



# City of Painesville

Lake County, Ohio

## BUDGET DOCUMENT

— 2017 —

# City of Painesville, Ohio

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Lake County

## 2017 Budget Document

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7 Richmond Street • P.O. Box 601 • Painesville, Ohio 44077 • 440.352.9301 • [www.painesville.com](http://www.painesville.com)

Honorable Members of Painesville City Council:

This budget chronicles the responsible management of Painesville taxpayers' dollars over the past several fiscal years and a prudent plan for the allocation and investment of revenues in fiscal year 2017. 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, 2017. The budget for 2017 reflects the City's continuing re-alignment to provide services in an economic environment that continues to move in an upwards direction, particularly for the General Fund. The total estimated revenues for all funds in the City in 2017 are \$70,400,688 a decrease of \$2.5 million, 4%, from the 2016 budgeted revenues. The reason for the decrease is in 2017 the City will be receiving \$2.6 million less in bond proceeds due to issuing less debt in 2017 for stormwater projects. For the third year in a row, the General Fund budgeted revenues will increase from the prior year. General Fund 2017 revenues are projected to increase by more than \$520,000 or 4% from 2016. Even though the budgeted 2017 General Fund revenues are going to be increased from 2016, they are still \$2.7 million less than what they were in 2008.

The 2017 total budgeted expenditures are \$73,037,072, a decrease of \$2.6 million, 3% from 2016. The reason for the decrease is the City is proposing \$2.3 million less in stormwater capital projects in 2017 than we did in 2016. The 2017 General Fund expenditures will be increased by 4% from the original 2016 budget. For the fourth year in a row, the General Fund budget will be operating at a surplus and will not have to use carryover to balance in that fund. Of the Utility Funds; Sewer and Electric are budgeted to have a surplus, while, the Water and the Stormwater Funds are projected to operate at a deficit in 2017.

In 2017, the City will be budgeting over \$14.6 million for capital projects, which is \$1.7 million less than what was budgeted in 2016 for capital. The reason for the decrease, was in 2016 the City budgeted \$2.9 million for stormwater projects and in 2017 the City will be doing \$600,000 in stormwater projects. The most expensive capital project the City will be doing in 2017, is continued construction of the new water intake. This project will be funded through a 20 year interest free loan, which will save the City millions of dollars.

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 2017, it has been at the expense of personnel and services. Fortunately, the 2017 General Fund budget will have a budget surplus; and will not need to use carryover to balance the budget. Of the major funds, only the SCM&R Fund, the Water Fund, and the Stormwater Fund, will 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 may be required. Besides the economy, impacts to the budget in 2017 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 2017 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 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 2017 budget began in the summer of 2016 with a review of the accomplishments and highlights of the 2016 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 2017 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 2017 some of the departments will have increased personnel requests. The administration is requesting to hire several part time police officers who would work the front counter at City Hall. The engineering and building departments are also requesting one part time employee each, to help with their department's needs. City Council requested the City hire 2 seasonal employees to inspect the City sidewalks. The parks and cemeteries department has been understaffed for years and they are asking for an additional full-time employee, which would allow the City to reduce the expenses for contracting out grass cutting and alleviate some overtime. The Electric Plant will actually be operating with 3 less employees in 2017. All positions have been included in the 2017 budget and the General Fund is balanced.

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 2017, City Council instructed the administration to allocate additional City funds to pave roads. The City was able to allocate an additional \$330,000 towards paving roads, bringing the total amount that will be spent in 2017 on paving roads to \$1,975,000. The City was able to increase the amount of City money that the City will spend on paving roads, by reducing other departments' 2017 capital requests.

Fortunately in 2017, it appears that the economic climate is continuing to improve as the General Fund revenues continue to increase. Going forward, Council will still have some decisions to make sure the City stays financially sustainable in all departments. We respectfully present this 2017 budget and look forward to working with Council in the year ahead.

Respectfully Submitted,

  
Monica S. Irelan  
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, 2016**

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 fourteen consecutive years beginning January 1, 2003 through January 1, 2016.

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		Valerie Vargo	

**LIST OF CITY ADMINISTRATORS AND DEPARTMENT HEADS**

**CITY ADMINISTRATION**

City Manager	Monica Irelan mirelan@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

**Director of Municipal Infrastructure**

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

**Department of Public Service**

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

Assistant Superintendent

Kevin Aiken

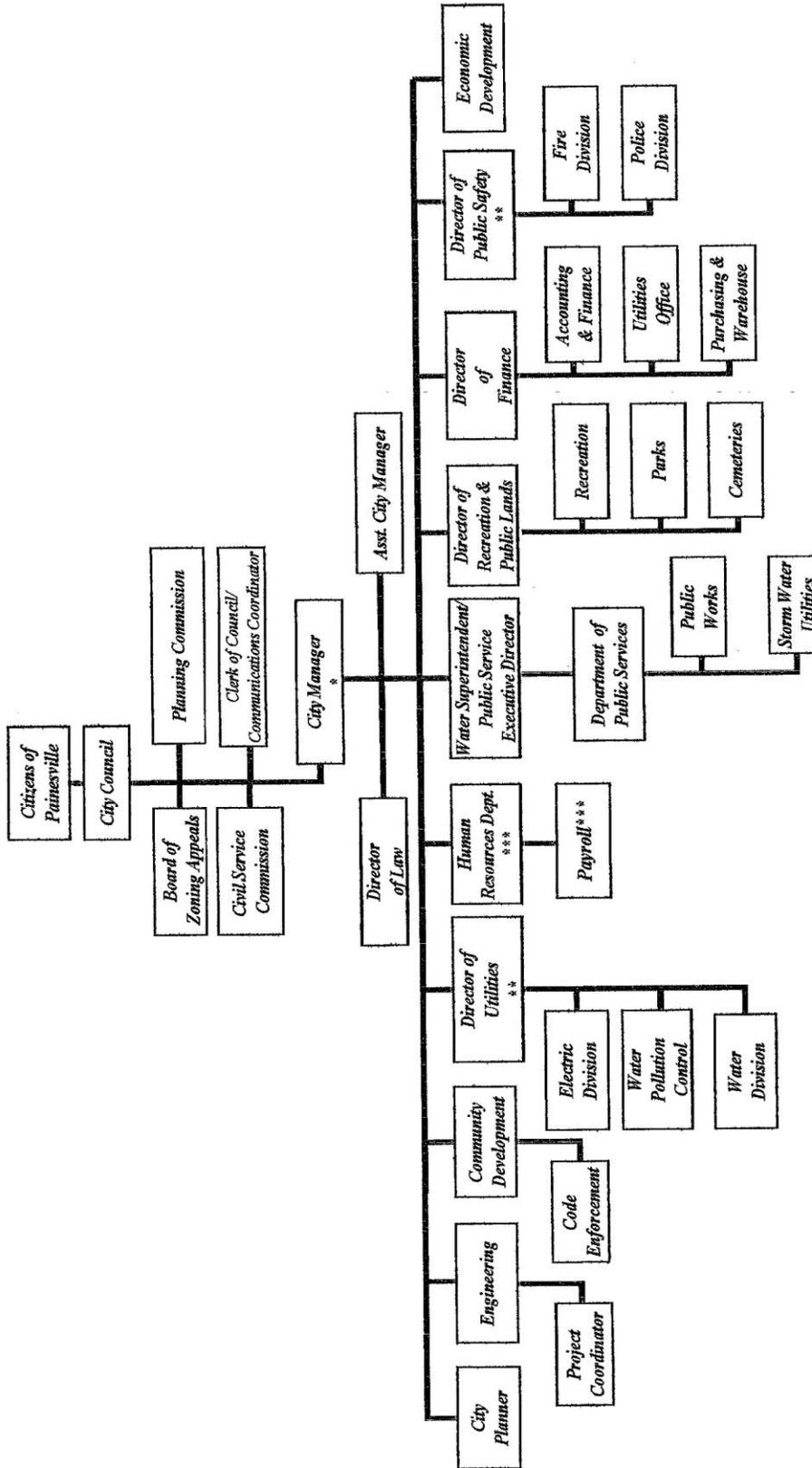
Division of Water

Water Superintendent

Frank McKeon  
fmckeon@painesville.com  
(440) 392-2975

\*City Manager is Director of these Departments

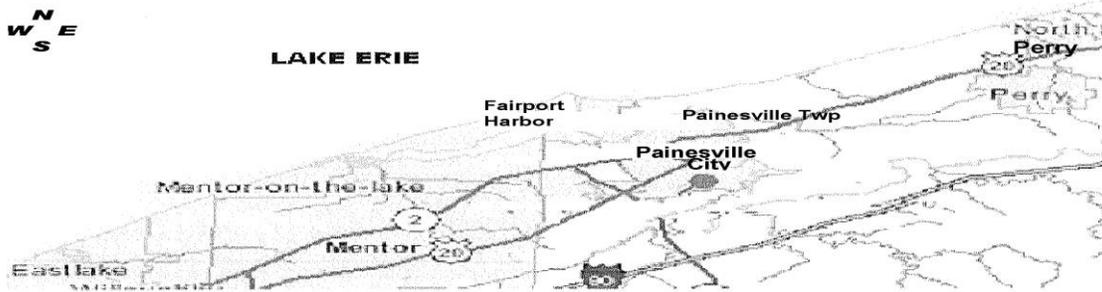
*The City of Painesville, Ohio*



\* 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:**

<b>Local</b>	Laketran
<b>Inter City</b>	Greyhound & Lakefront Trailways

Taxi: Yes

Rental Cars: Yes

**Communications**

<b>Post Office Class</b>	First
<b>Newspapers Frequency</b>	<b>Circulation</b>
The Plain Dealer Daily	368,251
The News-Herald Daily	48,000
<b>Television Stations</b>	<b>Location Networks</b>
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
<b>Cable Television:</b>	Yes
<b>Western Union Telegraph:</b>	Yes
<b>Telephone Company:</b>	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
<b>Elementary</b>	3	74	K-5	1,138
<b>Jr. High</b>	1	45	6-8	545
<b>Sr. High</b>	1	43	9-12	641
<b>Parochial</b>	1	11	K-8	235
<b>Colleges</b>	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 2017 the Office of Economic Development will be working closely with the existing businesses 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. We will continue also working on filling 2 key manufacturing buildings between 80,000 and 100,000 square feet. 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; and the Key Accounts Program for our largest energy users.

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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 departmental 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.

**2017 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.
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, Everbridge, 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 Everbridge 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 Everbridge.
  - b. Organize and sign-up citizens from the City of Painesville.

**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 15<sup>th</sup>, 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 20<sup>th</sup> of each year, for the period January 1<sup>st</sup> to December 31<sup>st</sup> 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 1<sup>st</sup> 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 31<sup>st</sup>, 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 1<sup>st</sup> of each year for the period January 1<sup>st</sup> through March 31<sup>st</sup>. By charter, the City Manager must submit an annual appropriation ordinance, for the period January 1<sup>st</sup> through December 31<sup>st</sup>, to City Council by March 31<sup>st</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> of each year, the City Manager will submit a calendar outlining the budget process for the upcoming year.
  - On or before November 30<sup>th</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> 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**

	<b>2016 Original Budget</b>	<b>2016 Final Budget</b>	<b>\$ Change</b>	<b>% Change</b>
General Funds	\$12,161,844	\$14,443,744	\$2,281,900	18.76%
Special Revenue Funds	5,468,624	5,238,937	-229,687	-4.20%
Debt Service Funds	131,330	131,330	0	0.00%
Capital Projects Funds	1,265,425	1,697,787	432,362	34.17%
Proprietary Funds	51,501,458	47,130,264	-4,371,194	-8.49%
Internal Service Funds	4,879,663	4,904,609	24,946	0.51%
Fiduciary Funds	231,225	288,056	56,831	24.58%
<b>Total All Fund Groups</b>	<b>\$75,639,569</b>	<b>\$73,834,727</b>	<b>-\$1,804,842</b>	<b>-2.39%</b>

- The table above outlines the results of the 2016 budget. The final budget was 2% less than the original budget. The reason for the decrease was in 2016, the City budgeted a multi-million dollar to construct a new water line intake out of the Proprietary Funds. However the City did not get EPA approval for this project until the end of 2016 and construction will not begin until 2017. The General Funds budget increased due to transferring out additional monies from the General Fund to fund future capital projects and debt payments. The General Fund was able to transfer out additional monies due to the fact this fund was in better financial position at 12-31-16 than originally anticipated. The budget for the Capital Project Funds increased due to an emergency demolition of the City’s parking garage that was required in 2016.

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.

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**2017 BUDGET CALENDAR**

Thursday, May 24 <sup>TH</sup> , 2016	Complete Tax Budget 2017
Monday, May 26 <sup>th</sup> , 2016	Advertise for Tax Budget Public Hearing
Monday, June 6 <sup>th</sup> , 2016	Tax Budget Public Hearing and Tax Budget legislation to City Council
Friday, July 8 <sup>th</sup> , 2016	Prepare revenue estimates for 2017
Friday, July 29 <sup>th</sup> , 2016	Distribute 2017 Departmental Budget Manuals
Friday, August 19 <sup>th</sup> , 2016	Departmental plans due back to Finance from Budget Manuals
August 22 <sup>nd</sup> – August 26 <sup>th</sup> , 2016	Prepare preliminary budget
Monday, August 29 <sup>th</sup> , 2016	Preliminary budget summary to City Manager
September 12 <sup>th</sup> – September 13 <sup>th</sup> , 2016	Budget Hearings with departments
Friday, September 16 <sup>th</sup> , 2016	First Draft of 2017 Budget to City Manager
September 19 <sup>th</sup> – September 23 <sup>rd</sup> , 2016	Review and balance budget with City Manager
Monday, September 26 <sup>th</sup> , 2016	Final Draft of 2017 Budget to City Manager
September 27 <sup>th</sup> – October 20 <sup>th</sup> , 2016	Update and balance Draft Budget Document
Friday, October 21 <sup>st</sup> , 2016	Draft Budget to Finance Committee
Friday, October 28 <sup>th</sup> , 2016	Draft Budget Document to City Council
Thursday, November 17 <sup>th</sup> , 2016	Special Budget Session with City Council
Monday, November 21 <sup>st</sup> , 2016	2017 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 TYPES**100 GENERAL FUND

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

200 SPECIAL REVENUE FUNDS

- 201 STREET CONSTRUCTION, MAINTENANCE AND REPAIR FUND
- 202 STATE HIGHWAY IMPROVEMENT FUND
- 204 CEMETERIES FUND
- 208 POLICE PENSION TRANSFER FUND
- 209 FIRE PENSION TRANSFER FUND
- 212 LAW ENFORCEMENT FUND
- 215 MUNICIPAL MOTOR VEHICLE LICENSE TAX FUND
- 217 INDIGENT DRIVERS ALCOHOL TREATMENT FUND
- 218 ENFORCEMENT AND EDUCATION FUND
- 219 CITY MOTOR VEHICLE LIC. TAX FUND
- 220 FIRE LEVY FUND
- 221 UNDERGROUND STORAGE TANK FUND
- 222 PROBATION SERVICES FUND
- 223 COPS FUND
- 226 SKATE FACILITY FUND
- 227 FIRE SPECIAL REVENUE FUND
- 228 FEDERAL EMERGENCY MANAGEMENT AGENCY FUND
- 229 EMERGENCY MEDICAL SERVICES FUND
- 230 MUNI COURT COMPUTERIZATION FUND
- 231 SHAMROCK BUSINESS CENTER TIF 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>
<b>General Fund</b>	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.
<b>General Fund Reserve Fund</b>	Accumulate funds that may be used for future unanticipated expenses of a devastating nature to the General Fund.
<b>Employee Health Insurance Reserve Fund</b>	Accumulate funds that may be used for future unanticipated expenses regarding healthcare claims for the City.
<b>Workers' Compensation Reserve Fund</b>	Accumulate funds that may be used to make required payoff for the retrospective rating program in which the City participates.
<b>Compensated Balances Reserve Fund</b>	Accumulate funds that may be used to make payment for an employee's separation of service with the City due to retirement or termination.
<b>Street Construction, Maintenance &amp; Repair Fund</b>	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.
<b>State Highway Improvement Fund</b>	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.
<b>Cemeteries Fund</b>	To account for revenue received from the operation of the City's two municipal cemeteries.
<b>Police Pension Transfer Fund</b>	To accumulate property taxes levied for the partial payment of the current and accrued liability for police disability and pension.
<b>Fire Pension Transfer Fund</b>	To accumulate property taxes levied for the partial payment of the current and accrued liability for fire disability and pension.
<b>Law Enforcement Fund</b>	To account for the proceeds from the confiscation of contraband.
<b>Municipal Motor Vehicle License Tax Fund</b>	To account for County-levied motor vehicle registration fees designated for street construction, maintenance and repair.
<b>Indigent Drivers Alcohol Treatment Fund</b>	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.
<b>Enforcement and Education Fund</b>	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.
<b>City Motor Vehicle License Tax Fund</b>	To account for City-levied motor vehicle registration fees designated for street construction, maintenance and repair.
<b>Fire Levy Fund</b>	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>
<b>Underground Storage Tank Fund</b>	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.
<b>Probation Services Fund</b>	To account for monies received pursuant to Ohio Revised Code Section 2951.021 to be used for operating expenses of the Probation Department.
<b>Community Oriented Policing (COPS) Fund</b>	To account for federal grant monies designated for the cost of additional police officers.
<b>Skate Facility Fund</b>	To account for monies designated for the costs to construct and maintain a skate facility.
<b>Fire Special Revenue Fund</b>	To account for grants and donated monies received for funding the operations of the Fire Division.
<b>Federal Emergency Management Agency Fund</b>	To account for disbursement of federal funds received pursuant to Auditor of State Bulletin 98-013 that addresses how to handle federal funds.
<b>Emergency Medical Services Fund</b>	To account for revenue received from the operation of the City's Emergency Medical Service costs.
<b>Municipal Court Computerization Fund</b>	To account for the costs relating to the maintenance and improvements to the court's computer network and the related technology infrastructure.
<b>Shamrock Business Center TIF Fund</b>	To track TIF tax revenues and expenditures relating to the Shamrock Business Center.
<b>2008 FEMA Fund</b>	To account for the disbursement of federal funds received for city-wide emergencies due to the snow storm in 2008.
<b>Brownfield Grant Fund</b>	To keep track of grant monies and other revenues for the assessment of hazardous substances.
<b>Victim's Advocate Grant Fund</b>	To keep track of grant monies and other revenues used for the Victim's advocate program.
<b>Fire Improvement Levy Fund</b>	To account for property tax revenues derived from a voted tax levy for capital improvements for the Fire Department.
<b>Road Improvement Levy Fund</b>	To account for property tax revenues derived from a voted tax levy for road improvements throughout the City.
<b>General Bond Retirement Fund</b>	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.
<b>Special Assessment Bond Retirement Fund</b>	To accumulate special assessment revenues collected by County Treasurer and remitted to City by the County Auditor for payment of assessment bonds
<b>Land Acquisition Note Retirement Fund</b>	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>
<b>Municipal Court Improvement Fund</b>	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.
<b>Capital Improvement Fund</b>	To account for the costs associated with design/construction of City-owned capital improvements
<b>Shamrock Boulevard Road Project Fund</b>	To account for costs associated with the construction of Shamrock Boulevard.
<b>Industrial Park Project Fund</b>	To account for the costs associated with the construction of the Renaissance Industrial Park for street construction and development of lots for reselling.
<b>Municipal Court Special Projects Fund</b>	To account for accumulation of funds for general use of the Municipal Court.
<b>Capital Equipment Reserve Fund</b>	To account for the costs associated with the purchase and maintenance of capital equipment.
<b>Millstone Acquisition Fund</b>	To account for costs associated with the acquisition and demolition of Millstone Condominiums
<b>Gristmill FMA Acquisition Fund</b>	To account for costs associated with the acquisition and demolition of 24 Gristmill Condominiums
<b>Gristmill HMGP Acquisition Fund</b>	To account for costs associated with the acquisition and demolition of 18 Gristmill Condominiums
<b>Lake Hospital Demo. Fund</b>	To account for costs associated with the demolition of the Lake East Hospital.
<b>City Hall Fire Fund</b>	To track expenses for renovation from fire for insurance purposes.
<b>Water Fund</b>	To account for operation of City's water treatment and distribution systems.
<b>Sewer Fund</b>	To account for operation of City's sewage treatment and collection systems.
<b>Electric Fund</b>	To account for operation of City's electric generation and distribution systems.
<b>Smart Grid Project Fund</b>	To account for costs associated with Vanadium Redox battery power source.
<b>Refuse Fund</b>	To account for the operation of the City's solid waste collection and transmission systems.
<b>Off-Street Parking Fund</b>	To account for the operation of the City's off-street parking garage.
<b>Storm Water Utility Fund</b>	To account for the operation of the City's storm water utility.
<b>Community Programs</b>	To account for community cultural and recreational activities that are funded by an established user-fee.
<b>Fuel and Oil Rotary Fund</b>	To account for the accumulation and allocation of costs associated with petroleum products.
<b>Supplies Rotary Fund</b>	To account for the accumulation and allocation of costs associated with operating supplies.
<b>Employee Health Insurance Fund</b>	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>
<b>Workers' Compensation Retrospective Fund</b>	To account for expenses for workers' compensation coverage provided by the Ohio Bureau of Workers' Compensation.
<b>Deposit Trust Fund</b>	To account for monies received and held by the City for various deposits.
<b>Plan Review Trust Fund</b>	To account for monies received and held by the City for various deposits for review of construction plans.
<b>Zoning Application Trust Fund</b>	To account for monies received and held by the City for zoning application requests.
<b>Cemetery Trust – Operations Fund</b>	To account for interest income earned from the investment of cemetery trust principal.
<b>Special Endowment Operations Fund</b>	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.
<b>Columbarium Trust Fund</b>	To account for monies received and held by the City for charges related to columbarium burial site.
<b>Law Enforcement Trust Fund</b>	To account for monies received by the police division from the sale of drug related contraband.
<b>Evergreen Cemetery Trust Fund</b>	To account for the principal, acquired from contributions and endowments, for the City's Evergreen Cemetery.
<b>Riverside Cemetery Trust Fund</b>	To account for the principal, acquired from contributions and endowments, for the City's Riverside Cemetery.
<b>Special Endowment Trust Cemetery</b>	To account for the principal, acquired from contributions and endowments, from non-residents, for the City's two cemeteries.
<b>Municipal Court Fund</b>	To account for funds that flow through the municipal court.
<b>State Patrol Transfer Fund</b>	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.
<b>Electric License Fund</b>	To account for funds from the fifteen percent (15%) fees as required by Ohio Revised Code.
<b>JEDD Fund</b>	To keep track of income taxes for JEDD areas.
<b>General Fixed Assets Fund</b>	To account for current year capital acquisitions and depreciation by functional area. To accumulate historical costs for capital expenditures.
<b>General Long Term Debt Fund</b>	To record capital debt issues, capital debt payments, accrued interest on long term debt and related changes.

**FINANCIAL ANALYSIS**

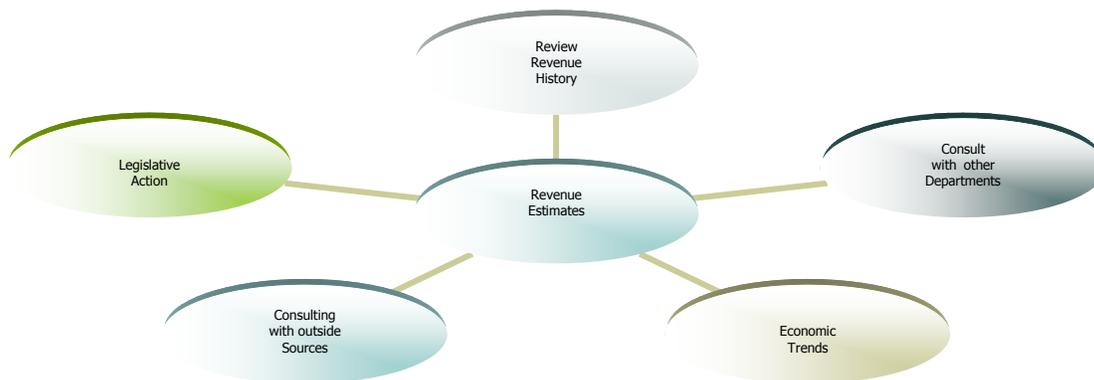
**BUDGET SUMMARY**

Total 2017 expenditures for all funds are \$73,037,072 a 3% decrease from the 2016 original budget of \$75,639,569. The main reason for the decrease is the City’s total 2017 capital expenses will be \$14.6 million, \$1.7 million less than they were in 2016. The reason for the decrease in capital expenses is in 2017, the City is spending less on stormwater projects. The main capital project the City will be doing in 2017 is the continuation of constructing the new water intake line in Lake Erie for the Water Plant. The cost for this project will be approximately \$17 million, with \$8.4 million of this project being 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 at least \$5,000,000 in interest payments. The hospitalization costs for the City will increase by 5% in 2017. There also are some personnel changes proposed in the 2017 budget. Total estimated revenues for all funds are \$70,400,688, a 4% decrease over last year’s estimated revenues of \$72,954,386. The reason for the decrease is in 2017, the City is budgeting to receive \$2.6 million less debt issuances, compared to 2016. On pages 76-77 is a 2017 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 2017 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 2012 to 2017.

**Revenue By Source  
FY 2012 to FY 2017**

	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Budget 2016</b>	<b>Budget 2017</b>
Taxes	\$ 11,455,103	\$ 10,515,547	\$ 12,647,967	\$ 13,709,308	\$ 12,441,950	\$ 13,041,400
Intergovernmental Revenue	3,976,012	2,005,179	1,877,566	2,066,450	9,154,698	10,065,613
Charges for Services (Except Utilities)	765,575	681,682	691,478	808,735	598,280	673,080
User Fees - Charges for Services	37,679,088	35,503,093	38,518,193	37,173,276	39,407,313	38,690,600
License, Permit, Inspection & Other Fees	451,264	337,181	477,644	551,147	367,600	390,100
Municipal Court Receipts-Fines & Forfeits	1,466,450	1,505,087	1,522,249	1,395,319	1,397,200	1,427,500
Misc. Revenues	1,889,669	1,503,542	1,910,654	1,965,718	1,563,545	1,476,895
Financing Sources/Transfers In	21,517,683	11,828,759	12,562,660	10,074,391	8,023,800	4,635,500
<b>TOTAL REVENUE</b>	<b>\$ 79,200,844</b>	<b>\$ 63,880,069</b>	<b>\$ 70,208,411</b>	<b>\$ 67,744,344</b>	<b>\$ 72,954,386</b>	<b>\$ 70,400,688</b>

- 2017 revenues are down from 2016, due to the City budgeting to receive \$2.6 million less in bond proceeds in 2017.
- 2017 taxes are up due to an expected increase in municipal income tax revenues.
- 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 for the General Fund related departments was to maintain operating expenses the same as they were in 2016 as much as possible. The utility departments were asked to cut their 2017 operating budgets by 5% from 2016. These are being done in an attempt to be within conservative revenue estimates for 2017 in all of the primary funds.
- Included in this budget is the 1.5% - 2.0% pay increase.
- Out of the major funds, only Street Construction, Maintenance and Repair Fund, Water Revenue Fund, and Storm Water Utility Fund will need to use carryover to balance.
- Maintain where possible public outreach programs to further the citywide goals.
- The City has been awarded a \$17,000,000 interest free loan for the water intake project; \$8,400,000 of this will be received in 2017. The City will not have to start paying this debt until 2018 or 2019 depending on when the project is completed.
- In 2017, the City will be issuing \$300,000 to help finance the Maplewood Stormwater Project. This stormwater project will be financed through the Level II Stormwater assessment revenues. All of the other 2017 capital projects will be paid for with cash or grants.

**BUDGET PREPARATION**

The 2017 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 recommendations 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.

The General Fund related departments are already operating at the minimum, so all of these departments were asked to maintain their 2016 operating expenses as close as possible for their 2017 operating expenses. The utility funds were asked to reduce their 2016 operating expenses by 5% for 2017. 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 department's ability to achieve its 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 fourth year in a row, the 2017 General Fund budget is balanced without having to use carryover to balance it. This is due to an increase in projected 2017 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 2016. The City anticipates the 2017 revenues in the Sewer Revenue Fund to be slightly increased from 2016, while the 2017 revenues in the Water and Electric funds will be slightly decreased from 2016.

For the third consecutive year, the 2017 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 2016 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 2017, we are presenting Council a General Fund budget that has a budget surplus of \$20,015.

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 third 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 \$600,000 in 2017. 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 2016 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 social media to target

restaurant owners and boutique retailers. The City is also using this new social media campaign to increase attendance in our downtown events and increase interest in economic and community development in the year 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 plans for development moving forward on High Pointe Centre, with its first groundbreaking this fall. We also were successful in landing Mar-Bal Corporation, a multi-state competitive deal that will result in new jobs to the City of Painesville.

The 2017 budget includes capital outlay which is funded through grant funds, unencumbered cash balances, the Water Infrastructure Fee, road and fire levies, interest free loans, and Level II stormwater fees. In several funds, the only options for continuing capital improvement is through using carryover balances to pay for it or issuing new debt. Fortunately with the road and fire levies and the City switching to a Level II stormwater 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 2017 are outlined in the capital budget section of this document. For 2017, Council has instructed the City administration to come up with additional monies for paving the roads. The administration was able to come up with these additional monies by cutting 2017 capital project requests from other General Fund related departments.

The City is continuing to go in a positive direction financially. The General Fund will have increased budgeted revenues for the third year in a row. The 2017 General Fund revenues will be increased by 4% from 2016. For 2016, the General Fund is financially stable and actual revenues will exceed budgeted revenues. As solid of a financial year the General Fund is having in 2016, it is important to continue to monitor General Fund revenues in 2017. 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**

	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Budgeted 2016</b>	<b>Budgeted 2017</b>
<b>REVENUES:</b>				
<b>40</b> Taxes	\$ 12,647,967	\$ 13,709,308	\$ 12,441,950	\$ 13,041,400
<b>41</b> Intergovernmental Revenue	1,877,566	2,066,450	9,154,698	10,065,613
<b>42</b> Charges for Services (except Utilities)	691,478	808,735	598,280	673,080
<b>43</b> User Fees - Charges for Services	38,518,193	37,173,276	39,407,313	38,690,600
<b>44</b> License, Permit, Inspection and Other Fees	477,644	551,147	367,600	390,100
<b>45</b> Municipal Court Receipts-Fines and Forfeits	1,522,249	1,395,319	1,397,200	1,427,500
<b>46</b> Misc. Revenues*	1,910,654	1,965,718	1,563,545	1,476,895
<b>48</b> Financing Sources	5,625,350	4,739,148	6,654,800	3,236,500
<b>Total Revenues</b>	<b>\$ 63,271,101</b>	<b>\$ 62,409,101</b>	<b>\$ 71,585,386</b>	<b>\$ 69,001,688</b>
<b>EXPENDITURES:</b>				
<b>51</b> Personal Services	\$ 24,375,924	\$ 24,610,515	\$ 27,442,545	\$ 28,021,994
<b>52</b> Materials and Supplies	2,867,201	2,512,412	2,636,771	2,257,795
<b>53</b> Services and Charges	4,759,116	4,792,377	5,562,090	5,352,589
<b>54</b> Utilities	13,339,366	14,546,012	15,564,537	14,988,125
<b>55</b> Operating Charges	2,480,290	2,540,657	1,752,143	1,887,966
<b>56</b> Capital Outlay	9,114,078	6,044,856	16,350,800	14,638,735
<b>57</b> Debt Service	5,729,675	5,169,747	4,657,583	4,060,118
<b>58</b> Nonoperating Charges	902,891	1,033,370	944,100	880,750
<b>Total Expenditures</b>	<b>\$ 63,568,542</b>	<b>\$ 61,249,946</b>	<b>\$ 74,910,569</b>	<b>\$ 72,088,072</b>
<b>Transfers:</b>				
<b>47</b> Transfers-In (Governmental Fund Types)	\$ 3,527,310	\$ 3,375,243	\$ 1,309,000	\$ 1,299,000
<b>49</b> Transfers-In (Proprietary Fund Types)	3,410,000	1,960,000	60,000	100,000
<b>59</b> Operating Transfers/Reserves-Transfer Out	(6,355,465)	(4,800,638)	(729,000)	(949,000)
	\$ 581,845	\$ 534,605	\$ 640,000	\$ 450,000
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>\$ 284,404</b>	<b>\$ 1,693,760</b>	<b>\$ (2,685,183)</b>	<b>\$ (2,636,384)</b>
<b>CASH CARRYOVER BALANCE</b>	<b>41,264,021</b>	<b>41,548,425</b>	<b>43,242,185</b>	<b>40,557,002</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 41,548,425</b>	<b>\$ 43,242,185</b>	<b>\$ 40,557,002</b>	<b>\$ 37,920,618</b>

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

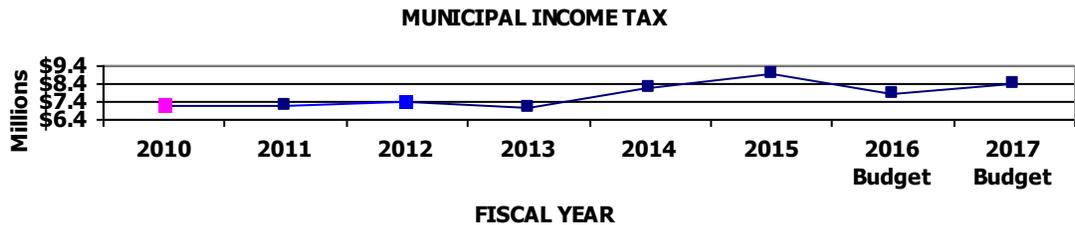
**REVENUES**

For 2017, the City has six major funds that represent 82% of the total estimated resources of the City and 79% 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.

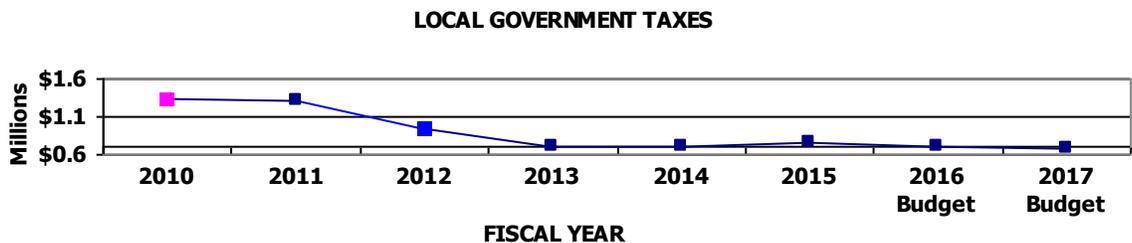
The revenue used to support the City programs and projects comes from a variety of sources. The pie chart on page 62 shows the distribution of these revenues by major categories. The two largest revenue generators for the City are Taxes and User-Fees.

The three major tax revenues that make up 19% 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 2017 Municipal Income Tax estimate is based on trend analysis and information provided by the City’s income tax collection agency. The City anticipates a \$600,000 increase in municipal income taxes in 2017.

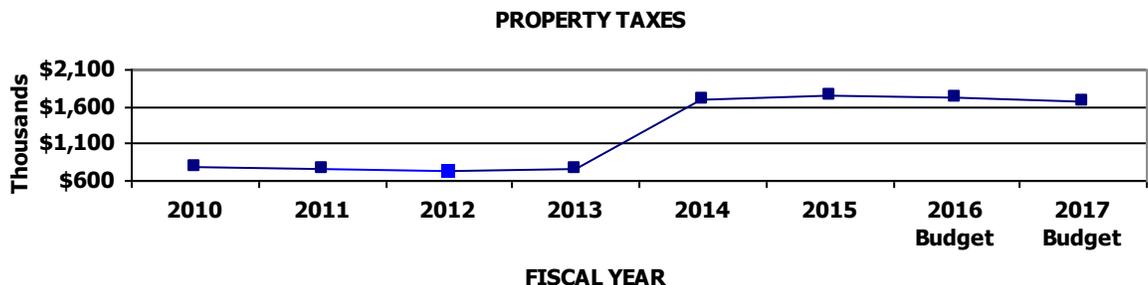


**Local Government Taxes** are State of Ohio revenue sharing programs which cities share in the collection of State Income, Sales, Corporate Franchise and Public Utilities Excise Taxes. These funds are distributed in two ways – 9/10 to counties which divide them among all towns, villages and municipalities, and 1/10 directly to cities that 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 20<sup>th</sup>; the remainder is payable by June 20<sup>th</sup>.

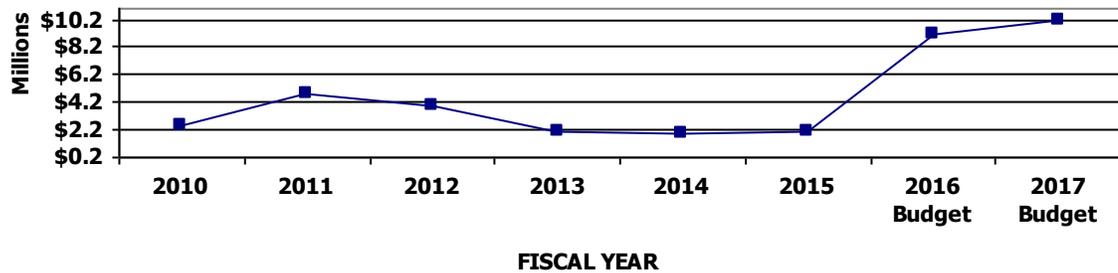
The County Treasurer collects property taxes on behalf of all taxing districts in the County, including the City of Painesville. The County Auditor periodically remits to the City its portion of the taxes collected. Property taxes are the key revenue source for the General Fund, Police Pension Transfer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



Other significant sources of revenue are defined as follows:

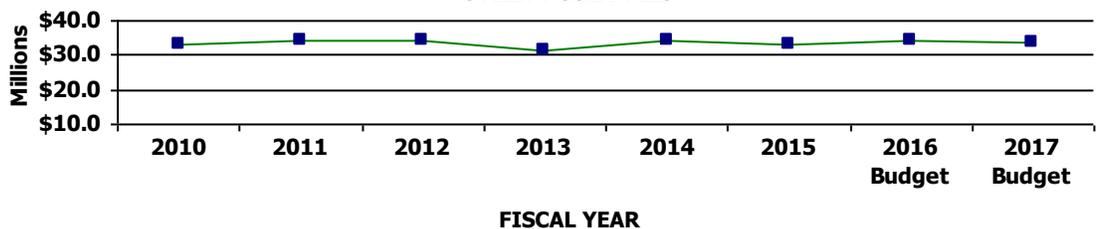
**Intergovernmental** are derived primarily from other government entities, such as county, state, or federal governments. The majority of these revenues are revenues received through grants. There is a large increase in these in 2016, due to the \$8.4 million the City will be receiving for the interest free EPA loan for the construction of the new water intake. Also the City received grant money for roads in 2017.

