

City of Painesville, Ohio

Lake County

2015 Budget Document

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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 2015. 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 years' 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, 2015. The budget for 2015 reflects the City's continuing re-alignment to provide services in an economic environment which is starting to move in a positive direction. The total estimated revenues for all funds in the city in 2015 are \$63,562,829 or \$3,493,429 more than 2014 budgeted revenues. The main reason for increase is the result of increased user fees revenues from the utilities. Revenues in the General Fund are projected to be increased in 2015 by almost \$262,000 or 2% from 2014. This is the first year since 2008, that the General Fund budgeted revenues will increase from the prior year's. Even though the budgeted 2015 General Fund revenues are going to be increased from 2014, they are still \$3.6 million less than what they were in 2008. Utility revenues are expected to increase in 2015. The 2015 total budgeted expenditures are \$66,053,670, an increase of \$2,192,118 from 2014. The 2015 General Fund expenditures will be increased by slightly more than \$247,000, 2% from the original 2014 budget. For the second year in a row, the 2015 General Fund budget will be operating at a surplus. Of the Utility Funds; Water, Electric and Storm Water are budgeted for 2015 to have a budget surplus as well, however, the Sewer Fund is projected to operate at a deficit in 2015. A financial analysis was performed on the Sewer department and City Council will have to seriously consider increasing sewer rates in 2015, for the Sewer Fund to remain financially viable.

In 2015, the City will be budgeting slightly over \$6.3 million for capital projects, which is approximately \$2.2 million less than what was spent on 2014 capital. One of the main reasons for the decrease is the Mainstreet Streetscape Project should have the majority of its expenses paid in 2014. Another reason for the decrease is the Shamrock Bridge Project was completed in 2014 as well. No new debt will be issued to pay for any capital in 2015 and all of the capital will be paid for with cash and grants.

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.

Several years of tight fiscal management have permitted the establishment of a reasonable carry-over balance in some funds. However the use of carry-over resources has been necessary to cover expenditures in several of the prior years' budgets. While our carry-over balance remains within the policy standards for 2015, it has only been at the expense of personnel and services. Fortunately, the 2015 General Fund budget will have a budget surplus; this is the second year in a row that the General Fund will not need to use carryover to balance the budget. All of the major funds, except the SCM&R and the Sewer Fund, will not need to use carryover to balance the budget. It appears that for future years to be in compliance with the City's unencumbered balance policy, continued control on expenditures and reduced services in many areas may be required. Besides the economy, impacts to the budget in 2015 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 2015 with continued focus on the programs and policies which reflect the primary mission of the City.

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 as well.
- **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 2015 budget began in the summer of 2014 with a review of the accomplishments and highlights of the 2014 year. 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. While we are fortunate to have established decent 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 adjust for the future economics. During 2015 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.

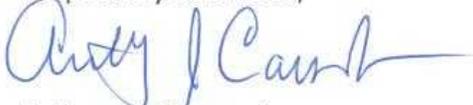
For the City to remain financially viable, we must maintain a conservative approach to our financial future and consider expenditure adjustments to match the reality of our revenue stream. It will require us to make difficult decisions and choices as we continue to strive to provide the services desired by the community. This year, the proposed budget as presented, does not need carryover to balance several of the main funds. One of the main reasons the City was able to balance the General Fund was being able to distribute costs from the General Fund into the Utility funds. While this decreases the General Fund expenses, it puts an additional burden on the utility funds and makes it more difficult to balance those funds.

In 2015, only two departments will have a change in the number of employees they have. The HR Department will be doing a slight restructuring of the department, requiring the addition of a part-time employee. This restructuring is necessary due to additional work to meet requirements that the City will have to be in compliance with the Affordable Healthcare Act. The HR department will also have additional requirements from the Bureau of Workers Compensation to receive deeper discounts for the City. The only other department that will have a change in work force in 2015 is the Electric Department which will have one less employee in 2015 due to attrition.

Capital expenditures for those areas with dedicated funding sources have been included in this year's budget. The inclusion of the water infrastructure fee has provided a source of revenue to continue the replacement and upgrade of the water distribution system. Fortunately in November 2013, the City of Painesville residents voted to approve two badly needed levies for the fire department and to repair the roads. These new levies will allow the City to purchase some much needed fire capital equipment and to repave some roads. This year the capital improvements plan includes those improvements that have been committed to in previous years, have outside revenue or are necessary to maintain our required licenses for operation. The Administration is recommending the continued focus on reduction of debt from prior year improvements. For 2015 in General Fund related departments, if the City's General Fund is projecting out to have a larger net gain than anticipated halfway through 2015, the administration will go to Council with these additional monies and will ask Council what additional capital projects they would like done in 2015. If the General Fund is not projecting out to have a significant net gain in 2015, then this will not be done.

Fortunately in 2015, it appears that the economic climate is starting to improve, however we have not recovered from the lost revenues and the City will probably never get back most of those reduced revenues. Going forward, Council will still have some difficult decisions to make sure the City stays financially sustainable in all departments. We respectfully present this 2015 budget and look forward to working with Council in the year ahead.

Respectfully Submitted,



Anthony J. Carson, Jr.
City Manager



Andrew A. Unetic
Finance Director

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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, 2014

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 twelve consecutive years beginning January 1, 2003 through January 1, 2014.

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, 2017. 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	(Ward 4)	Paul Hach, Jr.	Term – 1/01/12 to 12/31/15
Vice President	(at Large)	Lori DiNallo	Term – 1/01/14 to 12/31/17
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)	Tom Fitzgerald	Term – 1/01/14 to 12/31/17
Council Member	(at Large)	James Fodor	Term – 1/01/14 to 12/31/17
Clerk of Council		Tara Diehl	

LIST OF CITY ADMINISTRATORS AND DEPARTMENT HEADS

CITY ADMINISTRATION

City Manager	Anthony Carson acarson@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

Leanne Exum

Planning Division

City Planner

Lynn White

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

Anthony Powalie
apowalie@painesville.com
(440) 392-5840

Division of Fire

Fire Chief

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

Department of Public Service

Water Superintendent/Public Service Executive Director

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

Public Service Director

Brian Belfiore
bbelfiore@painesville.com
(440) 392-9676

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

City Manager*

Division of Electric

Electric Power Superintendent

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

Electric Generation Supervisor

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

Division of Water Pollution Control

Water Pollution Control Superintendent

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

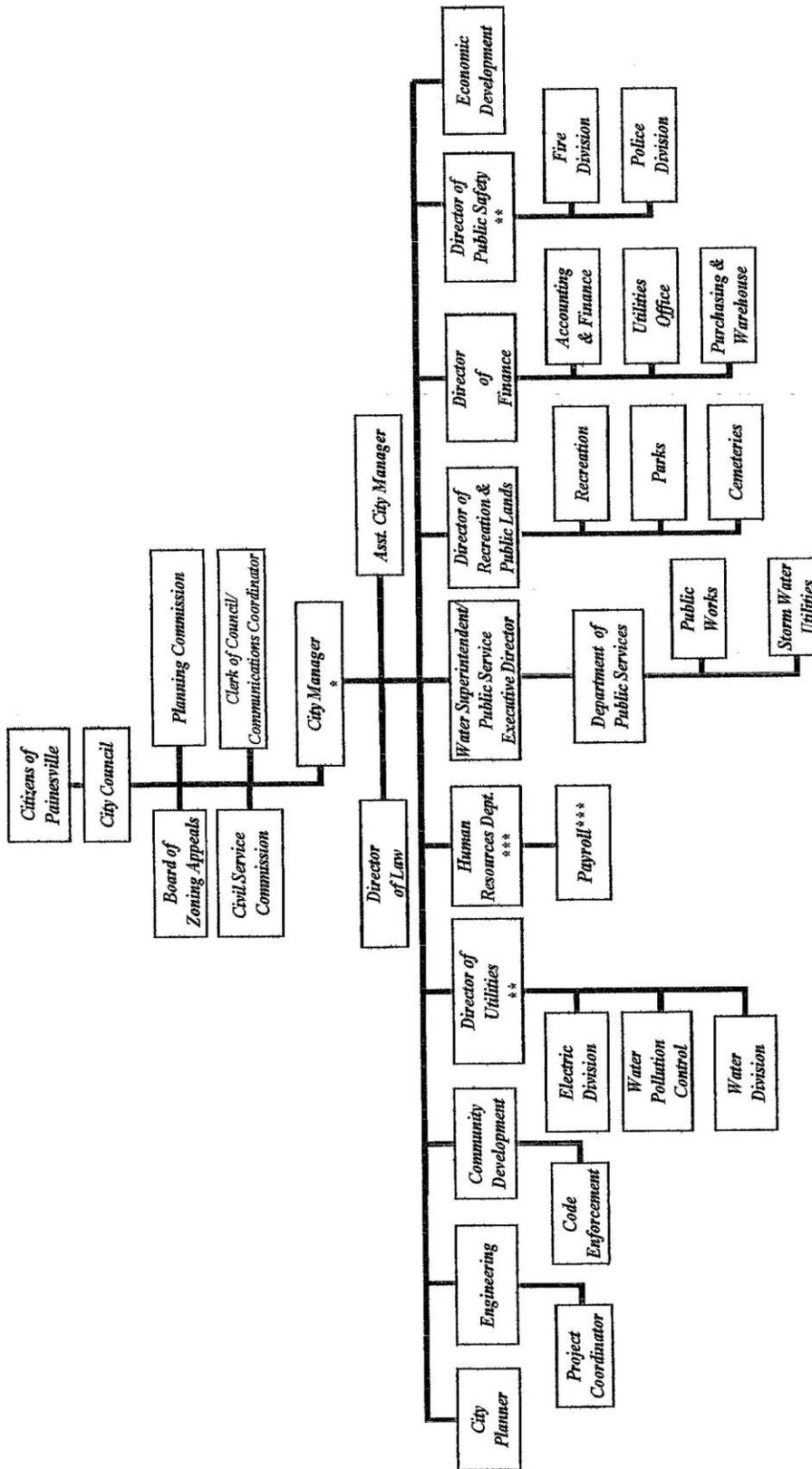
Division of Water

Water Superintendent

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

*City Manager is Director of these Departments

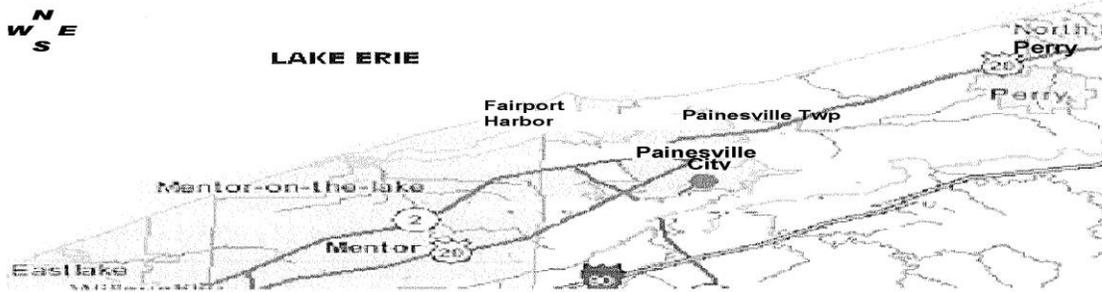
The City of Painesville, Ohio



* 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 2010

City: 19,549 County: 227,511

■ Labor Force

Total Eligible for Employment: 126,200

Total Employed: 117,200

■ 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

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 2015 the Office of Economic Development will be working closely with the Cleveland Urban League and the Ohio Minority Business Development Center 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 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.

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.

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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.

2015 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. 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 2015.

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 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, Director of Finance, and City Manager. 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

	2014 Original Budget	2014 Final Budget	\$ Change	% Change
General Funds	\$11,462,952	\$13,062,578	\$1,599,626	13.95%
Special Revenue Funds	8,331,812	8,197,570	-134,242	-1.61%
Debt Service Funds	277,558	205,848	-71,710	-25.84%
Capital Projects Funds	1,266,646	2,369,886	1,103,240	87.10%
Proprietary Funds	37,772,590	41,096,993	3,324,403	8.80%
Internal Service Funds	4,596,769	4,348,299	-248,470	-5.41%
Fiduciary Funds	153,225	250,587	97,362	63.54%
Total All Fund Groups	\$63,861,552	\$69,531,761	\$5,670,209	8.88%

- The table above outlines the results of the 2014 budget. The final budget was 9% more than the original budget. The main reason for the increase was the City transferred out additional monies from the General and Proprietary Funds to fund future capital projects and debt payments. Another reason for the increase was the City added two additional capital projects in 2014. One of these was to knock down the old hotel and the other project was to build a new nature park. Both of these projects were offset with grant monies. Generally, the overall plans for 2014 were accomplished.

The comparison of the 2014 budget to the 2015 budget can be found in the financial analysis section of this document. The budget level of control is at the fund function object level.

2015 BUDGET CALENDAR

Thursday, May 15 th , 2014	Complete Tax Budget 2015
Monday, May 19 th , 2014	Advertise for Tax Budget Public Hearing
Monday, June 2 nd , 2014	Tax Budget Public Hearing and Tax Budget legislation to City Council
Tuesday, July 1 st , 2014	Prepare revenue estimates for 2015
Friday, July 25 th , 2014	Distribute 2015 Departmental Budget Manuals
Friday, August 15 th , 2014	Departmental plans due back to Finance from Budget Manuals
August 18 th – August 27 th , 2014	Prepare preliminary budget
Thursday, August 28 th , 2014	Preliminary budget summary to City Manager
September 9 th – September 10 th , 2014	Budget Hearings with departments
Wednesday, September 17 th , 2014	First Draft of 2015 Budget to City Manager
September 18 th – September 25 th , 2014	Review and balance budget with City Manager
Friday, September 26 th , 2014	Final Draft of 2015 Budget to City Manager
September 29 th – October 17 th , 2014	Update and balance Draft Budget Document
Thursday, October 30 th , 2014	Draft Budget Document to City Council
Thursday, November 6 th , 2014	Special Budget Session with City Council
Wednesday, November 12 th , 2014	Prepare 2015 Budget Ordinance for City Council
Monday, November 17 th , 2014	2015 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 conducting business with the City 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 Parameters

1. 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.

Reporting

1. 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 20 - 25% 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 TYPES100 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 FD.
- 232 2008 FEMA FUND
- 233 BROWNFIELD GRANT FUND
- 234 VICTIM'S ADVOCATE GRANT FUND
- 236 FIRE IMPROVEMENT LEVY FUND
- 237 ROAD IMPROVEMENT LEVY 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 ACQUISTION FUND
- 432 GRISTMILL FMA ACQUISTION FUND
- 433 GRISTMILL HMGP ACQUISITION FUND
- 434 LAKE HOSPITAL DEMOLITION PROJECT FUND
- 435 CITY HALL FIRE FUND

PERMANENT FUNDS600 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 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.
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.

<i>FUND NAME</i>	<i>DESCRIPTION OF THE FUND</i>
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.
Fire Improvement Levy Fund	To account for property tax revenues derived from a voted tax levy for capital improvements for the Fire Department.
Road Improvement Levy Fund	To account for property tax revenues derived from a voted tax levy for road improvements throughout the City.
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
Land Acquisition Note Retirement Fund	To account for accumulation of resources for payments of land acquisition notes of the City. (Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balances are not shown because they are not liabilities.

<i>FUND NAME</i>	<i>DESCRIPTION OF THE FUND</i>
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 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 Demo. Fund City Hall Fire Fund	To account for costs associated with the demolition of the Lake East Hospital. 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.
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.

<i>FUND NAME</i>	<i>DESCRIPTION OF THE FUND</i>
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.
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

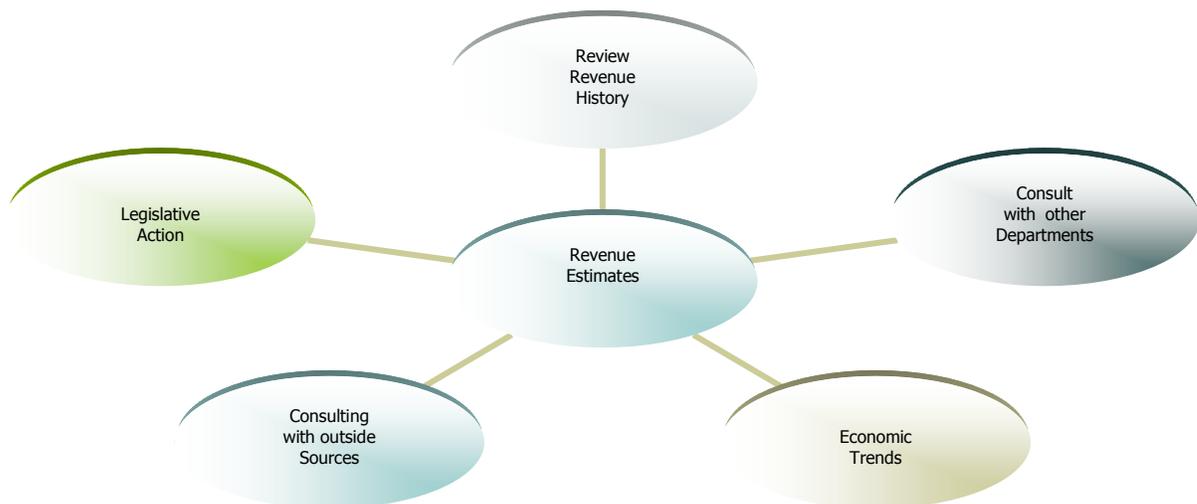
BUDGET SUMMARY

Total 2015 expenditures for all funds are \$66,053,670 a 3% increase from the 2014 original budget of \$63,861,552. One of the reasons for the increase is the City anticipates increased consumption in the utilities, thus the utilities will have increased cost. Another reason for the increase are increased hospitalization and workers compensation costs due to the Affordable Health Care Act. Total estimated revenues for all funds are \$63,562,829, a 6% increase over last year’s estimated revenues of \$60,069,400. The main reason for the increase is the increase in utility consumption thus, the utility user fees will increase as well. On pages 76-77 is a 2015 budget summary presentation. It is important that each fund be looked at to analyze where the expenditures are going 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 2015 budget that include the prior three years actual data and the budgets this year and the prior year.

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 2010 to 2015.

Revenue By Source FY 2010 to FY 2015						
	Actual 2010	Actual 2011	Actual 2012	Actual 2013	Budget 2014	Budget 2015
Taxes	\$ 11,352,514	\$ 11,796,642	\$ 11,455,103	\$ 10,515,547	\$ 11,510,000	\$ 11,796,700
Intergovernmental Revenue	2,528,952	4,858,051	3,976,012	2,005,179	2,486,355	2,062,875
Charges for Services (Except Utilities)	811,788	865,156	765,575	681,682	758,380	669,080
User Fees - Charges for Services	37,375,046	38,682,044	37,679,088	35,503,093	36,546,869	39,947,640
License, Permit, Inspection & Other Fees	303,163	294,524	451,264	337,181	325,230	339,400
Municipal Court Receipts-Fines & Forfeits	1,394,776	1,327,738	1,466,450	1,505,087	1,459,500	1,509,450
Misc. Revenues	2,220,146	1,737,104	1,889,669	1,503,542	1,643,670	1,534,520
Financing Sources/Transfers In	14,520,340	11,364,080	21,517,683	11,828,759	5,339,396	5,703,164
TOTAL REVENUE	\$ 70,506,726	\$ 70,925,338	\$ 79,200,844	\$ 63,880,069	\$ 60,069,400	\$ 63,562,829

- Even though 2015 revenues are slightly up from 2014, they are still less than they were several years ago.
- Later in this document we will discuss the reasons for the changes in revenues.

ASSUMPTIONS FOR APPROPRIATIONS

This budget has been constructed with the following assumptions:

- This year’s primary objective was to maintain operating expenses the same as they were in 2014 as much as possible in an attempt to be within a conservative revenue estimate for the current year in all of the primary funds.
- Out of the major funds, only Street Construction, Maintenance and Repair and Water Pollution will need to use carryover to balance.
- Maintain where possible public outreach programs to further the citywide goals.
- All of the 2015 capital projects will be paid for with cash or grants.

BUDGET PREPARATION

The 2015 budget preparation incorporated the above assumptions to formulate the current year’s budget. The estimated resources were prepared initially by reviewing the prior five years’ revenues 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 July 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.

Since the General Fund departments have had their operating expenses reduced for several years in a row before 2014 and they are already operating at bare bones, all of these departments were asked to maintain their 2014 operating expenses as close as possible for their 2015 operating budget. All of the other funds were asked to maintain their 2014 operating expenses for 2015 as well. 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 and road repairs 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

For the second year in a row, the General Fund 2015 budget is balanced without having to use carryover to balance it. This is mainly due to a slight increase in projected 2015 municipal income taxes. The reasons these taxes have increased are: 1) the income tax collections have increased since the City switched to the Regional Income Tax Agency, due to R.I.T.A. and the City implementing some programs to increase collections and 2) some of the City's businesses had a good year and the City received more from their net profits in 2014. However even though the 2015 budgeted General Fund revenues are slightly up from 2014, they are still \$3.6 million less than what the General Fund received in 2008. The City anticipates all of the utility funds to have increased revenues from 2014. The 2015 budgeted General Fund revenues seem to be the new normal and it is highly unlikely the City's General Fund will receive revenues at the level that we did in 2008. The revenues have been severely reduced from continual reductions in investment interest rates, from the State of Ohio's decision to reduce Local Government Fund (LGF) revenue sharing, from the elimination of the inheritance tax, and from decreased income taxes. To maintain a year-end carry-over balance in compliance with our policy, the City maintained a very conservative spending pattern in 2014 to insure adequate resources going into the next several years.

The 2015 General Fund revenues for the City of Painesville are anticipated to be more than the 2014 budgeted General Fund revenues. This is the first year since 2008 that the budgeted General Fund revenues have increased from the prior year. While this is a good thing that the General Fund revenues will be increasing in 2015, these revenues are still significantly less than they were in 2008. Previous years' conservative approach to spending 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. For 2015, we are presenting Council a General Fund budget that has a budget surplus of \$15,891.

The Water, Sewer, Electric and Storm Water utility funds are expected to have an increase in revenues, mainly from an increase in utility user revenues in 2015.

The last several years of conservative spending and budgeting has permitted the development/maintenance of carry-over balances in most funds to assist in minimizing the impacts from the previous years of economic decline. It is encouraging that it appears, the City is starting to come out of the financial depression that affected so many local communities. Changes at the State level to the Local Government Fund have had a negative impact on the local economy. The Administration continues to make adjustments in operations and approaches to service that will result in structural changes in how we do business and deliver service. The administration is predicting budgeted income tax revenues to be increased by \$200,000 in 2015. 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.

The Economic Development Department is continuing our aggressive approach with the economic development and recruitment programs. To assist with economic development events and business events, in 2014 the City hired a new part time economic development employee that allows the Economic Development Director to be freed up from other obligations and give her more time to work on bringing additional businesses to the City of Painesville. We have started a new branding campaign in combination with two Lake County Radio Stations 97.1 FM the Mix and 93.7 FM the Cougar. The City is expecting this new branding campaign to increase attendance in our downtown events and increase interest in economic and community development in the years to come. The City's Economic Plan focuses on the continuation of its aggressive economic development programs 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. This past year the Shamrock Bridge was completed further enhancing the transportation network into the Shamrock Business Center. The focus of our business recruitment efforts are fully underway now with the final development agreement in place for High Pointe Centre an 8 acre development in the heart of the downtown. This new mixed-use development is expected to bring new investments and employment into the community's core downtown area.

The 2015 budget includes capital outlay which is funded through grant funds, unencumbered cash balances, the Water Infrastructure Fee, and the road and fire levies. In several funds, the only options for continuing capital improvement is through using carryover funds to pay for it or issuing new 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 projects in the future. While the City's total debt capacity is within acceptable limits; 30% of the SCM&R Fund budget is for debt and 53% of the Storm Water Fund budget is for debt. Fortunately with the new road levy and the City switching to a Type II storm water community, the City will have additional revenues for major road and stormwater projects. Continued efforts on identifying other revenue sources will be important to the future implementation of capital projects. The details of specific projects and plans for 2015 are outlined in the capital budget section of this document. For 2015, the City is going to give Council further input for the General Fund related capital projects that are done. If after halfway through 2015, the General Fund is projecting out to have a larger budget surplus than is currently budgeted, the administration will go to Council with the additional monies and ask them what additional General Fund related capital projects they would like to have done in 2015. If the General Fund is not projecting to have a significant net gain in 2015, then this will not be done.

The fiscal situation of the City has experienced several years of reduced revenues in the General Fund. However, the City appears to have turned the corner and will have increased budgeted General Fund revenues, from the prior year for the first time since 2008. While the 2015 General Fund revenues will be increased by only 2% from 2014, it is still a step in the right direction. It is also important to note that the 2015 General Fund revenues will still be over \$3.6 million less than the General Fund revenues peak in 2008. Over the past several years General Fund revenues have been reduced due to: State Government cuts, reduced property taxes, reduced interest, reduced income taxes and the elimination of the inheritance tax. The City has reduced expenditures to keep pace with the loss of revenues 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**

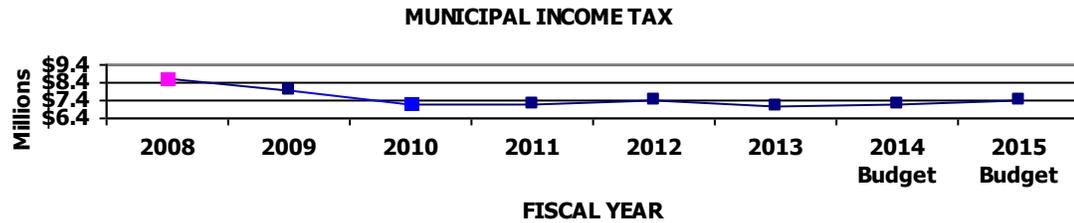
	Actual 2012	Actual 2013	Budgeted 2014	Budgeted 2015
REVENUES:				
40 Taxes	\$ 11,455,103	\$ 10,515,547	\$ 11,510,000	\$ 11,796,700
41 Intergovernmental Revenue	3,976,012	2,005,179	2,486,355	2,062,875
42 Charges for Services (except Utilities)	765,575	681,682	758,380	669,080
43 User Fees - Charges for Services	37,679,088	35,503,093	36,546,869	39,947,640
44 License, Permit, Inspection and Other Fees	451,264	337,181	325,230	339,400
45 Municipal Court Receipts-Fines and Forfeits	1,466,450	1,505,087	1,459,500	1,509,450
46 Misc. Revenues	1,889,669	1,503,542	1,643,670	1,534,520
48 Financing Sources	13,695,159	8,063,824	4,133,396	4,361,164
Total Revenues	\$ 71,378,320	\$ 60,115,134	\$ 58,863,400	\$ 62,220,829
EXPENDITURES:				
51 Personal Services	\$ 24,025,177	\$ 24,298,318	\$ 25,848,526	\$ 26,696,020
52 Materials and Supplies	3,343,697	2,702,897	3,398,468	3,028,434
53 Services and Charges	5,755,668	4,311,528	4,945,304	5,358,878
54 Utilities	11,488,611	12,767,225	13,134,182	16,075,454
55 Operating Charges	2,406,307	2,377,893	1,519,263	1,601,376
56 Capital Outlay	7,893,598	12,226,984	8,544,665	6,315,624
57 Debt Service	7,053,127	6,749,946	4,719,724	5,245,384
58 Nonoperating Charges	4,195,858	1,295,049	1,097,420	926,500
Total Expenditures	\$ 66,162,042	\$ 66,729,839	\$ 63,207,552	\$ 65,247,670
Transfers:				
47 Transfers-In (Governmental Fund Types)	\$ 2,157,524	\$ 1,969,935	\$ 1,146,000	\$ 1,282,000
49 Transfers-In (Proprietary Fund Types)	5,665,000	1,795,000	60,000	60,000
59 Operating Transfers/Reserves-Transfer Out	(7,112,981)	(3,171,310)	(654,000)	(806,000)
	\$ 709,543	\$ 593,625	\$ 552,000	\$ 536,000
EXCESS REVENUE OVER EXPENDITURES	\$ 5,925,821	\$ (6,021,080)	\$ (3,792,152)	\$ (2,490,841)
CASH CARRYOVER BALANCE	41,359,280	47,285,101	41,264,021	37,471,869
TOTAL ALL FUNDS	\$ 47,285,101	\$ 41,264,021	\$ 37,471,869	\$ 34,981,028

REVENUES

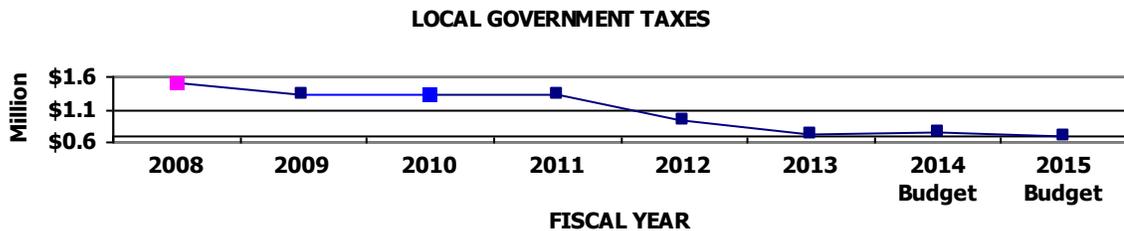
The City has five major funds that represent approximately 76% of the total estimated resources of the City and 73% of the City's total appropriations. These funds are the General Fund, Water Revenue Fund, Sewer Revenue Fund, Electric Revenue Fund and Storm Water Fund. The General Fund is the chief operating 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 14 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 make up the 14% of the total estimated resources of the City are municipal income tax, local government tax and property tax.

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 2015 Municipal Income Tax estimates are based on trend analysis and information provided by the City’s income tax collection agency.

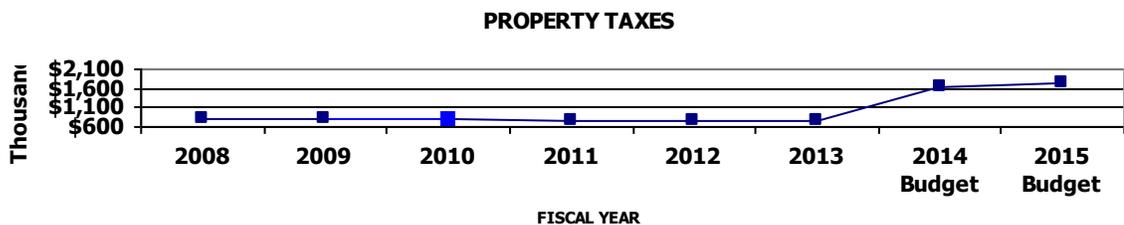


Local Government Taxes are State of Ohio revenue sharing programs in which cities share in the collection of the State Income, Sales, Corporate Franchise and Public Utilities Excise Taxes. These funds are distributed in two ways – 9/10 to counties which in turn divide them among all towns, villages and 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 \$52,000 in 2015.



Property Taxes include amounts levied against all real estate and public utility property. Real property taxes (other than public utility) collected during 2015 were levied October 1, 2014 on assessed values as of January 1, 2014, 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.

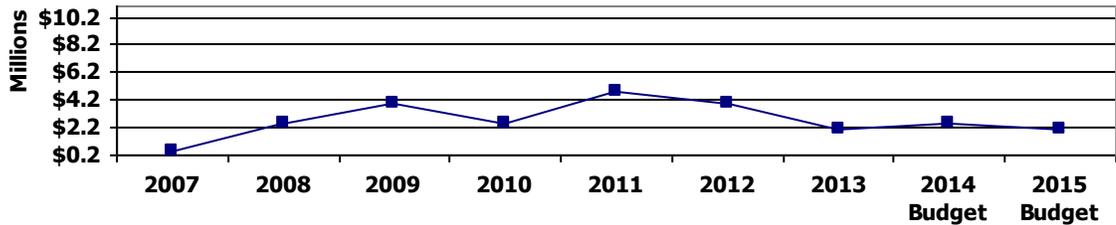
The County Treasurer collects property taxes on behalf of all taxing districts in the County, including the City of Painesville. The County Auditor periodically remits to the City its portion of the taxes collected. Property taxes are the key revenue source for the General Fund, Police Pension Transfer Fund, Fire Pension Transfer Fund and General Bond Retirement Fund. There was a large increase in Property Tax revenues in 2014 due to two new voter approved levies: one for fire capital and one for roads.



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 grant money in 2015 compared to 2014.

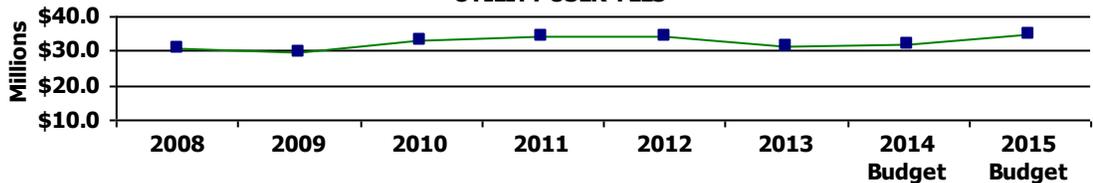
INTERGOVERNMENTAL



FISCAL YEAR

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 2015 User Fees estimates are based on trend analysis.

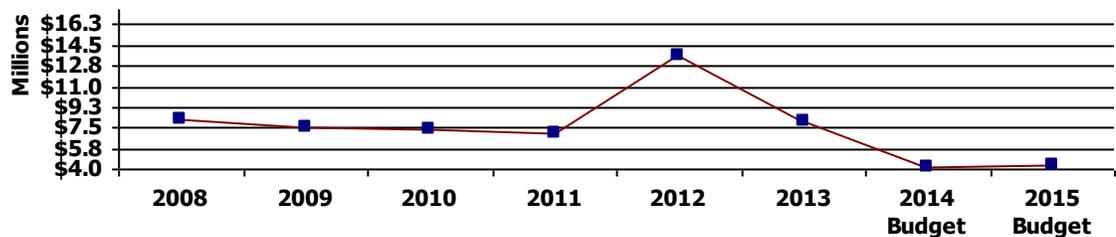
UTILITY USER-FEES



FISCAL YEAR

Financing Sources are derived primarily from issuing debt, such as bonds, notes or leases.

FINANCING SOURCES



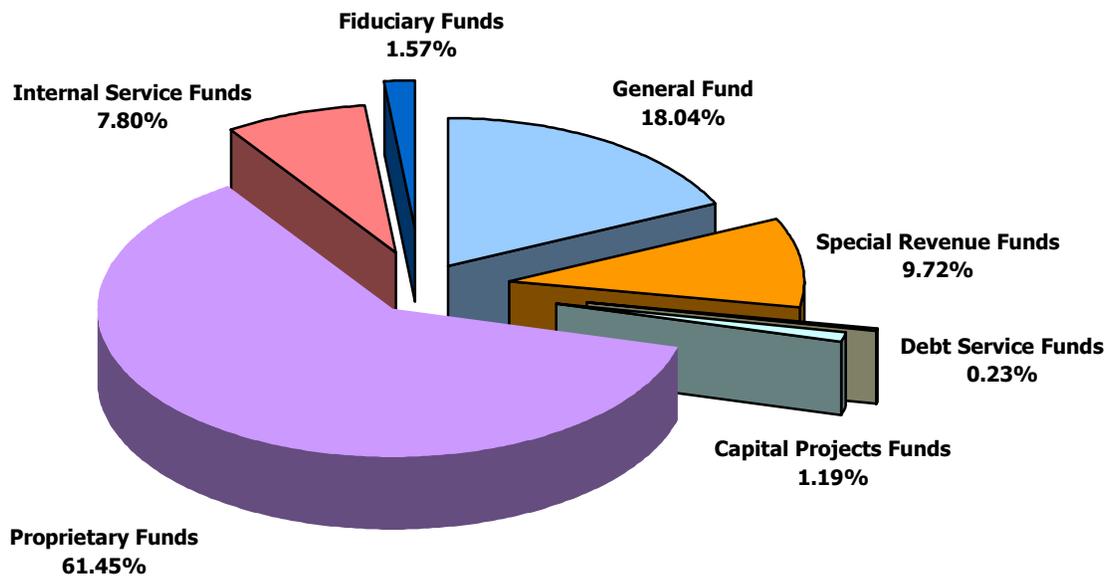
FISCAL YEAR

Revenues

Total for 2015 Budget \$63,562,829

Summary of Revenue by Fund Group

	2015 Budget	%	2014 Budget	%
General Funds	\$ 11,466,200	18.04%	\$ 11,204,480	18.65%
Special Revenue Funds	6,177,190	9.72%	6,691,127	11.14%
Debt Service Funds	148,000	0.23%	212,210	0.35%
Capital Projects Funds	758,100	1.19%	641,300	1.07%
Proprietary Funds	39,057,049	61.45%	35,680,314	59.40%
Internal Service Funds	4,957,940	7.80%	4,644,169	7.73%
Fiduciary Funds	998,350	1.57%	995,800	1.66%
Total All Fund Groups	\$ 63,562,829	100.00%	\$ 60,069,400	100.00%



The City anticipates an increase in total revenues in 2015. The main reason for the increase is the City anticipates consumption to go up in the utility funds, thus increasing the revenues. The City anticipates the 2015 revenues to be increased in just about all of the main funds.

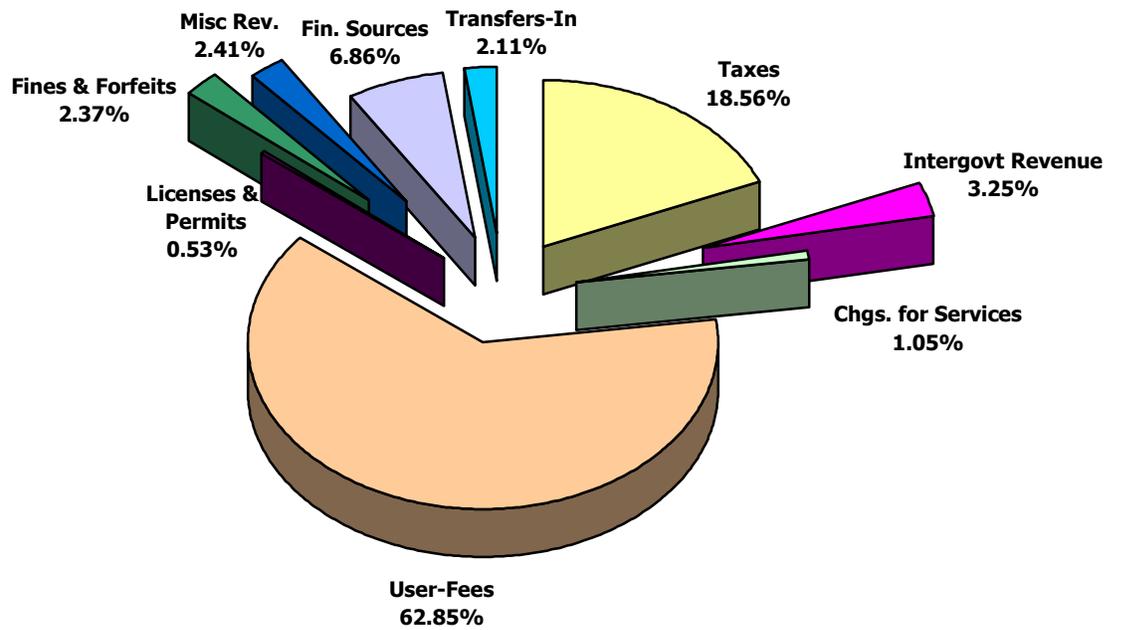
The table below is a summary comparison of the 2015 to 2014 budgets by sources.

Summary of Revenues by Source

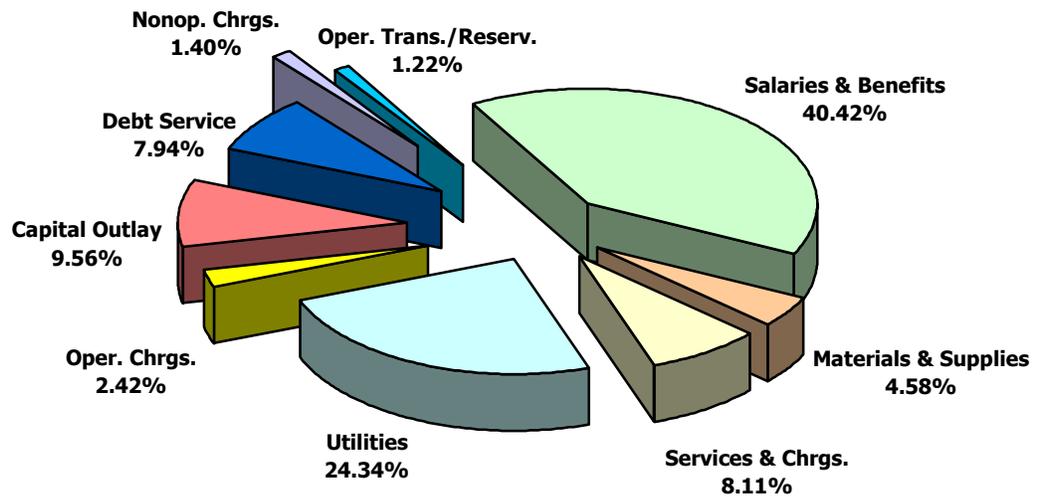
	2015 %	2015 Budget	2014 Budget	Change \$	%
Taxes	18.56%	\$ 11,796,700	\$ 11,510,000	\$ 286,700	2.49%
Intergovernmental	3.25%	2,062,875	2,486,355	(423,480)	-17.03%
Charges for Services	1.05%	669,080	758,380	(89,300)	-11.78%
User Fees	62.85%	39,947,640	36,546,869	3,400,771	9.31%
Licenses & Permits	0.53%	339,400	325,230	14,170	4.36%
Fines & Forfeitures	2.37%	1,509,450	1,459,500	49,950	3.42%
Miscellaneous Revenues	2.41%	1,534,520	1,643,670	(109,150)	-6.64%
Financing Sources	6.86%	4,361,164	4,133,396	227,768	5.51%
Transfer-In-All Funds	2.11%	1,342,000	1,206,000	136,000	11.28%
	100.00%	\$ 63,562,829	\$ 60,069,400	\$ 3,493,429	5.82%

- The main reason taxes increased is due to the 2015 budgeted municipal income tax revenues being \$7,200,000 or \$200,000 more than the 2014 budgeted municipal income taxes. The income taxes are projected to be increased due to the City and the Regional Income Tax Agency implementing programs to increase collections.
- There is a large decrease in intergovernmental revenues due to the fact that the City will be receiving less grant money in 2015 compared to 2014. In 2014 the City received grant money for large projects such as the building of Shamrock Bridge and the Main Street Streetscape Program. The majority of these projects will be completed in 2014, thus the City will not be receiving grant money for these projects in 2015.
- The user fees are increasing, mainly due to electric consumption projected to be increased in 2015.
- The Financing Sources increased, due to the City refinancing some water bonds and rolling them in notes in 2014, thus increasing the note proceeds in 2015. This refinancing will save the Water Department over \$125,000 over the next 3 years.
- Transfer-Ins increased due to the fact the City is transferring more money to other funds in 2015.

