

City of Painesville

Lake County, Ohio

BUDGET DOCUMENT

— 2016 —

City of Painesville, Ohio

Lake County

2016 Budget Document

Prepared by:

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TABLE OF CONTENTS

BUDGET TRANSMITTAL LETTER.....	5
BUDGET OVERVIEW	9
PROFILE OF THE CITY	11
ORGANIZATIONAL STRUCTURE	12
DEMOGRAPHIC SUMMARY.....	16
THE CITY OF PAINESVILLE ECONOMIC OUTLOOK.....	19
STRATEGIC PLAN	21
INTRODUCTION	21
PROCEDURE	21
CORE VALUES.....	21
2016 CITYWIDE GOALS	22
BUDGET POLICIES.....	25
FINANCIAL POLICIES.....	25
BUDGET POLICY	25
<i>2016 Budget Calendar.....</i>	<i>28</i>
CASH MANAGEMENT POLICY	29
INVESTMENT POLICY	31
CAPITAL ASSET POLICY	36
DEBT MANAGEMENT POLICY	41
REVENUE POLICY.....	43
EXPENDITURE/EXPENSE POLICY.....	44
OPERATING POSITION POLICY.....	45
BASIS OF ACCOUNTING	45
BASIS OF BUDGETING	45
FUND STRUCTURE.....	45
FINANCIAL ANALYSIS.....	53
ASSUMPTIONS FOR REVENUE ESTIMATES	53
ASSUMPTIONS FOR APPROPRIATIONS	54
BUDGET PREPARATION.....	54
ECONOMIC OUTLOOK.....	55
REVENUES	57
EXPENDITURES.....	63
FUND BALANCES.....	65
CAPITAL IMPROVEMENTS	65
REVENUE BUDGET SUMMARY ALL FUNDS	66
EXPENDITURE BUDGET SUMMARY ALL FUNDS.....	68
FUND REVENUE & EXPENDITURE SUMMARY	70
LEGAL COMPLIANCE.....	81
BUDGET OVERVIEW OF MAJOR FUNDS.....	113
GENERAL FUND	113
STREET CONSTRUCTION, MAINTENANCE & REPAIR FUND.....	120
WATER FUNDS.....	121
WATER POLLUTION CONTROL FUNDS.....	123
ELECTRIC FUNDS	124
STORM WATER FUND	125

LEGISLATIVE	127
MUNICIPAL COURT	131
JUDICIAL ACTIVITIES	131
CLERK OF COURT.....	131
PROBATION.....	131
VICTIM'S ADVOCATE GRANT FUND	131
CITY MANAGER'S OFFICE.....	135
COMMUNICATIONS, PROMOTIONS AND PUBLIC RELATIONS ACTIVITIES	135
INFORMATION TECHNOLOGY.....	135
HUMAN RESOURCES OFFICE	139
ECONOMIC DEVELOPMENT	141
FINANCE.....	143
ACCOUNTING.....	143
PURCHASING AND WAREHOUSE	143
INCOME TAX COLLECTION.....	143
UTILITIES OFFICE.....	143
LAW	147
ENGINEERING	149
POLICE	151
LAW ENFORCEMENT - SWORN OFFICERS.....	151
LAW ENFORCEMENT - OTHER.....	151
CONTROL CENTER.....	151
FIRE.....	155
FIRE FIGHTING, PREVENTION & INSPECTION	155
PUBLIC WORKS	161
STREET MAINTENANCE AND REPAIR.....	161
SIDEWALKS	161
EQUIPMENT MAINTENANCE.....	161
LEAF & YARD WASTE REMOVAL.....	161
PARKING & TRAFFIC.....	161
SEWER - COLLECTION & TRANSMISSION.....	162
REFUSE - COLLECTION AND DISPOSAL.....	162
PARKING GARAGE	162
RECREATION & PUBLIC LANDS.....	167
PARKS ADMINISTRATION	167
MORSE AVENUE COMMUNITY CENTER	167
RECREATION ACTIVITIES	167
PUBLIC LANDS AND BUILDINGS.....	167
CEMETERIES ADMINISTRATION.....	167
PLANNING AND DEVELOPMENT.....	171
COMMUNITY DEVELOPMENT	173
CODE ENFORCEMENT	173

WATER SERVICE.....	179
FILTRATION AND PUMPING.....	179
SUPERVISION - DISTRIBUTION OPERATIONS.....	179
WATER POLLUTION CONTROL SERVICE.....	183
SUPERVISION - PLANT AND SYSTEM.....	183
ELECTRIC SERVICE	187
SUPERVISION - PLANT OPERATIONS	187
SUPERVISION - DISTRIBUTION OPERATIONS.....	187
STORM WATER UTILITY.....	191
NON-DEPARTMENTAL	193
SCHEDULE OF HOSPITALIZATION.....	194
SCHEDULE OF WORKER'S COMPENSATION	195
SCHEDULE OF DEBT.....	196
SCHEDULE OF TRANSFERS.....	198
LONG-TERM DEBT	199
2016 CAPITAL BUDGET	201
SUPPLEMENTAL INFORMATION.....	223
COMPUTATION OF LEGAL DEBT MARGIN	223
COMPUTATION OF ALL DIRECT AND OVERLAPPING DEBT	224
PRINCIPAL EMPLOYERS.....	225
DEMOGRAPHIC STATISTICS	226
DISTRIBUTION OF ACCOUNTS	227
GLOSSARY OF TERMS.....	231

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Honorable Members of Painesville City Council:

This budget chronicle 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 2016. 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, 2016. The budget for 2016 reflects the City's continuing re-alignment to provide services in an economic environment, which for the second year in a row is moving in a positive direction. The total estimated revenues for all funds in the City in 2016 are \$72,954,386 an increase of \$9,391,557, 15%, from the 2015 budgeted revenues. The reason for the increase is in 2016 the water department is proposing to construct a new water intake and the City will be receiving \$8.4 million through an interest free loan for this project. The other reason for the increase is the City will be issuing \$2.9 million in debt to pay for two large stormwater capital projects. For the second year in a row, the General Fund budgeted revenues will increase from the prior year. General Fund 2016 revenues are projected to be increased in 2016 by almost \$407,000 or 4% from 2015. Even though the budgeted 2016 General Fund revenues are going to be increased from 2015, they are still \$3.2 million less than what they were in 2008. Sewer and Storm Water revenues are expected to increase in 2016, while Water and Electric revenues are expected to decrease slightly in 2016.

The 2016 total budgeted expenditures are \$75,639,569, an increase of \$9,585,899, 15% from 2015. The reason for the large increase is the City is proposing to do a very large capital project in the Water Department, constructing a new water intake in Lake Erie. The total cost of this project will be \$12 million dollars and \$8.4 million of this project will be budgeted in 2016. The City received an interest free loan through the EPA and this will save the City millions of dollars in interest expenses. Constructing a new water intake is necessary to ensure safe drinking water to the City's customers. There also are two large stormwater capital projects being proposed for 2016. The 2016 General Fund expenditures will be increased by 4% from the original 2015 budget. For the third year in a row, the General Fund budget will have a surplus. Of the Utility Funds; Water, Electric and Storm Water are budgeted to have a surplus, while, the Sewer Fund is projected to operate at a deficit in 2016.

In 2016, the City will be budgeting almost \$16.4 million for capital projects, which is approximately \$10 million more than what was budgeted in 2015 for capital. The main reason for the increase is the proposed construction of the new water intake project. As stated above, this project will be funded through a 20 year interest free loan, which will save the City millions of dollars. Another reason for the increase in capital projects is the Electric Plant is requesting almost \$1 million to change out switchgear

at the plant that is almost 100 years old. Also the Administration is proposing \$2.9 million of stormwater projects to alleviate some of the flooding issues in the City. These stormwater projects will be financed through the Level II stormwater assessments that go on the property taxes through the County.

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 2016, it has been at the expense of personnel and services. Fortunately, the 2016 General Fund budget will have a budget surplus; and 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 2016 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 funded and unfunded mandates. Controlled spending continues to be the approach to 2016 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 2016 budget began in the summer of 2015 with a review of the accomplishments and highlights of the 2015 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 2016 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 2016, only the Engineering department will have a change in the number of employees it has. Currently the engineering department does not have any clerical staff. The Fire Department has a part time administrative assistant. This administrative assistant will be changed to full time and she will split her time between the fire department and the engineering department. This will allow the City Engineer to concentrate her efforts on engineering projects and not have to worry about doing clerical work as well.

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. 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 levies allow the City to purchase some much needed fire capital equipment and to repave 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. For 2016 in General Fund related departments, if the City's General Fund is projecting out to have a larger net gain than anticipated halfway through 2016, the administration will go to Council with these additional monies and will ask Council what additional capital projects they would like done in 2016. If the General Fund is not projecting out to have a significant net gain in 2016, then this will not be done.

Fortunately in 2016, it appears that the economic climate is continuing to improve as the General Fund revenues continue to increase, however the City has not recovered from the lost General Fund revenues due to state reductions and reduced interest rates. The City will probably never get back most of those General Fund reduced revenues. Going forward, Council will still have some decisions to make sure the City stays financially sustainable in all departments. We respectfully present this 2016 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, 2015

A handwritten signature in black ink, appearing to read 'Jeffrey R. Egan'.

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 thirteen consecutive years beginning January 1, 2003 through January 1, 2015.

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, 2019; 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 – 1/01/16 to 12/31/19
Vice President	(at Large)	Lori DiNallo	Term – 1/01/14 to 12/31/17
Council Member	(Ward 1)	Christine Shoop	Term – 1/01/16 to 12/31/19
Council Member	(Ward 2)	Katie Jenkins	Term – 1/01/16 to 12/31/19
Council Member	(Ward 3)	Michael DeLeone	Term – 1/01/16 to 12/31/19
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

Michelle LaPuma
mlapuma@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

Assistant Superintendent

Kevin Aiken

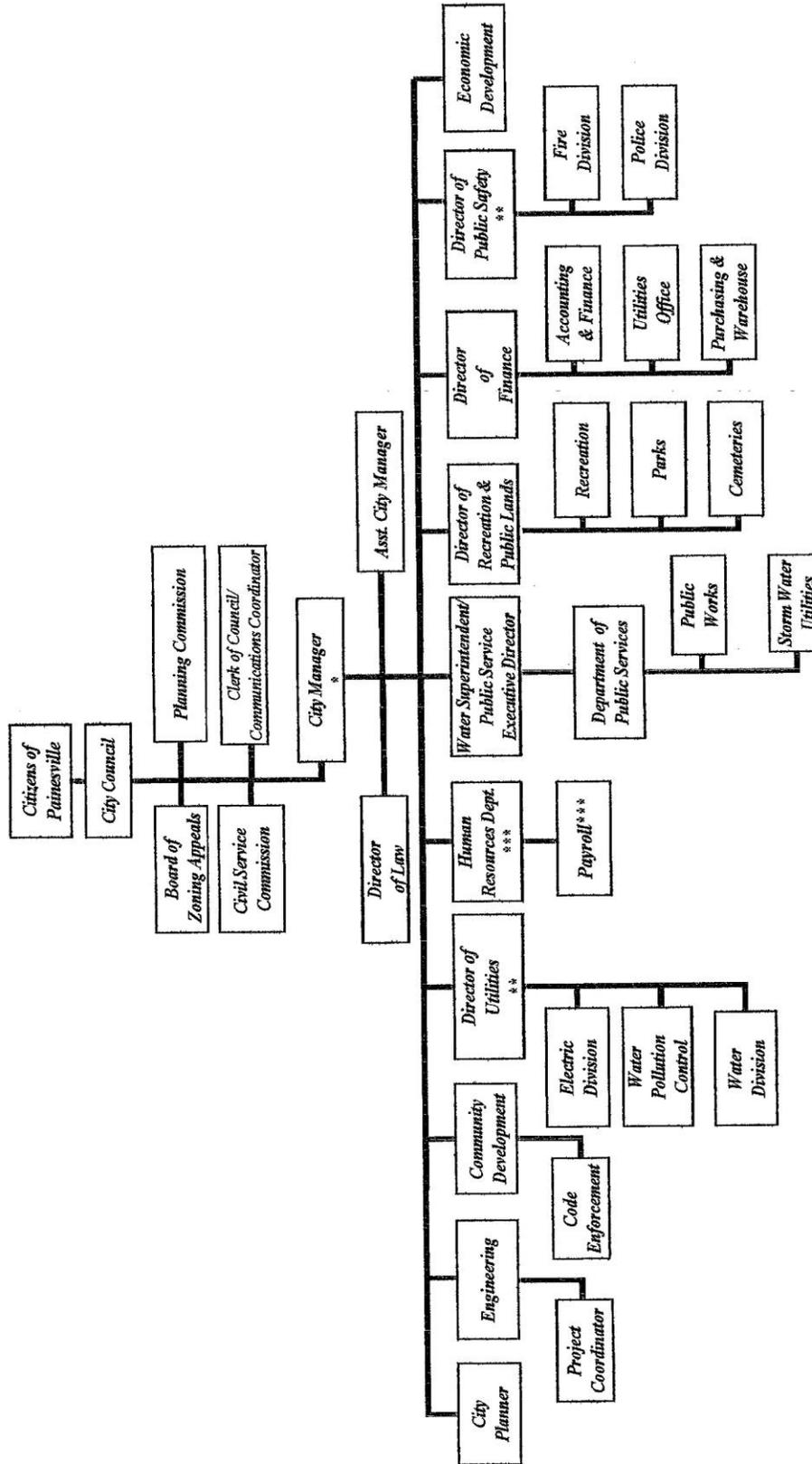
Division of Water

Water Superintendent

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

*City Manager is Director of these Departments

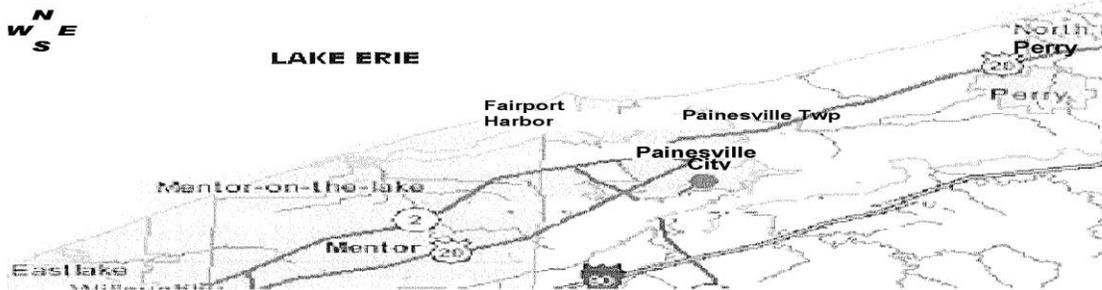
The City of Painesville, Ohio



* 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 2016 the Office of Economic Development will be working closely with the existing businesses on our Synchronist Surveys to strengthen our business retention and expansion efforts and future retain job creation by existing companies. 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.

2016 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 2016.

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

	2015 Original Budget	2015 Final Budget	\$ Change	% Change
General Funds	\$11,700,309	\$13,821,050	\$2,120,741	18.13%
Special Revenue Funds	6,537,079	6,803,624	266,545	4.08%
Debt Service Funds	100,835	218,480	117,645	116.67%
Capital Projects Funds	1,398,856	1,076,092	-322,764	-23.07%
Proprietary Funds	41,247,726	43,592,408	2,344,682	5.68%
Internal Service Funds	4,916,915	4,041,015	-875,900	-17.81%
Fiduciary Funds	151,950	202,912	50,962	33.54%
Total All Fund Groups	\$66,053,670	\$69,755,581	\$3,701,911	5.60%

- The table above outlines the results of the 2015 budget. The final budget was 5% 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. These funds were able to transfer out additional monies due to the fact these funds were in better financial position at 12-31-15 than originally anticipated. The budget for the Internal Service Funds were reduced due to the fact that the City's hospitalization and workers compensation costs were less than originally budgeted.

The comparison of the 2015 budget to the 2016 budget can be found in the financial analysis section of this document. The budget level of control is at the fund function object level.

2016 BUDGET CALENDAR

Thursday, May 14 TH , 2015	Complete Tax Budget 2016
Monday, May 18 th , 2015	Advertise for Tax Budget Public Hearing
Monday, June 1 st , 2015	Tax Budget Public Hearing and Tax Budget legislation to City Council
Friday, July 10 th , 2015	Prepare revenue estimates for 2016
Friday, July 31 th , 2015	Distribute 2016 Departmental Budget Manuals
Friday, August 14 th , 2015	Departmental plans due back to Finance from Budget Manuals
August 17 th – August 28 th , 2015	Prepare preliminary budget
Monday, August 31 st , 2015	Preliminary budget summary to City Manager
September 14 th – September 15 th , 2015	Budget Hearings with departments
Friday, September 18 th , 2015	First Draft of 2016 Budget to City Manager
September 21 st – September 25 th , 2015	Review and balance budget with City Manager
Monday, September 28 th , 2015	Final Draft of 2016 Budget to City Manager
September 29 th – October 19 th , 2015	Update and balance Draft Budget Document
Monday, October 26 th , 2015	Draft Budget to Finance Committee
Friday, October 30 th , 2015	Draft Budget Document to City Council
Thursday, November 12 th , 2015	Special Budget Session with City Council
Monday, November 16 th , 2015	2016 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	To account for costs associated with the demolition of the Lake East Hospital.
City Hall Fire Fund	To track expenses for renovation from fire for insurance purposes.
Water Fund	To account for operation of City's water treatment and distribution systems.
Sewer Fund	To account for operation of City's sewage treatment and collection systems.
Electric Fund	To account for operation of City's electric generation and distribution systems.
Smart Grid Project Fund	To account for costs associated with Vanadium Redox battery power source.
Refuse Fund	To account for the operation of the City's solid waste collection and transmission systems.
Off-Street Parking Fund	To account for the operation of the City's off-street parking garage.
Storm Water Utility Fund	To account for the operation of the City's storm water utility.
Community Programs	To account for community cultural and recreational activities that are funded by an established user-fee.
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

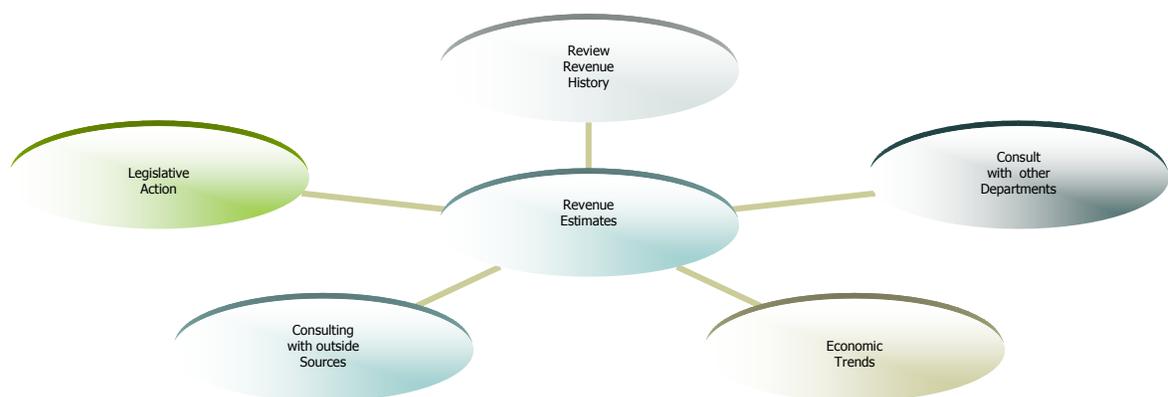
BUDGET SUMMARY

Total 2016 expenditures for all funds are \$75,639,569 a 15% increase from the 2015 original budget of \$66,053,670. The reason for the increase is the City’s 2016 capital expenses will be over \$16 million or more than \$10 million more than they were in 2015. The main capital project the City will be doing in 2016 is constructing a new water intake line in Lake Erie for the Water Plant. The cost for this project will be approximately \$12 million, however \$8.4 million of this project will be budgeted in 2016 and \$3.6 million will be budgeted in 2017. The City received a 20 year interest free loan for this project through the EPA and this will save the City a total of almost \$5,000,000 in interest payments. Another reason for the large increase in capital expenses is the City is spending \$2.9 million on storm water projects. Also the Electric Plant will be spending approximately \$1,000,000 in 2016 on replacing switchgears that are close to 100 years old. Total estimated revenues for all funds are \$72,954,386, a 15% increase over last year’s estimated revenues of \$63,562,829. The main reason for the increase is the Water Revenue Fund will be receiving \$8,400,000 from the EPA for the interest free loan for the water intake project. On pages 76–77 is a 2016 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 a series of schedules details various aspects of the 2016 budget.

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 2011 to 2016.

**Revenue By Source
FY 2011 to FY 2016**

	<u>Actual 2011</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2014</u>	<u>Budget 2015</u>	<u>Budget 2016</u>
Taxes	\$ 11,796,642	\$ 11,455,103	\$ 10,515,547	\$ 12,647,967	\$ 11,796,700	\$ 12,441,950
Intergovernmental Revenue	4,858,051	3,976,012	2,005,179	1,877,566	2,062,875	9,154,698
Charges for Services (Except Utilities)	865,156	765,575	681,682	691,478	669,080	598,280
User Fees - Charges for Services	38,682,044	37,679,088	35,503,093	38,518,193	39,947,640	39,407,313
License, Permit, Inspection & Other Fees	294,524	451,264	337,181	477,644	339,400	367,600
Municipal Court Receipts-Fines & Forfeits	1,327,738	1,466,450	1,505,087	1,522,249	1,509,450	1,397,200
Misc. Revenues	1,737,104	1,889,669	1,503,542	1,910,654	1,534,520	1,563,545
Financing Sources/Transfers In	11,364,080	21,517,683	11,828,759	12,562,660	5,703,164	8,023,800
TOTAL REVENUE	\$ 70,925,338	\$ 79,200,844	\$ 63,880,069	\$ 70,208,411	\$ 63,562,829	\$ 72,954,386

- 2016 revenues are significantly up from 2015, due to receiving \$8.4 million in Intergovernmental Revenues through the EPA for the water intake loan.
- 2016 revenues are also up due to issuing debt to pay for stormwater projects.
- 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 2015 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.
- The City will be receiving a \$12,000,000 interest free loan for the water intake project; \$8,400,000 of this will be received in 2016. The City will not have to start paying this debt until 2018 or 2019 depending on when the project is completed. Also in 2016, the City will be issuing debt for the Storm Water Projects on Cedarbrook and Maplewood. These stormwater projects will be financed through the Level II Stormwater assessment revenues. All of the other 2016 capital projects will be paid for with cash or grants.

BUDGET PREPARATION

The 2016 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 the minimum, all of these departments were asked to maintain their 2015 operating expenses as close as possible for their 2016 operating budget. All of the other funds were asked to maintain their 2015 operating expenses for 2016 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 third year in a row, the General Fund 2016 budget is balanced without having to use carryover to balance it. This is mainly due to a slight increase in projected 2016 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 2015. However even though the 2016 budgeted General Fund revenues are slightly up from 2015, they are still \$3.2 million less than what the General Fund received in 2008. The City anticipates the 2016 revenues in the Sewer Revenue Fund to be slightly increased from 2015, while the 2016 revenues in the Water and Electric funds will be slightly decreased from 2015.

For the second year in a row, the 2016 budgeted General Fund revenues have increased from the prior year, however it is highly unlikely the City's General Fund will receive revenues at the same level as 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 conservative spending pattern in 2015 to insure adequate resources going into the next several years. Previous years' conservative approach to spending has 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 2016, we are presenting Council a General Fund budget that has a budget surplus of \$11,206.

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 for the second year in a row, the General Fund revenues have increased. 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 services that will result in structural changes in how we do business and deliver services. The administration is predicting budgeted income tax revenues to be increased by \$400,000 in 2016. 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 its 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 2015 the City focused on several new development projects, as well as some new events, and growing our existing events. We have started a new approach at marketing using commercial advertising within local movie theaters. 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 approach at business attraction, especially focusing on retail this year, in addition to business retention and expansion. The focus of our business recruitment efforts are fully underway now with the final development agreements 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 2016 budget includes capital outlay which is funded through grant funds, unencumbered cash balances, the Water Infrastructure Fee, road and fire levies, and interest free loans. In several funds, the only options for continuing capital improvement is through using carryover funds to pay for it or issuing new debt. Fortunately with the new road and fire levies and the City switching to a Level II storm water community, the City will have additional revenues for major road, fire and storm water projects. Continued efforts on identifying other revenue sources will be important to the future implementation of capital projects. Due to the City receiving the interest free loan from the EPA, the City will be able to do a much needed project of replacing the water intake. This loan is saving the City millions of dollars and without it, a large financial burden would be placed on the Water Department. The details of specific projects and plans for 2016 are outlined in the capital budget section of this document. For 2016, the City is going to give Council further input for the General Fund related capital projects that are done. If after halfway through 2016, 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 2016. If the General Fund is not projecting to have a significant net gain in 2016, then this will not be done.

The City is continuing to go in a positive direction, financially. The General Fund will have increased budgeted revenues from the prior year for the second year in a row. The 2016 General Fund revenues will be increased by 4% from 2015. It is also important to note that the 2016 General Fund revenues will still be over \$3.2 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 had reduced General Fund 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 2013	Actual 2014	Budgeted 2015	Budgeted 2016
REVENUES:				
40 Taxes	\$ 10,515,547	\$ 12,647,967	\$ 11,796,700	\$ 12,441,950
41 Intergovernmental Revenue	2,005,179	1,877,566	2,062,875	9,154,698
42 Charges for Services (except Utilities)	681,682	691,478	669,080	598,280
43 User Fees - Charges for Services	35,503,093	38,518,193	39,947,640	39,407,313
44 License, Permit, Inspection and Other Fees	337,181	477,644	339,400	367,600
45 Municipal Court Receipts-Fines and Forfeits	1,505,087	1,522,249	1,509,450	1,397,200
46 Misc. Revenues*	1,503,542	1,910,654	1,534,520	1,563,545
48 Financing Sources	8,063,824	5,625,350	4,361,164	6,654,800
Total Revenues	\$ 60,115,134	\$ 63,271,101	\$ 62,220,829	\$ 71,585,386
EXPENDITURES:				
51 Personal Services	\$ 24,298,318	\$ 24,375,924	\$ 26,696,020	\$ 27,442,545
52 Materials and Supplies	2,702,897	2,867,201	3,028,434	2,636,771
53 Services and Charges	4,311,528	4,759,116	5,358,878	5,562,090
54 Utilities	12,767,225	13,339,366	16,075,454	15,564,537
55 Operating Charges	2,377,893	2,480,290	1,601,376	1,752,143
56 Capital Outlay	12,226,984	9,114,078	6,315,624	16,350,800
57 Debt Service	6,749,946	5,729,675	5,245,384	4,657,583
58 Nonoperating Charges	1,295,049	902,891	926,500	944,100
Total Expenditures	\$ 66,729,839	\$ 63,568,542	\$ 65,247,670	\$ 74,910,569
Transfers:				
47 Transfers-In (Governmental Fund Types)	\$ 1,969,935	\$ 3,527,310	\$ 1,282,000	\$ 1,309,000
49 Transfers-In (Proprietary Fund Types)	1,795,000	3,410,000	60,000	60,000
59 Operating Transfers/Reserves-Transfer Out	(3,171,310)	(6,355,465)	(806,000)	(729,000)
	\$ 593,625	\$ 581,845	\$ 536,000	\$ 640,000
EXCESS REVENUE OVER EXPENDITURES	\$ (6,021,080)	\$ 284,404	\$ (2,490,841)	\$ (2,685,183)
CASH CARRYOVER BALANCE	35,338,200	29,317,120	29,601,524	27,110,683
TOTAL ALL FUNDS	\$ 29,317,120	\$ 29,601,524	\$ 27,110,683	\$ 24,425,500

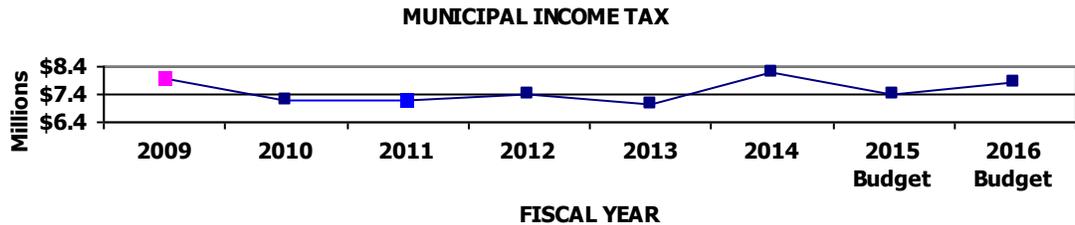
*Includes interest, late payment fees, and various sales.

REVENUES

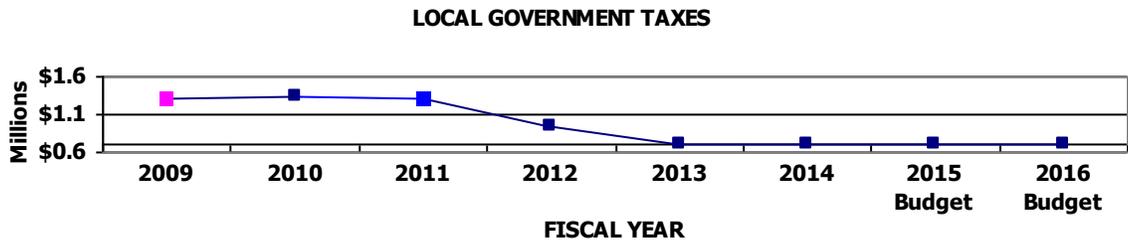
For 2016, the City has six major funds that represent 84% of the total estimated resources of the City and 81% of the City's total appropriations. These funds are the General Fund, Water Revenue Fund, Water Construction Fund, Sewer Revenue Fund, Electric Revenue Fund and Storm Water Fund. The General Fund is the chief operating fund of the City. The Water Revenue, Water Construction, Sewer Revenue, Electric Revenue and Storm Water Funds 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 17% 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 2016 Municipal Income Tax estimates are based on trend analysis and information provided by the City's income tax collection agency. The City anticipates a \$400,000 increase in municipal income taxes in 2016.

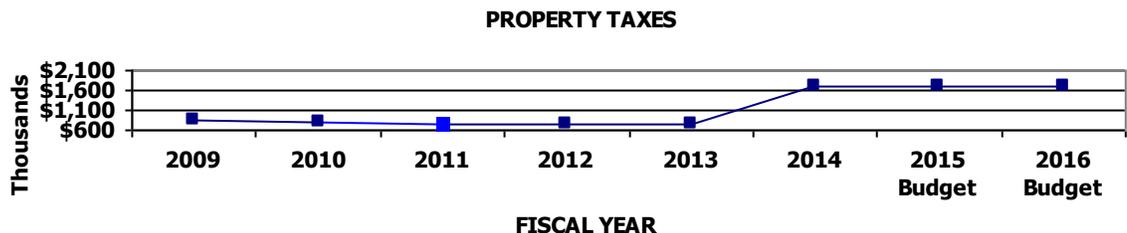


Local Government Taxes are State of Ohio revenue sharing programs which cities share in the collection of State Income, Sales, Corporate Franchise and Public Utilities Excise Taxes. These funds are distributed in two ways – 9/10 to counties which in turn divide them among all towns, villages and municipalities,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



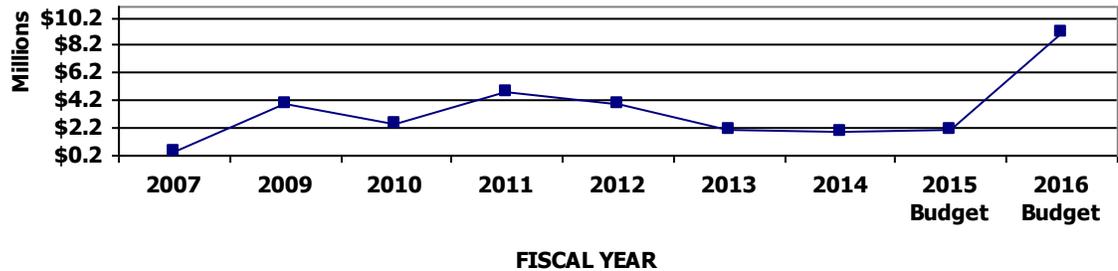
Property Taxes include amounts levied against all real estate and public utility property. Real property taxes (other than public utility) collected during 2016 were levied October 1, 2015 on assessed values as of January 1, 2015, the lien date. Assessed values are established by the County Auditor at 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 new voter approved levies: one for fire capital and one for roads.



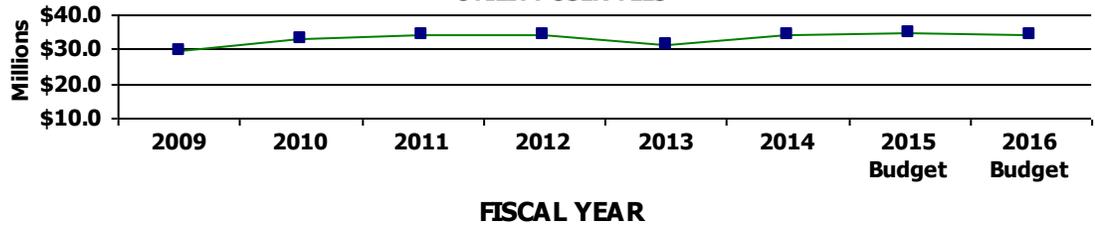
Intergovernmental are derived primarily from other government entities, such as county, state, or federal governments. The majority of these revenues are revenues received through grants. There is a large increase in these in 2016, due to the \$8.4 million the City will be receiving for the interest free EPA loan for the construction of the new water intake.

INTERGOVERNMENTAL



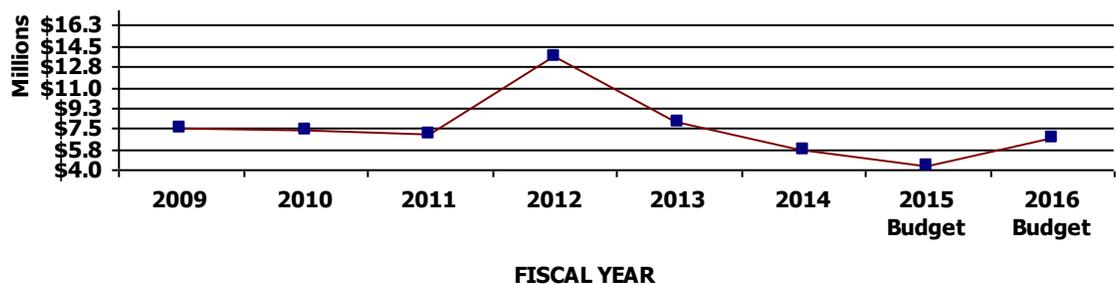
User-Fees are derived primarily from the four main enterprise activities of the City; water, sewer, electric and storm utilities. The fees are determined from consumption of water, flow of waste water, consumption of electricity and existence of impervious surface. User fees are combined in a monthly bill sent to residents and businesses. Meters are read every month to determine consumptions. The 2016 User Fees estimates are based on trend analysis.

UTILITY USER-FEES



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

FINANCING SOURCES

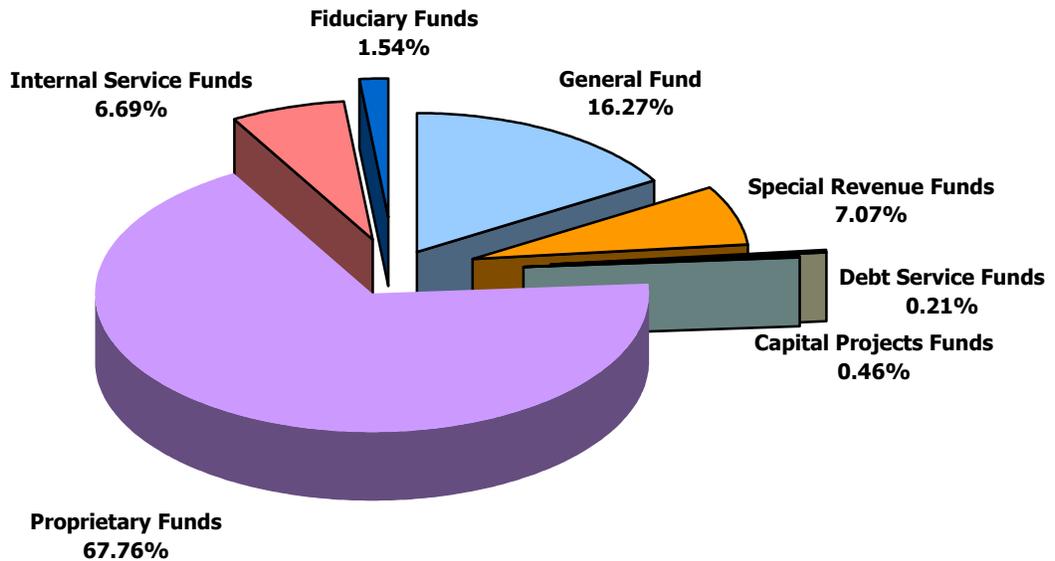


Revenues

Total for 2016 Budget \$72,954,386

Summary of Revenue by Fund Group

	2016 Budget	%	2015 Budget	%
General Funds	\$ 11,873,050	16.27%	\$ 11,466,200	18.04%
Special Revenue Funds	5,155,287	7.07%	6,177,190	9.72%
Debt Service Funds	152,000	0.21%	148,000	0.23%
Capital Projects Funds	336,000	0.46%	758,100	1.19%
Proprietary Funds	49,426,361	67.76%	39,057,049	61.45%
Internal Service Funds	4,879,663	6.69%	4,957,940	7.80%
Fiduciary Funds	1,132,025	1.54%	998,350	1.57%
Total All Fund Groups	\$ 72,954,386	100.00%	\$ 63,562,829	100.00%



The City anticipates a large increase in total 2016 revenues. The main reason for this will be that in 2016, the City will receive more Intergovernmental money, through loans, than we did in 2015.

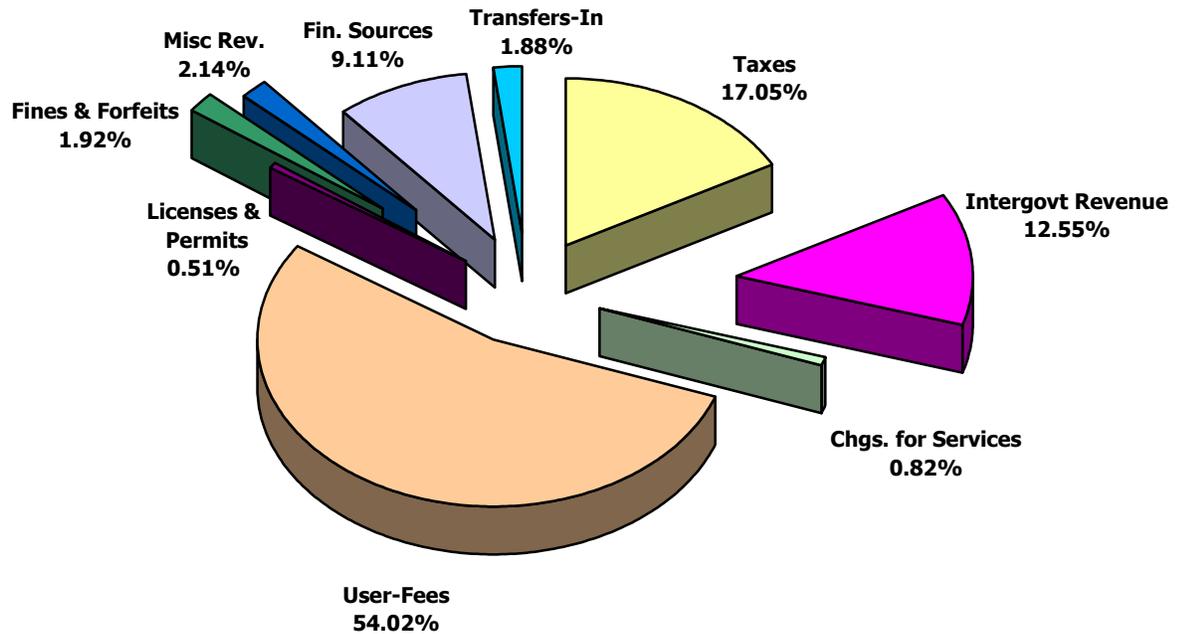
The table below is a summary comparison of the 2016 to 2015 budgets by sources.

Summary of Revenues by Source

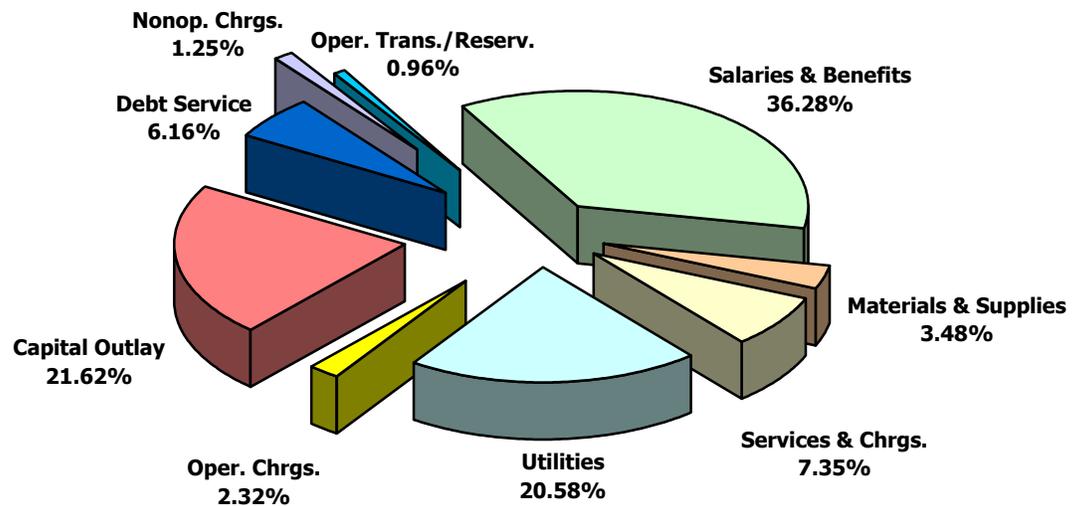
	2016	2016	2015	Change \$	%
	%	Budget	Budget		
Taxes	17.05%	\$ 12,441,950	\$ 11,796,700	\$ 645,250	5.47%
Intergovernmental	12.55%	9,154,698	2,062,875	7,091,823	343.78%
Charges for Services	0.82%	598,280	669,080	(70,800)	-10.58%
User Fees	54.02%	39,407,313	39,947,640	(540,327)	-1.35%
Licenses & Permits	0.51%	367,600	339,400	28,200	8.31%
Fines & Forfeitures	1.92%	1,397,200	1,509,450	(112,250)	-7.44%
Miscellaneous Revenues	2.14%	1,563,545	1,534,520	29,025	1.89%
Financing Sources	9.11%	6,654,800	4,361,164	2,293,636	52.59%
Transfer-In-All Funds	1.88%	1,369,000	1,342,000	27,000	2.01%
	100.00%	\$ 72,954,386	\$ 63,562,829	\$ 9,391,557	14.78%

- The main reason taxes increased is due to the 2016 budgeted municipal income tax revenues being \$7,600,000 or \$400,000 more than the 2015 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 and some of the City’s companies having a projected increase in net profit taxes.
- There is a large increase in intergovernmental revenues due to the fact that the City will be receiving \$8,400,000 through the interest-free loan for the water intake project.
- The user fees are projected to decrease slightly, due to slightly reduced water and electric consumption.
- The Financing Sources increased, due to the City issuing \$2.9 million in bonds/notes for the Cedarbrook and Maplewood stormwater projects that will be funded through the Level II stormwater fees.