**INTERGOVERNMENTAL**



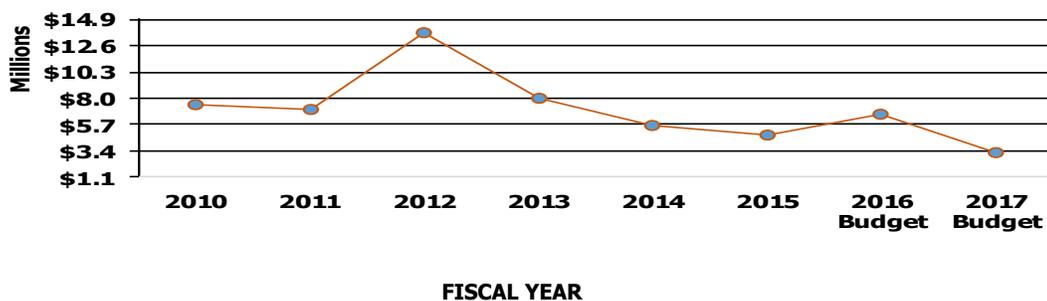
**User-Fees** are derived primarily from the four main enterprise activities of the City; water, sewer, electric and storm utilities. The fees are determined from consumption of water, flow of waste water, consumption of electricity and existence of impervious surface. User fees are combined in a monthly bill sent to residents and businesses. Meters are read every month to determine consumptions. The 2017 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**

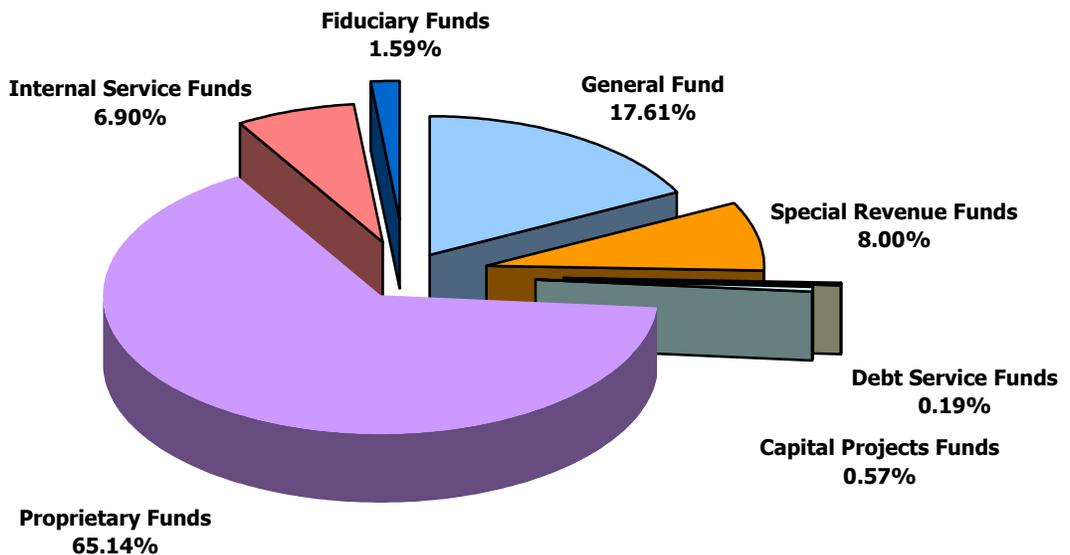


### Revenues

**Total for 2017 Budget \$70,400,688**

#### Summary of Revenue by Fund Group

	<b>2017 Budget</b>	<b>%</b>	<b>2016 Budget</b>	<b>%</b>
General Funds	\$ 12,394,550	17.61%	\$ 11,873,050	16.27%
Special Revenue Funds	5,630,953	8.00%	5,155,287	7.07%
Debt Service Funds	130,500	0.19%	152,000	0.21%
Capital Projects Funds	401,000	0.57%	336,000	0.46%
Proprietary Funds	45,849,560	65.14%	49,426,361	67.75%
Internal Service Funds	4,867,600	6.90%	4,879,663	6.69%
Fiduciary Funds	1,126,525	1.59%	1,132,025	1.55%
<b>Total All Fund Groups</b>	<b>\$ 70,400,688</b>	<b>100.00%</b>	<b>\$ 72,954,386</b>	<b>100.00%</b>



The City anticipates a decrease in total 2017 revenues. The main reason for this is that the City will be receiving \$2.6 million less in bond proceeds, due to doing less stormwater projects in 2017.

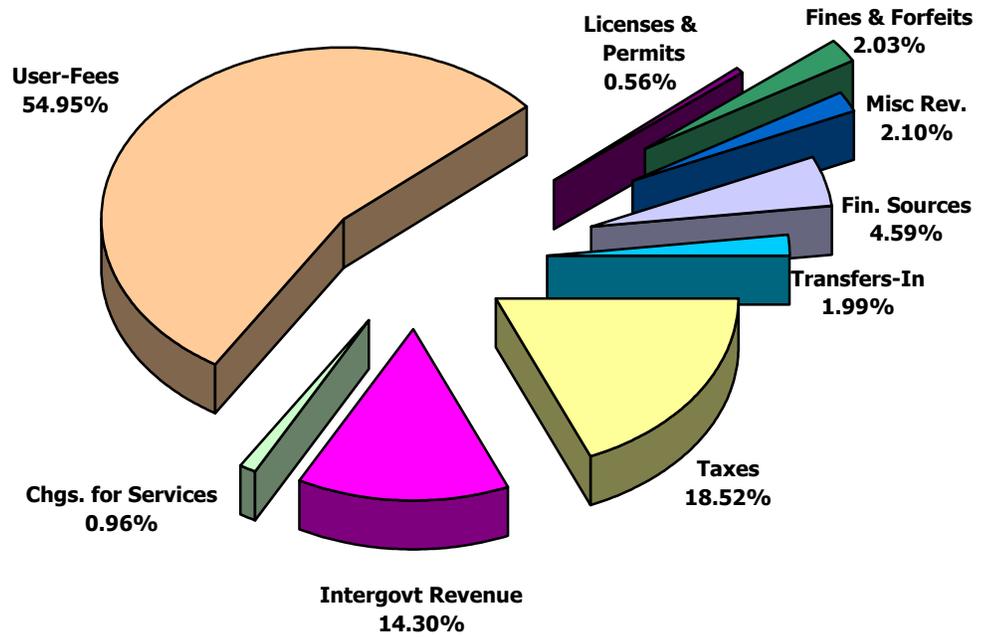
The table below is a summary comparison of the 2017 to 2016 budgets by sources.

**Summary of Revenues by Source**

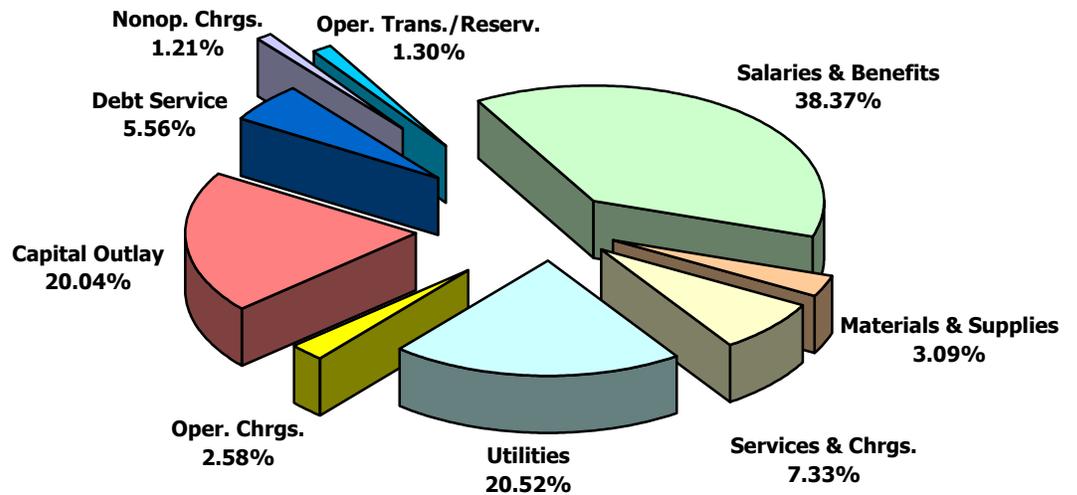
	<b>2017 %</b>	<b>2017 Budget</b>	<b>2016 Budget</b>	<b>Change \$</b>	<b>%</b>
Taxes	18.52%	\$ 13,041,400	\$ 12,441,950	\$ 599,450	4.82%
Intergovernmental	14.30%	10,065,613	9,154,698	910,915	9.95%
Charges for Services	0.96%	673,080	598,280	74,800	12.50%
User Fees	54.95%	38,690,600	39,407,313	(716,713)	-1.82%
Licenses & Permits	0.56%	390,100	367,600	22,500	6.12%
Fines & Forfeitures	2.03%	1,427,500	1,397,200	30,300	2.17%
Miscellaneous Revenues	2.10%	1,476,895	1,563,545	(86,650)	-5.54%
Financing Sources	4.59%	3,236,500	6,654,800	(3,418,300)	-51.37%
Transfer-In-All Funds	1.99%	1,399,000	1,369,000	30,000	2.19%
	<b>100.00%</b>	<b>\$ 70,400,688</b>	<b>\$ 72,954,386</b>	<b>\$ (2,553,698)</b>	<b>-3.50%</b>

- The reason taxes increased is the 2017 budgeted municipal income tax revenues being \$8,200,000 or \$600,000 more than the 2016 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.
- The main reason there is an increase in intergovernmental revenues is due to the fact that the City will be receiving \$740,000 in 2017 from OPWC to pave Walnut Avenue.
- The user fees are projected to decrease slightly, due to slightly reduced water and electric consumption.
- The Financing Sources decreased due to the City issuing \$2.6 million less in bonds/notes for capital projects, due to the Cedarbrook stormwater project being done for in 2016.

### WHERE IT COMES FROM



### WHERE IT GOES



The table below is a comparison summary of the current budget by cost center for 2017 to the 2016 original budget:

**Summary of Expenditures by Cost Center**

	<b>2017 %</b>	<b>2017 Budget</b>	<b>2016 Budget</b>	<b>Change \$</b>	<b>%</b>
Personnel Services	38.37%	\$ 28,021,994	\$ 27,442,545	\$ 579,449	2.11%
Materials & Supplies	3.09%	2,257,795	2,636,771	(378,976)	-14.37%
Services & Charges	7.33%	5,352,589	5,562,090	(209,501)	-3.77%
Utilities	20.52%	14,988,125	15,564,537	(576,412)	-3.70%
Operating Charges	2.58%	1,887,966	1,752,143	135,823	7.75%
Capital Outlay	20.04%	14,638,735	16,350,800	(1,712,065)	-10.47%
Debt Service	5.56%	4,060,118	4,657,583	(597,465)	-12.83%
Nonoperating Charges	1.21%	880,750	944,100	(63,350)	-6.71%
Operating Transfers/Reserves	1.30%	949,000	729,000	220,000	30.18%
<b>Total</b>	<b>100.00%</b>	<b>\$ 73,037,072</b>	<b>\$ 75,639,569</b>	<b>\$ (2,602,497)</b>	<b>-3.44%</b>

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

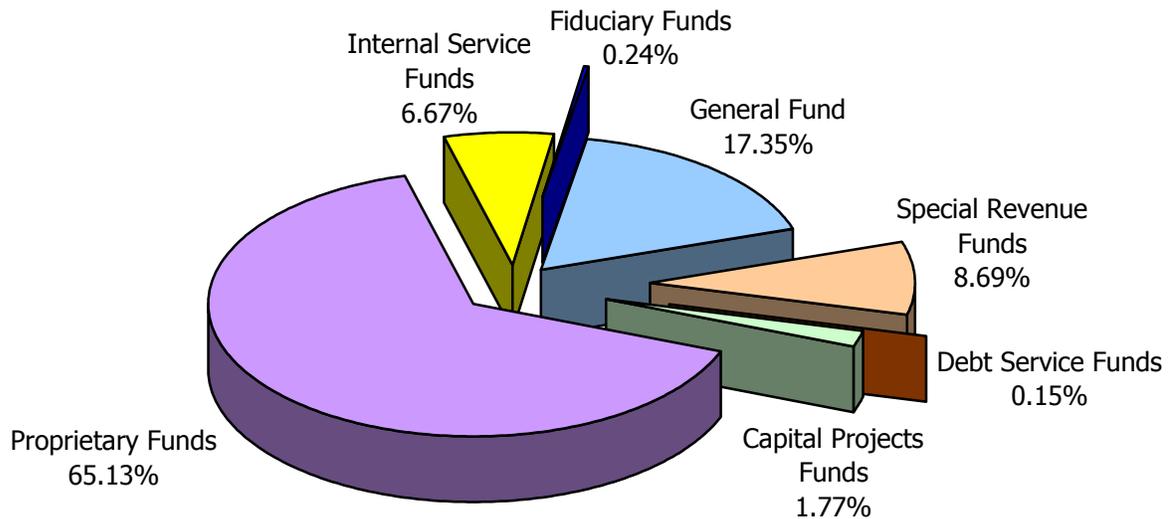
- One of the reasons the Personnel Services expenses increased is due to union contracts that call for a 1.5% to 2% rate increase in 2017. Another reason for the increase is the hospitalization costs will go up by 5% in 2017. The City also budgeted for the step and longevity payments in 2017 that the 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 2017 for the electric plant. Another reason for the decrease is gasoline prices are down, thus the City will be spending less on gasoline in 2017.
- The reason for the decrease in Utilities is due to the fact the City anticipates purchasing less in power purchases in 2017.
- Capital Outlay for 2017 is projected to have a large decrease from 2016. The main reason is that the City will be spending \$2.3 million less on stormwater capital projects than we did in 2016. Another reason for the decrease is the capital projects in the water department will be down in 2017. A detailed breakout of proposed 2017 capital will be discussed further in this document.
- There is a decrease in 2017 Debt Service payments due to the fact the City is paying down on the outstanding debt.
- There is an increase in Transfers because various funds are transferring more money to the other funds in 2017, so that they will be properly funded.

### Expenditures

**Total for 2017 Budget \$73,037,072**

	<b>2017 Budget</b>	<b>%</b>	<b>2016 Budget</b>	<b>%</b>
General Funds	\$ 12,674,535	17.35%	\$ 12,161,844	16.08%
Special Revenue Funds	6,357,157	8.69%	5,468,624	7.23%
Debt Service Funds	101,183	0.15%	131,330	0.17%
Capital Projects Funds	1,291,688	1.77%	1,265,425	1.67%
Proprietary Funds	47,566,784	65.13%	51,501,458	68.09%
Internal Service Funds	4,867,600	6.67%	4,879,663	6.45%
Fiduciary Funds	178,125	0.24%	231,225	0.31%
<b>Total All Fund Groups</b>	<b>\$ 73,037,072</b>	<b>100.00%</b>	<b>\$ 75,639,569</b>	<b>100.00%</b>

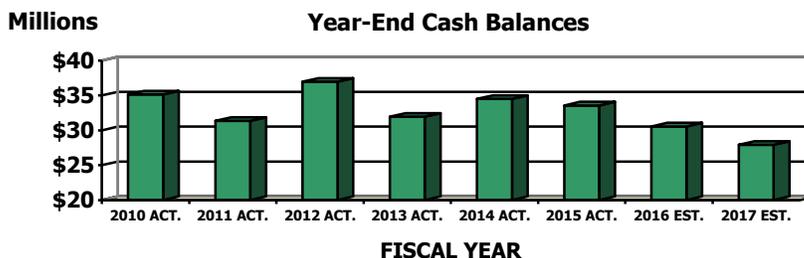
### Summary of Expenditures by Fund Group



**FUND BALANCES**

Several funds will have higher December 31, 2016 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 fourth year in a row, the General Fund will not need to use carryover to balance the budget. In 2017, the General Fund will have a budget surplus of \$20,015. In 2017 total budgeted expenses will exceed total budgeted revenues by \$2,636,384. The main reason the 2017 budgeted expenses exceed the 2017 budgeted revenues is due to the fact that the City will be transferring additional monies at the end of 2016 to pay for 2017 capital projects, thus the City will be paying cash for numerous capital expense and 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 2017 budgeted cash reserves will slightly increase in the General, Sewer and, Electric Funds; while cash reserves in the SCM&R, Water, and Stormwater Funds will decrease in 2017. 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.



**CAPITAL IMPROVEMENTS**

For 2017, the City is proposing to do several large capital projects. The largest one is for the continuation of constructing the new water intake for the Water Plant, which will allow the City to continue to provide safe drinking water to our customers. This was originally budgeted and approved in 2016, however due to competitive bidding requirements, this project did not begin until late in 2016 and the majority of this project will be done in 2017. The total cost of this project will be \$17 million with \$8.4 million of this project being budgeted for in 2017. 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 \$600,000 in capital with \$468,000 of this going towards replacing waterlines. Excluding the new water intake, the water capital projects are funded through the water improvement capital fee. Another large project the City is proposing is \$600,000 for stormwater improvements on Maplewood to help alleviate flooding in the City. The stormwater project 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 \$1,975,000 on paving roads in 2017. Of this, \$635,000 will be paid through the road levy, 600,000 through the SCM&R Fund, and \$740,000 through a grant. The Electric Department is requesting \$1.7 million for 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 2017 capital projects can be found on pages 197-203.

## REVENUE BUDGET SUMMARY ALL FUNDS

FUND	NAME	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	BUDGET 2017
<b>GENERAL FUNDS</b>						
101	General Fund	\$ 11,148,952	\$ 12,505,563	\$ 13,246,188	\$ 11,873,050	\$ 12,394,550
151	General Fund Reserve	-	50,000	-	-	-
152	Employee Health Insurance Reserve	-	-	-	-	-
153	Workers' Compensation Reserve	-	71,178	-	-	-
154	Compensated Balance Reserve	235,000	525,000	275,000	-	-
	TOTAL FOR GENERAL FUNDS	\$ 11,383,952	\$ 13,151,740	\$ 13,521,188	\$ 11,873,050	\$ 12,394,550
<b>SPECIAL REVENUE FUNDS</b>						
201	Street Construction, Maintenance and Repair	\$ 1,595,675	\$ 2,366,340	\$ 3,394,430	\$ 1,275,389	\$ 1,843,153
202	State Highway Improvement	47,004	63,050	49,385	45,000	43,000
204	Cemeteries	413,264	415,225	448,515	401,800	466,800
208	Police Pension Transfer	66,717	68,446	67,134	65,500	65,500
209	Fire Pension Transfer	66,717	68,446	67,134	65,500	65,500
212	Law Enforcement	2,368	5,793	15,327	200	2,000
215	Municipal Motor Vehicle License Tax	34,915	35,890	36,328	34,000	30,000
217	Indigent Drivers Alcohol Treatment	5,944	29,330	21,049	15,000	18,000
218	Enforcement and Education	15,932	15,566	11,796	15,000	12,000
219	City Motor Vehicle License Tax	69,830	71,780	72,655	68,000	67,000
220	Fire Levy	242,570	180,491	156,753	95,000	78,000
221	Underground Storage Tank	-	-	11,000	2,000	2,000
222	Probation Services	110,442	100,144	111,986	100,000	105,000
223	COPS	-	-	-	-	-
226	Skate Facility	-	-	-	-	-
227	Fire Special Revenue	393	150	1,000	200	-
228	Federal Emergency Management Agency	-	-	-	-	-
229	Emergency Medical Services	525,000	490,900	570,104	470,000	510,000
230	Municipal Court Computerization	109,281	113,131	96,345	100,000	105,500
231	Shamrock Business Center TIF Fund	2,098,621	1,431,614	1,357,598	1,060,000	1,045,000
233	Brownfield Grant	-	-	26,342	350,000	200,000
234	Victim's Advocate Grant Fund	52,242	48,247	35,949	37,698	38,000
236	Fire Improvement Levy Fund	-	311,076	306,027	315,000	308,000
237	Road Improvement Levy Fund	-	629,997	657,827	640,000	626,500
	TOTAL FOR SPECIAL REVENUE FUNDS	\$ 5,456,913	\$ 6,445,615	\$ 7,514,683	\$ 5,155,287	\$ 5,630,953
<b>DEBT SERVICE FUNDS</b>						
301	General Bond Retirement	\$ 59,916	\$ 61,374	\$ 61,918	\$ 60,000	\$ 60,500
303	Special Assessment Bond Retirement	76,294	91,321	205,700	92,000	70,000
304	Land Acquisition Note Retirement	162,761	-	-	-	-
	TOTAL FOR DEBT SERVICE FUNDS	\$ 298,970	\$ 152,695	\$ 267,617	\$ 152,000	\$ 130,500
<b>CAPITAL PROJECT FUNDS</b>						
415	Municipal Court Capital Projects	\$ 53,941	\$ 55,768	\$ 53,735	\$ 48,000	\$ 51,000
424	Capital Improvement	266,197	1,466,276	643,776	-	115,000
425	Girdled Road Water Improvements	120,000	-	115,000	100,000	100,000
426	Shamrock Boulevard Road Project	1,917,000	-	-	-	-
427	Jackson St. Interchange Project	-	40,004	3,861	100,000	50,000
428	Industrial Park Project	-	15,000	15,000	-	-
429	Muni Court Special Projects	104,611	95,362	84,622	88,000	85,000
430	Capital Equipment Reserve	200,000	375,000	554,000	-	-
431	Millstone Acquisition	138,018	-	-	-	-
432	Gristmill FMA Acquisition	-	-	-	-	-
433	Gristmill HMGP Acquisition	-	-	-	-	-
434	Lake Hospital Demolition Project	434,315	26,211	371	-	-
435	City Hall Fire Fund	3,482	-	-	-	-
	TOTAL FOR CAPITAL PROJECT FUNDS	\$ 3,237,563	\$ 2,073,621	\$ 1,470,366	\$ 336,000	\$ 401,000

**REVENUE BUDGET SUMMARY ALL FUNDS (Continued)**

<b>FUND</b>	<b>NAME</b>	<b>ACTUAL 2013</b>	<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>BUDGETED 2016</b>	<b>BUDGET 2017</b>
<b><u>PROPRIETARY FUNDS</u></b>						
710	Water Revenue	\$ 4,876,392	\$ 5,843,975	\$ 5,442,304	\$ 5,305,600	\$ 4,997,600
711	Water Deposit	38,964	34,287	32,471	35,000	35,000
712	Water Construction	2,520,908	2,605,062	2,439,016	10,163,899	10,078,829
720	Sewer Revenue	4,130,378	3,783,445	3,793,550	3,624,750	3,706,500
722	Sewer Construction	953,903	629,467	563,930	62,000	122,000
730	Electric Revenue	23,690,516	26,646,816	25,344,631	26,451,500	25,775,500
731	Electric Deposit	58,599	36,499	39,839	30,000	30,000
732	Electric Construction	1,036,098	1,029,523	1,048,750	-	-
733	Electric Replacement and Improvement Fund	-	-	-	-	-
734	Electric Reserve	-	1,500,000	250,000	-	-
735	Smart Grid Project Fund	584	146	49,961	-	-
740	Refuse	1,573	2,509	3,392	1,500	2,000
750	Off-Street Parking Revenue	146,209	97,868	96,921	98,900	-
751	Off-Street Parking Debt Service	-	-	-	-	-
752	Off-Street Parking Deposit	27	-	24	-	-
760	Storm Water Utility	947,887	835,285	757,678	3,601,712	1,054,131
770	Community Programs	39,168	46,209	39,092	51,500	48,000
TOTAL FOR PROPRIETARY FUNDS		\$ 38,441,206	\$ 43,091,091	\$ 39,901,560	\$ 49,426,361	\$ 45,849,560
<b><u>INTERNAL SERVICES</u></b>						
801	Fuel and Oil Rotary	\$ 297,862	\$ 299,643	\$ 147,425	\$ 233,285	\$ 143,860
802	Supplies Rotary	35,549	38,668	37,064	37,148	40,040
803	Employee Health Insurance	3,245,756	3,248,036	3,312,521	3,889,230	4,083,700
805	Workers' Compensation Retrospective	462,674	515,489	442,598	720,000	600,000
TOTAL FOR INTERNAL SERVICES FUNDS		\$ 4,041,841	\$ 4,101,836	\$ 3,939,608	\$ 4,879,663	\$ 4,867,600
<b><u>FIDUCIARY FUNDS</u></b>						
601	Deposit Trust	\$ 68,605	\$ 96,628	\$ 142,664	\$ 58,000	\$ 43,500
602	Plan Review Trust	17,000	55,000	300	15,000	-
603	Zoning Application Trust	-	1,200	400	225	225
605	Cemetery Trust - Operations	748	390	218	200	200
606	Special Endowment - Operations	312	163	104	100	100
607	Columbarium Trust	-	-	-	-	-
613	Law Enforcement Trust	1,574	14,749	-	1,000	-
901	Evergreen Cemetery Trust	240	120	240	200	200
902	Riverside Cemetery Trust	6,000	4,320	6,690	4,000	4,000
903	Special Endowment Trust	4,000	4,460	4,640	3,300	3,300
952	State Patrol Transfer	88,875	93,830	81,319	80,000	85,000
953	Electronic License Forfeiture	-	-	-	-	-
954	JEDD Fund	829,571	886,436	891,115	900,000	950,000
955	CDBG Fund	2,700	30,399	-	70,000	40,000
960	Land Bank Fund	-	4,120	1,633	-	-
TOTAL FOR FIDUCIARY FUNDS		\$ 1,019,625	\$ 1,191,813	\$ 1,129,323	\$ 1,132,025	\$ 1,126,525
<b>TOTAL REVENUES/ESTIMATED RESOURCES</b>		<b>\$ 63,880,069</b>	<b>\$ 70,208,411</b>	<b>\$ 67,744,344</b>	<b>\$ 72,954,386</b>	<b>\$ 70,400,688</b>

**EXPENDITURE BUDGET SUMMARY ALL FUNDS**

FUND	NAME	ACTUAL 2013	ACTUAL 2014	ACTUAL 2015	BUDGET 2016	BUDGET 2017
<b>GENERAL FUNDS</b>						
101	General Fund	\$ 11,387,822	\$ 12,355,159	\$ 12,982,051	\$ 11,861,844	\$ 12,374,535
151	General Fund Reserve	-	-	-	-	-
152	Employee Health Insurance Reserve	-	-	-	-	-
153	Workers' Compensation Reserve	-	-	-	-	-
154	Compensated Balance Reserve	336,731	459,626	100,396	300,000	300,000
	TOTAL FOR GENERAL FUNDS	\$ 11,724,553	\$ 12,814,784	\$ 13,082,447	\$ 12,161,844	\$ 12,674,535
<b>SPECIAL REVENUE FUNDS</b>						
201	Street Construction, Maintenance and Repair	\$ 1,541,467	\$ 1,926,650	\$ 2,966,960	\$ 1,511,927	\$ 2,378,956
202	State Highway Improvement	84,299	60,015	60,000	67,260	67,260
204	Cemeteries	371,634	358,610	365,808	404,938	422,662
208	Police Pension Transfer	70,878	929	65,240	71,100	71,100
209	Fire Pension Transfer	70,878	929	65,240	71,100	71,100
212	Law Enforcement	2,541	2,532	10	-	2,000
215	Municipal Motor Vehicle License Tax	32,000	33,000	34,000	35,000	35,000
217	Indigent Drivers Alcohol Treatment	35,012	3,220	28,829	30,000	30,000
218	Enforcement and Education	-	-	-	-	-
219	City Motor Vehicle License Tax	64,000	65,000	66,000	67,000	67,000
220	Fire Levy	291,323	163,118	132,230	85,863	50,699
221	Underground Storage Tank	1,000	1,000	1,000	1,000	1,000
222	Probation Services	101,674	83,960	100,364	112,191	112,834
223	COPS	3,974	-	7,000	-	-
226	Skate Facility	-	-	-	-	-
227	Fire Special Revenue	5,320	173	992	1,500	250
229	Emergency Medical Services	586,406	581,572	603,375	614,266	634,653
230	Municipal Court Computerization	94,873	85,705	79,036	102,548	116,860
231	Shamrock Business Center TIF Fund	5,377,149	2,762,438	1,150,545	1,163,485	1,111,704
232	2008 FEMA Fund	-	-	-	-	-
233	Brownfield Grant	-	-	25,572	250,000	200,000
234	Victim's Advocate Grant Fund	54,719	41,826	36,197	41,446	26,579
236	Fire Improvement Levy Fund	-	44,365	326,375	198,000	317,500
237	Road Improvement Levy Fund	-	553,194	369,927	640,000	640,000
	TOTAL FOR SPECIAL REVENUE FUNDS	\$ 8,789,146	\$ 6,768,235	\$ 6,484,700	\$ 5,468,624	\$ 6,357,157
<b>DEBT SERVICE FUNDS</b>						
301	General Bond Retirement	\$ 702	\$ 101,677	\$ 767	\$ 900	\$ 900
303	Special Assessment Bond Retirement	100,989	99,628	217,334	130,430	100,283
304	Land Acquisition Note Retirement	162,761	-	-	-	-
	TOTAL FOR DEBT SERVICE FUNDS	\$ 264,451	\$ 201,305	\$ 218,101	\$ 131,330	\$ 101,183
<b>CAPITAL PROJECT FUNDS</b>						
415	Municipal Court Capital Projects	\$ -	\$ 95,549	\$ 31,182	\$ 55,000	\$ 45,000
424	Capital Improvement	186,399	1,286,422	493,389	447,000	652,500
425	Girdled Road Water Improvements	118,905	118,905	118,905	118,905	115,476
426	Shamrock Boulevard Road Project	1,993,410	-	-	-	-
427	Jackson St. Interchange Project	-	41,470	2,395	100,000	10,000
428	Industrial Park Project	15,653	15,228	14,803	15,378	15,910
429	Muni Court Special Projects	116,002	127,133	96,883	148,644	132,055
430	Capital Equipment Reserve	132,611	172,327	374,107	380,498	320,747
431	Millstone Acquisition Fund	146,939	250,000	-	-	-
432	Gristmill FMA Acquisition	-	-	-	-	-
433	Gristmill HMGP Acquisition	-	-	-	-	-
434	Lake Hospital Demolition Project	430,733	48,300	-	-	-
435	City Hall Fire	12,007	-	-	-	-
	TOTAL FOR CAPITAL PROJECT FUNDS	\$ 3,152,659	\$ 2,155,334	\$ 1,131,664	\$ 1,265,425	\$ 1,291,688

**EXPENDITURE BUDGET SUMMARY ALL FUNDS (continued)**

<b>FUND</b>	<b>NAME</b>	<b>ACTUAL 2013</b>	<b>ACTUAL 2014</b>	<b>ACTUAL 2015</b>	<b>BUDGET 2016</b>	<b>BUDGET 2017</b>
<b><u>PROPRIETARY FUNDS</u></b>						
710	Water Revenue	\$ 4,485,270	\$ 5,916,596	\$ 5,638,678	\$ 5,301,569	\$ 5,073,001
711	Water Deposit	-	-	-	-	-
712	Water Construction	2,563,848	2,962,071	1,671,553	10,311,069	9,554,329
720	Sewer Revenue	4,266,724	4,020,662	3,861,688	3,682,676	3,697,423
722	Sewer Construction	998,104	696,350	879,637	511,687	547,135
730	Electric Revenue	23,320,512	26,404,186	25,912,767	26,445,553	25,759,469
731	Electric Deposit	-	-	-	-	-
732	Electric Construction	4,230,807	1,969,365	1,175,887	1,720,488	1,689,290
733	Electric Replacement and Improvement Fund	-	-	-	-	-
734	Electric Utility Reserve	-	-	-	-	-
735	Smart Grid Project Fund	96,435	146	49,941	-	-
740	Refuse	2,116	2,250	2,967	2,300	2,300
750	Off-Street Parking Revenue	87,460	98,130	88,549	96,794	-
751	Off-Street Parking Debt Service	-	-	-	-	-
752	Off-Street Parking Deposit	-	-	-	-	-
760	Storm Water Utility	865,067	732,510	766,758	3,378,588	1,197,193
770	Community Programs	37,523	41,178	44,971	50,734	46,644
TOTAL FOR PROPRIETARY FUNDS		\$ 40,953,864	\$ 42,843,443	\$ 40,093,396	\$ 51,501,458	\$ 47,566,784
<b><u>INTERNAL SERVICES FUNDS</u></b>						
801	Fuel and Oil Rotary	\$ 280,301	\$ 254,336	\$ 156,914	\$ 233,285	\$ 143,860
802	Supplies Rotary	33,654	37,221	41,119	37,148	40,040
803	Employee Health Insurance	3,243,231	3,240,378	3,303,111	3,889,230	4,083,700
805	Workers' Compensation Retrospective	462,674	515,489	442,598	720,000	600,000
TOTAL FOR INTERNAL FUNDS		\$ 4,019,859	\$ 4,047,423	\$ 3,943,742	\$ 4,879,663	\$ 4,867,600
<b><u>FIDUCIARY FUNDS</u></b>						
601	Deposit Trust	\$ 39,559	\$ 46,339	\$ 105,578	\$ 58,000	\$ 43,500
602	Plan Review Trust	32,888	34,815	11,288	15,000	-
603	Zoning Application Trust	136	200	177	225	225
605	Cemetery Trust - Operations	1,170	227	600	200	200
606	Special Endowment - Operations	-	-	-	100	100
607	Columbarium Trust	-	-	-	-	-
613	Law Enforcement Trust	1,060	428	5,667	7,000	4,000
901	Evergreen Cemetery Trust	-	-	-	300	-
902	Riverside Cemetery Trust	-	-	-	300	-
903	Special Endowment Trust	-	-	-	-	-
952	State Patrol Transfer	88,875	93,830	81,319	80,000	90,000
954	JEDD Fund	829,571	886,146	891,405	-	-
955	CDBG Fund	2,515	30,399	-	70,000	40,000
960	Land Bank Fund	843	1,100	500	100	100
TOTAL FOR FIDUCIARY FUNDS		\$ 996,617	\$ 1,093,482	\$ 1,096,534	\$ 231,225	\$ 178,125
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>		<b>\$ 69,901,149</b>	<b>\$ 69,924,007</b>	<b>\$ 66,050,584</b>	<b>\$ 75,639,569</b>	<b>\$ 73,037,072</b>

**FUND REVENUE & EXPENDITURE SUMMARY**

Fund	Fund No.	Projected Unencumbered Fund Bal. 12/31/16	FY 2017 Budgeted Revenue	FY 2017 Budgeted Expenses	Estimated Ending Balance	% Change in End Bal. to Beg. Bal.
General	101	\$ 2,899,335	\$ 12,394,550	\$ 12,374,535	\$ 2,919,350	0.69%
General Fund Reserve	151	500,000	-	-	500,000	0.00%
Employee Health Insurance	152	392,005	-	-	392,005	0.00%
Workers' Comp Reserve	153	400,265	-	-	400,265	0.00%
Compensated Balances Reserve	154	467,112	-	300,000	167,112	-64.22%
Subtotal General Fund		\$ 4,658,717	\$ 12,394,550	\$ 12,674,535	\$ 4,378,732	
<b>Special Revenue Funds</b>						
Street Const., Maint. & Repair	201	\$ 1,450,610	\$ 1,843,153	\$ 2,378,956	\$ 914,807	-36.94%
State Highway	202	62,615	43,000	67,260	38,355	-38.74%
Cemeteries	204	288,730	466,800	422,662	332,868	15.29%
Police Pension Transfer	208	67,502	65,500	71,100	61,902	-8.30%
Fire Pension Transfer	209	67,547	65,500	71,100	61,947	-8.29%
Law Enforcement Fund	212	20,486	2,000	2,000	20,486	0.00%
Municipal Motor Vehicle Tax	215	17,404	30,000	35,000	12,404	-28.73%
Indigent Drivers Alcohol Treat.	217	27,474	18,000	30,000	15,474	-43.68%
Enforcement & Education	218	138,464	12,000	-	150,464	8.67%
City Vehicle License Tax	219	39,666	67,000	67,000	39,666	0.00%
Fire Levy	220	161,120	78,000	50,699	188,421	16.94%
Underground Storage Tank	221	9,930	2,000	1,000	10,930	10.07%
Probation Services	222	40,251	105,000	112,834	32,417	-19.46%
COPS	223	2,000	-	-	2,000	0.00%
Skate Facility	226	627	-	-	627	0.00%
Fire Special Revenue	227	844	-	250	594	-29.62%
Emergency Medical Services	229	198,539	510,000	634,653	73,886	-62.79%
Municipal Court Computerization	230	96,375	105,500	116,860	85,015	-11.79%
Shamrock Business Center TIF Fund	231	1,318,808	1,045,000	1,111,704	1,252,104	-5.06%
Brownfield Grant	233	-	200,000	200,000	-	0.00%
Victim's Advocate Grant Fund	234	10,432	38,000	26,579	21,853	109.48%
Fire Improvement Levy Fund	236	198,604	308,000	317,500	189,104	-4.78%
Road Improvement Levy Fund	237	16,593	626,500	640,000	3,093	-81.36%
Subtotal Special Revenue Funds		\$ 4,234,621	\$ 5,630,953	\$ 6,357,157	\$ 3,508,417	
<b>Debt Service Funds</b>						
General Bond Retirement	301	\$ 245,206	\$ 60,500	\$ 900	\$ 304,806	24.31%
Special Assessment Bond Retirement	303	93,394	70,000	100,283	63,111	-32.42%
Land Acquisition Note Retirement	304	-	-	-	-	0.00%
Subtotal Debt Service Funds		\$ 338,600	\$ 130,500	\$ 101,183	\$ 367,917	
<b>Capital Projects Funds</b>						
Municipal Court Capital Projects	415	\$ 46,222	\$ 51,000	\$ 45,000	\$ 52,222	12.98%
Capital Improvement	424	685,000	115,000	652,500	147,500	-78.47%
Girdled Road Water Improvements	425	20,043	100,000	115,476	4,567	-77.21%
Shamrock Blvd Road Project	426	57,915	-	-	57,915	0.00%
Jackson St. Interchange Project	427	16,715	50,000	10,000	56,715	239.31%
Industrial Park Project	428	29,916	-	15,910	14,006	-53.18%
Municipal Court Special Projects	429	80,122	85,000	132,055	33,067	-58.73%
Capital Equipment Reserve	430	433,000	-	320,747	112,253	-74.08%
Millstone Acquisition	431	31,578	-	-	31,578	0.00%
Lake Hospital Demolition	434	10,775	-	-	10,775	0.00%
City Hall Fire	435	189	-	-	189	0.00%
Subtotal Capital Projects Funds		\$ 1,411,475	\$ 401,000	\$ 1,291,688	\$ 520,787	

**FUND REVENUE & EXPENDITURE SUMMARY (continued)**

Fund	Fund No.	Projected Unencumbered Fd. Bal. 12/31/16	FY 2017 Budgeted Revenue	FY 2017 Budgeted Expenses	Estimated Ending Balance	% Change in End Bal. to Beg. Bal.
<b>Expendable Trust Funds</b>						
Deposit Trust	601	\$ 697,190	\$ 43,500	\$ 43,500	\$ 697,190	0.00%
Plan Review Trust	602	68,393	-	-	68,393	0.00%
Zoning Application Trust	603	11,917	225	225	11,917	0.00%
Cemetery Trust - Operations	605	81,232	200	200	81,232	0.00%
Special Endowment - Operations	606	60,494	100	100	60,494	0.00%
Columbarium Trust	607	89	-	-	89	0.00%
Law Enforcement Trust	613	13,786	-	4,000	9,786	-29.01%
Subtotal Expendable Funds		<u>\$ 933,101</u>	<u>\$ 44,025</u>	<u>\$ 48,025</u>	<u>\$ 929,101</u>	
<b>Enterprise Funds</b>						
Water Revenue	710	\$ 1,578,988	\$ 4,997,600	\$ 5,073,001	\$ 1,503,587	-4.78%
Water Deposit	711	175,731	35,000	-	210,731	19.92%
Water Construction	712	167,268	10,078,829	9,554,329	691,768	313.57%
Water Pollution Revenue	720	704,510	3,706,500	3,697,423	713,587	1.29%
Water Pollution Construction	722	530,040	122,000	547,135	104,905	-80.21%
Electric Revenue	730	6,792,248	25,775,500	25,759,469	6,808,279	0.24%
Electric Deposit	731	841,010	30,000	-	871,010	3.57%
Electric Construction	732	2,220,260	-	1,689,290	530,970	-76.09%
Electric Utility Reserve	734	3,562,817	-	-	3,562,817	0.00%
Smart Grid Project Fund	735	16,095	-	-	16,095	0.00%
Refuse	740	13,621	2,000	2,300	13,321	-2.20%
Off-Street Parking Revenue	750	-	-	-	-	0.00%
Off-Street Parking Debt Service	751	7,312	-	-	7,312	0.00%
Off-Street Parking Deposit	752	3,953	-	-	3,953	0.00%
Storm Water Utility	760	331,987	1,054,131	1,197,193	188,925	-43.09%
Community Programs	770	5,000	48,000	46,644	6,356	27.12%
Subtotal Enterprise Funds		<u>\$ 16,950,840</u>	<u>\$ 45,849,560</u>	<u>\$ 47,566,784</u>	<u>\$ 15,233,616</u>	
<b>Internal Service Funds</b>						
Fuel & Oil Rotary	801	\$ 75,046	\$ 143,860	\$ 143,860	\$ 75,046	0.00%
Supplies Rotary	802	32,535	40,040	40,040	32,535	0.00%
Employee Health Insurance	803	15,000	4,083,700	4,083,700	15,000	0.00%
Workers' Comp. Retrospective	805	385,944	600,000	600,000	385,944	0.00%
Subtotal Internal Service Funds		<u>\$ 508,525</u>	<u>\$ 4,867,600</u>	<u>\$ 4,867,600</u>	<u>\$ 508,525</u>	
<b>Non-Expendable Trust Funds</b>						
Evergreen Cemetery Trust	901	\$ 405,867	\$ 200	\$ -	\$ 406,067	0.05%
Riverside Cemetery Trust	902	395,197	4,000	-	399,197	1.01%
Special Endowment Trust	903	346,471	3,300	-	349,771	0.95%
Subtotal Nonexpendable Trust		<u>\$ 1,147,535</u>	<u>\$ 7,500</u>	<u>\$ -</u>	<u>\$ 1,155,035</u>	
<b>Agency Funds</b>						
State Patrol Transfer	952	\$ 26,424	\$ 85,000	\$ 90,000	\$ 21,424	-18.92%
Electronic License Forfeiture	953	7,206	-	-	7,206	0.00%
JEDD Fund	954	325,500	950,000	-	1,275,500	291.86%
CDBG Fund	955	1,000	40,000	40,000	1,000	0.00%
Land Bank	960	7,900	-	100	7,800	-1.27%
Subtotal Agency Funds		<u>\$ 368,030</u>	<u>\$ 1,075,000</u>	<u>\$ 130,100</u>	<u>\$ 1,312,930</u>	
<b>GRAND TOTAL ALL FUNDS</b>		<u><b>\$ 30,551,445</b></u>	<u><b>\$ 70,400,688</b></u>	<u><b>\$ 73,037,072</b></u>	<u><b>\$ 27,915,061</b></u>	