WHERE IT COMES FROM



WHERE IT GOES



The table below is comparison summary of the current budget by cost center for 2015 to the 2014 original budget:

Summary of Expenditures by Cost Center

	2015 %	2015 Budget	2014 Budget	Change \$	%
Personnel Services	40.42%	\$ 26,696,020	\$ 25,848,526	\$ 847,494	3.28%
Materials & Supplies	4.58%	3,028,434	3,398,468	(370,034)	-10.89%
Services & Charges	8.11%	5,358,878	4,945,304	413,574	8.36%
Utilities	24.34%	16,075,454	13,134,182	2,941,272	22.39%
Operating Charges	2.42%	1,601,376	1,519,263	82,113	5.40%
Capital Outlay	9.56%	6,315,624	8,544,665	(2,229,041)	-26.09%
Debt Service	7.94%	5,245,384	4,719,724	525,660	11.14%
Nonoperating Charges	1.40%	926,500	1,097,420	(170,920)	-15.57%
Operating Transfers/Reserves	1.22%	806,000	654,000	152,000	23.24%
Total	100.00%	\$ 66,053,670	\$ 63,861,552	\$ 2,192,118	3.43%

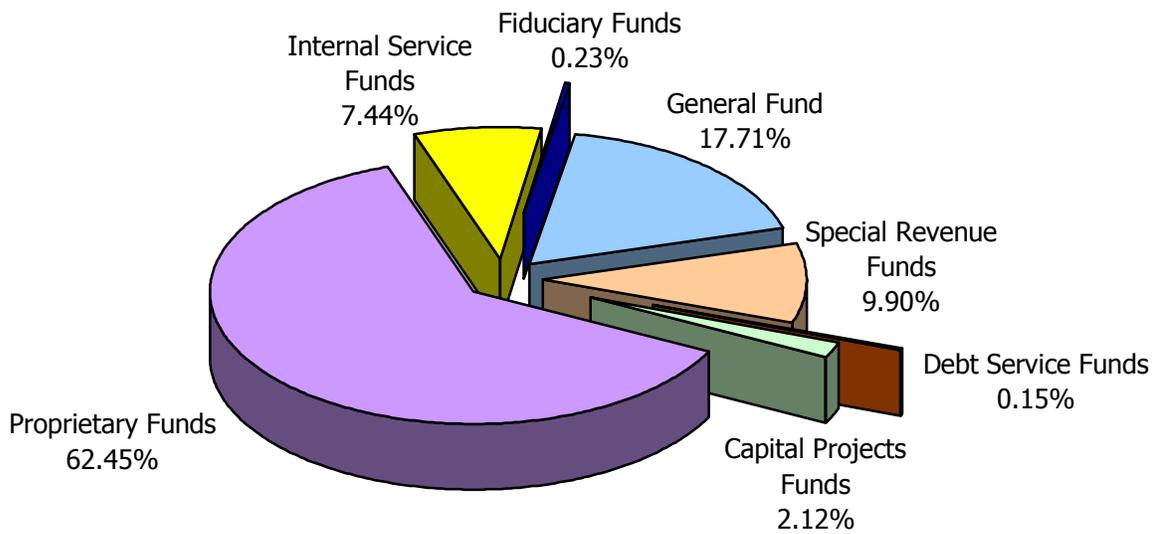
- The main reason the Personnel Services expenses increased is due to increased cost for hospitalization and workers compensation. The City also budgeted for the step and longevity payments in 2015 that the City is contractually obligated to pay.
- The main reason for the decrease in materials and supplies is due to the fact the City is anticipating purchasing less coal in 2015 for the electric plant.
- The reason for the increase in utilities is due to the fact the City anticipates purchasing more power in 2015 because we will be generating less electricity in 2015, thus the reduced coal expenses as stated above.
- Capital Outlay for 2015 is projected to have a large decrease from 2014. The reason for this is the Shamrock Bridge project will be completed in 2014 and the Main Street Streetscape project will also be completed in 2014. 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 2015 capital will be discussed further in this document.
- There is an increase in debt service payments in 2015, due to the City refinancing the water bonds and rolling them into notes in 2014. Due to this refinancing, the City will have to budget for the total note payment in 2015, instead of just the portion of the bond principal payment. This refinancing will save the City over \$125,000 over the next 3 years though.
- The reason for the decrease in nonoperating charges is the General Fund paid off the internal note and thus no longer has to make that debt payment.
- There is an increase in Transfers because various funds are transferring more money to the other funds in 2015.

Expenditures

Total for 2015 Budget \$66,053,670

	2015 Budget	%	2014 Budget	%
General Funds	\$ 11,700,309	17.71%	\$ 11,462,952	22.42%
Special Revenue Funds	6,537,079	9.90%	8,331,812	8.37%
Debt Service Funds	100,835	0.15%	277,558	1.97%
Capital Projects Funds	1,398,856	2.12%	1,266,646	5.14%
Proprietary Funds	41,247,726	62.45%	37,772,590	56.49%
Internal Service Funds	4,916,915	7.44%	4,596,769	5.50%
Fiduciary Funds	151,950	0.23%	153,225	0.12%
Total All Fund Groups	\$ 66,053,670	100.00%	\$ 63,861,552	100.00%

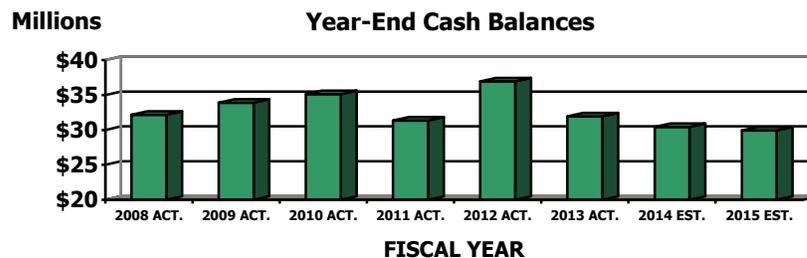
Summary of Expenditures by Fund Group



FUND BALANCES

Fortunately, several funds will have higher December 31, 2014 unencumbered fund balances than originally anticipated. All departments are doing a great job scrutinizing their expenses and examining how they can operate more efficiently. For the second year in a row, the General Fund will not need to use carryover to balance the budget. In 2015, the General Fund will have a budget surplus of \$15,891. In 2014, the General Fund had a budget surplus of \$1,528. In 2015 total budgeted expenses will exceed total budgeted revenues by \$2,490,841. The main reason the 2015 expenses exceeded the 2015 revenues is due to the fact that the City will be transferring additional monies to pay for capital projects, thus the City won't have to issue debt to pay for them. Water Construction, Fire, and Roads have designated sources of revenue for capital. In all other funds, the City must transfer money from various operating funds into the construction funds to pay for 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.

Departments are still challenged to find alternative funding to maintain services and cut costs wherever possible. Of the City's major funds, the 2015 budgeted cash reserves will slightly increase in the General, Water, Electric, and Stormwater Funds. While cash reserves in the SCM&R and Sewer Funds will decrease in 2015. Revenue increases will be necessary to continue to provide our citizens with the current level of service and do much needed improvements to the City's infrastructure; mainly in the Sewer Department. All balances will continue to be monitored. The Administration realizes that relying upon cash carry-over balances to balance the budget will cause the City to have financial issues in the future. This is particularly critical to the General Fund and funds supported by the General Fund, mainly the Cemetery Fund.



CAPITAL IMPROVEMENTS

In 2015 Capital Projects will be funded through grants and cash. The City will not be issuing any new debt in 2015 to pay for capital. The details of the capital budget are outlined in a separate section of the budget. Some of the main capital projects that will be done in 2015 are the following streets will be paved: Lexington Avenue, Walnut Street, and Erie Street. The total cost to pave these three roads is over \$1.9 million, however thanks to the hard work of the department heads, the City was able to receive grants for all of these paving projects and the City will only have to pay \$828,000 or 45% of the total project costs for paving the roads. The new road levy will pay for \$628,000 of these road expenses and the SCM&R Fund will pay for the rest of this. In 2014 the SCM&R Fund set aside \$140,000 for paving projects, in 2015 the SCM&R Fund will set aside \$200,000 for paving projects. Also due to the City switching to a Type II stormwater community with Lake County, there will be additional capital monies available for large stormwater projects that will begin in 2015 to hopefully alleviate some of the City's flooding issues. The Water Department will be spending the most on capital projects in 2015 with a total of \$1.5 million. The Water Department will be doing waterline replacements for at least 3 streets and also be constructing a new raw/washwater basin that is required due to new EPA requirements. The Water infrastructure Improvement fee will generate \$1.2 million; all of which will be spent on water capital projects. The Electric Department will have several capital projects that will improve the efficiency of the electric plant and distribution systems. A detailed listing of the 2015 capital projects can be found on pages 205- 211.

REVENUE BUDGET SUMMARY ALL FUNDS

FUND	NAME	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015
GENERAL FUNDS						
101	General Fund	\$ 12,619,986	\$ 12,285,161	\$ 11,148,952	\$ 11,204,480	\$ 11,466,200
151	General Fund Reserve	150,000	25,000	-	-	-
152	Employee Health Insurance Reserve	200,000	20,000	-	-	-
153	Workers' Compensation Reserve	-	-	-	-	-
154	Compensated Balance Reserve	235,000	335,000	235,000	-	-
	TOTAL FOR GENERAL FUNDS	\$ 13,204,986	\$ 12,665,161	\$ 11,383,952	\$ 11,204,480	\$ 11,466,200
SPECIAL REVENUE FUNDS						
201	Street Construction, Maintenance and Repair	\$ 1,829,611	\$ 1,685,926	\$ 1,595,675	\$ 2,308,583	\$ 2,393,500
202	State Highway Improvement	51,666	47,636	47,004	44,500	45,000
204	Cemeteries	449,789	397,798	413,264	404,400	413,850
208	Police Pension Transfer	80,919	80,524	66,717	57,300	65,500
209	Fire Pension Transfer	80,919	80,524	66,717	57,300	65,500
212	Law Enforcement	12,756	2,325	2,368	1,500	500
215	Municipal Motor Vehicle License Tax	33,836	34,346	34,915	33,000	34,000
217	Indigent Drivers Alcohol Treatment	15,456	16,116	5,944	21,000	30,000
218	Enforcement and Education	15,276	19,626	15,932	16,000	15,500
219	City Motor Vehicle License Tax	67,673	68,779	69,830	65,000	66,000
220	Fire Levy	280,932	248,387	242,570	168,044	134,740
221	Underground Storage Tank	-	-	-	-	1,000
222	Probation Services	101,236	100,905	110,442	115,000	120,000
223	COPS	40,985	4,000	-	-	-
226	Skate Facility	-	-	-	-	-
227	Fire Special Revenue	15,279	6,435	393	5,000	200
228	Federal Emergency Management Agency	-	-	-	-	-
229	Emergency Medical Services	682,000	596,170	525,000	490,000	470,000
230	Municipal Court Computerization	76,025	90,911	109,281	101,000	109,000
231	Shamrock Business Center TIF Fund	499,937	6,492,756	2,098,621	1,766,000	955,000
232	2008 FEMA Fund	-	-	-	-	-
233	Brownfield Grant	17,271	-	-	-	250,000
234	Victim's Advocate Grant Fund	56,866	50,024	52,242	62,500	57,900
236	Fire Improvement Levy Fund	-	-	-	320,000	315,000
237	Road Improvement Levy Fund	-	-	-	655,000	635,000
	TOTAL FOR SPECIAL REVENUE FUNDS	\$ 4,408,431	\$ 10,023,188	\$ 5,456,913	\$ 6,691,127	\$ 6,177,190
DEBT SERVICE FUNDS						
301	General Bond Retirement	\$ 66,670	\$ 85,587	\$ 59,916	\$ 45,500	\$ 53,000
303	Special Assessment Bond Retirement	92,547	115,843	76,294	95,000	95,000
304	Land Acquisition Note Retirement	239,000	356,010	162,761	71,710	-
	TOTAL FOR DEBT SERVICE FUNDS	\$ 398,216	\$ 557,439	\$ 298,970	\$ 212,210	\$ 148,000
CAPITAL PROJECT FUNDS						
415	Municipal Court Capital Projects	\$ 36,760	\$ 45,688	\$ 53,941	\$ 49,800	\$ 54,000
424	Capital Improvement	77,224	125,128	266,197	-	8,100
425	Girdled Road Water Improvements	180,000	135,000	120,000	-	100,000
426	Shamrock Boulevard Road Project	1,883,845	1,915,774	1,917,000	-	-
427	Jackson St. Interchange Project	46,035	1,351	-	500,000	500,000
428	Industrial Park Project	14,000	40,000	-	-	-
429	Muni Court Special Projects	105,239	109,239	104,611	91,500	96,000
430	Capital Equipment Reserve	80,000	175,000	200,000	-	-
431	Millstone Acquisition	795,469	2,226,690	138,018	-	-
432	Gristmill FMA Acquisition	-	-	-	-	-
433	Gristmill HMGP Acquisition	-	-	-	-	-
434	Lake Hospital Demolition Project	1,504,373	81,450	434,315	-	-
435	City Hall Fire Fund	6,513	616,125	3,482	-	-
	TOTAL FOR CAPITAL PROJECT FUNDS	\$ 4,729,456	\$ 5,471,444	\$ 3,237,563	\$ 641,300	\$ 758,100

REVENUE BUDGET SUMMARY ALL FUNDS (Continued)

FUND	NAME	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGETED 2014	BUDGET 2015
<u>PROPRIETARY FUNDS</u>						
710	Water Revenue	\$ 4,911,885	\$ 5,259,475	\$ 4,876,392	\$ 4,843,100	\$ 5,609,350
711	Water Deposit	40,455	35,273	38,964	40,000	35,000
712	Water Construction	1,864,523	2,208,159	2,520,908	1,923,204	1,821,149
720	Sewer Revenue	3,657,919	3,678,780	4,130,378	3,440,500	3,596,500
722	Sewer Construction	929,580	734,663	953,903	172,930	113,930
730	Electric Revenue	26,864,326	26,055,157	23,690,516	24,225,360	26,919,200
731	Electric Deposit	54,179	55,786	58,599	55,000	30,000
732	Electric Construction	500,000	4,002,022	1,036,098	-	-
733	Electric Replacement and Improvement Fund	-	-	-	-	-
734	Electric Reserve	500,000	1,000,000	-	-	-
735	Smart Grid Project Fund	2,267,161	1,572,070	584	-	-
740	Refuse	49,737	30,950	1,573	1,400	1,400
750	Off-Street Parking Revenue	100,347	113,220	146,209	101,000	99,200
751	Off-Street Parking Debt Service	-	-	-	-	-
752	Off-Street Parking Deposit	74	36	27	20	20
760	Storm Water Utility	1,042,558	978,135	947,887	828,100	777,800
770	Community Programs	40,342	31,034	39,168	49,700	53,500
TOTAL FOR PROPRIETARY FUNDS		\$ 42,823,087	\$ 45,754,761	\$ 38,441,206	\$ 35,680,314	\$ 39,057,049
<u>INTERNAL SERVICES</u>						
801	Fuel and Oil Rotary	\$ 406,070	\$ 358,127	\$ 297,862	\$ 269,890	\$ 274,940
802	Supplies Rotary	38,368	35,454	35,549	35,785	38,000
803	Employee Health Insurance	3,547,397	2,880,781	3,245,756	3,678,494	3,935,000
805	Workers' Compensation Retrospective	433,974	443,335	462,674	660,000	710,000
TOTAL FOR INTERNAL SERVICES FUNDS		\$ 4,425,808	\$ 3,717,696	\$ 4,041,841	\$ 4,644,169	\$ 4,957,940
<u>FIDUCIARY FUNDS</u>						
601	Deposit Trust	\$ 54,475	\$ 90,753	\$ 68,605	\$ 64,100	\$ 47,800
602	Plan Review Trust	12,500	18,760	17,000	15,000	15,000
603	Zoning Application Trust	475	1,200	-	300	225
605	Cemetery Trust - Operations	1,327	830	748	800	600
606	Special Endowment - Operations	550	346	312	300	225
607	Columbarium Trust	-	-	-	-	-
613	Law Enforcement Trust	1,365	1,115	1,574	500	7,000
901	Evergreen Cemetery Trust	1,200	840	240	500	200
902	Riverside Cemetery Trust	5,700	5,040	6,000	5,000	4,000
903	Special Endowment Trust	6,480	4,920	4,000	2,300	3,300
952	State Patrol Transfer	73,342	88,697	88,875	77,000	80,000
953	Electronic License Forfeiture	-	-	-	-	-
954	JEDD Fund	726,477	794,654	829,571	800,000	840,000
955	CDBG Fund	51,463	4,000	2,700	30,000	-
TOTAL FOR FIDUCIARY FUNDS		\$ 935,354	\$ 1,011,155	\$ 1,019,625	\$ 995,800	\$ 998,350
TOTAL REVENUES/ESTIMATED RESOURCES		\$ 70,925,338	\$ 79,200,844	\$ 63,880,069	\$ 60,069,400	\$ 63,562,829

EXPENDITURE BUDGET SUMMARY ALL FUNDS

FUND	NAME	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015
<u>GENERAL FUNDS</u>						
101	General Fund	\$ 12,678,429	\$ 11,980,696	\$ 11,387,822	\$ 11,202,952	\$ 11,450,309
151	General Fund Reserve	-	-	-	-	-
152	Employee Health Insurance Reserve	200,000	-	-	-	-
153	Workers' Compensation Reserve	-	-	-	-	-
154	Compensated Balance Reserve	243,550	330,277	336,731	260,000	250,000
TOTAL FOR GENERAL FUNDS		\$ 13,121,979	\$ 12,310,973	\$ 11,724,553	\$ 11,462,952	\$ 11,700,309
<u>SPECIAL REVENUE FUNDS</u>						
201	Street Construction, Maintenance and Repair	\$ 1,866,070	\$ 1,641,089	\$ 1,541,467	\$ 2,398,517	\$ 2,563,447
202	State Highway Improvement	30,000	40,677	84,299	60,000	60,000
204	Cemeteries	492,473	408,075	371,634	400,685	412,701
208	Police Pension Transfer	85,933	77,194	70,878	57,300	65,500
209	Fire Pension Transfer	85,933	77,192	70,878	57,300	65,500
212	Law Enforcement	7,347	7,462	2,541	1,500	500
215	Municipal Motor Vehicle License Tax	41,000	32,000	32,000	33,000	34,000
217	Indigent Drivers Alcohol Treatment	26,180	31,397	35,012	30,000	30,000
218	Enforcement and Education	-	-	-	-	-
219	City Motor Vehicle License Tax	71,000	64,000	64,000	65,000	66,000
220	Fire Levy	332,254	264,518	291,323	168,042	130,636
221	Underground Storage Tank	481	1,519	1,000	1,000	1,000
222	Probation Services	136,140	124,772	101,674	120,660	114,724
223	COPS	34,577	-	3,974	-	-
226	Skate Facility	-	-	-	-	-
227	Fire Special Revenue	18,835	214	5,320	4,000	1,500
229	Emergency Medical Services	719,839	600,696	586,406	660,309	589,551
230	Municipal Court Computerization	91,962	86,099	94,873	90,714	94,229
231	Shamrock Business Center TIF Fund	487,181	1,264,031	5,377,149	3,210,215	1,119,265
232	2008 FEMA Fund	-	-	-	-	-
233	Brownfield Grant	71,236	-	-	-	250,000
234	Victim's Advocate Grant Fund	56,041	49,118	54,719	58,570	39,426
236	Fire Improvement Levy Fund	-	-	-	260,000	264,100
237	Road Improvement Levy Fund	-	-	-	655,000	635,000
TOTAL FOR SPECIAL REVENUE FUNDS		\$ 4,654,481	\$ 4,770,054	\$ 8,789,146	\$ 8,331,812	\$ 6,537,079
<u>DEBT SERVICE FUNDS</u>						
301	General Bond Retirement	\$ 746	\$ 143,695	\$ 702	\$ 102,050	\$ 1,100
303	Special Assessment Bond Retirement	97,629	100,012	100,989	103,798	99,735
304	Land Acquisition Note Retirement	239,000	356,010	162,761	71,710	-
TOTAL FOR DEBT SERVICE FUNDS		\$ 337,375	\$ 599,717	\$ 264,451	\$ 277,558	\$ 100,835
<u>CAPITAL PROJECT FUNDS</u>						
415	Municipal Court Capital Projects	\$ 54,210	\$ -	\$ -	\$ 50,000	\$ 79,500
424	Capital Improvement	88,752	222,387	186,399	277,000	228,800
425	Girdled Road Water Improvements	118,905	118,905	118,905	118,907	118,906
426	Shamrock Boulevard Road Project	1,874,116	1,912,433	1,993,410	-	-
427	Jackson St. Interchange Project	38,125	1,351	-	500,000	500,000
428	Industrial Park Project	15,460	16,078	15,653	15,228	14,803
429	Muni Court Special Projects	125,764	153,773	116,002	155,411	145,175
430	Capital Equipment Reserve	106,873	341,135	132,611	150,100	311,672
431	Millstone Acquisition Fund	797,101	2,179,993	146,939	-	-
432	Gristmill FMA Acquisition	-	-	-	-	-
433	Gristmill HMGP Acquisition	-	-	-	-	-
434	Lake Hospital Demolition Project	1,630,826	114,046	430,733	-	-
435	City Hall Fire	6,239	607,685	12,007	-	-
TOTAL FOR CAPITAL PROJECT FUNDS		\$ 4,856,372	\$ 5,667,787	\$ 3,152,659	\$ 1,266,646	\$ 1,398,856

EXPENDITURE BUDGET SUMMARY ALL FUNDS (continued)

FUND	NAME	ACTUAL 2011	ACTUAL 2012	ACTUAL 2013	BUDGET 2014	BUDGET 2015
<u>PROPRIETARY FUNDS</u>						
710	Water Revenue	\$ 4,913,324	\$ 4,962,727	\$ 4,485,270	\$ 4,673,289	\$ 5,587,570
711	Water Deposit	-	-	-	-	-
712	Water Construction	1,549,677	2,187,667	2,563,848	2,186,047	2,273,087
720	Sewer Revenue	3,903,399	3,812,634	4,266,724	3,516,749	3,651,366
722	Sewer Construction	821,555	777,144	998,104	812,949	558,947
730	Electric Revenue	25,655,163	26,998,949	23,320,512	24,206,661	26,903,096
731	Electric Deposit	-	-	-	-	-
732	Electric Construction	994,097	1,185,279	4,230,807	1,436,791	1,352,089
733	Electric Replacement and Improvement Fund	-	-	-	-	-
734	Electric Utility Reserve	-	2,194,829	-	-	-
735	Smart Grid Project Fund	2,189,220	2,077,111	96,435	-	-
740	Refuse	42,049	34,681	2,116	2,900	1,400
750	Off-Street Parking Revenue	132,912	90,904	87,460	98,296	98,691
751	Off-Street Parking Debt Service	-	-	-	-	-
752	Off-Street Parking Deposit	-	-	-	-	-
760	Storm Water Utility	1,205,856	917,127	865,067	789,266	768,301
770	Community Programs	37,279	32,738	37,523	49,642	53,179
TOTAL FOR PROPRIETARY FUNDS		\$ 41,444,531	\$ 45,271,792	\$ 40,953,864	\$ 37,772,590	\$ 41,247,726
<u>INTERNAL SERVICES FUNDS</u>						
801	Fuel and Oil Rotary	\$ 389,582	\$ 328,182	\$ 280,301	\$ 269,890	\$ 274,940
802	Supplies Rotary	36,498	35,552	33,654	35,785	38,000
803	Employee Health Insurance	3,547,397	2,879,631	3,243,231	3,678,494	3,881,375
805	Workers' Compensation Retrospective	433,974	443,335	462,674	612,600	722,600
TOTAL FOR INTERNAL FUNDS		\$ 4,407,450	\$ 3,686,699	\$ 4,019,859	\$ 4,596,769	\$ 4,916,915
<u>FIDUCIARY FUNDS</u>						
601	Deposit Trust	\$ 62,788	\$ 76,050	\$ 39,559	\$ 30,500	\$ 47,800
602	Plan Review Trust	21,779	-	32,888	15,000	15,000
603	Zoning Application Trust	73	73	136	225	225
605	Cemetery Trust - Operations	1,122	1,144	1,170	2,000	600
606	Special Endowment - Operations	-	-	-	2,000	225
607	Columbarium Trust	-	-	-	-	-
613	Law Enforcement Trust	-	3,486	1,060	500	7,000
901	Evergreen Cemetery Trust	-	-	-	500	500
902	Riverside Cemetery Trust	-	-	-	500	500
903	Special Endowment Trust	-	-	-	-	-
952	State Patrol Transfer	73,342	88,697	88,875	72,000	80,000
954	JEDD Fund	726,477	794,654	829,571	-	-
955	CDBG Fund	52,305	3,997	2,515	30,000	-
960	Land Bank Fund	-	-	843	-	100
TOTAL FOR FIDUCIARY FUNDS		\$ 937,885	\$ 968,101	\$ 996,617	\$ 153,225	\$ 151,950
TOTAL EXPENDITURES/APPROPRIATIONS		\$ 69,760,073	\$ 73,275,123	\$ 69,901,149	\$ 63,861,552	\$ 66,053,670

FUND REVENUE & EXPENDITURE SUMMARY

Fund	Fund No.	Projected Unencumbered Fund Bal. 12/31/14	FY 2015 Budgeted Revenue	FY 2015 Budgeted Expenses	Estimated Ending Balance	% Change in End Bal. to Beg. Bal.
General	101	\$ 2,889,768	\$ 11,466,200	\$ 11,450,309	\$ 2,905,659	0.55%
General Fund Reserve	151	525,000	-	-	525,000	0.00%
Employee Health Insurance	152	392,005	-	-	392,005	0.00%
Workers' Comp Reserve	153	322,246	-	-	322,246	0.00%
Compensated Balances Reserve	154	372,696	-	250,000	122,696	-67.08%
Subtotal General Fund		\$ 4,501,715	\$ 11,466,200	\$ 11,700,309	\$ 4,267,606	
Special Revenue Funds						
Street Const., Maint. & Repair	201	\$ 795,139	\$ 2,393,500	\$ 2,563,447	\$ 625,192	-21.37%
State Highway	202	76,641	45,000	60,000	61,641	-19.57%
Cemeteries	204	158,794	413,850	412,701	159,943	0.72%
Police Pension Transfer	208	20,658	65,500	65,500	20,658	0.00%
Fire Pension Transfer	209	20,786	65,500	65,500	20,786	0.00%
Law Enforcement Fund	212	22,845	500	500	22,845	0.00%
Municipal Motor Vehicle Tax	215	12,634	34,000	34,000	12,634	0.00%
Indigent Drivers Alcohol Treat.	217	10,704	30,000	30,000	10,704	0.00%
Enforcement & Education	218	116,839	15,500	-	132,339	13.27%
City Vehicle License Tax	219	25,206	66,000	66,000	25,206	0.00%
Fire Levy	220	138,244	134,740	130,636	142,348	2.97%
Underground Storage Tank	221	100	1,000	1,000	100	0.00%
Probation Services	222	1,000	120,000	114,724	6,276	527.60%
COPS	223	7,846	-	-	7,846	0.00%
Skate Facility	226	627	-	-	627	0.00%
Fire Special Revenue	227	2,295	200	1,500	995	-56.64%
Emergency Medical Services	229	180,427	470,000	589,551	60,876	-66.26%
Municipal Court Computerization	230	75,124	109,000	94,229	89,895	19.66%
Shamrock Business Center TIF Fund	231	821,233	955,000	1,119,265	656,968	-20.00%
Brownfield Grant	233	-	250,000	250,000	-	0.00%
Victim's Advocate Grant Fund	234	823	57,900	39,426	19,297	2244.71%
Fire Improvement Levy Fund	236	38,117	315,000	264,100	89,017	133.54%
Road Improvement Levy Fund	237	993	635,000	635,000	993	0.00%
Subtotal Special Revenue Funds		\$ 2,527,075	\$ 6,177,190	\$ 6,537,079	\$ 2,167,186	
Debt Service Funds						
General Bond Retirement	301	\$ 114,131	\$ 53,000	\$ 1,100	\$ 166,031	45.47%
Special Assessment Bond Retirement	303	125,812	95,000	99,735	121,077	-3.76%
Land Acquisition Note Retirement	304	-	-	-	-	0.00%
Subtotal Debt Service Funds		\$ 239,942	\$ 148,000	\$ 100,835	\$ 287,107	
Capital Projects Funds						
Municipal Court Capital Projects	415	\$ 71,461	\$ 54,000	\$ 79,500	\$ 45,961	-35.68%
Capital Improvement	424	301,402	8,100	228,800	80,702	-73.22%
Girdled Road Water Improvements	425	27,854	100,000	118,906	8,948	-67.88%
Shamrock Blvd Road Project	426	57,915	-	-	57,915	0.00%
Jackson St. Interchange Project	427	134,720	500,000	500,000	134,720	0.00%
Industrial Park Project	428	25,096	-	14,803	10,293	-58.98%
Municipal Court Special Projects	429	106,455	96,000	145,175	57,280	-46.19%
Capital Equipment Reserve	430	439,173	-	311,672	127,501	-70.97%
Millstone Acquisition	431	281,578	-	-	281,578	0.00%
Lake Hospital Demolition	434	10,374	-	-	10,374	0.00%
City Hall Fire	435	189	-	-	189	0.00%
Subtotal Capital Projects Funds		\$ 1,456,218	\$ 758,100	\$ 1,398,856	\$ 815,462	

FUND REVENUE & EXPENDITURE SUMMARY (continued)

Fund	Fund No.	Projected Unencumbered Fd. Bal. 12/31/14	FY 2015 Budgeted Revenue	FY 2015 Budgeted Expenses	Estimated Ending Balance	% Change in End Bal. to Beg. Bal.
Expendable Trust Funds						
Deposit Trust	601	\$ 451,963	\$ 47,800	\$ 47,800	\$ 451,963	0.00%
Plan Review Trust	602	126,593	15,000	15,000	126,593	0.00%
Zoning Application Trust	603	12,725	225	225	12,725	0.00%
Cemetery Trust - Operations	605	79,745	600	600	79,745	0.00%
Special Endowment - Operations	606	58,628	225	225	58,628	0.00%
Columbarium Trust	607	89	-	-	89	0.00%
Law Enforcement Trust	613	32,176	7,000	7,000	32,176	0.00%
Subtotal Expendable Funds		\$ 761,918	\$ 70,850	\$ 70,850	\$ 761,918	
Enterprise Funds						
Water Revenue	710	\$ 1,525,372	\$ 5,609,350	\$ 5,587,570	\$ 1,547,152	1.43%
Water Deposit	711	417,004	35,000	-	452,004	8.39%
Water Construction	712	522,084	1,821,149	2,273,087	70,146	-86.56%
Water Pollution Revenue	720	943,880	3,596,500	3,651,366	889,014	-5.81%
Water Pollution Construction	722	489,891	113,930	558,947	44,874	-90.84%
Electric Revenue	730	9,829,615	26,919,200	26,903,096	9,845,719	0.16%
Electric Deposit	731	758,765	30,000	-	788,765	3.95%
Electric Construction	732	2,970,075	-	1,352,089	1,617,986	-45.52%
Electric Utility Reserve	734	3,239,817	-	-	3,239,817	0.00%
Smart Grid Project Fund	735	16,076	-	-	16,076	0.00%
Refuse	740	13,203	1,400	1,400	13,203	0.00%
Off-Street Parking Revenue	750	182,048	99,200	98,691	182,557	0.28%
Off-Street Parking Debt Service	751	7,312	-	-	7,312	0.00%
Off-Street Parking Deposit	752	3,929	20	-	3,949	0.51%
Storm Water Utility	760	291,940	777,800	768,301	301,439	3.25%
Community Programs	770	8,552	53,500	53,179	8,873	3.75%
Subtotal Enterprise Funds		\$ 21,219,562	\$ 39,057,049	\$ 41,247,726	\$ 19,028,885	
Internal Service Funds						
Fuel & Oil Rotary	801	\$ 158,132	\$ 274,940	\$ 274,940	\$ 158,132	0.00%
Supplies Rotary	802	27,383	38,000	38,000	27,383	0.00%
Employee Health Insurance	803	50,000	3,935,000	3,881,375	103,625	107.25%
Workers' Comp. Retrospective	805	261,595	710,000	722,600	248,995	-4.82%
Subtotal Internal Service Funds		\$ 497,109	\$ 4,957,940	\$ 4,916,915	\$ 538,134	
Non-Expendable Trust Funds						
Evergreen Cemetery Trust	901	\$ 405,137	\$ 200	\$ 500	\$ 404,837	-0.07%
Riverside Cemetery Trust	902	378,887	4,000	500	382,387	0.92%
Special Endowment Trust	903	337,831	3,300	-	341,131	0.98%
Subtotal Nonexpendable Trust		\$ 1,121,855	\$ 7,500	\$ 1,000	\$ 1,128,355	
Agency Funds						
State Patrol Transfer	952	\$ 36,590	\$ 80,000	\$ 80,000	\$ 36,590	0.00%
Electronic License Forfeiture	953	7,206	-	-	7,206	0.00%
JEDD Fund	954	42,434	840,000	-	882,434	1979.55%
CDBG Fund	955	100	-	-	100	0.00%
Land Bank	960	8,579	-	100	8,479	-1.17%
Subtotal Agency Funds		\$ 94,909	\$ 920,000	\$ 80,100	\$ 934,809	
GRAND TOTAL ALL FUNDS		\$ 32,420,303	\$ 63,562,829	\$ 66,053,670	\$ 29,929,462	

Revenue Comparison by Fund

Fund	Fund No.	Revenues			
		Budget FY 2015	Budget FY 2014	Increase (Decrease)	Percentage Change
General	101	\$ 11,466,200	\$ 11,204,480	\$ 261,720	2.34%
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		\$ 11,466,200	\$ 11,204,480	\$ 261,720	2.34%
<u>Special Revenue Funds</u>					
Street Const., Maint. & Repair	201	\$ 2,393,500	\$ 2,308,583	\$ 84,917	3.68%
State Highway	202	45,000	44,500	500	1.12%
Cemeteries	204	413,850	404,400	9,450	2.34%
Police Pension Transfer	208	65,500	57,300	8,200	14.31%
Fire Pension Transfer	209	65,500	57,300	8,200	14.31%
Law Enforcement	212	500	1,500	(1,000)	-66.67%
Municipal Motor Vehicle Tax	215	34,000	33,000	1,000	3.03%
Indigent Drivers Alcohol Treat.	217	30,000	21,000	9,000	42.86%
Enforcement & Education	218	15,500	16,000	(500)	-3.13%
City Vehicle License Tax	219	66,000	65,000	1,000	1.54%
Fire Levy	220	134,740	168,044	(33,304)	-19.82%
Underground Storage Tank	221	1,000	-	1,000	0.00%
Probation Services	222	120,000	115,000	5,000	4.35%
COPS	223	-	-	-	0.00%
Skate Facility	226	-	-	-	0.00%
Fire Special Revenue	227	200	5,000	(4,800)	100.00%
Emergency Medical Services Fund	229	470,000	490,000	(20,000)	-4.08%
Municipal Court Computerization	230	109,000	101,000	8,000	7.92%
Shamrock Business Center TIF Fund	231	955,000	1,766,000	(811,000)	-45.92%
Brownfield Grant	233	250,000	-	250,000	-100.00%
Victim's Advocate Grant Fund	234	57,900	62,500	(4,600)	-7.36%
Fire Improvement Levy Fund	236	315,000	320,000	(5,000)	-1.56%
Road Improvement Levy Fund	237	635,000	655,000	(20,000)	-3.05%
Subtotal Special Revenue Funds		\$ 6,177,190	\$ 6,691,127	\$ (513,937)	-7.68%
<u>Debt Service Funds</u>					
General Bond Retirement	301	\$ 53,000	\$ 45,500	\$ 7,500	16.48%
Special Assessment Bond Retirement	303	95,000	95,000	-	0.00%
Land Acquisition Note Retirement	304	-	71,710	(71,710)	-100.00%
Subtotal Debt Service Funds		\$ 148,000	\$ 212,210	\$ (64,210)	-30.26%
<u>Capital Projects Funds</u>					
Municipal Court Capital Projects	415	\$ 54,000	\$ 49,800	\$ 4,200	8.43%
Capital Improvement	424	8,100	-	8,100	100.00%
Girdled Road Water Improvements	425	100,000	-	100,000	0.00%
Shamrock Blvd Road Project	426	-	-	-	100.00%
Jackson St. Interchange Project	427	500,000	500,000	-	0.00%
Industrial Park Project	428	-	-	-	0.00%
Municipal Court Special Projects	429	96,000	91,500	4,500	4.92%
Capital Equipment Reserve	430	-	-	-	0.00%
Millstone Acquisition	431	-	-	-	0.00%
Lake Hospital Demolition Project	434	-	-	-	0.00%
City Hall Fire	435	-	-	-	0.00%
Subtotal Capital Projects Funds		\$ 758,100	\$ 641,300	\$ 116,800	18.21%

Revenue Comparison by Fund (Continued)

Fund	Fund No.	Revenues			
		Budget FY 2015	Budget FY 2014	Increase (Decrease)	Percentage Change
Expendable Trust Funds					
Deposit Trust	601	\$ 47,800	\$ 64,100	\$ (16,300)	-25.43%
Plan Review Trust	602	15,000	15,000	-	100.00%
Zoning Application Trust	603	225	300	(75)	-25.00%
Cemetery Trust - Operations	605	600	800	(200)	-25.00%
Special Endowment - Operations	606	225	300	(75)	-25.00%
Columbarium Trust	607	-	-	-	0.00%
Law Enforcement Trust	613	7,000	500	6,500	1300.00%
Subtotal Expendable Funds		<u>\$ 70,850</u>	<u>\$ 81,000</u>	<u>\$ (10,150)</u>	-12.53%
Enterprise Funds					
Water Revenue	710	\$ 5,609,350	\$ 4,843,100	\$ 766,250	15.82%
Water Deposit	711	35,000	40,000	(5,000)	-12.50%
Water Construction	712	1,821,149	1,923,204	(102,055)	-5.31%
Sewer Revenue	720	3,596,500	3,440,500	156,000	4.53%
Sewer Construction	722	113,930	172,930	(59,000)	-34.12%
Electric Revenue	730	26,919,200	24,225,360	2,693,840	11.12%
Electric Deposit	731	30,000	55,000	(25,000)	-45.45%
Electric Construction	732	-	-	-	0.00%
Electric Replacement & Improvement	733	-	-	-	0.00%
Electric Utility Reserve	734	-	-	-	0.00%
Smart Grid Project Fund	735	-	-	-	0.00%
Refuse	740	1,400	1,400	-	0.00%
Off-Street Parking Revenue	750	99,200	101,000	(1,800)	-1.78%
Off-Street Parking Debt Service	751	-	-	-	0.00%
Off-Street Parking Deposit	752	20	20	-	0.00%
Storm Water Utility	760	777,800	828,100	(50,300)	-6.07%
Community Programs	770	53,500	49,700	3,800	7.65%
Subtotal Enterprise Funds		<u>\$ 39,057,049</u>	<u>\$ 35,680,314</u>	<u>\$ 3,376,735</u>	9.46%
Internal Service Funds					
Fuel & Oil Rotary	801	\$ 274,940	\$ 269,890	\$ 5,050	1.87%
Supplies Rotary	802	38,000	35,785	2,215	6.19%
Employee Health Insurance	803	3,935,000	3,678,494	256,506	6.97%
Workers' Comp. Retrospective	805	710,000	660,000	50,000	7.58%
Subtotal Internal Service Funds		<u>\$ 4,957,940</u>	<u>\$ 4,644,169</u>	<u>\$ 313,771</u>	6.76%
Non-Expendable Trust Funds					
Evergreen Cemetery Trust	901	\$ 200	\$ 500	\$ (300)	-60.00%
Riverside Cemetery Trust	902	4,000	5,000	(1,000)	-20.00%
Special Endowment Trust	903	3,300	2,300	1,000	43.48%
Subtotal Nonexpendable Trust		<u>\$ 7,500</u>	<u>\$ 7,800</u>	<u>\$ (300)</u>	-3.85%
Agency Funds					
State Patrol Transfer	952	\$ 80,000	\$ 77,000	\$ 3,000	3.90%
Electronic License Forfeiture	953	-	-	-	0.00%
JEDD Fund	954	840,000	800,000	-	0.00%
CDBG Fund	955	-	30,000	-	0.00%
Land Bank	960	-	-	-	0.00%
Subtotal Agency Funds		<u>\$ 920,000</u>	<u>\$ 907,000</u>	<u>\$ 3,000</u>	0.33%
GRAND TOTAL ALL FUNDS		<u>\$ 63,562,829</u>	<u>\$ 60,069,400</u>	<u>\$ 3,483,429</u>	5.80%

Expenditure Comparison by Fund

Fund	Fund No.	Expenditures			
		Budget FY 2015	Budget FY 2014	Increase (Decrease)	Percentage Change
General	101	\$ 11,450,309	\$ 11,202,952	\$ 247,357	2.21%
General Fund Reserve	151	-	-	-	0.00%
Employee Health Insurance Reserve	152	-	-	-	0.00%
Workers Compensation Reserve	153	-	-	-	0.00%
Compensated Balance Reserve	154	250,000	260,000	(10,000)	-3.85%
Subtotal General Funds		\$ 11,700,309	\$ 11,462,952	\$ 237,357	2.07%
<u>Special Revenue Funds</u>					
Street Const., Maint. & Repair	201	\$ 2,563,447	\$ 2,398,517	\$ 164,930	6.88%
State Highway	202	60,000	60,000	-	0.00%
Cemeteries	204	412,701	400,685	12,016	3.00%
Police Pension Transfer	208	65,500	57,300	8,200	14.31%
Fire Pension Transfer	209	65,500	57,300	8,200	14.31%
Law Enforcement	212	500	1,500	(1,000)	-66.67%
Municipal Motor Vehicle Tax	215	34,000	33,000	1,000	3.03%
Indigent Drivers Alcohol Treat.	217	30,000	30,000	-	0.00%
Enforcement & Education	218	-	-	-	0.00%
City Vehicle License Tax	219	66,000	65,000	1,000	1.54%
Fire Levy	220	130,636	168,042	(37,406)	-22.26%
Underground Storage Tank	221	1,000	1,000	-	0.00%
Probation Services	222	114,724	120,660	(5,936)	-4.92%
COPS	223	-	-	-	0.00%
Skate Facility	226	-	-	-	0.00%
Fire Special Revenue	227	1,500	4,000	(2,500)	-62.50%
Emergency Medical Services Fund	229	589,551	660,309	(70,758)	-10.72%
Municipal Court Computerization	230	94,229	90,714	3,515	3.87%
Shamrock Business Center TIF Center	231	1,119,265	3,210,215	(2,090,950)	-65.13%
Brownfield Grant	233	250,000	-	250,000	100.00%
Victim's Advocate Grant Fund	234	39,426	58,570	(19,144)	-32.69%
Fire Improvement Levy Fund	236	264,100	260,000	4,100	1.58%
Road Improvement Levy Fund	237	635,000	655,000	(20,000)	-3.05%
Subtotal Special Revenue Funds		\$ 6,537,079	\$ 8,331,812	\$ (1,794,733)	-21.54%
<u>Debt Service Funds</u>					
General Bond Retirement	301	\$ 1,100	\$ 102,050	\$ (100,950)	-98.92%
Special Assessment Bond Retirement	303	99,735	103,798	(4,063)	-3.91%
Land Acquisition Note Retirement	304	-	71,710	(71,710)	-100.00%
Subtotal Debt Service Funds		\$ 100,835	\$ 277,558	\$ (176,723)	-63.67%
<u>Capital Projects Funds</u>					
Municipal Court Capital Projects	415	\$ 79,500	\$ 50,000	\$ 29,500	59.00%
Capital Improvement	424	228,800	277,000	(48,200)	-17.40%
Girdled Road Water Improvements	425	118,906	118,907	(1)	0.00%
Shamrock Blvd Road Project	426	-	-	-	0.00%
Jackson St. Interchange Project	427	500,000	500,000	-	0.00%
Industrial Park Project	428	14,803	15,228	(425)	-2.79%
Municipal Court Special Projects	429	145,175	155,411	(10,236)	-6.59%
Capital Equipment Reserve	430	311,672	150,100	161,572	107.64%
Millstone Acquisition	431	-	-	-	0.00%
Lake Hospital Demolition Project	434	-	-	-	0.00%
City Hall Fire	435	-	-	-	0.00%
Subtotal Capital Projects Funds		\$ 1,398,856	\$ 1,266,646	\$ 132,210	10.44%