WHERE IT COMES FROM



WHERE IT GOES



The table below is a comparison summary of the current budget by cost center for 2016 to the 2015 original budget:

Summary of Expenditures by Cost Center

	2016 %	2016 Budget	2015 Budget	Change \$	%
Personnel Services	36.28%	\$ 27,442,545	\$ 26,696,020	\$ 746,525	2.80%
Materials & Supplies	3.48%	2,636,771	3,028,434	(391,663)	-12.93%
Services & Charges	7.35%	5,562,090	5,358,878	203,212	3.79%
Utilities	20.58%	15,564,537	16,075,454	(510,917)	-3.18%
Operating Charges	2.32%	1,752,143	1,601,376	150,767	9.41%
Capital Outlay	21.62%	16,350,800	6,315,624	10,035,176	158.89%
Debt Service	6.16%	4,657,583	5,245,384	(587,801)	-11.21%
Nonoperating Charges	1.25%	944,100	926,500	17,600	1.90%
Operating Transfers/Reserves	0.96%	729,000	806,000	(77,000)	-9.55%
Total	100.00%	\$ 75,639,569	\$ 66,053,670	\$ 9,585,899	14.51%

Personnel Services includes: wages, benefits, hospitalization & workers comp.

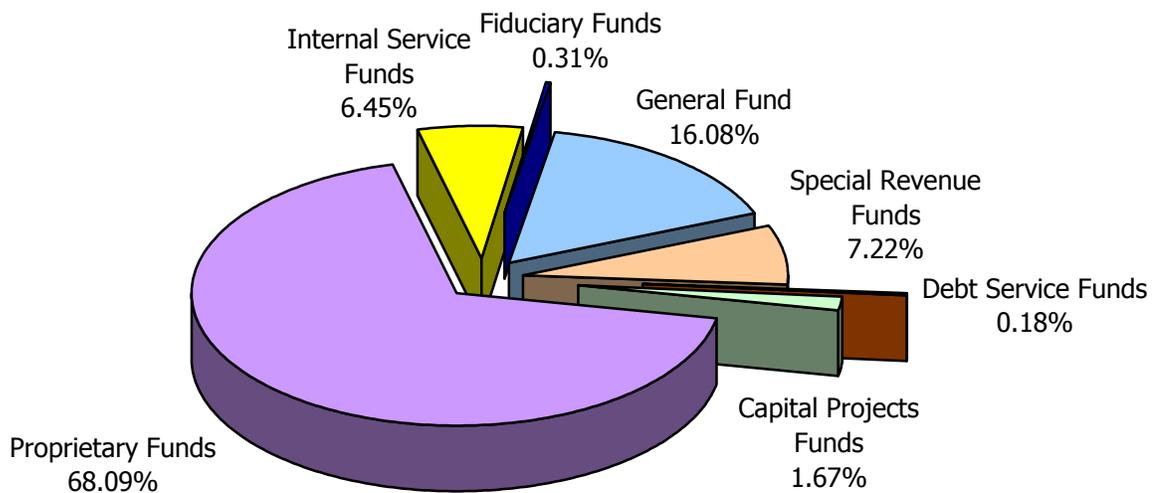
- The main reason the Personnel Services expenses increased is due to union contracts that call for a 2.5% rate increase in 2016. The City also budgeted for the step and longevity payments in 2016 that the City is contractually obligated to pay.
- The main reason for the decrease in materials and supplies is due to the fact the City is anticipating purchasing less coal in 2016 for the electric plant.
- The reason for the decrease in utilities is due to the fact the City anticipates purchasing \$500,000 less in power purchases in 2016.
- Capital Outlay for 2016 is projected to have a large increase from 2015. The reasons for this are the \$8.4 million water intake project and the \$2.9 million in stormwater projects. A detailed breakout of proposed 2016 capital will be discussed further in this document.
- There is a decrease in 2016 debt service payments due to the fact the City is paying down notes. However, in 2017 the debt payments will increase as the debt payment for the stormwater project will start coming due. The debt payment for the water intake project will begin in 2018 or 2019 depending on when the project is completed.
- There is a decrease in Transfers because various funds are transferring less money to the other funds in 2016.

Expenditures

Total for 2016 Budget \$75,639,569

	2016 Budget	%	2015 Budget	%
General Funds	\$ 12,161,844	16.08%	\$ 11,700,309	17.71%
Special Revenue Funds	5,468,624	7.22%	6,537,079	9.90%
Debt Service Funds	131,330	0.18%	100,835	0.15%
Capital Projects Funds	1,265,425	1.67%	1,398,856	2.12%
Proprietary Funds	51,501,458	68.09%	41,247,726	62.45%
Internal Service Funds	4,879,663	6.45%	4,916,915	7.44%
Fiduciary Funds	231,225	0.31%	151,950	0.23%
Total All Fund Groups	\$ 75,639,569	100.00%	\$ 66,053,670	100.00%

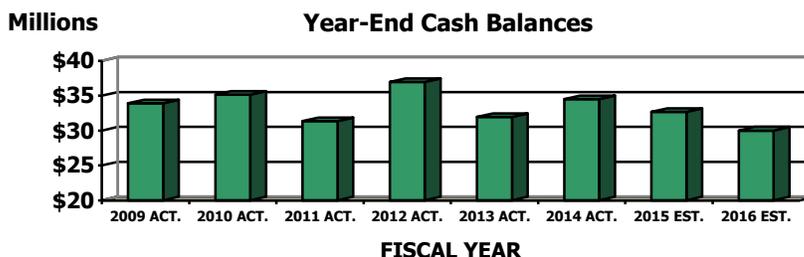
Summary of Expenditures by Fund Group



FUND BALANCES

Several funds will have higher December 31, 2015 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 third year in a row, the General Fund will not need to use carryover to balance the budget. In 2016, the General Fund will have a budget surplus of \$11,206. In 2016 total budgeted expenses will exceed total budgeted revenues by \$2,685,183. The main reason the 2016 budgeted expenses exceeded the 2016 budgeted revenues is due to the fact that the City will be transferring additional monies at the end of 2015 to pay for capital projects, thus the City won't have to issue debt to pay for them. Water Construction, Fire, Roads, and Storm Water 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 2016 budgeted cash reserves will slightly increase in the General, Water, Electric, and Storm Water Funds; while cash reserves in the SCM&R and Sewer Funds will decrease in 2016. 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

For 2016, the City is proposing to do several large capital projects. The largest one is for constructing the new water intake for the Water Plant, which will allow the City to continue to provide safe drinking water to our customers. The total cost of this project will be \$12 million with \$8.4 million of this project being budgeted for in 2016. The project will be funded through a 20 year interest free loan through the EPA, which will save the City millions in debt payments. The water department will also be doing an additional \$1.2 million in capital with \$1,055,000 of this going towards replacing waterlines. These water capital projects will be funded through the water improvement capital fee. Another large project the City is proposing is \$2.9 million for stormwater improvements at Cedarbrook and Maplewood to help alleviate flooding in the City. The stormwater projects will be funded through the Level II stormwater assessment fees. Neither the water intake nor the stormwater project would be possible if these funding mechanisms were not available. The City is also proposing to spend \$1 million dollars repaving roads in 2016. Of this, \$635,000 will be paid through the road levy and \$365,000 through the SCM&R Fund. The Electric Department is proposing \$1.7 million on several capital projects that will improve the efficiency of the electric plant and distribution systems. Several departments will also be purchasing various pieces of equipment and vehicles that are needed to operate their departments more efficiently. A detailed listing of the 2016 capital projects can be found on pages 201-206.

REVENUE BUDGET SUMMARY ALL FUNDS

FUND	NAME	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	BUDGET 2016
GENERAL FUNDS						
101	General Fund	\$ 12,285,161	\$ 11,148,952	\$ 12,505,563	\$ 11,466,200	\$ 11,873,050
151	General Fund Reserve	25,000	-	50,000	-	-
152	Employee Health Insurance Reserve	20,000	-	-	-	-
153	Workers' Compensation Reserve	-	-	71,178	-	-
154	Compensated Balance Reserve	335,000	235,000	525,000	-	-
	TOTAL FOR GENERAL FUNDS	\$ 12,665,161	\$ 11,383,952	\$ 13,151,740	\$ 11,466,200	\$ 11,873,050
SPECIAL REVENUE FUNDS						
201	Street Construction, Maintenance and Repair	\$ 1,685,926	\$ 1,595,675	\$ 2,366,340	\$ 2,393,500	\$ 1,275,389
202	State Highway Improvement	47,636	47,004	63,050	45,000	45,000
204	Cemeteries	397,798	413,264	415,225	413,850	401,800
208	Police Pension Transfer	80,524	66,717	68,446	65,500	65,500
209	Fire Pension Transfer	80,524	66,717	68,446	65,500	65,500
212	Law Enforcement	2,325	2,368	5,793	500	200
215	Municipal Motor Vehicle License Tax	34,346	34,915	35,890	34,000	34,000
217	Indigent Drivers Alcohol Treatment	16,116	5,944	29,330	30,000	15,000
218	Enforcement and Education	19,626	15,932	15,566	15,500	15,000
219	City Motor Vehicle License Tax	68,779	69,830	71,780	66,000	68,000
220	Fire Levy	248,387	242,570	180,491	134,740	95,000
221	Underground Storage Tank	-	-	-	1,000	2,000
222	Probation Services	100,905	110,442	100,144	120,000	100,000
223	COPS	4,000	-	-	-	-
226	Skate Facility	-	-	-	-	-
227	Fire Special Revenue	6,435	393	150	200	200
228	Federal Emergency Management Agency	-	-	-	-	-
229	Emergency Medical Services	596,170	525,000	490,900	470,000	470,000
230	Municipal Court Computerization	90,911	109,281	113,131	109,000	100,000
231	Shamrock Business Center TIF Fund	6,492,756	2,098,621	1,431,614	955,000	1,060,000
233	Brownfield Grant	-	-	-	250,000	350,000
234	Victim's Advocate Grant Fund	50,024	52,242	48,247	57,900	37,698
236	Fire Improvement Levy Fund	-	-	311,076	315,000	315,000
237	Road Improvement Levy Fund	-	-	629,997	635,000	640,000
	TOTAL FOR SPECIAL REVENUE FUNDS	\$ 10,023,188	\$ 5,456,913	\$ 6,445,615	\$ 6,177,190	\$ 5,155,287
DEBT SERVICE FUNDS						
301	General Bond Retirement	\$ 85,587	\$ 59,916	\$ 61,374	\$ 53,000	\$ 60,000
303	Special Assessment Bond Retirement	115,843	76,294	91,321	95,000	92,000
304	Land Acquisition Note Retirement	356,010	162,761	-	-	-
	TOTAL FOR DEBT SERVICE FUNDS	\$ 557,439	\$ 298,970	\$ 152,695	\$ 148,000	\$ 152,000
CAPITAL PROJECT FUNDS						
415	Municipal Court Capital Projects	\$ 45,688	\$ 53,941	\$ 55,768	\$ 54,000	\$ 48,000
424	Capital Improvement	125,128	266,197	1,466,276	8,100	-
425	Girdled Road Water Improvements	135,000	120,000	-	100,000	100,000
426	Shamrock Boulevard Road Project	1,915,774	1,917,000	-	-	-
427	Jackson St. Interchange Project	1,351	-	40,004	500,000	100,000
428	Industrial Park Project	40,000	-	15,000	-	-
429	Muni Court Special Projects	109,239	104,611	95,362	96,000	88,000
430	Capital Equipment Reserve	175,000	200,000	375,000	-	-
431	Millstone Acquisition	2,226,690	138,018	-	-	-
432	Gristmill FMA Acquisition	-	-	-	-	-
433	Gristmill HMGP Acquisition	-	-	-	-	-
434	Lake Hospital Demolition Project	81,450	434,315	26,211	-	-
435	City Hall Fire Fund	616,125	3,482	-	-	-
	TOTAL FOR CAPITAL PROJECT FUNDS	\$ 5,471,444	\$ 3,237,563	\$ 2,073,621	\$ 758,100	\$ 336,000

REVENUE BUDGET SUMMARY ALL FUNDS (Continued)

FUND	NAME	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGETED 2015	BUDGET 2016
<u>PROPRIETARY FUNDS</u>						
710	Water Revenue	\$ 5,259,475	\$ 4,876,392	\$ 5,843,975	\$ 5,609,350	\$ 5,305,600
711	Water Deposit	35,273	38,964	34,287	35,000	35,000
712	Water Construction	2,208,159	2,520,908	2,605,062	1,821,149	10,163,899
720	Sewer Revenue	3,678,780	4,130,378	3,783,445	3,596,500	3,624,750
722	Sewer Construction	734,663	953,903	629,467	113,930	62,000
730	Electric Revenue	26,055,157	23,690,516	26,646,816	26,919,200	26,451,500
731	Electric Deposit	55,786	58,599	36,499	30,000	30,000
732	Electric Construction	4,002,022	1,036,098	1,029,523	-	-
733	Electric Replacement and Improvement Fund	-	-	-	-	-
734	Electric Reserve	1,000,000	-	1,500,000	-	-
735	Smart Grid Project Fund	1,572,070	584	146	-	-
740	Refuse	30,950	1,573	2,509	1,400	1,500
750	Off-Street Parking Revenue	113,220	146,209	97,868	99,200	98,900
751	Off-Street Parking Debt Service	-	-	-	-	-
752	Off-Street Parking Deposit	36	27	-	20	-
760	Storm Water Utility	978,135	947,887	835,285	777,800	3,601,712
770	Community Programs	31,034	39,168	46,209	53,500	51,500
TOTAL FOR PROPRIETARY FUNDS		\$ 45,754,761	\$ 38,441,206	\$ 43,091,091	\$ 39,057,049	\$ 49,426,361
<u>INTERNAL SERVICES</u>						
801	Fuel and Oil Rotary	\$ 358,127	\$ 297,862	\$ 299,643	\$ 274,940	\$ 233,285
802	Supplies Rotary	35,454	35,549	38,668	38,000	37,148
803	Employee Health Insurance	2,880,781	3,245,756	3,248,036	3,935,000	3,889,230
805	Workers' Compensation Retrospective	443,335	462,674	515,489	710,000	720,000
TOTAL FOR INTERNAL SERVICES FUNDS		\$ 3,717,696	\$ 4,041,841	\$ 4,101,836	\$ 4,957,940	\$ 4,879,663
<u>FIDUCIARY FUNDS</u>						
601	Deposit Trust	\$ 90,753	\$ 68,605	\$ 96,628	\$ 47,800	\$ 58,000
602	Plan Review Trust	18,760	17,000	55,000	15,000	15,000
603	Zoning Application Trust	1,200	-	1,200	225	225
605	Cemetery Trust - Operations	830	748	390	600	200
606	Special Endowment - Operations	346	312	163	225	100
607	Columbarium Trust	-	-	-	-	-
613	Law Enforcement Trust	1,115	1,574	14,749	7,000	1,000
901	Evergreen Cemetery Trust	840	240	120	200	200
902	Riverside Cemetery Trust	5,040	6,000	4,320	4,000	4,000
903	Special Endowment Trust	4,920	4,000	4,460	3,300	3,300
952	State Patrol Transfer	88,697	88,875	93,830	80,000	80,000
953	Electronic License Forfeiture	-	-	-	-	-
954	JEDD Fund	794,654	829,571	886,436	840,000	900,000
955	CDBG Fund	4,000	2,700	30,399	-	70,000
960	Land Bank Fund	-	-	4,120	-	-
TOTAL FOR FIDUCIARY FUNDS		\$ 1,011,155	\$ 1,019,625	\$ 1,191,813	\$ 998,350	\$ 1,132,025
TOTAL REVENUES/ESTIMATED RESOURCES		\$ 79,200,844	\$ 63,880,069	\$ 70,208,411	\$ 63,562,829	\$ 72,954,386

EXPENDITURE BUDGET SUMMARY ALL FUNDS

FUND	NAME	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	BUDGET 2016
<u>GENERAL FUNDS</u>						
101	General Fund	\$ 11,980,696	\$ 11,387,822	\$ 12,355,159	\$ 11,450,309	\$ 11,861,844
151	General Fund Reserve	-	-	-	-	-
152	Employee Health Insurance Reserve	-	-	-	-	-
153	Workers' Compensation Reserve	-	-	-	-	-
154	Compensated Balance Reserve	330,277	336,731	459,626	250,000	300,000
	TOTAL FOR GENERAL FUNDS	\$ 12,310,973	\$ 11,724,553	\$ 12,814,784	\$ 11,700,309	\$ 12,161,844
<u>SPECIAL REVENUE FUNDS</u>						
201	Street Construction, Maintenance and Repair	\$ 1,641,089	\$ 1,541,467	\$ 1,926,650	\$ 2,563,447	\$ 1,511,927
202	State Highway Improvement	40,677	84,299	60,015	60,000	67,260
204	Cemeteries	408,075	371,634	358,610	412,701	404,938
208	Police Pension Transfer	77,194	70,878	929	65,500	71,100
209	Fire Pension Transfer	77,192	70,878	929	65,500	71,100
212	Law Enforcement	7,462	2,541	2,532	500	-
215	Municipal Motor Vehicle License Tax	32,000	32,000	33,000	34,000	35,000
217	Indigent Drivers Alcohol Treatment	31,397	35,012	3,220	30,000	30,000
218	Enforcement and Education	-	-	-	-	-
219	City Motor Vehicle License Tax	64,000	64,000	65,000	66,000	67,000
220	Fire Levy	264,518	291,323	163,118	130,636	85,863
221	Underground Storage Tank	1,519	1,000	1,000	1,000	1,000
222	Probation Services	124,772	101,674	83,960	114,724	112,191
223	COPS	-	3,974	-	-	-
226	Skate Facility	-	-	-	-	-
227	Fire Special Revenue	214	5,320	173	1,500	1,500
229	Emergency Medical Services	600,696	586,406	581,572	589,551	614,266
230	Municipal Court Computerization	86,099	94,873	85,705	94,229	102,548
231	Shamrock Business Center TIF Fund	1,264,031	5,377,149	2,762,438	1,119,265	1,163,485
232	2008 FEMA Fund	-	-	-	-	-
233	Brownfield Grant	-	-	-	250,000	250,000
234	Victim's Advocate Grant Fund	49,118	54,719	41,826	39,426	41,446
236	Fire Improvement Levy Fund	-	-	44,365	264,100	198,000
237	Road Improvement Levy Fund	-	-	553,194	635,000	640,000
	TOTAL FOR SPECIAL REVENUE FUNDS	\$ 4,770,054	\$ 8,789,146	\$ 6,768,235	\$ 6,537,079	\$ 5,468,624
<u>DEBT SERVICE FUNDS</u>						
301	General Bond Retirement	\$ 143,695	\$ 702	\$ 101,677	\$ 1,100	\$ 900
303	Special Assessment Bond Retirement	100,012	100,989	99,628	99,735	130,430
304	Land Acquisition Note Retirement	356,010	162,761	-	-	-
	TOTAL FOR DEBT SERVICE FUNDS	\$ 599,717	\$ 264,451	\$ 201,305	\$ 100,835	\$ 131,330
<u>CAPITAL PROJECT FUNDS</u>						
415	Municipal Court Capital Projects	\$ -	\$ -	\$ 95,549	\$ 79,500	\$ 55,000
424	Capital Improvement	222,387	186,399	1,286,422	228,800	447,000
425	Girdled Road Water Improvements	118,905	118,905	118,905	118,906	118,905
426	Shamrock Boulevard Road Project	1,912,433	1,993,410	-	-	-
427	Jackson St. Interchange Project	1,351	-	41,470	500,000	100,000
428	Industrial Park Project	16,078	15,653	15,228	14,803	15,378
429	Muni Court Special Projects	153,773	116,002	127,133	145,175	148,644
430	Capital Equipment Reserve	341,135	132,611	172,327	311,672	380,498
431	Millstone Acquisition Fund	2,179,993	146,939	250,000	-	-
432	Gristmill FMA Acquisition	-	-	-	-	-
433	Gristmill HMGP Acquisition	-	-	-	-	-
434	Lake Hospital Demolition Project	114,046	430,733	48,300	-	-
435	City Hall Fire	607,685	12,007	-	-	-
	TOTAL FOR CAPITAL PROJECT FUNDS	\$ 5,667,787	\$ 3,152,659	\$ 2,155,334	\$ 1,398,856	\$ 1,265,425

EXPENDITURE BUDGET SUMMARY ALL FUNDS (continued)

FUND	NAME	ACTUAL 2012	ACTUAL 2013	ACTUAL 2014	BUDGET 2015	BUDGET 2016
<u>PROPRIETARY FUNDS</u>						
710	Water Revenue	\$ 4,962,727	\$ 4,485,270	\$ 5,916,596	\$ 5,587,570	\$ 5,301,569
711	Water Deposit	-	-	-	-	-
712	Water Construction	2,187,667	2,563,848	2,962,071	2,273,087	10,311,069
720	Sewer Revenue	3,812,634	4,266,724	4,020,662	3,651,366	3,682,676
722	Sewer Construction	777,144	998,104	696,350	558,947	511,687
730	Electric Revenue	26,998,949	23,320,512	26,404,186	26,903,096	26,445,553
731	Electric Deposit	-	-	-	-	-
732	Electric Construction	1,185,279	4,230,807	1,969,365	1,352,089	1,720,488
733	Electric Replacement and Improvement Fund	-	-	-	-	-
734	Electric Utility Reserve	2,194,829	-	-	-	-
735	Smart Grid Project Fund	2,077,111	96,435	146	-	-
740	Refuse	34,681	2,116	2,250	1,400	2,300
750	Off-Street Parking Revenue	90,904	87,460	98,130	98,691	96,794
751	Off-Street Parking Debt Service	-	-	-	-	-
752	Off-Street Parking Deposit	-	-	-	-	-
760	Storm Water Utility	917,127	865,067	732,510	768,301	3,378,588
770	Community Programs	32,738	37,523	41,178	53,179	50,734
TOTAL FOR PROPRIETARY FUNDS		\$ 45,271,792	\$ 40,953,864	\$ 42,843,443	\$ 41,247,726	\$ 51,501,458
<u>INTERNAL SERVICES FUNDS</u>						
801	Fuel and Oil Rotary	\$ 328,182	\$ 280,301	\$ 254,336	\$ 274,940	\$ 233,285
802	Supplies Rotary	35,552	33,654	37,221	38,000	37,148
803	Employee Health Insurance	2,879,631	3,243,231	3,240,378	3,881,375	3,889,230
805	Workers' Compensation Retrospective	443,335	462,674	515,489	722,600	720,000
TOTAL FOR INTERNAL FUNDS		\$ 3,686,699	\$ 4,019,859	\$ 4,047,423	\$ 4,916,915	\$ 4,879,663
<u>FIDUCIARY FUNDS</u>						
601	Deposit Trust	\$ 76,050	\$ 39,559	\$ 46,339	\$ 47,800	\$ 58,000
602	Plan Review Trust	-	32,888	34,815	15,000	15,000
603	Zoning Application Trust	73	136	200	225	225
605	Cemetery Trust - Operations	1,144	1,170	227	600	200
606	Special Endowment - Operations	-	-	-	225	100
607	Columbarium Trust	-	-	-	-	-
613	Law Enforcement Trust	3,486	1,060	428	7,000	7,000
901	Evergreen Cemetery Trust	-	-	-	500	300
902	Riverside Cemetery Trust	-	-	-	500	300
903	Special Endowment Trust	-	-	-	-	-
952	State Patrol Transfer	88,697	88,875	93,830	80,000	80,000
954	JEDD Fund	794,654	829,571	886,146	-	-
955	CDBG Fund	3,997	2,515	30,399	-	70,000
960	Land Bank Fund	-	843	1,100	100	100
TOTAL FOR FIDUCIARY FUNDS		\$ 968,101	\$ 996,617	\$ 1,093,482	\$ 151,950	\$ 231,225
TOTAL EXPENDITURES/APPROPRIATIONS		\$ 73,275,123	\$ 69,901,149	\$ 69,924,007	\$ 66,053,670	\$ 75,639,569

FUND REVENUE & EXPENDITURE SUMMARY

Fund	Fund No.	Projected Unencumbered Fund Bal. 12/31/15	FY 2016 Budgeted Revenue	FY 2016 Budgeted Expenses	Estimated Ending Balance	% Change in End Bal. to Beg. Bal.
General	101	\$ 2,928,569	\$ 11,873,050	\$ 11,861,844	\$ 2,939,775	0.38%
General Fund Reserve	151	525,000	-	-	525,000	0.00%
Employee Health Insurance	152	392,004	-	-	392,004	0.00%
Workers' Comp Reserve	153	154,848	-	-	154,848	0.00%
Compensated Balances Reserve	154	600,000	-	300,000	300,000	-50.00%
Subtotal General Fund		\$ 4,600,421	\$ 11,873,050	\$ 12,161,844	\$ 4,311,627	
Special Revenue Funds						
Street Const., Maint. & Repair	201	\$ 1,504,644	\$ 1,275,389	\$ 1,511,927	\$ 1,268,106	-15.72%
State Highway	202	81,582	45,000	67,260	59,322	-27.29%
Cemeteries	204	174,247	401,800	404,938	171,109	-1.80%
Police Pension Transfer	208	80,317	65,500	71,100	74,717	-6.97%
Fire Pension Transfer	209	80,361	65,500	71,100	74,761	-6.97%
Law Enforcement Fund	212	22,829	200	-	23,029	0.88%
Municipal Motor Vehicle Tax	215	15,710	34,000	35,000	14,710	-6.37%
Indigent Drivers Alcohol Treat.	217	22,695	15,000	30,000	7,695	-66.09%
Enforcement & Education	218	129,642	15,000	-	144,642	11.57%
City Vehicle License Tax	219	43,359	68,000	67,000	44,359	2.31%
Fire Levy	220	167,821	95,000	85,863	176,958	5.44%
Underground Storage Tank	221	931	2,000	1,000	1,931	107.41%
Probation Services	222	35,196	100,000	112,191	23,005	-34.64%
COPS	223	2,000	-	-	2,000	0.00%
Skate Facility	226	627	-	-	627	0.00%
Fire Special Revenue	227	1,966	200	1,500	666	-66.12%
Emergency Medical Services	229	183,232	470,000	614,266	38,966	-78.73%
Municipal Court Computerization	230	78,772	100,000	102,548	76,224	-3.23%
Shamrock Business Center TIF Fund	231	894,212	1,060,000	1,163,485	790,727	-11.57%
Brownfield Grant	233	-	350,000	250,000	100,000	0.00%
Victim's Advocate Grant Fund	234	3,978	37,698	41,446	230	-94.22%
Fire Improvement Levy Fund	236	65,730	315,000	198,000	182,730	178.00%
Road Improvement Levy Fund	237	24,230	640,000	640,000	24,230	0.00%
Subtotal Special Revenue Funds		\$ 3,614,081	\$ 5,155,287	\$ 5,468,624	\$ 3,300,744	
Debt Service Funds						
General Bond Retirement	301	\$ 175,021	\$ 60,000	\$ 900	\$ 234,121	33.77%
Special Assessment Bond Retirement	303	118,278	92,000	130,430	79,848	-32.49%
Land Acquisition Note Retirement	304	-	-	-	-	0.00%
Subtotal Debt Service Funds		\$ 293,299	\$ 152,000	\$ 131,330	\$ 313,969	
Capital Projects Funds						
Municipal Court Capital Projects	415	\$ 37,223	\$ 48,000	\$ 55,000	\$ 30,223	-18.81%
Capital Improvement	424	577,279	-	447,000	130,279	-77.43%
Girdled Road Water Improvements	425	8,948	100,000	118,905	(9,957)	-211.28%
Shamrock Blvd Road Project	426	57,915	-	-	57,915	0.00%
Jackson St. Interchange Project	427	118,480	100,000	100,000	118,480	0.00%
Industrial Park Project	428	10,293	-	15,378	(5,085)	-149.40%
Municipal Court Special Projects	429	88,249	88,000	148,644	27,605	-68.72%
Capital Equipment Reserve	430	556,344	-	380,498	175,846	-68.39%
Millstone Acquisition	431	31,578	-	-	31,578	0.00%
Lake Hospital Demolition	434	10,760	-	-	10,760	0.00%
City Hall Fire	435	189	-	-	189	0.00%
Subtotal Capital Projects Funds		\$ 1,497,258	\$ 336,000	\$ 1,265,425	\$ 567,833	

FUND REVENUE & EXPENDITURE SUMMARY (continued)

Fund	Fund No.	Projected Unencumbered Fd. Bal. 12/31/15	FY 2016 Budgeted Revenue	FY 2016 Budgeted Expenses	Estimated Ending Balance	% Change in End Bal. to Beg. Bal.
Expendable Trust Funds						
Deposit Trust	601	\$ 499,968	\$ 58,000	\$ 58,000	\$ 499,968	0.00%
Plan Review Trust	602	83,093	15,000	15,000	83,093	0.00%
Zoning Application Trust	603	11,958	225	225	11,958	0.00%
Cemetery Trust - Operations	605	81,013	200	200	81,013	0.00%
Special Endowment - Operations	606	60,406	100	100	60,406	0.00%
Columbarium Trust	607	89	-	-	89	0.00%
Law Enforcement Trust	613	22,468	1,000	7,000	16,468	-26.70%
Subtotal Expendable Funds		<u>\$ 758,995</u>	<u>\$ 74,525</u>	<u>\$ 80,525</u>	<u>\$ 752,995</u>	
Enterprise Funds						
Water Revenue	710	\$ 956,056	\$ 5,305,600	\$ 5,301,569	\$ 960,087	0.42%
Water Deposit	711	453,830	35,000	-	488,830	7.71%
Water Construction	712	265,877	10,163,899	10,311,069	118,707	-55.35%
Water Pollution Revenue	720	683,317	3,624,750	3,682,676	625,391	-8.48%
Water Pollution Construction	722	551,309	62,000	511,687	101,622	-81.57%
Electric Revenue	730	8,018,879	26,451,500	26,445,553	8,024,826	0.07%
Electric Deposit	731	805,572	30,000	-	835,572	3.72%
Electric Construction	732	2,958,084	-	1,720,488	1,237,596	-58.16%
Electric Utility Reserve	734	3,989,817	-	-	3,989,817	0.00%
Smart Grid Project Fund	735	16,096	-	-	16,096	0.00%
Refuse	740	11,896	1,500	2,300	11,096	-6.72%
Off-Street Parking Revenue	750	187,205	98,900	96,794	189,311	1.12%
Off-Street Parking Debt Service	751	7,312	-	-	7,312	0.00%
Off-Street Parking Deposit	752	3,961	-	-	3,961	0.00%
Storm Water Utility	760	305,248	3,601,712	3,378,588	528,372	73.10%
Community Programs	770	5,000	51,500	50,734	5,766	15.32%
Subtotal Enterprise Funds		<u>\$ 19,219,459</u>	<u>\$ 49,426,361</u>	<u>\$ 51,501,458</u>	<u>\$ 17,144,362</u>	
Internal Service Funds						
Fuel & Oil Rotary	801	\$ 22,757	\$ 233,285	\$ 233,285	\$ 22,757	0.00%
Supplies Rotary	802	33,335	37,148	37,148	33,335	0.00%
Employee Health Insurance	803	9,878	3,889,230	3,889,230	9,878	0.00%
Workers' Comp. Retrospective	805	153,777	720,000	720,000	153,777	0.00%
Subtotal Internal Service Funds		<u>\$ 219,747</u>	<u>\$ 4,879,663</u>	<u>\$ 4,879,663</u>	<u>\$ 219,747</u>	
Non-Expendable Trust Funds						
Evergreen Cemetery Trust	901	\$ 405,327	\$ 200	\$ 300	\$ 405,227	-0.02%
Riverside Cemetery Trust	902	386,507	4,000	300	390,207	0.96%
Special Endowment Trust	903	340,691	3,300	-	343,991	0.97%
Subtotal Nonexpendable Trust		<u>\$ 1,132,525</u>	<u>\$ 7,500</u>	<u>\$ 600</u>	<u>\$ 1,139,425</u>	
Agency Funds						
State Patrol Transfer	952	\$ 16,603	\$ 80,000	\$ 80,000	\$ 16,603	0.00%
Electronic License Forfeiture	953	7,206	-	-	7,206	0.00%
JEDD Fund	954	1,311,770	900,000	-	2,211,770	68.61%
CDBG Fund	955	1,003	70,000	70,000	1,003	0.00%
Land Bank	960	8,852	-	100	8,752	-1.13%
Subtotal Agency Funds		<u>\$ 1,345,434</u>	<u>\$ 1,050,000</u>	<u>\$ 150,100</u>	<u>\$ 2,245,334</u>	
GRAND TOTAL ALL FUNDS		<u>\$ 32,681,219</u>	<u>\$ 72,954,386</u>	<u>\$ 75,639,569</u>	<u>\$ 29,996,036</u>	

Revenue Comparison by Fund

Fund	Fund No.	Revenues			
		Budget FY 2016	Budget FY 2015	Increase (Decrease)	Percentage Change
General	101	\$ 11,873,050	\$ 11,466,200	\$ 406,850	3.55%
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		\$ 11,873,050	\$ 11,466,200	\$ 406,850	3.55%
Special Revenue Funds					
Street Const., Maint. & Repair	201	\$ 1,275,389	\$ 2,393,500	\$ (1,118,111)	-46.71%
State Highway	202	45,000	45,000	-	0.00%
Cemeteries	204	401,800	413,850	(12,050)	-2.91%
Police Pension Transfer	208	65,500	65,500	-	0.00%
Fire Pension Transfer	209	65,500	65,500	-	0.00%
Law Enforcement	212	200	500	(300)	-60.00%
Municipal Motor Vehicle Tax	215	34,000	34,000	-	0.00%
Indigent Drivers Alcohol Treat. Enforcement & Education	217	15,000	30,000	(15,000)	-50.00%
218	15,000	15,500	(500)	-3.23%	
City Vehicle License Tax	219	68,000	66,000	2,000	3.03%
Fire Levy	220	95,000	134,740	(39,740)	-29.49%
Underground Storage Tank	221	2,000	1,000	1,000	100.00%
Probation Services	222	100,000	120,000	(20,000)	-16.67%
COPS	223	-	-	-	0.00%
Skate Facility	226	-	-	-	0.00%
Fire Special Revenue	227	200	200	-	0.00%
Emergency Medical Services Fund	229	470,000	470,000	-	0.00%
Municipal Court Computerization	230	100,000	109,000	(9,000)	-8.26%
Shamrock Business Center TIF Fund	231	1,060,000	955,000	105,000	10.99%
Brownfield Grant	233	350,000	250,000	100,000	-100.00%
Victim's Advocate Grant Fund	234	37,698	57,900	(20,202)	-34.89%
Fire Improvement Levy Fund	236	315,000	315,000	-	0.00%
Road Improvement Levy Fund	237	640,000	635,000	5,000	0.79%
Subtotal Special Revenue Funds		\$ 5,155,287	\$ 6,177,190	\$ (1,021,903)	-16.54%
Debt Service Funds					
General Bond Retirement	301	\$ 60,000	\$ 53,000	\$ 7,000	13.21%
Special Assessment Bond Retirement	303	92,000	95,000	(3,000)	-3.16%
Land Acquisition Note Retirement	304	-	-	-	0.00%
Subtotal Debt Service Funds		\$ 152,000	\$ 148,000	\$ 4,000	2.70%
Capital Projects Funds					
Municipal Court Capital Projects	415	\$ 48,000	\$ 54,000	\$ (6,000)	-11.11%
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	-	-	-	0.00%
Jackson St. Interchange Project	427	100,000	500,000	(400,000)	-80.00%
Industrial Park Project	428	-	-	-	0.00%
Municipal Court Special Projects	429	88,000	96,000	(8,000)	-8.33%
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		\$ 336,000	\$ 758,100	\$ (422,100)	-55.68%

Revenue Comparison by Fund (Continued)

Fund	Fund No.	Revenues			
		Budget FY 2016	Budget FY 2015	Increase (Decrease)	Percentage Change
<u>Expendable Trust Funds</u>					
Deposit Trust	601	\$ 58,000	\$ 47,800	\$ 10,200	21.34%
Plan Review Trust	602	15,000	15,000	-	0.00%
Zoning Application Trust	603	225	225	-	0.00%
Cemetery Trust - Operations	605	200	600	(400)	-66.67%
Special Endowment - Operations	606	100	225	(125)	-55.56%
Columbarium Trust	607	-	-	-	0.00%
Law Enforcement Trust	613	1,000	7,000	(6,000)	-85.71%
Subtotal Expendable Funds		\$ 74,525	\$ 70,850	\$ 3,675	5.19%
<u>Enterprise Funds</u>					
Water Revenue	710	\$ 5,305,600	\$ 5,609,350	\$ (303,750)	-5.42%
Water Deposit	711	35,000	35,000	-	0.00%
Water Construction	712	10,163,899	1,821,149	8,342,750	458.10%
Sewer Revenue	720	3,624,750	3,596,500	28,250	0.79%
Sewer Construction	722	62,000	113,930	(51,930)	-45.58%
Electric Revenue	730	26,451,500	26,919,200	(467,700)	-1.74%
Electric Deposit	731	30,000	30,000	-	0.00%
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	1,500	1,400	100	7.14%
Off-Street Parking Revenue	750	98,900	99,200	(300)	-0.30%
Off-Street Parking Debt Service	751	-	-	-	0.00%
Off-Street Parking Deposit	752	-	20	(20)	-100.00%
Storm Water Utility	760	3,601,712	777,800	2,823,912	363.06%
Community Programs	770	51,500	53,500	(2,000)	-3.74%
Subtotal Enterprise Funds		\$ 49,426,361	\$ 39,057,049	\$ 10,369,312	26.55%
<u>Internal Service Funds</u>					
Fuel & Oil Rotary	801	\$ 233,285	\$ 274,940	\$ (41,655)	-15.15%
Supplies Rotary	802	37,148	38,000	(852)	-2.24%
Employee Health Insurance	803	3,889,230	3,935,000	(45,770)	-1.16%
Workers' Comp. Retrospective	805	720,000	710,000	10,000	1.41%
Subtotal Internal Service Funds		\$ 4,879,663	\$ 4,957,940	\$ (78,277)	-1.58%
<u>Non-Expendable Trust Funds</u>					
Evergreen Cemetery Trust	901	\$ 200	\$ 200	\$ -	0.00%
Riverside Cemetery Trust	902	4,000	4,000	-	0.00%
Special Endowment Trust	903	3,300	3,300	-	0.00%
Subtotal Nonexpendable Trust		\$ 7,500	\$ 7,500	\$ -	0.00%
<u>Agency Funds</u>					
State Patrol Transfer	952	\$ 80,000	\$ 80,000	\$ -	0.00%
Electronic License Forfeiture	953	-	-	-	0.00%
JEDD Fund	954	900,000	840,000	-	0.00%
CDBG Fund	955	70,000	-	-	100.00%
Land Bank	960	-	-	-	0.00%
Subtotal Agency Funds		\$ 1,050,000	\$ 920,000	\$ -	0.00%
GRAND TOTAL ALL FUNDS		\$ 72,954,386	\$ 63,562,829	\$ 9,261,557	14.57%

Expenditure Comparison by Fund

Fund	Fund No.	Expenditures			
		Budget FY 2016	Budget FY 2015	Increase (Decrease)	Percentage Change
General	101	\$ 11,861,844	\$ 11,450,309	\$ 411,535	3.59%
General Fund Reserve	151	-	-	-	0.00%
Employee Health Insurance Reserve	152	-	-	-	0.00%
Workers Compensation Reserve	153	-	-	-	0.00%
Compensated Balance Reserve	154	300,000	250,000	50,000	20.00%
Subtotal General Funds		\$ 12,161,844	\$ 11,700,309	\$ 461,535	3.94%
Special Revenue Funds					
Street Const., Maint. & Repair	201	\$ 1,511,927	\$ 2,563,447	\$ (1,051,520)	-41.02%
State Highway	202	67,260	60,000	7,260	12.10%
Cemeteries	204	404,938	412,701	(7,763)	-1.88%
Police Pension Transfer	208	71,100	65,500	5,600	8.55%
Fire Pension Transfer	209	71,100	65,500	5,600	8.55%
Law Enforcement	212	-	500	(500)	-100.00%
Municipal Motor Vehicle Tax	215	35,000	34,000	1,000	2.94%
Indigent Drivers Alcohol Treat. Enforcement & Education	217	30,000	30,000	-	0.00%
City Vehicle License Tax	218	-	-	-	0.00%
Fire Levy	219	67,000	66,000	1,000	1.52%
Underground Storage Tank	220	85,863	130,636	(44,773)	-34.27%
Probation Services	221	1,000	1,000	-	0.00%
COPS	222	112,191	114,724	(2,533)	-2.21%
Skate Facility	223	-	-	-	0.00%
Fire Special Revenue	226	-	-	-	0.00%
Emergency Medical Services Fund	227	1,500	1,500	-	0.00%
Municipal Court Computerization	229	614,266	589,551	24,715	4.19%
Shamrock Business Center TIF Center	230	102,548	94,229	8,319	8.83%
Brownfield Grant	231	1,163,485	1,119,265	44,220	3.95%
Victim's Advocate Grant Fund	233	250,000	250,000	-	0.00%
Fire Improvement Levy Fund	234	41,446	39,426	2,020	5.12%
Road Improvement Levy Fund	236	198,000	264,100	(66,100)	-25.03%
Subtotal Special Revenue Funds	237	\$ 640,000	\$ 635,000	\$ 5,000	0.79%
Subtotal Special Revenue Funds		\$ 5,468,624	\$ 6,537,079	\$ (1,068,455)	-16.34%
Debt Service Funds					
General Bond Retirement	301	\$ 900	\$ 1,100	\$ (200)	-18.18%
Special Assessment Bond Retirement	303	130,430	99,735	30,695	30.78%
Land Acquisition Note Retirement	304	-	-	-	0.00%
Subtotal Debt Service Funds		\$ 131,330	\$ 100,835	\$ 30,495	30.24%
Capital Projects Funds					
Municipal Court Capital Projects	415	\$ 55,000	\$ 79,500	\$ (24,500)	-30.82%
Capital Improvement	424	447,000	228,800	218,200	95.37%
Girdled Road Water Improvements	425	118,905	118,906	(1)	0.00%
Shamrock Blvd Road Project	426	-	-	-	0.00%
Jackson St. Interchange Project	427	100,000	500,000	(400,000)	-80.00%
Industrial Park Project	428	15,378	14,803	575	3.88%
Municipal Court Special Projects	429	148,644	145,175	3,469	2.39%
Capital Equipment Reserve	430	380,498	311,672	68,826	22.08%
Millstone Acquisition	431	-	-	-	0.00%
Lake Hospital Demolition Project	434	-	-	-	0.00%
City Hall Fire	435	-	-	-	0.00%
Subtotal Capital Projects Funds		\$ 1,265,425	\$ 1,398,856	\$ (133,431)	-9.54%

Expenditure Comparison by Fund (continued)