**Revenue Comparison by Fund**

Fund	Fund No.	Revenues			
		Budget FY 2017	Budget FY 2016	Increase (Decrease)	Percentage Change
General	101	\$ 12,394,550	\$ 11,873,050	\$ 521,500	4.39%
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		\$ 12,394,550	\$ 11,873,050	\$ 521,500	4.39%
<b>Special Revenue Funds</b>					
Street Const., Maint. & Repair	201	\$ 1,843,153	\$ 1,275,389	\$ 567,764	44.52%
State Highway	202	43,000	45,000	(2,000)	-4.44%
Cemeteries	204	466,800	401,800	65,000	16.18%
Police Pension Transfer	208	65,500	65,500	-	0.00%
Fire Pension Transfer	209	65,500	65,500	-	0.00%
Law Enforcement	212	2,000	200	1,800	900.00%
Municipal Motor Vehicle Tax	215	30,000	34,000	(4,000)	-11.76%
Indigent Drivers Alcohol Treat.	217	18,000	15,000	3,000	20.00%
Enforcement & Education	218	12,000	15,000	(3,000)	-20.00%
City Vehicle License Tax	219	67,000	68,000	(1,000)	-1.47%
Fire Levy	220	78,000	95,000	(17,000)	-17.89%
Underground Storage Tank	221	2,000	2,000	-	0.00%
Probation Services	222	105,000	100,000	5,000	5.00%
COPS	223	-	-	-	0.00%
Skate Facility	226	-	-	-	0.00%
Fire Special Revenue	227	-	200	(200)	-100.00%
Emergency Medical Services Fund	229	510,000	470,000	40,000	8.51%
Municipal Court Computerization	230	105,500	100,000	5,500	5.50%
Shamrock Business Center TIF Fund	231	1,045,000	1,060,000	(15,000)	-1.42%
Brownfield Grant	233	200,000	350,000	(150,000)	-100.00%
Victim's Advocate Grant Fund	234	38,000	37,698	302	0.80%
Fire Improvement Levy Fund	236	308,000	315,000	(7,000)	-2.22%
Road Improvement Levy Fund	237	626,500	640,000	(13,500)	-2.11%
Subtotal Special Revenue Funds		\$ 5,630,953	\$ 5,155,287	\$ 475,666	9.23%
<b>Debt Service Funds</b>					
General Bond Retirement	301	\$ 60,500	\$ 60,000	\$ 500	0.83%
Special Assessment Bond Retirement	303	70,000	92,000	(22,000)	-23.91%
Land Acquisition Note Retirement	304	-	-	-	0.00%
Subtotal Debt Service Funds		\$ 130,500	\$ 152,000	\$ (21,500)	-14.14%
<b>Capital Projects Funds</b>					
Municipal Court Capital Projects	415	\$ 51,000	\$ 48,000	\$ 3,000	6.25%
Capital Improvement	424	115,000	-	115,000	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	50,000	100,000	(50,000)	-50.00%
Industrial Park Project	428	-	-	-	0.00%
Municipal Court Special Projects	429	85,000	88,000	(3,000)	-3.41%
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		\$ 401,000	\$ 336,000	\$ 65,000	19.35%

**Revenue Comparison by Fund (Continued)**

Fund	Fund No.	Revenues			
		Budget FY 2017	Budget FY 2016	Increase (Decrease)	Percentage Change
<b>Expendable Trust Funds</b>					
Deposit Trust	601	\$ 43,500	\$ 58,000	\$ (14,500)	-25.00%
Plan Review Trust	602	-	15,000	(15,000)	-100.00%
Zoning Application Trust	603	225	225	-	0.00%
Cemetery Trust - Operations	605	200	200	-	0.00%
Special Endowment - Operations	606	100	100	-	0.00%
Columbarium Trust	607	-	-	-	0.00%
Law Enforcement Trust	613	-	1,000	(1,000)	-100.00%
Subtotal Expendable Funds		\$ 44,025	\$ 74,525	\$ (30,500)	-40.93%
<b>Enterprise Funds</b>					
Water Revenue	710	\$ 4,997,600	\$ 5,305,600	\$ (308,000)	-5.81%
Water Deposit	711	35,000	35,000	-	0.00%
Water Construction	712	10,078,829	10,163,899	(85,070)	-0.84%
Sewer Revenue	720	3,706,500	3,624,750	81,750	2.26%
Sewer Construction	722	122,000	62,000	60,000	96.77%
Electric Revenue	730	25,775,500	26,451,500	(676,000)	-2.56%
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	2,000	1,500	500	33.33%
Off-Street Parking Revenue	750	-	98,900	(98,900)	-100.00%
Off-Street Parking Debt Service	751	-	-	-	0.00%
Off-Street Parking Deposit	752	-	-	-	0.00%
Storm Water Utility	760	1,054,131	3,601,712	(2,547,581)	-70.73%
Community Programs	770	48,000	51,500	(3,500)	-6.80%
Subtotal Enterprise Funds		\$ 45,849,560	\$ 49,426,361	\$ (3,576,801)	-7.24%
<b>Internal Service Funds</b>					
Fuel & Oil Rotary	801	\$ 143,860	\$ 233,285	\$ (89,425)	-38.33%
Supplies Rotary	802	40,040	37,148	2,892	7.79%
Employee Health Insurance	803	4,083,700	3,889,230	194,470	5.00%
Workers' Comp. Retrospective	805	600,000	720,000	(120,000)	-16.67%
Subtotal Internal Service Funds		\$ 4,867,600	\$ 4,879,663	\$ (12,063)	-0.25%
<b>Non-Expendable Trust Funds</b>					
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%
<b>Agency Funds</b>					
State Patrol Transfer	952	\$ 85,000	\$ 80,000	\$ 5,000	6.25%
Electronic License Forfeiture	953	-	-	-	0.00%
JEDD Fund	954	950,000	900,000	-	0.00%
CDBG Fund	955	40,000	70,000	-	100.00%
Land Bank	960	-	-	-	0.00%
Subtotal Agency Funds		\$ 1,075,000	\$ 1,050,000	\$ 5,000	0.48%
<b>GRAND TOTAL ALL FUNDS</b>		<b>\$ 70,400,688</b>	<b>\$ 72,954,386</b>	<b>\$ (2,573,698)</b>	<b>-3.53%</b>

**Expenditure Comparison by Fund**

Fund	Fund No.	Expenditures			
		Budget FY 2017	Budget FY 2016	Increase (Decrease)	Percentage Change
General	101	\$ 12,374,535	\$ 11,861,844	\$ 512,691	4.32%
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	300,000	-	0.00%
Subtotal General Funds		\$ 12,674,535	\$ 12,161,844	\$ 512,691	4.22%
<b>Special Revenue Funds</b>					
Street Const., Maint. & Repair	201	\$ 2,378,956	\$ 1,511,927	\$ 867,029	57.35%
State Highway	202	67,260	67,260	-	0.00%
Cemeteries	204	422,662	404,938	17,724	4.38%
Police Pension Transfer	208	71,100	71,100	-	0.00%
Fire Pension Transfer	209	71,100	71,100	-	0.00%
Law Enforcement	212	2,000	-	2,000	100.00%
Municipal Motor Vehicle Tax	215	35,000	35,000	-	0.00%
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	67,000	-	0.00%
Underground Storage Tank	220	50,699	85,863	(35,164)	-40.95%
Probation Services	221	1,000	1,000	-	0.00%
COPS	222	112,834	112,191	643	0.57%
Skate Facility	223	-	-	-	0.00%
Fire Special Revenue	226	-	-	-	0.00%
Emergency Medical Services Fund	227	250	1,500	(1,250)	-83.33%
Municipal Court Computerization	229	634,653	614,266	20,387	3.32%
Shamrock Business Center TIF Center	230	116,860	102,548	14,312	13.96%
Brownfield Grant	231	1,111,704	1,163,485	(51,781)	-4.45%
Victim's Advocate Grant Fund	233	200,000	250,000	(50,000)	-20.00%
Fire Improvement Levy Fund	234	26,579	41,446	(14,867)	-35.87%
Road Improvement Levy Fund	236	317,500	198,000	119,500	60.35%
Subtotal Special Revenue Funds	237	\$ 640,000	\$ 640,000	\$ -	0.00%
Subtotal Special Revenue Funds		\$ 6,357,157	\$ 5,468,624	\$ 888,533	16.25%
<b>Debt Service Funds</b>					
General Bond Retirement	301	\$ 900	\$ 900	\$ -	0.00%
Special Assessment Bond Retirement	303	100,283	130,430	(30,147)	-23.11%
Land Acquisition Note Retirement	304	-	-	-	0.00%
Subtotal Debt Service Funds		\$ 101,183	\$ 131,330	\$ (30,147)	-22.96%
<b>Capital Projects Funds</b>					
Municipal Court Capital Projects	415	\$ 45,000	\$ 55,000	\$ (10,000)	-18.18%
Capital Improvement	424	652,500	447,000	205,500	45.97%
Girdled Road Water Improvements	425	115,476	118,905	(3,429)	-2.88%
Shamrock Blvd Road Project	426	-	-	-	0.00%
Jackson St. Interchange Project	427	10,000	100,000	(90,000)	-90.00%
Industrial Park Project	428	15,910	15,378	532	3.46%
Municipal Court Special Projects	429	132,055	148,644	(16,589)	-11.16%
Capital Equipment Reserve	430	320,747	380,498	(59,751)	-15.70%
Millstone Acquisition	431	-	-	-	0.00%
Lake Hospital Demolition Project	434	-	-	-	0.00%
City Hall Fire	435	-	-	-	0.00%
Subtotal Capital Projects Funds		\$ 1,291,688	\$ 1,265,425	\$ 26,263	2.08%

**Expenditure Comparison by Fund (continued)**

Fund	Fund No.	Expenditures			
		Budget FY 2017	Budget FY 2016	Increase (Decrease)	Percentage Change
<b>Expendable Trust Funds</b>					
Deposit Trust	601	\$ 43,500	\$ 58,000	\$ (14,500)	-25.00%
Plan Review Trust	602	-	15,000	(15,000)	-100.00%
Zoning Application Trust	603	225	225	-	0.00%
Cemetery Trust - Operations	605	200	200	-	0.00%
Special Endowment - Operations	606	100	100	-	0.00%
Columbarium Trust	607	-	-	-	0.00%
Law Enforcement Trust	613	4,000	7,000	(3,000)	-42.86%
Subtotal Expendable Funds		\$ 48,025	\$ 80,525	\$ (32,500)	-40.36%
<b>Enterprise Funds</b>					
Water Revenue	710	\$ 5,073,001	\$ 5,301,569	\$ (228,568)	-4.31%
Water Deposit	711	-	-	-	0.00%
Water Construction	712	9,554,329	10,311,069	(756,740)	-7.34%
Sewer Revenue	720	3,697,423	3,682,676	14,747	0.40%
Sewer Construction	722	547,135	511,687	35,448	6.93%
Electric Revenue	730	25,759,469	26,445,553	(686,084)	-2.59%
Electric Deposit	731	-	-	-	0.00%
Electric Construction	732	1,689,290	1,720,488	(31,198)	-1.81%
Electric Replacement & Improvement	733	-	-	-	0.00%
Electric Utility Reserve	734	-	-	-	0.00%
Smart Grid Project Fund	735	-	-	-	0.00%
Refuse	740	2,300	2,300	-	0.00%
Off-Street Parking Revenue	750	-	96,794	(96,794)	-100.00%
Off-Street Parking Debt Service	751	-	-	-	0.00%
Off-Street Parking Deposit	752	-	-	-	0.00%
Storm Water Utility	760	1,197,193	3,378,588	(2,181,395)	-64.57%
Community Programs	770	46,644	50,734	(4,090)	-8.06%
Subtotal Enterprise Funds		\$ 47,566,784	\$ 51,501,458	\$ (3,934,674)	-7.64%
<b>Internal Service Funds</b>					
Fuel & Oil Rotary	801	\$ 143,860	\$ 233,285	\$ (89,425)	-38.33%
Supplies Rotary	802	40,040	37,148	2,892	7.79%
Employee Health Insurance	803	4,083,700	3,889,230	194,470	5.00%
Workers' Comp. Retrospective	805	600,000	720,000	(120,000)	-16.67%
Subtotal Internal Service Funds		\$ 4,867,600	\$ 4,879,663	\$ (12,063)	-0.25%
<b>Non-Expendable Trust Funds</b>					
Evergreen Cemetery Trust	901	\$ -	\$ 300	\$ (300)	-100.00%
Riverside Cemetery Trust	902	-	300	(300)	-100.00%
Special Endowment Trust	903	-	-	-	0.00%
Subtotal Nonexpendable Trust		\$ -	\$ 600	\$ (600)	-100.00%
<b>Agency Funds</b>					
State Patrol Transfer	952	\$ 90,000	\$ 80,000	\$ 10,000	12.50%
Electronic License Forfeiture	953	-	-	-	0.00%
CDBG Fund	955	40,000	70,000	(30,000)	100.00%
Land Bank	960	100	100	-	0.00%
Subtotal Agency Funds		\$ 130,100	\$ 150,100	\$ (20,000)	-13.32%
<b>GRAND TOTAL ALL FUNDS</b>		<b>\$ 73,037,072</b>	<b>\$ 75,639,569</b>	<b>\$ (2,602,497)</b>	<b>-3.44%</b>

**CITY OF PAINESVILLE  
SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCES - BY FUND  
GOVERNMENTAL FUNDS  
BUDGET FISCAL YEAR 2017**

	General Funds	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Expendable Trust Funds	Non-Expendable Trust Funds	Total Governmental Funds
<b>REVENUES:</b>							
40 Taxes	\$ 9,594,400	\$ 2,436,500	\$ 60,500	\$ -	\$ -	\$ -	\$ 12,091,400
41 Intergovernmental Revenue	-	1,075,000	-	115,000	-	-	1,190,000
42 Charges for Services (except Utilities)	46,280	626,800	-	-	-	-	673,080
43 User Fees-Charges for Services	-	-	-	-	-	-	-
44 License, Permit, Inspection and Other Fees	389,100	-	-	-	1,000	-	390,100
45 Municipal Court Receipts-Fines and Forfeits	966,000	240,500	-	136,000	-	-	1,342,500
46 Other Revenues	520,770	2,000	70,000	50,000	13,525	7,500	663,795
48 Other Financing Sources	158,000	771,153	-	-	29,500	-	958,653
<b>Total Revenue</b>	<b>\$ 11,674,550</b>	<b>\$ 5,151,953</b>	<b>\$ 130,500</b>	<b>\$ 301,000</b>	<b>\$ 44,025</b>	<b>\$ 7,500</b>	<b>\$ 17,309,528</b>
<b>EXPENDITURES:</b>							
51 Personal Services	\$ 10,146,856	\$ 1,640,426	\$ -	\$ 33,455	\$ -	\$ -	\$ 11,820,737
52 Materials and Supplies	324,365	128,945	-	25,200	4,000	-	482,510
53 Other Services and Charges	893,690	347,373	-	73,400	3,525	-	1,317,988
54 Utilities	71,275	10,188	-	-	-	-	81,463
55 Other Operating Charges	760,099	322,900	20,500	-	1,000	-	1,104,499
56 Capital Outlay	-	2,191,000	-	950,735	-	-	3,141,735
57 Debt Service	-	1,594,325	80,683	208,898	-	-	1,883,906
58 Other Nonoperating Charges	1,250	-	-	-	39,500	-	40,750
<b>Total Expenditures</b>	<b>\$ 12,197,535</b>	<b>\$ 6,235,157</b>	<b>\$ 101,183</b>	<b>\$ 1,291,688</b>	<b>\$ 48,025</b>	<b>\$ -</b>	<b>\$ 19,873,588</b>
<b>TRANSFERS:</b>							
47 Transfers-In (Governmental Fund Types)	\$ 720,000	\$ 479,000	\$ -	\$ 100,000	\$ -	\$ -	\$ 1,299,000
49 Transfers-In (Proprietary Fund Types)	-	-	-	-	-	-	-
59 Operating Transfers-Out/Reserves	(477,000)	(122,000)	-	-	-	-	(599,000)
<b>Total Transfers</b>	<b>\$ 243,000</b>	<b>\$ 357,000</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 700,000</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>\$ (279,985)</b>	<b>\$ (726,204)</b>	<b>\$ 29,317</b>	<b>\$ (890,688)</b>	<b>\$ (4,000)</b>	<b>\$ 7,500</b>	<b>\$ (1,864,060)</b>
<b>BUDGETED CASH CARRYOVER BALANCE</b>	<b>279,985</b>	<b>726,204</b>	<b>-</b>	<b>890,688</b>	<b>4,000</b>	<b>-</b>	<b>1,900,877</b>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 29,317</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,500</b>	<b>\$ 36,817</b>

**CITY OF PAINESVILLE  
SUMMARY OF REVENUES, EXPENDITURES AND FUND BALANCES - BY FUND  
ENTERPRISE & PROPRIETARY FUNDS  
BUDGET FISCAL YEAR 2017**

	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
<b>REVENUES:</b>										
40 Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 950,000	\$ 950,000
41 Intergovernmental Revenue	8,400,000	-	-	-	-	435,613	-	-	40,000	8,875,613
42 Charges for Services (except Utilities)	-	-	-	-	-	-	-	-	-	-
43 User Fees-Charges for Services	4,405,000	3,560,000	25,390,000	-	-	420,000	48,000	4,867,600	-	38,690,600
44 License, Permit, Inspection and Other Fees	-	-	-	-	-	-	-	-	-	-
45 Municipal Court Receipts-Fines and Forfeits	-	-	-	-	-	-	-	-	-	-
46 Other Revenues	342,600	146,500	315,500	2,000	-	6,500	-	-	85,000	813,100
48 Other Financing Sources	1,963,829	22,000	100,000	-	-	192,018	-	-	-	2,277,847
<b>Total Revenue</b>	<b>\$ 15,111,429</b>	<b>\$ 3,728,500</b>	<b>\$ 25,805,500</b>	<b>\$ 2,000</b>	<b>\$ -</b>	<b>\$ 1,054,131</b>	<b>\$ 48,000</b>	<b>\$ 4,867,600</b>	<b>\$ 1,075,000</b>	<b>\$ 51,692,160</b>
<b>EXPENDITURES:</b>										
51 Personal Services	\$ 2,797,409	\$ 2,589,256	\$ 7,135,411	\$ -	\$ -	\$ 142,472	\$ 16,444	\$ 3,520,265	\$ -	\$ 16,201,257
52 Materials and Supplies	302,010	195,125	1,078,200	-	-	10,450	5,600	183,900	-	1,775,285
53 Other Services and Charges	613,692	513,542	1,648,682	2,300	-	28,250	24,600	1,163,435	40,100	4,034,601
54 Utilities	386,845	259,500	14,260,317	-	-	-	-	-	-	14,906,662
55 Other Operating Charges	20,950	15,000	747,517	-	-	-	-	-	-	783,467
56 Capital Outlay	9,000,400	225,400	1,671,200	-	-	600,000	-	-	-	11,497,000
57 Debt Service	1,406,024	321,735	32,432	-	-	416,021	-	-	-	2,176,212
58 Other Nonoperating Charges	-	-	750,000	-	-	-	-	-	90,000	840,000
<b>Total Expenditures</b>	<b>\$ 14,527,330</b>	<b>\$ 4,119,558</b>	<b>\$ 27,323,759</b>	<b>\$ 2,300</b>	<b>\$ -</b>	<b>\$ 1,197,193</b>	<b>\$ 46,644</b>	<b>\$ 4,867,600</b>	<b>\$ 130,100</b>	<b>\$ 52,214,484</b>
<b>TRANSFERS:</b>										
47 Transfers-In (Governmental Fund Types)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
49 Transfers-In (Proprietary Fund Types)	-	100,000	-	-	-	-	-	-	-	100,000
59 Operating Transfers-Out/Reserves	(100,000)	(125,000)	(125,000)	-	-	-	-	-	-	(350,000)
<b>Total Net Transfers</b>	<b>\$ (100,000)</b>	<b>\$ (25,000)</b>	<b>\$ (125,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (250,000)</b>
<b>EXCESS REVENUE OVER EXPENDITURES</b>	<b>\$ 484,099</b>	<b>\$ (416,058)</b>	<b>\$ (1,643,259)</b>	<b>\$ (300)</b>	<b>\$ -</b>	<b>\$ (143,062)</b>	<b>\$ 1,356</b>	<b>\$ -</b>	<b>\$ 944,900</b>	<b>\$ (772,324)</b>
<b>BUDGETED CASH CARRYOVER BALANCE</b>	<b>-</b>	<b>416,058</b>	<b>1,643,259</b>	<b>300</b>	<b>-</b>	<b>143,062</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,202,679</b>
<b>TOTAL ENTERPRISE &amp; PROPRIETARY FUNDS</b>	<b>\$ 484,099</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,356</b>	<b>\$ -</b>	<b>\$ 944,900</b>	<b>\$ 1,430,355</b>

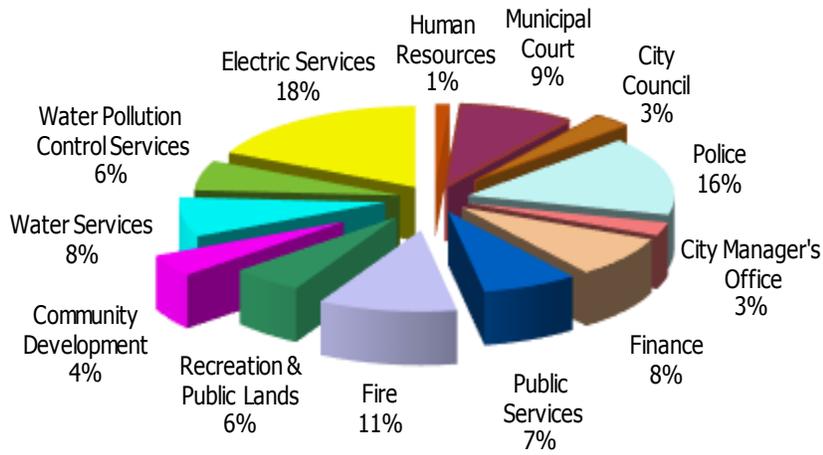
**CITY OF PAINESVILLE  
THREE-YEAR FORECAST**

	<u>2016 Actual</u>	<u>2017 Budget</u>	<u>2018 Estimate</u>
<b>Beginning Cash Balance</b>	\$ 43,242,185	\$ 43,395,308	\$ 40,758,924
<b>Revenues</b>			
Taxes	\$ 14,013,164	\$ 13,041,400	\$ 13,100,000
Intergovernmental Revenue	1,124,297	10,065,613	4,650,000
Charges for Services (Except Utilities)	756,698	673,080	650,000
User Fees	39,889,353	38,690,600	40,000,000
License, Permit, and Other Fees	506,902	390,100	360,000
Municipal Court Revenues - Fines & Forfeits	1,461,485	1,427,500	1,425,000
Other Revenues	4,709,122	1,476,895	1,485,000
Transfers-In (Governmental Fund Types)	2,809,000	1,299,000	1,500,000
Other Financing Sources	4,152,529	3,236,500	2,500,000
Transfers-In (Proprietary Fund Types)	2,525,000	100,000	100,000
<b>Total Revenues</b>	\$ 71,947,550	\$ 70,400,688	\$ 65,770,000
<b>Expenditures</b>			
Personal Services	\$ 26,326,951	\$ 28,021,994	\$ 28,862,654
Materials and Supplies	2,658,674	2,257,795	2,500,000
Other Services and Charges	5,253,479	5,352,589	5,400,000
Utilities	16,354,601	14,988,125	15,500,000
Other Operating Charges	2,756,805	1,887,966	1,900,000
Capital Outlay	7,082,764	14,638,735	7,000,000
Debt Service	4,755,371	4,060,118	4,200,000
Other Nonoperating Charges	992,116	880,750	950,000
Transfers Out/Reserves	5,613,666	949,000	1,000,000
<b>Total Expenditures</b>	\$ 71,794,427	\$ 73,037,072	\$ 67,312,654
<b>Ending Cash Balance</b>	<u>\$ 43,395,308</u>	<u>\$ 40,758,924</u>	<u>\$ 39,216,270</u>

**PERSONNEL SUMMARY  
FISCAL YEARS 2013 - 2017**

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
<b>Total Legislative</b>	8	8	8	8	8
<b>Total Judicial</b>	25	24	24	24	24
<b>Total City Manager's Office</b>	7	7	7	7	7
<b>Total Human Resources</b>	2	2	3	2	3
<b>Total Finance</b>	23	22	22	22	20
<b>Total Public Services</b>	20	20	20	20	20
<b>Total Police</b>	42	42	42	42	44
<b>Total Fire</b>	29	29	29	29	29
<b>Total Recreation &amp; Public Lands</b>	14	14	14	14	15
<b>Total Community Development</b>	10	12	12	12	13
<b>Total Water</b>	20	20	21	21	21
<b>Total Water Pollution Control Service</b>	17	16	16	16	15
<b>Total Electric Services</b>	59	51	50	50	47
<b>Total Personnel Summary</b>	<b><u>276</u></b>	<b><u>267</u></b>	<b><u>268</u></b>	<b><u>267</u></b>	<b><u>266</u></b>

### Annual Personnel for 2017



AMENDED CERTIFICATE OF ESTIMATED RESOURCES

Office of the Budget Commission, Lake County, Ohio,  
Painesville, Ohio, January 10, 2017  
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, 2017, 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, 2017	PROPERTY TAX	OTHER SOURCES	TOTAL
General Fund	101	\$3,134,765.91	\$458,784.00	\$1,954,700.00	\$15,548,249.91
General Fund Reserve	151	525,000.00		0.00	525,000.00
Employee Health Insurance Reserve	152	392,005.00		0.00	392,005.00
Workers compensation Reserve	153	483,765.52		0.00	483,765.52
compensated Balance Reserve	154	417,983.64		0.00	417,983.64
Street Construction, Maint & Repair	201	1,791,268.84		1,843,153.00	3,634,421.84
State Highway	202	62,885.27		43,000.00	105,885.27
Cemeteries	204	354,087.69		466,800.00	820,887.69
Police Pension Transfer	208	70,139.27	63,720.00	0.00	142,859.27
Fire Pension Transfer	209	79,183.73	63,720.00	0.00	142,903.73
Law Enforcement	212	19,990.71		2,000.00	21,990.71
Many Motor Vehicle Tax	215	16,599.84		30,000.00	46,599.84
Indigent Drivers Alcohol Treatment	217	56,494.54		18,000.00	74,494.54
Enforcement Education	218	139,337.08		12,000.00	151,337.08
City Vehicle License Tax	219	38,138.22		67,000.00	105,138.22
Fire Protection	220	172,950.92	98,780.00	0.00	271,730.92
Underground Storage Tank	221	11,930.80		2,000.00	13,930.80
Probation Services	222	17,137.66		105,000.00	122,137.66
COPS Fund	223	2,645.97		0.00	2,645.97
Skate Facility	226	626.83		0.00	626.83
Fire Special Revenue	227	897.49		0.00	897.49
Emergency Medical Services Fund	229	222,416.17		\$10,000.00	232,416.17
Municipal Court Computerization	230	110,326.20		105,500.00	215,826.20
Shamrock Business Center TIF	231	1,385,532.41		1,045,000.00	2,430,532.41
Brownfield Grand Fund	233	770.40		200,000.00	200,770.40
Victim's Advocate	234	8,834.46		33,000.00	41,834.46
Fire Improvement Levy Fund	236	217,738.60	312,047.00	0.00	529,785.60
Road Improvement Levy Fund	237	257,071.42	636,830.00	0.00	893,901.42
General Bond Retirement	301	243,451.69	50,976.00	0.00	294,427.69
Special Assessment Bond Retirement	303	113,397.59		70,000.00	183,397.59
Land Acquisition Note Retirement	304	0.00		0.00	0.00
Muni Court Capital Project #415	415	20,913.35		51,000.00	71,913.35
Capital Improvement Fund	424	878,521.41		115,000.00	993,521.41
Grided Road Water Improvement	425	34,605.48		100,000.00	134,605.48
Shamrock Blvd Road Project	426	67,915.03		0.00	67,915.03
Jackson St. Interchange Project	427	116,714.66		50,000.00	166,714.66
Industrial Park Project	428	39,916.53		0.00	39,916.53
Muni Court Capital Projects	429	117,787.98		85,000.00	202,787.98
Capital Equipment Reserve	430	439,785.69		0.00	439,785.69
Millstone Acquisition	431	31,578.00		0.00	31,578.00
Gristmill FMA Acquisition	432	0.00		0.00	0.00
Gristmill HMPG Acquisition	433	0.00		0.00	0.00
Lake Hospital Demolition	434	10,775.35		0.00	10,775.35
City Hall Fire Fund	435	189.00		0.00	189.00
Deposit Trust	601	893,045.82		43,500.00	936,545.82
Plan Review Trust	602	83,493.22		0.00	83,493.22
Zoning Application Trust	603	11,949.57		225.00	12,174.57
Cemetary Trust - OPRS	605	82,292.85		200.00	82,492.85
Special Endowment OPRS	606	60,952.73		160.00	61,112.73
Columbarium Trust	607	88.55		0.00	88.55
Law Enforcement Trust	613	19,017.13		0.00	19,017.13
Water Revenue	710	1,062,475.76		4,997,600.00	6,060,075.76
Water Deposit	711	492,857.78		35,000.00	527,857.78
Water Construction	712	560,335.31		10,078,320.00	10,638,655.31
Sewer Revenue	720	920,196.70		3,706,500.00	4,626,696.70
Sewer Construction	722	582,965.24		122,000.00	704,965.24
Electric Light Revenue	730	7,326,068.76		25,775,500.00	33,101,568.76
Electric Deposits	731	840,236.94		30,000.00	870,236.94
Electric Construction	732	2,216,699.03		0.00	2,216,699.03
Electric Utility Reserve	734	3,564,817.21		0.00	3,564,817.21
Smart Grid	735	16,095.97		0.00	16,095.97
Refuse	740	13,663.07		2,000.00	15,663.07
Off Street Parking Revenue	750	16,678.76		0.00	16,678.76
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	691,288.67		1,054,131.00	1,745,419.67
Community Programs	770	10,685.10		48,000.00	58,685.10
Fuel and Oil Rotary	801	100,259.02		143,860.00	244,119.02
Supplies Rotary	802	29,907.90		40,040.00	69,947.90
Employee Health Insurance	803	138,707.25		4,083,700.00	4,222,407.25
Worker's Comp. Retrospective	805	153,776.61		600,000.00	753,776.61
Evergreen Cemetary Trust	901	406,307.35		250.00	406,557.35
Special Endowment Cemetery Trust	902	395,056.57		4,000.00	399,056.57
State Patrol Transfer Trust	903	347,590.81		3,300.00	350,890.81
Electronic License Forfeiture	953	18,045.19		85,000.00	103,045.19
JEDD Fund	954	7,206.00		0.00	7,206.00
CDRG Fund	955	10,188.10		950,000.00	960,188.10
Land Bank Fund	960	7,852.46		40,000.00	47,852.46
TOTALS		\$33,028,629.68	\$1,624,457.00	\$18,256,838.00	\$103,170,324.08

SIGNED: *E. J. Gupancic*  
*D. Dorraine M. Ford*

BUDGET COMMISSION

ORDINANCE NO. 19-16

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, 2017  
 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	\$	10,048.00
MATERIALS AND SUPPLIES	\$	400.00
SERVICES AND CHARGES	\$	<u>8,435.00</u>
TOTAL - COUNCIL:	\$	18,883.00

CLERK OF COUNCIL:  
 FUNCTION NO. 112:

PERSONNEL SERVICES	\$	10,781.00
MATERIALS AND SUPPLIES	\$	200.00
SERVICES AND CHARGES	\$	<u>2,730.00</u>
TOTAL - CLERK OF COUNCIL:	\$	<u>13,711.00</u>
TOTAL - LEGISLATIVE:	\$	32,594.00

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

PERSONNEL SERVICES	\$	<u>231,398.00</u>
TOTAL - JUDICIAL ACTIVITIES:	\$	231,398.00

CLERK OF COURT:  
 FUNCTION NO. 122:

PERSONNEL SERVICES	\$	587,470.00
SERVICES AND CHARGES	\$	<u>19,975.00</u>
TOTAL - CLERK OF COURT:	\$	607,445.00

PROBATION:  
 FUNCTION NO. 123:

PERSONNEL SERVICES	\$	<u>193,217.00</u>
TOTAL - PROBATION:	\$	<u>193,217.00</u>
TOTAL - JUDICIAL - MUNICIPAL COURT:	\$	1,032,060.00

GENERAL FUND (CONTINUED)  
GENERAL GOVERNMENT (CONTINUED)

EXECUTIVE:  
CITY MANAGER:  
FUNCTION NO. 131:

PERSONNEL SERVICES	\$	54,782.00
MATERIALS AND SUPPLIES	\$	623.00
SERVICES AND CHARGES	\$	<u>5,695.00</u>
TOTAL - CITY MANAGER:	\$	61,100.00

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

MATERIALS AND SUPPLIES	\$	570.00
SERVICES AND CHARGES	\$	<u>2,320.00</u>
TOTAL - PROMOTIONS, COMMUNICATIONS AND PR ACTIVITY:	\$	2,890.00

INFORMATION TECHNOLOGY:  
FUNCTION NO. 134:

SERVICES AND CHARGES	\$	<u>32,780.00</u>
TOTAL - INFORMATION TECHNOLOGY:	\$	32,780.00

HUMAN RESOURCES:  
FUNCTION NO. 135:

PERSONNEL SERVICES	\$	33,633.00
MATERIALS AND SUPPLIES	\$	200.00
SERVICES AND CHARGES	\$	<u>14,799.00</u>
TOTAL - HUMAN RESOURCES:	\$	48,632.00

ECONOMIC DEVELOPMENT:  
FUNCTION NO. 137:

PERSONNEL SERVICES	\$	25,152.00
MATERIALS AND SUPPLIES	\$	665.00
SERVICES AND CHARGES	\$	<u>14,154.00</u>
TOTAL - ECONOMIC DEVELOPMENT:	\$	<u>39,971.00</u>
TOTAL - EXECUTIVE:	\$	185,373.00

FINANCE:  
ADMINISTRATION:  
FUNCTION NO. 141:

PERSONNEL SERVICES	\$	37,336.00
MATERIALS AND SUPPLIES	\$	120.00
SERVICES AND CHARGES	\$	<u>5,023.00</u>
TOTAL - ADMINISTRATION:	\$	42,479.00

ACCOUNTING:  
FUNCTION NO. 142:

PERSONNEL SERVICES	\$	35,133.00
MATERIALS AND SUPPLIES	\$	195.00
SERVICES AND CHARGES	\$	<u>22,787.00</u>
TOTAL - ACCOUNTING:	\$	58,115.00

GENERAL FUND (CONTINUED)  
GENERAL GOVERNMENT (CONTINUED)

PURCHASING AND WAREHOUSING:  
FUNCTION NO. 143:

PERSONNEL SERVICES	\$	23,819.00
MATERIALS AND SUPPLIES	\$	60.00
SERVICES AND CHARGES	\$	<u>1,425.00</u>
TOTAL - PURCHASING AND WAREHOUSING:	\$	25,304.00

INCOME TAX COLLECTION:  
FUNCTION NO. 144:

SERVICES AND CHARGES	\$	<u>256,000.00</u>
TOTAL - INCOME TAX COLLECTION:	\$	<u>256,000.00</u>
TOTAL - FINANCE:	\$	381,898.00

LAW:  
ADMINISTRATION:  
FUNCTION NO. 151:

PERSONNEL SERVICES	\$	31,754.00
SERVICES AND CHARGES	\$	<u>925.00</u>
TOTAL - LAW:	\$	32,679.00

ENGINEERING:  
ADMINISTRATION:  
FUNCTION NO. 161:

PERSONNEL SERVICES	\$	67,517.00
MATERIALS AND SUPPLIES	\$	790.00
SERVICES AND CHARGES	\$	<u>2,560.00</u>
TOTAL - ENGINEERING:	\$	70,867.00

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

PERSONNEL SERVICES	\$	10,765.00
MATERIALS AND SUPPLIES	\$	3,290.00
SERVICES AND CHARGES	\$	<u>48,239.00</u>
TOTAL - PUBLIC LANDS AND BUILDINGS:	\$	62,294.00

MISCELLANEOUS:  
INSURANCE:  
FUNCTION NO. 191:

SERVICES AND CHARGES	\$	<u>54,190.00</u>
TOTAL - INSURANCE:	\$	54,190.00

GENERAL FUND (CONTINUED)  
GENERAL GOVERNMENT (CONTINUED)

TAX SETTLEMENT DEDUCTIONS:  
FUNCTION NO. 192:

SERVICES AND CHARGES		\$	18,050.00
TOTAL - TAX SETTLEMENT DEDUCTIONS:		\$	<u>18,050.00</u>
TOTAL - MISCELLANEOUS:		\$	<u>72,240.00</u>
TOTAL - GENERAL GOVERNMENT:		\$	1,870,005.00

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

PERSONNEL SERVICES		\$	3,105,409.00
TOTAL - LAW ENFORCEMENT-SWORN OFFICERS:		\$	3,105,409.00

LAW ENFORCEMENT:  
FUNCTION NO. 212:

PERSONNEL SERVICES		\$	326,584.00
MATERIALS AND SUPPLIES		\$	74,825.00
SERVICES AND CHARGES		\$	<u>108,826.00</u>
TOTAL - LAW ENFORCEMENT:		\$	<u>510,235.00</u>
TOTAL - POLICE:		\$	3,615,644.00

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

PERSONNEL SERVICES		\$	2,085,599.00
MATERIALS AND SUPPLIES		\$	29,550.00
SERVICES AND CHARGES		\$	<u>53,145.00</u>
TOTAL - FIRE FIGHTING, PREVENTION AND INSPECTION:		\$	2,168,294.00

FIRE SERVICE:  
FUNCTION NO. 222:

PERSONNEL SERVICES		\$	167,593.00
TOTAL - FIRE SERVICE:		\$	<u>167,593.00</u>
TOTAL - FIRE:		\$	2,335,887.00

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

SERVICES AND CHARGES		\$	<u>527,405.00</u>
TOTAL - CONTROL CENTER:		\$	<u>527,405.00</u>
TOTAL - PUBLIC SAFETY :		\$	6,478,936.00

GENERAL FUND (CONTINUED)

HIGHWAYS AND STREETS:

PUBLIC WORKS:

ADMINISTRATION:

FUNCTION NO. 311:

PERSONNEL SERVICES	\$	72,012.00
MATERIALS AND SUPPLIES	\$	2,350.00
SERVICES AND CHARGES	\$	<u>25,995.00</u>
TOTAL - ADMINISTRATION:	\$	100,357.00

STREET MAINTENANCE AND REPAIR:

FUNCTION NO. 313:

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

SIDEWALKS:

FUNCTION NO. 314:

SERVICES AND CHARGES	\$	<u>30,000.00</u>
TOTAL - SIDEWALKS:	\$	30,000.00

BUILDING MAINTENANCE:

FUNCTION NO. 318:

MATERIALS AND SUPPLIES	\$	2,550.00
SERVICES AND CHARGES	\$	<u>35,595.00</u>
TOTAL - BUILDING MAINTENANCE:	\$	38,145.00

EQUIPMENT MAINTENANCE:

FUNCTION NO. 319:

PERSONNEL SERVICES	\$	29,320.00
MATERIALS AND SUPPLIES	\$	112,300.00
SERVICES AND CHARGES	\$	<u>6,500.00</u>
TOTAL - EQUIPMENT MAINTENANCE:	\$	148,120.00

EMPLOYEE BENEFITS:

FUNCTION NO. 320:

PERSONNEL SERVICES	\$	<u>277,910.00</u>
TOTAL - EMPLOYEE BENEFITS:	\$	277,910.00

SIDEWALKS-SNOW REMOVAL:

FUNCTION NO. 322:

MATERIALS AND SUPPLIES	\$	<u>200.00</u>
TOTAL - SIDEWALKS-SNOW REMOVAL:	\$	<u>200.00</u>
TOTAL - PUBLIC WORKS:	\$	629,732.00

GENERAL FUND (CONTINUED)

