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# Memorandum

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**To:** Mayor & Members of Council  
**From:** Monica Irelan, City Manager  
**Subject:** General Information  
**Date:** October 24, 2014

1. *Calendar*

2. *Agendas*

**MONDAY, OCTOBER 27<sup>TH</sup>**

- **8:30 AM - Health Care Cost Committee**
- **6:30 PM Finance & Budget Committee** (in Joint Session with City Council)
  - I. **Approval of Minutes** – the minutes from the Sept. 22<sup>nd</sup> meeting are enclosed
  - II. **Presentation of Third Quarter Budget Adjustments**
  - III. **Revenue Review for 2015 Budget** - a copy of the 2015 Revenue Budget and Income Tax Projections is attached.
- **6:45 PM / Special City Council Meeting** (in Joint Session with Finance & Budget Comm.)
  - I. **Presentation of Third Quarter Budget Adjustments**
  - II. **Revenue Review for 2015 Budget** – a copy of the 2015 Revenue Budget and Income Tax Projections is attached.

**WEDNESDAY, OCTOBER 29<sup>TH</sup>**

- **6:30 PM – Parks & Recreation Board**

3. *Cancellations*

- Safety and Human Resources Committee Meeting
- Civil Service Commission

4. AMP Weekly Update/October 24, 2014

MI:rd  
Records Retention  
CM-11 - 2 Years

September 2014							October 2014							November 2014						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6			1	2	3	4							1	
7	8	9	10	11	12	13	5	6	7	8	9	10	11	2	3	4	5	6	7	8
14	15	16	17	18	19	20	12	13	14	15	16	17	18	9	10	11	12	13	14	15
21	22	23	24	25	26	27	19	20	21	22	23	24	25	16	17	18	19	20	21	22
28	29	30					26	27	28	29	30	31		23	24	25	26	27	28	29
														30						

 Calendar

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
<b>28</b>	<b>29</b>	<b>30</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>
<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>	<b>18</b>
<b>19</b>	<b>20</b>	<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b>
<b>26</b>	<b>27</b>	<b>28</b>	<b>29</b>	<b>30</b>	<b>31</b>	<b>1</b>
	8:30 AM Healthcare Cost Committee Mtg. 6:30 PM FINANCE & BUDGET Committee Meeting 6:45 PM Joint Mtg. City Council and Finance & Budget Committee	AMP Fall Conference - Hilton C	6:30 PM Parks & Rec Board Meeting AMP Fall Conference - Hilton C	5:30 PM -7:00 pm Trick-or-Treat Night		

City of Napoleon, Ohio

## **HEALTH CARE COST COMMITTEE**

LOCATION: City Hall Offices, 255 West Riverview Avenue, Napoleon, Ohio

### **Meeting Agenda**

Monday, October 27, 2014 at 8:30 AM

- I. Approval of Minutes from September 17 (In the absence of any objections or corrections, the minutes shall stand approved.)
- II. Review of Health Care Premium Cost Increases
- III. Any Other Matters or Items Currently Assigned to the Committee
- IV. Adjournment

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Gregory J. Heath, Finance Director/Clerk of Council

**HEALTH CARE COST COMMITTEE**

**Meeting Minutes**

Wednesday, September 17, 2014 at 8:30 AM

**PRESENT**

**Commission Members**

Mike Foreman (PD) - Chair, Jamie Mendez (PD), Chad Lulfs (NB), Mary Thomas (NB), Joel Frey (FD), Leonard Durham (AFSCME), Roger Eis (AFSCME), Greg Heath (AD), Monica Irelan (AD)

**Recorder**

Tammy Fein

**City Staff**

Morgan Druhot, Human Resources Director

**Others**

Chief Weitzel, Dave Mack, Jeff Nicely, Chief Bennett

**ABSENT Members**

Eric Rohrs (FD)

**Call To Order**

Chairperson Foreman called the meeting to order at 8:34 AM with roll call noting that a quorum was present.

**Approval Of Minutes**

Minutes from the August 29, 2013, meeting stand approved as presented with no objections or corrections.

**Review Of Health  
Care Premium Cost  
Increases**

Heath reminded the Committee that the twelve percent (12%) increase discussed at the last meeting has not changed as of yet, and from the perspective of the Health Consortium, this figure seems to be the amount to be absorbed but is not set yet, the meeting is October 22 to set the final rates. Irelan stated that she has spoken with Council regarding the potential twelve percent (12%) rate increase, and Council is open with working with the employees; adding that she believes that Council understands that there was a larger increase last year and are willing to compromise at a 50/50 split (six percent (6%) rate increase to the City and six percent (6%) rate increase to the employees). Irelan stated there are three (3) areas to potentially make up the employee share of this rate increase: deductible, coinsurance, and copays; adding that there are ways to increase those areas to decrease the percentage overall cost increases. Irelan stated that by increasing those areas, the overall rate increase is only paid by employees using the plan. Irelan believes the deductible increase could be shared with the City also as an option. Irelan met with plan representatives who suggested the three (3) areas previously stated; increasing the deductible, sharing in the coinsurance, or increasing the doctor copays from a rate of 10/10 to a rate of 15/25 to help decrease the percentage. Irelan stated that the representative is sure that taking off spouses would be a decrease but no definite number was given. Irelan stated that spouses that have insurance available elsewhere could be required to be on that insurance plan instead of the City plan. Irelan added that these options would not be taken out of the employee paycheck, but would be charged if the plan was used. Heath added that claims push the rate increases; eliminating the potential liability of a claim will decrease the rate, and eliminating spouses from the plan shifts the responsibility of their potential claims to their insurance plans; Heath believes this should be seriously researched. Irelan added that it should be the employee choice as to which plan the children are covered on.