Fund	Fund No.	Expenditures			
		Budget FY 2016	Budget FY 2015	Increase (Decrease)	Percentage Change
<u>Expendable Trust Funds</u>					
Deposit Trust	601	\$ 58,000	\$ 47,800	\$ 10,200	21.34%
Plan Review Trust	602	15,000	15,000	-	0.00%
Zoning Application Trust	603	225	225	-	0.00%
Cemetery Trust - Operations	605	200	600	(400)	-66.67%
Special Endowment - Operations	606	100	225	(125)	-55.56%
Columbarium Trust	607	-	-	-	0.00%
Law Enforcement Trust	613	7,000	7,000	-	0.00%
Subtotal Expendable Funds		<u>\$ 80,525</u>	<u>\$ 70,850</u>	<u>\$ 9,675</u>	13.66%
<u>Enterprise Funds</u>					
Water Revenue	710	\$ 5,301,569	\$ 5,587,570	\$ (286,001)	-5.12%
Water Deposit	711	-	-	-	0.00%
Water Construction	712	10,311,069	2,273,087	8,037,982	353.62%
Sewer Revenue	720	3,682,676	3,651,366	31,310	0.86%
Sewer Construction	722	511,687	558,947	(47,260)	-8.46%
Electric Revenue	730	26,445,553	26,903,096	(457,543)	-1.70%
Electric Deposit	731	-	-	-	0.00%
Electric Construction	732	1,720,488	1,352,089	368,399	27.25%
Electric Replacement & Improvement	733	-	-	-	0.00%
Electric Utility Reserve	734	-	-	-	0.00%
Smart Grid Project Fund	735	-	-	-	0.00%
Refuse	740	2,300	1,400	900	64.29%
Off-Street Parking Revenue	750	96,794	98,691	(1,897)	-1.92%
Off-Street Parking Debt Service	751	-	-	-	0.00%
Off-Street Parking Deposit	752	-	-	-	0.00%
Storm Water Utility	760	3,378,588	768,301	2,610,287	339.75%
Community Programs	770	50,734	53,179	(2,445)	-4.60%
Subtotal Enterprise Funds		<u>\$ 51,501,458</u>	<u>\$ 41,247,726</u>	<u>\$ 10,253,732</u>	24.86%
<u>Internal Service Funds</u>					
Fuel & Oil Rotary	801	\$ 233,285	\$ 274,940	\$ (41,655)	-15.15%
Supplies Rotary	802	37,148	38,000	(852)	-2.24%
Employee Health Insurance	803	3,889,230	3,881,375	7,855	0.20%
Workers' Comp. Retrospective	805	720,000	722,600	(2,600)	-0.36%
Subtotal Internal Service Funds		<u>\$ 4,879,663</u>	<u>\$ 4,916,915</u>	<u>\$ (37,252)</u>	-0.76%
<u>Non-Expendable Trust Funds</u>					
Evergreen Cemetery Trust	901	\$ 300	\$ 500	\$ (200)	-40.00%
Riverside Cemetery Trust	902	300	500	(200)	-40.00%
Special Endowment Trust	903	-	-	-	0.00%
Subtotal Nonexpendable Trust		<u>\$ 600</u>	<u>\$ 1,000</u>	<u>\$ (400)</u>	-40.00%
<u>Agency Funds</u>					
State Patrol Transfer	952	\$ 80,000	\$ 80,000	\$ -	0.00%
Electronic License Forfeiture	953	-	-	-	0.00%
CDBG Fund	955	70,000	-	70,000	100.00%
Land Bank	960	100	100	-	0.00%
Subtotal Agency Funds		<u>\$ 150,100</u>	<u>\$ 80,100</u>	<u>\$ 70,000</u>	87.39%
GRAND TOTAL ALL FUNDS		<u>\$ 75,639,569</u>	<u>\$ 66,053,670</u>	<u>\$ 9,585,899</u>	14.51%

**CITY OF PAINESVILLE
SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCES - BY FUND
GOVERNMENTAL FUNDS
BUDGET FISCAL YEAR 2016**

	General Funds	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Expendable Trust Funds	Non-Expendable Trust Funds	Total Governmental Funds
REVENUES:							
40 Taxes	\$ 9,015,950	\$ 2,466,000	\$ 60,000	\$ -	\$ -	\$ -	\$ 11,541,950
41 Intergovernmental Revenue	-	584,698	-	100,000	-	-	684,698
42 Charges for Services (except Utilities)	41,480	556,800	-	-	-	-	598,280
43 User Fees-Charges for Services	-	-	-	-	-	-	-
44 License, Permit, Inspection and Other Fees	366,600	-	-	-	1,000	-	367,600
45 Municipal Court Receipts-Fines and Forfeits	951,200	230,000	-	136,000	-	-	1,317,200
46 Other Revenues	606,020	400	92,000	-	44,525	7,500	750,445
48 Other Financing Sources	101,800	898,389	-	-	29,000	-	1,029,189
Total Revenue	\$11,083,950	\$ 4,736,287	\$ 152,000	\$ 236,000	\$ 74,525	\$ 7,500	\$ 16,289,362
EXPENDITURES:							
51 Personal Services	\$ 9,692,330	\$ 1,593,587	\$ -	\$ 39,544	\$ -	\$ -	\$ 11,325,461
52 Materials and Supplies	366,978	168,545	-	21,400	7,000	-	563,923
53 Other Services and Charges	801,134	405,841	-	87,700	28,525	-	1,323,200
54 Utilities	82,746	10,588	-	-	-	-	93,334
55 Other Operating Charges	711,740	318,900	20,500	-	16,000	-	1,067,140
56 Capital Outlay	-	1,076,000	-	837,000	-	-	1,913,000
57 Debt Service	71,416	1,773,163	80,830	279,781	-	-	2,205,190
58 Other Nonoperating Charges	3,500	-	30,000	-	29,000	600	63,100
Total Expenditures	\$11,729,844	\$ 5,346,624	\$ 131,330	\$ 1,265,425	\$ 80,525	\$ 600	\$ 18,554,348
TRANSFERS:							
47 Transfers-In (Governmental Fund Types)	\$ 790,000	\$ 419,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 1,309,000
49 Transfers-In (Proprietary Fund Types)	-	-	-	-	-	-	-
59 Operating Transfers-Out/Reserves	(432,000)	(122,000)	-	-	-	-	(554,000)
Total Transfers	\$ 358,000	\$ 297,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 755,000
EXCESS REVENUE OVER EXPENDITURES	\$ (288,794)	\$ (313,337)	\$ 20,670	\$ (929,425)	\$ (6,000)	\$ 6,900	\$ (1,509,986)
BUDGETED CASH CARRYOVER BALANCE	288,794	313,337	-	929,425	6,000	-	2,591,289
TOTAL GOVERNMENTAL FUNDS	\$ -	\$ -	\$ 20,670	\$ -	\$ -	\$ 6,900	\$ 1,081,303

**CITY OF PAINESVILLE
SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCES - BY FUND
ENTERPRISE & PROPRIETARY FUNDS
BUDGET FISCAL YEAR 2016**

	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,000	\$ 900,000
41 Intergovernmental Revenue	8,400,000	-	-	-	-	-	-	-	70,000	8,470,000
42 Charges for Services (except Utilities)	-	-	-	-	-	-	-	-	-	-
43 User Fees-Charges for Services	4,480,000	3,482,250	26,045,000	-	38,900	430,000	51,500	4,879,663	-	39,407,313
44 License, Permit, Inspection and Other Fees	-	-	-	-	-	-	-	-	-	-
45 Municipal Court Receipts-Fines and Forfeits	325,600	142,500	336,500	1,500	-	7,000	-	-	80,000	80,000
46 Other Revenues	2,298,899	62,000	100,000	-	-	3,164,712	-	-	-	813,100
48 Other Financing Sources	-	-	-	-	-	-	-	-	-	5,625,611
Total Revenue	\$ 15,504,499	\$ 3,686,750	\$ 26,481,500	\$ 1,500	\$ 38,900	\$ 3,601,712	\$ 51,500	\$ 4,879,663	\$ 1,050,000	\$ 55,296,024
EXPENDITURES:										
51 Personal Services	\$ 2,759,349	\$ 2,636,265	\$ 7,085,582	\$ -	\$ 59,983	\$ 132,107	\$ 16,884	\$ 3,426,914	\$ -	\$ 16,117,084
52 Materials and Supplies	327,960	207,800	1,249,905	-	550	12,450	3,750	270,433	-	2,072,848
53 Other Services and Charges	627,500	523,911	1,782,918	2,300	9,595	10,150	30,100	1,182,316	70,100	4,238,890
54 Utilities	382,920	279,900	14,790,017	-	18,366	-	-	-	-	15,471,203
55 Other Operating Charges	18,150	12,900	645,653	-	8,300	-	-	-	-	685,003
56 Capital Outlay	9,675,800	125,800	1,702,400	-	-	2,880,000	-	-	-	14,384,000
57 Debt Service	1,720,959	407,787	33,566	-	-	343,881	-	-	-	2,506,193
58 Other Nonoperating Charges	-	-	801,000	-	-	-	-	-	80,000	881,000
Total Expenditures	\$ 15,512,638	\$ 4,194,363	\$ 28,091,041	\$ 2,300	\$ 96,794	\$ 3,378,588	\$ 50,734	\$ 4,879,663	\$ 150,100	\$ 56,356,221
TRANSFERS:										
47 Transfers-In (Governmental Fund Types)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49 Transfers-In (Proprietary Fund Types)	-	-	-	-	60,000	-	-	-	-	60,000
59 Operating Transfers-Out/Reserves	(100,000)	-	(75,000)	-	-	-	-	-	-	(175,000)
Total Net Transfers	\$ (100,000)	\$ -	\$ (75,000)	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ (115,000)
EXCESS REVENUE OVER EXPENDITURES	\$ (108,139)	\$ (507,613)	\$ (1,684,541)	\$ (800)	\$ 2,106	\$ 223,124	\$ 766	\$ -	\$ 899,900	\$ (1,175,197)
BUDGETED CASH CARRYOVER BALANCE	108,139	499,883	1,305,985	-	-	-	-	-	-	1,279,752
TOTAL ENTERPRISE & PROPRIETARY FUNDS	\$ -	\$ (7,730)	\$ (378,556)	\$ (800)	\$ 2,106	\$ 223,124	\$ 766	\$ -	\$ 899,900	\$ 104,555

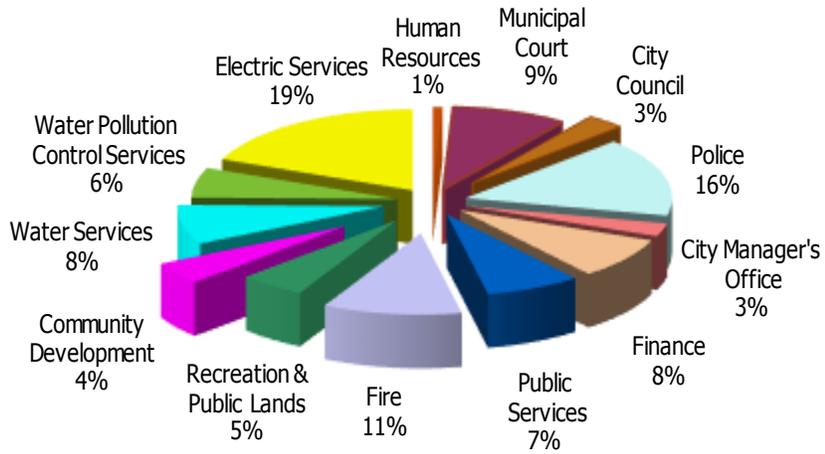
**CITY OF PAINESVILLE
THREE-YEAR FORECAST**

	<u>2015 Actual</u>	<u>2016 Budget</u>	<u>2017 Estimate</u>
Beginning Cash Balance	\$ 41,548,425	\$ 43,242,185	\$ 40,557,002
Revenues			
Taxes	\$ 13,709,308	\$ 12,441,950	\$ 12,441,950
Intergovernmental Revenue	2,066,450	9,154,698	650,000
Charges for Services (Except Utilities)	808,735	598,280	630,000
User Fees	37,173,276	39,407,313	41,500,000
License, Permit, and Other Fees	551,147	367,600	360,000
Municipal Court Revenues - Fines & Forfeits	1,395,319	1,397,200	1,425,000
Other Revenues	1,965,718	1,563,545	1,550,000
Transfers-In (Governmental Fund Types)	3,375,243	1,309,000	1,500,000
Other Financing Sources	4,739,148	6,654,800	4,200,000
Transfers-In (Proprietary Fund Types)	1,960,000	60,000	75,000
Total Revenues	\$ 67,744,344	\$ 72,954,386	\$ 64,331,950
Expenditures			
Personal Services	\$ 24,610,515	\$ 27,442,545	\$ 28,265,821
Materials and Supplies	2,512,412	2,636,771	2,700,000
Other Services and Charges	4,792,377	5,562,090	5,650,000
Utilities	14,546,012	15,564,537	16,000,000
Other Operating Charges	2,540,657	1,752,143	1,800,000
Capital Outlay	6,044,856	16,297,000	5,000,000
Debt Service	5,169,747	4,711,383	5,100,000
Other Nonoperating Charges	1,033,370	944,100	950,000
Transfers Out/Reserves	4,800,638	729,000	700,000
Total Expenditures	\$ 66,050,584	\$ 75,639,569	\$ 66,165,821
Ending Cash Balance	<u>\$ 43,242,185</u>	<u>\$ 40,557,002</u>	<u>\$ 38,723,131</u>

**PERSONNEL SUMMARY
FISCAL YEARS 2012 - 2016**

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Total Legislative	8	8	8	8	8
Total Judicial	25	25	24	24	24
Total City Manager's Office	8	7	7	7	7
Total Human Resources	3	2	2	2	2
Total Finance	25	23	22	22	22
Total Public Services	21	20	20	20	20
Total Police	42	42	42	42	42
Total Fire	29	29	29	29	29
Total Recreation & Public Lands	16	14	14	14	14
Total Community Development	11	10	12	12	12
Total Water	20	20	21	21	21
Total Water Pollution Control Service	17	17	16	16	16
Total Electric Services	63	60	52	50	50
Total Personnel Summary	288	277	269	267	267

Annual Personnel for 2016



AMENDED CERTIFICATE OF ESTIMATED RESOURCES

Office of the Budget Commission, Laka County, Ohio,
Painesville, Ohio, January 8, 2016
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, 2016, 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	\$2,917,057.78	\$457,892.00	\$11,376,176.00	\$14,750,925.78
General Fund Reserve	151	525,000.00			525,000.00
Employee Health Insurance Reserve	152	392,005.00			392,005.00
Workers compensation Reserve	153	393,423.27			393,423.27
Compensated Balance Reserve	154	594,817.66			594,817.66
Street Construction, Maint. & Repair	201	1,183,448.25		1,275,389.00	2,458,837.25
State Highway	202	82,319.29		45,000.00	127,319.29
Cemeteries	204	267,150.26		401,800.00	668,950.26
Police Pension Transfer	206	84,169.35	63,569.00		147,738.35
Fire Pension Transfer	209	84,213.81	63,569.00		147,782.81
Law Enforcement	212	35,278.41		200.00	35,478.41
Muny Motor Vehicle Tax	215	15,526.09		34,000.00	49,526.09
Indigent Drivers Alcohol Treatment	217	42,021.30		15,000.00	57,021.30
Enforcement Education	218	127,632.38		15,000.00	142,632.38
City Vehicle License Tax	219	32,950.72		68,000.00	100,950.72
Fire Protection	220	170,237.48	98,932.00		269,169.48
Underground Storage Tank	221	10,930.90		2,000.00	12,930.90
Probation Services	222	49,063.69		700,000.00	1,149,063.69
COPS Fund	223	845.97			845.97
Skate Facility	226	626.93			626.93
Fire Special Revenue	227	2,205.24		200.00	2,405.24
Emergency Medical Services Fund	229	266,419.76		470,000.00	736,419.76
Municipal Court Computerization	230	90,731.30		100,000.00	190,731.30
Shattrock Business Center TIF	231	1,380,812.93		1,060,000.00	2,440,812.93
Brownfield Grand Fund	233	770.40		350,000.00	350,770.40
Victim's Advocate	234	8,545.44		37,696.00	44,241.44
Fire Improvement Levy Fund	236	74,872.81	311,485.00		386,357.81
Road Improvement Levy Fund	237	37,574.11	636,684.00		674,258.11
General Bond Retirement	301	182,799.29	50,855.00		233,654.29
Special Assessment Bond Retirement	303	118,278.36		92,000.00	210,278.36
Land Acquisition Note Retirement	304	0.00		0.00	0.00
Muni Court Capital Project #415	415	48,695.07		48,000.00	96,695.07
Capital Improvement Fund	424	633,714.33		0.00	633,714.33
Girdled Road Water Improvement	425	23,948.40		100,000.00	123,948.40
Shamrock Blvd Road Project	426	57,915.03		0.00	57,915.03
Jackson St. Interchange Project	427	116,714.86		100,000.00	216,714.86
Industrial Park Project	428	25,294.03		0.00	25,294.03
Muni Court Capital Projects	429	127,800.83		88,000.00	215,800.83
Capital Equipment Reserve	430	551,721.70		0.00	551,721.70
Milstone Acquisition	431	31,578.00		0.00	31,578.00
Cristmill FMA Acquisition	432	0.00		0.00	0.00
Cristmill HMPG Acquisition	433	0.00		0.00	0.00
Lake Hospital Demolition	434	10,775.35		0.00	10,775.35
City Hall Fire Fund	435	189.00		0.00	189.00
Deposit Trust	601	505,833.67		58,000.00	563,833.67
Plan Review Trust	602	83,393.22		15,000.00	98,393.22
Zoning Application Trust	603	12,141.59		225.00	12,366.59
Cemetery Trust - OPRS	605	81,079.36		200.00	81,279.36
Special Endowment OPRS	606	60,446.15		100.00	60,546.15
Columbarium Trust	607	88.55		0.00	88.55
Law Enforcement Trust	613	22,568.09		1,000.00	23,568.09
Water Revenue	710	1,300,842.73		5,305,600.00	6,606,442.73
Water Deposit	711	453,868.20		35,000.00	488,868.20
Water Construction	712	268,394.46		10,163,899.00	10,432,293.46
Sewer Revenue	720	910,874.05		3,624,750.00	4,535,624.05
Sewer Construction	722	579,660.61		62,000.00	641,660.61
Electric Light Revenue	730	8,702,807.73		26,451,500.00	35,154,307.73
Electric Deposits	731	804,250.45		0.00	804,250.45
Electric Construction	732	2,967,570.89		30,000.00	3,007,570.89
Electric Utility Reserve	734	3,989,817.21		0.00	3,989,817.21
Smart Grid	735	16,095.97		0.00	16,095.97
Refuse	740	13,516.19		1,500.00	15,016.19
Off Street Parking Revenue	750	197,945.05		98,900.00	296,845.05
Off Street Parking Debt Service	751	7,311.73		0.00	7,311.73
Off Street Parking Deposits	752	3,953.00		0.00	3,953.00
Storm Water Utility	760	320,406.93		3,601,712.00	3,922,118.93
Community Programs	770	4,273.15		51,500.00	55,773.15
Fuel and Oil Rotary	801	83,254.00		233,286.00	316,540.00
Supplies Rotary	802	31,700.69		37,148.00	68,848.69
Employee Health Insurance	803	32,266.54		3,869,230.00	3,901,496.54
Worker's Comp. Retrospective	805	153,776.61		720,000.00	873,776.61
Evergreen Cemetery Trust	901	406,067.35		200.00	406,267.35
Riverside Cemetery Trust	902	386,776.57		4,000.00	390,776.57
Special Endowment Cemetery Trust	903	342,270.81		3,300.00	345,570.81
State Patrol Transfer Trust	952	16,641.79		80,000.00	96,641.79
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		70,000.00	70,003.10
Land Bank Fund	960	7,852.46		0.00	7,852.46
TOTALS		\$33,571,657.37	\$1,861,786.00	\$70,319,512.00	\$105,569,965.37

SIGNED: *[Signature]*
[Signature] M. Fende, Rep

BUDGET COMMISSION

ORDINANCE NO. 28-15

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, 2016
 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
MATERIALS AND SUPPLIES	\$	400.00
SERVICES AND CHARGES	\$	<u>1,835.00</u>
TOTAL - COUNCIL:	\$	12,220.00

CLERK OF COUNCIL:
 FUNCTION NO. 112:

PERSONNEL SERVICES	\$	9,788.00
MATERIALS AND SUPPLIES	\$	200.00
SERVICES AND CHARGES	\$	<u>3,415.00</u>
TOTAL - CLERK OF COUNCIL:	\$	<u>13,403.00</u>
TOTAL - LEGISLATIVE:	\$	25,623.00

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

PERSONNEL SERVICES	\$	<u>229,397.00</u>
TOTAL - JUDICIAL ACTIVITIES:	\$	229,397.00

CLERK OF COURT:
 FUNCTION NO. 122:

PERSONNEL SERVICES	\$	569,854.00
SERVICES AND CHARGES	\$	<u>32,373.00</u>
TOTAL - CLERK OF COURT:	\$	602,227.00

PROBATION:
 FUNCTION NO. 123:

PERSONNEL SERVICES	\$	<u>187,868.00</u>
TOTAL - PROBATION:	\$	<u>187,868.00</u>
TOTAL - JUDICIAL - MUNICIPAL COURT:	\$	1,019,492.00

GENERAL FUND (CONTINUED)
GENERAL GOVERNMENT (CONTINUED)

EXECUTIVE:
CITY MANAGER:
FUNCTION NO. 131:

PERSONNEL SERVICES	\$	53,841.00
MATERIALS AND SUPPLIES	\$	563.00
SERVICES AND CHARGES	\$	<u>5,185.00</u>
TOTAL - CITY MANAGER:	\$	59,589.00

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

MATERIALS AND SUPPLIES	\$	570.00
SERVICES AND CHARGES	\$	<u>2,402.00</u>
TOTAL - PROMOTIONS, COMMUNICATIONS AND PR ACTIVITY:	\$	2,972.00

INFORMATION TECHNOLOGY:
FUNCTION NO. 134:

SERVICES AND CHARGES	\$	<u>29,780.00</u>
TOTAL - INFORMATION TECHNOLOGY:	\$	29,780.00

HUMAN RESOURCES:
FUNCTION NO. 135:

PERSONNEL SERVICES	\$	26,554.00
MATERIALS AND SUPPLIES	\$	200.00
SERVICES AND CHARGES	\$	<u>13,739.00</u>
TOTAL - HUMAN RESOURCES:	\$	40,493.00

ECONOMIC DEVELOPMENT:
FUNCTION NO. 137:

PERSONNEL SERVICES	\$	24,131.00
MATERIALS AND SUPPLIES	\$	665.00
SERVICES AND CHARGES	\$	<u>14,669.00</u>
TOTAL - ECONOMIC DEVELOPMENT:	\$	<u>39,465.00</u>
TOTAL - EXECUTIVE:	\$	172,299.00

FINANCE:
ADMINISTRATION:
FUNCTION NO. 141:

PERSONNEL SERVICES	\$	35,370.00
MATERIALS AND SUPPLIES	\$	135.00
SERVICES AND CHARGES	\$	<u>6,096.00</u>
TOTAL - ADMINISTRATION:	\$	41,601.00

ACCOUNTING:
FUNCTION NO. 142:

PERSONNEL SERVICES	\$	34,540.00
MATERIALS AND SUPPLIES	\$	195.00
SERVICES AND CHARGES	\$	<u>22,117.00</u>
TOTAL - ACCOUNTING:	\$	56,852.00

GENERAL FUND (CONTINUED)
GENERAL GOVERNMENT (CONTINUED)

PURCHASING AND WAREHOUSING:
FUNCTION NO. 143:

PERSONNEL SERVICES	\$	23,422.00
MATERIALS AND SUPPLIES	\$	60.00
SERVICES AND CHARGES	\$	<u>1,971.00</u>
TOTAL - PURCHASING AND WAREHOUSING:	\$	25,453.00

INCOME TAX COLLECTION:
FUNCTION NO. 144:

SERVICES AND CHARGES	\$	<u>222,000.00</u>
TOTAL - INCOME TAX COLLECTION:	\$	<u>222,000.00</u>
TOTAL - FINANCE:	\$	345,906.00

LAW:
ADMINISTRATION:
FUNCTION NO. 151:

PERSONNEL SERVICES	\$	31,426.00
SERVICES AND CHARGES	\$	<u>2,675.00</u>
TOTAL - LAW:	\$	34,101.00

ENGINEERING:
ADMINISTRATION:
FUNCTION NO. 161:

PERSONNEL SERVICES	\$	54,743.00
MATERIALS AND SUPPLIES	\$	710.00
SERVICES AND CHARGES	\$	<u>2,578.00</u>
TOTAL - ENGINEERING:	\$	58,031.00

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

PERSONNEL SERVICES	\$	10,455.00
MATERIALS AND SUPPLIES	\$	3,290.00
SERVICES AND CHARGES	\$	43,359.00
DEBT SERVICE	\$	<u>67,131.00</u>
TOTAL - PUBLIC LANDS AND BUILDINGS:	\$	124,235.00

MISCELLANEOUS:
INSURANCE:
FUNCTION NO. 191:

SERVICES AND CHARGES	\$	<u>46,845.00</u>
TOTAL - INSURANCE:	\$	46,845.00

GENERAL FUND (CONTINUED)
GENERAL GOVERNMENT (CONTINUED)

TAX SETTLEMENT DEDUCTIONS:
FUNCTION NO. 192:

SERVICES AND CHARGES		\$	<u>13,000.00</u>
TOTAL - TAX SETTLEMENT DEDUCTIONS:		\$	<u>13,000.00</u>
TOTAL - MISCELLANEOUS:		\$	<u>59,845.00</u>
TOTAL - GENERAL GOVERNMENT:		\$	1,839,532.00

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

PERSONNEL SERVICES		\$	<u>2,996,775.00</u>
TOTAL - LAW ENFORCEMENT-SWORN OFFICERS:		\$	2,996,775.00

LAW ENFORCEMENT:
FUNCTION NO. 212:

PERSONNEL SERVICES		\$	273,337.00
MATERIALS AND SUPPLIES		\$	91,325.00
SERVICES AND CHARGES		\$	<u>112,360.00</u>
TOTAL - LAW ENFORCEMENT:		\$	<u>477,022.00</u>
TOTAL - POLICE:		\$	3,473,797.00

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

PERSONNEL SERVICES		\$	2,024,546.00
MATERIALS AND SUPPLIES		\$	30,800.00
SERVICES AND CHARGES		\$	<u>57,586.00</u>
TOTAL - FIRE FIGHTING, PREVENTION AND INSPECTION:		\$	2,112,932.00

FIRE SERVICE:
FUNCTION NO. 222:

PERSONNEL SERVICES		\$	<u>147,589.00</u>
TOTAL - FIRE SERVICE:		\$	<u>147,589.00</u>
TOTAL - FIRE:		\$	2,260,521.00

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

SERVICES AND CHARGES		\$	<u>511,640.00</u>
TOTAL - CONTROL CENTER:		\$	<u>511,640.00</u>
TOTAL - PUBLIC SAFETY :		\$	6,245,958.00

GENERAL FUND (CONTINUED)

HIGHWAYS AND STREETS:

PUBLIC WORKS:

ADMINISTRATION:

FUNCTION NO. 311:

PERSONNEL SERVICES	\$	55,932.00
MATERIALS AND SUPPLIES	\$	800.00
SERVICES AND CHARGES	\$	<u>25,989.00</u>
TOTAL - ADMINISTRATION:	\$	82,721.00

STREET MAINTENANCE AND REPAIR:

FUNCTION NO. 313:

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

BUILDING MAINTENANCE:

FUNCTION NO. 318:

MATERIALS AND SUPPLIES	\$	3,550.00
SERVICES AND CHARGES	\$	42,695.00
DEBT SERVICE	\$	<u>3,571.00</u>
TOTAL - BUILDING MAINTENANCE:	\$	49,816.00

EQUIPMENT MAINTENANCE:

FUNCTION NO. 319:

PERSONNEL SERVICES	\$	28,431.00
MATERIALS AND SUPPLIES	\$	137,300.00
SERVICES AND CHARGES	\$	<u>6,500.00</u>
TOTAL - EQUIPMENT MAINTENANCE:	\$	172,231.00

EMPLOYEE BENEFITS:

FUNCTION NO. 320:

PERSONNEL SERVICES	\$	<u>280,441.00</u>
TOTAL - EMPLOYEE BENEFITS:	\$	280,441.00

SIDEWALKS-SNOW REMOVAL:

FUNCTION NO. 322:

MATERIALS AND SUPPLIES	\$	<u>200.00</u>
TOTAL - SIDEWALKS-SNOW REMOVAL:	\$	200.00

LEAF/YARD WASTE REMOVAL:

FUNCTION NO. 323:

SERVICES AND CHARGES	\$	<u>5,000.00</u>
TOTAL - LEAF/YARD WASTE REMOVAL:	\$	<u>5,000.00</u>
TOTAL - PUBLIC WORKS:	\$	625,409.00

GENERAL FUND (CONTINUED)

PARKING:

PARKING METERS:

FUNCTION NO. 331:

MATERIALS AND SUPPLIES	\$	400.00
SERVICES AND CHARGES	\$	300.00
TOTAL - PARKING METERS:	\$	700.00

PARKING LOTS:

FUNCTION NO. 333:

SERVICES AND CHARGES	\$	13,400.00
TOTAL - PARKING LOTS:	\$	13,400.00
TOTAL - PARKING:	\$	14,100.00

TRAFFIC SIGNS, MARKINGS, SIGNALS:

FUNCTION NO. 341:

PERSONNEL SERVICES	\$	32,905.00
MATERIALS AND SUPPLIES	\$	12,950.00
SERVICES AND CHARGES	\$	8,300.00
TOTAL - TRAFFIC SIGNS, MARKINGS, SIGNALS:	\$	54,155.00
TOTAL - HIGHWAYS AND STREETS:	\$	693,664.00

PUBLIC HEALTH AND WELFARE:

COUNTY HEALTH DISTRICT ASSESSMENT:

FUNCTION NO. 431:

SERVICES AND CHARGES	\$	131,450.00
TOTAL - COUNTY HEALTH DISTRICT ASSESSMENT:	\$	131,450.00

ASSISTANCE TO NEEDY/AGED:

POOR RELIEF:

FUNCTION NO. 441:

SERVICES AND CHARGES	\$	500.00
TOTAL - POOR RELIEF:	\$	500.00
TOTAL - PUBLIC HEALTH AND WELFARE:	\$	131,950.00

CULTURE-RECREATION:

PARKS:

ADMINISTRATION:

FUNCTION NO. 511:

PERSONNEL SERVICES	\$	112,158.00
MATERIALS AND SUPPLIES	\$	387.00
SERVICES AND CHARGES	\$	9,813.00
TOTAL - ADMINISTRATION:	\$	122,358.00

GENERAL FUND (CONTINUED)

PARKS SYSTEM:
FUNCTION NO. 512:

PERSONNEL SERVICES	\$	190,746.00
MATERIALS AND SUPPLIES	\$	43,325.00
SERVICES AND CHARGES	\$	23,127.00
DEBT SERVICE	\$	<u>714.00</u>
TOTAL - PARKS SYSTEM:	\$	257,912.00

BUILDINGS MAINTENANCE:
FUNCTION NO. 513:

MATERIALS AND SUPPLIES	\$	250.00
SERVICES AND CHARGES	\$	<u>14,831.00</u>
TOTAL - BUILDINGS MAINTENANCE:	\$	15,081.00

MORSE AVENUE COMMUNITY CENTER:
FUNCTION NO. 514:

SERVICES AND CHARGES	\$	<u>9,600.00</u>
TOTAL - MORSE AVENUE COMMUNITY CENTER:	\$	<u>9,600.00</u>
TOTAL - PARKS:	\$	404,951.00

RECREATION ACTIVITIES:
FUNCTION NO. 521:

PERSONNEL SERVICES	\$	144,036.00
MATERIALS AND SUPPLIES	\$	1,450.00
SERVICES AND CHARGES	\$	<u>17,900.00</u>
TOTAL - RECREATION ACTIVITIES:	\$	163,386.00

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

SERVICES AND CHARGES	\$	<u>34,600.00</u>
TOTAL - SENIOR CITIZENS CENTER:	\$	34,600.00

COMMUNITY FUNCTIONS:
FUNCTION NO. 532:

SERVICES AND CHARGES	\$	<u>22,000.00</u>
TOTAL - COMMUNITY FUNCTIONS:	\$	<u>22,000.00</u>
TOTAL - LEISURE TIME ACTIVITIES:	\$	<u>56,600.00</u>
TOTAL - CULTURE-RECREATION:	\$	624,937.00

COMMUNITY ENVIRONMENT:
PLANNING COMMISSION:
FUNCTION NO. 611:

MATERIALS AND SUPPLIES	\$	20.00
SERVICES AND CHARGES	\$	<u>505.00</u>
TOTAL - PLANNING COMMISSION:	\$	525.00

GENERAL FUND (CONTINUED)

DEMOLITION:
FUNCTION NO. 621:

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

PLANNING AND DEVELOPMENT:
FUNCTION NO. 631:

PERSONNEL SERVICES	\$	31,531.00
MATERIALS AND SUPPLIES	\$	190.00
SERVICES AND CHARGES	\$	<u>4,794.00</u>
TOTAL - PLANNING AND DEVELOPMENT:	\$	36,515.00

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

PERSONNEL SERVICES	\$	63,511.00
MATERIALS AND SUPPLIES	\$	2,043.00
SERVICES AND CHARGES	\$	<u>3,191.00</u>
TOTAL - CODE ENFORCEMENT:	\$	68,745.00

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:	\$	116,285.00

FINANCING USES:
FUNCTION NO. 901:

NON-OPERATING CHARGES	\$	<u>3,500.00</u>
TOTAL - FINANCING USES:	\$	3,500.00

TRANSFERS-OUT:
FUNCTION NO. 910:

OPERATING TRANSFERS/RESERVES	\$	<u>377,000.00</u>
TOTAL - TRANSFERS-OUT:	\$	377,000.00

NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONNEL SERVICES	\$	1,709,018.00
SERVICES AND CHARGES	\$	<u>65,000.00</u>
TOTAL - NON-DEPARTMENTAL:	\$	1,774,018.00

RESERVES:
FUNCTION NO. 999:

RESERVES	\$	<u>55,000.00</u>
TOTAL - RESERVES:	\$	<u>55,000.00</u>
TOTAL - GENERAL FUND	\$	11,861,844.00

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

NON-DEPARTMENTAL:
 FUNCTION NO. 970:

PERSONNEL SERVICES		\$	300,000.00
TOTAL -	COMPENSATED BALANCE RESERVE	\$	300,000.00

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		\$	71,225.00
TOTAL -	ADMINISTRATION:	\$	71,225.00

STREET CONSTRUCTION AND RECONSTRUCTION:
 FUNCTION NO. 312:

PERSONNEL SERVICES		\$	176,979.00
TOTAL -	STREET CONSTRUCTION AND RECONSTRUCTION:	\$	176,979.00

STREET MAINTENANCE AND REPAIR:
 FUNCTION NO. 313:

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

SNOW AND ICE REMOVAL:
 FUNCTION NO. 316:

MATERIALS AND SUPPLIES		\$	81,800.00
SERVICES AND CHARGES		\$	50,740.00
TOTAL -	SNOW AND ICE REMOVAL:	\$	132,540.00
TOTAL -	PUBLIC WORKS:	\$	388,494.00

HIGHWAY/STREET IMPROVEMENT:
 FUNCTION NO. 791:

CAPITAL OUTLAY		\$	365,000.00
TOTAL -	HIGHWAY/STREET IMPROVEMENT:	\$	365,000.00

DEBT SERVICE-UNVOTED:
 FUNCTION NO. 801:

DEBT SERVICE		\$	691,625.00
TOTAL -	DEBT SERVICE	\$	691,625.00

DEBT SERVICE:
 FUNCTION NO. 805:

DEBT SERVICE		\$	4,890.00
TOTAL -	DEBT SERVICE:	\$	4,890.00

STREET CONSTRUCTION, MAINTENANCE & REPAIR FUND (CONTINUED)

NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONNEL SERVICES		\$	61,918.00
TOTAL - NON-DEPARTMENTAL:		\$	61,918.00
TOTAL - STREET CONSTRUCTION, MAINTENANCE & REPAIR FUND		\$	1,511,927.00

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		\$	67,260.00
TOTAL - STATE HIGHWAY IMPROVEMENT FUND		\$	67,260.00

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

CEMETERIES:
ADMINISTRATION:
FUNCTION NO. 421:

PERSONNEL SERVICES		\$	144,125.00
MATERIALS AND SUPPLIES		\$	550.00
SERVICES AND CHARGES		\$	5,687.00
TOTAL - ADMINISTRATION:		\$	150,362.00

EVERGREEN/RIVERSIDE:
FUNCTION NO. 422:

PERSONNEL SERVICES		\$	120,217.00
MATERIALS AND SUPPLIES		\$	15,445.00
SERVICES AND CHARGES		\$	5,225.00
TOTAL - EVERGREEN/RIVERSIDE:		\$	140,887.00

BUILDINGS MAINTENANCE:
FUNCTION NO. 423:

SERVICES AND CHARGES		\$	11,328.00
TOTAL - BUILDINGS MAINTENANCE:		\$	11,328.00

NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONNEL SERVICES		\$	102,361.00
TOTAL - NON-DEPARTMENTAL:		\$	102,361.00
TOTAL - CEMETERIES FUND		\$	404,938.00

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

TAX SETTLEMENT DEDUCTIONS:
FUNCTION NO. 192:

SERVICES AND CHARGES		\$	1,100.00
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POLICE PENSION TRANSFER FUND (CONTINUED)

LAW ENFORCEMENT-SWORN OFFICERS:
FUNCTION NO. 211:

PERSONNEL SERVICES		\$	70,000.00
TOTAL -	POLICE PENSION TRANSFER FUND	\$	71,100.00

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

TAX SETTLEMENT DEDUCTIONS:
FUNCTION NO. 192:

SERVICES AND CHARGES		\$	1,100.00
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FIRE FIGHTING, PREVENTION AND INSPECTION:
FUNCTION NO. 221:

PERSONNEL SERVICES		\$	70,000.00
TOTAL -	FIRE PENSION TRANSFER FUND	\$	71,100.00

SECTION VIII. 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		\$	35,000.00
TOTAL -	MUNICIPAL MOTOR VEHICLE LICENSE TAX FUND	\$	35,000.00

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

GENERAL GOVERNMENT:
JUDICIAL ACTIVITIES:
FUNCTION NO. 121:

SERVICES AND CHARGES		\$	30,000.00
TOTAL -	INDIGENT DRIVERS ALCOHOL TREATMENT FUND	\$	30,000.00

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

TRANSFERS-OUT:
FUNCTION NO. 910:

OPERATING TRANSFERS/RESERVES		\$	67,000.00
TOTAL -	CITY MOTOR VEHICLE LICENSE TAX FUND	\$	67,000.00

SECTION XI. 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

FIRE LEVY FUND (CONTINUED)

DEBT SERVICE-UNVOTED:
FUNCTION NO. 801:

DEBT SERVICE		\$	35,165.00
TOTAL -	DEBT SERVICE-UNVOTED:	\$	35,165.00

FINANCING USES:
FUNCTION NO. 901:

DEBT SERVICE		\$	28,698.00
TOTAL -	FINANCING USES:	\$	28,698.00

TRANSFERS-OUT:
FUNCTION NO. 910:

OPERATING TRANSFERS/RESERVES		\$	20,000.00
TOTAL -	TRANSFERS-OUT:	\$	20,000.00
TOTAL -	FIRE LEVY FUND	\$	85,863.00

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

EQUIPMENT MAINTENANCE:
FUNCTION NO. 319:

SERVICES AND CHARGES		\$	1,000.00
TOTAL -	UNDERGROUND STORAGE TANK FUND	\$	1,000.00

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

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

PERSONNEL SERVICES		\$	72,191.00
MATERIALS AND SUPPLIES		\$	6,000.00
SERVICES AND CHARGES		\$	19,800.00
TOTAL -	PROBATION:	\$	97,991.00

NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONNEL SERVICES		\$	14,200.00
TOTAL -	NON-DEPARTMENTAL:	\$	14,200.00
TOTAL -	PROBATION SERVICES FUND	\$	112,191.00

SECTION XIV. 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:	\$	1,500.00
TOTAL -	FIRE SPECIAL REVENUE FUND	\$	1,500.00

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

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

PERSONNEL SERVICES	\$	439,941.00
MATERIALS AND SUPPLIES	\$	7,000.00
SERVICES AND CHARGES	\$	<u>50,889.00</u>
TOTAL - FIRE FIGHTING, PREVENTION AND INSPECTION:	\$	497,830.00

FIRE SERVICE:
 FUNCTION NO. 222:

PERSONNEL SERVICES	\$	38,255.00
TOTAL - FIRE SERVICE:	\$	<u>38,255.00</u>

NON-DEPARTMENTAL:
 FUNCTION NO. 970:

PERSONNEL SERVICES	\$	78,181.00
TOTAL - NON-DEPARTMENTAL:	\$	<u>78,181.00</u>
TOTAL - EMERGENCY MEDICAL SERVICES FUND	\$	614,266.00

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

JUDICIAL ACTIVITIES:
 FUNCTION NO. 121:

CAPITAL OUTLAY	\$	<u>10,000.00</u>
TOTAL - CLERK OF COURT:	\$	10,000.00

CLERK OF COURT:
 FUNCTION NO. 122:

PERSONNEL SERVICES	\$	57,227.00
TOTAL - CLERK OF COURT:	\$	<u>57,227.00</u>

PROBATION:
 FUNCTION NO. 123:

PERSONNEL SERVICES	\$	11,594.00
TOTAL - PROBATION:	\$	<u>11,594.00</u>

NON-DEPARTMENTAL:
 FUNCTION NO. 970:

PERSONNEL SERVICES	\$	23,727.00
TOTAL - NON-DEPARTMENTAL:	\$	<u>23,727.00</u>
TOTAL - MUNICIPAL COURT COMPUTERIZATION FUND	\$	102,548.00

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

TAX SETTLEMENT DEDUCTIONS:
FUNCTION NO. 192:

SERVICES AND CHARGES \$ 5,700.00

DEBT SERVICE-UNVOTED:
FUNCTION NO. 801:

DEBT SERVICE \$ 1,012,785.00

NON-DEPARTMENTAL:
FUNCTION NO. 970:

SERVICES AND CHARGES \$ 145,000.00

TOTAL - SHAMROCK BUSINESS CENTER TIF FUND \$ 1,163,485.00

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

CLERK OF COURT:
FUNCTION NO. 122:

PERSONNEL SERVICES \$ 39,207.00

NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONNEL SERVICES \$ 2,239.00

TOTAL - VICTIM'S ADVOCATE GRANT FUND \$ 41,446.00

SECTION XX. 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 \$ 51,000.00

SERVICES AND CHARGES \$ 70,000.00

CAPITAL OUTLAY \$ 66,000.00

TOTAL - FIRE SERVICE: \$ 187,000.00

TOTAL - FIRE IMPROVEMENT LEVY FUND \$ 198,000.00

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

TAX SETTLEMENT DEDUCTIONS:
 FUNCTION NO. 192:

SERVICES AND CHARGES \$ 5,000.00

HIGHWAY/STREET IMPROVEMENT:
 FUNCTION NO. 791:

CAPITAL OUTLAY \$ 635,000.00

TOTAL - ROAD IMPROVEMENT LEVY FUND \$ 640,000.00

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

TAX SETTLEMENT DEDUCTIONS:
 FUNCTION NO. 192:

SERVICES AND CHARGES \$ 900.00

TOTAL - GENERAL BOND RETIREMENT FUND \$ 900.00

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

TAX SETTLEMENT DEDUCTIONS:
 FUNCTION NO. 192:

SERVICES AND CHARGES \$ 6,800.00

NON-DEPARTMENTAL:
 FUNCTION NO. 195:

SERVICES AND CHARGES \$ 12,800.00

DEBT SERVICE-UNVOTED:
 FUNCTION NO. 801:

DEBT SERVICE \$ 80,830.00

DEBT SERVICE:
 FUNCTION NO. 805:

DEBT SERVICE \$ 30,000.00

TOTAL - SPECIAL ASSESSMENT BOND RETIR. FUND \$ 130,430.00

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

GENERAL GOVERNMENT:
 JUDICIAL ACTIVITIES:
 FUNCTION NO. 121:

CAPITAL OUTLAY \$ 10,000.00

MUNICIPAL COURT CAPITAL PROJECTS FUND (CONTINUED)

CLERK OF COURT:
FUNCTION NO. 122:

CAPITAL OUTLAY		\$	45,000.00
TOTAL -	CLERK OF COURT:	\$	45,000.00
TOTAL -	MUNICIPAL COURT CAPITAL PROJECTS FUND	\$	55,000.00

