER REPLACEMENTS	CITY MANAGER	\$ 1,200.00	REPLACEMENT OF VARIOUS COMPUTERS IN THE DEPARTMENT SYSTEMATIC REPLACEMENT OF PHONE SYSTEM EQUIPMENT TO RESULT IN VOICE OVER IP SYSTEM. BEGIN WITH VOICE MAIL REPLACEMENT 2012, PHONE SERVER IN 2013 AND PHONE HANDSETS IN 2014
		PHONE SYTEM UPGRADES	CITY MANAGER	\$ 20,000.00	
		COMPUTER REPLACEMENT	COMMUNITY DEVELOPMENT	\$ 3,000.00	COMPUTER REPLACEMENT PROGRAM - UPGRADE COMPUTER
		VEHICLE REPLACEMENT	COMMUNITY DEVELOPMENT	\$ 15,000.00	VEHICLE REPLACEMENT FOR COMMUNITY DEVELOPMENT DIRECTOR(2015) AND HOUSING INSPECTOR (2017)
		COMPUTER REPLACEMENT	ENGINEERING	\$ 1,500.00	REPLACEMENT OF DEPARTMENT COMPUTERS. 2013: RICHARD LESIECKI; 2014: MARK SUEDKAMP
		NEW COMPUTER	FINANCE	\$ 3,500.00	PURCHASE NEW COMPUTER(S) ON A ROTATING BASIS FOR FINANCE DEPARTMENT TO REPLACE OUTDATED COMPUTERS. (2013- J. ANTHONY, 2014- J. GUTHLEBEN, 2015- T. SCHUSTER & C. FORESI, 2016- J. PETERSON, 2017- FINANCE DIRECTOR)
		COMPUTER REPLACEMENT	POLICE	\$ 20,000.00	DEPARTMENT SERVERS AND COMPUTERS NEED TO BE KEPT CURRENT WITH TECHNOLOGY AND COMPATABILITY. A REPLACEMENT AND REPAIR SCHEDULE HAS BEEN IMPLEMENTED WHICH ALLOWS THE 3 MAIN SERVERS TO BE REPLACED EVERY 5 YEARS AND PHASED REPLACEMENTS OF WORKSTATIONS DURING THE INTERCEDING YEARS. SINCE THIS IS THE 2ND YEARFOR REPLACING SERVERS, WE ONLY NEED 4K FOR PHASED REPLACEMENT OF WORKSTATIONS.

<u>FUND</u>	<u>%</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>FY 2015</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
		PATROL CARS	POLICE	\$	180,735.00	WE REPLACED 1 VEHICLE IN 2012 DUE TO BUDGET CONSTRAINTS. THIS WAS A REDUCTION THAT THE FLEET WAS UNABLE TO SUSTAIN WITHOUT INCREASING THE NEED FOR MORE MAINTAINENCE NEEDED FOR AN OLDER FLEET. THEREFORE IN 2012 THE ALLOTTED DOLLARS FOR ONE PATROL VEHICLE WAS DIVIDED SO THAT THE DEAPARTMENT COULD VENTURE INTO NEW TERRITORY FOR THE AGENCY BY SENDING 4 VEHICLES TO A REFERBISHING COMPANY. THIS YEAR WE REQUEST 2 PATROL VEHICLES FULLY EQUIPED, NOTING THE DEPARTMENT IS RUNNING OUTSIDE OF THE 5 YR WARRANTY PERIODS ON MOST PATROL UNITS PURCHASED. WE CURRENTLY HAVE 13 PATROL CARS WHICH ARE IN EXCESS OF THE 5 YEAR WARRANTY PERIOD AND THEREFORE REQUEST ADDITIONAL CAPTIAL FUNDING TO HAVE IN RESERVE FOR MAJOR COMPONENT REPLACEMENT OF THE AGING FLEET.
430		TOTAL CAPITAL EQUIPMENT RESERVE FUND		\$	384,935.00	
		SERVER REPLACEMENT COMPUTER SYSTEM	CITY MANAGER	\$	3,750.00	REPLACEMENT OF THE SERVER FOR THE CITY WIDE COMPUTER SYSTEM WITH VIRTUAL SERVER SYSTEM
		COMPUTER REPLACEMENT	UTILITIES OFFICE	\$	340.00	PURCHASE NEW COMPUTER ON ROTATING BASIS TO REPLACE OUTDATED COMPUTERS IN UTILITIES OFFICE
		PURCHASE NEW TRUCK	UTILITIES OFFICE	\$	5,000.00	PURCHASE NEW TRUCK FOR METER READERS
710		TOTAL WATER REVENUE FUND		\$	9,090.00	
		BORE/DIRECTIONAL DRILL UNDER RT 44(SHAMROCK CENTER)	WATER DISTRIBUTION	\$	340,000.00	FIRST PHASE OF ALTERNATE ROUTE OF WATER TO SHAMROCK CENTER.
		PINEHILL WATERLINE REPLACEMENT	WATER DISTRIBUTION	\$	748,500.00	REPLACE 4455 LINEAL FEET OF WATERLINE ON PINEHILL DRIVE, REPLACING 8" INCH LINE TO 8 INCH LINE.
		INSERTA VALVES	WATER DISTRIBUTION	\$	21,500.00	ISOLATION VALVES WITHIN DISTRIBUTION SYSTEM TO ENABLE AREAS NOT ABLE TO BE SHUT-OFF TO BE CLOSED.
		REPLACE 1999 DODGE CARAVAN	WATER PLANT	\$	35,000.00	VEHICLE HAS NEEDS REPLACED DUE TO NORMAL WEAR AND MAINTAINENCE ISSUES.
		REPLACEMENT OF LS PUMP #2/TIE IN SCADA	WATER PLANT	\$	30,000.00	REPLACEMENT OF LS PUMP #2 WITH PUMP THAT WOULD SATISFY INCREASED DEMAND. INSTALLATION OF A 4.0MGD LS PUMP.

FY 2015

<u>FUND</u>	<u>%</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
		ENGINEERING STUDY FOR FEASIBILITY OF LIQUID CHLORINE	WATER PLANT	\$ 35,000.00	THE CITY CURRENTLY USES GAS CHLORINE TO DISINFECT THE WATER. DISINFECTION WITH LIQUID CHLORINE WILL PROVE SAFER FOR THE NEARBY RESIDENTS AND ENTIRE BEACH AREA.
712		TOTAL WATER CONSTRUCTION FUND		\$ 1,210,000.00	
		SERVER REPLACEMENT COMPUTER SYSTEM	CITY MANAGER	\$ 3,000.00	REPLACEMENT OF THE SERVER FOR THE CITY WIDE COMPUTER SYSTEM WITH VIRTUAL SERVER SYSTEM
		COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 340.00	PURCHASE NEW COMPUTER ON ROTATING BASIS TO REPLACE OUTDATED COMPUTERS IN UTILITIES OFFICE
		PURCHASE NEW TRUCK	UTILITIES OFFICE	\$ 5,000.00	PURCHASE NEW TRUCK FOR METER READERS
720		TOTAL SEWER REVENUE FUND		\$ 8,340.00	
		SEWER LINING REHABILITATION	ENGINEERING	\$ 75,000.00	REHABILITATE SELECT EXISTING DETERIORATED SANITARY SEWERS BY TRENCHLESS CONSTRUCTION METHODS AND LINING THE EXISTING PIPE.
		MANHOLE REHABILITATION	ENGINEERING	\$ 25,000.00	REHABILITATE OR REPLACE SELECT SANITARY SEWER MANHOLES TO ADDRESS I&I CONCERNS AND HEALTH AND SAFETY CONCERNS.
		MECHANICAL BAR SCREEN	WATER POLLUTION CONTROL	\$ 75,000.00	REPLACE EXISTING MANUAL BAR SCREEN WITH NEW AUTOMATIC BAR SCREEN. EXISTING SCREEN NEEDS TO BE RAKED MANUALLY AND THE NEW WILL BE CLEANED AUTOMATICALLY.
		SUPERINTENDENT PICKUP TRUCK	WATER POLLUTION CONTROL	\$ 30,000.00	REPLACE 2002 SUPERINTENDENT PICKUP TRUCK.
		DOOR AND WINDOW REPLACEMENT	WATER POLLUTION CONTROL	\$ 50,000.00	REPLACE EXISTING DOORS/WINDOWS AT WPCP WITH NEW ENERGY EFFICIENT DESIGNS. EXISTING WINDOWS/DOORS WERE CONSTRUCTED IN 1978 AND ARE SINGLE PANE. NEW DOORS/WINDOWS WOULD BE DOUBLE PANE AND OFFER NEW ENERGY EFFICIENT TECHNOLOGY TO REDUCE ENERGY BILLS.
722		TOTAL SEWER CONSTRUCTION FUND		\$ 255,000.00	
		SERVER REPLACEMENT COMPUTER SYSTEM	CITY MANAGER	\$ 5,250.00	REPLACEMENT OF THE SERVER FOR THE CITY WIDE COMPUTER SYSTEM WITH VIRTUAL SERVER SYSTEM
		COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 1,020.00	PURCHASE NEW COMPUTER ON ROTATING BASIS TO REPLACE OUTDATED COMPUTERS IN UTILITIES OFFICE
		PURCHASE NEW TRUCK	UTILITIES OFFICE	\$ 15,000.00	PURCHASE NEW TRUCK FOR METER READERS
730		TOTAL ELECTRIC REVENUE FUND		\$ 21,270.00	