Lulfs asked if the copay goes toward the deductible; Foreman replied no, but

**Review Of Health  
Care Premium Cost  
Increases Continued**

the copay does go toward the maximum out of pocket cost. Foreman asked what is happening with the maximum out of pocket items and who monitors it; Thomas believes that Service Organization monitors the deductible up to the maximum dollar amount, Heath believes that Medical Mutual or Mutual Health Services should be monitoring this. Druhot stated that the Explanation Of Benefits (EOBs) being sent to employees are incorrect; Weitzel stated that Cindy Stever, Huntington Representative, stated that the maximum out of pocket amount is equal to the deductible amount, however the federal guidelines state that the maximum out of pocket amount is equal to the deductible amount plus copays. Weitzel added that the fifty percent (50%) deductible must still be paid even if the maximum out of pocket has been reached.

Heath asked if Druhot or Thomas has spoken with a representative from Huntington; Druhot has emailed them regularly, requesting a return phone call but no one has replied as of yet. Heath reminded Druhot that Huntington is still under contract and should be assisting with this issue until their contract ends in January 2015; adding that the new company will run parallel for approximately ninety (90) days; Heath will find this out at the October 22 consortium meeting. Heath suggested finding out if Mutual Health Services should be tracking this information as well as correcting any issues. Heath asked if there were any other issues; Druhot knows of none.

Mack asked if emergency room visit deductibles are used toward the maximum out of pocket cost, as Huntington suggested they are not. Weitzel stated that federal regulation states that any copays are used toward the maximum out of pocket costs. Heath restated that this is all claims driven; Council seems willing to absorb half of any potential net increase and there are different ways as to how the employees can figure their half. Weitzel does not want to take the chance of losing any major benefits. Irelan asked if the Committee is acceptable to not increasing the premium share and using one of the other options; Irelan restated increasing the premium will cause everyone to pay the increase. Lulfs would prefer putting the increase in the deductible and the copays over the coinsurance; Weitzel agreed. Bennett asked the total cost of a current family plan for one year; Heath stated it is \$17,013.

Heath stated that the issue is based on the breakdown of deductibles and classes; the increase for all plans will be approximately \$140,000 and Council would be willing to take approximately \$70,000 of the increase. Heath stated that the scenarios demonstrated at the last meeting show that the deductible for a family plan would probably increase to \$1000 from the current \$750, adding that other things could be changed such as copays and dropping the spouse from the plan which would enhance the decreased cost. Irelan believes that the deductible must be met first before the maximum out of pocket is met; Weitzel restated that the federal guidelines show that the maximum out of pocket could be reached first before the deductible; Irelan and Heath will research this.

Foreman added that copays for prescriptions are not included in the maximum out of pocket cost this year, but next year they will be included. Heath asked how the Committee would like to figure the rate increases; Foreman stated that the Police Department would not be interested in the coinsurance increase; Durham agreed for AFSCME as well. Heath asked the Committee's opinion regarding the spousal insurance; reminding the Committee that there was a

## Review Of Health Care Premium Cost Increases Continued

change made at the beginning of this year to encourage spouses to go on their own plan by charging an additional premium for spouses to be on the City plan if they have other insurance available. Heath stated that this is a clear question of responsibility of payment, and the City can adopt a policy that states if insurance is available the spouse must go on their available plan. Weitzel asked how many spouses were dropped when this plan was implemented; Ireland stated that there are people who pay the extra premium for this benefit. Heath stated that this change moves the claim potential, as insurance is a money issue, to the other insurance. Heath stated that the City could mandate that spouses be covered on their available insurance plans instead of the City policy. Bennett asked how many people pay the extra premium to keep their spouse on the City plan; Heath added that no matter how many people use this benefit, even one (1) claim increases the rate. Weitzel believes the number of employees currently using this benefit is relevant and would like to know how much money would be saved by eliminating this benefit.

Heath stated that the representative looks at how to reduce exposure to the plan, and at the BORMA meeting the representative gave the example of two (2) clients, one (1) client using a partial carve out of spouses, and one (1) client that eliminated spouses off the plan; the client that had the partial spousal carve out could have decreased claims by \$400,000, and the client with the full spousal carve out decreased claims by \$800,000. Heath stated only an assumption can be made of how much can be saved; an exact figure cannot be obtained due to potential future claims; only deferring the potential of a claim. Foreman stated there are twenty five (25) employees using the benefit. Lulfs does not believe that spouses should be removed from the City plan merely for the benefit of all members of BORMA; Lulfs thinks that the rates should be lowered if the spouses were removed from the plan. Heath will research how many dollars worth of claims have been paid on those twenty five (25) spouses, adding that he does not know if this will lower rates.

Bennett asked for the premium difference between single plan and family plan; Heath replied approximately \$1,100/month. Ireland stated that the yearly increase is not based on bodies but is based on claims, and even one (1) spouse with a large claim will skew the numbers. Bennett stated that if Council is looking for a \$70,000 decrease, the spousal carve out of these twenty five (25) spouses may cause this reduction on its own. Ireland reasked for direction from the Committee in order to move forward with research. Durham believes that if some of these twenty five (25) employees choose to go with the family plan instead of the single plan, the cost reduction would not be as significant. Foreman stated that forcing off the twenty five (25) spouses would cause a quantifiable decrease in cost and could be the six percent (6%) needed with no other changes. Thomas stated that if there is a situational change, the spouses can be added back on; Lulfs believes this to be a financial hit to some of the employees; Frey noted that he was willing to do this; Durham is not, adding that this is why the one hundred dollars (\$100) was put on as the emergency room deductible. Foreman stated that he does not want the plan to go from a fifteen percent (15%) premium to a twenty one percent (21%) premium to make up the six percent (6%) needed. Mack asked how much the increased emergency room deductible has slowed down that specific cost; Ireland believes that employees are using Urgent Care services instead of the emergency room, but does not have the report regarding how much this has saved. Heath stated that the issue to be considered is what can be controlled; in terms of this, control on

## Review Of Health Care Premium Cost Increases Continued

claims is available only to a certain level, and the spousal change control is changing the responsible party for payment; Heath added that the cost of healthcare has been increasing three percent (3%) to six percent (6%) annually due to inflationary costs, and ObamaCare has not abated this increase. Foreman stated that he is not in favor of completely removing the spouses from the plan, and suggested increasing the cost of keeping of the spouses on the plan.

