CITY OF LEBANON OHIO

October 7, 2014

TO THE HONORABLE MAYOR, MEMBERS OF THE CITY COUNCIL, AND CITIZENS OF LEBANON:

I am pleased to present the proposed 2015 Operating Budget for the City of Lebanon. The attached document represents the City's financial plan and operations guide for the next year. It is a communications tool to inform Lebanon residents of how the City plans to allocate resources to address the needs of the community and maintain the overall financial strength of the government.

The City's Operating Budget is comprised of 47 separate funds, each of which represents a specific function and serves as a self-contained entity for fiscal control, accounting, and reporting purposes. The proposed budget includes total revenues, including inter-fund transfers, of $80,243,925 and total expenditures of $79,028,051. The following goals were established to guide the development of the proposed budget:

a. Ensure all essential government functions and services are properly resourced in a manner consistent with the City Council's 2015 Goals and Objectives.

b. Sustain adequate cash reserves in the General Fund, General Capital Improvement Fund, and General Obligation Bond Fund as required by the City's Fiscal Policy.

c. Implement accurate revenue and expense forecasting to reduce the need for supplemental appropriations.

The budget preparation process is a continuous and cyclical effort that begins early in the first quarter of each year. The 2015 Operating Budget includes a budget development calendar as part of the Reader's Guide to help users understand the preparation process and organization of the budget.

1. PERSONNEL:

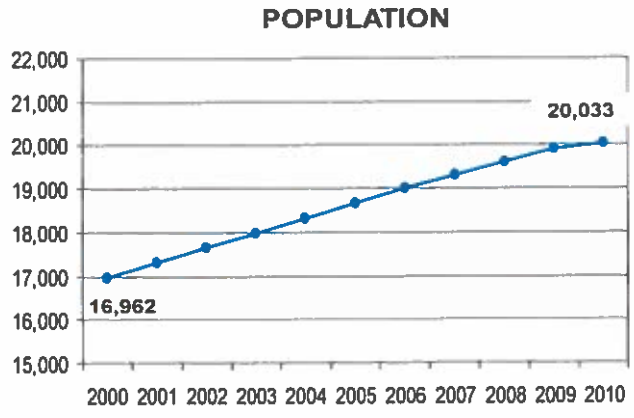
The proposed budget includes funding for 128 full-time positions, which is a reduction of 1 position from the previous year, resulting from the elimination of a vacant Lineman position in the Electric Department.

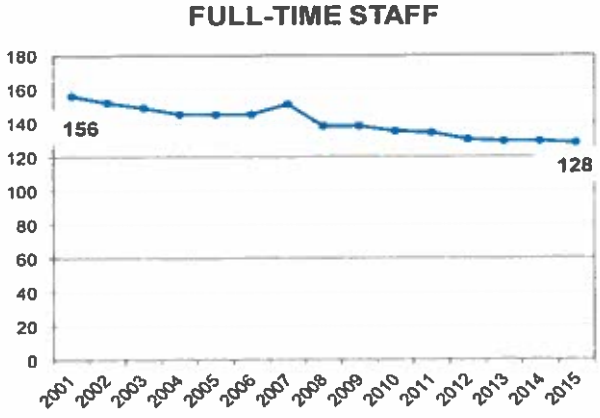
The following chart summarizes the full-time staffing levels for the period 2005 thru 2015.

FULL TIME STAFF POSITIONS

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
General	44	44	43	44	45	44	44	44	43.5	45.5	45.5
Cemetery	1	1	1	1	2	2	2	2	2.5	2.5	2.5
Streets, Parks Fleet Maint	8	8	8	8	8	9	13	13	15	15	15
Electric	17	18	18	18	18	18	18	18	18	16	16
Telecom	1	1	1	1	1	1	1	1	12	12	11
Water & Sewer	13	13	14	14	15	15	14	14	14	14	14
Fire	8	8	8	8	8	8	8	8	8	5	5
Police	36	36	36	36	37	38	38	38	38	36	34
Total	**128**	**129**	**129**	**130**	**134**	**135**	**138**	**138**	**151**	**146**	**143**

The number of full time positions has decreased by 18% since 2001 while the population of the City has increased by approx 18% from 2000 to 2010.

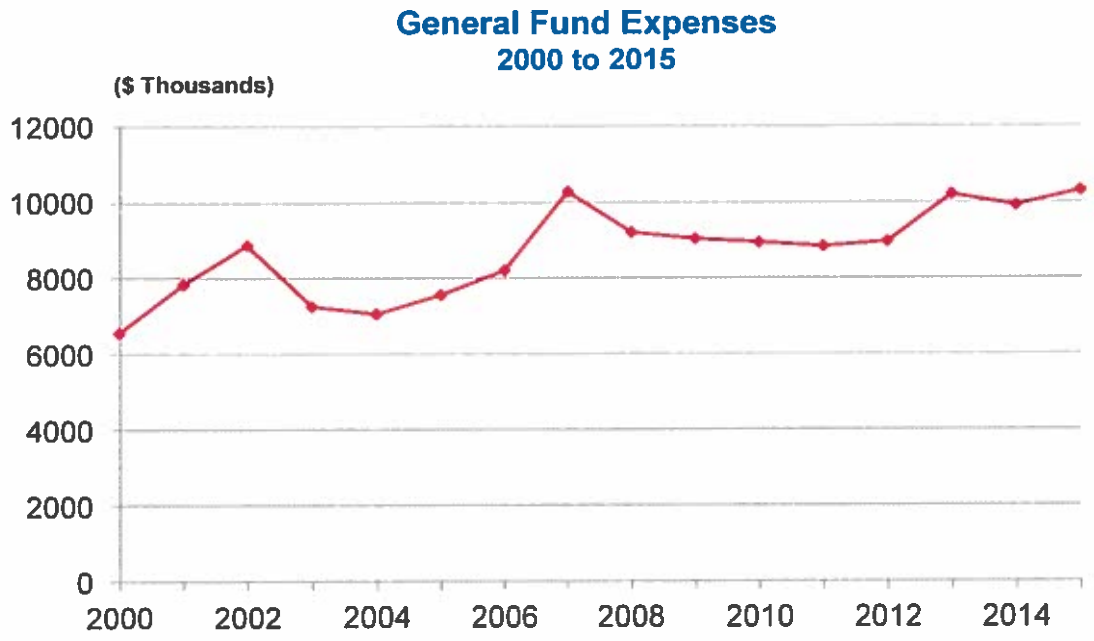




The 2015 Operating Budget includes a 1.25% across the board wage increase, and performance pay allowances in each department's budget equal to 1.25% of the department's total base pay for non-unionized personnel.

2. GENERAL FUND:

2015 General Fund expenses are projected to increase by 2.4% from the previous year. The following chart provides a summary of General Fund expenditures for operating years 2000 to 2013, and projected expenses for 2014 and 2015.

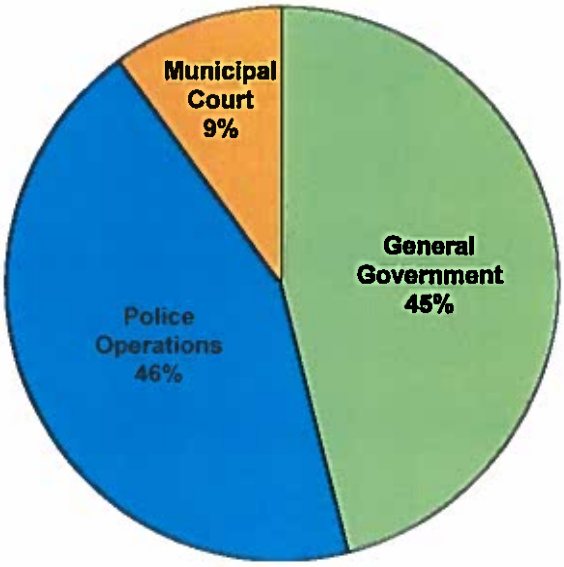


Projected expenses for 2014 through 2020 have been adjusted to reflect a budget execution rate of 94%.

The General Fund supports many key government services such as police, customer service and utility billing, planning, marketing and economic development, engineering, code enforcement, financial management, municipal court, probation, and general government administration.

As a result of significant restructuring and program reductions, the number of full time positions funded within the General Fund has been reduced by 21 positions since 2001. These positions were eliminated, converted to part-time, or shifted into other funds. 63% of the City's full-time positions are funded within the General Fund, and personnel costs account for 76% of General Fund expenditures.

General Fund Expenses – 2015



2015 General Fund revenue is projected to be $10,220k. Funding from the City's 1% municipal income tax is the single largest source of revenue for the General Fund. Reflective of national and regional economic conditions, income tax revenue collections decreased by approx 6% between 2007 and 2010 resulting in a loss of approx $400k. Additionally, the elimination of the Estate Tax and Tangible Property Tax, and significant reductions in Local Government Fund distributions from the State, have placed significant pressure on the City's General Fund. In order to off-set these revenue losses as well as strengthen General Fund cash reserves, the allocation of income tax revenue has been periodically adjusted since 2005 as indicated in the following chart.

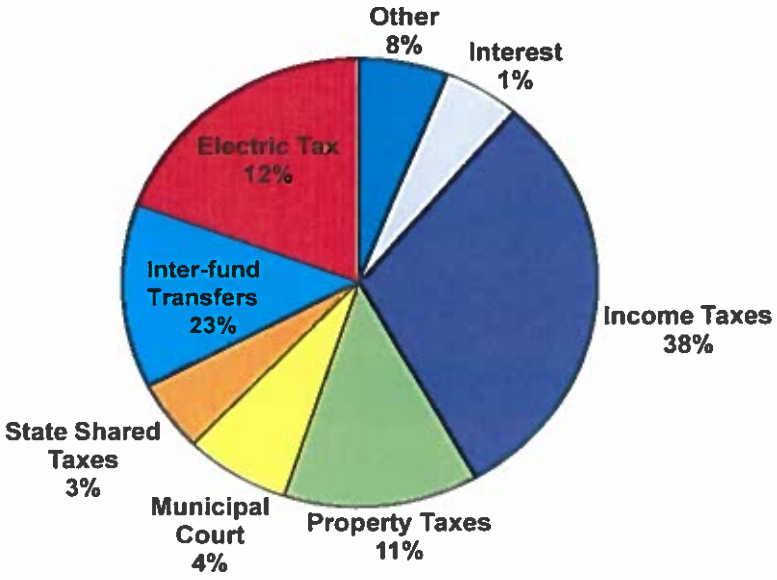
Allocation of Income Tax Revenue

Fund	Pre - 2006	2006	2007	2008	2010
General	40%	42%	45%	45%	56%
Capital Improvement	40%	39%	41%	44%	33%
General Obligation Bond	20%	19%	14%	11%	11%

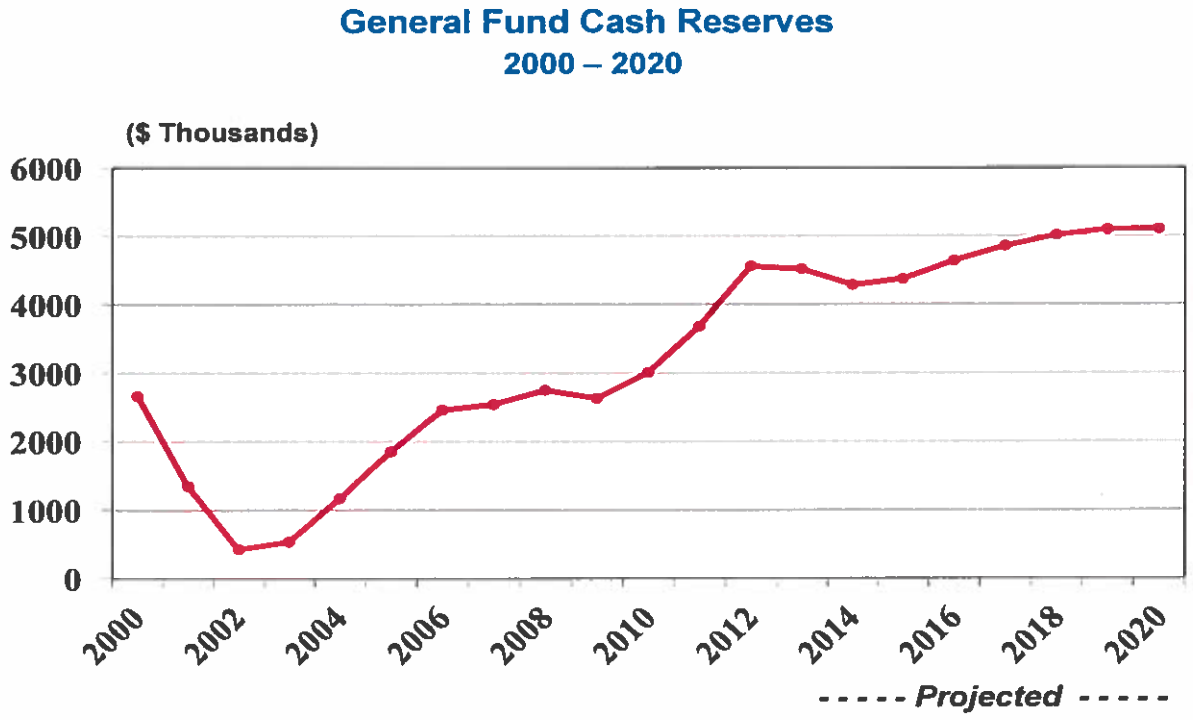
The cumulative reallocation of income tax revenue has resulted in a shift of approx $890,000 annually from the Capital Improvement Fund and General Obligation Bond Fund into the General Fund. Although this revenue reallocation is necessary to sustain required services resourced from the General Fund, it has resulted in significant reductions in the City's Road Maintenance Program, which was already insufficiently resourced to support the required level of service.

The following chart provides a summary of the various revenue sources for the General Fund.

General Fund Revenue Sources – 2015



The following chart provides the General Fund cash reserves for operating years 2000 through 2012 and the projected reserve levels for 2013 through 2019. These projections are based on the following assumptions: 1) tax revenues will increase by 4% annually, 2) no additional staff positions would be added to the General Fund, and, 3) personnel costs will increase 4.1% annually.



The General Fund is projected to end 2015 with cash reserves of approximately $4.4 million, which is a balance capable of supporting 158 days of normal operations. The City's Fiscal Policy calls for the sustainment of an emergency reserve capable of supporting 91 days of normal operations, and an operating reserve capable of supporting an additional 91 days of operations.

General Fund cash reserves have been increased by $3.9 million since 2002, which is a result of several factors, including; the reduction of 21 full time staff positions funded by the General Fund, tax base expansion, the reallocation (i.e. shifting) of income tax revenues from the Capital Improvement Fund and General Obligation Bond Fund into the General Fund, and extensive cost control efforts.

3. CAPITAL IMPROVEMENTS:

Capital improvement expenditures proposed for 2015 total $8.2 million. These expenditures are broken down into the following programs:

General Capital Improvements:	$589k
Road Improvements:	$2,310k
Facility Improvements:	$55k
Park Improvements:	$103k
Storm Water System Improvements:	$670k

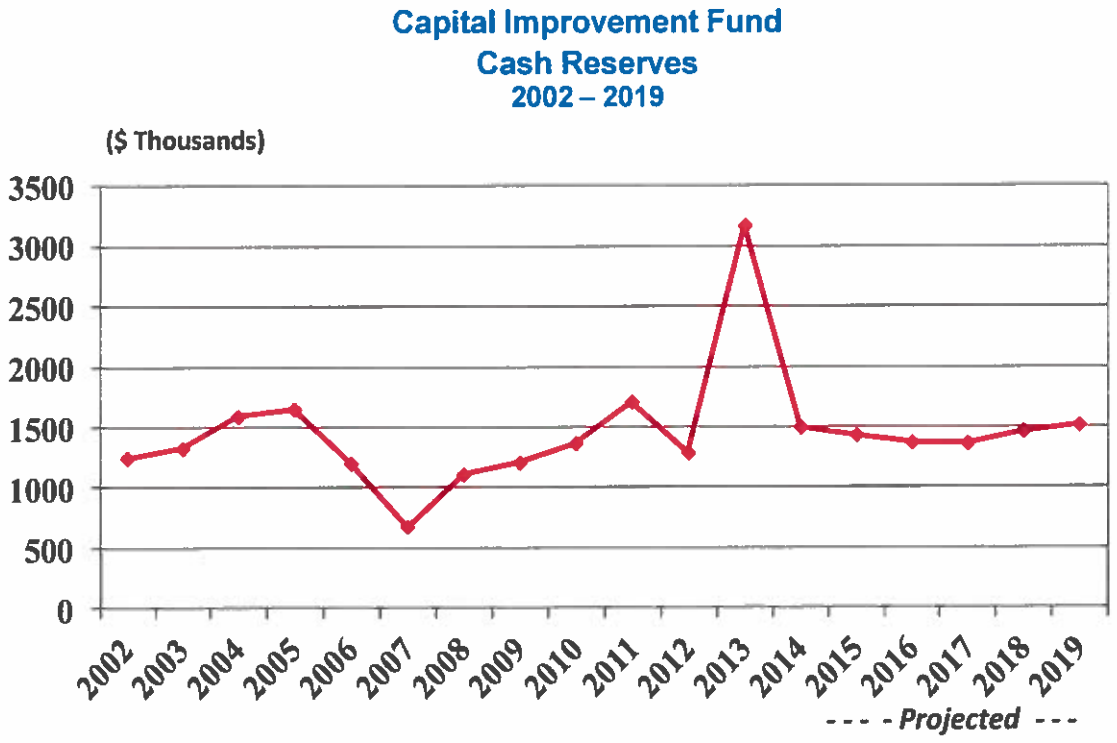
Sewer System Improvements:	$475k
Water System Improvements:	$615k
Electric System Improvements:	$3,370k

a. Fund Commentary.

The City's infrastructure improvements are resourced from 11 of the 47 active operating funds that comprise Lebanon's Operating Budget. The maintenance of sufficient cash reserves in these funds is required to ensure the operational and financial integrity of the City's utility enterprises as well as the General Capital Improvement Fund.

The City's Fiscal Policy requires that cash reserves in the General Capital Improvement Fund, which is one of the 11 funds that support capital improvements, be maintained at a level capable of supporting 6 months of normal operations. This minimum reserve level equates to approximately $1.7 million. The General Capital Improvement Fund is resourced from a 33% share of the of the City's income tax revenue.

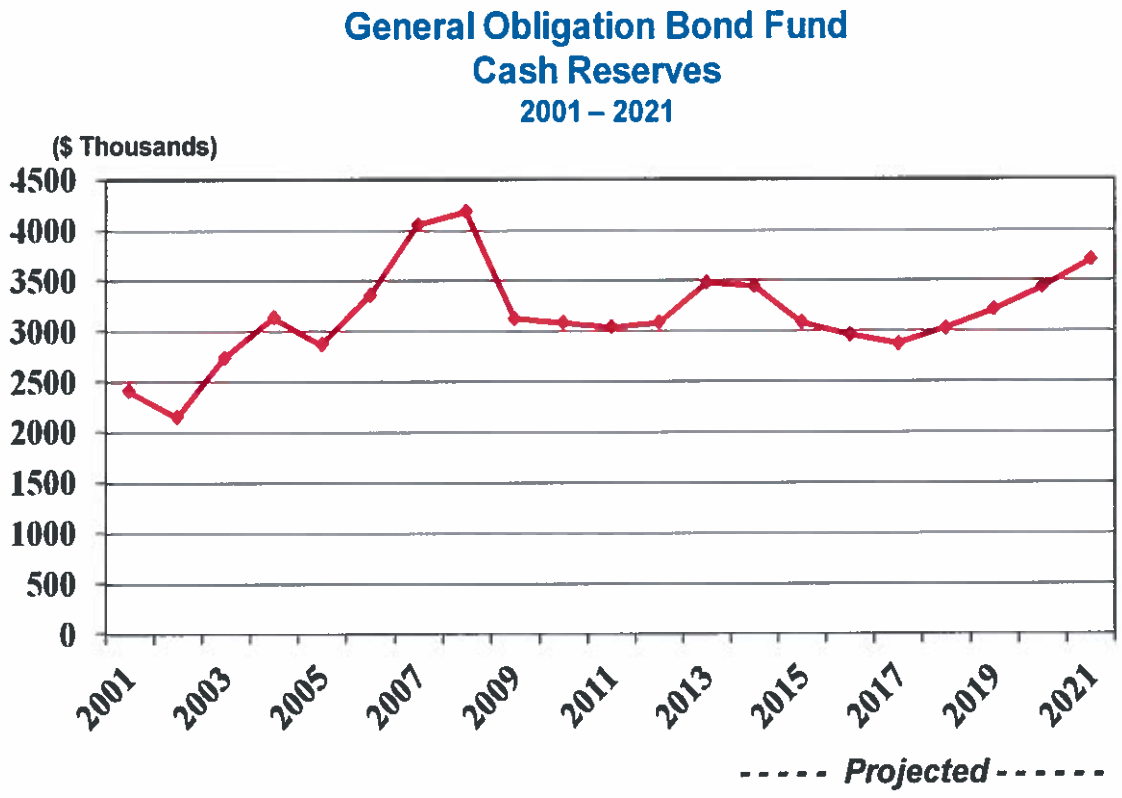
The following chart shows the year-end cash balances for the General Capital Improvement Fund for operating years 2002 through 2013 and the projected balances for 2014 through 2019.



The Capital Improvement Fund is projected to end 2015 with a balance of $1.5 million.

The City's General Obligation Bond Fund is used to support debt service for general obligation (i.e. non-utility related) debt sales. This fund is used primarily to make principal and interest payments for road improvement bonds. The General Obligation Bond Fund is currently resourced through an 11% share of the City's earnings tax collections.

The following chart shows the year-end cash balances for the General Obligation Bond Fund for operating years 2001 through 2013 and the projected balances for 2014 through 2021.



The cash reserve projections for the Capital Improvement Fund and General Obligation Bond Fund are based on the assumption that income tax revenues will increase at an annual rate of 4% starting in 2015.

The General Obligation Bond Fund cash reserve projection includes debt services expenses for the State Route 123 – State Route 63 connector project, which is scheduled to be completed in 2014, and the 2014 Municipal Service Facility construction project.

b. Impact Fee Revenue: Transportation and Park & Recreation Impact Fees were implemented in 2007 in order to support the cost of expanding the City's parks and recreation facilities and roadway system to accommodate the impact of residential and non-residential

growth. The fees were established based on the results of a comprehensive impact fee study. The current impact fees were renewed by the City Council in 2013 for a period of 5 years and will expire in early 2018 unless further renewed based on the results of a new impact fee study to be conducted in 2017.

c. Future Sale of Debt: In order to support the projects programmed in this CIP the City will need to issue new notes and/or bonds as listed below:

2017	Sanitary Sewer System Improvement - Sludge Digester Improvement Project for Waste Water Treatment Plant	$900k
2019	North Broadway Water Main Replacement Project Columbus Avenue Water Tower Painting Project	$1,700k

d. Roadway Improvements: The roadway maintenance efforts programmed in this CIP are based on projected revenues, and the program is not resourced sufficiently to keep pace with the City's growing and aging roadway system. The 2012 Customer Satisfaction Survey results show that roadway conditions are the lowest rated general service area, having received a dissatisfaction rating of 60%.

Despite the City's aggressive use of state and federal grants, and the use of cash reserves in the Capital Improvement Fund, the City's roadway maintenance program is approx 74% underfunded for operating years 2015 thru 2019. Without additional revenue this unsatisfactory trend will continue and service levels will continue to decline at an accelerated pace. The following chart compares the required number of centerline roadway miles that should be paved

each year to the number of centerline miles actually paved, or programmed to be repaved in the Capital Improvement Plan during the period 2010 thru 2019.

Year	Roadway Centerline Miles (CLM)	Miles Paved or Reconstructed	Miles Required Per Year	% of Required Miles Paved	Shortfall
2010	108.5	1.44	9.0	16%	84%
2011	108.5	2.17	9.0	24%	76%
2012	108.9	2.25	9.1	25%	75%
2013	108.9	1.90	9.1	21%	79%
2014	108.9	2.15	9.1	24%	76%
2015	108.9	1.61	9.1	18%	82%
2016	108.9	3.35	9.1	37%	63%
2017	108.9	6.48	9.1	71%	29%
2018	108.9	5.05	9.1	56%	44%
2019	108.9	2.15	9.1	24%	76%

Note: This model is based upon ODOT roadway planning standards which call for the following maintenance actions: thin asphalt overlay at 10-15 years of service, thick overlay at 18-25 years of service, and road reconstruction at 35 years of service. An average roadway surface life estimate of 12 years was used.

In order to support the required level of effort for roadway maintenance, funding for the program for operating years 2015 thru 2019 will need to be increased by approx $1.5 million annually. The City's failure to perform routine roadway resurfacing in a timely manner will continue to result in reduced levels of service and increased requirements for high-cost roadway base failure repairs caused by water infiltration and deterioration of the soils supporting the roadways.

Expenditures for roadway improvement projects for 2015 total $2.4 million. Major 2015 roadway maintenance projects include the reconstruction of High Street (Main to Pleasant), and the reconstruction of Maple Ave (East Street to Broadway). The 2015 program includes $680k for general street resurfacing and $500k for curb, gutter, and sidewalk replacement.

e. Facility Improvements: $70k has been programmed in 2015 for minor facility maintenance expenses.

f. Rail Line Maintenance: In January 2013, the City entered into a 2 year contract with the Cincinnati Railway Company to operate a tourist train on the City-owned rail line. This contract requires the City to maintain the 5 miles of track and 5 bridges comprising the rail line. In order to support these repairs and sustainment expenses, approx $180k is allocated annually in the General Capital Improvement Fund, $95k of which is transferred into the Capital Reserve and Replacement Fund to support the long-term replacement costs of the 5 rail bridges.

g. Park Facility Development: The 2015 Operating Budget includes $70k to resurface the access drive and parking lot in Colonial Park West, and $33k to renovate the 2 tennis courts on the East side of Harmon Park. The City has applied for a $23k Ohio NatureWorks Grant to help support the tennis court improvement project.

h. Fleet Replacement: Major fleet requirements for 2015 include:

a. Replacement of 1 police cruiser and 2 unmarked vehicles.
b. Replacement of 1 dump truck (with snow fighting equipment) assigned to the Street Division.
c. Replacement of 1 large area mower for the Parks Division.
d. Replacement of 2 admin vehicles: Building Maintenance and City Manager
e. Replacement of 1 dump truck (1 ton) assigned to the Water Dept
f. Replacement of 1 forklift assigned to the Electric Dept.

i. Storm Water System Improvements: The City's Storm Water Utility, which was implemented in early 2004, is the primary funding source to support the City's storm water management program. The 2015 storm water projects include the construction of a new storm sewer system on Maple Avenue ($300k) and High Street ($150k) in coordination with the programmed street reconstruction projects. Additionally, $175k is programmed for curb replacement as part of the street resurfacing program.

j. Sewer System Improvements: The Sewer System Master Plan adopted by the City Council in early 2002 serves as the primary planning tool to guide the City's sewer system improvement efforts. The 2015 program includes $475k for the replacement or lining of sanitary sewer mains on High Street, Maple Avenue, Meadow Lane, and Katherine Avenue. The City anticipates receiving a new 5-year NPDES permit from the OEPA in early 2015, which will provide guidance as to any potential wastewater treatment plant upgrades that may be necessary to meet compliance requirements.

k. Water System Improvements:

The Water System Master Plan adopted by the City Council in early 2002 was updated in 2014 and serves as the primary planning tool to guide the City's water system improvement efforts.

The City's water main replacement program will be sustained throughout the 5-year Capital Improvement Plan. This program is designed to replace old and undersized water mains with new 8-inch ductile iron mains. Water main replacements are scheduled for multiple streets in 2015 at an estimated cost of $615k. Additionally, a new water booster station is programmed for construction adjacent to the north water tower to boost pressure in this zone and ensure that adequate fire flow is provided.

l. Electric System Improvements:

The City's Electric Department will continue to focus on meeting the needs of an expanding service area while maintaining and improving existing transmission and distribution systems.

In 2015, $325k has been budgeted for transmission system improvements, including the south industrial park service area transmission line. The City will continue to execute an aggressive overhead and underground distribution system improvement program. $670k has been budgeted in 2015 for improvements and expansion of the distribution system. Additionally, $2,375k is budgeted for the purchase of transformers for the new Mills Road Substation in Kingsview Industrial Park. This substation will improve service delivery and electric reliability in the City's three southern industrial parks.

4. SUMMARY:

Although the proposed 2015 Operating Budget appropriately allocates existing resources, the City will continue to experience systemic funding shortfalls in the General Fund and Capital Improvement Fund which will impact several key service areas and the City's overall financial health.

Without increased revenue the City will remain unable to sustain the current level of services supported by the General Fund, most notably police staffing levels relative to increased population, and remain unable to execute a viable roadway maintenance program. Failure to allocate sufficient funding for roadway maintenance will result in the continued deterioration of driving conditions and higher costs over the long-term due to water infiltration damage and roadway base failures. Given the City's growing inventory of aging roadways, this will remain the City's most compelling service delivery challenge.

George P. Clements
City Manager

2015 BUDGET

CITY OF LEBANON, OHIO

CITY COUNCIL

Amy Brewer, Mayor

Stephen Kaiser

J. Matthew Rodriquez

Jim Dearie

Mark Messer

James Norris II

Wendy Monroe

City Manager – George P. Clements

City Auditor/Clerk of Council/Tax Commissioner – Sharee' Dick

City Attorney – Mark S. Yurick

CITY OF LEBANON, OHIO
2015 BUDGET

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READER'S GUIDE TO THE
2015
ANNUAL OPERATING BUDGET

The Reader's Guide provides an overview of the City Lebanon budget process and budget documents. This document provides a summary of all budgeted funds, including both revenue and expenditure summaries.

ORGANIZATION OF THE BUDGET

The City of Lebanon budget consists of 47 active funds. A fund can be defined as a self-contained entity for control, fiscal accounting, and reporting purposes. Each fund represents a specific function and maintains individual objectives. The City of Lebanon budget includes the following funds:

General Fund – The General Fund contains the control and fiscal accounting for the City's general service operations such as Police, Economic Development, Municipal Courts, Parks and Recreation, Customer Service and Utility Billing, Finance and Taxation, Planning and Development, Law, Legislative, and General Administration. The General Fund's primary revenue sources are the municipal earnings tax and property taxes.

Debt Service Funds– Debt service funds are used to record and control the accumulation of resources for payment of general long-term debt principal and interest. The City uses debt to acquire or construct capital assets such as roads or parks for the general benefit of Lebanon citizens. Resources include a portion of the municipal earnings tax collected.

Capital Improvements Funds – Capital improvement funds are used to account for the acquisition of long-lived capital facilities and infrastructure which may be financed out of bond issues, grants, or transfers from other funds. Capital improvement funds include the various utility system improvement funds and the General Capital Improvement Fund.

Special Revenue Funds – Special revenue funds are used to account for the receipt of specific revenue sources that are restricted for expenditures for a specific purpose. Some of the major special revenue funds include: the Street Fund, The Cemetery Fund, Parks and Recreation Impact Fee Fund, Parking Fund, Federal Asset Forfeiture Fund, Fire Fund, and Tax Incremental Financing Fund.

Enterprise Funds – Enterprise funds are used to account for governmental activities that are similar to those found in private businesses. The City budget includes Electric, Water, Wastewater, Telecommunications, Storm Water Utility, and Sanitation Funds. Each fund contains the controls and fiscal accounting for the services denoted in the title of the fund. The major revenue sources for these enterprise funds is the rate revenue generated from the customers who receive the services provided.

Internal Service Funds – Internal service funds are used to account for the financing of goods and services provided by one department to another department within the same government organization. Financing is based on reimbursement of actual costs. Internal service funds are the Automotive Maintenance Fund and the Self Insurance Fund.

Trust Funds – Trust funds are used to control resources held for specific purposes outlined in trust instructions. These funds include the Cemetery Perpetual Care Fund, the Police Donation Trust Funds, the Fire Insurance Trust Fund and the JEDD Fund.

BUDGET BASIS

The budget for the General, Special Revenue, Debt Service and Capital Improvement Program Funds are prepared on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become both "measurable" and "available" to finance expenditures in the current period. Expenditures are recognized when the related fund liability is incurred except for: inventories of materials and supplies which may be considered expenditures either when purchased or used, prepaid insurance, accumulated unpaid vacation and sick pay and other employee benefit amounts which need not be recognized in the current period, and principal and interest on long-term debt which is generally recognized when due rather than accrued.

Budgets for the Enterprise and Internal Service Funds are prepared on the accrual basis of accounting under which transactions are recognized when they occur regardless of timing.

REV 9/2014

2014 Operating Budget & Capital Improvement Plan Calendar

(In preparation of the 2015 Operating Budget)

May	6	City Council 2015 Planning & Goal Setting Workshop
May	19	Proposed 2015-2019 Capital Improvement Plan (CIP) presented to City Council
June	3	City Council CIP workshop
June	24	First reading and public hearing for proposed CIP
July	8	City Council adopts CIP
July	8	Resolution adopting the Tax Budget
Aug	6	City Manager's Budget Guidance issued to staff.
Aug	22	2015 Operating Budget input submitted to Finance Dept.
Aug	25-29	Operating Budget Submission review
Sep	9	Resolution accepting Tax Rates
Sep	12	Initial draft of Proposed 2015 Operating Budget completed.
Sep	23	Final draft of Proposed 2015 Operating Budget completed.
Oct	7	Proposed 2015 Operating Budget submitted to City Council.
Oct 20, Nov 5		City Council budget workshops.
Nov	11	First reading & public hearing for Proposed 2015 Operating Budget.
Nov	25	City Council adopts 2015 Operating Budget.

FISCAL POLICY
CITY OF LEBANON, OHIO
June 25, 2012

1. Structurally Balanced Budget
The annual Operating Budget will be structurally balanced throughout the budget process. Recurring revenues will equal or exceed recurring expenditures in both the proposed and adopted Operating Budget. If a structural imbalance occurs, a plan will be developed to bring the budget back into structural balance.

2. Report On How The Budget Is Balanced
The City Manager's budget transmittal message shall provide a concise narrative on how the budget is balanced. If the structural balance changes between the proposed and adopted budget, the City's Manager's message will clearly delineate the changes and the resulting structural balance.

3. General Fund and General Capital Improvement Fund Undesignated Fund Balances
The City shall maintain General Fund and General Capital Improvement Fund balances as follows:

A) An emergency reserve equivalent to 25% (or 91 days coverage) of the fund's recurring expenditure budget, <u>and</u>,

B) An operating reserve equivalent to 25% (or 91 days coverage) of the fund's recurring expenditure budget.

4. Enterprise Fund Undesignated Fund Balances
The City shall maintain an operating reserve equivalent to 25% (or 91 days coverage) of each enterprise fund's recurring expenditure budget.

5. Use of One-Time Resources
Once the General Fund budget is brought into structural balance, one-time resources such as proceeds from asset sales, debt refinancing, one-time grants, revenue windfalls, budget savings, and similar nonrecurring revenues shall not be used for current or new operating expenses. Appropriate uses of one-time resources include establishing and rebuilding emergency and operating reserves, early retirement of debt, capital expenditures and other non-recurring expenditures.

6. Accounting and Financial Reporting
The City will conform to generally accepted accounting principals as promulgated by Governmental Account Standards Board (GASB) and the Government Finance Officers Association (GFOA). Reporting will include the following:

A) Interim Financial Reports: Staff will prepare periodic reports for the City Council that analyze and evaluate financial performance.

B) Red Flag Exceptions: The City Manager shall advise the City Council of significant negative or positive financial information as soon as he or she becomes aware of it and assesses the impact of the financial information on the City's financial situation.

7. User Fees and Charges
The City Manager will review user fees and charges to determine if they properly reflect the full costs of operations, and make recommendations to the City Council regarding appropriate adjustments.

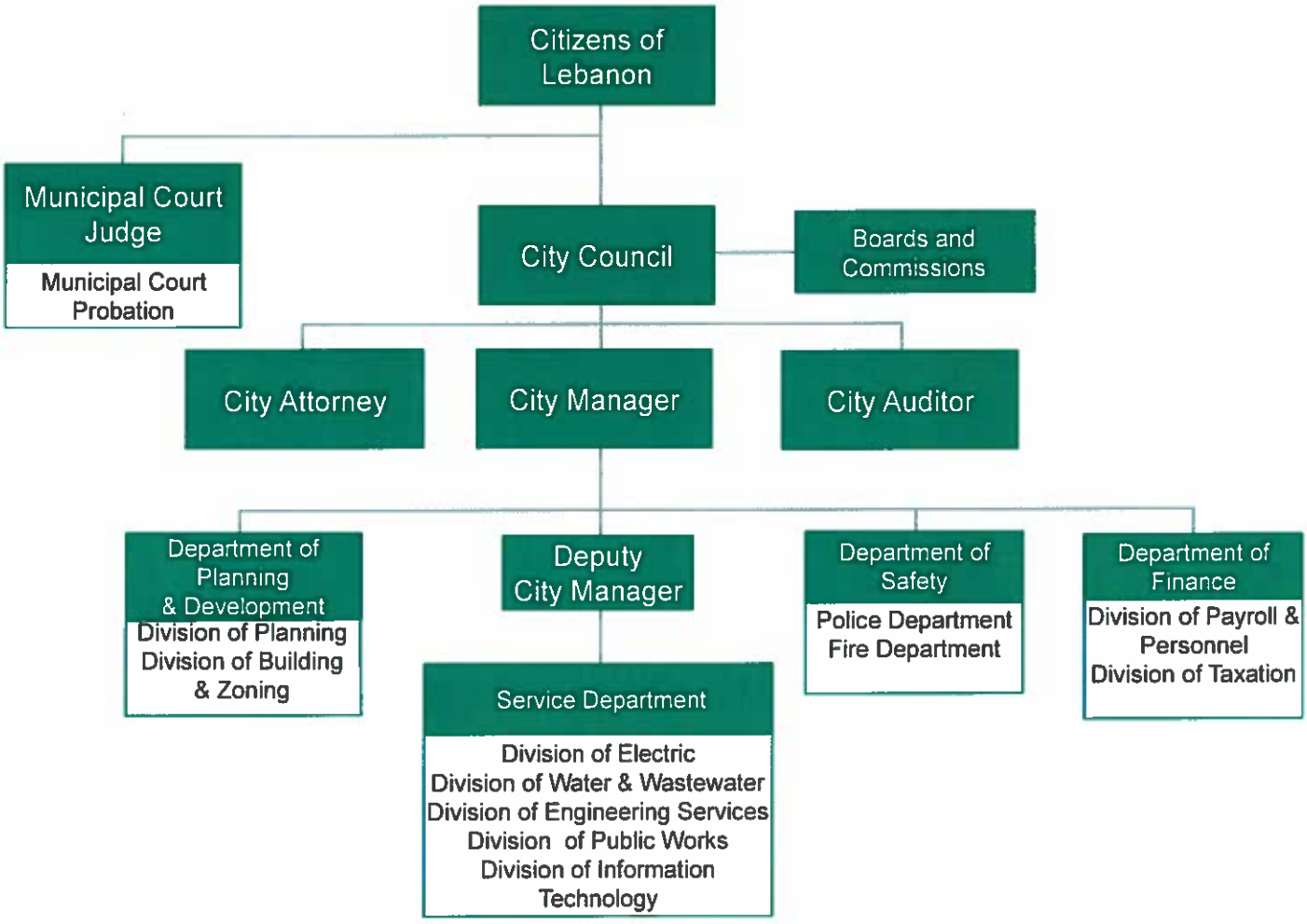
8. Grants
City Staff will identify, apply for and effectively administer federal, state, and other grants, which address the City's priorities and policy objectives and provides a positive cost benefit to the City.

9. Financial Planning
The City shall develop a long-range financial plan that forecasts operating expenditures and revenues for at least the next 5 operating years. The long-range financial plan will be updated prior to the start of the annual budget process. As part of the budget message, the City Manager will advise the City Council of potential long-range positive and adverse trends along with an analysis of the trends. The long-range financial plan should include an analysis of such factors as:

A) Economic Growth Rates
B) Stat Revenue and Expenditure Impacts
C) Population and Demographic changes
D) Residential Development Activity
E) Industrial Development Activity

10. General Obligation Debt Limits
General Fund long-term debt annual principal and interest payments shall not exceed 12% of General Fund annual operating revenues.