PARKING:

PARKING METERS:

FUNCTION NO. 331:

MATERIALS AND SUPPLIES	\$	1,300.00
SERVICES AND CHARGES	\$	<u>300.00</u>
TOTAL - PARKING METERS:	\$	1,600.00

PARKING LOTS:

FUNCTION NO. 333:

SERVICES AND CHARGES	\$	<u>13,400.00</u>
TOTAL - PARKING LOTS:	\$	<u>13,400.00</u>
TOTAL - PARKING:	\$	15,000.00

TRAFFIC SIGNS, MARKINGS, SIGNALS:

FUNCTION NO. 341:

PERSONNEL SERVICES	\$	33,717.00
MATERIALS AND SUPPLIES	\$	13,500.00
SERVICES AND CHARGES	\$	<u>7,500.00</u>
TOTAL - TRAFFIC SIGNS, MARKINGS, SIGNALS:	\$	<u>54,717.00</u>
TOTAL - HIGHWAYS AND STREETS:	\$	699,449.00

PUBLIC HEALTH AND WELFARE:

COUNTY HEALTH DISTRICT ASSESSMENT:

FUNCTION NO. 431:

SERVICES AND CHARGES	\$	<u>154,394.00</u>
TOTAL - COUNTY HEALTH DISTRICT ASSESSMENT:	\$	154,394.00

ASSISTANCE TO NEEDY/AGED:

POOR RELIEF:

FUNCTION NO. 441:

SERVICES AND CHARGES	\$	<u>500.00</u>
TOTAL - POOR RELIEF:	\$	<u>500.00</u>
TOTAL - PUBLIC HEALTH AND WELFARE:	\$	154,894.00

CULTURE-RECREATION:

PARKS:

ADMINISTRATION:

FUNCTION NO. 511:

PERSONNEL SERVICES	\$	114,057.00
MATERIALS AND SUPPLIES	\$	387.00
SERVICES AND CHARGES	\$	<u>10,288.00</u>
TOTAL - ADMINISTRATION:	\$	124,732.00

GENERAL FUND (CONTINUED)

PARKS SYSTEM:  
FUNCTION NO. 512:

PERSONNEL SERVICES	\$	211,533.00
MATERIALS AND SUPPLIES	\$	41,825.00
SERVICES AND CHARGES	\$	<u>28,127.00</u>
TOTAL - PARKS SYSTEM:	\$	281,485.00

BUILDINGS MAINTENANCE:  
FUNCTION NO. 513:

MATERIALS AND SUPPLIES	\$	250.00
SERVICES AND CHARGES	\$	<u>14,631.00</u>
TOTAL - BUILDINGS MAINTENANCE:	\$	14,881.00

MORSE AVENUE COMMUNITY CENTER:  
FUNCTION NO. 514:

SERVICES AND CHARGES	\$	<u>7,800.00</u>
TOTAL - MORSE AVENUE COMMUNITY CENTER:	\$	<u>7,800.00</u>
TOTAL - PARKS:	\$	428,898.00

RECREATION ACTIVITIES:  
FUNCTION NO. 521:

PERSONNEL SERVICES	\$	146,315.00
MATERIALS AND SUPPLIES	\$	1,450.00
SERVICES AND CHARGES	\$	<u>16,350.00</u>
TOTAL - RECREATION ACTIVITIES:	\$	164,115.00

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

SERVICES AND CHARGES	\$	<u>31,000.00</u>
TOTAL - SENIOR CITIZENS CENTER:	\$	31,000.00

COMMUNITY FUNCTIONS:  
FUNCTION NO. 532:

SERVICES AND CHARGES	\$	<u>28,000.00</u>
TOTAL - COMMUNITY FUNCTIONS:	\$	<u>28,000.00</u>
TOTAL - LEISURE TIME ACTIVITIES:	\$	<u>59,000.00</u>
TOTAL - CULTURE-RECREATION:	\$	652,013.00

COMMUNITY ENVIRONMENT:  
PLANNING COMMISSION:  
FUNCTION NO. 611:

MATERIALS AND SUPPLIES	\$	10.00
SERVICES AND CHARGES	\$	<u>505.00</u>
TOTAL - PLANNING COMMISSION:	\$	515.00

GENERAL FUND (CONTINUED)

DEMOLITION:  
FUNCTION NO. 621:

SERVICES AND CHARGES	\$	4,000.00
TOTAL - DEMOLITION:	\$	4,000.00

PLANNING AND DEVELOPMENT:  
FUNCTION NO. 631:

PERSONNEL SERVICES	\$	32,474.00
MATERIALS AND SUPPLIES	\$	170.00
SERVICES AND CHARGES	\$	7,824.00
TOTAL - PLANNING AND DEVELOPMENT:	\$	40,468.00

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

PERSONNEL SERVICES	\$	61,401.00
MATERIALS AND SUPPLIES	\$	1,585.00
SERVICES AND CHARGES	\$	17,892.00
TOTAL - CODE ENFORCEMENT:	\$	80,878.00

WEED CONTROL:  
FUNCTION NO. 652:

SERVICES AND CHARGES	\$	10,000.00
TOTAL - WEED CONTROL:	\$	10,000.00
TOTAL - TREE CARE AND WEED CONTROL:	\$	10,000.00
TOTAL - COMMUNITY ENVIRONMENT:	\$	135,861.00

FINANCING USES:  
FUNCTION NO. 901:

NON-OPERATING CHARGES	\$	1,250.00
TOTAL - FINANCING USES:	\$	1,250.00

TRANSFERS-OUT:  
FUNCTION NO. 910:

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

NON-DEPARTMENTAL:  
FUNCTION NO. 970:

PERSONNEL SERVICES	\$	1,830,127.00
SERVICES AND CHARGES	\$	75,000.00
TOTAL - NON-DEPARTMENTAL:	\$	1,905,127.00

GENERAL FUND (CONTINUED)

RESERVES:  
FUNCTION NO. 999:

RESERVES		\$ 100,000.00
TOTAL -	RESERVES:	<u>\$ 100,000.00</u>
TOTAL -	GENERAL FUND	\$ 12,374,535.00

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	<u>\$ 300,000.00</u>

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		\$ 82,530.00
TOTAL -	ADMINISTRATION:	<u>\$ 82,530.00</u>

STREET CONSTRUCTION AND RECONSTRUCTION:  
FUNCTION NO. 312:

PERSONNEL SERVICES		\$ 175,399.00
TOTAL -	STREET CONSTRUCTION AND RECONSTRUCTION:	<u>\$ 175,399.00</u>

STREET MAINTENANCE AND REPAIR:  
FUNCTION NO. 313:

MATERIALS AND SUPPLIES		\$ 4,250.00
SERVICES AND CHARGES		<u>\$ 2,500.00</u>
TOTAL -	STREET MAINTENANCE AND REPAIR:	\$ 6,750.00

SNOW AND ICE REMOVAL:  
FUNCTION NO. 316:

MATERIALS AND SUPPLIES		\$ 45,700.00
SERVICES AND CHARGES		<u>\$ 50,740.00</u>
TOTAL -	SNOW AND ICE REMOVAL:	<u>\$ 96,440.00</u>
TOTAL -	PUBLIC WORKS:	\$ 361,119.00

HIGHWAY/STREET IMPROVEMENT:  
FUNCTION NO. 791:

CAPITAL OUTLAY		<u>\$ 1,340,000.00</u>
TOTAL -	HIGHWAY/STREET IMPROVEMENT:	\$ 1,340,000.00

STREET CONSTRUCTION, MAINTENANCE & REPAIR FUND (CONTINUED)

DEBT SERVICE-UNVOTED:  
FUNCTION NO. 801:

DEBT SERVICE		\$	604,731.00
TOTAL -	DEBT SERVICE	\$	604,731.00

DEBT SERVICE:  
FUNCTION NO. 805:

DEBT SERVICE		\$	4,891.00
TOTAL -	DEBT SERVICE:	\$	4,891.00

NON-DEPARTMENTAL:  
FUNCTION NO. 970:

PERSONNEL SERVICES		\$	68,215.00
TOTAL -	NON-DEPARTMENTAL:	\$	68,215.00
TOTAL -	STREET CONSTRUCTION, MAINTENANCE & REPAIR FUND	\$	2,378,956.00

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		\$	146,633.00
MATERIALS AND SUPPLIES		\$	550.00
SERVICES AND CHARGES		\$	5,913.00
TOTAL -	ADMINISTRATION:	\$	153,096.00

EVERGREEN/RIVERSIDE:  
FUNCTION NO. 422:

PERSONNEL SERVICES		\$	133,555.00
MATERIALS AND SUPPLIES		\$	14,445.00
SERVICES AND CHARGES		\$	10,225.00
TOTAL -	EVERGREEN/RIVERSIDE:	\$	158,225.00

BUILDINGS MAINTENANCE:  
FUNCTION NO. 423:

SERVICES AND CHARGES		\$	10,728.00
TOTAL -	BUILDINGS MAINTENANCE:	\$	10,728.00

CEMETERIES FUND (CONTINUED)

NON-DEPARTMENTAL:  
FUNCTION NO. 970:

PERSONNEL SERVICES		\$	100,613.00
TOTAL - NON-DEPARTMENTAL:		\$	100,613.00
TOTAL - CEMETERIES FUND		\$	422,662.00

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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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 LAW ENFORCEMENT FUND, FUND NO. 212:

POLICE:  
LAW ENFORCEMENT:  
FUNCTION NO. 212:

MATERIALS AND SUPPLIES		\$	2,000.00
TOTAL - LAW ENFORCEMENT FUND		\$	2,000.00

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

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

OPERATING TRANSFERS/RESERVES		\$	35,000.00
TOTAL - MUNICIPAL MOTOR VEHICLE LICENSE TAX FUND		\$	35,000.00

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

GENERAL GOVERNMENT:  
 JUDICIAL ACTIVITIES:  
 FUNCTION NO. 121:

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

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

TRANSFERS-OUT:  
 FUNCTION NO. 910:

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

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

TAX SETTLEMENT DEDUCTIONS:  
 FUNCTION NO. 192:

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

FINANCING USES:  
 FUNCTION NO. 901:

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

TRANSFERS-OUT:  
 FUNCTION NO. 910:

OPERATING TRANSFERS/RESERVES		\$	20,000.00
TOTAL -	TRANSFERS-OUT:	\$	20,000.00
TOTAL -	FIRE LEVY FUND	\$	50,699.00

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

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

PERSONNEL SERVICES		\$	74,189.00
MATERIALS AND SUPPLIES		\$	8,250.00
SERVICES AND CHARGES		\$	16,000.00
TOTAL -	PROBATION:	\$	98,439.00

PROBATION SERVICES FUND (CONTINUED)

NON-DEPARTMENTAL:  
FUNCTION NO. 970:

PERSONNEL SERVICES		\$	14,395.00
TOTAL - NON-DEPARTMENTAL:		\$	14,395.00
TOTAL - PROBATION SERVICES FUND		\$	112,834.00

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

FIRE SERVICE:  
FUNCTION NO. 222:

MATERIALS AND SUPPLIES		\$	250.00
TOTAL - FIRE SERVICE:		\$	250.00
TOTAL - FIRE SPECIAL REVENUE FUND		\$	250.00

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

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

PERSONNEL SERVICES		\$	453,358.00
MATERIALS AND SUPPLIES		\$	4,500.00
SERVICES AND CHARGES		\$	50,195.00
TOTAL - FIRE FIGHTING, PREVENTION AND INSPECTION:		\$	508,053.00

FIRE SERVICE:  
FUNCTION NO. 222:

PERSONNEL SERVICES		\$	43,095.00
TOTAL - FIRE SERVICE:		\$	43,095.00

NON-DEPARTMENTAL:  
FUNCTION NO. 970:

PERSONNEL SERVICES		\$	83,505.00
TOTAL - NON-DEPARTMENTAL:		\$	83,505.00
TOTAL - EMERGENCY MEDICAL SERVICES FUND		\$	634,653.00

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

CLERK OF COURT:  
FUNCTION NO. 122:

PERSONNEL SERVICES		\$	59,243.00
SERVICES AND CHARGES		\$	12,500.00
TOTAL - CLERK OF COURT:		\$	71,743.00

MUNICIPAL COURT COMPUTERIZATION FUND (CONTINUED)

PROBATION:  
FUNCTION NO. 123:

PERSONNEL SERVICES		\$	11,742.00
CAPITAL OUTLAY		\$	6,000.00
TOTAL -	PROBATION:	\$	17,742.00

NON-DEPARTMENTAL:  
FUNCTION NO. 970:

PERSONNEL SERVICES		\$	27,375.00
TOTAL -	NON-DEPARTMENTAL:	\$	27,375.00
TOTAL -	MUNICIPAL COURT COMPUTERIZATION FUND	\$	116,860.00

SECTION XVIII. 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
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DEBT SERVICE-UNVOTED:  
FUNCTION NO. 801:

DEBT SERVICE		\$	956,004.00
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NON-DEPARTMENTAL:  
FUNCTION NO. 970:

SERVICES AND CHARGES		\$	150,000.00
TOTAL -	SHAMROCK BUSINESS CENTER TIF FUND	\$	1,111,704.00

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

ECONOMIC DEVELOPMENT:  
FUNCTION NO. 137:

SERVICES AND CHARGES		\$	200,000.00
TOTAL -	BROWNFIELD GRANT FUND	\$	200,000.00

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

CLERK OF COURT:  
FUNCTION NO. 122:

PERSONNEL SERVICES		\$	25,404.00
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NON-DEPARTMENTAL:  
FUNCTION NO. 970:

PERSONNEL SERVICES		\$	1,175.00
TOTAL -	VICTIM'S ADVOCATE GRANT FUND	\$	26,579.00

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

TAX SETTLEMENT DEDUCTIONS:  
FUNCTION NO. 192:

SERVICES AND CHARGES \$ 10,000.00

FIRE SERVICE:  
FUNCTION NO. 222:

MATERIALS AND SUPPLIES \$ 49,000.00  
 SERVICES AND CHARGES \$ 48,500.00  
 CAPITAL OUTLAY \$ 210,000.00  
 TOTAL - FIRE SERVICE: \$ 307,500.00  
 TOTAL - FIRE IMPROVEMENT LEVY FUND \$ 317,500.00

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

TAX SETTLEMENT DEDUCTIONS:  
FUNCTION NO. 192:

SERVICES AND CHARGES \$ 5,000.00

HIGHWAY/STREET IMPROVEMENT:  
FUNCTION NO. 791:

CAPITAL OUTLAY \$ 635,000.00  
 TOTAL - ROAD IMPROVEMENT LEVY FUND \$ 640,000.00

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

TAX SETTLEMENT DEDUCTIONS:  
FUNCTION NO. 192:

SERVICES AND CHARGES \$ 900.00  
 TOTAL - GENERAL BOND RETIREMENT FUND \$ 900.00

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

TAX SETTLEMENT DEDUCTIONS:  
FUNCTION NO. 192:

SERVICES AND CHARGES \$ 6,800.00

NON-DEPARTMENTAL:  
FUNCTION NO. 195:

SERVICES AND CHARGES \$ 12,800.00

DEBT SERVICE-UNVOTED:  
FUNCTION NO. 801:

DEBT SERVICE \$ 80,683.00  
 TOTAL - SPECIAL ASSESSMENT BOND RETIR. FUND \$ 100,283.00

SECTION XXV. 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

CLERK OF COURT:  
FUNCTION NO. 122:

CAPITAL OUTLAY \$ 35,000.00

TOTAL - CLERK OF COURT: \$ 35,000.00

TOTAL - MUNICIPAL COURT CAPITAL PROJECTS FUND \$ 45,000.00

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

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

CAPITAL OUTLAY \$ 480,000.00

TOTAL - BUILDING OPERATIONS, MAINTENANCE AND REPAIRS: \$ 480,000.00

PARKS SYSTEM:  
FUNCTION NO. 512:

CAPITAL OUTLAY \$ 142,500.00

TOTAL - PARKS SYSTEM: \$ 142,500.00

RECREATION ACTIVITIES:  
FUNCTION NO. 521:

CAPITAL OUTLAY \$ 30,000.00

TOTAL - PARKS SYSTEM: \$ 30,000.00

TOTAL - CAPITAL IMPROVEMENT FUND \$ 652,500.00

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

DEBT SERVICE:  
FUNCTION NO. 805:

DEBT SERVICE \$ 115,476.00

TOTAL - GIRDLED ROAD WATER IMPROVEMENT FUND \$ 115,476.00

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

HIGHWAY/STREET IMPROVEMENT:  
FUNCTION NO. 791:

CAPITAL OUTLAY \$ 10,000.00

TOTAL - JACKSON STREET INTERCHANGE PROJECT FUND \$ 10,000.00

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

DEBT SERVICE-UNVOTED:  
FUNCTION NO. 801:

DEBT SERVICE		\$	15,910.00
TOTAL -	INDUSTRIAL PARK PROJECT FUND	\$	15,910.00

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

GENERAL GOVERNMENT:  
JUDICIAL ACTIVITIES:  
FUNCTION NO. 121:

PERSONNEL SERVICES		\$	6,584.00
MATERIALS AND SUPPLIES		\$	10,700.00
SERVICES AND CHARGES		\$	18,650.00
TOTAL -	JUDICIAL ACTIVITIES:	\$	35,934.00

CLERK OF COURT:  
FUNCTION NO. 122:

PERSONNEL SERVICES		\$	25,403.00
MATERIALS AND SUPPLIES		\$	14,500.00
SERVICES AND CHARGES		\$	44,750.00
TOTAL -	CLERK OF COURT:	\$	84,653.00

IMMOBILIZATION REMOTE DEVICES  
FUNCTION NO. 124:

SERVICES AND CHARGES		\$	10,000.00
TOTAL -	IMMOBILIZATION REMOTE DEVICES	\$	10,000.00

NON-DEPARTMENTAL:  
FUNCTION NO. 970:

PERSONNEL SERVICES		\$	1,468.00
TOTAL -	NON-DEPARTMENTAL:	\$	1,468.00
TOTAL -	MUNI COURT SPECIAL PROJECTS FUND	\$	132,055.00

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

HUMAN RESOURCES:  
FUNCTION NO. 135:

CAPITAL OUTLAY		\$	2,000.00
TOTAL -	HUMAN RESOURCES:	\$	2,000.00

ACCOUNTING:  
FUNCTION NO. 142:

CAPITAL OUTLAY		\$	2,000.00
TOTAL -	ACCOUNTING:	\$	2,000.00

CAPITAL EQUIPMENT RESEVE FUND (CONTINUED)

ADMINISTRATION:  
FUNCTION NO. 161:

CAPITAL OUTLAY		\$	2,500.00
TOTAL - ADMINISTRATION:		\$	2,500.00

LAW ENFORCEMENT:  
FUNCTION NO. 212:

CAPITAL OUTLAY		\$	130,000.00
DEBT SERVICE		\$	63,606.00
TOTAL - LAW ENFORCEMENT:		\$	193,606.00

EQUIPMENT MAINTENANCE:  
FUNCTION NO. 319:

CAPITAL OUTLAY		\$	94,235.00
TOTAL - EQUIPMENT MAINTENANCE:		\$	94,235.00

PARKS SYSTEM:  
FUNCTION NO. 512:

CAPITAL OUTLAY		\$	7,500.00
DEBT SERVICE		\$	136.00
TOTAL - PARKS SYSTEM:		\$	7,636.00

CODE ENFORCEMENT:  
FUNCTION NO. 641:

CAPITAL OUTLAY		\$	5,000.00
DEBT SERVICE		\$	13,770.00
TOTAL - CODE ENFORCEMENT:		\$	18,770.00
TOTAL - CAPITAL EQUIPMENT RESERVE FUND		\$	320,747.00

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

ECONOMIC DEVELOPMENT:  
FUNCTION NO. 137:

NON-OPERATING CHARGES		\$	26,000.00
TOTAL - ECONOMIC DEVELOPMENT:		\$	26,000.00

VOUCHER'S PROGRAM  
FUNCTION NO. 138:

NON-OPERATING CHARGES		\$	3,500.00
TOTAL - VOUCHER'S PROGRAM		\$	3,500.00

ADMINISTRATION:  
FUNCTION NO. 421:

SERVICES AND CHARGES		\$	3,000.00
TOTAL - ADMINISTRATION:		\$	3,000.00

DEPOSIT TRUST FUND (CONTINUED)

CODE ENFORCEMENT:  
FUNCTION NO. 641:

SERVICES AND CHARGES		\$	1,000.00
NON-OPERATING CHARGES		\$	10,000.00
TOTAL -	CODE ENFORCEMENT:	\$	11,000.00
TOTAL -	DEPOSIT TRUST FUND	\$	43,500.00

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		\$	4,000.00
TOTAL -	LAW ENFORCEMENT TRUST FUND	\$	4,000.00

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		\$	34,708.00
TOTAL -	LAW ENFORCEMENT-SWORN OFFICERS:	\$	34,708.00

WATER REVENUE FUND (CONTINUED)

STREET MAINTENANCE AND REPAIR:  
FUNCTION NO. 313:

MATERIALS AND SUPPLIES	\$	11,500.00
TOTAL - STREET MAINTENANCE AND REPAIR:	\$	<u>11,500.00</u>

SNOW AND ICE REMOVAL:  
FUNCTION NO. 316:

MATERIALS AND SUPPLIES	\$	4,950.00
TOTAL - SNOW AND ICE REMOVAL:	\$	<u>4,950.00</u>

ADMINISTRATION:  
FUNCTION NO. 711:

PERSONNEL SERVICES	\$	796,603.00
MATERIALS AND SUPPLIES	\$	11,050.00
SERVICES AND CHARGES	\$	<u>238,650.00</u>
TOTAL - ADMINISTRATION:	\$	1,046,303.00

UTILITIES OFFICE:  
FUNCTION NO. 712:

PERSONNEL SERVICES	\$	141,826.00
MATERIALS AND SUPPLIES	\$	2,800.00
SERVICES AND CHARGES	\$	<u>22,107.00</u>
TOTAL - UTILITIES OFFICE:	\$	166,733.00

FILTRATION AND PUMPING:  
FUNCTION NO. 713:

PERSONNEL SERVICES	\$	587,024.00
MATERIALS AND SUPPLIES	\$	121,520.00
SERVICES AND CHARGES	\$	<u>437,275.00</u>
TOTAL - FILTRATION AND PUMPING:	\$	1,145,819.00

SUPERVISION-DISTRIBUTION OPERATIONS:  
FUNCTION NO. 714:

PERSONNEL SERVICES	\$	143,790.00
MATERIALS AND SUPPLIES	\$	2,540.00
SERVICES AND CHARGES	\$	<u>25,620.00</u>
TOTAL - SUPERVISION-DISTRIBUTION OPERATIONS:	\$	171,950.00

DISTRIBUTION OPERATIONS:  
FUNCTION NO. 715:

PERSONNEL SERVICES	\$	595,253.00
MATERIALS AND SUPPLIES	\$	138,650.00
SERVICES AND CHARGES	\$	<u>143,650.00</u>
TOTAL - DISTRIBUTION OPERATIONS:	\$	877,553.00

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	\$	154,185.00
TOTAL - INSURANCE AND MISCELLANEOUS:	\$	154,185.00
TOTAL - WATER SERVICE:	\$	3,622,701.00

DEBT SERVICE-REVENUE SUPPORTED:  
FUNCTION NO. 803:

DEBT SERVICE	\$	508,400.00
TOTAL - DEBT SERVICE-REVENUE SUPPORTED:	\$	508,400.00

NONOPERATING EXPENSES:  
FUNCTION NO. 902:

DEBT SERVICE	\$	343,695.00
TOTAL - NONOPERATING EXPENSES:	\$	343,695.00

TRANSFERS-OUT:  
FUNCTION NO. 910:

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

PERSONNEL SERVICES	\$	498,205.00
TOTAL - NON-DEPARTMENTAL:	\$	498,205.00
TOTAL - WATER REVENUE FUND	\$	5,073,001.00

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

UTILITIES OFFICE:  
FUNCTION NO. 712:

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

WATER PLANT IMPROVEMENT:  
FUNCTION NO. 796:

CAPITAL OUTLAY	\$	8,442,000.00
TOTAL - WATER PLANT IMPROVEMENT:	\$	8,442,000.00

WATER CONSTRUCTION FUND (CONTINUED)

WATER DISTRIBUTION IMPROVEMENT:  
FUNCTION NO. 797:

CAPITAL OUTLAY		\$	558,000.00
TOTAL -	WATER DISTRIBUTION IMPROVEMENT:	\$	558,000.00

DEBT SERVICE:  
FUNCTION NO. 805:

DEBT SERVICE		\$	533,579.00
TOTAL -	DEBT SERVICE:	\$	533,579.00

NONOPERATING EXPENSES:  
FUNCTION NO. 902:

DEBT SERVICE		\$	20,350.00
TOTAL -	NONOPERATING EXPENSES:	\$	20,350.00
TOTAL -	WATER CONSTRUCTION FUND	\$	9,554,329.00

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		\$	103,877.00
TOTAL -	LAW ENFORCEMENT-SWORN OFFICERS:	\$	103,877.00

SNOW AND ICE REMOVAL:  
FUNCTION NO. 316:

MATERIALS AND SUPPLIES		\$	1,600.00
TOTAL -	SNOW AND ICE REMOVAL:	\$	1,600.00

ADMINISTRATION:  
FUNCTION NO. 721:

PERSONNEL SERVICES		\$	656,961.00
MATERIALS AND SUPPLIES		\$	8,400.00
SERVICES AND CHARGES		\$	191,200.00
TOTAL -	ADMINISTRATION:	\$	856,561.00

UTILITIES OFFICE:  
FUNCTION NO. 722:

PERSONNEL SERVICES		\$	141,826.00
MATERIALS AND SUPPLIES		\$	2,800.00
SERVICES AND CHARGES		\$	22,107.00
TOTAL -	UTILITIES OFFICE:	\$	166,733.00

SEWER REVENUE FUND (CONTINUED)

SUPERVISION-PLANT AND SYSTEM:  
FUNCTION NO. 723:

PERSONNEL SERVICES	\$	83,445.00
MATERIALS AND SUPPLIES	\$	3,300.00
SERVICES AND CHARGES	\$	<u>2,775.00</u>
TOTAL - SUPERVISION-PLANT AND SYSTEM:	\$	89,520.00

PLANT AND PUMPING OPERATIONS:  
FUNCTION NO. 724:

PERSONNEL SERVICES	\$	874,685.00
MATERIALS AND SUPPLIES	\$	174,825.00
SERVICES AND CHARGES	\$	<u>421,015.00</u>
TOTAL - PLANT AND PUMPING OPERATIONS:	\$	1,470,525.00

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

PERSONNEL SERVICES	\$	187,758.00
MATERIALS AND SUPPLIES	\$	2,000.00
SERVICES AND CHARGES	\$	<u>16,700.00</u>
TOTAL - SANITARY SEWER-COLLECTION AND TRANSMISSION:	\$	206,458.00

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

MATERIALS AND SUPPLIES	\$	2,200.00
SERVICES AND CHARGES	\$	<u>4,000.00</u>
TOTAL - SANITARY SEWER-EQUIP. OPERATIONS & MAINTENANCE:	\$	6,200.00

INSURANCE AND MISCELLANEOUS:  
FUNCTION NO. 729:

SERVICES AND CHARGES	\$	130,245.00
TOTAL - INSURANCE AND MISCELLANEOUS:	\$	<u>130,245.00</u>
TOTAL - SANITARY SEWER SERVICE:	\$	3,031,719.00

TRANSFERS-OUT:  
FUNCTION NO. 910:

OPERATING TRANSFERS/RESERVES	\$	100,000.00
TOTAL - TRANSFERS-OUT:	\$	<u>100,000.00</u>

NON-DEPARTMENTAL:  
FUNCTION NO. 970:

PERSONNEL SERVICES	\$	540,704.00
TOTAL - NON-DEPARTMENTAL:	\$	<u>540,704.00</u>

RESERVES:  
FUNCTION NO. 999:

OPERATING TRANSFERS/RESERVES	\$	25,000.00
TOTAL - RESERVES:	\$	<u>25,000.00</u>
TOTAL - SEWER REVENUE FUND	\$	3,697,423.00

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

UTILITIES OFFICE:  
FUNCTION NO. 722:

CAPITAL OUTLAY \$ 400.00

WATER POLLUTION CONTROL PLANT IMPROVEMENT:  
FUNCTION NO. 798:

CAPITAL OUTLAY \$ 225,000.00

DEBT SERVICE:  
FUNCTION NO. 805:

DEBT SERVICE \$ 296,109.00

NONOPERATING EXPENSES:  
FUNCTION NO. 902:

DEBT SERVICE \$ 25,626.00

TOTAL - SEWER CONSTRUCTION FUND \$ 547,135.00

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 \$ 209,776.00

TOTAL - LAW ENFORCEMENT-SWORN OFFICERS: \$ 209,776.00

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

PERSONNEL SERVICES \$ 141,555.00

TOTAL - FIRE FIGHTING, PREVENTION AND INSPECTION: \$ 141,555.00

FIRE SERVICE:  
FUNCTION NO. 222:

PERSONNEL SERVICES \$ 11,349.00

TOTAL - FIRE SERVICE: \$ 11,349.00

SNOW AND ICE REMOVAL:  
FUNCTION NO. 316:

MATERIALS AND SUPPLIES \$ 7,750.00

TOTAL - SNOW AND ICE REMOVAL: \$ 7,750.00

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

PERSONNEL SERVICES \$ 117,361.00

MATERIALS AND SUPPLIES \$ 4,300.00

SERVICES AND CHARGES \$ 30,400.00

TOTAL - TRAFFIC SIGNS, MARKINGS, SIGNALS: \$ 152,061.00

ELECTRIC REVENUE FUND (CONTINUED)

ADMINISTRATION:  
FUNCTION NO. 731:

PERSONNEL SERVICES	\$	1,130,492.00
MATERIALS AND SUPPLIES	\$	14,700.00
SERVICES AND CHARGES	\$	<u>334,150.00</u>
TOTAL - ADMINISTRATION:	\$	1,479,342.00

UTILITIES OFFICE:  
FUNCTION NO. 732:

PERSONNEL SERVICES	\$	425,421.00
MATERIALS AND SUPPLIES	\$	8,400.00
SERVICES AND CHARGES	\$	<u>66,321.00</u>
TOTAL - UTILITIES OFFICE:	\$	500,142.00

SUPERVISION-PLANT OPERATIONS:  
FUNCTION NO. 733:

PERSONNEL SERVICES	\$	176,809.00
MATERIALS AND SUPPLIES	\$	15,800.00
SERVICES AND CHARGES	\$	402,192.00
NON-OPERATING CHARGES	\$	<u>750,000.00</u>
TOTAL - SUPERVISION-PLANT OPERATIONS:	\$	1,344,801.00

BOILER OPERATIONS AND MAINTENANCE:  
FUNCTION NO. 734:

PERSONNEL SERVICES	\$	938,034.00
MATERIALS AND SUPPLIES	\$	270,100.00
SERVICES AND CHARGES	\$	<u>335,650.00</u>
TOTAL - BOILER OPERATIONS AND MAINTENANCE:	\$	1,543,784.00

GENERATION OPERATIONS AND MAINTENANCE:  
FUNCTION NO. 735:

PERSONNEL SERVICES	\$	805,310.00
MATERIALS AND SUPPLIES	\$	108,000.00
SERVICES AND CHARGES	\$	<u>258,800.00</u>
TOTAL - GENERATION OPERATIONS AND MAINTENANCE:	\$	1,172,110.00

FUEL AND PURCHASED POWER:  
FUNCTION NO. 736:

MATERIALS AND SUPPLIES	\$	400,000.00
SERVICES AND CHARGES	\$	<u>14,612,617.00</u>
TOTAL - FUEL AND PURCHASED POWER:	\$	15,012,617.00

SUPERVISION-DISTRIBUTION OPERATIONS:  
FUNCTION NO. 737:

PERSONNEL SERVICES	\$	169,348.00
MATERIALS AND SUPPLIES	\$	3,250.00
SERVICES AND CHARGES	\$	<u>34,291.00</u>
TOTAL - SUPERVISION-DISTRIBUTION OPERATIONS:	\$	206,889.00

ELECTRIC REVENUE FUND (CONTINUED)

DISTRIBUTION OPERATIONS:  
FUNCTION NO. 738:

PERSONNEL SERVICES	\$	1,464,810.00
MATERIALS AND SUPPLIES	\$	245,900.00
SERVICES AND CHARGES	\$	53,900.00
TOTAL - DISTRIBUTION OPERATIONS:	\$	1,764,610.00

INSURANCE AND MISCELLANEOUS:  
FUNCTION NO. 739:

SERVICES AND CHARGES	\$	378,195.00
TOTAL - INSURANCE AND MISCELLANEOUS:	\$	378,195.00
TOTAL - ELECTRIC SERVICE:	\$	23,924,981.00

NONOPERATING EXPENSES:  
FUNCTION NO. 902:

DEBT SERVICE	\$	14,342.00
TOTAL - NONOPERATING EXPENSES:	\$	14,342.00

NON-DEPARTMENTAL:  
FUNCTION NO. 970:

PERSONNEL SERVICES	\$	1,545,146.00
SERVICES AND CHARGES	\$	150,000.00
TOTAL - NON-DEPARTMENTAL:	\$	1,695,146.00

RESERVES:  
FUNCTION NO. 999:

RESERVES:	\$	125,000.00
TOTAL - ELECTRIC REVENUE FUND	\$	25,759,469.00

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

ADMINISTRATION:  
FUNCTION NO. 731:

CAPITAL OUTLAY	\$	20,000.00
TOTAL - ADMINISTRATION:	\$	20,000.00

UTILITIES OFFICE:  
FUNCTION NO. 732:

CAPITAL OUTLAY	\$	26,200.00
TOTAL - UTILITIES OFFICE:	\$	26,200.00

ELECTRIC PLANT IMPROVEMENT:  
FUNCTION NO. 794:

CAPITAL OUTLAY	\$	945,000.00
TOTAL - ELECTRIC PLANT IMPROVEMENT:	\$	945,000.00

ELECTRIC CONSTRUCTION FUND (CONTINUED)

ELECTRIC DISTRIBUTION IMPROVEMENT:  
FUNCTION NO. 795:

CAPITAL OUTLAY		\$	680,000.00
TOTAL -	ELECTRIC DISTRIBUTION IMPROVEMENT:	\$	680,000.00

NONOPERATING EXPENSES:  
FUNCTION NO. 902:

DEBT SERVICE		\$	18,090.00
TOTAL -	NONOPERATING EXPENSES:	\$	18,090.00
TOTAL -	ELECTRIC CONSTRUCTION FUND	\$	1,689,290.00

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 STORM WATER UTILITY FUND, FUND NO. 760:

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

PERSONNEL SERVICES		\$	35,987.00
MATERIALS AND SUPPLIES		\$	200.00
SERVICES AND CHARGES		\$	250.00
TOTAL -	ADMINISTRATION:	\$	36,437.00

STORM WATER OPERATIONS:  
FUNCTION NO. 763:

PERSONNEL SERVICES		\$	69,685.00
MATERIALS AND SUPPLIES		\$	10,250.00
SERVICES AND CHARGES		\$	28,000.00
TOTAL -	STORM WATER OPERATIONS:	\$	107,935.00

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

CAPITAL OUTLAY		\$	600,000.00
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STORM WATER UTILITY FUND (CONTINUED)

DEBT SERVICE:  
FUNCTION NO. 805:

DEBT SERVICE \$ 404,715.00

NONOPERATING EXPENSES:  
FUNCTION NO. 902:

DEBT SERVICE \$ 11,306.00

TOTAL - NONOPERATING EXPENSES: \$ 11,306.00

NON-DEPARTMENTAL:  
FUNCTION NO. 970:

PERSONNEL SERVICES \$ 36,800.00

TOTAL - NON-DEPARTMENTAL: \$ 36,800.00

TOTAL - STORM WATER UTILITY FUND \$ 1,197,193.00

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

ADMINISTRATION:  
FUNCTION NO. 771:

PERSONNEL SERVICES \$ 15,654.00

TOTAL - ADMINISTRATION: \$ 15,654.00

SUMMER CAMP:  
FUNCTION NO. 773:

MATERIALS AND SUPPLIES \$ 1,600.00

SERVICES AND CHARGES \$ 15,400.00

TOTAL - SUMMER CAMP: \$ 17,000.00

ADULT TRIPS:  
FUNCTION NO. 774:

SERVICES AND CHARGES \$ 1,000.00

TOTAL - ADULT TRIPS: \$ 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 \$ 2,000.00

SERVICES AND CHARGES \$ 1,200.00

TOTAL - RECREATIONAL ACTIVITIES: \$ 3,200.00

COMMUNITY PROGRAMS FUND (CONTINUED)

NON-DEPARTMENTAL:  
FUNCTION NO. 970:

PERSONNEL SERVICES		\$	790.00
TOTAL - NON-DEPARTMENTAL:		\$	790.00
TOTAL - COMMUNITY PROGRAMS FUND		\$	46,644.00

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

ROTARY FUEL AND OIL:  
FUNCTION NO. 781:

MATERIALS AND SUPPLIES		\$	143,860.00
TOTAL - FUEL AND OIL ROTARY FUND		\$	143,860.00

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

ROTARY SUPPLIES:  
FUNCTION NO. 782:

MATERIALS AND SUPPLIES		\$	40,040.00
TOTAL - SUPPLIES ROTARY FUND		\$	40,040.00

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

ROTARY CONTRACT SERVICES:  
FUNCTION NO. 783:

PERSONNEL SERVICES		\$	3,220,265.00
SERVICES AND CHARGES		\$	863,435.00
TOTAL - EMPLOYEE HEALTH INSURANCE FUND		\$	4,083,700.00

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

ROTARY CONTRACT SERVICES:  
FUNCTION NO. 783:

PERSONNEL SERVICES		\$	300,000.00
SERVICES AND CHARGES		\$	300,000.00
TOTAL - WORKERS' COMPENSATION RETROSPECTIVE FUND		\$	600,000.00

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

NONOPERATING DISBURSEMENTS:  
FUNCTION NO. 903:

NON-OPERATING CHARGES		\$	90,000.00
TOTAL - STATE PATROL TRANSFER AGENCY FUND		\$	90,000.00

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

VINYL SIDING PROGRAM  
FUNCTION NO. 632:

SERVICES AND CHARGES	\$	40,000.00
TOTAL - CDGB FUND	\$	40,000.00

SECTION LII. 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	\$	73,037,072.00

SECTION LIII. 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 LIV. That the Operating Budget for the City of Painesville, Ohio for the period beginning January 1, 2017 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 LV. 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 2017 Operating Budget of the City of Painesville, Ohio.

SECTION LVI. 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 LVII. 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 LVIII. 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.

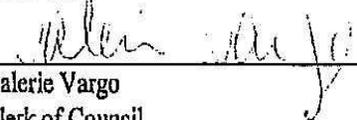
SECTION LIX. That, in addition to expenses for travel and attendance at conferences, seminars and meetings of recognized public interest groups and meetings directly concerned with City business, expenses for the following are deemed to be a public purpose and, subject to appropriation, documentation 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 LX. 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 19, 2016

  
\_\_\_\_\_  
Paul W. Hach, II  
President of Council

ATTEST:

  
\_\_\_\_\_  
Valerie Vargo  
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 2017 General Fund budget is comprised of \$12,374,535 in expenditures. This represents an increase of \$512,691 or 4% more than the 2016 original appropriation budget of \$11,861,844. The General Fund expenses increased, due to increased costs for: wages, hospitalization, workers compensation, additional employees and various contractual obligations. The proposed revenues are estimated at \$12,394,550 which represents an increase of \$521,500 or 4% more than 2016 budgeted revenue of \$11,873,050. This is the third 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 2017 General Fund budgeted revenues are increasing from 2016 budgeted revenues. 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 2017 General Fund budget will have a budget surplus of \$20,015. 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 2017. This is the fourth 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, 2017 unencumbered carry-over balance. At December 31, 2017, the General Fund Carryover is projected to be 24% of the budgeted expenses.

In 2017, some of the General Fund related departments are requesting an increase in staffing levels. The police department is requesting part-time police officers to work the front counter at City Hall. The engineering and building departments are requesting part-time employees to assist with their daily operations. The Parks, Recreation, and Cemetery Department is requesting one full-time employee to alleviate some overtime and contracting out for services. All of these positions are currently in the 2017 budget and the City was able to balance these funds with them in the budget.

As stated above, this is the third 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 2017. For 2017, the budgeted municipal income tax revenues will be \$8,200,000 which is \$600,000 more than the 2016 budgeted amount. The City's 2016 income tax revenues are doing well and the City will receive more than the 2016 budgeted amount of income tax revenues. In 2017, the General Fund will transfer out \$350,000 into the Cemetery Fund, \$25,000 into the SCM&R Fund, and \$2,000 into the Underground Storage Tank Fund to help supplement those funds operating expenses. 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.