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

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

CAPITAL OUTLAY		\$	102,000.00
TOTAL -	BUILDING OPERATIONS, MAINTENANCE AND REPAIRS:	\$	102,000.00

STREET MAINTENANCE AND REPAIR:
FUNCTION NO. 313:

CAPITAL OUTLAY		\$	255,000.00
TOTAL -	STREET MAINTENANCE AND REPAIR:	\$	255,000.00

RECREATION ACTIVITIES:
FUNCTION NO. 521:

CAPITAL OUTLAY		\$	90,000.00
TOTAL -	PARKS SYSTEM:	\$	90,000.00
TOTAL -	CAPITAL IMPROVEMENT FUND	\$	447,000.00

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

DEBT SERVICE:
FUNCTION NO. 805:

DEBT SERVICE		\$	118,905.00
TOTAL -	GIRDLED ROAD WATER IMPROVEMENT FUND	\$	118,905.00

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

HIGHWAY/STREET IMPROVEMENT:
FUNCTION NO. 791:

CAPITAL OUTLAY		\$	100,000.00
TOTAL -	JACKSON STREET INTERCHANGE PROJECT FUND	\$	100,000.00

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

DEBT SERVICE-UNVOTED:
FUNCTION NO. 801:

DEBT SERVICE		\$	15,378.00
TOTAL -	INDUSTRIAL PARK PROJECT FUND	\$	15,378.00

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

GENERAL GOVERNMENT:
 JUDICIAL ACTIVITIES:
 FUNCTION NO. 121:

PERSONNEL SERVICES	\$	6,551.00
MATERIALS AND SUPPLIES	\$	6,900.00
SERVICES AND CHARGES	\$	<u>20,750.00</u>
TOTAL - JUDICIAL ACTIVITIES:	\$	34,201.00

CLERK OF COURT:
 FUNCTION NO. 122:

PERSONNEL SERVICES	\$	29,166.00
MATERIALS AND SUPPLIES	\$	14,500.00
SERVICES AND CHARGES	\$	<u>56,950.00</u>
TOTAL - CLERK OF COURT:	\$	100,616.00

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>3,827.00</u>
TOTAL - NON-DEPARTMENTAL:	\$	<u>3,827.00</u>
TOTAL - MUNI COURT SPECIAL PROJECTS FUND	\$	148,644.00

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

HUMAN RESOURCES:
 FUNCTION NO. 135:

CAPITAL OUTLAY	\$	<u>5,000.00</u>
TOTAL - HUMAN RESOURCES:	\$	5,000.00

ACCOUNTING:
 FUNCTION NO. 142:

CAPITAL OUTLAY	\$	<u>4,000.00</u>
TOTAL - ACCOUNTING:	\$	4,000.00

ADMINISTRATION:
 FUNCTION NO. 161:

CAPITAL OUTLAY	\$	<u>7,000.00</u>
TOTAL - ADMINISTRATION:	\$	7,000.00

CAPITAL EQUIPMENT RESERVE FUND (CONTINUED)

LAW ENFORCEMENT:
FUNCTION NO. 212:

CAPITAL OUTLAY		\$	20,000.00
DEBT SERVICE		\$	<u>126,687.00</u>
TOTAL -	LAW ENFORCEMENT:	\$	146,687.00

PARKS SYSTEM:
FUNCTION NO. 512:

CAPITAL OUTLAY		\$	77,000.00
DEBT SERVICE		\$	<u>811.00</u>
TOTAL -	PARKS SYSTEM:	\$	77,811.00

CODE ENFORCEMENT:
FUNCTION NO. 641:

CAPITAL OUTLAY		\$	2,000.00
DEBT SERVICE		\$	<u>18,000.00</u>
TOTAL -	CODE ENFORCEMENT:	\$	20,000.00

NON-DEPARTMENTAL:
FUNCTION NO. 970:

CAPITAL OUTLAY		\$	<u>120,000.00</u>
TOTAL -	FINANCING USES:	\$	<u>120,000.00</u>
TOTAL -	CAPITAL EQUIPMENT RESERVE FUND	\$	380,498.00

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

ECONOMIC DEVELOPMENT:
FUNCTION NO. 137:

NON-OPERATING CHARGES		\$	<u>26,000.00</u>
TOTAL -	ECONOMIC DEVELOPMENT:	\$	26,000.00

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>10,000.00</u>
TOTAL -	STREET MAINTENANCE AND REPAIR:	\$	10,000.00

ADMINISTRATION:
FUNCTION NO. 421:

SERVICES AND CHARGES		\$	<u>18,000.00</u>
TOTAL -	ADMINISTRATION:	\$	18,000.00

DEPOSIT TRUST FUND (CONTINUED)

CODE ENFORCEMENT:
FUNCTION NO. 641:

SERVICES AND CHARGES		\$	1,000.00
TOTAL -	CODE ENFORCEMENT:	\$	1,000.00
TOTAL -	DEPOSIT TRUST FUND	\$	58,000.00

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

ADMINISTRATION:
FUNCTION NO. 161:

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

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

COMMUNITY ENVIRONMENT:
ZONING APPLICATION:
FUNCTION NO. 612:

SERVICES AND CHARGES		\$	225.00
TOTAL -	ZONING APPLICATION TRUST FUND	\$	225.00

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

CEMETERIES:
EVERGREEN/RIVERSIDE:
FUNCTION NO. 422:

SERVICES AND CHARGES		\$	200.00
TOTAL -	CEMETERIES:	\$	200.00
TOTAL -	CEMETERY TRUST - OPERATIONS FUND	\$	200.00

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

EVERGREEN/RIVERSIDE:
FUNCTION NO. 422:

SERVICES AND CHARGES		\$	100.00
TOTAL -	SPECIAL ENDOWMENT - OPERATIONS FUND	\$	100.00

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

LAW ENFORCEMENT:
FUNCTION NO. 212:

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

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

WATER SERVICE:

LAW ENFORCEMENT-SWORN OFFICERS:

FUNCTION NO. 211:

PERSONNEL SERVICES	\$	33,446.00
TOTAL - LAW ENFORCEMENT-SWORN OFFICERS:	\$	33,446.00

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	\$	9,000.00
TOTAL - SNOW AND ICE REMOVAL:	\$	9,000.00

ADMINISTRATION:

FUNCTION NO. 711:

PERSONNEL SERVICES	\$	758,950.00
MATERIALS AND SUPPLIES	\$	11,400.00
SERVICES AND CHARGES	\$	203,350.00
TOTAL - ADMINISTRATION:	\$	973,700.00

UTILITIES OFFICE:

FUNCTION NO. 712:

PERSONNEL SERVICES	\$	153,022.00
MATERIALS AND SUPPLIES	\$	4,000.00
SERVICES AND CHARGES	\$	21,082.00
TOTAL - UTILITIES OFFICE:	\$	178,104.00

FILTRATION AND PUMPING:

FUNCTION NO. 713:

PERSONNEL SERVICES	\$	566,732.00
MATERIALS AND SUPPLIES	\$	116,320.00
SERVICES AND CHARGES	\$	448,985.00
TOTAL - FILTRATION AND PUMPING:	\$	1,132,037.00

SUPERVISION-DISTRIBUTION OPERATIONS:

FUNCTION NO. 714:

PERSONNEL SERVICES	\$	141,448.00
MATERIALS AND SUPPLIES	\$	3,140.00
SERVICES AND CHARGES	\$	31,825.00
TOTAL - SUPERVISION-DISTRIBUTION OPERATIONS:	\$	176,413.00

DISTRIBUTION OPERATIONS:

FUNCTION NO. 715:

PERSONNEL SERVICES	\$	583,843.00
MATERIALS AND SUPPLIES	\$	163,600.00
SERVICES AND CHARGES	\$	144,700.00
TOTAL - DISTRIBUTION OPERATIONS:	\$	892,143.00

WATER REVENUE FUND (CONTINUED)

FIRE HYDRANTS:
FUNCTION NO. 716:

MATERIALS AND SUPPLIES		\$	9,000.00
TOTAL -	FIRE HYDRANTS:	\$	9,000.00

INSURANCE AND MISCELLANEOUS:
FUNCTION NO. 719:

SERVICES AND CHARGES		\$	178,628.00
TOTAL -	INSURANCE AND MISCELLANEOUS:	\$	178,628.00
TOTAL -	WATER SERVICE:	\$	3,593,971.00

DEBT SERVICE-REVENUE SUPPORTED:
FUNCTION NO. 803:

DEBT SERVICE		\$	760,000.00
TOTAL -	DEBT SERVICE-REVENUE SUPPORTED:	\$	760,000.00

NONOPERATING EXPENSES:
FUNCTION NO. 902:

DEBT SERVICE		\$	325,690.00
TOTAL -	NONOPERATING EXPENSES:	\$	325,690.00

TRANSFERS-OUT:
FUNCTION NO. 910:

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

PERSONNEL SERVICES		\$	521,908.00
TOTAL -	NON-DEPARTMENTAL:	\$	521,908.00
TOTAL -	WATER REVENUE FUND	\$	5,301,569.00

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

UTILITIES OFFICE:
FUNCTION NO. 712:

CAPITAL OUTLAY		\$	800.00
TOTAL -	UTILITIES OFFICE:	\$	800.00

WATER PLANT IMPROVEMENT:
FUNCTION NO. 796:

CAPITAL OUTLAY		\$	8,520,000.00
TOTAL -	WATER PLANT IMPROVEMENT:	\$	8,520,000.00

WATER DISTRIBUTION IMPROVEMENT:
FUNCTION NO. 797:

CAPITAL OUTLAY		\$	1,155,000.00
TOTAL -	WATER DISTRIBUTION IMPROVEMENT:	\$	1,155,000.00

WATER CONSTRUCTION FUND (CONTINUED)

DEBT SERVICE:
FUNCTION NO. 805:

DEBT SERVICE		\$	614,949.00
TOTAL -	DEBT SERVICE:	\$	614,949.00

NONOPERATING EXPENSES:
FUNCTION NO. 902:

DEBT SERVICE		\$	20,320.00
TOTAL -	NONOPERATING EXPENSES:	\$	20,320.00
TOTAL -	WATER CONSTRUCTION FUND	\$	10,311,069.00

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

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

PERSONNEL SERVICES		\$	100,086.00
TOTAL -	LAW ENFORCEMENT-SWORN OFFICERS:	\$	100,086.00

SNOW AND ICE REMOVAL:
FUNCTION NO. 316:

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

ADMINISTRATION:
FUNCTION NO. 721:

PERSONNEL SERVICES		\$	624,790.00
MATERIALS AND SUPPLIES		\$	9,125.00
SERVICES AND CHARGES		\$	161,700.00
TOTAL -	ADMINISTRATION:	\$	795,615.00

UTILITIES OFFICE:
FUNCTION NO. 722:

PERSONNEL SERVICES		\$	153,022.00
MATERIALS AND SUPPLIES		\$	4,000.00
SERVICES AND CHARGES		\$	21,082.00
TOTAL -	UTILITIES OFFICE:	\$	178,104.00

SUPERVISION-PLANT AND SYSTEM:
FUNCTION NO. 723:

PERSONNEL SERVICES		\$	128,645.00
MATERIALS AND SUPPLIES		\$	1,300.00
SERVICES AND CHARGES		\$	4,925.00
TOTAL -	SUPERVISION-PLANT AND SYSTEM:	\$	134,870.00

SEWER REVENUE FUND (CONTINUED)

PLANT AND PUMPING OPERATIONS:
FUNCTION NO. 724:

PERSONNEL SERVICES	\$	886,826.00
MATERIALS AND SUPPLIES	\$	183,375.00
SERVICES AND CHARGES	\$	453,015.00
TOTAL - PLANT AND PUMPING OPERATIONS:	\$	1,523,216.00

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

PERSONNEL SERVICES	\$	178,102.00
MATERIALS AND SUPPLIES	\$	2,000.00
SERVICES AND CHARGES	\$	16,700.00
TOTAL - SANITARY SEWER-COLLECTION AND TRANSMISSION:	\$	196,802.00

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

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

INSURANCE AND MISCELLANEOUS:
FUNCTION NO. 729:

SERVICES AND CHARGES	\$	155,289.00
TOTAL - INSURANCE AND MISCELLANEOUS:	\$	155,289.00
TOTAL - SANITARY SEWER SERVICE:	\$	3,095,982.00

NONOPERATING EXPENSES:
FUNCTION NO. 902:

DEBT SERVICE	\$	21,900.00
TOTAL - NONOPERATING EXPENSES:	\$	21,900.00

NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONNEL SERVICES	\$	564,794.00
TOTAL - NON-DEPARTMENTAL:	\$	564,794.00
TOTAL - SEWER REVENUE FUND	\$	3,682,676.00

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

UTILITIES OFFICE:
FUNCTION NO. 722:

CAPITAL OUTLAY	\$	800.00
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WATER POLLUTION CONTROL PLANT IMPROVEMENT:
FUNCTION NO. 798:

CAPITAL OUTLAY	\$	125,000.00
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SEWER CONSTRUCTION FUND (CONTINUED)

DEBT SERVICE:
FUNCTION NO. 805:

DEBT SERVICE \$ 360,261.00

NONOPERATING EXPENSES:
FUNCTION NO. 902:

DEBT SERVICE \$ 25,626.00

TOTAL - SEWER CONSTRUCTION FUND \$ 511,687.00

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

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

PERSONNEL SERVICES \$ 202,223.00

TOTAL - LAW ENFORCEMENT-SWORN OFFICERS: \$ 202,223.00

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

PERSONNEL SERVICES \$ 136,679.00

TOTAL - FIRE FIGHTING, PREVENTION AND INSPECTION: \$ 136,679.00

FIRE SERVICE:
FUNCTION NO. 222:

PERSONNEL SERVICES \$ 9,720.00

TOTAL - FIRE SERVICE: \$ 9,720.00

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 \$ 106,145.00

MATERIALS AND SUPPLIES \$ 4,300.00

SERVICES AND CHARGES \$ 34,400.00

TOTAL - TRAFFIC SIGNS, MARKINGS, SIGNALS: \$ 144,845.00

TREE CARE:
FUNCTION NO. 651:

SERVICES AND CHARGES \$ 2,000.00

TOTAL - TREE CARE: \$ 2,000.00

ELECTRIC REVENUE FUND (CONTINUED)

ADMINISTRATION:
FUNCTION NO. 731:

PERSONNEL SERVICES	\$	1,068,407.00
MATERIALS AND SUPPLIES	\$	20,400.00
SERVICES AND CHARGES	\$	288,250.00
TOTAL - ADMINISTRATION:	\$	1,377,057.00

UTILITIES OFFICE:
FUNCTION NO. 732:

PERSONNEL SERVICES	\$	458,613.00
MATERIALS AND SUPPLIES	\$	12,000.00
SERVICES AND CHARGES	\$	63,245.00
TOTAL - UTILITIES OFFICE:	\$	533,858.00

SUPERVISION-PLANT OPERATIONS:
FUNCTION NO. 733:

PERSONNEL SERVICES	\$	173,814.00
MATERIALS AND SUPPLIES	\$	13,400.00
SERVICES AND CHARGES	\$	431,242.00
NON-OPERATING CHARGES	\$	801,000.00
TOTAL - SUPERVISION-PLANT OPERATIONS:	\$	1,419,456.00

BOILER OPERATIONS AND MAINTENANCE:
FUNCTION NO. 734:

PERSONNEL SERVICES	\$	1,082,452.00
MATERIALS AND SUPPLIES	\$	312,600.00
SERVICES AND CHARGES	\$	376,450.00
TOTAL - BOILER OPERATIONS AND MAINTENANCE:	\$	1,771,502.00

GENERATION OPERATIONS AND MAINTENANCE:
FUNCTION NO. 735:

PERSONNEL SERVICES	\$	786,686.00
MATERIALS AND SUPPLIES	\$	114,000.00
SERVICES AND CHARGES	\$	310,600.00
TOTAL - GENERATION OPERATIONS AND MAINTENANCE:	\$	1,211,286.00

FUEL AND PURCHASED POWER:
FUNCTION NO. 736:

MATERIALS AND SUPPLIES	\$	500,000.00
SERVICES AND CHARGES	\$	15,038,503.00
TOTAL - FUEL AND PURCHASED POWER:	\$	15,538,503.00

SUPERVISION-DISTRIBUTION OPERATIONS:
FUNCTION NO. 737:

PERSONNEL SERVICES	\$	164,684.00
MATERIALS AND SUPPLIES	\$	6,025.00
SERVICES AND CHARGES	\$	38,350.00
TOTAL - SUPERVISION-DISTRIBUTION OPERATIONS:	\$	209,059.00

ELECTRIC REVENUE FUND (CONTINUED)

DISTRIBUTION OPERATIONS:
FUNCTION NO. 738:

PERSONNEL SERVICES	\$	1,400,089.00
MATERIALS AND SUPPLIES	\$	252,180.00
SERVICES AND CHARGES	\$	<u>55,300.00</u>
TOTAL - DISTRIBUTION OPERATIONS:	\$	1,707,569.00

INSURANCE AND MISCELLANEOUS:
FUNCTION NO. 739:

SERVICES AND CHARGES	\$	<u>373,248.00</u>
TOTAL - INSURANCE AND MISCELLANEOUS:	\$	<u>373,248.00</u>
TOTAL - ELECTRIC SERVICE:	\$	24,652,005.00

NONOPERATING EXPENSES:
FUNCTION NO. 902:

DEBT SERVICE	\$	<u>15,478.00</u>
TOTAL - NONOPERATING EXPENSES:	\$	15,478.00

NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONNEL SERVICES	\$	1,496,070.00
SERVICES AND CHARGES	\$	<u>207,000.00</u>
TOTAL - NON-DEPARTMENTAL:	\$	1,703,070.00

RESERVES:
FUNCTION NO. 999:

RESERVES:	\$	<u>75,000.00</u>
TOTAL - ELECTRIC REVENUE FUND	\$	26,445,553.00

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

UTILITIES OFFICE:
FUNCTION NO. 732:

CAPITAL OUTLAY	\$	<u>2,400.00</u>
TOTAL - UTILITIES OFFICE:	\$	2,400.00

ELECTRIC PLANT IMPROVEMENT:
FUNCTION NO. 794:

CAPITAL OUTLAY	\$	<u>940,000.00</u>
TOTAL - ELECTRIC PLANT IMPROVEMENT:	\$	940,000.00

ELECTRIC DISTRIBUTION IMPROVEMENT:
FUNCTION NO. 795:

CAPITAL OUTLAY	\$	<u>680,000.00</u>
TOTAL - ELECTRIC DISTRIBUTION IMPROVEMENT:	\$	680,000.00

ELECTRIC CONSTRUCTION FUND (CONTINUED)

NONOPERATING EXPENSES:
FUNCTION NO. 902:

DEBT SERVICE		\$	18,088.00
TOTAL -	NONOPERATING EXPENSES:	\$	18,088.00

NON-DEPARTMENTAL:
FUNCTION NO. 970:

CAPITAL OUTLAY		\$	80,000.00
TOTAL -	NON-DEPARTMENTAL:	\$	80,000.00
TOTAL -	ELECTRIC CONSTRUCTION FUND	\$	1,720,488.00

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

UTILITIES OFFICE:
FUNCTION NO. 742:

SERVICES AND CHARGES		\$	2,200.00
TOTAL -	UTILITIES OFFICE:	\$	2,200.00

COLLECTION AND DISPOSAL:
FUNCTION NO. 743:

SERVICES AND CHARGES		\$	100.00
TOTAL -	COLLECTION AND DISPOSAL:	\$	100.00
TOTAL -	REFUSE FUND	\$	2,300.00

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

PARKING GARAGE:
FUNCTION NO. 332:

PERSONNEL SERVICES		\$	48,387.00
MATERIALS AND SUPPLIES		\$	550.00
SERVICES AND CHARGES		\$	36,261.00
TOTAL -	PARKING GARAGE:	\$	85,198.00

NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONNEL SERVICES		\$	11,596.00
TOTAL -	NON-DEPARTMENTAL:	\$	11,596.00
TOTAL -	OFF-STREET PARKING REVENUE FUND	\$	96,794.00

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

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

PERSONNEL SERVICES		\$	30,420.00
MATERIALS AND SUPPLIES		\$	200.00
SERVICES AND CHARGES		\$	250.00
TOTAL -	ADMINISTRATION:	\$	30,870.00

STORM WATER UTILITY FUND (CONTINUED)

STORM WATER OPERATIONS:
FUNCTION NO. 763:

PERSONNEL SERVICES	\$	70,316.00
MATERIALS AND SUPPLIES	\$	12,250.00
SERVICES AND CHARGES	\$	<u>9,900.00</u>
TOTAL - STORM WATER OPERATIONS:	\$	92,466.00

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

CAPITAL OUTLAY	\$	<u>2,880,000.00</u>
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DEBT SERVICE:
FUNCTION NO. 805:

DEBT SERVICE	\$	<u>332,576.00</u>
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NONOPERATING EXPENSES:
FUNCTION NO. 902:

DEBT SERVICE	\$	<u>11,305.00</u>
TOTAL - NONOPERATING EXPENSES:	\$	11,305.00

NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONNEL SERVICES	\$	<u>31,371.00</u>
TOTAL - NON-DEPARTMENTAL:	\$	<u>31,371.00</u>
TOTAL - STORM WATER UTILITY FUND	\$	3,378,588.00

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

ADMINISTRATION:
FUNCTION NO. 771:

PERSONNEL SERVICES	\$	<u>15,654.00</u>
TOTAL - ADMINISTRATION:	\$	15,654.00

SUMMER CAMP:
FUNCTION NO. 773:

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

ADULT TRIPS:
FUNCTION NO. 774:

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

COMMUNITY PROGRAMS FUND (CONTINUED)

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	\$	7,000.00
TOTAL - SPECIAL EVENTS:	\$	9,000.00

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	\$	3,500.00
TOTAL - RECREATION FUND RAISER	\$	3,500.00

NON-DEPARTMENTAL:
FUNCTION NO. 970:

PERSONNEL SERVICES	\$	1,230.00
TOTAL - NON-DEPARTMENTAL:	\$	1,230.00
TOTAL - COMMUNITY PROGRAMS FUND	\$	50,734.00

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

ROTARY FUEL AND OIL:
FUNCTION NO. 781:

MATERIALS AND SUPPLIES	\$	233,285.00
TOTAL - FUEL AND OIL ROTARY FUND	\$	233,285.00

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

ROTARY SUPPLIES:
FUNCTION NO. 782:

MATERIALS AND SUPPLIES	\$	37,148.00
TOTAL - SUPPLIES ROTARY FUND	\$	37,148.00

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

ROTARY CONTRACT SERVICES:
FUNCTION NO. 783:

PERSONNEL SERVICES	\$	3,066,914.00
SERVICES AND CHARGES	\$	<u>822,316.00</u>
TOTAL - EMPLOYEE HEALTH INSURANCE FUND	\$	3,889,230.00

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

ROTARY CONTRACT SERVICES:
FUNCTION NO. 783:

PERSONNEL SERVICES	\$	360,000.00
SERVICES AND CHARGES	\$	<u>360,000.00</u>
TOTAL - WORKERS' COMPENSATION RETROSPECTIVE FUND	\$	720,000.00

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

NONOPERATING EXPENSES:
FUNCTION NO. 902:

NON-OPERATING CHARGES	\$	<u>300.00</u>
TOTAL - EVERGREEN CEMETERY TRUST FUND	\$	300.00

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

NONOPERATING EXPENSES:
FUNCTION NO. 902:

NON-OPERATING CHARGES	\$	<u>300.00</u>
TOTAL - RIVERSIDE CEMETERY TRUST FUND	\$	300.00

SECTION LIII. 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 LIV. That there be appropriated from the CDBG FUND, FUND NO. 955:

VINYL SIDING PROGRAM
FUNCTION NO. 632:

SERVICES AND CHARGES	\$	<u>35,000.00</u>
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ECONOMIC DEVELOPMENT GRANT
FUNCTION NO. 634:

SERVICES AND CHARGES	\$	<u>35,000.00</u>
TOTAL - CDGB FUND	\$	70,000.00

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

NONOPERATING DISBURSEMENTS:
FUNCTION NO. 903:

SERVICES AND CHARGES	\$	100.00
TOTAL - LAND BANK FUND	\$	100.00
***GRAND TOTAL - ALL FUNDS	\$	75,639,569.00

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

SECTION LVII. That the Operating Budget for the City of Painesville, Ohio for the period beginning January 1, 2016 hereto filed with the City Council in preliminary form, and which has been reviewed by this Council, and upon which all of the appropriations contained herein have been based, be and the same hereby is adopted, in accordance with the applicable provisions of Article V, Section I, of the Charter of the City of Painesville, Ohio.

SECTION LVIII. 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 2016 Operating Budget of the City of Painesville, Ohio.

SECTION LIX. That the City Manager is hereby authorized to transfer appropriations among expenditure accounts, within activity account appropriation totals, in order to better meet the operating needs of the activity accounts during the year. Such transfers of 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.

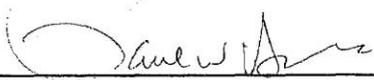
SECTION LX. That the City Manager is hereby authorized to transfer appropriations among capital expenditures within the same fund to meet the capital improvement demands of the fund during the year. Such transfers shall not exceed the total appropriated for the capital activities of the fund.

SECTION LXI. 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 LXII. 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 LXIII. 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 21, 2015



 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 2016 General Fund budget is comprised of \$11,861,844 in expenditures. This represents an increase of \$411,535 or 4% more than the 2015 original appropriation budget of \$11,450,309. The General Fund expenses increased, due to increased costs for: wages, hospitalization, workers compensation and various contractual obligations. The proposed revenues are estimated at \$11,873,050 which represents an increase of \$406,850 or 4% more than 2015 budgeted revenue of \$11,466,200. This is the second year in a row that the General Fund budgeted revenues will increase from the prior year's budgeted revenues. It is a positive sign that the 2016 General Fund revenues are increasing from 2015 budgeted revenues, however the 2016 General Fund revenues are still \$3.2 million, or 22% 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 2016 General Fund budget will have a budget surplus of \$11,206. 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 2016. This is the third year in a row the General Fund is projected to have a budget surplus. Thanks to the guidance of the City Manager and City Council, the City will have a sufficient General Fund December 31, 2016 unencumbered carry-over balance. At December 31, 2016, the General Fund Carryover is projected to be 25% of the budgeted expenses.

All of the General Fund related departments will have the same staffing levels in 2016 that they did in 2015, with the exception of the engineering department. Currently the engineering department does not have an administrative assistant to help the department with clerical work. The fire department has a part-time administrative assistant. The fire department's administrative assistant will become full time and she will split her time between the fire and engineering departments. The City believes this will allow both the fire and engineering departments to operate more efficiently.

As stated above, this is the second year in a row the budgeted General Fund Revenues will 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 2016. For 2016, the budgeted municipal income tax revenues will be \$7,600,000 which is \$400,000 more than the 2015 budgeted amount. The City's 2015 income tax revenues are doing well and the City will receive more than the 2015 budgeted amount of income tax revenues. One of the reasons the 2015 income tax revenues are doing so well is that one of the City's companies paid the City over \$800,000 in 2015 for net profit taxes. While this is a one-time payment from this company, the City believes that income tax revenues the City receives, will continue to slightly increase. In 2016, 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 2016. These transfers out continue to be a large drain on the General Fund. Cities are only as financially stable as their General Fund and numerous City of Painesville funds are 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. If carryover balances are reduced, the City will have less money to pay for capital. As in the past, funds closely associated with the General Fund will cover portions of both

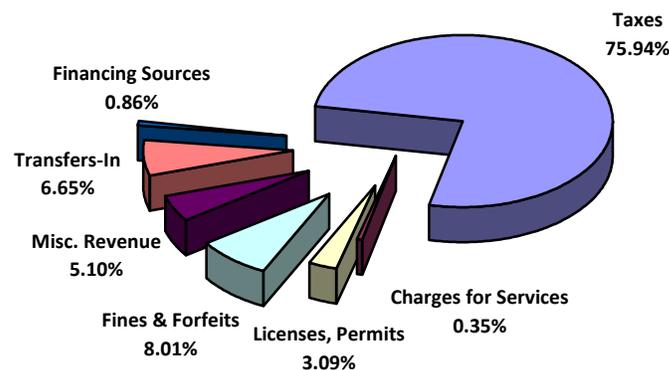
operating and capital costs for various operations. Fortunately in November 2013, the City of Painesville residents passed a 1.47 mill Fire Levy, which generates \$315,000 annually and with this the Painesville Fire Department will be able to purchase some much needed equipment and maintain operations. 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 3 mill road levy, that was passed in November 2013, will pay for the annual paving projects. For 2016, the City will budget \$1,000,000 for road repairs; \$365,000 of this will be paid for with the City’s own money, and \$635,000 of this will come from the road levy. In 2016, the debt payments in the SCM&R Fund will account for 46% 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 2016 General Fund revenues are projected to be slightly up from 2015, they are still approximately \$3,200,000, 22% 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 2015 income taxes are on pace to exceed the 2014 income taxes and the City anticipates an increase in 2016 budgeted income tax revenues. The total actual 2015 General Fund revenues are on pace to exceed total 2015 General Fund budgeted revenues. As this is the second year in a row for the General Fund revenues to increase, the City is confident we are no longer in the 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.

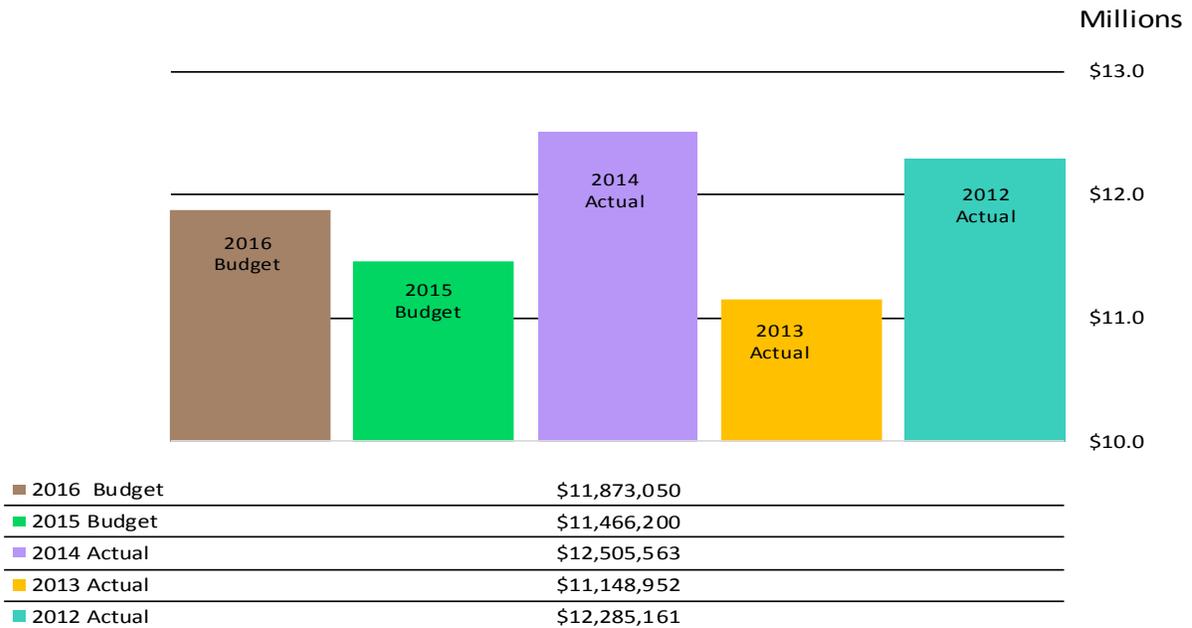
GENERAL FUND REVENUE BREAKDOWN FOR 2016



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 \$406,850 in total General Fund revenues in 2016. For the 2016 General Fund revenues, taxes continue to be the primary revenue source. Taxes have increased from 71% of the total revenues in 2008 to 76% in 2016. 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 2016; 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



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

**GENERAL FUND
REVENUE BY SOURCE - FY 2016**

Source	2016 Proposed Budget	2015 Proposed Budget	2014 Actual Receipts	2013 Actual Receipts
Taxes	\$ 9,015,950	\$ 8,597,700	\$ 9,343,926	\$ 8,290,404
Intergovernmental Revenue	-	-	-	-
Charges for Services	41,480	100,230	45,753	48,418
License, Permit, Insp. & Other Fees	366,600	338,400	476,905	336,330
Fines & Forfeits	951,200	1,004,950	1,019,718	1,016,160
Misc. Revenue*	606,020	551,020	450,733	395,284
Transfers-In	790,000	770,000	1,013,310	760,935
Financing Sources	101,800	103,900	155,218	301,422
TOTAL GENERAL FUND REVENUES	\$ 11,873,050	\$ 11,466,200	\$ 12,505,563	\$ 11,148,953

*Includes: Interest income and rental income

GENERAL FUND TAX BREAKDOWN

	BUDGET 2016	BUDGET 2015	2014 ACTUALS	2013 ACTUALS
REVENUES:				
Property Taxes	\$ 482,000	\$ 482,000	\$ 473,098	\$ 460,936
Municipal Income Tax	7,810,000	7,410,000	8,152,948	7,060,787
Local Government Taxes	710,000	693,000	702,542	717,995
*Misc. Taxes	13,950	12,700	15,338	50,686
Taxes	\$ 9,015,950	\$ 8,597,700	\$ 9,343,926	\$ 8,290,404

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

EXPENDITURES

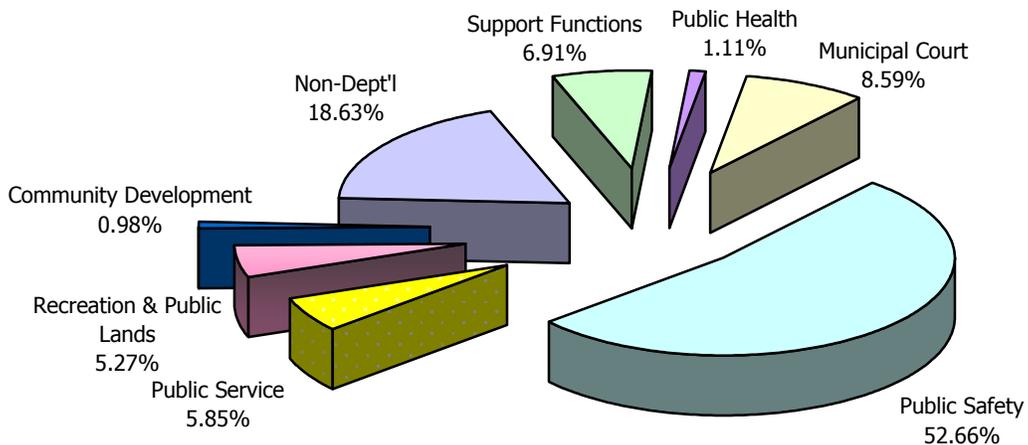
The City delivers tax-supported services to its residents in several basic program areas including Safety Services, Street Maintenance Services, Public Health, Community Development and Economic Development. The following pie chart illustrates the individual departmental allocations of the General Fund. The chart shows that more than half of the General Fund budget (53%) is devoted to Public Safety.

As represented in the chart by Cost Category the majority of the expenditures (79%) in the General Fund are in personnel expenditures. The General Fund is providing the minimal amount to operate only the most vital programs. The administration has made great strides over the past 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.

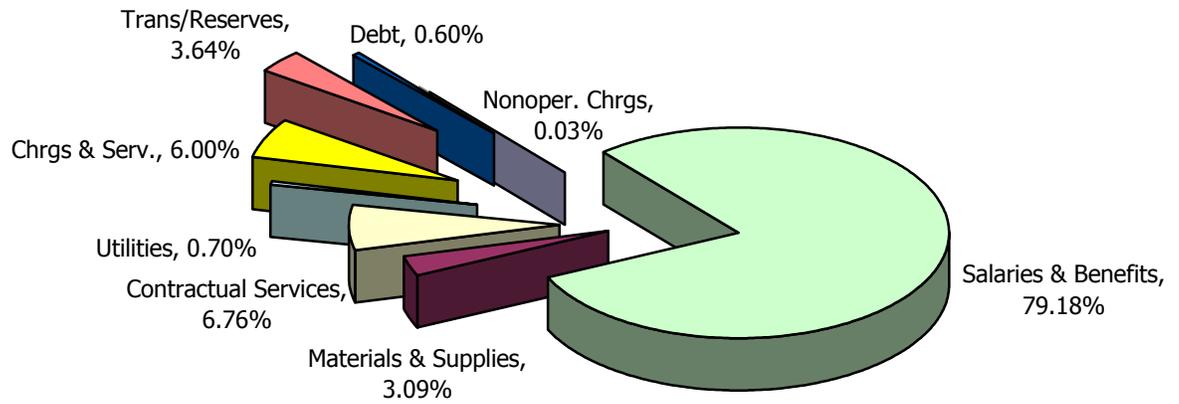
**GENERAL FUND
EXPENDITURES BY COST CATEGORY - FY 2016**

CATEGORY	AMOUNT	%
51 Salaries & Benefits	\$9,392,330	79.18%
52 Materials & Supplies	\$366,978	3.09%
53 Contractual Services	\$801,134	6.76%
54 Utilities	\$82,746	0.70%
55 Charges & Services	\$711,740	6.00%
57 Debt Services	\$71,416	0.60%
58 Non-Operating Charges	\$3,500	0.03%
59 Transfers & Reserves	\$432,000	3.64%
TOTAL	\$11,861,844	100.00%

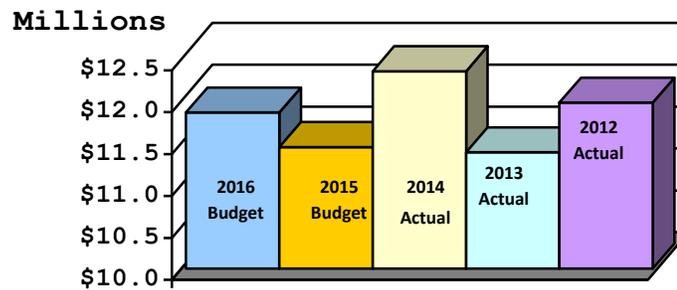
GENERAL FUND EXPENDITURES BY DISTRIBUTION 2016



GENERAL FUND EXPENDITURE BY COST CATEGORY 2016

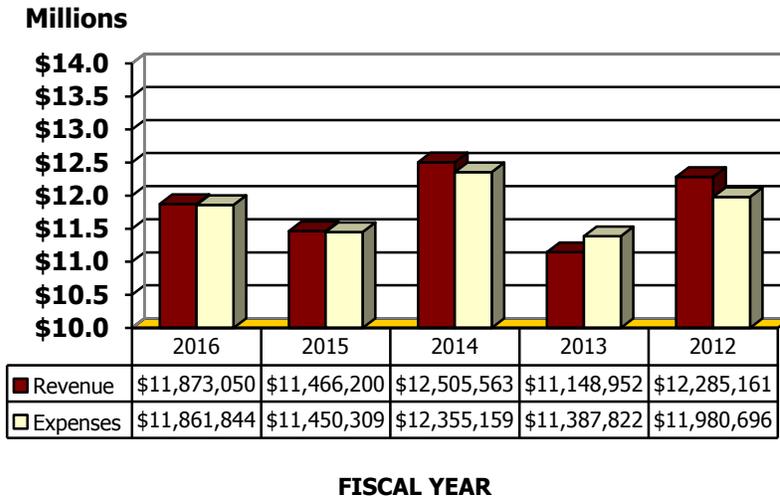


GENERAL FUND EXPENDITURES HISTORICALLY



■ FY 2016 Budget	\$11,861,844
■ FY 2015 Budget	\$11,450,309
■ FY 2014 Actual	\$12,355,159
■ FY 2013 Actual	\$11,387,822
■ FY 2012 Actual	\$11,980,696

GENERAL FUND REVENUES & EXPENSES HISTORICALLY



FY 2016 - 2015 are based on budget and FY 2014 – 2012 are based on actual.

STREET CONSTRUCTION, MAINTENANCE & REPAIR FUND 201

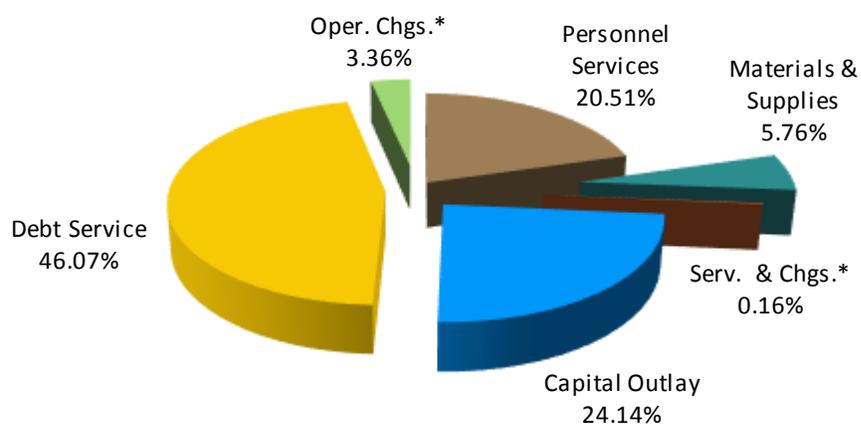
Revenue

Source	2016 Budget	2015 Budget	2014 Actual	2013 Actual	2012 Actual
Motor Vehicle License Fees	\$105,000	\$100,000	\$107,925	\$106,651	\$107,388
Gasoline Taxes	\$475,000	\$465,000	\$484,695	\$473,061	\$480,117
Proceeds from Notes	\$498,389	\$585,625	\$666,508	\$846,829	\$825,582
Grants	\$95,000	\$1,146,875	\$498,181	\$70,245	\$0
Misc. - G.R. Salt Purchase	\$0	\$0	\$61,031	\$2,889	\$1,840
Transfers-In	\$102,000	\$96,000	\$548,000	\$96,000	\$271,000
Total Revenue	\$1,275,389	\$2,393,500	\$2,366,340	\$1,595,675	\$1,685,926

Expense

Department	2016 Budget	2015 Budget	2014 Actual	2013 Actual	2012 Actual
SCM&R Fund (201)	\$1,511,927	\$2,563,447	\$1,926,650	\$1,541,467	\$1,641,089

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. They also 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.

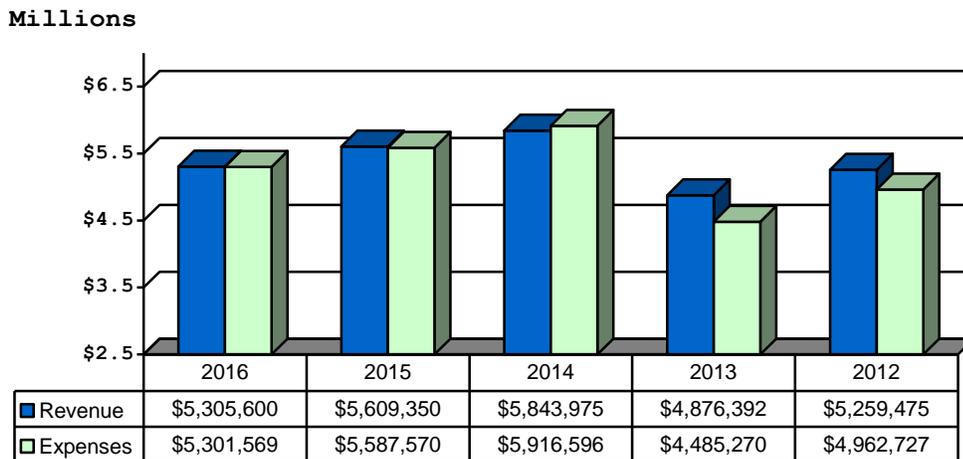
The Water Funds consist of three separate funds: the Water Revenue Fund, the Water Deposit Fund and the Water Construction Fund. The Water Revenue Fund is used to account for the operation of the City's water treatment and distribution systems. The Water Deposit Fund is used to account for customer deposits 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 2016 Water Revenue Fund budget is comprised of \$5,301,569 in expenses. This represents a decrease of \$286,001, 5%, from the 2015 budget of \$5,587,570. The reason for the decrease is this fund continues to pay down its note debt by \$250,000. The proposed revenues are estimated at \$5,305,600, this represents a decrease in revenue of \$303,750 or 5% in this fund over last year's budget of \$5,609,350. The reason for the decrease is due to the fund paying down its note, thus it will receive \$250,000 less in note proceeds. The proposed 2016 budget has a budget surplus of \$4,031. The Water Department has done a good job maintaining their budgeted operating expenditures. In 2016 we expect the water consumption to be relatively the same compared to 2015. 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.