Expenditure Comparison by Fund (continued)

Fund	Fund No.	Expenditures			
		Budget FY 2015	Budget FY 2014	Increase (Decrease)	Percentage Change
<u>Expendable Trust Funds</u>					
Deposit Trust	601	\$ 47,800	\$ 30,500	\$ 17,300	56.72%
Plan Review Trust	602	15,000	15,000	-	0.00%
Zoning Application Trust	603	225	225	-	0.00%
Cemetery Trust - Operations	605	600	2,000	(1,400)	-70.00%
Special Endowment - Operations	606	225	2,000	(1,775)	-88.75%
Columbarium Trust	607	-	-	-	0.00%
Law Enforcement Trust	613	7,000	500	6,500	1300.00%
Subtotal Expendable Funds		\$ 70,850	\$ 50,225	\$ 20,625	41.07%
<u>Enterprise Funds</u>					
Water Revenue	710	\$ 5,587,570	\$ 4,673,289	\$ 914,281	19.56%
Water Deposit	711	-	-	-	0.00%
Water Construction	712	2,273,087	2,186,047	87,040	3.98%
Sewer Revenue	720	3,651,366	3,516,749	134,617	3.83%
Sewer Construction	722	558,947	812,949	(254,002)	-31.24%
Electric Revenue	730	26,903,096	24,206,661	2,696,435	11.14%
Electric Deposit	731	-	-	-	0.00%
Electric Construction	732	1,352,089	1,436,791	(84,702)	-5.90%
Electric Replacement & Improvement	733	-	-	-	0.00%
Electric Utility Reserve	734	-	-	-	0.00%
Smart Grid Project Fund	735	-	-	-	0.00%
Refuse	740	1,400	2,900	(1,500)	-51.72%
Off-Street Parking Revenue	750	98,691	98,296	395	0.40%
Off-Street Parking Debt Service	751	-	-	-	0.00%
Off-Street Parking Deposit	752	-	-	-	0.00%
Storm Water Utility	760	768,301	789,266	(20,965)	-2.66%
Community Programs	770	53,179	49,642	3,537	7.13%
Subtotal Enterprise Funds		\$ 41,247,726	\$ 37,772,590	\$ 3,475,136	9.20%
<u>Internal Service Funds</u>					
Fuel & Oil Rotary	801	\$ 274,940	\$ 269,890	\$ 5,050	1.87%
Supplies Rotary	802	38,000	35,785	2,215	6.19%
Employee Health Insurance	803	3,881,375	3,678,494	202,881	5.52%
Workers' Comp. Retrospective	805	722,600	612,600	110,000	17.96%
Subtotal Internal Service Funds		\$ 4,916,915	\$ 4,596,769	\$ 320,146	6.96%
<u>Non-Expendable Trust Funds</u>					
Evergreen Cemetery Trust	901	\$ 500	\$ 500	\$ -	0.00%
Riverside Cemetery Trust	902	500	500	-	0.00%
Special Endowment Trust	903	-	-	-	0.00%
Subtotal Nonexpendable Trust		\$ 1,000	\$ 1,000	\$ -	0.00%
<u>Agency Funds</u>					
State Patrol Transfer	952	\$ 80,000	\$ 72,000	\$ 8,000	11.11%
Electronic License Forfeiture	953	-	-	-	0.00%
CDBG Fund	955	-	30,000	(30,000)	100.00%
Land Bank	960	100	-	100	0.00%
Subtotal Agency Funds		\$ 80,100	\$ 102,000	\$ (21,900)	-21.47%
GRAND TOTAL ALL FUNDS		\$ 66,053,670	\$ 63,861,552	\$ 2,192,118	3.43%

**CITY OF PAINESVILLE
SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCES - BY FUND
GOVERNMENTAL FUNDS
BUDGET FISCAL YEAR 2015**

	General Funds	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Expendable Trust Funds	Non-Expendable Trust Funds	Total Governmental Funds
REVENUES:							
40 Taxes	\$ 8,597,700	\$ 2,306,000	\$ 53,000	\$ -	\$ -	\$ -	\$ 10,956,700
41 Intergovernmental Revenue	-	157,900	-	500,000	-	-	657,900
42 Charges for Services (except Utilities)	100,230	568,850	-	-	-	-	669,080
43 User Fees-Charges for Services	-	-	-	-	-	-	-
44 License, Permit, Inspection and Other Fees	338,400	-	-	-	1,000	-	339,400
45 Municipal Court Receipts-Fines and Forfeits	1,004,950	274,500	-	150,000	-	-	1,429,450
46 Other Revenues	551,020	700	95,000	-	28,625	7,500	682,845
48 Other Financing Sources	103,900	1,060,365	-	-	36,000	-	1,200,265
Total Revenue	\$10,696,200	\$ 4,368,315	\$ 148,000	\$ 650,000	\$ 65,625	\$ 7,500	\$ 15,935,640
EXPENDITURES:							
51 Personal Services	\$ 9,233,095	\$ 1,548,746	\$ -	\$ 42,275	\$ -	\$ -	\$ 10,824,116
52 Materials and Supplies	397,414	195,083	-	25,200	7,000	-	624,697
53 Other Services and Charges	794,112	403,845	-	81,200	11,850	-	1,291,007
54 Utilities	82,095	10,708	-	-	-	-	92,803
55 Other Operating Charges	660,676	263,400	18,900	-	16,000	-	958,976
56 Capital Outlay	-	2,093,124	-	1,063,900	-	-	3,157,024
57 Debt Service	71,417	1,899,173	81,935	186,281	-	-	2,238,806
58 Other Nonoperating Charges	5,500	3,000	-	-	36,000	1,000	45,500
Total Expenditures	\$11,244,309	\$ 6,417,079	\$ 100,835	\$ 1,398,856	\$ 70,850	\$ 1,000	\$ 19,232,929
TRANSFERS:							
47 Transfers-In (Governmental Fund Types)	\$ 770,000	\$ 412,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 1,282,000
49 Transfers-In (Proprietary Fund Types)	(456,000)	(120,000)	-	-	-	-	(576,000)
59 Operating Transfers-Out/Reserves	314,000	292,000	-	100,000	-	-	706,000
Total Transfers	\$ 628,000	\$ 584,000	\$ -	\$ 200,000	\$ -	\$ -	\$ 1,412,000
EXCESS REVENUE OVER EXPENDITURES	\$ (234,109)	\$ (1,756,764)	\$ 47,165	\$ (648,856)	\$ (5,225)	\$ 6,500	\$ (2,591,289)
BUDGETED CASH CARRYOVER BALANCE	234,109	1,756,764	-	648,856	5,225	-	2,591,289
TOTAL GOVERNMENTAL FUNDS	\$ -	\$ -	\$ 47,165	\$ -	\$ -	\$ 6,500	\$ -

**CITY OF PAINESVILLE
SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCES - BY FUND
ENTERPRISE & PROPRIETARY FUNDS
BUDGET FISCAL YEAR 2015**

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 840,000	\$ 840,000
41 Intergovernmental Revenue	-	-	-	-	-	-	-	-	30,000	30,000
42 Charges for Services (except Utilities)	-	-	-	-	-	-	-	-	-	-
43 User Fees-Charges for Services	4,507,000	3,455,000	26,500,000	-	39,200	435,000	53,500	4,957,940	-	39,947,640
44 License, Permit, Inspection and Other Fees	-	-	-	-	-	-	-	-	-	-
45 Municipal Court Receipts-Fines and Forfeits	-	-	-	-	-	-	-	-	80,000	80,000
46 Other Revenues	352,350	141,500	344,200	1,400	-	7,000	-	-	-	846,450
48 Other Financing Sources	2,606,149	113,930	105,000	-	20	335,800	-	-	-	3,160,899
Total Revenue	\$ 7,465,499	\$ 3,710,430	\$ 26,949,200	\$ 1,400	\$ 39,220	\$ 777,800	\$ 53,500	\$ 4,957,940	\$ 950,000	\$ 44,904,989
EXPENDITURES:										
51 Personal Services	\$ 2,719,349	\$ 2,570,916	\$ 6,914,606	\$ -	\$ 65,084	\$ 128,420	\$ 16,829	\$ 3,456,700	\$ -	\$ 15,871,904
52 Materials and Supplies	349,495	230,880	1,493,142	-	1,080	12,450	3,750	312,940	-	2,403,737
53 Other Services and Charges	654,755	546,383	1,664,397	1,400	9,661	11,300	32,600	1,147,275	100	4,067,871
54 Utilities	366,820	267,750	15,332,715	-	15,366	-	-	-	-	15,982,651
55 Other Operating Charges	14,500	13,600	606,800	-	7,500	-	-	-	-	642,400
56 Capital Outlay	1,511,200	105,400	1,334,000	-	-	208,000	-	-	-	3,158,600
57 Debt Service	2,089,538	475,384	33,525	-	-	408,131	-	-	-	3,006,578
58 Other Nonoperating Charges	-	-	801,000	-	-	-	-	-	80,000	881,000
Total Expenditures	\$ 7,705,657	\$ 4,210,313	\$ 28,180,185	\$ 1,400	\$ 98,691	\$ 768,301	\$ 53,179	\$ 4,916,915	\$ 80,100	\$ 46,014,741
TRANSFERS:										
47 Transfers In (Governmental Fund Types)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49 Transfers-In (Proprietary Fund Types)	-	-	(75,000)	-	60,000	-	-	-	-	60,000
59 Operating Transfers-Out/Reserves	(155,000)	-	(75,000)	-	-	-	-	-	-	(230,000)
Total Net Transfers	\$ (155,000)	\$ -	\$ (75,000)	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ (170,000)
EXCESS REVENUE OVER EXPENDITURES	\$ (395,158)	\$ (499,883)	\$ (1,305,985)	\$ -	\$ 529	\$ 9,499	\$ 321	\$ 41,025	\$ 869,900	\$ (1,279,752)
BUDGETED CASH CARRYOVER BALANCE	395,158	499,883	1,305,985	-	-	-	-	-	-	1,279,752
TOTAL ENTERPRISE & PROPRIETARY FUNDS	\$ -	\$ -	\$ -	\$ -	\$ 529	\$ 9,499	\$ 321	\$ 41,025	\$ 869,900	\$ -

**CITY OF PAINESVILLE
THREE-YEAR FORECAST**

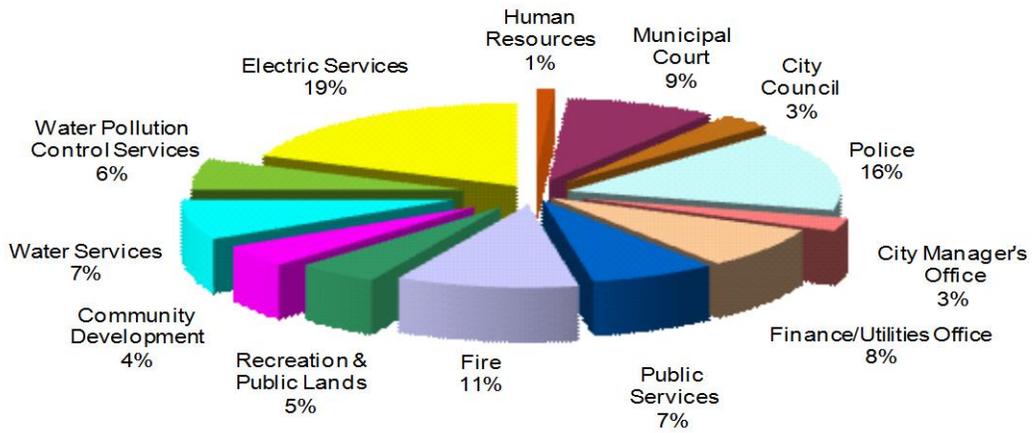
	<u>2014 Actual</u>	<u>2015 Budget</u>	<u>2016 Estimate</u>
Beginning Cash Balance	\$ 41,264,021	\$ 41,548,425	\$ 37,677,384
Revenues			
Taxes	\$ 12,647,967	\$ 11,796,700	\$ 11,796,700
Intergovernmental Revenue	1,877,566	687,900	687,900
Charges for Services (Except Utilities)	691,478	669,080	700,000
User Fees	38,518,193	39,947,640	41,500,000
License, Permit, and Other Fees	477,644	339,400	360,000
Municipal Court Revenues - Fines & Forfeits	1,522,249	1,509,450	1,525,000
Other Revenues	1,910,654	1,529,295	1,550,000
Transfers-In (Governmental Fund Types)	3,527,310	1,282,000	1,325,000
Other Financing Sources	5,625,350	4,361,164	4,200,000
Transfers-In (Proprietary Fund Types)	3,410,000	60,000	75,000
Total Revenues	\$ 70,208,411	\$ 62,182,629	\$ 63,719,600
Expenditures			
Personal Services	\$ 24,375,924	\$ 26,696,020	\$ 27,229,940
Materials and Supplies	2,867,201	3,028,434	3,200,000
Other Services and Charges	4,759,116	5,358,878	4,980,000
Utilities	13,339,366	16,075,454	15,000,000
Other Operating Charges	2,480,290	1,601,376	1,530,000
Capital Outlay	9,114,078	6,315,624	7,000,000
Debt Service	5,729,675	5,245,384	4,600,000
Other Nonoperating Charges	902,891	926,500	930,000
Transfers Out/Reserves	6,355,465	806,000	700,000
Total Expenditures	\$ 69,924,007	\$ 66,053,670	\$ 65,169,940
Ending Cash Balance	<u>\$ 41,548,425</u>	<u>\$ 37,677,384</u>	<u>\$ 36,227,043</u>

**PERSONNEL SUMMARY
FISCAL YEARS 2011-2015**

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Total Legislative	8	8	8	8	8
Total Judicial	25	25	25	24	24
Total City Manager's Office	10	8	7	7	7
Total Human Resources	3	3	2	2	3
Total Finance/Utilities Office	25	25	23	22	22
Total Public Services	22	21	20	20	20
Total Police	44	42	42	42	42
Total Fire	30	29	29	29	29
Total Recreation & Public Lands	17	16	14	13	13
Total Community Development	11	11	10	12	12
Total Water	20	20	20	21	21
Total Water Pollution Control Service	18	17	17	16	16
Total Electric Services	63	63	60	52	51
Total Personnel Summary	296	288	277	268	268

Note: Total 2015 staffing levels did not change.

Annual Personnel for 2015



AMENDED CERTIFICATE OF ESTIMATED RESOURCES

Office of the Budget Commission, Lake County, Ohio.
Painesville, Ohio, January 12, 2015
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, 2015, 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, 2015	PROPERTY TAX	OTHER SOURCES	TOTAL
General Fund	101	\$2,862,009.27	\$454,084.00	\$10,952,992.00	\$14,269,085.27
General Fund Reserve	151	625,000.00		0.00	625,000.00
Employee Health Insurance Reserve	152	392,005.00		0.00	392,005.00
Workers compensation Reserve	153	393,423.27		0.00	393,423.27
compensated Balance Reserve	154	420,013.49		0.00	420,013.49
Street Construction, Maint. & Repair	201	688,266.25		2,393,800.00	3,079,766.25
State Highway	202	92,934.06		45,000.00	137,934.06
Cemeteries	204	186,380.46		413,850.00	600,210.46
Police Pension Transfer	208	82,275.08	83,068.00	0.00	145,343.08
Fire Pension Transfer	209	82,319.54	83,068.00	0.00	145,387.54
Law Enforcement	212	20,439.64		600.00	20,939.64
Muny Motor Vehicle Tax	215	13,199.59		34,000.00	47,199.59
Indigent Drivers Alcohol Treatment	217	41,015.35		30,000.00	71,015.35
Enforcement Education	218	116,836.38		15,500.00	131,336.38
City Vehicle License Tax	219	26,335.72		66,000.00	92,335.72
Fica Protection	220	143,472.13	97,829.00	34,740.00	276,041.13
Underground Storage Tank	221	930.90		1,000.00	1,930.90
Probation Services	222	42,558.37		120,000.00	162,558.37
COPS Fund	223	7,845.97		0.00	7,845.97
Skate Facility	226	626.83		0.00	626.83
Fire Special Revenue	227	2,197.61		200.00	2,397.61
Emergency Medical Services Fund	229	251,370.43		470,000.00	721,370.43
Municipal Court Computerization	230	73,436.22		109,000.00	182,436.22
Shamrock Business Center TIF	231	696,245.04		956,000.00	1,651,245.04
Brownfield Grant Fund	233	0.00		260,000.00	260,000.00
Victim's Advocate	234	6,801.63		57,900.00	64,701.63
Fire Improvement Levy Fund	236	171,711.16	309,026.00	0.00	480,739.16
Road Improvement Levy Fund	237	11,662.21	630,671.00	0.00	642,333.21
General Bond Retirement	301	121,648.83	60,464.00	0.00	172,102.83
Special Assessment Bond Retirement	303	129,957.81		95,000.00	224,957.81
Land Acquisition Note Retirement	304	0.00		0.00	0.00
Muni Court Capital Project #415	415	68,111.49		54,000.00	122,111.49
Capital Improvement Fund	424	227,537.60		8,100.00	235,637.60
Girdled Road Water Improvement	425	27,853.78		100,000.00	127,853.78
Shamrock Blvd Road Project	426	57,915.03		0.00	57,915.03
Jackson St. Interchange Project	427	114,718.46		500,000.00	614,718.46
Industrial Park Project	428	25,096.53		0.00	25,096.53
Muni Court Capital Projects	429	148,231.63		96,000.00	244,231.63
Capital Equipment Reserve	430	468,980.37		0.00	468,980.37
Milstone Acquisition	431	31,578.00		0.00	31,578.00
Gristmill FMA Acquisition	432	0.00		0.00	0.00
Gristmill HMPG Acquisition	433	0.00		0.00	0.00
Lake Hospital Demolition	434	10,389.46		0.00	10,389.46
City Hall Fire Fund	435	189.00		0.00	189.00
Deposit Trust	601	471,811.32		47,800.00	519,611.32
Plan Review Trust	602	83,083.22		15,000.00	98,083.22
Zoning Application Trust	603	11,958.05		225.00	12,183.05
Cemetery Trust - OPRS	605	81,461.44		600.00	82,061.44
Special Endowment OPRS	606	60,342.62		225.00	60,567.62
Columbarium Trust	607	88.56		0.00	88.56
Law Enforcement Trust	613	29,468.09		7,000.00	36,468.09
Water Revenue	710	1,607,478.72		5,609,360.00	7,216,838.72
Water Deposit	711	421,397.05		35,000.00	456,397.05
Water Construction	712	508,369.07		1,821,149.00	2,329,518.07
Sewer Revenue	720	1,028,830.69		3,596,500.00	4,625,330.69
Sewer Construction	722	546,319.51		113,930.00	660,249.51
Electric Light Revenue	730	11,028,240.72		26,919,200.00	37,947,440.72
Electric Deposits	731	764,411.33		30,000.00	794,411.33
Electric Construction	732	3,308,733.75		0.00	3,308,733.75
Electric Utility Reserve	734	3,739,817.21		0.00	3,739,817.21
Smart Grid	740	16,076.97		0.00	16,076.97
Refuse	740	13,164.08		1,400.00	14,564.08
Off Street Parking Revenue	750	190,041.25		99,200.00	289,241.25
Off Street Parking Debt Service	751	7,311.73		0.00	7,311.73
Off Street Parking Deposits	752	3,929.00		20.00	3,949.00
Storm Water Utility	760	294,818.47		777,800.00	1,072,418.47
Community Programs	770	10,208.93		53,500.00	63,708.93
Fuel and Oil Rotary	801	132,828.69		274,940.00	407,768.69
Supplies Rotary	802	32,619.09		33,000.00	70,619.09
Employee Health Insurance	803	22,857.07		3,935,000.00	3,957,857.07
Worker's Comp. Retrospective	805	153,776.61		710,000.00	863,776.61
Evergreen Cemetery Trust	901	406,827.35		200.00	408,027.35
Riverside Cemetery Trust	902	380,086.57		4,000.00	384,086.57
Special Endowment Cemetery Trust	903	337,930.81		3,300.00	340,930.81
State Patrol Transfer Trust	952	18,284.21		80,000.00	98,284.21
Electronic License Forfeiture	953	7,206.00		0.00	7,206.00
JEDD Fund	954	0.00		0.00	0.00
CDBG Fund	955	3.10		0.00	3.10
Land Bank Fund	990	6,819.38		0.00	6,819.38
TOTALS		\$34,505,607.95	\$1,698,202.00	\$60,975,621.00	\$97,149,430.95

SIGNED *E.H. Guparac*
Thomas M. Fardo

BUDGET COMMISSION

ORDINANCE NO. 17-14

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, 2015
 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:

PERSONNEL SERVICES		\$	9,985.00
SERVICES AND CHARGES		\$	<u>1,685.00</u>
TOTAL -	COUNCIL:	\$	11,670.00

CLERK OF COUNCIL:
 FUNCTION NO. 112:

PERSONNEL SERVICES		\$	9,379.00
MATERIALS AND SUPPLIES		\$	225.00
SERVICES AND CHARGES		\$	<u>2,945.00</u>
TOTAL -	CLERK OF COUNCIL:	\$	<u>12,549.00</u>
TOTAL -	LEGISLATIVE:	\$	24,219.00

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

PERSONNEL SERVICES		\$	<u>222,320.00</u>
TOTAL -	JUDICIAL ACTIVITIES:	\$	222,320.00

CLERK OF COURT:
 FUNCTION NO. 122:

PERSONNEL SERVICES		\$	548,801.00
SERVICES AND CHARGES		\$	<u>36,156.00</u>
TOTAL -	CLERK OF COURT:	\$	584,957.00

GENERAL FUND (CONTINUED)
GENERAL GOVERNMENT (CONTINUED)

PROBATION:
FUNCTION NO. 123:

PERSONNEL SERVICES		\$	176,486.00
TOTAL -	PROBATION:	\$	176,486.00
TOTAL -	JUDICIAL - MUNICIPAL COURT:	\$	983,763.00

EXECUTIVE:
CITY MANAGER:
FUNCTION NO. 131:

PERSONNEL SERVICES		\$	51,593.00
MATERIALS AND SUPPLIES		\$	590.00
SERVICES AND CHARGES		\$	6,585.00
TOTAL -	CITY MANAGER:	\$	58,768.00

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

MATERIALS AND SUPPLIES		\$	600.00
SERVICES AND CHARGES		\$	2,575.00
TOTAL -	PROMOTIONS, COMMUNICATIONS AND PR ACTIVITY:	\$	3,175.00

INFORMATION TECHNOLOGY:
FUNCTION NO. 134:

SERVICES AND CHARGES		\$	29,900.00
TOTAL -	INFORMATION TECHNOLOGY:	\$	29,900.00

HUMAN RESOURCES:
FUNCTION NO. 135:

PERSONNEL SERVICES		\$	25,463.00
MATERIALS AND SUPPLIES		\$	290.00
SERVICES AND CHARGES		\$	12,811.00
TOTAL -	HUMAN RESOURCES:	\$	38,564.00

ECONOMIC DEVELOPMENT:
FUNCTION NO. 137:

PERSONNEL SERVICES		\$	22,561.00
MATERIALS AND SUPPLIES		\$	805.00
SERVICES AND CHARGES		\$	18,044.00
TOTAL -	ECONOMIC DEVELOPMENT:	\$	41,410.00
TOTAL -	EXECUTIVE:	\$	171,817.00

GENERAL FUND (CONTINUED)
GENERAL GOVERNMENT (CONTINUED)

FINANCE:
ADMINISTRATION:
FUNCTION NO. 141:

PERSONNEL SERVICES	\$	36,778.00
MATERIALS AND SUPPLIES	\$	150.00
SERVICES AND CHARGES	\$	<u>6,769.00</u>
TOTAL - ADMINISTRATION:	\$	43,697.00

ACCOUNTING:
FUNCTION NO. 142:

PERSONNEL SERVICES	\$	32,126.00
MATERIALS AND SUPPLIES	\$	200.00
SERVICES AND CHARGES	\$	<u>22,819.00</u>
TOTAL - ACCOUNTING:	\$	55,145.00

PURCHASING AND WAREHOUSING:
FUNCTION NO. 143:

PERSONNEL SERVICES	\$	22,486.00
MATERIALS AND SUPPLIES	\$	60.00
SERVICES AND CHARGES	\$	<u>2,271.00</u>
TOTAL - PURCHASING AND WAREHOUSING:	\$	24,817.00

INCOME TAX COLLECTION:
FUNCTION NO. 144:

SERVICES AND CHARGES	\$	<u>210,000.00</u>
TOTAL - INCOME TAX COLLECTION:	\$	<u>210,000.00</u>
TOTAL - FINANCE:	\$	333,659.00

LAW:
ADMINISTRATION:
FUNCTION NO. 151:

PERSONNEL SERVICES	\$	30,004.00
SERVICES AND CHARGES	\$	<u>5,195.00</u>
TOTAL - LAW:	\$	35,199.00

GENERAL FUND (CONTINUED)
GENERAL GOVERNMENT (CONTINUED)

ENGINEERING:
ADMINISTRATION:
FUNCTION NO. 161:

PERSONNEL SERVICES	\$	45,155.00
MATERIALS AND SUPPLIES	\$	375.00
SERVICES AND CHARGES	\$	<u>3,265.00</u>
TOTAL - ENGINEERING:	\$	48,795.00

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

PERSONNEL SERVICES	\$	9,926.00
MATERIALS AND SUPPLIES	\$	3,200.00
SERVICES AND CHARGES	\$	37,667.00
DEBT SERVICE	\$	<u>67,131.00</u>
TOTAL - PUBLIC LANDS AND BUILDINGS:	\$	117,924.00

MISCELLANEOUS:
INSURANCE:
FUNCTION NO. 191:

SERVICES AND CHARGES	\$	<u>43,485.00</u>
TOTAL - INSURANCE:	\$	43,485.00

TAX SETTLEMENT DEDUCTIONS:
FUNCTION NO. 192:

SERVICES AND CHARGES	\$	<u>9,260.00</u>
TOTAL - TAX SETTLEMENT DEDUCTIONS:	\$	<u>9,260.00</u>
TOTAL - MISCELLANEOUS:	\$	<u>52,745.00</u>
TOTAL - GENERAL GOVERNMENT:	\$	1,768,121.00

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

PERSONNEL SERVICES	\$	<u>2,891,080.00</u>
TOTAL - LAW ENFORCEMENT-SWORN OFFICERS:	\$	2,891,080.00

GENERAL FUND (CONTINUED)

LAW ENFORCEMENT:
FUNCTION NO. 212:

PERSONNEL SERVICES		\$	265,418.00
MATERIALS AND SUPPLIES		\$	106,130.00
SERVICES AND CHARGES		\$	<u>120,666.00</u>
TOTAL -	LAW ENFORCEMENT:	\$	<u>492,214.00</u>
TOTAL -	POLICE:	\$	3,383,294.00

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

PERSONNEL SERVICES		\$	1,864,854.00
MATERIALS AND SUPPLIES		\$	36,050.00
SERVICES AND CHARGES		\$	<u>60,354.00</u>
TOTAL -	FIRE FIGHTING, PREVENTION AND INSPECTION:	\$	1,961,258.00

FIRE SERVICE:
FUNCTION NO. 222:

PERSONNEL SERVICES		\$	<u>148,510.00</u>
TOTAL -	FIRE SERVICE:	\$	<u>148,510.00</u>
TOTAL -	FIRE:	\$	2,109,768.00

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

SERVICES AND CHARGES		\$	<u>489,000.00</u>
TOTAL -	CONTROL CENTER:	\$	<u>489,000.00</u>
TOTAL -	PUBLIC SAFETY :	\$	5,982,062.00

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

PERSONNEL SERVICES		\$	48,581.00
MATERIALS AND SUPPLIES		\$	800.00
SERVICES AND CHARGES		\$	<u>23,537.00</u>
TOTAL -	ADMINISTRATION:	\$	72,918.00

GENERAL FUND (CONTINUED)

STREET MAINTENANCE AND REPAIR:
FUNCTION NO. 313:

MATERIALS AND SUPPLIES		\$	35,000.00
SERVICES AND CHARGES		\$	<u>500.00</u>
TOTAL -	STREET MAINTENANCE AND REPAIR:	\$	35,500.00

SIDEWALKS:
FUNCTION NO. 314:

MATERIALS AND SUPPLIES		\$	<u>500.00</u>
TOTAL -	SIDEWALKS:	\$	500.00

BUILDING MAINTENANCE:
FUNCTION NO. 318:

MATERIALS AND SUPPLIES		\$	3,550.00
SERVICES AND CHARGES		\$	41,590.00
DEBT SERVICE		\$	<u>3,571.00</u>
TOTAL -	BUILDING MAINTENANCE:	\$	48,711.00

EQUIPMENT MAINTENANCE:
FUNCTION NO. 319:

PERSONNEL SERVICES		\$	25,066.00
MATERIALS AND SUPPLIES		\$	141,300.00
SERVICES AND CHARGES		\$	<u>7,000.00</u>
TOTAL -	EQUIPMENT MAINTENANCE:	\$	173,366.00

EMPLOYEE BENEFITS:
FUNCTION NO. 320:

PERSONNEL SERVICES		\$	<u>255,383.00</u>
TOTAL -	EMPLOYEE BENEFITS:	\$	255,383.00

SIDEWALKS-SNOW REMOVAL:
FUNCTION NO. 322:

MATERIALS AND SUPPLIES		\$	<u>720.00</u>
TOTAL -	SIDEWALKS-SNOW REMOVAL:	\$	<u>720.00</u>
TOTAL -	PUBLIC WORKS:	\$	587,098.00

GENERAL FUND (CONTINUED)

PARKING:

PARKING METERS:
FUNCTION NO. 331:

MATERIALS AND SUPPLIES		\$	400.00
SERVICES AND CHARGES		\$	800.00
TOTAL -	PARKING METERS:	\$	1,200.00

PARKING LOTS:
FUNCTION NO. 333:

SERVICES AND CHARGES		\$	13,400.00
TOTAL -	PARKING LOTS:	\$	13,400.00
TOTAL -	PARKING:	\$	14,600.00

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

PERSONNEL SERVICES		\$	30,973.00
MATERIALS AND SUPPLIES		\$	18,250.00
SERVICES AND CHARGES		\$	11,200.00
TOTAL -	TRAFFIC SIGNS, MARKINGS, SIGNALS:	\$	60,423.00
TOTAL -	HIGHWAYS AND STREETS:	\$	662,121.00

PUBLIC HEALTH AND WELFARE:
COUNTY HEALTH DISTRICT ASSESSMENT:
FUNCTION NO. 431:

SERVICES AND CHARGES		\$	120,560.00
TOTAL -	COUNTY HEALTH DISTRICT ASSESSMENT:	\$	120,560.00

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

SERVICES AND CHARGES		\$	500.00
TOTAL -	POOR RELIEF:	\$	500.00
TOTAL -	PUBLIC HEALTH AND WELFARE:	\$	121,060.00

CULTURE-RECREATION:
PARKS:
ADMINISTRATION:
FUNCTION NO. 511:

PERSONNEL SERVICES		\$	116,337.00
MATERIALS AND SUPPLIES		\$	412.00
SERVICES AND CHARGES		\$	9,643.00
TOTAL -	ADMINISTRATION:	\$	126,392.00

GENERAL FUND (CONTINUED)

PARKS SYSTEM:
FUNCTION NO. 512:

PERSONNEL SERVICES	\$	171,348.00
MATERIALS AND SUPPLIES	\$	43,185.00
SERVICES AND CHARGES	\$	21,500.00
DEBT SERVICE	\$	715.00
TOTAL - PARKS SYSTEM:	\$	236,748.00

BUILDINGS MAINTENANCE:
FUNCTION NO. 513:

MATERIALS AND SUPPLIES	\$	290.00
SERVICES AND CHARGES	\$	14,060.00
TOTAL - BUILDINGS MAINTENANCE:	\$	14,350.00

MORSE AVENUE COMMUNITY CENTER:
FUNCTION NO. 514:

MATERIALS AND SUPPLIES	\$	300.00
SERVICES AND CHARGES	\$	12,000.00
TOTAL - MORSE AVENUE COMMUNITY CENTER:	\$	12,300.00
TOTAL - PARKS:	\$	389,790.00

RECREATION ACTIVITIES:
FUNCTION NO. 521:

PERSONNEL SERVICES	\$	127,179.00
MATERIALS AND SUPPLIES	\$	1,400.00
SERVICES AND CHARGES	\$	18,595.00
TOTAL - RECREATION ACTIVITIES:	\$	147,174.00

LEISURE TIME ACTIVITIES:
SENIOR CITIZENS CENTER:
FUNCTION NO. 531:

SERVICES AND CHARGES	\$	25,000.00
TOTAL - SENIOR CITIZENS CENTER:	\$	25,000.00

COMMUNITY FUNCTIONS:
FUNCTION NO. 532:

SERVICES AND CHARGES	\$	22,000.00
TOTAL - COMMUNITY FUNCTIONS:	\$	22,000.00
TOTAL - LEISURE TIME ACTIVITIES:	\$	47,000.00
TOTAL - CULTURE-RECREATION:	\$	583,964.00

GENERAL FUND (CONTINUED)

COMMUNITY ENVIRONMENT:

PLANNING COMMISSION:

FUNCTION NO. 611:

PERSONNEL SERVICES		\$	693.00
MATERIALS AND SUPPLIES		\$	12.00
SERVICES AND CHARGES		\$	<u>535.00</u>
TOTAL -	PLANNING COMMISSION:	\$	1,240.00

DEMOLITION:

FUNCTION NO. 621:

SERVICES AND CHARGES		\$	<u>6,000.00</u>
TOTAL -	DEMOLITION:	\$	6,000.00

PLANNING AND DEVELOPMENT:

FUNCTION NO. 631:

PERSONNEL SERVICES		\$	30,017.00
MATERIALS AND SUPPLIES		\$	213.00
SERVICES AND CHARGES		\$	<u>2,314.00</u>
TOTAL -	PLANNING AND DEVELOPMENT:	\$	32,544.00

HOUSING AND BUILDING CODE ENFORCEMENT:

CODE ENFORCEMENT:

FUNCTION NO. 641:

PERSONNEL SERVICES		\$	61,841.00
MATERIALS AND SUPPLIES		\$	2,407.00
SERVICES AND CHARGES		\$	<u>2,697.00</u>
TOTAL -	CODE ENFORCEMENT:	\$	66,945.00

WEED CONTROL:

FUNCTION NO. 652:

SERVICES AND CHARGES		\$	<u>8,000.00</u>
TOTAL -	WEED CONTROL:	\$	<u>8,000.00</u>
TOTAL -	TREE CARE AND WEED CONTROL:	\$	<u>8,000.00</u>
TOTAL -	COMMUNITY ENVIRONMENT:	\$	114,729.00

FINANCING USES:

FUNCTION NO. 901:

NON-OPERATING CHARGES		\$	<u>5,500.00</u>
TOTAL -	FINANCING USES:	\$	5,500.00

GENERAL FUND (CONTINUED)

TRANSFERS-OUT:
FUNCTION NO. 910:

OPERATING TRANSFERS/RESERVES		\$	376,000.00
TOTAL -	TRANSFERS-OUT:	\$	376,000.00

NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONNEL SERVICES		\$	1,702,752.00
SERVICES AND CHARGES		\$	54,000.00
TOTAL -	NON-DEPARTMENTAL:	\$	1,756,752.00

RESERVES:
FUNCTION NO. 999:

RESERVES		\$	80,000.00
TOTAL -	RESERVES:	\$	80,000.00
TOTAL -	GENERAL FUND	\$	11,450,309.00

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

NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONNEL SERVICES		\$	250,000.00
TOTAL -	COMPENSATED BALANCE RESERVE	\$	250,000.00

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

PUBLIC WORKS:
ADMINISTRATION:
FUNCTION NO. 311:

PERSONNEL SERVICES		\$	62,712.00
TOTAL -	ADMINISTRATION:	\$	62,712.00

STREET CONSTRUCTION AND RECONSTRUCTION:
FUNCTION NO. 312:

PERSONNEL SERVICES		\$	161,315.00
TOTAL -	STREET CONSTRUCTION AND RECONSTRUCTION:	\$	161,315.00

STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND (CONTINUED)

STREET MAINTENANCE AND REPAIR:
FUNCTION NO. 313:

MATERIALS AND SUPPLIES		\$	5,250.00
SERVICES AND CHARGES		\$	<u>2,500.00</u>
TOTAL -	STREET MAINTENANCE AND REPAIR:	\$	7,750.00

SNOW AND ICE REMOVAL:
FUNCTION NO. 316:

MATERIALS AND SUPPLIES		\$	86,200.00
SERVICES AND CHARGES		\$	<u>45,000.00</u>
TOTAL -	SNOW AND ICE REMOVAL:	\$	<u>131,200.00</u>
TOTAL -	PUBLIC WORKS:	\$	362,977.00

HIGHWAY/STREET IMPROVEMENT:
FUNCTION NO. 791:

CAPITAL OUTLAY		\$	<u>1,346,874.00</u>
TOTAL -	HIGHWAY/STREET IMPROVEMENT:	\$	1,346,874.00

DEBT SERVICE-UNVOTED:
FUNCTION NO. 801:

DEBT SERVICE		\$	<u>772,382.00</u>
TOTAL -	DEBT SERVICE	\$	772,382.00

DEBT SERVICE:
FUNCTION NO. 805:

DEBT SERVICE		\$	<u>4,890.00</u>
TOTAL -	DEBT SERVICE:	\$	4,890.00

NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONNEL SERVICES		\$	<u>76,324.00</u>
TOTAL -	NON-DEPARTMENTAL:	\$	<u>76,324.00</u>
TOTAL -	STREET CONSTRUCTION, MAINTENANCE & REPAIR FUND	\$	2,563,447.00

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

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:

CEMETERIES:
 ADMINISTRATION:
 FUNCTION NO. 421:

PERSONNEL SERVICES	\$ 136,359.00
MATERIALS AND SUPPLIES	\$ 663.00
SERVICES AND CHARGES	\$ 5,458.00
TOTAL - ADMINISTRATION:	\$ 142,480.00

EVERGREEN/RIVERSIDE:
 FUNCTION NO. 422:

PERSONNEL SERVICES	\$ 118,585.00
MATERIALS AND SUPPLIES	\$ 20,570.00
SERVICES AND CHARGES	\$ 3,725.00
TOTAL - EVERGREEN/RIVERSIDE:	\$ 142,880.00

BUILDINGS MAINTENANCE:
 FUNCTION NO. 423:

SERVICES AND CHARGES	\$ 11,848.00
TOTAL - BUILDINGS MAINTENANCE:	\$ 11,848.00

NON-DEPARTMENTAL:
 FUNCTION NO. 970:

PERSONNEL SERVICES	\$ 115,493.00
TOTAL - NON-DEPARTMENTAL:	\$ 115,493.00
TOTAL - CEMETERIES FUND	\$ 412,701.00

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

TAX SETTLEMENT DEDUCTIONS:
 FUNCTION NO. 192:

SERVICES AND CHARGES	\$ 1,200.00
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POLICE PENSION TRANSFER FUND (CONTINUED)

LAW ENFORCEMENT-SWORN OFFICERS:
FUNCTION NO. 211:

PERSONNEL SERVICES		\$	<u>64,300.00</u>
TOTAL -	POLICE PENSION TRANSFER FUND	\$	65,500.00

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>1,200.00</u>
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FIRE FIGHTING, PREVENTION AND INSPECTION:
FUNCTION NO. 221:

PERSONNEL SERVICES		\$	<u>64,300.00</u>
TOTAL -	FIRE PENSION TRANSFER FUND	\$	65,500.00

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

POLICE:
LAW ENFORCEMENT:
FUNCTION NO. 212:

MATERIALS AND SUPPLIES		\$	<u>500.00</u>
TOTAL -	LAW ENFORCEMENT FUND	\$	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>34,000.00</u>
TOTAL -	MUNICIPAL MOTOR VEHICLE LICENSE TAX FUND	\$	34,000.00

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

GENERAL GOVERNMENT:
JUDICIAL ACTIVITIES:
FUNCTION NO. 121:

SERVICES AND CHARGES		\$	<u>30,000.00</u>
TOTAL -	INDIGENT DRIVERS ALCOHOL TREATMENT FUND	\$	30,000.00

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	\$ 66,000.00
TOTAL - CITY MOTOR VEHICLE LICENSE TAX FUND	\$ 66,000.00

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

TAX SETTLEMENT DEDUCTIONS:
 FUNCTION NO. 192:

SERVICES AND CHARGES	\$ 2,000.00
TOTAL - TAX SETTLEMENT DEDUCTIONS:	\$ 2,000.00

DEBT SERVICE-UNVOTED:
 FUNCTION NO. 801:

DEBT SERVICE	\$ 79,937.00
TOTAL - DEBT SERVICE-UNVOTED:	\$ 79,937.00

FINANCING USES:
 FUNCTION NO. 901:

DEBT SERVICE	\$ 28,699.00
TOTAL - FINANCING USES:	\$ 28,699.00

TRANSFERS-OUT:
 FUNCTION NO. 910:

OPERATING TRANSFERS/RESERVES	\$ 20,000.00
TOTAL - TRANSFERS-OUT:	\$ 20,000.00
TOTAL - FIRE LEVY FUND	\$ 130,636.00

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	\$ 1,000.00
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:

PERSONNEL SERVICES		\$	74,870.00
MATERIALS AND SUPPLIES		\$	4,750.00
SERVICES AND CHARGES		\$	<u>20,100.00</u>
TOTAL -	PROBATION:	\$	99,720.00

NON-DEPARTMENTAL:
 FUNCTION NO. 970:

PERSONNEL SERVICES		\$	15,004.00
TOTAL -	NON-DEPARTMENTAL:	\$	<u>15,004.00</u>
TOTAL -	PROBATION SERVICES FUND	\$	114,724.00

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

FIRE SERVICE:
 FUNCTION NO. 222:

MATERIALS AND SUPPLIES		\$	1,500.00
TOTAL -	FIRE SERVICE:	\$	<u>1,500.00</u>
TOTAL -	FIRE SPECIAL REVENUE FUND	\$	1,500.00

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

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

PERSONNEL SERVICES		\$	407,701.00
MATERIALS AND SUPPLIES		\$	9,000.00
SERVICES AND CHARGES		\$	51,722.00
NON-OPERATING CHARGES		\$	<u>3,000.00</u>
TOTAL -	FIRE FIGHTING, PREVENTION AND INSPECTION:	\$	471,423.00

FIRE SERVICE:
 FUNCTION NO. 222:

PERSONNEL SERVICES		\$	41,509.00
TOTAL -	FIRE SERVICE:	\$	<u>41,509.00</u>

NON-DEPARTMENTAL:
 FUNCTION NO. 970:

PERSONNEL SERVICES		\$	76,619.00
TOTAL -	NON-DEPARTMENTAL:	\$	<u>76,619.00</u>
TOTAL -	EMERGENCY MEDICAL SERVICES FUND	\$	589,551.00

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

CLERK OF COURT:
 FUNCTION NO. 122:

PERSONNEL SERVICES		\$ 56,446.00
TOTAL -	CLERK OF COURT:	\$ 56,446.00

PROBATION:
 FUNCTION NO. 123:

PERSONNEL SERVICES		\$ 11,115.00
TOTAL -	PROBATION:	\$ 11,115.00

NON-DEPARTMENTAL:
 FUNCTION NO. 970:

PERSONNEL SERVICES		\$ 26,668.00
TOTAL -	NON-DEPARTMENTAL:	\$ 26,668.00
TOTAL -	MUNICIPAL COURT COMPUTERIZATION FUND	\$ 94,229.00