FY 2015					
FUND	%	PROJECT TITLE	DEPT/DIVISION	TOTAL COST	DESCRIPTION
		COMPUTER REPLACEMENT	ELECTRIC DISTRIBUTION	\$ 2,000.00	REPLACE OFFICE COMPUTERS ON A FIVE YEAR CYCLE.
		MANHOLE CABLE RACKS & COVERS	ELECTRIC DISTRIBUTION	\$ 14,000.00	REPLACE AGING CABLE RACKS AND MANHOLE COVERS IN ALL MANHOLES IN THE SYSTEM ON A EIGHT YEAR PROGRAM.
		INDUSTRIAL TRANSFORMERS	ELECTRIC DISTRIBUTION	\$ 95,000.00	PURCHASE INDUSTRIAL SIZE (500 KVA+) TRANSFORMERS TO SERVE NEW CUSTOMERS OR INCREASED SERVICE TO OUR EXISTING CUSTOMERS.
		UG ELECTRIC IN VARIOUS SUBDIVISIONS	ELECTRIC DISTRIBUTION	\$ 60,000.00	INSTALLATION OF UG ELECTRIC INFRASTRUCTURES IN VARIOUS SUBDIVISIONS IN CITY
		STREETLIGHT REVAMPING PROGRAM	ELECTRIC DISTRIBUTION	\$ 20,000.00	ONGOING REPLACEMENT OF THE MV STREETLIGHTS WITH MORE ENERGY EFFICIENT LIGHTS.
		REPLACE/TREAT DIRECT BURIED UG CABLE	ELECTRIC DISTRIBUTION	\$ 50,000.00	REPLACE DIRECT BURIED UG CABLE IN THE OLDER SUBDIVISIONS
		REPLACE VEHICLE # 40	ELECTRIC DISTRIBUTION	\$ 220,000.00	REPLACE VEHICLE #40 WITH NEW VEHICLE PER OUR VEHICLE REPLACEMENT SCHEDULE
		COMPUTER REPLACEMENT	ELECTRIC PLANT	\$ 5,000.00	YEARLY UPGRADE OF THREE COMPUTERS.
		ASH REMOVAL SYSTEM UPGRADE	ELECTRIC PLANT	\$ 300,000.00	REPLACE/UPGRADE EXISTING BOILER ASH REMOVAL SYSTEM.
		WATER TREATMENT IMPROVEMENTS	ELECTRIC PLANT	\$ 160,000.00	ADD AUTOMATED EQUIPMENT FOR WATER TESTING.
732		TOTAL ELECTRIC CONSTRUCTION FUND		\$ 926,000.00	
760	100%	ANNUAL STORM UTILITY CAPITAL IMPROVEMENTS PROGRAM	ENGINEERING	\$ 300,000.00	PROJECTS TO BE DEFINED IN FUTURE YEARS.
760		TOTAL STORM WATER UTILITY FUND		\$ 300,000.00	
		TOTAL 2015 CIP PLAN:		\$ 8,959,635.00	

<u>FUND</u>	<u>%</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
		ANNUAL PAVING PROGRAM	ENGINEERING	\$ 650,000.00	RESURFACING OF FIVE OR SIX RESIDENTIAL STREETS AT VARIOUS LOCATIONS THROUGHOUT THE CITY.
		SOUTH ST. CLAIR STREET RENOVATION PROJECT	ENGINEERING	\$ 97,000.00	DESIGN AND RECONSTRUCTION OF THE LAST PORTIONS OF SOUTH ST. CLAIR STREET.
		RICHMOND STREET IMPROVEMENTS PROJECT	ENGINEERING	\$ 178,000.00	RESURFACING OF RICHMOND STREET (SR 283) FROM WESTERN CITY LIMIT TO EASTERN CITY LIMIT (CITY SHARE OF ODOT PROJECT). ENGINEERING BY LPA PER ODOT.
		RESURFACING OF RT 20 FROM WATSON TO ECL	ENGINEERING	\$ 384,000.00	RESURFACING OF SR 20(MENTOR AVENUE) FROM WATSON STREET TO THE EASTERN CITY LIMITS. ODOT PROJECT FUNDED AT 80% ODOT, 20% CITY. ENGINEERING TO BE DONE BY LPA PER ODOT.
		STREET SWEEPER REPLACEMENT	PUBLIC WORKS	\$ 125,000.00	REPLACE 10 YEAR OLD STREET SWEEPER FOR THE MAINTENANCE OF STREETS AND STORM SEWERS.
201		TOTAL SCMR FUND		\$ 1,434,000.00	
		REPLACE UTILITY VEHICLE	FIRE	\$ 75,000.00	THIS PROJECT WILL REPLACE THE UTILITY VEHICLE, A 2004 FORD E350 VAN, WITH A CREW CAB PICK UP TRUCK.
		REPLACEMENT OF CHIEF'S CAR	FIRE	\$ 25,000.00	THIS PROJECT WILL REPLACE A 10 YR OLD VEHICLE AND EQUIP IT TO SERVE AS A COMMAND AND STAFF VEHICLE
220		TOTAL FIRE LEVY FUND		\$ 100,000.00	
		REPLACEMENT OF CHIEF'S CAR	FIRE	\$ 25,000.00	THIS PROJECT WILL REPLACE A 10 YR OLD VEHICLE AND EQUIP IT TO SERVE AS A COMMAND AND STAFF VEHICLE
229		TOTAL EMS FUND		\$ 25,000.00	
		COMPUTER REPLACEMENT	MUNICIPAL COURT	\$ 18,000.00	CONTINUE WITH COURT COMPUTER AND PRINTER REPLACEMENT PRINTER / PAPER ON DEMAEND PROJECT
415		TOTAL MUNI CT CAPITAL PROJECTS FUND		\$ 18,000.00	
		IMPROVEMENTS TO BALL DIAMONDS	CEMETERIES/PARKS	\$ 15,000.00	FENCE REPLACEMENT AND DIAMOND IMPROVEMENTS
424		TOTAL CAPITAL IMPROVEMENTS FUND		\$ 15,000.00	
		VIDEO ARRAIGNMENT	MUNICIPAL COURT	\$ 5,000.00	VIDEO ARRAIGNMENT UPGRADES
429		TOTAL MUNI CT SPECIAL PROJECTS FUND		\$ 5,000.00	

FY 2016

FUND	%	PROJECT TITLE	DEPT/DIVISION	TOTAL COST	DESCRIPTION
		PURCHASE 72" RIDE ON MOWER	CEMETERIES/PARKS	\$ 30,000.00	REPLACE 72" MOWER
		PURCHASE OF 4WD TRUCK	CEMETERIES/PARKS	\$ 30,000.00	REPLACEMENT FOR #84
		COMPUTER REPLACEMENTS	CITY MANAGER	\$ 1,200.00	REPLACEMENT OF VARIOUS COMPUTERS IN THE DEPARTMENT
		COMPUTER REPLACEMENT	COMMUNITY DEVELOPMENT	\$ 1,500.00	COMPUTER REPLACEMENT PROGRAM - UPGRADE COMPUTER
		COMPUTER REPLACEMENT	ENGINEERING	\$ 1,500.00	REPLACEMENT OF DEPARTMENT COMPUTERS. 2013: RICHARD LESIECKI; 2014: MARK SUEDKAMP
		VEHICLE REPLACEMENT	ENGINEERING	\$ 15,000.00	REPLACEMENT OF DEPARTMENT VEHICLES. 2013: JOHN SCHLUND, 2014: MARK SUEDKAMP
		NEW COMPUTER	FINANCE	\$ 1,700.00	PURCHASE NEW COMPUTER(S) ON A ROTATING BASIS FOR FINANCE DEPARTMENT TO REPLACE OUTDATED COMPUTERS. (2013- J. ANTHONY, 2014- J. GUTHLEBEN, 2015 -T. SCHUSTER AND C. FORESI, 2016- J. PETERSON, 2017- FINANCE DIRECTOR)
		PATROL CARS	POLICE	\$ 189,771.00	WE REPLACED 1 VEHICLE IN 2012 DUE TO BUDGET CONSTRAINTS. THIS WAS A REDUCTION THAT THE FLEET WAS UNABLE TO SUSTAIN WITHOUT INCREASING THE NEED FOR MORE MAINTAINENCE NEEDED FOR AN OLDER FLEET. THEREFORE IN 2012 THE ALLOTTED DOLLARS FOR ONE PATROL VEHICLE WAS DIVIDED SO THAT THE DEAPARTMENT COULD VENTURE INTO NEW TERRITORY FOR THE AGENCY BY SENDING 4 VEHICLES TO A REFERBISHING COMPANY. THIS YEAR WE REQUEST 2 PATROL VEHICLES FULLY EQUIPED, NOTING THE DEPARTMENT IS RUNNING OUTSIDE OF THE 5 YR WARRANTY PERIODS ON MOST PATROL UNITS PURCHASED. WE CURRENTLY HAVE 13 PATROL CARS WHICH ARE IN EXCESS OF THE 5 YEAR WARRANTY PERIOD AND THEREFORE REQUEST ADDITIONAL CAPTIAL FUNDING TO HAVE IN RESERVE FOR MAJOR COMPONENT REPLACEMENT OF THE AGING FLEET. DEPARTMENT SERVERS AND COMPUTERS NEED TO BE KEPT CURRENT WITH TECHNOLOGY AND COMPATABILITY. A REPLACEMENT AND REPAIR SCHEDULE HAS BEEN IMPLEMENTED WHICH ALLOWS THE MAIN SERVERS TO BE REPLACED EVERY 5 YEARS AND PHASED REPLACEMENTS OF WORKSTATIONS DURING THE INTERCEDING YEARS. THIS IS THE 2ND YEAR FOR SERVERS, SO WE ONLY NEED WORKSTATIONS.
430		TOTAL CAPITAL EQUIPMENT RESERVE FUND		\$ 275,671.00	