Foreman asked the Committee's opinion on what they are willing to accept as fair and acceptable to everyone involved; Heath stated that this figure will be hard to compute as to the rate increase figured needed, adding that he believes that the spouses will be forced to be carved out eventually due to the premiums. Lulfs believes that, if the spouse carve out decreases cost by ten percent (10%) instead of the six percent (6%) that Council is requesting, Council will not credit the extra four percent (4%) back to the employees; Lulfs added that \$150,000 of savings will cover more than the entire twelve percent (12%) increase.

Frey suggested increasing copays; Irelan added that this is only a fix for this year and she would like to make sure that BORMA is the right option for the City. Bennett believes that a fifty percent (50%) deductible will make a significant potential future recruiting problem, as this may set precedent. Irelan stated that it is in her plan to protect the employees. Heath stated that a Council member wanted him to remind the Committee that this rate increase is separate from the wage increase, and this is a socialized total. Irelan stated that a Council member requested information regarding the increase in total rollup and salary increases, and Irelan believes that this figure could become a public issue.

Durham asked if it is fair to the total one hundred and five (105) employees to all receive a rate increase to cover the twenty five (25) employees that keep the spouses on the City plan; Lulfs replied objectively no. Durham stated that Henry County carved out all spouses from the County plan last year, causing a large exodus. Heath believes the issues with the Health Service Accounts (HSAs) to be that there is only one (1) person currently enrolled; Heath believes this is due to people being concerned over how long the City will fund the HSAs and suggested to Council to guarantee funding for three (3) years, which may cause some of the younger employees to switch to HSAs, however Heath did not get a commitment to this. Heath believes the other issue regarding HSAs to be that the traditional plan is too rich for people to switch to HSA; once the regular plan is expensive enough, employees may turn to the HSA which will in turn decrease claims and rates. Durham stated that he has talked to the AFSCME employees who replied that they would consider switching to an HSA only if Council guarantees how much they will contribute. Foreman stated that the deductible in a traditional plan is not covered by the amount that the City is putting in for the HSA, and suggested Council give half of the deductible amount. Lulfs stated that the three (3) year guarantee may be changed when Council changes, and employees can switch back to the traditional plan during open enrollment. Heath believes it will be a good idea to ask for the 50/50 split and a commitment to a three (3) year amount to push employees toward HSAs. Heath stated that the traditional plan will eventually be considered a Cadillac Plan under federal guidelines, and the City will be taxed on healthcare premiums, taking away the tax exempt possibility and taxed as a regular organization on any health care premiums, and this could possibly

**Review Of Health  
Care Premium Cost  
Increases Continued**

happen in three (3) years. Irelan added that the City will either need to take on the tax or decrease the benefits, though these are ObamaCare issues and are not yet permanent. Lulfs stated that the County plan gives an initial amount of \$2400 when an employee joins the HSA, and this is what the City plan was mirrored after; Heath asked if Council agreed to give half of the HSA deductible of \$2700, who would move to an HSA, Durham stated he would.

Irelan recapped that she will bring back alternatives including quantifying the spousal issue or at least a scenario with assumptions; changes in the deductible and copay in the traditional plan, and in the HSA if Council guarantees a 50/50 split and a three (3) year guarantee; Irelan stated that employees cannot be forced into one (1) plan since there are two (2) plans to choose from. Mack believes that the County paid the entire deductible for the first year which caused many people to switch to the HSA plan, and the amount guaranteed decreased after the initial deposit. Foreman asked what the Committee believes to be reasonable for deductible and copays for all; Heath will research the computations for these increases. Irelan added that the copays could be manipulated to show scenarios as well.

**Foreman Set A  
Meeting For Monday,  
October 27 At  
8:30 AM**

Irelan will bring back research regarding the six percent (6%) increase as well as working with Druhot to research the issues previously listed through Huntington. Heath stated the premium setting meeting will be October 22; Foreman asked for a meeting on Monday, October 27 at 8:30 am.

**Any Other Matters**

None

**Motion To Adjourn**

Motion: Lulfs Second: Heath  
To adjourn the meeting at 9:52 am.

**Passed**  
**Yea- 9**  
**Nay- 0**

Roll call vote on above motion:  
Yea- Foreman, Mendez, Lulfs, Thomas, Frey, Durham, Eis, Heath, Irelan  
Nay-

**Date** \_\_\_\_\_

Michael Foreman, Chair



City of Napoleon, Ohio

## **Finance & Budget Committee**

in Joint Session with

## **City Council**

LOCATION: City Offices, 255 W. Riverview Avenue, Napoleon, Ohio 43545

### **Special Meeting Agenda for 2015 Budget Review**

Monday, October 27, 2014 at 6:30 PM

- I. **Approval of Minutes** *(In the absence of any objections or corrections, the minutes shall stand approved.)*
- II. **Presentation of Third Quarter Budget Adjustments**
- III. **2015 Revenue Review for 2015 Budget**
- IV. **Any Other Matters or Items Currently Assigned To Committee**
- V. **Adjournment**

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Gregory J. Heath, Finance Director