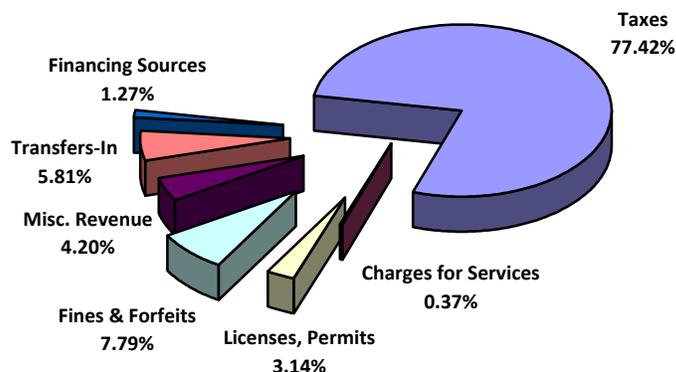
The General Fund and funds associated with it do not have any designated revenues to pay for capital. So the only way to pay for Capital Projects is to pay with money that has been saved up in carryover or issue debt. If carryover balances are reduced, the City will have less money to pay for capital. 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 \$308,000 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 2017 budgeted expenses will increase by almost \$900,000 from 2016. One of the reasons for the increase is City Council asked the administration to increase the amount of money the City will pay towards paving roads. In 2016, the City paid \$270,000 for paving roads; in 2017, the City will pay \$600,000 for paving roads. To generate these additional monies, the capital projects in other departments were reduced. The 3 mill road levy generates \$635,000 annually, which is also used to pave roads. The other reason for the increase is the City received a \$740,000 OPWC grant to pave Walnut Avenue in 2017. In total for 2017, the City will budget \$1,975,000 for paving roads; \$600,000 of this will be paid for with the City’s own money, \$635,000 of this will come from the road levy, and \$740,000 from the grant. In 2017, the City will be spending \$975,000 more on paving roads than we did in 2016. In 2017, the debt payments in the SCM&R Fund will account for 25% of this fund’s total budget. In 2017, the SCM&R Fund will be operating at a deficit of over \$500,000 and its fund balance continues to decrease. It cannot continue to operate at these levels for many more years, unless the General Fund continues to supplement it. The General Fund will be transferring at least \$400,000 into the SCM&R Fund at the end of 2016 so this fund can remain solvent. The current road levy expires in 2018, if it isn’t renewed, the City will have to plan accordingly for future road projects.

**REVENUE**

The 2017 General Fund revenues are projected to be up from 2016. The 2016 income taxes are on pace to be the same as they were in 2015. The total actual 2016 General Fund revenues are on pace to exceed total 2016 General Fund budgeted revenues. As this is the third 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.

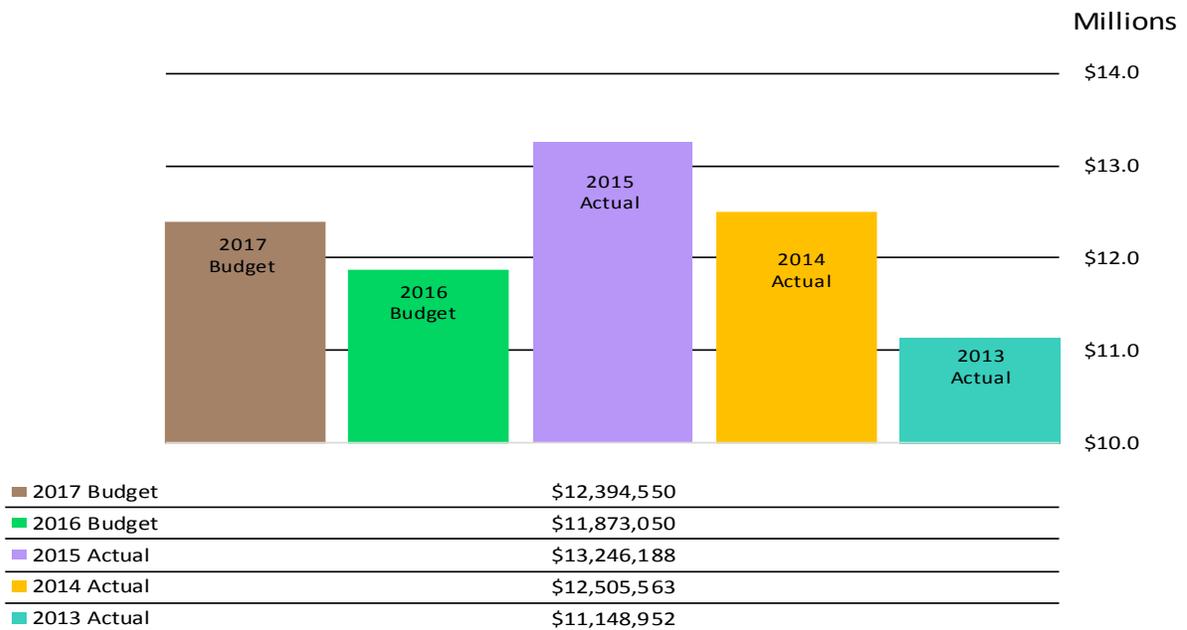
**GENERAL FUND REVENUE BREAKDOWN FOR 2017**



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 \$521,500 in total General Fund revenues in 2017. For the 2017 General Fund revenues, taxes continue to be the primary revenue source. Taxes have increased from 71% of the total revenues in 2008 to 78% in 2017. 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 2017.

**GENERAL FUND REVENUE HISTORICALLY**



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

**GENERAL FUND  
REVENUE BY SOURCE - FY 2017**

Source	2017 Proposed Budget	2016 Proposed Budget	2015 Actual Receipts	2014 Actual Receipts
Taxes	\$ 9,594,400	\$ 9,015,950	\$ 10,177,380	\$ 9,343,926
Intergovernmental Revenue	-	-	-	-
Charges for Services	46,280	41,480	57,190	45,753
License, Permit, Insp. & Other Fees	389,100	366,600	549,869	476,905
Fines & Forfeits	966,000	951,200	934,466	1,019,718
Misc. Revenue*	520,770	606,020	598,032	450,733
Transfers-In	720,000	790,000	769,243	1,013,310
Financing Sources	158,000	101,800	160,007	155,218
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 12,394,550</b>	<b>\$ 11,873,050</b>	<b>\$ 13,246,188</b>	<b>\$ 12,505,563</b>

\*Includes: Interest income and rental income

**GENERAL FUND TAX BREAKDOWN**

	<b>BUDGET 2017</b>	<b>BUDGET 2016</b>	<b>ACTUAL 2015</b>	<b>2014 ACTUAL</b>
<b>REVENUES:</b>				
Property Taxes	\$ 480,000	\$ 482,000	\$ 473,638	\$ 473,098
Municipal Income Tax	8,410,000	7,810,000	8,936,596	8,152,948
Local Government Taxes	690,000	710,000	750,416	702,542
Misc. Taxes	14,400	13,950	16,730	15,338
<b>Taxes</b>	<b>\$ 9,594,400</b>	<b>\$ 9,015,950</b>	<b>\$ 10,177,380</b>	<b>\$ 9,343,926</b>

**EXPENDITURES**

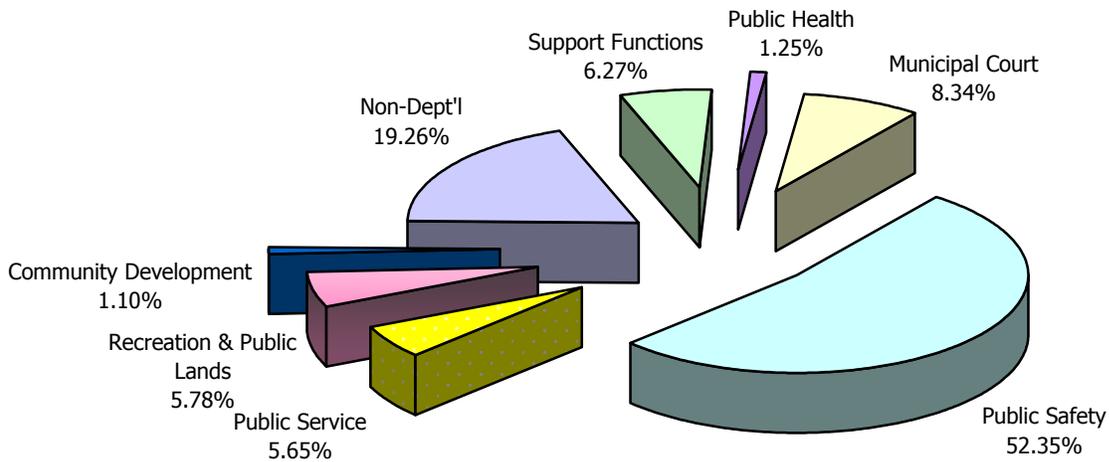
The City delivers tax-supported services to its residents in several basic program areas including Safety Services, Street Maintenance Services, Public Health, Community Development and Economic Development. The following pie chart illustrates the individual departmental allocations of the General Fund.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

As represented in the chart by Cost Category the majority of the expenditures (80%) in the General Fund are in personnel expenditures. 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 2017, regardless of the reason, will be evaluated before filled to insure resources are available and focused on the city's primary and core missions.

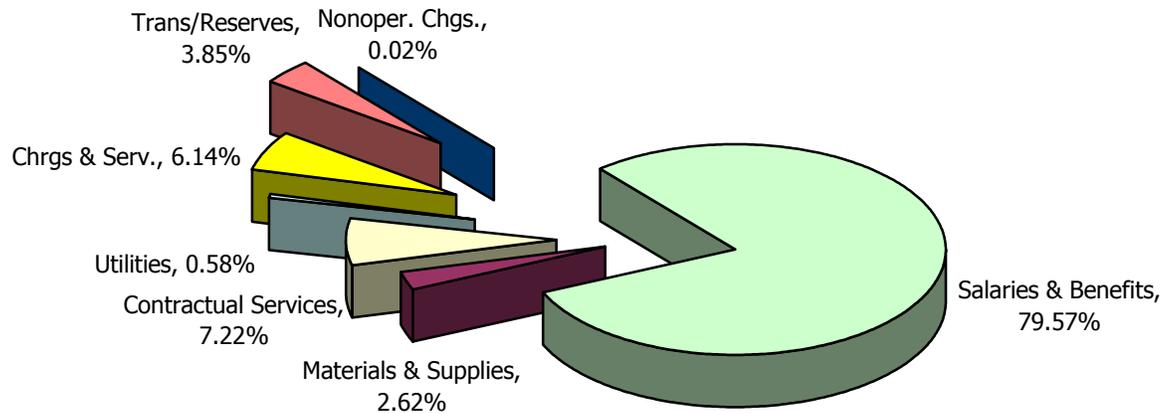
**GENERAL FUND  
EXPENDITURES BY COST CATEGORY - FY 2017**

CATEGORY	AMOUNT	%
51 Salaries & Benefits	\$9,846,856	79.57%
52 Materials & Supplies	\$324,365	2.62%
53 Contractual Services	\$893,690	7.22%
54 Utilities	\$71,275	0.58%
55 Charges & Services	\$760,099	6.14%
58 Non-Operating Charges	\$1,250	0.02%
59 Transfers & Reserves	\$477,000	3.85%
<b>TOTAL</b>	<b>\$12,374,535</b>	<b>100.00%</b>

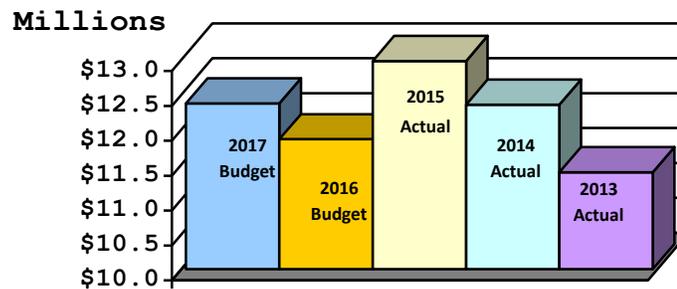
**GENERAL FUND EXPENDITURES BY DISTRIBUTION 2017**



**GENERAL FUND EXPENDITURE BY COST CATEGORY 2017**

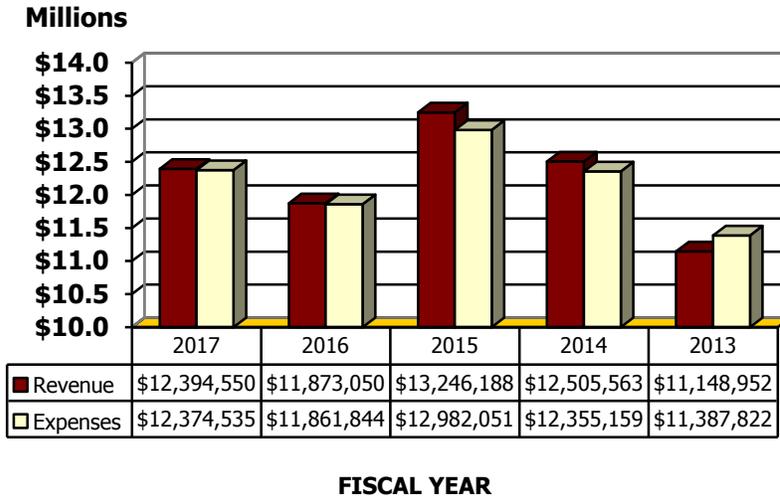


**GENERAL FUND EXPENDITURES HISTORICALLY**



<span style="color: blue;">■</span> FY 2017 Budget	\$12,374,535
<span style="color: orange;">■</span> FY 2016 Budget	\$11,861,844
<span style="color: yellow;">■</span> FY 2015 Actual	\$12,982,051
<span style="color: cyan;">■</span> FY 2014 Actual	\$12,355,159
<span style="color: purple;">■</span> FY 2013 Actual	\$11,387,822

**GENERAL FUND REVENUES & EXPENSES HISTORICALLY**



FY 2017 - 2016 are based on budget and FY 2015 – 2013 are based on actual.

**STREET CONSTRUCTION, MAINTENANCE & REPAIR FUND 201**

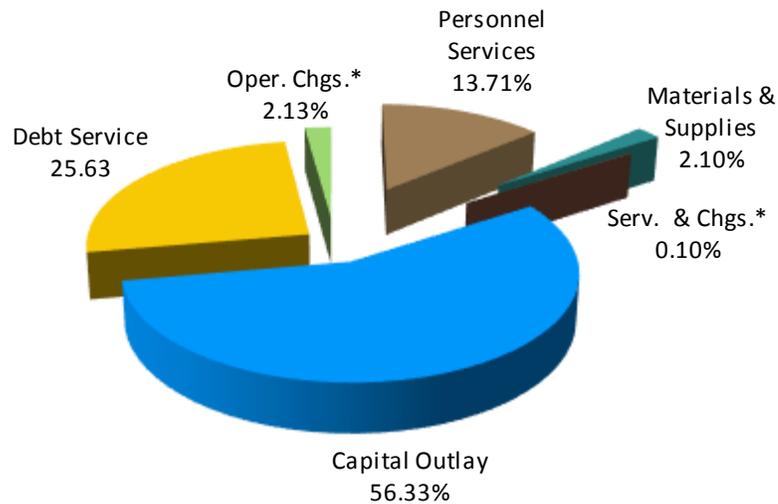
**Revenue**

Source	2017 Budget	2016 Budget	2015 Actual	2014 Actual	2013 Actual
Motor Vehicle License Fees	\$90,000	\$105,000	\$108,750	\$107,925	\$106,651
Gasoline Taxes	\$475,000	\$475,000	\$500,335	\$484,695	\$473,061
Proceeds from Notes	\$411,153	\$498,389	\$585,625	\$666,508	\$846,829
Grants	\$740,000	\$95,000	\$1,239,937	\$498,181	\$70,245
Misc. - G.R. Salt Purchase	\$0	\$0	\$69,783	\$61,031	\$2,889
Transfers-In	\$127,000	\$102,000	\$890,000	\$548,000	\$96,000
<b>Total Revenue</b>	<b>\$1,843,153</b>	<b>\$1,275,389</b>	<b>\$3,394,430</b>	<b>\$2,366,340</b>	<b>\$1,595,675</b>

**Expense**

Department	2017 Budget	2016 Budget	2015 Actual	2014 Actual	2013 Actual
SCM&R Fund (201)	\$2,378,956	\$1,511,927	\$2,966,960	\$1,926,650	\$1,541,467

**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.

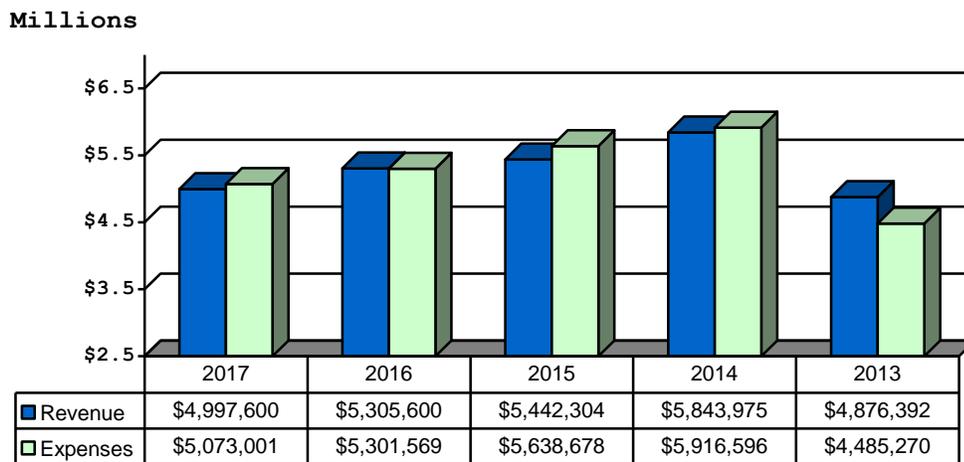
The 2017 Water Revenue Fund budget is comprised of \$5,073,001 in expenses. This represents a decrease of \$228,568, 4%, from the 2016 budget of \$5,301,569. The 2017 proposed revenues are estimated at \$4,997,600. This represents a decrease in revenue of \$308,000 or 6% in this fund under last year's budget of \$5,305,600. The reason for the decrease in revenues and expenses is due to this fund paying down its outstanding debt, thus it will receive \$250,000 less in note proceed revenues, but it will also have \$250,000 less in debt payments in 2017. The proposed 2017 Water Revenue Fund budget has a budget deficit of \$75,401. This fund still has a solid carryover, but this deficit spending will have to be closely monitored. In 2017 we expect the water consumption to be relatively the same as it is in 2016. The Water Division continues to identify mechanisms to reduce operating expenses through cross training and efficient usage of personnel and internal operational changes which reduced overtime while still maintaining or enhancing service.

In 2011, City Council unanimously passed the Water Infrastructure Fee for 25 years. The Water Infrastructure Fee generates approximately \$1.2 million in annual revenues, which is used for capital projects to maintain and upgrade the water distribution system. This Infrastructure Fee allows the City to replace numerous waterlines annually and to construct a new water intake. The new water intake will provide an alternate 36-inch diameter intake pipe that will permit the consumers of the Painesville Water system to have uninterrupted raw water. This new intake will also decrease the possibility of the City's water supply being affected by the harmful algae blooms in Lake Erie. In the 2016 budget, City Council approved the construction of the new water intake project. This project will cost approximately \$17,000,000 and it will take 2-3 years to complete the project. (It is possible the total cost of this project will decrease, due to modifications to the design of the new water intake, but this won't be known until later.)

The construction of the water intake is a very expensive project and most of the Water Infrastructure Fees that are collected will go towards paying for the debt for this project. The current water infrastructure fee expires in 2026, however the debt payments for the new water intake will run through 2039. Beginning in 2017, the City will set aside \$600,000 annually, from the water infrastructure fees, to pay for these future debt payments. Due to these large debt obligations, the Water Department will be spending less on capital projects in the coming years. If Council would like the Water Department to have additional monies for capital expenses annually, they will have to consider extending the Water Infrastructure Fee to 2039.

For 2017, the City will be budgeting \$8,400,000 for the new water intake project. The City is financing the water intake project through a 20 year interest free loan through the EPA. This loan will save the City at least \$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 debt payments for this project will not begin until 2018 or 2019, depending on when the project is completed. The Water Department is also proposing 2017 capital projects that focus on upgrades to the water distribution system, while continuing to address plant operational efficiencies. Excluding the water intake project, the 2017 Water Department capital projects will cost \$600,000 and will be paid for with cash. The total 2017 Water Construction Fund budget is \$9,554,329 of which \$9,000,400 will be spent on capital projects and \$553,929 will be spent on debt payments. (See the Capital Section of this document for a detailed breakout of what capital the Water Department will be doing in 2017.)

**WATER FUND REVENUES & EXPENSES HISTORICALLY**



FY 2017-2016 are based on budget and FY 2015 – 2013 are based on actual data.

**WATER POLLUTION CONTROL FUNDS**

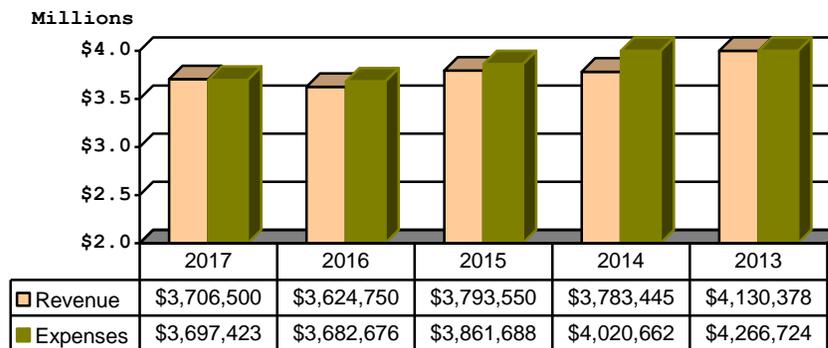
The Division of Water Pollution Control is responsible for the network of sewers conveying sanitary sewage and industrial waste in the City of Painesville from their point of origin to the treatment facility for treatment and disposal. Water Pollution Control maintains, cleans, repairs and improves sewers 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 2017 Sewer Revenue Fund budget is comprised of \$3,697,423 in expenses. This represents an increase of \$14,747 less than 1% from the 2016 budget of \$3,682,676. The proposed revenues are estimated at \$3,706,500, an increase of \$81,750, 2% from the 2016 budget of \$3,624,750. The reason for the slight increase is due to the sewer rate increase that City Council approved in 2014. For 2017, the Sewer Revenue Fund will be operating at a surplus of slightly more than \$9,000.

The plant is only proposing a \$200,000 capital budget for 2017 with the money being spent on equipment upgrades and a new vehicle. 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 \$547,135 of which \$321,735 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 2017.)

**WATER POLLUTION FUND REVENUES & EXPENSES HISTORICALLY**



**Fiscal Year**

FY 2017-2016 are based on budget and FY 2015 – 2013 are based on actual data.

**ELECTRIC FUNDS**

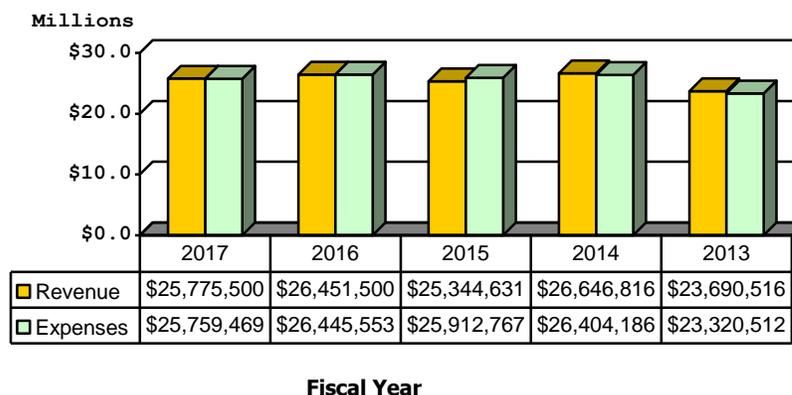
The Division of Electric is responsible for all electrical generation, transmission and distribution facilities owned by the City. The Electric Division provides electricity to residential, commercial, industrial and governmental customers.

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 2017 Electric Revenue Fund budget is comprised of \$25,759,469 in expenses. This represents a decrease in expenses of \$686,084 or 3% less than the 2016 budget of \$26,445,553. The reason for the decrease is the City anticipates the 2017 purchased power to decrease due to the trending of the consumption history which is slightly down. The proposed revenues are estimated at \$25,775,500, a decrease of \$676,000, 3% from the 2016 budgeted revenues of \$26,451,500. The reason for the decrease is the City expects the kwh consumption to go down in 2017. This fund will have a budget surplus of \$16,031 in 2017. The Electric Department has significantly reduced its personnel cost over the last few years through attrition and transfers of personnel to the distribution operations. In 2017 the Electric Department will have 3 less employees than they did in 2016. Unlike the General Fund, personnel expenses account for only 28% of the total expenditures in this fund. For 2017, the projected expenditure for coal purchases and purchase of the power will be slightly down from 2016. The coal purchases and purchased power expenses make up 56% of the Electric Department’s operating budget.

For 2017, 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 the second phase of replacing switchgear in the Electric Plant that is almost 100 years old. (The 1<sup>st</sup> phase of this project was budgeted in 2016.) 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 2017.)

**ELECTRIC FUND REVENUES & EXPENSES HISTORICALLY**



FY 2017-2016 are based on budget and FY 2015 – 2013 are based on actual data.

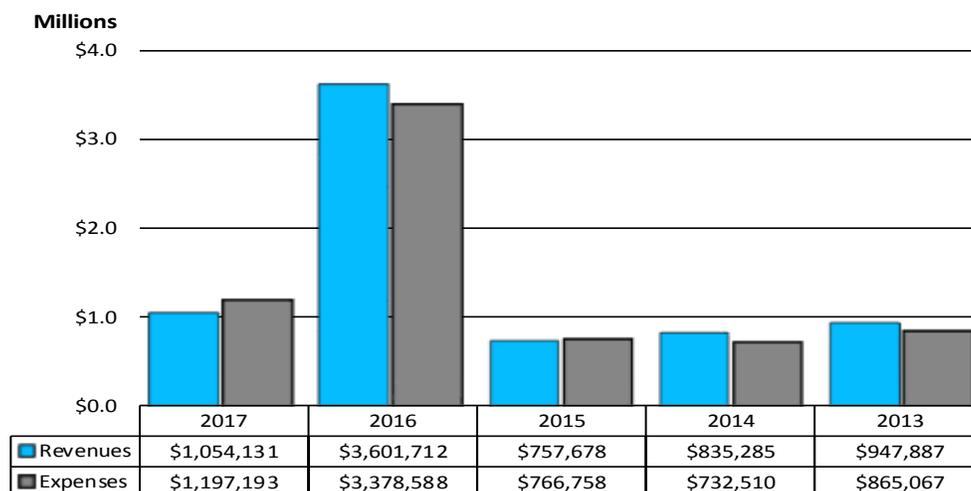
**STORM WATER FUND**

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 2017 Storm Water Fund budget is comprised of \$1,197,193 in expenses. This represents a decrease in expenditures of \$2,181,395, 65% from the 2016 budget of \$3,378,588. The reason for the large decrease was the City budgeted for more stormwater capital projects in 2016 compared to 2017. In 2016, this fund budgeted \$2.9 million for two stormwater capital projects: 1) Cedarbrook and 2) Maplewood. The Maplewood project was not done in 2016 because the City was having a hard time getting permits from CSX railroads. The Maplewood stormwater project will be in the capital request again in the 2017 budget for \$600,000. The proposed 2017 revenues in the Storm Water Fund are estimated to be \$1,054,131; a decrease of \$2,547,581 from 2016. The reason for the decrease was in 2016 this fund budgeted to receive \$2.9 million in bond proceeds, while in 2017 the City will only receive \$300,000 in bond proceeds. The proposed 2017 budget for this fund has a budget deficit of \$143,062.

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 \$540,000 a year that is available to the City of Painesville for stormwater capital projects. The Lake County Stormwater Department administers these Level II monies, and doesn’t want the City to spend more than \$350,000 of these Level II monies a year, in order to keep money in reserve for emergencies. In 2017 the City will be using \$300,000 of these Level II monies to pay for the Maplewood Stormwater project, the other \$300,000 of this project will be paid for with City money. If the City did not switch to a Level II community, the City would only be able to do limited capital stormwater projects.

**STORM WATER FUND REVENUES & EXPENSES HISTORICALLY**



FY 2017 - 2016 are based on budget and FY 2015 - 2013 are based on actual data.

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# Legislative

## 2017 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  
 Valerie Vargo, 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 2017 Departmental Budget

- All digital broadcasting for City Hall's Lobby TV
- Increase our social media presence
- Maintain the Council Information portal
- Additional money for strategic planning and training

### 2017 Goals and Objectives

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

*Strategies:*

- Provide the best in customer service when dealing with complaints and inquiries (responses within 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 Meetings once a month
- Attend Regional Communication Meetings once a month

Goal 5 - To organize City Legislation and increase accessibility to facilitate Administration, City Council and the Community (**City-Wide Goals, Communication and Community Engagement**)

*Strategies:*

- Continue the index of Ordinances and Resolutions on computer dating back to 1970.
- Purchase 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

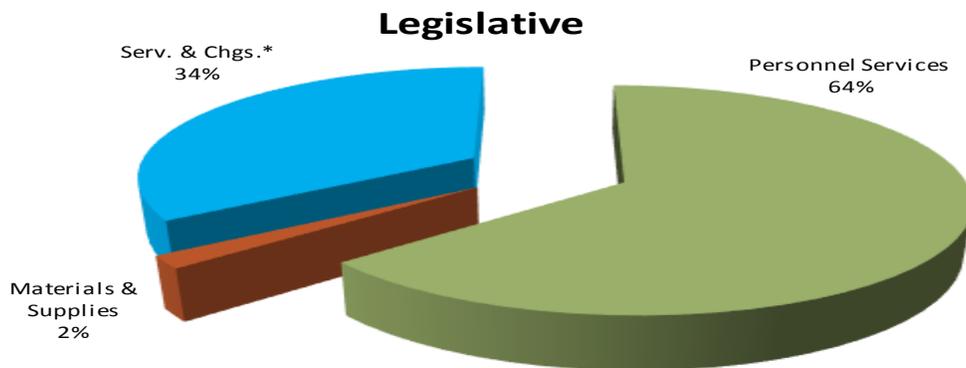
**2016 Accomplishments**

- 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	2017 Budget	2016 Budget	2015 Actual	2014 Actual	2013 Actual
Council (101)	\$18,883	\$12,220	\$10,996	\$11,625	\$10,900
Clerk of Council (101)	\$13,711	\$13,403	\$12,316	\$12,065	\$9,692
	\$32,594	\$25,623	\$23,312	\$23,690	\$20,592

Total number of employees: 8



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

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# **Municipal Court**

## **2017 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.

### **2017 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 ASSETS**

**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.

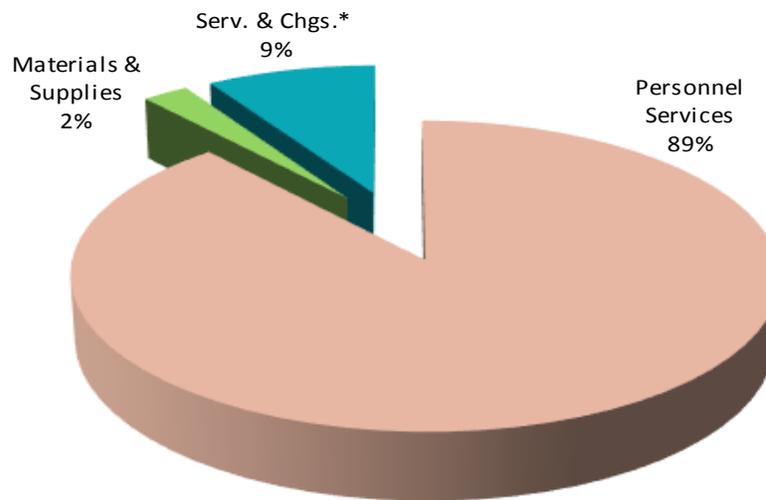
### **2016 Accomplishments**

- > Grant from the Office of Criminal Justice Services for victim advocacy was renewed.
- > The court continued with the purchasing of computers and printers.
- > The floors in the hallways of the Probation Area and Holding cells were replaced.
- > Outside of the Court building was painted.

Department	2017 Budget	2016 Budget	2015 Actual	2014 Actual	2013 Actual
Muni Court (101)	\$1,032,060	\$1,019,492	\$978,967	\$961,625	\$935,125
Probation Services (222)	\$98,439	\$97,991	\$91,237	\$76,523	\$95,667
MC Computerization (230)	\$83,485	\$68,821	\$58,909	\$58,266	\$73,128
Victim's Advocate (234)	\$25,404	\$39,207	\$35,383	\$41,434	\$54,138
MC Special Projects (429)	\$130,587	\$144,817	\$93,388	\$106,535	\$115,735
	\$1,369,975	\$1,370,328	\$1,257,884	\$1,244,383	\$1,273,793

Total number of employees: 24

### Muni Court



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

- 2017 Budgeted Capital (Capital at 100%)
    - Building Improvements \$10,000
    - Computer Replacement \$15,000
    - Improving Probation Technology \$ 6,000
    - Paper On Demand \$20,000
- Total Municipal Court 2017 Capital \$51,000

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# City Manager's Office

## 2017 Operating Budget

### Monica Irelan, 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 2017**

- 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 2017**

##### **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 2016**

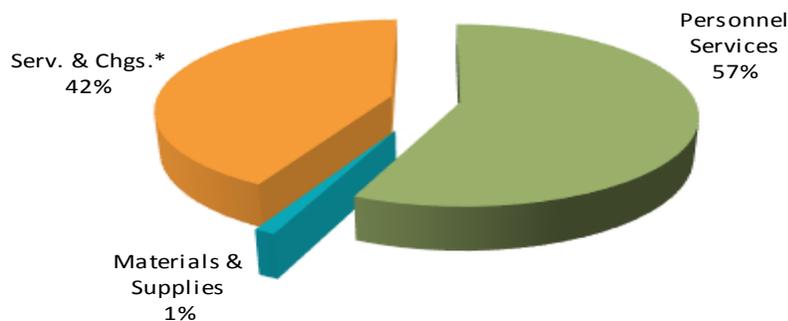
- Expanded coordination of maintenance operations between departments
- Expand implementation of wireless technology
- Implement the city-wide marketing plan
- Coordinate implementation of the community engagement policy
- Expanded road resurfacing program
- Obtained funding for water intake project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

This represents 20% of the Department's Operating Budget

Department	2017 Budget	2016 Budget	2015 Actual	2014 Actual	2013 Actual
City Manager (101)	\$61,100	\$59,589	\$54,754	\$56,390	\$47,588
Comm., Promo. & PR Actv. (101)	\$2,890	\$2,972	\$1,376	\$1,261	\$2,665
Information Technology (101)	\$32,780	\$29,780	\$20,300	\$34,235	\$28,035
	\$96,770	\$92,341	\$76,430	\$91,886	\$78,288

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).

# Human Resources Office

## 2017 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 – 2017 Goals

- 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
  - Increase employee participation in the Vitality wellness program by offering on-site education and fitness programs
- Continue to have trainings for senior supervisors on how to properly handle discipline
- Continue to have trainings for senior supervisors and union stewards on reasonable suspicion in the workplace
- Continue Affordable Healthcare training
- Further HIPPA training for key employees through online education
- Conduct entrance exam for Police Officer
- Expand the use of the employee website -
  - new hire packets can be made available online
  - Increase employee awareness of 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 – 2016

- 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
- Implemented a computerized training program for all employees related to safety and general work place training
- Expanded use of technology
- Continue systematic training

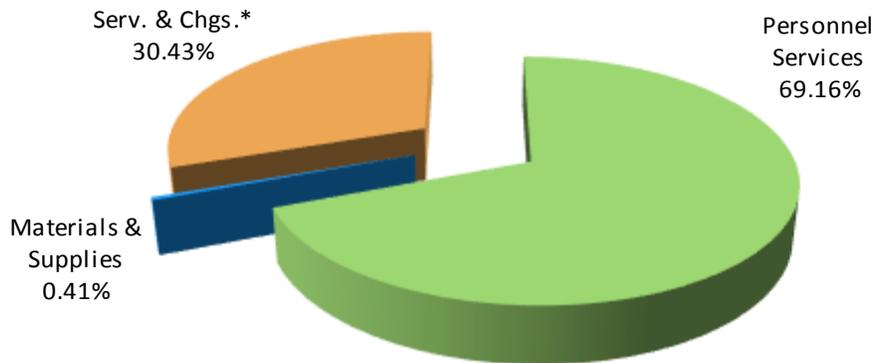
- Expand methods of communication with employees
- Increase participation on wellness programs
- Conducted entrance examinations for both Police Officer and Firefighter
- Conducted Fire promotional examination for Lieutenant.

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

Department	2017 Budget	2016 Budget	2015 Actual	2014 Actual	2013 Actual
Human Resources	<u>\$48,632</u>	<u>\$40,493</u>	<u>\$37,402</u>	<u>\$30,445</u>	<u>\$34,169</u>

Total number of employees: 3

### Human Resources



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

- 2017 Budgeted Capital
  - IT Improvements \$2,000
  - Total Human Resources 2017 Capital \$2,000

# Economic Development Department

## 2017 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 – 2017 Goals

- Continue to encourage expansion of businesses within the City.
- Continue to foster leads for manufacturing, retail and commercial business attraction.
- Continue to promote new businesses throughout the City.
- Implement new activities to promote the City.
- Expand the use of technology and continue to promote new publicity in ED for the City.

### Accomplishments – 2016

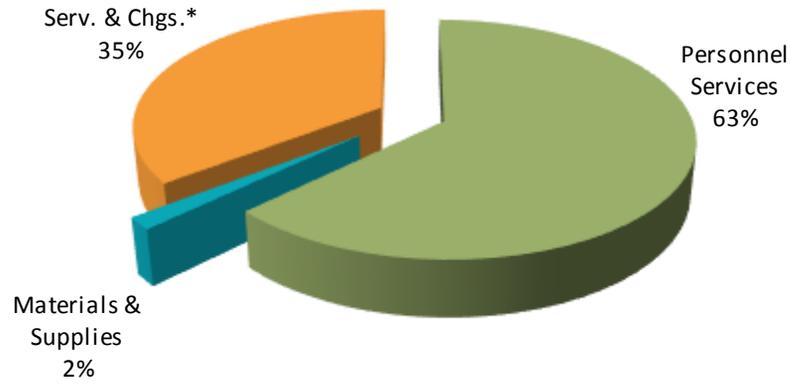
- Mar-Bal Corporation - 219 New Jobs over the course of the next two years.
- High Pointe Centre - ½ acre land sale for new retail commercial development of a local business expansion.
- Targeting Restaurant and Boutique Shops – Two new shop openings, Our Treasures - an antique and country gift store and Starfish and Coffee – a coffee and tea shop with health and wellness retail store.
- Storefront Improvement Grant – Leveraged the \$36,000 grant to complete more than \$100,000 in local investment in storefront improvements and historic building improvements.
- Continued to develop, build and foster new leads for future investors in historic downtown building renovation projects.

This represents 20% of the Department’s Operating Budget

Department	2017 Budget	2016 Budget	2015 Actual	2014 Actual	2013 Actual
Economic Development (101)	\$ 39,971	\$ 39,465	\$ 36,032	\$ 29,982	\$ 21,718

Total number of employees: 2

### Economic Development



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

# Finance

## 2017 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 Regional Income Tax Agency (R.I.T.A.) of Brecksville, 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 2017 Departmental Budget**

1. Continue to prepare various segments of the City's CAFR in house, thus saving the City money.
2. Maintain or reduce 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 pursue collection of delinquent accounts, using all means possible, including legal action.
  - b. 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. 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. Increase utility collections.

**2016 Accomplishments****Finance**

1. Awarded the "Distinguished Budget Award" by the Governmental Finance Officers Association for the 2016 Budget Document, for the 14<sup>th</sup> consecutive year.
2. Maintained the "Certificate of Achievement for Excellence in Financial Reporting" for the 2015 CAFR. This is the 27<sup>th</sup> consecutive year the City has received this award.
3. Was awarded the Auditor of State Award with Distinction for the 4<sup>th</sup> year out of the last 5 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 Finance Director 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.