City of Lebanon Organizational Chart



(rev. 7/08)

2015 BUDGET - CITY OF LEBANON, OHIO

REVENUE-BUDGET OVERVIEW

FUND	2012 Actual	2013 Actual	2014 Actual	2015 Budget
101 General Fund	$9,951,460.85	$10,054,632.44	$10,604,356.42	$10,780,535.76
202 Street Fund	$975,472.65	$984,916.48	$1,016,857.36	$1,013,000.00
203 Cemetery Fund	$167,720.64	$158,214.37	$178,974.62	$171,931.22
207 Municipal Court Special Project	$26,346.00	$37,561.00	$38,059.00	$47,000.00
209 Federal Asset Forfeiture Fund	$4,084.99	$52,178.03	$11,859.94	$35,000.00
210 D.A.R.E. Fund	$0.00	$0.00	$0.00	$0.00
211 Indigent Drivers Alcohol Fund	$57,973.56	$58,555.02	$87,446.22	$109,000.00
212 Enforcement & Education Fund	$6,244.00	$7,033.00	$10,492.00	$10,000.00
213 Fire & Life Squad Fund	$2,701,878.78	$2,595,409.80	$2,960,122.59	$3,474,500.00
214 Parking Fund	$18,930.12	$20,955.23	$20,307.12	$35,500.00
215 Computerized Legal Research Fund	$1,369.50	$997.50	$1,051.50	$15,000.00
216 Computer Improv/Municipal Court Fund	$17,835.50	$18,539.00	$20,833.50	$52,300.00
218 Parks & Recreation Impact Fee Fund	$1,911.90	$769.90	$13,025.90	$12,000.00
221 Community Development Fund	$0.00	$44,340.00	$0.00	$0.00
222 State Highway Maintenance Fund	$59,157.50	$58,575.88	$61,713.90	$65,000.00
228 Transportation Impact Fee	$15,808.81	$15,068.33	$12,512.26	$20,300.00
230 Tax Increment Equivalent Fund	$1,769,406.07	$1,929,377.63	$1,781,043.28	$1,708,150.00
240 FEMA Grant Fund	$0.00	$0.00	$0.00	$0.00
325 General Obligation Bonds Fund	$712,676.29	$1,172,812.91	$756,884.61	$1,541,428.00
350 Library Bond Retirement Fund	$0.00	$0.00	$0.00	$0.00
404 Cemetery Improvement Fund	$7,500.00	$7,800.00	$8,800.00	$8,000.00
408 Capital Improvement Fund	$2,661,513.17	$10,787,287.02	$6,517,617.98	$6,701,500.00
410 Capital Reserve & Replacement Fund	$95,000.00	$95,000.00	$95,000.00	$95,000.00
415 Issue II Fund	$400,000.00	$600,000.00	$1,500,000.00	$750,000.00
429 Industrial Development Fund	$160,000.00	$159,443.81	$159,442.81	$159,442.81
526 Assessment Bond Fund	$19,377.93	$12,085.22	$12,848.86	$240,000.00
603 Telecommunication Fund	$827,551.33	$284,906.18	$285,830.76	$368,905.08
604 Electric Fund	$30,666,570.31	$30,780,134.05	$32,556,361.40	$29,725,424.33
605 Water Fund	$10,716,103.53	$4,011,854.26	$3,357,853.75	$4,465,523.19
606 Sewer Fund	$3,519,296.17	$3,293,842.60	$3,397,581.57	$3,976,539.76
609 Electric System Improvement Fund	$0.00	$720,000.00	$1,185,000.00	$3,370,000.00
610 Water System Improvement Fund	$720,000.00	$396,000.00	$485,000.00	$615,000.00
611 Sewer System Improvement Fund	$655,969.84	$1,451,779.65	$1,452,496.74	$1,495,000.00
612 Utility Guarantee Fund	$180,797.86	$199,208.63	$170,098.67	$215,000.00
615 Storm Water Utility	$838,269.25	$847,229.47	$848,741.90	$903,620.46
623 Sanitation Fund	$1,555,752.71	$1,576,517.62	$1,622,183.12	$1,732,352.36
626 Telecommunication Bond Fund	$0.00	$0.00	$0.00	$0.00
627 Electric Bond Fund	$1,572,487.51	$1,572,763.72	$1,570,224.81	$1,576,907.00
628 Water Bond Fund	$771,869.57	$846,862.61	$844,262.54	$843,000.00
629 Sewer Bond Fund	$897,881.16	$901,881.42	$906,081.44	$900,000.00
633 Sanitation Res. & Replace. Fund	$0.00	$0.00	$0.00	$0.00
635 Telecom Res. & Replace. Fund	$0.00	$0.00	$0.00	$0.00
640 Electric Res. & Replace. Fund	$125,000.00	$150,000.00	$150,000.00	$150,000.00
650 Water Res. & Replace. Fund	$10,000.00	$5,000.00	$5,000.00	$30,000.00
660 Sewer Res. & Replace. Fund	$15,000.00	$5,000.00	$7,500.00	$7,500.00
707 Automotive Maintenance Fund	$182,620.00	$185,320.18	$355,547.10	$222,564.54
803 Telecom Agency Fund	$0.00	$0.00	$0.00	$0.00
814 Cemetery Perpetual Care Fund	$37,382.27	$23,046.04	$28,160.42	$32,500.00
816 Parks & Rec. Donation Trust Fund	$0.00	$0.00	$0.00	$0.00
817 Police Donation Trust Fund	$2,000.00	$745.00	$0.00	$2,500.00
818 Fire Donation Trust Fund	$0.00	$0.00	$0.00	$0.00
819 Law Enforcement-Property Trust Fund	$375.00	$25.00	$75.00	$10,000.00
820 Life Squad Donation Trust Fund	$0.00	$0.00	$0.00	$0.00
821 Fire Insurance Trust Fund	$0.00	$0.00	$0.00	$0.00
825 Joint Economic Dev. District Fund	$0.00	$0.00	$3,990.71	$5,000.00
830 Drug Law Enforcement Trust Fund	$23,033.77	$12,179.01	$5,475.00	$30,000.00
831 Self Insurance Contribu. Holding Fund	$1,997,872.61	$2,513,043.14	$2,305,150.91	$2,522,000.00
TOTAL REVENUE	**$75,147,501.15**	**$78,648,891.15**	**$77,411,865.71**	**$80,243,924.51**

2015 BUDGET - CITY OF LEBANON, OHIO

EXPENSE-BUDGET OVERVIEW

FUND	2012 Actual	2013 Actual	2014 Actual	2015 Budget
101 General Fund	$8,945,455.52	$10,185,946.78	$10,323,140.83	$10,780,535.76
202 Street Fund	$941,433.45	$1,004,425.60	$1,393,651.54	$983,478.86
203 Cemetery Fund	$163,953.93	$165,269.93	$175,423.39	$171,931.22
207 Municipal Court Special Project	$11,434.95	$14,689.70	$1,311.70	$47,000.00
209 Federal Asset Forfeiture Fund	$0.00	$0.00	$29,725.79	$35,000.00
210 D.A.R.E. Fund	$0.00	$0.00	$0.00	$0.00
211 Indigent Drivers Alcohol Fund	$26,150.57	$25,885.35	$34,067.49	$109,000.00
212 Enforcement & Education Fund	$0.00	$0.00	$40,000.00	$10,000.00
213 Fire & Life Squad Fund	$3,162,844.83	$3,073,738.62	$3,453,562.79	$3,209,068.17
214 Parking Fund	$14,460.12	$14,576.00	$14,700.00	$35,500.00
215 Computerized Legal Research Fund	$0.00	$0.00	$0.00	$15,000.00
216 Computer Improv/Municipal Court Fund	$13,512.65	$7,845.16	$14,057.07	$52,300.00
218 Parks & Rec. Impact Fee Fund	$27,495.89	$1,911.90	$0.00	$12,000.00
221 Community Development Fund	$0.00	$42,880.00	$0.00	$0.00
222 State Highway Maintenance Fund	$75,552.52	$79,343.13	$60,812.14	$65,000.00
228 Transportation Impact Fee	$38,475.87	$0.00	$0.00	$0.00
230 Tax Increment Equivalent Fund	$1,387,743.35	$3,867,716.08	$777,006.82	$1,061,437.76
240 FEMA Grant Fund	$0.00	$0.00	$0.00	$0.00
325 General Obligation Bonds Fund	$664,701.50	$781,984.93	$793,326.26	$1,541,428.00
350 Library Bond Retirement Fund	$4,268.33	$0.00	$0.00	$0.00
404 Cemetery Improvement Fund	$4,613.29	$2,556.44	$5,920.32	$5,000.00
408 Capital Improvement Fund	$3,281,473.63	$5,250,657.68	$10,584,004.44	$6,701,500.00
410 Capital Res & Replace. Fund	$0.00	$0.00	$150,000.00	$0.00
415 Issue II Fund	$217,330.15	$885,772.21	$1,258,959.08	$750,000.00
429 Industrial Development Fund	$165,744.76	$200,580.45	$123,468.33	$151,408.00
526 Assessment Bond Fund	$4,726.00	$448,402.82	$0.00	$240,000.00
603 Telecommunication Fund	$824,351.04	$312,723.75	$359,489.61	$368,905.08
604 Electric Fund	$30,845,022.42	$28,410,728.42	$30,214,400.31	$29,687,551.15
605 Water Fund	$10,950,124.61	$3,958,879.49	$3,772,273.73	$4,465,523.19
606 Sewer Fund	$3,596,000.24	$3,681,383.30	$3,407,541.07	$3,976,539.76
609 Electric System Improvement Fund	$2,573,600.11	$172,653.38	$211,417.95	$3,370,000.00
610 Water System Improvement Fund	$1,991,553.24	$170,959.30	$846,915.23	$615,000.00
611 Sewer System Improvement Fund	$318,332.24	$1,417,190.63	$1,480,886.01	$1,495,000.00
612 Utility Guarantee Fund	$176,232.19	$179,146.40	$157,711.01	$195,000.00
615 Storm Water Utility	$763,680.98	$1,135,776.21	$907,831.35	$903,620.46
623 Sanitation Fund	$1,494,861.09	$1,512,460.68	$1,606,768.01	$1,732,352.36
626 Telecommunication Bond Fund	$0.00	$0.00	$0.00	$0.00
627 Electric Bond Fund	$1,572,487.51	$1,572,763.72	$1,570,224.81	$1,576,907.00
628 Water Bond Fund	$771,869.57	$846,862.61	$844,262.54	$843,000.00
629 Sewer Bond Fund	$897,881.16	$901,881.42	$906,081.36	$900,000.00
633 Sanitation Res. & Replace. Fund	$0.00	$0.00	$0.00	$0.00
635 Telecom Res. & Replace. Fund	$0.00	$0.00	$0.00	$0.00
640 Electric Res. & Replace. Fund	$0.00	$277,194.00	$0.00	$100,000.00
650 Water Res. & Replace. Fund	$18,981.00	$0.00	$17,434.00	$30,000.00
660 Sewer Res. & Replace. Fund	$0.00	$16,795.00	$341,599.92	$0.00
707 Automotive Maintenance Fund	$165,215.78	$190,251.16	$400,170.39	$222,564.54
803 Telecom Agency Fund	$0.00	$0.00	$0.00	$0.00
814 Cemetery Perpetual Care Fund	$0.00	$0.00	$0.00	$0.00
816 Parks & Rec. Donation Trust Fund	$0.00	$0.00	$0.00	$0.00
817 Police Donation Trust Fund	$9,880.47	$0.00	$0.00	$2,500.00
818 Fire Donation Trust Fund	$0.00	$0.00	$0.00	$0.00
819 Law Enforcement-Property Trust Fund	$0.00	$3,195.00	$0.00	$10,000.00
820 Life Squad Donation Trust Fund	$0.00	$0.00	$0.00	$0.00
821 Fire Insurance Trust Fund	$29,299.60	$0.00	$0.00	$0.00
825 Joint Economic Dev. District Fund	$0.00	$0.00	$3,671.45	$5,000.00
830 Drug Law Enforcement Trust Fund	$0.00	$10,000.00	$36,245.00	$30,000.00
831 Self Insurance Contribu. Holding Fund	$2,656,540.54	$2,074,700.72	$1,754,174.43	$2,522,000.00
TOTAL EXPENSE	**$78,807,285.10**	**$72,899,727.97**	**$78,072,236.17**	**$79,028,051.31**

2015 BUDGET - CITY OF LEBANON, OHIO

Revenue and Expense Comparison (including transfers)

FUND	REVENUE	EXPENSES	DIFFERENCE
101 General Fund	$10,780,535.76	$10,780,535.76	$0.00
202 Street Fund	$1,013,000.00	$983,478.86	$29,521.14
203 Cemetery Fund	$171,931.22	$171,931.22	$0.00
207 Municipal Court Special Project	$47,000.00	$47,000.00	$0.00
209 Federal Asset Forfeiture Fund	$35,000.00	$35,000.00	$0.00
210 D.A.R.E. Fund	$0.00	$0.00	$0.00
211 Indigent Drivers Alcohol Fund	$109,000.00	$109,000.00	$0.00
212 Enforcement & Education Fund	$10,000.00	$10,000.00	$0.00
213 Fire & Life Squad Fund	$3,474,500.00	$3,209,068.17	$265,431.83
214 Parking Fund	$35,500.00	$35,500.00	$0.00
215 Computerized Legal Research Fund	$15,000.00	$15,000.00	$0.00
216 Computer Improv/Municipal Court Fund	$52,300.00	$52,300.00	$0.00
218 Parks & Recreation Impact Fee Fund	$12,000.00	$12,000.00	$0.00
221 Community Development Fund	$0.00	$0.00	$0.00
222 State Highway Maintenance Fund	$65,000.00	$65,000.00	$0.00
228 Transportation Impact Fee	$20,300.00	$0.00	$20,300.00
230 Tax Increment Equivalent Fund	$1,708,150.00	$1,061,437.76	$646,712.24
240 FEMA Grant Fund	$0.00	$0.00	$0.00
325 General Obligation Bonds Fund	$1,541,428.00	$1,541,428.00	$0.00
350 Library Bond Retirement Fund	$0.00	$0.00	$0.00
404 Cemetery Improvement Fund	$8,000.00	$5,000.00	$3,000.00
408 Capital Improvement Fund	$6,701,500.00	$6,701,500.00	$0.00
410 Capital Reserve & Replacement Fund	$95,000.00	$0.00	$95,000.00
415 Issue II Fund	$750,000.00	$750,000.00	$0.00
429 Industrial Development Fund	$159,442.81	$151,408.00	$8,034.81
526 Assessment Bond Fund	$240,000.00	$240,000.00	$0.00
603 Telecommunication Fund	$368,905.08	$368,905.08	$0.00
604 Electric Fund	$29,725,424.33	$29,687,551.15	$37,873.18
605 Water Fund	$4,465,523.19	$4,465,523.19	$0.00
606 Sewer Fund	$3,976,539.76	$3,976,539.76	$0.00
609 Electric System Improvement Fund	$3,370,000.00	$3,370,000.00	$0.00
610 Water System Improvement Fund	$615,000.00	$615,000.00	$0.00
611 Sewer System Improvement Fund	$1,495,000.00	$1,495,000.00	$0.00
612 Utility Guarantee Fund	$215,000.00	$195,000.00	$20,000.00
615 Storm Water Utility	$903,620.46	$903,620.46	$0.00
623 Sanitation Fund	$1,732,352.36	$1,732,352.36	$0.00
626 Telecommunication Bond Fund	$0.00	$0.00	$0.00
627 Electric Bond Fund	$1,576,907.00	$1,576,907.00	$0.00
628 Water Bond Fund	$843,000.00	$843,000.00	$0.00
629 Sewer Bond Fund	$900,000.00	$900,000.00	$0.00
633 Sanitation Res & Replace. Fund	$0.00	$0.00	$0.00
635 Telecom Res & Replace. Fund	$0.00	$0.00	$0.00
640 Electric Res & Replace. Fund	$150,000.00	$100,000.00	$50,000.00
650 Water Res & Replace. Fund	$30,000.00	$30,000.00	$0.00
660 Sewer Res & Replace. Fund	$7,500.00	$0.00	$7,500.00
707 Automotive Maintenance Fund	$222,564.54	$222,564.54	$0.00
803 Telecom Agency Fund	$0.00	$0.00	$0.00
814 Cemetery Perpetual Care Fund	$32,500.00	$0.00	$32,500.00
816 Parks & Rec Donation Trust Fund	$0.00	$0.00	$0.00
817 Police Donation Trust Fund	$2,500.00	$2,500.00	$0.00
818 Fire Donation Trust Fund	$0.00	$0.00	$0.00
819 Law Enforcement-Property Trust Fund	$10,000.00	$10,000.00	$0.00
820 Life Squad Donation Trust Fund	$0.00	$0.00	$0.00
821 Fire Insurance Trust Fund	$0.00	$0.00	$0.00
825 Joint Economic Dev. District Fund	$5,000.00	$5,000.00	$0.00
830 Drug Law Enforcement Trust Fund	$30,000.00	$30,000.00	$0.00
831 Self Insurance Contribu. Holding Fund	$2,522,000.00	$2,522,000.00	$0.00
Total	$80,243,924.51	$79,028,051.31	$1,215,873.20

2015 BUDGET - CITY OF LEBANON, OHIO

Revenue and Expense Comparison By Type

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Revenue				
Local Taxes	$9,339,483.21	$9,456,916.90	$9,723,443.83	$10,999,775.00
State Shared Taxes	$1,796,723.99	$1,634,436.04	$1,656,960.73	$1,640,100.00
Federal Grants & Reimbursements	$67,873.47	$1,008,698.52	$264,250.00	$27,500.00
Intergovernmental	$508,061.56	$2,605,884.44	$82,500.00	$719,000.00
Charges for Services	$40,564,378.60	$42,007,010.77	$44,757,072.34	$42,006,945.49
Fines, Licenses & Permits	$616,926.91	$614,145.20	$739,240.98	$562,500.00
Special Assessment	$25,347.77	$17,864.87	$18,345.60	$5,000.00
Refunds/Reimbursements	$6,360.00	$8,876.05	$4,213.96	$0.00
Proceeds from Debt	$8,050,000.00	$6,811,523.00	$5,219,658.00	$3,100,000.00
Miscellaneous	$4,244,258.38	$3,644,576.94	$2,424,594.16	$1,967,550.00
Medical-Employee Contribution-Family	$103,355.35	$135,572.95	$155,538.54	$180,000.00
Medical-Employee Contribution-Single	$13,973.52	$18,618.12	$20,472.72	$25,000.00
Dental Deducts-Employee Contribution	$35,718.75	$36,071.72	$38,995.03	$41,000.00
Interest on Investments	$455,725.07	$231,871.12	$232,065.27	$251,150.00
Advance In	$0.00	$0.00	$250,000.00	$0.00
Interfund Transfer	$9,319,314.57	$10,416,824.51	$11,699,514.55	$11,096,552.76
Advance Paybacks	$0.00	$0.00	$125,000.00	$125,000.00
Cash Carryover	$0.00	$0.00	$0.00	$7,496,851.26
Total	$75,147,501.15	$78,648,891.15	$77,411,865.71	$80,243,924.51
Expenses				
Personal Service	$12,596,814.22	$13,167,109.77	$13,418,588.10	$14,270,398.44
Education and Training	$68,480.84	$84,236.27	$84,903.64	$130,650.00
Contractual Services	$10,283,125.69	$9,560,058.59	$9,195,122.18	$11,838,045.82
Materials & Supplies	$25,464,657.13	$23,472,910.64	$24,672,547.49	$23,195,295.46
Capital	$10,649,317.17	$12,991,355.20	$12,148,303.18	$9,987,352.00
Reimbursements	$1,875,812.21	$2,747,236.61	$2,067,962.06	$2,406,221.83
Debt	$12,185,663.27	$4,279,196.38	$8,463,894.97	$9,809,835.00
Advance Out	$0.00	$0.00	$250,000.00	$0.00
Advance Paybacks	$0.00	$0.00	$125,000.00	$125,000.00
Transfers to other Funds	$5,683,414.57	$6,597,624.51	$7,645,914.55	$7,265,252.76
Total	$78,807,285.10	$72,899,727.97	$78,072,236.17	$79,028,051.31

2015 DEBT LIST

	Issued	Rate	Balance	Principal	Interest	Balance 12/15
GENERAL OBLIGATION BONDS						
Justice Dr/Miller Ref	2008	4.00%	$2,085,000.00	$270,000.00	$84,820.00	$1,815,000.00
03 Cap Rd Ref/123 Conn	2013	2.00%	$4,531,604.00	$325,000.00	$111,608.00	$4,206,604.00
MSF	2015	2.00%	$2,100,000.00	$80,000.00	$60,000.00	$2,020,000.00
Total			$8,716,604.00	$675,000.00	$256,428.00	$8,041,604.00
SPECIAL ASSESSMENT BONDS						
Kingsview Sewer (TIF)	2015	2.00%	$1,000,000.0	$42,000.00	$20,000.00	$958,000.00
MORTGAGE REVENUE BONDS						
Water GCWW/Improv	2012	2.00%	$12,430,000.00	$390,000.00	$452,000.00	$12,040,000.00
06 Sewer Refunding	2006	4.00%	$7,595,000.00	$575,000.00	$324,000.00	$7,020,000.00
06 Electric Refunding	2006	4.00%	$6,348,500.00	$971,250.00	$261,544.00	$5,377,250.00
06 Telecom Refunding	2006	4.00%	$2,115,900.00	$323,750.00	$87,182.00	$1,792,150.00
Electric System 2008	2008	4.00%	$3,345,000.00	$200,000.00	$143,113.00	$3,145,000.00
Total			$31,834,400.00	$2,460,000.00	$1,267,839.00	$29,374,400.00
NOTES						
Municipal Serv Facility 4/2014 Bond in 2015	2015	1.00%	$2,700,000.00	$2,700,000.00 (2.7 2014 interest roll)	$27,000.00	$0.00
123 Connector Project 4/2014 Payoff Reimb . 2015	2015	1.00%	$1,500,000.00	$1,500,000.00	$15,000.00	$0.00
Sewer System Improv(TIF) 4/2014 Bond 2015	2015	1.00%	$1,000,000.00	$1,000,000.00	$10,000.00	$0.00
Telecom(Telephone) 9/21/05 to 9/21/05 Paid in full 2015	2015	2.25%	$200,000.00	$200,000.00	$4,500.00	$0.00
Total			$5,400,000.00	$5,400,000.00	$56,500.00	$0.00
TOTAL DEBT			$46,951,004.00	$8,577,000.00	$1,600,767.00	$38,374,004.00

GENERAL FUND

Statement of Functions

The General Fund of the City is the location from which the general powers and expenses of the government are exercised. The majority of the tax money collected by the City to provide services for the community is deposited to this Fund and then is distributed by the City Council to meet the needs and achieve the ends that have been set forth in the City's Comprehensive Strategic Plan.

REVENUE COMPARISON

GENERAL FUND 101
Revenue Type

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Local Taxes 0010	$4,723,724.14	$4,745,217.64	$5,005,169.08	$5,220,775.00
State Shared Taxes 0020	$508,851.83	$348,077.15	$337,824.91	$350,000.00
Federal Grants & Reimbursements 0040	$67,873.47	$559,469.52	$220,000.00	$23,000.00
Charges for Service 0050	$122,206.46	$133,901.24	$149,208.89	$145,800.00
Fines, Licenses & Permits 0060	$490,864.85	$478,273.80	$568,685.89	$441,500.00
Note Proceeds 0070	$0.00	$0.00	$0.00	$0.00
Miscellaneous 0080	$1,574,959.86	$1,577,898.67	$1,894,887.34	$1,574,150.00
Interest on Investments 0081	$209,672.24	$91,291.47	$87,877.36	$125,150.00
Advance Payback	$0.00	$0.00	$125,000.00	$125,000.00
Interfund Transfers 0090	$2,253,308.00	$2,120,502.95	$2,215,702.95	$2,237,602.95
Cash Carryover	$0.00	$0.00	$0.00	$537,557.81
TOTAL GENERAL FUND REVENUE	$9,951,460.85	$10,054,632.44	$10,604,356.42	$10,780,535.76

GENERAL FUND
REVENUE COMPARISON
101

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
101				
Local Taxes 0010				
1000 Property Tax	$902,546.52	$881,067.16	$882,269.25	$1,100,000.00
1003 Trailer Tax	$1.31	$0.00	$0.00	$25.00
1101 Tangible Property Tax	$17,019.91	$111.42	$2,216.20	$0.00
1102 Police Pension	$130,488.27	$122,962.70	$122,043.20	$140,000.00
1104 Public Utility Deregulation	$314.92	$68.58	$68.58	$500.00
1105 Cigarette Tax	$878.40	$864.30	$877.50	$1,000.00
1106 Liquor License	$0.00	$21,088.55	$22,768.55	$20,000.00
1107 Estate Tax	$81,765.20	$56,958.21	$75,935.16	$0.00
1109 Hotel/Motel Tax	$22,214.14	$26,700.01	$20,082.56	$25,000.00
1110 City Earnings Tax	$3,568,495.47	$3,635,396.71	$3,878,908.08	$3,932,000.00
1114 JEDD Earnings Tax	$0.00	$0.00	$0.00	$2,250.00
SUB-TOTAL	**$4,723,724.14**	**$4,745,217.64**	**$5,005,169.08**	**$5,220,775.00**
State Shared Taxes 0020				
1108 Rollback/Homestead Tax	$113,122.10	$109,494.32	$119,167.49	$120,000.00
2104 Local Gov't Fund - State	$395,729.73	$238,582.83	$222,016.11	$230,000.00
2105 Rev. Assistance - Local Gov't	$0.00	$0.00	-$3,358.69	$0.00
SUB-TOTAL	**$508,851.83**	**$348,077.15**	**$337,824.91**	**$350,000.00**
Federal Grants & Reimbursements 0040				
1313 Miller Park Grant	$67,873.47	$559,469.52	$0.00	$0.00
1314 State/Federal Grants	$0.00	$0.00	$220,000.00	$0.00
1316 Nature Works Grant	$0.00	$0.00	$0.00	$23,000.00
SUB-TOTAL	**$67,873.47**	**$559,469.52**	**$220,000.00**	**$23,000.00**
Charges for Service 0050				
1200 Farm Lease	$0.00	$0.00	$0.00	$0.00
1320 Running Event	$16,615.00	$16,910.00	$17,340.00	$17,000.00
1321 Adult Basketball	$0.00	$0.00	$0.00	$0.00
1323 Farmer's Market	$1,740.00	$1,600.00	$1,540.00	$1,500.00
1325 Recreation Receipts	$3,985.00	$3,030.00	$3,655.00	$4,000.00
1326 Summer Camp	$0.00	$0.00	$0.00	$0.00
1327 Football- LYFL	$0.00	$0.00	$0.00	$0.00
1328 Shelter House	$2,325.00	$2,625.00	$2,425.00	$3,000.00
1329 Donations/Giving Tree	$1,815.00	$1,147.00	$1,095.00	$0.00
1330 Softball Leagues	$0.00	$0.00	$0.00	$0.00
1332 Rental Fees	$0.00	$50.00	$50.00	$200.00
1333 Sponsorships	$0.00	$0.00	$0.00	$0.00
1334 Concession Stand	$0.00	$0.00	$0.00	$0.00
1335 Field Usage Fee	$43,280.00	$29,322.50	$41,945.00	$40,000.00
1336 Donations - Parks	$10,134.25	$18,450.00	$20,000.00	$20,000.00
2100 Farm Lease	$3,677.10	$3,677.10	$3,677.10	$4,000.00
4402 On/Off Charges	$37,848.52	$56,589.91	$57,024.40	$55,000.00
4404 Adm. Collection Fee	$786.59	$499.73	$457.39	$1,000.00
4406 JEDD Admin Fee	$0.00	$0.00	$0.00	$100.00
SUB-TOTAL	**$122,206.46**	**$133,901.24**	**$149,208.89**	**$145,800.00**
Fines, Licenses & Permits 0060				
1203 Subdivision Plats	$1,150.00	$2,580.00	$450.00	$1,000.00
1205 Bldg Permit Fee Reimbursement	$24,910.52	$12,218.78	$31,427.21	$15,000.00
1210 Board of Appeals	$750.00	$800.00	$1,570.00	$1,500.00
1230 Building Permits	$1,870.00	$1,240.00	$1,320.00	$1,000.00
1231 OBBS Asses (Commercial)	$0.00	$0.00	$0.00	$0.00
1232 Comprehensive Permits	$3,920.00	$5,690.00	$8,185.00	$6,000.00
1233 Plumbing Permits	$0.00	$0.00	$0.00	$0.00
1235 Engineering Inspec. Fees	$1,278.00	$2,134.00	$13,529.47	$2,500.00
1236 Electric Permits	$0.00	$0.00	$0.00	$0.00

REVENUE COMPARISON
101

GENERAL FUND (continued)

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
1331 Zoning Permits	$10,576.37	$15,275.00	$15,390.00	$12,000.00
1332 Temp Occ Bond(Non Ref)	$0.00	$0.00	$0.00	$0.00
1333 Temp Occ Bond(Ref)	$0.00	$0.00	$0.00	$0.00
1501 Parking Tickets-Mun Court	$1,105.00	$3,920.25	$700.00	$2,500.00
1502 Highway Patrol-Mun Court	$46,545.15	$53,190.04	$68,121.85	$50,000.00
1503 All other Mun Court	$398,759.81	$381,225.73	$427,992.36	$350,000.00
1504 Law Library Refund	$0.00	$0.00	$0.00	$0.00
1505 Computerized Legal Fees	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$490,864.85**	**$478,273.80**	**$568,685.89**	**$441,500.00**
Miscellaneous 0080				
0802 Real Estate Acquisition Sales	$33,188.00	$0.00	$0.00	$0.00
1304 CATV Franchise	$64,515.59	$46,861.72	$57,325.92	$50,000.00
1200 Souvenir Sales	$0.00	$0.00	$0.00	$0.00
1307 Misc Auditor Receipts	$13,392.44	$16,691.55	$82,191.41	$25,000.00
1308 Return Check Charges	$3,026.02	$2,433.94	$2,135.00	$2,500.00
1372 Engineering Manuals	$0.00	$0.00	$0.00	$0.00
1374 Development Public Improv Bonds	$40,675.05	$32,253.37	$77,897.10	$30,000.00
1370 Reimb. & Refunds	$903.93	$94,352.73	$120,519.69	$20,000.00
1400 July 4th Fireworks Donation	$0.00	$0.00	$0.00	$0.00
1401 Dog Park Donation	$0.00	$0.00	$0.00	$0.00
1604 OT-Drug Task Force	$0.00	$0.00	$2,142.36	$0.00
1606 Cell Tower Lease	$20,201.40	$20,683.35	$21,210.06	$20,000.00
1802 Sale of Vehicles	$0.00	$4,066.09	$3,480.00	$10,000.00
1803 Accident Report-Police	$79.00	$43.00	$70.00	$150.00
1804 Finger Prints-Police	$775.00	$1,880.00	$1,880.00	$1,000.00
1805 FBI Reimbursement	$2,757.03	$0.00	$0.00	$0.00
1806 Reimb. Immigrations & Customs	$0.00	$0.00	$0.00	$0.00
1807 Misc-Police	$12,648.01	$9,762.58	$16,761.09	$15,000.00
1809 Special Police	$17,698.75	$11,531.25	$123,935.00	$15,000.00
1808 Reimb. Bailiff	$23,878.00	$24,230.89	$24,600.33	$25,000.00
1811 Electric Tax	$1,212,342.18	$1,198,286.44	$1,251,921.33	$1,235,000.00
1819 Continuing Police Training	$0.00	$329.00	$0.00	$500.00
1911 Wireless 911	$128,879.46	$114,492.76	$108,818.05	$125,000.00
SUB-TOTAL	**$1,574,959.86**	**$1,577,898.67**	**$1,894,887.34**	**$1,574,150.00**
Interest on Investments 0081				
1340 Interest on Investments	$209,555.35	$91,260.01	$87,846.45	$125,000.00
1540 Mun Court NOW Account	$116.89	$31.46	$30.91	$150.00
SUB-TOTAL	**$209,672.24**	**$91,291.47**	**$87,877.36**	**$125,150.00**
Note Proceeds 0070				
2907 Note Proceeds	$0.00	$0.00	$0.00	$0.00
Interfund Transfers 0090				
1351 Transfer Op.(close out funds)	$0.00	$0.00	$0.00	$0.00
1352 Telecommunications Fund	$0.00	$0.00	$0.00	$0.00
1352 Electric Fund	$571,100.00	$512,300.00	$524,200.00	$531,700.00
1352 Water Fund	$507,200.00	$462,200.00	$492,000.00	$498,800.00
1352 Sewer Fund	$497,800.00	$454,100.00	$483,700.00	$490,200.00
1352 Fire Fund	$193,400.00	$214,100.00	$212,400.00	$212,000.00
1352 Storm Water Utility	$102,000.00	$100,500.00	$108,600.00	$109,900.00
1352 Street Fund	$106,700.00	$107,000.00	$119,800.00	$118,300.00
1354 Parking Fund	$0.00	$0.00	$0.00	$0.00
1358 TIF Payback	$48,000.00	$47,494.95	$47,494.95	$47,494.95
1358 Industrial Park Payback	$121,408.00	$121,408.00	$121,408.00	$121,408.00
1352 Sanitation Fund	$105,700.00	$101,400.00	$106,100.00	$107,800.00
1362 Fire Fund Advance Payback	$0.00	$0.00	$125,000.00	$125,000.00
Cash Carry-over	$0.00	$0.00	$0.00	$537,557.81
SUB-TOTAL	**$2,253,308.00**	**$2,120,502.95**	**$2,340,702.95**	**$2,900,160.76**
GRAND TOTAL	**$9,951,460.85**	**$10,054,632.44**	**$10,604,356.42**	**$10,780,535.76**

EXPENSE COMPARISON

GENERAL FUND BY DIVISION/DEPARTMENT

FUND 101	2012 Actual	2013 Actual	2014 Actual	2015 Budget
1000 Dept. of Planning and Development	$290,617.12	$264,836.93	$256,135.11	$286,364.94
1100 Legislative	$84,611.28	$81,624.60	$339,715.30	$83,875.00
1510 Miscellaneous	$48,235.60	$110,917.66	$51,100.42	$57,500.00
1520 Transfers to other Funds	$50,000.00	$50,000.00	$330,000.00	$80,000.00
2110 Office of the City Manager	$549,643.17	$548,974.78	$557,583.77	$607,819.90
2113 Div. of Economic Development	$0.00	$209,722.28	$167,525.90	$229,382.24
2120 Payroll/Personnel	$166,309.57	$188,253.00	$202,226.23	$204,529.00
2130 Dept. of Service	$263,910.86	$305,905.77	$311,398.77	$313,800.89
3100 Dept. of Finance	$545,084.41	$529,181.42	$516,700.75	$544,432.02
3200 Division of Taxation	$230,783.39	$417,361.00	$419,369.22	$419,943.28
4000 Dept. of Law	$115,095.51	$151,985.02	$100,335.09	$133,892.43
5000 Municipal Court	$603,465.23	$595,096.24	$625,375.41	$733,065.09
5500 Div. of Probation	$176,004.27	$189,787.55	$196,574.66	$257,100.95
6210 Bureau of Parks & Recreation	$626,299.07	$1,186,445.14	$728,020.54	$631,344.95
6720 Bureau of Bldg. Maintenance	$232,438.52	$250,747.12	$265,428.57	$272,701.10
7100 Dept. of Engineering	$415,288.89	$503,148.87	$451,717.85	$575,336.35
7200 Div. of Building & Zoning	$93,790.00	$522.84	$0.00	$0.00
8200 Div. of Police	$4,105,933.80	$4,218,790.14	$4,422,032.32	$4,965,722.19
8300 Dept. of Information Technology	$347,944.83	$382,646.42	$381,900.92	$383,725.43
TOTAL GENERAL FUND	$8,945,455.52	$10,185,946.78	$10,323,140.83	$10,780,535.76

GENERAL FUND EXPENSES BY TYPE

TYPE	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Personal Service	$6,980,487.41	$7,314,260.22	$7,543,858.88	$8,108,388.50
Education and Training	$20,775.17	$39,505.83	$40,822.04	$64,500.00
Contractual Services	$1,335,130.04	$1,356,787.36	$1,428,787.47	$1,610,863.50
Materials & Supplies	$233,289.39	$229,596.18	$200,053.41	$300,173.46
Capital	$208,946.60	$746,730.46	$550,701.82	$273,752.00
Reimbursements	$116,826.91	$449,066.73	$228,917.21	$342,858.30
Advance Out	$0.00	$0.00	$250,000.00	$0.00
Transfers to other Funds	$50,000.00	$50,000.00	$80,000.00	$80,000.00
TOTAL GENERAL FUND	$8,945,455.52	$10,185,946.78	$10,323,140.83	$10,780,535.76

GENERAL FUND
101-1000

DEPARTMENT OF PLANNING AND DEVELOPMENT

STATEMENT OF FUNCTIONS

The Department of Planning and Development includes the City Planner, Administrative Assistant, and Code Enforcement Inspector.

The Department is responsible for coordinating the City's planning and development activities. The Department oversees the implementation of the Comprehensive Plan and Enforcement of the Zoning Code.

Specifically, the activities of this department relate to the following functional areas: development review, economic development, zoning administration, grants administration, physical and long-range planning, historical preservation, fiscal impact analysis, and project coordination.

GENERAL FUND
101-1000

DEPARTMENT OF PLANNING AND DEVELOPMENT

Position	Manager Approved
1 City Planner	$63,737.28
1 Admin. Asst-Planning	$56,030.40
1 Code Enforcement Officer	$43,869.60
sub-total	**$163,637.28**
Overtime	$920.00
Longevity	$1,070.00
Performance Increases	$2,045.47
Across the Board Increases	$2,045.47
Vacation Buyback	$1,416.80
sub-total	**$7,497.74**
Grand Total	**$171,135.02**

GENERAL FUND
101-1000

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF PLANNING AND DEVELOPMENT				
101-1000				
PERSONAL SERVICE				
1101 Salaries	$172,844.15	$155,706.72	$159,884.16	$171,135.02
1201 PERS	$23,693.77	$22,081.51	$22,246.60	$23,958.90
1202 Workmen's Compensation	$6,167.03	$6,400.19	$3,421.67	$4,138.56
1204 Medical	$36,000.00	$43,200.00	$46,800.00	$41,400.00
1205 Medicare	$1,692.12	$1,482.80	$1,484.55	$2,481.46
SUB-TOTAL	**$240,397.07**	**$228,871.22**	**$233,836.98**	**$243,113.94**
EDUCATION AND TRAINING				
2102 Education and Training	$3,342.98	$268.95	$120.35	$3,000.00
SUB-TOTAL	**$3,342.98**	**$268.95**	**$120.35**	**$3,000.00**
CONTRACTUAL SERVICES				
3101 Consulting	$19,000.00	$1,800.00	$0.00	$0.00
3103 Insurance	$0.00	$261.69	$262.81	$0.00
3104 Memberships	$14,883.30	$255.00	$2,303.70	$3,300.00
3108 Telephone	$1,343.32	$1,285.28	$1,200.43	$1,800.00
3111 Postage	$0.00	$1,700.00	$1,700.00	$2,500.00
3115 Other Misc.	$7,512.00	$400.00	$0.00	$0.00
3116 Code Enforcement	$0.00	$17,893.00	$6,732.28	$20,000.00
3118 Farmer's Market	$2,127.00	$1,520.66	$1,250.00	$1,500.00
3403 Maint. & Repair-MV	$6.00	$2,746.79	$18.00	$500.00
3406 Maint. & Repair-OM	$0.00	$0.00	$0.00	$500.00
3503 MV-Operating Expenses	$0.00	$3,474.98	$3,010.30	$2,700.00
3909 Auto Maintenance-MSF	$0.00	$0.00	$980.00	$980.00
3910 Auto Maintenance	$0.00	$1,338.00	$1,358.00	$1,471.00
SUB-TOTAL	**$44,871.62**	**$32,675.40**	**$18,815.52**	**$35,251.00**
MATERIALS & SUPPLIES				
4102 Office Supplies	$976.19	$1,542.78	$2,089.27	$2,000.00
4202 Uniforms	$0.00	$0.00	$44.95	$500.00
4303 Other Expenses	$1,029.26	$1,478.58	$1,228.04	$2,500.00
SUB-TOTAL	**$2,005.45**	**$3,021.36**	**$3,362.26**	**$5,000.00**
GRAND TOTAL	**$290,617.12**	**$264,836.93**	**$256,135.11**	**$286,364.94**

GENERAL FUND
101-1100

LEGISLATIVE

STATEMENT OF FUNCTIONS

The Legislative powers of the City, as provided by the charter of the City of Lebanon and the Constitution of the State of Ohio, are vested in the City Council. The Council consists of seven members elected for terms of four years each. All members of Council must be residents of Lebanon at the time of their nomination and throughout their term of office.

Council officers consist of the Mayor and the Vice-Mayor. The Mayor is the ceremonial head of the City government and presides at all Council meetings. The Vice-Mayor performs these duties in absence of the Mayor. Council meetings are held on the second and fourth Tuesdays of each month. City Council's responsibilities include reviewing, deliberating, and passing legislation as prescribed by Charter and the laws of the State of Ohio applicable to municipalities. Council establishes long-range policies for the City.

The City Auditor is appointed Clerk of Council by City Charter and serves at Council's pleasure. The Clerk of Council keeps an accurate and complete journal of the proceedings of Council and performs such other duties as the Council requires.

GENERAL FUND
101-1100

LEGISLATIVE

Position	Manager Approved
1 Mayor	$9,000.00
6 Councilmembers	$36,000.00
sub-total	**$45,000.00**
Grand Total	**$45,000.00**

GENERAL FUND
101-1100

LEGISLATIVE 101-1100	2012 Actual	2013 Actual	2014 Actual	2015 Budget
PERSONAL SERVICE				
1101 Salaries	$45,000.00	$45,000.00	$45,000.00	$45,000.00
1201 PERS	$6,300.00	$6,825.00	$6,300.00	$6,825.00
1202 Workmen's Compensation	$1,485.35	$1,597.96	$1,207.87	$1,600.00
1205 Medicare	$652.56	$652.56	$652.56	$750.00
SUB-TOTAL	**$53,437.91**	**$54,075.52**	**$53,160.43**	**$54,175.00**
EDUCATION AND TRAINING				
2102 Education and Training	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
CONTRACTUAL SERVICES				
3103 Insurance	$3,172.00	$3,172.00	$15,402.39	$4,000.00
3104 Memberships	$1,235.00	$1,235.00	$1,235.00	$1,500.00
3108 Telephone	$1,656.85	$1,562.15	$1,035.69	$1,500.00
3115 Other Misc.	$5,272.44	$744.00	$2,013.33	$1,500.00
3202 Legal Advertisement	$1,231.65	$1,071.00	$1,097.78	$1,500.00
3906 Civic Donations	$18,000.00	$19,000.00	$18,000.00	$19,000.00
SUB-TOTAL	**$30,567.94**	**$26,784.15**	**$38,784.19**	**$29,000.00**
MATERIALS & SUPPLIES				
4102 Office Supplies	$605.43	$626.25	$340.31	$600.00
4303 Other Expenses	$0.00	$138.68	$17.50	$100.00
SUB-TOTAL	**$605.43**	**$764.93**	**$357.81**	**$700.00**
CAPITAL				
5002 Land	$0.00	$0.00	$247,412.87	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$247,412.87**	**$0.00**
GRAND TOTAL	**$84,611.28**	**$81,624.60**	**$339,715.30**	**$83,875.00**

GENERAL FUND
101-1510

MISCELLANEOUS ACCOUNTS

Statement of Functions

This account of the General Fund is utilized to record those expenses which occur during the budget year that do not organizationally fall under any particular department or division.

GENERAL FUND
101-1510

MISCELLANEOUS 101-1510	2012 Actual	2013 Actual	2014 Actual	2015 Budget
CONTRACTUAL SERVICES				
3102 Fuel for Heat	$0.00	$0.00	$0.00	$0.00
3103 Insurance	$7,566.18	$9,267.12	$6,238.97	$9,500.00
3108 Telephone	$15,721.31	$18,032.06	$11,975.76	$20,000.00
3111 Postage	$8,879.95	$5,951.00	$8,085.00	$8,000.00
3112 Marketing Expense	$0.00	$0.00	$0.00	$0.00
3115 Other Misc.	$7,823.39	$10,205.17	$14,088.39	$10,000.00
3401 Maint. & Repair-B & G	$0.00	$0.00	$0.00	$0.00
3406 Maint. & Repair-OM	$5,396.02	$5,396.50	$5,345.97	$5,000.00
3505 Indigent Burials	$950.00	$1,900.00	$1,425.00	$2,000.00
SUB-TOTAL	**$46,336.85**	**$50,751.85**	**$47,159.09**	**$54,500.00**
MATERIALS & SUPPLIES				
4305 Awards Ceremony	$1,898.75	$255.81	$1,441.33	$3,000.00
SUB-TOTAL	**$1,898.75**	**$255.81**	**$1,441.33**	**$3,000.00**
REIMBURSEMENTS				
7000 Miscellaneous Reimbursement	$0.00	$59,910.00	$2,500.00	$0.00
7001 Econ Dev. Inducement Reimb.	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$59,910.00**	**$2,500.00**	**$0.00**
GRAND TOTAL	**$48,235.60**	**$110,917.66**	**$51,100.42**	**$57,500.00**

GENERAL FUND
101-1520

TRANSFER TO OTHER FUNDS

Statement of Functions

Funds are appropriated to this account for transfers to other funds. In 2015 these funds include the Cemetery Fund.

GENERAL FUND
101-1520

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
TRANSFERS TO OTHER FUNDS 101-1520				
REFUNDS/REIMBURSEMENTS				
7405 Advance to Fire Fund	$0.00	$0.00	$250,000.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$250,000.00**	**$0.00**
TRANSFERS				
8004 Transfer to Cemetery Fund	$50,000.00	$50,000.00	$80,000.00	$80,000.00
SUB-TOTAL	**$50,000.00**	**$50,000.00**	**$80,000.00**	**$80,000.00**
GRAND TOTAL	**$50,000.00**	**$50,000.00**	**$330,000.00**	**$80,000.00**

GENERAL FUND
101-2110

ADMINISTRATION
OFFICE OF THE CITY MANAGER

STATEMENT OF FUNCTIONS

The Office of the City Manager includes the City Manager, Deputy City Manager, Marketing and Media Relations Coordinator and Executive Secretary to the City Manager.

The City of Lebanon operates under the Council-Manager form of government, and the City Manager is appointed by the City Council to execute the policy decisions of the Council. The Manager is the Chief Administrative Officer of the City and is responsible for the day-to-day operations of the government. The Manager's responsibilities are outlined in Section 4.02 of the City's Charter and include: personnel administration management of public funds, implementation of programs and policies, and coordination of service delivery.

The Deputy City Manager is responsible for the day-to-day operations of all utility departments, Public Works, and the Department of Service. The DCM performs the duties of the City Manager in his absence.

The Marketing and Media Relations Coordinator is responsible for the development and execution of marketing strategies, public information programs, performance measurement and reporting, and media relations.

GENERAL FUND
101-2110

OFFICE OF CITY MANAGER

Position	Manager Approved
1 City Manager	$120,599.82
1 Deputy City Manager	$109,429.92
1 Exec. Secretary to City Manager	$70,412.76
1 Marketing & Media Coordinator	$60,310.98
sub-total	**$360,753.48**
Overtime	$0.00
Longevity	$1,885.00
Vacation Buyback	$0.00
Step Increases	$0.00
Performance Increases	$3,001.92
Across the Board Increases	$3,671.94
sub-total	**$8,558.86**
Grand Total	**$369,312.34**

GENERAL FUND

101-2110

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
OFFICE OF THE CITY MANAGER				
Administration 101-2110				
PERSONAL SERVICE				
1101 Salaries	$336,766.48	$340,855.72	$346,385.62	$369,312.34
1201 PERS	$60,723.19	$62,530.26	$63,367.23	$63,865.21
1202 Workmen's Compensation	$10,114.87	$9,798.16	$7,034.09	$8,931.08
1204 Medical	$48,000.00	$57,600.00	$62,400.00	$55,200.00
1205 Medicare	$4,022.06	$4,051.33	$4,156.81	$5,355.03
1207 ICMA	$10,688.32	$12,057.12	$14,418.92	$15,359.24
SUB-TOTAL	**$470,314.92**	**$486,892.59**	**$497,762.67**	**$518,022.90**
EDUCATION AND TRAINING				
2102 Education and Training	$3,834.52	$1,746.07	$1,350.00	$2,500.00
SUB-TOTAL	**$3,834.52**	**$1,746.07**	**$1,350.00**	**$2,500.00**
CONTRACTUAL SERVICES				
3101 Consulting	$0.00	$0.00	$0.00	$0.00
3103 Insurance	$891.49	$914.40	$921.36	$3,500.00
3104 Memberships	$7,236.18	$7,226.47	$6,453.20	$8,820.00
3108 Telephone	$0.00	$0.00	$2,296.87	$2,400.00
3110 Uniforms	$0.00	$0.00	$0.00	$0.00
3112 Marketing Programs	$8,150.50	$5,397.04	$6,593.53	$8,000.00
3114 Website Update Expenses	$13,095.00	$13,203.00	$3,715.00	$3,715.00
3115 Other Misc.	$11,290.98	$6,781.06	$10,105.69	$15,000.00
3402 Maint. & Repair-Comm.	$0.00	$0.00	$0.00	$200.00
3403 Maint. & Repair-MV	$1,828.73	$612.61	$4,730.29	$2,500.00
3406 Maint. & Repair-OM	$0.00	$0.00	$0.00	$750.00
3503 MV-Operating Expenses	$3,543.93	$3,523.64	$3,714.59	$3,500.00
3902 Newsletters & Surveys	$19,920.10	$11,715.43	$8,286.74	$25,000.00
3909 Auto Maintenance-MSF	$0.00	$0.00	$2,941.00	$0.00
3910 Auto Maintenance	$5,255.00	$5,353.00	$4,073.00	$4,412.00
SUB-TOTAL	**$71,211.91**	**$54,726.65**	**$53,831.27**	**$77,797.00**
MATERIALS & SUPPLIES				
4102 Office Supplies	$2,140.02	$2,965.09	$1,495.60	$3,500.00
4303 Other Expenses	$949.95	$405.27	$885.33	$3,000.00
4307 Staff Awards	$1,191.85	$2,239.11	$2,258.90	$3,000.00
SUB-TOTAL	**$4,281.82**	**$5,609.47**	**$4,639.83**	**$9,500.00**
GRAND TOTAL	**$549,643.17**	**$548,974.78**	**$557,583.77**	**$607,819.90**

GENERAL FUND

101-2113

DIVISION OF ECONOMIC DEVELOPMENT

STATEMENT OF FUNCTIONS

The Director of Economic Development oversees the Division of Economic Development. The 2015 budget provides for emphasis on key components of the economic development program to include business retention and expansion; business attraction; business creation; and workforce development. The economic development efforts for 2015 will continue to include activities with various public and private organizations and agencies involved in local, regional, and state-wide economic development; the integration of local economic development objectives with broader community planning policies and goals; pro-actively engage the development/real estate community; maintain involvement with community organizations; administer the City's incentive programs; and serve as local business ombudsman to assist with development issues.