**City of Napoleon, Ohio**  
**FINANCE AND BUDGET COMMITTEE**  
**IN JOINT SESSION WITH**  
**CITY COUNCIL**

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**Meeting Minutes**

Monday, September 22, 2014 at 6:30 pm

<b>PRESENT</b>	
<b>Committee Council</b>	Jason Maassel - Chair, Ron Behm, Chris Ridley, Heather Wilson John Helberg (President), Jason Maassel (President Pro-Tem), Jeff Comadoll, Christopher Ridley, Heather Wilson
<b>City Staff</b>	Gregory J. Heath, Finance Director/Clerk of Council Monica S. Irelan, City Manager Trevor M. Hayberger, Law Director Chief Weitzel Roxanne Dietrich, Administrative Assistant
<b>Recorder</b>	Tammy Fein
<b>Others</b>	News Media
<b>ABSENT</b>	
<b>Members</b>	Jeffrey Marihugh, Travis Sheaffer
<b>Others</b>	
<b>Call To Order</b>	Chairperson Maassel called the meeting to order at 6:30 pm.
<b>Approval Of Minutes</b>	Minutes from the July 28 meeting stand approved with no objections or corrections.
<b>Changes In Fixed Asset Policy For 2014</b>	<p>Heath distributed memos regarding Fixed Assets/Inventory Control for Various Cities, and Changes in the Fixed Asset Policy; see attached.</p> <p>Heath explained the history behind using the Generally Accepted Accounting Principles (GAAP) to prepare Annual Financial Reports, as well as the guidelines presented for the proposed threshold increase for recording Assets under the Policy from \$1,000 to \$7,500.</p> <p>Heath stated that Cities in the past had not been concerned with Fixed Assets, however a requirement in the late 1980s deemed that Fixed Assets must be included in the Financial Reports; adding that the Fixed Assets have evolved to include only larger priced items that will depreciate out over time. Heath stated that the requested changes to the Policy were listed in the memo; Heath requests that Council change this Policy from a \$1,000 baseline to a \$7,500 baseline to be used in the Comprehensive Annual Financial Report (CAFR) Balance Sheet, adding that this change does not address inventory control, though it can be partially used for this purpose; it is mainly for tracking the larger Fixed Assets for purposes of the Financial Statements.</p> <p>Heath requested that Section 3.5 on Page four (4) of the memo, Categorization of Fixed Assets, listing a specific carveout for computerized office equipment, be removed.</p> <p>Behm asked how the \$7,500 baseline amount was created; Heath replied this was at the suggestion of the Auditors. Maassel asked what items are being counted now that</p>

will not be counted when the baseline is increased; Heath replied computers as well as certain mowers, certain snowplows purchased separately from the truck among other items that may fall off for reporting purposes.

Heath stated that the rest of the Policy has no suggested changes at this time. Ridley asked if the requested changes will impact the Financial Statements regarding the dollar values of the Fixed Assets; Heath stated this baseline amount is minimal.

Ridley asked how the proposed changes would impact the management of inventory; Heath explained that there are two (2) types of inventory; expendable inventory which is tracked annually by departments and treated with a First In First Out (FIFO) method, and all other items are considered operational inventory including furniture, small tools and all items under \$7,500. Heath stated that the Policy originally was intended to cover those items, but without direct enforcement, the inventory was not tracked correctly. Heath directed Christine Peddicord, Assistant Finance Director, to survey other Cities and their tracking options; see attached. Heath stated that the operational inventory lists are not typically turned into the Finance Department for recording or tracking purposes. Maassel stated that \$7,500 seems like a big jump and is comfortable with \$5,000 as a baseline. Heath stated that all cities are required to do GAAP statements by the State of Ohio Auditors Office. Ridley asked what the benefit of raising the threshold would be; Heath replied to improve efficiency and ease recording burdens. Behm stated he has no problem with the \$7,500 baseline; Ridley agreed, adding that this will not impact the recording of inventory tracking. Heath stated inventory tracking of operational inventory will be addressed later.

**Motion To Recommend Council Approve Changes In Policy As Listed As Recommended By Heath**

Motion: Behm Second: Wilson  
To recommend Council approve changes in the Fixed Asset Policy as listed, as recommended by Heath; these changes are:

1. Raising the threshold for recording Assets under the Policy from \$1,000 to \$7,500; and
2. Removing Policy 3.0, Categorizations of Fixed Assets, under Section 3.5.

**Passed  
Yea- 4  
Nay- 0**

Roll call vote on above motion;  
Yea- Behm, Maassel, Ridley, Wilson  
Nay-

**Council Call To Order**

President Helberg called the meeting to order at 6:48 pm.

**Second Read of Resolution No. 059-14**

President Helberg read by title Resolution No. 059-14, a Resolution approving the provisions of a certain Collective Bargaining Agreement No. 2014-21 between the City of Napoleon, Ohio and Local 240 IUPA, AFL-CIO Napoleon Police Officers Association for the term commencing from December 1, 2013 through November 30, 2016; authorizing the City Manager to execute the same; approving the Fact Finding Report; and declaring an Emergency (*Suspension Requested*)

**Motion To Approve Second Read**

Motion: Ridley Second: Maassel  
To approve first read of Resolution No. 059-14

**Discussion**

Hayberger noted Wilson was a part of the Executive Session and does not need to recuse herself from this vote.

Irelan stated there were no changes to the Resolution since the first read, adding that there is a time issue due to the Resolution being retroactive.

**Motion To Suspend  
The Rules**

Motion: Ridley Second: Comadoll  
To suspend the rules requiring three readings

**Passed  
Yea- 5  
Nay- 0**

Roll call vote on above motion:  
Yea- Wilson, Ridley, Maassel, Helberg, Comadoll  
Nay-

**Passed  
Yea- 5  
Nay- 0**

Roll call vote to pass Resolution No. 058-14 under suspension of the rules  
Yea- Wilson, Ridley, Maassel, Helberg, Comadoll  
Nay-

**Salary and Fringe  
Benefits For 2015**

Heath distributed a memo regarding Salary and Fringe Benefits for 2015; see attached.

Irelan distributed a packet containing the City's Mission Statement; Three (3) Year History of Budgeted Salaries and Benefits; and a ten (10) year history of Employees by Function; see attached.

Irelan stated these memos will demonstrate where cuts have taken place in City departments through 2013. Heath stated that this is a budget document being established based on the current existing positions, upcoming retirements and current vacancies with current contracts that impact wages, adding that step increases are listed for the entire year along with the healthcare full projection of twelve percent (12%) for budgeting review purposes. Heath stated that nonbargaining increases are not listed since they are not yet approved; these numbers are pulled directly into the summaries by fund and will be discussed at the budget meetings, and the dollar figures are listed for appropriation purposes in vacancies. Heath stated that the Accounts Payable Clerk position is not currently vacant as listed; the position will retire in 2015, however his estimated number of hours before retirement, along with the filled position hours after the retirement are listed.

Maassel asked if a date had been set for the two (2) day budget meetings; Heath suggested doing this at this meeting. Irelan assumed November 7 and 8; Council agreed. Heath stated the documents being received tonight are at the request of Council to receive any information available ahead of the scheduled budget meetings.