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

DEBT SERVICE-UNVOTED:
 FUNCTION NO. 801:

DEBT SERVICE		\$ 1,013,265.00
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NON-DEPARTMENTAL:
 FUNCTION NO. 970:

SERVICES AND CHARGES		\$ 106,000.00
TOTAL -	SHAMROCK BUSINESS CENTER TIF FUND	\$ 1,119,265.00

SECTION XIX. That there be appropriated from the BROWNFIELD GRANT FUND, FUND NO. 233:

ECONOMIC DEVELOPMENT:
 FUNCTION NO. 137:

SERVICES AND CHARGES		\$ 250,000.00
TOTAL -	BROWNFIELD GRANT FUND	\$ 250,000.00

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

CLERK OF COURT:
 FUNCTION NO. 122:

PERSONNEL SERVICES \$ 36,128.00

NON-DEPARTMENTAL:
 FUNCTION NO. 970:

PERSONNEL SERVICES \$ 3,298.00

TOTAL - VICTIM'S ADVOCATE GRANT FUND \$ 39,426.00

SECTION XXI. That there be appropriated from the FIRE IMPROVEMENT LEVY FUND, FUND NO. 236:

TAX SETTLEMENT DEDUCTIONS:
 FUNCTION NO. 192:

SERVICES AND CHARGES \$ 11,000.00

FIRE SERVICE:
 FUNCTION NO. 222:

MATERIALS AND SUPPLIES \$ 66,650.00

SERVICES AND CHARGES \$ 68,200.00

CAPITAL OUTLAY \$ 118,250.00

TOTAL - FIRE SERVICE: \$ 253,100.00

TOTAL - FIRE IMPROVEMENT LEVY FUND \$ 264,100.00

SECTION XXII. That there be appropriated from the ROAD IMPROVEMENT LEVY FUND,
FUND NO. 237:

TAX SETTLEMENT DEDUCTIONS:
 FUNCTION NO. 192:

SERVICES AND CHARGES \$ 7,000.00

HIGHWAY/STREET IMPROVEMENT:
 FUNCTION NO. 791:

CAPITAL OUTLAY \$ 628,000.00

TOTAL - ROAD IMPROVEMENT LEVY FUND \$ 635,000.00

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

TAX SETTLEMENT DEDUCTIONS:
 FUNCTION NO. 192:

SERVICES AND CHARGES	\$ 1,100.00
TOTAL - GENERAL BOND RETIREMENT FUND	\$ 1,100.00

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

TAX SETTLEMENT DEDUCTIONS:
 FUNCTION NO. 192:

SERVICES AND CHARGES	\$ 5,000.00
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NON-DEPARTMENTAL:
 FUNCTION NO. 195:

SERVICES AND CHARGES	\$ 12,800.00
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DEBT SERVICE-UNVOTED:
 FUNCTION NO. 801:

DEBT SERVICE	\$ 81,935.00
TOTAL - SPECIAL ASSESSMENT BOND RETIR. FUND	\$ 99,735.00

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

GENERAL GOVERNMENT:
 JUDICIAL ACTIVITIES:
 FUNCTION NO. 121:

CAPITAL OUTLAY	\$ 25,000.00
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CLERK OF COURT:
 FUNCTION NO. 122:

MATERIALS AND SUPPLIES	\$ 3,500.00
CAPITAL OUTLAY	\$ 51,000.00
TOTAL - CLERK OF COURT:	\$ 54,500.00
TOTAL - MUNICIPAL COURT CAPITAL PROJECTS FUND	\$ 79,500.00

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

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

CAPITAL OUTLAY		\$	63,700.00
TOTAL -	BUILDING OPERATIONS, MAINTENANCE AND REPAIRS:	\$	63,700.00

STREET MAINTENANCE AND REPAIR:
FUNCTION NO. 313:

CAPITAL OUTLAY		\$	142,000.00
TOTAL -	STREET MAINTENANCE AND REPAIR:	\$	142,000.00

PARKS SYSTEM:
FUNCTION NO. 512:

CAPITAL OUTLAY		\$	23,100.00
TOTAL -	PARKS SYSTEM:	\$	23,100.00
TOTAL -	CAPITAL IMPROVEMENT FUND	\$	228,800.00

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

DEBT SERVICE:
FUNCTION NO. 805:

DEBT SERVICE		\$	118,906.00
TOTAL -	GIRDLED ROAD WATER IMPROVEMENT FUND	\$	118,906.00

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

HIGHWAY/STREET IMPROVEMENT:
FUNCTION NO. 791:

CAPITAL OUTLAY		\$	500,000.00
TOTAL -	JACKSON STREET INTERCHANGE PROJECT FUND	\$	500,000.00

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

DEBT SERVICE-UNVOTED:
FUNCTION NO. 801:

DEBT SERVICE		\$	14,803.00
TOTAL -	INDUSTRIAL PARK PROJECT FUND	\$	14,803.00

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

GENERAL GOVERNMENT:
 JUDICIAL ACTIVITIES:
 FUNCTION NO. 121:

PERSONNEL SERVICES		\$	6,135.00
MATERIALS AND SUPPLIES		\$	7,200.00
SERVICES AND CHARGES		\$	<u>20,750.00</u>
TOTAL -	JUDICIAL ACTIVITIES:	\$	34,085.00

CLERK OF COURT:
 FUNCTION NO. 122:

PERSONNEL SERVICES		\$	28,068.00
MATERIALS AND SUPPLIES		\$	14,500.00
SERVICES AND CHARGES		\$	<u>50,450.00</u>
TOTAL -	CLERK OF COURT:	\$	93,018.00

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:

PERSONNEL SERVICES		\$	<u>8,072.00</u>
TOTAL -	NON-DEPARTMENTAL:	\$	<u>8,072.00</u>
TOTAL -	MUNI COURT SPECIAL PROJECTS FUND	\$	145,175.00

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

HUMAN RESOURCES:
 FUNCTION NO. 135:

CAPITAL OUTLAY		\$	<u>2,000.00</u>
TOTAL -	HUMAN RESOURCES:	\$	2,000.00

ACCOUNTING:
 FUNCTION NO. 142:

CAPITAL OUTLAY		\$	<u>2,000.00</u>
TOTAL -	ACCOUNTING:	\$	2,000.00

CAPITAL EQUIPMENT RESERVE FUND (CONTINUED)

ADMINISTRATION:
FUNCTION NO. 161:

CAPITAL OUTLAY		\$ 25,000.00
TOTAL -	ADMINISTRATION:	\$ 25,000.00

LAW ENFORCEMENT:
FUNCTION NO. 212:

CAPITAL OUTLAY		\$ 63,000.00
DEBT SERVICE		\$ 51,761.00
TOTAL -	LAW ENFORCEMENT:	\$ 114,761.00

STREET MAINTENANCE AND REPAIR:
FUNCTION NO. 313:

CAPITAL OUTLAY		\$ 98,000.00
TOTAL -	STREET MAINTENANCE AND REPAIR:	\$ 98,000.00

EQUIPMENT MAINTENANCE:
FUNCTION NO. 319:

CAPITAL OUTLAY		\$ 15,800.00
TOTAL -	EQUIPMENT MAINTENANCE:	\$ 15,800.00

PARKS SYSTEM:
FUNCTION NO. 512:

CAPITAL OUTLAY		\$ 51,300.00
DEBT SERVICE		\$ 811.00
TOTAL -	PARKS SYSTEM:	\$ 52,111.00

CODE ENFORCEMENT:
FUNCTION NO. 641:

CAPITAL OUTLAY		\$ 2,000.00
TOTAL -	CODE ENFORCEMENT:	\$ 2,000.00
TOTAL -	CAPITAL EQUIPMENT RESERVE FUND	\$ 311,672.00

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

ECONOMIC DEVELOPMENT:
FUNCTION NO. 137:

NON-OPERATING CHARGES		\$ 33,000.00
TOTAL -	ECONOMIC DEVELOPMENT:	\$ 33,000.00

DEPOSIT TRUST FUND (CONTINUED)

VOUCHER'S PROGRAM
FUNCTION NO. 138:

NON-OPERATING CHARGES		\$	<u>3,000.00</u>
TOTAL -	VOUCHER'S PROGRAM	\$	3,000.00

STREET MAINTENANCE AND REPAIR:
FUNCTION NO. 313:

SERVICES AND CHARGES		\$	<u>9,000.00</u>
TOTAL -	STREET MAINTENANCE AND REPAIR:	\$	9,000.00

ADMINISTRATION:
FUNCTION NO. 421:

SERVICES AND CHARGES		\$	<u>1,800.00</u>
TOTAL -	ADMINISTRATION:	\$	1,800.00

CODE ENFORCEMENT:
FUNCTION NO. 641:

SERVICES AND CHARGES		\$	<u>1,000.00</u>
TOTAL -	CODE ENFORCEMENT:	\$	<u>1,000.00</u>
TOTAL -	DEPOSIT TRUST FUND	\$	47,800.00

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

CEMETERIES:
EVERGREEN/RIVERSIDE:
FUNCTION NO. 422:

SERVICES AND CHARGES		\$	600.00
TOTAL -	CEMETERIES:	\$	600.00
TOTAL -	CEMETERY TRUST - OPERATIONS FUND	\$	600.00

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

EVERGREEN/RIVERSIDE:
FUNCTION NO. 422:

SERVICES AND CHARGES		\$	225.00
TOTAL -	SPECIAL ENDOWMENT - OPERATIONS FUND	\$	225.00

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

PUBLIC SAFETY :
LAW ENFORCEMENT:
FUNCTION NO. 212:

MATERIALS AND SUPPLIES		\$	7,000.00
TOTAL -	LAW ENFORCEMENT TRUST FUND	\$	7,000.00

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

WATER SERVICE:
LAW ENFORCEMENT-SWORN OFFICERS:
FUNCTION NO. 211:

PERSONNEL SERVICES		\$	32,661.00
TOTAL -	LAW ENFORCEMENT-SWORN OFFICERS:	\$	32,661.00

STREET MAINTENANCE AND REPAIR:
FUNCTION NO. 313:

MATERIALS AND SUPPLIES		\$	11,500.00
TOTAL -	STREET MAINTENANCE AND REPAIR:	\$	11,500.00

SNOW AND ICE REMOVAL:
FUNCTION NO. 316:

MATERIALS AND SUPPLIES		\$	10,000.00
TOTAL -	SNOW AND ICE REMOVAL:	\$	10,000.00

WATER REVENUE FUND (CONTINUED)

ADMINISTRATION:
FUNCTION NO. 711:

PERSONNEL SERVICES	\$	714,881.00
MATERIALS AND SUPPLIES	\$	12,025.00
SERVICES AND CHARGES	\$	<u>199,800.00</u>
TOTAL - ADMINISTRATION:	\$	926,706.00

UTILITIES OFFICE:
FUNCTION NO. 712:

PERSONNEL SERVICES	\$	146,939.00
MATERIALS AND SUPPLIES	\$	4,880.00
SERVICES AND CHARGES	\$	<u>21,566.00</u>
TOTAL - UTILITIES OFFICE:	\$	173,385.00

FILTRATION AND PUMPING:
FUNCTION NO. 713:

PERSONNEL SERVICES	\$	524,861.00
MATERIALS AND SUPPLIES	\$	133,650.00
SERVICES AND CHARGES	\$	<u>449,985.00</u>
TOTAL - FILTRATION AND PUMPING:	\$	1,108,496.00

SUPERVISION-DISTRIBUTION OPERATIONS:
FUNCTION NO. 714:

PERSONNEL SERVICES	\$	134,143.00
MATERIALS AND SUPPLIES	\$	3,440.00
SERVICES AND CHARGES	\$	<u>38,325.00</u>
TOTAL - SUPERVISION-DISTRIBUTION OPERATIONS:	\$	175,908.00

DISTRIBUTION OPERATIONS:
FUNCTION NO. 715:

PERSONNEL SERVICES	\$	543,060.00
MATERIALS AND SUPPLIES	\$	164,000.00
SERVICES AND CHARGES	\$	<u>140,300.00</u>
TOTAL - DISTRIBUTION OPERATIONS:	\$	847,360.00

FIRE HYDRANTS:
FUNCTION NO. 716:

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

WATER REVENUE FUND (CONTINUED)

INSURANCE AND MISCELLANEOUS:
FUNCTION NO. 719:

SERVICES AND CHARGES		\$ 171,099.00
TOTAL -	INSURANCE AND MISCELLANEOUS:	\$ 171,099.00
TOTAL -	WATER SERVICE:	\$ 3,467,115.00

DEBT SERVICE-REVENUE SUPPORTED:
FUNCTION NO. 803:

DEBT SERVICE		\$ 1,011,250.00
TOTAL -	DEBT SERVICE-REVENUE SUPPORTED:	\$ 1,011,250.00

NONOPERATING EXPENSES:
FUNCTION NO. 902:

DEBT SERVICE		\$ 316,401.00
TOTAL -	NONOPERATING EXPENSES:	\$ 316,401.00

TRANSFERS-OUT:
FUNCTION NO. 910:

OPERATING TRANSFERS/RESERVES		\$ 100,000.00
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NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONNEL SERVICES		\$ 622,804.00
SERVICES AND CHARGES		\$ 15,000.00
TOTAL -	NON-DEPARTMENTAL:	\$ 637,804.00

RESERVES
FUNCTION NO. 999:

RESERVES:		\$ 55,000.00
TOTAL -	WATER REVENUE FUND	\$ 5,587,570.00

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

ADMINISTRATION:
FUNCTION NO. 711:

CAPITAL OUTLAY		\$ 5,800.00
TOTAL -	ADMINISTRATION:	\$ 5,800.00

WATER CONSTRUCTION FUND (CONTINUED)

UTILITIES OFFICE:
FUNCTION NO. 712:

CAPITAL OUTLAY		\$	5,400.00
TOTAL -	UTILITIES OFFICE:	\$	5,400.00

WATER PLANT IMPROVEMENT:
FUNCTION NO. 796:

CAPITAL OUTLAY		\$	585,000.00
TOTAL -	WATER PLANT IMPROVEMENT:	\$	585,000.00

WATER DISTRIBUTION IMPROVEMENT:
FUNCTION NO. 797:

CAPITAL OUTLAY		\$	915,000.00
TOTAL -	WATER DISTRIBUTION IMPROVEMENT:	\$	915,000.00

DEBT SERVICE:
FUNCTION NO. 805:

DEBT SERVICE		\$	741,537.00
TOTAL -	DEBT SERVICE:	\$	741,537.00

NONOPERATING EXPENSES:
FUNCTION NO. 902:

DEBT SERVICE		\$	20,350.00
TOTAL -	NONOPERATING EXPENSES:	\$	20,350.00
TOTAL -	WATER CONSTRUCTION FUND	\$	2,273,087.00

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

SANITARY SEWER SERVICE:
LAW ENFORCEMENT-SWORN OFFICERS:
FUNCTION NO. 211:

PERSONNEL SERVICES		\$	97,726.00
TOTAL -	LAW ENFORCEMENT-SWORN OFFICERS:	\$	97,726.00

SNOW AND ICE REMOVAL:
FUNCTION NO. 316:

MATERIALS AND SUPPLIES		\$	5,000.00
TOTAL -	SNOW AND ICE REMOVAL:	\$	5,000.00

SEWER REVENUE FUND (CONTINUED)

ADMINISTRATION:
FUNCTION NO. 721:

PERSONNEL SERVICES	\$	596,090.00
MATERIALS AND SUPPLIES	\$	9,625.00
SERVICES AND CHARGES	\$	<u>159,850.00</u>
TOTAL - ADMINISTRATION:	\$	765,565.00

UTILITIES OFFICE:
FUNCTION NO. 722:

PERSONNEL SERVICES	\$	146,939.00
MATERIALS AND SUPPLIES	\$	4,880.00
SERVICES AND CHARGES	\$	<u>21,566.00</u>
TOTAL - UTILITIES OFFICE:	\$	173,385.00

SUPERVISION-PLANT AND SYSTEM:
FUNCTION NO. 723:

PERSONNEL SERVICES	\$	45,101.00
MATERIALS AND SUPPLIES	\$	1,300.00
SERVICES AND CHARGES	\$	<u>4,925.00</u>
TOTAL - SUPERVISION-PLANT AND SYSTEM:	\$	51,326.00

PLANT AND PUMPING OPERATIONS:
FUNCTION NO. 724:

PERSONNEL SERVICES	\$	922,190.00
MATERIALS AND SUPPLIES	\$	203,575.00
SERVICES AND CHARGES	\$	<u>462,765.00</u>
TOTAL - PLANT AND PUMPING OPERATIONS:	\$	1,588,530.00

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

PERSONNEL SERVICES	\$	160,681.00
MATERIALS AND SUPPLIES	\$	3,000.00
SERVICES AND CHARGES	\$	<u>17,000.00</u>
TOTAL - SANITARY SEWER-COLLECTION AND TRANSMISSION:	\$	180,681.00

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

SEWER REVENUE FUND (CONTINUED)

INSURANCE AND MISCELLANEOUS:
FUNCTION NO. 729:

SERVICES AND CHARGES		\$ 148,627.00
TOTAL -	INSURANCE AND MISCELLANEOUS:	\$ 148,627.00
TOTAL -	SANITARY SEWER SERVICE:	\$ 3,018,340.00

NONOPERATING EXPENSES:
FUNCTION NO. 902:

DEBT SERVICE		\$ 21,837.00
TOTAL -	NONOPERATING EXPENSES:	\$ 21,837.00

NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONNEL SERVICES		\$ 602,189.00
SERVICES AND CHARGES		\$ 9,000.00
TOTAL -	NON-DEPARTMENTAL:	\$ 611,189.00
TOTAL -	SEWER REVENUE FUND	\$ 3,651,366.00

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

UTILITIES OFFICE:
FUNCTION NO. 722:

CAPITAL OUTLAY		\$ 5,400.00
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WATER POLLUTION CONTROL PLANT IMPROVEMENT:
FUNCTION NO. 798:

CAPITAL OUTLAY		\$ 100,000.00
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DEBT SERVICE:
FUNCTION NO. 805:

DEBT SERVICE		\$ 427,922.00
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NONOPERATING EXPENSES:
FUNCTION NO. 902:

DEBT SERVICE		\$ 25,625.00
TOTAL -	SEWER CONSTRUCTION FUND	\$ 558,947.00

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

ELECTRIC SERVICE:

LAW ENFORCEMENT-SWORN OFFICERS:

FUNCTION NO. 211:

PERSONNEL SERVICES	\$ 195,285.00
TOTAL - LAW ENFORCEMENT-SWORN OFFICERS:	\$ 195,285.00

FIRE FIGHTING, PREVENTION AND INSPECTION:

FUNCTION NO. 221:

PERSONNEL SERVICES	\$ 124,852.00
TOTAL - FIRE FIGHTING, PREVENTION AND INSPECTION:	\$ 124,852.00

FIRE SERVICE:

FUNCTION NO. 222:

PERSONNEL SERVICES	\$ 9,314.00
TOTAL - FIRE SERVICE:	\$ 9,314.00

SNOW AND ICE REMOVAL:

FUNCTION NO. 316:

MATERIALS AND SUPPLIES	\$ 15,000.00
TOTAL - SNOW AND ICE REMOVAL:	\$ 15,000.00

TRAFFIC SIGNS, MARKINGS, SIGNALS:

FUNCTION NO. 341:

PERSONNEL SERVICES	\$ 96,182.00
MATERIALS AND SUPPLIES	\$ 5,600.00
SERVICES AND CHARGES	\$ 34,400.00
TOTAL - TRAFFIC SIGNS, MARKINGS, SIGNALS:	\$ 136,182.00

ADMINISTRATION:

FUNCTION NO. 731:

PERSONNEL SERVICES	\$ 1,003,540.00
MATERIALS AND SUPPLIES	\$ 16,700.00
SERVICES AND CHARGES	\$ 282,300.00
TOTAL - ADMINISTRATION:	\$ 1,302,540.00

UTILITIES OFFICE:

FUNCTION NO. 732:

PERSONNEL SERVICES	\$ 440,791.00
MATERIALS AND SUPPLIES	\$ 14,640.00
SERVICES AND CHARGES	\$ 64,698.00
TOTAL - UTILITIES OFFICE:	\$ 520,129.00

ELECTRIC REVENUE FUND (CONTINUED)

SUPERVISION-PLANT OPERATIONS:
FUNCTION NO. 733:

PERSONNEL SERVICES	\$	165,308.00
MATERIALS AND SUPPLIES	\$	12,550.00
SERVICES AND CHARGES	\$	467,547.00
NON-OPERATING CHARGES	\$	801,000.00
TOTAL - SUPERVISION-PLANT OPERATIONS:	\$	1,446,405.00

BOILER OPERATIONS AND MAINTENANCE:
FUNCTION NO. 734:

PERSONNEL SERVICES	\$	1,065,253.00
MATERIALS AND SUPPLIES	\$	330,500.00
SERVICES AND CHARGES	\$	418,250.00
TOTAL - BOILER OPERATIONS AND MAINTENANCE:	\$	1,814,003.00

GENERATION OPERATIONS AND MAINTENANCE:
FUNCTION NO. 735:

PERSONNEL SERVICES	\$	750,056.00
MATERIALS AND SUPPLIES	\$	120,600.00
SERVICES AND CHARGES	\$	357,600.00
TOTAL - GENERATION OPERATIONS AND MAINTENANCE:	\$	1,228,256.00

FUEL AND PURCHASED POWER:
FUNCTION NO. 736:

MATERIALS AND SUPPLIES	\$	700,000.00
SERVICES AND CHARGES	\$	15,485,000.00
TOTAL - FUEL AND PURCHASED POWER:	\$	16,185,000.00

SUPERVISION-DISTRIBUTION OPERATIONS:
FUNCTION NO. 737:

PERSONNEL SERVICES	\$	153,472.00
MATERIALS AND SUPPLIES	\$	6,950.00
SERVICES AND CHARGES	\$	39,076.00
TOTAL - SUPERVISION-DISTRIBUTION OPERATIONS:	\$	199,498.00

DISTRIBUTION OPERATIONS:
FUNCTION NO. 738:

PERSONNEL SERVICES	\$	1,354,413.00
MATERIALS AND SUPPLIES	\$	270,602.00
SERVICES AND CHARGES	\$	59,300.00
TOTAL - DISTRIBUTION OPERATIONS:	\$	1,684,315.00

ELECTRIC REVENUE FUND (CONTINUED)

INSURANCE AND MISCELLANEOUS:
FUNCTION NO. 739:

SERVICES AND CHARGES		\$ 353,741.00
TOTAL -	INSURANCE AND MISCELLANEOUS:	\$ 353,741.00
TOTAL -	ELECTRIC SERVICE:	\$ 25,214,520.00

NONOPERATING EXPENSES:
FUNCTION NO. 902:

DEBT SERVICE		\$ 15,436.00
TOTAL -	NONOPERATING EXPENSES:	\$ 15,436.00

NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONNEL SERVICES		\$ 1,556,140.00
SERVICES AND CHARGES		\$ 42,000.00
TOTAL -	NON-DEPARTMENTAL:	\$ 1,598,140.00

RESERVES:
FUNCTION NO. 999:

RESERVES:		\$ 75,000.00
TOTAL -	ELECTRIC REVENUE FUND	\$ 26,903,096.00

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

ADMINISTRATION:
FUNCTION NO. 731:

CAPITAL OUTLAY		\$ 17,400.00
TOTAL -	ADMINISTRATION:	\$ 17,400.00

UTILITIES OFFICE:
FUNCTION NO. 732:

CAPITAL OUTLAY		\$ 16,600.00
TOTAL -	UTILITIES OFFICE:	\$ 16,600.00

ELECTRIC PLANT IMPROVEMENT:
FUNCTION NO. 794:

CAPITAL OUTLAY		\$ 590,000.00
TOTAL -	ELECTRIC PLANT IMPROVEMENT:	\$ 590,000.00

ELECTRIC CONSTRUCTION FUND (CONTINUED)

ELECTRIC DISTRIBUTION IMPROVEMENT:
FUNCTION NO. 795:

CAPITAL OUTLAY		\$	710,000.00
TOTAL -	ELECTRIC DISTRIBUTION IMPROVEMENT:	\$	710,000.00

NONOPERATING EXPENSES:
FUNCTION NO. 902:

DEBT SERVICE		\$	18,089.00
TOTAL -	NONOPERATING EXPENSES:	\$	18,089.00
TOTAL -	ELECTRIC CONSTRUCTION FUND	\$	1,352,089.00

SECTION XLV. 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		\$	100.00
TOTAL -	COLLECTION AND DISPOSAL:	\$	100.00
TOTAL -	REFUSE FUND	\$	1,400.00

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

PARKING GARAGE:
FUNCTION NO. 332:

PERSONNEL SERVICES		\$	46,141.00
MATERIALS AND SUPPLIES		\$	1,080.00
SERVICES AND CHARGES		\$	32,527.00
TOTAL -	PARKING GARAGE:	\$	79,748.00

NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONNEL SERVICES		\$	18,943.00
TOTAL -	NON-DEPARTMENTAL:	\$	18,943.00
TOTAL -	OFF-STREET PARKING REVENUE FUND	\$	98,691.00

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

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

PERSONNEL SERVICES	\$	26,555.00
MATERIALS AND SUPPLIES	\$	200.00
SERVICES AND CHARGES	\$	<u>300.00</u>
TOTAL - ADMINISTRATION:	\$	27,055.00

STORM WATER OPERATIONS:
 FUNCTION NO. 763:

PERSONNEL SERVICES	\$	63,956.00
MATERIALS AND SUPPLIES	\$	12,250.00
SERVICES AND CHARGES	\$	<u>11,000.00</u>
TOTAL - STORM WATER OPERATIONS:	\$	87,206.00

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

CAPITAL OUTLAY	\$	<u>208,000.00</u>
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DEBT SERVICE:
 FUNCTION NO. 805:

DEBT SERVICE	\$	<u>396,825.00</u>
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NONOPERATING EXPENSES:
 FUNCTION NO. 902:

DEBT SERVICE	\$	<u>11,306.00</u>
TOTAL - NONOPERATING EXPENSES:	\$	11,306.00

NON-DEPARTMENTAL:
 FUNCTION NO. 970:

PERSONNEL SERVICES	\$	<u>37,909.00</u>
TOTAL - NON-DEPARTMENTAL:	\$	<u>37,909.00</u>
TOTAL - STORM WATER UTILITY FUND	\$	768,301.00

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

ADMINISTRATION:
FUNCTION NO. 771:

PERSONNEL SERVICES		\$	15,654.00
TOTAL - ADMINISTRATION:		\$	15,654.00

SUMMER CAMP:
FUNCTION NO. 773:

MATERIALS AND SUPPLIES		\$	1,600.00
SERVICES AND CHARGES		\$	15,400.00
TOTAL - SUMMER CAMP:		\$	17,000.00

ADULT TRIPS:
FUNCTION NO. 774:

SERVICES AND CHARGES		\$	2,000.00
TOTAL - ADULT TRIPS:		\$	2,000.00

MORSE AVENUE:
FUNCTION NO. 776:

SERVICES AND CHARGES		\$	1,000.00
TOTAL - MORSE AVENUE:		\$	1,000.00

SPECIAL EVENTS:
FUNCTION NO. 777:

MATERIALS AND SUPPLIES		\$	2,000.00
SERVICES AND CHARGES		\$	8,000.00
TOTAL - SPECIAL EVENTS:		\$	10,000.00

RECREATIONAL ACTIVITIES:
FUNCTION NO. 778:

MATERIALS AND SUPPLIES		\$	150.00
SERVICES AND CHARGES		\$	1,200.00
TOTAL - RECREATIONAL ACTIVITIES:		\$	1,350.00

RECREATION FUND RAISER
FUNCTION NO. 779:

SERVICES AND CHARGES		\$	5,000.00
TOTAL - RECREATION FUND RAISER		\$	5,000.00

COMMUNITY PROGRAMS FUND (CONTINUED)

NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONNEL SERVICES		\$ 1,175.00
TOTAL -	NON-DEPARTMENTAL:	\$ 1,175.00
TOTAL -	COMMUNITY PROGRAMS FUND	\$ 53,179.00

SECTION XLIX. 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		\$ 274,940.00
TOTAL -	FUEL AND OIL ROTARY FUND	\$ 274,940.00

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

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

MATERIALS AND SUPPLIES		\$ 38,000.00
TOTAL -	SUPPLIES ROTARY FUND	\$ 38,000.00

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

ROTARY CONTRACT SERVICES:
FUNCTION NO. 783:

PERSONNEL SERVICES		\$ 3,101,700.00
SERVICES AND CHARGES		\$ 779,675.00
TOTAL -	EMPLOYEE HEALTH INSURANCE FUND	\$ 3,881,375.00

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

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

PERSONNEL SERVICES		\$ 355,000.00
SERVICES AND CHARGES		\$ 367,600.00
TOTAL -	WORKERS' COMPENSATION RETROSPECTIVE FUND	\$ 722,600.00

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

NONOPERATING EXPENSES:
 FUNCTION NO. 902:

NON-OPERATING CHARGES		\$ <u>500.00</u>
TOTAL -	EVERGREEN CEMETERY TRUST FUND	\$ 500.00

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

NONOPERATING EXPENSES:
 FUNCTION NO. 902:

NON-OPERATING CHARGES		\$ <u>500.00</u>
TOTAL -	RIVERSIDE CEMETERY TRUST FUND	\$ 500.00

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

NONOPERATING DISBURSEMENTS:
 FUNCTION NO. 903:

NON-OPERATING CHARGES		\$ <u>80,000.00</u>
TOTAL -	STATE PATROL TRANSFER AGENCY FUND	\$ 80,000.00

SECTION LVI. That there be appropriated from the LAND BANK FUND, FUND NO. 960:

NONOPERATING DISBURSEMENTS:
 FUNCTION NO. 903:

SERVICES AND CHARGES		\$ <u>100.00</u>
TOTAL -	LAND BANK FUND	\$ <u>100.00</u>
***GRAND TOTAL - ALL FUNDS		\$ 66,053,670.00

SECTION LX. 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 2015 Operating Budget of the City of Painesville, Ohio.

SECTION LX. 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 account during the year. Such transfers of personnel service appropriation amounts shall be only to or from other personnel service accounts. Such transfers shall not exceed the total appropriated for the specific activity account purpose.

SECTION LXI. 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 LXII. 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 LXIII. 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 LXIV. 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 15, 2014*



Paul W. Hach, II
President of Council

ATTEST:



Tara Diehl
Clerk of Council

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 2015 General Fund budget is comprised of \$11,450,309 in expenditures. This represents an increase of \$247,357 or 2% more than the 2014 original appropriation budget of \$11,202,952. The proposed revenues are estimated at \$11,466,200 which represents an increase of \$261,720 or 2% more than 2014 budgeted revenue of \$11,204,480. This is the first year, since 2008 that the General Fund budgeted revenues will increase from the prior year's budgeted revenues. It is a positive sign that the 2015 General Fund revenues are increasing from 2014 budgeted revenues, however the 2015 General Fund revenues are still \$3.6 million, or 24% less than they were in 2008. Despite the fact that the General Fund has lost considerable revenues since 2008, the City has been able to continually streamline our expenditures by focusing on our core priorities and shifting expenditures to other funds when possible. The 2015 General Fund budget will have a budget surplus of \$15,891. The reason for this budget surplus is: department heads are doing a good job with maintaining expenditures; distributing General Fund expenses into the utility funds; and increased projected municipal income tax revenues in 2015. For 2014 the original General Fund had a budget surplus of \$1,528. Thanks to the guidance of the City Manager and City Council the City will have a sufficient General Fund December 31, 2015 unencumbered carry-over balance. At December 31, 2015, the General Fund Carryover is projected to be 23% of the budgeted expenses.

The only General Fund Department that will have an increase in budgeted employees from 2014 is the HR Department. The Affordable Healthcare Act has added several new requirements and additional responsibilities to the HR Department. Also the Bureau of Workers Compensation is changing how they bill, but they also are giving the municipalities an opportunity to receive more discounts on their bills. To receive these discounts there are additional requirements the City must follow, which also puts additional burdens on the HR Department. The most efficient way to handle all of these additional requirements and responsibilities is to hire a part-time clerk in the HR department. This clerk will only work a maximum of 25 hours a week. All of the other General Fund related departments will have the same number of employees as they did in 2014.

As stated above, this is the first time since 2008 that the budgeted General Fund Revenues will actually increase from the prior year's budgeted revenues. The main reason for the increase in budgeted revenues is due to the budgeted municipal income tax revenues going up in 2015. For 2015, the budgeted municipal income tax revenues will be \$7,200,000 which is \$200,000 more than the 2014 budgeted amount. One of the reasons for the income tax revenues increasing, is in 2013 the City switched to R.I.T.A. to handle the City's income tax collections. R.I.T.A. and the City have both implemented some new programs to increase collections. In 2015, the General Fund will transfer \$315,000 into the Cemetery Fund and \$60,000 into the Parking Garage Fund just so these funds will have a positive fund balance at the end of 2015. These transfers out continue to be a large drain on the General Fund. Painesville City Council is currently deliberating if the City should go out for RFP's to see if there are any interested parties at buying and taking over all operations of both of the cemeteries. If the City were able to sell the cemeteries no City employees would lose their jobs and the City would be reducing General Fund related expenses. 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.

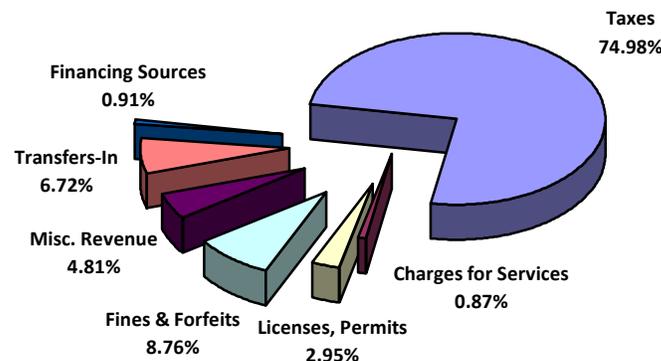
The General Fund and funds associated with it do not have any designated revenues to pay for capital. So the only way to pay for Capital Projects is to pay with money that has been saved up in carryover or issue more debt. As the carryover balances continue to get reduced, the City has less and less 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. Fortunately in November 2013, the City of Painesville residents passed a 1.47 mill Fire Levy, which generates \$315,000 annually and with this the Painesville Fire Department will be able to purchase some much needed equipment and maintain 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 and the new Road Levy Fund pay for the annual paving projects. In 2015, the City will spend \$200,000 of its own money to go towards road repairs and an additional \$628,000 for roads will come from the new road levy. Fortunately for 2015, the City obtained grants for several road projects. In total for 2015, over \$1.9 will be spent on paving and repairing City road and over \$1.1 million of this will be paid through grants. The City continues to actively pursue funding from the Ohio Department of Transportation, the Ohio Public Works Commission and other sources to help offset improvement costs. In 2015, the debt payments in the SCM&R Fund will account for 30% of that fund's total budget. The SCM&R Fund balance continues to decrease and cannot continue to operate at these levels for many more years, unless the General Fund continues to supplement it.

REVENUE

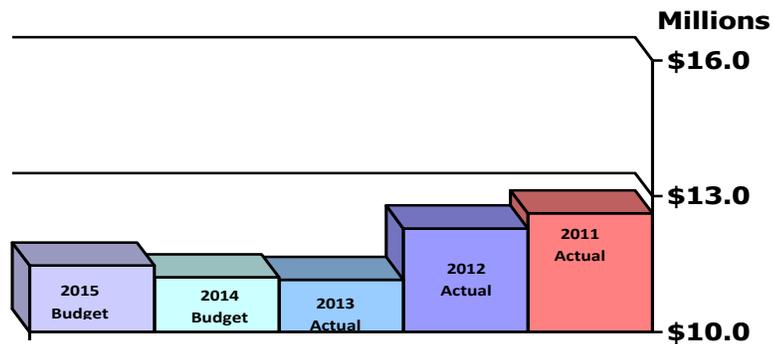
While the 2015 General Fund revenues are projected to be slightly up from 2014, they are still approximately \$3,600,000, 24% less than what they were in 2008. The reasons for the large decrease in revenues from 2008 are: interest income rates are still very low; the state is sending less local government revenues to the cities; the income taxes are down compared to 2008; and the elimination of the inheritance tax. The 2014 income taxes are currently on pace to exceed 2014 budgeted income tax revenues and the City anticipates a slight increase in 2015 budgeted income tax revenues. The total actual 2014 General Fund revenues are on pace to exceed total 2014 General Fund budgeted revenues. There is hope that the City is finally starting to come out of this economic downturn that so many local municipalities went through for the past several years. The City also believes that the current General Fund revenues are the new norm; it is highly unlikely that the City will get back to the 2008 General Fund revenue numbers.

GENERAL FUND REVENUE BREAKDOWN FOR 2015



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 an increase of \$261,720 in total General Fund revenues in 2015. For the 2015 General Fund revenues, taxes continue to be the primary revenue source. Taxes have increased from 71% of the total revenues in 2008 to 75% in 2015. 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 continues to be done in 2015; however increasing General Fund fees will only nominally increase revenues. One of the few ways to substantially increase General Fund revenues is through reducing the 100% income tax reciprocity.

GENERAL FUND REVENUE HISTORICALLY



2015 Budget	\$11,466,200
2014 Budget	\$11,204,480
2013 Actual	\$11,148,952
2012 Actual	\$12,285,161
2011 Actual	\$12,619,986

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

**GENERAL FUND
REVENUE BY SOURCE - FY 2015**

Source	2015 Proposed Budget	2014 Proposed Budget	2013 Actual Receipts	2012 Actual Receipts
Taxes	\$ 8,597,700	\$ 8,380,400	\$ 8,290,404	\$ 9,188,757
Intergovernmental Revenue	-	-	-	-
Charges for Services	100,230	153,980	48,418	44,809
License, Permit, Insp. & Other Fees	338,400	324,230	336,330	448,740
Fines & Forfeits	1,004,950	988,200	1,016,160	993,194
Misc. Revenue	551,020	425,520	395,284	466,210
Transfers-In	770,000	760,000	760,935	803,624
Financing Sources	103,900	172,150	301,422	339,827
TOTAL GENERAL FUND REVENUES	\$ 11,466,200	\$ 11,204,480	\$ 11,148,953	\$ 12,285,161

GENERAL FUND TAX BREAKDOWN

	BUDGET 2015	BUDGET 2014	2013 ACTUALS	2012 ACTUALS
REVENUES:				
Property Taxes	\$ 482,000	\$ 417,000	\$ 460,936	\$ 540,923
Municipal Income Tax	7,410,000	7,200,000	7,060,787	7,429,066
Local Government Taxes	693,000	745,000	717,995	940,050
*Misc. Taxes	12,700	18,400	50,685	278,718
Taxes	\$ 8,597,700	\$ 8,380,400	\$ 8,290,403	\$ 9,188,757

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

EXPENDITURES

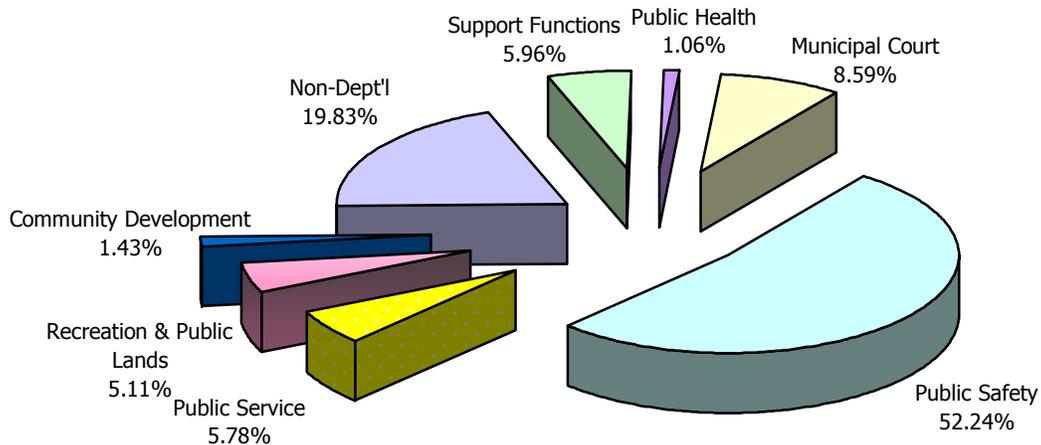
The City delivers tax-supported services to its residents in several basic program areas including Safety Services, Street Maintenance Services, Public Health, Community Development and Economic Development. The following pie chart illustrates the individual departmental allocations of the General Fund. The chart shows that more than half of the General Fund budget (52%) is devoted to Public Safety.

As represented in the chart by Cost Category the majority of the expenditures (78%) 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 several years to focus the spending in the General Fund on the critical services for the City. Any position that is vacated in 2015, regardless of the reason, will be evaluated before filled to insure resources are available and focused on the city's primary and core missions.

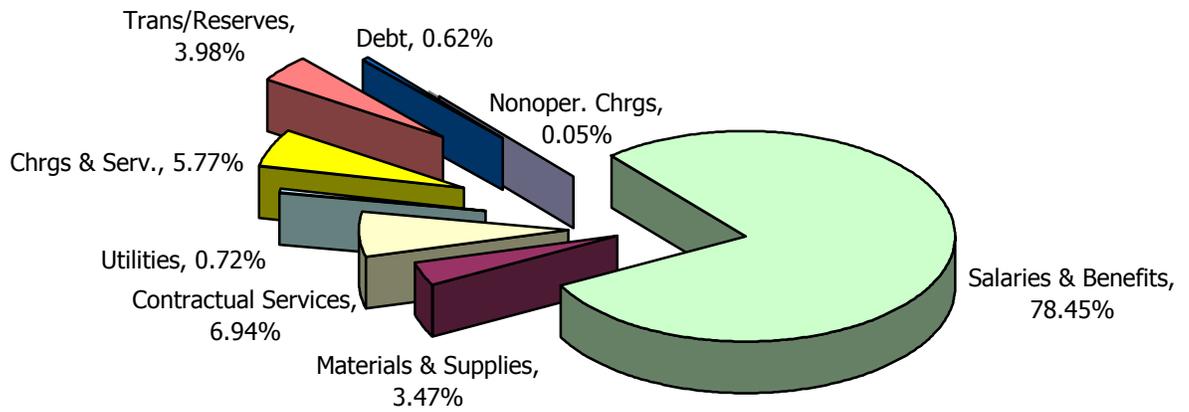
**GENERAL FUND
EXPENDITURES BY COST CATEGORY - FY 2015**

CATEGORY	AMOUNT	%
51 Salaries & Benefits	\$8,983,095	78.45%
52 Materials & Supplies	\$397,414	3.47%
53 Contractual Services	\$794,112	6.94%
54 Utilities	\$82,095	0.72%
55 Charges & Services	\$660,676	5.77%
56 Capital	\$0	0.00%
57 Debt Services	\$71,417	0.62%
58 Non-Operating Charges	\$5,500	0.05%
59 Transfers & Reserves	\$456,000	3.98%
TOTAL	\$11,450,309.00	100.00%

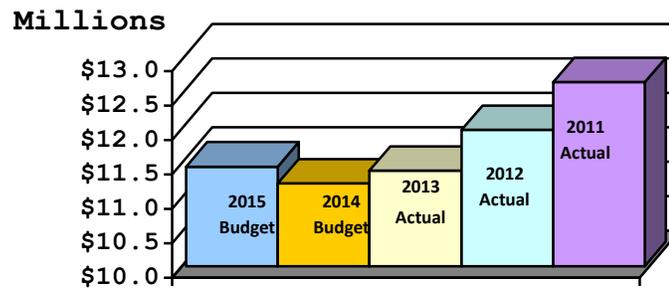
GENERAL FUND EXPENDITURES BY DISTRIBUTION 2015



GENERAL FUND EXPENDITURE BY COST CATEGORY 2015



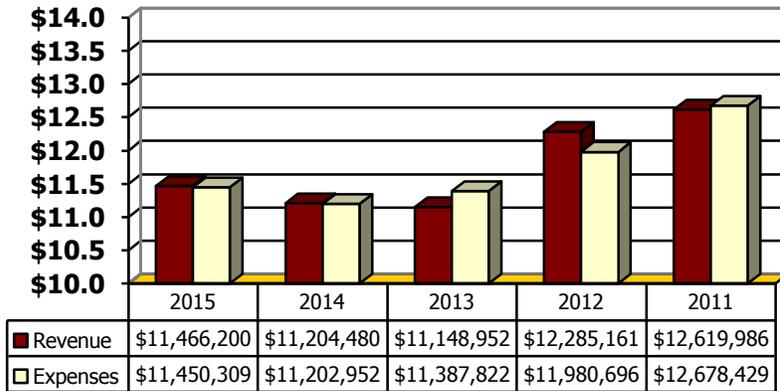
GENERAL FUND EXPENDITURES HISTORICALLY



■ FY 2015 Budget	\$11,450,309
■ FY 2014 Budget	\$11,202,952
■ FY 2013 Actual	\$11,387,822
■ FY 2012 Actual	\$11,980,696
■ FY 2011 Actual	\$12,678,429

GENERAL FUND REVENUES & EXPENSES HISTORICALLY

Millions



FISCAL YEAR

FY 2015 - 2014 are based on budget and FY 2013 – 2011 are based on actual.