In 2011, City Council unanimously passed the Water Infrastructure Fee for 25 years. This fee generates 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. When this fee was approved, the City Administration informed Council that one of the main items that this would be used for would be to construct a new water intake for the water plant. The Raw Waterline and Intake project will provide an alternate 36-inch diameter intake pipe that will permit the consumers of the Painesville Water system to have uninterrupted raw water. The increasing probability of harmful algae blooms developing in the shallow waters near Headlands Beach is a mounting concern. The algae blooms are located predominantly in the western basin of Lake Erie, but have been positioned in the Headlands Beach area over the last few summers. In the summer of 2012, the Lake County General Health District performed testing at Headlands Beach and posted warning signs about ingesting Lake Erie water. Microcystin (toxin) testing near Painesville's current raw water intake piping and potable water ensured no plant shutdown was necessary at that time. The proposed water intake project will enable the Painesville Water Division to safely draw water from one of two intakes when toxin levels exceed Ohio EPA standards (or other problematic issues affect our raw water). The Raw Waterline and Intake project will also provide added benefits such as: less susceptibility to frazil ice, improved raw water quality, reduced amount of chemicals required to treat raw water, and reduced amount of sludge produced.

In 2016, the City is proposing to build the new water intake at a total cost to the City of approximately \$12 million. In 2016, \$8.4 million of this project will be budgeted and \$3.6 million will be budgeted for this in 2017. The City is financing this project through a 20 year interest free loan through the EPA. This loan will save the City almost \$5,000,000 in interest payments. If the City did not receive this interest free loan, there would be a burden on the Water Fund to pay for this project. The City will not have debt payments for this project until 2018 or 2019, depending on when the project is completed. The Water Department is also proposing 2016 capital projects that focus on upgrades to the water distribution system, while continuing to address plant operational efficiencies. Excluding the water intake project, all of the other 2016 Water Department capital projects will be paid for with cash. The total 2016 Water Construction Fund budget is \$10,311,069 of which \$9,675,800 will be spent on capital projects and \$635,269 on debt payments. (See the Capital Section of this document for a detailed breakout of what capital the Water Department will be doing in 2016.) It also should be noted that due to the large cost of the water intake project, the Water Construction Fund will be considered a major fund in 2016.

WATER FUND REVENUES & EXPENSES HISTORICALLY



FY 2016-2015 are based on budget and FY 2014 – 2012 are based on actual data.

WATER POLLUTION CONTROL FUNDS

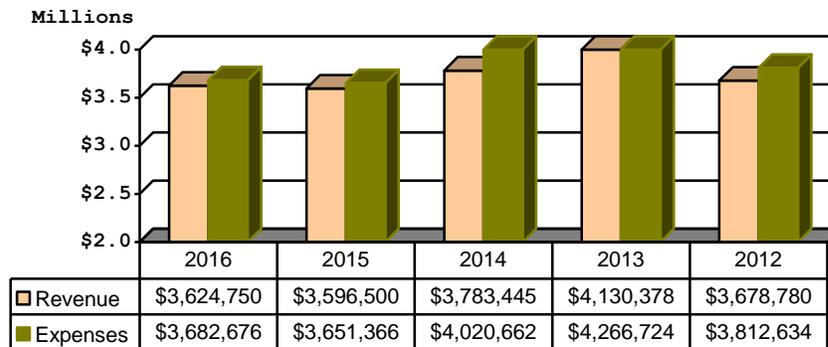
The Division of Water Pollution Control is responsible for the network of sewers conveying sanitary sewage and industrial waste in the City of Painesville from their point of origin to the treatment facility for treatment and disposal. Water Pollution Control maintains, cleans, repairs and improves sewers 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 2016 Sewer Revenue Fund budget is comprised of \$3,682,676 in expenses. This represents an increase of \$31,310 or 1% from the 2015 budget of \$3,651,366. The proposed revenues are estimated at \$3,624,750 an increase of \$28,250, 1% from the 2015 budget of 3,596,500. The reason for the slight increase is due to the sewer rate increase that City Council approved in 2014. For 2016, the Sewer Revenue Fund will be operating at a deficit of almost \$58,000. Even though the sewer rates were increased starting in 2015, this fund's expenses will have to be closely monitored and reduced if this fund is to remain financially viable in the future.

The plant is only proposing a \$125,800 capital budget for 2016 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 \$511,687 of which \$385,887 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 2016.)

WATER POLLUTION FUND REVENUES & EXPENSES HISTORICALLY



Fiscal Year

FY 2016-2015 are based on budget and FY 2014 – 2012 are based on actual data.

ELECTRIC FUNDS

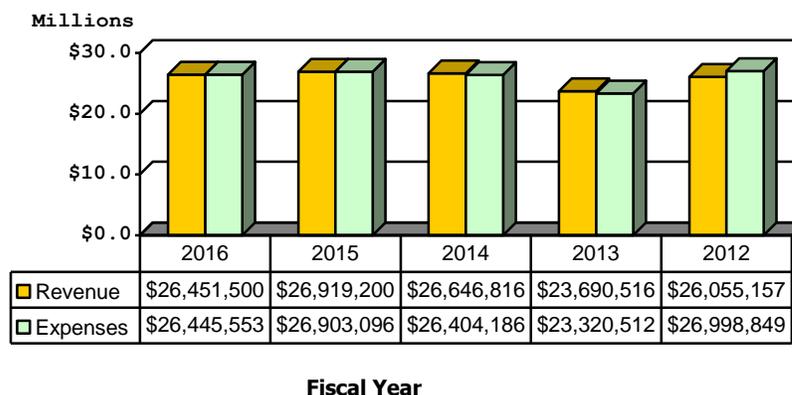
The Division of Electric is responsible for all electrical generation, transmission and distribution facilities owned by the City. The Electric Division provides electricity to residential, commercial, industrial and governmental customers.

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 2016 Electric Revenue Fund budget is comprised of \$26,445,553 in expenses. This represents a decrease in expenses of \$457,543 or 2% less than the 2015 budget of \$ 26,903,096. The main reason for the decrease is the City anticipates the 2016 purchased power to decrease due to the trending of the consumption history which is slightly down. The proposed revenues are estimated at \$26,451,500, a decrease of \$467,700, 2% from the 2015 budgeted revenues of \$26,919,200. The reason for the decrease is the City expects the kwh consumption to go down in 2016. The proposed 2016 budget in this fund will have a budget surplus of \$5,947. 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 2016 the Electric Plant will have the same staffing as it did in 2015. However unlike the General Fund, personnel expenses account for only 27% of the total expenditures. This year the projected expenditure for coal purchases and purchase of the power is \$15,538,503, down from \$16,185,000 that was budgeted in 2015. The coal purchases and purchased power expenses make up 59% of the Electric Department’s operating budget.

For 2016, there is \$1.7 million budgeted for Capital Projects in the Electric Construction Fund. One of the main projects the Electric Plant will be doing is replacing switchgear in the Electric Plant that is almost 100 years old. The Electric Plant also will have continued upgrades for compliance with standards set by USEPA and Ohio Environmental Protection Agency. Electric Distribution will be making various improvements to the distribution system and purchasing a new truck. All of these proposed capital projects for the Electric Construction 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 2016.)

ELECTRIC FUND REVENUES & EXPENSES HISTORICALLY



FY 2016-2015 are based on budget and FY 2014 – 2012 are based on actual data.

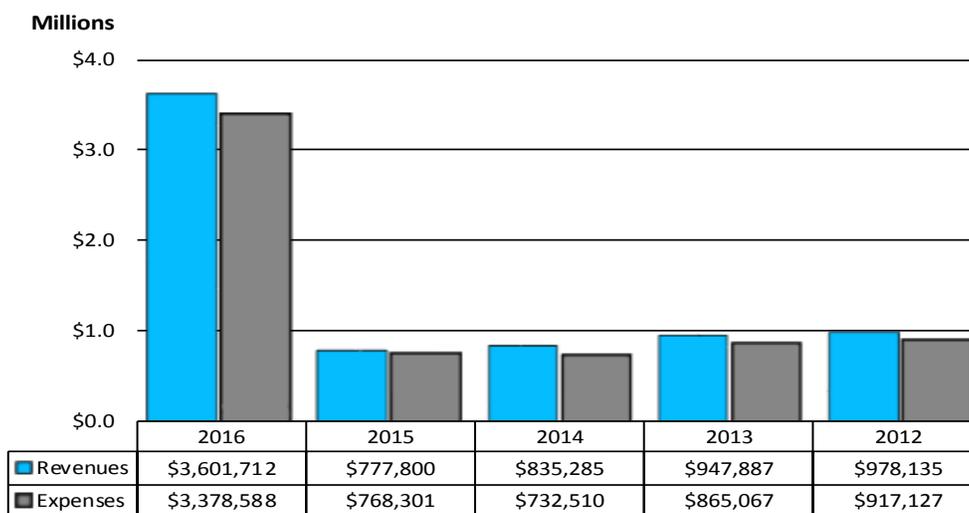
STORM WATER FUND

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 the curb and gutter systems 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 2016 Storm Water Fund budget is comprised of \$3,378,588 in expenses. This represents an increase in expenditures of \$2,610,287 from the 2015 budget of \$768,301. The reason for the large increase is in 2016, this fund will be spending \$2.9 million on stormwater capital projects for the Cedarbrook and Maplewood areas. The City will issue debt to pay for both of these projects in 2016. The proposed 2016 revenues are estimated to be \$3,601,712; an increase of \$2,823,912 from 2015. The reason for the increase in 2016 is this fund will issue bonds and/or notes to fund these projects. The proposed 2016 budget for this fund has a budget surplus of \$223,124.

The City of Painesville has had flooding issues throughout the City and only limited resources available to pay for major stormwater capital projects. In 2013 the City had an independent company do a study of the City of Painesville’s stormwater system. The conclusion of this study was that the City should switch from a Level I stormwater community to a Level II stormwater community, to increase revenues to pay for major stormwater projects. In 2014, Painesville City Council voted to change from a Level I to a Level II stormwater community. Switching to a Level II stormwater community put a \$3.50 monthly stormwater assessment on the residents property bills, which generates approximately \$400,000 a year that is available to the City of Painesville for stormwater capital projects. The City will be using these stormwater assessment fees to pay for Cedarbrook and Maplewood. These two projects will play a major role in alleviating flooding issues in the City and there will be numerous other major stormwater projects that will be done in the future as well. If the City did not switch to a Level II community, the City would not be able to do these stormwater projects.

STORM WATER FUND REVENUES & EXPENSES HISTORICALLY



FY 2016 - 2015 are based on budget and FY 2014 - 2012 are based on actual data.

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Legislative

2016 Operating Budget

Paul Hach, Jr., President – Ward IV Lori DiNallo, Vice President – At Large
 Christine Shoop, 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 2016 Departmental Budget

- Electronic Records management increasing 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 after elections
- All digital broadcasting for Channel 12
- All digital broadcasting for City Hall's Lobby TV
- Continue to Upgrade equipment for Council Meeting Recordings and Playback
- Increase our social media presence
- Maintain the Council Information portal

2016 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 inquires (responses within 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.
- Maintain the 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 businesses.
- 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
- Finish classes towards certification for Municipal Clerk by Spring of 2016

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.
- Have all records in the vault scanned and uploaded to the web for searchable accessibility by the public and our employees dating back to the 1800's

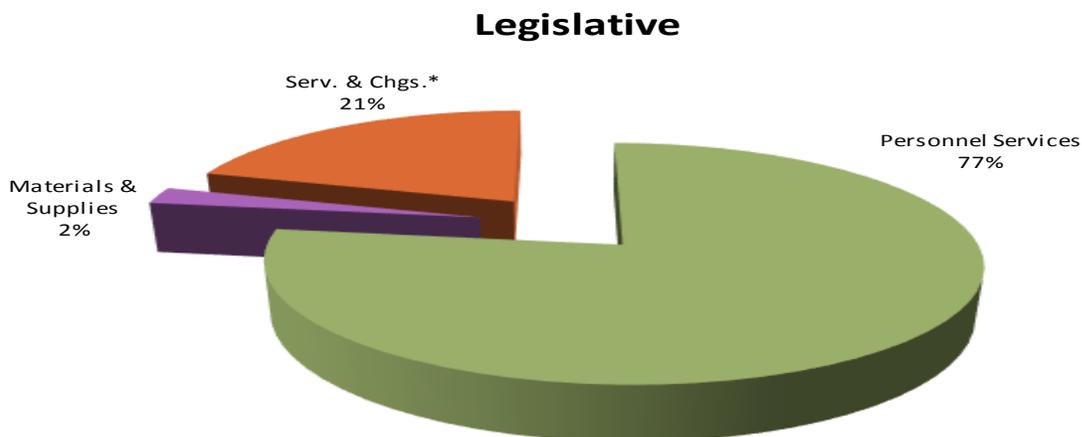
2015 Accomplishments

- 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.
- New look for the Speaking of Painesville, increased number of press releases and articles to the media concerning Council actions and City events.
- Electronic Council Packets are completely electronic, including the ones being sent to Department Heads completely eliminating paper copies.
- Attended WRMCA meetings to network with other Clerks to 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.
- Attended the OMCA State and the IIMC International Conference to earn points towards certification.
- Continued to upgrade the quality of video production for Council Meetings, purchased new editing software for sound quality.
- 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.

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

Department	2016 Budget	2015 Budget	2014 Actual	2013 Actual	2012 Actual
Council (101)	\$12,220	\$11,670	\$11,625	\$10,900	\$10,733
Clerk of Council (101)	\$13,403	\$12,549	\$12,065	\$9,692	\$10,991
	\$25,623	\$24,219	\$23,690	\$20,591	\$21,724

Total number of employees: 8



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

2016 Budgeted Capital (Capital at 100%)	
▪ IT Improvements	\$5,000
Total Council 2016 Capital	<u>\$5,000</u>

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Municipal Court

2016 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.

2016 Departmental Goals and Objectives

GOAL 1: COMMUNICATION

OBJECTIVE – IMPROVE INTERNAL AND EXTERNAL COMMUNICATION

ACTION STEPS:

- Court documents will be scanned and available for public to view via internet.
- Continue to enhance the court web page with updated information.
- Continue with list of attorney emails, and greater utilization of email with the attorneys and other court customers.

GOAL 2: STEWARDSHIP and FISCAL RESPONSIBILITIES

OBJECTIVE – SAFEGUARDING OF PUBLIC ASSESTS

ACTION STEPS:

- Contract with First Merit Bank will be reviewed.
- Quarterly review of outstanding fees that were sent to the Collections Agency.
- Offsite server will be implemented and paper on Demand in the Clerk’s office will become a reality.

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 and employee survey will be conducted.
- All employees will be required to attend a training session that will focus on customer service.
- With implementation of Paper on Demand greater access of court documents will be available for the public to access.

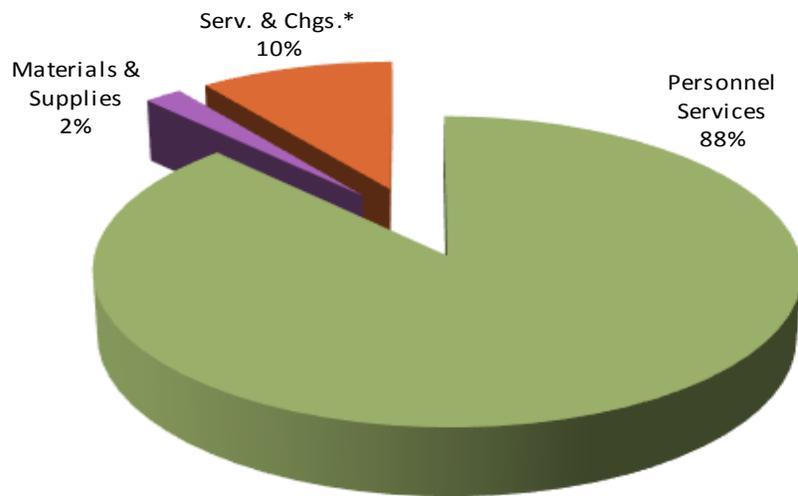
2015 Accomplishments

- > Grant from the Office of Criminal Justice Services for victim advocacy was renewed.
- > The court continued with the purchasing of computers and printers.
- > The Clerk’s office, waiting areas, and Probation Department received a fresh coat of paint.
- > The floors in the hallways of the Probation Area and Holding cells were replaced.
- > Outside of the Court building was painted.

Department	2016 Budget	2015 Budget	2014 Actual	2013 Actual	2012 Actual
Muni Court (101)	\$1,019,492	\$983,763	\$961,625	\$935,125	\$968,915
Probation Services (222)	\$97,991	\$99,720	\$76,523	\$95,667	\$124,772
MC Computerization (230)	\$68,821	\$67,561	\$58,266	\$73,128	\$86,099
Victim's Advocate (234)	\$39,207	\$36,128	\$41,434	\$54,138	\$49,118
MC Special Projects (429)	\$144,817	\$137,103	\$106,535	\$115,735	\$153,773
	\$1,370,328	\$1,324,275	\$1,244,383	\$1,273,794	\$1,382,677

Total number of employees: 24

Muni Court



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

- 2016 Budgeted Capital (Capital at 100%)
 - Building Improvements \$10,000
 - Computer Replacement \$15,000
 - Improving Court Technology \$10,000
 - Paper On Demand \$30,000
- Total Municipal Court 2016 Capital \$65,000

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City Manager's Office

2016 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 2016

- 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 2016

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. **Goal: Improving Painesville's Environment and Image**
 - 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. Goal: 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 2015

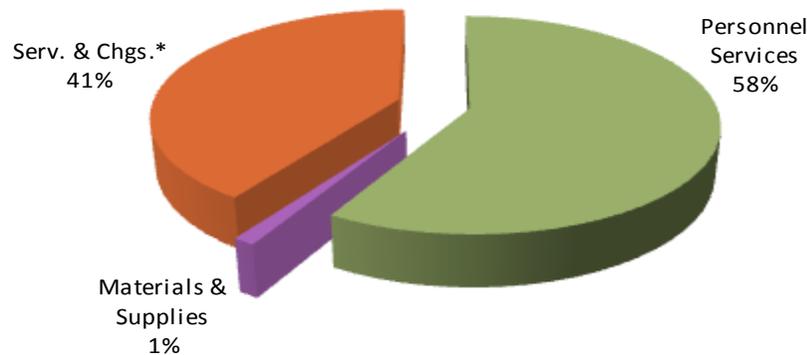
- Expanded coordination of maintenance operations between departments
- Expand implementation of wireless technology
- Implement the city-wide marketing plan
- Coordinate implementation of the community engagement policy
- Expanded road resurfacing program
- Obtained funding for water intake project
- \$400,000 EPA Grant
- Obtained funding for demolition of condemned houses in the City
- World changers program

This represents 20% of the Department's Operating Budget

Department	2016 Budget	2015 Budget	2014 Actual	2013 Actual	2012 Actual
City Manager (101)	\$59,589	\$58,768	\$56,390	\$47,588	\$47,529
Comm., Promo. & PR Actv. (101)	\$2,972	\$3,175	\$1,261	\$2,665	\$2,454
Information Technology (101)	\$29,780	\$29,900	\$34,235	\$28,035	\$28,759
	\$92,341	\$91,843	\$91,886	\$78,287	\$78,742

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).

- 2016 Budgeted Capital
 - New Phone System \$200,000*
- Total City Manager's Office 2016 Capital \$200,000

* Paid for out of multiple funds.

Human Resources Office

2016 Operating Budget

Andrew A. Unetic, Director of Finance
Kristen Young, Human Resources Supervisor

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 – 2016 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.
- Continue to provide educational classes for the City employees on how to be healthier.
- Continue to have trainings for senior supervisors on how to properly handle discipline.
- Continue to have trainings for reasonable suspicion in the workplace.
- Continue Affordable Healthcare training.
- Continue HIPPA training for key employees through online education.
- Conduct entrance exams for Police Officer and Firefighter.
- 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.

Accomplishments – 2015

- Saved the City over \$250,000 in BWC costs by going to seminars and providing certain trainings to the City employees.
- Held numerous lunch and learns for City employees, promoting good habits to make the employees healthier.
- Created an on-line registration program for employees to access benefits.
- Implemented a computerized training program for all employees related to safety and general work place training.
- Implemented new Citywide employee ID system.
- Expand use of technology

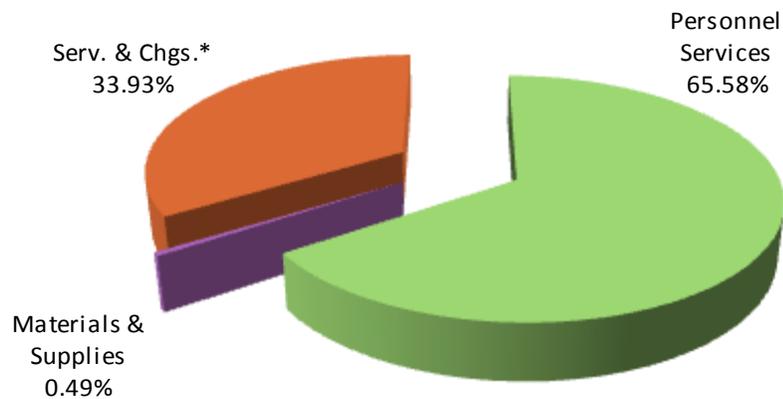
- Continue systematic training
- Expand methods of communication with employees
- Increase participation on wellness programs

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

Department	2016 Budget	2015 Budget	2014 Actual	2013 Actual	2012 Actual
Human Resources	<u>\$40,493</u>	<u>\$38,564</u>	<u>\$30,445</u>	<u>\$34,169</u>	<u>\$31,128</u>

Total number of employees: 2

Human Resources



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

Economic Development Department

2016 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 – 2016 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 publicity in ED for the City.

Accomplishments – 2015

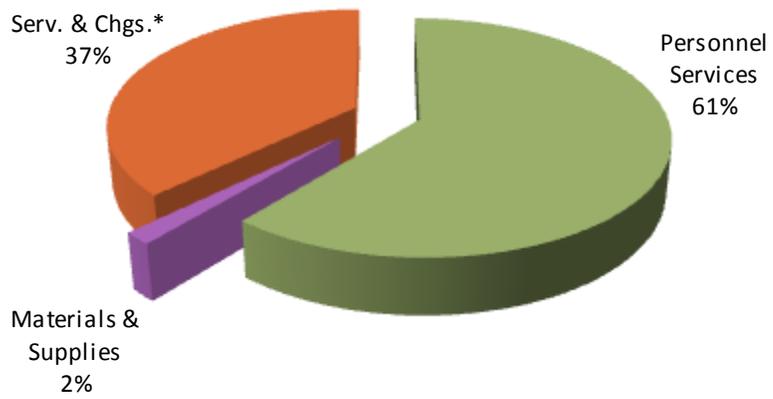
- Continue bringing new businesses in the City.
- Continue to partner with various media sources to promote City events.
- Established new relationships with businesses outside the City through various speaking engagements, seminars, etc.

This represents 20% of the Department’s Operating Budget

Department	2016 Budget	2015 Budget	2014 Actual	2013 Actual	2012 Actual
Economic Development (101)	\$ 39,465	\$ 41,410	\$ 29,982	\$ 21,718	\$ 24,670

Total number of employees: 2

Economic Development



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

Finance

2016 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 2016 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. The Finance Director will continue to make presentations to City Council on the status of the budget.
- 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 department heads several times a year to review the current status of their budgets.
- 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. Continue to deposit 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.

2015 Accomplishments

Finance

1. Awarded the "Distinguished Budget Award" by the Governmental Finance Officers Association for the 2015 Budget Document, for the thirteenth consecutive year.
2. Maintained the "Certificate of Achievement for Excellence in Financial Reporting" for the 2014 CAFR. This is the twenty-sixth consecutive year the City has received this award.
3. Was awarded the Auditor of State Award with Distinction for the 3rd year out of the last 4 years. This award is the Auditor's version of a perfect audit.
4. Continue to work with RITA to go after people that owe the City delinquent income taxes.
5. Gave semi-annual reports to City Council on the status of the City's finances.
6. Finance Director met with all department heads on a regular basis to review their budgets.
7. Did the municipal income tax returns for hundreds of residents, thus saving the residents, time, money, and aggravation.
8. The City Manager and I continue to meet with the department heads on a regular basis to review each department's budget status, and limiting their expenditures.
9. Implemented new procedures so there is more accountability in the finance, HR, and utility departments.

Utilities

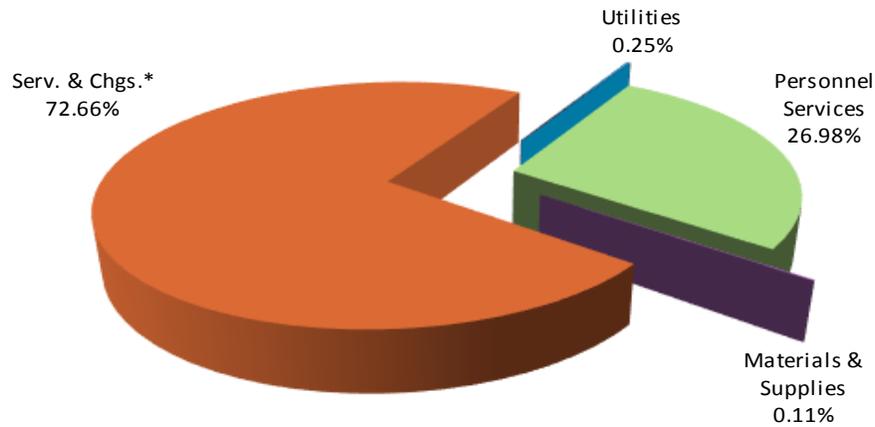
1. New guidelines for customers that are turned off more than three times per calendar year (increase reconnect fee-require additional deposit from them). This will increase revenue by 5% for the reconnect fee and we will collect the balance in full on arrears of the accounts increasing collections by 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	2016 Budget	2015 Budget	2014 Actual	2013 Actual	2012 Actual
Finance*	\$345,906	\$333,659	\$371,663	\$317,868	\$316,702
Utilities Office	\$892,266	\$868,199	\$800,977	\$811,089	\$780,877
	\$1,238,172	\$1,201,858	\$1,172,640	\$1,128,957	\$1,097,579

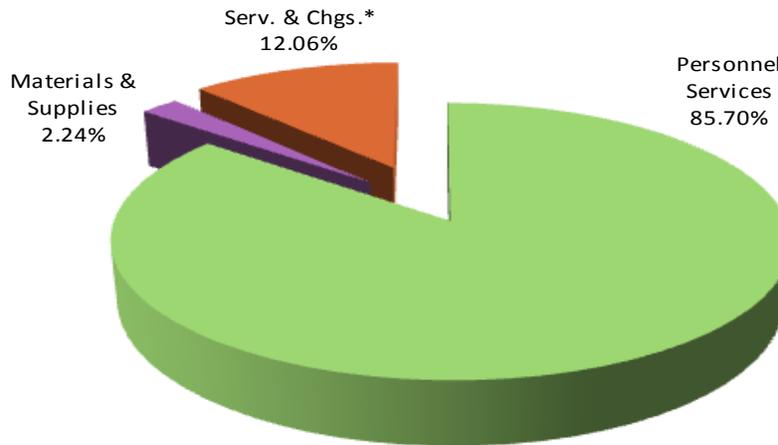
Total number of employees: Finance 7
 Utilities 15

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.

- 2016 Budgeted Capital (Capital at 100%)		
▪ Two New Computers in Finance Department	\$4,000	
▪ Two New Computers in for Utilities Office	<u>\$4,000</u>	*
Total Finance 2016 Capital		<u>\$8,000</u>

*Capital expense paid for by more than one fund.

Law

2016 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.

2016 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 Council and staff in assessing their impact.

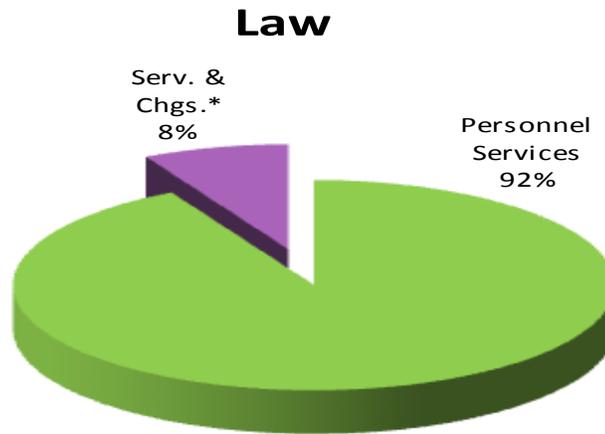
2015 Accomplishments

- Reviewed and advised on zoning code changes to reflect the changing development trends.
- 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	2016 Budget	2015 Budget	2014 Actual	2013 Actual	2012 Actual
Law (101)	\$34,101	\$35,199	\$30,125	\$32,871	\$46,673

Total number of employees: 3



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

Engineering Department

2016 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.

2016 Departmental Highlights

- Annual Paving program throughout the City.
- Continue to update maps and records in Engineering Dept.
- Continue to update computers and software in the Engineering Department

2015 Departmental Accomplishments

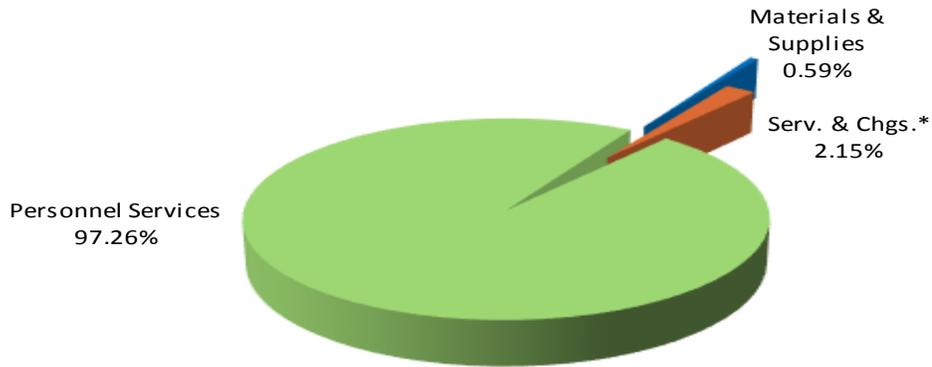
- Completed the Main Street Streetscape Improvement Project.
- Reconstructed Lexington Avenue in conjunction with OPWC
- Reconstructed Walnut Avenue in conjunction with OPWC
- Resurfaced a portion of Gillett Street
- Resurfaced Erie Street in conjunction with ODOT
- Continued with the SR 44 Interchange Upgrade Project.
- Updated computers and software in the Engineering Department.

This represents 20% of the Department’s Operating Budget

Department	2016 Budget	2015 Budget	2014 Actual	2013 Actual	2012 Actual
Engineering (101)	\$ 58,031	\$ 48,795	\$ 47,276	\$ 81,975	\$ 115,338
Electric (730)	\$ 61,926	\$ 58,592	\$ 54,787	\$ -	\$ -
	<u>\$ 119,957</u>	<u>\$ 107,387</u>	<u>\$ 102,063</u>	<u>\$ 81,975</u>	<u>\$ 115,338</u>

Total number of employees: 4

Engineering



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

- 2016 Budgeted Capital (Capital at 100%)		
▪ Paving Various Roads in the City	\$1,000,000	*
▪ SR 44 Interchange	\$100,000	
▪ Purchase New Computer	\$2,000	
▪ Purchase Office Equipment	\$5,000	
Total Engineering 2016 Capital		<u>\$1,107,000</u>

*Capital expense paid for by more than one fund.

Police

2016 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.

2016 Departmental Goals and Objectives

- Move towards Accreditation

Accreditation among many other things, professionalizes the agency and protects us from Liability, resulting in reductions in insurance costs. Accreditation allows for our agency to become nationally recognized and gives us access to new cutting edge policies, training and resources.

- Alternative funding sources

Currently we have no one trained in grant writing. I will have to either send an officer or contract with an outside grant writing source that is paid per successful grant. Grants although we cannot rely only on them, can provide funding for several areas I would like to explore and increase our services without increasing our budget;

- Bike Patrols
- Crime Prevention training / materials
- Crime Prevention Equipment (cameras would be an example)

Currently, we have no bike patrols which can be an excellent tool to use for our downtown area, to patrol areas not accessible to vehicles. Use of Bike Patrols have been proven to reduce crime in targeted areas, especially areas where no bike patrol has existed and a new program is put in place.

Currently, we have spent a total of \$583.95 in Crime Prevention activities / programs, and have utilized donations for the remainder. Donations are never guaranteed, and with this amount, we have a minimal amount of items for Crime Prevention. But what about funding for a safety town, or self-protection clinics or drug awareness programs? We don't have the funding for those programs currently.

With Crime Prevention Equipment, we could potentially reduce loss to the city in property, time to repair that property and material needed to repair the property. Cameras placed in the downtown area parks and Main St. would provide a sense of security and could bring much needed business to the area as well as bringing LEC Students to the downtown area.

Cost reductions can be notable, but we have to have the ability to seek out and write these grants.

- Combining resources to reduce costs

This is approaching implementation with additional meetings scheduled for the end of this month. The goal is to combine agency instructors into one training unit, wherein the unit can train participating agencies officers, at a reduced cost to the agencies. All agencies can absorb costs collectively instead of one agency paying all the costs of training, overtime ect.

This group can also begin reviewing use of force cases for all of the participating agencies, and making suggestions for liability reduction and policy development. We would include one community leader per jurisdiction and possibly a prosecutor. The goal of the review team is to identify training issues, policy issues or deficiencies before liability is incurred.

On average one range officer incurs 96 hours of compensation time for a year of training. That does not count the amount of time they put in for records, documentation and planning. Now, cashing that amount of compensation time in, costs the agency \$ 2,900.83. We have 4 range officers and 3 defensive tactics instructors, so if they all cash in their compensation time it would cost the agency a total of \$ 20,300. Now they may not cash the time in but we have to plan for that. With the training team, the amount of time our officers would be training would be cut in half or less depending on the amount of participating agencies. Currently we have 4 participating agencies with at least 10 instructors in varying disciplines. My goal would be to cut training costs (in regards to comp time buy back) in half (\$10,000).

2015 Departmental Accomplishments

2015 was a year for building. Below is a list of changes and accomplishments made to the agency;

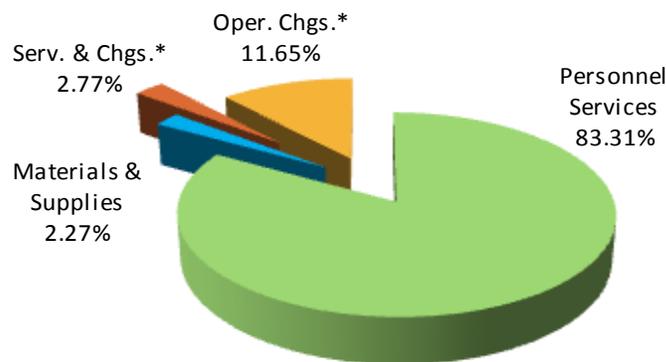
- Easy equipment maintenance reporting process
- Increased and consistency in training
- Leadership training for professionalism
- Civil Disturbance Standard Operating Procedures working with all departments
- Increased community engagement
- Increased officer presence at city functions
- More effective policy development / enforcement
- Restructuring of the agency
- Increase in volunteers
- Development of Senior Patrol
- Development of LEC Intern Program
- Recruitment Program

- Increased Agency cooperation inside and outside
- 7 new police officers hired (lost 1)
- 1 new Community Service Officer hired
- Increased accountability
- Consistent process for selections (Detective Bureau, K9 ect.)

Department	2016 Budget	2015 Budget	2014 Actual	2013 Actual	2012 Actual
Police (101)	\$3,985,437	\$3,872,294	\$3,729,173	\$3,989,080	\$4,021,300
Law Enforcement (212)	\$0	\$500	\$2,532	\$2,541	\$7,462
Law Enforcement Trust (613)	\$7,000	\$7,000	\$428	\$1,060	\$3,486
Water (710)	\$33,446	\$32,661	\$29,258	\$0	\$0
Sewer (720)	\$100,086	\$97,726	\$84,867	\$0	\$0
Electric (730)	<u>\$202,223</u>	<u>\$195,285</u>	<u>\$175,112</u>	<u>\$0</u>	<u>\$0</u>
	\$4,328,192	\$4,205,466	\$4,021,369	\$3,992,681	\$4,032,249

Total number of employees: 42

Police



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

-	2016 Budgeted Capital (Capital at 100%)		
	▪ Lexipool Program	\$10,000	
	▪ 2 Patrol Cars – Leased	\$35,800	
	▪ Purchase Computers	<u>\$10,000</u>	
	Total Police 2016 Capital		<u>\$55,800</u>

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Fire

2016 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.

2016 GOALS AND OBJECTIVES

The goals of the Painesville City Fire Department for 2016 are as follows:

- **Continued Replacement of Apparatus and Equipment as Necessary**

It is imperative that we maintain reliable apparatus and equipment and that old aging and questionable equipment be replaced in a timely manner.

In objectives include:

- Replace a chase vehicles
We replaced one of our 2 chase vehicles in 2015 and now we will replace the second one. This vehicle is a 2007 GMC Envoy purchased used in 2010. It was always the goal of the department to replace this vehicle with a more suitable vehicle when the funds were available. This vehicle will be passed down to the fire prevention officer which will ultimately replace a 2003 Ford Crown Victoria in fair (-) condition.
- Replace large diameter hose
We have been for two (2) years now replacing large diameter hose in order to come into compliance with National Fire Protection Association (NFPA) recommendations for safety. This will also allow us to come in line with neighboring communities that use 5" large diameter hose.
- Replace one (1) of three (3) power cots
It is the goal of the department to replace equipment in line with a planned replacement program rather than being reactionary and waiting until something breaks. With this in mind it is our goal to replace a power cot for the most recently replaced ambulance. This cot is now eleven (11) years old.

In addition to the items specifically listed above the department will continue to replace other tools such as axes, nozzles, ropes, exhaust fans, etc. as the need arises and the budget permits.

- **Increased Funding Through Donations, Grants and Other Sources**

As with every year, it is vital that we continue to seek out funding sources other than the fire levy, general fund and EMS fund. We will continue to work with the Painesville Safety Forces Foundation to improve revenues for public education and we will continue to seek out grants and other donations to help fund programs within the department.

- **Provide Timely and Effective Response to Emergency Situations Within the City of Painesville.**

This is the backbone of the fire service. This is what we are here for, to respond to 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.

- **Provide a Proactive Means of Improving the Safety of the Community**

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.

While we have had difficulties in establishing a Fire Corps we will continue to pursue this avenue in hopes of establishing additional resources to help serve the community.

We are also looking at ways to reduce the number of unnecessary calls by partnering with other agencies and addressing those calls that are deemed unnecessary or where an alternative service provider can be identified. We will also be working on a program to better educate the public on what constitutes an emergency and when to call 9-1-1. Our objective is to reduce unnecessary calls by approximately 10%.

- **Continued Focus on Health, and Safety**

The Painesville City Fire Department takes the health and wellbeing 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 the safest working environment possible in emergency services and will continue to seek ways to make the job as safe as possible.

2015 ACCOMPLISHMENTS

The accomplishments of the Painesville City Fire Department for 2015 include the following.

- **Continued Replacement of Apparatus and Equipment as Necessary**

- Replaced one of the chase vehicles (**paid for by the Fire Levy**)

The department replaced its 2008 Chevrolet Trail Blazer used as a chase vehicle. The Chevrolet Trail Blazer was repurposed to the Chief's vehicle and ultimately a 2004 Jeep Liberty with over 85,000 miles was retired.

- **Replace the utility vehicle (paid for by the Fire Levy)**
The department replaced a 2004 Ford Passenger van with a 2016 Dodge $\frac{3}{4}$ ton pickup. The pickup is better suited for the use required and the Ford van was in poor condition, needing both body and mechanical work. The Ford van was sold on-line through Municibid for \$3,113.00.
- **Replace an aging thermal imager (paid for by the Fire Levy)**
The department was actually able to purchase two (2) thermal imagers and replaced two aging imagers. The department now has a thermal imager on both engines and the aerial as well as the command vehicle.
- **Replace hazardous materials meters (paid for by the Fire Levy)**
The department was successful with the replacement of our hazmat meters. The new meters are more user friendly and require less work to maintain. These meters replaced 5 year old meters in compliance with our replacement plan.
- **Replace one (1) defibrillator (paid for by the Fire Levy)**
We were able to replace one defibrillator this year. Now all three (3) ambulances are equipped with defibrillators that can transmit 12 lead EKG's to the receiving hospital.
- **Replace large diameter hose (paid for by the Fire Levy)**
The NFPA (National Fire Protection Association) came out with its new standards for large diameter hose in 2014 which required that all large diameter hose have locking couplings and established a life span of 10 years. This required that most all of our 4" large diameter hose be replaced and it was decided to upgrade our hose to 5" to conform to the rest of the County. This project is a multi-year project with the first part accomplished in 2015. It is expected to take approximately 3 years to replace all large diameter hose and comply with the NFPA standards.
- **Replace department's computers and server (paid for by the Fire Levy)**
The department has been successful with replacing its computers and doing away with its own departmental server (made possible by the use of on-line records management system) and moving onto the City's server. In addition to the replacement of old (some 10 years +) computers we were able to address additional needs within information technology such as replacing computer projectors, installation of dash cameras in some of our vehicles and upgrading our tablets (used for EMS).

- **Increased Funding Through Donations, Grants and Other Sources**

We continue to struggle with this. In 2012 the Painesville Safety Forces Foundation was created to help in this area. Unfortunately we have actually seen a decrease in funding since the foundation's inception.

- **Provide Timely and Effective Response to Emergency Situations Within the City of Painesville.**

This is a multifaceted approach entailing staffing, equipment and response times.

We have struggled to maintain staffing since cuts in 2005 and rely heavily on part-timers to assist in maintaining appropriate levels. This has been a bit of a challenge at times as our pay is (or has been) near the lowest in the County while our work load is the highest. We have taken steps to address this issue with an increase in part-time wages in 2015.

Equipment is another facet in the equation and to this end we have done a good job of maintaining quality equipment.

The two items mentioned above along with deployment (location of station(s)) plays into our ability to deliver timely response to emergencies. In 2015 (to date) we have responded to 2,579 calls with an average response time of 4:18 (responding lights and sirens) and meet our stated goal of arriving within 5 minutes of dispatch 74.92% of the time.

- **Provide a Proactive Means of Improving the Safety of the Community**

The department hired a new inspector, Terry Sopko, in December of 2014 to replace Raymond (Gerry) Potts, who retired. Terry has completed 645 inspection to date as compared to 372 completed for the same time frame in 2014. In addition to his inspections Terry has worked to produce a monthly newsletter to insure our shift personnel are well informed on the changes and happenings in the City. He has also worked diligently to improve our Knox Box system and has be forward thinking in bringing new ideas to fire code enforcement.

The second part of fire prevention is education and to this end Lt Marine has been busy. With the increasing work load on our duty shifts and the lack of overtime funding for off duty programs Lt Marine has tried to find ways to work outside the box with the resources we have at our disposal. We have abandoned the door to door smoke detector program but have replaced that with increased participation in block parties and distribution of smoke detectors as well as fire and home safety messages at these gatherings.