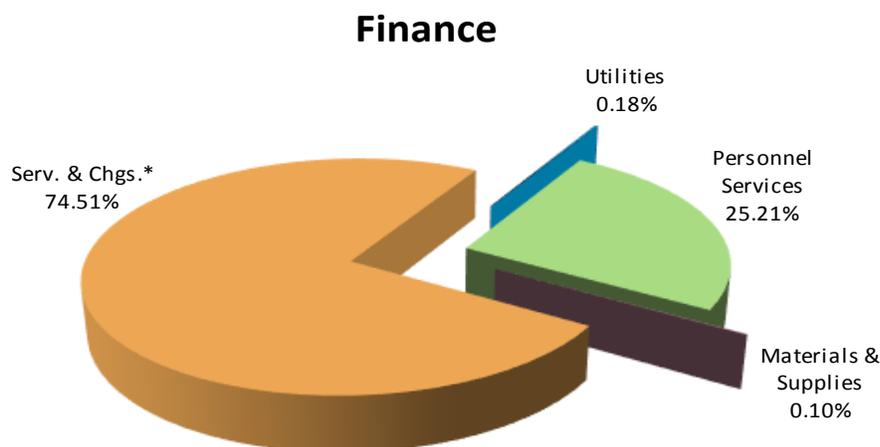
**Utilities**

1. Updated Collections Policy to make it more streamlined and easier for consumers to understand.
2. Updated and streamlined collections reports to make them more reader friendly as to the amounts collected for turn offs for non-payment.
3. Worked with local assistance agencies to give a better understanding of how the City’s policies work.
4. Established direct line of communication with the Job and Family Services Supervisor so future concerns or questions can be answered in a timely manner.
5. Set up payment plans with hundreds of customers to avoid service disruptions.

\*This represents 20% of the Department’s Operating Budget

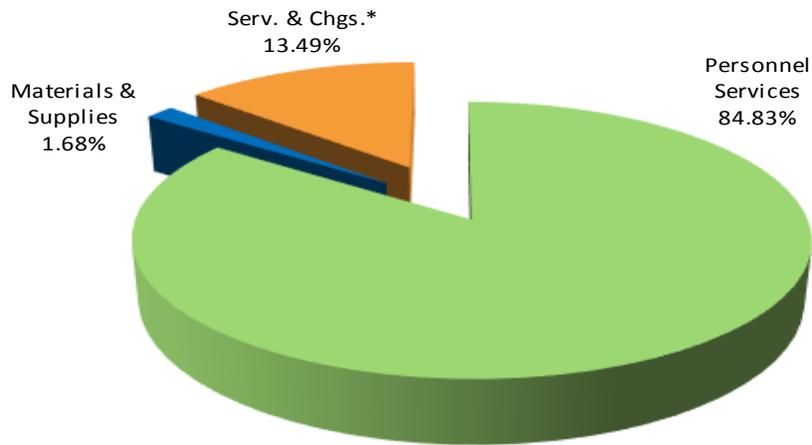
Department	2017 Budget	2016 Budget	2015 Actual	2014 Actual	2013 Actual
Finance*	\$381,898	\$345,906	\$391,532	\$371,663	\$317,868
Utilities Office	\$835,808	\$892,266	\$840,715	\$800,977	\$811,089
	\$1,217,706	\$1,238,172	\$1,232,247	\$1,172,640	\$1,128,957

Total number of employees: Finance 7  
Utilities 13



\*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.

- 2017 Budgeted Capital (Capital at 100%)		
▪ Purchase New Computer for Finance	\$ 2,000	
▪ Purchase New Computer for Utilities Office	\$ 2,000	*
▪ Purchase New Truck for Utilities Office	\$25,000	
▪ Replace Handheld Devices for Utilities Office	<u>\$20,000</u>	
Total Finance 2017 Capital		<u>\$49,000</u>

\*Capital expense paid for by more than one fund.

# Law

## 2017 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.

#### **2017 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.

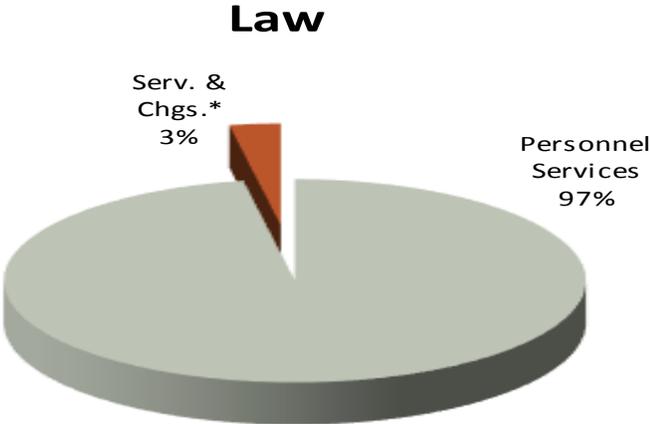
#### **2016 Accomplishments**

- 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	2017 Budget	2016 Budget	2015 Actual	2014 Actual	2013 Actual
Law (101)	\$32,679	\$34,101	\$30,748	\$30,125	\$32,871

Total number of employees: 3



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

# Engineering Department

## 2017 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.

#### **2017 Departmental Highlights**

- Annual Paving program throughout the City
- Design of OPWC Round 31 of Walnut Avenue
- Reconstruction of OPWC Round 30 and OPWC Round 31 of Walnut Avenue
- Richmond Street Design in conjunction with ODOT
- Update the Pavement Condition Ratings for the roads
- Continue to update maps and records in Engineering Department
- Continue to update design and GIS software in the Engineering Department
- Additional part-time Engineering Technician
- Additional seasonal employees to do citywide sidewalk inspections

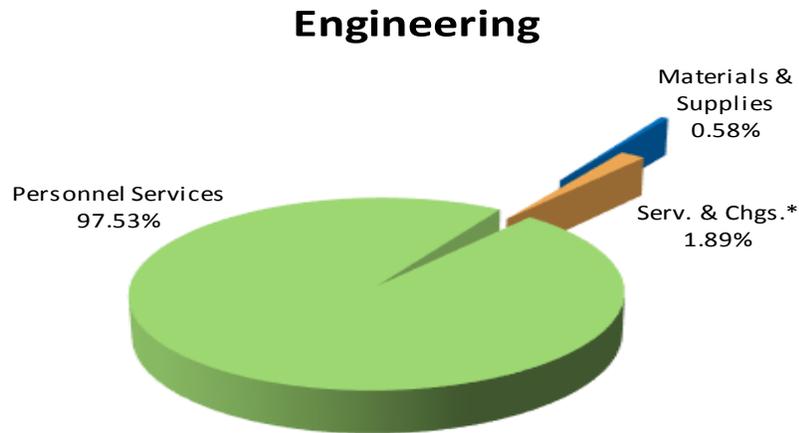
#### **2016 Departmental Accomplishments**

- Resurfaced North State Street in conjunction with NOACA
- 2016 Road Improvement Program Phases 1 and 2
- Completed the design of OPWC Round 30 of Walnut Avenue
- Completed the demolition of the parking garage
- Prepared and surfaced the temporary parking lot at Highpoint site
- Erected the new Storrs Street Maintenance and Electric Building
- 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	2017 Budget	2016 Budget	2015 Actual	2014 Actual	2013 Actual
Engineering (101)*	\$ 70,867	\$ 58,031	\$ 50,441	\$ 47,276	\$ 81,975
Electric (730)	\$ 64,734	\$ 61,926	\$ 58,606	\$ 54,787	\$ -
	\$ 135,601	\$ 119,957	\$ 109,047	\$ 102,063	\$ 81,975

Total number of employees: 5



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

- 2017 Budgeted Capital (Capital at 100%)		
▪ Paving Various Roads in the City	\$1,975,000	*
▪ SR 44 Interchange	\$10,000	
▪ Install Handicap Ramps	\$50,000	
▪ Paving New Parking Lot	\$400,000	
▪ Sanitary Sewers	\$25,000	
▪ Purchase Office Equipment	\$2,500	
Total Engineering 2017 Capital	<u>\$2,462,500</u>	

\*Capital expense paid for by more than one fund.

# Police

## 2017 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.

#### **2017 Departmental Goals and Objectives**

- Continue upgrading our training program and training supplies
- Continue to build Crime Prevention / Community Policing Programs
- Implementing much needed upgrades and / or new safety equipment
- Build on city wide emergency response training
- Improve security to protect our critical infrastructure
- Part-time police officers to work the front counter at City Hall

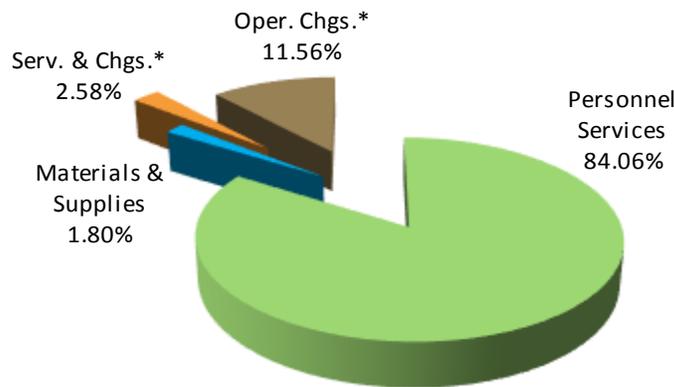
#### **2016 Departmental Accomplishments**

- State Collaborative Certification
- Put a self-updating, best practice policy system into use
- Increased to two Citizen Police Academies per year
- Hired new SRO for the Painesville Middle School

Department	2017 Budget	2016 Budget	2015 Actual	2014 Actual	2013 Actual
Police (101)	\$4,143,049	\$3,985,437	\$3,755,220	\$3,729,173	\$3,989,080
Law Enforcement (212)	\$2,000	\$0	\$10	\$2,532	\$2,541
Law Enforcement Trust (613)	\$4,000	\$7,000	\$5,667	\$428	\$1,060
Water (710)	\$34,708	\$33,446	\$30,464	\$29,258	\$0
Sewer (720)	\$103,877	\$100,086	\$90,450	\$84,867	\$0
Electric (730)	\$209,776	\$202,223	\$183,363	\$175,112	\$0
	\$4,497,410	\$4,328,192	\$4,065,174	\$4,021,370	\$3,992,681

Total number of employees: 44

### Police



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

- 2017 Budgeted Capital (Capital at 100%)
  - Purchase 3 Patrol Cars \$120,000
  - Purchase Computers \$10,000
  - Total Police 2017 Capital \$130,000

# Fire

## 2017 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.

#### **2017 GOALS AND OBJECTIVES**

The goals of the Painesville City Fire Department for 2017 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.

Objectives include:

- Replace one ambulance

We have a nine year replacement plan for ambulances where one ambulance is replaced every 3 years. This year we are looking to replace a 2011 GMC ambulance. This ambulance has been moved up in the rotation due to two things:

1. The 2009 PL Custom on a Ford chassis, originally scheduled had major engine work done thereby extending its life.
2. The 2011 GMC has had numerous problems, some chassis related and some related to the re-chassis in 2011. This vehicle has approximately 69,000 miles on it and is considered to be in poor condition.

The replacement ambulance will include a cot load system to reduce the chance of injury to our personnel.

- Retrofit 2322 (ambulance) with a cot load system

It is our desire to retrofit one of our ambulances with a cot load system like the one being ordered with the ambulance replacement. This again is to reduce the chance of injury to personnel during loading and unloading of patients.

- **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 a safe work environment to the extent possible in emergency services and will continue to seek ways to make the job as safe as possible.

#### **2016 ACCOMPLISHMENTS**

- **Continued Replacement of Apparatus and Equipment as Necessary**
  - Replaced one of the chase vehicles (**paid for by the 2014 Fire Levy**)

The department replaced its 2007 GMC Envoy used as a chase vehicle. This Envoy was repurposed to Fire Prevention. Fire Prevention's 2002 Ford Crown Victoria was repurposed to the Chaplain's vehicle and for use for schooling.
  - Replace large diameter hose (**paid for by the 2014 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.

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

The Safety Forces Foundation dissolved this year leaving us without one of our revenue streams that had provided for public education.

We also applied for a SAFER (Staffing for Adequate Fire & Emergency Response) grant for an additional 3 positions lost in 2010 and 2011 due to attrition. Unfortunately we were not awarded the grant.

- **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 challenge at times as our pay is (or has been) near the lowest in the County while our work load is the highest. We were able to increase the part-time wages to where we have seen an increase in interest and number of applications. We hope to fill our part-time ranks by the end of 2016.

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 2016 (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 been forward thinking in bringing new ideas to fire code enforcement.

The second part of fire prevention is education. Unfortunately with the loss of the Safety Forces Foundation we have had to reduce what we once did. We are still active but it is done now with on duty personnel and without the printed and promotional material once available.

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

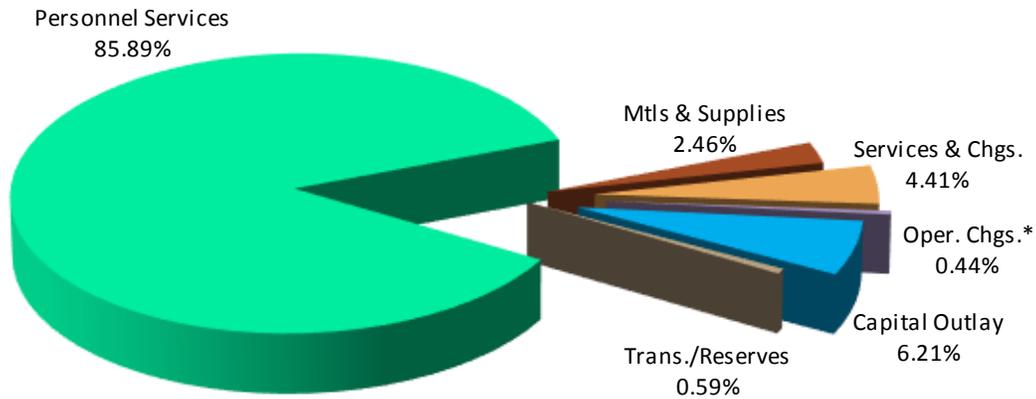
The City of Painesville replaced one of our aging and barely serviceable treadmills in 2015.

The Recreation and Public Lands Department has worked hard to maintain our HVAC system and the station condition in general.

Department	2017 Budget	2016 Budget	2015 Actual	2014 Actual	2013 Actual
Fire (101)	\$2,335,887	\$2,260,521	\$2,114,280	\$2,112,506	\$1,915,458
Fire Levy (220) Old	\$22,000	\$22,000	\$22,600	\$18,625	\$30,391
EMS (229)	\$551,148	\$536,085	\$534,017	\$534,834	\$537,171
Fire Improvement Levy (236) New	\$317,500	\$198,000	\$326,375	\$44,365	\$0
Electric (730)	\$152,904	\$146,399	\$118,981	\$119,570	\$126,856
	\$3,379,439	\$3,163,005	\$3,116,253	\$2,829,900	\$2,609,876

Total number of employees: 29

**Fire**



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

-	2017 Budgeted Capital (Capital at 100%)		
	▪ Patient Load System	\$30,000	
	▪ Purchase New Ambulance	<u>\$180,000</u>	
	Total Fire Department 2017 Capital		<u>\$210,000</u>

# Public Works

## 2017 Operating Budget

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.

**Highlights of the 2017 Departmental Budget**

- Capital purchase of truck/vehicle lifts for the new Public Service complex
- Downtown street sweeping will be bi-weekly, and residential streets bi-monthly, to preserve the integrity of the equipment as long as possible from mechanical failure and escalating repair costs
- Budgeted \$30,000 in 2017 to repair city sidewalks

**Major Departmental Goals/Objectives of Public Service**

**GOAL 1: 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 and City parking lots to be swept bi-monthly, to keep all streets and roadways clean/litter-free, using existing labor/equipment.

\* \* \*

**GOAL 2:** Refurbish/maintain the Public Service complex; free the common areas of debris/obsolete equipment; collaborate with neighboring departments to re-asphalt parking/fueling deck areas using recycled materials; 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/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/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.

\* \* \*

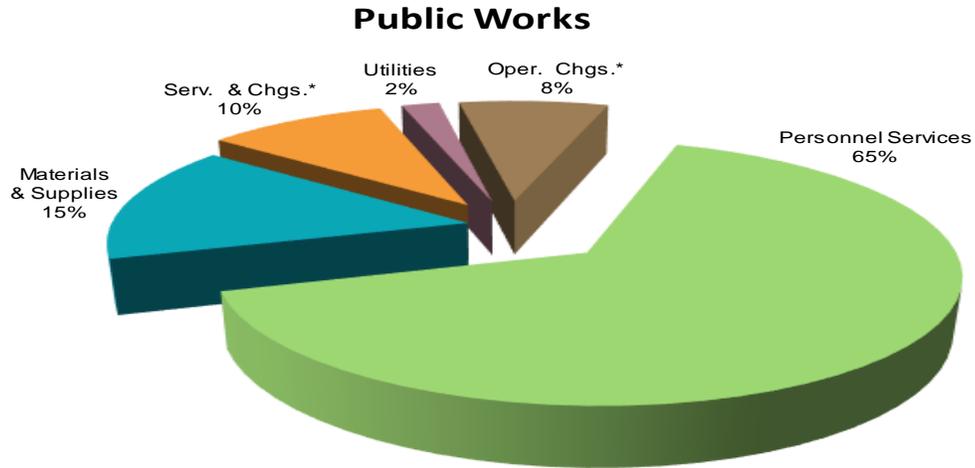
**2016 Public Service Department Achievements**

- **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.
  - ◊ Repaired sections of Mentor Ave Ext. with stamped concrete to match existing roadway.
  - ◊ Patched city streets with asphalt and/or cold patch as needed.
  - ◊ Crack sealed Richmond St. and Mentor Ave.
  
- **Administration:**
  - ◊ Performed economical/efficient vehicle maintenance/repair for City vehicles.
  - ◊ Conducted citywide inventory of fuel keys for fuel usage control.
  - ◊ BUSTR Operator A & B certified.
  
- **Sewers:**
  - ◊ Rebuilt over 12 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) Provided monthly Fuel Usage and Vehicle Maintenance charge-back reports to departments.
  - 2) Patched roadways at City parks and cemeteries.

Department	2017 Budget	2016 Budget	2015 Actual	2014 Actual	2013 Actual
Public Service (101)	\$699,249	\$689,893	\$719,939	\$697,048	\$629,046
Streets (201)	\$361,119	\$388,494	\$409,649	\$388,327	\$345,328
State Highway (202)	\$67,260	\$67,260	\$60,000	\$60,015	\$84,299
Sewer (720)	\$212,658	\$203,802	\$177,846	\$182,835	\$189,329
Signal (730)	\$152,061	\$146,845	\$129,357	\$150,374	\$151,827
Refuse (740)	\$100	\$100	\$27	\$2,250	\$166
Pk. Garage (750)*	\$0	\$85,198	\$83,025	\$81,900	\$81,983
	<u>\$1,492,447</u>	<u>\$1,581,592</u>	<u>\$1,579,843</u>	<u>\$1,562,749</u>	<u>\$1,481,978</u>

Total number of employees: 20

\*Parking Garage was demolished in 2016



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

- 2017 Budgeted Capital (Capital at 100%)
  - o Total Capital by Project
 

▪ Purchase Post Lifts	\$35,975	
▪ Purchase Jack Stands	\$6,780	
▪ Purchase Rolling Jack Beam	\$10,500	
▪ Purchase Column Lift	<u>\$40,980</u>	
Total Public Works 2017 Capital		<u>\$94,235</u>

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# Recreation & Public Lands

## 2017 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.

**2017 Goals and Objectives**

- To maintain Parks and Cemeteries to the highest standard. These properties are a reflection of our City.
- To offer our Residents a variety of recreational activities that are centered around the family unit.
- To maintain our buildings properly so that they provide our employees with a safe and healthy work environment. Proper maintenance also projects a sense of City pride.

**RECREATION DIVISION:**

- Continue to improve on Community Events
- Work with Lake Erie College and Painesville City Schools athletic departments to offer sports camps
- New event Summer of 2017 – 3 on 3 Basketball Tournament

**PARKS DIVISION:**

- Continue with installation of proper Fall Zone in playground equipment areas
- Looking into opening a Dog Park
- Completed an agreement with LEC and PCLS for use of ball diamonds at Recreation Park. This agreement will give us funds to put back into these ball diamonds to better maintain them
- Renovate Restroom at Recreation Park
- Additional Maintenance Worker I position

**CEMETERIES DIVISION:**

- Installation of additional columbarium at Riverside Cemetery
- Adding columbarium Walkway at Evergreen Cemetery
- Continually looking for ways to be more efficient at keeping cemeteries looking their best

**BUILDING MAINTENANCE DIVISION:**

- Installation of new overhead doors at the Fire Station
- Installation of new thresholds for all overhead doors at the Fire Station
- Painting interior of Recreation Offices
- Painting interior of Morse Avenue Community Center

**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 interiors and exteriors of City buildings. Working to keep buildings properly maintained and improve working conditions for employees.
- Goal #3** Improve recreation events by soliciting sponsors. Improve parks and public lands by applying for grants.

**2016 Accomplishments**

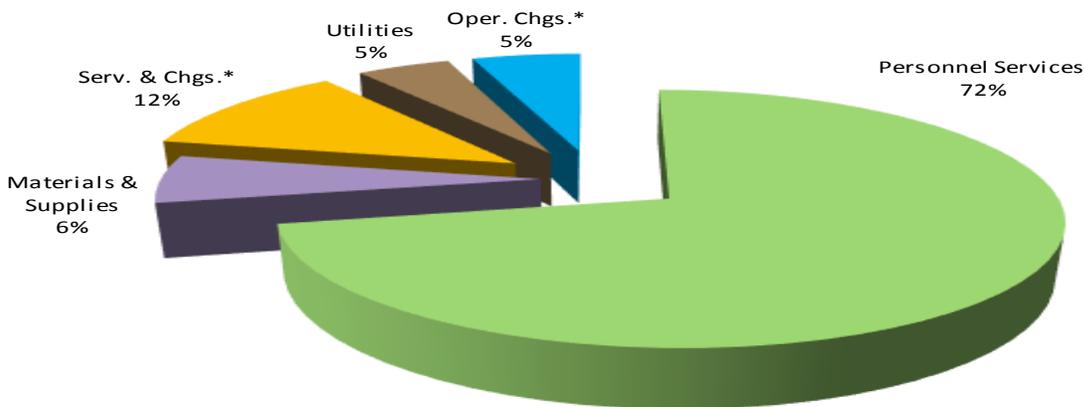
- Installation of new signs at both Cemeteries
- Installation of new signs at Lathrop, State Street, Huntington and Marine Parks
- Installation of new swing set at Lathrop Park with funding from Lubrizol Corporation
- Painted exterior of City Hall and 54 Mentor Avenue
- Painted interior of City Hall – Finance and Utilities Departments
- Installation of new counter in Utilities Department

- Installation of new carpeting in Police Department
- Installation of new landscaping in front of Municipal Court
- Installation of new landscaping in front of 66 Mentor Avenue and 54 Mentor Avenue
- Painted game room at Morse Avenue Community Center with assistance from Harvey High School Art Students
- Enhanced Fall Fest with Hay Ride down at Recreation Park. Displays designed and built by Harvey High School Art Students
- Installation of new phone system in all City buildings
- Implemented a Memorial Program for individuals to purchase trees and/or benches in memory of loved ones
- Installation of exercise equipment along Riverwalk in Recreation park with funding from Lubrizol Corporation and Painesville City Local Schools Wellness Program

Department	2017 Budget	2016 Budget	2015 Actual	2014 Actual	2013 Actual
Recreation & Public Lands (101)	\$715,007	\$682,027	\$695,988	\$589,524	\$587,564
Cemetery (204)	\$322,049	\$302,577	\$301,079	\$288,545	\$301,667
Commuity Programs (770)	<u>\$45,854</u>	<u>\$49,504</u>	<u>\$44,784</u>	<u>\$41,011</u>	<u>\$37,365</u>
	\$1,082,910	\$1,034,108	\$1,041,851	\$919,080	\$926,596

Total number of employees: 15

**Recreation and Public Lands**



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

- 2017 Budgeted Capital (Capital at 100%)		
▪ Building Improvements	\$30,000	
▪ Park Improvements	\$90,000	
▪ Walkway for Columbarium	\$34,000	
▪ Columbarium Addition	\$10,000	
▪ Purchase Rototiller	\$4,500	
▪ Purchase Core Aerator	\$4,000	
▪ Purchase New Van	\$30,000	
▪ Purchase Computer and Rugged Laptop	<u>\$7,500</u>	
Total Recreation & Public Lands 2017 Capital		<u>\$210,000</u>

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# Planning and Development

## 2017 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.

#### **2017 Departmental Highlights**

##### Planning Improvements:

- Continuation of the 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.
- Continued evaluation of 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 idler buildings, within the limitations of the State of Ohio codes as outlined in the 2006-2007 Comprehensive Plan.
- Continue implementation of the 2006-2007 Comprehensive Plan.
- Continue implementation of Downtown Master Plan.
- Continue implementation of the Downtown Painesville Transportation and Streetscape Plan.
- Creation of a Smart Streets Policy with the grant money provided by Plan4Health initiative through Lake County Community Development.
- 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.

#### **2016 Accomplishments**

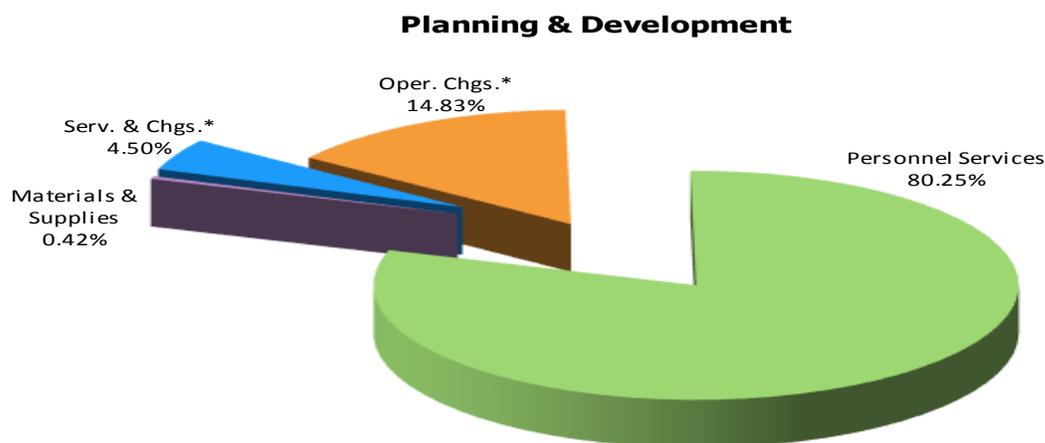
- Continued process of approving site plans, building and conditional use permits for several projects. Over 30 Site Reviews, Lot Split Reviews, Plat reviews and Inspections (Heisley Park, Shamrock Business Center PUD, Retreat at River's Edge, and other developments throughout the City).

- 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.
- Consolidation of building and zoning files by address to provide a comprehensive file system that includes all permits and site plans; property maintenance and code enforcement documentation for the department and residents/property owners.
- Shamrock Business Center PUD/Saber Healthcare facility was reviewed and approved through Planning Commission and commercial plans have been submitted and reviewed by the departments. The development of this multi-million dollar facility in the Shamrock Business Center brings anticipated revenues.
- Rezoning for Mt. Olive Baptist Church to provide for a site to construct a new church in the area they are currently located.
- High Pointe Centre Covenants and Restrictions were created and filed with the Lake County Recorder’s Office. The document sets forth conditions for the benefit of each owner of land in High Pointe Centre to insure the site is developed in a manner to encourage a better quality project.
- Downtown Design Review district was changed to the Historic Downtown Design Review District. The change provides the Downtown Painesville Organization (DPO) assistance on the implementation of their Strategic Plan. The DPO’s Strategic Plan specifically focuses on identifying a Historic Downtown District.
- Enhanced the design review guidelines for the Downtown and Richmond Street Design Review Districts to provide proper guidance for the revitalization activities being planned, and to meet the requirements of the Main Street program.

This represents 20% of the Department’s Operating Budget

Department	2017 Budget	2016 Budget	2015 Actual	2014 Actual	2013 Actual
Planning & Development (101)	<u>\$40,468</u>	<u>\$36,515</u>	<u>\$34,835</u>	<u>\$29,219</u>	<u>\$29,064</u>

Total number of employees: 1



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

# Community Development Code Enforcement

2017 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.

## 2017 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 create fillable forms that can be accessed on the City of Painesville's website.
- 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.**

## Actions:

- 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.
- Improve communication between realtors and title agents to provide timely information regarding vacant properties.
- Improve communication with residents by developing a brochure to explain requirements for permits and assist them in obtaining the information.

**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.

**2016 ACCOMPLISHMENTS**

- a) Continued process of approving site plans, building and conditional use permits for several projects. Over 16 residential site reviews for new construction, 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 Parking Garage utilizing grant funding from the Lake County Land Reutilization Corporation.
- c) Contracted out review of residential drawings with SafeBuilt.

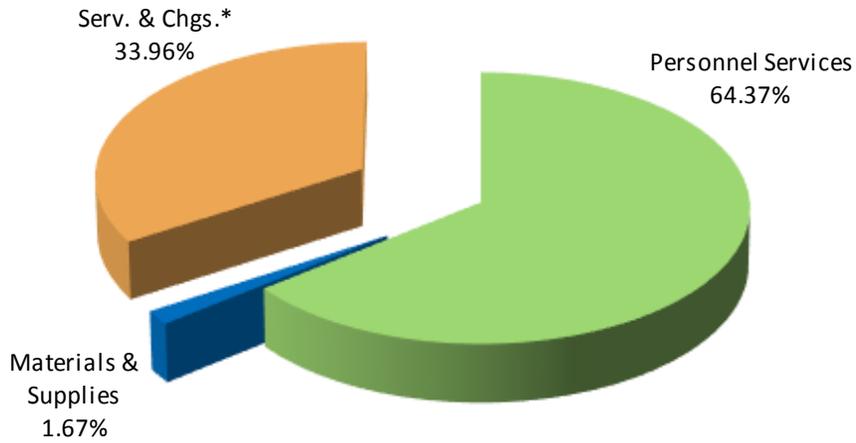
- d) Contracted out plan review for commercial/industrial properties with CT Consultants and SafeBuilt.
- e) Submitted application of 6 dilapidated properties in Painesville through the Lake County Land Reutilization Corporation.
- f) Continued to enforce registration of vacant properties in order to 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.
- g) Reviewed and revised processes and forms to streamline requirements for residents and developers. Improve understanding of requirements by providing additional information on the forms.
- h) 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.
- i) Continued working with Lake County Commissioners and World Changers to scrape and paint homes and tear off roofs in the City of Painesville that were in violation of the Property Maintenance Ordinance.
- j) Completed first roof replacement program and we were able to replace nine (9) dilapidated roofs and replace gutters as needed within budget of \$45,000.
- k) Obtained \$40,000 in funding through the Lake County CDBG for the 2017 Roofing Program.
- l) Continue to work with staff to identify and cite property owners and developers that have not obtained building permits before starting work.
- m) Continue overhaul of filing system to combine documents based on address in order to make more user friendly for staff.
- n) Worked with Heisley Park Developer and the Heisley Park HOA to set aside and develop five (5) acres of parkland as provided for in developer’s agreement.
- o) Obtained grant funding through Lake County Planning and Community Development for the development of a Complete Streets Policy for the City of Painesville.

This represents 20% of the Department’s Operating Budget

Department	2017 Budget	2016 Budget	2015 Actual	2014 Actual	2013 Actual
Community Development (101)	\$4,515	\$3,025	\$2,448	\$2,393	\$281
Code Enforcement (101)	<u>\$90,878</u>	<u>\$76,745</u>	<u>\$75,805</u>	<u>\$81,038</u>	<u>\$132,639</u>
	\$95,393	\$79,770	\$78,253	\$83,431	\$132,920

Total number of employees: 7

### Community Development/Code Enforcement



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

- 2017 Budgeted Capital (Capital at 100%)
  - Purchase 2 New Computers \$5,000
  - Total Community Development 2017 Capital \$5,000

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# Water Funds

Frank McKeon, Water Superintendent  
Mark Connor, Water Distribution 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 2017**

- 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. Complete all Harmful Algal Bloom testing.
    3. Perform quarterly testing for Disinfection Byproducts (TTHM's and HAA<sub>5</sub>)
    4. Ensure compliance for all Tier 1 sample site locations for Lead and Copper rule.

5. 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
  6. Complete updated lead and copper rule revisions 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.

**2016 Accomplishments**

- Painesville Water Division hosted American Water Works Association Northeast District fall meeting
- Unidirectional flushing the complete distribution system annually.
- Replaced approximately 4200 feet of water line and replaced mainline valves on Williams Street, Levan Avenue, Wood Street, and Hillside Drive.
- Continued to review and modify the backflow prevention program and notification procedures.
- Secured funding for Raw Water Intake Project
- Installed approximately 46 new service lines.
- Installed approximately 5 new hydrants.
- Begin sampling for Long Term Enhanced Surface Water Treatment Rule 2.
- Replaced Influent meters near the low service pumps to determine raw water flows.
- Replaced Effluent meters near the high service pumps to determine potable water flows.
- Replaced plant meter to determine potable water flow throughout the plant. This meter will determine plant water usage.
- Replaced a 2003 Ford F-150 with 2016 Ford F-150
- Replaced a 2003 Ford Windstar Van with a E-450 Workport
- Replaced a 2001 Ford Taurus with a 2016 Ford F-250 Utility Body

**Fund 710**

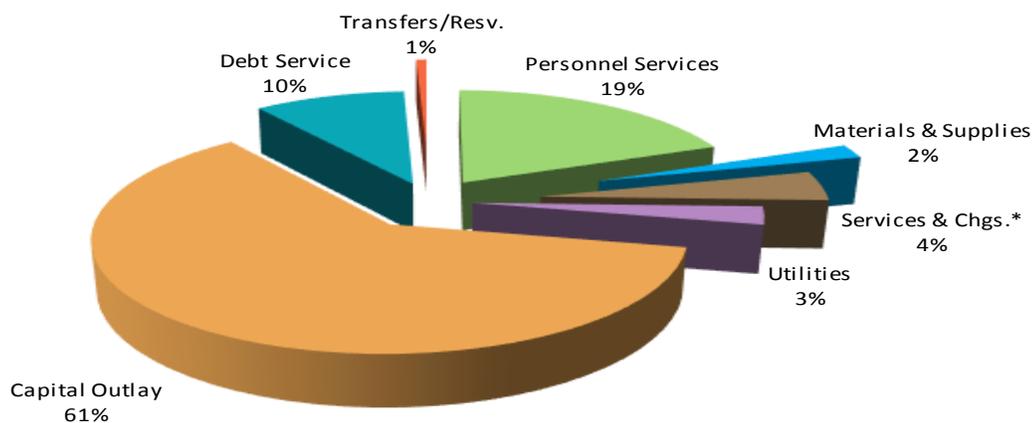
Department	2017 Budget	2016 Budget	2015 Actual	2014 Actual	2013 Actual
Administration	\$2,877,679	\$3,100,976	\$3,453,208	\$3,711,256	\$2,492,118
Plant	\$1,145,819	\$1,132,037	\$1,178,692	\$1,158,755	\$1,024,788
Distribution	<u>\$1,049,503</u>	<u>\$1,068,556</u>	<u>\$1,006,778</u>	<u>\$1,046,584</u>	<u>\$968,364</u>
Water Funds	\$5,073,001	\$5,301,569	\$5,638,678	\$5,916,595	\$4,485,270

**Fund 712**

Department	2017 Budget	2016 Budget	2015 Actual	2014 Actual	2013 Actual
Administration	\$554,329	\$636,069	\$772,458	\$861,921	\$947,924
Plant	\$8,442,000	\$8,520,000	\$520,981	\$481,676	\$200,893
Distribution	<u>\$558,000</u>	<u>\$1,155,000</u>	<u>\$378,114</u>	<u>\$1,618,475</u>	<u>\$1,415,031</u>
Water Construction Fund	\$9,554,329	\$10,311,069	\$1,671,553	\$2,962,072	\$2,563,848

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.

- 2017 Budgeted Capital (Capital at 100%)
    - Purchase New Utility Vehicle \$37,000
    - Purchase 2 New Computers \$5,000
    - Construct New Water Intake \$8,400,000
    - Filter Replacement \$35,000
    - Raw Well Basin Improvement \$50,000
    - Pinehill Waterline Replacement \$188,000
    - Pearl Street Waterline Replacement \$280,000
    - Purchase Lab Equipment \$5,000
- Total Water Department 2017 Capital \$9,000,000

# Sewer Funds

Randy Bruback, Director of Municipal Infrastructure  
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 eight square miles and 50 miles of sanitary sewer pipe. The system has eight 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 2750 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 has been identified for replacement. The construction was completed in 2010 and all systems are in operation and functioning.

Costs for land applying biosolids had risen in 2004 to near \$200,000 annually. The decision was made to landfill the biosolids and assume the responsibility of operating the entire pressing and hauling operation. The cost for landfilling and transferring solids to Quasar Energy was \$93,370.00 in 2015.

**2017 Departmental Goals and Objectives****Strategic Goal #1****Stewardship and Fiscal Responsibility**

- A. Establishing Benchmarks
  - a. Benchmark critical department functions that quantify performance. Establishing benchmarks for the department will assist staff in assessing historical data and comparing values on an annual basis.
- B. Infrastructure
  - a. Develop a comprehensive assessment of sewer infrastructure by December 2017
- C. Reduced personnel by one employee

**Strategic Goal #2****Community Engagement**

- A. Senior Center
  - a. Provide meals for Painesville Senior Center – Set dates to provide luncheon meal for the seniors.

**Strategic Goal #3****Community Engagement**

- A. Mentoring Program
  - a. 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.

**Accomplishments of the 2016 Departmental Budget**

- ✦ **Blower Building Basement Rehabilitation** - Removed and demolished the old caustic tanks (2) in the blower basement.
- ✦ **Vacuum Truck Training** – Allen Wozniak and Max Mendoza attended the Jack Doheny Vacuum Truck training location in Plymouth, MI during the month of April.
- ✦ **Safety Training** - Plant staff received training certification on CPR and AED assistance. The training was provided by the American Heart Association.
- ✦ **New Phone Lines/Conduits** – replaced phone wiring with new.
- ✦ **Confined Space Entry Training** – Allen Wozniak and Max Mendoza attended Confined Space entry training with the Painesville Fire Department.
- ✦ **Mower Maintenance Training** - Kevin Aiken, Asst. Supt and Allen Wozniak attended a one day maintenance workshop on Ventrac Mower repair in Macedonia, OH.
- ✦ **Recreation Park Pump Station**
  - Installed two new dri-well submersible pumps
  - Installed new LED Lighting
  - Installed new fall protection equipment
  - Painted floors, walls and piping.
  - Installed new emergency power generator panel connection
- ✦ **Quasar Energy Group** – Contract with Quasar has reduced our cost for solids disposal by 33% in 2016.
- ✦ **Digester Heater Room** – Work has progressed with repairing cracked floor and painting in the Heater Room.
- ✦ **Snow Removal** - Thanks to staff for assisting in removing snow at plant and at Heisley Park/Shamrock during heavy snow events.

- ✦ **New Stone Storage Pad** – Operation personnel graded and stoned in new area next to Tertiary Building to store piping and equipment.
- ✦ **LED Plant Lighting** – Placed new LED lights above hypo-chlorination tanks, primary clarifiers and bar screen areas.
- ✦ **Allen Wozniak** – Tested and passed his Class I Wastewater Operators Examination on June 2, 2016.
- ✦ **Belt Filter Press Efficiency (Department Goal and Objective)**
  - Replaced lower press belt with new.
  - Performed monthly cleaning of belt with power washer to improve efficiency.
  - Increased solids percentage by raising the blanket level in the primary clarifiers.
  - Increased solids percentage by improving volatile solids destruction with new digester heaters.
- ✦ **No. 2 Tertiary Filter Backwash Pump** – Removed backwash pump and had Estabrook Inc. replace and repair pump components. The pump was re-installed for service in May, 2016.
- ✦ **No. 2 Tertiary Filter Surface Wash Pump** – Removed No. 2 Surface Wash pump and had North Shore Pump replace worn pump parts and returned to service in August, 2016.
- ✦ **Operator I** – Hired Max Mendoza as the new Operator I in our department.
- ✦ **Operator II** – Promoted Bud Skaggs from an Operator I to an Operator II.
- ✦ **Septage Receiving Station (Department Goal and Objective)**
  - Placed into operation a new automated septage receiving station control system.