Behm suggested the wages listed were set by contracts; Irelan reminded Council that all nonbargaining employees were listed at no raise as of yet; Heath added that the vacancies would be corrected as well. Irelan stated that she will have some suggestions as to where items were listed as a line item in the budget but nothing that will impact the bottom line. Irelan spoke with Hoover and Bilow regarding their potential upcoming retirements; and she will be asking to have a Chief Operator position re-added; there is already a job description and a wage scale created for this position. Maassel asked if the retirements were cemented; Irelan stated that Bilow is retiring next year though Hoover is not.

Irelan stated that the second part of the distributed Mission Statement will be researched to make sure the City is competitive; currently the City is average. Irelan stated that she wants to make sure the City can continue providing the service, staying competitive and staying within budget. Irelan stated that the comparable budgets of other cities were compared line item by line item to compare with the City's. Ridley asked to discuss the cost of living increases for the nonbargaining employees; Heath stated that in the past, this figure would be listed however this was not directed by Council for this year, though this should be considered to have accurate figures to

work with. Behm stated that the nonbargaining usually get the same increases as the Unions.

Wilson asked if Council should expect decreases in operating budgets from departments to make sure the budget remains balanced; Irelan stated that her budgeting style is new to the departments and she is teaching them what she expects to see from them. Irelan stated that service is the goal of the City and the employees are the core for this service, and no decreases in operational budgets are expected at this time, however there will be a plan in place to reach the budgetary goals.

Behm asked how the tax revenues are so far this year; Heath stated that the income tax revenues have increased though interest earnings are not up, and believes the year will be finished at approximately a three percent (3%) increase. Irelan stated that the Fire Department increases were 0%, 1.5%, and 1.5% increases for the next three (3) years; AFSCME increases were 1.5%, 2.0% and 0% over the next three (3) years, and the Police Department increases were 1.5%, 1.5%, 1% over the next three (3) years, adding that AFSCME had a signing bonus lump sum addition. Heath suggested that Council allow the Appointing Authority to discuss the nonbargaining increases to be included in the budget. Irelan stated that the budget is not a known figure on the expenditure side and a structural issue must be fixed, but Irelan does not know what the General Fund can afford to give to the nonbargaining employees as an increase; Irelan asked for direction from Council if they would like to see the nonbargaining employees get an increase. Ridley stated that it is hard to give a direction without the City Manager recommendation; Irelan recommended allowing the Appointing Authorities to discuss what can be afforded to give the nonbargaining employees; Wilson prefers the Appointing Authority take the time to research this before any decision or suggestion is made.

Heath believes the requirement will be met and the City is cautious on expenditures, the biggest challenge will be the General Fund and the upcoming Long Term Control Plan (LTCP) projects and the Water Plant project. Behm suggested the increase to Income Tax revenues could cover the potential increase in wages; Heath believes it could. Heath suggested looking at other fees as well; the Court has not increased revenues in the last few years, however the City has no control over the Court. Heath resuggested that Council lobby the State regarding taking the Income Tax revenue away from the City.

Comadoll asked what the salt budget would do to the General Fund and are there other plans in place regarding the salt issue; Irelan stated the City had planned to build a new salt shed but it was cut from the budget which cut Irelan's ability to purchase salt at \$60 per ton instead of the \$160/ton. Behm stated that the salt shed was in the budget a number of years and always cut, and last year the City began saving toward this project, however, projections were not being made to forecast future projects. Behm stated the original salt shed cost was estimated at approximately \$300,000 however there are sheds that cost approximately \$80,000.

## 2015 Debt Summary

Heath distributed memos regarding the Schedule of Listed Debt Principal and Actual and Projected Debt Amortization; see attached.

Heath stated that under the State of Ohio General Obligation Debt rule, the City is to appropriate for debt before any other appropriations are made. Heath added that the numbers listed in this memo are estimations for budgeting purposes; and the specific Funds are listed along with the Funding Source matrix. Heath stated that the memo assumes the Water Plant being rehabbed and the bonds are projected along with the

debt associated and these figures match the Courtney Study. Heath reminded Council that these figures go directly into the budget.

Heath stated that the Funding Source Matrix shows the exact Revenue Fund which expenditures are paid from; showing the originating source of funding.

Ridley asked if the projections of the Sewer Revenue Fund take into account future projects; Heath stated for rates they do but not for expenditures as they will not be listed until the project is completed. Irelan added there are no new changes to the debt side of this projection. Heath stated that in terms of dollars, debt, salaries, and fringe benefits are at least one-third (1/3) of the total budget.

Irelan welcomed any questions from the Committee or Council before the two (2) day budget session.

**Any Other Matters  
Or Items Currently  
Assigned To The  
Committee**

None

**Finance Motion To  
Adjourn**

Motion: Ridley Second: Wilson  
To adjourn the meeting at 7:39 pm

**Passed  
Yea- 4  
Nay- 0**

Roll call vote on above motion:  
Yea- Behm, Maassel, Ridley, Wilson  
Nay-

**Council Motion To  
Adjourn**

Motion: Maassel Second: Comadoll  
To adjourn the meeting at 7:39 pm

**Passed  
Yea- 5  
Nay- 0**

Roll call vote on above motion:  
Yea- Wilson, Ridley, Maassel, Helberg, Comadoll  
Nay-

**Approved:**

**Date**

Jason Maassel, Chair

City of Napoleon, Ohio  
**City Council**  
in Joint Session with  
**Finance & Budget Committee**

LOCATION: City Offices, 255 W. Riverview Avenue, Napoleon, Ohio 43545

**Special Meeting Agenda for 2015 Budget Review**

Monday, October 27, 2014 at 6:45 PM

- I. Presentation of Third Quarter Budget Adjustments
- II. 2015 Revenue Review for 2015 Budget
- III. Adjournment

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Gregory J. Heath, Finance Director