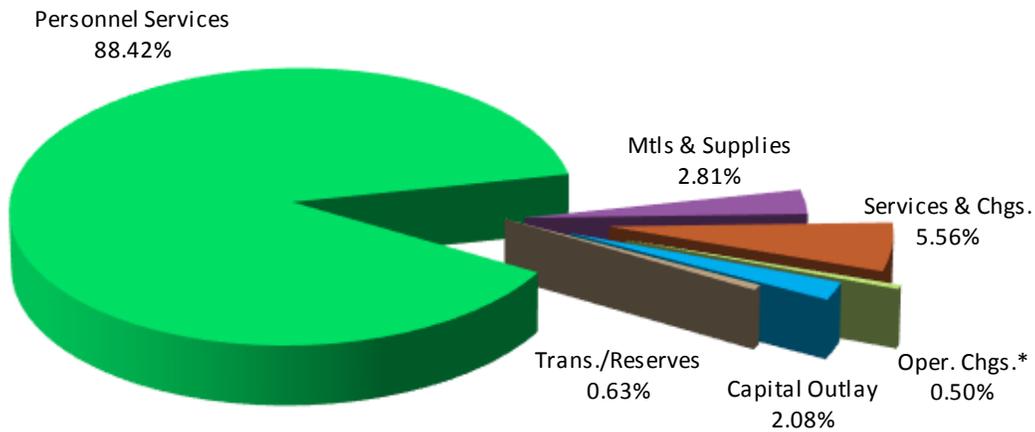
- **Continued Focus on Health, and Safety**

The City replaced one of our aging and barely serviceable treadmills in 2015. The Recreation and Public Lands Department has worked hard to maintain our HVAC system and the station condition in general.

Department	2016 Budget	2015 Budget	2014 Actual	2013 Actual	2012 Actual
Fire (101)	\$2,260,521	\$2,109,768	\$2,112,506	\$1,915,458	\$1,955,743
Fire Levy (220) Old	\$22,000	\$22,000	\$18,625	\$30,391	\$23,916
EMS (229)	\$536,085	\$512,932	\$534,834	\$537,171	\$507,508
Fire Improvement Levy (236) New	\$198,000	\$264,100	\$44,365	\$0	\$0
Electric (730)	\$146,399	\$134,166	\$119,570	\$126,856	\$117,352
	\$3,163,005	\$3,042,966	\$2,829,900	\$2,609,877	\$2,604,520

Total number of employees: 29

Fire



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

- 2016 Budgeted Capital (Capital at 100%)		
▪ Purchase New Cot	\$18,000	
▪ Chase Vehicle	\$48,000	
Total Fire Department 2016 Capital		<u>\$66,000</u>

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Public Works

2016 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 2016 Departmental Budget

- Replace out of service 2½ ton truck with plow package and dump body.
- 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 escalating repair 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, in order to keep all streets and roadways clean and 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; repair/paint exterior of Public Service administration building; weed, trim and landscape 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 of 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 or 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 and efficiently as possible to reduce impact and minimize inconvenience, and ensure public sanitation, health, and safety.

* * *

GOAL 5: Collaborate with the Engineering Department on street/sidewalk/curb repairs; and repair streets as required to ensure motorist/pedestrian safety. (Re: "Improve Community Service")

Objective: Maintain the integrity of the City's vehicular motorways and pedestrian transverses for safety and 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/crosswalks. (Re: "Improve Community Service")

Objective: Enhanced motorist awareness/pedestrian safety.

* * *

Goal 8: Use "Web Q&A" as a management tool to address service concerns and 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 and 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 and sodium chloride usage; continue recycling paper, plastic, and metal from City facilities; provide recycling opportunities at City functions; and evaluate functional tasks to lessen their environmental impact.

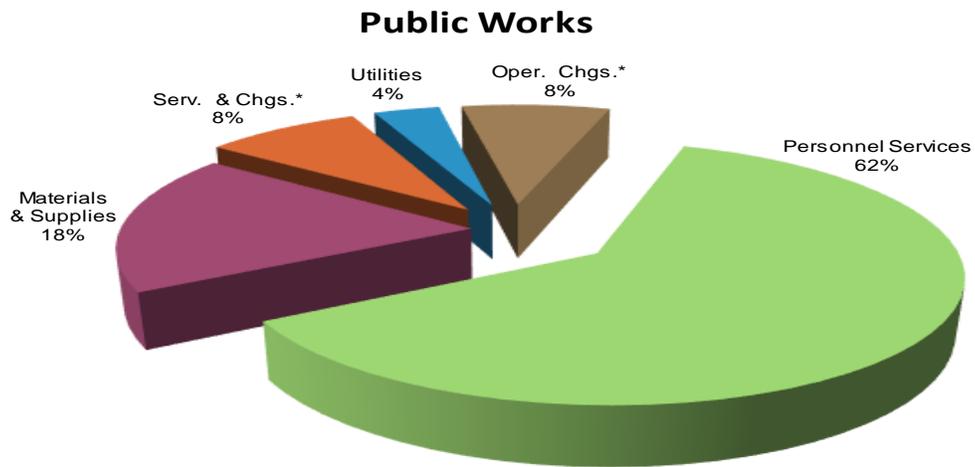
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2015 Public Service Department Achievements

- **Streets:**
 - ◊ Sweeping has been accomplished in-house, May through October, enabling the scheduled task 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 December - March.
 - ◊ Replaced 190 yards of concrete on Walnut Street.
 - ◊ 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:**
 - ◊ Collected leaf bags and brush in Fall Cleanup, October 26 - December 4.
- **Municipal Garage:**
 - ◊ The sweeper purchased for the Municipal Garage has been applied monthly, resulting in a cleaner environment.
- **Sewers:**
 - ◊ Rebuilt over 15 catch basins at various locations.
 - ◊ Sections of failed storm sewers replaced at 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.
- **Inter-Departmental:**
 - 1) Downtown crosswalks stamped in brick red concrete to designate the ‘historic district’.
 - 2) Provided monthly Fuel Usage and Vehicle Maintenance charge-back reports to departments.
 - 3) Patched roadways at City parks and cemeteries.

Department	2016 Budget	2015 Budget	2014 Actual	2013 Actual	2012 Actual
Public Service (101)	\$689,893	\$657,830	\$697,048	\$629,046	\$655,961
Streets (201)	\$388,494	\$362,977	\$388,327	\$345,328	\$335,154
State Highway (202)	\$67,260	\$60,000	\$60,015	\$84,299	\$40,677
Sewer (720)	\$203,802	\$188,181	\$182,835	\$189,329	\$179,471
Signal (730)	\$146,845	\$136,182	\$150,374	\$151,827	\$111,848
Refuse (740)	\$100	\$100	\$2,250	\$166	\$34,031
Pk. Garage (750)	\$85,198	\$79,748	\$81,900	\$81,983	\$78,562
	\$1,581,592	\$1,485,018	\$1,562,749	\$1,481,978	\$1,435,705

Total number of employees: 20



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

- 2016 Budgeted Capital (Capital at 100%)
 - o Total Capital by Project
 - Purchase 2 ½ Ton Dump Truck \$180,000
 - Purchase F550 Truck \$75,000
 - Total Public Works 2016 Capital \$255,000

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Recreation & Public Lands

2016 Operating Budget

Michelle LaPuma, 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.

2016 Goals and Objectives

RECREATION DIVISION:

- Continue to improve on Community Events
- Start Spring Break Camp

PARKS DIVISION:

- New program coming to Kiwanis Recreation Park – Dek Hockey
- Installation of proper Fall Zone in playground equipment areas
- Contacted First Energy with easement request for access to Rotary Park off of St. Clair. Hoping to put in soccer fields

CEMETERIES DIVISION:

- Installation of new signs at all entrances explaining rules and regulations for decorations
- Continually looking for ways to be more efficient at keeping cemeteries looking their best

BUILDING MAINTENANCE DIVISION:

- Installation of handicap buttons to control doors at main entrance to City Hall
- Installation of new counter in Utilities Department for added security
- Painting of both the Finance and Utility Departments
- Working in conjunction with Harvey High School art students to improve appearance of Game Room at Morse Avenue Community Center
- Installation of new carpet in Police Department

Major Departmental Goals and Objectives of Recreation and Public Lands

- Goal #1:** Improve safety at all parks by making sure all playground equipment is safe and proper Fall Zones are installed. Will work each year to install rubberized mulch to two or three parks playground equipment area. Rubberized mulch provides a safer Fall Zone, lasts longer, drains better and looks better.
- Goal #2:** Working to continually improve City image by painting and maintaining exteriors of City buildings. Updating landscaping in front of Muni Court and in the future 54 Mentor Avenue and 66 Mentor Avenue. Looking to find Landscape Company sponsors to maintain and enhance main entrance signs into the City.
- Goal #3** Improve recreation events by soliciting sponsors. Improve parks and public lands by applying for grants.
- Goal #4** Working to keep buildings properly maintained and improve working conditions for employees.

2015 Accomplishments

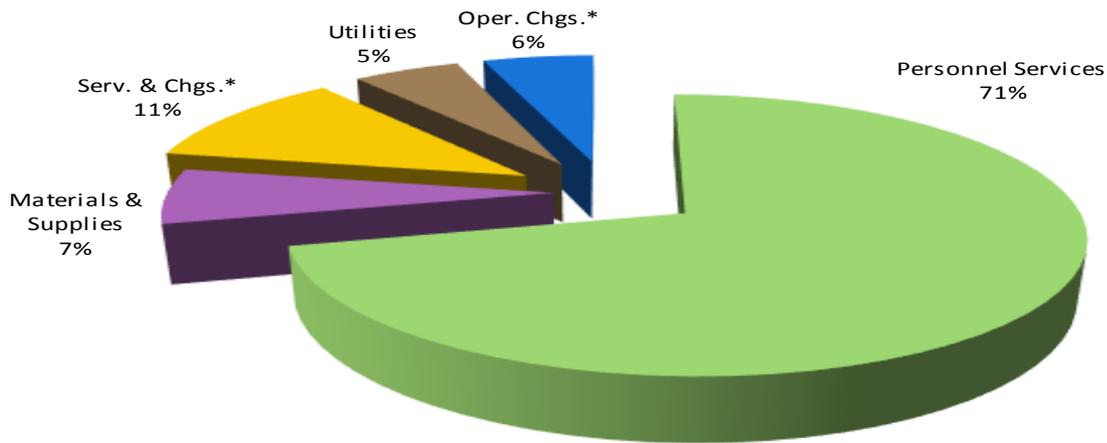
- Installation of plantings at Victoria Place as part of Main Street Streetscape project
- Assisted with design and completion of City Booth
- Repaired sidewalks in Veteran's Park
- Painted exterior of Municipal Court Building
- Enhanced Holiday Lighting on Main Street and in Veteran's Park
- Determined the cause and eliminated sewage gases in 66 Mentor Avenue
- Installed new heaters in Muni Court
- Upgraded lighting by Clerks Counter in Muni Court
- Completed renovation at 66 Mentor Avenue

- Continued to work to improve Recreation Activities and assist with Community Events

Department	2016 Budget	2015 Budget	2014 Actual	2013 Actual	2012 Actual
Recreation & Public Lands (101)	\$682,027	\$635,262	\$589,524	\$587,564	\$676,131
Cemetery (204)	\$302,577	\$297,208	\$288,545	\$301,666	\$331,804
Commuity Programs (770)	\$49,504	\$52,004	\$41,011	\$37,365	\$32,568
	\$1,034,108	\$984,474	\$919,080	\$926,595	\$1,040,504

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, and summer camp.

- 2016 Budgeted Capital (Capital at 100%)		
▪ Building Improvements	\$52,000	
▪ Playground & Building Improvements	\$30,000	
▪ Cemetery Software	\$20,000	
▪ 4WD 1 Ton Dump Truck	\$50,000	
▪ 4WD ¾ Ton Pickup Truck	\$40,000	
▪ 4 Riding Mowers	\$35,000	
▪ Tractor	\$22,000	
▪ Mini Excavator	\$20,000	
Total Recreation & Public Lands 2016 Capital		<u>\$269,000</u>

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Planning and Development

2016 Operating Budget

Lynn White, City Planner

Departmental Mission Statement

To provide 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. Also responsible for implementing plans and programs that promote the comprehensive and orderly development of the City. The Division works in conjunction with the Planning Commission and the Board of Zoning and is responsible for interpreting and enforcing all planning and zoning codes in the City.

2016 Departmental Highlights

Planning Improvements:

- Review and update Zoning Code as outlined in the 2006-2007 Comprehensive Plan creating a Unified Development Code, combining zoning, subdivision regulations, and other codes into one document.
- Evaluate the Zoning Code for nonconforming uses throughout the City to determine the best approach to be consistent with best practices in Planning and Zoning.
- Re-evaluate the zoning for specific areas along the Grand River to less dense uses such as green space or parkland as recommended.
- Review building codes for the addition of "Smart Code" concepts regarding the renovation of older buildings to make it easier to re-use older buildings, within the limitations of the State of Ohio codes as outlined in the 2006-2007 Comprehensive Plan.
- Enhance design review guidelines for the downtown as needed to provide proper guidance for the revitalization activities being planned, and to meet the requirements of the Main Street program.
- Continue implementation of Downtown Master Plan.
- Coordinate with the Lake County Land Bank to identify properties for acquisition, renovation or demolition for elimination of blight in neighborhoods.
- Continue to work toward expediting the application and review processes.
- Create an enhanced and strengthened Community Development Department to serve as a central "one stop shop" for land use, zoning and other development activities.

2015 Accomplishments

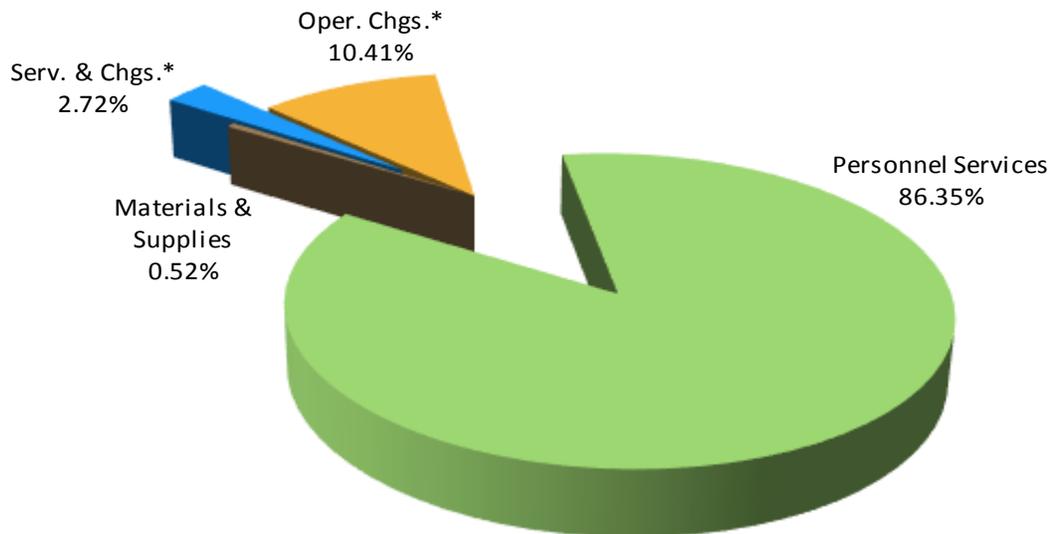
- Continued process of approving site plans, building and conditional use permits for several projects. Over 30 Site Reviews, Lot Split Reviews, Plat reviews and Inspections (Heisley Park, Amendment to Shamrock PUD, Lexington Village Residential Subdivision No. 2, and other developments throughout the City).
- Issued permits for 23 new single family dwellings; 0 permits for new duplexes; and 0 multi-family permits totaling 23 new dwelling units. An additional 138 permits were issued for residential improvements. Issued commercial permits with a valuation of \$2,019,534 and residential permits with a valuation of \$4,785,801 in construction.
- Creation of Railroad Street Historic District
- Creation of two new Zoning Classifications
 - Downtown Development District
 - R1-60 Single Family 60-foot Frontage Residential
- Replacement of two Ohio Historical Markers

This represents 20% of the Department’s Operating Budget

Department	2016 Budget	2015 Budget	2014 Actual	2013 Actual	2012 Actual
Planning & Development (101)	<u>\$36,515</u>	<u>\$32,544</u>	<u>\$29,219</u>	<u>\$29,064</u>	<u>\$30,074</u>
	\$36,515	\$32,544	\$29,219	\$29,064	\$30,074

Total number of employees: 1

Planning & Development



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

Community Development Code Enforcement

2016 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.

2016 Departmental Highlights

Buildings & Housing Improvements:

- Continue to work with developers, contractors and engineering to reduce the amount of time it takes to issue residential and commercial building permits.
- Continue to work with developers and contractors to provide timely inspections (within 36 hours or less of receipt of request).
- Continue to work with business owners to provide timely inspections for business re-occupancies.
- Continue to be proactive in the enforcement of property maintenance violations throughout the community.
- Continue to work with the Lake County Land Reutilization Corporation to demolish dilapidated homes that are beyond repair.
- 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 Zoning Code.
- Review and revise processes to ensure they are user friendly for residents and developers.

- Review and revise all forms to ensure they are up to date, consistent with the ordinance, and user friendly for residents and developers.
- To regularly review performance with staff and hold them accountable for providing excellent customer service in a timely and professional manner.

General Improvements:

- Continue to provide expertise to City Departments in matters 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.
- Continue to revamp the filing system.
- Review and update Records Retention Policy.

MAJOR DEPARTMENTAL OBJECTIVES

Citywide Goal: COMMUNICATIONS/COMMUNITY SERVICE

Goal 1: Implement procedures to enhance Planning Review Process.

- 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.
 - Coordinate & improve interdepartmental subdivision plat review.

Goal 2: Implement procedures to enhance customer service.

- Actions:
- Develop schedules to ensure that counter area is staffed 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 and monitor registration process for Vacant Building Program.
- Enhance customer service by improving communication with residents.

Citywide Goal: IMPROVE ENVIRONMENT AND IMAGE/COMMUNICATIONS

Goal 4: Implement procedures to enhance process to obtain a Building Permit.

- Review and revise processes to reduce the amount of time it takes to issue residential and commercial building permits.
- Continue to work with business owners to provide timely inspections for business re-occupancies.
- Review building permits and zoning forms to make them more user friendly.

Citywide Goal: COMMUNICATION/STEWARDSHIP/COMMUNITY SERVICE

Goal 5: 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.

Citywide Goal: COMMUNICATION

Goal 6: To work with employees to streamline departmental tasks and procedures while maintaining production levels and responding to the customer's needs.

- 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 7: Continue to improve the Department's website and provide useful information.

- Actions: Revamp the Community Development website to make it more user friendly.
 Include updated forms on website in one location to make them easier to find.

2015 ACCOMPLISHMENTS

- a) Continued process of approving site plans, building and conditional use permits for several projects. Over 10 site reviews, lot split reviews, plat reviews and Inspections (Heisley Park and other developments throughout the City), along with response assistance to utility emergencies and infrastructure maintenance related issues.
- b) Completed demolition of the former Hotel utilizing funding from the Lake County Land Reutilization Corporation.

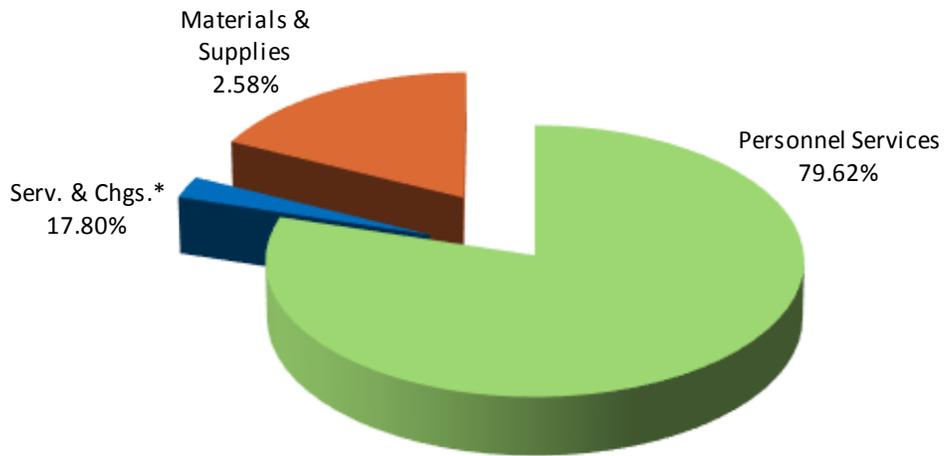
- c) Continued to review residential drawings and internalized plan review for commercial/industrial properties to the extent possible, thus increasing revenues to the City of Painesville.
- d) Submitted application and completed demolition of 10 dilapidated properties in Painesville through the Lake County Land Reutilization Corporation.
- e) Continued to enforce registration of vacant properties in order to force banks and private individuals to get them occupied as soon as possible. Work with realtors and title agents to educate them about the program.
- f) Started to review and revise processes and forms to streamline requirements for residents and developers.
- g) Prepared press releases and informational documents to inform residents and developers about the importance and need to obtain building permits, and educate them about buying and selling a home in the City of Painesville.
- h) Worked with Lake County Commissioners and World Changers to scrape and paint nine (9) homes in the City of Painesville that were in violation of the Property Maintenance Ordinance. Obtained \$10,000 in funding through the Lake County CDBG Program to fund the 2015 Paint Improvement Program.
- i) Prepared, submitted application and awarded a Community Development Block Grant (CDBG) in the amount of \$35,000 by the Lake County Commissioners to create a Roof Replacement Program.
- j) Worked with staff to establish a process to identify and cite property owners and developers that have not obtained building permits before starting work. This also included introducing legislation to increase penalties.
- k) Started overhaul of filing system to combine documents based on address in order to make more user friendly for staff.

This represents 20% of the Department’s Operating Budget

Department	2016 Budget	2015 Budget	2014 Actual	2013 Actual	2012 Actual
Community Development (101)	\$3,025	\$7,240	\$2,393	\$281	\$1,083
Code Enforcement (101)	<u>\$76,745</u>	<u>\$74,945</u>	<u>\$81,038</u>	<u>\$132,639</u>	<u>\$138,557</u>
	\$79,770	\$82,185	\$83,431	\$132,920	\$139,641

Total number of employees: 7

Community Development/Code Enforcement



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

-	2016 Budgeted Capital (Capital at 100%)		
	▪ Computer Replacement	\$2,000	
	▪ Lease New Vehicles	<u>\$18,000</u>	
	Total Community Development 2016 Capital		<u>\$20,000</u>

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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 2016

- 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.

2015 Accomplishments

- Unidirectional flushing of 2/3 of system annually.
- Replaced approximately 3500 feet of water line and replaced mainline valves on Lexington Avenue, West Walnut Street, Parmly Place, and Blair 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 touch pad meter reading devices.
- Installed approximately 68 new service lines.
- Installed approximately 9 new hydrants.
- Continue preparations for Long Term Enhanced Surface Water Treatment Rule 2, which begins in the 3rd quarter of 2016.
- Purchased a Caterpillar CB-22 Roller to utilize on road openings after water break repairs.
- Replaced 1997 Ford F-350 with Ford F-250 Utility Body.
- Began planning for Raw/Wash basin improvement project.

Fund 710

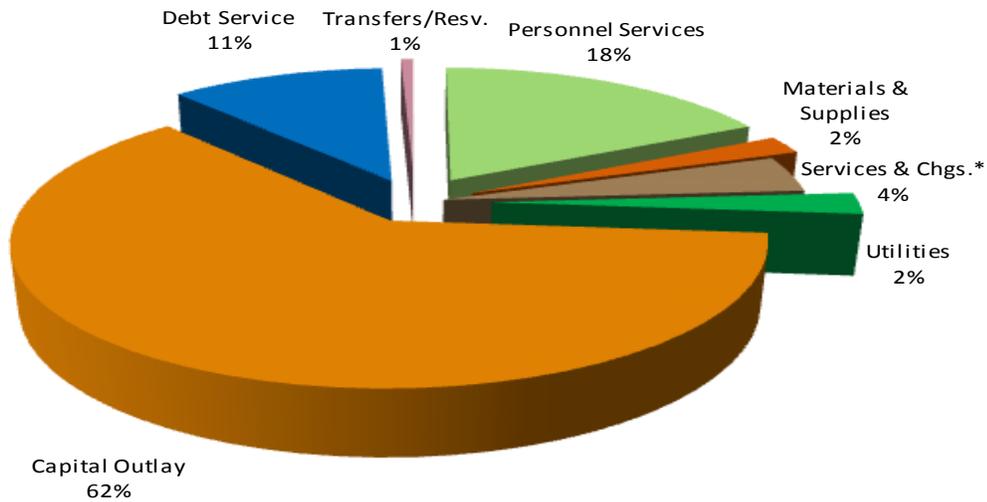
Department	2016 Budget	2015 Budget	2014 Actual	2013 Actual	2012 Actual
Administration	\$3,100,976	\$3,455,806	\$3,711,256	\$2,492,118	\$2,918,459
Distribution	\$1,068,556	\$1,023,268	\$1,046,584	\$968,364	\$995,372
Plant	<u>\$1,132,037</u>	<u>\$1,108,496</u>	<u>\$1,158,755</u>	<u>\$1,024,788</u>	<u>\$1,048,896</u>
Water Funds	\$5,301,569	\$5,587,570	\$5,916,596	\$4,485,270	\$4,962,727

Fund 712

Department	2016 Budget	2015 Budget	2014 Actual	2013 Actual	2012 Actual
Administration	\$636,069	\$773,087	\$861,921	\$947,924	\$1,149,297
Distribution	\$1,155,000	\$915,000	\$1,618,475	\$1,415,031	\$988,123
Plant	<u>\$8,520,000</u>	<u>\$585,000</u>	<u>\$481,676</u>	<u>\$200,893</u>	<u>\$50,247</u>
Water Construction Fund	\$10,311,069	\$2,273,087	\$2,962,071	\$2,563,848	\$2,187,667

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.

- 2016 Budgeted Capital (Capital at 100%)		
▪ Filter Repairs	\$20,000	
▪ Plant Metering Upgrade	\$40,000	
▪ Construct New Water Intake	\$8,400,000	
▪ Davit Arm Safety Rigging	\$15,000	
▪ 2 New Trucks	\$75,000	
▪ New Computers	\$10,000	
▪ Pinehill Waterline Replacement	\$190,000	
▪ Button Avenue Waterline Replacement	\$190,000	
▪ Richmond Street Waterline Replacement	\$675,000	
▪ New Compressor	\$15,000	
▪ Utility Vehicle	\$45,000	
Total Water Department 2016 Capital		<u>\$9,675,000</u>

Sewer Funds

Randy Bruback, Water Pollution Control Superintendent
Kevin Aiken, Assistant Superintendent

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.

Division Description

The Painesville Sewerage System was first developed about 1887. As the City grew the sewerage system has expanded to include an area of approximately seven square miles and 32 miles of sanitary sewer pipe. The system has seven pump stations that transmit the sewage to the Water Pollution Control Plant. The WPCP serves the City of Painesville population of 17,500.

The sewerage system and treatment plant's primary role is to convey and treat the sewerage collected throughout the service area. The WPCP assures that the public health is protected and the treated effluent discharged into the Grand River is in compliance with the limits established by the National Pollution Discharge Elimination System and other applicable laws, rules, and regulations imposed by the Clean Water Act, US EPA and Ohio EPA. The WPCP has a capacity to treat an average of 6.0 million gallons per day (MGD) and a peak hydraulic flow of 28.0 MGD. The plant produces on an average 2800 wet tons of water and wastewater residuals each year, which are land-filled in accordance with applicable state and federal rules.

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.

WATER POLLUTION CONTROL PLANT

The existing plant was last upgraded in 1979 as an advanced wastewater treatment facility. In 2009 construction began on major process equipment that have been identified for replacement. The construction was completed in 2010 and all systems are in operation and functioning.

Costs for land applying biosolids had risen in 2004 to near \$300,000 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 \$104,108.00 in 2014. In 2010 the WPCP began pressing all the water plant sludge and landfilling. This operation has increased the cost for landfilling in the sewer budget.

2016 Departmental Goals and Objectives

Strategic Goal #1

Stewardship and Fiscal Responsibility

- A. Automate septage receiving – The automation system will reduce the man-hours spent attending septage haulers. It will potentially increase septage revenues by allowing haulers to come on off shifts and unload.

Strategic Goal #2

Community Engagement

- A. Mentoring Program – Facilitate city and community schools to try and develop a program that would help students enter into a career in the public sector while meeting some part-time needs of the city.

Strategic Goal #3

Communication

- A. Wastewater Operator Handbook – In collaboration between management and operations, develop a new operator handbook which would potentially streamline current procedures and give new employees a guideline for their job requirements.

Strategic Goal #4

Improving Painesville's Environment and Image

- A. Upgrade Doors, Windows and Roofs – Replace the windows, doors, and roofs on the final two buildings at the WPCP. Continuation of the current asset management plan would not only enhance the appearance of the WPCP's infrastructure but would also be more energy efficient which would in turn reduce utility costs.

Strategic Goal #5

Promote efficient operations

- A. Solids Removal Operation – Update and increase current sludge pumping and belt filter press equipment in conjunction with additional operator training to allow pressing to be reduced to one shift per day.
- B. New Sludge Heaters Construction – Increase volatile solid reduction to improve solids concentration.
- C. Sludge Blanket Density – Increase sludge blankets in primary treatment, thereby improving solids concentrations and reducing pumping run times.
- D. Pressure to Belt Filter Press – Improve the cleaning of the filter belt. This will improve cake solids concentrations and lower landfill fees.

Accomplishments of the 2015 Departmental Budget

- Sludge Digester Heater Bids – Award of contract is with Union Industrial Contractors, Ashtabula, OH.
- Sewer Rate Increase – Council generously approved a new sewer rate increase for the next 10 years at 3% per year.
- On Tuesday, January 12, 2015 Electric Plant staff and WPCP staff received extensive training on the operation and maintenance to the new articulating boom lift. The training event was given by Amerisafe and all employees received certificates of achievement.
- Septage Rate Increase – Beginning on January 1, 2015 the septage rates were increased by 1 cent to \$0.07 per gallon.

- New WPCP Operator – Hired Allen Wozniak as the new Operator I.
- Surface Wash Pump Re-habilitation – Removed and had an assessment performed by North Shore Pump. Pump was un-repairable and required new pump. New pump is on site.
- Case Front End Loader – Loader was sold online with Municibid for \$12,200.00
- Ohio Safety Congress – Annual OBWC sponsored safety event was attended by Randy Bruback.
- Ohio BWC Drug and Alcohol Abuse Training – Plant staff attended Drug and Alcohol Abuse training at City Hall.
- Pump Station Communications – new fiber optic communications were installed by Electric Distribution and Electric Plant employees to Erie St. and Recreation Park Pump Stations.
- Sludge Belt Filter Press Pump Replacement – Replaced with new a rotary lobe pump for pumping digested sludge and alum sludge to the belt filter press.
- Wet Weather Flow Re-configuration – Return activated sludge is pumped to No. 1 aeration tank directly thru the existing gate next to the cat walk. The new pumping location will prevent loss of solids during high flow events due to heavy rainfall.
- Recreation Park Dri-Well Submersible Pumping – New dri-well submersible pumps have been purchased and will replace existing pumps. The new pumps have the ability to pump in the event that the dri-well is flooded.
- Septage Gate Fence Upgrade – new scissor lift automatic gate has replaced old manual gate on the septage truck entrance.
- RAS and Aerobic Digester Telescoping Valves surface coating – Removed telescoping valves on the return activated sludge well. The valves were sandblasted clean and sent to Canton, OH where they were given a new hot dipped galvanized coating, to prevent rusting.
- Annual Bathtub Race – The annual City of Painesville’s Bathtub Race was won by the Water Pollution Control Plant team of Joe Jackson and Allen Wozniak.
- New Assistant Superintendent – Hired Kevin Aiken as the new Assistant Superintendent.
- Laboratory DMRA QA/QC – 100% passing grade of laboratory DMR QA/QC testing.

Fund 720

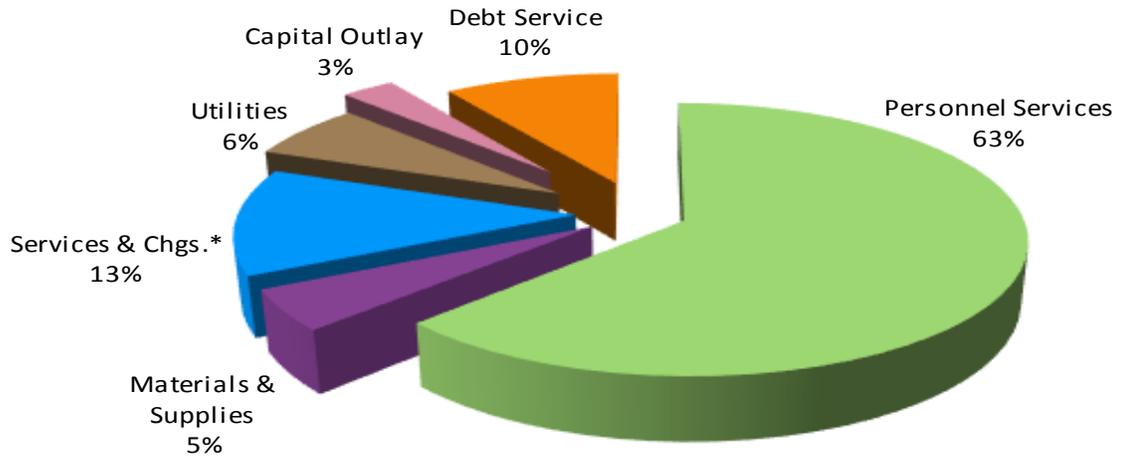
Department	2016 Budget	2015 Budget	2014 Actual	2013 Actual	2012 Actual
Administration	\$1,820,788	\$1,823,329	\$2,255,943	\$2,472,187	\$1,978,487
Plant	\$1,658,086	\$1,639,856	\$1,581,884	\$1,605,208	\$1,654,676
Transmission	<u>\$203,802</u>	<u>\$188,181</u>	<u>\$182,835</u>	<u>\$189,329</u>	<u>\$179,471</u>
Sewer Fund	\$3,682,676	\$3,651,366	\$4,020,662	\$4,266,724	\$3,812,634

Fund 722

Department	2016 Budget	2015 Budget	2014 Actual	2013 Actual	2012 Actual
Administration	\$386,687	\$458,947	\$511,097	\$555,273	\$687,897
Plant	\$125,000	\$100,000	\$175,798	\$442,830	\$89,247
Transmission	<u>\$0</u>	<u>\$0</u>	<u>\$9,454</u>	<u>\$0</u>	<u>\$0</u>
Sewer Construction Fund	\$511,687	\$558,947	\$696,350	\$998,104	\$777,144

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, and machinery maintenance.

-	2016 Budgeted Capital (Capital at 100%)		
	▪ Pump & Equipment Replacement	<u>\$125,000</u>	
	Total WPCP 2016 Capital		<u>\$125,000</u>

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.

2016 Departmental 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 hydro power.
- Objective - Explore other sources of renewable energy like Solar.
- 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 - Begin upgrade project of 4 kv 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 - Construct a polebarn/garage for vehicles and equipment at Storrs complex.
- Objective - Reconfigure feeders H4, H9, and H10 around RR crossing on Newell Street.
- 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.

(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 Phase 1 Hydro project at 5 MW.
- Objective - Evaluate areas for possible solar 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.

2015 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.
- Installed controls and air pollution equipment to meet federal EPA air standards.
- Painted fly ash silo.
- Completed Trident training.
- Completed lift truck training.
- Assisted in Install of New Fiber Optic Cable to Various City Buildings

2015 Electric Distribution Accomplishments

- Continued Our Program Of Upgrading Manholes
- Replaced Two Outdated Bucket Trucks With A New Ones Per Our Eight Year Cycle.
- Finished The Install Of New URD Infrastructure In Heisley Park’s New Phase 16
- 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
- Installed New Fiber Optic Cable on Poles to Various City Buildings
- Maintained the Distribution System Efficiently and Reliably and Keeping Downtimes Short.

Fund 730

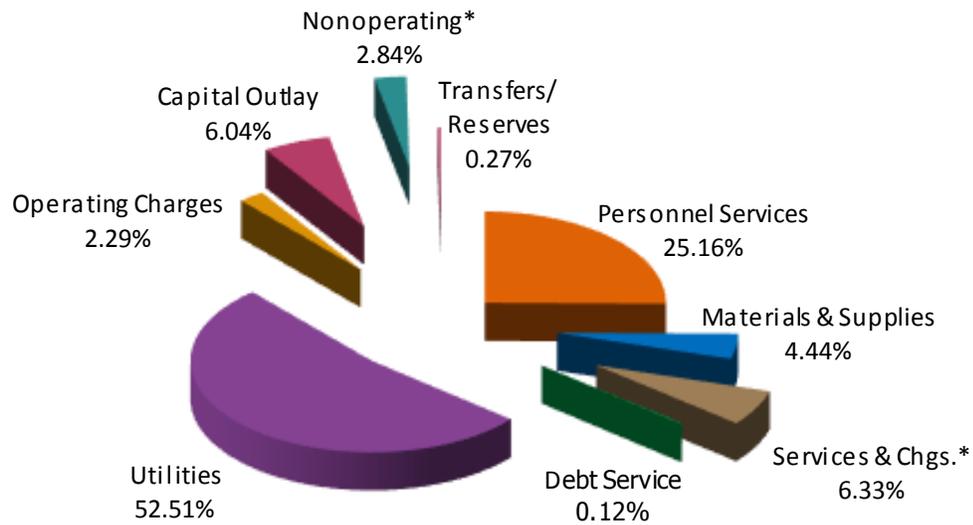
Department	2016 Budget	2015 Budget	2014 Actual	2013 Actual	2012 Actual
Administration	\$4,588,178	\$4,345,619	\$6,782,149	\$4,246,760	\$8,152,657
Plant	\$19,940,747	\$20,673,664	\$17,795,320	\$17,267,423	\$17,065,981
Distribution	\$1,916,628	\$1,883,813	\$1,826,716	\$1,806,329	\$1,780,212
Electric Revenue Fund	\$26,445,553	\$26,903,096	\$26,404,185	\$23,320,512	\$26,998,850

Fund 732

Administration	\$100,488	\$52,089	\$20,263	\$17,028	\$57,299
Plant	\$940,000	\$590,000	\$677,279	\$3,782,282	\$918,339
Distribution	\$680,000	\$710,000	\$1,271,824	\$431,497	\$209,642
Electric Construction Fund	\$1,720,488	\$1,352,089	\$1,969,366	\$4,230,807	\$1,185,280

Total number of employees: 49 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, and KWH tax payment.

-	2016 Budgeted Capital (Capital at 100%)		
	▪ Electric Plant Roof Repair	\$50,000	
	▪ 4160V Switchgear Upgrade	\$705,000	
	▪ Fiber Optic Upgrades	\$40,000	
	▪ Richmond Road Substation Upgrades	\$30,000	
	▪ SCADA Controls	\$40,000	
	▪ New Vehicle	\$30,000	
	▪ Computer Hardware	\$5,000	
	▪ Energy Efficiency Project	\$40,000	
	▪ UG Electric in Various Subdivisions	\$180,000	
	▪ New Pole Barn	\$250,000	
	▪ System Upgrade	\$70,000	
	▪ New Truck	<u>\$180,000</u>	
	Total Electric Service Funds 2016 Capital		<u>\$1,620,000</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.

2016 Departmental 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.
- Construct Cedarbrook Basin and intersection storm sewer improvements.
- Repair Maplewood Basin

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.

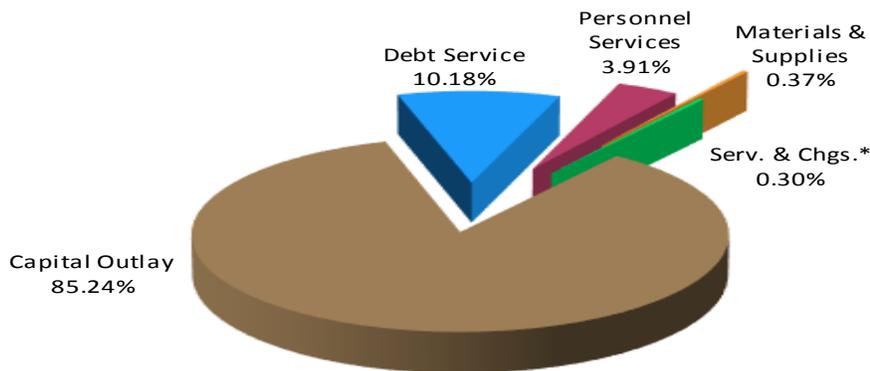
2015 Accomplishments

- Performed a number of storm water drainage system evaluations
- Completed the design of the Cedarbrook Basin and intersection storm sewer improvements.
- Completed the design of the Maplewood Basin.
- Responded to citizen complaints concerning flooding throughout the city.
- OEPA audit with the Lake County General Health District of the City’s program with regard to MCM #4 and MCM #5 on April 8th.

FUND 760

Department	2016 Budget	2015 Budget	2014 Actual	2013 Actual	2012 Actual
Operating Charges	\$154,707	\$152,170	\$178,021	\$176,584	\$226,707
Capital	\$2,880,000	\$208,000	\$70,032	\$135,471	\$71,453
Debt	\$343,881	\$408,131	\$484,457	\$553,012	\$618,967
Storm Water Total	\$3,378,588	\$768,301	\$732,510	\$865,067	\$917,127

Storm Water Utility Fund 760



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

- 2016 Budgeted Capital (Capital at 100%)	
▪ Cedarbrook Stormwater Project	\$2,330,000
▪ Maplewood Stormwater Project	<u>\$550,000</u>
Total Storm Water 2016 Capital	<u>\$2,880,000</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	\$ 303,440	\$ 1,190,206	\$ 1,493,646
201.970	STREET CONST., MAINT. TOTAL	12,879	34,289	47,168
204.970	CEMETERIES TOTAL	15,551	61,458	77,009
222.970	PROBATION TOTAL	3,372	9,142	12,514
229.970	EMS TOTAL	14,957	48,576	63,533
230.970	MUNI CT CAPITAL PROJ TOTAL	4,215	17,925	22,140
234.970	VICTIM'S ADVOCATE GRANT TOTAL	-	481	481
429.970	MUNI CT SPECIAL PROJECTS TOTAL	216	748	964
710.970	WATER TOTAL	105,575	325,733	431,308
720.970	SEWER TOTAL	98,190	381,249	479,439
730.970	ELECTRIC TOTAL	255,457	976,693	1,232,150
750.970	PARKING TOTAL	3,372	6,254	9,626
760.970	STORM WATER TOTAL	5,092	14,160	19,252
		<u>\$ 822,316</u>	<u>\$ 3,066,914</u>	<u>\$ 3,889,230</u>

HOSPITALIZATION COSTS HISTORICALLY

Fund	Fund Description	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012
101	General Fund	1,493,646	1,384,450	1,001,470	1,045,558	1,020,574
201	Street Const., Maint.	47,168	58,415	30,271	39,551	34,171
204	Cemeteries	77,009	86,350	65,993	51,342	69,282
222	Probation	12,514	12,120	6,287	4,927	15,221
229	EMS	63,533	55,260	37,724	43,454	49,303
230	Muni Court Capital Proj.	22,140	23,900	26,561	20,919	11,868
234	Victim's Advocate Grant	481	490	-	11	54
429	Muni Court Special Proj.	964	5,105	39	31	24
710	Water Revenue	431,308	501,390	386,906	402,780	485,808
720	Sewer Revenue	479,439	491,215	528,918	787,995	340,196
730	Electric Revenue	1,232,150	1,220,428	1,139,596	825,593	829,953
750	Off-Street Parking	9,626	16,267	4,475	3,978	8,989
760	Storm Water	19,252	24,610	12,137	15,980	14,189
Total Hospitalization		3,889,230	3,880,000	3,240,378	3,242,119	2,879,631

FY 2016-2015 are budget. FY 2014-2012 are actual costs.