FY 2016

<u>FUND</u>	<u>%</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
		COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 340.00	PURCHASE NEW COMPUTER ON ROTATING BASIS TO REPLACE OUTDATED COMPUTERS IN UTILITIES OFFICE
		PURCHASE A NEW HAND HELD COMPUTER	UTILITIES OFFICE	\$ 3,000.00	PURCHASE A NEW HANDHELD COMPUTER FOR METER READERS
		710 TOTAL WATER REVENUE FUND		\$ 3,340.00	
		CONNECTION FROM RENAISSANCE PARKWAY TO SHAMROCK	WATER DISTRIBUTION	\$ 325,000.00	SECOND PHASE OF ALTERNATE ROUTE OF WATER TO SHAMROCK CENTER.
		SKINNER AVENUE WATERMAIN REPLACEMENT	WATER DISTRIBUTION	\$ 705,000.00	REPLACE 4180 LINEAL FEET OF WATERLINE ON SKINNER AVENUE, REPLACING 6" INCH LINE TO 8 INCH LINE.
		REPLACE 2001 F-150 4X4 TRUCK	WATER DISTRIBUTION	\$ 45,000.00	OLDER 2001 FORD F-150 4X4 HAS NEARLY 100,000 MILES ON IT AND THE PURCHASE OF A NEW VEHICLE WOULD SAVE THE CITY ON MAINTENANCE COSTS.
		WATER DISTRIBUTION SYSTEM STUDY	WATER DISTRIBUTION	\$ 40,000.00	COMPLETE REVIEW AND EVALUATION OF THE DISTRIBUTION SYSTEM AND RECOMMENDED UPGRADES TO ACCOMADATE FUTURE GROWTH.
		SCADA AUTOMATION FOR CHEMICAL FEED PUMPS	WATER PLANT	\$ 85,000.00	CURRENTLY THERE IS NOT ANY AUTOMATION FOR ANY CHEMICAL FEED SYSTEM WITHIN THE FACILITY. THE AUTOMATION WILL AID IN A MORE ACCURATE CHEMICAL TREATMENT PROCESS AND IMPROVED OVERALL WATER QUALITY.
		712 TOTAL WATER CONSTRUCTION FUND		\$ 1,200,000.00	
		COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 340.00	PURCHASE NEW COMPUTER ON ROTATING BASIS TO REPLACE OUTDATED COMPUTERS IN UTILITIES OFFICE
		PURCHASE A NEW HAND HELD COMPUTER	UTILITIES OFFICE	\$ 3,000.00	PURCHASE A NEW HANDHELD COMPUTER FOR METER READERS
		720 TOTAL SEWER REVENUE FUND		\$ 3,340.00	
		SEWER LINING REHABILITATION	ENGINEERING	\$ 75,000.00	REHABILITATE SELECT EXISTING DETERIORATED SANITARY SEWERS BY TRENCHLESS CONSTRUCTION METHODS AND LINING THE EXISTING PIPE.
		MANHOLE REHABILITATION	ENGINEERING	\$ 25,000.00	REHABILITATE OR REPLACE SELECT SANITARY SEWER MANHOLES TO ADDRESS I&I CONCERNS AND HEALTH AND SAFETY CONCERNS.

FY 2016

FUND	%	PROJECT TITLE	DEPT/DIVISION	TOTAL COST	DESCRIPTION
		AERATION BLOWER	WATER POLLUTION CONTROL	\$ 400,000.00	NEW POSITIVE DISPLACEMENT TURBINE BLOWER WOULD REPLACE EXISTING CENTRIFUGAL BLOWER. NEW BLOWER WOULD INCREASE ENERGY EFFICIENCY AND OPERATE ENTIRE AERATION SYSTEM.
		DOOR AND WINDOW REPLACEMENT	WATER POLLUTION CONTROL	\$ 50,000.00	REPLACE EXISTING DOORS/WINDOWS AT WPCP WITH NEW ENERGY EFFICIENT DESIGNS. EXISTING WINDOWS/DOORS WERE CONSTRUCTED IN 1978 AND ARE SINGLE PANE. NEW DOORS/WINDOWS WOULD BE DOUBLE PANE AND OFFER NEW ENERGY EFFICIENT TECHNOLOGY TO REDUCE ENERGY BILLS.
722		TOTAL SEWER CONSTRUCTION FUND		\$ 550,000.00	
		COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 1,020.00	PURCHASE NEW COMPUTER ON ROTATING BASIS TO REPLACE OUTDATED COMPUTERS IN UTILITIES OFFICE
		PURCHASE A NEW HAND HELD COMPUTER	UTILITIES OFFICE	\$ 9,000.00	PURCHASE A NEW HANDHELD COMPUTER FOR METER READERS
730		TOTAL ELECTRIC REVENUE FUND		\$ 10,020.00	
		COMPUTER REPLACEMENT	ELECTRIC DISTRIBUTION	\$ 2,200.00	REPLACE OFFICE COMPUTERS ON A FIVE YEAR CYCLE.
		MANHOLE CABLE RACKS & COVERS	ELECTRIC DISTRIBUTION	\$ 14,000.00	REPLACE AGING CABLE RACKS AND MANHOLE COVERS IN ALL MANHOLES IN THE SYSTEM ON A EIGHT YEAR PROGRAM.
		INDUSTRIAL TRANSFORMERS	ELECTRIC DISTRIBUTION	\$ 95,000.00	PURCHASE INDUSTRIAL SIZE (500 KVA+) TRANSFORMERS TO SERVE NEW CUSTOMERS OR INCREASED SERVICE TO OUR EXISTING CUSTOMERS.
		UG ELECTRIC IN VARIOUS SUBDIVISIONS	ELECTRIC DISTRIBUTION	\$ 60,000.00	INSTALLATION OF UG ELECTRIC INFRASTRUCTURES IN VARIOUS SUBDIVISIONS IN CITY
		STREETLIGHT REVAMPING PROGRAM	ELECTRIC DISTRIBUTION	\$ 20,000.00	ONGOING REPLACEMENT OF THE MV STREETLIGHTS WITH MORE ENERGY EFFICIENT LIGHTS.
		REPLACE/TREAT DIRECT BURIED UG CABLE	ELECTRIC DISTRIBUTION	\$ 50,000.00	REPLACE DIRECT BURIED UG CABLE IN THE OLDER SUBDIVISIONS
		REPLACE TRUCK # 2	ELECTRIC DISTRIBUTION	\$ 250,000.00	REPLACE DIGGER DERRICK #2 PER OUR VEHICLE REPLACEMENT SCHEDULE
		COMPUTER REPLACEMENT	ELECTRIC PLANT	\$ 5,000.00	YEARLY UPGRADE OF THREE COMPUTERS.
		ASH REMOVAL SYSTEM UPGRADE	ELECTRIC PLANT	\$ 300,000.00	REPLACE/UPGRADE EXISTING BOILER ASH REMOVAL SYSTEM.
732		TOTAL ELECTRIC CONSTRUCTION FUND		\$ 796,200.00	

FY 2016		<u>DEPT./DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
<u>FUND</u>	<u>%</u>	<u>PROJECT TITLE</u>		
760	100%	ANNUAL STORM UTILITY CAPITAL IMPROVEMENTS PROGRAM	\$ 300,000.00	PROJECTS TO BE DEFINED IN FUTURE YEARS.
760	50%	STREET SWEEPER REPLACEMENT	\$ 125,000.00	REPLACE 10 YEAR OLD STREET SWEEPER FOR THE MAINTENANCE OF STREETS AND STORM SEWERS.
760 TOTAL STORM WATER UTILITY FUND			\$ 425,000.00	
TOTAL 2016 CIP PLAN:			\$ 4,860,571.00	

FY 2017

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	ANNUAL PAVING PROGRAM	ENGINEERING	\$ 650,000.00	RESURFACING OF FIVE OR SIX RESIDENTIAL STREETS AT VARIOUS LOCATIONS THROUGHOUT THE CITY.
	SOUTH ST. CLAIR STREET RENOVATION PROJECT	ENGINEERING	\$ 539,000.00	DESIGN AND RECONSTRUCTION OF THE LAST PORTIONS OF SOUTH ST. CLAIR STREET.
	RICHMOND STREET IMPROVEMENTS PROJECT	ENGINEERING	\$ 712,000.00	RESURFACING OF RICHMOND STREET (SR 283) FROM THE WESTERN CITY LIMIT TO THE EASTERN CITY LIMIT. (THE CITY'S SHARE OF ODOT PROJECT). ENGINEERING BY LPA PER ODOT.
	RESURFACING OF SR 283 FROM WCL TO ECL	ENGINEERING	\$ 1,270,000.00	RESURFACING OF SR 283 (RICHMOND RD) FROM WESTERN CITY LIMIT TO EASTERN CITY LIMIT (PER ODOT DESCRIPTION) ODOT PROJECT FUNDED AT 80% ODOT, 20% CITY.
	1-TON DUMP/WITH PLOW	PUBLIC WORKS	\$ 185,000.00	PURCHASE A 1 TON 4-WHEEL DRIVE TRUCK WITH A PLOW TO BE USED IN DAILY SERVICE AND SALTING AND PLOWING.
	2 1/2 DUMP AND PLOW WITH SALT CAPABILITIES	PUBLIC WORKS	\$ 125,000.00	REPLACE I LARGE TRUCK TO KEEP DEPARTMENT EFFICIENT WITH LESS BREAK DOWNS.
201	TOTAL SCMR FUND		\$ 3,481,000.00	
	AERIAL REPLACEMENT	FIRE	\$ 900,000.00	TO REPLACE THE 1992 75' AERIAL WITH A 100' ELEVATED PLATFORM. IT IS RECOMMENDED THAT THIS BE RESEARCHED AS A REGIONAL PURCHASE AND SUPPORTED WITH ANY AVAILABLE GRANTS. REGARDLESS IT IS STILL NECESSARY TO REPLACE THIS VEHICLE AS THE VEHICLE IS OVER 20 YEARS OLD AND HAS EXPERIENCED INCREASED MAINTENANCE COSTS. REPLACEMENT HAS ALREADY BEEN DELAYED AS THE PUMP WAS REPLACED IN 2009 AND SIGNIFICANT LADDER WORK WAS PERFORMED IN 2007
	REPLACE INSPECTOR'S CAR	FIRE	\$ 12,500.00	THIS PROJECT WILL REPLACE THE FIRE PREVENTION CAR WHICH WILL BE 10 YEARS OLD AT THIS TIME
	REPLACEMENT OF RESCUE BOAT	FIRE	\$ 22,500.00	THIS PROJECT WILL REPLACE THE INFLATABLE RESCUE BOAT PURCHASED IN 2006 AFTER THE FLOOD
220	TOTAL FIRE LEVY FUND		\$ 935,000.00	