GENERAL FUND
101-2113

DIVISION OF ECONOMIC DEVELOPMENT

	Position	Manager Approved
1	Director of Economic Development	$86,144.58
	sub-total	**$86,144.58**
	Longevity	$345.00
	Performance Increases	$1,076.81
	Across the Board Increases	$1,076.81
	Vacation Buyback	$0.00
	sub-total	**$2,498.62**
	Grand Total	**$88,643.20**

GENERAL FUND

101-2113

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
ADMINISTRATION				
ECONOMIC DEVELOPMENT 101-2113				
PERSONAL SERVICE				
1101 Salaries	$0.00	$81,657.72	$83,220.93	$88,643.20
1201 PERS	$0.00	$10,506.06	$11,650.79	$12,410.05
1202 Workmen's Compensation	$0.00	$31.07	$1,709.67	$2,143.66
1204 Medical	$0.00	$14,400.00	$15,600.00	$13,800.00
1205 Medicare	$0.00	$1,112.55	$1,182.04	$1,285.33
SUB-TOTAL	**$0.00**	**$107,707.40**	**$113,363.43**	**$118,282.24**
EDUCATION AND TRAINING				
2102 Education and Training	$0.00	$3,520.22	$4,132.56	$3,200.00
SUB-TOTAL	**$0.00**	**$3,520.22**	**$4,132.56**	**$3,200.00**
CONTRACTUAL SERVICES				
3101 Consulting	$0.00	$28,045.46	$26,183.54	$80,000.00
3104 Memberships	$0.00	$16,634.20	$13,385.00	$15,500.00
3108 Telephone	$0.00	$597.77	$649.37	$900.00
3115 Other Misc.	$0.00	$2,448.00	$9,306.71	$10,000.00
SUB-TOTAL	**$0.00**	**$47,725.43**	**$49,524.62**	**$106,400.00**
MATERIALS & SUPPLIES				
4102 Office Supplies	$0.00	$57.37	$126.48	$500.00
4303 Other Expenses	$0.00	$711.86	$378.81	$1,000.00
SUB-TOTAL	**$0.00**	**$769.23**	**$505.29**	**$1,500.00**
REIMBURSEMENTS				
7001 Econ Dev. Inducement Reimb.	$0.00	$50,000.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$50,000.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$0.00**	**$209,722.28**	**$167,525.90**	**$229,382.24**

GENERAL FUND
101-2120

ADMINISTRATION

DIVISION OF FINANCE - PAYROLL/PERSONNEL

STATEMENT OF FUNCTIONS

This Division is the responsibility of the Finance Department and is responsible for all payroll and personnel issues, to include job advertising, interviewing potential employees, managing employee insurance plan, union negotiations, employee safety programs, maintaining employee policies, personnel files and any other payroll/personnel related functions.

GENERAL FUND
101-2120

PAYROLL/PERSONNEL

	Position	Manager Approved
1	Deputy City Auditor	$61,114.50
1	Administrative Asst/Payroll/Personnel	$49,852.80
	sub-total	**$110,967.30**
	Longevity	$945.00
	Performance Increases	$1,387.09
	Across the Board Increases	$1,387.09
	sub-total	**$3,719.18**
	Grand Total	**$114,686.48**

GENERAL FUND
101-2120

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
PAYROLL/PERSONNEL				
Administration 101-2120				
PERSONAL SERVICE				
1101 Salaries	$95,251.95	$102,199.35	$109,286.24	$114,686.48
1201 PERS	$13,095.82	$14,083.15	$15,078.38	$16,056.11
1202 Workmen's Compensation	$2,865.92	$2,774.59	$2,168.60	$2,773.46
1204 Medical	$24,000.00	$28,800.00	$31,200.00	$27,600.00
1205 Medicare	$1,339.46	$1,424.72	$1,529.45	$1,662.95
SUB-TOTAL	**$136,553.15**	**$149,281.81**	**$159,262.67**	**$162,779.00**
EDUCATION AND TRAINING				
2102 Education and Training	$100.00	$713.00	$566.96	$1,000.00
SUB-TOTAL	**$100.00**	**$713.00**	**$566.96**	**$1,000.00**
CONTRACTUAL SERVICES				
3101 Consulting	$0.00	$0.00	$0.00	$0.00
3104 Memberships	$50.00	$0.00	$0.00	$0.00
3111 Postage	$400.00	$300.00	$300.00	$750.00
3115 Other Misc.	$26,463.28	$35,065.21	$38,489.21	$37,000.00
3406 Maint. & Repair-OM	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$26,913.28**	**$35,365.21**	**$38,789.21**	**$37,750.00**
MATERIALS & SUPPLIES				
4102 Office Supplies	$2,270.14	$2,863.19	$3,143.24	$2,500.00
4303 Other Expenses	$473.00	$29.79	$464.15	$500.00
SUB-TOTAL	**$2,743.14**	**$2,892.98**	**$3,607.39**	**$3,000.00**
GRAND TOTAL	**$166,309.57**	**$188,253.00**	**$202,226.23**	**$204,529.00**

GENERAL FUND
101-2130

DEPARTMENT OF SERVICES

STATEMENT OF FUNCTIONS

The Department of Services, under the direction of the Deputy City Manager, is responsible for scheduling and overseeing the day-to-day operations of the city services, to include city-owned utilities (electric, water/wastewater), engineering, building maintenance and public works, with each of these divisions' Deputy-Director.

The Deputy City Manager is under the direct supervision of the City Manager.

GENERAL FUND
101-2130

DEPARTMENT OF SERVICES

Position	Manager Approved
1 Sr. Customer Service Rep.	$57,391.20
1 Acct. Clerk II	$38,901.60
2 Acct. Clerk I	$66,204.00
2 Account Clerk (Part time)	$3,900.00
sub-total	$166,396.80
Overtime	$500.00
Longevity	$1,255.00
Performance Increases	$2,079.96
Across the Board Increases	$2,079.96
sub-total	$5,914.92
Grand Total	$172,311.72

GENERAL FUND
101-2130

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF SERVICES 101-2130				
PERSONAL SERVICE				
1101 Salaries	$153,138.71	$157,808.38	$160,523.68	$172,311.72
1201 PERS	$21,431.79	$22,099.35	$22,385.76	$24,123.64
1202 Workmen's Compensation	$4,886.01	$4,595.59	$3,395.24	$4,167.01
1204 Medical	$48,000.00	$57,600.00	$62,400.00	$55,200.00
1205 Medicare	$2,138.99	$2,196.28	$2,232.55	$2,498.52
SUB-TOTAL	**$229,595.50**	**$244,299.60**	**$250,937.23**	**$258,300.89**
EDUCATION AND TRAINING				
2102 Education and Training	$615.00	$659.08	$500.00	$500.00
SUB-TOTAL	**$615.00**	**$659.08**	**$500.00**	**$500.00**
CONTRACTUAL SERVICES				
3100 Billing Services	$13,157.92	$14,047.95	$15,671.27	$17,000.00
3108 Telephone	$5,436.70	$318.60	$624.16	$1,000.00
3115 Other Misc.	$9,208.82	$12,002.87	$19,414.97	$9,000.00
3118 Building Inspection Services	$1,193.33	$0.00	$0.00	$2,000.00
3119 Tree Removal	$0.00	$22,975.00	$18,937.00	$20,000.00
3402 Maint. & Repair-Com	$0.00	$0.00	$0.00	$0.00
3403 Maint. & Repair-MV	$0.00	$6,237.25	$0.00	$0.00
3503 MV-Operating Expenses	$0.00	$0.00	$0.00	$0.00
3506 Temp Bond Refunds	$0.00	$0.00	$0.00	$0.00
3910 Auto Maintenance	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$28,996.77**	**$55,581.67**	**$54,647.40**	**$49,000.00**
MATERIALS & SUPPLIES				
4102 Office Supplies	$3,472.90	$2,821.17	$3,336.85	$3,500.00
4303 Other Expenses	$1,230.69	$2,544.25	$1,977.29	$2,500.00
SUB-TOTAL	**$4,703.59**	**$5,365.42**	**$5,314.14**	**$6,000.00**
GRAND TOTAL	**$263,910.86**	**$305,905.77**	**$311,398.77**	**$313,800.89**

GENERAL FUND
101-3100
DEPARTMENT OF FINANCE

FINANCE ADMINISTRATION

MISSION STATEMENT

To develop, maintain and implement financial accounting policies and procedures; to protect and optimize the financial resources of the City; and to provide a sound accounting system for safeguarding the City's asets through the recording and reporting of financial transactions according to mandated laws and guidelines Federal law, Ohio Revised Code, Generally Accepted Accounting principles (GAAP), City of Lebanon Codified Ordinances. The departmental goals are to develop sound fiscal policies, provide sound fiscal management for the City, maintain reserves and fiscal integrity, and to protect the assets of the Citizens of Lebanon. Maintain highest level of financial reporting by retaining the Certificate of Achievement for Excellence in Financial Reporting.

STATEMENT OF FUNCTIONS

The City Auditor, appointed by City Council, is chief fiscal officer and thereby responsible for administration of the City's financial records. The Auditor acts in an advisory capacity to the City Manager and City Council for overall City fiscal planning. In this regard, periodic reports are furnished concerning the financial condition of the municipality.
All debt financing for the City, such as bonds and notes are the responsibility of this office, along with the preparing of the comprehensive Annual Financial Report and contract administration. Centralized purchasing functions are handled through the Finance Dept. This office also maintains asset records for the City, and processes accounts payable and receivable.

GENERAL FUND
101-3100

FINANCE ADMINISTRATION

Position	Manager Approved
1 City Auditor	$105,129.63
1 Purchasing Supervisor	$57,391.20
1 Sr. Admin. Asst-Finance	$57,693.60
1 Adm Asst - Purchasing	$49,896.00
1 Acct. Clerk II	$35,532.00
sub-total	**$305,642.43**
Step Increases	$0.00
Longevity	$2,355.00
Service Retirement	$0.00
Performance Increases	$2,506.41
Across the Board Increases	$3,090.45
sub-total	**$7,951.86**
Grand Total	**$313,594.29**

GENERAL FUND
101-3100

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF FINANCE				
Finance Administration 101-3100				
PERSONAL SERVICE				
1101 Salaries	$327,091.40	$305,969.40	$290,570.16	$313,594.29
1201 PERS	$55,131.80	$53,790.33	$48,802.67	$54,534.57
1202 Workmen's Compensation	$9,829.91	$9,763.32	$6,409.05	$7,583.65
1204 Medical	$72,000.00	$72,000.00	$78,000.00	$69,000.00
1205 Medicare	$3,988.52	$3,651.77	$3,726.62	$4,547.12
1207 ICMA	$0.00	$0.00	$1,398.50	$1,645.79
SUB-TOTAL	**$468,041.63**	**$445,174.82**	**$428,907.00**	**$450,905.42**
EDUCATION AND TRAINING				
2102 Education and Training	$15.00	$1,490.84	$900.00	$1,000.00
SUB-TOTAL	**$15.00**	**$1,490.84**	**$900.00**	**$1,000.00**
CONTRACTUAL SERVICES				
3103 Insurance	$100.00	$100.00	$100.00	$200.00
3104 Memberships	$620.00	$585.00	$505.00	$500.00
3111 Postage	$1,000.00	$2,300.00	$2,300.00	$3,000.00
3115 Other Misc.	$224.95	$1,970.55	$283.17	$1,000.00
3303 County Auditor	$15,031.38	$19,430.82	$22,206.26	$25,000.00
3307 State Auditor	$41,984.00	$41,769.82	$42,631.00	$45,000.00
3308 CAFR	$810.07	$307.03	$737.21	$250.00
3901 County Health Contract	$13,329.40	$13,072.12	$14,715.46	$14,576.60
SUB-TOTAL	**$73,099.80**	**$79,535.34**	**$83,478.10**	**$89,526.60**
MATERIALS & SUPPLIES				
4102 Office Supplies	$2,933.81	$2,009.94	$2,583.92	$2,000.00
4303 Other Expenses	$994.17	$970.48	$831.73	$1,000.00
SUB-TOTAL	**$3,927.98**	**$2,980.42**	**$3,415.65**	**$3,000.00**
GRAND TOTAL	**$545,084.41**	**$529,181.42**	**$516,700.75**	**$544,432.02**

GENERAL FUND
101-3200

DEPARTMENT OF FINANCE
DIVISION OF TAXATION

STATEMENT OF FUNCTIONS

The primary function of this division is to administer the City Income Tax Ordinance as adopted in 1970, including amendments to the Ordinance as passed by City Council. This office is responsible for the collection of Lebanon City Income Tax and issuing income tax refunds. Over 11,500 Individual and Business income tax forms are mailed and processed annually from this office. Over 1000 employer withholdings tax accounts are processed on a quarterly basis and over 750 report on a monthly basis. Electronic filing and paying of withholdings tax increases each year. Individuals subject to estimated tax payments remit to the Tax Department on a quarterly basis.

Processing includes receipting revenue collected into the City Treasury, conducting preliminary and final audits on every return to ensure there is total compliance with the City Tax Ordinance, plus initiating legal proceedings where severe non-compliance is evident and conducting Tax Board of Review meetings. Volumes of mail are processed annually with a large amount being correction notices generated by the Tax Department, electronic communication is also being used by the tax department with great success, and several taxpayers receive their forms electronically.

Taxpayers have the option of manually preparation or online but all forms are still mailed to the Tax Department with the required attachments, electronic filing is not yet available and in some cases still being tested for smaller municipalities.

2015 BUDGET - CITY OF LEBANON, OHIO

GENERAL FUND
101-3200

DEPARTMENT OF FINANCE

DIVISION OF TAXATION

Position	Manager Approved
1 Tax Auditor	$50,112.00
2 Acct Clerk I	$63,525.60
2 Part-time tax seasonal	$3,000.00
sub-total	**$116,637.60**
Overtime	$0.00
Longevity	$565.00
Performance Increases	$1,420.47
Across the Board Increases	$1,420.47
sub-total	**$3,405.94**
Grand Total	**$120,043.54**

GENERAL FUND
101-3200

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF FINANCE				
Division of Taxation 101-3200				
PERSONAL SERVICE				
1101 Salaries	$81,592.95	$110,802.85	$137,838.26	$120,043.54
1201 PERS	$11,525.76	$15,286.04	$19,297.40	$16,806.10
1202 Workmen's Compensation	$3,747.91	$2,466.54	$2,574.52	$2,903.01
1204 Medical	$24,000.00	$43,200.00	$46,800.00	$41,400.00
1205 Medicare	$1,127.22	$1,537.55	$1,942.63	$1,740.63
SUB-TOTAL	**$121,993.84**	**$173,292.98**	**$208,452.81**	**$182,893.28**
EDUCATION AND TRAINING				
2102 Education and Training	$0.00	$56.65	$0.00	$500.00
SUB-TOTAL	**$0.00**	**$56.65**	**$0.00**	**$500.00**
CONTRACTUAL SERVICES				
3104 Memberships	$25.00	$0.00	$65.00	$50.00
3111 Postage	$5,494.86	$5,648.78	$5,631.94	$4,000.00
3115 Other Misc.	$2,254.16	$706.79	$3,523.46	$4,000.00
SUB-TOTAL	**$7,774.02**	**$6,355.57**	**$9,220.40**	**$8,050.00**
MATERIALS & SUPPLIES				
4102 Office Supplies	$8,417.41	$2,017.78	$2,001.35	$3,000.00
4303 Other Expenses	$233.96	$191.21	$186.67	$500.00
SUB-TOTAL	**$8,651.37**	**$2,208.99**	**$2,188.02**	**$3,500.00**
REIMBURSEMENTS				
7401 Refunds	$73,087.37	$189,708.34	$107,703.29	$125,000.00
7402 Enterprise Zone Payments*	$19,276.79	$45,738.47	$91,804.70	$100,000.00
SUB-TOTAL	**$92,364.16**	**$235,446.81**	**$199,507.99**	**$225,000.00**
GRAND TOTAL	**$230,783.39**	**$417,361.00**	**$419,369.22**	**$419,943.28**

*Enterprise Zone Payments
Lebanon City Schools(Mane $90k, Fedex $10k)

GENERAL FUND
101-4000

DEPARTMENT OF LAW

STATEMENT OF FUNCTIONS

The Department of Law provides legal representation to City Council, the City Manager, administrative departments various Boards and Commissions. Periodically, other legal counsel is retained for specialized problems. The Law Department prepares ordinances, resolutions, legal opinions, contracts, agreements and other legal documents. The City Attorney also advises City Officials of pending legislation affecting municipal operations. In addition, either he or one of the Assistant City Attorneys prosecutes all criminal cases, which come before the Lebanon Municipal Court.

GENERAL FUND

101-4000

	Position	Manager Approved
1	Municipal Court Prosecutor(Part-time)	$27,225.45
	sub-total	**$27,225.45**
	Appeals	$3,000.00
	Across the Board Increases	$340.32
	Performance Increases	$340.32
	sub-total	**$3,680.64**
	Grand Total	**$30,906.09**

GENERAL FUND
101-4000

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF LAW 101-4000				
PERSONAL SERVICE				
1101 Salaries	$25,874.94	$26,014.27	$26,203.94	$30,906.09
1201 PERS	$3,622.46	$3,622.49	$3,668.83	$3,906.85
1202 Workmen's Compensation	$860.16	$824.77	$600.02	$674.85
1205 Medicare	$375.18	$375.18	$379.93	$404.64
SUB-TOTAL	**$30,732.74**	**$30,836.71**	**$30,852.72**	**$35,892.43**
EDUCATION AND TRAINING				
2102 Education and Training	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
CONTRACTUAL SERVICES				
3103 Insurance	$100.00	$100.00	$100.00	$1,500.00
3104 Mbrshps/Law Library/Cmp Res./ Cont. Ed	$4,809.88	$7,297.28	$3,751.10	$6,000.00
3115 Other Misc.	$0.00	$0.00	$0.00	$0.00
3603 Special Legal Fees	$79,120.89	$108,541.04	$65,564.31	$90,000.00
3604 Judgements & Moral Obligations	$0.00	$5,000.00	$0.00	$0.00
SUB-TOTAL	**$84,030.77**	**$120,938.32**	**$69,415.41**	**$97,500.00**
MATERIALS & SUPPLIES				
4102 Office Supplies	$0.00	$0.00	$66.96	$0.00
4303 Other Expenses	$332.00	$209.99	$0.00	$500.00
SUB-TOTAL	**$332.00**	**$209.99**	**$66.96**	**$500.00**
GRAND TOTAL	**$115,095.51**	**$151,985.02**	**$100,335.09**	**$133,892.43**

GENERAL FUND
101-5000

MUNICIPAL COURT

STATEMENT OF FUNCTIONS

The Lebanon Municipal Court serves the City of Lebanon and Turtlecreek Township. In 2013, 331 Felony cases were filed; 1144 misdemeanors; 215 DUI charges and 3680 other traffic violations were filed. The Municipal Court also processses all parking tickets.

In addition, the Court maintains a Small Claims Division and a regular Civil Division in which 656 regular cases were handled. Court is held twice weekly and special court sessions are held on Wednesdays.

GENERAL FUND
101-5000

MUNICIPAL COURT

Position	Manager Approved
Full-time	
1 Judge-City pays 60%	$23,053.95
1 Clerk of Courts-City pays 60%	$43,976.79
4 Deputy Court Clerk	$150,724.80
1 Bailiff	$53,838.81
Part-Time	
1 Deputy Court Clerk (Part-time)	$15,953.76
1 Magistrate (Part-time)	$14,000.00
1 Civil Magistrate (Part-time)	$29,133.27
1 Public Defender (Part-time)	$31,468.50
2 Court Security Officers(Part-time)	$35,179.38
sub-total	**$397,329.26**
Overtime	$6,000.00
Longevity	$2,740.00
Performance Increases	$4,966.62
Across the Board Increases	$4,966.62
sub-total	**$18,673.24**
Grand Total	**$416,002.50**

****County Contributes 40% of the Judge and Clerk of Court's salaries; paid directly to them.**

GENERAL FUND
101-5000

MUNICIPAL COURT 101-5000	2012 Actual	2013 Actual	2014 Actual	2015 Budget
PERSONAL SERVICE				
1101 Salaries	$347,146.09	$330,889.20	$340,259.58	$416,002.50
1201 PERS	$45,515.95	$46,142.50	$47,475.45	$58,240.35
1202 Workmen's Compensation	$11,284.58	$10,108.30	$7,281.35	$10,060.19
1204 Medical	$84,000.00	$100,800.00	$109,200.00	$96,600.00
1205 Medicare	$4,511.40	$4,616.49	$4,730.35	$6,032.05
SUB-TOTAL	**$492,458.02**	**$492,556.49**	**$508,946.73**	**$586,935.09**
EDUCATION AND TRAINING				
2102 Education and Training	$385.00	$250.00	$400.00	$1,000.00
SUB-TOTAL	**$385.00**	**$250.00**	**$400.00**	**$1,000.00**
CONTRACTUAL SERVICES				
3103 Insurance	$100.00	$100.00	$100.00	$1,000.00
3104 Memberships	$435.00	$635.00	$625.00	$630.00
3108 Telephone	$0.00	$0.00	$0.00	$1,000.00
3111 Postage	$14,442.95	$14,582.05	$12,944.94	$22,000.00
3113 Law Library	$26,961.98	$29,644.02	$37,398.44	$33,000.00
3115 Other Misc.	$30,565.05	$20,299.80	$30,178.10	$41,000.00
3116 Attorney for Indigents	$9,520.00	$7,750.00	$7,565.00	$11,000.00
3117 Victim Witness Advocate Fee	$20,150.00	$20,000.00	$20,000.00	$20,000.00
3406 Maint. & Repair-OM	$0.00	$0.00	$0.00	$500.00
3602 Jury & Witness Fees	$1,074.00	$1,467.00	$1,026.00	$2,000.00
SUB-TOTAL	**$103,248.98**	**$94,477.87**	**$109,837.48**	**$132,130.00**
MATERIALS & SUPPLIES				
4102 Office Supplies	$6,444.69	$5,378.00	$5,594.74	$8,000.00
4303 Other Expenses	$928.54	$2,433.88	$596.46	$5,000.00
SUB-TOTAL	**$7,373.23**	**$7,811.88**	**$6,191.20**	**$13,000.00**
GRAND TOTAL	**$603,465.23**	**$595,096.24**	**$625,375.41**	**$733,065.09**

GENERAL FUND
101-5500

MUNICIPAL COURT
PROBATION DIVISION

STATEMENT OF FUNCTIONS

The Probation Department serves under the direct supervision of the Lebanon Municipal Court Judge. The Probation Department monitors all defendants sentenced to probation in lieu of jail, ensures that the Judge's orders are fulfilled by probationers, monitors all social service referrals made by the Judge and any other sentencing programs in lieu of jail. In addition to probation supervision, the department conducts background investigations on convicted defendants and prepares reports to aid the court with decisions on sentencing, treatment, etc.

GENERAL FUND
101-5500

PROBATION DIVISION

Position	Manager Approved
1 Chief Probation Officer	$62,553.60
1 Probation Officer II	$52,444.80
1 Probation Officer I	$42,000.00
sub-total	**$156,998.40**
Overtime	$2,000.00
Longevity	$565.00
Performance Increases	$1,962.48
Across the Board Increases	$1,962.48
sub-total	**$6,489.96**
Grand Total	**$163,488.36**

GENERAL FUND
101-5500

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
MUNICIPAL COURT				
Division of Probation 101-5500				
PERSONAL SERVICE				
1101 Salaries	$115,524.13	$119,357.56	$121,716.22	$163,488.36
1201 PERS	$16,166.39	$16,677.88	$17,040.41	$22,888.37
1202 Workmen's Compensation	$3,729.10	$3,584.47	$2,661.79	$3,953.64
1204 Medical	$30,000.00	$43,200.00	$46,800.00	$41,400.00
1205 Medicare	$1,669.08	$1,712.82	$1,753.02	$2,370.58
SUB-TOTAL	**$167,088.70**	**$184,532.73**	**$189,971.44**	**$234,100.95**
EDUCATION AND TRAINING				
2102 Education and Training	$890.17	$350.00	$573.90	$2,000.00
SUB-TOTAL	**$890.17**	**$350.00**	**$573.90**	**$2,000.00**
CONTRACTUAL SERVICES				
3104 Memberships	$491.22	$247.97	$436.12	$1,000.00
3108 Telephone	$853.68	$814.56	$984.29	$1,000.00
3111 Postage	$516.20	$384.30	$669.60	$1,000.00
3115 Other Misc.	$3,795.92	$1,130.00	$1,319.04	$2,000.00
3406 Maint. & Repair-OM	$0.00	$0.00	$484.33	$6,000.00
SUB-TOTAL	**$5,657.02**	**$2,576.83**	**$3,893.38**	**$11,000.00**
MATERIALS & SUPPLIES				
4102 Office Supplies	$1,207.90	$1,705.66	$1,249.74	$2,000.00
4303 Other Expenses	$1,160.48	$622.33	$886.20	$8,000.00
SUB-TOTAL	**$2,368.38**	**$2,327.99**	**$2,135.94**	**$10,000.00**
GRAND TOTAL	**$176,004.27**	**$189,787.55**	**$196,574.66**	**$257,100.95**

GENERAL FUND
101-6210

BUREAU OF PARKS & RECREATION

STATEMENT OF FUNCTIONS

The Bureau of Parks and Recreation is the responsibility of the Parks and Cemetery Supervisor who works under the direction of the Deputy City Manager. This fund is used for the maintenance of the City's park space and improvements to parks and recreation facilities.

GENERAL FUND
101-6210

BUREAU OF PARKS & RECREATION

	Position	Manager Approved
0.75	Parks and Cemetery Supervisor	$43,043.40
1	MSW II	$38,880.00
1	MSW I	$31,968.00
5	Seasonal	$38,000.00
	sub-total	**$151,891.40**
	Overtime	$31,500.00
	Longevity	$572.50
	Step Increases	$0.00
	Across the Board Increases	$1,423.64
	Performance Increases	$1,423.64
	Standby	$7,000.00
	sub-total	**$41,919.78**
	Grand Total	**$193,811.18**

2015 BUDGET - CITY OF LEBANON, OHIO

GENERAL FUND
101-6210

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF SERVICE				
Div. Of Parks & Cemeteries				
Bureau of Parks & Recreation 101-6210				
PERSONAL SERVICE				
1101 Salaries	$150,151.69	$161,112.20	$167,413.38	$193,811.18
1201 PERS	$20,494.85	$22,431.80	$23,318.79	$27,133.57
1202 Workmen's Compensation	$4,447.74	$4,778.66	$3,577.72	$4,686.94
1204 Medical	$33,000.00	$39,600.00	$42,900.00	$37,950.00
1205 Medicare	$2,155.35	$2,292.94	$2,382.45	$2,810.26
SUB-TOTAL	**$210,249.63**	**$230,215.60**	**$239,592.34**	**$266,391.95**
EDUCATION AND TRAINING				
2102 Education and Training	$99.00	$250.00	$216.00	$250.00
SUB-TOTAL	**$99.00**	**$250.00**	**$216.00**	**$250.00**
CONTRACTUAL SERVICES				
3103 Insurance	$4,934.77	$5,037.27	$7,159.87	$6,000.00
3104 Memberships	$900.00	$1,200.00	$390.00	$1,200.00
3108 Telephone	$954.91	$963.24	$1,041.90	$1,000.00
3110 Uniforms	$923.52	$910.02	$590.98	$1,000.00
3115 Other Misc.	$20,722.64	$23,138.57	$44,617.99	$20,000.00
3118 Farmers Market	$0.00	$0.00	$0.00	$1,200.00
3306 Recreation Contracts	$13,066.52	$10,900.10	$11,407.29	$11,500.00
3401 Maint. & Repair-B & G	$6,484.86	$2,576.77	$2,174.79	$3,000.00
3403 Maint. & Repair-MV	$25,573.69	$23,929.75	$25,689.01	$20,000.00
3503 MV-Operating Expenses	$22,336.52	$26,627.07	$25,667.74	$22,000.00
3903 Special Events	$24,296.42	$24,070.25	$24,570.50	$27,000.00
3909 Auto Maintenance-MSF	$0.00	$0.00	$21,569.00	$0.00
3910 Auto Maintenance	$21,021.00	$21,410.00	$29,871.00	$32,353.00
3920 Mowing Contract-Parks/City Facilities	$29,492.84	$38,114.80	$37,037.65	$45,000.00
SUB-TOTAL	**$170,707.69**	**$178,877.84**	**$231,787.72**	**$191,253.00**
MATERIALS & SUPPLIES				
4102 Office Supplies	$111.96	$379.03	$624.66	$500.00
4104 Recreation Equipment	$1,424.00	$3,242.25	$1,000.00	$4,000.00
4108 Tools & Equipment	$285.48	$500.00	$0.00	$500.00
4203 Recreation Supplies	$1,025.05	$3,145.38	$1,776.36	$3,000.00
4210 Fertilizer	$32,723.44	$30,576.58	$25,126.61	$30,500.00
4211 Purchase of Flowers	$1,393.00	$227.00	$4,112.65	$1,750.00
4213 Ballfield Supplies	$10,408.01	$18,767.43	$7,973.48	$12,000.00
4303 Other Expenses	$17,601.51	$18,474.20	$13,697.20	$18,000.00
4304 Giving Tree	$0.00	$1,650.00	$0.00	$0.00
SUB-TOTAL	**$64,972.45**	**$76,961.87**	**$54,310.96**	**$70,250.00**
CAPITAL				
5004 Land	$0.00	$585,000.00	$36.50	$0.00
5100 Park Improvements*	$158,512.74	$109,844.91	$59,379.25	$103,000.00
5110 Park Improv-frm Red Hot Blues Run**	$21,757.56	$5,194.92	$42,697.77	$0.00
5344 Municipal Service Facility	$0.00	$0.00	$100,000.00	$0.00
SUB-TOTAL	**$180,270.30**	**$700,039.83**	**$202,113.52**	**$103,000.00**
REIMBURSEMENTS				
7401 Refund	$0.00	$100.00	$0.00	$200.00
SUB-TOTAL	**$0.00**	**$100.00**	**$0.00**	**$200.00**
GRAND TOTAL	**$626,299.07**	**$1,186,445.14**	**$728,020.54**	**$631,344.95**

*Park Improvements
Resurface Colonial Park West drive and lot
$33,000 for tennis court renovation contingent on receiving NatureWorks Grant

GENERAL FUND
101-6720

BUREAU OF BUILDING MAINTENANCE

STATEMENT OF FUNCTIONS

This Bureau is the direct responsibility of the Building Maintenance Technician and Custodial Supervisor who works under the direction of the City Engineer. This fund is used for the maintenance and upkeep of City Facilities.

GENERAL FUND
101-6720

BUREAU OF BUILDINGS MAINTENANCE

Position	Manager Approved
1 Bldg Maint. Technician	$49,852.80
1 Custodial Supervisor	$49,960.80
1 Custodian (Part-time)	$18,548.40
sub-total	**$118,362.00**
Overtime	$3,000.00
Longevity	$470.00
Across the Board Increases	$1,479.53
Performance Increases	$1,479.53
sub-total	**$6,429.06**
Grand Total	**$124,791.06**

2015 BUDGET - CITY OF LEBANON, OHIO

GENERAL FUND
101-6720

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF SERVICE				
Division of General Service				
Bureau of Building Maintenance 101-6720				
PERSONAL SERVICE				
1101 Salaries	$98,676.30	$114,861.02	$117,694.99	$124,791.06
1201 PERS	$13,867.12	$16,088.35	$16,477.30	$17,470.75
1202 Workmen's Compensation	$4,279.45	$3,015.37	$2,531.16	$3,017.82
1204 Medical	$24,000.00	$28,800.00	$31,200.00	$27,600.00
1205 Medicare	$1,386.97	$1,588.67	$1,631.54	$1,809.47
SUB-TOTAL	**$142,209.84**	**$164,353.41**	**$169,534.99**	**$174,689.10**
EDUCATION AND TRAINING				
2102 Education and Training	$0.00	$0.00	$0.00	$200.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$200.00**
CONTRACTUAL SERVICES				
3102 Fuel for Heat	$9,100.54	$9,602.72	$9,923.62	$12,000.00
3103 Insurance	$733.59	$754.31	$733.03	$1,000.00
3108 Telephone	$977.81	$1,051.48	$1,627.18	$2,000.00
3110 Uniforms	$1,026.85	$1,388.16	$1,231.97	$2,000.00
3115 Other Misc.	$8,800.38	$10,336.64	$4,313.31	$7,500.00
3401 Maint. & Repair B & G	$21,089.06	$21,589.93	$14,763.55	$18,000.00
3403 Maint. & Repair-MV	$2,078.00	$749.68	$481.88	$1,600.00
3503 MV-Operating Expenses	$901.28	$2,314.15	$2,425.69	$2,700.00
3908 Storm Water Utility Fee	$17,110.32	$17,110.32	$17,110.32	$17,500.00
3909 Auto Maintenance-MSF	$0.00	$0.00	$2,941.00	$0.00
3910 Auto Maintenance	$3,941.00	$2,676.00	$4,073.00	$4,412.00
SUB-TOTAL	**$65,758.83**	**$67,573.39**	**$59,624.55**	**$68,712.00**
MATERIALS & SUPPLIES				
4101 Custodial Supplies	$5,623.37	$6,217.13	$5,335.17	$7,500.00
4102 Office Supplies	$0.00	$0.00	$65.58	$300.00
4103 Bldg Maintenance Materials	$15,259.92	$9,844.25	$8,012.03	$17,000.00
4202 Uniforms & Equipment	$0.00	$0.00	$0.00	$800.00
4303 Other Expenses	$3,586.56	$2,758.94	$2,542.25	$3,500.00
SUB-TOTAL	**$24,469.85**	**$18,820.32**	**$15,955.03**	**$29,100.00**
CAPITAL				
5120 Building Capital Improvements	$0.00	$0.00	$20,314.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$20,314.00**	**$0.00**
GRAND TOTAL	**$232,438.52**	**$250,747.12**	**$265,428.57**	**$272,701.10**

GENERAL FUND
101-7100

DEPARTMENT OF ENGINEERING

STATEMENT OF FUNCTIONS

This department is under the direction of the City Engineer and provides such engineering services as drafting, surveying, and public improvement construction inspection and plan review, and consultation on proposed projects to the various city departments. The City Engineer is charged with regulating the subdivision regulations and with establishing and enforcing standards for all work in the public right-of-way. The City Engineer is called upon to provide advice and information to the City Council and Planning Commission.

GENERAL FUND
101-7100

DEPARTMENT OF ENGINEERING

Position	Manager Approved
1 City Engineer	$86,226.12
1 Assistant City Engineer	$64,732.23
1 Senior Eng. Tech.	$62,078.40
1 Engineering Tech.	$43,567.20
sub-total	**$256,603.95**
Overtime	$8,000.00
Longevity	$1,290.00
Performance Increases	$3,207.55
Across the Board Increases	$3,207.55
sub-total	**$15,705.10**
Grand Total	**$272,309.05**

GENERAL FUND
101-7100

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF ENGINEERING				
Engineering Services 101-7100				
PERSONAL SERVICE				
1101 Salaries	$246,713.82	$243,564.25	$255,790.61	$272,309.05
1201 PERS	$33,406.38	$33,815.72	$35,810.78	$38,123.27
1202 Workmen's Compensation	$5,131.67	$7,145.59	$4,923.56	$6,585.25
1204 Medical	$48,000.00	$57,600.00	$62,400.00	$55,200.00
1205 Medicare	$3,440.14	$3,400.13	$3,576.34	$3,948.48
SUB-TOTAL	**$336,692.01**	**$345,525.69**	**$362,501.29**	**$376,166.05**
EDUCATION AND TRAINING				
2102 Education and Training	$276.00	$1,663.48	$238.50	$2,000.00
SUB-TOTAL	**$276.00**	**$1,663.48**	**$238.50**	**$2,000.00**
CONTRACTUAL SERVICES				
3101 Engineering Services	$16,485.00	$21,567.25	$27,118.66	$10,000.00
3103 Insurance	$770.97	$794.18	$1,158.10	$1,000.00
3104 Memberships	$1,581.00	$434.00	$1,396.00	$1,300.00
3110 Uniform Rental	$364.12	$301.22	$164.90	$450.00
3111 Postage	$1,020.03	$525.13	$400.00	$1,100.00
3115 Other Misc.	$9,779.13	$8,332.63	$9,360.56	$11,400.00
3402 Maint.& Repair-Comm.	$0.00	$0.00	$0.00	$400.00
3403 Maint.& Repair-M V	$457.02	$1,577.08	$904.24	$1,000.00
3503 MV - Operating Expenses	$6,007.20	$4,596.55	$3,815.27	$6,200.00
3909 Auto Maintenance-MSF	$0.00	$0.00	$2,941.00	$0.00
3910 Auto Maintenance	$5,255.00	$5,353.00	$4,073.00	$4,412.00
SUB-TOTAL	**$41,719.47**	**$43,481.04**	**$51,331.73**	**$37,262.00**
MATERIALS & SUPPLIES				
4102 Office Supplies	$9,398.57	$4,722.63	$3,191.62	$7,250.00
4108 Tools & Minor Equipment	$1,375.56	$3,559.16	$3,723.23	$4,500.00
4303 Other Expenses	$1,364.53	$586.95	$3,822.26	$1,500.00
SUB-TOTAL	**$12,138.66**	**$8,868.74**	**$10,737.11**	**$13,250.00**
CAPITAL				
5105 Equipment*	$0.00	$0.00	$0.00	$29,000.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$29,000.00**
REIMBURSEMENTS				
7401 Refunds(Dev. Public Impr. Bonds)	$24,462.75	$103,609.92	$26,909.22	$117,658.30
SUB-TOTAL	**$24,462.75**	**$103,609.92**	**$26,909.22**	**$117,658.30**
GRAND TOTAL	**$415,288.89**	**$503,148.87**	**$451,717.85**	**$575,336.35**

*Capital Equipment
Printer $20,000 Scanner $9000

GENERAL FUND
101-7200

DEPARTMENT OF PLANNING AND DEVELOPMENT
DIVISION OF BUILDING AND ZONING ADMINISTRATION

STATEMENT OF FUNCTIONS

The City contracts with the Warren County Building Department for all building plan review and inspection requirements. The zoning and code enforcement aspects of the Building and Zoning Administration operation have been moved to either the Planning Department or Service Department budgets.

GENERAL FUND
101-7200

DIVISION OF BUILDING AND ZONING ADMINISTRATION

Position	Manager Approved
1 Code Enforcement Inspector	$0.00
sub-total	$0.00
Overtime	$0.00
Longevity	$0.00
Performance Increases	$0.00
Across the Board Increases	$0.00
sub-total	$0.00
Grand Total	$0.00

GENERAL FUND
101-7200

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF PLANNING AND DEVELOPMENT				
Division of Building & Zoning				
101-7200				
PERSONAL SERVICE				
1101 Salaries	$40,519.42	$0.00	$0.00	$0.00
1201 PERS	$5,669.56	$437.02	$0.00	$0.00
1202 Workmen's Compensation	$1,315.83	$0.00	$0.00	$0.00
1204 Medical	$12,000.00	$0.00	$0.00	$0.00
1205 Medicare	$563.65	$0.00	$0.00	$0.00
SUB-TOTAL	**$60,068.46**	**$437.02**	**$0.00**	**$0.00**
EDUCATION AND TRAINING				
2102 Education and Training	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
CONTRACTUAL SERVICES				
3103 Insurance	$261.53	$0.00	$0.00	$0.00
3111 Postage	$1,000.00	$0.00	$0.00	$0.00
3115 Other Misc.	$850.78	$67.82	$0.00	$0.00
3116 Code Enforcement	$8,288.70	$0.00	$0.00	$0.00
3118 Building Inspection Services	$0.00	$0.00	$0.00	$0.00
3119 Tree Removal	$16,660.00	$0.00	$0.00	$0.00
3402 Maint. & Repair-Comm.	$0.00	$0.00	$0.00	$0.00
3403 Maint. & Repair-MV	$676.29	$18.00	$0.00	$0.00
3503 MV-Operating Expenses	$4,328.61	$0.00	$0.00	$0.00
3910 Auto Maintenance	$1,314.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$33,379.91**	**$85.82**	**$0.00**	**$0.00**
MATERIALS & SUPPLIES				
4102 Office Supplies	$176.93	$0.00	$0.00	$0.00
4303 Other Expenses	$164.70	$0.00	$0.00	$0.00
SUB-TOTAL	**$341.63**	**$0.00**	**$0.00**	**$0.00**
REFUNDS & REIMBURSEMENTS				
7401 Refunds(Temp Occupancy fees)	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$93,790.00**	**$522.84**	**$0.00**	**$0.00**

GENERAL FUND
101-8200

DEPARTMENT OF SAFETY
DIVISION OF POLICE

STATEMENT OF FUNCTIONS

This division is under the direct supervision of the Chief of Police. The primary responsibility is the maintenance of public order. This involves the protection of constitutional guarantees, the enforcement of law, the provision of services necessary to reduce crime and to other needs of the community.

Officers on patrol observe all activity in the community and attempt to correct conditions that provide an opportunity for crime. Officers respond to various calls for service that come into the Communications Center by the Dispatcher and through regular citizen contact. The Patrolman is responsible for the investigation and prosecution of criminal offenses. The police division educates the community in crime prevention through Community Relations programs. The Dispatcher and Administrative Assistant are responsible for maintaining various records and activity logs that are required for the efficient operation of the police division. The Communications Center is also responsible for receiving and dispatching calls for the fire division and city work crews.

GENERAL FUND
101-8200

DIVISION OF POLICE

Position	Manager Approved
1 Chief of Police	$99,275.49
5 Sergeant	$407,224.80
21 Police Officer	$1,434,780.00
1 Admin. Assist-Police	$62,488.80
1 Sr. Dispatcher	$62,769.60
7 Dispatcher	$364,672.80
sub-total	**$2,431,211.49**
UNION	
C.O.L.A. Sworn	$46,008.00
C.O.L.A. Civilian	$12,248.28
Perf. Increase, Sworn	$8,160.00
Perf. Increase, Civilian	$3,984.64
Holiday Pay, Sworn	$90,769.85
Holiday Pay, Civilian	$27,898.86
Shift Commander Pay	$18,777.69
Court Time	$37,054.27
Overtime	$181,494.31
Special Details	$15,610.00
Longevity, Sworn	$7,415.00
Longevity, Civilian	$3,555.00
Fitness Incentive-Sworn	$6,500.00
Fitness Incentive-Civilian	$2,250.00
Shift Differential, Sworn	$33,253.63
Shift Differential, Civilian	$7,172.36
Vacation Buy Back, Sworn	$23,817.40
Vacation Buy Back, Civilian	$7,381.11
Comp Time Buy Back, Sworn	$83,762.00
Comp Time Buy Back, Civilian	$2,231.91
Stand-By Pay	$15,246.08
Retirement Buyout	$0.00
sub-total	**$634,590.39**
NON-UNION	
C.O.L.A. Sworn	$1,240.94
Perf. Increase, Sworn	$1,240.94
Longevity, Sworn	$470.00
Vacation Buy Back, Sworn	$0.00
sub-total	**$2,951.88**
Grand Total	**$3,068,753.76**

GENERAL FUND

101-8200

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Division of Police 101-8200				
PERSONAL SERVICE				
1101 Salaries(Disp.Clerks,AA)	$513,503.75	$519,084.73	$491,010.64	$556,653.36
1102 Salaries (Officers)	$2,107,111.35	$2,101,207.48	$2,282,978.07	$2,512,100.40
1201 PERS	$69,482.32	$69,042.45	$67,984.68	$77,931.47
1202 Workmen Compensation	$85,447.45	$78,315.18	$55,046.54	$73,135.83
1203 Police Pension	$400,971.74	$474,207.06	$416,011.76	$489,859.58
1204 Medical	$432,000.00	$518,400.00	$561,600.00	$496,800.00
1205 Medicare	$32,305.83	$30,669.28	$36,361.22	$42,605.19
1206 Uniforms	$3,650.00	$3,650.00	$0.00	$3,900.00
SUB-TOTAL	**$3,644,472.44**	**$3,794,576.18**	**$3,910,992.91**	**$4,252,985.83**
EDUCATION AND TRAINING				
2102 Education and Training	$10,449.73	$28,324.59	$31,823.77	$46,350.00
SUB-TOTAL	**$10,449.73**	**$28,324.59**	**$31,823.77**	**$46,350.00**
CONTRACTUAL SERVICES				
3102 Fuel for heating	$6,911.85	$5,941.73	$7,793.48	$10,000.00
3103 Insurance	$18,298.36	$16,226.16	$21,670.49	$26,228.98
3104 Memberships	$1,500.00	$2,465.00	$673.00	$2,910.00
3106 Unfunded Liabilities	$1,265.40	$0.00	$1,265.40	$1,300.00
3107 Accreditation Fees	$4,065.00	$3,915.00	$786.77	$5,000.00
3108 Telephone	$21,389.38	$15,582.09	$20,285.19	$29,079.00
3111 Postage	$800.00	$400.00	$400.00	$1,000.00
3115 Other Misc.	$90,018.07	$60,297.78	$80,986.25	$88,487.92
3116 Recruitment	$4,757.67	$6,010.00	$896.75	$5,000.00
3401 Maint.& Repair-B&G	$29,130.43	$7,267.45	$12,399.23	$23,750.00
3402 Maint.& Repair-Comm.	$11,752.43	$6,303.39	$4,564.38	$6,760.00
3403 Maint.& Repair-M V	$27,720.85	$22,739.03	$25,525.68	$48,500.00
3406 Maint.& Repair-O M	$2,561.74	$3,494.73	$96.18	$3,000.00
3414 Maint. & Repair-M E	$1,258.30	$743.25	$1,796.72	$2,700.00
3501 LEADS	$8,964.00	$8,964.00	$8,964.00	$8,964.00
3502 Towing	$221.50	$270.00	$535.00	$850.00
3503 MV - Operating Expenses	$81,418.30	$78,640.91	$83,045.87	$108,260.00
3504 Drug Task Force Expense	$0.00	$0.00	$0.00	$0.00
3508 Medical Expense	$0.00	$181.00	$1,050.00	$2,000.00
3909 Auto Maintenance-MSF	$0.00	$0.00	$17,647.00	$0.00
3910 Auto Maintenance	$22,335.00	$22,748.00	$24,440.00	$26,471.00
SUB-TOTAL	**$334,368.28**	**$262,189.52**	**$314,821.39**	**$400,260.90**

GENERAL FUND

DEPARTMENT OF SAFETY
Division of Police 101-8200 continued

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
MATERIALS & SUPPLIES				
4101 Custodial Supplies	$1,266.46	$1,954.21	$1,808.27	$1,890.30
4102 Office Supplies	$13,091.13	$5,864.65	$9,796.04	$15,000.00
4103 Bike Patrol	$0.00	$352.96	$0.00	$2,420.00
4104 K-9 Unit	$511.38	$4,341.98	$1,359.62	$8,150.00
4105 Police Chaplain Supplies	$165.00	$434.78	$1,012.00	$2,000.00
4106 Mounted Vehicle Equipment	$0.00	$3,750.00	$1,350.00	$13,950.00
4202 Uniforms & Equipment	$61,460.47	$63,780.62	$64,812.02	$72,763.16
4303 Other Expenses	$1,183.40	$1,008.13	$56.10	$800.00
4304 Prisoner Meals	$0.00	$0.00	$0.00	$0.00
4305 Crime Prevention	$9,789.21	$3,625.00	$3,338.77	$7,400.00
4306 Citizens Police Academy	$0.00	$0.00	$0.00	$0.00
4307 Community Events and Liaison	$500.00	$1,896.89	$0.00	$0.00
SUB-TOTAL	**$87,967.05**	**$87,009.22**	**$83,532.82**	**$124,373.46**
CAPITAL				
5102 Wireless 911*	$28,676.30	$28,790.63	$13,901.25	$100,000.00
5105 Capital Equipment**	$0.00	$17,900.00	$66,960.18	$41,752.00
SUB-TOTAL	**$28,676.30**	**$46,690.63**	**$80,861.43**	**$141,752.00**
TRANSFERS				
8001 Transfer to Capital 408 (Comm Ctr)	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$4,105,933.80**	**$4,218,790.14**	**$4,422,032.32**	**$4,965,722.19**

*Wireless 911
Next Generation 9-1-1 System
Upgrades $100,000

**Capital Equipment
Body Armor Replacement Program $11,940
New Police K-9 and new Handler Training $14,000
PD Lobby Remodel $10,812
Utility Trailer $5,000

GENERAL FUND
101-8300

BUREAU OF INFORMATION TECHNOLOGY

STATEMENT OF FUNCTIONS

This Bureau is the responsibility of the Deputy City Manager under the direction of the City Manager, in charge of all internal technology of the city, including the inventory of, managing and maintaining all technology systems and related software.