**2014 APPROPRIATION BUDGET - INTERIM BUDGET ADJUSTMENTS  
BUDGET SUMMARY BY FUND, DEPARTMENT AND CATEGORY**

	=== 2014 3RD QTR BUDGET ADJUSTMNTS.===			2014
<u>ORDINANCE No.</u> , <u>Passed</u> / /2014	<u>PERSONAL</u>			<u>FUND</u>
<u>Proposed 3RD QUARTER - 2014 Appropriation Budget</u>	<u>SERVICES</u>	<u>OTHER</u>	<u>TOTAL</u>	<u>TOTAL</u>
<b>100 GENERAL FUND</b>				
1100 City Council/Legislative	0	1,400	\$1,400	
2200 Fire/Safety Services	26,000	0	\$26,000	
<b>Total - 100 General Fund</b>	<b>\$26,000</b>	<b>\$1,400</b>	<b>\$27,400</b>	<b>\$27,400</b>
<b>- 100-1100 Additional for Cable Internet Accounts for New City Council Members, not in Original Budget +\$1,400:</b>				
Accounts - 100.1100.53115 Utilities-Cable		\$1,400		
<b>- 100-2200 Additional for Payout of Accrued Balances on Retiring Employee, not in Original Budget +\$26,000:</b>				
Accounts - 100.2200.51100 Salary-Non-Bargaining	\$26,000			
<b>195 LAW LIBRARY FUND</b>				
1800 Municipal Court/Judicial	0	2,000	\$2,000	
9900 Transfer Accounts	0	2,000	\$2,000	
<b>Total - 195 Law Library Fund</b>	<b>\$0</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>
<b>- 195-1800 Additional Appropriations due to Receipts exceeding original budgeted estimates +\$2,000:</b>				
Accounts - 195.1800.53412 County-Law Library		\$2,000		
<b>- 195-9900 Additional Appropriations due to Receipts exceeding original budgeted estimates +\$2,000:</b>				
Accounts - 195.9900.59400 TR-TO - 100 General Fund		\$2,000		
<b>276 LAW ENFORCEMENT BLOCK GRANT FUND</b>				
2100 Police/Safety Services	\$0	\$490	\$490	\$490
<b>- 276-2100 Additional Appropriation for to Purchase Items as part the Grant +\$490:</b>				
Accounts - 276.2100.57000 Machinery & Equipment		\$490		
<b>281 INDIGENT DRIVERS INTERLOCK AND ALCOHOL MO</b>				
1800 Municipal Court/Judicial	\$0	\$300	\$300	\$300
<b>- 281-1800 Additional Appropriation for Electronic Monitoring of Offenders +\$300:</b>				
Accounts - 281.1800.53441 Contracts-Enforcement & Edu		\$300		
<b>521 SEWER (WWT) UTILITY.REP. &amp; IMP. FUND</b>				
6310 Sewer(WWT)/Collection System	\$0	50,000	\$50,000	\$50,000
<b>- 521-6310 Additional Appropriations for Sewer Lateral Repairs based on New City Policy +\$50,000:</b>				
Accounts - 521.6310.57810 Sewer Later Improvements (Note: New Account)		\$50,000		
<b>* GRAND TOTAL - ALL FUNDS</b>	<b>\$26,000</b>	<b>\$56,190</b>	<b>\$82,190</b>	<b>\$82,190</b>