FY 2017

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	REPLACE INSPECTOR'S CAR	FIRE	\$ 12,500.00	THIS PROJECT WILL REPLACE THE FIRE PREVENTION CAR WHICH WILL BE 10 YEARS OLD AT THIS TIME
	REPLACEMENT OF COMPUTERS	FIRE	\$ 20,000.00	THIS PROJECT WILL REPLACE THE THIN CLIENTS AND PCS IN THE DEPARTMENT WHICH WILL BE 6 YEARS OLD AT THIS TIME
	REPLACEMENT OF RESCUE BOAT	FIRE	\$ 22,500.00	THIS PROJECT WILL REPLACE THE INFLATABLE RESCUE BOAT PURCHASED IN 2006 AFTER THE FLOOD
229	TOTAL EMS FUND		\$ 55,000.00	
	COMPUTER REPLACEMENT	MUNICIPAL COURT	\$ 18,000.00	CONTINUE WITH COURT COMPUTER AND PRINTER REPLACEMENT PRINTER / PAPER ON DEMEAND PROJECT
415	TOTAL MUNI CT CAPITAL PROJECTS FUND		\$ 18,000.00	
	WATERLINE IMPROVEMENTS	CEMETERIES/PARKS	\$ 10,000.00	EXTENSION OF WATERLINES AT RIVERSIDE CEMETERY
	ROAD IMPROVEMENTS	CEMETERIES/PARKS	\$ 50,000.00	OVERLAY EVERGREEN CEMETERY ROADS
424	TOTAL CAPITAL IMPROVEMENT FUND		\$ 60,000.00	
	VIDEO ARRAIGNMENT	MUNICIPAL COURT	\$ 5,000.00	VIDEO ARRAIGNMENT UPGRADES
429	TOTAL MUNI CT SPECIAL PROJECTS FUND		\$ 5,000.00	
	COMPUTER REPLACEMENTS	CITY MANAGER	\$ 1,200.00	REPLACEMENT OF VARIOUS COMPUTERS IN THE DEPARTMENT
	COMPUTER REPLACEMENT	COMMUNITY DEVELOPMENT	\$ 3,000.00	COMPUTER REPLACEMENT PROGRAM - UPGRADE OF COMPUTER
	VEHICLE REPLACEMENT	COMMUNITY DEVELOPMENT	\$ 15,000.00	VEHICLE REPLACEMENT FOR COMMUNITY DEVELOPMENT DIRECTOR(2015) AND HOUSING INSPECTOR (2017)
	COMPUTER REPLACEMENT	ENGINEERING	\$ 1,500.00	REPLACEMENT OF DEPARTMENT COMPUTERS. 2013: RICHARD LESIECKI; 2014: MARK SUEDKAMP
	NEW COMPUTER	FINANCE	\$ 1,700.00	PURCHASE NEW COMPUTER(S) ON A ROTATING BASIS FOR FINANCE DEPARTMENT TO REPLACE OUTDATED ONES. (2013 - J. ANTHONY, 2014 - J. GUTHLEBEN, 2015 - T. SCHUSTER AND C. FORESI, 2016 - J. PETERSON, 2017 - FINANCE DIRECTOR)

FY 2017

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	PATROL CARS	POLICE	\$ 199,260.00	WE REPLACED 1 VEHICLE IN 2012 DUE TO BUDGET CONSTRAINTS. THIS WAS A REDUCTION THAT THE FLEET WAS UNABLE TO SUSTAIN WITHOUT INCREASING THE NEED FOR MORE MAINTAINENCE NEEDED FOR AN OLDER FLEET. THEREFORE IN 2012 THE ALLOTTED DOLLARS FOR ONE PATROL VEHICLE WAS DIVIDED SO THAT THE DEAPARTMENT COULD VENTURE INTO NEW TERRITORY FOR THE AGENCY BY SENDING 4 VEHICLES TO A REFERBISHING COMPANY. THIS YEAR WE REQUEST 2 PATROL VEHICLES FULLY EQUIPED, NOTING THE DEPARTMENT IS RUNNING OUTSIDE OF THE 5 YR WARRANTY PERIODS ON MOST PATROL UNITS PURCHASED. WE CURRENTLY HAVE 13 PATROL CARS WHICH ARE IN EXCESS OF THE 5 YEAR WARRANTY PERIOD AND THEREFORE REQUEST ADDITIONAL CAPTIAL FUNDING TO HAVE IN RESERVE FOR MAJOR COMPONENT REPLACEMENT OF THE AGING FLEET.
430	TOTAL CAPITAL EQUIPMENT RESERVE FUND		\$ 226,660.00	
	COMPUTER REPLACEMENT	POLICE	\$ 5,000.00	DEPARTMENT SERVERS AND COMPUTERS NEED TO BE KEPT CURRENT WITH TECHNOLOGY AND COMPATABILITY. A REPLACEMENT AND REPAIR SCHEDULE HAS BEEN IMPLEMENTED WHICH ALLOWS THE MAIN SERVERS TO BE REPLACED EVERY 5 YEARS AND PHASED REPLACEMENTS OF WORKSTATIONS DURING THE INTERCEDING YEARS. THIS IS THE 2ND YEAR FOR SERVERS, SO WE ONLY NEED WORKSTATIONS.
	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 340.00	PURCHASE NEW COMPUTER ON ROTATING BASIS TO REPLACE OUTDATED COMPUTERS IN UTILITIES OFFICE
	PURCHASE NEW PICKUP TRUCK	UTILITIES OFFICE	\$ 4,400.00	PURCHASE NEW PICKUP TRUCK
710	TOTAL WATER REVENUE FUND		\$ 4,740.00	
	CONSTRUCTION OF LIQUID CHLORINE ROOM	WATER PLANT	\$ 300,000.00	THE CITY CURRENTLY USES GAS CHLORINE TO DISINFECT THE WATER. DISINFECTION WITH LIQUID CHLORINE WILL PROVE SAFER FOR THE NEARBY RESIDENTS AND ENTIRE BEACH AREA.

FY 2017

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	CONTAINMENT IMPROVEMENTS IN ALUM	WATER PLANT	\$ 40,000.00	CONTAINMENT AND VENTILATION IMPROVEMENTS MADE IN ALUM ROOM
	REPLACE BROKEN CONCRETE FLOOR	WATER PLANT	\$ 35,000.00	ENVIRONMENTALLY FRIENDLY FLOORING FOR THE FILTER FLOOR TO ENDURE SAFE WORKING CONDITIONS FOR THE STAFF AND THE PUBLIC (DURING PLANT TOURS).
	CLEANING AND STRUCTURAL REVIEW OF CLEARWELLS	WATER PLANT	\$ 150,000.00	CLEAN AND REVIEW THE STRUCTURAL INTEGRITY OF BOTH CLEARWELLS
	REPLACE CRANE AND TRACKING SYSTEM WITH WATER FACILITY	WATER PLANT	\$ 65,000.00	CRANE LOADS AND UNLOADS DANGEROUS CHEMICALS AND NEEDS REPLACED.
	INSTALL REMOTE METERING SYSTEM	WATER PLANT	\$ 2,000,000.00	METERS SHOULD BE CHANGED APPROXIMATELY 15 YEARS TO ENSURE ACCURACY.
712	TOTAL WATER CONSTRUCTION FUND		\$ 2,590,000.00	
	SEWER JET REPLACEMENT	PUBLIC WORKS	\$ 175,000.00	REPLACE 2002 INTERNATIONAL SEWER JET AND CATCH BASIN CLEANER.
	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 340.00	PURCHASE NEW COMPUTER ON ROTATING BASIS TO REPLACE OUTDATED COMPUTERS IN UTILITIES OFFICE
	PURCHASE NEW PICKUP TRUCK	UTILITIES OFFICE	\$ 4,400.00	PURCHASE NEW PICKUP TRUCK
720	TOTAL SEWER REVENUE FUND		\$ 179,740.00	
	SEWER LINING REHABILITATION	ENGINEERING	\$ 75,000.00	REHABILITATE SELECT EXISTING DETERIORATED SANITARY SEWERS BY TRENCHLESS CONSTRUCTION METHODS AND LINING THE EXISTING PIPE.
	MANHOLE REHABILITATION	ENGINEERING	\$ 25,000.00	REHABILITATE OR REPLACE SELECT SANITARY SEWER MANHOLES TO ADDRESS I&I CONCERNS AND HEALTH AND SAFETY CONCERNS.
	DOOR AND WINDOW REPLACEMENT	WATER POLLUTION CONTROL	\$ 50,000.00	REPLACE EXISTING DOORS AND WINDOWS AT THE WPCP WITH NEW ENERGY EFFICIENT DESIGNS. EXISTING WINDOWS AND DOORS WERE CONSTRUCTED IN 1978 AND ARE SINGLE PANE. THE NEW DOORS AND WINDOWS WOULD BE DOUBLE PANE AND OFFER NEW ENERGY EFFICIENT TECHNOLOGY TO REDUCE ENERGY BILLS.
722	TOTAL SEWER CONSTRUCTION FUND		\$ 150,000.00	