GENERAL FUND
101-8300

BUREAU OF INFORMATION TECHNOLOGY

	Position	Manager Approved
1	I.T. Coordinator	$71,555.40
1	Geographic Info System Adm.	$64,471.68
	sub-total	$136,027.08
	Longevity	$690.00
	Performance Increases	$1,700.34
	Across the Board Increases	$1,700.34
	sub-total	$4,090.68
	Grand Total	$140,117.76

GENERAL FUND
101-8300

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF INFORMATION TECHNOLOGY 101-8300				
PERSONAL SERVICE				
1101 Salaries	$128,444.15	$129,115.89	$131,556.80	$140,117.76
1201 PERS	$17,972.14	$18,066.34	$18,417.82	$19,616.49
1202 Workmen's Compensation	$3,937.83	$3,828.40	$2,749.79	$3,388.47
1204 Medical	$24,000.00	$28,800.00	$31,200.00	$27,600.00
1205 Medicare	$1,827.43	$1,819.82	$1,858.83	$2,031.71
SUB-TOTAL	**$176,181.55**	**$181,630.45**	**$185,783.24**	**$192,754.43**
EDUCATION AND TRAINING				
2102 Education and Training	$767.77	$212.95	$0.00	$1,000.00
SUB-TOTAL	**$767.77**	**$212.95**	**$0.00**	**$1,000.00**
CONTRACTUAL SERVICES				
3101 Consulting	$25,304.56	$26,399.00	$30,445.80	$32,000.00
3103 Insurance	$699.37	$816.47	$606.63	$750.00
3104 IT Maintenance Software Licenses	$72,800.71	$75,931.57	$68,588.06	$79,000.00
3107 Operation by Contract	$0.00	$0.00	$0.00	$500.00
3108 Phone	$2,227.94	$1,973.74	$3,334.07	$3,000.00
3115 Other Misc.	$1,762.56	$1,016.17	$1,056.00	$2,000.00
3120 Network Internet	$27,411.34	$28,964.26	$27,085.13	$28,000.00
3122 EGOV Software Upgrade	$0.00	$24,510.00	$24,510.00	$0.00
3403 Maint. & Repair-MV	$24.80	$284.70	$0.00	$500.00
3406 Maint. & Repair-OM	$550.00	$0.00	$0.00	$500.00
3418 GIS Maintenance/Support/Licenses	$33,748.87	$35,465.44	$35,598.38	$37,000.00
3503 MV-Operating Expenses	$642.75	$386.11	$263.94	$750.00
3909 Auto Maintenance-MSF	$0.00	$0.00	$960.00	$0.00
3910 Auto Maintenance	$1,314.00	$1,338.00	$1,358.00	$1,471.00
SUB-TOTAL	**$166,486.90**	**$197,085.46**	**$193,826.01**	**$185,471.00**
MATERIALS & SUPPLIES				
4102 Office Supplies	$1,344.45	$1,310.43	$474.29	$1,500.00
4108 Tools & Minor Equipment	$374.39	$508.05	$362.38	$0.00
4303 Other Expenses	$2,789.77	$1,899.08	$1,455.00	$3,000.00
SUB-TOTAL	**$4,508.61**	**$3,717.56**	**$2,291.67**	**$4,500.00**
GRAND TOTAL	**$347,944.83**	**$382,646.42**	**$381,900.92**	**$383,725.43**
TOTAL GENERAL FUND	**$8,945,455.52**	**$10,185,946.78**	**$10,323,140.83**	**$10,780,535.76**

STREET FUND
202

BUREAU OF STREET MAINTENANCE

STATEMENT OF FUNCTION

The Bureau of Street Maintenance Department is the direct responsibility of the Street Maintenance Supervisor who reports to the Deputy City Manager. The responsibilities of this department involves the preventative maintenance, repair and improvement of all City streets, alleys, and city owned parking lots. Other responsibilities of this department include: leaf collection, festival and special event support, snow plowing operations, guardrail maintenance, installation and repair of all traffic control signage within the City, and the maintenance repair and replacement of all parking meters in the downtown.

This department also takes care of street markings, such as crosswalks, stop bars, centerlines, and school markings. This department also provides twenty-four hour emergency call-out response and/or assistance.

STREET FUND 202	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Revenue				
Other Local Tax	$0.00	$0.00	$0.00	$0.00
State Shared Tax	$951,689.65	$958,883.86	$985,899.14	$995,000.00
Charges for Services	$0.00	$0.00	$0.00	$0.00
Miscellaneous	$13,783.00	$16,032.62	$20,958.22	$8,000.00
Transfers	$10,000.00	$10,000.00	$10,000.00	$10,000.00
Cash Carryover	$0.00	$0.00	$0.00	$0.00
Total	$975,472.65	$984,916.48	$1,016,857.36	$1,013,000.00
Expenses				
Personal Service	$317,905.96	$320,565.00	$290,557.11	$320,730.54
Education and Training	$735.93	$397.50	$911.00	$1,500.00
Contractual Services	$275,811.55	$320,352.73	$382,872.29	$368,748.32
Materials & Supplies	$96,980.01	$188,110.37	$294,311.14	$142,500.00
Capital	$250,000.00	$175,000.00	$425,000.00	$150,000.00
Total	$941,433.45	$1,004,425.60	$1,393,651.54	$983,478.86

STREET FUND
202

BUREAU OF STREET MAINTENANCE
REVENUE COMPARISON

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Local Taxes 0010				
2202 County-Motor Vehicle Tax	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
State Shared Tax 0020				
2201 State Gas Tax	$400,732.81	$398,315.50	$405,149.59	$425,000.00
2202 State Motor Vehicle Tax	$328,875.48	$336,530.57	$355,988.38	$350,000.00
2203 Permissive Tax	$222,081.36	$224,037.79	$224,761.17	$220,000.00
SUB-TOTAL	**$951,689.65**	**$958,883.86**	**$985,899.14**	**$995,000.00**
Charges For Service 0050				
2204 Street Openings	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Miscellaneous 0080				
2207 Misc	$1,844.00	$7,232.88	$4,119.13	$0.00
0800 Sale of Fixed Assets	$4,050.00	$5,087.77	$993.00	$8,000.00
2270 Refund & Reimb.	$7,889.00	$3,711.97	$15,846.09	$0.00
SUB-TOTAL	**$13,783.00**	**$16,032.62**	**$20,958.22**	**$8,000.00**
Transfer 0090				
1351 Transfer other dept.-work performed	$0.00	$0.00	$0.00	$0.00
1352 Transfer from Parking Fund	$10,000.00	$10,000.00	$10,000.00	$10,000.00
SUB-TOTAL	**$10,000.00**	**$10,000.00**	**$10,000.00**	**$10,000.00**
Cash Carryover	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$975,472.65**	**$984,916.48**	**$1,016,857.36**	**$1,013,000.00**

STREET FUND
202

BUREAU OF STREET MAINTENANCE

	Position	Manager Approved
1	Streets Supervisor	$55,339.20
2	Municipal Serv. Worker III	$31,320.00
1	Muncipal Serv. Worker I	$55,058.40
0.25	Municipal Serv. Worker IV	$12,463.20
	Seasonal Workers	$25,000.00
	sub-total	**$179,180.80**
	Standby	$13,375.00
	Performance Increases	$1,927.26
	Overtime	$25,250.00
	Longevity	$690.00
	Across the Board Increases	$1,927.26
	Step Increases	$0.00
	sub-total	**$43,169.52**
	Grand Total	**$222,350.32**

STREET FUND
202

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF SERVICE				
Bureau of Street Maintenance (202-6300)				
PERSONAL SERVICE				
1101 Salaries	$225,894.90	$223,490.34	$193,885.48	$222,350.32
1201 PERS	$32,208.18	$29,580.47	$26,655.83	$31,129.04
1202 Workmen's Compensation	$8,592.72	$6,745.08	$4,881.06	$5,377.10
1204 Medical	$48,000.00	$57,600.00	$62,400.00	$58,650.00
1205 Medicare	$3,210.16	$3,149.11	$2,734.74	$3,224.08
SUB-TOTAL	**$317,905.96**	**$320,565.00**	**$290,557.11**	**$320,730.54**
EDUCATION AND TRAINING				
2102 Education and Training	$735.93	$397.50	$911.00	$1,500.00
SUB-TOTAL	**$735.93**	**$397.50**	**$911.00**	**$1,500.00**
CONTRACTUAL SERVICES				
3102 Fuel for Heat	$8,003.49	$10,400.52	$11,334.23	$14,000.00
3103 Insurance	$9,898.93	$9,860.86	$11,769.73	$15,000.00
3104 Memberships	$50.00	$0.00	$86.75	$0.00
3107 Operation by Contract	$24,715.31	$30,237.26	$31,895.38	$32,000.00
3108 Telephone	$5,417.80	$5,246.36	$4,554.59	$5,300.00
3110 Uniform Rental	$875.35	$1,431.67	$515.60	$2,000.00
3115 Other Misc.	$940.35	$13,262.57	$3,766.45	$15,000.00
3401 Maint. & Repair-B & G	$6,429.07	$5,592.18	$3,265.68	$2,500.00
3402 Maint.& Repair-Comm.	$306.15	$1,517.00	$0.00	$1,500.00
3403 Maint.& Repair-M V	$44,490.09	$61,198.12	$56,298.58	$50,000.00
3503 MV - Operating Exp.-Fuel	$34,330.94	$41,720.37	$53,162.08	$40,000.00
3900 Administrative Recovery	$106,700.00	$107,000.00	$119,800.00	$118,300.00
3908 Storm Water Utility Fee	$1,972.32	$1,972.32	$1,972.32	$1,972.32
3909 Auto Maintenance-MSF	$0.00	$0.00	$27,451.00	$0.00
3910 Auto Maintenance	$28,904.00	$28,101.00	$38,018.00	$41,176.00
3920 Mowing Contract-City Facilities	$2,777.75	$2,812.50	$18,981.90	$30,000.00
SUB-TOTAL	**$275,811.55**	**$320,352.73**	**$382,872.29**	**$368,748.32**
MATERIALS & SUPPLIES				
4102 Office Supplies	$713.92	$1,233.90	$555.89	$1,500.00
4108 Tools & Minor Equipment	$3,435.05	$10,514.21	$6,326.90	$9,000.00
4202 Uniforms & Equipment	$3,790.50	$3,015.81	$2,575.21	$3,000.00
4215 Material for Street Repair	$36,884.50	$35,302.20	$42,519.49	$45,000.00
4216 Salt	$9,589.06	$112,831.63	$208,172.27	$50,000.00
4217 Paint	$1,311.74	$0.00	$1,430.62	$2,000.00
4218 Signs	$20,405.11	$7,603.75	$12,485.75	$12,000.00
4303 Other Expenses	$20,850.13	$17,608.87	$20,245.01	$20,000.00
SUB-TOTAL	**$96,980.01**	**$188,110.37**	**$294,311.14**	**$142,500.00**
CAPITAL				
5105 Capital Vehicle/Equipment**	$0.00	$0.00	$0.00	$0.00
5106 Street Program	$250,000.00	$175,000.00	$175,000.00	$150,000.00
5107 Pkg & Grounds Improvement	$0.00	$0.00	$0.00	$0.00
5110 Main Street	$0.00	$0.00	$0.00	$0.00
5344 Municipal Service Facility	$0.00	$0.00	$250,000.00	$0.00
SUB-TOTAL	**$250,000.00**	**$175,000.00**	**$425,000.00**	**$150,000.00**
GRAND TOTAL	**$941,433.45**	**$1,004,425.60**	**$1,393,651.54**	**$983,478.86**

CEMETERY FUND
203

BUREAU OF CEMETERIES

STATEMENT OF FUNCTIONS

The Bureau of Cemeteries is under the direction of the Deputy City Manager. He has the responsibility of properly maintaining the City Cemetery located off of Silver Street as well as the historic Pioneer Cemetery. This includes accountability for all burial and plot ownership records.

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
CEMETERY FUND				
203				
Revenue				
State Shared Taxes	$30,000.00	$29,791.97	$11,463.12	$0.00
Charges for Services	$86,446.40	$75,987.89	$84,996.00	$83,900.00
Miscellaneous	$0.00	$1,847.54	$1,947.77	$0.00
Interest	$1,274.24	$586.97	$567.73	$700.00
Transfer	$50,000.00	$50,000.00	$80,000.00	$80,000.00
Cash Carryover	$0.00	$0.00	$0.00	$7,331.22
Total	$167,720.64	$158,214.37	$178,974.62	$171,931.22
Expenses				
Personal Service	$118,022.18	$137,225.17	$140,207.06	$126,578.22
Contractual Services	$42,952.45	$25,269.40	$32,427.73	$38,203.00
Materials & Supplies	$2,579.30	$2,775.36	$2,488.60	$2,950.00
Capital	$0.00	$0.00	$0.00	$3,000.00
Refunds	$400.00	$0.00	$300.00	$1,200.00
Total	$163,953.93	$165,269.93	$175,423.39	$171,931.22

CEMETERY FUND
203

REVENUE COMPARISON

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
State Shared Taxes 0020				
3301 Pari Mutual Tax	$30,000.00	$29,791.97	$11,463.12	$0.00
SUB-TOTAL	**$30,000.00**	**$29,791.97**	**$11,463.12**	**$0.00**
Charges for Service 0050				
3302 Open & Close	$40,100.00	$40,450.00	$44,750.00	$43,000.00
3303 Graves	$32,350.00	$20,437.50	$25,700.00	$26,000.00
3304 Foundations	$13,996.40	$14,400.39	$14,546.00	$13,000.00
3306 Flowers	$0.00	$0.00	$0.00	$0.00
3373 Columbarium niches	$0.00	$700.00	$0.00	$900.00
3374 Cremation entombment	$0.00	$0.00	$0.00	$1,000.00
SUB-TOTAL	**$86,446.40**	**$75,987.89**	**$84,996.00**	**$83,900.00**
Miscellaneous 0080				
3307 Misc	$0.00	$0.00	$0.00	$0.00
3370 Refunds	$0.00	$1,847.54	$1,947.77	$0.00
SUB-TOTAL	**$0.00**	**$1,847.54**	**$1,947.77**	**$0.00**
Interest on Investments 0081				
3340 Interest	$1,274.24	$586.97	$567.73	$700.00
SUB-TOTAL	**$1,274.24**	**$586.97**	**$567.73**	**$700.00**
Transfer 0090				
3350 Transfer from Gen. Fund	$50,000.00	$50,000.00	$80,000.00	$80,000.00
SUB-TOTAL	**$50,000.00**	**$50,000.00**	**$80,000.00**	**$80,000.00**
Cash Carryover	$0.00	$0.00	$0.00	$7,331.22
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$7,331.22**
GRAND TOTAL	**$167,720.64**	**$158,214.37**	**$178,974.62**	**$171,931.22**

CEMETERY FUND
203

BUREAU OF CEMETERIES

	Position	Manager Approved
0.25	Parks and Cemetery Supervisor	$14,347.80
0.75	MSW III	$37,389.60
2	Seasonal	$18,500.00
	sub-total	**$70,237.40**
	Overtime	$17,000.00
	Standby	$7,000.00
	Longevity	$587.50
	Performance Increases	$802.51
	Across the Board Increases	$802.51
	sub-total	**$26,192.52**
	Grand Total	**$96,429.92**

CEMETERY FUND
203

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF SERVICE				
Div. Of Parks & Cemeteries				
Bureau of Cemeteries (203-6230)				
PERSONAL SERVICE				
1101 Salaries	$87,721.81	$101,168.13	$102,889.11	$96,429.92
1201 PERS	$11,554.28	$14,000.48	$14,206.06	$12,809.07
1202 Workmen's Compensation	$2,959.55	$2,631.40	$2,160.55	$2,212.58
1204 Medical	$15,000.00	$18,000.00	$19,500.00	$13,800.00
1205 Medicare	$786.54	$1,425.16	$1,451.34	$1,326.65
SUB-TOTAL	**$118,022.18**	**$137,225.17**	**$140,207.06**	**$126,578.22**
CONTRACTUAL SERVICES				
3102 Fuel for Heat	$2,676.75	$3,181.78	$3,521.58	$4,000.00
3103 Insurance	$3,486.50	$3,732.51	$3,559.08	$3,700.00
3108 Telephone	$260.52	$1,050.32	$71.16	$600.00
3110 Uniforms	$920.31	$375.37	$199.36	$950.00
3115 Other Misc.	$3,956.36	$2,774.93	$2,535.46	$3,000.00
3401 Maint. & Repair-B & G	$456.15	$380.64	$0.00	$500.00
3403 Maint. & Repair-MV	$12,465.56	$1,450.87	$2,850.13	$10,000.00
3503 MV-Operating Expenses	$7,785.50	$1,232.18	$4,938.16	$5,000.00
3908 Storm Water Utility Fee	$3,061.80	$3,061.80	$3,061.80	$3,100.00
3909 Auto Maintenance-MSF	$0.00	$0.00	$4,902.00	$0.00
3910 Auto Maintenance	$7,883.00	$8,029.00	$6,789.00	$7,353.00
3911 Upgrade Cemetery Software	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$42,952.45**	**$25,269.40**	**$32,427.73**	**$38,203.00**
MATERIALS & SUPPLIES				
4102 Office Supplies	$167.94	$0.00	$190.00	$150.00
4108 Tools & Equipment	$1,438.17	$30.32	$900.00	$500.00
4202 Uniform & Equipment	$0.00	$297.85	$0.00	$300.00
4210 Fertilizer	$0.00	$955.50	$0.00	$500.00
4211 Purchase of Flowers	$124.50	$500.00	$399.35	$500.00
4303 Other Expenses	$848.69	$991.69	$999.25	$1,000.00
SUB-TOTAL	**$2,579.30**	**$2,775.36**	**$2,488.60**	**$2,950.00**
CAPITAL				
5102 Capital	$0.00	$0.00	$0.00	$3,000.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$3,000.00**
REIMBURSEMENTS				
7401 Refunds	$400.00	$0.00	$300.00	$1,200.00
SUB-TOTAL	**$400.00**	**$0.00**	**$300.00**	**$1,200.00**
GRAND TOTAL	**$163,953.93**	**$165,269.93**	**$175,423.39**	**$171,931.22**

MUNICIPAL COURT SPECIAL PROJECT FUND
207

STATEMENT OF FUNCTIONS

Effective May 1, 2003, the Municipal Court created a Special Project Fund. Additional funds are necessary to acquire and pay for special projects of the Court including but not limited to the acquisition and/or rehabilitation of facilities and related services. City Council passed Ordinance 8771 establishing a Municipal Court Special Project Fund.

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
MUNICIPAL COURT SPECIAL REVENUE FUND				
207				
Revenue				
Permits & Licenses	$26,346.00	$37,561.00	$38,059.00	$22,500.00
Cash Carryover	$0.00	$0.00	$0.00	$24,500.00
Total	$26,346.00	$37,561.00	$38,059.00	$47,000.00
Expenses				
Contractual Service	$1,863.95	$14,689.70	$1,311.70	$22,000.00
Materials and Supplies	$0.00	$0.00	$0.00	$0.00
Capital	$9,571.00	$0.00	$0.00	$25,000.00
Total	$11,434.95	$14,689.70	$1,311.70	$47,000.00

MUNICIPAL COURT SPECIAL PROJECT FUND
207

MUNICIPAL COURT SPECIAL PROJECT FUND
207

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Permits & Licenses 0060				
1500 Special Project	$26,346.00	$37,561.00	$38,059.00	$20,000.00
1600 OVI Fines	$0.00	$0.00	$0.00	$2,500.00
SUB-TOTAL	**$26,346.00**	**$37,561.00**	**$38,059.00**	**$22,500.00**
Cash Carryover	$0.00	$0.00	$0.00	$24,500.00
GRAND TOTAL	**$26,346.00**	**$37,561.00**	**$38,059.00**	**$47,000.00**

MUNICIPAL COURT SPECIAL PROJECT FUND
207

EXPENSES 0207				
3115 Contractual Service	$1,863.95	$14,689.70	$1,311.70	$22,000.00
SUB-TOTAL	**$1,863.95**	**$14,689.70**	**$1,311.70**	**$22,000.00**
Materials and Supplies				
4304 OVI Equipment	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
CAPITAL				
5120 Capital	$9,571.00	$0.00	$0.00	$25,000.00
SUB-TOTAL	**$9,571.00**	**$0.00**	**$0.00**	**$25,000.00**
GRAND TOTAL	**$11,434.95**	**$14,689.70**	**$1,311.70**	**$47,000.00**

FEDERAL ASSET FORFEITURE FUND
209

STATEMENT OF FUNCTIONS

The Federal Asset Forfeiture Fund is set up in accordance with federal law. The funds from this account may only be used to increase and supplant law enforcement resources of that specific state or local agency. Any interest generated by this account shall also go to law enforcement purposes. Use of equitable sharing monies to pay for basic operating expenses is discouraged.

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
FEDERAL ASSET FORFEITURE FUND				
209				
Revenue				
Miscellaneous	$4,084.99	$52,178.03	$11,859.94	$5,000.00
Cash Carryover	$0.00	$0.00	$0.00	$30,000.00
Total	$4,084.99	$52,178.03	$11,859.94	$35,000.00
Expenses				
Contractual Service	$0.00	$0.00	$0.00	$0.00
Other Expense	$0.00	$0.00	$0.00	$0.00
Capital	$0.00	$0.00	$29,725.79	$35,000.00
Total	$0.00	$0.00	$29,725.79	$35,000.00

FEDERAL ASSET FORFEITURE FUND
209

FEDERAL ASSET FORFEITURE FUND 209	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Miscellaneous 0080				
0773 Federal Forfeiture	$4,084.99	$52,178.03	$11,859.94	$5,000.00
Cash Carryover	$0.00	$0.00	$0.00	$30,000.00
SUB-TOTAL	**$4,084.99**	**$52,178.03**	**$11,859.94**	**$35,000.00**
GRAND TOTAL	**$4,084.99**	**$52,178.03**	**$11,859.94**	**$35,000.00**

FEDERAL ASSET FORFEITURE FUND 209				
EXPENSES 0209				
3115 Contractual Service	$0.00	$0.00	$0.00	$0.00
4303 Other Expenses	$0.00	$0.00	$0.00	$0.00
5102 Capital*	$0.00	$0.00	$29,725.79	$35,000.00
SUB-TOTAL	**$0.00**	**$0.00**	**$29,725.79**	**$35,000.00**
GRAND TOTAL	**$0.00**	**$0.00**	**$29,725.79**	**$35,000.00**

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D.A.R.E. FUND, INDIGENT DRIVERS ALCOHOL FUND and ENFORCEMENT AND EDUCATION FUND 210, 211, 212

STATEMENT OF FUNCTIONS

The D.A.R.E. Fund is used to accept donations from the community, as well as a portion of some Court fines, to provide a drug education program by the Division of Police for the Lebanon City School District.

The Indigent Drivers Alcohol Fund received its money from a fee place on all costs levied by the Municipal Court. The funds generated from this purpose can be used by the Municipal Court Judge to provide education for individuals which are convicted of driving under the influence of alcohol, of whom do not have the resources to provide their own training.

The Enforcement and Education Fund receives its money from a fee placed on all costs levied by the Municipal Court. The funds can then be used to improve drug and alcohol related enforcement activities, as well as providing training.

REVENUE/EXPENSE COMPARISON BY TYPE

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DARE 210				
Revenue				
Miscellaneous	$0.00	$0.00	$0.00	$0.00
Total	$0.00	$0.00	$0.00	$0.00
Expenses				
Other Expense	$0.00	$0.00	$0.00	$0.00
Total	$0.00	$0.00	$0.00	$0.00
INDIGENT DRIVERS ALCOHOL FUND 211				
Revenue				
Miscellaneous	$0.00	$0.00	$0.00	$0.00
Permits & Licenses	$57,973.56	$58,555.02	$87,446.22	$59,000.00
Cash Carryover	$0.00	$0.00	$0.00	$50,000.00
Total	$57,973.56	$58,555.02	$87,446.22	$109,000.00
Expenses				
Contractual Services	$23,332.49	$22,515.33	$30,812.49	$100,000.00
Other Expense	$2,818.08	$3,370.02	$3,255.00	$9,000.00
Total	$26,150.57	$25,885.35	$34,067.49	$109,000.00
ENFORCEMENT & EDUCATION FUND 212				
Revenue				
Service Fees	$4,291.00	$4,378.00	$5,177.00	$5,000.00
Permits & Licenses	$1,953.00	$2,655.00	$5,315.00	$5,000.00
Cash Carryover	$0.00	$0.00	$0.00	$0.00
Total	$6,244.00	$7,033.00	$10,492.00	$10,000.00
Expenses				
Other Expense	$0.00	$0.00	$40,000.00	$10,000.00
Total	$0.00	$0.00	$40,000.00	$10,000.00

2015 BUDGET - CITY OF LEBANON, OHIO

D.A.R.E. FUND

210

D.A.R.E. FUND
210

	2012 Actual	2013 Budget	2014 Budget	2014 Budget
REVENUE				
Miscellaneous 0080				
0772 State Percentage	$0.00	$0.00	$0.00	$0.00
1771 Donations	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**

EXPENSES				
OTHER EXPENSE				
4303 Misc. Supplies	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**

INDIGENT DRIVERS ALCOHOL FUND
211

INDIGENT DRIVERS ALCOHOL FUND
211-0211

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Miscellaneous 0080				
0772 State Monies/Mun. Fines/Misc.	$0.00	$0.00	$0.00	$0.00
0777 IDAM Reinstatement Fees	$0.00	$0.00	$0.00	$0.00
1307 Miscellaneous	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Permits & Licenses 0060				
1503 Indigent Drivers Alcohol Treatment	$9,502.39	$8,528.29	$34,326.65	$12,000.00
1505 Drug/Alcohol Court Fines	$37,489.80	$40,939.00	$42,181.00	$37,000.00
1506 IDAM Reinstatement Fees	$10,981.37	$9,087.73	$10,938.57	$10,000.00
SUB-TOTAL	**$57,973.56**	**$58,555.02**	**$87,446.22**	**$59,000.00**
Cash Carryover	$0.00	$0.00	$0.00	$50,000.00
GRAND TOTAL	**$57,973.56**	**$58,555.02**	**$87,446.22**	**$109,000.00**

INDIGENT DRIVERS ALCOHOL FUND
211-0211
EXPENSES

CONTRACTUAL SERVICE				
3114 Drug Rehab. Services	$22,842.49	$22,515.33	$24,809.29	$40,000.00
3116 IDAM Monitoring Services	$490.00	$0.00	$6,003.20	$10,000.00
3118 Surplus IDA expense	$0.00	$0.00	$0.00	$50,000.00
SUB-TOTAL	**$23,332.49**	**$22,515.33**	**$30,812.49**	**$100,000.00**
OTHER EXPENSE				
4303 Other Operational Expenses	$0.00	$0.00	$0.00	$0.00
4304 Drug & Alcohol Materials & Equip	$2,818.08	$3,370.02	$3,255.00	$9,000.00
4305 IDAM Equipment	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$2,818.08**	**$3,370.02**	**$3,255.00**	**$9,000.00**
GRAND TOTAL	**$26,150.57**	**$25,885.35**	**$34,067.49**	**$109,000.00**

ENFORCEMENT & EDUCATION FUND
212

ENFORCEMENT & EDUCATION FUND
212

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Service Fees 0050				
1207 Housing Costs	$4,291.00	$4,378.00	$5,177.00	$5,000.00
SUB-TOTAL	**$4,291.00**	**$4,378.00**	**$5,177.00**	**$5,000.00**
Permits & Licenses 0060				
1503 Municipal Court Fines	$1,953.00	$2,655.00	$5,315.00	$5,000.00
Cash Carryover	$0.00	$0.00	$0.00	$0.00
GRAND TOTAL	**$6,244.00**	**$7,033.00**	**$10,492.00**	**$10,000.00**

ENFORCEMENT & EDUCATION FUND
212-0211
EXPENSES
OTHER EXPENSE

4303 Police-operational expenses	$0.00	$0.00	$40,000.00	$10,000.00
4304 Municipal Court expenses	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$40,000.00**	**$10,000.00**
GRAND TOTAL	**$0.00**	**$0.00**	**$40,000.00**	**$10,000.00**

FIRE & LIFE SQUAD FUND
213

DEPARTMENT OF SAFETY
DIVISION OF FIRE

MISSION STATEMENT

It is the mission of the Lebanon Fire Division to meet and exceed the community's needs and expectationsby providing quality responsive services to fire suppression,rescue, fire prevention, education, life safety, and emergency medical services while promoting strong community values in an organized team approach.

STATEMENT OF FUNCTIONS

The Fire Division is under the direct supervision of the Fire Chief. He is appointed by the City Manager and is aided in the performance of his duties by his command staff.

The Fire Chief formulates policies, procedures and rules and regulations for the operation of his division and its personnel. He is also charged with providing for the training and instruction of his personnel, and with maintaining a system of records and reports for the division.

The Fire Chief is responsible for the delivery of Emergency Medical Services to the citizens of Lebanon. These services include administration of emergency victim care, providing rescue services and the transportation of the ill or injured to an emergency facility.

Also included in the Fire Chief's responsibilities are the prevention of fires through public education and an inspection program; the protection of lives and property endanged by fire and the control and the extinguishments of those fires. These responsibilities and duties are carried out through the efforts of the chief and his command staff and the volunteer members of the Fire Division.

FIRE & LIFE SQUAD FUND 213	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Revenue				
Local Taxes	$2,020,504.43	$1,932,810.81	$1,934,635.27	$2,775,000.00
State Shared Taxes	$246,964.87	$239,064.90	$260,024.32	$230,000.00
Charges for Services	$420,700.65	$370,419.92	$424,694.30	$450,000.00
Federal Grants	$0.00	$4,500.00	$44,250.00	$4,500.00
Miscellaneous	$13,708.83	$48,614.17	$46,518.70	$15,000.00
Note Proceeds	$0.00	$0.00	$0.00	$0.00
Advance In	$0.00	$0.00	$250,000.00	$0.00
Cash Carryover	$0.00	$0.00	$0.00	$0.00
Total	$2,701,878.78	$2,595,409.80	$2,960,122.59	$3,474,500.00
Expenses				
Personal Service	$2,029,680.31	$2,129,244.22	$2,183,913.95	$2,159,527.17
Education and Training	$25,342.15	$27,971.28	$30,953.22	$40,000.00
Contractual Services	$617,337.74	$631,343.59	$642,090.28	$661,041.00
Materials & Supplies	$60,681.68	$93,747.76	$74,703.52	$62,500.00
Capital	$429,802.95	$191,431.77	$396,901.82	$161,000.00
Debt	$0.00	$0.00	$0.00	$0.00
Transfers	$0.00	$0.00	$0.00	$0.00
Advance Payback	$0.00	$0.00	$125,000.00	$125,000.00
Total	$3,162,844.83	$3,073,738.62	$3,453,562.79	$3,209,068.17

FIRE & LIFE SQUAD FUND
213

REVENUE COMPARISON

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Local Taxes 0010				
1301 Property Tax	$2,020,504.43	$1,932,810.81	$1,934,635.27	$2,775,000.00
1004 Public Utility Deregulation	$0.00	$0.00	$0.00	$0.00
1003 Trailer Tax	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$2,020,504.43**	**$1,932,810.81**	**$1,934,635.27**	**$2,775,000.00**
State Shared Taxes 0020				
1108 Rollback Tax	$246,964.87	$239,064.90	$260,024.32	$230,000.00
SUB-TOTAL	**$246,964.87**	**$239,064.90**	**$260,024.32**	**$230,000.00**
Charges for Service 0050				
1313 Life Squad Payments	$420,700.65	$370,419.92	$424,694.30	$450,000.00
SUB-TOTAL	**$420,700.65**	**$370,419.92**	**$424,694.30**	**$450,000.00**
Federal Grants 0040				
1314 Grants	$0.00	$4,500.00	$44,250.00	$4,500.00
SUB-TOTAL	**$0.00**	**$4,500.00**	**$44,250.00**	**$4,500.00**
Miscellaneous 0080				
1370 Refunds & Reimb	$0.00	$30,612.03	$37,531.38	$0.00
0800 Sale of Fixed Assets	$0.00	$12,203.99	$0.00	$0.00
1307 Misc	$13,708.83	$5,798.15	$8,987.32	$15,000.00
SUB-TOTAL	**$13,708.83**	**$48,614.17**	**$46,518.70**	**$15,000.00**
Note Proceeds 0070				
1304 Note Proceeds	$0.00	$0.00	$0.00	$0.00
1304 Note Premium	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Transfer 0090				
1351 Transfer In	$0.00	$0.00	$0.00	$0.00
1359 Advance in From General Fund	$0.00	$0.00	$250,000.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$250,000.00**	**$0.00**
Cash Carry Over	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$2,701,878.78**	**$2,595,409.80**	**$2,960,122.59**	**$3,474,500.00**

FIRE & LIFE SQUAD FUND
213

DIVISION OF FIRE

Position	Manager Approved
1 Fire Chief	$98,134.74
3 Captain	$239,662.80
3 Lieutenant	$201,333.60
1 Administrative Assistant	$45,036.00
Part-time Emt's, Officers, Firefighters	$1,052,352.00
sub-total	**$1,636,519.14**
Overtime	$45,000.00
Longevity	$2,580.00
Performance Increases	$20,456.49
Across the Board Increases	$20,456.49
sub-total	**$88,492.98**
Grand Total	**$1,725,012.12**

FIRE & LIFE SQUAD FUND
213

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF SAFETY				
Division of Fire (213-8120)				
PERSONAL SERVICE				
1101 Salaries	$1,639,947.03	$1,689,254.33	$1,771,203.61	$1,725,012.12
1102 Service Retirement	$0.00	$0.00	$0.00	$0.00
1201 PERS	$8,563.84	$8,567.19	$6,847.91	$6,564.17
1202 Workmen's Compensation	$50,935.04	$50,815.98	$36,204.34	$41,715.97
1203 Fire Pension	$154,690.63	$182,274.52	$158,542.74	$143,871.48
1204 Medical	$96,000.00	$115,200.00	$124,800.00	$110,400.00
1205 Medicare	$22,312.17	$22,887.27	$24,548.36	$25,012.68
1207 FICA	$57,231.60	$60,244.93	$61,766.99	$106,950.75
SUB-TOTAL	**$2,029,680.31**	**$2,129,244.22**	**$2,183,913.95**	**$2,159,527.17**
EDUCATION AND TRAINING				
2102 Education and Training	$25,342.15	$27,971.28	$30,953.22	$35,000.00
2103 Fire Prevention Training	$0.00	$0.00	$0.00	$5,000.00
SUB-TOTAL	**$25,342.15**	**$27,971.28**	**$30,953.22**	**$40,000.00**
CONTRACTUAL SERVICES				
3102 Fuel for Heating	$6,482.67	$7,302.68	$6,120.35	$10,000.00
3103 Insurance	$30,306.01	$20,624.22	$15,097.34	$45,000.00
3104 Memberships	$2,926.50	$4,489.73	$4,386.50	$1,500.00
3107 Accreditation	$0.00	$0.00	$0.00	$15,000.00
3108 Telephone	$30,360.66	$29,328.47	$24,037.22	$25,000.00
3111 Postage	$1,000.00	$1,200.00	$1,200.00	$500.00
3115 Other Misc.	$59,921.44	$36,430.23	$59,945.21	$40,000.00
3120 Medical Consulting	$5,000.00	$5,000.00	$10,000.00	$10,000.00
3302 Auditors Fees	$16,220.80	$19,430.79	$22,206.24	$20,000.00
3401 Maint. & Repair B & G	$22,940.50	$23,622.17	$28,301.16	$25,000.00
3402 Maint.& Repair-Comm.	$4,295.33	$5,793.63	$1,959.00	$3,500.00
3403 Maint.& Repair-M V	$90,334.97	$91,033.00	$86,514.42	$90,000.00
3404 Maint. & Repair-Equip.	$24,294.09	$25,186.97	$10,204.42	$10,000.00
3406 Maint.& Repair-O M	$0.00	$0.00	$0.00	$0.00
3503 MV - Operating Expense	$38,587.18	$52,675.15	$53,158.90	$70,000.00
3508 Medical Expense	$64,723.79	$68,266.91	$59,700.93	$50,000.00
3511 Bad Debt Expense	$2,309.32	$2,188.16	$1,848.11	$5,000.00
3900 Administrative Recovery	$193,400.00	$214,100.00	$212,400.00	$212,000.00
3908 Storm Water Utility Fee	$585.48	$585.48	$585.48	$600.00
3909 Auto Maintenance-MSF	$0.00	$0.00	$18,627.00	$0.00
3910 Auto Maintenance	$23,649.00	$24,086.00	$25,798.00	$27,941.00
SUB-TOTAL	**$617,337.74**	**$631,343.59**	**$642,090.28**	**$661,041.00**

FIRE & LIFE SQUAD FUND
213

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF SAFETY				
Division of Fire (213-8120) (continued)				
MATERIALS & SUPPLIES				
4102 Office Supplies	$5,163.11	$5,393.37	$6,012.34	$6,000.00
4108 Tools & Equip.	$7,582.62	$14,222.75	$8,240.28	$10,000.00
4202 Uniforms & Equipment	$31,674.64	$53,150.76	$41,940.10	$30,000.00
4221 Oxygen	$6,795.76	$13,909.24	$8,969.07	$6,500.00
4303 Other Expenses	$9,465.55	$7,071.64	$9,541.73	$10,000.00
SUB-TOTAL	**$60,681.68**	**$93,747.76**	**$74,703.52**	**$62,500.00**
CAPITAL				
5002 Computer	$17,627.53	$5,503.80	$10,922.44	$20,000.00
5101 Radio System	$0.00	$45,552.95	$0.00	$1,000.00
5102 Repairs to Fire House	$90,315.46	$10,962.57	$10,417.16	$20,000.00
5104 Tools & Equipment	$25,300.28	$34,040.77	$14,119.68	$10,000.00
5105 Turnout Gear	$24,628.20	$66,834.94	$26,578.83	$30,000.00
5106 Rescue Equipment	$26,135.75	$46.74	$5,284.20	$5,000.00
5107 Staff Car-Replacement	$0.00	$28,490.00	$6,946.00	$50,000.00
5108 Air Cylinder Replacement	$0.00	$0.00	$0.00	$5,000.00
5109 Vehicle Refurbishment	$0.00	$0.00	$0.00	$20,000.00
5110 Ambulance-New	$236,546.35	$0.00	$322,633.51	$0.00
5111 Ambulance-Equipment	$0.00	$0.00	$0.00	$0.00
5112 Update Emergency Warning Sirens	$0.00	$0.00	$0.00	$0.00
5113 Hose Replacement	$9,249.38	$0.00	$0.00	$0.00
5114 Engine-Replacement	$0.00	$0.00	$0.00	$0.00
5115 Engine-Equipment	$0.00	$0.00	$0.00	$0.00
5116 Pickup Truck-Replacement	$0.00	$0.00	$0.00	$0.00
5117 Land Purchase/Renovation	$0.00	$0.00	$0.00	$0.00
5120 New Station Development	$0.00	$0.00	$0.00	$0.00
5344 Municipal Service Facility	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$429,802.95**	**$191,431.77**	**$396,901.82**	**$161,000.00**
DEBT EXPENSES				
6100 Fiscal Charges	$0.00	$0.00	$0.00	$0.00
6101 Debt Retirement	$0.00	$0.00	$0.00	$0.00
6102 Interest	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
REIMBURSEMENTS				
7102 Trans Replace&Reserve	$0.00	$0.00	$0.00	$0.00
7103 Transfer to General-H.R.	$0.00	$0.00	$0.00	$0.00
7104 Transfer to Telecom	$0.00	$0.00	$0.00	$0.00
7405 Advance back to General Fund(2014)*	$0.00	$0.00	$125,000.00	$125,000.00
SUB-TOTAL	**$0.00**	**$0.00**	**$125,000.00**	**$125,000.00**
GRAND TOTAL	**$3,162,844.83**	**$3,073,738.62**	**$3,453,562.79**	**$3,209,068.17**

***2014 Advanced $250,000 from General Fund to Fire Fund-Ord #2014-038**

PARKING FUND
214

STATEMENT OF FUNCTIONS

This Fund receives its revenue from the money deposited in the community's parking meters. The money is then used for meter maintenance and meter enforcement.

PARKING FUND 214	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Revenue				
Miscellaneous	$18,930.12	$20,955.23	$20,307.12	$20,000.00
Cash Carryover	$0.00	$0.00	$0.00	$15,500.00
Total	$18,930.12	$20,955.23	$20,307.12	$35,500.00
Expenses				
Contractual Services	$3,961.00	$4,576.00	$4,700.00	$5,000.00
Materials & Supplies	$499.12	$0.00	$0.00	$500.00
Capital	$0.00	$0.00	$0.00	$20,000.00
Reimbursements	$10,000.00	$10,000.00	$10,000.00	$10,000.00
Total	$14,460.12	$14,576.00	$14,700.00	$35,500.00

PARKING FUND
214

REVENUE COMPARISON

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Miscellaneous 0080				
1405 Parking Meter	$18,930.12	$20,947.23	$20,303.12	$20,000.00
1406 Parking Permit	$0.00	$0.00	$0.00	$0.00
1407 Meter Hoods	$0.00	$8.00	$4.00	$0.00
Cash Carryover	$0.00	$0.00	$0.00	$15,500.00
SUB-TOTAL	**$18,930.12**	**$20,955.23**	**$20,307.12**	**$35,500.00**
GRAND TOTAL	**$18,930.12**	**$20,955.23**	**$20,307.12**	**$35,500.00**

PARKING FUND
214

EXPENSES

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF SAFETY				
Div. Of Police				
Bureau of Parking (214-1060)				
CONTRACTUAL SERVICES				
3404 Maint. & Repair-Lots	$3,961.00	$1,576.00	$0.00	$0.00
3417 Maint. & Repair-Meters	$0.00	$3,000.00	$4,700.00	$5,000.00
SUB-TOTAL	**$3,961.00**	**$4,576.00**	**$4,700.00**	**$5,000.00**
MATERIALS & SUPPLIES				
4303 Other Expense	$499.12	$0.00	$0.00	$500.00
SUB-TOTAL	**$499.12**	**$0.00**	**$0.00**	**$500.00**
CAPITAL				
5108 Meters	$0.00	$0.00	$0.00	$0.00
5146 Parking Lot Repair & Maint.	$0.00	$0.00	$0.00	$20,000.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$20,000.00**
REIMBURSEMENTS				
7101 Reimb. General Fund for Personnel	$0.00	$0.00	$0.00	$0.00
7401 Reimb. Streets/Parking Lot Maint.	$10,000.00	$10,000.00	$10,000.00	$10,000.00
SUB-TOTAL	**$10,000.00**	**$10,000.00**	**$10,000.00**	**$10,000.00**
GRAND TOTAL	**$14,460.12**	**$14,576.00**	**$14,700.00**	**$35,500.00**

COMPUTERIZED LEGAL RESEARCH FUND
and COMPUTER IMPROVEMENT FUND MUNICIPAL COURT
215, 216

STATEMENT OF FUNCTIONS

The Computerized Legal Research Fund receives its revenue from a special fee assessed on each cost levied by the Municipal Court. The funds thus generated are used to provide the Municipal Court Judge access to the Lexis system for legal research of case law that he uses in making decisions.

The Computer Improvement to the Municipal Court Fund receives its revenue from a special fee levied against each cost collected by the Municipal Court. The money thus collected is used to purchase equipment, software and support for the Municipal Court computer system.

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
COMPUTERIZED LEGAL RESEARCH FUND 215				
Revenue				
Miscellaneous	$1,369.50	$997.50	$1,051.50	$9,000.00
Cash Carryover	$0.00	$0.00	$0.00	$6,000.00
Total	$1,369.50	$997.50	$1,051.50	$15,000.00
Expenses				
Contractual Service	$0.00	$0.00	$0.00	$5,000.00
Other Expense	$0.00	$0.00	$0.00	$5,000.00
Capital	$0.00	$0.00	$0.00	$5,000.00
Total	$0.00	$0.00	$0.00	$15,000.00
COMPUTER IMPROVEMENT/MUNICIPAL COURT 216				
Revenue				
Miscellaneous	$917.00	$0.00	$0.00	$0.00
Fines	$16,918.50	$18,539.00	$20,833.50	$10,000.00
Cash Carryover	$0.00	$0.00	$0.00	$42,300.00
Total	$17,835.50	$18,539.00	$20,833.50	$52,300.00
Expenses				
Contractual Services	$6,218.77	$6,803.73	$11,117.94	$28,000.00
Other Expense	$1,695.00	$0.00	$0.00	$0.00
Capital	$5,598.88	$1,041.43	$2,939.13	$24,300.00
Total	$13,512.65	$7,845.16	$14,057.07	$52,300.00

COMPUTERIZED LEGAL RESEARCH FUND
215

COMPUTERIZED LEGAL RESEARCH FUND
215

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Miscellaneous 0080				
1505 Computerized Legal Fees	$1,369.50	$997.50	$1,051.50	$9,000.00
SUB-TOTAL	**$1,369.50**	**$997.50**	**$1,051.50**	**$9,000.00**
Transfer				
Cash Carryover	$0.00	$0.00	$0.00	$6,000.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$6,000.00**
GRAND TOTAL	**$1,369.50**	**$997.50**	**$1,051.50**	**$15,000.00**

COMPUTERIZED LEGAL RESEARCH FUND
215-0215

EXPENSES				
CONTRACTUAL SERVICES				
3115 Misc. Contractual	$0.00	$0.00	$0.00	$5,000.00
OTHER EXPENSE				
4303 Misc. Supplies	$0.00	$0.00	$0.00	$5,000.00
CAPITAL				
5101 Computer	$0.00	$0.00	$0.00	$5,000.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$15,000.00**
GRAND TOTAL	**$0.00**	**$0.00**	**$0.00**	**$15,000.00**

COMPUTER IMPROVEMENT FUND MUNICIPAL COURT
216

COMPUTER IMPROVEMENT/MUNICIPAL COURT
216

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Miscellaneous 0080				
3307 Miscellaneous	$917.00	$0.00	$0.00	$0.00
Fines				
1505 Miscellaneous Court Fees	$16,918.50	$18,539.00	$20,833.50	$10,000.00
SUB-TOTAL	**$17,835.50**	**$18,539.00**	**$20,833.50**	**$10,000.00**
Cash Carryover	$0.00	$0.00	$0.00	$42,300.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$42,300.00**
GRAND TOTAL	**$17,835.50**	**$18,539.00**	**$20,833.50**	**$52,300.00**

COMPUTER IMPROVEMENT/MUNICIPAL COURT
216-0216

EXPENSES				
CONTRACTUAL SERVICES				
3115 Misc. Contractual	$6,218.77	$6,803.73	$11,117.94	$28,000.00
OTHER EXPENSE				
4303 Misc. Supplies	$1,695.00	$0.00	$0.00	$0.00
CAPITAL				
5101 Computer Equipment	$5,598.88	$1,041.43	$2,939.13	$24,300.00
SUB-TOTAL	**$13,512.65**	**$7,845.16**	**$14,057.07**	**$52,300.00**
GRAND TOTAL	**$13,512.65**	**$7,845.16**	**$14,057.07**	**$52,300.00**

PARKS & RECREATION IMPACT FEE FUND
218

STATEMENT OF FUNCTIONS

This Fund was created to collect the Parks Impact Fee. This fee is charged to all residential development and is collected at the time a building permit is issued. The fee funds projects associated with the expansion of the City's parks and recreation infrastructure to meet the needs of a growing community.