**Fund 720**

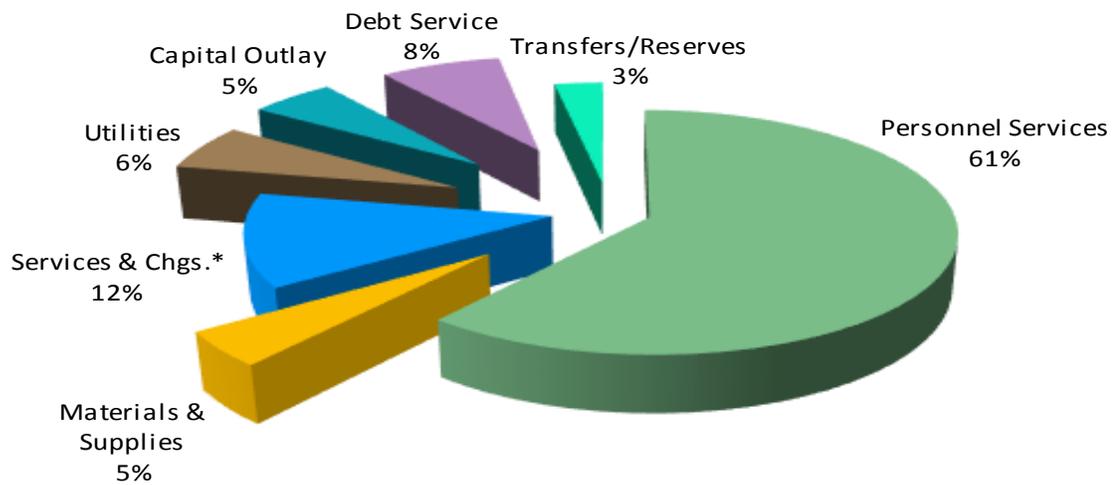
Department	2017 Budget	2016 Budget	2015 Actual	2014 Actual	2013 Actual
Administration	\$1,924,720	\$1,820,788	\$2,111,857	\$2,255,943	\$2,472,187
Plant	\$1,560,045	\$1,658,086	\$1,571,984	\$1,581,884	\$1,605,208
Transmission	\$212,658	\$203,802	\$177,846	\$182,835	\$189,329
Sewer Fund	\$3,697,423	\$3,682,676	\$3,861,687	\$4,020,662	\$4,266,724

**Fund 722**

Department	2017 Budget	2016 Budget	2015 Actual	2014 Actual	2013 Actual
Administration	\$322,135	\$386,687	\$438,439	\$511,097	\$555,273
Plant	\$225,000	\$125,000	\$441,198	\$175,798	\$442,830
Transmission	\$0	\$0	\$0	\$9,454	\$0
Sewer Construction Fund	\$547,135	\$511,687	\$879,637	\$696,349	\$998,103

Total number of employees: 15

### 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.

-	2017 Budgeted Capital (Capital at 100%)		
	▪ Aeration Tank Upgrade	\$60,000	
	▪ Greenhouse Conversion	\$35,000	
	▪ Grit Pumps Re-Hab	\$25,000	
	▪ Purchase New Pickup Truck	\$35,000	
	▪ Purchase Dump Truck Bed	\$20,000	
	▪ Replace Existing Tractor	<u>\$25,000</u>	
	Total WPCP 2017 Capital		<u>\$200,000</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.

## **2017 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 visit or program for customers as part of our Key Accounts Program.

(B) Goal = To maintain the Electric System's status in the present economic market.

- Objective - Monitor our power purchase and dispatch operations with AMP to take advantage of the fluctuating power market.
- Objective - Review our fee structure.
- Objective - Continue our search for reliable and economical power sources.

(C) Goal = To expand the divisions environmental stewardship.

- Objective - Evaluate participation in energy efficiency programs.
- Objective - Continue our involvement in hydro power.
- Objective - Explore other sources of renewable energy like Solar and Stored Energy.
- Objective - Evaluate rate changes which would promote energy efficiency.

## (II) Generation Plant:

(A) Goal = To maintain and improve the safety, reliability, and efficiency in various areas of the Electric Plant.

- Objective - Continue engineering and legal review of MACT compliance requirements.
- Objective - 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 - Continue construction phase of project for new 4 kv switchgear.
- Objective - Continue to upgrade the storm-water system.

(B) Goal = To continue and expand our Safety Program.

- Objective - Send one employee to the City Safety Committee/Lake Cty Safety Council Mtgs.
- 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 - Begin to reconfigure feeders H4, H9, and H10 around on Newell Street.
- Objective - Update UG electrical facilities within the City.
- Objective - Replace 100 existing MV bulbs with HPS retro units to improve the efficiency of our street light system.
- Objective - Continue cutover 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 stored energy installations in and around our system.
- Objective - Maintain our participation in JV2 at 7 MW or higher.
- Objective - Review and evaluate new joint venture projects with AMP Inc.
- Objective - Evaluate alternative peaking and generation sources.

### **2016 Electric Plant Accomplishments**

- Started 4 kv switchgear replacement project
- Replace #4 boiler dissolved oxygen meter
- Upgraded protective relays for distribution breakers
- Continued installation of collection and treatment system for stormwater runoff
- Completed lift truck training
- Assisted in installation of New Fiber Optic Cable to Various City Buildings
- Assisted in installation of new City phone system
- Installed two new 138 kv breakers at Richmond Road Substation
- Assisted other Departments with various projects Citywide, as needed

**2016 Electric Distribution Accomplishments**

- Continued Our Program Of Upgrading Manholes
- Replaced Two Outdated Bucket Trucks With A New One 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 Kept Downtimes Short

**Fund 730**

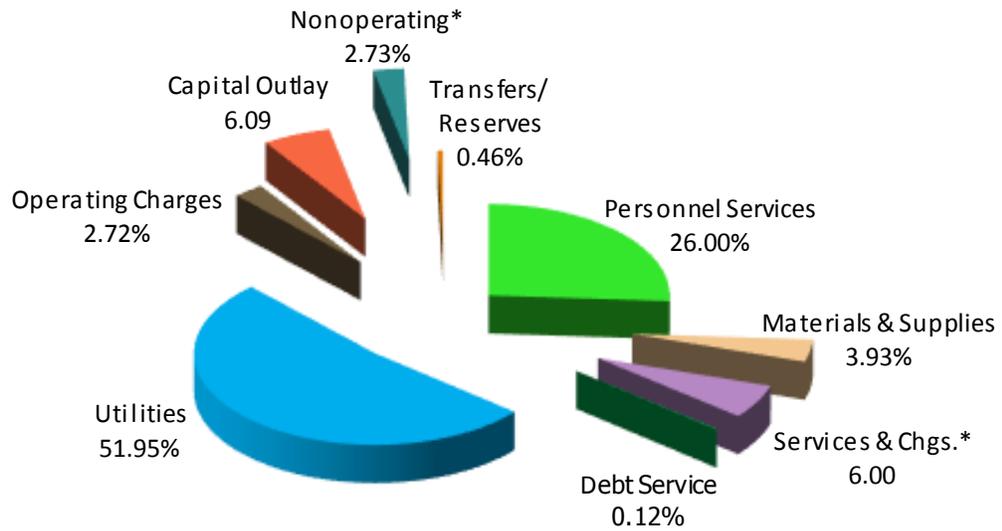
Department	2017 Budget	2016 Budget	2015 Actual	2014 Actual	2013 Actual
Administration	\$4,714,658	\$4,588,178	\$5,398,715	\$6,782,149	\$4,246,760
Plant	\$19,073,312	\$19,940,747	\$18,646,865	\$17,795,320	\$17,267,423
Distribution	\$1,971,499	\$1,916,628	\$1,867,187	\$1,826,716	\$1,806,329
Electric Revenue Fund	\$25,759,469	\$26,445,553	\$25,912,767	\$26,404,185	\$23,320,512

**Fund 732**

Department	2017 Budget	2016 Budget	2015 Actual	2014 Actual	2013 Actual
Administration	\$64,290	\$100,488	\$54,162	\$20,263	\$17,028
Plant	\$945,000	\$940,000	\$409,789	\$677,279	\$3,782,282
Distribution	\$680,000	\$680,000	\$711,937	\$1,271,824	\$431,497
Electric Construction Fund	\$1,689,290	\$1,720,488	\$1,175,888	\$1,969,366	\$4,230,807

Total number of employees: 46 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.

-	2017 Budgeted Capital (Capital at 100%)	
	▪ 4160V Switchgear Upgrade	\$825,000
	▪ Fiber Optic Upgrades	\$50,000
	▪ Purchase New GPS Device	\$5,000
	▪ SCADA Controls	\$30,000
	▪ New SUV	\$30,000
	▪ Purchase 2 New Computers	\$5,000
	▪ Purchase Industrial Transformers	\$120,000
	▪ UG Electric in Various Subdivisions	\$80,000
	▪ System Upgrade	\$300,000
	▪ Purchase New Line Truck	<u>\$180,000</u>
	Total Electric Service Funds 2017 Capital	<u>\$1,625,000</u>

# Storm Water Utility

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.

## **2017 Departmental Goals and Objectives**

Storm drainage improvements:

- Design and construct certain neighborhood drainage improvements in conjunction with roadway improvements.
- Do engineer in-house and make minor repairs to storm sewers in most cost efficient manner identified.
- 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.

## **2016 Accomplishments**

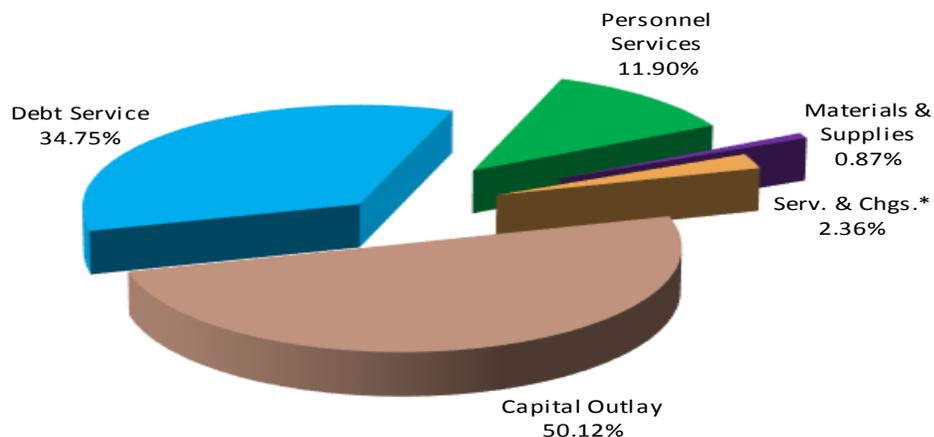
- Performed a number of storm water drainage system evaluations

- Completed the construction 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.
- Updated the Comprehensive Stormwater and Erosion and Sediment Control codes to be compliant with Ohio EPA’s Construction General Permit and Small MS4 Stormwater Permit.
- Received an award from the Ohio Stormwater Association for the Main Street Streetscape project.

**FUND 760**

Department	2017 Budget	2016 Budget	2015 Actual	2014 Actual	2013 Actual
Operating Charges	\$181,172	\$154,707	\$128,331	\$178,021	\$176,584
Capital	\$600,000	\$2,880,000	\$230,297	\$70,032	\$135,471
Debt	\$416,021	\$343,881	\$408,130	\$484,457	\$553,012
<b>Storm Water Total</b>	<b>\$1,197,193</b>	<b>\$3,378,588</b>	<b>\$766,758</b>	<b>\$732,510</b>	<b>\$865,067</b>

**Storm Water Utility Fund 760**



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

- 2017 Budgeted Capital (Capital at 100%)		
▪ Maplewood Stormwater Project	\$600,000	
Total Storm Water 2017 Capital		<u>\$600,000</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	\$ 321,127	\$ 1,272,273	\$ 1,593,400
201.970	STREET CONST., MAINT. TOTAL	13,603	42,397	56,000
204.970	CEMETERIES TOTAL	16,211	63,789	80,000
222.970	PROBATION TOTAL	3,524	9,476	13,000
229.970	EMS TOTAL	16,390	53,610	70,000
230.970	MUNI CT CAPITAL PROJ TOTAL	4,405	21,595	26,000
234.970	VICTIM'S ADVOCATE GRANT TOTAL	-	500	500
429.970	MUNI CT SPECIAL PROJECTS TOTAL	225	275	500
710.970	WATER TOTAL	111,500	311,500	423,000
720.970	SEWER TOTAL	100,860	369,140	470,000
730.970	ELECTRIC TOTAL	269,920	1,054,580	1,324,500
750.970	PARKING TOTAL	-	-	-
760.970	STORM WATER TOTAL	5,670	21,130	26,800
		<u>\$ 863,435</u>	<u>\$ 3,220,265</u>	<u>\$ 4,083,700</u>

### HOSPITALIZATION COSTS HISTORICALLY

Fund	Fund Description	FY 2017	FY 2016	FY 2015	FY 2014	FY 2013
101	General Fund	1,593,400	1,493,646	1,108,193	1,001,470	1,045,558
201	Street Const., Maint.	56,000	47,168	27,946	30,271	39,551
204	Cemeteries	80,000	77,009	50,124	65,993	51,342
222	Probation	13,000	12,514	8,105	6,287	4,927
229	EMS	70,000	63,533	59,098	37,724	43,454
230	Muni Court Capital Proj.	26,000	22,140	19,140	26,561	20,919
234	Victim's Advocate Grant	500	481	3	-	11
429	Muni Court Special Proj.	500	964	300	39	31
710	Water Revenue	423,000	431,308	423,947	386,906	402,780
720	Sewer Revenue	470,000	479,439	443,271	528,918	787,995
730	Electric Revenue	1,324,500	1,232,150	1,146,860	1,139,596	825,593
750	Off-Street Parking	-	9,626	4,849	4,475	3,978
760	Storm Water	26,800	19,252	11,276	12,137	15,980
<b>Total Hospitalization</b>		<b>4,083,700</b>	<b>3,889,230</b>	<b>3,303,111</b>	<b>3,240,378</b>	<b>3,242,119</b>

FY 2017-2016 are budget. FY 2015-2013 are actual costs.

## Schedule of Worker's Compensation

<u>Account</u>	<u>Department/Division</u>	<u># of Emp</u>	<u>Administrative Costs</u>	<u>Claims Estimate</u>	<u>TOTAL</u>
101.970	GENERAL FUND TOTAL		\$ 119,533	\$ 111,794	\$ 231,327
201.970	STREET CONST., MAINT. TOTAL		3,979	8,001	11,980
204.970	CEMETERIES TOTAL		4,333	16,000	20,333
222.970	PROBATION TOTAL		1,202	103	1,305
229.970	EMS TOTAL		7,013	6,202	13,215
230.970	MUNI COURT CAPITAL TOTAL		1,196	104	1,300
234.970	VICTIM'S ADVocate GRANT TOTAL		429	201	630
429.970	MUNI COURT SPECIAL PRJ TOTAL		450	500	950
710.970	WATER TOTAL		36,295	37,000	73,295
720.970	SEWER TOTAL		33,554	35,400	68,954
730.970	ELECTRIC TOTAL		90,073	125,948	216,021
750.970	PARKING TOTAL		-	-	-
760.970	STORM WATER UTILITY TOTAL		1,675	8,225	9,900
770.970	COMMUNITY PROGRAMS TOTAL		268	522	790
			<u>\$ 300,000</u>	<u>\$ 350,000</u>	<u>\$ 650,000</u>

### WORKER'S COMPENSATION COSTS HISTORICALLY

<u>Fund</u>	<u>Fund Description</u>	<u>FY 2017</u>	<u>FY 2016</u>	<u>FY 2015</u>	<u>FY 2014</u>	<u>FY 2013</u>
101	General Fund	231,327	211,164	182,227	136,843	142,283
201	Street Const., Maint.	11,980	14,530	8,652	7,538	6,217
204	Cemeteries	20,333	25,076	14,509	4,072	18,626
222	Probation	1,305	1,626	1,009	1,149	1,081
229	EMS	13,215	14,618	10,257	9,014	5,780
230	Muni Court Capital Proj.	1,300	1,512	962	878	825
234	Victim's Advocate Grant	630	1,713	797	393	570
429	Muni Court Special Proj.	950	2,845	328	464	236
710	Water Revenue	73,295	88,710	35,447	48,918	46,642
720	Sewer Revenue	68,954	83,600	29,327	77,792	37,762
730	Electric Revenue	216,021	259,438	154,632	224,668	199,467
750	Off-Street Parking	-	1,910	657	543	511
760	Storm Water	9,900	12,028	3,606	3,049	2,518
770	Community Programs	790	1,230	188	167	157
	<b>Total Workers Compensation</b>	<b>650,000</b>	<b>720,000</b>	<b>442,598</b>	<b>515,489</b>	<b>462,674</b>

FY 2017-2016 are budget. FY 2015-2013 are actual costs.

## Schedule of Debt

### Fund Summary for 2017

#### 2017 Budgeted Debt Payments By Fund

Fund	Type of Debt Payments	2017 Budget Amount	% of Fund Budget
<b>201 Street Construction Maint &amp; Repair</b>			
	Bond Principal	69,000	
	Bond Interest	29,082	
	Note Principal	498,389	
	Note Interest	8,260	
	OPWC Principal	4,891	
	<b>Total Street Construction Maint &amp; Repair 2017 Debt Payments</b>	<b><u>609,622</u></b>	<b>25.63%</b>
<b>220 Fire Levy</b>			
	Note Principal	-	
	Note Interest	-	
	Lease Principal	21,904	
	Lease Interest	6,795	
	<b>Total Fire Levy 2017 Debt Payments</b>	<b><u>28,699</u></b>	<b>56.61%</b>
<b>231 Shamrock Business Center TIF</b>			
	Bond Principal	309,000	
	Bond Interest	191,948	
	Note Principal	400,000	
	Note Interest	6,700	
	OPWC Principal	48,356	
	<b>Total Shamrock Business Center 2017 Debt Payments</b>	<b><u>956,004</u></b>	<b>85.99%</b>
<b>303 Special Assess. Bond Retirement</b>			
	Bond Principal	49,000	
	Bond Interest	31,683	
	<b>Total Special Assess. Bond Retirement 2017 Debt Payments</b>	<b><u>80,683</u></b>	<b>80.46%</b>
<b>425 Girdled Road Water Improvements</b>			
	OWDA Principal	104,725	
	OWDA Interest	10,751	
	<b>Total Girdled Road Water Improve. 2017 Debt Payments</b>	<b><u>115,476</u></b>	<b>100.00%</b>
<b>428 Industrial Park Project</b>			
	Bond Principal	12,000	
	Bond Interest	3,910	
	<b>Total Industrial Park Project 2017 Debt Payments</b>	<b><u>15,910</u></b>	<b>100.00%</b>
<b>430 Capital Equipment Reserve Fund</b>			
	Lease Principal	74,085	
	Lease Interest	3,427	
	<b>Total Capital Equipment Reserve 2017 Debt Payments</b>	<b><u>77,512</u></b>	<b>24.17%</b>

## Fund Summary for 2017 Continued

Fund	Type of Debt Payments	2017 Budget Amount	% of Fund Budget
<b>710 Water Revenue</b>			
	Note Principal	500,000	
	Note Interest	8,400	
	Lease Principal	242,623	
	Lease Interest	101,072	
	<b>Total Water Revenue 2017 Debt Payments</b>	<b><u>852,095</u></b>	<b>16.80%</b>
<b>712 Water Construction</b>			
	Note Principal	524,899	
	Note Interest	8,680	
	OPWC Principal	-	
	Lease Principal	19,718	
	Lease Interest	632	
	<b>Total Water Construction 2017 Debt Payments</b>	<b><u>553,929</u></b>	<b>5.80%</b>
<b>722 Sewer Construction</b>			
	Note Principal	62,000	
	Note Interest	1,025	
	WPCLF Principal	149,273	
	WPCLF Interest	83,811	
	Lease Principal	24,830	
	Lease Interest	796	
	<b>Total Sewer Construction 2017 Debt Payments</b>	<b><u>321,735</u></b>	<b>58.80%</b>
<b>730 Electric Revenue</b>			
	Bond Principal	266,617	
	Lease Principal	9,849	
	Lease Interest	4,493	
	<b>Total Electric Revenue 2017 Debt Payments</b>	<b><u>280,959</u></b>	<b>1.09%</b>
<b>732 Electric Construction</b>			
	Lease Principal	17,528	
	Lease Interest	562	
	<b>Total Electric Construction 2017 Debt Payments</b>	<b><u>18,090</u></b>	<b>1.07%</b>
<b>760 Storm Water Utility</b>			
	Bond Principal	75,000	
	Bond Interest	60,613	
	Note Principal	264,712	
	Note Interest	4,390	
	Lease Principal	10,955	
	Lease Interest	351	
	<b>Total Storm Water Utility 2017 Debt Payments</b>	<b><u>416,021</u></b>	<b>34.75%</b>
	<b>Total Budgeted 2017 Debt Payments</b>	<b><u>4,326,735</u></b>	<b>5.92%</b>

### Schedule of Transfers

Transfer From	Amount	Transfer To	Amount
General Fund	25,000	Street Const., Maint. & Repair Fund	25,000
General Fund	350,000	Cemeteries Fund	350,000
General Fund	2,000	Underground Storage Tank Fund	2,000
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
<b>TOTAL TRANSFERS FROM</b>	<b><u>\$ 579,000</u></b>	<b>TOTAL TRANSFERS TO</b>	<b><u>\$ 579,000</u></b>

### Schedule of Advances

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

**CITY OF PAINESVILLE  
2017 LONG-TERM DEBT**

PURPOSE	FUND	PRINCIPAL		INTEREST RATE	MATURITY	2017 PAYMENTS		OUTSTANDING 12/31/2017
		OUTSTANDING 1/1/2017				PRINCIPAL	INTEREST	
<b>GENERAL OBLIGATION BONDS</b>								
Various Purpose Bonds	201,415 303,428	1,060,000.00		4.25 - 5%	2028	110,000.00	28,925.00	950,000.00
Joint Venture Agreement	730	1,030,670.00		4.6 - 4.7%	2021	200,836.00	55,123.00	829,834.00
Cedarbrook Stormwater Project	760	1,865,000.00			2035	75,000.00	60,613.00	1,790,000.00
Shamrock Bridge	231	5,070,000.00		2-3%	2034	225,000.00	144,125.00	4,845,000.00
Shamrock Assessment	231	1,678,000.00		2-3%	2032	84,000.00	47,823.00	1,594,000.00
<b>TOTAL GENERAL OBLIGATION BONDS</b>		<u>10,703,670.00</u>				<u>694,836.00</u>	<u>336,609.00</u>	<u>10,008,834.00</u>
<b>SPECIAL ASSESSMENT BONDS</b>								
Renaissance Parkway	303	230,000.00		4.75%	2021	20,000.00	11,500.00	210,000.00
<b>TOTAL SPECIAL ASSESSMENT BONDS</b>		<u>230,000.00</u>				<u>20,000.00</u>	<u>11,500.00</u>	<u>210,000.00</u>
<b>OWDA LOAN</b>								
Safe Drinking Girdled Road Water Improve.	425	329,245.00		4.61%	2019	104,725.00	10,750.32	224,520.00
WPCLF Loan WWTP Upgrades	722	2,759,612.00		3.42%	2031	147,224.00	83,810.14	2,612,388.00
<b>TOTAL OWDA LOANS</b>		<u>3,088,857.00</u>				<u>251,949.00</u>	<u>94,560.46</u>	<u>2,836,908.00</u>
<b>OPWC LOANS</b>								
Brookstone Blvd. Extension	231	1,380,000.00		0.00%	2039	48,356.00	0.00	1,331,644.00
Chester Street Roadway Improve.	201	53,790.00		0.00%	2027	4,890.00	0.00	48,900.00
Mentor Ave./West Jackson St. Improve.	722	52,533.00		0.00%	2027	2,049.00	0.00	50,484.00
<b>TOTAL OPWC LOANS</b>		<u>106,323.00</u>				<u>6,939.00</u>	<u>0.00</u>	<u>99,384.00</u>
<b>TOTAL LONG TERM DEBT</b>		<u>14,128,850.00</u>				<u>973,724.00</u>	<u>442,669.46</u>	<u>13,155,126.00</u>

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## 2017 Capital Budget

The proposed funding mechanisms utilized by the City of Painesville to fund the 2017 capital improvement plan are cash, grants and loans. The table below outlines the type of funding method needed by each fund to pay for the 2017 projects. Following this table is a detailed project list that provides a description of each project for the 2017 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 Maint & Rpr	600,000	740,000		1,340,000
230	Municipal Court Computerization	6,000			6,000
236	Fire Improvement Levy Fund	210,000			210,000
237	Road Improvement Levy Fund	635,000			635,000
415	Municipal Court Capital Projects	45,000			45,000
424	Capital Improvement	537,500	115,000		652,500
427	Jackson Street Interchange	-	10,000		10,000
430	Capital Equipment Reserve	243,235			243,235
712	Water Construction	600,400		8,400,000	9,000,400
722	Sewer Construction	225,400	-	-	225,400
732	Electric Construction	1,671,200	-	-	1,671,200
760	Storm Water Utility	300,000	-	300,000	600,000
<b>TOTAL</b>		<b>\$ 5,073,735</b>	<b>\$ 865,000</b>	<b>\$ 8,700,000</b>	<b>\$ 14,638,735</b>
<b>PERCENT OF TOTAL</b>		<b>34.66%</b>	<b>5.91%</b>	<b>59.43%</b>	<b>100.00%</b>

### Summary of Projects for 2017

The following pages list the capital projects for 2017 and provide a brief description of those projects.

**FY 2017**

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT./DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	ANNUAL PAVING PROGRAM	ENGINEERING	\$ 495,000.00	2017 PAVING PROGRAM - VARIOUS ROAD RESURFACING PROJECTS THROUGHOUT CITY
	PAVING WALNUT AVE	ENGINEERING	\$ 105,000.00	PAVING WALNUT AVE - CITY'S PORTION (FUND 201 & 237)
	PAVING WALNUT AVE	ENGINEERING	\$ 740,000.00	PAVING WALNUT AVE - GRANT'S PORTION (\$740,000)
<b>201</b>	<b>TOTAL SCMR FUND</b>		<b>\$ 1,340,000.00</b>	
	IMPROVING PROBATION TECHNOLOGY	MUNI COURT	\$ 6,000.00	PROBATION KIOSK
<b>230</b>	<b>TOTAL MUNICIPAL COURT COMPUTERIZATION FUND</b>		<b>\$ 6,000.00</b>	
	PATIENT LOAD SYSTEM	FIRE	\$ 30,000.00	RETROFIT EXISTING AMBULANCE WITH A PATIENT LOAD SYSTEM TO REDUCE INJURY TO FIREFIGHTERS DUE TO LOADING AND UNLOADING PATIENTS
	NEW AMBULANCE	FIRE	\$ 180,000.00	REPLACE OLD AMBULANCE WITH NEW AMBULANCE WITH A PATIENT LOAD SYSTEM
<b>236</b>	<b>TOTAL FIRE IMPROVEMENT LEVY FUND</b>		<b>\$ 210,000.00</b>	
	PAVING WALNUT	ENGINEERING	\$ 635,000.00	CITY'S PORTION OF WALNUT AVE (FUND 201 & 237)
<b>237</b>	<b>TOTAL ROAD IMPROVEMENT LEVY FUND</b>		<b>\$ 635,000.00</b>	
	BUILDING IMPROVEMENTS	MUNI COURT	\$ 10,000.00	VARIOUS BUILDING IMPROVEMENTS FOR MUNICIPAL COURT AREA
	COMPUTER REPLACEMENT	MUNI COURT	\$ 15,000.00	CONTINUE WITH THE COURT COMPUTER REPLACEMENT
	PAPER ON DEMAND	MUNI COURT	\$ 20,000.00	CONTINUE WITH PAPER ON DEMAND PROJECT
<b>415</b>	<b>TOTAL MUNI CT CAPITAL PROJECTS FUND</b>		<b>\$ 45,000.00</b>	
	BUILDING IMPROVEMENTS	BUILDING IMPROVEMENT	\$ 30,000.00	TO PURCHASE NEW FIRE STATION DOORS AND CHANNELS IN FIRE STATION DOOR OPENINGS.
	INSTALL HANDICAP RAMPS	ENGINEERING	\$ 50,000.00	C.D.B.G. GRANT TO INSTALL HANDICAP RAMPS ON SIDEWALKS
	PARKING LOT PAVING	ENGINEERING	\$ 400,000.00	PAVING NEW PARKING LOT IN THE OLD PARKING GARAGE LOT

**FY 2017**

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	COLUMBARIUM WALKWAY	CEMETERIES/PARKS	\$ 34,000.00	ADD A NEW WALKWAY TO NEW COLUMBARIUMS AT EVERGREEN. WALKWAY WILL BE THE FOUNDATION FOR THE DESIGN OF NEW COLUMBARIUM
	COLUMBARIUM ADDITION	CEMETERIES/PARKS	\$ 10,000.00	TO PURCHASE AN ADDITIONAL COLUMBARIUM AT RIVERSIDE CEMETERY. PAVERS INSTALLED AND WILL MATCH EXISTING COLUMBARIUM
	PARKS IMPROVEMENT	RECREATION & PUBLIC LANDS	\$ 65,000.00	RESTROOM REHABILITATION AT KIWANIS RECREATION PARK PAID BY C.D.B.G. GRANT
	PARKS IMPROVEMENT	RECREATION & PUBLIC LANDS	\$ 18,000.00	DIAMOND 2 FENCE REPAIRS AND REPLACEMENT. PER AGREEMENT WITH LAKE ERIE AND PAINESVILLE CITY SCHOOLS WE ARE RESPONSIBLE FOR MAINTENANCE & REPLACEMENT
	PARKS IMPROVEMENT	RECREATION & PUBLIC LANDS	\$ 7,000.00	CONTINUE TO REPLACE FALL ZONE AREAS WITH RUBBER MULCH. CONTINUE TO MAKE NECESSARY REPAIRS TO EXISTING PLAYGROUND EQUIPMENT.
	PURCHASE ROTOTILLER	RECREATION & PUBLIC LANDS	\$ 4,500.00	PURCHASE ROTOTILLER TO BE USED AT THE BALL FIELDS TO CUT DOWN EDGES TO ELIMINATE TRIP HAZARDS AND FOR BED PREP FOR PLANT INSTALLATIONS. NECESSARY FOR BALLFIELD AGREEMENT WITH LAKE ERIE AND PAINESVILLE CITY SCHOOLS
	PURCHASE CORE AERATOR	RECREATION & PUBLIC LANDS	\$ 4,000.00	PURCHASE CORE AERATOR TO BE USED ON BALLFIELDS. NECESSARY PER BALL FIELD AGREEMENT WITH LAKE ERIE AND PAINESVILLE CITY SCHOOLS
	PURCHASE NEW VAN	RECREATION & CEMETERIES	\$ 30,000.00	PURCHASE NEW VAN TO BE USED FOR RECREATION DEPARTMENT EVENTS AND TO MEET CUSTOMERS AT THE CEMETERY TO VIEW LOTS. SHARED VEHICLE BETWEEN 2 DEPARTMENTS TO ELIMINATE A VEHICLE
<b>424</b>	<b>TOTAL CAPITAL IMPROVEMENT FUND</b>		<b>\$ 652,500.00</b>	
	SR 44 INTERCHANGE	ENGINEERING	\$ 10,000.00	DESIGN ENGINEERING SR 44/JACKSON INTERCHANGE UPGRADES. PAID FOR WITH GRANT MONIES
<b>427</b>	<b>TOTAL JACKSON ST INTERCHANGE PROJECT FUND</b>		<b>\$ 10,000.00</b>	

**FY 2017**

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	IT IMPROVEMENTS	HUMAN RESOURCE	\$ 2,000.00	PURCHASE NEW COMPUTER FOR AMANDA KAPPEL
	PURCHASE NEW COMPUTERS	FINANCE	\$ 2,000.00	PURCHASE NEW COMPUTER FOR KIM WHITED
	PURCHASE OFFICE EQUIPMENT	ENGINEERING	\$ 2,500.00	PURCHASE OFFICE FURNITURE FOR ENGINEERING DEPT
	PURCHASE NEW COMPUTERS	POLICE	\$ 10,000.00	PURCHASE NEW COMPUTERS FOR POLICE DEPARTMENT
	PURCHASE 3 NEW VEHICLES	POLICE	\$ 120,000.00	PURCHASE THREE NEW VEHICLES FOR POLICE
	PURCHASE 4 POST LIFT	PUBLIC WORKS	\$ 18,225.00	PURCHASE NEW 4 POST LIFT TR-25A FOR THE NEW STORRS STREET COMPLEX
	PURCHASE 2 POST LIFT	PUBLIC WORKS	\$ 17,750.00	PURCHASE NEW 2 POST LIFT TP-16 FOR THE NEW STORRS STREET COMPLEX
	PURCHASE JACK STANDS	PUBLIC WORKS	\$ 6,780.00	PURCHASE NEW JACK STANDS FOR THE NEW STORRS STREET COMPLEX
	PURCHASE ROLLING JACK BEAM	PUBLIC WORKS	\$ 10,500.00	PURCHASE NEW ROLLING JACK BEAM FOR THE NEW STORRS STREET COMPLEX
	PURCHASE COLUMN LIFT	PUBLIC WORKS	\$ 40,980.00	PURCHASE NEW COLUMN LIFTS THE THE NEW STORRS STREET COMPLEX
	PURCHASE NEW COMPUTER	RECREATION & PUBLIC LANDS	\$ 3,000.00	PURCHASE NEW COMPUTER FOR KARLA CHARDON
	PURCHASE LAPTOP	CEMETERY DEPARTMENT	\$ 4,500.00	PURCHASE RUGGED LAPTOP FOR MECHANIC TO USE AT THE SHOP FOR VEHICLE REPAIRS AND CEMETERY STAFF TO LOCATE GRAVESITE
	PURCHASE COMPUTERS	COM. DEV./ CODE ENFORCEMENT	\$ 5,000.00	PURCHASE TWO NEW COMPUTERS FOR CODE ENFORCEMENT
<b>430</b>	<b>TOTAL CAPITAL EQUIPMENT RESERVE FUND</b>		<b>\$ 243,235.00</b>	
	PURCHASE NEW COMPUTER	UTILITES OFFICE	\$ 400.00	PURCHASE NEW COMPUTER ON A ROTATING BASIS FOR UTILITIES OFFICE TO REPLACE OUTDATED COMPUTER (TRACY).
	WATER INTAKE SYSTEM	WATER	\$ 8,400,000.00	CONSTRUCT NEW WATER INTAKE SYSTEM. OFFSET WITH INTEREST FREE LOAN
	PURCHASE NEW UTILITY VEHICLE	WATER	\$ 37,000.00	PURCHASE NEW F-250 UTILITY BODY VEHICLE TO REPLACE 1999 DODGE CARAVAN

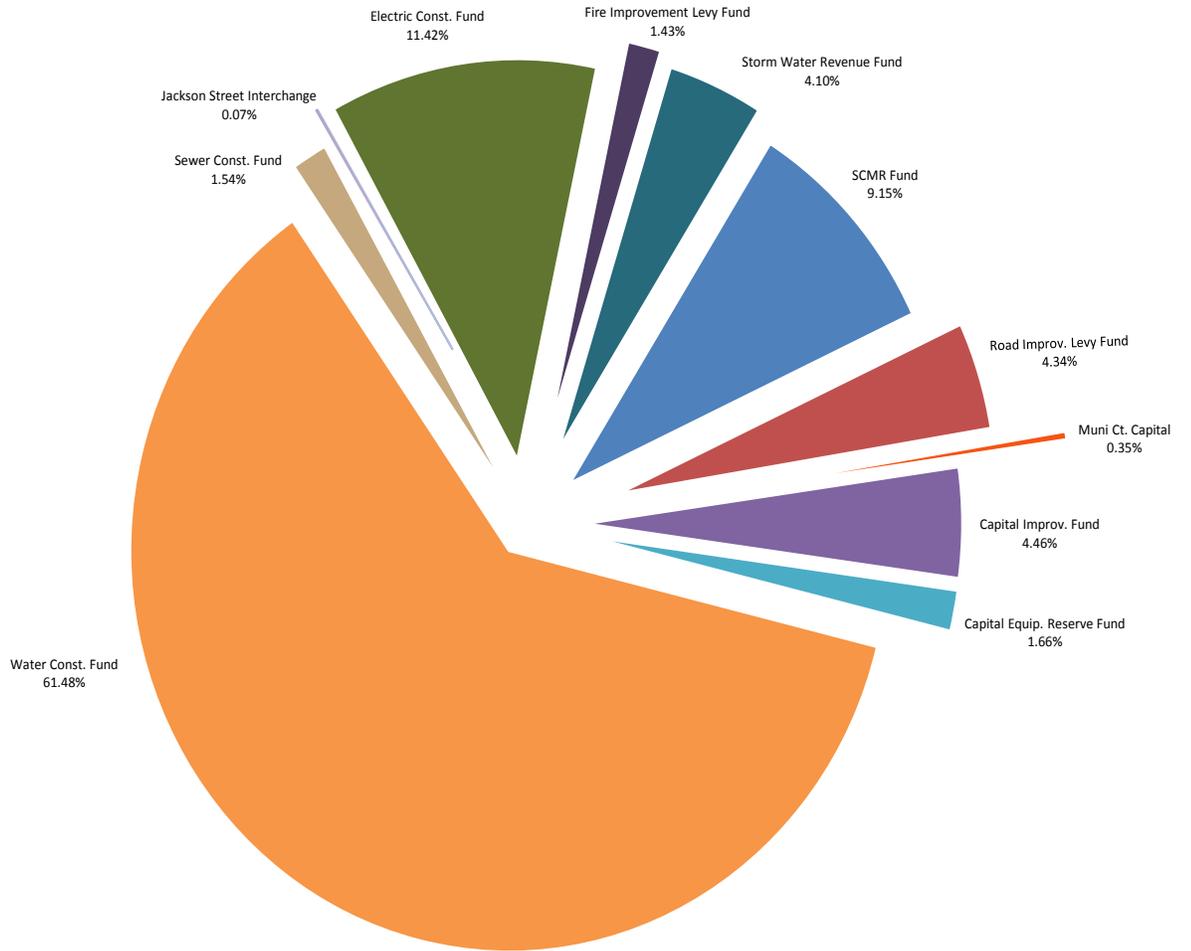
**FY 2017**

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	PURCHASE COMPUTERS	WATER	\$ 5,000.00	PURCHASE NEW COMPUTERS ON ROTATING BASIS AT THE WATER PLANT
	FILTER REPLACEMENT	WATER	\$ 35,000.00	TO REPLACE FILTER UNDERDRAIN AT WATER PLANT
	RAW WELL BASIN IMPROVEMENT	WATER	\$ 50,000.00	TO IMPROVE EXISTING RAW WELL BASIN
	PINEHILL WATERLINE REPLACEMENT	WATER	\$ 188,000.00	CONTINUE REPLACING APPROXIMATELY 4,460' OF WATERLINE ON PINEHILL DUE TO ACIDIC SOIL CONDITIONS ERRODING THE DUCTILE IRON PIPE
	PEARL WATERLINE REPLACEMENT	WATER	\$ 280,000.00	REPLACING APPROXIMATELY 1420' OF WATERLINE ON PEARL STREET (FROM LIBERTY TO STATE 1420'-4")
	PURCHASE LAB EQUIPMENT	WATER	\$ 5,000.00	PURCHASE NEW INCUBATOR FOR THE WATER LAB
<b>712</b>	<b>TOTAL WATER CONSTRUCTION FUND</b>		<b>\$ 9,000,400.00</b>	
	PURCHASE NEW COMPUTER	UTILITES OFFICE	\$ 400.00	PURCHASE NEW COMPUTER ON A ROTATING BASIS FOR UTILITIES OFFICE TO REPLACE OUTDATED COMPUTER (TRACY)
	AERATION TANK UPGRADE	WATER POLLUTION CONTROL	\$ 60,000.00	REPLACE EXISTING AERATION TANK PIPING AND DIFFUSERS (ONE TANK)
	GREENHOUSE CONVERSION	WATER POLLUTION CONTROL	\$ 35,000.00	INSTALL METAL ROOF AND SIDING FOR GREENHOUSE
	SANITARY SEWERS	WATER POLLUTION CONTROL	\$ 25,000.00	FOR REPLACING SANITARY SEWERS IF THEY BREAK
	GRIT PUMP'S RE-HAB	WATER POLLUTION CONTROL	\$ 25,000.00	RE-HAB EXISTING GRIT PUMPS WITH PARTS THAT IMPROVE THE PROCESS OF TRANSFERRING GRIT FROM THE GRIT TANKS TO THE GRIT REMOVAL PROCESS
	PURCHASE NEW TRUCK	WATER POLLUTION CONTROL	\$ 35,000.00	PURCHASE NEW PICK-UP TRUCK/SNOWPLOW TO REPLACE OLD PICK-UP TRUCK
	PURCHASE DUMP TRUCK BED	WATER POLLUTION CONTROL	\$ 20,000.00	PURCHASE NEW DUMP TRUCK BED (NO 75 DUMP TRUCK BED)
	PURCHASE NEW VENTRAC MOWER	WATER POLLUTION CONTROL	\$ 25,000.00	PURCHASE NEW MULTI-USE TRACTOR (TRECHING, EXCAVATING, STUMP REMOVER, TILLER)
<b>722</b>	<b>TOTAL SEWER CONSTRUCTION FUND</b>		<b>\$ 225,400.00</b>	