FY 2017

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 1,020.00	PURCHASE NEW COMPUTER ON ROTATING BASIS TO REPLACE OUTDATED COMPUTERS IN UTILITIES OFFICE
	PURCHASE NEW PICKUP TRUCK	UTILITIES OFFICE	\$ 13,200.00	PURCHASE NEW PICKUP TRUCK
730	TOTAL ELECTRIC REVENUE FUND		\$ 14,220.00	
	COMPUTER REPLACEMENT	ELECTRIC DISTRIBUTION	\$ 2,200.00	REPLACE OFFICE COMPUTERS ON A FIVE YEAR CYCLE.
	MANHOLE CABLE RACKS & COVERS	ELECTRIC DISTRIBUTION	\$ 14,000.00	REPLACE AGING CABLE RACKS AND MANHOLE COVERS IN ALL MANHOLES IN THE SYSTEM ON A EIGHT YEAR PROGRAM.
	INDUSTRIAL TRANSFORMERS	ELECTRIC DISTRIBUTION	\$ 95,000.00	PURCHASE INDUSTRIAL SIZE (500 KVA+) TRANSFORMERS TO SERVE NEW CUSTOMERS OR INCREASED SERVICE TO OUR EXISTING CUSTOMERS.
	UG ELECTRIC IN VARIOUS SUBDIVISIONS	ELECTRIC DISTRIBUTION	\$ 60,000.00	INSTALLATION OF UG ELECTRIC INFRASTRUCTURES IN VARIOUS SUBDIVISIONS IN CITY
732	100% REPLACE VEHICLE #6	ELECTRIC DISTRIBUTION	\$ 220,000.00	REPLACE VEHICLE #6 55' AERIAL BUCKET SERVICE TRUCK
	STREETLIGHT REVAMPING PROGRAM	ELECTRIC DISTRIBUTION	\$ 20,000.00	ONGOING REPLACEMENT OF THE MV STREETLIGHTS WITH MORE ENERGY EFFICIENT LIGHTS.
	REPLACE/TREAT DIRECT BURIED UG CABLE	ELECTRIC DISTRIBUTION	\$ 50,000.00	REPLACE DIRECT BURIED UG CABLE IN THE OLDER SUBDIVISIONS
	COMPUTER REPLACEMENT	ELECTRIC PLANT	\$ 5,000.00	YEARLY UPGRADE OF THREE COMPUTERS.
732	TOTAL ELECTRIC CONSTRUCTION FUND		\$ 466,200.00	
	ANNUAL STORM UTILITY CAPITAL IMPROVEMENTS PROGRAM	ENGINEERING	\$ 75,000.00	PROJECTS TO BE DEFINED IN FUTURE YEARS.
	SEWER JET REPLACEMENT	PUBLIC WORKS	\$ 175,000.00	REPLACE 2002 INTERNATIONAL SEWER JET AND CATCH BASIN CLEANER
760	TOTAL STORM WATER UTILITY FUND		\$ 250,000.00	
	TOTAL 2017 CIP PLAN:		\$ 8,435,560.00	

SUPPLEMENTAL INFORMATION

Computation of Legal Debt Margin

DECEMBER 31, 2009

Total debt (principal amount of all outstanding bonds and notes)		\$13,516,343
Debt exempt from net indebtedness calculation:		
Special assessment bonds and notes	\$355,000	
Self-supporting bonds and notes:		
Water system	6,054,377	
Sewer system	819,500	
Stormwater system	403,400	
Electric system	2,227,843	
Total exempt debt		<u>9,860,120</u>
Net indebtedness (voted and unvoted) subject to 10.5% debt limitation		<u><u>\$3,656,223</u></u>
Assessed valuation of City (2008 for 2009 collection)		<u><u>\$275,691,690</u></u>
Overall debt limitation- 10.5% of assessed valuation (maximum voted and unvoted general obligation debt allowed)		\$28,947,627
Voted and unvoted debt subject to 10.5% debt limitation	\$4,631,620	
Less: Amount available in Debt Service Fund	(94,922)	
Net voted and unvoted debt subject to 10.5% debt limitation		<u>4,536,698</u>
Legal debt margin within 10.5% limitation		<u><u>\$24,410,929</u></u>
Unvoted debt limitation - 5.5% of assessed valuation		\$15,163,043
Unvoted debt subject to 5.5% debt limitation	\$2,426,087	
Less: Amount available in Debt Service Fund	(94,922)	
Net unvoted debt subject to 5.5% limitation		<u>2,331,165</u>
Legal debt margin within 5.5% limitation		<u><u>\$12,831,878</u></u>

**Computation of All Direct and Overlapping
General Obligation Debt**

December 31, 2009

<u>Jurisdiction</u>	<u>Assessed Valuation (1)</u>	<u>Net General Tax Supported Debt (2)</u>	<u>Percent Overlapping</u>	<u>Net Tax Supported Overall Debt</u>
Direct				
City of Painesville	\$275,691,690	\$5,736,573	100.00%	\$5,736,573
Overlapping Subdivisions				
Painesville City Schools	244,997,124	29,267,807	100.00%	29,267,807
Painesville Township Schools	887,805,590	5,344,525	2.08%	111,166
Lake County	6,346,048,449	18,992,000	4.08%	774,874
Lake County Library District	1,135,019,004	8,475,000	21.49%	1,821,278
			Subtotal	<u>31,975,125</u>
			Total	<u><u>\$37,711,698</u></u>

(1) Source: Lake County Auditor.

(2) Source: Lake County Auditor; Painesville City School Treasurer, includes general obligation notes payable, but does not include general obligation debt supported by Enterprise Revenue or Special Assessments.



Principal Employers

December 31, 2012

The following private and public employers have the ten largest work forces within the City:

<u>Employer</u>	<u>Type of Business</u>	<u>Approximate Number of Employees</u>		
		<u>Full-Time</u>	<u>Part-Time</u>	<u>Total</u>
1 County of Lake	Government	883	186	1,069
2 Fasson Division/ Avery International Corporation	Manufacturing	556	-	556
3 Painesville City Schools	Education	353	22	375
4 The City of Painesville	Government	248	12	260
5 Lake Erie College	Education	145	130	275
6 Core Systems	Manufacturing	286	2	288
7 Aero Fluid Products	Manufacturing	163	5	168
8 Cintas	Service	117	2	119
9 Eckart America	Manufacturing	108	1	109
10 SAS Rubber Division Mohawk Rubber Company	Manufacturing	79	2	81

The above private and public employers have the ten largest work forces within the City

Source: City Department of Finance.



Demographic Statistics December 2010

Year	Income		Housing Units		
	Median	Per	Total	Owner	Percent of
	Family	Capita		Occupied	Total
1960	\$6,805	\$0	4,965	3,155	63.54%
1970	10,178	3,128	5,498	3,029	55.09%
1980	19,068	6,700	6,509	3,439	52.83%
1990	29,279	11,254	6,424	3,597	55.99%
2000	34,842	15,391	6,525	3,402	52.14%

Sources: U.S. Bureau of the Census
The City of Painesville Economic Development Department

Population

The population of the City, Lake County, and the Cleveland Primary Metropolitan Statistical Area (PMSA) (which is comprised of Ashtabula, Cuyahoga, Geauga, Lake, Lorain and Medina Counties) for each decade from 1940 to 2000 is as follows:

Year	City	County	PMSA
1940	12,235	50,020	1,319,734
1950	14,432	75,979	1,532,574
1960	16,116	148,700	1,909,483
1970	16,536	197,200	2,063,729
1980	16,391	212,801	1,898,825
1990	15,599	215,499	2,202,069
2000	17,503	227,511	2,250,871

Employment

The following table compares estimated employment statistics for Lake County and the Cleveland-Lorain-Elyria PMSA including comparisons with unemployment rates for the State of Ohio and the United States.