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
PARKS/REC.IMPACT FEE FUND-GREENSPACE 218				
Revenue				
Miscellaneous	$1,911.90	$769.90	$13,025.90	$8,000.00
Transfer	$0.00	$0.00	$0.00	$0.00
Cash Carryover	$0.00	$0.00	$0.00	$4,000.00
Total	$1,911.90	$769.90	$13,025.90	$12,000.00
Expenses				
Capital	$27,495.89	$0.00	$0.00	$12,000.00
Reimbursements	$0.00	$1,911.90	$0.00	$0.00
Total	$27,495.89	$1,911.90	$0.00	$12,000.00

PARKS & RECREATION IMPACT FEE FUND
218

REVENUE COMPARISON

PARKS RECREATION IMPACT FEE FUND
218-0218

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Miscellaneous 0080				
1373 Proceeds From Sale of Land	$0.00	$0.00	$0.00	$0.00
1870 Donation to City Parks	$0.00	$0.00	$0.00	$0.00
2001 Impact Fees	$1,911.90	$769.90	$13,025.90	$8,000.00
SUB-TOTAL	**$1,911.90**	**$769.90**	**$13,025.90**	**$8,000.00**
Transfer 0090				
1351 Transfer from General Fund	$0.00	$0.00	$0.00	$0.00
Cash Carryover	$0.00	$0.00	$0.00	$4,000.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$4,000.00**
GRAND TOTAL	**$1,911.90**	**$769.90**	**$13,025.90**	**$12,000.00**

PARKS RECREATION IMPACT FEE FUND
218-0218

EXPENSES				
CAPITAL				
5101 Purchase Open Space Land	$0.00	$0.00	$0.00	$12,000.00
5102 Parks Master Plan	$0.00	$0.00	$0.00	$0.00
5103 Park Development	$27,495.89	$0.00	$0.00	$0.00
SUB-TOTAL	**$27,495.89**	**$0.00**	**$0.00**	**$12,000.00**
REIMBURSEMENTS				
7401 Refunds/Reimbursements	$0.00	$1,911.90	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$1,911.90**	**$0.00**	**$0.00**
GRAND TOTAL	**$27,495.89**	**$1,911.90**	**$0.00**	**$12,000.00**

COMMUNITY DEVELOPMENT FUND
221

STATEMENT OF FUNCTIONS

The Community Development fund receives grant appropriations through Warren County from the Community Development Block Grant Program administered by the U.S. Department of Housing and Urban Development. The City utilizes these funds to provide activities and projects that benefit low and moderate-income areas within the community.

COMMUNITY DEVELOPMENT FUND 221	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Revenue				
Intergovernmental	$0.00	$44,340.00	$0.00	$0.00
Transfers	$0.00	$0.00	$0.00	$0.00
Miscellaneous	$0.00	$0.00	$0.00	$0.00
Cash Carryover	$0.00	$0.00	$0.00	$0.00
Total	$0.00	$44,340.00	$0.00	$0.00
Expenses				
Contractual Services	$0.00	$0.00	$0.00	$0.00
Capital	$0.00	$42,880.00	$0.00	$0.00
Transfers	$0.00	$0.00	$0.00	$0.00
Total	$0.00	$42,880.00	$0.00	$0.00

COMMUNITY DEVELOPMENT FUND
221

COMMUNITY DEVELOPMENT FUND
221

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Intergovernmental Revenues 0040				
2101 Grant CDBG	$0.00	$0.00	$0.00	$0.00
2102 One Time Grants	$0.00	$44,340.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$44,340.00**	**$0.00**	**$0.00**
Miscellaneous 0080				
2107 Miscellaneous	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Transfers 0090				
2151 Transfer from Capital	$0.00	$0.00	$0.00	$0.00
2152 Transfer from Storm Water	$0.00	$0.00	$0.00	$0.00
2153 Transfer from Water	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Cash Carry-over	$0.00	$0.00	$0.00	$0.00
GRAND TOTAL	**$0.00**	**$44,340.00**	**$0.00**	**$0.00**

COMMUNITY DEVELOPMENT FUND
221-7503
EXPENSES
CAPITAL

5908 Alley pavement	$0.00	$0.00	$0.00	$0.00
5910 Jameson Lane Improvements	$0.00	$0.00	$0.00	$0.00
5911 Transfer to Capital	$0.00	$0.00	$0.00	$0.00
5912 Water Street Improvements	$0.00	$0.00	$0.00	$0.00
5913 Demolitions	$0.00	$42,880.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$42,880.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$0.00**	**$42,880.00**	**$0.00**	**$0.00**

STATE HIGHWAY MAINTENANCE FUND
222

STATEMENT OF FUNCTIONS

This program is identical to the street maintenance program, except this covers work performed on the various state highways located within the City. The money utilized for this section are from the State Highway Maintenance and Repair Fund, which are generated by gasoline tax revenues and can only be spent for this limited purpose.

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
STATE HIGHWAY FUND 222				
Revenue				
State Shared Tax	$59,157.50	$58,575.88	$61,713.90	$65,000.00
Cash Carryover	$0.00	$0.00	$0.00	$0.00
Total	$59,157.50	$58,575.88	$61,713.90	$65,000.00
Expenses				
Contractual Services	$43,896.47	$54,855.68	$31,857.86	$36,000.00
Materials & Supplies	$31,656.05	$24,487.45	$28,954.28	$29,000.00
Total	$75,552.52	$79,343.13	$60,812.14	$65,000.00

STATE HIGHWAY MAINTENANCE FUND
222

STATE HIGHWAY MAINTENANCE FUND
222

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Local Taxes 0020				
2201 State Gas Tax	$32,491.89	$31,289.52	$32,849.97	$35,000.00
2202 Motor Vehicle Tax	$26,665.61	$27,286.36	$28,863.93	$30,000.00
SUB-TOTAL	**$59,157.50**	**$58,575.88**	**$61,713.90**	**$65,000.00**
Carry over Reserves	$0.00	$0.00	$0.00	$0.00
GRAND TOTAL	**$59,157.50**	**$58,575.88**	**$61,713.90**	**$65,000.00**

STATE HIGHWAY MAINTENANCE
222-6310
EXPENSES

CONTRACTUAL SERVICES				
3107 Operation by Contract	$27,024.72	$29,284.90	$8,542.11	$10,000.00
3403 Maint. & Repair-MV	$13,262.80	$15,313.90	$20,649.25	$16,000.00
3503 MV-Operating Expenses	$3,608.95	$10,256.88	$2,666.50	$10,000.00
SUB-TOTAL	**$43,896.47**	**$54,855.68**	**$31,857.86**	**$36,000.00**
MATERIALS & SUPPLIES				
4215 Material Street Repair	$8,217.17	$11,250.47	$8,683.09	$10,000.00
4216 Salt	$23,438.88	$0.00	$0.00	$0.00
4217 Paint	$0.00	$0.00	$0.00	$0.00
4218 Signs	$0.00	$9,212.40	$6,993.75	$11,000.00
4303 Other Expense	$0.00	$4,024.58	$13,277.44	$8,000.00
SUB-TOTAL	**$31,656.05**	**$24,487.45**	**$28,954.28**	**$29,000.00**
GRAND TOTAL	**$75,552.52**	**$79,343.13**	**$60,812.14**	**$65,000.00**

TRANSPORTATION IMPACT FEE
228

STATEMENT OF FUNCTIONS

The transportation impact fee funds projects and equipment utilized to expand the City's roadway infrastructure. This fee allows the City to recoup some of the transportation costs associated with a growing community. The fee is collected for both residential and non-residential development. The impact fee is collected at the time a building permit is issued, and is under the direction of the Deputy City Manager.

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
TRANSPORTATION IMPACT FEE				
228				
Revenue				
Permits & Licenses	$15,496.00	$14,866.38	$12,246.37	$20,000.00
Interest	$312.81	$201.95	$265.89	$300.00
Cash Carryover	$0.00	$0.00	$0.00	$0.00
Total	$15,808.81	$15,068.33	$12,512.26	$20,300.00
Expenses				
Contractual Service	$38,475.87	$0.00	$0.00	$0.00
Capital	$0.00	$0.00	$0.00	$0.00
Reimbursement	$0.00	$0.00	$0.00	$0.00
Total	$38,475.87	$0.00	$0.00	$0.00

TRANSPORTATION IMPACT FEE
228

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Transportation Impact Fee				
REVENUE				
228-0060				
Fines, Licenses & Permits 0060				
1500 Impact Fee	$15,496.00	$14,866.38	$12,246.37	$20,000.00
Interest on Investments 0061				
1540 Interest	$312.81	$201.95	$265.89	$300.00
Cash Carryover	$0.00	$0.00	$0.00	$0.00
GRAND TOTAL	**$15,808.81**	**$15,068.33**	**$12,512.26**	**$20,300.00**
EXPENSES				
228-0228				
Contractual Service				
3115 Miscellaneous	$38,475.87	$0.00	$0.00	$0.00
Capital				
5101 Capital	$0.00	$0.00	$0.00	$0.00
Refunds/Reimbursements				
7401 Reimbursements	$0.00	$0.00	$0.00	$0.00
GRAND TOTAL	**$38,475.87**	**$0.00**	**$0.00**	**$0.00**

TAX INCREMENT FINANCE FUND
230

STATEMENT OF FUNCTIONS

This Fund is used to finance industrial development projects that make use of Tax Increment Financing. In this method of providing incentives for Industry to locate in Lebanon, the City purchases land, constructs improvements and then abates the taxes on the property for a public purpose. The City then leases the property to a firm that is interested in locating in the community. The firm then builds a facility of a minimum value that the taxes of which would provide sufficient money to pay the debt the City incurs in buying the land and building the public improvements. Rather than buy the land, the company pays a "special fee" to the City equal to what they would have paid in taxes had no abatement been in place. At the end of the agreed upon period of the lease (up to 30 years) the company then receives the land for $1.00.

The City has agreements with the two affected school districts; Kings Local and Lebanon City, that provides for a portion of the "service fee" to be paid to them. This is based on the amount of money that is left after the City's costs for providing the incentive package have been paid.

TAX INCREMENT EQUIVALENT FUND 230	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Revenue				
State Shared Taxes	$0.00	$0.00	$0.00	$0.00
Federal Grants & Reimb.	$0.00	$444,729.00	$0.00	$0.00
Service Fees	$1,766,898.53	$1,484,648.63	$1,781,043.28	$1,708,150.00
Note Proceeds	$0.00	$0.00	$0.00	$0.00
Miscellaneous	$2,507.54	$0.00	$0.00	$0.00
Cash Carryover	$0.00	$0.00	$0.00	$0.00
Total	$1,769,406.07	$1,929,377.63	$1,781,043.28	$1,708,150.00
Expenses				
Other	$116,597.70	$113,931.96	$107,773.03	$150,000.00
Capital	$675,038.54	$2,604,130.36	$1,836.00	$0.00
Debt	$0.00	$0.00	$10,000.00	$62,000.00
Transfer	$250,500.00	$249,437.76	$249,437.76	$249,437.76
Reimbursement	$345,607.11	$900,216.00	$407,960.03	$600,000.00
Total	$1,387,743.35	$3,867,716.08	$777,006.82	$1,061,437.76

TAX INCREMENT FINANCE FUND
230

TAX INCREMENT EQUIVALENT FUND
230

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
State Shared Taxes 0020				
1108 Rollback Tax	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Federal Grants & Reimb. 0040				
1314 Reimb. Grant	$0.00	$444,729.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$444,729.00**	**$0.00**	**$0.00**
Service Fees 0050				
2100 Farm Lease	$8,129.10	$8,129.10	$8,129.10	$8,150.00
2200 TIF Lease Pymts	$0.00	$1.00	$1.00	$0.00
2301 Tax Increment Service Fees	$1,758,769.43	$1,476,518.53	$1,772,913.18	$1,700,000.00
SUB-TOTAL	**$1,766,898.53**	**$1,484,648.63**	**$1,781,043.28**	**$1,708,150.00**
Miscellaneous 0080				
7000 Property Tax Reimb.	$2,507.54	$0.00	$0.00	$0.00
SUB-TOTAL	**$2,507.54**	**$0.00**	**$0.00**	**$0.00**
Cash Carryover	$0.00	$0.00	$0.00	$0.00
GRAND TOTAL	**$1,769,406.07**	**$1,929,377.63**	**$1,781,043.28**	**$1,708,150.00**

TAX INCREMENT EQUIVALENT FUND
230-0203

EXPENSES				
OTHER EXPENSE				
4303 Miscellaneous	$116,597.70	$113,931.96	$107,773.03	$150,000.00
4401 Forgiveness Loan Program	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$116,597.70**	**$113,931.96**	**$107,773.03**	**$150,000.00**
CAPITAL				
5100 Land Purchase	$0.00	$885,000.00	$0.00	$0.00
5104 Road Improv/Infrastructure*	$675,038.54	$896,198.44	$1,836.00	$0.00
5105 Sanitary Sewer Lift Station/Extension	$0.00	$627,608.54	$0.00	$0.00
5106 SR 48 Kingsview Dr. Improv.	$0.00	$195,323.38	$0.00	$0.00
SUB-TOTAL	**$675,038.54**	**$2,604,130.36**	**$1,836.00**	**$0.00**
DEBT				
6100 Fiscal Charges	$0.00	$0.00	$0.00	$0.00
6102 Kingsview San. Swr Principal	$0.00	$0.00	$0.00	$42,000.00
6103 Kingsview San. Swr Interest	$0.00	$0.00	$10,000.00	$20,000.00
SUB-TOTAL	**$0.00**	**$0.00**	**$10,000.00**	**$62,000.00**
REIMBURSEMENTS				
7100 Transfer Ind. Pk Fund	$160,000.00	$159,442.81	$159,442.81	$159,442.81
7102 Transfer G.O. Bond	$42,500.00	$42,500.00	$42,500.00	$42,500.00
7103 Transfer General Fund	$48,000.00	$47,494.95	$47,494.95	$47,494.95
7104 Reimb. Electric/Schools	$0.00	$0.00	$0.00	$0.00
7106 Reimb Kings Local School	$219,820.43	$711,122.00	$214,543.92	$350,000.00
7107 Reimb Leb City School	$125,786.68	$189,094.00	$193,416.11	$250,000.00
SUB-TOTAL	**$596,107.11**	**$1,149,653.76**	**$657,397.79**	**$849,437.76**
GRAND TOTAL	**$1,387,743.35**	**$3,867,716.08**	**$777,006.82**	**$1,061,437.76**

FEMA GRANT FUND
240

STATEMENT OF FUNCTIONS

Council established this Fund under Ordinance 9144 in 2005. This fund is to record all Federal Emergency Management grant monies.

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
FEMA Grant Fund				
240				
Revenue				
Federal Grant & Reimbursements	$0.00	$0.00	$0.00	$0.00
Total	$0.00	$0.00	$0.00	$0.00
Expenses				
Transfers	$0.00	$0.00	$0.00	$0.00
Total	$0.00	$0.00	$0.00	$0.00

FEMA GRANT FUND
240

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Federal Grants and Reimbursements 0080				
1314 Grants	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
EXPENSES				
Reimbursements 0240				
7100 Transfer	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**

GENERAL OBLIGATION BOND FUND
325

STATEMENT OF FUNCTIONS

This Fund receives its revenue from a 11% share in the 1% earning tax imposed on those who work inside the corporation limits. The City Council is then able to utilize these funds to repay the principal and interest incurred when debt is issued to finance major public improvements, other than assessment issues and utility issues. This permits the City to build for the future needs of the community and pay for them from money received from new residents and those benefiting from the new industry that Lebanon has been able to attract.

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
GENERAL OBLIGATION BONDS				
325				
Revenue				
Local Taxes	$626,147.32	$671,972.06	$694,912.16	$727,000.00
Proceeds from Debt	$0.00	$0.00	$0.00	$0.00
Miscellaneous	$0.00	$0.00	$1,298.00	$0.00
Interest	$39,760.64	$20,069.85	$18,174.45	$15,000.00
Transfers	$46,768.33	$480,771.00	$42,500.00	$282,500.00
Cash Carryover	$0.00	$0.00	$0.00	$516,928.00
Total	$712,676.29	$1,172,812.91	$756,884.61	$1,541,428.00
Expenses				
Debt	$664,701.50	$781,984.93	$793,326.26	$1,541,428.00
Total	$664,701.50	$781,984.93	$793,326.26	$1,541,428.00

GENERAL OBLIGATION BOND FUND
325

REVENUE COMPARISON

REVENUE	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Local Taxes 0010				
1003 Trailer Tax - County	$0.00	$0.00	$0.00	$0.00
1110 Income Tax	$626,147.32	$671,972.06	$694,912.16	$727,000.00
SUB-TOTAL	**$626,147.32**	**$671,972.06**	**$694,912.16**	**$727,000.00**
Proceeds from Public Debt 0070				
1304 Note Proceeds	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Miscellaneous				
2507 Miscellaneous	$0.00	$0.00	$1,298.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$1,298.00**	**$0.00**
Interest on Investments 0081				
2540 Interest	$39,760.64	$20,069.85	$18,174.45	$15,000.00
SUB-TOTAL	**$39,760.64**	**$20,069.85**	**$18,174.45**	**$15,000.00**
Transfers 0090				
2550 Transfers-TIF Fund	$42,500.00	$42,500.00	$42,500.00	$42,500.00
2551 Transfer frm 350(close out Fund)	$4,268.33	$0.00	$0.00	$0.00
2552 Transfer frm 526 (Reimburse GO)	$0.00	$438,271.00	$0.00	$240,000.00
SUB-TOTAL	$46,768.33	$480,771.00	$42,500.00	$282,500.00
Cash Carry-over	$0.00	$0.00	$0.00	$516,928.00
GRAND TOTAL	**$712,676.29**	**$1,172,812.91**	**$756,884.61**	**$1,541,428.00**

GENERAL OBLIGATION BOND FUND
325

EXPENSES

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEBT RETIREMENT 0032				
6100 Service Fees & Fiscal Charge	$0.00	$0.00	$0.00	$10,000.00
6109 Kingsview/Henkle-Principal	$0.00	$0.00	$0.00	$0.00
6209 Kingsview/Henkle-Interest	$0.00	$0.00	$0.00	$0.00
6110 Deerfield Rd-Principal	$0.00	$0.00	$0.00	$0.00
6210 Deerfield Rd.-Interest	$0.00	$0.00	$0.00	$0.00
6211 2003 Capital Rd. Improv. Principal	$185,000.00	$310,000.00	$315,000.00	$325,000.00
6212 2003 Capital Rd. Improv. Interest	$100,107.50	$78,692.93	$117,906.26	$111,608.00
6111 Pleasant Street-Principal	$11,454.00	$30,560.00	$0.00	$0.00
6112 Pleasant Street-Interest	$2,520.00	$2,112.00	$0.00	$0.00
6113 Miller Rd-97 Justice Dr-08 Principal	$250,000.00	$255,000.00	$265,000.00	$270,000.00
6114 Miller Rd-97 Justice Dr-08 Interest	$115,620.00	$105,620.00	$95,420.00	$84,820.00
6115 2013 St Rt 123 Connector-Principal	$0.00	$0.00	$0.00	$0.00
6116 2013 St Rt 123 Connector-Interest	$0.00	$0.00	$0.00	$0.00
6117 MSF-Principal*	$0.00	$0.00	$0.00	$680,000.00
6118 MSF-Interest	$0.00	$0.00	$0.00	$60,000.00
SUB-TOTAL	**$664,701.50**	**$781,984.93**	**$793,326.26**	**$1,541,428.00**
GRAND TOTAL	**$664,701.50**	**$781,984.93**	**$793,326.26**	**$1,541,428.00**

***Paying down MSF note ($2.7 to $2.1) from excess reserves from Special Assessment Fund.**

LIBRARY BOND RETIREMENT FUND
350

STATEMENT OF FUNCTIONS

This Fund provides the location in which the money collected from a 1-mil property tax to repay the bond issued for the expansion of the Public Library is held. This tax was approved by the voters in 1986 and will expire in 2009.

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
LIBRARY BOND RETIREMENT FUND 350				
Revenue				
Local Taxes	$0.00	$0.00	$0.00	$0.00
State Shared Taxes	$0.00	$0.00	$0.00	$0.00
Cash Carryover	$0.00	$0.00	$0.00	$0.00
Total	$0.00	$0.00	$0.00	$0.00
Expenses				
Transfer Out	$4,268.33	$0.00	$0.00	$0.00
Debt	$0.00	$0.00	$0.00	$0.00
Total	$4,268.33	$0.00	$0.00	$0.00

LIBRARY BOND RETIREMENT FUND
350

LIBRARY BOND RETIREMENT FUND
350-0503

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Local Taxes 0010				
1000 Library Bond Retirement	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
State Shared Taxes 0020				
1108 Homestead Tax	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Cash Carry Over	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**

LIBRARY BOND RETIREMENT FUND
350-0350

EXPENSES				
TRANSFERS				
5999 Transfer Out(Close Out Fund-to 325)	$4,268.33	$0.00	$0.00	$0.00
SUB-TOTAL	$4,268.33	$0.00	$0.00	$0.00
DEBT RETIREMENT				
6100 Fiscal & Service	$0.00	$0.00	$0.00	$0.00
6101 Retirement of Debt	$0.00	$0.00	$0.00	$0.00
6102 Library Interest	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$4,268.33**	**$0.00**	**$0.00**	**$0.00**

CEMETERY IMPROVEMENT FUND
404

STATEMENT OF FUNCTIONS

This fund receives money from all sources for Cemetery Improvement, including monies from the Cropper Estate received in 1998 and transferred from the General Fund.

CEMETERY IMPROVEMENT FUND 404	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Revenue				
Charges for Services	$7,500.00	$7,800.00	$8,800.00	$8,000.00
Interest	$0.00	$0.00	$0.00	$0.00
Cash Carryover	$0.00	$0.00	$0.00	$0.00
Total	$7,500.00	$7,800.00	$8,800.00	$8,000.00
Expenses				
Materials & Supplies	$0.00	$0.00	$0.00	$0.00
Capital	$4,613.29	$2,556.44	$5,920.32	$5,000.00
Total	$4,613.29	$2,556.44	$5,920.32	$5,000.00

CEMETERY IMPROVEMENT FUND
404

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Charges for Service 0050				
3302 Open & Close	$7,500.00	$7,800.00	$8,800.00	$8,000.00
SUB-TOTAL	**$7,500.00**	**$7,800.00**	**$8,800.00**	**$8,000.00**
Miscellaneous 0081				
0440 Interest	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Cash Carryover	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$7,500.00**	**$7,800.00**	**$8,800.00**	**$8,000.00**

Cemetery Improvement Fund (404-0204)				
EXPENSES				
MATERIALS & SUPPLIES				
4303 Other Expenses	$0.00	$0.00	$0.00	$0.00
CAPITAL				
5101 Capital	$4,613.29	$2,556.44	$5,920.32	$5,000.00
SUB-TOTAL	**$4,613.29**	**$2,556.44**	**$5,920.32**	**$5,000.00**
GRAND TOTAL	**$4,613.29**	**$2,556.44**	**$5,920.32**	**$5,000.00**

CAPITAL IMPROVEMENT FUND
408

STATEMENT OF FUNCTIONS

The revenue for this fund comes from a 33% share in the City's 1% earnings tax. The City then uses these funds for the normal capital improvements that are done each year. This is where major projects are paid from before any debt is issued for repayment. In addition, most non-utility construction or equipment needs are purchased through this fund.

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Capital Improvement Fund 408				
Revenue				
Local Tax	$1,969,107.32	$2,106,916.39	$2,084,736.61	$2,272,000.00
Intergovernmental	$508,061.56	$2,561,544.44	$82,500.00	$719,000.00
Debt	$0.00	$5,811,523.00	$4,219,658.00	$2,100,000.00
Miscellaneous	$161,734.83	$283,937.61	$100,474.80	$97,400.00
Interest	$22,609.46	$23,365.58	$30,248.57	$22,000.00
Transfer	$0.00	$0.00	$0.00	$0.00
Advance In	$0.00	$0.00	$0.00	$0.00
Cash Carryover	$0.00	$0.00	$0.00	$1,491,100.00
Total	$2,661,513.17	$10,787,287.02	$6,517,617.98	$6,701,500.00
Expenses				
Capital	$2,786,473.63	$4,555,657.68	$5,858,004.44	$2,204,500.00
Debt	$0.00	$0.00	$3,131,000.00	$3,652,000.00
Administrative Recovery	$0.00	$0.00	$0.00	$0.00
Transfer	$495,000.00	$695,000.00	$1,595,000.00	$845,000.00
Total	$3,281,473.63	$5,250,657.68	$10,584,004.44	$6,701,500.00

CAPITAL IMPROVEMENT FUND
408

REVENUE COMPARISON

REVENUE	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Local Taxes 0010				
1110 Income Tax	$1,878,442.32	$2,015,916.39	$2,084,736.61	$2,181,000.00
1112 Permissive Tax (CVT)	$90,665.00	$91,000.00	$0.00	$91,000.00
SUB-TOTAL	**$1,969,107.32**	**$2,106,916.39**	**$2,084,736.61**	**$2,272,000.00**
Grants 0040				
1315 Grant Tree/Streetscape	$0.00	$0.00	$0.00	$0.00
1314 ODRC Grant (Track Upgrade)	$0.00	$25,000.00	$0.00	$0.00
1316 Grant - CDBG	$280,842.00	$0.00	$0.00	$250,000.00
1317 Grant - OPWC	$227,219.56	$936,519.00	$0.00	$399,000.00
1318 Grant - ODNR	$0.00	$12,410.00	$0.00	$0.00
1319 ODOT Urban PavingReimbursement	$0.00	$0.00	$0.00	$0.00
1320 Grant - STP Connector	$0.00	$1,587,615.44	$0.00	$0.00
1321 Grant - OKI TA Rail Project	$0.00	$0.00	$82,500.00	$0.00
1322 Grant - ODOT	$0.00	$0.00	$0.00	$70,000.00
SUB-TOTAL	**$508,061.56**	**$2,561,544.44**	**$82,500.00**	**$719,000.00**
Debt 0070				
2502 Note Proceeds -123 Connector	$0.00	$3,111,523.00	$1,500,000.00	$0.00
2507 Note Proceeds - Municipal Serv. Facility	$0.00	$0.00	$2,719,658.00	$0.00
0801 Bond Proceeds	$0.00	$2,700,000.00	$0.00	$2,100,000.00
0803 Bond Premium	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$5,811,523.00**	**$4,219,658.00**	**$2,100,000.00**
Miscellaneous 0080				
0600 Tree Fund	$0.00	$0.00	$0.00	$0.00
0807 Misc.	$0.00	$3,989.43	$0.00	$0.00
0700 Dedication Tree Plaques	$2,600.00	$3,460.00	$1,030.00	$1,200.00
0701 Tree City USA Awards	$0.00	$0.00	$0.00	$0.00
0706 Memorial Bench Program	$800.00	$0.00	$7,355.00	$1,200.00
0800 Sale of Fixed Assets	$1,750.00	$11,573.77	$15,067.77	$0.00
0802 Land Sales	$49,515.00	$0.00	$0.00	$0.00
0803 I&O Rail Ridership Reimbursement	$12,071.00	$19,906.00	$9,014.50	$20,000.00
0870 Refunds	$1,060.79	$492.24	$2,863.59	$0.00
0808 Sidewalk Repair Reimbursements	$93,938.04	$87,791.17	$65,143.94	$75,000.00
0900 Development Bond Revocation	$0.00	$156,725.00	$0.00	$0.00
SUB-TOTAL	**$161,734.83**	**$283,937.61**	**$100,474.80**	**$97,400.00**
Interest 0081				
3340 Interest	$22,609.46	$23,365.58	$30,248.57	$22,000.00
SUB-TOTAL	**$22,609.46**	**$23,365.58**	**$30,248.57**	**$22,000.00**
Transfers 0090				
0850 Transfers	$0.00	$0.00	$0.00	$0.00
0852 Transfer in frm CDBG	$0.00	$0.00	$0.00	$0.00
0853 Advance in frm GO Bond	$0.00	$0.00	$0.00	$0.00
0854 Transfer in from General (Comm Ctr)	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Cash Carryover	$0.00	$0.00	$0.00	$1,491,100.00
GRAND TOTAL	**$2,661,513.17**	**$10,787,287.02**	**$6,517,617.98**	**$6,701,500.00**

CAPITAL IMPROVEMENT FUND
408

EXPENSES

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
GENERAL CAPITAL IMPROVEMENTS (408-0100)				
CAPITAL				
5102 Vehicle Replacement**	$166,174.94	$324,092.06	$337,343.28	$397,000.00
5105 Street Program	$546,703.96	$232,790.87	$411,647.90	$540,000.00
5106 Curb, Gutter, Sidewalk	$121,993.87	$246,015.63	$255,225.87	$300,000.00
5107 Police Equipment	$0.00	$0.00	$0.00	$0.00
5108 Tree Program	$30,720.60	$36,715.96	$32,052.22	$25,000.00
5110 Main Street	$0.00	$0.00	$0.00	$0.00
5112 Silver Street	$0.00	$0.00	$0.00	$0.00
5114 Engineering Equipment	$0.00	$0.00	$0.00	$0.00
5117 Computer	$75,974.88	$74,486.11	$59,793.10	$67,500.00
5118 Office Equipment/Furniture	$0.00	$0.00	$0.00	$0.00
5120 Facility Repair	$156,754.72	$53,161.65	$40,107.07	$55,000.00
5127 Street Furniture	$1,246.47	$4,908.20	$13,793.56	$5,000.00
5129 Sign Program	$2,779.23	$0.00	$0.00	$0.00
5139 Orchard Avenue	$0.00	$0.00	$0.00	$0.00
5141 Columbia Bus. Pk/Rd Improvement	$0.00	$0.00	$0.00	$0.00
5142 Railroad Repair Match	$75,518.50	$101,502.90	$163,579.16	$60,000.00
5145 Police Vehicle Equipment	$0.00	$0.00	$0.00	$0.00
5146 Parking Lot Repair & Maint.*	$0.00	$0.00	$0.00	$25,000.00
5155 Broadway Bridge Repair	$0.00	$0.00	$0.00	$0.00
5156 Oakwood Storm Sewer	$0.00	$0.00	$0.00	$0.00
5159 27 N. Mechanic St.	$0.00	$0.00	$0.00	$0.00
5160 Summit St. Storm Sewer	$0.00	$0.00	$0.00	$0.00
5161 Sam's House Restoration	$0.00	$0.00	$0.00	$0.00
5201 Jameson Lane	$0.00	$0.00	$0.00	$0.00
5202 Bridge Rehabilitation	$21,123.10	$194,064.53	$0.00	$0.00
5301 CBD Pesdestrian Safety Improvements	$0.00	$0.00	$0.00	$70,000.00
5314 Development 511 N. Broadway	$0.00	$0.00	$0.00	$0.00

CAPITAL IMPROVEMENT FUND
408

EXPENSES

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
GENERAL CAPITAL IMPROVEMENTS (408-0100) continued				
5332 Software Pkg Upgrade	$0.00	$0.00	$0.00	$0.00
5342 GIS	$0.00	$0.00	$0.00	$0.00
5343 Countryside YMCA Bike Trail	$0.00	$0.00	$0.00	$0.00
5344 Municipal Service Facility	$57,985.99	$2,745.00	$1,316,978.23	$0.00
5345 Traffic Signal Improvements	$22,698.42	$0.00	$0.00	$10,000.00
5352 Orchard Ave Recon	$0.00	$0.00	$0.00	$0.00
5354 S.R. 123/S.R. 63 Connector	$749,252.29	$2,627,264.47	$2,798,603.32	$0.00
5355 CBD Streetscape-N. Broadway	$0.00	$0.00	$0.00	$0.00
5356 Justice Drive Reconstruction	$0.00	$0.00	$0.00	$0.00
5357 Thoroughfare Plan Update	$0.00	$0.00	$0.00	$0.00
5359 East Warren St. Reconstruction	$0.00	$0.00	$2,544.54	$0.00
5360 Maple St.Reconstruction	$0.00	$0.00	$0.00	$0.00
5363 Miller Park	$0.00	$0.00	$0.00	$0.00
5365 Cook Road	$0.00	$0.00	$0.00	$0.00
5366 Burt Road	$0.00	$0.00	$0.00	$0.00
5367 Street Reconstruction***	$757,546.66	$657,910.30	$426,336.19	$650,000.00
5368 Police Communication Center	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$2,786,473.63**	**$4,555,657.68**	**$5,858,004.44**	**$2,204,500.00**
DEBT SERVICE				
6100 Fiscal Charges	$0.00	$0.00	$0.00	$10,000.00
6108 Municipal Service Facility-Principal NOTE	$0.00	$0.00	$0.00	$2,100,000.00
6109 Municipal Service Facility-Interest NOTE	$0.00	$0.00	$0.00	$27,000.00
6110 123 Connector-Principal	$0.00	$0.00	$3,100,000.00	$1,500,000.00
6111 123 Connector-Interest	$0.00	$0.00	$31,000.00	$15,000.00
SUB-TOTAL	**$0.00**	**$0.00**	**$3,131,000.00**	**$3,652,000.00**
REIMBURSEMENTS				
7101 Administrative Recovery	$0.00	$0.00	$0.00	$0.00
7102 Replacement Reserve	$95,000.00	$95,000.00	$95,000.00	$95,000.00
7103 Transfer to Issue II Fund-Broadway	$0.00	$0.00	$0.00	$0.00
7104 Transfer to Issue II Fund-Cincinnati Ave.	$0.00	$0.00	$0.00	$0.00
7105 Transfer to CDBG-Jameson Lane	$0.00	$0.00	$0.00	$0.00
7106 Transfer to Issue II Fund-Monroe	$0.00	$0.00	$0.00	$0.00
7107 Transfer to CDBG-Alley	$0.00	$0.00	$0.00	$0.00
7108 Transfer to Issue II	$400,000.00	$600,000.00	$1,500,000.00	$750,000.00
SUB-TOTAL	**$495,000.00**	**$695,000.00**	**$1,595,000.00**	**$845,000.00**
GRAND TOTAL	**$3,281,473.63**	**$5,250,657.68**	**$10,584,004.44**	**$6,701,500.00**

***Parking Lot**
Sycamore Street Parking Lot-
Note:$20k budgeted in Parking Fund

****2015 Fleet/Vehicle Replacement**
Note: $60k budgeted in Sanitation for Dump
Police - 1 Marked Vehicles and 2 Unmarked
Bldg. Maint. - 1 Pickup Truck
Administration - 1 CM Vehicle
Parks - 1 Mower Replacement
Streets - 1 Dump Truck

*****Street Reconstruction**
High Street Reconstruction

CAPITAL RESERVE AND REPLACEMENT FUND
410

STATEMENT OF FUNCTIONS

Beginning in 2009, this fund serves as a replacement fund for anticipated expenses related to the repair and/or replacement of the 5 railroad bridges maintained by the City and other major capital requirements.

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
CAPITAL RESERVE AND REPLACEMENT FUND 410				
Revenue				
Transfer In	$95,000.00	$95,000.00	$95,000.00	$95,000.00
Cash Carryover	$0.00	$0.00	$0.00	$0.00
Total	$95,000.00	$95,000.00	$95,000.00	$95,000.00
Expenses				
Capital	$0.00	$0.00	$150,000.00	$0.00
Total	$0.00	$0.00	$150,000.00	$0.00

CAPITAL RESERVE AND REPLACEMENT FUND
410

CAPITAL RESERVE AND REPLACEMENT FUND
410

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Transfer 0090				
1050 Transfer from Capital 408	$95,000.00	$95,000.00	$95,000.00	$95,000.00
SUB-TOTAL	**$95,000.00**	**$95,000.00**	**$95,000.00**	**$95,000.00**
Cash Carryover	$0.00	$0.00	$0.00	$0.00
GRAND TOTAL	**$95,000.00**	**$95,000.00**	**$95,000.00**	**$95,000.00**
EXPENSES				
(410-0101)				
CAPITAL				
5331 Rail Repairs	$0.00	$0.00	$50,000.00	$0.00
5344 Municipal Service Facility	$0.00	$0.00	$100,000.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$150,000.00**	**$0.00**
GRAND TOTAL	**$0.00**	**$0.00**	**$150,000.00**	**$0.00**

ISSUE II FUND
415

STATEMENT OF FUNCTIONS

This Fund was established to utilize money from the State of Ohio under the Issue II program. This program funds major capital projects that might not otherwise be able to be done due to lack of available local funds.

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
ISSUE II FUND				
415				
Revenue				
Transfer	$400,000.00	$600,000.00	$1,500,000.00	$750,000.00
Cash Carryover	$0.00	$0.00	$0.00	$0.00
Total	$400,000.00	$600,000.00	$1,500,000.00	$750,000.00
Expenses				
Capital	$217,330.15	$885,772.21	$1,258,959.08	$750,000.00
Total	$217,330.15	$885,772.21	$1,258,959.08	$750,000.00

ISSUE II FUND
415

415
ISSUE II FUND

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Transfers 0090				
Cash Carry-over	$0.00	$0.00	$0.00	$0.00
2201 Transfer from Capital	$400,000.00	$600,000.00	$1,500,000.00	$750,000.00
SUB-TOTAL	**$400,000.00**	**$600,000.00**	**$1,500,000.00**	**$750,000.00**
GRAND TOTAL	**$400,000.00**	**$600,000.00**	**$1,500,000.00**	**$750,000.00**
EXPENSES				
(415-0415)				
5904 Drake Road Improvements	$0.00	$0.00	$0.00	$0.00
5905 S. Broadway Bridge Rehab	$0.00	$0.00	$0.00	$0.00
5906 Cincinnati Ave Reconstruction	$0.00	$0.00	$0.00	$0.00
5907 Monroe Road Improvements	$0.00	$0.00	$0.00	$0.00
5908 Silver Street Reconstruction	$0.00	$0.00	$0.00	$0.00
5909 Miller Road Improvements	$0.00	$0.00	$0.00	$0.00
5910 Cook Road Widening	$0.00	$0.00	$0.00	$0.00
5911 Burt Road Improvements	$0.00	$0.00	$0.00	$0.00
5912 East Street Reconstruction	$0.00	$0.00	$0.00	$0.00
5913 Mound Ct. Reconstruction	$217,330.15	$371,969.70	$0.00	$0.00
5914 Columbia Road Improvements	$0.00	$0.00	$0.00	$0.00
5915 Oakwood Ave. Improvements	$0.00	$513,802.51	$86,197.49	$0.00
5916 West Street Reconstruction	$0.00	$0.00	$410,965.83	$0.00
5917 East St. Reconstruction Ph. II	$0.00	$0.00	$761,795.76	$0.00
5918 Maple Ave. Reconstruction	$0.00	$0.00	$0.00	$750,000.00
SUB-TOTAL	**$217,330.15**	**$885,772.21**	**$1,258,959.08**	**$750,000.00**
GRAND TOTAL	**$217,330.15**	**$885,772.21**	**$1,258,959.08**	**$750,000.00**

INDUSTRIAL DEVELOPMENT FUND
429

STATEMENT OF FUNCTIONS

This Fund is used to purchase property, build roads, water lines, sewer lines and other improvements that may be required to attract new companies to Lebanon.

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
INDUSTRIAL DEVELOPMENT FUND				
429				
Revenue				
Debt	$0.00	$0.00	$0.00	$0.00
Miscellaneous	$0.00	$1.00	$0.00	$0.00
Interest	$0.00	$0.00	$0.00	$0.00
Transfers	$160,000.00	$159,442.81	$159,442.81	$159,442.81
Cash Carryover	$0.00	$0.00	$0.00	$0.00
Total	$160,000.00	$159,443.81	$159,442.81	$159,442.81
Expenses				
Contractual Services	$44,336.76	$0.00	$2,060.33	$30,000.00
Capital	$0.00	$79,172.45	$0.00	$0.00
Transfers	$121,408.00	$121,408.00	$121,408.00	$121,408.00
Total	$165,744.76	$200,580.45	$123,468.33	$151,408.00

INDUSTRIAL DEVELOPMENT FUND
429

REVENUE COMPARISON

REVENUE	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Debt 0070				
2904 Henkle Drive Interest*	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Miscellaneous 0080				
2901 Sumitomo Lease (expires 2018)	$0.00	$1.00	$0.00	$0.00
2907 Miscellaneous	$0.00	$0.00	$0.00	$0.00
2940 Interest on Investments	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$1.00**	**$0.00**	**$0.00**
Transfers 0090				
1359 TIF Transfer	$160,000.00	$159,442.81	$159,442.81	$159,442.81
Cash Carryover	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$160,000.00**	**$159,442.81**	**$159,442.81**	**$159,442.81**
GRAND TOTAL	**$160,000.00**	**$159,443.81**	**$159,442.81**	**$159,442.81**

INDUSTRIAL DEVELOPMENT FUND
429

EXPENSES

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF PLANNING & DEVELOPMENT				
Bureau of Industrial Development (429-0029)				
CONTRACTUAL SERVICES				
3115 Other Misc.	$44,336.76	$0.00	$2,060.33	$30,000.00
SUB-TOTAL	**$44,336.76**	**$0.00**	**$2,060.33**	**$30,000.00**
CAPITAL				
5109 Columbia Business Park	$0.00	$79,172.45	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$79,172.45**	**$0.00**	**$0.00**
DEBT RETIREMENT				
6100 Fiscal Charges	$0.00	$0.00	$0.00	$0.00
6101 Retirement of Debt	$0.00	$0.00	$0.00	$0.00
6201 Interest on Debt	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
REIMBURSEMENTS				
7101 Repayment-General Fund	$121,408.00	$121,408.00	$121,408.00	$121,408.00
SUB-TOTAL	**$121,408.00**	**$121,408.00**	**$121,408.00**	**$121,408.00**
GRAND TOTAL	**$165,744.76**	**$200,580.45**	**$123,468.33**	**$151,408.00**

SPECIAL ASSESSMENT FUND
526

STATEMENT OF FUNCTIONS

This Fund is where the money the County Auditor collects from various taxpayers is used to pay off the principal and interest incurred from the debt issued for special projects. These projects are for the construction of public improvements such as streets, curb, gutter, sidewalk, water lines, storm sewer, sanitary sewer, etc. However, these projects benefit individual property owners, rather than the public at large. As such, the individual taxpayer is able to participate in a large project and then have the costs assessed over a period of years, usually ten to twenty years. These costs are then collected on their real estate taxes and distributed to the City for repayment of the bonds.

REVENUE/EXPENSE COMPARISON BY TYPE

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
ASSESSMENT BOND FUND				
526				
Revenue				
Special Assessment	$19,377.93	$12,085.22	$12,848.86	$5,000.00
Cash Carryover	$0.00	$0.00	$0.00	$235,000.00
Total	$19,377.93	$12,085.22	$12,848.86	$240,000.00
Expenses				
Debt	$4,726.00	$10,131.82	$0.00	$0.00
Transfer	$0.00	$438,271.00	$0.00	$240,000.00
Total	$4,726.00	$448,402.82	$0.00	$240,000.00

SPECIAL ASSESSMENT FUND
526

ASSESSMENT BOND FUND
526

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Special Assessments 0030				
2601 Assessments	$19,377.93	$12,085.22	$12,848.86	$5,000.00
SUB-TOTAL	**$19,377.93**	**$12,085.22**	**$12,848.86**	**$5,000.00**
Cash Carryover	$0.00	$0.00	$0.00	$235,000.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$235,000.00**
GRAND TOTAL	**$19,377.93**	**$12,085.22**	**$12,848.86**	**$240,000.00**

EXPENSES				
ASSESSMENT BOND FUND				
526-0033				
DEBT RETIREMENT				
6100 Service Fees & Fiscal Charge	$400.00	$403.82	$0.00	$0.00
6108 Deerfield Rd-Principal	$0.00	$0.00	$0.00	$0.00
6109 Deerfield Rd-Interest	$0.00	$0.00	$0.00	$0.00
6112 Kingsview/Henkle-Principal	$0.00	$0.00	$0.00	$0.00
6113 Kingsview/Henkle-Interest	$0.00	$0.00	$0.00	$0.00
6116 Henkle Extension-Principal*	$0.00	$0.00	$0.00	$0.00
6117 Henkle Extension-Interest*	$0.00	$0.00	$0.00	$0.00
6118 Pleasant Street-Principal	$3,541.00	$9,440.00	$0.00	$0.00
6119 Pleasant Street-Interest	$785.00	$288.00	$0.00	$0.00
SUB-TOTAL	**$4,726.00**	**$10,131.82**	**$0.00**	**$0.00**
TRANSFERS 0090				
7104 Transfer-GO Bond(Reimbursement)	$0.00	$438,271.00	$0.00	$240,000.00
SUB-TOTAL	**$0.00**	**$438,271.00**	**$0.00**	**$240,000.00**
GRAND TOTAL	**$4,726.00**	**$448,402.82**	**$0.00**	**$240,000.00**

*Paid off remaining 4 years

TELECOMMUNICATION FUND
603

STATEMENT OF FUNCTIONS

The Telecommunications Fund is utilized to support the City's community programming and information channel. It is also utilized to support existing telecommunications debt incurred prior to the sale of the enterprise to Cincinnati Bell Telephone in 2007. This fund is under the direct supervision of the Deputy City Manager.