=ACCOUNT NUM.#= FUND-DEPT-ACCNT	FUND SOURCE, REVENUE / RECEIPT ACCOUNTS ACCOUNT DESCRIPTION	2010	2011	2012	2013	2014	2014	2015	2015 \$	2015 %
		ACTUAL RECEIPTS	ACTUAL RECEIPTS	ACTUAL RECEIPTS	ACTUAL RECEIPTS	BUDGETED REVENUES	PROJECTED REVENUES	ESTIMATED REVENUES	\$ INC/(DEC) 15Est-14Pro	% INC/(DEC) 15In.Dc/14Pro
<b>100 GENERAL FUND</b>										
100.0000.41400	Real Estate Tax	259,879	265,724	248,687	248,867	248,580	250,870	249,620	-1,250	-0.50%
100.0000.41410	Trailer Tax	2,878	2,763	2,036	2,354	2,350	1,940	1,930	-10	-0.52%
100.0000.41420	Rollback Tax-State	22,597	22,678	21,530	21,585	21,560	21,600	21,490	-110	-0.51%
100.0000.41430	Homestead Tax-State	11,609	11,793	12,136	12,003	11,990	12,550	12,490	-60	-0.48%
100.0000.41440	2.5% Tax-State	4,376	4,344	4,116	3,980	3,970	3,910	3,890	-20	-0.51%
100.0000.41450	Personal Property Tax (1)	50,501	8,696	0	0	0	0	0	0	0.00%
100.0000.41451	Commerical Activity Tax - CAT	0	0	1,321	2,146	2,000	2,110	2,000	-110	-5.21%
100.0000.41500	Local Franchise Fees-Cable TV	48,570	51,339	56,395	56,448	50,000	54,050	53,000	-1,050	-1.94%
100.0000.41600	Gas/Electric Dereg.Settlement Pmt.	777	0	0	0	0	0	0	0	0.00%
100.0000.42010	Local Government Fund-State (2)	41,605	40,018	27,833	22,684	22,000	22,100	22,000	-100	-0.45%
100.0000.42020	Local Government Fund-County (2)	285,079	285,085	213,625	171,570	176,200	176,200	169,290	-6,910	-3.92%
100.0000.42100	Estate Tax (3)	215,093	137,677	142,785	137,155	0	2,440	0	-2,440	-100.00%
100.0000.42200	Cigarette Tax	402	1,872	2,297	441	400	1,500	500	-1,000	-66.67%
100.0000.42300	Liquor & Beer Licenses	14,386	9,661	12,085	11,656	10,000	11,100	11,000	-100	-0.90%
100.0000.42350	Pawn Broker Licences-State	150	150	300	150	150	300	150	-150	-50.00%
100.0000.42700	State Board of Building Standards	61	71	88	72	50	50	50	0	0.00%
100.0000.43200	County Cntd.Receipts (MIS Serv.)	5,500	5,500	5,500	0	0	0	0	0	0.00%
100.1520.43300	HCWSB-Contracted Billing Services	442	1,257	1,065	1,957	1,000	3,350	2,500	-850	-25.37%
100.2200.44000	Fire Protection-Contracts	203,942	216,674	212,249	220,782	235,000	265,170	265,000	-170	-0.06%
100.1700.44020	Charges-Plan Review & Inspection	2,577	200	0	0	0	0	0	0	0.00%
100.4700.44030	Cemetery-Lot Sales	3,265	4,967	4,798	4,743	3,000	5,050	4,000	-1,050	-20.79%
100.4700.44031	Cemetery-Grave Openings & Closings	13,860	19,235	11,375	14,135	10,000	13,500	11,000	-2,500	-18.52%
100.2100.44041	Charges-Officer Costs	2	0	1	6	0	0	0	0	0.00%
100.0000.44043	Charges-Copies and Prints	207	119	351	294	100	250	150	-100	-40.00%
100.2200.44350	Donations-Fire	6,850	300	450	1,000	0	0	0	0	0.00%
100.2100.44351	Donations-Police	0	1,000	1,000	750	0	0	0	0	0.00%
100.2100.45000	Court-Fines	43,842	46,221	46,499	44,122	42,000	44,320	43,000	-1,320	-2.98%
100.2100.45010	Court-Costs	226,691	199,419	179,013	164,990	160,000	161,000	160,000	-1,000	-0.62%
100.2100.45100	Police-Parking Fines	1,145	1,400	315	235	250	650	250	-400	-61.54%
100.0000.46010	Licenses-Amusement Vendors	1,860	2,580	2,770	2,970	1,800	2,000	1,800	-200	-10.00%
100.0000.46020	Licenses-Bicycle	8	6	3	2	0	10	0	-10	-100.00%
100.3100.46040	Licenses-Contractor	4,775	4,675	4,575	4,150	2,000	3,950	2,500	-1,450	-36.71%
100.3100.46510	Building Permits	6,355	7,319	9,183	7,167	5,000	5,250	5,000	-250	-4.76%
100.3100.46610	Sign Permits	531	284	512	423	300	300	300	0	0.00%
100.3100.46690	Other Permits	1,500	2,000	3,075	2,276	1,400	2,450	1,500	-950	-38.78%
100.0000.47000	General-Miscellaneous Revenues	38,481	13,676	12,358	59,910	12,000	14,500	12,000	-2,500	-17.24%
100.2200.47010	Fire-Miscellaneous	9,836	7,465	17,303	13,130	2,000	5,680	2,000	-3,680	-64.79%
100.2100.47020	Police-Miscellaneous	1,309	1,429	935	904	800	1,360	1,000	-360	-26.47%
100.0000.47200	Interest Earnings	135,379	89,126	78,675	45,751	28,580	21,180	24,700	3,520	16.62%
100.0000.47550	Assessments-Levied-Nusiance	634	236	471	177	400	0	0	0	0.00%
100.0000.49000	Sale of Assets	11,224	26	19,300	38,700	0	6,900	0	-6,900	-100.00%
<b>100 GENERAL FUND - CONTINUED NEXT PAGE</b>										

FUND SOURCE,		2010	2011	2012	2013	2014	2014	2015	2015 \$	2015 %
=ACCOUNT NUM.#=	REVENUE / RECEIPT ACCOUNTS	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	ESTIMATED	\$ INC/(DEC)	% INC/(DEC)
FUND-DEPT-ACCNT	ACCOUNT DESCRIPTION	RECEIPTS	RECEIPTS	RECEIPTS	RECEIPTS	REVENUES	REVENUES	REVENUES	15Est-14Pro	15In.Dc/14Pro
<b>100 GENERAL FUND - CONTINUED</b>										
100.0000.49500	Reimb.-External (Court & Prosecutor)	98,385	93,236	105,981	103,381	116,520	106,990	106,990	0	0.00%
100.0000.49600	Reimbursements-Internal	1,975,985	2,169,385	2,074,292	1,976,981	2,067,230	2,021,090	2,091,200	70,110	3.47%
100.0000.49650	Reimbursements-City Utilities	134,099	131,251	138,682	140,212	152,450	148,670	152,450	3,780	2.54%
100.0000.49900	Transfers-In (Various Funds)	62,276	54,130	63,374	56,888	51,500	58,500	52,500	-6,000	-10.26%
100.0000.49910	Transfers-In (Income Tax Fund) (4)	1,671,653	1,683,962	1,805,383	1,816,260	1,694,780	1,916,340	1,794,360	-121,980	-6.37%
100.0000.49950	Transfers-In (kWH Tax Inside City)	0	0	341,535	340,577	313,250	313,250	313,250	0	0.00%
<b>*** TOTAL - 100 GENERAL FUND</b>		<b>5,620,576</b>	<b>5,598,949</b>	<b>5,886,257</b>	<b>5,753,984</b>	<b>5,450,610</b>	<b>5,682,430</b>	<b>5,594,860</b>	<b>-87,570</b>	<b>-1.54%</b>
NOTES: (1) Personal Property Tax eliminated by the State of Ohio starting in 2012.										
(2) Local Government Fund- Estimates reflect Reductions made by the State of Ohio.										
(3) State of Ohio eliminated the Estate Tax, Estimate reflects elimination of this source.										
(4) In 2012 Actual, Transfer-In for Income Tax includes a \$10,597 "Correction of Error" from 220 Fund incorrectly received in prior years.										
<b>(1) 101 GENERAL FUND RESERVE BALANCE FUND</b>										
101.0000.49900	Transfers-In (Various Funds)	0	0	0	45,400	0	60,000	0	-60,000	-100.00%
<b>*** TOTAL - 101 GEN.FD.-RESERVE BALANCE FUND</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>45,400</b>	<b>0</b>	<b>60,000</b>	<b>0</b>	<b>-60,000</b>	<b>-100.00%</b>
NOTES: (1) General Fund Reserve Balance Fund established by City Council to Pre-Fund or Set Aside funds for undefined items.										
Funded from identified balances in the 100 General Fund. This is a General Fund Equivalent.										
<b>(1) 123 SPECIAL EVENTS FUND (223)</b>										
123.0000.49900	Transfers-In (Various Funds)	0	0	0	11,500	21,500	11,500	11,500	0	0.00%
123.0000.49920	Transfer-In (Reclassify Fund No.)	0	0	5,503	0	0	0	0	0	0.00%
<b>*** TOTAL - 123 SPECIAL EVENTS FUND (223)</b>		<b>0</b>	<b>0</b>	<b>5,503</b>	<b>11,500</b>	<b>21,500</b>	<b>11,500</b>	<b>11,500</b>	<b>0</b>	<b>0.00%</b>
NOTES: (1) Fund Renumbered in 2013 to a 100 General Fund Equivalent Fund, SEE FUND "223 SPECIAL EVENTS FUND" for History.										
Renumbered to meet GAAP reporting standards.										
<b>(1) 130 ECONOMIC DEVELOPMENT FUND (230)</b>								<b>(2)</b>		
130.0000.49900	Transfers-In (Various Funds)	0	0	0	0	26,960	26,960	31,000	4,040	14.99%
130.0000.49920	Transfer-In (Reclassify Fund No.)	0	0	53,044	0	0	0	0	0	0.00%
<b>*** TOTAL - 130 ECONOMIC DEVELOPMENT FUND</b>		<b>0</b>	<b>0</b>	<b>53,044</b>	<b>0</b>	<b>26,960</b>	<b>26,960</b>	<b>31,000</b>	<b>4,040</b>	<b>14.99%</b>
NOTES: (1) Fund Renumbered in 2013 to a 100 General Fund Equivalent Fund, SEE FUND "230 ECONOMIC DEVELOPMENT FUND" for History.										
Renumbered to meet GAAP reporting standards.										
(2) Funding directly from the 100 General Fund.										