Year	Employed		Unemployed		Unemployment Rate			
	County	PMSA	County	PMSA	County	PMSA	Ohio	U.S.
1998	121,500	1,091,800	4,500	44,900	3.60%	3.80%	4.30%	4.50%
1999	119,400	1,127,300	5,800	61,500	4.00%	4.20%	4.30%	4.20%
2000	121,800	1,058,402	5,600	58,772	3.50%	5.30%	3.70%	4.00%
2001	119,400	1,049,800	8,000	73,300	5.00%	6.50%	4.50%	5.40%
2002	117,500	1,040,300	7,600	72,700	6.10%	6.50%	5.70%	5.80%
2003	118,900	1,051,600	8,000	75,600	6.30%	6.70%	6.10%	6.00%
2004	118,200	1,041,600	7,800	67,900	6.20%	6.10%	6.80%	5.70%
2005	125,100	1,078,500	5,400	66,200	4.20%	6.10%	5.50%	5.10%
2006	125,400	1,030,100	6,300	58,200	4.80%	5.30%	5.50%	4.40%
2007	124,800	1,014,600	7,300	65,000	5.50%	6.00%	5.80%	5.00%
2008	120,500	979,300	8,500	74,700	6.60%	7.10%	7.40%	7.40%
2009	117,600	955,600	11,500	92,900	8.90%	8.90%	10.90%	10.00%
2010	94,397	983,800	11,200	91,300	8.30%	8.50%	9.60%	9.40%

Sources: Ohio Bureau of Employment Services.
U.S. Department of Labor, Bureau of Statistics

THE CITY OF PAINESVILLE, OHIO
DISTRIBUTION OF ACCOUNTS

DEPARTMENT/DIVISION	101 GENERAL FUND	201 STREET CONSTRUCTION FUND	229 EMS FUND	204 CEMETERIES FUND	710 WATER REVENUE FUND	720 SEWER REVENUE FUND	730 ELECTRIC REVENUE FUND	760 STORM WATER FUND
	20%	25%	20%	35%				
Distribution Percentage is -								
Unless Otherwise Noted								
Council	101.111.51XXX 101.111.52XXX 101.111.53XXX 101.111.56XXX	710.711.51XXX 710.711.52220 710.711.53920 710.711.56501	720.721.51XXX 720.721.52220 720.721.53920 720.721.56501	730.731.51XXX 730.731.52220 730.731.53920 730.731.56501				
Clerk of Council	101.112.51XXX 101.112.52XXX 101.112.53XXX 101.112.56XXX	710.711.51XXX 710.711.52220 710.711.53920 710.711.56501	720.721.51XXX 720.721.52220 720.721.53920 720.721.56501	730.731.51XXX 730.731.52220 730.731.53920 730.731.56501				
City Manager's Office	101.131.51XXX 101.131.52XXX 101.131.53XXX 101.131.56XXX	710.711.51XXX 710.711.52220 710.711.53920 710.711.56501	720.721.51XXX 720.721.52220 720.721.53920 720.721.56501	730.731.51XXX 730.731.52220 730.731.53920 730.731.56501				
Assist. City Mgr/Com. Dev. Dir. Only	10% Ea. 101.131.51XXX 101.631.51XXX	710.711.51XXX	720.721.51XXX	730.731.51XXX				
Communications	101.133.52XXX 101.133.53XXX 101.133.56XXX	710.711.52220 710.711.53920 710.711.56501	720.721.52220 720.721.53920 720.721.56501	730.731.52220 730.731.53920 730.731.56501				
Information Technology	101.134.52XXX 101.134.53XXX 101.134.56XXX	710.711.52220 710.711.53920 710.711.56501	720.721.52220 720.721.53920 720.721.56501	730.731.52220 730.731.53920 730.731.56501				
Human Resource	101.135.51XXX 101.135.52XXX 101.135.53XXX 101.135.56XXX	710.711.51XXX 710.711.52220 710.711.53920 710.711.56501	720.721.51XXX 720.721.52220 720.721.53920 720.721.56501	730.731.51XXX 730.731.52220 730.731.53920 730.731.56501				
Economic Development	101.137.51XXX 101.137.52XXX 101.137.53XXX 101.137.56XXX	710.711.51XXX 710.711.52220 710.711.53920 710.711.56501	720.721.51XXX 720.721.52220 720.721.53920 720.721.56501	730.731.51XXX 730.731.52220 730.731.53920 730.731.56501				
Finance - Administration	101.141.51XXX 101.141.52XXX 101.141.53XXX 101.141.56XXX	710.711.51XXX 710.711.52220 710.711.53920 710.711.56501	720.721.51XXX 720.721.52220 720.721.53920 720.721.56501	730.731.51XXX 730.731.52220 730.731.53920 730.731.56501				
Finance - Accounting Division	101.142.51XXX 101.142.52XXX 101.142.53XXX 101.142.56XXX	710.711.51XXX 710.711.52220 710.711.53920 710.711.56501	720.721.51XXX 720.721.52220 720.721.53920 720.721.56501	730.731.51XXX 730.731.52220 730.731.53920 730.731.56501				

DEPARTMENT/DIVISION	201 STREET						760 STORM WATER FUND
	101 GENERAL FUND	CONSTRUCTION FUND	229 EMS FUND	204 CEMETERIES FUND	710 WATER REVENUE FUND	720 SEWER REVENUE FUND	
	20%				25%	20%	35%
Distribution Percentage is -							
Unless Otherwise Noted							
Finance - Purchasing/Warehouse	101.143.51XXX				710.711.51XXX	720.721.51XXX	730.731.51XXX
	101.143.52XXX				710.711.52220	720.721.52220	730.731.52220
	101.143.53XXX				710.711.53920	720.721.53920	730.731.53920
	101.143.54XXX				710.711.54120	720.721.54120	730.731.54120
	101.143.56XXX				710.711.56501	720.721.56501	730.731.56501
Law - Administration	101.151.51XXX				710.711.51XXX	720.721.51XXX	730.731.51XXX
	101.151.52XXX				710.711.52220	720.721.52220	730.731.52220
	101.151.53XXX				710.711.53920	720.721.53920	730.731.53920
Engineering Dept. Only	45%				25%	20%	10%
Engineering Department	101.161.51XXX				710.711.51XXX	720.721.51XXX	730.731.51XXX
	101.161.52XXX				710.711.52220	720.721.52220	730.731.52220
	101.161.53XXX				710.711.53920	720.721.53920	730.731.53920
	101.161.56XXX				710.711.56501	720.721.56501	730.731.56501
Building Maintenance Operations	101.171.51XXX				710.711.51XXX	720.721.51XXX	730.731.51XXX
	101.171.52XXX				710.711.52XXX	720.721.52XXX	730.731.52XXX
	101.171.53XXX				710.711.53XXX	720.721.53XXX	730.731.53XXX
	101.171.54XXX				710.711.54XXX	720.721.54XXX	730.731.54XXX
	101.171.56XXX				710.711.56XXX	720.721.56XXX	730.731.56XXX
Fire Only	85%				15%		
Captains and Lieutenants	101.221.51XXX		229.221.51XXX				
Firefighters/EMTs Only	101.221.51XXX		229.221.51XXX				730.221.51XXX
Fire Chief Only	101.221.51XXX		229.221.51XXX				
Training Coordinator	101.222.51XXX		229.221.51XXX				
Administrative Assistant Only	101.222.51XXX		229.221.51XXX				
Firefighters/EMT Part-time Only	101.222.51XXX		229.222.51XXX				730.222.51XXX
Fire Inspector Only	101.222.51XXX						
Public Works - Administration Only	30%	20%				20%	10%
Supervisor and Secretary and Maintenance Supervisor II	101.311.51XXX	201.311.51XXX				720.725.51XXX	730.341.51XXX
760.761.51XXX							
Public Works Equip. Maintenance Personnel	101.319.51XXX				710.711.51XXX	720.721.51XXX	730.731.51XXX
P.W. - Street Division Personnel Only	40%	25%				20%	10%
Public Works Street Division Personnel	101.320.51XXX	201.312.51XXX				720.725.51XXX	730.341.51XXX
760.763.51XXX							
P.W. Traffic Signs and Markings Only	50%						50%
Sign Fabricator	101.341.51XXX						730.341.51XXX

DEPARTMENT/DIVISION	101 GENERAL FUND	201 STREET CONSTRUCTION FUND	229 EMS FUND	204 CEMETERIES FUND	710 WATER REVENUE FUND	720 SEWER REVENUE FUND	730 ELECTRIC REVENUE FUND	760 STORM WATER FUND
Distribution Percentage is - **Unless Otherwise Noted**	20%				25%	20%	35%	
Recreation & Pub. Lands Director Only Recreation & Public Lands Director	10% (Each) 101.511.51XXX 101.521.51XXX				25% 710.711.51XXX	20% 720.721.51XXX	10% 730.731.51XXX	
Cemeteries & Parks Supt. Only Cemeteries & Parks Superintendent	50% 101.511.51XXX			50% 204.421.51XXX				
Cemeteries & Parks Secretary Only Cemeteries & Parks Secretary	20% 101.511.51XXX			80% 204.421.51XXX				
Cem. & Parks Auto Service Wkr. Only Cem. & Parks Auto Service Worker	50% 101.512.51XXX			50% 204.422.51XXX				
Cem. & Parks Auto Service Worker	30% 101.512.51XXX			30% 204.422.51XXX		20% 720.721.51XXX	20% 730.731.51XXX	
Cem & Parks Maint. Workers Only Cem. & Parks Maintenance Workers	60% 101.512.51XXX			40% 204.422.51XXX				
Cem. & Parks Maint. Workers - Events Only	20% 101.137.51XXX				25% 710.711.51XXX	20% 720.721.51XXX	10% 730.731.51XXX	
Planning Commission	101.611.51XXX 101.611.52XXX 101.611.53XXX				710.711.51XXX 710.711.52220 710.711.53920	720.721.51XXX 720.721.52220 720.721.53920	730.731.51XXX 730.731.52200 730.731.53920	
Planning and Development	101.631.51XXX 101.631.52XXX 101.631.53XXX 101.631.55XXX 101.631.56XXX				710.711.51XXX 710.711.52220 710.711.53920 710.711.55120 710.711.56501	720.721.51XXX 720.721.52220 720.721.53920 720.721.55120 720.721.56501	730.731.51XXX 730.731.52220 730.731.53920 730.731.55120 730.731.56501	
Code Enforcement Only Code Enforcement Personnel	45% 101.641.51XXX				25% 710.711.51XXX	20% 720.721.51XXX	10% 730.731.51XXX	
Service Director Only Service Director		25% 201.311.51XXX			25% 710.711.51XXX	30% 720.721.51XXX	10% 730.731.51XXX	10% 760.761.51XXX
Finance - Utilities Office Only Finance - Utilities Office					20% 710.712.51XXX 710.712.52XXX 710.712.53XXX 710.712.56XXX	20% 720.722.51XXX 720.722.52XXX 720.722.53XXX 720.722.56XXX	60% 730.732.51XXX 730.732.52XXX 730.732.53XXX 730.732.56XXX	