REVENUE/EXPENSE COMPARISON BY TYPE

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
TELECOMMUNICATIONS FUND				
603				
Revenue				
State Shared Taxes & Permits	$60.14	$42.28	$35.34	$100.00
Charges for Service	$148,887.00	$156,347.89	$155,642.02	$146,000.00
Note Proceeds	$550,000.00	$0.00	$0.00	$0.00
Miscellaneous	$128,604.19	$128,516.01	$130,153.40	$126,000.00
Transfers	$0.00	$0.00	$0.00	$0.00
Advance In	$0.00	$0.00	$0.00	$0.00
Interest	$0.00	$0.00	$0.00	$0.00
Cash Carryover	$0.00	$0.00	$0.00	$96,805.08
Total	$827,551.33	$284,906.18	$285,830.76	$368,905.08
Expenses				
Personal Service	$97,578.11	$101,659.25	$104,043.93	$106,134.08
Education and Training	$0.00	$0.00	$250.00	$250.00
Contractual Services	$26,968.65	$30,003.52	$32,098.47	$32,021.00
Materials & Supplies	$600.11	$195.00	$385.00	$1,000.00
Capital	$13,956.64	$15,294.10	$13,712.21	$15,000.00
Debt	$685,247.53	$165,571.88	$209,000.00	$214,500.00
Transfers	$0.00	$0.00	$0.00	$0.00
EI Fund Reimb-(Advances from Electric)	$0.00	$0.00	$0.00	$0.00
Refunds/Reimbursements	$0.00	$0.00	$0.00	$0.00
Total	$824,351.04	$312,723.75	$359,489.61	$368,905.08

TELECOMMUNICATIONS FUND
603

REVENUE COMPARISON

REVENUE

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
State Shared Taxes & Permits 0020				
1201 Sales Tax	$60.14	$42.28	$35.34	$100.00
1203 Phone Tax-Fed	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$60.14**	**$42.28**	**$35.34**	**$100.00**
Charges for Service 0050				
4411 Cable Television Sales	$0.00	$0.00	$0.00	$0.00
4412 Commercial Internet	$0.00	$0.00	$0.00	$0.00
4413 Residential Internet	$0.00	$0.00	$0.00	$0.00
4415 P.P.V-Cable	$0.00	$0.00	$0.00	$0.00
4416 Subscriber Commissions	$0.00	$0.00	$0.00	$0.00
4417 Advertising	$19,725.00	$14,846.67	$17,552.28	$16,000.00
4418 Fiber Lease Revenue	$0.00	$0.00	$0.00	$0.00
4420 Telephone	$0.00	$0.00	$0.00	$0.00
4421 LD/WL	$0.00	$0.00	$0.00	$0.00
4422 Centrex	$0.00	$0.00	$0.00	$0.00
4423 Security Alarm	$0.00	$0.00	$0.00	$0.00
4424 CBT Channel 6 Subscriber Fee	$50,529.00	$58,347.64	$45,843.00	$55,000.00
4426 CBT Franchise Fees	$78,633.00	$83,153.58	$92,246.74	$75,000.00
SUB-TOTAL	**$148,887.00**	**$156,347.89**	**$155,642.02**	**$146,000.00**
Note-Proceeds 0070				
1002 Note	$550,000.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$550,000.00**	**$0.00**	**$0.00**	**$0.00**
Miscellaneous 0080				
4405 City Pay Plan	$2,677.29	$1,528.16	$2,960.14	$0.00
4408 Misc.	$0.00	$1,345.00	$1,670.01	$0.00
4409 Additional Outlets	$0.00	$0.00	$0.00	$0.00
4410 Proceeds Sale of Enterprise expires 2032	$125,000.00	$125,000.00	$125,000.00	$125,000.00
4412 DVD Sales	$926.90	$642.85	$523.25	$1,000.00
4419 Deposit on D Accounts	$0.00	$0.00	$0.00	$0.00
4420 CBT -- Labor Reimbursement	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$128,604.19**	**$128,516.01**	**$130,153.40**	**$126,000.00**
Transfers 0090				
1148 Transfer from Electric	$0.00	$0.00	$0.00	$0.00
1150 Advance from Electric	$0.00	$0.00	$0.00	$0.00
1153 Transfer from General	$0.00	$0.00	$0.00	$0.00
1154 Transfer from Telcom Res & Repl	$0.00	$0.00	$0.00	$0.00
1155 Transfer from Telcom Bond	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Interest on Investments 0081				
3440 Interest	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Cash Carryover	$0.00	$0.00	$0.00	$96,805.08
GRAND TOTAL	**$827,551.33**	**$284,906.18**	**$285,830.76**	**$368,905.08**

TELECOMMUNICATIONS FUND
603

	Position	Manager Approved
1	Studio Production Manager	$75,967.47
	sub-total	$75,967.47
	Longevity	$470.00
	Across the Board Increase	$949.59
	Performance Increases	$949.59
	sub-total	$2,369.18
	Grand Total	$78,336.65

TELECOMMUNICATIONS FUND
603

EXPENSES	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF SERVICE				
Telecommunications (603-6445)				
PERSONAL SERVICE				
1101 Salaries	$72,497.01	$73,977.04	$75,524.67	$78,336.65
1201 PERS	$9,879.01	$10,076.55	$10,297.59	$10,967.13
1202 Workmen's Compensation	$2,173.80	$2,166.46	$1,557.33	$1,894.42
1204 Medical	$12,000.00	$14,400.00	$15,600.00	$13,800.00
1205 Medicare	$1,028.29	$1,039.20	$1,064.34	$1,135.88
SUB-TOTAL	**$97,578.11**	**$101,659.25**	**$104,043.93**	**$106,134.08**
EDUCATION AND TRAINING				
2102 Education and Training	$0.00	$0.00	$250.00	$250.00
SUB-TOTAL	**$0.00**	**$0.00**	**$250.00**	**$250.00**
CONTRACTUAL SERVICES				
3101 Consulting - Design	$0.00	$0.00	$0.00	$0.00
3103 Insurance	$4,092.27	$3,868.40	$3,588.84	$4,000.00
3105 Franchise Fees	$0.00	$0.00	$0.00	$0.00
3106 Joint Pole Usage	$0.00	$0.00	$0.00	$0.00
3108 Telephone	$1,958.80	$2,200.96	$2,071.91	$2,300.00
3110 Uniform Rental	$0.00	$0.00	$0.00	$0.00
3111 Postage	$0.00	$0.00	$0.00	$0.00
3112 Marketing & Advertising	$0.00	$0.00	$0.00	$0.00
3113 Phone Fed Tax	$0.00	$0.00	$0.00	$0.00
3114 Sales Tax	$71.69	$54.99	$43.04	$0.00
3115 Misc Contractual Services	$2,939.00	$3,943.08	$3,000.00	$4,000.00
3116 Production Labor	$15,950.00	$17,745.00	$19,340.00	$18,500.00
3117 Programming	$0.00	$0.00	$0.00	$0.00
3118 Internet Bandwidth	$0.00	$0.00	$0.00	$0.00
3120 Internet Service Provider	$0.00	$0.00	$0.00	$0.00
3121 Telephone	$0.00	$0.00	$0.00	$0.00
3402 Maint.& Repair-Comm.	$0.00	$0.00	$0.00	$0.00
3403 Maint.& Repair-M V	$272.51	$223.69	$1,051.46	$1,000.00
3406 Maint.& Repair-O M	$40.01	$0.00	$0.00	$0.00
3503 MV - Operating Expense	$330.37	$629.40	$665.22	$750.00
3900 Administrative Recovery	$0.00	$0.00	$0.00	$0.00
3908 Storm Water Utility Fee	$0.00	$0.00	$0.00	$0.00
3909 Auto Maintenance-MSF	$0.00	$0.00	$980.00	$0.00
3910 Auto Maintenance	$1,314.00	$1,338.00	$1,358.00	$1,471.00
SUB-TOTAL	**$26,968.65**	**$30,003.52**	**$32,098.47**	**$32,021.00**

TELECOMMUNICATIONS FUND
603

EXPENSES

Telecommunications (603-6445) continued	2012 Actual	2013 Actual	2014 Actual	2015 Budget
MATERIALS & SUPPLIES				
4102 Office Supplies	$199.99	$0.00	$0.00	$500.00
4202 Uniforms & Equipment	$0.00	$0.00	$0.00	$0.00
4303 Other Expenses	$400.12	$195.00	$385.00	$500.00
SUB-TOTAL	**$600.11**	**$195.00**	**$385.00**	**$1,000.00**
CAPITAL				
5002 Computer	$0.00	$0.00	$0.00	$0.00
5100 Capital Lease Retirement	$0.00	$0.00	$0.00	$0.00
5102 Office Furniture	$0.00	$0.00	$0.00	$0.00
5104 Tools & Equipment	$13,956.64	$15,294.10	$13,712.21	$15,000.00
5200 Plant Construction	$0.00	$0.00	$0.00	$0.00
5202 Headend	$0.00	$0.00	$0.00	$0.00
5207 Cable Modem	$0.00	$0.00	$0.00	$0.00
5210 Digital Boxes	$0.00	$0.00	$0.00	$0.00
5211 New Vehicle	$0.00	$0.00	$0.00	$0.00
5212 V.O.D.	$0.00	$0.00	$0.00	$0.00
5214 Telephone Interface Units	$0.00	$0.00	$0.00	$0.00
5217 Video Switching System	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$13,956.64**	**$15,294.10**	**$13,712.21**	**$15,000.00**
DEBT EXPENSES				
6100 Fiscal Charges	$4,697.53	$0.00	$0.00	$10,000.00
6101 Debt Retirement Note	$650,000.00	$150,000.00	$200,000.00	$200,000.00
6102 Interest Note	$30,550.00	$15,571.88	$9,000.00	$4,500.00
SUB-TOTAL	**$685,247.53**	**$165,571.88**	**$209,000.00**	**$214,500.00**
REIMBURSEMENTS				
7200 Trans Bond/Princ. 2001 & 2006	$0.00	$0.00	$0.00	$0.00
7201 Trans Bond/Interest 2001 & 2006	$0.00	$0.00	$0.00	$0.00
7401 Refunds	$0.00	$0.00	$0.00	$0.00
7402 Advance Payback to Electric	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$824,351.04**	**$312,723.75**	**$359,489.61**	**$368,905.08**

ELECTRIC FUND
604

STATEMENT OF FUNCTIONS

This Fund collects the fees associated with the sale and delivery of electricity within Lebanon. Various electric service charges, not associated with the sale and delivery of electricity, are also collected by this Fund. The fees collected are then used to purchase power, maintain and operate the electric generation, transmission, and distribution systems of the City, fund capital improvement projects and pay off debt service.

REVENUE/EXPENSE COMPARISON BY TYPE

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
ELECTRIC FUND				
604				
Revenue				
Charges for Service	$28,781,627.54	$30,596,997.03	$32,423,171.46	$29,629,924.33
Fines, Licenses & Permits	$7,375.00	$3,695.00	$6,655.00	$4,500.00
Note Proceeds/Sale of Bonds	$0.00	$0.00	$0.00	$0.00
Reimbursement for Advances-Telcom	$0.00	$0.00	$0.00	$0.00
Miscellaneous	$1,781,745.16	$126,851.05	$69,689.49	$46,000.00
Transfers	$0.00	$0.00	$0.00	$0.00
Interest	$95,822.61	$52,590.97	$56,845.45	$45,000.00
Cash Carryover	$0.00	$0.00	$0.00	$0.00
Total	$30,666,570.31	$30,780,134.05	$32,556,361.40	$29,725,424.33
Expenses				
Personal Service	$1,741,922.93	$1,827,511.80	$1,799,541.89	$1,973,293.62
Education and Training	$14,544.48	$8,255.29	$5,096.80	$15,500.00
Contractual Services	$1,496,744.04	$1,309,494.76	$1,264,239.03	$1,869,965.00
Materials & Supplies	$24,171,751.94	$21,110,961.56	$22,460,894.07	$20,617,722.00
Reimbursements	$1,220,705.03	$1,204,346.06	$1,258,618.93	$1,244,163.53
Debt	$2,500.00	$0.00	$0.00	$0.00
Transfers	$1,697,487.51	$2,442,763.72	$2,905,224.81	$3,315,907.00
Advance Out (To Telcom)	$0.00	$0.00	$0.00	$0.00
Capital	$499,366.49	$507,395.23	$520,784.78	$651,000.00
Total	$30,845,022.42	$28,410,728.42	$30,214,400.31	$29,687,551.15

ELECTRIC FUND
604

REVENUE COMPARISON

REVENUE

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Charges for Service 0050				
4401 Kilowatt Sales	$28,736,175.12	$30,567,113.48	$32,351,545.46	$29,581,924.33
4402 Service Charge	$9,466.53	$14,147.55	$14,276.00	$12,000.00
4408 Joint Pole Agreements	$29,133.89	$10,636.00	$40,810.00	$26,000.00
4407 Elect. Festival Charges	$0.00	$1,900.00	$0.00	$0.00
4410 Impact Fees/Signalization	$0.00	$0.00	$0.00	$0.00
4406 Installations	$6,852.00	$3,200.00	$16,540.00	$10,000.00
SUB-TOTAL	**$28,781,627.54**	**$30,596,997.03**	**$32,423,171.46**	**$29,629,924.33**
Fines, Licenses & Permits 0060				
4404 Temporary Electric	$0.00	$0.00	$0.00	$0.00
4407 Festival Sales	$7,375.00	$3,695.00	$6,655.00	$4,500.00
4430 Electric Permits	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$7,375.00**	**$3,695.00**	**$6,655.00**	**$4,500.00**
Note Proceeds 0070				
1001 Notes	$0.00	$0.00	$0.00	$0.00
1103 Note Premium	$0.00	$0.00	$0.00	$0.00
1003 Sale of Bonds	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Miscellaneous 0080				
4407 Misc Electric	$1,743,831.29	$66,638.02	$32,870.09	$25,000.00
4408 Cinci Bell Lease	$32,713.87	$19,787.80	$0.00	$0.00
0800 Sale of Fixed Assets	$3,800.00	$16,678.00	$8,100.00	$15,000.00
4410 Non ref serv rel bonds	$0.00	$0.00	$0.00	$0.00
4415 Amp Rate Stabilization(expires 2011)	$0.00	$0.00	$0.00	$0.00
4470 Refunds	$1,400.00	$23,747.23	$28,719.40	$6,000.00
SUB-TOTAL	**$1,781,745.16**	**$126,851.05**	**$69,689.49**	**$46,000.00**
Transfers 0090				
4445 TIF Fund-School Lights	$0.00	$0.00	$0.00	$0.00
4461 Advance In Telcom $900k 2001	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Interest on Investments 0081				
4440 Interest	$95,822.61	$52,590.97	$56,845.45	$45,000.00
SUB-TOTAL	**$95,822.61**	**$52,590.97**	**$56,845.45**	**$45,000.00**
Cash Carryover	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$30,666,570.31**	**$30,780,134.05**	**$32,556,361.40**	**$29,725,424.33**

ELECTRIC FUND
604

ELECTRIC ADMINISTRATION

	Position	Manager Approved
1	Director of Electric	$104,257.80
1	Admin. Asst-Electric	$49,852.80
	sub-total	**$154,110.60**
	Overtime	$3,000.00
	Longevity	$815.00
	Step Increases	$0.00
	Performance Increases	$1,926.38
	Across the Board Increases	$1,926.38
	sub-total	**$7,667.76**
	Grand Total	**$161,778.36**

ELECTRIC FUND
604

ELECTRIC ADMINISTRATION

EXPENSES

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF SERVICE				
Division of Electricity				
Administration (604-6410)				
PERSONAL SERVICE				
1101 Salaries	$139,494.04	$149,159.27	$151,098.21	$161,778.36
1201 PERS	$19,516.63	$20,175.32	$20,972.96	$22,648.97
1202 Workmen's Compensation	$3,974.11	$3,859.81	$2,929.65	$3,912.29
1204 Medical	$24,000.00	$28,800.00	$31,200.00	$27,600.00
1205 Medicare	$2,002.24	$2,098.79	$2,129.64	$2,345.79
SUB-TOTAL	**$188,987.02**	**$204,093.19**	**$208,330.46**	**$218,285.41**
EDUCATION AND TRAINING				
2102 Education and Training	$2,072.72	$2,237.64	$2,180.00	$4,000.00
SUB-TOTAL	**$2,072.72**	**$2,237.64**	**$2,180.00**	**$4,000.00**
CONTRACTUAL SERVICES				
3101 Consulting Service	$69,267.66	$47,619.77	$37,044.90	$310,000.00
3103 Insurance	$2,786.12	$6,874.30	$3,581.51	$20,400.00
3104 Memberships	$18,271.92	$19,250.38	$19,224.77	$35,000.00
3108 Telephone	$2,209.31	$2,043.08	$2,371.66	$3,500.00
3110 Uniform Rental	$143.00	$261.90	$267.19	$400.00
3115 Other Misc.	$14,600.79	$20,056.72	$62,496.46	$50,000.00
3402 Maint.& Repair-Comm.	$0.00	$0.00	$0.00	$1,000.00
3403 Maint.& Repair-M V	$3,211.93	$1,385.24	$2,261.23	$4,000.00
3406 Maint.& Repair- OM	$0.00	$0.00	$0.00	$500.00
3503 MV - Operating Expense	$4,984.80	$5,233.86	$6,232.21	$5,500.00
3900 Administrative Recovery	$571,100.00	$512,300.00	$524,200.00	$531,700.00
3908 Storm Water Utility Fee	$4,901.82	$5,347.44	$5,347.44	$6,000.00
3909 Auto Maintenance-MSF	$0.00	$0.00	$24,510.00	$0.00
3910 Auto Maintenance	$2,332.00	$3,213.00	$4,245.00	$6,465.00
SUB-TOTAL	**$693,809.35**	**$623,585.69**	**$691,782.37**	**$974,465.00**

ELECTRIC FUND
604

ELECTRIC ADMINISTRATION

EXPENSES

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF SERVICE				
Division of Electricity				
Administration (604-6410) continued				
MATERIALS & SUPPLIES				
4102 Office Supplies	$824.06	$167.88	$204.28	$1,000.00
4202 Uniforms & Equipment	$479.97	$287.73	$0.00	$500.00
4303 Other Expenses	$827.46	$419.82	$0.00	$1,000.00
SUB-TOTAL	**$2,131.49**	**$875.43**	**$204.28**	**$2,500.00**
DEBT EXPENSES				
6100 Fiscal Charges	$2,500.00	$0.00	$0.00	$0.00
6101 Debt Retirement Transfer(627)	$1,572,487.51	$1,572,763.72	$1,570,224.81	$1,575,907.00
6103 Note Principal Retirement	$0.00	$0.00	$0.00	$0.00
6104 Note Interest	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$1,574,987.51**	**$1,572,763.72**	**$1,570,224.81**	**$1,575,907.00**
REIMBURSEMENTS				
7102 Elec. Sys. Improv/609	$0.00	$720,000.00	$1,185,000.00	$1,590,000.00
7109 KWH Tax Payment	$1,213,882.18	$1,199,719.44	$1,253,530.33	$1,238,163.53
7110 Advance to Telecom	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$1,213,882.18**	**$1,919,719.44**	**$2,438,530.33**	**$2,828,163.53**
GRAND TOTAL	**$3,675,870.27**	**$4,323,275.11**	**$4,911,252.25**	**$5,603,320.94**

ELECTRIC FUND
604

CUSTOMER ACCOUNT SERVICES

Position	Manager Approved
1 Meter Technician	$41,104.80
sub-total	**$41,104.80**
Overtime	$4,200.00
Standby	$0.00
Longevity	$220.00
Performance Increases	$513.81
Across the Board Increases/Step	$513.81
sub-total	**$5,447.62**
Grand Total	**$46,552.42**

ELECTRIC FUND
604

CUSTOMER ACCOUNT SERVICES

EXPENSES

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF SERVICE				
Division of Electricity				
Customer Account Services (604-6420)				
(Meter Reading)				
PERSONAL SERVICE				
1101 Salaries	$43,423.34	$44,176.70	$45,547.03	$46,552.42
1201 PERS	$6,005.52	$6,171.14	$6,206.12	$6,517.34
1202 Workmen's Compensation	$1,214.47	$1,299.86	$941.69	$1,125.78
1204 Medical	$12,000.00	$14,400.00	$15,600.00	$13,800.00
1205 Medicare	$628.01	$628.82	$648.65	$675.01
SUB-TOTAL	**$63,271.34**	**$66,676.52**	**$68,943.49**	**$68,670.55**
EDUCATION AND TRAINING				
2102 Education and Training	$1,010.68	$1,172.25	$1,021.80	$1,500.00
SUB-TOTAL	**$1,010.68**	**$1,172.25**	**$1,021.80**	**$1,500.00**
CONTRACTUAL SERVICES				
3103 Insurance	$1,110.57	$1,119.66	$0.00	$2,500.00
3107 Op. by Contract	$65,824.72	$1,322.00	$0.00	$40,000.00
3108 Telephone	$492.26	$487.48	$416.67	$1,000.00
3110 Uniform Rental	$325.21	$484.43	$0.00	$500.00
3111 Postage	$7,400.00	$6,400.00	$6,498.23	$8,000.00
3115 Other Misc.	$32,862.70	$31,275.00	$30,928.31	$25,000.00
3402 Maint.& Repair-Comm.	$0.00	$0.00	$0.00	$500.00
3403 Maint.& Repair-M V	$43.58	$0.00	$648.70	$2,500.00
3406 Maint.& Repair-O M	$0.00	$0.00	$0.00	$250.00
3503 MV - Operating Expense	$916.83	$470.34	$0.00	$2,000.00
3910 Auto Maintenance	$4,200.00	$3,211.00	$3,400.00	$3,400.00
SUB-TOTAL	**$113,175.87**	**$44,769.91**	**$41,891.91**	**$85,650.00**
MATERIALS & SUPPLIES				
4102 Office Supplies	$365.52	$313.54	$493.04	$500.00
4202 Uniforms & Equipment	$163.99	$179.99	$379.58	$1,000.00
4303 Other Expenses	$0.00	$0.00	$0.00	$2,000.00
SUB-TOTAL	**$529.51**	**$493.53**	**$872.62**	**$3,500.00**
REIMBURSEMENTS				
7401 Refunds	$6,822.85	$4,626.62	$5,088.60	$6,000.00
SUB-TOTAL	**$6,822.85**	**$4,626.62**	**$5,088.60**	**$6,000.00**
GRAND TOTAL	**$184,810.25**	**$117,738.83**	**$117,818.42**	**$165,320.55**

ELECTRIC FUND
604

DISTRIBUTION (OPERATION AND MAINTENANCE)

Position	Manager Approved
1 Deputy Director Electric	$97,167.60
3 Crewleader	$233,863.20
6 Lineworker	$416,145.60
1 Electric Operator	$63,158.40
1 Electric Storekeeper	$35,985.60
Seasonal	$61,560.00
sub-total	**$907,880.40**
Overtime	$64,300.00
Standby	$134,527.00
Longevity	$3,990.00
Performance Increases	$11,348.51
Across the Board Increases	$11,348.51
sub-total	**$225,514.02**
Grand Total	**$1,133,394.42**

ELECTRIC FUND
604

DISTRIBUTION (OPERATION AND MAINTENANCE)

EXPENSES

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF SERVICE				
Division of Electricity				
Distribution (604-6430)				
(Operation & Maintenance)				
PERSONAL SERVICE				
1101 Salaries	$997,802.23	$1,020,930.94	$970,221.44	$1,133,391.42
1201 PERS	$136,948.73	$141,572.69	$135,167.80	$158,675.22
1202 Workmen's Compensation	$28,808.07	$29,742.58	$20,664.90	$27,408.88
1204 Medical	$156,000.00	$187,200.00	$202,800.00	$165,600.00
1205 Medicare	$10,620.58	$10,833.32	$11,150.63	$16,434.22
SUB-TOTAL	**$1,330,179.61**	**$1,390,279.53**	**$1,340,004.77**	**$1,501,509.74**
EDUCATION AND TRAINING				
2102 Education and Training	$8,632.78	$2,613.92	$0.00	$6,000.00
SUB-TOTAL	**$8,632.78**	**$2,613.92**	**$0.00**	**$6,000.00**
CONTRACTUAL SERVICES				
3102 Fuel for heat	$15,923.40	$18,940.84	$21,408.94	$25,000.00
3103 Insurance	$6,032.52	$12,693.82	$21,349.95	$29,000.00
3107 Operation by Contract	$421,734.85	$334,019.94	$235,145.82	$314,000.00
3110 Uniform Rental	$6,425.05	$9,264.51	$13,121.04	$11,000.00
3115 Other Misc.	$16,595.14	$60,695.26	$16,394.23	$80,000.00
3401 Maint.& Repair-B&G	$52,807.11	$9,225.84	$23,890.83	$40,000.00
3402 Maint.& Repair-Comm.	$0.00	$2,450.20	$0.00	$3,000.00
3403 Maint.& Repair-M V	$17,648.89	$30,126.97	$21,487.00	$32,000.00
3411 Maint.& Repair-U G	$0.00	$0.00	$0.00	$1,500.00
3414 Maint.& Repair-ME	$4,635.01	$6,865.05	$5,558.31	$7,500.00
3503 MV - Operating Expense	$36,578.30	$30,757.49	$27,491.08	$36,000.00
3504 Equipment Expense	$93.81	$0.00	$0.00	$750.00
3505 Temp Elec Bond Refund	$0.00	$0.00	$0.00	$0.00
3910 Auto Maintenance	$22,000.00	$22,480.00	$23,000.00	$23,500.00
SUB-TOTAL	**$600,474.08**	**$537,519.92**	**$408,847.20**	**$603,250.00**
MATERIALS & SUPPLIES				
4108 Tools & Minor Equipment	$39,908.61	$28,656.93	$18,050.13	$26,000.00
4202 Uniforms & Equipment	$7,583.72	$7,880.42	$4,578.20	$9,000.00
4303 Other Expenses	$32,193.17	$32,127.44	$23,908.25	$45,000.00
4404 Maint.& Repair-T S	$11,288.16	$10,142.34	$8,854.59	$24,000.00
4410 Maint. & Repair - SL	$0.00	$0.00	$0.00	$5,000.00
SUB-TOTAL	**$90,973.66**	**$78,807.13**	**$55,391.17**	**$109,000.00**
GRAND TOTAL	**$2,030,260.13**	**$2,009,220.50**	**$1,804,243.14**	**$2,219,759.74**

ELECTRIC FUND
604

POWER PRODUCTION

Position	Manager Approved
2 Power Plant Mech II	$107,827.20
sub-total	**$107,827.20**
Overtime	$11,700.00
Standby	$10,700.00
Longevity	$470.00
Performance Increases	$1,347.84
Across the Board Increases	$1,347.84
sub-total	**$25,565.68**
Grand Total	**$133,392.88**

ELECTRIC FUND
604

POWER PRODUCTION

EXPENSES

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF SERVICE				
Division of Electricity				
Power Production (604-6441)				
PERSONAL SERVICE				
1101 Salaries	$114,542.65	$116,901.53	$128,929.48	$133,392.88
1201 PERS	$16,376.54	$15,854.50	$17,946.15	$18,675.00
1202 Workmen's Compensation	$3,726.15	$3,275.39	$2,381.46	$3,225.84
1204 Medical	$24,000.00	$28,800.00	$31,200.00	$27,600.00
1205 Medicare	$839.62	$1,631.14	$1,806.08	$1,934.20
SUB-TOTAL	**$159,484.96**	**$166,462.56**	**$182,263.17**	**$184,827.92**
EDUCATION AND TRAINING				
2102 Education and Training	$2,828.30	$2,231.48	$1,895.00	$4,000.00
SUB-TOTAL	**$2,828.30**	**$2,231.48**	**$1,895.00**	**$4,000.00**
CONTRACTUAL SERVICES				
3103 Insurance	$18,891.60	$11,286.17	$0.00	$30,000.00
3107 Op. by Contract	$30,668.39	$27,058.61	$38,846.65	$90,000.00
3108 Telephone	$0.00	$0.00	$0.00	$500.00
3110 Uniform Rental	$742.00	$940.30	$736.63	$1,200.00
3115 Other Misc.	$137.93	$50.50	$580.00	$1,500.00
3401 Maint.& Repair-B&G	$34,920.79	$44,557.50	$75,804.27	$50,000.00
3408 Maint.& Repair-E P P	$0.00	$1,226.55	$2,450.00	$5,000.00
3414 Maint.& Repair-M E	$924.03	$15,288.61	$0.00	$25,000.00
3910 Auto Maintenance	$3,000.00	$3,211.00	$3,300.00	$3,400.00
SUB-TOTAL	**$89,284.74**	**$103,619.24**	**$121,717.55**	**$206,600.00**
MATERIALS & SUPPLIES				
4108 Tools & Equipment	$6,348.40	$804.00	$4,724.97	$5,000.00
4202 Uniforms & Equipment	$0.00	$809.72	$0.00	$1,000.00
4204 Purchased Power	$24,068,892.21	$21,026,213.96	$22,394,771.97	$20,456,722.00
4206 Op. Expense-Diesel	$0.00	$0.00	$0.00	$30,000.00
4207 Lubricating oil	$0.00	$0.00	$4,756.70	$5,000.00
4220 Chemicals	$0.00	$0.00	$0.00	$0.00
4303 Other Expenses	$2,876.67	$2,957.79	$172.36	$5,000.00
SUB-TOTAL	**$24,078,117.28**	**$21,030,785.47**	**$22,404,426.00**	**$20,502,722.00**
GRAND TOTAL	**$24,329,715.28**	**$21,303,098.75**	**$22,710,301.72**	**$20,898,149.92**

ELECTRIC FUND
604

CAPITAL

EXPENSES	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF SERVICE				
Division of Electricity				
Capital Improvements (604-6450)				
CAPITAL				
5002 Capital/Computer	$6,946.75	$12,567.38	$7,509.25	$10,000.00
5104 Tools & Equipment	$13,050.00	$4,729.36	$1,353.71	$8,000.00
5106 Furniture & Fixtures	$189.99	$260.98	$127.86	$1,000.00
5201 Meters	$7,360.00	$553.00	$25,152.00	$40,000.00
5204 Mech. & Aux. Equip.	$18,500.00	$10,784.98	$0.00	$12,000.00
5205 Wiring & Equip.	$0.00	$0.00	$0.00	$0.00
5206 Distribu. System	$305,509.35	$329,622.17	$265,598.63	$340,000.00
5344 Municipal Service Facility	$0.00	$0.00	$35,000.00	$0.00
5401 Street Light & Trans	$147,810.40	$148,877.36	$186,043.33	$240,000.00
5402 Emergency Sirens	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$499,366.49**	**$507,395.23**	**$520,784.78**	**$651,000.00**
REIMBURSEMENTS				
7102 Replacement Reserve	$125,000.00	$150,000.00	$150,000.00	$150,000.00
SUB-TOTAL	**$125,000.00**	**$150,000.00**	**$150,000.00**	**$150,000.00**
GRAND TOTAL	**$624,366.49**	**$657,395.23**	**$670,784.78**	**$801,000.00**
GRAND TOTAL ELECTRIC FUND	**$30,845,022.42**	**$28,410,728.42**	**$30,214,400.31**	**$29,687,551.15**

WATER FUND
605

STATEMENT OF FUNCTIONS

This Fund collects the fees charged for the sale of water within Lebanon and in several subdivisions in Turtlecreek and Union Townships. Those fees are then used to maintain water lines for delivery including pressure reducing valves, fire hydrants, water meters, valves and water towers. The fees are also used for water quality analysis.

The City of Lebanon receives its water supply from the Greater Cincinnati Water Works.

There are four water towers with an above ground storage capacity of 3.5 million gallons. These towers supply system pressure and capacity for peak flow periods.

This Fund's mission from City Council is to maintain a high level of service while meeting all applicable EPA standards.

REVENUE/EXPENSE COMPARISON BY TYPE

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
WATER FUND				
605				
Revenue				
Charges for Service	$3,143,547.68	$3,092,067.19	$3,334,945.68	$3,447,032.00
Note Proceeds	$7,500,000.00	$0.00	$0.00	$0.00
Miscellaneous	$39,896.74	$902,256.99	$9,273.44	$5,000.00
Interest	$32,659.11	$17,530.08	$13,634.63	$15,000.00
Cash Carryover	$0.00	$0.00	$0.00	$998,491.19
Total	$10,716,103.53	$4,011,854.26	$3,357,853.75	$4,465,523.19
Expenses				
Personal Service	$351,622.71	$289,501.18	$298,870.25	$345,787.69
Education and Training	$2,834.20	$3,853.92	$2,756.98	$3,700.00
Contractual Services	$884,696.35	$814,318.64	$742,925.68	$910,485.50
Materials and Supplies	$551,953.05	$1,541,951.22	$1,343,182.74	$1,683,550.00
Capital	$67,881.20	$60,000.00	$50,000.00	$255,000.00
Debt	$7,586,250.00	$0.00	$0.00	$0.00
Refunds/Reimbursements	$3,017.53	$1,391.92	$275.54	$5,000.00
Transfers	$1,501,869.57	$1,247,862.61	$1,334,262.54	$1,262,000.00
Total	$10,950,124.61	$3,958,879.49	$3,772,273.73	$4,465,523.19

WATER FUND
605

REVENUE COMPARISON

REVENUE

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Charges for Service 0050				
2100 Farm Lease	$30,193.80	$30,193.80	$30,193.80	$30,000.00
5501 Sale of Water	$3,040,208.88	$2,987,747.46	$3,209,750.57	$3,347,032.00
5508 Meter Fee's	$21,910.00	$12,005.93	$14,201.31	$15,000.00
5510 Backflow Testing Fee	$10,865.00	$11,080.00	$11,500.00	$10,000.00
5511 Water Taps	$40,370.00	$51,040.00	$69,300.00	$45,000.00
SUB-TOTAL	**$3,143,547.68**	**$3,092,067.19**	**$3,334,945.68**	**$3,447,032.00**
Note Proceeds 0070				
5500 Note Proceeds	$7,500,000.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$7,500,000.00**	**$0.00**	**$0.00**	**$0.00**
Miscellaneous 0080				
5507 Misc	$37,636.24	$13,439.02	$3,941.42	$5,000.00
0800 Sale of Fixed Assets	$0.00	$885,106.00	$0.00	$0.00
5570 Refunds	$2,260.50	$3,711.97	$5,332.02	$0.00
SUB-TOTAL	**$39,896.74**	**$902,256.99**	**$9,273.44**	**$5,000.00**
Interest on Investments 0081				
5540 Interest	$32,659.11	$17,530.08	$13,634.63	$15,000.00
SUB-TOTAL	**$32,659.11**	**$17,530.08**	**$13,634.63**	**$15,000.00**
Transfers 0090				
Cash Carryover	$0.00	$0.00	$0.00	$998,491.19
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$998,491.19**
GRAND TOTAL	**$10,716,103.53**	**$4,011,854.26**	**$3,357,853.75**	**$4,465,523.19**

WATER FUND
605

WATER ADMINISTRATION

Position	Manager Approved
0.4 Director/Water/Wastewater	$39,493.01
0.5 Superintendent of Water/Wastewater	$39,166.88
0.5 Secretary I	$19,353.60
sub-total	**$98,013.49**
Overtime/Standby	$250.00
Longevity	$470.50
Performance Increases	$1,225.17
Across the Board Increases	$1,225.17
sub-total	**$3,170.84**
Grand Total	**$101,184.33**

WATER FUND
605

WATER ADMINISTRATION

EXPENSES	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF SERVICE Division of Water and Wastewater Administration (605-6510)				
PERSONAL SERVICE				
1101 Salaries	$95,979.48	$93,991.55	$95,788.89	$101,184.33
1201 PERS	$13,328.04	$13,020.97	$13,266.94	$14,165.80
1202 Workmen's Compensation	$2,981.79	$2,859.64	$2,236.52	$2,446.94
1204 Medical	$16,800.00	$20,160.00	$21,840.00	$19,320.00
1205 Medicare	$1,362.75	$1,320.10	$1,351.38	$1,467.17
SUB-TOTAL	**$130,452.06**	**$131,352.26**	**$134,483.73**	**$138,584.24**
EDUCATION AND TRAINING				
2102 Education and Training	$278.20	$1,242.34	$652.55	$1,200.00
SUB-TOTAL	**$278.20**	**$1,242.34**	**$652.55**	**$1,200.00**
CONTRACTUAL SERVICES				
3101 Consulting Service	$0.00	$0.00	$0.00	$0.00
3103 Insurance	$833.34	$1,100.45	$0.00	$1,000.00
3104 Memberships	$170.00	$200.00	$2,301.00	$350.00
3108 Telephone	$618.83	$586.39	$505.88	$750.00
3110 Uniform Rental	$803.56	$1,479.17	$0.00	$750.00
3111 Postage	$7,400.00	$6,400.00	$6,826.84	$7,000.00
3115 Other Misc.	$53,183.95	$42,598.83	$48,035.91	$45,000.00
3406 Maint.& Repair-O M	$1,454.05	$0.00	$0.00	$1,000.00
3802 Refunds	$0.00	$0.00	$0.00	$0.00
3900 Administrative Recovery	$507,200.00	$462,200.00	$492,000.00	$498,800.00
3901 GIS	$0.00	$0.00	$0.00	$0.00
3908 Storm Water Utility Fee	$3,250.44	$3,250.44	$3,250.44	$3,300.00
SUB-TOTAL	**$574,914.17**	**$517,815.28**	**$552,920.07**	**$557,950.00**
MATERIALS & SUPPLIES				
4102 Office Supplies	$3,156.76	$2,725.89	$3,471.61	$3,000.00
4204 Purchased Water	$262,448.76	$1,418,451.49	$1,206,979.40	$1,525,000.00
4303 Other Expenses	$1,100.66	$830.63	$600.17	$750.00
SUB-TOTAL	**$266,706.18**	**$1,422,008.01**	**$1,211,051.18**	**$1,528,750.00**
CAPITAL				
5107 Mower	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
DEBT EXPENSES				
6100 Fiscal Charges	$0.00	$0.00	$0.00	$0.00
6101 Debt Retirement Transfer (628)	$771,869.57	$846,862.61	$844,262.54	$842,000.00
6103 Principal Retirement	$7,500,000.00	$0.00	$0.00	$0.00
6104 Interest	$86,250.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$8,358,119.57**	**$846,862.61**	**$844,262.54**	**$842,000.00**
REIMBURSEMENTS				
7101 Water Sys Improvement	$720,000.00	$396,000.00	$485,000.00	$415,000.00
7102 Trans Replace&Reserve	$5,000.00	$2,500.00	$2,500.00	$2,500.00
7107 Reimbursement to Sewer	$0.00	$0.00	$0.00	$0.00
7401 Refunds	$3,017.53	$1,391.92	$275.54	$5,000.00
SUB-TOTAL	**$728,017.53**	**$399,891.92**	**$487,775.54**	**$422,500.00**
GRAND TOTAL	**$10,058,487.71**	**$3,319,172.42**	**$3,231,145.61**	**$3,490,984.24**

WATER FUND
605

WATER SYSTEM MAINTENANCE

	Position	Manager Approved
0.5	Sr. Environmental Tech	$28,728.00
1	Environmental Tech III	$42,001.20
1	Environmental Tech II	$26,514.00
	Seasonals	$9,360.00
	sub-total	$106,603.20
	Overtime	$20,253.53
	Standby	$16,889.59
	Longevity	$345.00
	Step Increases	$0.00
	Performance Increases	$1,215.54
	Across the Board Increases	$1,215.54
	sub-total	$39,919.20
	Grand Total	$146,522.40

WATER FUND
605

WATER SYSTEM MAINTENANCE

EXPENSES

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF SERVICE				
Division of Water and Wastewater				
Water System Maintenance (605-6521)				
PERSONAL SERVICE				
1101 Salaries	$117,866.19	$108,021.75	$113,585.61	$146,522.40
1201 PERS	$16,538.89	$14,782.23	$15,769.21	$20,513.13
1202 Workmen's Compensation	$3,847.58	$4,645.66	$2,238.16	$3,543.35
1204 Medical	$30,000.00	$28,800.00	$31,200.00	$34,500.00
1205 Medicare	$1,651.81	$1,507.03	$1,593.54	$2,124.57
SUB-TOTAL	**$169,904.47**	**$157,756.67**	**$164,386.52**	**$207,203.45**
EDUCATION AND TRAINING				
2102 Education and Training	$1,105.00	$2,611.58	$2,104.43	$2,500.00
SUB-TOTAL	**$1,105.00**	**$2,611.58**	**$2,104.43**	**$2,500.00**
CONTRACTUAL SERVICES				
3101 Consulting Service	$14,925.51	$13,551.25	$31,665.93	$93,000.00
3103 Insurance	$13,615.04	$10,858.71	$9,612.48	$7,500.00
3108 Telephone	$2,589.28	$4,680.40	$4,322.65	$4,500.00
3110 Uniform Rental	$780.10	$666.62	$1,957.78	$1,800.00
3111 Postage	$0.00	$500.00	$0.00	$5,000.00
3115 Other Misc.	$34,622.23	$29,980.74	$46,549.23	$35,000.00
3117 Outside Lab. Analysis	$0.00	$6,715.52	$5,852.93	$7,500.00
3204 Utility Service	$27,157.98	$51,397.66	$9,746.88	$30,000.00
3401 Maint.& Repair-B&G	$129.25	$5,067.66	$4,978.37	$5,000.00
3402 Maint.& Repair-Comm.	$7,342.35	$1,347.65	$858.50	$0.00
3403 Maint.& Repair-M V	$5,917.56	$8,999.93	$20,417.15	$14,000.00
3414 Maint.& Repair- ME	$1,303.90	$0.00	$0.00	$2,500.00
3420 Maint.& Repair-Telemetry	$5,603.00	$6,025.00	$5,531.14	$100,000.00
3421 Cathodic Protection	$0.00	$2,100.00	$2,700.00	$3,500.00
3422 Maintenance Services	$41,618.00	$3,130.00	$2,328.93	$3,000.00
3503 M V - Operating Exp.	$12,338.99	$22,690.77	$22,419.41	$27,000.00
3909 Auto Maintenance-MSF	$0.00	$0.00	$8,824.00	$0.00
3910 Auto Maintenance	$11,824.00	$12,043.00	$12,220.00	$13,235.50
SUB-TOTAL	**$179,767.19**	**$179,754.91**	**$189,985.38**	**$352,535.50**
MATERIALS & SUPPLIES				
4102 Office Supplies	$612.38	$40.82	$337.93	$300.00
4301 Safety Equipment	$0.00	$3,329.19	$4,017.00	$3,000.00
4302 Lab Supplies	$0.00	$72.53	$457.19	$750.00
4303 Other Expenses	$15,553.72	$17,941.52	$16,107.08	$20,000.00
4304 Tools & Equipment	$837.81	$12,314.13	$2,324.89	$10,000.00
4305 Fire Hydrants	$12,363.53	$7,216.11	$9,997.75	$17,000.00
4306 Computer	$292.57	$3,282.32	$1,086.37	$5,000.00
4307 Piping/Valves	$8,402.53	$19,635.57	$27,027.36	$30,000.00
4308 Pump Stations/PRV's	$8,346.25	$6,733.93	$5,975.20	$8,000.00
4309 Water Service	$65,930.40	$29,729.21	$27,543.13	$35,000.00
4310 Water Meters	$164,116.05	$16,406.18	$36,828.87	$25,000.00
4311 Janitorial Supplies	$0.00	$495.10	$428.79	$750.00
SUB-TOTAL	**$276,455.24**	**$117,196.61**	**$132,131.56**	**$154,800.00**

WATER FUND
605

WATER SYSTEM MAINTENANCE

EXPENSES

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF SERVICE				
Division of Water and Wastewater				
Water System Maintenance (605-6521) continued				
CAPITAL				
5102 Capital//Computer	$0.00	$0.00	$0.00	$0.00
5104 Tools & Equipment	$0.00	$0.00	$0.00	$0.00
5105 Pump Station	$67,851.30	$0.00	$0.00	$250,000.00
5106 Valves	$0.00	$0.00	$0.00	$0.00
5301 Water Service	$0.00	$0.00	$0.00	$0.00
5302 Water Meters	$0.00	$0.00	$0.00	$5,000.00
5303 Fire Hydrants	$0.00	$0.00	$0.00	$0.00
5344 Municipal Service Facility	$0.00	$0.00	$50,000.00	$0.00
5901 GIS	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$67,851.30**	**$0.00**	**$50,000.00**	**$255,000.00**
REIMBURSEMENTS				
7102 Trans Replace&Reserve	$5,000.00	$2,500.00	$2,500.00	$2,500.00
SUB-TOTAL	**$5,000.00**	**$2,500.00**	**$2,500.00**	**$2,500.00**
GRAND TOTAL	**$700,083.20**	**$459,819.77**	**$541,107.89**	**$974,538.95**

WATER FUND
605

WATER SUPPLY AND TREATMENT

	Position	Manager Approved
0		$0.00
	sub-total	$0.00
	Overtime	$0.00
	Standby	$0.00
	Longevity	$0.00
	Performance Increases	$0.00
	Across the Board Increases	$0.00
	sub-total	$0.00
	Grand Total	$0.00

WATER FUND
605

WATER SUPPLY AND TREATMENT

EXPENSES

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF SERVICE				
Division of Water and Wastewater				
Water Supply and Treatment (605-6522)				
PERSONAL SERVICE				
1101 Salaries	$37,350.96	$0.00	$0.00	$0.00
1201 PERS	$5,278.56	$392.25	$0.00	$0.00
1202 Workmen's Compensation	$2,106.98	$0.00	$0.00	$0.00
1204 Medical	$6,000.00	$0.00	$0.00	$0.00
1205 Medicare	$529.68	$0.00	$0.00	$0.00
SUB-TOTAL	**$51,266.18**	**$392.25**	**$0.00**	**$0.00**
EDUCATION AND TRAINING				
2102 Education and Training	$1,451.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$1,451.00**	**$0.00**	**$0.00**	**$0.00**
CONTRACTUAL SERVICES				
3103 Insurance	$713.39	$0.00	$0.00	$0.00
3104 Memberships	$0.00	$174.00	$0.00	$0.00
3108 Telephone	$1,011.24	$49.89	$0.00	$0.00
3110 Uniform Rental	$234.00	$22.50	$0.00	$0.00
3111 Postage	$600.00	$0.00	$0.00	$0.00
3115 Other Misc.	$0.00	$0.00	$0.00	$0.00
3117 Outside Lab. Analysis	$5,789.50	$0.00	$0.00	$0.00
3204 Utility Service-Electricity	$98,470.72	$0.00	$0.00	$0.00
3401 Maint.& Repair-Bldg.& Grounds	$95.00	$113,094.32	$20.23	$0.00
3402 Maint.& Repair-Comm.	$305.42	$3,407.74	$0.00	$0.00
3403 Maint.& Repair-M V	$734.49	$0.00	$0.00	$0.00
3414 Maint.& Repair- Equipment	$0.00	$0.00	$0.00	$0.00
3420 Maint.& Repair-System	$508.00	$0.00	$0.00	$0.00
3421 Maintenance Services	$16,055.00	$0.00	$0.00	$0.00
3503 Vehicle-Operating Exp.-Fuel	$5,498.23	$0.00	$0.00	$0.00
3504 Tower Painting/Maintenance	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$130,014.99**	**$116,748.45**	**$20.23**	**$0.00**

WATER FUND
605

WATER SUPPLY AND TREATMENT

EXPENSES

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF SERVICE				
Division of Water and Wastewater				
Water Supply and Treatment (605-6522) continued				
MATERIALS & SUPPLIES				
4102 Office Supplies	$31.53	$0.00	$0.00	$0.00
4203 Filters	$120.33	$0.00	$0.00	$0.00
4220 Chlorine	$2,899.72	$0.00	$0.00	$0.00
4301 Safety Equipment	$1,876.29	$0.00	$0.00	$0.00
4302 Lab Supplies	$0.00	$0.00	$0.00	$0.00
4303 Other Expenses	$2,898.34	$2,746.60	$0.00	$0.00
4304 Janitorial Supplies	$535.58	$0.00	$0.00	$0.00
4305 Tools and Equipment	$6.49	$0.00	$0.00	$0.00
4306 Computer	$204.25	$0.00	$0.00	$0.00
4307 Pump Station	$219.10	$0.00	$0.00	$0.00
4308 SCADA Equipment	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$8,791.63**	**$2,746.60**	**$0.00**	**$0.00**
CAPITAL				
5104 Tools & Equipment	$0.00	$0.00	$0.00	$0.00
5107 Computer	$29.90	$0.00	$0.00	$0.00
5108 Meter	$0.00	$0.00	$0.00	$0.00
5109 Telemetry - Instrumentation	$0.00	$0.00	$0.00	$0.00
5203 Filters	$0.00	$0.00	$0.00	$0.00
5204 Well Purging/Maint.	$0.00	$0.00	$0.00	$0.00
5205 Well Field Development	$0.00	$0.00	$0.00	$0.00
5306 Water Tower Land Purchase	$0.00	$0.00	$0.00	$0.00
5302 Pump Station	$0.00	$0.00	$0.00	$0.00
5344 Municipal Service Facility	$0.00	$60,000.00	$0.00	$0.00
5502 Communication Equipment	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$29.90**	**$60,000.00**	**$0.00**	**$0.00**
REIMBURSEMENTS				
7102 Trans Replace&Reserve	$0.00	$0.00	$0.00	$0.00
7103 Trans Water Sys Improv	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$191,553.70**	**$179,887.30**	**$20.23**	**$0.00**
GRAND TOTAL WATER FUND	**$10,950,124.61**	**$3,958,879.49**	**$3,772,273.73**	**$4,465,523.19**

SEWER FUND
606

STATEMENT OF FUNCTIONS

This Fund is where the operation of the City's wastewater collection and treatment system is conducted. This included the Regional Wastewater Treatment Facility, which also serves the Village of South Lebanon. Money that is collected from the fees which are billed based upon the number of gallons of water used are placed in this Fund for use in the maintenance of the collection system, improvements to the Treatment Plant and the payment of the debt incurred for the expansion of the facilities.