Schedule of Worker's Compensation

Account	Department/Division	# of Emp	Administrative Costs	Claims Estimate	TOTAL
101.970	GENERAL FUND TOTAL		\$ 141,864	\$ 69,300	\$ 211,164
201.970	STREET CONST., MAINT. TOTAL		4,630	9,900	14,530
204.970	CEMETERIES TOTAL		5,276	19,800	25,076
222.970	PROBATION TOTAL		1,554	72	1,626
229.970	EMS TOTAL		8,390	6,228	14,618
230.970	MUNI COURT CAPITAL TOTAL		1,440	72	1,512
234.970	VICTIM'S ADVocate GRANT TOTAL		813	900	1,713
429.970	MUNI COURT SPECIAL PRJ TOTAL		649	2,196	2,845
710.970	WATER TOTAL		43,170	45,540	88,710
720.970	SEWER TOTAL		41,120	42,480	83,600
730.970	ELECTRIC TOTAL		107,628	151,810	259,438
750.970	PARKING TOTAL		1,010	900	1,910
760.970	STORM WATER UTILITY TOTAL		2,128	9,900	12,028
770.970	COMMUNITY PROGRAMS TOTAL		328	902	1,230
			\$ 360,000	\$ 360,000	\$ 720,000

WORKER'S COMPENSATION COSTS HISTORICALLY

Fund	Fund Description	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012
101	General Fund	211,164	200,952	136,843	142,283	138,716
201	Street Const., Maint.	14,530	14,259	7,538	6,217	8,905
204	Cemeteries	25,076	24,793	4,072	18,626	6,989
222	Probation	1,626	1,594	1,149	1,081	1,173
229	EMS	14,618	14,159	9,014	5,780	6,141
230	Muni Court Capital Proj.	1,512	1,518	878	825	896
234	Victim's Advocate Grant	1,713	2,108	393	570	704
429	Muni Court Special Proj.	2,845	2,667	464	236	320
710	Water Revenue	88,710	86,314	48,918	46,642	43,111
720	Sewer Revenue	83,600	77,074	77,792	37,762	46,017
730	Electric Revenue	259,438	269,712	224,668	199,467	186,054
750	Off-Street Parking	1,910	1,876	543	511	555
760	Storm Water	12,028	11,799	3,049	2,518	3,583
770	Community Programs	1,230	1,175	167	157	170
Total Workers Compensation		720,000	710,000	515,489	462,674	443,335

FY 2016-2015 are budget. FY 2014-2012 are actual costs.

Schedule of Debt

Fund Summary for 2016

2016 Budgeted Debt Payments By Fund

Fund	Type of Debt Payments	2016 Budget Amount	% of Fund Budget
101 General	Lease Principal	69,202	
	Lease Interest	2,214	
	Total General Fund 2016 Debt Payments	<u>71,416</u>	0.60%
201 Street Construction Maint & Repair	Bond Principal	67,000	
	Bond Interest	31,930	
	Note Principal	585,625	
	Note Interest	7,070	
	OPWC Principal	4,890	
	Total Street Construction Maint & Repair 2016 Debt Payments	<u>696,515</u>	46.07%
220 Fire Levy	Note Principal	34,740	
	Note Interest	425	
	Lease Principal	20,902	
	Lease Interest	7,796	
	Total Fire Levy 2016 Debt Payments	<u>63,863</u>	74.38%
231 Shamrock Business Center TIF	Bond Principal	307,000	
	Bond Interest	198,785	
	Note Principal	440,000	
	Note Interest	7,000	
	OPWC Principal	60,000	
	Total Shamrock Business Center 2016 Debt Payments	<u>1,012,785</u>	87.05%
303 Special Assess. Bond Retirement	Bond Principal	47,000	
	Bond Interest	33,830	
	Total Special Assess. Bond Retirement 2016 Debt Payments	<u>80,830</u>	61.97%
425 Girdled Road Water Improvements	OWDA Principal	100,017	
	OWDA Interest	18,888	
	Total Girdled Road Water Improve. 2016 Debt Payments	<u>118,905</u>	100.00%
428 Industrial Park Project	Bond Principal	11,000	
	Bond Interest	4,378	
	Total Industrial Park Project 2016 Debt Payments	<u>15,378</u>	100.00%
430 Capital Equipment Reserve Fund	Lease Principal	88,083	
	Lease Interest	3,615	
	Total Capital Equipment Reserve 2016 Debt Payments	<u>91,698</u>	24.10%

Fund Summary for 2016 Continued

Fund	Type of Debt Payments	2016 Budget Amount	% of Fund Budget
710 Water Revenue			
	Note Principal	750,000	
	Note Interest	10,000	
	Lease Principal	216,938	
	Lease Interest	108,752	
	Total Water Revenue 2016 Debt Payments	<u>1,085,690</u>	20.48%
712 Water Construction			
	Note Principal	607,149	
	Note Interest	7,800	
	OPWC Principal	-	
	Lease Principal	19,366	
	Lease Interest	954	
	Total Water Construction 2016 Debt Payments	<u>635,269</u>	6.16%
720 Sewer Revenue			
	Lease Principal	14,650	
	Lease Interest	7,250	
	Total Sewer Revenue 2016 Debt Payments	<u>21,900</u>	0.59%
722 Sewer Capital			
	Note Principal	113,930	
	Note Interest	1,515	
	WPCLF Principal	144,364	
	WPCLF Interest	100,452	
	Lease Principal	24,387	
	Lease Interest	1,239	
	Total Sewer Revenue 2016 Debt Payments	<u>385,887</u>	75.41%
730 Electric Revenue			
	Bond Principal	266,503	
	Lease Principal	10,645	
	Lease Interest	4,833	
	Total Electric Revenue 2016 Debt Payments	<u>281,981</u>	1.07%
732 Electric Construction			
	Lease Principal	17,214	
	Lease Interest	874	
	Total Electric Construction 2016 Debt Payments	<u>18,088</u>	1.05%
760 Storm Water Utility			
	Note Principal	328,556	
	Note Interest	4,020	
	Lease Principal	10,759	
	Lease Interest	546	
	Total Storm Water Utility 2016 Debt Payments	<u>343,881</u>	10.18%
	Total Budgeted 2016 Debt Payments	<u>4,924,086</u>	6.51%

Schedule of Transfers

Transfer From	Amount	Transfer To	Amount
General Fund	315,000	Cemeteries Fund	315,000
General Fund	2,000	Underground Storage Tank Fund	2,000
General Fund	60,000	Off-Street Parking Revenue Fund	60,000
Municipal Motor Vehicle License Tax Fund	35,000	Street Const., Maint. & Repair Fund	35,000
City Motor Vehicle License Tax Fund	67,000	Street Const., Maint. & Repair Fund	67,000
Water Revenue Fund	100,000	Girdled Rd. Water Improvement Fund	100,000
TOTAL TRANSFERS FROM	<u>\$ 579,000</u>	TOTAL TRANSFERS TO	<u>\$ 579,000</u>

Schedule of Advances

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

**CITY OF PAINESVILLE
2016 LONG-TERM DEBT**

PURPOSE	FUND	PRINCIPAL		INTEREST RATE	MATURITY	2016 PAYMENTS		OUTSTANDING 12/31/2016
		OUTSTANDING 1/1/2016				PRINCIPAL	INTEREST	
GENERAL OBLIGATION BONDS								
Various Purpose Bonds	201,415 303,428	1,165,000.00		4.25 - 5%	2028	105,000.00	57,637.50	1,060,000.00
Joint Venture Agreement	730	1,231,505.96		4.6 - 4.7%	2021	200,835.51	65,667.05	1,030,670.45
Shamrock Bridge	231	5,295,000.00		2-3%	2034	225,000.00	148,625.00	5,070,000.00
Shamrock Assessment	231	1,760,000.00		2-3%	2032	82,000.00	50,160.00	1,678,000.00
TOTAL GENERAL OBLIGATION BONDS		<u>9,451,505.96</u>				<u>612,835.51</u>	<u>322,089.55</u>	<u>8,838,670.45</u>
SPECIAL ASSESSMENT BONDS								
Renaissance Parkway	303	250,000.00		4.75%	2021	20,000.00	12,500.00	230,000.00
TOTAL SPECIAL ASSESSMENT BONDS		<u>250,000.00</u>				<u>20,000.00</u>	<u>12,500.00</u>	<u>230,000.00</u>
OWDA LOAN								
Safe Drinking Girdled Road Water Improve	425	429,262.40		4.61%	2019	100,017.14	18,888.24	329,245.26
WPCLF Loan WWTP Upgrades	722	2,901,926.76		3.42%	2031	142,315.12	100,452.36	2,759,611.64
TOTAL OWDA LOANS		<u>3,331,189.16</u>				<u>242,332.26</u>	<u>119,340.60</u>	<u>3,088,856.90</u>
OPWC LOANS								
Brookstone Blvd. Extension	231	1,440,000.00		0.00%	2039	60,000.00	0.00	1,380,000.00
Chester Street Roadway Improve.	201	58,680.25		0.00%	2027	4,890.00	0.00	53,790.25
Mentor Ave./West Jackson St. Improve.	722	54,581.93		0.00%	2027	2,049.00	0.00	52,532.93
TOTAL OPWC LOANS		<u>113,262.18</u>				<u>6,939.00</u>	<u>0.00</u>	<u>106,323.18</u>
TOTAL LONG TERM DEBT		<u>13,145,957.30</u>				<u>882,106.77</u>	<u>453,930.15</u>	<u>12,263,850.53</u>

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2016 Capital Budget

The proposed funding mechanisms utilized by the City of Painesville to fund the 2016 capital improvement plan are cash and grants. The table below outlines the type of funding method needed by each fund to pay for the 2016 projects. Following this table is a detailed project list that provides a description of each project for the 2016 budget year and which fund is supporting the project.

TABLE NO. 1

FUND NO.	FUND NAME	CASH	GRANTS	LOAN BOND/NOTE	TOTAL
201	Street Construction Mnt & Rpr	270,000	95,000		365,000
230	Municipal Court Computerization	10,000			10,000
236	Fire Improvement Levy Fund	66,000			66,000
237	Road Improvement Levy Fund	635,000			635,000
415	Municipal Court Capital Projects	55,000			55,000
424	Capital Improvement	447,000			447,000
427	Jackson Street Interchange	-	100,000		100,000
430	Capital Equipment Reserve	288,800			288,800
712	Water Construction	1,275,800		8,400,000	9,675,800
722	Sewer Construction	125,800	-	-	125,800
732	Electric Construction	1,702,400	-	-	1,702,400
760	Storm Water Utility	-	-	2,880,000	2,880,000
TOTAL		\$ 4,875,800	\$ 195,000	\$ 11,280,000	\$ 16,350,800
PERCENT OF TOTAL		29.82%	1.19%	68.99%	100.00%

Summary of Projects for 2016

The following pages list the capital projects for 2016 and provide a brief description of those projects.

FY 2016

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
201	STREET RESURFACING	ENGINEERING	\$ 365,000.00	VARIOUS ROAD RESURFACING PROJECTS THROUGHOUT CITY
	TOTAL SCMR FUND		\$ 365,000.00	
	IMPROVING COURT TECHNOLOGY	MUNI COURT	\$ 10,000.00	COURT RELATED TECHNOLOGY PROJECTS
230	TOTAL MUNICIPAL COURT COMPUTERIZATION FUND		\$ 10,000.00	
	PURCHASE NEW COTS	FIRE	\$ 18,000.00	PURCHASE NEW COTS FOR FIRE STATION
	CHASE VEHICLE	FIRE	\$ 48,000.00	PURCHASE A NEW CHASE VEHICLE
236	TOTAL FIRE IMPROVEMENT LEVY FUND		\$ 66,000.00	
	STREET RESURFACING	ENGINEERING	\$ 635,000.00	VARIOUS ROAD RESURFACING PROJECTS THROUGHOUT CITY
237	TOTAL ROAD IMPROVEMENT LEVY FUND		\$ 635,000.00	
	BUILDING IMPROVEMENTS	MUNI COURT	\$ 10,000.00	VARIOUS BUILDING IMPROVEMENTS FOR MUNICIPAL COURT AREA
	COMPUTER REPLACEMENT	MUNI COURT	\$ 15,000.00	CONTINUE WITH COURT COMPUTER REPLACEMENT
	PAPER ON DEMAND	MUNI COURT	\$ 30,000.00	CONTINUE WITH PAPER ON DEMAND PROJECT
415	TOTAL MUNI CT CAPITAL PROJECTS FUND		\$ 55,000.00	
	BUILDING IMPROVEMENTS	BLDG. MAINT.	\$ 52,000.00	VARIOUS BUILDING IMPROVEMENTS
	PLAYGROUND AND BUILDING IMPROVEMENTS	R&PL	\$ 30,000.00	IMPROVEMENTS TO VARIOUS PARKS; PLAYGROUNDS AND BUILDINGS
	CEMETERY SOFTWARE	R&PL	\$ 20,000.00	NEW SOFTWARE FOR CEMETERIES
	FLEET PROCUREMENT	PUBLIC WORKS	\$ 180,000.00	PURCHASE NEW 2 1/2 TON DUMP TRUCK
	PURCHASE 4WD F550 TRUCK	PUBLIC WORKS	\$ 75,000.00	PURCHASE 4WD TRUCK WITH HEAVY DUTY TOWING/SUSPENSION PACKAGE
	PURCHASE NEW DUMP TRUCK	R&PL	\$ 50,000.00	PURCHASE NEW 4-WHEEL DRIVE 1 TON DUMP TRUCK
	PURCHASE NEW PICKUP TRUCK	R&PL	\$ 40,000.00	PURCHASE NEW 4-WHEEL DRIVE 3/4 TON PICKUP TRUCK
424	TOTAL CAPITAL IMPROVEMENT FUND		\$ 447,000.00	

FY 2016

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT./DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	SR 44 INTERCHANGE	ENGINEERING	\$ 100,000.00	DESIGN ENGINEERING SR 44/JACKSON INTERCHANGE UPGRADES
427	TOTAL JACKSON ST INTERCHANGE PROJECT FUND		\$ 100,000.00	
	IT IMPROVEMENTS	COUNCIL	\$ 5,000.00	VARIOUS IT IMPROVEMENTS
	PURCHASE NEW COMPUTERS	FINANCE	\$ 4,000.00	PURCHASE TWO NEW COMPUTERS FOR JEAN/JULIE
	PURCHASE COMPUTER	ENGINEERING	\$ 2,000.00	PURCHASE NEW COMPUTER
	PURCHASE OFFICE EQUIPMENT	ENGINEERING	\$ 5,000.00	PURCHASE OFFICE EQUIPMENT FOR ENGINEERING DEPT
	PURCHASE LEXIPOOL PROGRAM	POLICE	\$ 10,000.00	PURCHASE LEXIPOOL PROGRAM FOR POLICE
	PURCHASE NEW COMPUTERS	POLICE	\$ 10,000.00	PURCHASE NEW COMPUTERS FOR POLICE DEPARTMENT
	LEASE NEW VEHICLES	POLICE	\$ 35,800.00	LEASE TWO NEW VEHICLES FOR POLICE
	PURCHASE KUBOTA MOWERS	R&PL	\$ 35,000.00	PURCHASE 4 NEW KOBOTA MOWERS
	PURCHASE NEW TRACTOR	R&PL	\$ 22,000.00	PURCHASE NEW TRACTOR
	PURCHASE EXCAVATOR	R&PL	\$ 20,000.00	PURCHASE MINI EXCAVATOR
	PURCHASE COMPUTER	COM. DEV./ CODE ENFORCEMENT	\$ 2,000.00	PURCHASE NEW COMPUTER
	LEASE NEW VEHICLES	COM. DEV./ CODE ENFORCEMENT	\$ 18,000.00	LEASE TWO NEW PICKUP TRUCKS
	NEW PHONE SYSTEM	NON-DEPARTMENTAL	\$ 120,000.00	REPLACE OLD PHONE SYSTEM WITH MORE EFFICIENT SYSTEM
430	TOTAL CAPITAL EQUIPMENT RESERVE FUND		\$ 288,800.00	

FY 2016

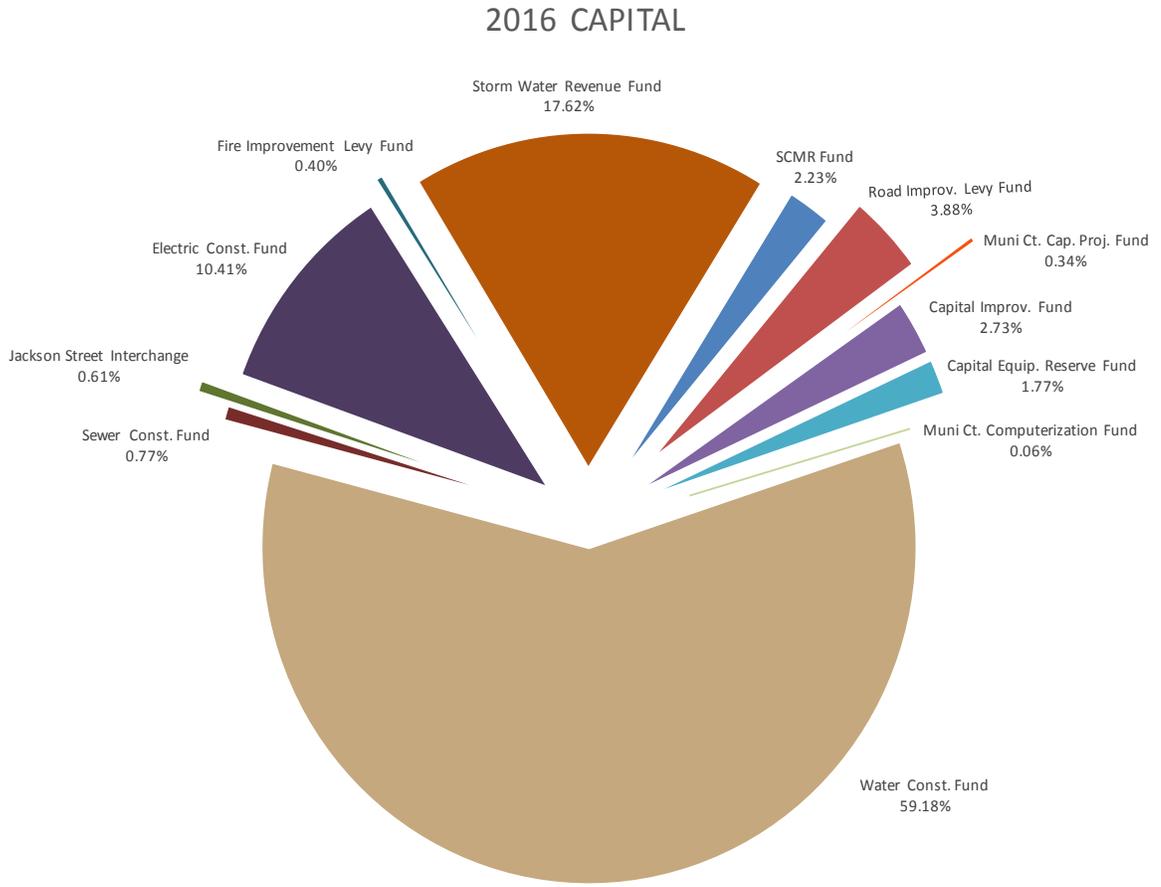
<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	PURCHASE NEW COMPUTERS	UTILITES OFFICE	\$ 800.00	PURCHASE NEW COMPUTERS ON A ROTATING BASIS FOR UTILITIES OFFICE TO REPLACE OUTDATED COMPUTERS.
	FILTER REPAIRS	WATER	\$ 20,000.00	FILTER REPAIRS (UNDERDRAIN, SWEEPS, MEDA) AT WATER PLANT
	PLANT METERING UPGRADE	WATER	\$ 40,000.00	UPGRADE TO PLANT METERING (INFLUENT/EFFLUENT) SYSTEM
	WATER INTAKE SYSTEM	WATER	\$ 8,400,000.00	CONSTRUCT NEW WATER INTAKE SYSTEM
	PURCHASE DAVIT ARM SAFETY RIGGING	WATER	\$ 15,000.00	PURCHASE DAVIT ARM SAFETY RIGGING EQUIPMENT
	PURCHASE NEW TRUCK	WATER	\$ 40,000.00	PURCHASE A NEW TRUCK TO REPLACE THE FORD TAURUS
	PURCHASE COMPUTERS	WATER	\$ 5,000.00	PURCHASE NEW COMPUTERS ON ROTATING BASIS AT THE WATER PLANT
	PINEHILL WATERLINE REPLACEMENT	WATER	\$ 190,000.00	CONTINUE REPLACING APPROXIMATELY 4,460' OF WATERLINE ON PINEHILL DUE TO ACIDIC SOIL CONDITIONS ERODING THE DUCTILE IRON PIPE
	BUTTON AVENUE WATERLINE REPLACEMENT	WATER	\$ 190,000.00	REPLACING WATERLINE ON BUTTON AVENUE WITH 24" WATERLINE
	RICHMOND STREET WATERLINE REPLACEMENT - PHASE 1	WATER	\$ 675,000.00	REPLACING APPROXIMATELY 3200' OF WATERLINE ON RICHMOND STREET (FROM STAGE TO ERIE STREET) WITH 16" WATER MAIN
	PURCHASE NEW COMPRESSOR	WATER	\$ 15,000.00	PURCHASE NEW COMPRESSOR TO REPLACE OLD COMPRESSOR PURCHASED IN 1999
	PURCHASE NEW TRUCK	WATER	\$ 35,000.00	PURCHASE NEW PICKUP TRUCK TO REPLACE 2003 F-150 TRUCK WHICH IS UNRELIABLE AND UNSAFE TO DRIVE
	PURCHASE NEW UTILITY VEHICLE	WATER	\$ 45,000.00	PURCHASE A NEW UTILITY VEHICLE TO REPLACE THE VAN
	PURCHASE COMPUTERS	WATER	\$ 5,000.00	PURCHASE NEW COMPUTERS ON ROTATING BASIS AT WATER DISTRIBUTION
712	TOTAL WATER CONSTRUCTION FUND		\$ 9,675,800.00	

FY 2016

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	PURCHASE NEW COMPUTERS	UTILITES OFFICE	\$ 800.00	PURCHASE NEW COMPUTERS ON A ROTATING BASIS FOR UTILITES OFFICE TO REPLACE OUTDATED COMPUTERS
	PUMP REPLACEMENTS	WATER POLLUTION CONTROL	\$ 125,000.00	PURCHASE NEW SURFACE WASH PUMP, BACKWASH PUMP, SLUDGE PUMP, WATER STRAINER, & AERATION DIFFUSERS
722	TOTAL SEWER CONSTRUCTION FUND		\$ 125,800.00	
	PURCHASE COMPUTERS	UTILITES OFFICE	\$ 2,400.00	PURCHASE NEW COMPUTERS ON A ROTATING BASIS FOR UTILITES OFFICE TO REPLACE OUTDATED COMPUTERS
	ROOF REPAIR	ELECTRIC	\$ 50,000.00	REPAIR ROOF AT THE ELECTIC PLANT
	4160V SWITCHGEAR REPLACEMENT	ELECTRIC	\$ 705,000.00	REPLACE 4160V SWITCHGEAR AT PLANT
	RICHMOND ROAD SUBSTATION UPGRADES	ELECTRIC	\$ 30,000.00	UPGRADES TO EQUIPMENT AT RICHMOND ROAD SUBSTATION
	FIBER OPTIC UPGRADES	ELECTRIC	\$ 40,000.00	INSTALL A FIBER OPTIC NETWORK BETWEEN CITY FACILITIES
	ENERGY EFFICIENCY PROJECT	ELECTRIC	\$ 40,000.00	INSTALL ENERGY EFFICIENT LIGHTING THROUGHOUT THE ELECTRIC SYSTEM
	SCADA CONTROLS	ELECTRIC	\$ 40,000.00	UPGRADE SCADA CONTROLS AT POWER PLANT
	PURCHASE NEW VEHICLE	ELECTRIC	\$ 30,000.00	PURCHASE NEW VAN FOR PLANT
	COMPUTER HARDWARE	ELECTRIC	\$ 5,000.00	YEARLY UPGRADE OF THREE COMPUTERS
	NEW POLE BARN	ELECTRIC	\$ 250,000.00	CONSTRUCT NEW POLE BARN TO STORE MATERIALS
	UG ELECTRIC IN VARIOUS SUBDIVISIONS	ELECTRIC	\$ 180,000.00	INSTALLATION OF UG ELECTRIC INFRASTRUCTURE IN CITY
	SYSTEM UPGRADE	ELECTRIC	\$ 70,000.00	UPGRADE EXISTING DISTRIBUTION SYSTEM THROUGH DESIGN ENHANCEMENTS AND EQUIPMENT PURCHASES
	PURCHASE NEW TRUCK	ELECTRIC	\$ 180,000.00	PURCHASE NEW 2 1/2 TON DUMP TRUCK
	NEW PHONE SYSTEM	NON-DEPARTMENTAL	\$ 80,000.00	REPLACE OLD PHONE SYSTEM WITH MORE EFFICIENT SYSTEM
732	TOTAL ELECTRIC CONSTRUCTION FUND		\$ 1,702,400.00	

FY 2016

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	CEDARBROOK STORM WATER PROJECT	ENGINEERING	\$ 170,000.00	ENGINEERING FOR STORM WATER IMPROVEMENTS FOR CEDARBROOK
	CEDARBROOK STORM WATER PROJECT	ENGINEERING	\$ 2,160,000.00	STORM WATER INFRASTRUCTURE IMPROVEMENTS FOR CEDARBROOK
	MAPLEWOOD STORM WATER PROJECT	ENGINEERING	\$ 60,000.00	ENGINEERING FOR STORM WATER IMPROVEMENTS FOR MAPLEWOOD
	MAPLEWOOD STORM WATER PROJECT	ENGINEERING	\$ 490,000.00	STORM WATER INFRASTRUCTURE IMPROVEMENTS FOR MAPLEWOOD
760	TOTAL STORM WATER UTILITY FUND		\$ 2,880,000.00	
	TOTAL 2016 CIP PLAN:		\$ 16,350,800.00	



On the following pages are the schedules of future projects for years 2017 through 2020.

FY 2017

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	ANNUAL PAVING PROGRAM	ENGINEERING	\$ 650,000.00	RESURFACING OF FIVE OR SIX RESIDENTIAL STREETS AT VARIOUS LOCATIONS THROUGHOUT THE CITY.
	RICHMOND STREET IMPROVEMENTS PROJECT	ENGINEERING	\$ 400,000.00	ENGINEERING DESIGN FOR THE RESURFACING OF RICHMOND STREET (SR 283) FROM WESTERN CITY LIMIT TO EASTERN CITY LIMIT (CITY SHARE OF ODOT PROJECT). ENGINEERING BY LPA PER ODOT.
201/327	TOTAL SCMR/ROAD IMPROVEMENT LEVY FUNDS		\$ 1,050,000.00	
	IMPROVING COURT TECHNOLOGY	MUNICIPAL COURT	\$ 10,000.00	COURT RELATED TECHNOLOGY PROJECTS.
230	TOTAL MUNICIPAL COURT COMPUTERIZATION FUND		\$ 10,000.00	
	AMBULANCE	FIRE	\$ 150,000.00	REPLACE CURRENT AMBULANCE PURCHASED USED IN 2009.
236	TOTAL FIRE IMPROVEMENT LEVY FUND		\$ 150,000.00	
	BUILDING IMPROVEMENTS	MUNICIPAL COURT	\$ 5,000.00	IMPROVEMENTS TO COURT AREAS AS NEEDED.
	COMPUTER/PRINTER REPLACEMENT	MUNICIPAL COURT	\$ 15,000.00	CONTINUE WITH COMPUTER AND PRINTER REPLACEMENT AS NEEDED.
415	TOTAL MUNI CT. CAPITAL PROJECTS FUND		\$ 20,000.00	
	BUILDING IMPROVEMENTS	BUILDING MAINT.	\$ 40,000.00	BUILDING IMPROVEMENTS/MAINTENANCE.
	UPGRADE TO PARKS	R&PL	\$ 30,000.00	CONTINUE TO REPLACE FALL ZONE IN PARKS WITH SHREDDED RUBBER, REPAIR/REPLACE BASKETBALL COURT SURFACE, AND REPLACE OLD PLAYGROUND EQUIPMENT.
424	TOTAL CAPITAL IMPROVEMENT FUND		\$ 70,000.00	
	PURCHASE CROSSOVER SUV	R&PL	\$ 26,000.00	REPLACE CEMETERIES' VAN THAT IS NO LONGER ROAD WORTHY.
	PURCHASE 2-WD DUMP TRUCK	R&PL	\$ 40,000.00	REPLACE VEHICLE #80 WITH NEW DUMP TRUCK.
	PURCHASE COMPUTER	CITY MANAGER	\$ 5,000.00	REPLACEMENT OF VARIOUS COMPUTERS IN THE DEPARTMENT.
	VEHICLE REPLACEMENT	ENGINEERING	\$ 25,000.00	REPLACE 2003 CHEVY MALIBU WITH MORE RELIABLE VEHICLE.
	PURCHASE STREET SWEEPER	PUBLIC WORKS	\$ 250,000.00	REPLACE 1999 STREET SWEEPER WITH 2017 ELGIN STREET SWEEPER.
	PURCHASE HYDRAULIC LIFTS	PUBLIC WORKS	\$ 65,000.00	PURCHASE HYDRAULIC VEHICLE LIFTS.
	PURCHASE COMPUTER	COMMUNITY DEVELOPMENT	\$ 5,000.00	REPLACE COMPUTERS ON A ROTATING BASIS.
	NEW COMPUTER	FINANCE	\$ 1,700.00	PURCHASE NEW COMPUTER(S) ON A ROTATING BASIS FOR FINANCE.

FY 2017

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	PATROL CARS - LEASED	POLICE	\$ 107,100.00	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.
	COMPUTERS/SERVERS REPLACEMENT	POLICE	\$ 20,000.00	DEPARTMENT SERVERS AND COMPUTERS NEED TO BE KEPT CURRENT WITH TECHNOLOGY AND COMPATABILITY. A REPLACEMENT AND REPAIR SCHEDULE HAS BEEN IMPLEMENTED WHICH ALLOWS THE 3 MAIN SERVERS TO BE REPLACED EVERY 5 YEARS AND PHASED REPLACEMENTS OF WORKSTATIONS DURING INTERCEDING YEARS.
430	TOTAL CAPITAL EQUIPMENT RESERVE FUND		\$ 544,800.00	
	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 500.00	PURCHASE NEW COMPUTER ON A ROTATING BASIS.
	PURCHASE A NEW HANDHELD COMPUTER	UTILITIES OFFICE	\$ 3,000.00	PURCHASE A NEW HANDHELD COMPUTER FOR METER READERS.
	PURCHASE NEW TRUCKS	UTILITIES OFFICE	\$ 10,000.00	REPLACE TWO UTILITY VEHICLES THAT ARE OVER 10 YEARS OLD.
	WATER INTAKE SYSTEM	WATER	\$ 3,600,000.00	CONTINUE CONSTRUCTION ON NEW WATER INTAKE PROJECT
	RICHMOND STREET WATERLINE REPLACEMENT	WATER	\$ 675,000.00	RICHMOND STREET WATERLINE REPLACEMENT - PHASE I.
	BUTTON AVENUE WATERLINE REPLACEMENT	WATER	\$ 190,000.00	BUTTON AVENUE WATERLINE REPLACEMENT PROJECT.
	PURCHASE NEW VEHICLE	WATER	\$ 40,000.00	REPLACE 1999 DODGE CARAVAN WITH NEW F250 UTILITY VEHICLE.
	PURCHASE NEW VEHICLE	WATER	\$ 40,000.00	REPLACE 2006 GMC 3500 VAN WITH NEW F250 UTILITY VEHICLE.
712	TOTAL WATER CONSTRUCTION FUND		\$ 4,558,500.00	
	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 500.00	PURCHASE NEW COMPUTER ON A ROTATING BASIS.
	PURCHASE A NEW HANDHELD COMPUTER	UTILITIES OFFICE	\$ 3,000.00	PURCHASE A NEW HANDHELD COMPUTER FOR METER READERS.
	PURCHASE NEW TRUCKS	UTILITIES OFFICE	\$ 10,000.00	REPLACE TWO UTILITY VEHICLES THAT ARE OVER 10 YEARS OLD.
	SEWER LINING REHABILITATION	ENGINEERING	\$ 25,000.00	REHABILITATE EXISTING DETERIORATED SANITARY SEWERS BY TRENCHLESS CONSTRUCTION METHODS AND LINING EXISTING PIPE.

FY 2017

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	PURCHASE NEW TRUCK	WPCP	\$ 35,000.00	REPLACE 1997 FORD RANGER WITH NEW TRUCK.
	COMPUTERS UPGRADE	WPCP	\$ 25,000.00	REPLACE SCADA AND STAFF COMPUTERS.
	GRIT PUMPS REPLACEMENT	WPCP	\$ 25,000.00	REPLACE EXISTING GRIT PUMPS WITH NEW DESIGN. THIS WILL IMPROVE THE ABILITY TO TRANSFER GRIT FROM GRIT TANKS TO GRIT REMOVAL PROCESS.
			<u>\$ 123,500.00</u>	
722	TOTAL SEWER CONSTRUCTION FUND			
	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 1,500.00	PURCHASE NEW COMPUTER ON A ROTATING BASIS.
	PURCHASE A NEW HANDHELD COMPUTER	UTILITIES OFFICE	\$ 9,000.00	PURCHASE A NEW HANDHELD COMPUTER FOR METER READERS.
	PURCHASE NEW TRUCKS	UTILITIES OFFICE	\$ 30,000.00	REPLACE TWO UTILITY VEHICLES THAT ARE OVER 10 YEARS OLD.
	FIBER OPTICS	ELECTRIC	\$ 60,000.00	INSTALL FIBER OPTICS.
	4160V SWITCHGEAR REPLACEMENT	ELECTRIC	\$ 870,000.00	REPLACE 4160V SWITCHGEAR.
	COMPUTER REPLACEMENTS	ELECTRIC	\$ 5,000.00	PURCHASE NEW COMPUTERS AT PLANT ON ROTATING BASIS.
	SCADA CONTROLS	ELECTRIC	\$ 75,000.00	UPGRADE SCADA CONTROLS
	PURCHASE NEW VEHICLE	ELECTRIC	\$ 30,000.00	REPLACE VEHICLE #4.
	COMPUTER REPLACEMENT	ELECTRIC	\$ 2,200.00	REPLACE COMPUTERS AT DISTRIBUTION ON A 5 YEAR CYCLE.
	MANHOLE CABLE RACKS & COVERS	ELECTRIC	\$ 14,000.00	REPLACE AGING CABLE RACKS AND MANHOLE COVERS ON AN 8 YEAR PROGRAM.
	INDUSTRIAL TRANSFORMERS	ELECTRIC	\$ 90,000.00	PURCHASE INDUSTRIAL SIZE TRANSFORMERS TO SERVE NEW AND EXISTING CUSTOMERS.
	UG ELECTRIC IN SUBDIVISIONS	ELECTRIC	\$ 60,000.00	INSTALL UG ELECTRIC INFRASTRUCTURES IN VARIOUS SUBDIVISIONS IN CITY.
	SYSTEM UPGRADE	ELECTRIC	\$ 250,000.00	UPGRADE DISTRIBUTION SYSTEM BY DESIGN ENHANCEMENTS AND NEW EQUIPMENT (IE, SWITCHES, RECLOSERS, ETC).
	STREETLIGHT REVAMPING PROGRAM	ELECTRIC	\$ 20,000.00	ONGOING REPLACEMENT OF THE MV STREETLIGHTS WITH MORE ENERGY EFFICIENT LIGHTS.
	REPLACE/TREAT DIRECT BURIED UG CABLE	ELECTRIC	\$ 50,000.00	REPLACE DIRECT BURIED UG CABLE IN THE OLDER SUBDIVISIONS.
	PURCHASE NEW VEHICLE	ELECTRIC	\$ 33,000.00	REPLACE 2005 FORD EXPLORER.
	PURCHASE NEW TRUCK	ELECTRIC	\$ 180,000.00	REPLACE 2006 INT'L. BUCKET TRUCK WITH NEW TRUCK.
732	TOTAL ELECTRIC CONSTRUCTION FUND		<u>\$ 1,779,700.00</u>	

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	ANNUAL STORM UTILITY IMPROVEMENTS PROGRAM	ENGINEERING	\$ 300,000.00	PROJECTS TO BE DEFINED IN FUTURE YEARS.
	CATCH BASIN REHAB./REPLACEMENT	ENGINEERING	\$ 25,000.00	REHABILITATE OR REPLACE SELECT CATCH BASIN TO ADDRESS STORM WATER ISSUES.
760	TOTAL STORM WATER UTILITY FUND		\$ 325,000.00	
	TOTAL 2017 CIP PLAN:		\$ 8,631,500.00	

FY 2018

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	ANNUAL PAVING PROGRAM	ENGINEERING	\$ 650,000.00	RESURFACING OF FIVE OR SIX RESIDENTIAL STREETS AT VARIOUS LOCATIONS THROUGHOUT THE CITY.
	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.
	RESURFACING OF SR 283 WITHIN CITY LIMITS	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.
201/327	TOTAL SCMR/ROAD IMPROVEMENT LEVY FUNDS		\$ 2,632,000.00	
	IMPROVING COURT TECHNOLOGY	MUNICIPAL COURT	\$ 10,000.00	COURT RELATED TECHNOLOGY PROJECTS.
230	TOTAL MUNICIPAL COURT COMPUTERIZATION FUND		\$ 10,000.00	
	REPLACE FPO CAR	FIRE	\$ 30,000.00	TO REPLACE A 2002 FORD CROWN VIC USED AS THE FIRE PREVENTION CAR.
236	TOTAL FIRE IMPROVEMENT LEVY FUND		\$ 30,000.00	
	BUILDING IMPROVEMENTS	MUNICIPAL COURT	\$ 5,000.00	VARIOUS BUILDING IMPROVEMENTS FOR MUNICIPAL COURT AREA.
	COMPUTER/PRINTER REPLACEMENT	MUNICIPAL COURT	\$ 15,000.00	CONTINUE WITH COURT COMPUTER REPLACEMENT.
415	TOTAL MUNI CT. CAPITAL PROJECTS FUND		\$ 20,000.00	
	BUILDING IMPROVEMENTS	BUILDING MAINT.	\$ 40,000.00	BUILDING IMPROVEMENTS/MAINTENANCE.
	PURCHASE SIGN FABRICATOR/PLOTTER COMPUTER	PUBLIC WORKS	\$ 6,000.00	REPLACE OLD OUTDATED SIGN FABRICATOR/PLOTTER COMPUTER.
	WATERLINE IMPROVEMENTS	R&PL	\$ 10,000.00	EXTENSION OF WATERLINES AT RIVERSIDE CEMETERY.
	ROAD IMPROVEMENTS	R&PL	\$ 50,000.00	OVERLAY EVERGREEN CEMETERY ROADS.
	UPGRADE TO PARKS	R&PL	\$ 30,000.00	CONTINUE TO REPLACE FALL ZONE IN PARKS WITH SHREDDED RUBBER, REPAIR/REPLACE BASKETBALL COURT SURFACE, AND REPLACE OLD PLAYGROUND EQUIPMENT
424	TOTAL CAPITAL IMPROVEMENT FUND		\$ 136,000.00	
	COMPUTER REPLACEMENTS	CITY MANAGER	\$ 5,000.00	REPLACEMENT OF VARIOUS COMPUTERS IN THE DEPARTMENT.
	VEHICLE REPLACEMENT	COMMUNITY DEVELOPMENT	\$ 20,000.00	REPLACE CITY PLANNER'S 2007 FORD FOCUS.
	COMPUTER REPLACEMENT	COMMUNITY DEVELOPMENT	\$ 5,000.00	REPLACE COMPUTERS ON A ROTATING BASIS.

FY 2018

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	COMPUTER REPLACEMENT	ENGINEERING	\$ 1,500.00	REPLACEMENT OF DEPARTMENT COMPUTERS ON A ROTATING BASIS.
	NEW COMPUTER	FINANCE	\$ 1,700.00	PURCHASE NEW COMPUTER(S) ON A ROTATING BASIS.
	NEW INTERNATIONAL	PUBLIC WORKS	\$ 180,000.00	REPLACE 2004 INTERNATIONAL WITH NEW 2 1/2 TON W/PLOW & SPREADER.
	2 1/2 DUMP AND PLOW WITH SALT CAPABILITIES	PUBLIC WORKS	\$ 50,000.00	REPLACE 2000 F450 DUMP TRUCK WITH PLOW AND SPREADER.
	PURCHASE 2 WD PICKUP TRUCK	R&PL	\$ 28,000.00	REPLACE VEHICLE #77 PICKUP TRUCK USED TO PICK UP TRASH.
	PURCHASE 4 WD DUMP TRUCK	R&PL	\$ 50,000.00	REPLACE VEHICLE #88 WITH NEW DUMP TRUCK WITH PLOW.
	PATROL CARS - LEASED	POLICE	\$ 112,455.00	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.
	COMPUTERS/SERVERS REPLACEMENT	POLICE	\$ 5,200.00	DEPARTMENT SERVERS AND COMPUTERS NEED TO BE KEPT CURRENT WITH TECHNOLOGY AND COMPATABILITY. A REPLACEMENT AND REPAIR SCHEDULE HAS BEEN IMPLEMENTED WHICH ALLOWS THE 3 MAIN SERVERS TO BE REPLACED EVERY 5 YEARS AND PHASED REPLACEMENTS OF WORKSTATIONS DURING INTERCEDING YEARS.
430	TOTAL CAPITAL EQUIPMENT RESERVE FUND		\$ 458,855.00	
	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 520.00	PURCHASE A NEW COMPUTERS ON ROTATING BASIS.
	PURCHASE NEW TRUCK	UTILITIES OFFICE	\$ 5,400.00	REPLACE UTILITY TRUCK THAT IS OVER 10 YEARS OLD.
	CRILE TANK PAINTING	WATER	\$ 242,000.00	PAINT EXTERIOR OF WATER TANK AT CRILE ROAD.
	SHAMROCK WATERLINE PROJECT	WATER	\$ 378,000.00	SHAMROCK - RT. 44 WATERLINE REPLACEMENT PROJECT.
	PURCHASE NEW INTERNATIONAL	WATER	\$ 90,000.00	REPLACE 1997 INT'L DUMP TRUCK WITH NEW DUMP TRUCK.
712	TOTAL WATER CONSTRUCTION FUND		\$ 715,920.00	

FY 2018

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	SEWER JET REPLACEMENT	PUBLIC WORKS	\$ 175,000.00	REPLACE 2002 INTERNATIONAL SEWER JET AND CATCH BASIN CLEANER.
	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 520.00	PURCHASE A NEW COMPUTERS ON ROTATING BASIS.
	PURCHASE NEW TRUCK	UTILITIES OFFICE	\$ 5,400.00	REPLACE UTILITY TRUCK THAT IS OVER 10 YEARS OLD.
	SEWER LINING REHABILITATION	ENGINEERING	\$ 25,000.00	REHABILITATE SELECT EXISTING DETERIORATED SANITARY SEWERS BY TRENCHLESS CONSTRUCTION METHODS AND LINING THE EXISTING PIPE.
	PURCHASE NEW TRUCK	WPCP	\$ 35,000.00	REPLACE 2001 FORD F150 WITH NEW TRUCK.
	GRIT PUMPS REPLACEMENT	WPCP	\$ 25,000.00	REPLACE EXISTING GRIT PUMPS WITH NEW DESIGN. THIS WILL IMPROVE THE ABILITY TO TRANSFER GRIT FROM GRIT TANKS TO GRIT REMOVAL PROCESS.
	STEPS AND WALK REPLACEMENT	WPCP	\$ 25,000.00	REPLACE CONCRETE STEPS AND WALKS AT PLANT. EXISTING CONCRETE HAS SETTLED AND TANK WALLS HAVE FALLEN.
	RAW SLUDGE PRIMARY PUMP	WPCP	\$ 20,000.00	REPLACE EXISTING POSITIVE DISPLACEMENT PUMP WITH NEW ROTARY LOBE PUMP.
722	TOTAL SEWER CONSTRUCTION FUND		\$ 310,920.00	
	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 1,020.00	PURCHASE NEW COMPUTER ON ROTATING BASIS TO REPLACE OUTDATED COMPUTERS IN UTILITIES OFFICE.
	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 1,560.00	PURCHASE A NEW COMPUTER.
	PURCHASE NEW TRUCK	UTILITIES OFFICE	\$ 16,200.00	REPLACE UTILITY TRUCK THAT IS OVER 10 YEARS OLD.
	COMPUTER REPLACEMENT	ELECTRIC	\$ 5,000.00	REPLACE OFFICE COMPUTERS ON A ROTATING BASIS AT PLANT.
	PURCHASE NEW TRUCK	ELECTRIC	\$ 40,000.00	PURCHASE PICKUP TRUCK WITH PLOW TO REPLACE #201.
	FIBER OPTICS	ELECTRIC	\$ 60,000.00	CONTINUE INSTALLATION OF FIBER OPTICS.
	UG ELECTRIC IN VARIOUS SUBDIVISIONS	ELECTRIC	\$ 60,000.00	INSTALLATION OF UG ELECTRIC INFRASTRUCTURES IN VARIOUS SUBDIVISIONS.
	SYSTEM UPGRADE	ELECTRIC	\$ 250,000.00	UPGRADE EXISTING DISTRIBUTION SYSTEM THROUGH DESIGN ENHANCEMENTS AND PURCHASE OF NEWER EQUIPMENT SUCH AS SWITCHES, RECLOSERS, AND RELATED APPURTENANCES.
	STREETLIGHT REVAMPING PROGRAM	ELECTRIC	\$ 20,000.00	ONGOING REPLACEMENT OF THE MV STREETLIGHTS WITH MORE ENERGY EFFICIENT LIGHTS.
	REPLACE/TREAT DIRECT BURIED UG CABLE	ELECTRIC	\$ 50,000.00	REPLACE DIRECT BURIED UG CABLE IN THE OLDER SUBDIVISIONS.