- This Page Has Been Intentionally Left Blank -

GLOSSARY OF TERMS

ACCOUNT	A term used to identify an individual asset, liability, expenditure control, revenue control, encumbrance control, or fund balance.
ACCOUNTABILITY	The state of being obligated to explain actions, to justify what has been done. Accountability requires the justification of the raising of public resources and the purposes for which they are used.
ACCOUNTING SYSTEM	The total structure of records and procedures which are used to record, classify, summarize, and report information on the financial position and results of operations of a government or any of its funds, fund types, balanced account groups, or organizational components.
ACCRUAL BASIS	A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.
ACCRUAL ACCOUNTING	The method of accounting under which revenues are recorded when they are earned (whether or not cash is received at the time) and expenditures are recorded when goods and services are received (whether or not cash disbursements are made at that time).
ACTIVITY	Departmental efforts which contribute to the achievement of a specific set of program objectives; the smallest unit of the program budget.
AD VALOREM TAXES	Real estate and personal property taxes. The taxes are assessed on a portion of the value of the property. Local governments set the levy.
APPROPRIATION	An authorization granted by a legislative body to make expenditures to incur obligations for specific purposes. An appropriation is limited in amount to the time it may be expended.
ASSESS	To establish an official property value for taxation.
ASSESSED VALUATION	A value that is established for real or personal property for use as a basis for levying property taxes.
ASSETS	Property owned by the city government which has monetary value.
ATTRITION	A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoffs.
AUDIT	A systematic examination of all governmental resources concluded in a written report and prepared by a certified public accountant. It is intended to test whether financial statements fairly present financial position and results of operations.
BALANCE SHEET	A financial statement that discloses the assets, liabilities, reserves and balances of a specific governmental fund as of a specific date.
BALANCED BUDGET	A budget in which planned funds available equal planned expenditures.

BASIS OF ACCOUNTING	A term used to refer to when revenues, expenditures, expenses and transfers – and the related assets and liabilities – are recognized in the accounts and reported on in the financial statement. Specifically, it relates to the timing of measurements made, regardless of the nature of the measurement, on either the cash or accrual method.
BASIS POINTS	The measure of the yield to maturity of an investment calculated to four decimal places. A basis point is 1/100 th of 1% (.01 percent).
BOND	A written promise, generally under seal, to pay a specified amount of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed or variable rate, usually payable periodically. <i>NOTE: The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.</i>
BONDED DEBT	That portion of indebtedness represented by the outstanding bonds.
BOND ISSUED	Bonds sold.
BOND RATING	A rating (made by an established bond rating company) from a schedule of grades, indicating the probability of timely repayment of principal and interest on bonds issued.
BUDGET (<i>Operating</i>)	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal year.
BUDGET CALENDAR	The schedule of the key dates that the City Council follows in the preparation and adoption of the budget.
BUDGET DOCUMENT	The instrument used by the budget making authority to present a comprehensive financial program to the City Council.
BUDGET MESSAGE	A general discussion of the proposed budget, as presented in writing by the budget-making authority to the legislative body.
BUDGET PROCESS	The process of translating planning and programming decisions into specific financial plans.
BUDGETARY BASIS	This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.
BUDGETARY CONTROL	The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriation and revenues.
CAPACITY	A measure of an organization's ability to provide customers with the demanded service or products, in the amount requested and in a timely manner.
CAPITAL ASSETS	Assets of significant value that have a useful life of several years - also called a fixed asset.
CAPITAL BUDGET	A plan of proposed capital outlays and the means of financing them. Usually enacted as part of the complete annual budget.

CAPITAL IMPROVEMENT	Land, buildings, structures and items such buildings, traffic lights, machinery, equipment, automobiles, etc., with a unit cost in excess of \$5,000 and a useful life of five or more years.
CAPITAL IMPROVEMENT PROGRAM	A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount and the method of financing.
CAPITAL OUTLAYS	Expenditures that result in the acquisition of or addition to fixed assets.
CAPITAL PROJECT	Major construction, acquisition or renovation activities, which add value to a government's physical assets or significantly increase their useful life - also called capital improvements.
CAPITAL PROJECTS FUNDS	Established to account for all resources, bond proceeds and construction grants, which are used for the acquisition of capital facilities.
CASH BASIS	The accounting method that records revenues when they are received in cash and records expenditures when they are paid.
CASH MANAGEMENT	The process of managing monies for the City to ensure maximum cash availability and also getting the maximum yield on short-term investments of idle cash.
CHART OF ACCOUNTS	The classification system used by a city to organize the accounting for various funds.
CITY WIDE GOALS	Long term attainable target that is not related to a specific period of time or a specific department for implementation which is not quantified and is not used as a basis for measurement of the outcomes of the City.
COMMODITIES	Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment and asphalt.
CONTRACTUAL SERVICES	Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include rent, maintenance agreements and professional consulting services.
CORE VALUES	The primary principles, standards or qualities considered to be worthwhile or desirable by the City of Painesville.
COST ALLOCATION	The method used to charge Enterprise Funds for their share of administration costs.
COST EFFECTIVE BASIS	A basis to determine that the cost of a item is worth the value of the investment based on the result or outcome of the investment in that item.
CURRENT REVENUES	Those revenues received within the present fiscal year.
CURRENT TAXES	Taxes that are levied and due within the ensuing fiscal year.
CUSTOMER	The recipient of a product or a service provided by the City.
DEBT SERVICE	The annual payment of principal and interest on the City's outstanding bonded indebtedness.

DEBT SERVICE FUND	A fund established to finance and account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Also called a SINKING FUND.
DEBT SERVICE FUND REQUIREMENTS	The amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full, on schedule.
DEFICIT	A term generally applied to the budget as a whole, reflecting real or projected revenue shortages, meaning there are insufficient funds to cover expenses.
DELINQUENT TAXES	Taxes that remain unpaid after date that a penalty for nonpayment is attached.
DEPARTMENT	An administrative Section of the City having management responsibility for an operation or a group of related operations within a functional area. It may be further divided into Divisions.
DEPRECIATION	(1) Expiration in the service life of fixed assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause. (2) The portion of the cost of a fixed asset charged as an expense during a particular period.
DISBURSEMENT	Payment for goods and services in cash, by check or by money order.
DISTINGUISHED BUDGET PRESENTATION AWARDS PROGRAM	A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents. The City has received this award since 1993.
EFFICIENTLY	Exhibiting a high ratio of output or reward based on input or investment.
ENCUMBRANCES	Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.
ENTERPRISE FUND	A fund established to finance and account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Examples of enterprise funds are those of water, sewer, and electric services.
EQUITY	Balance remaining after liabilities are deducted from assets.
ESTIMATED REVENUES	Projections of funds to be received during the fiscal year
EXPENDITURES	If accounts are kept on an accrual basis, this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as liability of the fund from which retired, and capital outlays. <i>NOTE: Encumbrances are not considered expenditures.</i>
EXPENDABLE TRUST FUNDS	A fund used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Expendable funds are accounted for in essentially the same manner as governmental funds.

EXPENSES	Charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges, which are presumed to benefit the current fiscal period.
FEMA	Federal Emergency Management Agency is a federal agency responsible for the overall coordination of federal disaster response and recovery activities including public assistance programs.
FINAL BUDGET	Term used to describe revenues and expenditures for the upcoming year beginning January 1 st and ending December 31 st , as adopted by City Council.
FINANCIAL POLICY	A government's policies with respect to revenues, spending and debt management as these relate to government services, programs, and capital planning and programming of government budgets and their funding. The City policy was adopted June 6, 2005.
FINANCIAL TERMS	A glossary of specialized financial terms.
FISCAL PERIOD	Any period at the end of which a governmental unit determines its financial condition and the results of its operations and closes its books.
FIXED ASSETS	Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.
FULL FAITH AND CREDIT	A pledge of the General Taxing power of a government to repay debt obligations (typically used in reference to bonds).
FULL VALUE	Receiving the maximum return on the investment for goods and services
FUNCTION	A major class or grouping of related activities aimed at accomplishing a major service or regulatory program for which the city is responsible. For example, public safety is a function.
FUND	An independent fiscal and accounting entity with a self balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.
FUND BALANCE	The excess of a fund's assets over its liabilities and reserves.
GAAP	Generally Accepted Account Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).
GENERAL FUND	The fund that is available for any legal authorized purpose and which is therefore used to account for all revenue and all activities except those required to be accounted for in another fund. <i>NOTE: The General Fund is used to finance the ordinary operations of a governmental unit.</i>
GENERAL LEDGER	A book, file or other devise which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

GENERAL OBLIGATION DEBT	Bonds for whose payments the full faith and credit of the BONDS issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues.
GFOA	Government Finance Officers Association: An organization founded to support advancement of governmental accounting, auditing, and financial reporting.
GOAL	A long-term attainable target for an organization. An organization's vision of the future.
GOVERNMENTAL FUNDS	Refers to the General Fund, all Special Revenue Funds and the Debt Service Fund(s) or General Obligation Funds.
GRANT	A contribution by one governmental unit, or private organization to another. The contribution is usually made to aid in the support of a specified function and is not repaid by the City.
HOMESTEAD EXEMPTION	A deduction from the total taxable assessed value of property occupied by the owner in the State of Ohio. Currently, the exemption is \$25,000 for all qualified property owners.
IMPACT FEES	Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements borne by the City that will be necessary as a result of the development.
INCOME	This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise's activities. The excess of the total revenues over the total expenses of the enterprise for a particular accounting period is called "net income."
INDIRECT COSTS	Costs associated with, but not directly attributed to, providing a product or service. These are usually costs incurred by other departments in the support or operating departments.
INFRASTRUCTURE	The physical assets of a government (e.g. streets, water, sewer, public buildings, and parks).
INTERFUND TRANSFERS	Amounts transferred from one fund to another.
INTERGOVERNMENTAL REVENUE	Revenue received from another governmental entity, such as county, state or federal governments.
INTERNAL CONTROL	A plan of organization for purchasing, accounting, and other financial activities which, among other things, provides that: the duties of employees are subdivided so that no single employee handles a financial action from beginning to end; proper authorization from specific responsible officials are obtained before key steps in the processing of a transaction are completed; and, records and procedures are arranged appropriately.
INTERNAL SERVICE FUNDS	Funds used to account for the financing of goods or fund services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.
INSURANCE	Includes all insurance carried for the protection of the local government, such as fire, theft, casualty, general and professional liability.