An important aspect of this funds mission is to maintain the quality of the environment. As such, it is the policy of the City Council, carried out by this fund, that all EPA standards be met or exceeded.

REVENUE/EXPENSE COMPARISON BY TYPE

SEWER FUND 606	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Revenue				
Charges for Service	$3,309,532.39	$3,271,314.13	$3,377,548.70	$3,416,200.00
Miscellaneous	$183,502.78	$10,007.22	$10,125.81	$1,000.00
Note Proceeds	$0.00	$0.00	$0.00	$0.00
Interest	$26,261.00	$12,521.25	$9,907.06	$10,000.00
Cash Carryover	$0.00	$0.00	$0.00	$549,339.76
Total	$3,519,296.17	$3,293,842.60	$3,397,581.57	$3,976,539.76
Expenses				
Personal Service	$631,514.41	$698,865.11	$691,148.68	$730,904.26
Education and Training	$4,204.16	$4,252.45	$4,113.60	$4,700.00
Contractual Services	$1,242,629.97	$1,340,274.11	$1,244,993.23	$1,875,435.50
Materials and Supplies	$146,425.74	$145,989.84	$106,196.23	$162,700.00
Capital	$6,392.89	$138,666.49	$0.00	$49,800.00
Reimbursements	$1,951.91	$453.88	$507.89	$1,500.00
Debt	$0.00	$0.00	$0.00	$0.00
Transfers	$1,562,881.16	$1,352,881.42	$1,360,581.44	$1,151,500.00
Total	$3,596,000.24	$3,681,383.30	$3,407,541.07	$3,976,539.76

SEWER FUND
606

REVENUE COMPARISON

REVENUE	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Charges for Service 0050				
6601 Collection Fee	$3,117,478.83	$3,025,378.66	$3,100,718.58	$3,176,200.00
6602 South Lebanon	$157,913.56	$191,295.47	$216,377.02	$205,000.00
6610 BOD Loadings	$0.00	$0.00	$4,793.10	$0.00
6611 Tap-in's	$34,140.00	$54,640.00	$55,660.00	$35,000.00
SUB-TOTAL	**$3,309,532.39**	**$3,271,314.13**	**$3,377,548.70**	**$3,416,200.00**
Note Proceeds 0070				
1304 Note Proceeds	$0.00	$0.00	$0.00	$0.00
1305 Bond Proceeds	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Miscellaneous 0080				
6607 Misc	$3,698.80	$1,705.78	$0.00	$1,000.00
6630 Sale of Fixed Assets	$0.00	$0.00	$0.00	$0.00
6670 Refunds	$179,803.98	$8,301.44	$10,125.81	$0.00
SUB-TOTAL	**$183,502.78**	**$10,007.22**	**$10,125.81**	**$1,000.00**
Interest on Investments 0081				
6640 Interest	$26,261.00	$12,521.25	$9,907.06	$10,000.00
SUB-TOTAL	**$26,261.00**	**$12,521.25**	**$9,907.06**	**$10,000.00**
Cash Carryover	$0.00	$0.00	$0.00	$549,339.76
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$549,339.76**
GRAND TOTAL	**$3,519,296.17**	**$3,293,842.60**	**$3,397,581.57**	**$3,976,539.76**

SEWER FUND
606

WASTEWATER ADMINISTRATION

	Position	Manager Approved
0.6	Director/Water/Wastewater	$59,239.51
0.5	Secretary I	$19,353.60
	sub-total	**$78,593.11**
	Overtime	$250.00
	Longevity	$454.50
	Performance Increases	$982.41
	Across the Board Increases	$982.41
	sub-total	**$2,669.32**
	Grand Total	**$81,262.43**

SEWER FUND
606

WASTEWATER ADMINISTRATION

EXPENSES

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF SERVICE				
Division of Water and Wastewater Administration (606-6610)				
PERSONAL SERVICE				
1101 Salaries	$73,000.15	$76,138.41	$77,601.48	$81,262.43
1201 PERS	$12,469.11	$10,464.26	$10,649.18	$11,376.74
1202 Workmen's Compensation	$2,088.70	$2,123.63	$1,407.88	$1,965.17
1204 Medical	$13,200.00	$15,840.00	$17,160.00	$15,180.00
1205 Medicare	$1,291.99	$1,067.73	$1,091.35	$1,178.31
SUB-TOTAL	**$102,049.95**	**$105,634.03**	**$107,909.89**	**$110,962.65**
EDUCATION AND TRAINING				
2102 Education and Training	$462.16	$630.00	$420.00	$1,500.00
SUB-TOTAL	**$462.16**	**$630.00**	**$420.00**	**$1,500.00**
CONTRACTUAL SERVICES				
3101 Consulting Service	$0.00	$64,000.00	$0.00	$0.00
3103 Insurance	$0.00	$5,639.54	$0.00	$5,000.00
3104 Memberships	$1,240.00	$0.00	$322.00	$400.00
3108 Telephone	$0.00	$0.00	$0.00	$500.00
3110 Uniform Rental	$0.00	$456.51	$334.74	$350.00
3111 Postage	$7,405.55	$7,124.24	$7,093.36	$7,200.00
3115 Other Misc.	$57,005.07	$42,342.71	$30,973.32	$45,000.00
3402 Maint.& Repair-Comm.	$0.00	$0.00	$0.00	$0.00
3406 Maint.& Repair-Office Machines	$0.00	$0.00	$0.00	$0.00
3503 Motor Vehicle Operating Expenses	$0.00	$0.00	$0.00	$1,000.00
3900 Administrative Recovery	$497,800.00	$454,100.00	$483,700.00	$490,200.00
3901 GIS	$0.00	$0.00	$0.00	$0.00
3908 Storm Water Utility Fee	$0.00	$168.26	$0.00	$0.00
3910 Auto Maintenance	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$563,450.62**	**$573,831.26**	**$522,423.42**	**$549,650.00**
MATERIALS & SUPPLIES				
4102 Office Supplies	$716.89	$288.48	$330.23	$750.00
4303 Other Expenses	$0.00	$72.54	$0.00	$250.00
SUB-TOTAL	**$716.89**	**$361.02**	**$330.23**	**$1,000.00**
DEBT EXPENSES				
6101 Debt Retire. Transfer (629) 1999	$897,881.16	$901,881.42	$906,081.44	$899,000.00
6102 Note Retirement Principal	$0.00	$0.00	$0.00	$0.00
6103 Note Interest	$0.00	$0.00	$0.00	$0.00
6104 Debt Retire. Princ. 1999 & 2006	$0.00	$0.00	$0.00	$0.00
6105 Debt Retire. Inter. 1999 & 2006	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$897,881.16**	**$901,881.42**	**$906,081.44**	**$899,000.00**
REIMBURSEMENTS				
7102 Trans Replace&Reserve	$2,500.00	$2,500.00	$2,500.00	$2,500.00
7103 Trans to System Improvement	$650,000.00	$446,000.00	$447,000.00	$245,000.00
7401 Refunds	$1,951.91	$453.88	$507.89	$1,500.00
SUB-TOTAL	**$654,451.91**	**$448,953.88**	**$450,007.89**	**$249,000.00**
GRAND TOTAL	**$2,219,012.69**	**$2,031,291.61**	**$1,987,172.87**	**$1,811,112.65**

SEWER FUND
606

WASTEWATER SYSTEM MAINTENANCE

	Position	Manager Approved
0.5	Sr. Environmental	$28,728.00
1	Environmental Tech III	$42,001.20
1	Environmental Tech I	$26,514.00
	sub-total	**$97,243.20**
	Overtime	$20,003.53
	Standby	$16,889.59
	Longevity	$345.00
	Step Increases	$0.00
	Across the Board Increases	$1,215.54
	Performance Increases	$1,215.54
	sub-total	**$39,669.20**
	Grand Total	**$136,912.40**

SEWER FUND
606

WASTEWATER SYSTEM MAINTENANCE

EXPENSES

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF SERVICE				
Division of Water and Wastewater				
Wastewater System Maintenance (606-6621)				
PERSONAL SERVICE				
1101 Salaries	$89,679.75	$130,406.77	$110,798.28	$136,912.40
1201 PERS	$12,076.79	$17,706.02	$15,375.27	$19,167.73
1202 Workmen's Compensation	$1,439.76	$2,689.79	$2,849.30	$3,310.95
1204 Medical	$24,000.00	$43,200.00	$46,800.00	$34,500.00
1205 Medicare	$1,255.14	$1,809.83	$1,553.02	$1,985.23
SUB-TOTAL	**$128,451.44**	**$195,812.41**	**$177,375.87**	**$195,876.31**
EDUCATION AND TRAINING				
2102 Education and Training	$2,110.00	$806.33	$746.00	$1,500.00
SUB-TOTAL	**$2,110.00**	**$806.33**	**$746.00**	**$1,500.00**
CONTRACTUAL SERVICES				
3101 Consulting Service	$24,637.78	$4,650.00	$23,225.92	$41,000.00
3103 Insurance	$2,344.38	$7,910.12	$1,087.52	$8,000.00
3104 Memberships	$0.00	$0.00	$165.50	$300.00
3108 Telephone	$0.00	$0.00	$710.09	$850.00
3110 Uniform Rental	$602.08	$793.27	$504.67	$800.00
3115 Other Misc.	$19,432.44	$6,903.76	$18,407.97	$15,000.00
3204 Electricity	$80,102.48	$77,889.91	$91,124.00	$105,000.00
3401 Maint & Repair-Bldg & Grounds	$10,537.50	$130.00	$0.00	$2,000.00
3402 Maint.& Repair-Communications	$1,760.16	$5,978.74	$0.00	$120,000.00
3403 Maint.& Repair-Motor Vehicles	$13,805.32	$16,433.69	$5,039.31	$10,000.00
3414 Maint.& Repair- Mech Equip.	$1,320.00	$5,889.51	$0.00	$8,000.00
3420 Maint.& Repair-System	$9,456.88	$41,280.26	$37,046.25	$20,000.00
3503 Motor Vehicle Operating Exp.	$12,995.17	$8,403.89	$4,484.78	$15,000.00
3908 Storm Water Utility Fee	$4,147.45	$2,019.24	$2,019.24	$2,100.00
3909 Auto Maintenance-MSF	$0.00	$0.00	$8,823.00	$0.00
3910 Auto Maintenance	$5,912.00	$6,022.00	$6,220.00	$6,617.75
SUB-TOTAL	**$187,053.64**	**$184,304.39**	**$198,858.25**	**$354,667.75**
MATERIALS & SUPPLIES				
4102 Office Supplies	$21.87	$0.00	$0.00	$500.00
4103 Flowmeters	$0.00	$595.28	$0.00	$1,500.00
4104 Tools & Equipment	$7,616.98	$1,122.99	$4,872.89	$8,200.00
4105 Computer	$0.00	$777.99	$0.00	$3,500.00
4220 Chemicals	$0.00	$1,000.50	$996.00	$2,500.00
4301 Safety Equipment	$59.93	$9,121.20	$1,081.86	$1,000.00
4302 Lids and Frames	$1,160.26	$1,631.18	$3,437.91	$7,500.00
4303 Other Expenses	$25,340.46	$11,678.40	$7,998.41	$12,000.00
4304 Pump Stations	$0.00	$11,550.22	$6,259.83	$35,000.00
SUB-TOTAL	**$34,199.50**	**$37,477.76**	**$24,646.90**	**$71,700.00**
CAPITAL				
5102 Computer	$0.00	$0.00	$0.00	$0.00
5103 Flowmeters	$0.00	$0.00	$0.00	$8,500.00
5107 Pump Stations	$0.00	$124,889.99	$0.00	$0.00
5344 Municipal Service Facility	$0.00	$4,266.50	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$129,156.49**	**$0.00**	**$8,500.00**
REIMBURSEMENTS				
7102 Trans Replace&Reserve	$10,000.00	$2,500.00	$2,500.00	$2,500.00
SUB-TOTAL	**$10,000.00**	**$2,500.00**	**$2,500.00**	**$2,500.00**
GRAND TOTAL	**$361,814.58**	**$550,057.38**	**$404,127.02**	**$634,744.06**

SEWER FUND
606

WASTEWATER COLLECTION AND TREATMENT

	Position	Manager Approved
0.5	Superintendent Water/Wastewater	$39,166.88
2	Sr. Environmental Tech	$114,177.60
2	Environmental Tech III	$85,471.20
	sub-total	$238,815.68
	Overtime	$36,704.32
	Standby	$23,809.60
	Longevity	$1,145.00
	Step Increases	$648.00
	Performance Increases	$2,985.20
	Across the Board Increases	$2,985.20
	sub-total	$68,277.32
	Grand Total	$307,093.00

SEWER FUND
606

WASTEWATER COLLECTION AND TREATMENT

EXPENSES

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF SERVICE				
Division of Water and Wastewater				
Wastewater Collection and Treatment				
Little Miami Sewage District (606-6622)				
PERSONAL SERVICE				
1101 Salaries	$285,290.20	$268,073.27	$285,740.74	$307,093.00
1201 PERS	$37,367.75	$37,617.50	$40,003.83	$42,993.02
1202 Workmen's Compensation	$8,572.99	$8,759.24	$5,902.68	$7,426.43
1204 Medical	$66,000.00	$79,200.00	$70,200.00	$62,100.00
1205 Medicare	$3,782.08	$3,768.66	$4,015.67	$4,452.85
SUB-TOTAL	**$401,013.02**	**$397,418.67**	**$405,862.92**	**$424,065.30**
EDUCATION AND TRAINING				
2102 Education and Training	$1,632.00	$2,816.12	$2,947.60	$1,700.00
SUB-TOTAL	**$1,632.00**	**$2,816.12**	**$2,947.60**	**$1,700.00**
CONTRACTUAL SERVICES				
3101 Consulting Service	$2,562.41	$20,784.30	$18,515.70	$285,000.00
3103 Insurance	$18,284.02	$8,340.21	$16,741.85	$15,000.00
3104 Memberships	$388.00	$1,496.00	$1,838.35	$1,500.00
3108 Telephone	$5,275.39	$4,639.25	$4,202.86	$5,000.00
3110 Uniform Rental	$1,368.60	$1,270.63	$1,144.15	$1,400.00
3115 Other Misc.	$17,971.56	$14,347.78	$11,126.57	$10,000.00
3116 Sludge Disposal	$157,134.59	$138,917.23	$137,826.36	$160,000.00
3117 Outside Laboratory Analysis	$12,277.08	$30,029.30	$16,301.86	$18,000.00
3204 Utility service - Electricity	$208,416.28	$247,196.99	$252,276.17	$260,000.00
3308 Preliminary Treatment Services	$12,701.15	$17,735.30	$6,744.60	$12,000.00
3309 Secondary Treatment Services	$13,186.59	$5,264.00	$26,217.68	$12,000.00
3310 Solids Handling Services	$1,486.88	$8,059.01	$508.00	$7,500.00
3311 Disinfection Maintenance	$0.00	$732.69	$72.62	$1,500.00
3401 Maint.& Repair-Bldg. & Grounds	$2,930.00	$9,926.21	$2,974.27	$35,000.00
3402 Maint.& Repair-Communications	$1,921.42	$6,675.00	$417.19	$100,000.00
3403 Maint.& Repair-Motor Vehicles	$4,837.67	$1,642.97	$0.00	$4,000.00
3414 Maint.& Repair- Mech Equip.	$120.00	$0.00	$0.00	$2,000.00
3420 Maint.& Repair-System	$14,469.32	$42,792.39	$6,287.60	$15,000.00
3421 Maintenance Services	$6,299.86	$12,748.83	$10,792.17	$13,000.00
3503 Motor Veh-Operating Exp.-Fuel	$4,246.36	$1,668.51	$1,704.44	$4,500.00
3908 Storm Water Utility Fee	$336.53	$1,850.86	$2,019.12	$2,100.00
3910 Auto Maintenance	$5,912.00	$6,021.00	$6,000.00	$6,617.75
SUB-TOTAL	**$492,125.71**	**$582,138.46**	**$523,711.56**	**$971,117.75**

SEWER FUND
606

WASTEWATER COLLECTION AND TREATMENT

EXPENSES

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF SERVICE				
Division of Water and Wastewater				
Wastewater Collection and Treatment				
Little Miami Sewage District (606-6622) continued				
MATERIALS & SUPPLIES				
4102 Office Supplies	$3,990.35	$1,194.72	$2,297.33	$2,000.00
4222 Polymer	$11,320.00	$7,200.00	$10,896.00	$15,000.00
4224 Other Chemicals	$856.00	$0.00	$0.00	$750.00
4225 Diesel Fuel-Generator	$1,463.24	$1,836.98	$2,568.48	$3,000.00
4301 Safety Equipment	$3,899.40	$2,465.91	$5,584.91	$2,500.00
4302 Lab Supplies	$20,727.68	$8,610.81	$7,646.31	$12,500.00
4303 Other Expenses	$11,699.19	$7,532.11	$3,089.82	$5,000.00
4304 Janitorial Supplies	$2,323.70	$331.87	$420.85	$750.00
4305 Telemetry-Instrumentation	$148.10	$1,528.35	$0.00	$2,000.00
4306 Computer	$1,369.52	$1,390.43	$0.00	$2,500.00
4308 Preliminary Treatment Materials	$3,508.24	$18,939.99	$5,574.49	$7,500.00
4309 Secondary Treatment Materials	$22,621.21	$16,063.76	$28,686.91	$20,000.00
4310 Solids Handling Materials	$21,018.31	$38,409.22	$6,947.07	$7,500.00
4311 Disinfection Supplies	$6,155.87	$1,192.62	$5,511.34	$6,500.00
4312 Tools & Equipment	$408.54	$1,454.29	$1,995.59	$2,500.00
SUB-TOTAL	**$111,509.35**	**$108,151.06**	**$81,219.10**	**$90,000.00**
CAPITAL				
5102 Imp. Fix to Real Estate-B&G	$0.00	$0.00	$0.00	$0.00
5104 Tools & Equipment	$0.00	$0.00	$0.00	$0.00
5110 Main Street Improvements	$0.00	$0.00	$0.00	$0.00
5203 Auto Sampler	$6,000.00	$0.00	$0.00	$8,300.00
5205 Telemetry-Instrumentation	$0.00	$0.00	$0.00	$0.00
5206 Radios/Phone System/Pagers	$0.00	$0.00	$0.00	$0.00
5302 Pump Station	$0.00	$0.00	$0.00	$0.00
5303 Blowers	$0.00	$0.00	$0.00	$8,000.00
5309 Secondary-Tank Rehab	$0.00	$0.00	$0.00	$25,000.00
5310 Solids Handling	$0.00	$9,510.00	$0.00	$0.00
5325 System Improvements	$0.00	$0.00	$0.00	$0.00
5502 Computer	$392.89	$0.00	$0.00	$0.00
SUB-TOTAL	**$6,392.89**	**$9,510.00**	**$0.00**	**$41,300.00**
REIMBURSEMENTS				
7102 Trans Replace&Reserve	$2,500.00	$0.00	$2,500.00	$2,500.00
SUB-TOTAL	**$2,500.00**	**$0.00**	**$2,500.00**	**$2,500.00**
GRAND TOTAL	**$1,015,172.97**	**$1,100,034.31**	**$1,016,241.18**	**$1,530,683.05**
GRAND TOTAL SEWER FUND	**$3,596,000.24**	**$3,681,383.30**	**$3,407,541.07**	**$3,976,539.76**

ELECTRIC SYSTEM IMPROVEMENTS
609

STATEMENT OF FUNCTIONS

All major improvements and extensions to the City's electric system are charged to this fund.

REVENUE/EXPENSE COMPARISON BY TYPE

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
ELECTRIC SYSTEM IMPROVEMENT FUND 609				
REVENUE				
Proceeds from Debt	$0.00	$0.00	$0.00	$0.00
Transfers	$0.00	$720,000.00	$1,185,000.00	$1,590,000.00
Interest	$0.00	$0.00	$0.00	$0.00
Cash Carryover	$0.00	$0.00	$0.00	$1,780,000.00
Total	$0.00	$720,000.00	$1,185,000.00	$3,370,000.00
EXPENSES				
Capital	$2,573,600.11	$172,653.38	$211,417.95	$3,370,000.00
Debt	$0.00	$0.00	$0.00	$0.00
Total	$2,573,600.11	$172,653.38	$211,417.95	$3,370,000.00

ELECTRIC SYSTEM IMPROVEMENT FUND
609

ELECTRIC SYSTEM IMPROVEMENT FUND 609	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Proceeds from Public Debt				
0908 Note Proceeds	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Transfers & Reimbursements 0090				
0950 Transfers	$0.00	$720,000.00	$1,185,000.00	$1,590,000.00
1370 Refunds	$0.00	$0.00	$0.00	$0.00
Cash Carry-over	$0.00	$0.00	$0.00	$1,780,000.00
SUB-TOTAL	**$0.00**	**$720,000.00**	**$1,185,000.00**	**$3,370,000.00**
GRAND TOTAL	**$0.00**	**$720,000.00**	**$1,185,000.00**	**$3,370,000.00**

ELECTRIC SYSTEM IMPROVEMENT FUND 609				
EXPENSES				
CAPITAL 6460				
5120 SCADA Building	$0.00	$0.00	$0.00	$0.00
5121 Environmental Compliance	$0.00	$0.00	$0.00	$0.00
5201 Meters	$1,015,820.97	$0.00	$0.00	$0.00
5204 Mech. & Aux. Equip.	$0.00	$0.00	$0.00	$0.00
5205 Monroe Road Substation	$0.00	$0.00	$0.00	$0.00
5206 Distribu. System	$137,052.72	$41,828.72	$183,327.05	$670,000.00
5208 Main Street	$0.00	$0.00	$0.00	$0.00
5209 Industrial Park	$0.00	$0.00	$0.00	$0.00
5212 Trans Improv/Pwr Plt Switchgear	$0.00	$0.00	$0.00	$0.00
5213 GIS	$0.00	$0.00	$0.00	$0.00
5214 Substation Additions	$1,415,202.79	$117,698.90	$150.48	$2,375,000.00
5215 Transmission Improvements	$5,523.63	$13,125.76	$27,940.42	$325,000.00
SUB-TOTAL	**$2,573,600.11**	**$172,653.38**	**$211,417.95**	**$3,370,000.00**
DEBT EXPENSES				
6100 Fiscal and Service Charges	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$2,573,600.11**	**$172,653.38**	**$211,417.95**	**$3,370,000.00**

WATER SYSTEM IMPROVEMENT FUND
610

STATEMENT OF FUNCTIONS

All major improvements and extensions to the City's water system are charged to this fund.

REVENUE/EXPENSE COMPARISON BY TYPE

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
WATER SYSTEM IMPROVEMENT FUND 610				
Revenue				
Debt Proceeds	$0.00	$0.00	$0.00	$0.00
Interest	$0.00	$0.00	$0.00	$0.00
Transfers	$720,000.00	$396,000.00	$485,000.00	$415,000.00
Cash Carryover	$0.00	$0.00	$0.00	$200,000.00
Total	$720,000.00	$396,000.00	$485,000.00	$615,000.00
Expenses				
Capital	$1,991,553.24	$170,959.30	$846,915.23	$615,000.00
Total	$1,991,553.24	$170,959.30	$846,915.23	$615,000.00

WATER SYSTEM IMPROVEMENT FUND
610

WATER SYSTEM IMPROVEMENT FUND
610

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Proceeds from Public Debt 0080				
0908 Note Proceeds	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Miscellaneous 0080				
1070 Refunds	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Interest Income 0081				
1040 Interest	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Transfers & Reimbursements 0090				
1050 Transfers	$720,000.00	$396,000.00	$485,000.00	$415,000.00
Cash Carry-over	$0.00	$0.00	$0.00	$200,000.00
SUB-TOTAL	**$720,000.00**	**$396,000.00**	**$485,000.00**	**$615,000.00**
GRAND TOTAL	**$720,000.00**	**$396,000.00**	**$485,000.00**	**$615,000.00**

WATER SYSTEM IMPROVEMENT FUND
610
EXPENSES
CAPITAL 6530

5104 Water Main Distribution Improvements	$0.00	$0.00	$0.00	$0.00
5107 Water Tower/Booster Station	$0.00	$0.00	$0.00	$0.00
5111 Main St. Water Line Repl.	$0.00	$0.00	$0.00	$0.00
5119 Monroe Rd. Water Main	$0.00	$0.00	$0.00	$0.00
5120 Evelyn Ct. Water Main	$0.00	$0.00	$0.00	$0.00
5121 DeSales-Broadway to Hartz	$0.00	$0.00	$0.00	$0.00
5122 Deerfield Rd. Water Main	$0.00	$0.00	$0.00	$0.00
5123 West St. Water Main	$0.00	$0.00	$0.00	$0.00
5124 Broadway/Mulberry Water Main	$0.00	$0.00	$0.00	$0.00
5306 Water Main Replacement & Upsizing*	$999,597.49	$169,826.80	$846,915.23	$615,000.00
5310 Warren Co. Connection	$0.00	$0.00	$0.00	$0.00
5316 Deerfield Rd. Transmission	$0.00	$0.00	$0.00	$0.00
5317 Columbus Avenue	$0.00	$0.00	$0.00	$0.00
5318 Orchard Ave. Phase II	$0.00	$0.00	$0.00	$0.00
5319 Silver Street	$0.00	$0.00	$0.00	$0.00
5320 Greater Cincinnati Water Works Improv**	$837,181.37	$0.00	$0.00	$0.00
5321 Meter Replacement/AMR	$154,774.38	$1,132.50	$0.00	$0.00
SUB-TOTAL	**$1,991,553.24**	**$170,959.30**	**$846,915.23**	**$615,000.00**
GRAND TOTAL	**$1,991,553.24**	**$170,959.30**	**$846,915.23**	**$615,000.00**

*2015 Water Main Replacement & Upsizing
Maple Street
High Street - Main to Pleasant

SEWER SYSTEM IMPROVEMENT FUND
611

STATEMENT OF FUNCTIONS

All major improvements and extensions to the City's sewer system are charged to this fund.

REVENUE/EXPENSE COMPARISON BY TYPE

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
SEWER SYSTEM IMPROVEMENT FUND 611				
Revenue				
Special Assessments	$5,969.84	$5,779.65	$5,496.74	$0.00
Note Proceeds	$0.00	$1,000,000.00	$1,000,000.00	$1,000,000.00
Miscellaneous	$0.00	$0.00	$0.00	$0.00
Interest	$0.00	$0.00	$0.00	$0.00
Transfers	$650,000.00	$446,000.00	$447,000.00	$245,000.00
Cash Carryover	$0.00	$0.00	$0.00	$250,000.00
Total	$655,969.84	$1,451,779.65	$1,452,496.74	$1,495,000.00
Expenses				
Capital	$318,332.24	$1,417,190.63	$480,886.01	$475,000.00
Debt	$0.00	$0.00	$1,000,000.00	$1,020,000.00
Total	$318,332.24	$1,417,190.63	$1,480,886.01	$1,495,000.00

SEWER SYSTEM IMPROVEMENT FUND
611

REVENUE

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Proceeds from Public Debt 0070				
1100 Bond Proceeds	$0.00	$0.00	$0.00	$1,000,000.00
1101 Note Proceeds	$0.00	$1,000,000.00	$1,000,000.00	$0.00
1103 Note Premium	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$1,000,000.00**	**$1,000,000.00**	**$1,000,000.00**
Special Assessments 0030				
2601 Miller's Crossing Assessment	$5,969.84	$5,779.65	$5,496.74	$0.00
SUB-TOTAL	**$5,969.84**	**$5,779.65**	**$5,496.74**	**$0.00**
Miscellaneous 0080				
1107 Misc	$0.00	$0.00	$0.00	$0.00
1170 Refunds	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Interest Income 0081				
1140 Interest	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Transfers & Reimbursements 0090				
1150 Transfers	$650,000.00	$446,000.00	$447,000.00	$245,000.00
Cash Carry-over	$0.00	$0.00	$0.00	$250,000.00
SUB-TOTAL	**$650,000.00**	**$446,000.00**	**$447,000.00**	**$495,000.00**
GRAND TOTAL	**$655,969.84**	**$1,451,779.65**	**$1,452,496.74**	**$1,495,000.00**

SEWER SYSTEM IMPROVEMENT FUND
611

EXPENSES

Sewer System Improvements (611-6630)	2012 Actual	2013 Actual	2014 Actual	2015 Budget
CAPITAL				
5304 Collection & Improv	$317,332.24	$793,116.20	$339,204.31	$475,000.00
5307 WWTP Improvement	$0.00	$0.00	$0.00	$0.00
5314 Orchard Avenue Phase II	$0.00	$0.00	$0.00	$0.00
5315 Silver Street	$0.00	$0.00	$0.00	$0.00
5316 Mound Ct. Sanitary Sewer Replacement	$1,000.00	$0.00	$0.00	$0.00
5317 W. Concord Sewer Main	$0.00	$0.00	$0.00	$0.00
5313 Grease Removal Equipment	$0.00	$0.00	$0.00	$0.00
5319 Kingsview Dr Sanitary Sewer	$0.00	$624,074.43	$141,681.70	$0.00
SUB-TOTAL	**$318,332.24**	**$1,417,190.63**	**$480,886.01**	**$475,000.00**
DEBT				
6100 Fiscal Charges	$0.00	$0.00	$0.00	$10,000.00
6101 Payment of Principal	$0.00	$0.00	$1,000,000.00	$1,000,000.00
6102 Payment of Interest	$0.00	$0.00	$0.00	$10,000.00
SUB-TOTAL	**$0.00**	**$0.00**	**$1,000,000.00**	**$1,020,000.00**
GRAND TOTAL	**$318,332.24**	**$1,417,190.63**	**$1,480,886.01**	**$1,495,000.00**

2015 Sewer Main Repair & Replacement
High Street Main to Pleasant $200k lining
Maple Avenue $150k
Meadow Lane - CDS to Monroe $25k
Katherine - ROW sanitary to Westview $100k

UTILITY GUARANTEE FUND
612

STATEMENT OF FUNCTIONS

Money received from customers of the electric, water or sewer utilities for deposits to guarantee their prompt payment of bills is placed in this Fund. When customers of the utilities have been on the system for one year and have a good payment history (no late payments) then the deposit is returned. In addition, this is the Fund from which that payment is made.

REVENUE/EXPENSE COMPARISON BY TYPE

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
UTILITY GUARANTEE FUND				
612				
Revenue				
Service Fees	$180,797.86	$199,208.63	$170,098.67	$215,000.00
Miscellaneous	$0.00	$0.00	$0.00	$0.00
Total	$180,797.86	$199,208.63	$170,098.67	$215,000.00
Expenses				
Refunds/Reimbursements	$176,232.19	$179,146.40	$157,711.01	$195,000.00
Total	$176,232.19	$179,146.40	$157,711.01	$195,000.00

UTILITY GUARANTEE FUND
612

UTILITY GUARANTEE FUND
612

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Miscellaneous 0080				
1207 Misc	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Service Fees 0050				
1201 Customer Deposits	$167,372.86	$185,608.63	$157,723.67	$200,000.00
1202 Customer Deposit Other	$13,425.00	$13,600.00	$12,375.00	$15,000.00
SUB-TOTAL	**$180,797.86**	**$199,208.63**	**$170,098.67**	**$215,000.00**
GRAND TOTAL	**$180,797.86**	**$199,208.63**	**$170,098.67**	**$215,000.00**

UTILITY GUARANTEE FUND
(612-6480)

EXPENSES				
REIMBURSEMENTS				
7402 Utility Account "Deposit" refunds	$176,232.19	$179,146.40	$157,711.01	$195,000.00
SUB-TOTAL	**$176,232.19**	**$179,146.40**	**$157,711.01**	**$195,000.00**
GRAND TOTAL	**$176,232.19**	**$179,146.40**	**$157,711.01**	**$195,000.00**

STORM WATER UTILITY FUND
615

STATEMENT OF FUNCTIONS

The Deputy City Manager is responsible for the management and operation of this fund in conjunction with the City Engineer and the Street Supervisor.

The establishment of this fund will allow the City to address the backlog of storm water infrastructure requirements as well as provide a funding mechanism to support unfunded EPA mandates associated with storm water management.

REVENUE/EXPENSE COMPARISON BY TYPE

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
STORM WATER UTILITY				
615				
Revenue				
Charges for Services	$831,166.97	$842,760.69	$844,809.31	$850,366.16
Interest	$7,102.28	$3,666.60	$2,975.16	$5,000.00
Advance In	$0.00	$0.00	$0.00	$0.00
Miscellaneous	$0.00	$802.18	$957.43	$0.00
Cash Carryover	$0.00	$0.00	$0.00	$48,254.30
Total	$838,269.25	$847,229.47	$848,741.90	$903,620.46
Expense				
Personal Services	$53,834.31	$68,021.61	$66,696.88	$71,408.46
Contractual Services	$133,690.02	$137,354.21	$138,438.07	$158,212.00
Materials & Supplies	$3,590.03	$2,688.93	$3,376.72	$3,500.00
Capital	$571,878.32	$927,639.27	$699,319.68	$670,000.00
Transfers	$0.00	$0.00	$0.00	$0.00
Advance Payback to Water	$0.00	$0.00	$0.00	$0.00
Refunds/Reimbursements	$688.30	$72.19	$0.00	$500.00
Total	$763,680.98	$1,135,776.21	$907,831.35	$903,620.46

STORM WATER UTILITY FUND
615

REVENUE COMPARISON

REVENUE	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Charges for Service 0050				
4401 Collection-City Share	$35,366.16	$35,366.16	$35,366.16	$35,366.16
4402 Collection	$795,800.81	$807,394.53	$809,443.15	$815,000.00
SUB-TOTAL	**$831,166.97**	**$842,760.69**	**$844,809.31**	**$850,366.16**
Miscellaneous 0080				
1670 Refunds/Miscellaneous	$0.00	$802.18	$957.43	$0.00
SUB-TOTAL	**$0.00**	**$802.18**	**$957.43**	**$0.00**
Interest on Investments 0081				
3340 Interest	$7,102.28	$3,666.60	$2,975.16	$5,000.00
SUB-TOTAL	**$7,102.28**	**$3,666.60**	**$2,975.16**	**$5,000.00**
Transfers 0090				
4444 Advance In from Water	$0.00	$0.00	$0.00	$0.00
Cash Carryover	$0.00	$0.00	$0.00	$48,254.30
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$48,254.30**
GRAND TOTAL	**$838,269.25**	**$847,229.47**	**$848,741.90**	**$903,620.46**

STORM WATER UTILITY
615

	Position	Manager Approved
1	Environmental Tech III	$35,683.20
	sub-total	**$35,683.20**
	Overtime	$7,000.00
	Standby	$4,700.00
	Step Increases	$600.00
	Performance Increases	$446.04
	Across the Board Increases	$446.04
	sub-total	**$13,192.08**
	Grand Total	**$48,875.28**

STORM WATER UTILITY FUND
615

EXPENSES

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Storm Water Utility (615-6150)				
PERSONAL SERVICE				
1101 Salaries	$35,347.29	$45,510.27	$43,403.09	$48,875.28
1201 PERS	$4,885.31	$6,381.48	$6,076.44	$6,842.54
1202 Workmen's Compensation	$1,096.46	$1,081.52	$999.81	$1,181.95
1204 Medical	$12,000.00	$14,400.00	$15,600.00	$13,800.00
1205 Medicare	$505.25	$648.34	$617.54	$708.69
SUB-TOTAL	**$53,834.31**	**$68,021.61**	**$66,696.88**	**$71,408.46**
CONTRACTUAL SERVICES				
3103 Insurance	$1,327.71	$833.34	$0.00	$1,500.00
3108 Telephone	$0.00	$0.00	$0.00	$0.00
3110 Uniform Rental	$299.00	$378.00	$315.39	$400.00
3111 Postage	$7,400.00	$6,700.00	$6,406.55	$8,000.00
3115 Other Miscellaneous	$6,738.28	$19,928.87	$8,696.23	$15,000.00
3403 Maint & Repair MV	$2,258.01	$0.00	$1,064.32	$2,000.00
3503 MV-Operating Expenses	$3,726.02	$0.00	$0.00	$2,000.00
3900 Administrative Recovery	$102,000.00	$100,500.00	$108,600.00	$109,900.00
3901 Cleaning & Televising of Sewers	$0.00	$0.00	$0.00	$3,000.00
3902 Cleaning of Creeks	$1,000.00	$0.00	$75.58	$4,000.00
3903 Storm Water Public Education	$5,000.00	$5,000.00	$6,266.00	$8,000.00
3909 Automotive Maintenance-MSF	$0.00	$0.00	$2,941.00	$0.00
3910 Automotive Maintenance	$3,941.00	$4,014.00	$4,073.00	$4,412.00
SUB-TOTAL	**$133,690.02**	**$137,354.21**	**$138,438.07**	**$158,212.00**
MATERIALS & SUPPLIES				
4303 Other Expenses	$3,590.03	$2,688.93	$3,376.72	$3,500.00
SUB-TOTAL	**$3,590.03**	**$2,688.93**	**$3,376.72**	**$3,500.00**
CAPITAL				
5100 Land Purchase	$0.00	$0.00	$0.00	$0.00
5101 Vehicle Replacement	$0.00	$0.00	$0.00	$20,000.00
5102 Catch Basin Replacement	$4,927.84	$43,450.00	$16,160.00	$15,000.00
5103 Drainage Improvements*	$20,903.20	$47,738.60	$4,245.68	$10,000.00
5104 Curb Replacement	$164,957.83	$192,241.25	$175,000.00	$175,000.00
5106 Cincinnati Ave. Storm Sewer	$0.00	$0.00	$0.00	$0.00
5107 Orchard Ave. Storm Sewer	$0.00	$0.00	$0.00	$0.00
5108 Mechanic St. Storm Sewer	$0.00	$0.00	$0.00	$0.00
5110 Walnut Street Storm Sewer	$0.00	$0.00	$0.00	$0.00
5111 Colonial West Drainage	$0.00	$0.00	$0.00	$0.00
5112 Miller Road Storm Sewer	$0.00	$0.00	$0.00	$0.00
5113 Storm Sewer Replacement**	$381,089.45	$644,209.42	$453,914.00	$450,000.00
5344 Municipal Service Facility	$0.00	$0.00	$50,000.00	$0.00
SUB-TOTAL	**$571,878.32**	**$927,639.27**	**$699,319.68**	**$670,000.00**
REFUNDS/REIMBURSEMENTS				
7401 Refunds	$688.30	$72.19	$0.00	$500.00
SUB-TOTAL	**$688.30**	**$72.19**	**$0.00**	**$500.00**
GRAND TOTAL	**$763,680.98**	**$1,135,776.21**	**$907,831.35**	**$903,620.46**

****Storm Sewer Improvements**
Maple Ave Storm Sewer - $300,000
High Street Storm Sewer - $150,000

SANITATION FUND
623

STATEMENT OF FUNCTIONS

The Sanitation contract is under the direction of the Deputy City Manager. Rumpke collects the residential routes and Commercial routes. The residential routes are collected on a weekly basis with the commercial routes being picked up as scheduled.

REVENUE/EXPENSE COMPARISON BY TYPE

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
SANITATION FUND				
623				
Revenue				
Service Fees	$1,545,721.12	$1,567,569.03	$1,618,175.11	$1,650,011.00
Refunds/Reimbursements	$6,360.00	$6,728.87	$1,728.78	$0.00
Interest on Investments	$3,671.59	$2,219.72	$2,279.23	$2,500.00
Cash Carryover	$0.00	$0.00	$0.00	$79,841.36
Total	$1,555,752.71	$1,576,517.62	$1,622,183.12	$1,732,352.36
Expenses				
Personal Service	$118,459.49	$111,294.85	$116,328.40	$135,781.36
Contractual Service	$1,376,018.37	$1,400,534.30	$1,440,439.61	$1,535,571.00
Other	$0.00	$0.00	$0.00	$0.00
Refunds/Reimbursements	$383.23	$631.53	$0.00	$1,000.00
Capital	$0.00	$0.00	$50,000.00	$60,000.00
Total	$1,494,861.09	$1,512,460.68	$1,606,768.01	$1,732,352.36

SANITATION FUND
623

REVENUE COMPARISON

REVENUE	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Charges for Service 0050				
1601 Collection & Recycling	$1,545,721.12	$1,567,569.03	$1,618,175.11	$1,650,011.00
SUB-TOTAL	**$1,545,721.12**	**$1,567,569.03**	**$1,618,175.11**	**$1,650,011.00**
Miscellaneous 0080				
1602 Bags	$0.00	$0.00	$0.00	$0.00
1605 Cell Tower Lease expires 2041	$6,360.00	$5,300.00	$0.00	$0.00
2370 Refunds & Reimbursements	$0.00	$1,428.87	$1,728.78	$0.00
SUB-TOTAL	**$6,360.00**	**$6,728.87**	**$1,728.78**	**$0.00**
Interest on Investments 0081				
3340 Interest	$3,671.59	$2,219.72	$2,279.23	$2,500.00
SUB-TOTAL	**$3,671.59**	**$2,219.72**	**$2,279.23**	**$2,500.00**
Cash Carryover	$0.00	$0.00	$0.00	$79,841.36
GRAND TOTAL	**$1,555,752.71**	**$1,576,517.62**	**$1,622,183.12**	**$1,732,352.36**

SANITATION FUND
623

Position	Manager Approved
1 MSW III	$37,886.40
1 MSW II	$31,320.00
Seasonal	$7,000.00
sub-total	**$76,206.40**
Overtime	$10,000.00
Standby	$3,500.00
Longevity	$345.00
Performance Increases	$865.08
Across the Board Increases	$865.08
sub-total	**$15,575.16**
Grand Total	**$91,781.56**

SANITATION FUND
623

EXPENSES

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF SERVICE				
Division of Sanitation (623-6110)				
PERSONAL SERVICE				
1101 Salaries	$78,805.46	$69,742.39	$72,604.61	$91,781.56
1201 PERS	$11,417.02	$9,582.93	$10,164.69	$12,849.42
1202 Workmen's Compensation	$3,155.94	$2,239.31	$1,385.26	$2,219.55
1204 Medical	$24,000.00	$28,800.00	$31,200.00	$27,600.00
1205 Medicare	$1,081.07	$930.22	$973.84	$1,330.83
SUB-TOTAL	**$118,459.49**	**$111,294.85**	**$116,328.40**	**$135,781.36**
CONTRACTUAL SERVICES				
3103 Insurance	$1,034.34	$1,324.56	$218.50	$1,500.00
3107 Operation by Contract	$1,248,453.25	$1,271,191.45	$1,299,608.02	$1,398,000.00
3110 Uniform Rental	$748.00	$691.57	$494.78	$800.00
3111 Postage	$8,389.81	$8,347.90	$11,785.80	$9,000.00
3115 Other Misc.	$0.00	$10.10	$8,918.70	$0.00
3402 Maint & Repair Communications	$0.00	$0.00	$0.00	$0.00
3403 Maint & Repair Motor Vehicle	$5,874.24	$9,916.18	$10,187.99	$10,000.00
3503 MV-Operating Expenses	$4,504.73	$6,314.54	$787.82	$7,000.00
3900 Administrative Recovery	$105,700.00	$101,400.00	$106,100.00	$107,800.00
3909 Automotive Maintenance-MSF	$0.00	$0.00	$980.00	$0.00
3910 Automotive Maintenance	$1,314.00	$1,338.00	$1,358.00	$1,471.00
SUB-TOTAL	**$1,376,018.37**	**$1,400,534.30**	**$1,440,439.61**	**$1,535,571.00**
MATERIALS & SUPPLIES				
4303 Other Materials	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
CAPITAL				
5101 Vehicle Purchase*	$0.00	$0.00	$0.00	$60,000.00
5102 Capital	$0.00	$0.00	$0.00	$0.00
5344 Municipal Service Facility	$0.00	$0.00	$50,000.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$50,000.00**	**$60,000.00**
REIMBURSEMENTS				
7402 Refunds	$383.23	$631.53	$0.00	$1,000.00
SUB-TOTAL	**$383.23**	**$631.53**	**$0.00**	**$1,000.00**
GRAND TOTAL	**$1,494,861.09**	**$1,512,460.68**	**$1,606,768.01**	**$1,732,352.36**

Vehicle Purchase*
Dump Truck

TELECOMMUNICATIONS BOND FUND, ELECTRIC BOND FUND, WATER BOND FUND, AND SEWER BOND FUND
626, 627, 628, 629

STATEMENT OF FUNCTIONS

The Telecommunications Bond Fund is used to make payments on the debt issued by the Telecommunications Fund to pay for large projects. Money is transferred into this fund from the Telecommunications Fund and is held until payments are made.