FY 2018

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	REPLACE TRUCK # 2	ELECTRIC	\$ 250,000.00	REPLACE DIGGER DERRICK #2 PER OUR VEHICLE REPLACEMENT SCHEDULE.
	PURCHASE NEW VEHICLE	ELECTRIC	\$ 33,000.00	REPLACE 2005 FORD EXPLORER WITH NEW VEHICLE.
	COMPUTER REPLACEMENT	ELECTRIC	\$ 5,000.00	YEARLY UPGRADE OF THREE COMPUTERS AT DISTRIBUTION.
732	TOTAL ELECTRIC CONSTRUCTION FUND		\$ 791,780.00	
	ANNUAL STORM UTILITY CAPITAL IMPROVEMENTS PROGRAM	ENGINEERING	\$ 75,000.00	PROJECTS TO BE DEFINED IN FUTURE YEARS.
	MENTOR AVE./JACKSON ST. STORM WATER PROJECT	ENGINEERING	\$ 110,000.00	DESIGN STORM WATER PROJECT FOR MENTOR AVENUE/JACKSON STREET
	CATCH BASIN REHABILITATION/ REPLACEMENT	ENGINEERING	\$ 25,000.00	REHABILITATE OR REPLACE SELECT CATCH BASINS TO ADDRESS STORM WATER ISSUES.
760	TOTAL STORM WATER UTILITY FUND		\$ 210,000.00	
	TOTAL 2018 CIP PLAN:		\$ 5,315,475.00	

FY 2019

<u>FD</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	ANNUAL PAVING PROGRAM	ENGINEERING	\$ 650,000.00	RESURFACING OF FIVE OR SIX RESIDENTIAL STREETS AT VARIOUS LOCATIONS THROUGHOUT THE CITY.
	WEST JACKSON STREET RESURFACING	ENGINEERING	\$ 1,531,000.00	RESURFACE WEST JACKSON STREET FROM THE WCL OF THE CITY TO RICHMOND STREET. COSTS TO BE SPIT WITH NOACA.
201/327	TOTAL SCMR/ROAD IMPROVEMENT LEVY FUNDS		\$ 2,181,000.00	
	IMPROVING COURT TECHNOLOGY	MUNICIPAL COURT	\$ 10,000.00	COURT TECHNOLOGY IMPROVEMENT PROJECTS.
230	TOTAL COURT COMPUTERIZATION FUND		\$ 10,000.00	
	CHIEF'S CAR	FIRE	\$ 48,000.00	REPLACE 2008 CHEVY TRAILBLAZER.
236	TOTAL FIRE IMPROVEMENT LEVY FUND		\$ 48,000.00	
	COMPUTER/PRINTER REPLACEMENT	MUNICIPAL COURT	\$ 15,000.00	CONTINUE WITH COURT COMPUTER/PRINTER REPLACEMENT.
	BUILDING IMPROVEMENTS	MUNICIPAL COURT	\$ 5,000.00	IMPROVEMENTS TO COURT AREAS AS NEEDED.
415	TOTAL MUNI CT. CAPITAL PROJECTS FUND		\$ 20,000.00	
	PURCHASE NEW TRUCK W/PLOW	PUBLIC WORKS	\$ 45,000.00	REPLACE 2006 GMC 350 WITH NEW TRUCK AND PLOW.
	PURCHASE NEW VEHICLE	PUBLIC WORKS	\$ 35,000.00	REPLACE 2008 FORD EXPLORER.
	PURCHASE NEW TRUCK W/PLOW	PUBLIC WORKS	\$ 45,000.00	REPLACE 2003 FORD F350 WITH NEW TRUCK AND PLOW.
424	TOTAL CAPITAL IMPROVEMENT FUND		\$ 125,000.00	
	PURCHASE NEW COMPUTER	FINANCE	\$ 2,000.00	PURCHASE NEW COMPUTER(S) ON A ROTATING BASIS.
	PURCHASE NEW COMPUTER	CITY MANAGER	\$ 5,000.00	REPLACE COMPUTERS ON A ROTATING BASIS.
	PURCHASE NEW COMPUTER	COMMUNITY DEVELOPMENT	\$ 5,000.00	REPLACE COMPUTERS ON A ROTATING BASIS.
	PURCHASE NEW COMPUTER	ENGINEERING	\$ 2,500.00	PURCHASE COMPUTER ON REPLACEMENT PROGRAM.
	NEW FRONT-END LOADER	PUBLIC WORKS	\$ 135,000.00	REPLACE 2003 JOHN DEERE FRONT-END LOADER.
	PATROL CARS - LEASED	POLICE	\$ 78,719.00	PURCHASE 2 NEW PATROL VEHICLES WITH EQUIPMENT ON A LEASE TO OWN PROGRAM.

FY 2019

<u>FD</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	PURCHASE 4WD PICKUP TRUCK	R&PL	\$ 40,000.00	REPLACE #79 - 2008 2WD CREW CAB PICKUP WITH 4WD CREW CAB TRUCK.
	PURCHASE 4WD PICKUP W/PLOW	R&PL	\$ 35,000.00	REPLACE #87 - 2008 TRUCK W/PLOW WITH NEW 4WD TRUCK W/PLOW.
	COMPUTER PURCHASE	COMMUNITY DEVELOPMENT	\$ 2,000.00	PURCHASE COMPUTER ON COMPUTER REPLACEMENT PROGRAM.
430	TOTAL CAPITAL EQUIPMENT RESERVE FUND		\$ 305,219.00	
	PURCHASE NEW TRUCK	UTILITIES OFFICE	\$ 5,600.00	REPLACE PICKUP TRUCK THAT IS OVER 10 YEARS OLD.
	PURCHASE NEW VAN	UTILITIES OFFICE	\$ 6,000.00	REPLACE UTILITY VAN THAT IS OVER 7 YEARS OLD.
	PURCHASE NEW COMPUTER	UTILITIES OFFICE	\$ 400.00	PURCHASE NEW COMPUTER ON A ROTATING BASIS.
	PURCHASE NEW TRUCK	WATER	\$ 40,000.00	REPLACE 2004 FORD TAURUS WITH F150 TRUCK.
	PURCHASE NEW VEHICLE	WATER	\$ 40,000.00	REPLACE 2006 GMC SIERRA WITH F250 UTILITY VEHICLE.
	COMPUTER PURCHASE	WATER	\$ 10,000.00	REPLACE OUTDATED COMPUTERS AT PLANT AND DISTRIBUTION.
	CRILE PUMP STATION UPGRADE	WATER	\$ 180,000.00	UPGRADES TO CRILE ROAD PUMP STATION.
	WATERLINE REPLACEMENTS	WATER	\$ 420,300.00	REPLACE WATERLINES THROUGHOUT THE CITY DUE TO ACIDIC SOIL CONDITIONS ERRODING THE DUCTILE IRON PIPE.
712	TOTAL WATER CONSTRUCTION FUND		\$ 702,300.00	
	PURCHASE NEW TRUCK	UTILITIES OFFICE	\$ 5,600.00	REPLACE PICKUP TRUCK THAT IS OVER 10 YEARS OLD.
	PURCHASE NEW VAN	UTILITIES OFFICE	\$ 6,000.00	REPLACE UTILITY VAN THAT IS OVER 7 YEARS OLD.
	PURCHASE NEW COMPUTER	UTILITIES OFFICE	\$ 400.00	PURCHASE NEW COMPUTER ON A ROTATING BASIS.
	SEWER LINING REHABILITATION	ENGINEERING	\$ 25,000.00	REHABILITATE EXISTING DETERIORATED SANITARY SEWERS BY TRENCHLESS CONSTRUCTION METHODS AND LINING THE EXISTING PIPE.
	PUMP LIFT STATION PUMPS	WPCP	\$ 30,000.00	REPLACE EXISTING LIFT STATION PUMPS WITH NEW ONES.
	STEPS AND WALK REPLACEMENT	WPCP	\$ 30,000.00	REPLACE CONCRETE STEPS AND WALKS AT PLANT. EXISTING CONCRETE HAS SETTLED AND TANK WALLS HAVE FALLEN.

FY 2019

<u>FD</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	RAW SLUDGE PRIMARY PUMPS	WPCP	\$ 40,000.00	REPLACE EXISTING POSITIVE DISPLACEMENT PUMPS WITH NEW ROTARY LOBE PUMPS.
	PURCHASE NEW INTERNATIONAL	WPCP	\$ 150,000.00	REPLACE 2006 INTERNATIONAL 7400 WITH NEW INTERNATIONAL.
722	TOTAL SEWER CONSTRUCTION FUND		\$ 287,000.00	
	PURCHASE NEW TRUCK	UTILITIES OFFICE	\$ 16,800.00	REPLACE PICKUP TRUCK THAT IS OVER 10 YEARS OLD.
	PURCHASE NEW VAN	UTILITIES OFFICE	\$ 18,000.00	REPLACE UTILITY VAN THAT IS OVER 7 YEARS OLD.
	PURCHASE NEW COMPUTER	UTILITIES OFFICE	\$ 1,600.00	PURCHASE NEW COMPUTER ON A ROTATING BASIS.
	FIBER OPTICS	ELECTRIC	\$ 60,000.00	CONTINUE WITH INSTALLATION OF FIBER OPTICS.
	COMPUTER REPLACEMENT	ELECTRIC	\$ 5,000.00	YEARLY UPGRADE OF COMPUTERS AT PLANT.
	PURCHASE NEW VEHICLE	ELECTRIC	\$ 30,000.00	REPLACE 1998 JEEP CHEROKEE WITH NEW VEHICLE.
	UG ELECTRIC IN VARIOUS SUBDIVISIONS	ELECTRIC	\$ 20,000.00	INSTALLATION OF UG ELECTRIC INFRASTRUCTURES IN VARIOUS SUBDIVISIONS.
	SYSTEM UPGRADE	ELECTRIC	\$ 280,000.00	UPGRADE EXISTING DISTRIBUTION SYSTEM THROUGH DESIGN ENHANCEMENTS AND EQUIPMENT PURCHASES.
	STREETLIGHT REVAMPING PROGRAM	ELECTRIC	\$ 30,000.00	ONGOING REPLACEMENT OF THE MV STREETLIGHTS WITH MORE ENERGY EFFICIENT LIGHTS.
	PURCHASE NEW COMPUTERS	ELECTRIC	\$ 2,000.00	PURCHASE COMPUTERS FOR ELECTRIC DISTRIBUTION ON ROTATING BASIS.
	REPLACE OLD BUCKET TRUCK	ELECTRIC	\$ 225,000.00	REPLACE OLDER TRUCK WITH NEWER, MORE DEPENDABLE, BUCKET TRUCK.
732	TOTAL ELECTRIC CONSTRUCTION FUND		\$ 688,400.00	
	ANNUAL STORM UTILITY CAPITAL IMPROVEMENTS PROGRAM	ENGINEERING	\$ 250,000.00	ENGINEERING FOR VARIOUS STORM WATER PROJECTS
	MENTOR AVE./JACKSON ST. STORM WATER PROJECT	ENGINEERING	\$ 1,400,000.00	CONSTRUCTION OF THE MENTOR AVENUE/JACKSON STREET STORM WATER PROJECT.
	GINGERBREAD STORM WATER PROJECT	ENGINEERING	\$ 60,000.00	DESIGN OF THE GINGERBREAD STORM WATER PROJECT
	CATCH BASIN REHABILITATION/REPLACEMENT	ENGINEERING	\$ 25,000.00	REHABILITATE OR REPLACE SELECT CATCH BASINS TO ADDRESS STORM WATER ISSUES.
760	TOTAL STORM WATER UTILITY FUND		\$ 1,735,000.00	
	TOTAL 2019 CIP PLAN:		\$ 6,101,919.00	

FY 2020

<u>FD</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	ANNUAL PAVING PROGRAM	ENGINEERING	\$ 650,000.00	RESURFACING OF FIVE OR SIX RESIDENTIAL STREETS AT VARIOUS LOCATIONS THROUGHOUT THE CITY.
201/327	TOTAL SCMR/ROAD IMPROVEMENT LEVY FUNDS		\$ 650,000.00	
	IMPROVING COURT TECHNOLOGY	MUNICIPAL COURT	\$ 20,000.00	COURT SERVER UPGRADE.
230	TOTAL COURT COMPUTERIZATION FUND		\$ 20,000.00	
	AERIAL LADDER FIRE TRUCK	FIRE	\$ 525,000.00	REPLACE 1991 AERIAL LADDER FIRE TRUCK #2319.
	AMBULANCE REPLACEMENT	FIRE	\$ 150,000.00	REPLACE AMBULANCE #2312 WITH NEW, MORE RELIABLE VEHICLE.
	PURCHASE NEW COMPUTERS	FIRE	\$ 35,000.00	REPLACE OUTDATED COMPUTERS IN THE FIRE DEPARTMENT.
	PURCHASE HAZMAT METERS	FIRE	\$ 8,000.00	REPLACE OLD HAZMAT METERS WITH NEW MORE RELIABLE ONES.
236	TOTAL FIRE IMPROVEMENT LEVY FUND		\$ 718,000.00	
	BUILDING IMPROVEMENTS	MUNICIPAL COURT	\$ 5,000.00	IMPROVEMENTS TO COURT AREA AS NEEDED.
	COMPUTER/PRINTER REPLACEMENT	MUNICIPAL COURT	\$ 15,000.00	CONTINUE WITH COMPUTER/PRINTER REPLACEMENT AS NEEDED.
415	TOTAL MUNI CT. CAPITAL PROJECTS FUND		\$ 20,000.00	
	BUILDING IMPROVEMENTS	BLDG. MAINT.	\$ 40,000.00	BUILDING IMPROVEMENTS.
	PURCHASE NEW TRUCK	PUBLIC WORKS	\$ 45,000.00	REPLACE 2006 GMC 350 WITH NEW TRUCK AND PLOW.
	EQUIPMENT REPLACEMENT	R&PL	\$ 30,000.00	REPLACEMENT OF VARIOUS EQUIPMENT AT PARKS.
	UPGRADES TO PARK	R&PL	\$ 30,000.00	MAINTENANCE AND IMPROVEMENTS TO VARIOUS PARKS IN CITY.
424	TOTAL CAPITAL IMPROVEMENT FUND		\$ 145,000.00	
	PURCHASE NEW COMPUTER	FINANCE	\$ 2,000.00	PURCHASE NEW COMPUTER(S) ON A ROTATING BASIS.
	PURCHASE NEW COMPUTER	CITY MANAGER	\$ 5,000.00	PURCHASE NEW COMPUTER(S) ON A ROTATING BASIS.
	PURCHASE NEW COMPUTER	COMMUNITY DEVELOPMENT	\$ 5,000.00	PURCHASE NEW COMPUTER(S) ON A ROTATING BASIS.
	PURCHASE NEW VEHICLE	COMMUNITY DEVELOPMENT	\$ 20,000.00	REPLACE BUILDING INSPECTOR'S 2009 FORD FOCUS.
	COMPUTER REPLACEMENT	ENGINEERING	\$ 1,500.00	REPLACE COMPUTERS ON A ROTATING BASIS.
	PURCHASE NEW INTERNATIONAL TRUCK	PUBLIC WORKS	\$ 180,000.00	REPLACE 2005 INTERNATIONAL TRUCK WITH NEW TRUCK W/PLOW & SPREADER.

FY 2020

<u>FD</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	PATROL CARS	POLICE	\$ 82,654.00	PURCHASE 2 NEW PATROL VEHICLES WITH EQUIPMENT.
	COMPUTER/SOFTWARE UPGRADES	POLICE	\$ 10,000.00	UPGRADE COMPUTERS/SOFTWARE ON SCHEDULED BASIS.
430	TOTAL CAPITAL EQUIPMENT RESERVE FUND		\$ 306,154.00	
	4-WHEEL DRIVE TRUCK	UTILITIES OFFICE	\$ 6,000.00	REPLACE 4-WD TRUCK THAT IS OVER 6 YEARS OLD.
	PURCHASE NEW COMPUTER	UTILITIES OFFICE	\$ 400.00	PURCHASE NEW COMPUTER(S) ON A ROTATING BASIS.
	PURCHASE NEW DUMP TRUCK	WATER	\$ 55,000.00	REPLACE 2007 F450 DUMP TRUCK WITH NEW DUMP TRUCK.
	RICHMOND STREET WATERLINE	WATER	\$ 787,000.00	PHASE 2 OF RICHMOND STREET WATERLINE REPLACEMENT PROJECT.
712	TOTAL WATER CONSTRUCTION FUND		\$ 848,400.00	
	4-WHEEL DRIVE TRUCK	UTILITIES OFFICE	\$ 6,000.00	REPLACE 4-WD TRUCK THAT IS OVER 6 YEARS OLD.
	PURCHASE NEW COMPUTER	UTILITIES OFFICE	\$ 400.00	PURCHASE NEW COMPUTER(S) ON A ROTATING BASIS.
	SEWER LINING REHABILITATION	ENGINEERING	\$ 25,000.00	REHABILITATE EXISTING DETERIORATED SANITARY SEWERS BY TRENCHLESS CONSTRUCTION METHODS AND LINING THE EXISTING PIPE.
	TERTIARY ROOF REPLACEMENT	WPCP	\$ 60,000.00	REPLACE EXISTING TAR ROOF WITH NEW MEMBRANE ROOF DESIGN.
	COLLECTION MECHANISM REPLACEMENT	WPCP	\$ 40,000.00	REPLACE NO. 3 PRIMARY CLARIFIER COLLECTOR MECHANISM WITH NEW ONE.
722	TOTAL SEWER CONSTRUCTION FUND		\$ 131,400.00	
	4-WHEEL DRIVE TRUCK	UTILITIES OFFICE	\$ 18,000.00	REPLACE 4-WD TRUCK THAT IS OVER 6 YEARS OLD.
	PURCHASE NEW COMPUTER	UTILITIES OFFICE	\$ 1,200.00	PURCHASE NEW COMPUTER(S) ON A ROTATING BASIS.
	COMPUTER REPLACEMENT	ELECTRIC	\$ 5,000.00	YEARLY UPGRADE OF THREE COMPUTERS AT PLANT.
	FIBER OPTICS	ELECTRIC	\$ 60,000.00	CONTINUE WITH FIBER OPTICS INSTALLATION.
	INDUSTRIAL TRANSFORMERS	ELECTRIC	\$ 90,000.00	PURCHASE INDUSTRIAL SIZE (500 KVA+) TRANSFORMERS TO SERVE NEW CUSTOMERS OR INCREASED SERVICE TO OUR EXISTING CUSTOMERS.
	UG ELECTRIC IN VARIOUS SUBDIVISIONS	ELECTRIC	\$ 20,000.00	INSTALLATION OF UG ELECTRIC INFRASTRUCTURES IN VARIOUS SUBDIVISIONS.
	SYSTEM UPGRADE	ELECTRIC	\$ 380,000.00	UPGRADE EXISTING DISTRIBUTION SYSTEM THROUGH DESIGN ENHANCEMENTS AND EQUIPMENT PURCHASES.
	STREETLIGHT REVAMPING PROGRAM	ELECTRIC	\$ 30,000.00	ONGOING REPLACEMENT OF THE MV STREETLIGHTS WITH MORE ENERGY EFFICIENT LIGHTS.

FY 2020

<u>FD</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	PURCHASE NEW COMPUTERS	ELECTRIC	\$ 5,000.00	PURCHASE NEW COMPUTERS FOR ELECTRIC DIST. ON ROTATING BASIS.
	PURCHASE NEW TRUCK	ELECTRIC	\$ 180,000.00	REPLACE 1994 INT'L. BUCKET TRUCK WITH NEW TRUCK.
732	TOTAL ELECTRIC CONSTRUCTION FUND		\$ 789,200.00	
	ANNUAL STORM UTILITY CAPITAL IMPROVEMENTS PROGRAM	ENGINEERING	\$ 75,000.00	PROJECTS TO BE DEFINED IN FUTURE YEARS.
	GINGERBREAD STORM WATER PROJECT	ENGINEERING	\$ 755,000.00	CONSTRUCTION OF THE GINGERBREAD STORM WATER PROJECT
	CATCH BASIN REHABILITATION/REPLACEMENT	ENGINEERING	\$ 25,000.00	REHABILITATE OR REPLACE SELECT CATCH BASINS TO ADDRESS STORM WATER ISSUES.
760	TOTAL STORM WATER UTILITY FUND		\$ 855,000.00	
	TOTAL 2020 CIP PLAN:		\$ 4,483,154.00	

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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, 2015

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	984	167	1,151
2 Fasson Division/ Avery International Corporation	Manufacturing	556	-	556
3 Painesville City Schools	Education	400	12	412
4 The City of Painesville	Government	246	12	258
5 Lake Erie College	Education	136	111	247
6 Aero Fluid Products	Manufacturing	163	5	168
7 Cintas	Service	123	-	123
8 Eckart America	Manufacturing	108	-	108
9 STP Products / Armoured Auto Group	Manufacturing	77	25	102
10 Yokohama Industries Americas Ohio, Inc.	Manufacturing	72	1	73

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 EMIS 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 101.111.52XXX 101.111.53XXX 101.111.56XXX			710.711.51XXX 710.711.52220 710.711.53920 710.711.56501	720.721.51XXX 720.721.52220 720.721.53920 720.721.56501	730.731.51XXX 730.731.52220 730.731.53920 730.731.56501	
Clerk of Council	101.112.51XXX 101.112.52XXX 101.112.53XXX 101.112.56XXX			710.711.51XXX 710.711.52220 710.711.53920 710.711.56501	720.721.51XXX 720.721.52220 720.721.53920 720.721.56501	730.731.51XXX 730.731.52220 730.731.53920 730.731.56501	
City Manager's Office	101.131.51XXX 101.131.52XXX 101.131.53XXX 101.131.56XXX			710.711.51XXX 710.711.52220 710.711.53920 710.711.56501	720.721.51XXX 720.721.52220 720.721.53920 720.721.56501	730.731.51XXX 730.731.52220 730.731.53920 730.731.56501	
Assist. City Mgr/Com. Dev. Dir. - Only	10% Ea. 101.131.51XXX 101.631.51XXX			710.711.51XXX	720.721.51XXX	730.731.51XXX	
Communications	101.133.52XXX 101.133.53XXX 101.133.56XXX			710.711.52220 710.711.53920 710.711.56501	720.721.52220 720.721.53920 720.721.56501	730.731.52220 730.731.53920 730.731.56501	
Information Technology	101.134.52XXX 101.134.53XXX 101.134.56XXX			710.711.52220 710.711.53920 710.711.56501	720.721.52220 720.721.53920 720.721.56501	730.731.52220 730.731.53920 730.731.56501	
Human Resource	101.135.51XXX 101.135.52XXX 101.135.53XXX 101.135.56XXX			710.711.51XXX 710.711.52220 710.711.53920 710.711.56501	720.721.51XXX 720.721.52220 720.721.53920 720.721.56501	730.731.51XXX 730.731.52220 730.731.53920 730.731.56501	
Economic Development	101.137.51XXX 101.137.52XXX 101.137.53XXX 101.137.56XXX			710.711.51XXX 710.711.52220 710.711.53920 710.711.56501	720.721.51XXX 720.721.52220 720.721.53920 720.721.56501	730.731.51XXX 730.731.52220 730.731.53920 730.731.56501	
Finance - Administration	101.141.51XXX 101.141.52XXX 101.141.53XXX 101.141.56XXX			710.711.51XXX 710.711.52220 710.711.53920 710.711.56501	720.721.51XXX 720.721.52220 720.721.53920 720.721.56501	730.731.51XXX 730.731.52220 730.731.53920 730.731.56501	
Finance - Accounting Division	101.142.51XXX 101.142.52XXX 101.142.53XXX 101.142.56XXX			710.711.51XXX 710.711.52220 710.711.53920 710.711.56501	720.721.51XXX 720.721.52220 720.721.53920 720.721.56501	730.731.51XXX 730.731.52220 730.731.53920 730.731.56501	

DEPARTMENT/DIVISION	201		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	
	101.161.52XXX			710.711.52220	720.721.52220	730.731.52220	
	101.161.53XXX			710.711.53920	720.721.53920	730.731.53920	
	101.161.56XXX			710.711.56501	720.721.56501	730.731.56501	
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	15%	
Administrative Assistant	20%				229.222.51XXX	80%	
Firefighters/EMTs Part-Time	78%				229.222.51XXX	15%	
Fire Inspector	100%				229.222.51XXX	100%	
PUBLIC WORKS	30%						
Administration	101.311.51XXX	20%	201.311.51XXX		720.725.51XXX	20%	760.761.51XXX
Equipment Maintenance	20%			25%	20%	35%	
	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	730.731.51XXX	760.763.51XXX	
Traffic Signs, Markings and Signals	50%					50%	
	101.341.51XXX					730.341.51XXX	

DEPARTMENT/DIVISION	101 GENERAL FUND	204 CEMETERIES FUND	229 EMS FUND	201 STREET CONSTRUCTION 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% 204.421.51XXX						
Maintenance Workers I & II	57% 101.512.51XXX 1% 101.137.51XXX	38% 204.422.51XXX			1.25% 710.711.51XXX	1% 720.721.51XXX	1.75% 730.731.51XXX	
Maintenance Workers I & II - Events	30% 101.512.51XXX	30% 204.422.51XXX				20% 720.721.51XXX	20% 730.731.51XXX	
Maintenance Mechanic, Auto	20% 101.611.51XXX 101.611.52XXX 101.611.53XXX				25% 710.711.51XXX 710.711.52220 710.711.53920	20% 720.721.51XXX 720.721.52220 720.721.53920	35% 730.731.51XXX 730.731.52220 730.731.53920	
<hr/>								
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	
<hr/>								
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				25%	25%	30%	10%	10%
Service Director				201.311.51XXX	710.711.51XXX	720.721.51XXX	730.731.51XXX	760.761.51XXX
<hr/>								
WATER DEPT.				6%	87%	4%	2%	1%
Water Supt/Public Serv. Executive Director				201.311.51XXX	710.711.51XXX	720.721.51XXX	730.731.51XXX	760.761.51XXX
<hr/>								
FINANCE					20%	20%	60%	
Utilities Office					710.712.51XXX	720.722.51XXX	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	A budget in which planned funds available equal planned expenditures.

BASIS OF ACCOUNTING	A term used to refer to when revenues, expenditures, expenses and transfers – and the related assets and liabilities – are recognized in the accounts and reported on in the financial statement. Specifically, it relates to the timing of measurements made, regardless of the nature of the measurement, on either the cash or accrual method.
BASIS POINTS	The measure of the yield to maturity of an investment calculated to four decimal places. A basis point is 1/100 th of 1% (.01 percent).
BOND	<p>A written promise, generally under seal, to pay a specified dollar amount (called the face value) at a fixed time in the future (called the date of maturity) and carry interest at a fixed or variable rate, usually payable periodically.</p> <p><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></p>
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 an item is worth the value of the investment based on the result or outcome of the investment in that item.
CURRENT REVENUES	Those revenues received within the present fiscal year.
CURRENT TAXES	Taxes that are levied and due within the ensuing fiscal year.
CUSTOMER	The recipient of a product or a service provided by the City.
DEBT SERVICE	The annual payment of principal and interest on the City's outstanding bonded indebtedness.

DEBT SERVICE FUND	A fund established to finance and account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Also called a SINKING FUND.
DEBT SERVICE FUND REQUIREMENTS	The amounts of revenue which must be provided for a debt service fund so that all principal and interest payments can be made in full, on schedule.
DEFICIT	A term generally applied to the budget as a whole, reflecting real or projected revenue shortages, meaning there are insufficient funds to cover expenses.
DELINQUENT TAXES	Taxes that remain unpaid after date that a penalty for nonpayment is attached.
DEPARTMENT	An administrative Section of the City having management responsibility for an operation or a group of related operations within a functional area. It may be further divided into Divisions.
DEPRECIATION	(1) Expiration in the service life of fixed assets, attributable to wear and tear through use and lapse of time, obsolescence, inadequacy, or other physical or functional cause. (2) The portion of the cost of a fixed asset charged as an expense during a particular period.
DISBURSEMENT	Payment for goods and services in cash, by check or by money order.
DISTINGUISHED BUDGET PRESENTATION AWARDS PROGRAM	A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents. The City has received this award since 1993.
EFFICIENTLY	Exhibiting a high ratio of output or reward based on input or investment.
ENCUMBRANCES	Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.
ENTERPRISE FUND	A fund established to finance and account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. Examples of enterprise funds are those of water, sewer, and electric services.
EQUITY	Balance remaining after liabilities are deducted from assets.
ESTIMATED REVENUES	Projections of funds to be received during the fiscal year
EXPENDITURES	If accounts are kept on an accrual basis, this term designates total charges incurred, whether paid or unpaid, including expenses, provision for retirement of debt not reported as liability of the fund from which retired, and capital outlays. <i>NOTE: Encumbrances are not considered expenditures.</i>
EXPENDABLE TRUST FUNDS	A fund used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Expendable funds are accounted for in essentially the same manner as governmental funds.

EXPENSES	Charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges, which are presumed to benefit the current fiscal period.
FEMA	Federal Emergency Management Agency is a federal agency responsible for the overall coordination of federal disaster response and recovery activities including public assistance programs.
FINAL BUDGET	Term used to describe revenues and expenditures for the upcoming year beginning January 1 st and ending December 31 st , as adopted by City Council.
FINANCIAL POLICY	A government's policies with respect to revenues, spending and debt management as these relate to government services, programs, and capital planning and programming of government budgets and their funding. The City policy was adopted June 6, 2005.
FINANCIAL TERMS	A glossary of specialized financial terms.
FISCAL PERIOD	Any period at the end of which a governmental unit determines its financial condition and the results of its operations and closes its books.
FIXED ASSETS	Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.
FULL FAITH AND CREDIT	A pledge of the General Taxing power of a government to repay debt obligations (typically used in reference to bonds).
FULL VALUE	Receiving the maximum return on the investment for goods and services
FUNCTION	A major class or grouping of related activities aimed at accomplishing a major service or regulatory program for which the city is responsible. For example, public safety is a function.
FUND	An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources, together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.
FUND BALANCE	The excess of a fund's assets over its liabilities and reserves.
GAAP	Generally Accepted Account Principles. Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).
GENERAL FUND	The fund that is available for any legal authorized purpose and which is therefore used to account for all revenue and all activities except those required to be accounted for in another fund. <i>NOTE: The General Fund is used to finance the ordinary operations of a governmental unit.</i>
GENERAL LEDGER	A book, file or other devise which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

GENERAL OBLIGATION DEBT	Bonds for whose payments the full faith and credit of the BONDS issuing body are pledged. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues.
GFOA	Government Finance Officers Association: An organization founded to support advancement of governmental accounting, auditing, and financial reporting.
GOAL	A long-term attainable target for an organization. An organization’s vision of the future.
GOVERNMENTAL FUNDS	Refers to the General Fund, all Special Revenue Funds and the Debt Service Fund(s) or General Obligation Funds.
GRANT	A contribution by one governmental unit, or private organization to another. The contribution is usually made to aid in the support of a specified function and is not repaid by the City.
HOMESTEAD EXEMPTION	A deduction from the total taxable assessed value of property occupied by the owner in the State of Ohio. Currently, the exemption is \$25,000 for all qualified property owners.
IMPACT FEES	Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements borne by the City that will be necessary as a result of the development.
INCOME	This term is used in accounting for governmental enterprises and represents the excess of the revenues earned over the expenses incurred in carrying on particular phases of an enterprise’s activities. The excess of the total revenues over the total expenses of the enterprise for a particular accounting period is called “net income.”
INDIRECT COSTS	Costs associated with, but not directly attributed to, providing a product or service. These are usually costs incurred by other departments in the support of operating departments.
INFRASTRUCTURE	The physical assets of a government (e.g. streets, water, sewer, public buildings, and parks).
INTERFUND TRANSFERS	Amounts transferred from one fund to another.
INTERGOVERNMENTAL REVENUE	Revenue received from another governmental entity, such as county, state or federal governments.
INTERNAL CONTROL	A plan of organization for purchasing, accounting, and other financial activities which, among other things, provides that: the duties of employees are subdivided so that no single employee handles a financial action from beginning to end; proper authorization from specific responsible officials are obtained before key steps in the processing of a transaction are completed; and, records and procedures are arranged appropriately.
INTERNAL SERVICE FUNDS	Funds used to account for the financing of goods or fund services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.
INSURANCE	Includes all insurance carried for the protection of the local government, such as fire, theft, casualty, general and professional liability.

INVESTMENTS	Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in city operations.
INVENTORY	A detailed listing of property currently held by the government.
LAPSING APPROPRIATION	An appropriation made for a certain period of time, generally for the budget year. At the end of the specified period and unexpected or unencumbered balance lapses or ends unless otherwise provided by law.
LEVY	To impose taxes for the support of government activities.
LIABILITIES	Debts or other legal obligation arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date. This term does not include encumbrances.
LINE ITEM BUDGET	A budget prepared along departmental functions that focus on what is to be bought and categorizes the expenditures by defined object codes.
LONG-TERM DEBT	Debt with a maturity of more than one year after the date of issuance.
MATERIALS & SUPPLIES	Expendable materials and operating supplies necessary to conduct departmental operations.
MAINTENANCE & OPERATIONS	All operating expenses with the exception of salaries, wages, benefits and debt service, used in the City's budget.
MANAGEMENT PLAN	The strategic planning items that summarizes and articulates the Goals and Objectives for each department
MATURITIES	The dates on which the principal or stated values of investments or debt obligations mature and may be reclaimed.
MILL	1/1000 of one dollar; used in computing taxes by multiplying the rate times the taxable value divided by 1,000. Example: millage rate of \$4.91 per thousand, taxable value of \$100,000 – $\frac{\$100,000}{1,000} \times 4.91 = \4.91
MILLAGE	A figure assigned to each governmental unit with ad valorem taxing authority for use in determining taxes. It determines how much revenue the government will receive from property taxes and how much an individual property owner pays by applying the millage rate to the value of property within the City.
MISSION STATEMENT	A description of the scope and purpose of the City or department thereof.
MODIFIED ACCRUAL ACCOUNTING	A basis of accounting in which expenditures are accrued but revenues are accounted for when they become measurable and available.
NON-OPERATING	Income of governmental enterprises of a business income character, which is not derived from the operation of such enterprises. An example is interest on investments or on bank deposits.

OBJECT CODE	An account to which expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made by government. These are normally grouped into Personal Services, Materials & Supplies, Other Contractual Services, Capital and other categories for budgetary analysis and financial reporting. Certain object codes are maintained by the State of Ohio Uniform Accounting System.
OBJECT OF EXPENDITURE	An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt, and furniture.
OBJECTIVE	Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.
OBLIGATIONS	Amounts which a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.
OPERATING EXPENSES	As used in the accounts of governmental enterprises of a business character, the term means such costs as are necessary to the maintenance of the enterprise, the rendering of services for which operated, the sale of merchandise, the production and disposition of commodities produced, and the collection of the revenues.
OPERATING REVENUE	Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earning, and grant revenues. Operating revenues are used to pay for day-to-day services.
ORDINANCE	A formal legislative enactment by the City Council, a law.
OTHER CONTRACTUAL SERVICES	Payments for custodial services, and other services procured by contract or agreement with persons, firms, corporations, or other government units.
PERSONAL SERVICES POLICY	Expenditures for salaries, wages, and related employee benefits. A plan, course of action, or guiding principle, designed to set parameters for decisions and actions.
PRIOR-YEAR CARRYOVER	Money spent in one fiscal year, but carried forward to the next budget. Cash carried forward can be used to pay operating expenses at the beginning of a fiscal year if anticipated revenues have not yet been collected.
PRIOR-YEAR ENCUMBRANCES	Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.
PRIORITIES	Establishing an order of importance of items or issues from most important to least important.
PRODUCTIVITY	A measure of the service output of City programs compared to the per unit resource input invested.
PROGRAM	A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the City is responsible.

PROFESSIONAL SERVICES	Legal, medical, engineering, architectural, surveying, appraisal and other services procured for independent professional assistance and not directly involved with accounting and/or auditing.
PROPERTY TAXES	Used to describe all revenue received in a period from current taxes, delinquent taxes, penalties, and interest on delinquent taxes, property taxes are levied on both real and personal property according to the property's valuation and the tax rate.
PROPOSED BUDGET	The budget proposed by the City Manager to the City Council for review and approval.
PURCHASE ORDER	A document issued to authorize a vendor or vendors to deliver specified merchandise or render a specified service for a stated price. Outstanding purchase orders are called encumbrances.
QUALITY SERVICES	A degree of excellence in the services that are provided.
RECURRING EXPENSES	Expenses that continue from year to year, where a similar amount can be expected annually. Examples include personal expenses and charges for utilities. Non-recurring expenses are those that exist for a limited period or whose amounts vary considerably from one year to the next. Examples of non-recurring revenue include proceeds from grants and the sale of assets.
REQUISITION	A written request from a department to the purchasing office for specific goods or services. This action precedes the authorization of a purchase order.
RESERVE	An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and spending.
RESERVE FOR CONTINGENCIES	A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.
RESERVE FUND	A fund established to accumulate money for a special purpose, such as the purchase of new equipment.
RESOLUTION	A specific or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.
RESOURCES	Total amounts available for appropriation including estimated revenues, fund transfers and beginning balances.
RETAINED EARNINGS	Accumulated profits of an enterprise fund.
REVENUE	The yield of taxes and other sources of income that the city collects and receives into the treasury for public use. For those revenues which are recorded on the accrual basis, this term means additions to assets which: (a) do not increase any liability; (b) do not represent the recovery of an expenditure; (c) do not represent the cancellation of certain liabilities without a corresponding increase in other liabilities or a decrease in assets; and (d) do not represent contributions of fund capital in enterprise and internal service funds.

REVENUE BOND INDEBTEDNESS	Bonds of the City which are supported by the revenue, generating capacity of the electric, water and wastewater systems.
RISK MANAGEMENT	An organized attempt to protect a government’s assets against accidental loss in the most economical method.
ROLLED BACK RATE	The millage rate that, when multiplied by the tax roll, would yield the same amount of revenue for the taxing authority as was yielded by the millage rate levied in the previous year. Normally, as the tax roll rises by virtue of reassessment, the rolled-back rate will be slightly lower than the previous year’s millage levy. This reduced rate multiplied by the value of new construction/annexation added to the roll during the year provides the only source of additional tax revenue if the rolled-back rate is levied.
SALARIES & WAGES (PERSONNEL)	For the purpose of budgeting, this term refers to all wages and related items: regular pay, overtime, longevity pay, Medicare, life insurance, retirement plan contributions, health insurance and workers’ compensation insurance.
SERVICE	An activity that: produces an output that is not physical in nature; and produces an output that, when provided, provides utility to the customer in the form of intangible benefits.
SERVICE CHARGES	The amount the City receives for the provision of services and commodities, or the performance of specific services benefiting the person charged.
SPECIAL ASSESSMENT	A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties. All tax-exempt properties in the affected area will also have to pay the special assessment.
SPECIAL REVENUE FUNDS	A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditure for specified purposes. An example is the Revenue Sharing Fund typically maintained by cities.
SUPPLEMENTAL APPROPRIATION	An additional appropriation made by the governing body after the budget year or biennium has started.
SUPPLEMENTAL REQUESTS	Programs and services which departments would like to have added (in priority order) over their original budget, or if revenue received is greater than anticipated.
TAX BASE	The total value of all real, personal and mineral property in the City as of January 1 st of each year, as certified by the County Auditor. The tax base represents net value after all exemptions.
TAX LEVY	The total amount to be raised by general property taxes for purposes specified in the Tax Levy Ordinance.
TAXING LIMIT	The maximum rate at which the City may levy a tax, which for Ohio municipalities is \$10 per thousand dollars or assessed value.
TAX RATE	The amount of tax levied for each \$1000.00 of assessed valuation.
TRANSFERS	Amounts transferred from one fund to finance activities in another fund.

FUNDS TRUST AND AGENCY	A fund used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. These includes (1) Expendable Trust Funds, (2) Nonexpendable Trust Funds, (3) Pension Trust Funds, and (4) Agency Funds.
UNDESIGNATED FUND BALANCE	That portion of the fund balance available for use in subsequent budgets. The term is preferred over the commonly used and ill-defined term "surplus".
UNENCUMBERED FUND BALANCE	For budget purposes, the unencumbered fund balance is the amount of undesignated balance of a fund, i.e. that which is available for allocation.
UNIFORM ACCOUNTING SYSTEM	The chart of accounts prescribed by the office of the State Comptroller designed to standardize financial information to facilitate comparison and evaluation of reports.
UNRESERVED FUND BALANCE	The portion of the fund's balance that is not restricted for a specific purpose and is available for general appropriation.
USER CHARGES	The payment of a fee for direct receipt of a public service by the party benefiting from the service. Examples are electric, water and sewer services.
USER FEES	In a move toward a more businesslike approach, cities and counties are charging fees for use of services such as recreation, electric, water, sewer and storm water services. There is frequently a difference between what City residents and non-residents are charged for the service.
UTILITY	Charges for gas, water, sewer, electricity, solid waste disposal, storm water and other public utility services.
UTILITY TAXES	Municipal charges levied by the City on every purchase of a public service within its corporate limits. Public service includes electricity, gas, fuel oil, water and telecommunications service.
VALUES	The underlying beliefs and attitudes that help determine the behavior that individuals within an organization will display.
VISION	An objective that lies outside the range of planning. It describes an organization's most desirable future state, and it declares what the organization needs to care about most in order to reach that future.
VOTED MILLAGE	Property taxes levies authorized by voters within a taxing agency. Bond issues that are backed by property taxes are a common form of voted millage in the State. Such issues are called general obligation bonds.



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