STREET CONSTRUCTION, MAINTENANCE & REPAIR FUND 201

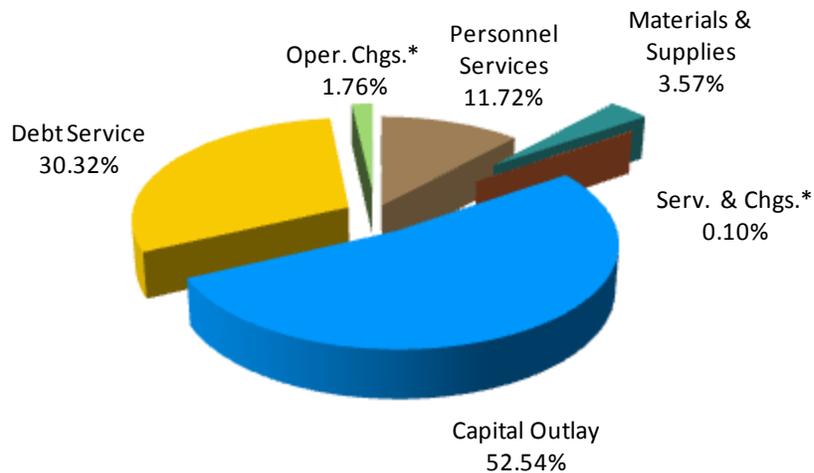
Revenue

Source	2015 Budget	2014 Budget	2013 Actual	2012 Actual	2011 Actual
Motor Vehicle License Fees	\$100,000	\$95,000	\$106,651	\$107,388	\$105,863
Gasoline Taxes	\$465,000	\$460,000	\$473,061	\$480,117	\$531,348
Proceeds from Notes	\$585,625	\$666,228	\$846,829	\$825,582	\$1,031,083
Grants	\$1,146,875	\$991,355	\$70,245	\$0	\$48,477
Misc. - G.R. Salt Purchase	\$0	\$0	\$2,889	\$1,840	\$840
Transfers-In	\$96,000	\$96,000	\$96,000	\$271,000	\$112,000
Total Revenue	\$2,393,500	\$2,308,583	\$1,595,675	\$1,685,926	\$1,829,611

Expense

Department	2015 Budget	2014 Budget	2013 Actual	2012 Actual	2011 Actual
SCM&R Fund (201)	\$2,563,447	\$2,398,517	\$1,541,467	\$1,641,089	\$1,866,070

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.

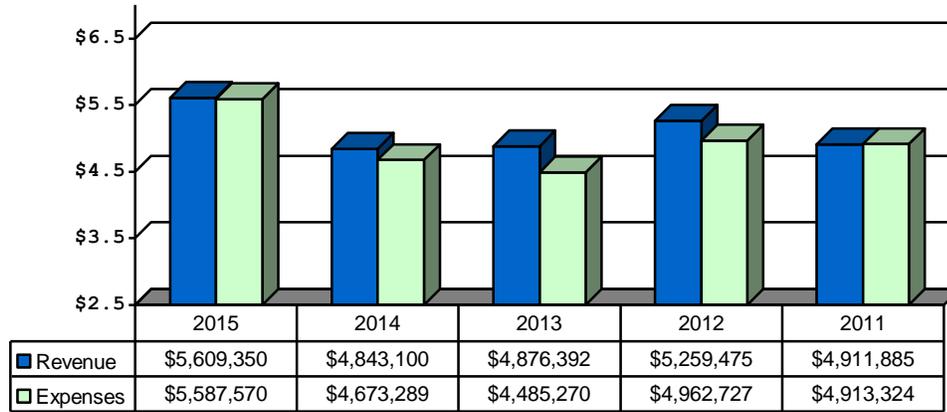
The Water Funds consist of three separate funds: the Water Revenue Fund, the Water Deposit Fund and the Water Construction Fund. The Water Revenue Fund is used to account for the operation of the City's water treatment and distribution systems. The Water Deposit Fund is used to account for customer deposits 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 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 2015 Water Revenue Fund budget is comprised of \$5,587,570 in expenses. This represents an increase of \$914,281, 20%, from the 2014 budget of \$4,673,289. The reason for the large increase, was in 2014 the City rolled the water bonds into notes, which will save the Water Fund over \$125,000 over the next 3 years; however in the 2015 budget we have to budget for the total \$1,000,000 outstanding notes and not the amount of the bond payment which was \$250,000, because the City is rolling the notes. The proposed revenues are estimated at \$5,609,350, this represents an anticipated increase in revenue of approximately \$766,250 or 16% in this fund over last year's budget of \$4,843,100. The reason for this large increase is due to rolling the water bonds into notes as stated above. The proposed 2015 budget has a budget surplus of \$21,780. The Water Department has done a good job maintaining their budgeted operating expenditures. In 2015 we expect the water revenues to slightly increase. Thanks to the implementation of the water infrastructure fee, a few years ago, fewer resources are required to be transferred to the Water Construction fund to maintain the system. The Water 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 2015 from the Water Construction Fund focus on upgrades to the water distribution system, while continuing to address plant operational efficiencies. No money will be borrowed to pay for water capital projects in 2015; they all will be paid with cash. The total Water Construction Fund budget is \$2,273,087 of which \$1,511,200 will be spent on capital projects and \$761,887 on debt payments. (See the Capital Section of this document for a detailed breakout of what capital the Water Department will be doing in 2015.)

WATER FUND REVENUES & EXPENSES HISTORICALLY

Millions



FY 2015-2014 are based on budget and FY 2013 – 2011 are based on actual data.

WATER POLLUTION CONTROL FUNDS

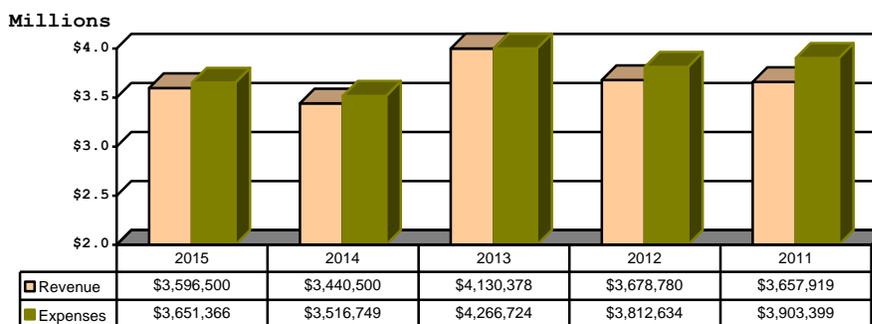
The Division of Water Pollution Control is responsible for the network of sewers conveying sanitary sewage and industrial waste in the City of Painesville from their point of origin to the treatment facility for treatment and disposal. Water Pollution Control maintains, cleans, repairs and improves sewers 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 2015 Sewer Revenue Fund budget is comprised of \$3,651,366 in expenses. This represents an increase of \$134,617 or 4% from the 2014 budget of \$3,516,749. The proposed revenues are estimated at \$3,596,500, an increase of \$156,000, 5% from the 2014 budgeted revenue. The reason for the slight increase is additional sewer revenues due to the Shamrock extension and additional customers that can be coming onto the system. In 2009, the Waste Water Treatment Plant received a \$3.6 million loan through OWDA, to automate the plant. As part of this loan agreement the City was required by OWDA to examine the City's sewer rates at the beginning of 2014 to see if the City is operating at a budget surplus. For 2015, the Revenue Sewer Fund will be operating at a deficit of almost \$55,000. However, when the Sewer Construction Fund budget is factored in, the total 2015 Sewer Department will be operating at a deficit of almost \$500,000. Even though the Sewer Department revenues will be slightly increased in 2015, this fund will be in serious trouble in the near future because total expenses are outpacing total revenues. To operate at a surplus, the City would have to increase the sewer rates in 2015. The City had an independent company do an analysis of the sewer department and at this pace, the sewer fund will be out of money in 2017, then the General Fund will have to supplement this fund so it can pay all off its expenses and be in compliance with the Ohio Revised Code.

The plant is only proposing a \$105,400 capital budget for 2015 with the money being spent on equipment upgrades. 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 \$558,947 of which \$453,547 will be for debt expenses. (See the Capital Section of this document for a detailed breakout of what capital the Sewer Department will be doing in 2015.)

WATER POLLUTION FUND REVENUES & EXPENSES HISTORICALLY



Fiscal Year

FY 2015-2014 are based on budget and FY 2013 – 2011 are based on actual data.

ELECTRIC FUNDS

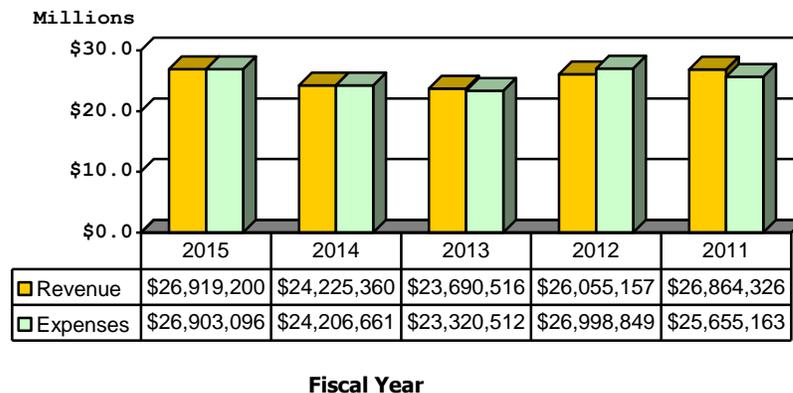
The Division of Electric is responsible for all electrical generation, transmission and distribution facilities owned by the City. The Electric Division provides electricity to residential, commercial, industrial and governmental customers.

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 2015 Electric Revenue Fund budget is comprised of \$26,903,096 in expenses. This represents an increase in expenses of \$2,696,435 or 11% more than the 2014 budget of \$ 22,206,661. The main reason for the increase is the City anticipates the 2015 kwh consumption to increase, thus the City has to purchase more power in 2015. The proposed revenues are estimated at \$26,919,200, an increase of \$2,693,840, 11% from the 2014 budgeted revenues of \$24,225,360. The reason for the increase is the City expects the kwh consumption to go up in 2015. The proposed 2015 budget in this fund will have a budget surplus of \$16,104. The Electric plant has significantly reduced its personnel cost over the last few years through attrition and transfers of personnel to the distribution operations. In 2015 the Electric Plant will have one less employee, due to an employee who retired and will not be replaced. However unlike the General Fund, personnel expenses account for only 26% of the total expenditures. This year the projected expenditure for coal purchases and purchase of the power is \$16,185,000 up from \$13,613,135 that was budgeted in 2014. The coal purchases and purchased power expenses make up 60% of the Electric Department’s operating budget.

For 2015, there is \$1,334,000 budgeted for Capital Projects in the Electric Construction Fund. Electric Distribution will be making various improvements to the distribution system and purchasing a new truck. The Electric Plant will have continued upgrades for compliance with standards set by USEPA and Ohio Environmental Protection Agency and replacing switchgears at the plant. All of these proposed capital projects for the Electric Constructions Fund will be paid with cash. (See the Capital Section of this document for a detailed breakout of what capital the Electric Department will be doing in 2015.)

ELECTRIC FUND REVENUES & EXPENSES HISTORICALLY



FY 2015-2014 are based on budget and FY 2013 – 2011 are based on actual data.

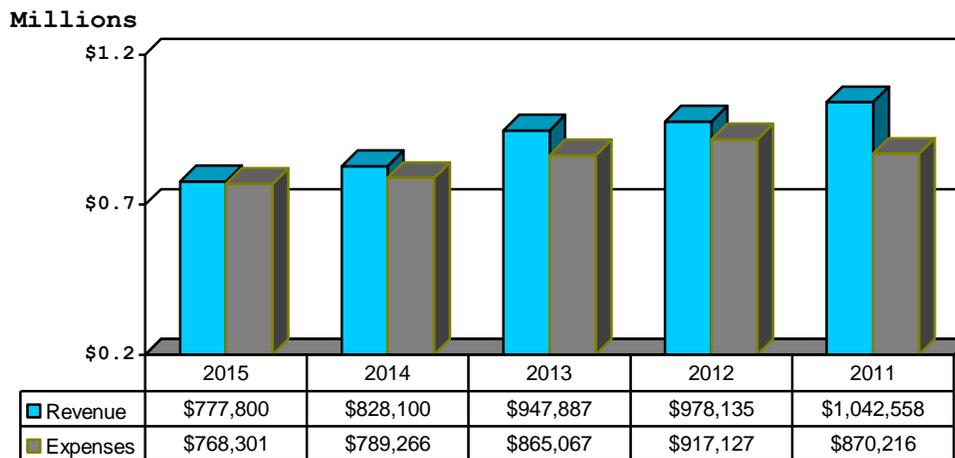
STORM WATER FUND

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 2015 Storm Water Fund budget is comprised of \$768,301 in expenses. This represents a decrease in expenditures of \$20,965, 3% from the 2014 budget of \$789,266. The reason for the decrease is this fund continues to pay down its outstanding debt. The proposed 2015 revenues are estimated to be \$777,800; a decrease of \$50,300, 6% from 2014. The reason for the decreased revenues is again paying down the debt, thus the City will receive less note proceeds in 2015. The proposed 2015 budget for this fund has a budget surplus of \$9,499. The 2015 budget does not include the issuance of any new debt. Capital improvement projects will be paid for with cash in 2015. In 2015 \$200,000 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 \$408,131 or 53% of the expenses in the Storm Water 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. Once Again the 2015 proposed budget in this fund will have a budget surplus. In 2014, the City switched from a Level I storm water service with the County to a Level II storm water service with the County. This will allow the City to have more capital money available for storm water projects. In 2015 the City will begin the major capital projects of Cedarbrook Drive Inlet and Basin which when completed will hopefully alleviate several of the City’s storm water issues.

STORM WATER FUND REVENUES & EXPENSES HISTORICALLY



FY 2015 - 2014 are based on budget and FY 2013 - 2011 are based on actual data.

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Legislative

2015 Operating Budget

Paul Hach, Jr., President – Ward IV Lori DiNallo, Vice President – At Large
 Andrew Flock, Council Member – Ward I Katie Jenkins, Council Member – Ward II
 James Fodor, Council Member – At Large Michael DeLeone, Council Member – Ward III
 Tom Fitzgerald, Council Member – At Large
 Tara Diehl, 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 2015 Departmental Budget

- Research records management ideas to increase records accessibility to Citizens, the Administration and City Council and be fiscally responsible
- Update the Website, including City Council's Presence on the Website
 - (viewing newly-adopted legislation online)
- City Council brochure to be updated
- Switching to digital broadcasting for Channel 12
- Incorporating digital broadcasting for City Hall's Lobby TV
- Continue to Upgrade equipment for Council Meeting Recordings and Playback
- Increase our social media presence
- Develop a Council Information portal

2015 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 with three days).

- **(City-Wide Goals, Communication** customer service when dealing with complaints and inquiries (responses within three days).
 - Regularly communicate with and inform Council of all relevant matters using all the options available: voice mail, text messaging, email, telephone, regular mail, etc.
 - Attend City, community, and social functions to represent the City in a positive manner.
 - Research a Council Information portal.
- Goal 2 - Maintain the Official Record of the City of Painesville **(City-Wide Goals, Communication and Community Engagement)**
Strategies:
- Post timely follow-ups after Council Meetings (usually the next day) using Channel 12, Lobby TV, Website, City Calendar, I-Cal and American Towns Combined Calendars, Data Center, Email blasts, fax, Facebook, Twitter, News Releases to TV stations, radio stations, other media, churches, and schools.
 - 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, Lobby TV, Website, City Calendar, I-Cal and American Towns Combined Calendars, Data Center, Email blasts, fax, Facebook, Twitter, News Releases to TV stations, radio stations, other media, churches, and schools in a timely manner.
 - Council Meeting Handouts.
 - Update the Website, keeping it modern and streamlined.
 - 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.
 - Investigate mailing newsletters to real estate companies and local.
 - Publicize articles and news releases promoting the City's innovation and forward-thinking on a consistent basis.
- 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.
 - Attend Regional Communication Meetings once a month
 - Begin classes towards certification for Municipal Clerk
- 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 new record book and paper.
 - Purchase Proclamation award folders and frames.
 - Add new legislation affecting the City Code to the website.

2014 Accomplishments

- Posted regular Painesville City Council Meeting videos and many other City-related videos on the website for residents to view at their leisure.
- Continuously update the website.

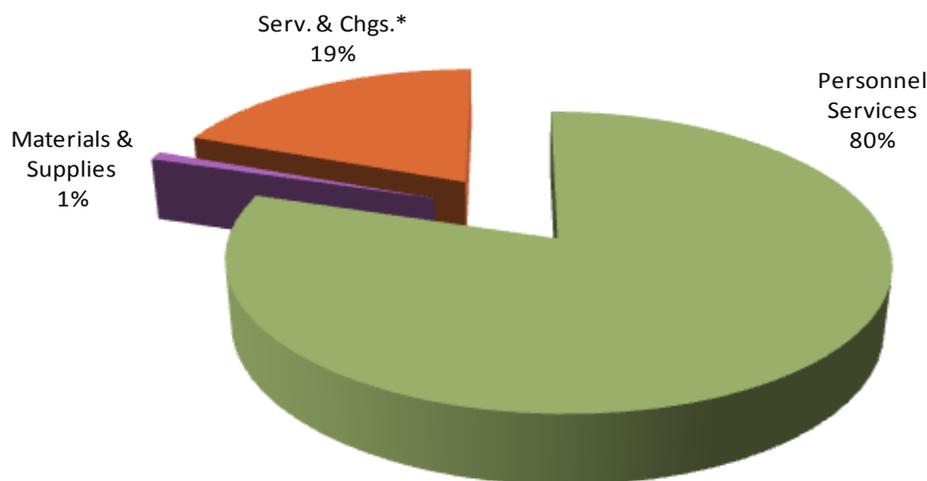
- City Facebook, Twitter and LinkedIn Pages are now being used to further communicate with residents and businesses. The City is getting more exposure and a noticeable increase in attendance at City-sponsored events.
- Increased number of press releases and articles to the media concerning Council actions and City events.
- Electronic Council Packets only are sent to Department Heads completely eliminating paper copies and transitioning to paperless.
- Attended local WRMCA meetings to network with other Clerks and learn how they handle different topics.
- Attended Lake Communicators meetings to network with other communications and marketing coordinators and learn how they handle different topics.
- Continued to upgrade the quality of video production for Council Meetings.
- Represent the City of Painesville and Council in a professional and positive manner at City events.
- Maintain the employee web page 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.

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

Department	2015 Budget	2014 Budget	2013 Actual	2012 Actual	2011 Actual
Council (101)	\$11,670	\$12,396	\$10,900	\$10,733	\$10,157
Clerk of Council (101)	\$12,549	\$12,094	\$9,692	\$10,991	\$10,837
	\$24,219	\$24,490	\$20,591	\$21,724	\$20,994

Total number of employees: 8

Legislative



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

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Municipal Court

2015 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 2015

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.
- Continue with list of attorney emails, and greater utilization of email with the attorneys.

GOAL 2: STEWARDSHIP and FISCAL RESPONSIBILITIES

OBJECTIVE – SAFEGUARDING OF PUBLIC ASSESTS

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.

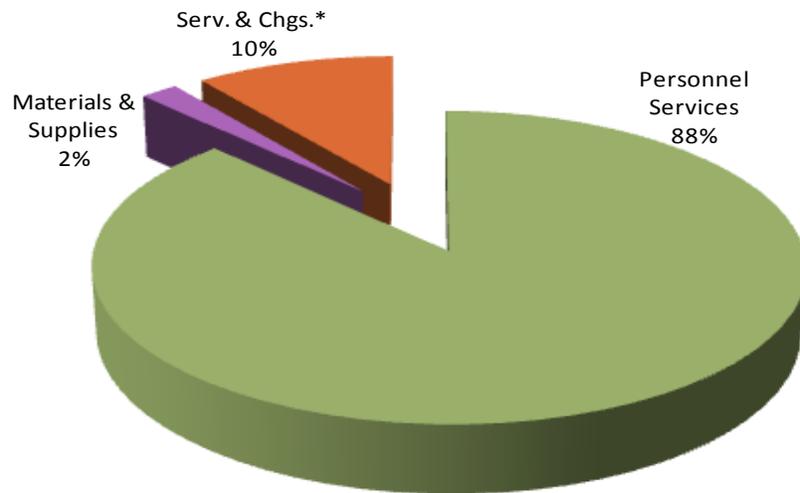
ACCOMPLISHMENTS FOR 2014

- > Grant from the Office of Criminal Justice Services for victim advocacy was renewed.
- > The court continued with the purchasing of computers and printers.
- > Remodeled Victim’s Advocate area of court.

Department	2015 Budget	2014 Budget	2013 Actual	2012 Actual	2011 Actual
Muni Court (101)	\$983,763	\$970,347	\$935,125	\$968,915	\$989,809
Probation Services (222)	\$99,720	\$106,478	\$95,667	\$124,772	\$120,861
MC Computerization (230)	\$67,561	\$67,297	\$73,128	\$86,099	\$72,106
Victim's Advocate (234)	\$36,128	\$55,869	\$54,138	\$49,118	\$56,041
MC Special Projects (429)	\$137,103	\$148,026	\$115,735	\$153,773	\$78,530
	\$1,324,275	\$1,348,017	\$1,273,794	\$1,382,677	\$1,317,347

Total number of employees: 23 1 Vacant PT

Muni Court



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

- 2015 Budgeted Capital (Capital at 100%)
 - Computer Replacement \$15,000
 - Remodel Jury Room and Offices \$25,000
 - Paper On Demand \$36,000
- Total Municipal Court 2015 Capital \$76,000

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City Manager's Office

2015 Operating Budget

Anthony J. Carson Jr., 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.

Highlights for 2015

- 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

Departmental Goals & Objectives for 2015

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
 - 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 use of the city's website and other innovative tools for residents 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 prompt. Track weekly.
 - b. Oversee annual review of operations to appropriately address community needs in a cost effective way.
 - c. Work to develop performance criteria in all departments.
 - d. Conduct customer service training session in departments and training on use of WebQA.
4. **Improving Painesville's Environment and Image:** To improve the image of the city.
 - a. Enhance the Physical Image: Beautify the city's appearance on public and private properties.
 - i. Maintain and enhance the appearance of the city infrastructure, property, equipment, roads.
 1. Continue to encourage and seek energy efficiency and green initiatives within city operations to include city facilities, equipment, and properties.
 2. Continue to develop city wide maintenance management standards for City owned properties and facilities
 3. Educate employees on maintenance management standards, inspection, maintenance and energy conservation procedures at city facilities
 4. Develop recommendations and strategic plan for improvements for the care of city properties and facilities
 5. Continue landscaping and maintenance to provide year round appeal
 6. Continue maintenance program on vehicles as a sign of community pride

- ii. Improve the appearance of private property
 - 1. Property and Code Enforcement: Work to improve processes and procedures of blighted properties/areas.
 - 2. Continue to utilize the land bank as a tool in targeting dilapidated properties for demolition and investment by community development agencies.
 - 3. Continue to expand on the principals of Crime Free Housing to other rental properties. Continue notifying other rental areas about the program.
 - 4. 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.
 - 5. Encourage fulfillment and investment in the Economic Development Strategy recommendations.

Neighborhood Improvements

- 6. Implement standards for development and redevelopment as outlined in the Comprehensive Plan
 - 7. Establish mechanisms to develop community involvement to address neighborhood issues and establish direction for ongoing involvement
 - 8. Continue to promote new brochures and encourage neighborhood associations in cooperation with the Block Watch.
- b. Address the perceived image: How do we change the common vision of our community?
 - i. Internally within the city
 - 1. Continued communication with residents
 - 2. Continue partnership with other entities in the community to coordinate information and sell the community
 - 3. Continue to promote the achievements and initiatives of the City of Painesville
 - ii. Externally outside of the city
 - 1. Continue to identify what creates the image
 - a. Address issues factually and directly
 - 2. Implement the Proud to be Painesville Marketing Plan focusing on the set goals defined within.
 - 3. Identify funding sources for marketing the Painesville Marketing Plan.
 - 4. Promote the achievements and initiatives of the City of Painesville

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 2014

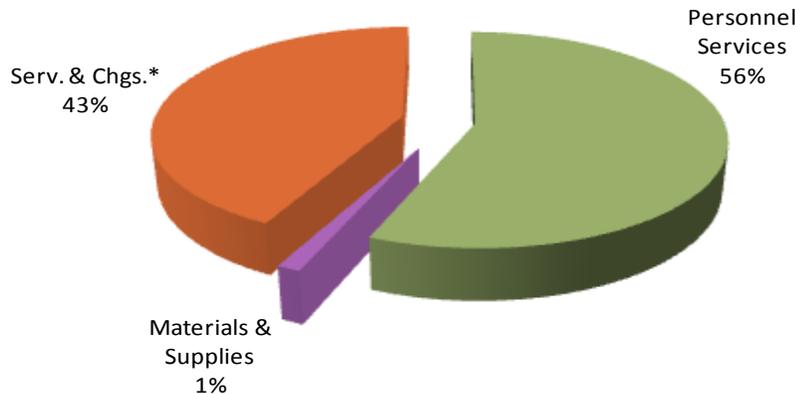
- Expanded coordination of maintenance operations between departments
- Expand implementation of wireless technology
- Implement the city-wide marketing plan
- Update city phone system to improve communication with all customers
- Coordinate implementation of the community engagement policy

This represents 20% of the Department's Operating Budget

Department	2015 Budget	2014 Budget	2013 Actual	2012 Actual	2011 Actual
City Manager (101)	\$58,768	\$58,845	\$47,588	\$47,529	\$51,337
Comm., Promo. & PR Actv. (101)	\$3,175	\$3,175	\$2,665	\$2,454	\$3,062
Information Technology (101)	\$29,900	\$32,900	\$28,035	\$28,759	\$28,186
	\$91,843	\$94,920	\$78,287	\$78,742	\$82,585

Total number of employees: 2

City Manager's Office



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

- 2015 Budgeted Capital (Capital at 100%)		
▪ IT Improvements	\$30,000	
Total City Manager's Office 2015 Capital		\$30,000

Human Resources Office

2015 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 – 2015 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 - 2014

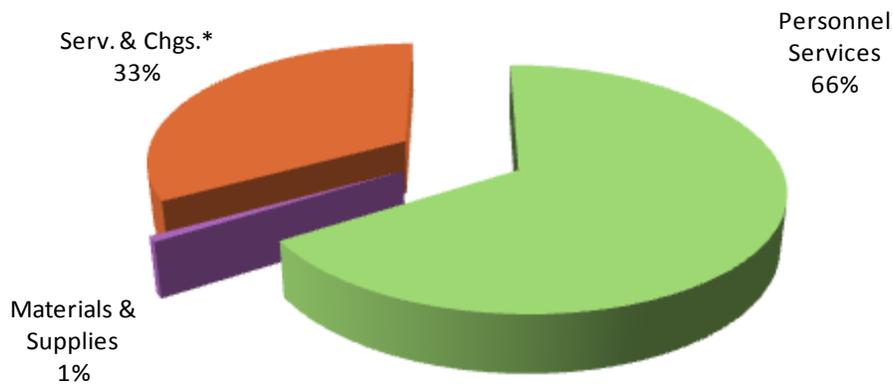
- Established a new HR resource through out-sourcing the position.
- Created an on-line registration program for employees to access benefits.
- Continued with wellness and safety newsletters quarterly.
- Continued City-wide Safety meetings which reduced the number of Worker's Compensation claims.
- Implemented a computerized training program for all employees related to safety and general work place training.
- Expand use of technology
- Continue systematic training
- Expand methods of communication with employees
- Increase participation on wellness programs

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

Department	2015 Budget	2014 Budget	2013 Actual	2012 Actual	2011 Actual
Human Resources	\$38,564	\$30,900	\$34,169	\$31,128	\$39,749

Total number of employees: 2; 1 Vacant Part Time

Human Resources



*Services and Charges include: Workers' Comp., Software/Hardware support, H.R. consultant.

- 2015 Budgeted Capital (Capital at 100%)
 - New Computer \$2,000
- Total Human Resources 2015 Capital \$2,000

Economic Development Department

2015 Operating Budget

Cathy Bieterman, Economic Development Director

Departmental Mission Statement

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

Division Description

The Economic Development Director manages the overall comprehensive economic development plan for the City; manages 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.

Economic Development – 2015 Goals

- Continue to encourage expansion of businesses within the City.
- Continue to promote new businesses throughout the City.
- Implement new events and activities to promote the City.
- Expand the use of the website and continue to promote new brochures for the City.

Accomplishments – 2014

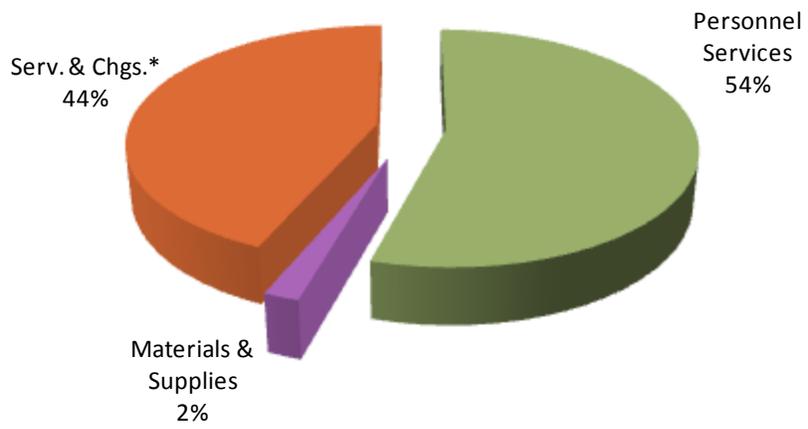
- Continue bringing new businesses in the City.
- Continue to partner with various media sources to promote City events.
- Established new relationships with businesses outside the City through various speaking engagements, seminars, etc.

This represents 20% of the Department's Operating Budget

Department	2015 Budget	2014 Budget	2013 Actual	2012 Actual	2011 Actual
Economic Development (101)	\$ 41,410	\$ 31,552	\$ 21,718	\$ 24,670	\$ 26,960

Total number of employees: 2

Economic Development



*Services and Charges include: Advertising, telephones, printing and binding, and postage.

Finance

2015 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 2015 Departmental Budget

1. Continue to preparing various segments of the City's CAFR in house, thus saving the City money.
2. Maintained or reduced operating expenses in Finance, HR and Utilities Offices.

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 \$10,000 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 at semi-annual 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.
- 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. Continue to assist City of Painesville residents with their local income tax returns.
 - c. 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, 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. Continue to work with collection lawyers who specialize in income tax collections, to ensure the City is collecting all of our income taxes.
 - c. Increased utility collections.

2014 Accomplishments

Finance

1. Awarded the "Distinguished Budget Award" by the Governmental Finance Officers Association for the 2014 Budget Document, for the twelfth consecutive year.
2. Maintained the "Certificate of Achievement for Excellence in Financial Reporting" for the 2013 CAFR. This is the twenty-fifth 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 R.I.T.A. come in for a Saturday and assist the residents with their municipal income tax returns.
7. City did a subpoena program with R.I.T.A. where they subpoenaed people who were delinquent with their income taxes. This program resulted in the City receiving over \$30,000 in uncollected income taxes.
8. Did the municipal income tax returns for hundreds of residents, thus saving the residents, time, money, and aggravation.
9. 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.
10. Implemented new procedures so there is more accountability in the finance, HR, and utility departments.

Utilities

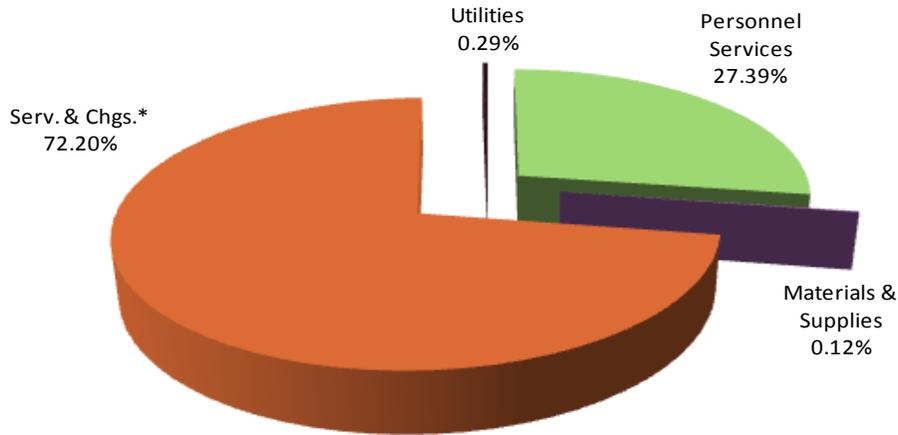
1. New guidelines for customers that are turned off more than three times per calendar year (increase reconnect fee-require additional deposit from them). This will increase revenue by 5% for the reconnect fee and we will collect the balance in full on arrears of the accounts increasing collections by 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.

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

Department	2015 Budget	2014 Budget	2013 Actual	2012 Actual	2011 Actual
Finance*	\$333,659	\$318,992	\$317,868	\$316,702	\$332,928
Utilities Office	\$868,199	\$847,394	\$811,089	\$780,877	\$792,235
	\$1,201,858	\$1,166,386	\$1,128,957	\$1,097,579	\$1,125,163

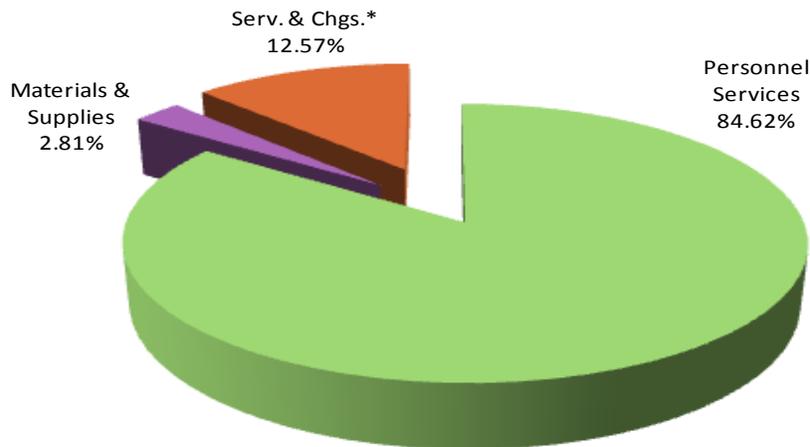
Total number of employees: Finance 7
Utilities 15

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.

- 2015 Budgeted Capital (Capital at 100%)		
▪ New Computer	\$2,000	
▪ Computer Replacement for Utilities Office	\$2,400	*
▪ Purchase 4-Wheel Drive Truck	\$25,000	*
Total Finance 2015 Capital		<u>\$29,400</u>

*Capital expense paid for by more than one fund.

Law

2015 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.

2015 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.

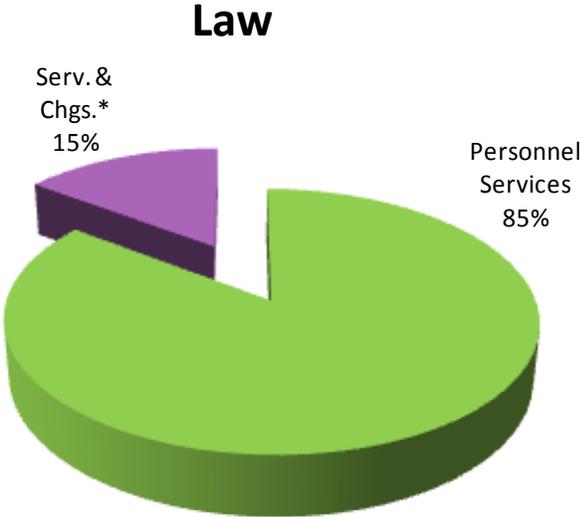
2014 Accomplishments Law

- 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.
- Reduced expenditures on contract legal services.

This represents 20% of the Department’s Operating Budget

Department	2015 Budget	2014 Budget	2013 Actual	2012 Actual	2011 Actual
Law (101)	<u>\$35,199</u>	<u>\$39,528</u>	<u>\$32,871</u>	<u>\$46,673</u>	<u>\$38,427</u>

Total number of employees: 3



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

Engineering Department

2015 Operating Budget

Leanne Exum, City Engineer

Departmental Mission Statement

To provide the highest quality, professional engineering planning, design, and construction management services to support the integrity of the City's infrastructure and facilities, coordinate private development projects, promote economic development, and assure the health, safety and well-being of the community.

Division Description

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.

2015 Departmental Highlights

- Annual Paving program throughout the City.
- Pave Erie Street in conjunction with ODOT.
- Continue to update maps and records in Engineering Dept.
- Continue with Main Street Streetscape Improvements Project.

2014 Departmental Accomplishments

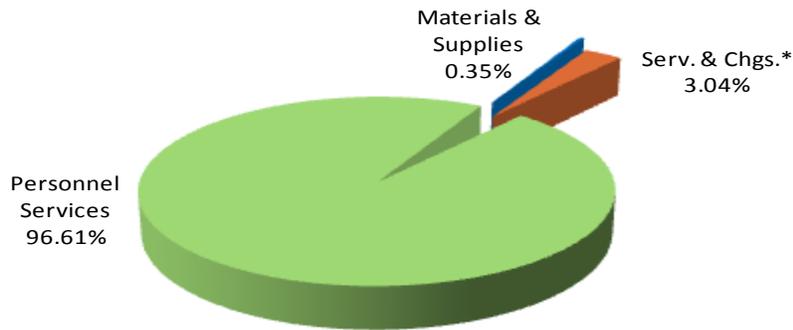
- Resurfaced several residential streets throughout the City.
- Continued with the SR 44 Interchange Upgrade Project.
- Updated computers and software in the Engineering Department.

This represents 20% of the Department's Operating Budget

Department	2015 Budget	2014 Budget	2013 Actual	2012 Actual	2011 Actual
Engineering (101)	\$ 48,795	\$ 50,767	\$ 81,975	\$ 115,338	\$ 116,725
Electric (730)	\$ 58,592	\$ 55,421	\$ -	\$ -	\$ -
	<u>\$ 107,387</u>	<u>\$ 106,188</u>	<u>\$ 81,975</u>	<u>\$ 115,338</u>	<u>\$ 116,725</u>

Total number of employees: 4

Engineering



*Services and Charges and Operating Charges include: Lake County Soil and Water payment, inspections services, telephones.

- 2015 Budgeted Capital (Capital at 100%)		
▪ Reconstructing Lexington Avenue	\$615,060	*
▪ Reconstructing Walnut Avenue	\$502,400	*
▪ Erie Street Curb Ramp	\$69,270	
▪ Paving Erie Street	\$788,144	
▪ SR 44 Interchange	\$500,000	
▪ Purchase New Truck	\$25,000	
Total Engineering 2015 Capital		<u>\$2,499,874</u>

*Capital expense paid for by more than one fund.

Police

2015 Operating Budget

Anthony Powalie, 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 2015 Police Budget

We will continue the maintenance of our existing vehicle fleet to serve the community. The capital request will include the proposal, exploration and possible commitment to enter a "lease to own" program for the purchase of police vehicles. The vehicles would be owned by the department on arrival, the vehicles would be paid off in a three year "lease to own" program. The dollar amount appropriated for the year and anticipated in subsequent years, would allow the police department to purchase more police units and put them in service by spreading the total cost over multiple years.

Utilize special patrol (CITE team) to address problem areas or areas of extreme special concern. Through the years this budget line has decreased to the point that deployment or usage of this team of officers will usually be generated from City Manager or Police Chief request.

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.

2015 GOALS & OBJECTIVES

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

Department Objectives:

1. Maintain the vehicle fleet to serve the community in light of current economic conditions that may require the department to forgo replacements scheduled.
2. Evaluate and enter "Lease to own" fleet management strategy if deemed fiscally viable.
3. Upgrade car computers

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

Department Objectives:

1. Improve community / police relations with the use of individual officer performance objectives that emphasize community responsiveness.
2. Offer 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.
3. Use of volunteers within key positions of the police department that will improve efficiency.
4. 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.

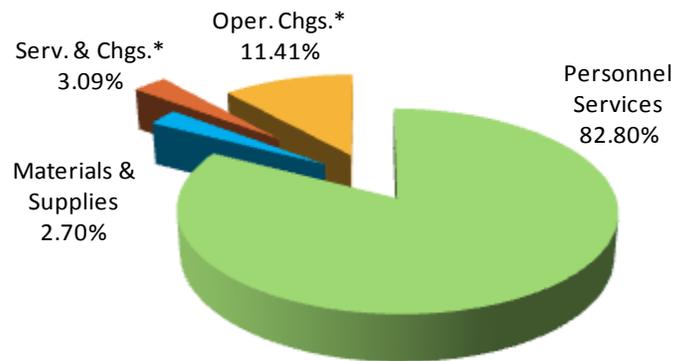
2014 Accomplishments

- Upgraded the remaining fleet of patrol cars to the new ruggedized Panasonic Tough Tablet. This was a required upgrade. Patrol vehicles needed to be able to communicate with state and federal records.
- Continued with annual upgrade of new vehicles for fleet.
- Painesville's "Night Out-Against Crime" was held in Painesville Veteran's Park. Attendance was very good this year and presented Police and Fire in positive setting and outreach to residents.
- The WET (Warrant Entry Team) conducts drug search warrant services for participating agencies. The WET team includes our officer and officers from Fairport Harbor PD, Madison Twp. PD and Perry Village. Though the bulk of warrant services are in Painesville City, this program provides training and cooperative efforts to maintain alliances for our department and personnel.

Department	2015 Budget	2014 Budget	2013 Actual	2012 Actual	2011 Actual
Police (101)	\$3,872,294	\$3,823,644	\$3,989,080	\$4,021,300	\$4,142,140
Law Enforcement (212)	\$500	\$1,500	\$2,541	\$7,462	\$7,347
Law Enforcement Trust (613)	\$7,000	\$500	\$1,060	\$3,486	\$0
Water (710)	\$32,661	\$32,158	\$0	\$0	\$0
Sewer (720)	\$97,726	\$96,418	\$0	\$0	\$0
Electric (730)	\$195,285	\$192,813	\$0	\$0	\$0
	<u>\$4,205,466</u>	<u>\$4,147,033</u>	<u>\$3,992,681</u>	<u>\$4,032,249</u>	<u>\$4,149,487</u>

Total number of employees: 41 1 Vacant

Police



*Services and Charges and Nonoperating Charges include: Education and training, telephone, insurance, vehicle maintenance, leads and dispatch services.