**FY 2017**

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	HANDHELD DEVICES	UTILITES OFFICE	\$ 20,000.00	REPLACE TWO HANDHELD COMPUTERS FOR METER READERS
	PURCHASE NEW TRUCK	UTILITES OFFICE	\$ 25,000.00	PURCHASE NEW TRUCK TO REPLACE JULIA'S
	PURCHASE NEW COMPUTER	UTILITES OFFICE	\$ 1,200.00	PURCHASE NEW COMPUTER ON A ROTATING BASIS FOR UTILITIES OFFICE TO REPLACE OUTDATED COMPUTER (TRACY)
	4160V SWITCHGEAR REPLACEMENT	ELECTRIC	\$ 825,000.00	REPLACE 4160V SWITCHGEAR AT PLANT
	FIBER OPTIC UPGRADES	ELECTRIC	\$ 50,000.00	INSTALL A FIBER OPTIC NETWORK BETWEEN CITY FACILITIES.
	SCADA CONTROLS	ELECTRIC	\$ 30,000.00	UPGRADE SCADA CONTROLS AT POWER PLANT
	PURCHASE NEW VEHICLE	ELECTRIC	\$ 30,000.00	PURCHASE NEW VEHICLE TO REPLACE VEHICLE #4
	PURCHASE NEW GPS MACHINE	ELECTRIC	\$ 5,000.00	PURCHASE NEW GPS TRACKING DEVICE
	PURCHASE NEW COMPUTER	ELECTRIC	\$ 5,000.00	PURCHASE NEW COMPUTER ON A ROTATING BASIS TO REPLACE OUTDATED COMPUTER
	INDUSTRIAL TRANSFORMERS	ELECTRIC	\$ 120,000.00	PURCHASE INDUSTRIAL/COMMERCIAL SIZE TRANSFORMERS
	UG ELECTRIC INSTALLATION	ELECTRIC	\$ 80,000.00	INSTALLATION OF UG ELECTRIC INFRASTRUCTURE IN SYSTEM AREA
	SYSTEM UPGRADE	ELECTRIC	\$ 300,000.00	UPGRADE EXISTING DISTRIBUTION SYSTEM THROUGH DESIGN ENHANCEMENTS AND EQUIPMENT PURCHASES
	PURCHASE NEW TRUCK	ELECTRIC	\$ 180,000.00	PURCHASE NEW LIFT TRUCK FOR TREE CREW
<b>732</b>	<b>TOTAL ELECTRIC CONSTRUCTION FUND</b>		<b>\$ 1,671,200.00</b>	
	MAPLEWOOD STORM WATER	ENGINEERING	\$ 600,000.00	ENGINEERING FOR MAPLEWOOD STORM WATER PROJECT
<b>760</b>	<b>TOTAL STORM WATER UTILITY FUND</b>		<b>\$ 600,000.00</b>	
	<b>TOTAL 2017 CIP PLAN:</b>		<b>\$ 14,638,735.00</b>	

2017 CAPITAL



**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 RICHMOND ST. (SR 283) - 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
<b>201/237</b>	<b>TOTAL SCMR/ROAD IMPROVEMENT LEVY FUNDS</b>		<b>\$ 2,632,000.00</b>	
	IMPROVING COURT TECHNOLOGY	MUNICIPAL COURT	\$ 10,000.00	COURT RELATED TECHNOLOGY PROJECTS
<b>230</b>	<b>TOTAL MUNI COURT COMPUTERIZATION FUND</b>		<b>\$ 10,000.00</b>	
	REPLACE FPO CAR	FIRE	\$ 40,000.00	TO REPLACE A 2002 FORD CROWN VIC USED AS THE FIRE PREVENTION CAR
	DEFIBRILLATOR	FIRE	\$ 25,000.00	PURCHASE NEW DEFIBRILLATOR
	THERMAL IMAGING CAMERA BC530027	FIRE	\$ 6,500.00	PURCHASE NEW THERMAL IMAGING CAMERA
	SERVER	FIRE	\$ 5,000.00	UPDATE SERVER FOR FIRE DEPARTMENT
<b>236</b>	<b>TOTAL FIRE IMPROVEMENT LEVY FUND</b>		<b>\$ 76,500.00</b>	
	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
<b>415</b>	<b>TOTAL MUNI COURT CAPITAL PROJECTS FUND</b>		<b>\$ 20,000.00</b>	
	BUILDING & HOUSING PERMIT SOFTWARE	COMMUNITY DEVELOPMENT	\$ 35,000.00	REPLACE OUTDATED BUILDING PERMIT SOFTWARE AND REPLACE HOUSING SOFTWARE. INCLUDES CONVERSION.
	BUILDING IMPROVEMENTS	R&PL-BUILDING MAINT.	\$ 40,000.00	BUILDING IMPROVEMENTS/MAINTENANCE
	PURCHASE NEW EXPLORER	PUBLIC WORKS	\$ 41,000.00	REPLACE 2006 CHEVY BLAZER
	WATERLINE IMPROVEMENTS	R&PL	\$ 16,000.00	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
<b>424</b>	<b>TOTAL CAPITAL PROJECTS FUND</b>		<b>\$ 212,000.00</b>	

**FY 2018**

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	COMPUTER REPLACEMENTS	CITY MANAGER	\$ 5,000.00	REPLACEMENT OF VARIOUS COMPUTERS IN THE DEPARTMENT
	COMPUTER REPLACEMENT	COMMUNITY DEVELOPMENT	\$ 2,500.00	REPLACE COMPUTERS ON A ROTATING BASIS
	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
	PATROL CARS - LEASED	POLICE	\$ 112,455.00	ENTER A "LEASE TO OWN" PROGRAM FOR PURCHASE OF PATROL VEHICLES. VEHICLES WOULD BE OWNED BY THE CITY; THEN PAID OFF IN THREE YEARS WITH "LEASE TO OWN" PROGRAM. THIS PROGRAM 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.
	PURCHASE STREET SWEEPER	PUBLIC WORKS	\$ 250,000.00	REPLACE 1999 ELGIN STREET SWEEPER
	PURCHASE 4 WD DUMP TRUCK	R&PL	\$ 50,000.00	REPLACE VEHICLE #80 2003 DUMP TRUCK
	PURCHASE 60" MOWER	R&PL	\$ 18,000.00	REPLACE CURRENT 2008 60" MOWER
	PURCHASE 72" MOWER	R&PL	\$ 18,000.00	REPLACE CURRENT 2008 72" MOWER
	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
<b>430</b>	<b>TOTAL CAPITAL EQUIPMENT RESERVE FUND</b>		<b>\$ 542,355.00</b>	
	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 520.00	PURCHASE 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
<b>712</b>	<b>TOTAL WATER CONSTRUCTION FUND</b>		<b>\$ 715,920.00</b>	

**FY 2018**

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 520.00	PURCHASE 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
	SEWER LINING REHABILITATION	ENGINEERING	\$ 75,000.00	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
	SEWER JET REPLACEMENT	PUBLIC WORKS	\$ 175,000.00	REPLACE 2002 INTERNATIONAL SEWER JET AND CATCH BASIN CLEANER
<b>722</b>	<b>TOTAL SEWER CONSTRUCTION FUND</b>		<b>\$ 385,920.00</b>	
	COMPUTER REPLACEMENT	UTILITIES OFFICE	\$ 1,560.00	PURCHASE NEW COMPUTERS ON ROTATING BASIS
	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
	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
<b>732</b>	<b>TOTAL ELECTRIC CONSTRUCTION FUND</b>		<b>\$ 790,760.00</b>	

**FY 2018**

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	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
<b>760</b>	<b>TOTAL STORM WATER UTILITY FUND</b>		<b>\$ 210,000.00</b>	
	<b>TOTAL 2018 CIP PLAN:</b>		<b>\$ 5,595,455.00</b>	

**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
<b>201/237</b>	<b>TOTAL SCMR/ROAD IMPROVEMENT LEVY FUNDS</b>		<b>\$ 2,181,000.00</b>	
	IMPROVING COURT TECHNOLOGY	MUNICIPAL COURT	\$ 10,000.00	COURT TECHNOLOGY IMPROVEMENT PROJECTS
<b>230</b>	<b>TOTAL MUNI COURT COMPUTERIZATION FUND</b>		<b>\$ 10,000.00</b>	
	DEFIBRILLATOR	FIRE	\$ 48,000.00	PURCHASE NEW DEFIBRILLATOR FOR AMBULANCE
	THERMAL IMAGING CAMERA BC530032	FIRE	\$ 6,500.00	PURCHASE NEW THERMAL IMAGING CAMERA
	PURCHASE COMPUTERS	FIRE	\$ 13,000.00	UPDATED COMPUTERS FOR FIRE DEPARTMENT
<b>236</b>	<b>TOTAL FIRE IMPROVEMENT LEVY FUND</b>		<b>\$ 67,500.00</b>	
	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
<b>415</b>	<b>TOTAL MUNI COURT CAPITAL PROJECTS FUND</b>		<b>\$ 20,000.00</b>	
	PURCHASE NEW INTERNATIONAL TRUCK W/PLOW	PUBLIC WORKS	\$ 195,000.00	REPLACE 2004 INTERNATIONAL TRUCK
	PURCHASE NEW TRUCK W/PLOW	PUBLIC WORKS	\$ 60,000.00	REPLACE 2000 FORD F350 WITH NEW TRUCK AND PLOW
	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
	BUILDING IMPROVEMENTS	R&PL-BUILDING MAINT.	\$ 40,000.00	BUILDING IMPROVEMENTS/MAINTENANCE
<b>424</b>	<b>TOTAL CAPITAL PROJECTS FUND</b>		<b>\$ 325,000.00</b>	
	PURCHASE NEW COMPUTER	CITY MANAGER	\$ 5,000.00	REPLACE COMPUTERS ON A ROTATING BASIS
	PURCHASE NEW COMPUTER	COMMUNITY DEVELOPMENT	\$ 2,500.00	REPLACE COMPUTERS ON A ROTATING BASIS
	PURCHASE NEW VEHICLE	COMMUNITY DEVELOPMENT	\$ 23,000.00	REPLACE CITY PLANNER'S 2007 FORD FOCUS.
	PURCHASE NEW COMPUTER	ENGINEERING	\$ 2,500.00	PURCHASE COMPUTER ON REPLACEMENT PROGRAM
	VEHICLE REPLACEMENT	ENGINEERING	\$ 15,000.00	PURCHASE NEW VEHICLE FOR ENGINEERING DEPT.
	PURCHASE NEW COMPUTER	FINANCE	\$ 2,000.00	PURCHASE NEW COMPUTER(S) ON A ROTATING BASIS

**FY 2019**

<u>FD</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	PATROL CARS - LEASED	POLICE	\$ 78,719.00	PURCHASE 2 NEW PATROL VEHICLES WITH EQUIPMENT ON A LEASE TO OWN PROGRAM
	PURCHASE SIGN FABRICATOR/PLOTTER COMPUTER	PUBLIC WORKS	\$ 6,000.00	REPLACE OLD OUTDATED SIGN FABRICATOR/PLOTTER COMPUTER.
	PURCHASE NEW EXCAVATOR	R&PL	\$ 60,000.00	REPLACE CURRENT EXCAVATOR
	PURCHASE EXCAVATOR TRAILER	R&PL	\$ 5,000.00	REPLACE CURRENT TRAILER
	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
<b>430</b>	<b>TOTAL CAPITAL EQUIPMENT RESERVE FUND</b>		<b>\$ 274,719.00</b>	
	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
<b>712</b>	<b>TOTAL WATER CONSTRUCTION FUND</b>		<b>\$ 702,300.00</b>	
	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
	SEWER LINING REHABILITATION	ENGINEERING	\$ 75,000.00	REHABILITATE SELECT 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 POSITIVE DISPLACEMENT PUMPS WITH NEW ROTARY LOBE PUMPS
	PURCHASE NEW INTERNATIONAL	WPCP	\$ 150,000.00	REPLACE 2006 INTERNATIONAL 7400 WITH NEW INTERNATIONAL
<b>722</b>	<b>TOTAL SEWER CONSTRUCTION FUND</b>		<b>\$ 362,000.00</b>	
	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
<b>732</b>	<b>TOTAL ELECTRIC CONSTRUCTION FUND</b>		<b>\$ 688,400.00</b>	
	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
<b>760</b>	<b>TOTAL STORM WATER UTILITY FUND</b>		<b>\$ 1,735,000.00</b>	
	<b>TOTAL 2019 CIP PLAN:</b>		<b>\$ 6,365,919.00</b>	

**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
<b>201/237</b>	<b>TOTAL SCMR/ROAD IMPROVEMENT LEVY FUNDS</b>		<b>\$ 650,000.00</b>	
	IMPROVING COURT TECHNOLOGY	MUNICIPAL COURT	\$ 20,000.00	COURT SERVER UPGRADE
<b>230</b>	<b>TOTAL MUNI COURT COMPUTERIZATION FUND</b>		<b>\$ 20,000.00</b>	
	PURCHASE FIRE ENGINE	FIRE	\$ 450,000.00	REPLACE 1997 FIRE TRUCK WITH NEW, MORE RELIABLE VEHICLE
	DEFIBRILLATOR	FIRE	\$ 25,000.00	PURCHASE NEW DEFIBRILLATOR FOR AMBULANCE
	THERMAL IMAGING CAMERA BC530039	FIRE	\$ 6,500.00	PURCHASE NEW THERMAL IMAGING CAMERA
<b>236</b>	<b>TOTAL FIRE IMPROVEMENT LEVY FUND</b>		<b>\$ 481,500.00</b>	
	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
<b>415</b>	<b>TOTAL MUNI COURT CAPITAL PROJECTS FUND</b>		<b>\$ 20,000.00</b>	
	PURCHASE NEW TRUCK W/PLOW	PUBLIC WORKS	\$ 45,000.00	REPLACE 2006 GMC 350 WITH NEW TRUCK AND PLOW
	PURCHASE NEW UTILITY TRUCK	PUBLIC WORKS	\$ 60,000.00	REPLACE 2006 GMC 2500 HD PICKUP W/PLOW
	PURCHASE NEW TRUCK W/PLOW	PUBLIC WORKS	\$ 45,000.00	REPLACE 2008 F-350 UTILITY TRUCK
	BUILDING IMPROVEMENTS	BLDG. MAINT.	\$ 40,000.00	REPLACE 2003 F-250 PICKUP W/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
<b>424</b>	<b>TOTAL CAPITAL PROJECTS FUND</b>		<b>\$ 250,000.00</b>	
	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 COMPUTER	FINANCE	\$ 2,000.00	PURCHASE NEW COMPUTER(S) ON A ROTATING BASIS

**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
	PURCHASE NEW LOADER	PUBLIC WORKS	\$ 135,000.00	REPLACE 2003 JOHN DEERE FRONT END LOADER
	LANDSCAPE TRAILER	R&PL	\$ 3,000.00	REPLACE CURRENT TRAILER
	SAND PRO	R&PL	\$ 20,000.00	REPLACE CURRENT 2006 SAND PRO
<b>430</b>	<b>TOTAL CAPITAL EQUIPMENT RESERVE FUND</b>		<b>\$ 284,154.00</b>	
	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
	WATERLINE REPLACEMENT	WATER	\$ 500,000.00	REPLACE WATERLINES THROUGHOUT THE CITY DUE TO ACIDIC SOIL CONDITIONS ERRODING THE DUCTILE IRON PIPE
<b>712</b>	<b>TOTAL WATER CONSTRUCTION FUND</b>		<b>\$ 561,400.00</b>	
	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
	SEWER LINING REHABILITATION	ENGINEERING	\$ 75,000.00	REHABILITATE SELECT 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
<b>722</b>	<b>TOTAL SEWER CONSTRUCTION FUND</b>		<b>\$ 206,400.00</b>	
	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

**FY 2020**

<u>FD</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	STREETLIGHT REVAMPING PROGRAM	ELECTRIC	\$ 30,000.00	ONGOING REPLACEMENT OF THE MV STREETLIGHTS WITH MORE ENERGY EFFICIENT LIGHTS
	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
<b>732</b>	<b>TOTAL ELECTRIC CONSTRUCTION FUND</b>		<b>\$ 789,200.00</b>	
	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
<b>760</b>	<b>TOTAL STORM WATER UTILITY FUND</b>		<b>\$ 855,000.00</b>	
	<b>TOTAL 2020 CIP PLAN:</b>		<b>\$ 4,117,654.00</b>	

**FY 2021**

<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.
<b>201/237</b>	<b>TOTAL SCMR/ROAD IMPROVEMENT LEVY FUNDS</b>		<b>\$ 650,000.00</b>	
<b>230</b>	IMPROVING COURT TECHNOLOGY	MUNICIPAL COURT	\$ 20,000.00	COURT SERVER UPGRADE.
	<b>TOTAL MUNI COURT COMPUTERIZATION FUND</b>		<b>\$ 20,000.00</b>	
	AERIAL LADDER FIRE TRUCK	FIRE	\$ 600,000.00	REPLACE 1991 AERIAL LADDER FIRE TRUCK #2319.
	THERMAL IMAGING CAMERA BC530040	FIRE	\$ 6,500.00	PURCHASE THERMAL IMAGING CAMERA
<b>236</b>	<b>TOTAL FIRE IMPROVEMENT LEVY FUND</b>		<b>\$ 606,500.00</b>	
	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.
<b>415</b>	<b>TOTAL MUNI COURT CAPITAL PROJECTS FUND</b>		<b>\$ 20,000.00</b>	
	PURCHASE NEW VEHICLE	COMMUNITY DEVELOPMENT	\$ 23,000.00	REPLACE BUILDING INSPECTOR 2009 FORD FOCUS.
	PURCHASE NEW TRUCK W/PLOW	PUBLIC WORKS	\$ 45,000.00	REPLACE 2006 GMC 2500 HD W/PLOW
	BUILDING IMPROVEMENTS	R&PL-BUILDING MAINT.	\$ 40,000.00	BUILDING IMPROVEMENTS
	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
<b>424</b>	<b>TOTAL CAPITAL PROJECTS FUND</b>		<b>\$ 168,000.00</b>	
	COMPUTER REPLACEMENT	ENGINEERING	\$ 1,500.00	REPLACEMENT OF COMPUTERS ON A ROTATING BASIS
	PURCHASE NEW COMPUTER	COMMUNITY DEVELOPMENT	\$ 2,500.00	PURCHASE NEW COMPUTER(S) ON A ROTATING BASIS
	PURCHASE NEW COMPUTER	FINANCE	\$ 2,500.00	PURCHASE NEW COMPUTER(S) ON A ROTATING BASIS
	CAR REPLACEMENT	POLICE	\$ 90,000.00	REPLACE OLD HIGH MAINTENANCE VEHICLES
	COMPUTER / SOFTWARE UPGRADES	POLICE	\$ 10,000.00	REPLACE OLD COMPUTERS, MONITORS AND SOFTWARE
	PURCHASE NEW INTERNATIONAL TRUCK W/PLOW	PUBLIC WORKS	\$ 200,000.00	REPLACE 2005 INTERNATIONAL TRUCK

**FY 2021**

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	PURCHASE 4WD DUMP TRUCK W/PLOW	R&PL	\$ 50,000.00	REPLACE VEHICLE #81 2009 DUMP TRUCK
	PURCHASE 4WD UTILITY BED PICKUP	R&PL	\$ 40,000.00	REPLACE VEHICLE #86
<b>430</b>	<b>TOTAL CAPITAL EQUIPMENT RESERVE FUND</b>		<b>\$ 396,500.00</b>	
	4-WHEEL DRIVE TRUCK	UTILITIES OFFICE	\$ 5,000.00	REPLACE TRUCK FOR METER READERS
	PURCHASE NEW COMPUTER	UTILITIES OFFICE	\$ 500.00	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.
	WATERLINE REPLACEMENT	WATER	\$ 500,000.00	REPLACE WATERLINES THROUGHOUT THE CITY DUE TO ACIDIC SOIL CONDITIONS ERRODING THE DUCTILE IRON PIPE.
<b>712</b>	<b>TOTAL WATER CONSTRUCTION FUND</b>		<b>\$ 560,500.00</b>	
	4-WHEEL DRIVE TRUCK	UTILITIES OFFICE	\$ 5,000.00	REPLACE TRUCK FOR METER READERS
	PURCHASE NEW COMPUTER	UTILITIES OFFICE	\$ 500.00	PURCHASE NEW COMPUTER(S) ON A ROTATING BASIS.
	SEWER LINING REHABILITATION	ENGINEERING	\$ 75,000.00	REHABILITATE SELECT EXISTING DETERIORATED SANITARY SEWERS BY TRENCHLESS CONSTRUCTION METHODS AND LINING THE EXISTING PIPE
	MANHOLE REHABILITATION	ENGINEERING	\$ 25,000.00	REHABILITATE OR REPLACE SELECTED SANITARY SEWER MANHOLES TO ADDRESS MATERIAL CONCERNS AND/OR HEALTH AND SAFETY CONCERNS
	NO. 1 ANAEROBIC DIGESTER LID REPLACEMENT	WPCP	\$ 250,000.00	REPLACE EXISTING NO. 1 ANAEROBIC DIGESTER LID WITH NEW. CONVERT FLOATING COVER TO FIXED COVER, TO IMPROVE METHANE GAS PRESSURE DISTRIBUTION AND COLLECTION.
	GRIT BUILDING ROOF REPLACEMENT	WPCP	\$ 25,000.00	CONTINUE PROGRAM TO REPLACE ALL WPCP BUILDING ROOFS WITH NEW MEMBRANE DESIGN ENERGY EFFICIENT ROOFS. 20 YEAR WARRANTY ON ALL NEW ROOFS.
	PURCHASE FOUR COMPUTERS	WPCP	\$ 75,000.00	REPLACE EXISTING WASTE GAS BURNER WITH NEW.
	ANAEROBIC DIGESTER WASTE GAS BURNER	WPCP	\$ 16,000.00	NEW OFFICE COMPUTERS TO REPLACE OLD
<b>722</b>	<b>TOTAL SEWER CONSTRUCTION FUND</b>		<b>\$ 471,500.00</b>	
	4-WHEEL DRIVE TRUCK	UTILITIES OFFICE	\$ 15,000.00	REPLACE TRUCK FOR METER READERS
	PURCHASE NEW COMPUTER	UTILITIES OFFICE	\$ 1,500.00	PURCHASE NEW COMPUTER(S) ON A ROTATING BASIS.
	COMPUTER REPLACEMENT	ELECTRIC	\$ 5,000.00	ONGOING COMPUTER UPDATES FOR THE PLANT
	FIBER OPTICS	ELECTRIC	\$ 60,000.00	CONTINUE FIBER INSTALLATION CITYWIDE
	UG ELECTRIC	ELECTRIC	\$ 100,000.00	CONTINUE UPGRADE OF THE UNDERGROUND ELECTRIC INFRASTRUCTURE

**FY 2021**

<u>FUND</u>	<u>PROJECT TITLE</u>	<u>DEPT/DIVISION</u>	<u>TOTAL COST</u>	<u>DESCRIPTION</u>
	STREETLIGHTS CITYWIDE	ELECTRIC	\$ 70,000.00	CONTINUE UPGRADE OF CITY STREETLIGHTS TO MORE EFFICIENT LIGHTING
	SYSTEM UPGRADE	ELECTRIC	\$ 300,000.00	UPGRADE EXISTING DISTRIBUTION SYSTEM THROUGH DESIGN CHANGES AND EQUIPMENT PURCHASES
	COMPUTER REPLACEMENT	ELECTRIC	\$ 3,000.00	UPDATE COMPUTERS IN DISTRIBUTION
	VEHICLE PURCHASES	ELECTRIC	\$ 200,000.00	PURCHASE NEW TRUCK PER REPLACEMENT SCHEDULE
<b>732</b>	<b>TOTAL ELECTRIC CONSTRUCTION FUND</b>		<b>\$ 754,500.00</b>	
	ANNUAL STORM UTILITY CAPITAL IMPROVEMENTS PROGRAM	ENGINEERING	\$ 75,000.00	PROJECTS TO BE DEFINED IN FUTURE YEARS.
	CATCH BASIN REHABILITATION/REPLACEMENT	ENGINEERING	\$ 25,000.00	REHABILITATE OR REPLACE SELECT CATCH BASIN TO ADDRESS STORM WATER ISSUES.
<b>760</b>	<b>TOTAL STORM WATER UTILITY FUND</b>		<b>\$ 100,000.00</b>	
	<b>TOTAL 2021 CIP PLAN:</b>		<b>\$ 3,747,500.00</b>	

**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>
<b>Direct</b>				
City of Painesville	\$275,691,690	\$5,736,573	100.00%	\$5,736,573
<b>Overlapping Subdivisions</b>				
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, 2016**

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	908	157	1,065
2 Fasson Division/ Avery International Corporation	Manufacturing	556	-	556
3 Painesville City Schools	Education	396	14	410
4 The City of Painesville	Government	231	13	244
5 Lake Erie College	Education	135	105	240
6 Aero Fluid Products	Manufacturing	163	5	168
7 Cintas	Service	135	1	136
8 Eckart America	Manufacturing	101	-	101
9 STP Products / Armoured Auto Group	Manufacturing	66	49	115
10 Yokohama Industries Americas Ohio, Inc.	Manufacturing	49	3	52

The above private and public employers have the ten largest work forces within the City

Source: City Department of Finance.



## Demographic Statistics December 2010

Year	Income		Housing Units		
	Median	Per	Total	Owner	Percent of
	Family	Capita		Occupied	Total
1960	\$6,805	\$0	4,965	3,155	63.54%
1970	10,178	3,128	5,498	3,029	55.09%
1980	19,068	6,700	6,509	3,439	52.83%
1990	29,279	11,254	6,424	3,597	55.99%
2000	34,842	15,391	6,525	3,402	52.14%

Sources: U.S. Bureau of the Census  
The City of Painesville Economic Development Department

### Population

The population of the City, Lake County, and the Cleveland Primary Metropolitan Statistical Area (PMSA) (which is comprised of Ashtabula, Cuyahoga, Geauga, Lake, Lorain and Medina Counties) for each decade from 1940 to 2000 is as follows:

Year	City	County	PMSA
1940	12,235	50,020	1,319,734
1950	14,432	75,979	1,532,574
1960	16,116	148,700	1,909,483
1970	16,536	197,200	2,063,729
1980	16,391	212,801	1,898,825
1990	15,599	215,499	2,202,069
2000	17,503	227,511	2,250,871

### Employment

The following table compares estimated employment statistics for Lake County and the Cleveland-Lorain-Elyria PMSA including comparisons with unemployment rates for the State of Ohio and the United States.

Year	Employed		Unemployed		Unemployment Rate			
	County	PMSA	County	PMSA	County	PMSA	Ohio	U.S.
1998	121,500	1,091,800	4,500	44,900	3.60%	3.80%	4.30%	4.50%
1999	119,400	1,127,300	5,800	61,500	4.00%	4.20%	4.30%	4.20%
2000	121,800	1,058,402	5,600	58,772	3.50%	5.30%	3.70%	4.00%
2001	119,400	1,049,800	8,000	73,300	5.00%	6.50%	4.50%	5.40%
2002	117,500	1,040,300	7,600	72,700	6.10%	6.50%	5.70%	5.80%
2003	118,900	1,051,600	8,000	75,600	6.30%	6.70%	6.10%	6.00%
2004	118,200	1,041,600	7,800	67,900	6.20%	6.10%	6.80%	5.70%
2005	125,100	1,078,500	5,400	66,200	4.20%	6.10%	5.50%	5.10%
2006	125,400	1,030,100	6,300	58,200	4.80%	5.30%	5.50%	4.40%
2007	124,800	1,014,600	7,300	65,000	5.50%	6.00%	5.80%	5.00%
2008	120,500	979,300	8,500	74,700	6.60%	7.10%	7.40%	7.40%
2009	117,600	955,600	11,500	92,900	8.90%	8.90%	10.90%	10.00%
2010	94,397	983,800	11,200	91,300	8.30%	8.50%	9.60%	9.40%

Sources: Ohio Bureau of Employment Services.  
U.S. Department of Labor, Bureau of Statistics

THE CITY OF PAINESVILLE, OHIO  
DISTRIBUTION OF ACCOUNTS

DEPARTMENT/DIVISION	101 GENERAL FUND	201 STREET CONST. FUND	229 EMS FUND	204 CEMETERIES FUND	710 WATER REVENUE FUND	720 SEWER REVENUE FUND	730 ELECTRIC REVENUE FUND	760 STORM WATER FUND
	20%				25%	20%	35%	
<b>Distribution Percentage is -</b>								
<b>**Unless Otherwise Noted**</b>								
Council	101.111.51XXX				710.711.51XXX	720.721.51XXX	730.731.51XXX	
	101.111.52XXX				710.711.52220	720.721.52220	730.731.52220	
	101.111.53XXX				710.711.53920	720.721.53920	730.731.53920	
	101.111.56XXX				710.711.56501	720.721.56501	730.731.56501	
Clerk of Council/Communications Coord.	101.112.51XXX				710.711.51XXX	720.721.51XXX	730.731.51XXX	
	101.112.52XXX				710.711.52220	720.721.52220	730.731.52220	
	101.112.53XXX				710.711.53920	720.721.53920	730.731.53920	
	101.112.56XXX				710.711.56501	720.721.56501	730.731.56501	
City Manager's Office	101.131.51XXX				710.711.51XXX	720.721.51XXX	730.731.51XXX	
	101.131.52XXX				710.711.52220	720.721.52220	730.731.52220	
	101.131.53XXX				710.711.53920	720.721.53920	730.731.53920	
	101.131.56XXX				710.711.56501	720.721.56501	730.731.56501	
10% Ea.								
Assist. City Mgr/Com. Dev. Dir. Only	101.131.51XXX				710.711.51XXX	720.721.51XXX	730.731.51XXX	
	101.631.51XXX							
Communications	101.133.52XXX				710.711.52220	720.721.52220	730.731.52220	
	101.133.53XXX				710.711.53920	720.721.53920	730.731.53920	
	101.133.56XXX				710.711.56501	720.721.56501	730.731.56501	
Information Technology	101.134.52XXX				710.711.52220	720.721.52220	730.731.52220	
	101.134.53XXX				710.711.53920	720.721.53920	730.731.53920	
	101.134.56XXX				710.711.56501	720.721.56501	730.731.56501	
Human Resource	101.135.51XXX				710.711.51XXX	720.721.51XXX	730.731.51XXX	
	101.135.52XXX				710.711.52220	720.721.52220	730.731.52220	
	101.135.53XXX				710.711.53920	720.721.53920	730.731.53920	
	101.135.56XXX				710.711.56501	720.721.56501	730.731.56501	
Economic Development	101.137.51XXX				710.711.51XXX	720.721.51XXX	730.731.51XXX	
	101.137.52XXX				710.711.52220	720.721.52220	730.731.52220	
	101.137.53XXX				710.711.53920	720.721.53920	730.731.53920	
	101.137.56XXX				710.711.56501	720.721.56501	730.731.56501	
Finance - Administration	101.141.51XXX				710.711.51XXX	720.721.51XXX	730.731.51XXX	
	101.141.52XXX				710.711.52220	720.721.52220	730.731.52220	
	101.141.53XXX				710.711.53920	720.721.53920	730.731.53920	
	101.141.56XXX				710.711.56501	720.721.56501	730.731.56501	
Finance - Accounting Division	101.142.51XXX				710.711.51XXX	720.721.51XXX	730.731.51XXX	
	101.142.52XXX				710.711.52220	720.721.52220	730.731.52220	
	101.142.53XXX				710.711.53920	720.721.53920	730.731.53920	
	101.142.56XXX				710.711.56501	720.721.56501	730.731.56501	
Finance - Purchasing/Warehouse	101.143.51XXX				710.711.51XXX	720.721.51XXX	730.731.51XXX	
	101.143.52XXX				710.711.52220	720.721.52220	730.731.52220	
	101.143.53XXX				710.711.53920	720.721.53920	730.731.53920	
	101.143.56XXX				710.711.56501	720.721.56501	730.731.56501	

DEPARTMENT/DIVISION	101 GENERAL FUND	201 STREET CONST. FUND	229 EMS FUND	204 CEMETERIES FUND	710 WATER REVENUE FUND	720 SEWER REVENUE FUND	730 ELECTRIC REVENUE FUND	760 STORM WATER FUND
Law - Administration	20%				25%	20%	35%	
	101.151.51XXX				710.711.51XXX	720.721.51XXX	730.731.51XXX	
	101.151.52XXX				710.711.52220	720.721.52220	730.731.52220	
	101.151.53XXX				710.711.53920	720.721.53920	730.731.53920	
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	
	101.171.52XXX				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				710.212.51XXX	720.212.51XXX	730.212.51XXX	
Special Police/Switchboard Only	20%				15%	15%	50%	
101.212.51XXX					710.212.51XXX	720.212.51XXX	730.212.51XXX	
FIRE	50%		50%					
Fire Chief Only	101.221.51XXX		229.221.51XXX					
	85%		15%					
Captains and Lieutenants Only	101.221.51XXX		229.221.51XXX					
	78%		15%				7%	
Firefighters/EMTs Only	101.221.51XXX		229.221.51XXX				730.221.51XXX	
Fire - Other	85%		15%					
Training Coordinator	101.222.51XXX		229.222.51XXX					
	20%		80%					
Administrative Assistant	101.222.51XXX		229.222.51XXX					
	78%		15%				7%	
Firefighters/EMTs Part-Time	101.222.51XXX		229.222.51XXX				730.222.51XXX	
	100%							
Fire Inspector	101.222.51XXX							
PUBLIC WORKS	30%	20%				20%	20%	10%
Administration	101.311.51XXX	201.311.51XXX				720.725.51XXX	730.341.51XXX	760.761.51XXX
	20%				25%	20%	35%	
Equipment Maintenance	101.319.51XXX				710.711.51XXX	720.721.51XXX	730.731.51XXX	
	40%	25%				20%	5%	10%
Public Works Street Division	101.320.51XXX	201.312.51XXX				720.725.51XXX	730.341.51XXX	760.763.51XXX
	20%				25%	20%	35%	
Sidewalks- Snow Removal	101.322.5XXX				710.711.51XXX	720.721.51XXX	730.731.51XXX	
	50%						50%	
Traffic Signs, Markings and Signals	101.341.51XXX						730.341.51XXX	
ASSISTANCE TO NEEDY/AGED	20%				25%	20%	35%	
Poor Relief	101.441.5XXX				710.711.51XXX	720.721.51XXX	730.731.51XXX	

DEPARTMENT/DIVISION	101 GENERAL FUND	201 STREET CONST. FUND	229 EMS FUND	204 CEMETERIES FUND	710 WATER REVENUE FUND	720 SEWER REVENUE FUND	730 ELECTRIC REVENUE FUND	760 STORM WATER FUND
<b>RECREATION AND PUBLIC LANDS</b>								
Recreation and Public Lands Director	101.521.51XXX 20%				710.711.51XXX 25%	720.721.51XXX 20%	730.731.51XXX 35%	
Rec. & PL - Parks & Cemeteries Div.	50%							
Cemeteries & Parks Superintendent	101.511.51XXX 20%			204.421.51XXX 80%				
Administrative Secretary	101.511.51XXX 100%			204.421.51XXX				
Maintenance Supervisor I - Parks				100%				
Maintenance Supervisor I - Cemeteries				204.421.51XXX 38%				
Maintenance Workers I & II	101.512.51XXX 1%			204.422.51XXX	710.711.51XXX 1.25%	720.721.51XXX 1%	730.731.51XXX 1.75%	
Maintenance Workers I & II - Events	101.137.51XXX 30%				710.711.51XXX	720.721.51XXX 20%	730.731.51XXX 20%	
Maintenance Mechanic, Auto	101.512.51XXX 20%			204.422.51XXX		720.721.51XXX 20%	730.731.51XXX 35%	
<b>COMMUNITY DEVELOPMENT</b>								
Planning Commission	101.611.51XXX				710.711.51XXX 25%	720.721.51XXX 20%	730.731.51XXX 35%	
Planning and Development	101.611.52XXX				710.711.52220	720.721.52220	730.731.52220	
	101.631.53XXX				710.711.53920	720.721.53920	730.731.53920	
	101.631.55XXX				710.711.55120	720.721.55120	730.731.55120	
	101.631.56XXX				710.711.56501	720.721.56501	730.731.56501	
Code Enforcement	101.641.51XXX				710.711.51XXX	720.721.51XXX	730.731.51XXX	
	101.641.52XXX				710.711.52220	720.721.52220	730.731.52220	
	101.641.53XXX				710.711.53920	720.721.53920	730.731.53920	
	101.641.55XXX				710.711.55120	720.721.55120	730.731.55120	
	101.641.56XXX				710.711.56501	720.721.56501	730.731.56501	
<b>PUBLIC WORKS</b>								
Service Director		201.311.51XXX 25%			710.711.51XXX 25%	720.721.51XXX 30%	730.731.51XXX 10%	760.761.51XXX 10%
<b>WATER DEPT.</b>								
Water Supt./Public Serv.Executive Director		201.311.51XXX 6%			710.711.51XXX 87%	720.721.51XXX 4%	730.731.51XXX 2%	760.761.51XXX 1%
<b>FINANCE</b>								
Utilities Office					710.712.51XXX 20%	720.722.51XXX 20%	730.732.51XXX 60%	
					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	
<b>WATER POLLUTION CONTROL PLANT</b>								
Director of Infrastructure	101.311.51XXX 25%				710.711.51XXX 28%	720.721.51XXX 50%	730.731.51XXX 5%	

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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 <sup>th</sup> of 1% (.01 percent).
BOND	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. <i>NOTE: The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.</i>
BONDED DEBT	That portion of indebtedness represented by the outstanding bonds.
BOND ISSUED	Bonds sold.
BOND RATING	A rating (made by an established bond rating company) from a schedule of grades, indicating the probability of timely repayment of principal and interest on bonds issued.
BUDGET ( <i>Operating</i> )	A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal year.
BUDGET CALENDAR	The schedule of the key dates that the City Council follows in the preparation and adoption of the budget.
BUDGET DOCUMENT	The instrument used by the budget making authority to present a comprehensive financial program to the City Council.
BUDGET MESSAGE	A general discussion of the proposed budget, as presented in writing by the budget-making authority to the legislative body.
BUDGET PROCESS	The process of translating planning and programming decisions into specific financial plans.
BUDGETARY BASIS	This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.
BUDGETARY CONTROL	The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriation and revenues.
CAPACITY	A measure of an organization's ability to provide customers with the demanded service or products, in the amount requested and in a timely manner.
CAPITAL ASSETS	Assets of significant value that have a useful life of several years - also called a fixed asset.
CAPITAL BUDGET	A plan of proposed capital outlays and the means of financing them. Usually enacted as part of the complete annual budget.

CAPITAL IMPROVEMENT	Land, buildings, structures and items such buildings, traffic lights, machinery, equipment, automobiles, etc., with a unit cost in excess of \$5,000 and a useful life of five or more years.
CAPITAL IMPROVEMENT PROGRAM	A plan for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount and the method of financing.
CAPITAL OUTLAYS	Expenditures that result in the acquisition of or addition to fixed assets.
CAPITAL PROJECT	Major construction, acquisition or renovation activities, which add value to a government's physical assets or significantly increase their useful life - also called capital improvements.
CAPITAL PROJECTS FUNDS	Established to account for all resources, bond proceeds and construction grants, which are used for the acquisition of capital facilities.
CASH BASIS	The accounting method that records revenues when they are received in cash and records expenditures when they are paid.
CASH MANAGEMENT	The process of managing monies for the City to ensure maximum cash availability and also getting the maximum yield on short-term investments of idle cash.
CHART OF ACCOUNTS	The classification system used by a city to organize the accounting for various funds.
CITY WIDE GOALS	Long term attainable target that is not related to a specific period of time or a specific department for implementation which is not quantified and is not used as a basis for measurement of the outcomes of the City.
COMMODITIES	Expendable items that are consumable or have a short life span. Examples include office supplies, gasoline, minor equipment and asphalt.
CONTRACTUAL SERVICES	Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include rent, maintenance agreements and professional consulting services.
CORE VALUES	The primary principles, standards or qualities considered to be worthwhile or desirable by the City of Painesville.
COST ALLOCATION	The method used to charge Enterprise Funds for their share of administration costs.
COST EFFECTIVE BASIS	A basis to determine that the cost of 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 <sup>st</sup> and ending December 31 <sup>st</sup> , 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 <sup>st</sup> 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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