INVESTMENTS	Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in city operations.
INVENTORY	A detailed listing of property currently held by the government.
LAPSING APPROPRIATION	An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period and unexpected or unencumbered balance lapses or ends unless otherwise provided by law.
LEVY	To impose taxes for the support of government activities.
LIABILITIES	Debts or other legal obligation arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.
LINE ITEM BUDGET	A budget prepared along departmental functions that focus on what is to be bought and categorizes the expenditures by defined object codes.
LONG-TERM DEBT	Debt with a maturity of more than one year after the date of issuance.
MATERIALS & SUPPLIES	Expendable materials and operating supplies necessary to conduct departmental operations.
MAINTENANCE & OPERATIONS	All operating expenses with the exception of salaries, wages, benefits and debt service, used in the City's budget.
MANAGEMENT PLAN	The strategic planning items that summarizes and articulates the Goals and Objectives for each department
MATURITIES	The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.
MILL	1/1000 of one dollar; used in computing taxes by multiplying the rate times the taxable value divided by 1,000. Example: millage rate of \$4.91 per thousand, taxable value of \$100,000 – $\frac{\$100,000}{1,000} \times 4.91 = \4.91
MILLAGE	A figure assigned to each governmental unit with ad valorem taxing authority for use in determining taxes. It determines how much revenue the government will receive from property taxes and how much an individual property owner pays by applying the millage rate to the value of property within the City.
MISSION STATEMENT	A description of the scope and purpose of the City or department thereof.
MODIFIED ACCRUAL ACCOUNTING	A basis of accounting in which expenditures are accrued but revenues are accounted for when they become measurable and available.
NON-OPERATING	Income of governmental enterprises of a business income character, which is not derived from the operation of such enterprises. An example is interest on investments or on bank deposits.

OBJECT CODE	An account to which expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by government. These are normally grouped into Personal Services, Materials & Supplies, Other Contractual Services, Capital and other categories for budgetary analysis and financial reporting. Certain object codes are maintained by the State of Ohio Uniform Accounting System.
OBJECT OF EXPENDITURE	An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.
OBJECTIVE	Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.
OBLIGATIONS	Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.
OPERATING EXPENSES	As used in the accounts of governmental enterprises of a business character, the term means such costs as are necessary to the maintenance of the enterprise, the rendering of services for which operated, the sale of merchandise, the production and disposition of commodities produced, and the collection of the revenues.
OPERATING REVENUE	Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earning, and grant revenues. Operating revenues are used to pay for day-to-day services.
ORDINANCE	A formal legislative enactment by the City Council, a law.
OTHER CONTRACTUAL SERVICES	Payments for custodial services, and other services procured by contract or agreement with persons, firms, corporations, or other government units.
PERSONAL SERVICES POLICY	Expenditures for salaries, wages, and related employee benefits. A plan, course of action, or guiding principle, designed to set parameters for decisions and actions.
PRIOR-YEAR CARRYOVER	Money spent in one fiscal year, but carried forward to the next budget. Cash carried forward can be used to pay operating expenses at the beginning of a fiscal year if anticipated revenues have not yet been collected.
PRIOR-YEAR ENCUMBRANCES	Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.
PRIORITIES	Establishing an order of importance of items or issues from most important to least important.
PRODUCTIVITY	A measure of the service output of City programs compared to the per unit resource input invested.
PROGRAM	A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the City is responsible.

PROFESSIONAL SERVICES	Legal, medical, engineering, architectural, surveying, appraisal and other services procured for independent professional assistance and not directly involved with accounting and/or auditing.
PROPERTY TAXES	Used to describe all revenue received in a period from current taxes, delinquent taxes, penalties, and interest on delinquent taxes, property taxes are levied on both real and personal property according to the property's valuation and the tax rate.
PROPOSED BUDGET	The budget proposed by the City Manager to the City Council for review and approval.
PURCHASE ORDER	A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated price. Outstanding purchase orders are called encumbrances.
QUALITY SERVICES	A degree of excellence in the services that are provided.
RECURRING EXPENSES	Expenses that continue from year to year, where a similar amount can be expected annually. Examples include personal expenses and charges for utilities. Non-recurring expenses are those that exist for a limited period or whose amounts vary considerably from one year to the next. Examples of non-recurring revenue include proceeds from grants and the sale of assets.
REQUISITION	A written request from a department to the purchasing office for specific goods or services. This action precedes the authorization of a purchase order.
RESERVE	An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and spending.
RESERVE FOR CONTINGENCIES	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.
RESERVE FUND	A fund established to accumulate money for a special purpose, such as the purchase of new equipment.
RESOLUTION	A specific or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.
RESOURCES	Total amounts available for appropriation including estimated revenues, fund transfers and beginning balances.
RETAINED EARNINGS	Accumulated profits of an enterprise fund.
REVENUE	The yield of taxes and other sources of income that the city collects and receives into the treasury for public use. For those revenues which are recorded on the accrual basis, this term means additions to assets which: (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets; and (d) do not represent contributions of fund capital in enterprise and internal service funds.

REVENUE BOND INDEBTEDNESS	Bonds of the City which are supported by the revenue, generating capacity of the electric, water and wastewater systems.
RISK MANAGEMENT	An organized attempt to protect a government's assets against accidental loss in the most economical method.
ROLLED BACK RATE	The millage rate that, when multiplied by the tax roll, would yield the same amount of revenue for the taxing authority as was yielded by the millage rate levied in the previous year. Normally, as the tax roll rises by virtue of reassessment, the rolled-back rate will be slightly lower than the previous year's millage levy. This reduced rate multiplied by the value of new construction/annexation added to the roll during the year provides the only source of additional tax revenue if the rolled-back rate is levied.
SALARIES & WAGES (PERSONNEL)	For the purpose of budgeting, this term refers to all wages and related items: regular pay, overtime, longevity pay, Medicare, life insurance, retirement plan contributions, health insurance and workers' compensation insurance.
SERVICE	An activity that: produces an output that is not physical in nature; and produces an output that, when provided, provides utility to the customer in the form of intangible benefits.
SERVICE CHARGES	The amount the City receives for the provision of services and commodities, or the performance of specific services benefiting the person charged.
SPECIAL ASSESSMENT	A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties. All tax-exempt properties in the affected area will also have to pay the special assessment.
SPECIAL REVENUE FUNDS	A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes. An example is the Revenue Sharing Fund typically maintained by cities.
SUPPLEMENTAL APPROPRIATION	An additional appropriation made by the governing body after the budget year or biennium has started.
SUPPLEMENTAL REQUESTS	Programs and services which departments would like to have added (in priority order) over their original budget, or if revenue received is greater than anticipated.
TAX BASE	The total value of all real, personal and mineral property in the City as of January 1 st of each year, as certified by the County Auditor. The tax base represents net value after all exemptions.
TAX LEVY	The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.
TAXING LIMIT	The maximum rate at which the City may levy a tax, which for Ohio municipalities is \$10 per thousand dollars or assessed value.
TAX RATE	The amount of tax levied for each \$1000.00 of assessed valuation.
TRANSFERS	Amounts transferred from one fund to finance activities in another fund.

FUNDS TRUST AND AGENCY	A fund used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These includes (1) Expendable Trust Funds, (2) Nonexpendable Trust Funds, (3) Pension Trust Funds, and (4) Agency Funds.
UNDESIGNATED FUND BALANCE	That portion of the fund balance available for use in subsequent budgets. The term is preferred over the commonly used and ill-defined term "surplus".
UNENCUMBERED FUND BALANCE	For budget purposes, the unencumbered fund balance is the amount of undesignated balance of a fund, i.e. that which is available for allocation.
UNIFORM ACCOUNTING SYSTEM	The chart of accounts prescribed by the office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.
UNRESERVED FUND BALANCE	The portion of the fund's balance that is not restricted for a specific purpose and is available for general appropriation.
USER CHARGES	The payment of a fee for direct receipt of a public service by the party benefiting from the service. Examples are electric, water and sewer services.
USER FEES	In a move toward a more businesslike approach, cities and counties are charging fees for use of services such as recreation, electric, water, sewer and storm water services. There is frequently a difference between what City residents and non-residents are charged for the service.
UTILITY	Charges for gas, water, sewer, electricity, solid waste disposal, storm water and other public utility services.
UTILITY TAXES	Municipal charges levied by the City on every purchase of a public service within its corporate limits. Public service includes electricity, gas, fuel oil, water and telecommunications service.
VALUES	The underlying beliefs and attitudes that help determine the behavior that individuals within an organization will display.
VISION	An objective that lies outside the range of planning. It describes an organization's most desirable future state, and it declares what the organization needs to care about most in order to reach that future.
VOTED MILLAGE	Property taxes levies authorized by voters within a taxing agency. Bond issues that are backed by property taxes are a common form of voted millage in the State. Such issues are called general obligation bonds.



- This page has been intentionally left blank -