- 2015 Budgeted Capital (Capital at 100%)
 - Patrol Cars - Leased \$53,000
 - Purchase Computers \$10,000
 - Total Police 2015 Capital \$63,000

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Fire

2015 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.

2015 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 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 will continue to examine our alternatives to replacement as long as the alternatives are economical and safe.
- **Continue to work with neighboring departments on greater collaboration (Fiscal awareness, Collaboration, Customer service)**
We have been working for over ten years now at greater collaboration. This includes:
 - 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.

2014 ACCOMPLISHMENTS

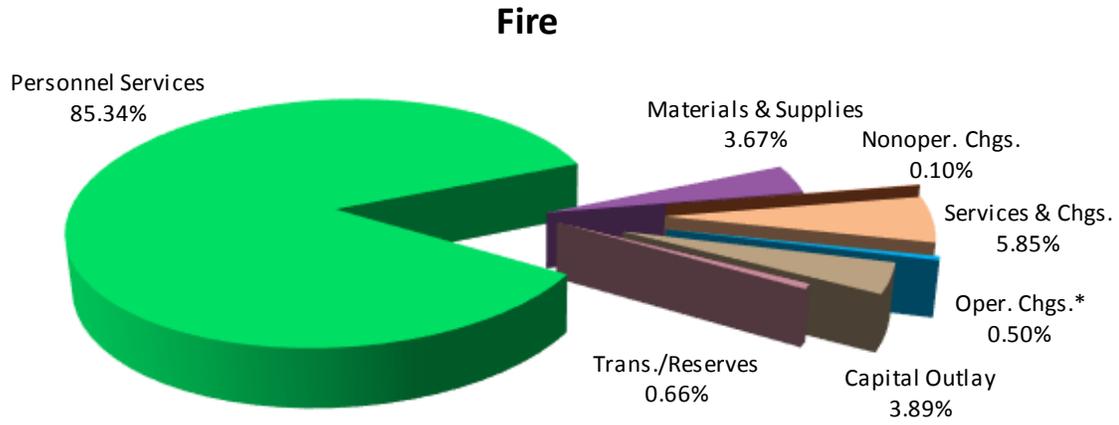
- **Replacement of departmental radios**
We did succeed in replacing our radios although as this is written they have not been placed in service as the new system has not been activated. It is anticipated that the new system will be activated by the end of September.

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, Gauga County system and Cuyahoga County system.
- **Computers in apparatus**
Continued project to place computers in our apparatus. The use of computers in the field increases efficiency of our people and puts vital information at our fingertips when most needed.
- **New records management system**
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.
- 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. We replaced our records management system which should saves 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 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).

Department	2015 Budget	2014 Budget	2013 Actual	2012 Actual	2011 Actual
Fire (101)	\$2,109,768	\$2,096,314	\$1,915,458	\$1,955,743	\$2,184,396
Fire Levy (220) Old	\$22,000	\$24,150	\$30,391	\$23,916	\$24,251
EMS (229)	\$512,932	\$593,385	\$537,171	\$507,508	\$528,014
Fire Improvement Levy (236) New	\$264,100	\$260,000			
Electric (730)	\$134,166	\$132,016	\$126,856	\$117,352	\$0
	\$3,042,966	\$3,105,865	\$2,609,877	\$2,604,520	\$2,736,661

Total number of employees: 29



*Services and Charges and Operating Charges include: EMS billing fees, insurance, telephone and vehicle maintenance.

-	2015 Budgeted Capital (Capital at 100%)		
	▪ Defibrillator & Mounting Equipment	\$23,250	
	▪ Thermal Imaging Camera	\$10,000	
	▪ Utility Vehicle	\$40,000	
	▪ Chase Vehicle	\$45,000	
	Total Fire Department 2015 Capital		<u>\$118,250</u>

Public Works

2015 Operating Budget

**George Ginnis, Water Superintendent/
Public Service Executive Director
Brian Belfiore, 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

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.

Sidewalks

Division Description

Replaces sidewalks on City property, installs pedestrian ramps at intersections and replaces deteriorated walks, when necessary, due to property owner neglect.

Equipment Maintenance

Division Description

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

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

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 2015 Departmental Budget

- New maintenance software program will allow for tracking and more efficient repairs to vehicles.
- 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.
- Collaboration with other City departments on projects not initiated by Public Service will only be accomplished on a resources/labor/funding availability basis.

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: 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 4: 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 5: 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 6: Heighten parking meter enforcement. (Re: "Stewardship")

Objective: Enhanced *parking violation revenue.*

* * *

GOAL 7: Complete a re-striping program at all signalized intersections/cross walks. (Re: "Improve Community Service")

Objective: *Enhanced motorist awareness/pedestrian safety.*

* * *

Goal 8: 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 9: 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.*

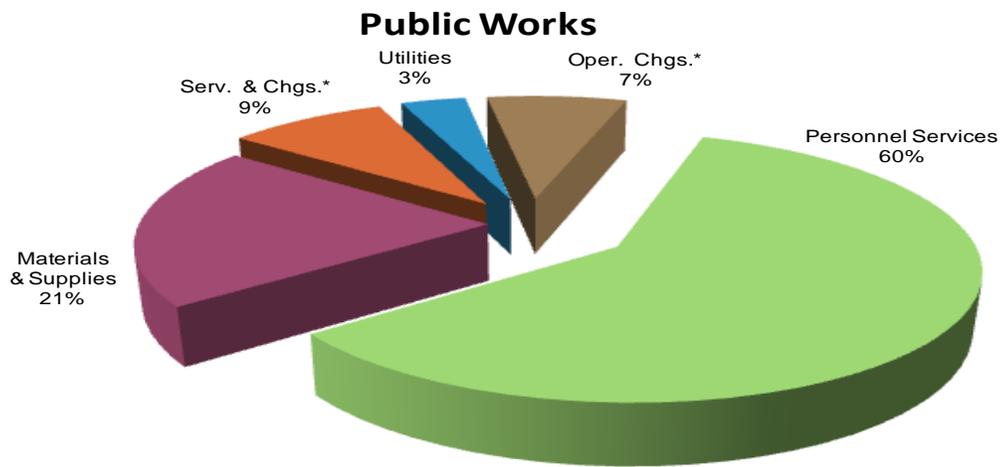
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2014 Public Service Department Achievements

- ***STREETS:***
 - ◇ 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.
 - ◇ Increased snow removal coverage provided by a management – instituted “Second Shift” (3:00 p.m. – 11:00 p.m.) from November - March.
 - ◇ Patched city streets with asphalt and/or cold patch as needed.
- ***ADMINISTRATION:***
 - ◇ Performed economical/efficient vehicle maintenance/repair for City vehicles.
 - ◇ Secured complex with new fencing/gates/gate controllers.
 - ◇ Conducted citywide inventory of fuel keys for fuel usage control.
 - ◇ Provided on-site training for employee certification to dispense fuel.
- ***REFUSE:***
 - ◇ Fulfilled the cooperative residential recycling agreement with Lake County.
 - ◇ Collected leaf bags and brush Spring Cleanup, March 21 - April 1.
- ***MUNICIPAL GARAGE:***
 - ◇ The sweeper purchased for the Municipal Garage has been applied monthly, resulting in a cleaner environment.
- ***SEWERS:***
 - ◇ Rebuild of over 10 catch basins: (various locations)
 - ◇ Sections of failed storm sewers replaced: (various Locations)
 - ◇ Performed residential sanitary sewer service checks at various locations.
- ***TRAFFIC:***
 - ◇ Stop bars/crosswalks/turn arrows repainted at all signalized intersections for greater visibility.
 - ◇ Maintained municipal/employee parking lots, including snowplowing in Winter.
- ***INTERDEPARTMENTAL:***
 - 1) Downtown crosswalks highlighted in brick red to designate the ‘historic district’.
 - 2) Conducted annual obsolete vehicle/equipment public auction to generate additional revenue;
 - 3) Provided monthly Fuel Usage/Vehicle Maintenance charge-back reports to departments
 - 4) Patched roadways at parks and cemeteries city-wide.

Department	2015 Budget	2014 Budget	2013 Actual	2012 Actual	2011 Actual
Public Service (101)	\$657,830	\$654,177	\$629,046	\$655,961	\$787,752
Streets (201)	\$362,977	\$320,869	\$345,328	\$335,154	\$397,969
State Highway (202)	\$60,000	\$60,000	\$84,299	\$40,677	\$30,000
Sewer (720)	\$188,181	\$192,184	\$189,329	\$179,471	\$187,252
Signal (730)	\$136,182	\$158,214	\$151,827	\$111,848	\$62,012
Refuse (740)	\$100	\$1,600	\$166	\$34,031	\$39,449
Pk. Garage (750)	\$79,748	\$80,565	\$81,983	\$78,562	\$82,696
	\$1,485,018	\$1,467,609	\$1,481,978	\$1,435,705	\$1,587,130

Total number of employees: 20



*Services and Charges and Operating Charges include: Vehicle maintenance, insurance, telephone, traffic control services, SR 2 maintenance services, sewer repair services.

- 2015 Budgeted Capital (Capital at 100%)
 - o Total Capital by Project
 - Purchase Two 4x4 Trucks \$72,000
 - Purchase Dodge 3500 \$70,000
 - Purchase Roller \$48,000
 - Purchase Hot Mix Patcher \$50,000
 - Maintenance Software \$20,000 *
 - Mitchell \$5,000 *
 - Truck Diagnostic \$4,000 *
 - Software For Sewer Truck \$18,000 *
 - Total Public Works 2015 Capital \$287,000

*Capital expense paid for by more than one fund.

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Recreation & Public Lands

2015 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.

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 2015 Departmental Budget**RECREATION DIVISION:**

- Continue programming to include activities at community events.

PARKS DIVISION:

- Restoration of Gristmill/Millstone Conservation Area
- Repairs to skate park, natureworks, pavilion roofs, etc. at Recreation Park.
- Upgrades to picnic shelter and fencing at Huntington Park through Nature Works Grant.

CEMETERIES DIVISION:

- Maintain or repair walks and green areas at Evergreen and Riverside Cemeteries.

BUILDING MAINTENANCE DIVISION:

- Repairs to front steps at City Hall.
- Various building improvements at 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.
- 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 Expand Recreation Programming through partnerships with Painesville City Local Schools, the Village of Fairport Harbor, and Fairport Exempt School District to meet the City's goals of Stewardship and Fiscal Responsibility, Community Engagement and Improving Painesville's Environment and Image.

Objectives:

- Form a Special Recreation District to expand our programming and facilities opportunities.

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
- Install new benches and trash receptacles in Veterans Memorial Park
- Repair Sidewalks and Improve drainage in Veterans memorial Park

Goal # 4 Complete Restoration of Gristmill/Millstone Property. Meeting the city-wide goal of Improving Painesville’s Environment and Image.

Objectives:

- Continue 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
- Installation of Picnic Shelter and fencing at Huntington Park

Goal # 6 Continue Work with Painesville City Local District and Lake Erie College on Planning and Providing Recreation Facilities at Recreation Park. Meeting the city-wide goal of Improving Painesville’s Environment and Image

Objectives:

- Develop a Strategic Plan for increased sports usage at Kiwanis Recreation park as well as the Painesville community

2014 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
Facilitated DPO Fiestaville Event	Sunrise Run/Walk	Painesville’s Fall Festival
Memorial Day Parade & Concert	Facilitated Party-in-the-Park Kids	Miles for Your Health Run/Walk
Assisted in Holiday Walk	Painesville Day at Recreation Park	Painesville’s Spirit of the Season
Assisted in Salvation Army’s Back to School Bash		

- Increased Partnership with Painesville Area Senior Citizen Center and YMCA through partnering on programs and shearing facilities

PARKS DIVISION:

- Began process for Restoration of Gristmill/Millstone Conservation Area
- Replace benches, trash receptables and sidewalks in Vetrans Park as part of the Downtown Plan

CEMETERIES DIVISION:

- Installation of Columbarium Niche at Riverside Cemetery

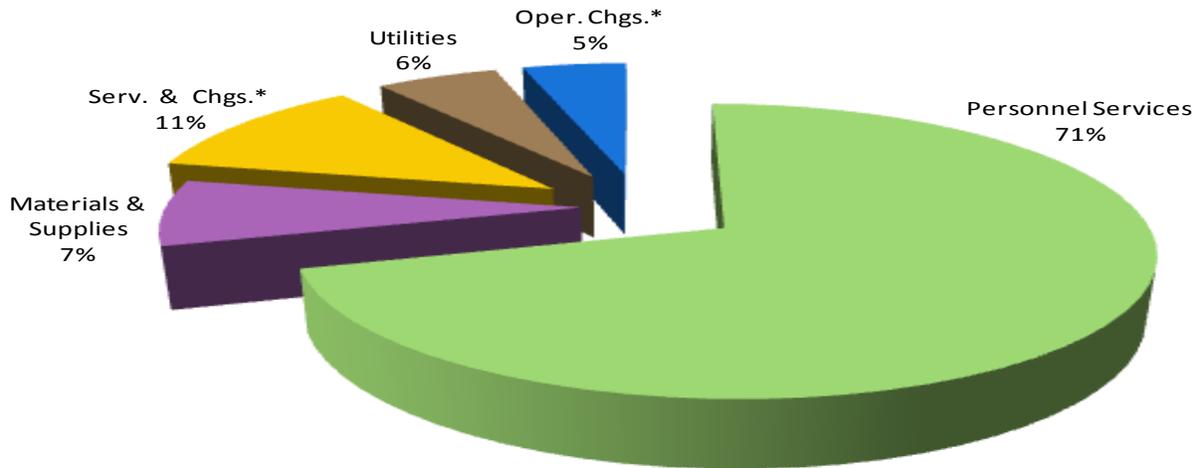
BUILDING MAINTENANCE DIVISION:

- Renovation of City Hall Lobby
- Replacement HVAC in Police Day Room
- Installation of Carpet in Police Day Room
- Restoration and replacement of Plant Materials on the south side of City Hall facilitated Auburn Career Center as a student project

Department	2015 Budget	2014 Budget	2013 Actual	2012 Actual	2011 Actual
Recreation & Public Lands (101)	\$635,262	\$620,484	\$587,564	\$676,131	\$729,052
Cemetery (204)	\$297,208	\$294,936	\$301,666	\$331,804	\$388,039
Commuity Programs (770)	<u>\$52,004</u>	<u>\$48,655</u>	<u>\$37,365</u>	<u>\$32,568</u>	<u>\$36,931</u>
	\$984,474	\$964,075	\$926,595	\$1,040,504	\$1,154,022

Total number of employees: 14

Recreation and Public Lands



*Services and Charges and Operating Charges include: Insurance, janitorial, mowing, Senior Citizens contribution, Downtown Painesville Organization, summer camp.

- 2015 Budgeted Capital (Capital at 100%)		
▪ City Hall Steps Repair	\$13,700	
▪ Building Improvements	\$20,000	
▪ Upgrades to Park	\$15,000	
▪ Huntington Park Shelter	\$8,100	
▪ Groomer	\$21,000	
▪ Utility Vehicle w/Broom	\$26,000	
▪ Rotary Broom	<u>\$4,300</u>	
Total Recreation & Public Lands 2015 Capital		<u>\$108,100</u>

Planning and Development

2015 Operating Budget

Lynn White, City Planner

Departmental Mission Statement

To providing timely plan review and related services and coordinate with Community Development in order to enhance the quality of life, facilitate and regulate services, facilities and infrastructure for all citizens.

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.

2015 Departmental Highlights

Planning Improvements:

- Work with consultants to implement the comprehensive streetscape and transportation plan for the central business district through the Transportation for Livable Communities Initiative (TLCI) Grant.
- Continue implementation of Downtown Master Plan.
- Review and update Zoning Code as needed to implement the 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.
- Review Zoning Code for potential additions, language revisions and updates.
- Assist in review and construction of the Main Street Streetscape Improvement Project.
- Coordinate with the Lake County Land Bank to identify properties for acquisition, renovation or demolition.
- Pursue Hazard Mitigation Grant Program (HMGP) Funding through FEMA to acquire and demolish five (5) homes in the East Main Street area that suffered significant damage as a result of the flood of 2006, but were not included in the previous HMGP grants awarded to the City.
- Continue to improve processes to reduce approval times for site plan and plat reviews.

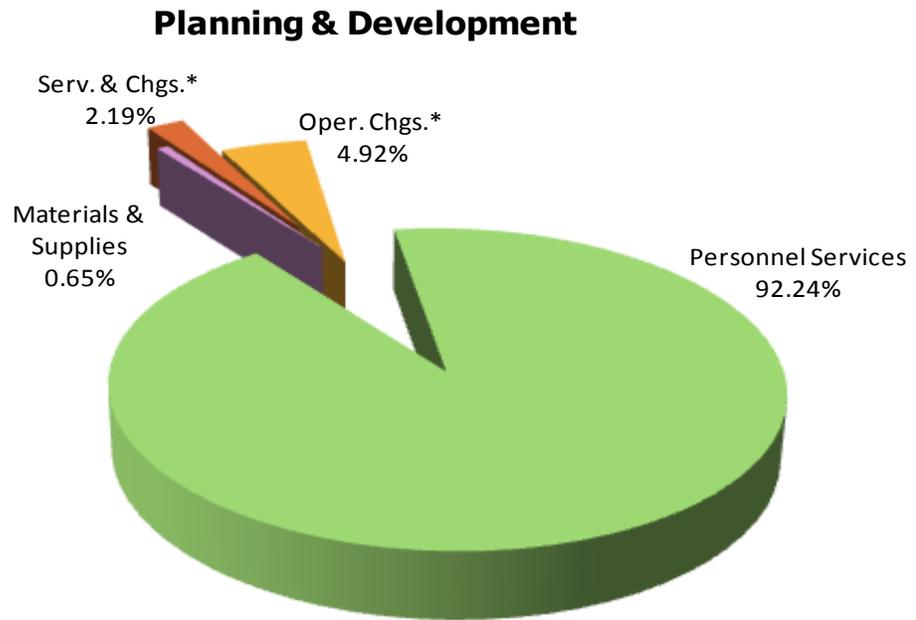
2014 ACCOMPLISHMENTS

- a) Continued process of approving site plans, building and conditional use permits for several projects. Over 13 Site Reviews, Lot Split Reviews, Plat reviews (through mid-August) and Inspections (Heisley Park and other developments throughout the City), along with response assistance to utility emergencies and infrastructure maintenance related issues.

This represents 20% of the Department's Operating Budget

Department	2015 Budget	2014 Budget	2013 Actual	2012 Actual	2011 Actual
Planning & Development (101)	<u>\$32,544</u>	<u>\$29,707</u>	<u>\$29,064</u>	<u>\$30,074</u>	<u>\$37,376</u>
	\$32,544	\$29,707	\$29,064	\$30,074	\$37,376

Total number of employees: 1



*Services and Charges and Operating Charges include: postage, telephone, real estate taxes.

Community Development Code Enforcement

2015 Operating Budget
Douglas Lewis, Assistant City Manager/
Community Development Director

Departmental Mission Statement

To promote growth of the City through orderly redevelopment and development as well as maintain the existing integrity and character of the community by providing quality and timely building inspections and related services to the community and ensure that construction adheres to the highest safety standard. To enforce compliance of property maintenance code and safety requirements in all residential, industrial and commercial structures.

Community Development

Division Description

The Community Development Department handles a wide array of functions which includes Building & Housing. 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.

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.

2015 Departmental Highlights

Roadway Improvements:

- Complete 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 Improvements Project utilizing 'green' technologies.

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 provide work with business owners to provide timely inspections for business re-occupancies.
- Continue to be proactive in the enforcement of property maintenance violations throughout the community.
- To work to expedite the Property Maintenance and Code Enforcement process while reducing resident complaints.
- To facilitate and encourage new development that is consistent with the Comprehensive Plan and the Zoning Code.
- 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.
- Continue to share equipment, tools and materials with other City Departments as needed.
- Focus on improving internal and external customer service.
- To develop and track performance within Community Development.
- To improve the informational material that is provided to residents, developers and contractors.
- Continue to assist in the development of neighborhood associations to help improve and strengthen community linkages.

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.
 - Utilize the website to provide the status of plan reviews and approvals for owners, developers, engineers, and architects.
 - Improve the process of condominium plat review and approval.
 - Coordinate & improve interdepartmental subdivision plat review.

Goal 2: Implement procedures to enhance customer service.

- Actions:
- Develop schedules 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.
 - Develop customer service cards and provide to every customer.
 - Investigate possibility of credit card payment for permits.
 - Maintain certifications necessary to perform job functions.

Citywide Goal: IMPROVE ENVIRONMENT AND IMAGE/COMMUNICATIONS**Goal 3: Implement procedures to enhance Code Enforcement.**

- Actions:
- Take a proactive approach to enforcing the property maintenance code.
 - Investigate and provide a response to inquiries within forty-eight 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.
 - Coordinate registration process for Crime-Free Housing Program.
 - Coordinate and monitor registration process for Vacant Building Program
 - Enhance customer service by improving communication with residents.

Citywide Goal: STEWARDSHIP/COMMUNITY SERVICE/COMMUNICATION**Goal 4: 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.
 - Inform, educate and engage residents about infrastructure assets and future improvement and maintenance of them.
 - To utilize GIS to input and track infrastructure improvements.

Goal 5: Planning and implementation of the Transportation for Livable Communities Initiative (TLCI) Grants

- Actions:
- Work with consultants to implement the comprehensive streetscape and transportation plan for the central business district through the TLCI Grant.
 - Identify future projects for TLCI funding.

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.

Citywide Goal: COMMUNICATION/STEWARDSHIP/COMMUNITY SERVICE**Goal 7: Work cooperatively with other City Departments to make necessary improvements throughout the City.**

- Actions:
- Keep Department Directors informed of scheduled work on a monthly basis.
 - 100% compliance with timely submissions of applications and reimbursement requests for projects eligible for outside funding, i.e., ODOT, OPWC, CDBG, etc.
 - Continue to utilize contingency bid items in construction projects to allow for problems that are encountered during construction projects, i.e., collapsed sewers, broken waterlines, sub-grade undercuts, utility conflicts, and peripheral work.

Goal 8: 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.

Goal 9: Provide all current GIS data on the Intranet and limited information on the Internet.

- Actions:
- Provide each GIS user in the City with ArcMap to utilize the data.
 - Conduct training sessions for City employees on the use of ArcMap.

Citywide Goal: COMMUNICATION**Goal 10: 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.
 - 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.
 - Take the time to supervise, train, and provide direction and answers to questions.

Goal 11: Continue to improve the Department's website and provide useful information.

- Actions:
- Develop ways to make the website more user-friendly.
 - Provide a document link with the Comprehensive Plan Update.

2014 ACCOMPLISHMENTS

- b) Continued process of approving site plans, building and conditional use permits for several projects. Over 13 Site Reviews, Lot Split Reviews, Plat reviews (through mid-August) and Inspections (Heisley Park and other developments throughout the City), along with response assistance to utility emergencies and infrastructure maintenance related issues.
- b) New Development Infrastructure Project Coordination, Review and Construction Inspection:
 - i) Stage Avenue Tree Service
 - ii) Chestnut Street Mini Storage

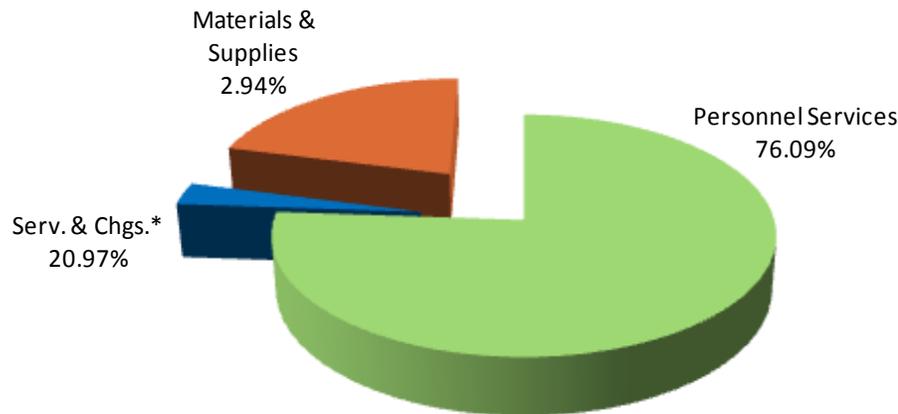
- c) ODOT Project Coordination:
 - i) Jackson Street/SR 44 Interchange Study
 - ii) SR 2 Improvements
 - iii) Shamrock Blvd and Brookstone Blvd Extension
- d) Road and Drainage Projects – Design/Construction
 - i) Construction of the Shamrock Business Center sanitary sewer and pump station
 - ii) Construction of the Brookstone Blvd and Shamrock Blvd Extension and bridge
 - iii) Storm water drainage system evaluations at several locations
 - v) Construction of the Newell Street Culvert Replacement Project
 - vi) Design of the Main Street Streetscape Project
- e) Utility Coordination
 - i) Assisted the Water Department with plan and specification preparation in association with the waterline installation to the Coast Guard Station in Fairport Harbor
 - ii) Reviewed numerous gas line replacement projects for Dominion East Ohio Gas

This represents 20% of the Department’s Operating Budget

Department	2015 Budget	2014 Budget	2013 Actual	2012 Actual	2011 Actual
Community Development (101)	\$7,240	\$2,258	\$281	\$1,083	\$6,249
Code Enforcement (101)	<u>\$74,945</u>	<u>\$78,170</u>	<u>\$132,639</u>	<u>\$138,557</u>	<u>\$321,629</u>
	\$82,185	\$80,428	\$132,920	\$139,641	\$327,878

Total number of employees: 6 1 Vacant

Community Development/Code Enforcement



*Services and Charges and Operating Charges include: Mowing services, postage.

- 2015 Budgeted Capital (Capital at 100%)
 - Computer Replacement \$2,000
 - Total Community Development 2015 Capital \$2,000

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Water Funds

George Ginnis, Water Superintendent/
Public Service Executive Director
Mark Connor, Water Distribution Supervisor
Frank McKeon, Water Plant Supervisor

The Division of Water is responsible for 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

Includes operation and maintenance of the Water Treatment Plant. Operation of the plant has the following components: 1) Treatment – addition of chemicals to clean and disinfect the water; 2) Pumping – 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

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 2015

- 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.
 2. Perform quarterly testing for Disinfection Byproducts (TTHM's and HAA₅)

3. Ensure compliance for all Tier 1 sample site locations for Lead and Copper rule.
4. Prepare and distribute the Consumer Confidence Report(CCR) to customers annually.

B. Water Distribution

1. Collect 30 distribution samples monthly to 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 until 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.

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.

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.

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.

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 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.

2014 Accomplishments

- Unidirectional flushing of 2/3 of system annually.
- Replaced approximately 4500 feet of water line on Canfield Drive, Frederick Street, Magnolia Drive and Valleyview Drive.
- 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 2014
- Continue preparations for Long Term Enhanced Surface Water Treatment Rule 2, which begins in the 1st quarter of 2014
- Paint the outside of the Chestnut Pump Station.
- SCADA (Supervisory Control and Data Acquisition) replacement for current
- Filter valve and actuator replacement improvement

Fund 710

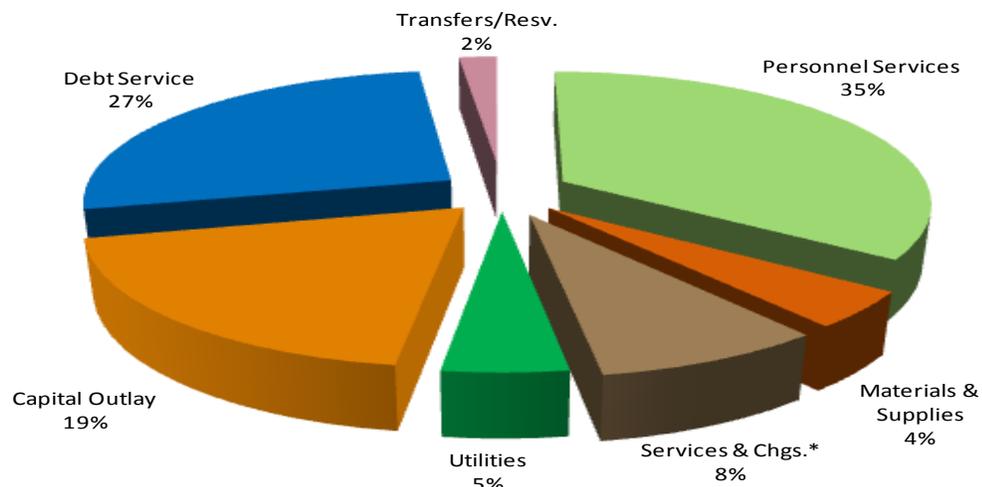
Department	2015 Budget	2014 Budget	2013 Actual	2012 Actual	2011 Actual
Administration	\$3,455,806	\$2,536,994	\$2,492,118	\$2,918,459	\$2,979,697
Distribution	\$1,023,268	\$998,808	\$968,364	\$995,372	\$983,253
Plant	\$1,108,496	\$1,137,487	\$1,024,788	\$1,048,896	\$950,374
Water Funds	\$5,587,570	\$4,673,289	\$4,485,270	\$4,962,727	\$4,913,324

Fund 712

Administration	\$773,087	\$861,047	\$947,924	\$1,149,297	\$1,242,653
Distribution	\$915,000	\$1,025,000	\$1,415,031	\$988,123	\$255,508
Plant	\$585,000	\$300,000	\$200,893	\$50,247	\$51,516
Water Construction Fund	\$2,273,087	\$2,186,047	\$2,563,848	\$2,187,667	\$1,549,677

Total number of employees: 21

Water Funds



*Services and Charges include: Water’s distributed portion for General Fund services, Laboratory services, telephone, insurance, sludge disposal, plant operating license fee, machinery maintenance and building rental.

- 2015 Budgeted Capital (Capital at 100%)
 - Raw/Wash Basin Improvements \$550,000
 - Replacement of 1997 Ford F-350 \$35,000
 - Pinehill Waterline Replacement \$520,000
 - W. Walnut Waterline Replacement \$116,200
 - Lexington Waterline Replacement \$244,800
 - Roller (Street Repairs) \$34,000
- Total Water Department 2015 Capital \$1,500,000

Sewer Funds

Randy Bruback, Water Pollution Control Superintendent
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.

2015 Departmental Goals and Objectives

Strategic Goal #1

Stewardship and Fiscal Responsibility

Departmental Objective

- a) Sewage Pump Replacement – Replace existing pumps with new pumps that will be designed to operate submerged.
- b) Aeration Diffusers Replacement – Replace aeration diffuser membranes.

Strategic Goal #2

Improving Painesville's Environment and Image

Departmental Objective

- a) Sidewalks and lawn – Maintain sidewalks and green areas at the WPCP.

Water Pollution Control Department

PUMP STATIONS

The eight (8) 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 new construction was completed on the Shamrock Pump Station. This new pump station services the residential properties to the west of Rt. 44 and north of Jackson Street.

WATER POLLUTION CONTROL PLANT

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 \$112,000. The operation of the greenhouse has contributed to the reduction in costs for solids disposal. The WPCP began pressing all the water plant sludge and landfilling. This operation has increased the cost for landfilling in the sewer budget.

Accomplishments of the 2014 Departmental Budget

- Paved the parking lot and drive with asphalt and slurry seal to extend the life of the lot and drive.
- Replacement of doors and windows at the plant.
- Ohio EPA approved new local limits for Industrial Pretreatment Program.
- New 5 year NPDES permit for sampling and analysis requirements.
- Provided an opportunity for Lake Erie College student to intern at the WPCP in 2014.
- Replaced existing sludge digester heaters at plant.
- Began operation on new sewage pump station in the new Shamrock residential development.
- Performed evaluations on sludge dewatering equipment. Three dewatering vendors ran pilot studies on the plant's solids and how able to optimize their equipment with our solids, both sewage and water. The two designs that were tested was a centrifuge and screw press.
- Plant staff toured the "Quasar Energy Group" facilities in Northeast Ohio. Staff is investigating the opportunity to transport solids to the Quasar facilities for disposal.
- Replaced all the plastic sheeting on the Greenhouse.

Fund 720

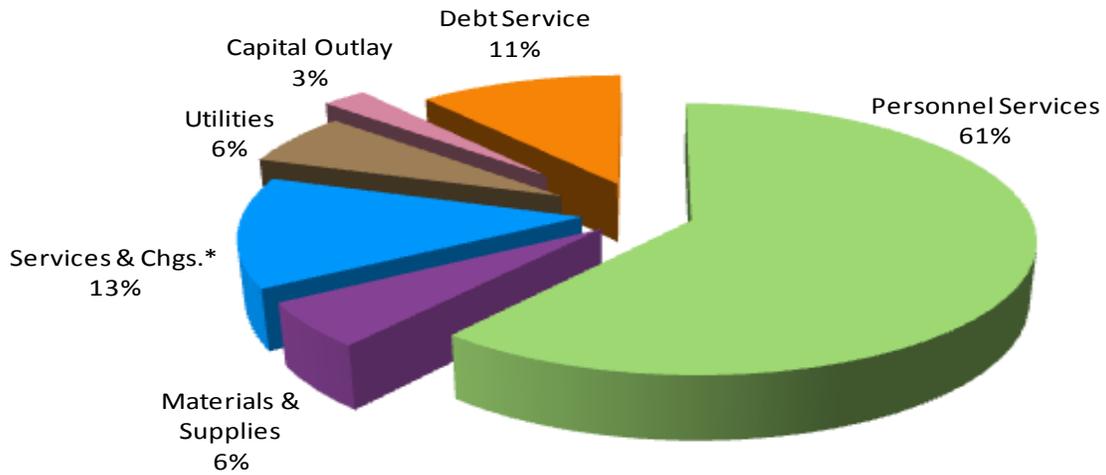
Department	2015 Budget	2014 Budget	2013 Actual	2012 Actual	2011 Actual
Administration	\$1,823,329	\$1,725,399	\$2,472,187	\$1,978,487	\$1,983,142
Plant	\$1,639,856	\$1,599,166	\$1,605,208	\$1,654,676	\$1,733,005
Transmission	<u>\$188,181</u>	<u>\$192,184</u>	<u>\$189,329</u>	<u>\$179,471</u>	<u>\$187,252</u>
Sewer Fund	\$3,651,366	\$3,516,749	\$4,266,724	\$3,812,634	\$3,903,399

Fund 722

Department	2015 Budget	2014 Budget	2013 Actual	2012 Actual	2011 Actual
Administration	\$458,947	\$512,949	\$555,273	\$687,897	\$532,644
Plant	\$100,000	\$300,000	\$442,830	\$89,247	\$288,518
Transmission	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$393</u>
Sewer Construction Fund	\$558,947	\$812,949	\$998,104	\$777,144	\$821,555

Total number of employees: 16

Sewer Funds



*Services and Charges include: Sewer’s distributed portion for General Fund’s services, SCADA system, sludge disposal, laboratory services, telephone, machinery maintenance.

-	2015 Budgeted Capital (Capital at 100%)		
	▪ Recreation Pk. Pump Station Pump Repl.	\$30,000	
	▪ Relocation of Step Screen & Influent Channel	\$30,000	
	▪ Re-Hab Backwash Pump	\$35,000	
	▪ Aeration Diffusers	<u>\$5,000</u>	
	Total WPCP 2015 Capital		<u>\$100,000</u>

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Electric Funds

Jeffrey McHugh, Superintendent of Electric
 Paul Morton, Electric Plant Supervisor
 Brian Murch, Assistant Electric Distribution Supervisor

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

Departmental Mission Statement

Provide adequate, reliable, and economical power to 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.

2015 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 - Purchase one new type of promotional item to hand out at public events.
- Objective - Expand the annual report.
- Objective - Provide at least one seminar/program for customers as part of 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 - Reconfigure feeders H4, H9, and H10 around RR crossing on Newell Street.
- Objective - Purchase per our vehicle replacement schedule a new tree crane truck to maintain the efficiency of our tree crew.
- Objective - Update UG electrical 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 data for 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 - Complete second substation.

2014 Electric Plant Accomplishments

- Finished major inspection on #5 Turbine/Generator.
- Replace #5 boiler dissolved oxygen meter.
- Upgraded Plant/Substation express tie lines.
- Upgraded protective relays for express tie lines.
- Installed collection and treatment system for stormwater runoff.
- Completed the second substation.
- Completed work on the backup generator for the Chestnut Street pump station.
- Installed controls and air pollution equipment to meet federal EPA air standards.
- Painted fly ash silo.
- Completed Trident training.
- Completed lift truck training.

2014 Electric Distribution Accomplishments

- Replaced A Pickup Truck Per Our Eight Year Cycle
- Continued Our Program Of Upgrading Manholes
- Upgraded Several Sections Of Aged Distribution Lines
- Replaced An Outdated Bucket Truck With A New One Per Our Eight Year Cycle.
- Installed New Ug Infrastructure In Heisley Park’s New Phases
- Replaced An Outdated Computer In The Supervisor’s Office
- Replaced 200 Mv Bulbs With Hps To Improve Efficiency Of Our Street Light System.
- Did Structural And Dielectric Testing On All Our Bucket Trucks and Crane and 23 Hot Sticks.
- Sent A Representative To Both City And County Safety Council Meetings
- Test All Rubber Gloves And Sleeves Four Times A Year

Fund 730

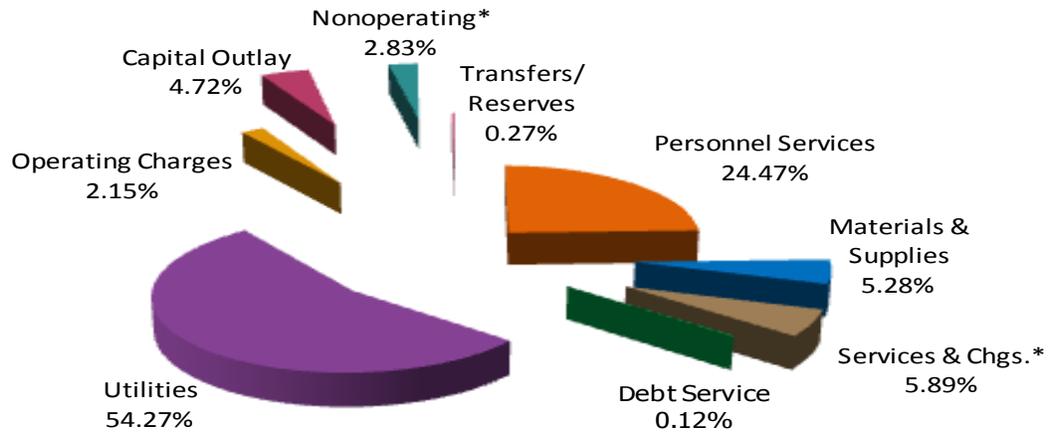
Department	2015 Budget	2014 Budget	2013 Actual	2012 Actual	2011 Actual
Administration	\$4,345,619	\$3,903,283	\$4,246,760	\$8,152,657	\$4,459,016
Plant	\$20,673,664	\$18,359,255	\$17,267,423	\$17,065,981	\$19,366,692
Distribution	<u>\$1,883,813</u>	<u>\$1,944,123</u>	<u>\$1,806,329</u>	<u>\$1,780,212</u>	<u>\$1,829,455</u>
Electric Revenue Fund	\$26,903,096	\$24,206,661	\$23,320,512	\$26,998,850	\$25,655,163

Fund 732

Administration	\$52,089	\$18,091	\$17,028	\$57,299	\$20,500
Plant	\$590,000	\$608,000	\$3,782,282	\$918,339	\$635,082
Distribution	<u>\$710,000</u>	<u>\$810,700</u>	<u>\$431,497</u>	<u>\$209,642</u>	<u>\$338,516</u>
Electric Construction Fund	\$1,352,089	\$1,436,791	\$4,230,807	\$1,185,279	\$994,098

Total number of employees: 50 1 Vacant

Electric Service Funds



*Services and Charges, and Nonoperating include: Electric’s distributed portion of General Fund services, flyash removal, telephone, machinery and vehicle maintenance, insurance, building rental, KWH tax payment.

-	2015 Budgeted Capital (Capital at 100%)		
	▪ Storm Water Collection Improvements	\$125,000	
	▪ 4160V Switchgear Upgrade	\$220,000	
	▪ Fiber Optic Upgrades	\$60,000	
	▪ Richmond Road Substation Upgrades	\$180,000	
	▪ Computer Hardware	\$7,000	
	▪ Industrial Transformers	\$90,000	
	▪ UG Electric in Various Subdivisions	\$20,000	
	▪ Street Light Revamping	\$30,000	
	▪ System Upgrade	\$280,000	
	▪ Replace Truck #5	<u>\$288,000</u>	
	Total Electric Service Funds 2015 Capital		<u>\$1,300,000</u>

Storm Water Utility

George Ginnis, Water Superintendent/
Public Service Executive Director

Brian Belfiore, Service Director

Leanne Exum, 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.

2015 Goals and Objectives

Storm drainage improvements:

- Continue implementation of phased improvements of the Tiber Creek and tributary drainage course based upon drainage area study and prioritization.
- Design and construct certain 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.
- Implementation of sustainable stormwater management methods on Main Street Streetscape Project.

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 the 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.

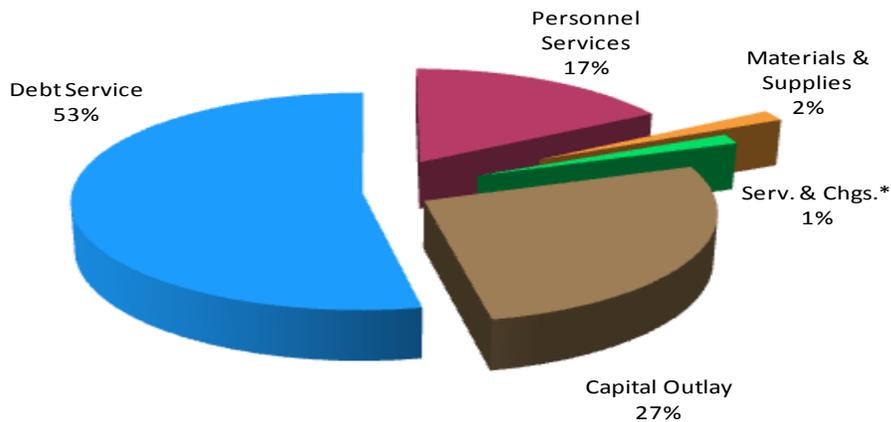
2014 Accomplishments

- Performed a number of storm water drainage system evaluations
- Completed a drainage area study for the Tiber Creek drainage area in conjunction with the County Engineer’s office and County Stormwater Management Department.
- Responded to citizen complaints concerning flooding throughout the city.
- OEPA audit of the City’s program with regard to MCM #4 and MCM #5 on July 8th and 9th.

FUND 760

Department	2015 Budget	2014 Budget	2013 Actual	2012 Actual	2011 Actual
Operating Charges	\$152,170	\$204,589	\$176,584	\$226,707	\$221,650
Capital	\$208,000	\$100,000	\$135,471	\$71,453	\$297,305
Debt	\$408,131	\$484,677	\$553,012	\$618,967	\$686,901
Storm Water Total	\$768,301	\$789,266	\$865,067	\$917,127	\$1,205,856

Storm Water Utility Fund 760



*Services and Charges and Operating Charges include: storm water utility fees, equipment maintenance and landfill disposal services.

- 2015 Budgeted Capital (Capital at 100%)		
▪ Storm Water Projects	\$200,000	
Total Storm Water 2015 Capital		<u>\$200,000</u>

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.