The Electric Bond Fund is used to make payments on the debt issued by the Electric Utility to pay for large projects. Money is transferred into this Fund from the Electric Fund and is held until payments are made

The Water Bond Fund is used to make payments on the debt issued by the Water Utility to pay for large projects. Money is transferred into this Fund from the Water Fund and is held until payments are made.

The Sewer Bond Fund is used to make payments on the debt issued by the Sewer Utility to pay for large projects. Money is transferred into this fund from the Sewer Fund and is held until payments are made.

TELECOMMUNICATIONS BOND FUND, ELECTRIC BOND FUND, WATER BOND FUND, AND SEWER BOND FUND
626, 627, 628, 629

REVENUE/EXPENSE COMPARISON BY TYPE

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
TELECOMMUNICATIONS BOND FUND				
626				
Revenue				
Transfers	$0.00	$0.00	$0.00	$0.00
Cash Carryover	$0.00	$0.00	$0.00	$0.00
Total	$0.00	$0.00	$0.00	$0.00
Expenses				
Transfer Out-(2009 Close Out Fund)	$0.00	$0.00	$0.00	$0.00
Debt Retirement	$0.00	$0.00	$0.00	$0.00
Total	$0.00	$0.00	$0.00	$0.00
ELECTRIC BOND FUND				
627				
Revenue				
Transfers	$1,572,487.51	$1,572,763.72	$1,570,224.81	$1,575,907.00
Cash Carryover	$0.00	$0.00	$0.00	$1,000.00
Total	$1,572,487.51	$1,572,763.72	$1,570,224.81	$1,576,907.00
Expenses				
Debt Retirement	$1,572,487.51	$1,572,763.72	$1,570,224.81	$1,576,907.00
Total	$1,572,487.51	$1,572,763.72	$1,570,224.81	$1,576,907.00
WATER BOND FUND				
628				
Revenue				
Transfers	$771,869.57	$846,862.61	$844,262.54	$842,000.00
Cash Carryover	$0.00	$0.00	$0.00	$1,000.00
Total	$771,869.57	$846,862.61	$844,262.54	$843,000.00
Expenses				
Debt Retirement	$771,869.57	$846,862.61	$844,262.54	$843,000.00
Total	$771,869.57	$846,862.61	$844,262.54	$843,000.00
SEWER BOND FUND				
629				
Revenue				
Transfers	$897,881.16	$901,881.42	$906,081.44	$899,000.00
Cash Carryover	$0.00	$0.00	$0.00	$1,000.00
Total	$897,881.16	$901,881.42	$906,081.44	$900,000.00
Expenses				
Debt Retirement	$897,881.16	$901,881.42	$906,081.36	$900,000.00
Total	$897,881.16	$901,881.42	$906,081.36	$900,000.00

TELECOMMUNICATIONS BOND FUND
626

TELECOMMUNICATIONS BOND FUND 626	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Non Revenue Transfers 0090				
2750 Transfer from Telecom	$0.00	$0.00	$0.00	$0.00
Cash Carryover	$0.00	$0.00	$0.00	$0.00
GRAND TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**

TELECOMMUNICATIONS BOND FUND 626-0033				
EXPENSES				
5999 Transfer Out-2009 Close Out Fund	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
DEBT RETIREMENT				
6101 2001 Telecom Principal	$0.00	$0.00	$0.00	$0.00
6102 2001 Telecom Interest	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**

ELECTRIC BOND FUND
627

ELECTRIC BOND FUND
627

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Non Revenue Transfers 0090				
2750 Transfer	$1,572,487.51	$1,572,763.72	$1,570,224.81	$1,575,907.00
Cash carry over	$0.00	$0.00	$0.00	$1,000.00
SUB-TOTAL	**$1,572,487.51**	**$1,572,763.72**	**$1,570,224.81**	**$1,576,907.00**
GRAND TOTAL	**$1,572,487.51**	**$1,572,763.72**	**$1,570,224.81**	**$1,576,907.00**

ELECTRIC BOND FUND
627-0034
EXPENSES
DEBT RETIREMENT

6100 Fiscal Charges	$0.00	$0.00	$0.00	$1,000.00
6105 2006 El Bond Principal	$868,780.99	$898,610.02	$932,169.04	$971,250.00
6106 2006 El Bond Interest	$363,594.11	$331,041.04	$297,343.20	$261,544.00
6107 2008 El Bond Principal	$174,999.99	$185,000.09	$190,000.03	$200,000.00
6108 2008 El Bond Interest	$165,112.42	$158,112.57	$150,712.54	$143,113.00
SUB-TOTAL	**$1,572,487.51**	**$1,572,763.72**	**$1,570,224.81**	**$1,576,907.00**
GRAND TOTAL	**$1,572,487.51**	**$1,572,763.72**	**$1,570,224.81**	**$1,576,907.00**

WATER BOND FUND
628

WATER BOND FUND
628

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Non Revenue Transfers 0090				
2850 Transfer	$771,869.57	$846,862.61	$844,262.54	$842,000.00
Cash carry over	$0.00	$0.00	$0.00	$1,000.00
SUB-TOTAL	**$771,869.57**	**$846,862.61**	**$844,262.54**	**$843,000.00**
GRAND TOTAL	**$771,869.57**	**$846,862.61**	**$844,262.54**	**$843,000.00**

WATER BOND FUND
628-0035
EXPENSES
DEBT RETIREMENT

6100 Fiscal Charges	$0.00	$0.00	$0.00	$1,000.00
6103 2013 GCWW/Improv Principal	$545,000.00	$380,000.06	$385,000.00	$390,000.00
6104 2013 GCWW/Improv Interest	$226,869.57	$466,862.55	$459,262.54	$452,000.00
SUB-TOTAL	**$771,869.57**	**$846,862.61**	**$844,262.54**	**$843,000.00**
GRAND TOTAL	**$771,869.57**	**$846,862.61**	**$844,262.54**	**$843,000.00**

SEWER BOND FUND
629

SEWER BOND FUND
629

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Non Revenue Transfers 0090				
2950 Transfer	$897,881.16	$901,881.42	$906,081.44	$899,000.00
Cash carry-over	$0.00	$0.00	$0.00	$1,000.00
SUB-TOTAL	**$897,881.16**	**$901,881.42**	**$906,081.44**	**$900,000.00**
GRAND TOTAL	**$897,881.16**	**$901,881.42**	**$906,081.44**	**$900,000.00**

SEWER BOND FUND
629-0036
EXPENSES
DEBT RETIREMENT

6100 Service & Fiscal	$0.00	$0.00	$0.00	$1,000.00
6103 97 Sewer Refunding-Principal	$0.00	$0.00	$0.00	$0.00
6104 97 Sewer Refunding-Interest	$0.00	$0.00	$0.00	$0.00
6106 99 Sewer Debt/Principal	$0.00	$0.00	$0.00	$0.00
6107 99 Sewer Debt/Interest	$0.00	$0.00	$0.00	$0.00
6108 99 & 06 Sewer Debt/Principal	$510,000.04	$535,000.07	$560,000.02	$575,000.00
6109 99 & 06 Sewer Debt/Interest	$387,881.12	$366,881.35	$346,081.34	$324,000.00
SUB-TOTAL	**$897,881.16**	**$901,881.42**	**$906,081.36**	**$900,000.00**
GRAND TOTAL	**$897,881.16**	**$901,881.42**	**$906,081.36**	**$900,000.00**

SANITATION, TELECOMMUNICATION, ELECTRIC, WATER, AND SEWER RESERVE & REPLACEMENT FUNDS
633, 635, 640, 650, 660

STATEMENT OF FUNCTIONS

The Telecommunication Reserve and Replacement Fund receives money from the Telecommunications Fund and acts as the depreciation reserve for vehicle replacement. Any new or replacement vehicle or large equipment is purchased from this fund.

The Sanitation Reserve and Replacement Fund receives money from the Sanitation Fund and used it to maintain the closed landfill on Turtlecreek Union Road. Prior to the City contracting out the Collection of garbage, this fund was used to purchase new vehicles.

The Electric Reserve and Replacement Fund receives money from the Electric Fund and acts as the depreciation reserve for vehicles replacement. Any new or replacement vehicles or large equipment is purchased from this fund.

The Water Reserve & Replacement Fund receives money from the Water Fund and acts as the depreciation reserve for vehicle replacement. Any new or replacement vehicles or large equipment is purchased from this fund.

The Sewer Reserve and Replacement Fund receives money from the Sewer Fund and acts as the depreciation reserve for vehicle replacement. Any new or replacement vehicle or large equipment is purchased from this fund.

SANITATION, TELECOMMUNICATION, ELECTRIC, WATER, SEWER RESERVE & REPLACEMENT FUNDS
633, 635, 640, 650, 660

REVENUE/EXPENSE COMPARISON BY TYPE

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
SANITATION RESERVE & REPLACEMENT FUND				
633				
Revenue				
Cash Carryover	$0.00	$0.00	$0.00	$0.00
Total	$0.00	$0.00	$0.00	$0.00
Expenses				
Capital	$0.00	$0.00	$0.00	$0.00
Total	$0.00	$0.00	$0.00	$0.00
TELECOMMUNICATION RESERVE & REPLACEMENT FUND				
635				
Revenue				
Transfer	$0.00	$0.00	$0.00	$0.00
Cash Carryover	$0.00	$0.00	$0.00	$0.00
Total	$0.00	$0.00	$0.00	$0.00
Expenses				
Capital	$0.00	$0.00	$0.00	$0.00
Total	$0.00	$0.00	$0.00	$0.00
ELECTRIC RESERVE & REPLACEMENT FUND				
640				
Revenue				
Transfers	$125,000.00	$150,000.00	$150,000.00	$150,000.00
Cash Carryover	$0.00	$0.00	$0.00	$0.00
Total	$125,000.00	$150,000.00	$150,000.00	$150,000.00
Expenses				
Capital	$0.00	$277,194.00	$0.00	$100,000.00
Total	$0.00	$277,194.00	$0.00	$100,000.00
WATER RESERVE & REPLACEMENT FUND				
650				
Revenue				
Transfers	$10,000.00	$5,000.00	$5,000.00	$5,000.00
Cash Carryover	$0.00	$0.00	$0.00	$25,000.00
Total	$10,000.00	$5,000.00	$5,000.00	$30,000.00
Expenses				
Capital	$18,981.00	$0.00	$17,434.00	$30,000.00
Total	$18,981.00	$0.00	$17,434.00	$30,000.00
SEWER RESERVE & REPLACEMENT				
660				
Revenue				
Transfer	$15,000.00	$5,000.00	$7,500.00	$7,500.00
Cash Carryover	$0.00	$0.00	$0.00	$0.00
Total	$15,000.00	$5,000.00	$7,500.00	$7,500.00
Expenses				
Capital	$0.00	$16,795.00	$341,599.92	$0.00
Total	$0.00	$16,795.00	$341,599.92	$0.00

SANITATION RESERVE & REPLACEMENT FUND
633

SANITATION RESERVE & REPLACEMENT FUND
633

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Non Revenue Transfers 0090				
Cash Carry-Over	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**

SANITATION RESERVE & REPLACEMENT FUND
633-6111
EXPENSES
CAPITAL

5101 Landfill Closing	$0.00	$0.00	$0.00	$0.00
5102 Capital	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**

TELECOMMUNICATION RESERVE & REPLACEMENT FUND
635

TELECOMMUNICATION RESERVE & REPLACEMENT FUND
635

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Non Revenue Transfers 0090				
1050 Transfer	$0.00	$0.00	$0.00	$0.00
Cash Carryover	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**

TELECOMMUNICATION RESERVE & REPLACEMENT FUND
635-6311
EXPENSES
CAPITAL

5101 Vehicle Replacement	$0.00	$0.00	$0.00	$0.00
5999 Transfer Out-Close Out Fund	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**

ELECTRIC RESERVE & REPLACEMENT FUND
640

ELECTRIC RESERVE & REPLACEMENT FUND
640

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Non Revenue Transfers 0090				
1050 Transfer	$125,000.00	$150,000.00	$150,000.00	$150,000.00
Cash carry over	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$125,000.00**	**$150,000.00**	**$150,000.00**	**$150,000.00**
GRAND TOTAL	**$125,000.00**	**$150,000.00**	**$150,000.00**	**$150,000.00**

ELECTRIC RESERVE & REPLACEMENT FUND
640-6411
EXPENSES
CAPITAL

5101 Vehicle Replacement	$0.00	$277,194.00	$0.00	$100,000.00
SUB-TOTAL	**$0.00**	**$277,194.00**	**$0.00**	**$100,000.00**
GRAND TOTAL	**$0.00**	**$277,194.00**	**$0.00**	**$100,000.00**

WATER RESERVE & REPLACEMENT FUND
650

WATER RESERVE & REPLACEMENT FUND
650

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Non Revenue Transfers 0090				
1050 Transfer	$10,000.00	$5,000.00	$5,000.00	$5,000.00
Cash Carryover	$0.00	$0.00	$0.00	$25,000.00
SUB-TOTAL	**$10,000.00**	**$5,000.00**	**$5,000.00**	**$30,000.00**
GRAND TOTAL	**$10,000.00**	**$5,000.00**	**$5,000.00**	**$30,000.00**

WATER RESERVE & REPLACEMENT FUND
650-6511
EXPENSES
CAPITAL

5101 Vehicle Replacement	$18,981.00	$0.00	$17,434.00	$30,000.00
SUB-TOTAL	**$18,981.00**	**$0.00**	**$17,434.00**	**$30,000.00**
GRAND TOTAL	**$18,981.00**	**$0.00**	**$17,434.00**	**$30,000.00**

SEWER RESERVE & REPLACEMENT FUND
660

SEWER RESERVE & REPLACEMENT FUND
660

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Non Revenue Transfers 0090				
1050 Transfer	$15,000.00	$5,000.00	$7,500.00	$7,500.00
Cash Carry-Over	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$15,000.00**	**$5,000.00**	**$7,500.00**	**$7,500.00**
GRAND TOTAL	**$15,000.00**	**$5,000.00**	**$7,500.00**	**$7,500.00**

SEWER RESERVE & REPLACEMENT FUND
660-6611
EXPENSES
CAPITAL

5101 Vehicle Replacement	$0.00	$16,795.00	$341,599.92	$0.00
SUB-TOTAL	**$0.00**	**$16,795.00**	**$341,599.92**	**$0.00**
GRAND TOTAL	**$0.00**	**$16,795.00**	**$341,599.92**	**$0.00**

AUTO MAINTENANCE FUND
707

BUREAU OF AUTOMOTIVE MAINTENANCE

STATEMENT OF FUNCTIONS

This Bureau, under the direction of the Superintendent of Streets, is responsible for the repair and preventive maintenance on all City owned vehicles and equipment. The Garage Rotary Fund is reimbursed by other City Funds for the services that are provided.

REVENUE/EXPENSE COMPARISON BY TYPE

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
AUTOMOTIVE MAINTENANCE FUND				
707				
Revenue				
Refunds	$0.00	$2,147.18	$2,485.18	$0.00
Charges for Services	$182,620.00	$183,173.00	$353,061.92	$222,062.00
Cash Carryover	$0.00	$0.00	$0.00	$502.54
Total	$182,620.00	$185,320.18	$355,547.10	$222,564.54
Expenses				
Personal Service	$155,786.40	$168,961.36	$183,421.07	$191,864.54
Education and Training	$44.75	$0.00	$0.00	$500.00
Contractual Services	$5,024.77	$6,184.81	$9,775.57	$17,500.00
Materials & Supplies	$4,359.86	$15,104.99	$6,973.75	$12,700.00
Capital	$0.00	$0.00	$200,000.00	$0.00
Total	$165,215.78	$190,251.16	$400,170.39	$222,564.54

AUTO MAINTENANCE FUND
707

REVENUE COMPARISON

REVENUE	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Miscellaneous 0080				
7770 Refunds	$0.00	$2,147.18	$2,485.18	$0.00
SUB-TOTAL	**$0.00**	**$2,147.18**	**$2,485.18**	**$0.00**
Charges for Services Transfers 0090				
7752 Cemetery Fund	$7,883.00	$8,029.00	$6,789.00	$7,353.00
7754 Electric Fund	$31,532.00	$32,115.00	$33,945.00	$36,765.00
7757 Fire Fund	$23,649.00	$23,936.00	$25,798.00	$27,941.00
7750 General Fund	$60,435.00	$60,216.00	$69,245.92	$75,002.00
7756 Sewer Fund	$11,824.00	$12,043.00	$12,220.00	$13,235.50
7751 Street Fund	$28,904.00	$28,101.00	$38,018.00	$41,176.00
7758 Sanitation Fund	$1,314.00	$1,338.00	$1,358.00	$1,471.00
7762 Storm Water Utility Fund	$3,941.00	$4,014.00	$4,073.00	$4,412.00
7760 Telecom	$1,314.00	$1,338.00	$1,358.00	$1,471.00
7755 Water Fund	$11,824.00	$12,043.00	$12,220.00	$13,235.50
7780 General Fund-MSF	$0.00	$0.00	$49,999.00	$0.00
7781 Telecom Fund-MSF	$0.00	$0.00	$980.00	$0.00
7782 Electric Fund-MSF	$0.00	$0.00	$24,510.00	$0.00
7783 Fire Fund-MSF	$0.00	$0.00	$18,627.00	$0.00
7784 Street Fund-MSF	$0.00	$0.00	$27,451.00	$0.00
7785 Water Fund-MSF	$0.00	$0.00	$8,824.00	$0.00
7786 Sewer Fund-MSF	$0.00	$0.00	$8,823.00	$0.00
7789 Sanitation Fund-MSF	$0.00	$0.00	$980.00	$0.00
7787 Storm Water Utility Fund-MSF	$0.00	$0.00	$2,941.00	$0.00
7788 Cemetery Fund-MSF	$0.00	$0.00	$4,902.00	$0.00
SUB-TOTAL	**$182,620.00**	**$183,173.00**	**$353,061.92**	**$222,062.00**
Cash Carryover	**$0.00**	**$0.00**	**$0.00**	**$502.54**
GRAND TOTAL	**$182,620.00**	**$185,320.18**	**$355,547.10**	**$222,564.54**

AUTO MAINTENANCE FUND
707

BUREAU OF AUTOMOTIVE MAINTENANCE

	Position	Manager Approved
1	Chief Mechanic	$57,391.20
1	Mechanic	$51,192.00
	Seasonal	$6,000.00
	sub-total	**$114,583.20**
	Overtime	$21,500.00
	Longevity	$565.00
	Performance Increases	$1,357.29
	Across the Board Increases	$1,357.29
	Vacation Buyback	$0.00
	sub-total	**$24,779.58**
	Grand Total	**$139,362.78**

AUTO MAINTENANCE FUND
707

EXPENSES

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DEPARTMENT OF SERVICE				
Division of General Service				
Bureau of Automotive Maintenance (707-6710)				
PERSONAL SERVICE				
1101 Salaries	$111,368.29	$118,657.15	$129,715.36	$139,362.78
1201 PERS	$15,503.35	$16,547.92	$18,160.11	$19,510.79
1202 Workmen's Compensation	$3,353.10	$3,307.80	$2,535.75	$3,370.21
1204 Medical	$24,000.00	$28,800.00	$31,200.00	$27,600.00
1205 Medicare	$1,561.66	$1,648.49	$1,809.85	$2,020.76
SUB-TOTAL	**$155,786.40**	**$168,961.36**	**$183,421.07**	**$191,864.54**
EDUCATION AND TRAINING				
2102 Education and Training	$44.75	$0.00	$0.00	$500.00
SUB-TOTAL	**$44.75**	**$0.00**	**$0.00**	**$500.00**
CONTRACTUAL SERVICES				
3103 Insurance	$3,034.71	$3,312.53	$3,187.55	$4,000.00
3108 Telephone	$1,149.18	$1,153.61	$1,323.83	$1,500.00
3110 Uniform Rental	$607.70	$617.80	$653.25	$800.00
3115 Other Misc.	$233.18	$580.00	$0.00	$2,000.00
3401 Maint. & Repair B & G	$0.00	$520.87	$175.00	$2,000.00
3402 Maint.& Repair-Comm.	$0.00	$0.00	$0.00	$200.00
3403 Maint.& Repair-MV	$0.00	$0.00	$924.71	$4,000.00
3503 MV - Operating Exp.	$0.00	$0.00	$3,511.23	$3,000.00
SUB-TOTAL	**$5,024.77**	**$6,184.81**	**$9,775.57**	**$17,500.00**
MATERIALS & SUPPLIES				
4102 Office Supplies	$163.23	$30.81	$0.00	$200.00
4108 Tools & Minor Equipment	$1,775.41	$2,306.31	$2,103.51	$3,500.00
4207 Bulk Oil	$0.00	$0.00	$0.00	$0.00
4224 Anti-Freeze	$0.00	$0.00	$0.00	$0.00
4225 Gasoline & Diesel	$0.00	$0.00	$0.00	$0.00
4226 Parts (internal)	$0.00	$0.00	$0.00	$0.00
4227 Parts & Supplies	$517.14	$178.77	$0.00	$2,500.00
4303 Other Expenses	$1,904.08	$12,589.10	$4,870.24	$6,500.00
SUB-TOTAL	**$4,359.86**	**$15,104.99**	**$6,973.75**	**$12,700.00**
CAPITAL				
5104 Tools & Equipment	$0.00	$0.00	$0.00	$0.00
5344 Municipal Service Facility	$0.00	$0.00	$200,000.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$200,000.00**	**$0.00**
GRAND TOTAL	**$165,215.78**	**$190,251.16**	**$400,170.39**	**$222,564.54**

TELECOMMUNICATIONS AGENCY FUND
803

STATEMENT OF FUNCTIONS

Ordinance 9500, passed April 10, 2007, established the Telecommunications Agency Fund to record collected revenues for telecommunication services as stipulated by the sale of the enterprise to Cincinnati Bell Extended Territories.

REVENUE/EXPENSE COMPARISON BY TYPE

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
TELECOM AGENCY FUND				
803				
Revenue				
Service Fees	$0.00	$0.00	$0.00	$0.00
Total	$0.00	$0.00	$0.00	$0.00
Expenses				
Contractual Service	$0.00	$0.00	$0.00	$0.00
Refunds	$0.00	$0.00	$0.00	$0.00
Total	$0.00	$0.00	$0.00	$0.00

TELECOMMUNICATIONS AGENCY FUND
803

TELECOM AGENCY FUND

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Service Fees 0050				
1201 State Tax	$0.00	$0.00	$0.00	$0.00
1203 Fed Tax Phone	$0.00	$0.00	$0.00	$0.00
4411 Cable	$0.00	$0.00	$0.00	$0.00
4412 Commercial Internet	$0.00	$0.00	$0.00	$0.00
4413 Residential Internet	$0.00	$0.00	$0.00	$0.00
4415 Pay-Per-View	$0.00	$0.00	$0.00	$0.00
4420 Phone Service	$0.00	$0.00	$0.00	$0.00
4421 LD/WL	$0.00	$0.00	$0.00	$0.00
4422 Centrex	$0.00	$0.00	$0.00	$0.00
4423 Alarm	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**

803-8445

EXPENSES				
CONTRACTUAL SERVICE				
3800 CBT Reimbursement	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
REIMBURSEMENT				
7401 Refunds	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**

CEMETERY PERPETUAL CARE FUND
PARKS & RECREATION DONATION TRUST FUND
POLICE DONATION TRUST FUND
814, 816, 817

STATEMENT OF FUNCTIONS

The Cemetery Perpetual Care Fund is managed by the Parks and Cemetery Supervisor in conjunction with the Deputy City Manager. This fund supports the continued maintenance and operation of the two public cemeteries in the City of Lebanon.

The Parks and Recreation Donation Trust Fund receives money from new subdivisions equal to 5% of the cost of raw land. These Funds are placed in trust, then appropriated by City Council for park development and maintenance. This Fund was closed out in 2009 and the remaining monies transferred to the General Fund.

The Police Donation Trust Fund accepts donations on behalf of the citizens and businesses of Lebanon. Council then appropriates the money for the purchase of items that benefit the Police Division in carrying out their functions.

REVENUE/EXPENSE COMPARISON BY TYPE

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
CEMETERY PERPETUAL CARE FUND				
814				
Revenue				
Service Fees	$32,435.00	$20,437.50	$25,700.00	$29,500.00
Interest	$4,947.27	$2,608.54	$2,460.42	$3,000.00
Total	$37,382.27	$23,046.04	$28,160.42	$32,500.00
Expenses				
Other	$0.00	$0.00	$0.00	$0.00
Total	$0.00	$0.00	$0.00	$0.00
PARKS AND RECREATION DONATION TRUST FUND				
816				
Revenue				
Federal Grants & Reimb	$0.00	$0.00	$0.00	$0.00
Miscellaneous	$0.00	$0.00	$0.00	$0.00
Transfer	$0.00	$0.00	$0.00	$0.00
Cash Carryover	$0.00	$0.00	$0.00	$0.00
Total	$0.00	$0.00	$0.00	$0.00
Expenses				
Personal Service	$0.00	$0.00	$0.00	$0.00
Contractual Service	$0.00	$0.00	$0.00	$0.00
Materials and Supplies	$0.00	$0.00	$0.00	$0.00
Capital	$0.00	$0.00	$0.00	$0.00
Transfer Out	$0.00	$0.00	$0.00	$0.00
Total	$0.00	$0.00	$0.00	$0.00
POLICE DONATION TRUST FUND				
817				
Revenue				
Miscellaneous	$2,000.00	$745.00	$0.00	$2,500.00
Cash Carryover	$0.00	$0.00	$0.00	$0.00
Total	$2,000.00	$745.00	$0.00	$2,500.00
Expenses				
Other	$9,880.47	$0.00	$0.00	$2,500.00
Total	$9,880.47	$0.00	$0.00	$2,500.00

CEMETERY PERPETUAL CARE FUND
814

CEMETERY PERPETUAL CARE FUND 814	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Service Fees 0050				
1401 Donations and Sales Section J	$32,435.00	$20,437.50	$25,700.00	$29,500.00
SUB-TOTAL	**$32,435.00**	**$20,437.50**	**$25,700.00**	**$29,500.00**
Interest Income 0081				
1440 Interest	$4,947.27	$2,608.54	$2,460.42	$3,000.00
SUB-TOTAL	**$4,947.27**	**$2,608.54**	**$2,460.42**	**$3,000.00**
GRAND TOTAL	**$37,382.27**	**$23,046.04**	**$28,160.42**	**$32,500.00**

CEMETERY PERPETUAL CARE FUND 814-0814				
EXPENSES				
OTHER EXPENSE				
4303 Misc. Supplies	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**

PARKS AND RECREATION DONATION TRUST
816

REVENUE

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Federal Grants & Reimb 0040				
1315 Grants	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Miscellaneous 0080				
1373 Parks & Rec Expansion Fee	$0.00	$0.00	$0.00	$0.00
1374 Proceeds frm Sale of Land	$0.00	$0.00	$0.00	$0.00
1670 Donations	$0.00	$0.00	$0.00	$0.00
1673 Parks & Rec Expansion Fee	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Transfer 0090				
2900 Trans Matching Open Space(101)	$0.00	$0.00	$0.00	$0.00
Cash Carry-over	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**

PARKS AND RECREATION DONATION TRUST FUND
816

816-6240
EXPENSES

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
PERSONAL SERVICE				
1101 Salaries	$0.00	$0.00	$0.00	$0.00
1201 PERS	$0.00	$0.00	$0.00	$0.00
1202 Workmen's Compensation	$0.00	$0.00	$0.00	$0.00
1204 Medical	$0.00	$0.00	$0.00	$0.00
1205 Medicare	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
CONTRACTUAL SERVICE				
3110 Uniforms	$0.00	$0.00	$0.00	$0.00
3115 Miscellaneous	$0.00	$0.00	$0.00	$0.00
3403 Maint. & Repair-MV	$0.00	$0.00	$0.00	$0.00
3503 MV-Operating Expenses	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
OTHER EXPENSE				
4303 Misc. Supplies	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
CAPITAL				
5506 Park Development	$0.00	$0.00	$0.00	$0.00
5508 Bike Trail	$0.00	$0.00	$0.00	$0.00
5509 Harmon Park Improvements	$0.00	$0.00	$0.00	$0.00
5510 Extend Parking at LSC	$0.00	$0.00	$0.00	$0.00
5511 Colonial Park East Drainage Improv.	$0.00	$0.00	$0.00	$0.00
5512 Tennis Court Lighting	$0.00	$0.00	$0.00	$0.00
5513 Baseball Field Fencing	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
Transfers				
5999 Transfer to General(Close out Fund)	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**

POLICE DONATION TRUST FUND
817

POLICE DONATION TRUST FUND
817

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Miscellaneous 0080				
1770 Donations	$2,000.00	$745.00	$0.00	$2,500.00
1870 Donations	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$2,000.00**	**$745.00**	**$0.00**	**$2,500.00**
Cash Carryover	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$2,000.00**	**$745.00**	**$0.00**	**$2,500.00**

EXPENSES				
POLICE DONATION TRUST FUND				
817-8224				
OTHER EXPENSE				
4303 Misc. Supplies	$9,880.47	$0.00	$0.00	$2,500.00
5505 Safety Town	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$9,880.47**	**$0.00**	**$0.00**	**$2,500.00**
GRAND TOTAL	**$9,880.47**	**$0.00**	**$0.00**	**$2,500.00**

FIRE DONATION TRUST FUND
LAW ENFORCEMENT DONATION TRUST FUND
818, 819

STATEMENT OF FUNCTIONS

The Fire Donation Trust Fund accepts money given to the Division of Fire by way of thanking the Firefighter for their services. City Council appropriates the funds for the purchase of items to aid in the operation of the Fire Division.

The Law Enforcement-Property Donation Trust Fund receives money from the sale of contraband seized by the Division of Police. City Council then appropriates these funds to purchase equipment to improve the efficiency of the Division.

REVENUE/EXPENSE COMPARISON BY TYPE

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
FIRE DONATION TRUST FUND				
818				
Revenue				
Miscellaneous	$0.00	$0.00	$0.00	$0.00
Cash Carryover	$0.00	$0.00	$0.00	$0.00
Total	$0.00	$0.00	$0.00	$0.00
Expenses				
Miscellaneous	$0.00	$0.00	$0.00	$0.00
Capital	$0.00	$0.00	$0.00	$0.00
Transfer Out-Close Out Fund	$0.00	$0.00	$0.00	$0.00
Total	$0.00	$0.00	$0.00	$0.00
LAW ENFORCEMENT - PROPERTY TRUST FUND				
819				
Revenue				
Miscellaneous	$375.00	$25.00	$75.00	$500.00
Cash Carryover	$0.00	$0.00	$0.00	$9,500.00
Total	$375.00	$25.00	$75.00	$10,000.00
Expenses				
Capital	$0.00	$3,195.00	$0.00	$10,000.00
Total	$0.00	$3,195.00	$0.00	$10,000.00

FIRE DONATION TRUST FUND
818

FIRE DONATION TRUST FUND
818

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Miscellaneous 0080				
1870 Donations	$0.00	$0.00	$0.00	$0.00
Cash Carryover	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**

EXPENSES
FIRE DONATION TRUST FUND
818-8140

OTHER EXPENSE				
4303 Misc. Supplies	$0.00	$0.00	$0.00	$0.00
CAPITAL				
5505 Fire Equipment	$0.00	$0.00	$0.00	$0.00
5999 Transfer Out-Close Out Fund-to Fire	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**

LAW ENFORCEMENT-PROPERTY TRUST FUND
819

LAW ENFORCEMENT - PROPERTY TRUST FUND
819

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Miscellaneous 0080				
1907 Sales of Contraband	$375.00	$25.00	$75.00	$500.00
SUB-TOTAL	**$375.00**	**$25.00**	**$75.00**	**$500.00**
Cash Carryover	$0.00	$0.00	$0.00	$9,500.00
GRAND TOTAL	**$375.00**	**$25.00**	**$75.00**	**$10,000.00**

EXPENSES
LAW ENFORCEMENT FUND
(819-8225)

OTHER EXPENSE				
3609 Contractual Service	$0.00	$0.00	$0.00	$0.00
4303 Misc. Supplies	$0.00	$0.00	$0.00	$0.00
CAPITAL				
5505 Misc. Police Equipment	$0.00	$3,195.00	$0.00	$10,000.00
SUB-TOTAL	**$0.00**	**$3,195.00**	**$0.00**	**$10,000.00**
GRAND TOTAL	**$0.00**	**$3,195.00**	**$0.00**	**$10,000.00**

LIFE SQUAD DONATION TRUST FUND
FIRE INSURANCE TRUST FUND
820, 821

STATEMENT OF FUNCTIONS

The Life Squad Donation Trust accepts money from the citizens who wish to thank the members of the Volunteer Life Squad. City Council then appropriates the money for the improvement of the Life Squads.

The Fire Insurance Trust Fund was established to hold any insurance money that is to be used to rebuild a structure after a fire. This insures that a property will not be left in disrepair, but in fact restored back to a valuable place in the community.

REVENUE/EXPENSE COMPARISON BY TYPE

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
LIFE SQUAD DONATION TRUST FUND				
820				
Revenue				
Miscellaneous	$0.00	$0.00	$0.00	$0.00
Cash Carryover	$0.00	$0.00	$0.00	$0.00
Total	$0.00	$0.00	$0.00	$0.00
Expenses				
Miscellaneous	$0.00	$0.00	$0.00	$0.00
Capital	$0.00	$0.00	$0.00	$0.00
Transfer Out-Close Out Fund	$0.00	$0.00	$0.00	$0.00
Total	$0.00	$0.00	$0.00	$0.00
FIRE INSURANCE TRUST FUND				
821				
Revenue				
Miscellaneous	$0.00	$0.00	$0.00	$0.00
Cash Carryover	$0.00	$0.00	$0.00	$0.00
Total	$0.00	$0.00	$0.00	$0.00
Expense				
Miscellaneous	$29,299.60	$0.00	$0.00	$0.00
Total	$29,299.60	$0.00	$0.00	$0.00

LIFE SQUAD DONATION TRUST FUND
820

LIFE SQUAD DONATION TRUST FUND
820

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Miscellaneous 0080				
2070 Donations	$0.00	$0.00	$0.00	$0.00
Cash Carryover	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**

EXPENSES
LIFE SQUAD DONATION TRUST FUND
820-8124

CAPITAL				
5505 Misc. Life Squad Equipment	$0.00	$0.00	$0.00	$0.00
5999 Transfer Out-(Close Out Fund to Fire)	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**

FIRE INSURANCE TRUST FUND
821

FIRE INSURANCE TRUST FUND
821

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Miscellaneous 0080				
2170 Insurance Bonds	$0.00	$0.00	$0.00	$0.00
Cash Carryover	$0.00	$0.00	$0.00	$0.00
SUB-TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$0.00**	**$0.00**	**$0.00**	**$0.00**

EXPENSES
FIRE INSURANCE TRUST FUND
821-8826

OTHER EXPENSE				
4303 Other Expense	$29,299.60	$0.00	$0.00	$0.00
SUB-TOTAL	**$29,299.60**	**$0.00**	**$0.00**	**$0.00**
GRAND TOTAL	**$29,299.60**	**$0.00**	**$0.00**	**$0.00**

JOINT ECONOMIC DEVELOPMENT DISTRICT (JEDD)
825

STATEMENT OF FUNCTIONS

City Council approved Ordinance 2013-103 establishing the Joint Economic Development District (JEDD) with Turtlecreek Township. The City of Lebanon will be administering the receipt and remittance of JEDD income taxes.

REVENUE/EXPENSE COMPARISON BY TYPE

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
JEDD				
825				
Revenue				
Local Taxes	$0.00	$0.00	$3,990.71	$5,000.00
Total	$0.00	$0.00	$3,990.71	$5,000.00
Expenses				
Refunds/Reimbursements	$0.00	$0.00	$3,671.45	$5,000.00
Total	$0.00	$0.00	$3,671.45	$5,000.00

JOINT ECONOMIC DEVELOPMENT DISTRICT (JEDD)
825

JEDD 825	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Local Taxes 0010				
1110 JEDD Earnings Tax	$0.00	$0.00	$3,990.71	$5,000.00
SUB-TOTAL	**$0.00**	**$0.00**	**$3,990.71**	**$5,000.00**
GRAND TOTAL	**$0.00**	**$0.00**	**$3,990.71**	**$5,000.00**

EXPENSES				
JEDD FUND				
825-0825				
REFUNDS/REIMBURSEMENTS				
7103 Reimb 45% to General Fund	$0.00	$0.00	$1,795.82	$2,250.00
7105 Admin Fee 2% to General Fund	$0.00	$0.00	$79.81	$100.00
7107 Reimb 45% Turtlecreek Twnshp	$0.00	$0.00	$1,795.82	$2,250.00
7109 Reimb 8% JEDD Board	$0.00	$0.00	$0.00	$400.00
SUB-TOTAL	**$0.00**	**$0.00**	**$3,671.45**	**$5,000.00**
GRAND TOTAL	**$0.00**	**$0.00**	**$3,671.45**	**$5,000.00**

DRUG LAW ENFORCEMENT TRUST FUND
830

STATEMENT OF FUNCTIONS

The Drug Law Enforcement Trust Fund receives money from local drug enforcement activities and uses those funds to improve the Division of Police's effectiveness in the war on drugs.

REVENUE/EXPENSE COMPARISON BY TYPE

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
DRUG LAW ENFORCEMENT FUND				
830				
Revenue				
Miscellaneous	$23,033.77	$12,179.01	$5,475.00	$10,000.00
Cash Carryover	$0.00	$0.00	$0.00	$20,000.00
Total	$23,033.77	$12,179.01	$5,475.00	$30,000.00
Expenses				
Contractual Services	$0.00	$10,000.00	$0.00	$0.00
Miscellaneous	$0.00	$0.00	$0.00	$0.00
Capital	$0.00	$0.00	$36,245.00	$30,000.00
Total	$0.00	$10,000.00	$36,245.00	$30,000.00

DRUG LAW ENFORCEMENT TRUST FUND
830

DRUG LAW ENFORCEMENT FUND
830

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
REVENUE				
Miscellaneous 0080				
3007 Miscellaneous	$23,033.77	$12,179.01	$5,475.00	$10,000.00
SUB-TOTAL	**$23,033.77**	**$12,179.01**	**$5,475.00**	**$10,000.00**
Cash Carryover	$0.00	$0.00	$0.00	$20,000.00
GRAND TOTAL	**$23,033.77**	**$12,179.01**	**$5,475.00**	**$30,000.00**

EXPENSES				
DRUG LAW ENFORCEMENT FUND				
830-8226				
CONTRACTUAL EXPENSE				
3609 Contractual Service	$0.00	$10,000.00	$0.00	$0.00
4303 Misc. Supplies	$0.00	$0.00	$0.00	$0.00
CAPITAL				
5505 Misc. Police Equipment	$0.00	$0.00	$36,245.00	$30,000.00
SUB-TOTAL	**$0.00**	**$10,000.00**	**$36,245.00**	**$30,000.00**
GRAND TOTAL	**$0.00**	**$10,000.00**	**$36,245.00**	**$30,000.00**

SELF INSURANCE CONTRIBUTION HOLDING TRUST FUND
831

STATEMENT OF FUNCTIONS

The Self-Insurance Contribution Holding Trust Fund receives money from each fund with personnel covered by the City's Health and Life Insurance program in the form of premiums. In addition, it receives premiums from employees with family medical and dental coverage and former employees who have accepted COBRA coverage. This Fund then acts as an insurance company and pays claims, purchases excess reinsurance coverage and pays for the administration of the program.

REVENUE/EXPENSE COMPARISON BY TYPE

SELF-INSURANCE CONTRIBUTION HOLDING FUND
831

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Revenue				
Miscellaneous	$291,193.17	$459,962.21	$86,515.30	$40,000.00
Medical-Employee Contribution-Family	$103,355.35	$135,572.95	$155,538.54	$180,000.00
Medical-Employee Contribution-Single	$13,973.52	$18,618.12	$20,472.72	$25,000.00
Interest	$11,631.82	$5,218.14	$6,829.32	$7,500.00
Dental Deducts-Employee Contribution	$35,718.75	$36,071.72	$38,995.03	$41,000.00
Transfers	$1,542,000.00	$1,857,600.00	$1,996,800.00	$1,752,600.00
Cash Carryover	$0.00	$0.00	$0.00	$475,900.00
Total	$1,997,872.61	$2,513,043.14	$2,305,150.91	$2,522,000.00
Expenses				
Contractual Services	$2,656,540.54	$2,074,700.72	$1,754,174.43	$2,522,000.00
Total	$2,656,540.54	$2,074,700.72	$1,754,174.43	$2,522,000.00

SELF-INSURANCE CONTRIBUTION HOLDING FUND
831

REVENUE COMPARISON

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
Miscellaneous 0080				
3107 Stop/Loss Reinsurance	$0.00	$0.00	$3,678.26	$20,000.00
3171 Employee Contribution/Family	$103,355.35	$135,572.95	$155,538.54	$180,000.00
3172 Employee Contribution/Single	$13,973.52	$18,618.12	$20,472.72	$25,000.00
3170 Refunds	$291,193.17	$459,962.21	$82,837.04	$20,000.00
SUB-TOTAL	**$408,522.04**	**$614,153.28**	**$262,526.56**	**$245,000.00**
Interest Income 0081				
3140 Interest	$11,631.82	$5,218.14	$6,829.32	$7,500.00
SUB-TOTAL	**$11,631.82**	**$5,218.14**	**$6,829.32**	**$7,500.00**
Non Revenue Transfers 0090				
3150 Dental Deducts, Employee contribution	$35,718.75	$36,071.72	$38,995.03	$41,000.00
3151 Transfer - General Fund	$939,000.00	$1,134,000.00	$1,228,500.00	$1,086,750.00
3152 Transfer - Street Fund	$48,000.00	$57,600.00	$62,400.00	$58,650.00
3153 Transfer - Cemetery Fund	$15,000.00	$18,000.00	$19,500.00	$13,800.00
3154 Transfer - Electric Fund	$216,000.00	$259,200.00	$280,800.00	$234,600.00
3155 Transfer - Water Fund	$52,800.00	$48,960.00	$53,040.00	$53,820.00
3156 Transfer - Sewer Fund	$103,200.00	$138,240.00	$134,160.00	$111,780.00
3163 Transfer - Storm Water Utility Fund	$12,000.00	$14,400.00	$15,600.00	$13,800.00
3158 Transfer - Sanitation Fund	$24,000.00	$28,800.00	$31,200.00	$27,600.00
3157 Transfer - Auto Maint. Fund	$24,000.00	$28,800.00	$31,200.00	$27,600.00
3159 Transfer - Fire Fund	$96,000.00	$115,200.00	$124,800.00	$110,400.00
3162 Transfer- Telecom. Fund	$12,000.00	$14,400.00	$15,600.00	$13,800.00
SUB-TOTAL	**$1,577,718.75**	**$1,893,671.72**	**$2,035,795.03**	**$1,793,600.00**
Cash Carryover	$0.00	$0.00	$0.00	$475,900.00
GRAND TOTAL	**$1,997,872.61**	**$2,513,043.14**	**$2,305,150.91**	**$2,522,000.00**

SELF-INSURANCE CONTRIBUTION FUND
831

EXPENSES

	2012 Actual	2013 Actual	2014 Actual	2015 Budget
SELF-INSURANCE CONTRIBUTION HOLDING FUND 831-2125				
CONTRACTUAL SERVICES				
3115 Misc. Contractual	$27,803.90	$22,586.12	$28,482.44	$27,000.00
3116 YMCA/Wellness	$24,654.80	$26,423.75	$25,080.13	$30,000.00
3508 Medical Expense-Police Physicals	$13,692.00	$1,048.00	$8,169.00	$15,000.00
3604 Membership Fees CLG	$0.00	$0.00	$0.00	$0.00
3606 Dental Claims	$93,927.40	$86,112.39	$81,933.70	$100,000.00
3607 PCS Claims	$293,483.53	$265,364.60	$253,032.94	$325,000.00
3608 Admin. Fees	$262,620.91	$304,059.01	$237,241.34	$325,000.00
3609 Medical Claims	$1,940,358.00	$1,369,106.85	$1,120,234.88	$1,700,000.00
SUB-TOTAL	**$2,656,540.54**	**$2,074,700.72**	**$1,754,174.43**	**$2,522,000.00**
GRAND TOTAL	**$2,656,540.54**	**$2,074,700.72**	**$1,754,174.43**	**$2,522,000.00**