- Schedule of Health Insurance
- Schedule of Worker's Compensation
- Schedule of Debt
- Schedule of Transfers
- Schedule of Advances
- Schedule of Long-Term Debt

Schedule of Health Insurance

Account	FUND	Administrative Costs	Claims Estimate	TOTAL
101.970	GENERAL FUND TOTAL	\$ 280,450	\$ 1,104,000	\$ 1,384,450
201.970	STREET CONST., MAINT. TOTAL	11,415	47,000	58,415
204.970	CEMETERIES TOTAL	14,350	72,000	86,350
222.970	PROBATION TOTAL	3,120	9,000	12,120
229.970	EMS TOTAL	13,260	42,000	55,260
230.970	MUNI CT CAPITAL PROJ TOTAL	3,900	20,000	23,900
234.970	VICTIM'S ADVOCATE GRANT TOTAL	-	490	490
429.970	MUNI CT SPECIAL PROJECTS TOTAL	205	4,900	5,105
710.970	WATER TOTAL	95,390	406,000	501,390
720.970	SEWER TOTAL	90,215	401,000	491,215
730.970	ELECTRIC TOTAL	258,165	962,263	1,220,428
750.970	PARKING TOTAL	3,120	13,147	16,267
760.970	STORM WATER TOTAL	4,710	19,900	24,610
		\$ 778,300	\$ 3,101,700	\$ 3,880,000

HOSPITALIZATION COSTS HISTORICALLY

Fund	Fund Description	FY 2015	FY 2014	FY 2013	FY 2012	FY 2011
101	General Fund	1,384,450	1,304,157	1,045,558	1,020,574	1,359,890
201	Street Const., Maint.	58,415	66,188	39,551	34,171	51,523
204	Cemeteries	86,350	86,412	51,342	69,282	90,153
222	Probation	12,120	12,870	4,927	15,221	13,942
229	EMS	55,260	55,157	43,454	49,303	55,649
230	Muni Court Capital Proj.	23,900	22,062	20,919	11,868	17,398
234	Victim's Advocate Grant	490	368	11	54	192
429	Muni Court Special Proj.	5,105	5,148	31	24	8,351
710	Water Revenue	501,390	504,599	402,780	485,808	414,476
720	Sewer Revenue	491,215	470,789	787,995	340,196	419,101
730	Electric Revenue	1,220,428	1,108,921	825,593	829,953	1,081,263
750	Off-Street Parking	16,267	16,179	3,978	8,989	14,913
760	Storm Water	24,610	24,269	15,980	14,189	20,546
Total Hospitalization		3,880,000	3,677,119	3,242,119	2,879,631	3,547,397

FY 2015-2014 are budget. FY 2013-2011 are actual costs.

Schedule of Worker's Compensation

<u>Account</u>	<u>Department/Division</u>	<u># of Emp</u>	<u>Administrative Costs</u>	<u>Claims Estimate</u>	<u>TOTAL</u>
101.970	GENERAL FUND TOTAL		\$ 139,714	\$ 61,238	\$200,952
201.970	STREET CONST., MAINT. TOTAL		4,496	9,763	14,259
204.970	CEMETERIES TOTAL		5,268	19,525	24,793
222.970	PROBATION TOTAL		1,523	71	1,594
229.970	EMS TOTAL		8,017	6,142	14,159
230.970	MUNI COURT CAPITAL TOTAL		1,447	71	1,518
234.970	VICTIM'S ADVocate GRANT TOTAL		1,221	887	2,108
429.970	MUNI COURT SPECIAL PRJ TOTAL		500	2,167	2,667
710.970	WATER TOTAL		41,406	44,908	86,314
720.970	SEWER TOTAL		39,859	37,215	77,074
730.970	ELECTRIC TOTAL		108,242	161,470	269,712
750.970	PARKING TOTAL		986	890	1,876
760.970	STORM WATER UTILITY TOTAL		2,036	9,763	11,799
770.970	COMMUNITY PROGRAMS TOTAL		285	890	1,175
			<u>\$ 355,000</u>	<u>\$355,000</u>	<u>\$710,000</u>

WORKERS COMPENSATION COSTS HISTORICALLY

<u>Fund</u>	<u>Fund Description</u>	<u>FY 2015</u>	<u>FY 2014</u>	<u>FY 2013</u>	<u>FY 2012</u>	<u>FY 2011</u>
101	General Fund	200,952	161,432	142,283	138,716	171,309
201	Street Const., Maint.	14,259	15,065	6,217	8,905	9,945
204	Cemeteries	24,793	19,337	18,626	6,989	14,281
222	Probation	1,594	1,312	1,081	1,173	1,337
229	EMS	14,159	11,767	5,780	6,141	7,431
230	Muni Court Capital Proj.	1,518	1,355	825	896	1,070
234	Victim's Advocate Grant	2,108	2,333	570	704	508
429	Muni Court Special Proj.	2,667	2,237	236	320	615
710	Water Revenue	86,314	92,008	46,642	43,111	36,845
720	Sewer Revenue	77,074	56,873	37,762	46,017	42,751
730	Electric Revenue	269,712	223,201	199,467	186,054	142,903
750	Off-Street Parking	1,876	1,552	511	555	669
760	Storm Water	11,799	10,541	2,518	3,583	3,962
770	Community Programs	1,175	987	157	170	348
Total Workers Compensation		710,000	600,000	462,674	443,335	433,974

FY 2015-2014 are budget. FY 2013-2011 are actual costs.

Schedule of Debt

Fund Summary for 2015

2015 Budgeted Debt Payments By Fund

Fund	Type of Debt Payments	2015 Budget Amount	% of Fund Budget
101 General			
	Lease Principal	66,353	
	Lease Interest	5,064	
	Total General Fund 2015 Debt Payments	<u>71,417</u>	0.62%
201 Street Construction Maint. \$ Repair			
	Bond Principal	64,000	
	Bond Interest	34,650	
	Note Principal	666,227	
	Note Interest	7,505	
	OPWC Principal	4,890	
	Total Street Construction Maint & Repair 2015 Debt Payments	<u>777,272</u>	30.32%
220 Fire Levy			
	Note Principal	79,044	
	Note Interest	893	
	Lease Principal	19,947	
	Lease Interest	8,752	
	Total Fire Levy 2015 Debt Payments	<u>108,636</u>	83.16%
231 Shamrock Business Center TIF			
	Bond Principal	270,000	
	Bond Interest	204,865	
	Note Principal	460,000	
	Note Interest	18,400	
	OPWC Principal	60,000	
	Total Shamrock Business Center 2015 Debt Payments	<u>1,013,265</u>	90.53%
303 Special Assess. Bond Retirement			
	Bond Principal	46,000	
	Bond Interest	35,935	
	Total Special Assess. Bond Retirement 2015 Debt Payments	<u>81,935</u>	82.15%
425 Girdled Road Water Improvements			
	OWDA Principal	95,532	
	OWDA Interest	23,374	
	Total Girdled Road Water Improve. 2015 Debt Payments	<u>118,906</u>	100.00%
428 Industrial Park Project			
	Bond Principal	10,000	
	Bond Interest	4,803	
	Total Industrial Park Project 2015 Debt Payments	<u>14,803</u>	100.00%
430 Capital Equipment Reserve Fund			
	Lease Principal	49,616	
	Lease Interest	2,956	
	Total Capital Equipment Reserve 2015 Debt Payments	<u>52,572</u>	16.87%

Fund Summary for 2015 Continued

Fund	Type of Debt Payments	2013 Budget Amount	% of Fund Budget
710 Water Revenue			
	Note Principal	1,000,000	
	Note Interest	11,250	
	Lease Principal	200,293	
	Lease Interest	116,108	
	Total Water Revenue 2015 Debt Payments	<u>1,327,651</u>	23.76%
712 Water Construction			
	Note Principal	689,399	
	Note Interest	10,780	
	OPWC Principal	41,358	
	Lease Principal	19,020	
	Lease Interest	1,330	
	Total Water Construction 2015 Debt Payments	<u>761,887</u>	33.52%
720 Sewer Revenue			
	Lease Principal	14,096	
	Lease Interest	7,741	
	Total Sewer Revenue 2015 Debt Payments	<u>21,837</u>	0.60%
722 Sewer Construction			
	Note Principal	172,930	
	Note Interest	1,950	
	WPCLF Principal	144,280	
	WPCLF Interest	108,762	
	Lease Principal	23,951	
	Lease Interest	1,674	
	Total Sewer Construction 2015 Debt Payments	<u>453,547</u>	81.14%
730 Electric Revenue			
	Bond Principal	266,531	
	Lease Principal	10,276	
	Lease Interest	5,160	
	Total Electric Revenue 2015 Debt Payments	<u>281,967</u>	1.05%
732 Electric Construction			
	Lease Principal	16,907	
	Lease Interest	1,182	
	Total Electric Construction 2015 Debt Payments	<u>18,089</u>	1.34%
760 Storm Water Utility			
	Note Principal	392,400	
	Note Interest	4,425	
	Lease Principal	10,567	
	Lease Interest	739	
	Total Storm Water Utility 2015 Debt Payments	<u>408,131</u>	53.12%
	Total Budgeted 2015 Debt Payments	<u>5,511,915</u>	8.34%

Schedule of Transfers

Transfer From	Amount	Transfer To	Amount
General Fund	315,000	Cemeteries Fund	315,000
General Fund	1,000	Underground Storage Tank Fund	1,000
General Fund	60,000	Off-Street Parking Revenue Fund	60,000
Municipal Motor Vehicle License Tax Fund	34,000	Street Const., Maint. & Repair Fund	34,000
City Motor Vehicle License Tax Fund	66,000	Street Const., Maint. & Repair Fund	66,000
Water Revenue Fund	100,000	Girdled Rd. Water Improvement Fund	100,000
TOTAL TRANSFERS FROM	<u>\$ 576,000</u>	TOTAL TRANSFERS TO	<u>\$ 576,000</u>

Schedule of Advances

Advance From	Amount	Advance To	Amount
Fire Levy Fund	20,000	General Fund	20,000

**CITY OF PAINESVILLE
2015 LONG-TERM DEBT**

PURPOSE	FUND	PRINCIPAL		INTEREST RATE	MATURITY	2015 PAYMENTS		OUTSTANDING 12/31/2015
		OUTSTANDING 1/1/2015				PRINCIPAL	INTEREST	
GENERAL OBLIGATION BONDS								
Various Purpose Bonds	201,415 303,428	1,265,000.00		4.25 - 5%	2028	100,000.00	61,887.50	1,165,000.00
Joint Venture Agreement	730	1,422,348.65		4.6 - 4.7%	2021	190,843.69	75,686.34	1,231,504.96
Shamrock Bridge	231	5,485,000.00		2-3%	2034	190,000.00	152,425.00	5,295,000.00
Shamrock Assessment	231	1,840,000.00		2-3%	2032	80,000.00	52,440.00	1,760,000.00
TOTAL GENERAL OBLIGATION BONDS		<u>10,012,348.65</u>				<u>290,843.69</u>	<u>137,573.84</u>	<u>2,396,504.96</u>
SPECIAL ASSESSMENT BONDS								
Renaissance Parkway	303	270,000.00		4.75%	2021	20,000.00	13,500.00	250,000.00
TOTAL SPECIAL ASSESSMENT BONDS		<u>270,000.00</u>				<u>20,000.00</u>	<u>13,500.00</u>	<u>250,000.00</u>
OWDA LOAN								
Safe Drinking Girdled Road Water Improve	425	524,793.93		4.61%	2019	95,531.53	23,373.85	429,262.40
WPCLF Loan WWTP Upgrades	722	3,016,354.08		3.42%	2031	108,761.60	142,230.86	2,907,592.48
TOTAL OWDA LOANS		<u>3,541,148.01</u>				<u>204,293.13</u>	<u>165,604.71</u>	<u>3,336,854.88</u>
OPWC LOANS								
Brookstone Blvd. Extension	231	1,500,000.00		0.00%	2039	60,000.00	0.00	1,440,000.00
Chester Street Roadway Improve.	201	63,570.25		0.00%	2027	4,890.00	0.00	58,680.25
Pump Station	712	41,258.00		0.00%	2015	41,258.00	0.00	0.00
Mentor Ave./West Jackson St. Improve.	722	56,630.93		0.00%	2027	2,049.00	0.00	54,581.93
TOTAL OPWC LOANS		<u>161,459.18</u>				<u>48,197.00</u>	<u>0.00</u>	<u>113,262.18</u>
TOTAL LONG TERM DEBT		<u>13,984,955.84</u>				<u>563,333.82</u>	<u>316,678.55</u>	<u>6,096,622.02</u>

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2015 Capital Budget

The proposed funding mechanisms utilized by the City of Painesville to fund the 2015 capital improvement plan are cash and grants. The table below outlines the type of funding method needed by each fund to pay for the 2015 projects. Following this table is a detailed project list that provides a description of each project for the 2015 budget year and which fund is supporting the project.

TABLE NO. 1

FUND NO.	FUND NAME	CASH	GRANTS	TOTAL
201	Street Construction Mnt & Rpr	200,000	1,146,874	1,346,874
236	Fire Improvement Levy Fund	118,250		118,250
237	Road Improvement Levy Fund	628,000		628,000
415	Municipal Court Capital Projects	76,000		76,000
424	Capital Improvement	228,800		228,800
427	Jackson Street Interchange	-	500,000	500,000
430	Capital Equipment Reserve	259,100		259,100
712	Water Construction	1,511,200		1,511,200
722	Sewer Construction	105,400	-	105,400
732	Electric Construction	1,334,000	-	1,334,000
760	Storm Water Utility	208,000	-	208,000
TOTAL		\$ 4,668,750	\$ 1,646,874	\$ 6,315,624
PERCENT OF TOTAL		73.92%	26.08%	100.00%

Summary of Projects for 2015

The following pages list the capital projects for 2015 and provide a brief description of those projects.

FY 2015

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	PAVING LEXINGTON AVENUE	ENGINEERING	\$ 307,530.00	PAVING LEXINGTON AVENUE - OPWC'S PORTION OF THE PROJECT.
	PAVING WALNUT AVENUE	ENGINEERING	\$ 251,200.00	PAVING WALNUT AVENUE - OPWC'S PORTION OF THE PROJECT.
	ERIE STREET	ENGINEERING	\$ 200,000.00	CITY'S PORTION OF PAVING ERIE STREET.
	ERIE STREET	ENGINEERING	\$ 588,144.00	ODOT'S PORTION OF PAVING ERIE STREET.
201	TOTAL SCMR FUND		\$ 1,346,874.00	
	DEFIBRILLATOR & MOUNTING EQUIPMENT	FIRE	\$ 23,250.00	CURRENT DEFIBRILLATOR IS OLD AND OUT OF DATE. THE MOUNTING EQUIPMENT WILL ALLOW THE UNIT TO BE MOUNTED TO THE INSIDE OF THE AMBULANCE.
	THERMAL IMAGING CAMERA	FIRE	\$ 10,000.00	THE CURRENT THERMAL IMAGING CAMERA NO LONGER WORKS
	UTILITY VEHICLE	FIRE	\$ 40,000.00	PURCHASE A 3/4 TON PICK UP TRUCK WITH A CAB.
	CHASE VEHICLE	FIRE	\$ 45,000.00	PURCHASE A NEW CHASE VEHICLE
236	TOTAL FIRE IMPROVEMENT LEVY FUND		\$ 118,250.00	
	ERIE STREET CURB RAMP	ENGINEERING	\$ 69,270.00	CITY HAS TO PAY 100% OF THE CURB RAMP ON ERIE STREET.
	PAVING LEXINGTON AVENUE	ENGINEERING	\$ 307,530.00	PAVING LEXINGTON AVENUE - CITY'S PORTION OF THE PROJECT.
	PAVING WALNUT AVENUE	ENGINEERING	\$ 251,200.00	PAVING WALNUT AVENUE - CITY'S PORTION OF THE PROJECT.
237	TOTAL ROAD IMPROVEMENT LEVY FUND		\$ 628,000.00	
	BUILDING IMPROVEMENT	MUNI COURT	\$ 25,000.00	REMODEL JURY ROOM & OFFICES. PAINT PROBATION AREA.
	COMPUTER REPLACEMENT	MUNI COURT	\$ 15,000.00	CONTINUE WITH COURT COMPUTER REPLACEMENT.
	PAPER ON DEMAND	MUNI COURT	\$ 36,000.00	CONTINUE WITH PAPER ON DEMAND PROJECT.
415	TOTAL MUNI CT CAPITAL PROJECTS FUND		\$ 76,000.00	

FY 2015

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	IT IMPROVEMENTS	CITY MANAGER	\$ 30,000.00	VARIOUS IT IMPROVEMENTS.
	CITY HALL STEPS REPAIR	R&PL - BLDG. MAINT.	\$ 13,700.00	REMOVE EXISTING COATING, PATCH AND REPAIR STEPS, APPLY BREATHABLE COATING TO CITY HALL FRONT STEPS.
	BUILDING IMPROVEMENTS	R&PL - BLDG. MAINT.	\$ 20,000.00	BUILDING IMPROVEMENTS
	PURCHASES 2 4X4 TRUCKS	PUBLIC WORKS	\$ 72,000.00	PURCHASE TWO 4WD DRIVE TRUCKS WITH PLOWS.
	PURCHASE DODGE 3500	PUBLIC WORKS	\$ 70,000.00	PURCHASE 1 TRUCK WITH A CRANE THAT WILL BE USED FOR SEWER AND CONCRETE REPAIRS.
	UPGRADES TO PARK	R&PL - PARKS	\$ 15,000.00	KWIWANIS RECREATION PARK REPAIRS TO INCLUDE SKATE PARK, NATUREWORKS & MAIN PAVILION ROOFS, PAVEMENT REPAIRS, PLAYGROUND REPAIRS, DUG OUT REPAIRS, TENNIS AND BASKETBALL COURT SURFACE REPAIRS.
	HUNTINGTON PARK SHELTER	R&PL - PARKS	\$ 8,100.00	HUNTINGTON PARK PICNIC SHELTER AND FENCING FUNDED THROUGH REIMBURSEMENT NATURE WORKS GRANT.
424	TOTAL CAPITAL IMPROVEMENT FUND		\$ 228,800.00	
	SR 44 INTERCHANGE	ENGINEERING	\$ 500,000.00	DESIGN ENGINEERING SR 44/JACKSON INTERCHANGE UPGRADES.
427	TOTAL JACKSON ST INTERCHANGE PROJECT FUND		\$ 500,000.00	
	PURCHASE NEW COMPUTER	HUMAN RESOURCES	\$ 2,000.00	PURCHASE NEW COMPUTER ON A ROTATING BASIS FOR HR DEPARTMENT TO REPLACE OUTDATED COMPUTERS.
	PURCHASE NEW COMPUTER	FINANCE	\$ 2,000.00	PURCHASE NEW COMPUTER ON A ROTATING BASIS FOR FINANCE DEPARTMENT TO REPLACE OUTDATED COMPUTERS.
	PURCHASE NEW TRUCK	ENGINEERING	\$ 25,000.00	PURCHASE NEW TRUCK FOR ENGINEERING.
	PURCHASE NEW COMPUTERS	POLICE	\$ 10,000.00	PURCHASE NEW COMPUTERS ON A ROTATING BASIS FOR POLICE DEPARTMENT TO REPLACE OUTDATED COMPUTERS.
	PURCHASE NEW VEHICLES	POLICE	\$ 53,000.00	PURCHASE 3 NEW PATROL VEHICLES ON A LEASE TO OWN PROGRAM.

FY 2015

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	ROLLER	PUBLIC WORKS	\$ 48,000.00	PURCHASE A NEW ROLLER FOR PAVING THE ROADS.
	HOT MIX PATCHER	PUBLIC WORKS	\$ 50,000.00	PURCHASE A HOT MIX PATCHER WITH A CRACK SEALER WHICH WILL HELP MAINTAINING THE ROADS.
	MAINTENANCE SOFTWARE	PUBLIC WORKS	\$ 4,000.00	SOFTWARE WILL ALLOW PUBLIC WORKS MECHANICS TO BE MORE EFFICIENT AND WILL TRACK ALL OF PW REPAIRS TO THE VEHICLES.
	MITCHELL	PUBLIC WORKS	\$ 1,000.00	ON-LINE PARTS AND SERVICE REPAIR MANUAL.
	TRUCK DIAGNOSTIC	PUBLIC WORKS	\$ 800.00	ALLOW PW MECHANICS TO ACCURATELY DIAGNOSE AND REPAIR CITY'S FLEET OF TRUCKS.
	SOFTWARE FOR SEWER TRUCK	PUBLIC WORKS	\$ 10,000.00	UPGRADE SEWER CAMERA TRUCK'S SOFTWARE.
	GROOMER	R&PL - PARKS	\$ 21,000.00	PURCHASE REPLACEMENT FOR 1998 INFIELD GROOMER.
	UTILITY VEHICLE W/BROOM	R&PL - PARKS	\$ 26,000.00	REPLACEMENT OF 2002 JD GATOR UTILITY VEHICLE AND EQUIPING WITH ROTARY BRUSH TO ENABLE SNOW REMOVAL.
	ROTARY BROOM	R&PL - PARKS	\$ 4,300.00	ROTARY BRUSH -ADDITIONAL SNOW REMOVAL EQUIPMENT.
	COMPUTER	COMMUNITY DEV./ CODE ENFORCEMENT	\$ 2,000.00	COMPUTER REPLACEMENT PROGRAM.
430	TOTAL CAPITAL EQUIPMENT RESERVE FUND		\$ 259,100.00	
	MAINTENANCE SOFTWARE	PUBLIC WORKS	\$ 4,000.00	SOFTWARE WILL ALLOW PUBLIC WORKS MECHANICS TO BE MORE EFFICIENT AND WILL TRACK ALL OF PW REPAIRS TO THE VEHICLES.
	MITCHELL	PUBLIC WORKS	\$ 1,000.00	ON-LINE PARTS AND SERVICE REPAIR MANUAL.
	TRUCK DIAGNOSTIC	PUBLIC WORKS	\$ 800.00	ALLOW PW MECHANICS TO ACCURATELY DIAGNOSE AND REPAIR CITY'S FLEET OF TRUCKS.
	4-WHEEL DRIVE TRUCK	UTILITES OFFICE	\$ 5,000.00	PURCHASE 4WD TRUCK FOR UTILITY SERVICE PERSON.
	PURCHASE COMPUTER	UTILITES OFFICE	\$ 400.00	PURCHASE NEW COMPUTER ON A ROTATING BASIS FOR UTILITY DEPARTMENT TO REPLACE OUTDATED COMPUTERS.

FY 2015

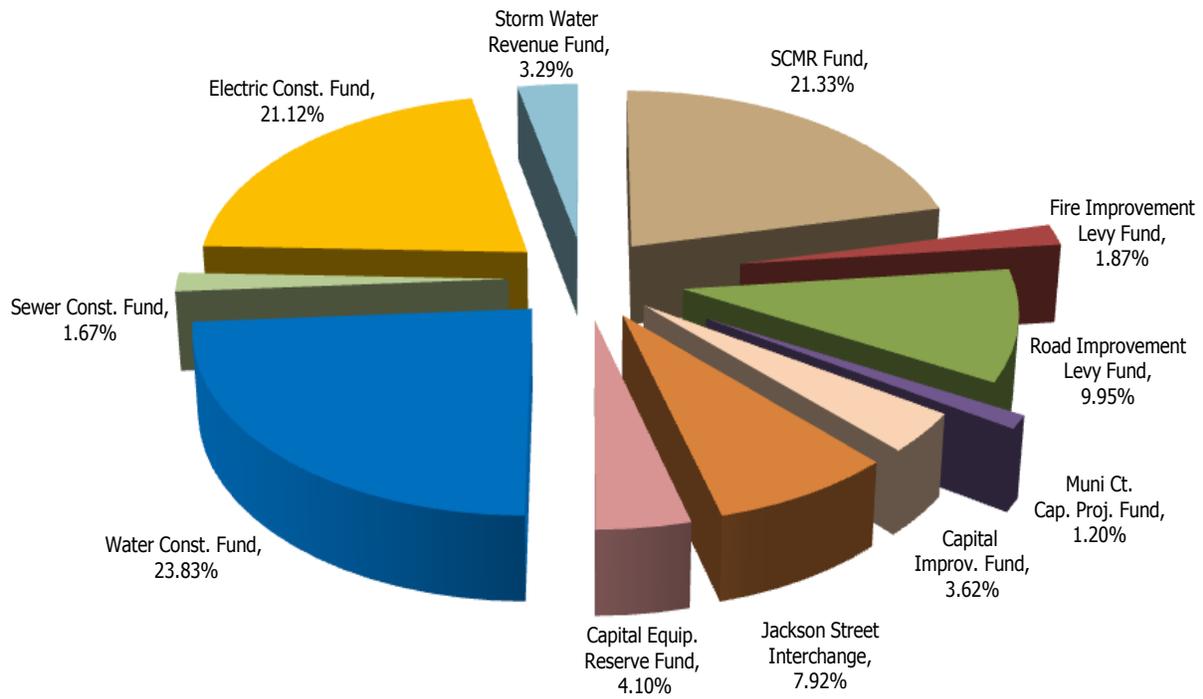
<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	RAW/WASH BASIN IMPROVEMENTS	WATER	\$ 550,000.00	THE RAW/WASHWATER BASIN WILL NEED TO BE CONSTRUCTED DUE TO THE OHIO EPA FILTER BACKWASH RULE (FBR) THAT INHIBITS SPENT WASHWATER FROM RECIRCULATING BACK TO THE HEAD OF THE PLANT.
	REPLACEMENT OF 1997 FORD F-350	WATER	\$ 35,000.00	17 YEAR OLD TRUCK HAS OUT-PERFORMED ITS USEFUL LIFE.
	PINEHILL WATERLINE REPLACEMENT	WATER	\$ 520,000.00	REPLACING APPROXIMATELY 4,460' OF WATERLINE ON PINEHILL DUE TO ACIDIC SOIL CONDITIONS ERODING THE DUCTILE IRON PIPE.
	W. WALNUT WATERLINE REPLACEMENT	WATER	\$ 116,200.00	REPLACING APPROXIMATELY 1020' OF WATERLINE ON WALNUT AVENUE DUE TO POOR C-FACTOR AND PIPE AGE. THE WATERLINE IS 61 YEARS OLD.
	LEXINGTON WATERLINE REPLACEMENT	WATER	\$ 244,800.00	REPLACING APPROXIMATELY 2,260' OF WATERLINE ON LEXINGTON DUE TO POOR C-FACTOR AND PIPE AGE. THE WATERLINE IS 56 YEARS OLD.
	ROLLER (STREET REPAIRS)	WATER	\$ 34,000.00	ROAD REPAIRS HAVE BEEN EXTREMELY INEFFICIENT DUE TO WATER DIVISION NOT OWNING EQUIPMENT TO PERFORM ITS REQUIRED WORK. RELYING ON OTHER DIVISIONS TO BORROW EQUIPMENT IS INEFFECTIVE. THEREFORE THE PURCHASE OF A ROLLER TO REPAIR THE STREET AFTER A WATER BREAK, SERVICE REPAIR, ETC IS NECESSARY.
712	TOTAL WATER CONSTRUCTION FUND		<u>\$1,511,200.00</u>	
	4-WHEEL DRIVE TRUCK	UTILITIES OFFICE	\$ 5,000.00	PURCHASE 4WD TRUCK FOR UTILITY SERVICE PERSON.
	PURCHASE COMPUTER	UTILITIES OFFICE	\$ 400.00	PURCHASE NEW COMPUTER ON A ROTATING BASIS FOR UTILITY DEPARTMENT TO REPLACE OUTDATED COMPUTERS.
	RECREATION PARK PUMP STATION - PUMP REPLACEMENTS	WATER POLLUTION CONTROL	\$ 30,000.00	REPLACE EXISTING SEWAGE PUMPS WITH NEW. THE NEW PUMPS WILL BE DESIGNED TO OPERATE SUBMERGED.

FY 2015

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	RELOCATION OF EXISTING STEP SCREEN AND INFLUENT CHANNEL RE-CONFIGURATION	WATER POLLUTION CONTROL	\$ 30,000.00	REPLACE EXISTING MANUALLY RAKED BAR SCREEN WITH EXISTING AUTOMATIC BAR SCREEN BY MOVING THE AUTOMATIC STEP SCREEN INTO THE CURRENT LOCATION OF THE MANUALLY RAKED BAR SCREEN. TO ACCOMMODATE HIGH FLOW EVENTS, A NEW BYPASS CHANNEL WILL BE CONSTRUCTED WITH A MANUALLY RAKED BAR SCREEN.
	RE-HAB BACKWASH PUMP	WATER POLLUTION CONTROL	\$ 35,000.00	REMOVE BACKWASH PUMP AND HAVE MANUFACTURER'S REPRESENTATIVE PERFORM MAINTENANCE INSPECTION AND REPLACEMENT OF WORN PARTS.
	AERATION DIFFUSERS	WATER POLLUTION CONTROL	\$ 5,000.00	REPLACE AERATION DIFFUSER MEMBRANES.
	722 TOTAL SEWER CONSTRUCTION FUND			
			\$ 105,400.00	
	MAINTENANCE SOFTWARE	PUBLIC WORKS	\$ 12,000.00	SOFTWARE WILL ALLOW PUBLIC WORKS MECHANICS TO BE MORE EFFICIENT AND WILL TRACK ALL OF PW REPAIRS TO THE VEHICLES.
	MITCHELL	PUBLIC WORKS	\$ 3,000.00	ON-LINE PARTS AND SERVICE REPAIR MANUAL.
	TRUCK DIAGNOSTIC	PUBLIC WORKS	\$ 2,400.00	ALLOW PW MECHANICS TO ACCURATELY DIAGNOSE AND REPAIR CITY'S FLEET OF TRUCKS.
	4-WHEEL DRIVE TRUCK	UTILITES OFFICE	\$ 15,000.00	PURCHASE 4WD TRUCK FOR UTILITY SERVICE PERSON.
	PURCHASE COMPUTER	UTILITES OFFICE	\$ 1,600.00	PURCHASE NEW COMPUTER ON A ROTATING BASIS FOR UTILITY DEPARTMENT TO REPLACE OUTDATED COMPUTERS.
	STORM WATER COLLECTION IMPROVEMENTS	ELECTRIC	\$ 125,000.00	INSTALL COLLECTION AND TREATMENT SYSTEM FOR STORM WATER RUN OFF.
	4160V SWITCHGEAR UPGRADE	ELECTRIC	\$ 220,000.00	REPLACE ALLIS CHALMERS DISTRIBUTION SWITCHGEAR.
	FIBER OPTIC UPGRADES	ELECTRIC	\$ 60,000.00	INSTALL A FIBER OPTIC NETWORK BETWEEN CITY FACILITIES.
	RICHMOND ROAD SUBSTATION UPGRADES	ELECTRIC	\$ 180,000.00	REPLACE A1 BREAKER AND METERING EQUIPMENT AT THE RICHMOND ROAD SUBSTATION.

FY 2015

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	COMPUTER HARDWARE	ELECTRIC	\$ 7,000.00	YEARLY UPGRADE OF THREE COMPUTERS.
	INDUSTRIAL TRANSFORMERS	ELECTRIC	\$ 90,000.00	PURCHASE INDUSTRIAL SIZE (500 KVA+) TRANSFORMERS.
	UG ELECTRIC IN VARIOUS SUBDIVISIONS	ELECTRIC	\$ 20,000.00	INSTALLATION OF UG ELECTRIC INFRASTRUCTURE IN CITY.
	STREET LIGHT REVAMPING	ELECTRIC	\$ 30,000.00	ONGOING REPLACEMENT OF THE STREETLIGHTS WITH MORE EFFICIENT LIGHTING.
	SYSTEM UPGRADE	ELECTRIC	\$ 280,000.00	UPGRADE EXISTING DISTRIBUTION SYSTEM THROUGH DESIGN ENHANCEMENTS AND EQUIPMENT PURCHASES.
	REPLACE TRUCK #5	ELECTRIC	\$ 288,000.00	REPLACE TRUCK #5 WITH NEWER, MORE DEPENDABLE BUCKET TRUCK.
732	TOTAL ELECTRIC CONSTRUCTION FUND		\$ 1,334,000.00	
	2015 STORM WATER PROJECTS	ENGINEERING	\$ 200,000.00	ENGINEERING FOR VARIOUS STORM WATER PROJECTS IN 2015.
	SOFTWARE FOR SEWER TRUCK	PUBLIC WORKS	\$ 8,000.00	UPGRADES SEWER CAMERA TRUCK'S SOFTWARE.
760	TOTAL STORM WATER UTILITY FUND		\$ 208,000.00	
			\$ 6,315,624.00	



On the following pages are the schedules of future projects for years 2016 through 2019.

FY 2016

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
201	ANNUAL PAVING PROGRAM	ENGINEERING	\$ 650,000.00	RESURFACING OF FIVE OR SIX RESIDENTIAL STREETS AT VARIOUS LOCATIONS THROUGHOUT THE CITY.
201	STAGE AVENUE ROADWAY IMPROVEMENTS	ENGINEERING	\$ 175,000.00	STAGE AVENUE RECONSTRUCTION/RESURFACING FROM THE RR TRACKS TO LEXINGTON AVENUE.
201	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.
201	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
	TOTAL SCMR FUND		\$ 1,039,000.00	
220	REPLACEMENT OF JAWS OF LIFE	FIRE	\$ 75,000.00	REPLACE THE CURRENT JAWS AND POWER UNITS WHICH ARE 30+ YEARS OLD AND OUT DATED AND OBSOLETE.
	TOTAL FIRE LEVY FUND		\$ 75,000.00	
415	COMPUTER REPLACEMENT	MUNICIPAL COURT	\$ 15,000.00	CONTINUE WITH COURT COMPUTER AND PRINTER REPLACEMENT PRINTER / PAPER ON DEMAEND PROJECT
415	VIDEO ARRAIGNMENT	MUNICIPAL COURT	\$ 5,000.00	VIDEO ARRAIGNMENT UPGRADES
	TOTAL MUNI CT CAPITAL PROJECTS FUND		\$ 20,000.00	
424	CITY HALL COMPLEX EXTERIOR PAINTING	RECREATION & PUBLIC LANDS- BLDG. MAINT.	\$ 20,000.00	SCHEDULED MAINTENANCE
424	IMPROVEMENTS TO BALL DIAMONDS	CEMETERIES/PARKS	\$ 15,000.00	FENCE REPLACEMENT AND DIAMOND IMPROVEMENTS
424	SKATE PARK UPGRADE	CEMETERIES/PARKS	\$ 50,000.00	UPGADE AND ADD TO SKATE PARK AT RECREATION PARK
424	SERVER REPLACEMENT COMPUTER SYSTEM	CITY MANAGER	\$ 15,000.00	REPLACEMENT OF THE SERVER FOR THE CITYWIDE COMPUTER SYSTEM WITH VIRTUAL SERVER SYSTEM
	TOTAL CAPITAL IMPROVEMENT FUND		\$ 100,000.00	
427	SR 44 INTERCHANGE	ENGINEERING	\$ 4,500,000.00	SR 44 INTERCHANGE UPGRADE PROJECT
	TOTAL JACKSON ST. INTERCHANGE PROJECT		\$ 4,500,000.00	
429	COURT CAR	MUNICIPAL COURT	\$ 25,000.00	REPLACE COURT VEHICLE
	TOTAL MUNI CT. SPECIAL PROJECTS FUND		\$ 25,000.00	
430	PURCHASE OF 2WD DUMP TRUCK	CEMETERIES/PARKS	\$ 40,000.00	REPLACEMENT OF #78- 2000 DUMP TRUCK
430	PURCHASE OF RECREATION VAN	RECREATION & PUBLIC LANDS	\$ 25,000.00	REPLACEMENT OF RECREATION VAN
430	COMPUTER REPLACEMENTS	CITY MANAGER	\$ 1,200.00	REPLACEMENT OF VARIOUS COMPUTERS IN THE DEPARTMENT

FY 2016

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
430	PHONE SYTEM UPGRADES	CITY MANAGER	\$ 20,000.00	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
430	VEHICLE REPLACEMENT COMMUNITY DEVELOPMENT - 2016	COMMUNITY DEVELOPMENT	\$ 15,000.00	VEHICLE REPLACEMENT FOR COMMUNITY DEVELOPMENT - 2016
430	COMPUTER REPLACEMENT - 2016	COMMUNITY DEVELOPMENT	\$ 1,500.00	COMPUTER REPLACEMENT FOR COMMUNITY DEVELOPMENT - 2016
430	COMPUTER REPLACEMENT	ENGINEERING	\$ 1,500.00	REPLACEMENT OF DEPARTMENT COMPUTERS. 2013: RICHARD LESIECKI; 2014: MARK SUEDKAMP
430	NEW COMPUTER	FINANCE	\$ 3,500.00	PURCHASE NEW COMPUTER(S) ON A ROTATING BASIS FOR FINANCE DEPARTMENT TO REPLACE OUTDATED COMPUTERS
430	PATROL CARS - LEASED	POLICE	\$ 140,416.00	ENTER A "LEASE TO OWN" PROGRAM FOR THE PURCHASE OF PATROL VEHICLES. VEHICLES WOULD BE OWNED BY THE DEPARTMENT ON ARRIVAL, THEN PAID OFF IN A THREE YEAR "LEASE TO OWN" PROGRAM. THE DOLLAR AMOUNT APPROPRIATED FOR THE YEAR AND ANTICIPATED IN SUBSEQUENT YEARS, WOULD ALLOW THE POLICE DEPARTMENT TO PURCHASE MORE POLICE UNITS AND PUT THEM IN SERVICE BY SPREADING THE TOTAL COST OVER MULTIPLE YEARS.
430	PURCHASE NEW (UNMARKED) VEHICLES	POLICE	\$ 23,000.00	PURCHASE OF UNMARKED VEHICLES FOR THE POLICE DEPARTMENT.
430	COMPUTERS/SERVERS REPLACEMENT	POLICE	\$ 5,100.00	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.
TOTAL CAPITAL EQUIPMENT RESERVE FUND			\$ 276,216.00	
710	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 340.00	PURCHASE NEW COMPUTER ON ROTATING BASIS TO REPLACE OUTDATED COMPUTERS IN UTILITIES OFFICE
710	PURCHASE NEW TRUCK	UTILITIES OFFICE	\$ 5,000.00	PURCHASE NEW TRUCK FOR METER READERS
TOTAL WATER REVENUE FUND			\$ 5,340.00	
712	LEVAN DRIVE WATERMAIN REPLACEMENT	WATER DISTRIBUTION	\$ 291,000.00	REPLACE 1055 LINEAL FEET OF WATERLINE ON LEVAN DRIVE, REPLACING 4" INCH LINE TO 8 INCH LINE.

FY 2016		DEPT/DIVISION	PROJECT TITLE	TOTAL COST	DESCRIPTION
712		WATER DISTRIBUTION	EAST WASHINGTON ST. WATERMAIN REPLACEMENT	\$ 51,200.00	REPLACE 320 LINEAL FEET OF WATERLINE ON EAST WASHINGTON ST, REPLACING 4 INCH TO 8 INCH LINE.
712		WATER DISTRIBUTION	LIBERTY STREET WATERLINE REPLACEMENT	\$ 35,200.00	REPLACE 220 LINEAL FEET OF WATERLINE ON LIBERTY STREET, REPLACING 4" INCH LINE TO 8 INCH LINE.
712		WATER DISTRIBUTION	WEST PLACE WATERLINE REPLACEMENT	\$ 33,600.00	REPLACE 210 LINEAL FEET OF WATERLINE ON WEST PLACE, REPLACING 4" INCH LINE TO 8 INCH LINE.
712		WATER DISTRIBUTION	BELMONT WATERLINE REPLACEMENT	\$ 28,800.00	REPLACE 180 LINEAL FEET OF WATERLINE ON BELMONT, REPLACING 4" INCH LINE TO 8 INCH LINE.
712		WATER PLANT	CONSTRUCTION OF DECANT BASIN WITH SLUDGE PUMPS	\$ 730,200.00	CONSTRUCTION OF A DECANT BASIN TO ALLOW WATER TO SETTLE AND CIRCULATE TO OTHER PARTS OF THE FACILITY.
712		WATER PLANT	CONTAINMENT IMPROVEMENTS IN ALUM ROOM	\$ 30,000.00	CONTAINMENT AND VENTILATION IMPROVEMENTS MADE IN ALUM ROOM
			TOTAL WATER CONSTRUCTION FUND	\$ 1,200,000.00	
720		UTILITIES OFFICE	COMPUTER REPLACEMENT	\$ 340.00	PURCHASE NEW COMPUTERS ON ROTATING BASIS
720		UTILITIES OFFICE	PURCHASE NEW TRUCK	\$ 5,000.00	PURCHASE NEW TRUCK FOR METER READERS
			TOTAL SEWER REVENUE FUND	\$ 5,340.00	
722		ENGINEERING	SEWER LINING REHABILITATION	\$ 75,000.00	REHABILITATE SELECT EXISTING DETERIORATED SANITARY SEWERS BY TRENCHLESS CONSTRUCTION METHODS AND LINING EXISTING PIPE.
722		ENGINEERING	MANHOLE REHABILITATION	\$ 25,000.00	REHABILITATE OR REPLACE SELECT SANITARY SEWER MANHOLES TO ADDRESS I&I CONCERNS AND HEALTH AND SAFETY CONCERNS.
722		WATER POLLUTION CONTROL	AERATION BLOWER	\$ 400,000.00	NEW POSITIVE DISPLACEMENT TURBINE BLOWER WOULD REPLACE EXISTING CENTRIFUGAL BLOWER. NEW BLOWER WOULD INCREASE ENERGY EFFICIENCY AND OPERATE ENTIRE AERATION SYSTEM.
722		WATER POLLUTION CONTROL	DOOR AND WINDOW REPLACEMENT	\$ 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.
			TOTAL SEWER CONSTRUCTION FUND	\$ 550,000.00	
730		UTILITIES OFFICE	COMPUTER REPLACEMENT	\$ 1,020.00	PURCHASE NEW COMPUTER ON ROTATING BASIS TO REPLACE OUTDATED COMPUTERS IN UTILITIES OFFICE
730		UTILITIES OFFICE	PURCHASE NEW TRUCK	\$ 15,000.00	PURCHASE NEW TRUCK FOR METER READERS
			TOTAL ELECTRIC REVENUE FUND	\$ 16,020.00	

FY 2016			<u>TOTAL COST</u>	<u>DESCRIPTION</u>
<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>		
732	COMPUTER REPLACEMENT	ELECTRIC DISTRIBUTION	\$ 2,000.00	REPLACE OFFICE COMPUTERS ON A FIVE YEAR CYCLE.
732	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.
732	INDUSTRIAL TRANSFORMERS	ELECTRIC DISTRIBUTION	\$ 90,000.00	PURCHASE INDUSTRIAL SIZE (500 KVA+) TRANSFORMERS TO SERVE NEW CUSTOMERS OR INCREASED SERVICE TO EXISTING CUSTOMERS.
732	UG ELECTRIC IN VARIOUS SUBDIVISIONS	ELECTRIC DISTRIBUTION	\$ 60,000.00	INSTALLATION OF UG ELECTRIC INFRASTRUCTURES IN VARIOUS SUBDIVISIONS IN CITY
732	SYSTEM UPGRADE	ELECTRIC DISTRIBUTION	\$ 250,000.00	UPGRADE EXISTING DISTRIBUTION SYSTEM THROUGH DESIGN ENHANCEMENTS AND PURCHASE OF NEWER EQUIPMENT SUCH AS SWITCHES, RECLOSERS, AND RELATED APPURTENANCES.
732	STREETLIGHT REVAMPING PROGRAM	ELECTRIC DISTRIBUTION	\$ 20,000.00	ONGOING REPLACEMENT OF THE MV STREETLIGHTS WITH MORE ENERGY EFFICIENT LIGHTS.
732	REPLACE/TREAT DIRECT BURIED UG CABLE	ELECTRIC DISTRIBUTION	\$ 50,000.00	REPLACE DIRECT BURIED UG CABLE IN THE OLDER SUBDIVISIONS
732	REPLACE VEHICLE # 40	ELECTRIC DISTRIBUTION	\$ 220,000.00	REPLACE VEHICLE #40 WITH NEW VEHICLE PER OUR VEHICLE REPLACEMENT SCHEDULE
732	COMPUTER REPLACEMENT	ELECTRIC PLANT	\$ 5,000.00	YEARLY UPGRADE OF THREE COMPUTERS.
732	ASH REMOVAL SYSTEM UPGRADE	ELECTRIC PLANT	\$ 300,000.00	REPLACE/UPGRADE EXISTING BOILER ASH REMOVAL SYSTEM.
732	WATER TREATMENT IMPROVEMENTS	ELECTRIC PLANT	\$ 160,000.00	ADD AUTOMATED EQUIPMENT FOR WATER TESTING.
	TOTAL ELECTRIC CONSTRUCTION FUND		\$ 1,171,000.00	
760	ANNUAL STORM UTILITY CAPITAL IMPROVEMENTS PROGRAM	ENGINEERING	\$ 300,000.00	PROJECTS TO BE DEFINED IN FUTURE YEARS.
			\$ 300,000.00	
	TOTAL 2016 CIP PLAN:		\$ 9,282,916.00	

FY 2017

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
201	ANNUAL PAVING PROGRAM	ENGINEERING	\$ 650,000.00	RESURFACING OF FIVE OR SIX RESIDENTIAL STREETS AT VARIOUS LOCATIONS THROUGHOUT THE CITY.
201	SOUTH ST. CLAIR STREET RENOVATION PROJECT	ENGINEERING	\$ 97,000.00	DESIGN AND RECONSTRUCTION OF THE LAST PORTIONS OF SOUTH ST. CLAIR STREET.
201	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.
201	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.
201	STREET SWEEPER REPLACEMENT	PUBLIC WORKS	\$ 125,000.00	REPLACE 10 YEAR OLD STREET SWEEPER FOR THE MAINTENANCE OF STREETS AND STORM SEWERS.
	TOTAL SCMR FUND		\$ 1,434,000.00	
220	COMMAND AND COMMUNICATIONS VAN	FIRE	\$ 15,000.00	REPLACE THE CURRENT COMMAND VAN WITH A NEW ONE AND FUNDED THROUGH THE COG. OUR PORTION OF THE PURCHASE IS REFLECTED BELOW
220	CHASE/COMMAND CAR	FIRE	\$ 45,000.00	REPLACE A 2007 VEHICLE PRESENTLY USED AS A CHASE AND COMMAND CAR
	TOTAL FIRE LEVY FUND		\$ 60,000.00	
415	COMPUTER REPLACEMENT	MUNICIPAL COURT	\$ 15,000.00	CONTINUE WITH COURT COMPUTER AND PRINTER REPLACEMENT PRINTER / PAPER ON DEMAEND PROJECT
415	VIDEO ARRAIGNMENT	MUNICIPAL COURT	\$ 5,000.00	VIDEO ARRAIGNMENT UPGRADES
	TOTAL MUNI CT. CAPITAL PROJECTS FUND		\$ 20,000.00	
424	IMPROVEMENTS TO BALL DIAMONDS	CEMETERIES/PARKS	\$ 15,000.00	FENCE REPLACEMENT AND DIAMOND IMPROVEMENTS
	TOTAL CAPITAL IMPROVEMENTS FUND		\$ 15,000.00	
430	PURCHASE 72 INCH RIDE ON MOWER	CEMETERIES/PARKS	\$ 30,000.00	REPLACE 72" MOWER
430	PURCHASE OF 4WD TRUCK	CEMETERIES/PARKS	\$ 30,000.00	REPLACEMENT FOR #84
430	COMPUTER REPLACEMENTS	CITY MANAGER	\$ 1,200.00	REPLACEMENT OF VARIOUS COMPUTERS IN THE DEPARTMENT
430	COMPUTER REPLACEMENT - 2017	COMMUNITY DEVELOPMENT	\$ 1,500.00	COMPUTER REPLACEMENT FOR COMMUNITY DEVELOPMENT - 2017
430	COMPUTER REPLACEMENT	ENGINEERING	\$ 1,500.00	REPLACEMENT OF DEPARTMENT COMPUTERS. 2013: RICHARD LESIECKI; 2014: MARK SUEDKAMP
430	VEHICLE REPLACEMENT	ENGINEERING	\$ 15,000.00	REPLACEMENT OF DEPARTMENT VEHICLES. 2013: JOHN SCHLUND, 2014: MARK SUEDKAMP

FY 2017

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
430	NEW COMPUTER	FINANCE	\$ 1,700.00	PURCHASE NEW COMPUTER(S) ON A ROTATING BASIS FOR FINANCE DEPARTMENT.
430	PATROL CARS - LEASED	POLICE	\$ 122,864.00	ENTER A "LEASE TO OWN" PROGRAM FOR THE PURCHASE OF PATROL VEHICLES. THE VEHICLES WOULD BE OWNED BY THE DEPARTMENT ON ARRIVAL; THEN PAID OFF IN A THREE YEAR "LEASE TO OWN" PROGRAM. DOLLAR AMOUNT APPROPRIATED FOR THE YEAR AND ANTICIPATED IN SUBSEQUENT YEARS, WOULD ALLOW THE POLICE DEPARTMENT TO PURCHASE MORE POLICE UNITS AND PUT THEM IN SERVICE BY SPREADING THE TOTAL COST OVER MULTIPLE YEARS.
430	COMPUTERS/SERVERS REPLACEMENT	POLICE	\$ 20,000.00	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.
TOTAL CAPITAL EQUIPMENT RESERVE FUND			\$ 223,764.00	
710	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 340.00	PURCHASE NEW COMPUTER ON ROTATING BASIS TO REPLACE OUTDATED COMPUTERS IN UTILITIES OFFICE
710	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 500.00	PURCHASE NEW COMPUTER
710	PURCHASE A NEW HAND HELD COMPUTER	UTILITIES OFFICE	\$ 3,000.00	PURCHASE A NEW HANDHELD COMPUTER FOR METER READERS
TOTAL WATER REVENUE FUND			\$ 3,840.00	
712	SOUTH STATE STREET WATERMAIN REPLACEMENT	WATER DISTRIBUTION	\$ 235,520.00	REPLACE 1280 LINEAL FEET OF WATERLINE ON SOUTH STATE STREET, REPLACING 4" AND 6" INCH LINE TO A NEW 8 INCH LINE.
712	CEDARBROOK AVENUE WATERMAIN REPLACEMENT	WATER DISTRIBUTION	\$ 748,000.00	REPLACE 3600 LINEAL FEET OF WATERLINE ON CEDARBROOK AVENUE, REPLACING 4" AND 6" INCH LINE TO A NEW 8 INCH LINE.
712	WATSON STREET WATERMAIN REPLACEMENT	WATER DISTRIBUTION	\$ 83,200.00	REPLACE 520 LINEAL FEET OF WATERLINE ON WATSON STREET, REPLACING 4 INCH LINE TO 8 INCH LINE.
712	RENOVATE UNDEGROUND BOOSTER (RT44)	WATER DISTRIBUTION	\$ 75,000.00	REPLACE PUMPS AND EXISTING INFRASTRUCTURE AT RT 44 BOOSTER STATION.
712	REPLACEMENT OF 2001 FORD TAURUS	WATER PLANT	\$ 35,000.00	VEHICLE HAS NEEDS REPLACED DUE TO NORMAL WEAR AND MAINTENANCE ISSUES.

FY 2017

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
712	SCADA AUTOMATION FOR THE RAW BUILDING	WATER PLANT	\$ 23,280.00	SCADA AUTOMATION FOR THE RAW BUILDING
	TOTAL WATER CONSTRUCTION FUND		\$ 1,200,000.00	
720	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 340.00	PURCHASE NEW COMPUTER ON ROTATING BASIS TO REPLACE OUTDATED COMPUTERS IN UTILITIES OFFICE
720	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 500.00	PURCHASE NEW COMPUTER
720	PURCHASE A NEW HAND HELD COMPUTER	UTILITIES OFFICE	\$ 3,000.00	PURCHASE A NEW HANDHELD COMPUTER FOR METER READERS
	TOTAL SEWER REVENUE FUND		\$ 3,840.00	
722	SEWER LINING REHABILITATION	ENGINEERING	\$ 75,000.00	REHABILITATE SELECT EXISTING DETERIORATED SANITARY SEWERS BY TRENCHLESS CONSTRUCTION METHODS AND LINING EXISTING PIPE.
722	MANHOLE REHABILITATION	ENGINEERING	\$ 25,000.00	REHABILITATE OR REPLACE SELECT SANITARY SEWER MANHOLES TO ADDRESS I&J CONCERNS AND HEALTH AND SAFETY CONCERNS.
722	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.
	TOTAL SEWER CONSTRUCTION FUND		\$ 150,000.00	
730	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 1,020.00	PURCHASE NEW COMPUTER ON ROTATING BASIS TO REPLACE OUTDATED COMPUTERS IN UTILITIES OFFICE
730	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 1,500.00	PURCHASE NEW COMPUTER
730	PURCHASE A NEW HAND HELD COMPUTER	UTILITIES OFFICE	\$ 9,000.00	PURCHASE A NEW HANDHELD COMPUTER FOR METER READERS
	TOTAL ELECTRIC REVENUE FUND		\$ 11,520.00	
732	COMPUTER REPLACEMENT	ELECTRIC DISTRIBUTION	\$ 2,200.00	REPLACE OFFICE COMPUTERS ON A FIVE YEAR CYCLE.
732	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.
732	INDUSTRIAL TRANSFORMERS	ELECTRIC DISTRIBUTION	\$ 90,000.00	PURCHASE INDUSTRIAL SIZE (500 KVA+) TRANSFORMERS TO SERVE NEW CUSTOMERS OR INCREASED SERVICE TO EXISTING CUSTOMERS.
732	UG ELECTRIC IN VARIOUS SUBDIVISIONS	ELECTRIC DISTRIBUTION	\$ 60,000.00	INSTALLATION OF UG ELECTRIC INFRASTRUCTURES IN VARIOUS SUBDIVISIONS IN CITY
732	REPLACE VEHICLE #6	ELECTRIC DISTRIBUTION	\$ 200,000.00	REPLACE VEHICLE #6 55' AERIAL BUCKET SERVICE TRUCK

FY 2017

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
732	SYSTEM UPGRADE	ELECTRIC DISTRIBUTION	\$ 250,000.00	UPGRADE EXISTING DISTRIBUTION SYSTEM THROUGH DESIGN ENHANCEMENTS AND PURCHASE OF NEWER EQUIPMENT SUCH AS SWITCHES, RECLOSERS, AND RELATED APPURTENANCES.
732	STREETLIGHT REVAMPING PROGRAM	ELECTRIC DISTRIBUTION	\$ 20,000.00	ONGOING REPLACEMENT OF THE MV STREETLIGHTS WITH MORE ENERGY EFFICIENT LIGHTS.
732	REPLACE/TREAT DIRECT BURIED UG CABLE	ELECTRIC DISTRIBUTION	\$ 50,000.00	REPLACE DIRECT BURIED UG CABLE IN THE OLDER SUBDIVISIONS
732	COMPUTER REPLACEMENT	ELECTRIC PLANT	\$ 5,000.00	YEARLY UPGRADE OF THREE COMPUTERS.
732	ASH REMOVAL SYSTEM UPGRADE	ELECTRIC PLANT	\$ 300,000.00	REPLACE/UPGRADE EXISTING BOILER ASH REMOVAL SYSTEM.
	TOTAL ELECTRIC CONSTRUCTION FUND		\$ 991,200.00	
760	ANNUAL STORM UTILITY CAPITAL IMPROVEMENTS PROGRAM	ENGINEERING	\$ 300,000.00	PROJECTS TO BE DEFINED IN FUTURE YEARS.
760	STREET SWEEPER REPLACEMENT	PUBLIC WORKS	\$ 125,000.00	REPLACE 10 YEAR OLD STREET SWEEPER FOR THE MAINTENANCE OF STREETS AND STORM SEWERS.
	TOTAL STORM WATER UTILITY FUND		\$ 425,000.00	
	TOTAL 2017 CIP PLAN:		\$ 4,538,164.00	

FY 2018

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
201	ANNUAL PAVING PROGRAM	ENGINEERING	\$ 650,000.00	RESURFACING OF FIVE OR SIX RESIDENTIAL STREETS AT VARIOUS LOCATIONS THROUGHOUT THE CITY.
201	SOUTH ST. CLAIR STREET RENOVATION PROJECT	ENGINEERING	\$ 539,000.00	DESIGN AND RECONSTRUCTION OF THE LAST PORTIONS OF SOUTH ST. CLAIR STREET.
201	RICHMOND STREET IMPROVEMENTS PROJECT	ENGINEERING	\$ 712,000.00	RESURFACING OF RICHMOND STREET (SR 283) FROM WESTERN CITY LIMIT TO EASTERN CITY LIMIT (CITY SHARE OF ODOT PROJECT), ENGINEERING BY LPA PER ODOT.
201	RESURFACING OF SR 283 FROM WCL TO ECL	ENGINEERING	\$ 1,270,000.00	RESURFACING OF SR 283 (RICHMOND ROAD) FROM WESTERN CITY LIMIT TO EASTERN CITY LIMIT (PER ODOT DESCRIPTION). ODOT PROJECT FUNDED AT 80% ODOT, 20% CITY.
201	1-TON DUMP/WITH PLOW	PUBLIC WORKS	\$ 185,000.00	PURCHASE A 1 TON 4-WHEEL DRIVE TRUCK WITH PLOW TO BE USED IN DAILY SERVICE AND SALTING AND PLOWING.
201	2 1/2 DUMP AND PLOW WITH SALT CAPABILITIES	PUBLIC WORKS	\$ 125,000.00	REPLACE 1 LARGE TRUCK TO KEEP DEPARTMENT EFFICIENT WITH LESS BREAK DOWNS.
	TOTAL SCMR FUND		\$ 3,481,000.00	
220	AERIAL REPLACEMENT	FIRE	\$ 500,000.00	TO REPLACE THE 1991 90' AERIAL TOWER WITH A LIKE PIECE OF EQUIPMENT AND TO SHARE THE COST WITH CONCORD. VEHICLE WAS PURCHASED USED IN 2013 WITH THE INTENT TO REPLACE IT IN 5 TO 10 YEARS. THE NUMBER SHOWN IS OUR PORTION OF THE PURCHASE
220	CHIEFS VEHICLE	FIRE	\$ 40,000.00	REPLACE THE 2004-JEEP LIBERTY USED AS THE FIRE CHIEF'S VEHICLE
220	REPLACE FPO CAR	FIRE	\$ 30,000.00	TO REPLACE A 2002 FORD CROWN VIC USED AS THE FIRE PREVENTION CAR
220	REPLACE UTILITY VEHICLE	FIRE	\$ 40,000.00	THIS PROJECT WILL REPLACE A 14 YEAR OLD UTILITY VEHICLE
220	REPLACEMENT OF COMPUTERS AND SERVER(S)	FIRE	\$ 30,000.00	REPLACE/UPGRADE DEPARTMENT COMPUTERS AND SERVER(S)
220	REPLACEMENT OF CHASE/COMMAND CAR	FIRE	\$ 45,000.00	REPLACES A 2008 VEHICLE
	TOTAL FIRE LEVY FUND		\$ 685,000.00	
415	COMPUTER REPLACEMENT	MUNICIPAL COURT	\$ 15,000.00	CONTINUE WITH COURT COMPUTER AND PRINTER REPLACEMENT PRINTER / PAPER ON DEMAEND PROJECT
415	VIDEO ARRAIGNMENT	MUNICIPAL COURT	\$ 5,000.00	VIDEO ARRAIGNMENT UPGRADES
	TOTAL MUNI CT. CAPITAL PROJECTS FUND		\$ 20,000.00	

FY 2018

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
424	WATERLINE IMPROVEMENTS	CEMETERIES/PARKS	\$ 10,000.00	EXTENSION OF WATERLINES AT RIVERSIDE CEMETERY
424	ROAD IMPROVEMENTS	CEMETERIES/PARKS	\$ 50,000.00	OVERLAY EVERGREEN CEMETERY ROADS
	TOTAL CAPITAL IMPROVEMENT FUND		\$ 60,000.00	
430	COMPUTER REPLACEMENTS	CITY MANAGER	\$ 1,200.00	REPLACEMENT OF VARIOUS COMPUTERS IN THE DEPARTMENT
430	VEHICLE REPLACEMENT	COMMUNITY DEVELOPMENT	\$ 15,000.00	VEHICLE REPLACEMENT COMMUNITY DEVELOPMENT - 2018
430	COMPUTER REPLACEMENT 2018	COMMUNITY DEVELOPMENT	\$ 1,500.00	COMPUTER REPLACEMENT COMMUNITY DEVELOPMENT
430	COMPUTER REPLACEMENT	ENGINEERING	\$ 1,500.00	REPLACEMENT OF DEPARTMENT COMPUTERS. 2013: RICHARD LSEIECKI; 2014: MARK SUEDKAMP
430	NEW COMPUTER	FINANCE	\$ 1,700.00	PURCHASE NEW COMPUTER(S) ON A ROTATING BASIS FOR FINANCE DEPARTMENT TO REPLACE OUTDATED COMPUTERS IN THE DEPARTMENT.
430	PATROL CARS - LEASED	POLICE	\$ 140,416.00	ENTER A "LEASE TO OWN" PROGRAM FOR THE PURCHASE OF PATROL VEHICLES. THE VEHICLES WOULD BE OWNED BY THE DEPARTMENT ON ARRIVAL, THE VEHICLES WOULD BE PAID OFF IN A THREE YEAR "LEASE TO OWN" PROGRAM. THE DOLLAR AMOUNT APPROPRIATED FOR THE YEAR AND ANTICIPATED IN SUBSEQUENT YEARS, WOULD ALLOW THE POLICE DEPARTMENT TO PURCHASE MORE POLICE UNITS AND PUT THEM IN SERVICE BY SPREADING THE TOTAL COST OVER MULTIPLE YEARS.
430	PURCHASE OF NEW (UNMARKED) VEHICLES	POLICE	\$ 25,000.00	PURCHASE OF UNMARKED VEHICLES FOR THE POLICE DEPARTMENT.
430	COMPUTERS/SERVERS REPLACEMENT	POLICE	\$ 5,200.00	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.
	TOTAL CAPITAL EQUIPMENT RESERVE FUND		\$ 191,516.00	

FY 2018

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
710	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 340.00	PURCHASE NEW COMPUTER ON ROTATING BASIS TO REPLACE OUTDATED COMPUTERS IN UTILITIES OFFICE
710	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 520.00	PURCHASE A NEW COMPUTER
710	PURCHASE NEW PICKUP TRUCK	UTILITIES OFFICE	\$ 4,400.00	PURCHASE NEW PICKUP TRUCK
	TOTAL WATER REVENUE FUND		\$ 5,260.00	
712	CRILE TANK PAINTING INT. AND EXT.	WATER DISTRIBUTION	\$ 185,000.00	PAINTING WILL EXTEND THE USEFUL LIFE OF THE TANK.
712	ADDITION OF BACKWASH PUMP	WATER PLANT	\$ 100,000.00	OHIO EPA REQUIRES TWO WAYS TO BACKWASH FILTERS.
712	CONSTRUCTION OF LIQUID CHLORINE ROOM	WATER PLANT	\$ 250,000.00	THE CITY CURRENTLY USES GAS CHLORINE TO DISINFECT THE WATER. DISINFECTION WITH LIQUID CHLORINE WILL PROVE TO BE SAFER FOR THE NEARBY RESIDENTS AND ENTIRE BEACH AREA.
712	SCADA AUTOMATION FOR THE CHEMICAL BUILDING	WATER PLANT	\$ 85,000.00	CURRENTLY THERE IS NO 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	CLEANING AND STRUCTURAL REVIEW OF CLEARWELLS	WATER PLANT	\$ 45,000.00	CLEAN AND REVIEW THE STRUCTURAL INTEGRITY OF BOTH CLEARWELLS
	TOTAL WATER CONSTRUCTION FUND		\$ 665,000.00	
720	SEWER JET REPLACEMENT	PUBLIC WORKS	\$ 175,000.00	REPLACE 2002 INTERNATIONAL SEWER JET AND CATCH BASIN CLEANER
720	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 340.00	PURCHASE NEW COMPUTER ON ROTATING BASIS TO REPLACE OUTDATED COMPUTERS IN UTILITIES OFFICE
720	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 520.00	PURCHASE A NEW COMPUTER
720	PURCHASE NEW PICKUP TRUCK	UTILITIES OFFICE	\$ 4,400.00	PURCHASE NEW PICKUP TRUCK
	TOTAL SEWER REVENUE FUND		\$ 180,260.00	
722	SEWER LINING REHABILITATION	ENGINEERING	\$ 75,000.00	REHABILITATE SELECT EXISTING DETERIORATED SANITARY SEWERS BY TRENCHLESS CONSTRUCTION METHODS AND LINING THE EXISTING PIPE.
722	MANHOLE REHABILITATION	ENGINEERING	\$ 25,000.00	REHABILITATE OR REPLACE SELECTED SANITARY SEWER MANHOLES TO ADDRESS MATERIAL CONCERNS AND/OR HEALTH AND SAFETY CONCERNS.
722	WPCP COMPUTERS	WATER POLLUTION CONTROL	\$ 10,000.00	REPLACE COMPUTERS (5) AT THE WPCP WITH NEW HARDWARE AND SOFTWARE.
722	TERTIARY BACKWASH PUMP REPLACEMENT	WATER POLLUTION CONTROL	\$ 100,000.00	REPLACEMENT OF 30+ YEAR BACKWASH FILTER PUMPS WITH NEW. PUMP EFFICIENCY HAS DIMINISHED THROUGH LIFE CYCLE OF PUMP EXISTANCE. NEW PUMPS WILL PROVIDE ENERGY EFFICIENT DESIGN.
	TOTAL SEWER CONSTRUCTION FUND		\$ 210,000.00	

FY 2018

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
730	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 1,020.00	PURCHASE NEW COMPUTER ON ROTATING BASIS TO REPLACE OUTDATED COMPUTERS IN UTILITIES OFFICE
730	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 1,560.00	PURCHASE A NEW COMPUTER
730	PURCHASE NEW TRUCK	UTILITIES OFFICE	\$ 13,200.00	PURCHASE NEW PICKUP TRUCK
	TOTAL ELECTRIC REVENUE FUND		\$ 15,780.00	
732	COMPUTER REPLACEMENT	ELECTRIC DISTRIBUTION	\$ 2,200.00	REPLACE OFFICE COMPUTERS ON A FIVE YEAR CYCLE.
732	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.
732	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	UG ELECTRIC IN VARIOUS SUBDIVISIONS	ELECTRIC DISTRIBUTION	\$ 60,000.00	INSTALLATION OF UG ELECTRIC INFRASTRUCTURES IN VARIOUS SUBDIVISIONS
732	SYSTEM UPGRADE	ELECTRIC DISTRIBUTION	\$ 250,000.00	UPGRADE EXISTING DISTRIBUTION SYSTEM THROUGH DESIGN ENHANCEMENTS AND PURCHASE OF NEWER EQUIPMENT SUCH AS SWITCHES, RECLOSERS, AND RELATED APPURTENANCES.
732	STREETLIGHT REVAMPING PROGRAM	ELECTRIC DISTRIBUTION	\$ 20,000.00	ONGOING REPLACEMENT OF THE MV STREETLIGHTS WITH MORE ENERGY EFFICIENT LIGHTS.
732	REPLACE/TREAT DIRECT BURIED UG CABLE	ELECTRIC DISTRIBUTION	\$ 50,000.00	REPLACE DIRECT BURIED UG CABLE IN THE OLDER SUBDIVISIONS
732	REPLACE TRUCK # 2	ELECTRIC DISTRIBUTION	\$ 280,000.00	REPLACE DIGGER DERRICK #2 PER OUR VEHICLE REPLACEMENT SCHEDULE
732	COMPUTER REPLACEMENT	ELECTRIC PLANT	\$ 5,000.00	YEARLY UPGRADE OF THREE COMPUTERS.
	TOTAL ELECTRIC CONSTRUCTION FUND		\$ 771,200.00	
760	ANNUAL STORM UTILITY CAPITAL IMPROVEMENTS PROGRAM	ENGINEERING	\$ 75,000.00	PROJECTS TO BE DEFINED IN FUTURE YEARS.
760	SEWER JET REPLACEMENT	PUBLIC WORKS	\$ 175,000.00	REPLACE 2002 INTERNATIONAL SEWER JET AND CATCH BASIN CLEANER
	TOTAL STORM WATER UTILITY FUND		\$ 250,000.00	
	TOTAL 2018 CIP PLAN:		\$ 6,535,016.00	

FY 2019

<u>FD</u>	<u>Account No.</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	201.791.56320	ANNUAL PAVING PROGRAM	ENGINEERING	\$ 200,000.00	RESURFACING OF FIVE OR SIX RESIDENTIAL STREETS AT VARIOUS LOCATIONS THROUGHOUT THE CITY.
201		TOTAL SCMR FUND		\$ 200,000.00	
	236.222.56403	FIRE PREVENTION CAR	FIRE	\$ 30,000.00	PURCHASE A NEW VEHICLE FOR FIRE PREVENTION TO REPLACE OLD VEHICLE
	236.222.56402	THERMAL IMAGING CAMERA	FIRE	\$ 10,000.00	THE CURRENT THERMAL IMAGING CAMERA NO LONGER WORKS
	236.222.56503	PURCHASE NEW COMPUTERS	FIRE	\$ 13,000.00	PURCHASE NEW COMPUTERS TO REPLACE OUTDATED ONES
	236.222.56405	TECHNICAL RESCUE EQUIPMENT	FIRE	\$ 6,000.00	REPLACE OLD RESCUE EQUIPMENT WITH UPDATED EQUIPMENT
	236.222.56502	RECORDS MANAGEMENT SYSTEM	FIRE	\$ 3,500.00	UPDATE RECORDS MANAGEMENT SYSTEM
236		TOTAL FIRE IMPROVEMENT LEVY FUND		\$ 62,500.00	
	237.791.56320	ANNUAL PAVING PROGRAM	ENGINEERING	\$ 650,000.00	ANNUAL PAVING OF VARIOUS ROADS TO BE DETERMINED
237		TOTAL ROAD IMPROVEMENT LEVY FUND		\$ 650,000.00	
	415.122.56401	COMPUTER REPLACEMENT	MUNI COURT	\$ 15,000.00	CONTINUE WITH COURT COMPUTER REPLACEMENT.
	415.122.56402	PAPER ON DEMAND	MUNI COURT	\$ 36,000.00	CONTINUE WITH PAPER ON DEMAND PROJECT.
415		TOTAL MUNI CT CAPITAL PROJECTS FUND		\$ 51,000.00	
	424.171.56210	BUILDING IMPROVEMENTS	R&PL - BLDG. MAINT.	\$ 20,000.00	BUILDING IMPROVEMENTS
	424.313.56403	PURCHASE NEW 4X4 TRUCK	PUBLIC WORKS	\$ 36,000.00	PURCHASE NEW 4WD DRIVE TRUCK WITH PLOW.

FY 2019

<u>FD</u>	<u>Account No.</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	424.512.56312	UPGRADES TO PARK	R&PL - PARKS	\$ 10,000.00	KWIANIS RECREATION PARK REPAIRS NATUREWORKS & MAIN PAVILION, PLAYGROUND REPAIRS, DUG OUT REPAIRS AND TENNIS COURTS.
424		TOTAL CAPITAL IMPROVEMENT FUND		\$ 66,000.00	
	430.142.56401	PURCHASE NEW COMPUTER	FINANCE	\$ 2,000.00	PURCHASE NEW COMPUTER ON A ROTATING BASIS FOR FINANCE DEPARTMENT TO REPLACE OUTDATED COMPUTERS.
	430.161.56403	PURCHASE NEW VEHICLE	ENGINEERING	\$ 15,000.00	PURCHASE NEW VEHICLE FOR ENGINEERING.
	430.212.56403	PURCHASE NEW VEHICLES	POLICE	\$ 53,000.00	PURCHASE 3 NEW PATROL VEHICLES ON A LEASE TO OWN PROGRAM.
	430.512.56403	PURCHASE NEW TRUCK	R&PL - PARKS	\$ 26,000.00	REPLACEMENT OF OLD VEHICLE FOR A MORE RELIABLE VEHICLE.
	430.641.56401	COMPUTER	COMMUNITY DEV./ CODE ENFORCEMENT	\$ 2,000.00	COMPUTER REPLACEMENT PROGRAM.
430		TOTAL CAPITAL EQUIPMENT RESERVE FUND		\$ 98,000.00	
	712.712.56403	4-WHEEL DRIVE TRUCK	UTILITES OFFICE	\$ 5,000.00	PURCHASE 4WD TRUCK FOR UTILITY SERVICE PERSON.
	712.712.56503	PURCHASE COMPUTER	UTILITES OFFICE	\$ 400.00	PURCHASE NEW COMPUTER ON A ROTATING BASIS FOR UTILITY DEPARTMENT TO REPLACE OUTDATED COMPUTERS.
	712.796.56403	REPLACEMENT OF OLD VEHICLE	WATER	\$ 35,000.00	OLD TRUCK HAS OUT-PERFORMED ITS USEFUL LIFE.
	712.797.56322	WATERLINE REPLACEMENTS	WATER	\$ 520,000.00	REPLACING WATERLINES THROUGHOUT CITY DUE TO ACIDIC SOIL CONDITIONS ERRODING THE DUCTILE IRON PIPE.
712		TOTAL WATER CONSTRUCTION FUND		\$ 560,400.00	

FY 2019

<u>FD</u>	<u>Account No.</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	720.722.56403	4-WHEEL DRIVE TRUCK	UTILITES OFFICE	\$ 5,000.00	PURCHASE 4WD TRUCK FOR UTILITY SERVICE PERSON.
	720.722.56503	PURCHASE COMPUTER	UTILITES OFFICE	\$ 400.00	PURCHASE NEW COMPUTER ON A ROTATING BASIS FOR UTILITY DEPARTMENT TO REPLACE OUTDATED COMPUTERS.
	722.793.56322	MANHOLE REHABILITATION	ENGINEERING	\$ 25,000.00	REHABILITATE OR REPLACE SELECT SANITARY SEWER MANHOLES TO ADDRESS HEALTH AND SAFETY CONCERNS.
	722.793.56322	SEWER LINING REHABILITATION	ENGINEERING	\$ 75,000.00	REHABILITATE SELECT EXISTING DETERIORATED SANITARY SEWERS BY TRENCHLESS CONSTRUCTION METHODS AND LINING THE EXISTING PIPE.
	722.798.56402	TERTIARY ROOF REPLACEMENT	WATER POLLUTION CONTROL	\$ 75,000.00	TERTIARY ROOF IS IN NEED OF REPLACEMENT TO PREVENT DAMAGE TO THE TERTIARY.
	722.798.56402	AERATION DIFFUSER AND PIPING REPLACEMENTS	WATER POLLUTION CONTROL	\$ 25,000.00	REPLACE AERATION DIFFUSER MEMBRANES AND PIPING AS NECESSARY.
	722.798.56403	PURCHASE NEW PICKUP TRUCK	WATER POLLUTION CONTROL	\$ 30,000.00	PURCHASE NEW PICKUP TRUCK. OLD TRUCK IS NEEDING MAINTENANCE WORK CONTINUOUSLY.
	722.798.56405	FRONT END LOADER REPLACEMENT	WATER POLLUTION CONTROL	\$ 75,000.00	REPLACE OLD FRONT END LOADER WITH NEW, MORE RELIABLE LOADER.
722		TOTAL SEWER CONSTRUCTION FUND		\$ 310,400.00	
	732.732.56403	4-WHEEL DRIVE TRUCK	UTILITES OFFICE	\$ 15,000.00	PURCHASE 4WD TRUCK FOR UTILITY SERVICE PERSON.
	732.732.56503	PURCHASE COMPUTER	UTILITES OFFICE	\$ 1,600.00	PURCHASE NEW COMPUTER ON A ROTATING BASIS FOR UTILITY DEPARTMENT TO REPLACE OUTDATED COMPUTERS.
	732.794.56302	RICHMOND ROAD SUBSTATION UPGRADES	ELECTRIC	\$ 155,000.00	REPLACE A1 BREAKER AND METERING EQUIPMENT AT THE RICHMOND ROAD SUBSTATION.

FY 2019

<u>FD</u>	<u>Account No.</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	732.794.56503	COMPUTER HARDWARE	ELECTRIC	\$ 5,000.00	YEARLY UPGRADE OF THREE COMPUTERS.
	732.795.56401	COMPUTER HARDWARE	ELECTRIC	\$ 2,000.00	YEARLY UPGRADE OF THREE COMPUTERS.
	732.795.56322	INDUSTRIAL TRANSFORMERS	ELECTRIC	\$ 90,000.00	PURCHASE INDUSTRIAL SIZE (500 KVA+) TRANSFORMERS.
	732.795.56322	UG ELECTRIC IN VARIOUS SUBDIVISIONS	ELECTRIC	\$ 20,000.00	INSTALLATION OF UG ELECTRIC INFRASTRUCTURE IN CITY.
	732.795.56322	STREET LIGHT REVAMPING	ELECTRIC	\$ 30,000.00	ONGOING REPLACEMENT OF THE STREETLIGHTS WITH MORE EFFICIENT LIGHTING.
	732.795.56322	SYSTEM UPGRADE	ELECTRIC	\$ 280,000.00	UPGRADE EXISTING DISTRIBUTION SYSTEM THROUGH DESIGN ENHANCEMENTS AND EQUIPMENT PURCHASES.
	732.795.56403	REPLACE OLD BUCKET TRUCK	ELECTRIC	\$ 288,000.00	REPLACE OLDER TRUCK WITH NEWER, MORE DEPENDABLE BUCKET TRUCK.
732		TOTAL ELECTRIC CONSTRUCTION FUND		\$ 886,600.00	
	760.792.56303	ANNUAL STORM WATER IMPROVEMENT PROGRAM	ENGINEERING	\$ 250,000.00	ENGINEERING FOR VARIOUS STORM WATER PROJECTS
760		TOTAL STORM WATER UTILITY FUND		\$ 250,000.00	
		TOTAL 2019 CIP PLAN:		\$ 3,134,900.00	

SUPPLEMENTAL INFORMATION**Computation of Legal Debt Margin****DECEMBER 31, 2013**

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, 2013

<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, 2014

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	887	172	1,059
2 Fasson Division/ Avery International Corporation	Manufacturing	556	-	556
3 Painesville City Schools	Education	385	12	397
4 The City of Painesville	Government	245	14	259
5 Lake Erie College	Education	136	127	263
6 Aero Fluid Products	Manufacturing	163	5	168
7 Cintas	Service	110	-	110
8 Eckart America	Manufacturing	108	-	108
9 STP Products / Armoured Auto Group	Manufacturing	78	20	98
10 Yokohama Industries Americas Ohio, Inc.	Manufacturing	74	-	74

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	201 STREET CONSTRUCTION FUND	2029 EMS FUND	204 CEMETERIES FUND	710 WATER REVENUE FUND	720 SEWER REVENUE FUND	730 ELECTRIC REVENUE FUND	760 STORM WATER FUND
	101 GENERAL FUND	229	204	710	720	730	760
	20%			25%	20%	35%	
Distribution Percentage is -							
Unless Otherwise Noted							
Council	101.111.51XXX			710.711.51XXX	720.721.51XXX	730.731.51XXX	
	101.111.52XXX			710.711.52220	720.721.52220	730.731.52220	
	101.111.53XXX			710.711.53920	720.721.53920	730.731.53920	
	101.111.56XXX			710.711.56501	720.721.56501	730.731.56501	
Clerk of Council	101.112.51XXX			710.711.51XXX	720.721.51XXX	730.731.51XXX	
	101.112.52XXX			710.711.52220	720.721.52220	730.731.52220	
	101.112.53XXX			710.711.53920	720.721.53920	730.731.53920	
	101.112.56XXX			710.711.56501	720.721.56501	730.731.56501	
City Manager's Office	101.131.51XXX			710.711.51XXX	720.721.51XXX	730.731.51XXX	
	101.131.52XXX			710.711.52220	720.721.52220	730.731.52220	
	101.131.53XXX			710.711.53920	720.721.53920	730.731.53920	
	101.131.56XXX			710.711.56501	720.721.56501	730.731.56501	
Assist. City Mgr/Com. Dev. Dir. - Only	10% Ea.						
	101.131.51XXX			710.711.51XXX	720.721.51XXX	730.731.51XXX	
	101.631.51XXX						
Communications	101.133.52XXX			710.711.52220	720.721.52220	730.731.52220	
	101.133.53XXX			710.711.53920	720.721.53920	730.731.53920	
	101.133.56XXX			710.711.56501	720.721.56501	730.731.56501	
Information Technology	101.134.52XXX			710.711.52220	720.721.52220	730.731.52220	
	101.134.53XXX			710.711.53920	720.721.53920	730.731.53920	
	101.134.56XXX			710.711.56501	720.721.56501	730.731.56501	
Human Resource	101.135.51XXX			710.711.51XXX	720.721.51XXX	730.731.51XXX	
	101.135.52XXX			710.711.52220	720.721.52220	730.731.52220	
	101.135.53XXX			710.711.53920	720.721.53920	730.731.53920	
	101.135.56XXX			710.711.56501	720.721.56501	730.731.56501	
Economic Development	101.137.51XXX			710.711.51XXX	720.721.51XXX	730.731.51XXX	
	101.137.52XXX			710.711.52220	720.721.52220	730.731.52220	
	101.137.53XXX			710.711.53920	720.721.53920	730.731.53920	
	101.137.56XXX			710.711.56501	720.721.56501	730.731.56501	
Finance - Administration	101.141.51XXX			710.711.51XXX	720.721.51XXX	730.731.51XXX	
	101.141.52XXX			710.711.52220	720.721.52220	730.731.52220	
	101.141.53XXX			710.711.53920	720.721.53920	730.731.53920	
	101.141.56XXX			710.711.56501	720.721.56501	730.731.56501	
Finance - Accounting Division	101.142.51XXX			710.711.51XXX	720.721.51XXX	730.731.51XXX	
	101.142.52XXX			710.711.52220	720.721.52220	730.731.52220	
	101.142.53XXX			710.711.53920	720.721.53920	730.731.53920	
	101.142.56XXX			710.711.56501	720.721.56501	730.731.56501	

DEPARTMENT/DIVISION	201		204	710	720	730	760
	101	STREET					
	GENERAL FUND	CONSTRUCTION FUND	CEMETERIES FUND	WATER REVENUE FUND	SEWER REVENUE FUND	ELECTRIC REVENUE FUND	STORM WATER FUND
Finance - Purchasing/Warehouse	20%			25%	20%	35%	
	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	
	101.143.56XXX			710.711.56501	720.721.56501	730.731.56501	
Law - Administration				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	
COMMUNITY DEV. - Engineering				710.711.51XXX	720.721.51XXX	730.731.51XXX	
	101.161.51XXX			710.711.52220	720.721.52220	730.731.52220	
	101.161.52XXX			710.711.53920	720.721.53920	730.731.53920	
	101.161.53XXX			710.711.56501	720.721.56501	730.731.56501	
REC. & PL - Bldg. Maintenance Operations				710.711.51XXX	720.721.51XXX	730.731.51XXX	
	101.171.51XXX			710.711.52220	720.721.52220	730.731.52220	
	101.171.53XXX			710.711.53920	720.721.53920	730.731.53920	
	101.171.54XXX			710.711.54120	720.721.54120	730.731.54120	
	101.171.56XXX			710.711.56501	720.721.56501	730.731.56501	
POLICE	90%			1%	3%	6%	
Law Enforcement Sworn Officers	101.211.51XXX			710.211.51XXX	720.211.51XXX	730.211.51XXX	
Law Enforcement - Other	25%			25%	15%	35%	
CSOs Only	101.212.51XXX			710.711.51XXX	720.721.51XXX	730.731.51XXX	
FIRE	50%						
Fire Chief Only	101.221.51XXX				229.221.51XXX	50%	
Captains and Lieutenants Only	85%				229.221.51XXX	15%	
Firefighters/EMTs Only	78%				229.221.51XXX	15%	
Fire - Other	85%				229.221.51XXX	15%	
Training Coordinator	101.222.51XXX				229.222.51XXX		
Administrative Assistant	20%				229.222.51XXX	80%	
Firefighters/EMTs Part-Time	78%				229.222.51XXX	15%	
Fire Inspector	100%				229.222.51XXX		
PUBLIC WORKS	30%						
Administration	101.311.51XXX	20%	201.311.51XXX		720.725.51XXX	20%	730.341.51XXX
Equipment Maintenance	20%			25%	20%	35%	10%
	101.319.51XXX			710.711.51XXX	720.721.51XXX	730.731.51XXX	
Public Works Street Division	40%	25%	201.312.51XXX		20%	5%	10%
	101.320.51XXX				720.725.51XXX	730.341.51XXX	760.763.51XXX
Traffic Signs, Markings and Signals	50%					50%	
	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
RECREATION AND PUBLIC LANDS								
Recreation and Public Lands Director	10% Each 101.511.51XXX 101.521.51XXX				25% 710.711.51XXX	20% 720.721.51XXX	35% 730.731.51XXX	
<hr/>								
Rec. & PL - Parks & Cemeteries Div.	50%			50%				
Cemeteries & Parks Superintendent	101.511.51XXX			204.421.51XXX				
Administrative Secretary	20% 101.511.51XXX			80% 204.421.51XXX				
Maintenance Supervisor I - Parks	100% 101.511.51XXX							
<hr/>								
Maintenance Supervisor I - Cemeteries				100%				
				204.421.5XXX				
Maintenance Workers I & II	57% 101.512.51XXX			38% 204.422.51XXX	1.25% 710.711.51XXX	1% 720.721.51XXX	1.75% 730.731.51XXX	
Maintenance Workers I & II - Events	1% 101.137.51XXX							
Maintenance Mechanic, Auto	30% 101.512.51XXX			30% 204.422.51XXX		20% 720.721.51XXX	20% 730.731.51XXX	
<hr/>								
COMMUNITY DEVELOPMENT								
Planning Commission	20% 101.611.51XXX 101.611.52XXX 101.611.53XXX				25% 710.711.51XXX 710.711.52220 710.711.53920	20% 720.721.52220 720.721.53920	35% 730.731.51XXX 730.731.52220 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	101.641.51XXX 101.641.52XXX 101.641.53XXX 101.641.55XXX 101.641.56XXX				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	
<hr/>								
PUBLIC WORKS								
Service Director		25% 201.311.51XXX			25% 710.711.51XXX	30% 720.721.51XXX	10% 730.731.51XXX	10% 760.761.51XXX
WATER DEPT.		6%			87% 710.711.51XXX	4% 720.721.51XXX	2% 730.731.51XXX	1% 760.761.51XXX
Water Supt/Public Serv. Executive Director		201.311.51XXX						
<hr/>								
FINANCE								
Utilities Office					20% 710.712.51XXX	20% 720.722.51XXX	60% 730.732.51XXX	
					710.712.52220	720.722.52220	730.732.52220	
					710.712.53920	720.722.53920	730.732.53920	
					710.712.56120	720.722.56120	730.732.56120	

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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 BASIS OF ACCOUNTING	A budget in which planned funds available equal planned expenditures. 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	The amounts of revenue which must be provided for a debt service fund so

REQUIREMENTS	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 FUNDS TRUST AND AGENCY	Amounts transferred from one fund to finance activities in another fund. 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.



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