FUND SOURCE,		2010	2011	2012	2013	2014	2014	2015	2015 \$	2015 %
=ACCOUNT NUM.#=	REVENUE / RECEIPT ACCOUNTS	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	ESTIMATED	\$ INC/(DEC)	% INC/(DEC)
FUND-DEPT-ACCNT	ACCOUNT DESCRIPTION	RECEIPTS	RECEIPTS	RECEIPTS	RECEIPTS	REVENUES	REVENUES	REVENUES	15Est-14Pro	15In.Dc/14Pro
<b>147 UNCLAIMED MONIES FUND</b>										
147.0000.47000	General-Miscellaneous Revenues	1,131	1,525	2,288	882	1,000	2,400	1,000	-1,400	-58.33%
<b>*** TOTAL - 147 UNCLAIMED MONIES FD.</b>		<b>1,131</b>	<b>1,525</b>	<b>2,288</b>	<b>882</b>	<b>1,000</b>	<b>2,400</b>	<b>1,000</b>	<b>-1,400</b>	<b>-58.33%</b>
<b>170 MUNICIPAL INCOME TAX FUND</b>										
170.0000.41010	Income Tax-Withholdings (1%-GF & CIP)	1,733,339	1,747,239	1,880,504	1,876,846	1,726,640	1,876,030	1,776,090	-99,940	-5.33%
170.0000.41020	Income Tax-Individuals (1%-GF & CIP)	350,376	339,621	330,808	351,494	326,660	364,780	345,350	-19,430	-5.33%
170.0000.41030	Income Tax-Business (1%-GF & CIP)	256,460	223,672	228,130	284,758	280,000	364,780	345,350	-19,430	-5.33%
170.0000.41040	Income Tax-Withholdings (.2%-Rec)	346,589	349,343	376,204	375,369	345,360	375,190	355,110	-20,080	-5.35%
170.0000.41050	Income Tax-Individuals (.2%-Rec)	70,072	67,908	66,173	70,297	65,340	72,960	69,050	-3,910	-5.36%
170.0000.41060	Income Tax-Business (.2%-Rec)	51,283	44,722	45,638	56,951	56,000	72,960	69,050	-3,910	-5.36%
170.0000.41070	Income Tax-Withholdings (.3%-GF & CIP)	449,256	523,840	562,732	563,048	518,000	556,780	532,800	-23,980	-4.31%
170.0000.41080	Income Tax-Individuals (.3%-GF & CIP)	62,140	92,511	93,164	103,139	98,000	108,260	103,600	-4,660	-4.30%
170.0000.41090	Income Tax-Business (.3%-GF & CIP)	58,983	64,845	70,190	85,042	84,000	108,260	103,600	-4,660	-4.30%
170.0000.47000	General-Miscellaneous Revenues	0	96	0	1,268	0	0	0	0	0.00%
<b>*** TOTAL - 170 MUN.INCOME TAX FUND</b>		<b>3,378,498</b>	<b>3,453,797</b>	<b>3,653,543</b>	<b>3,768,212</b>	<b>3,500,000</b>	<b>3,900,000</b>	<b>3,700,000</b>	<b>-200,000</b>	<b>-5.13%</b>
<b>(1)</b>	<b>180 KWH TAX COLLECTION (GF) FUND</b>									
180.0000.49900	Transfer-In (Various Funds)	515,545	522,615	524,942	524,529	512,400	519,000	512,400	-6,600	-1.27%
<b>*** TOTAL - 180 KWH TAX COLL.(GF) FUND</b>		<b>515,545</b>	<b>522,615</b>	<b>524,942</b>	<b>524,529</b>	<b>512,400</b>	<b>519,000</b>	<b>512,400</b>	<b>-6,600</b>	<b>-1.27%</b>
<b>NOTES: (1) Fund established as a 100 General Fund Equivalent to reflect kWh Tax Expensed &amp; Transferred-to General Fund's.</b>										
<b>195 LAW LIBRARY FUND</b>										
195.0000.45200	Highway Patrol Fines	42,569	26,895	28,908	24,418	25,000	29,000	25,000	-4,000	-13.79%
<b>*** TOTAL - 195 LAW LIBRARY FUND</b>		<b>42,569</b>	<b>26,895</b>	<b>28,908</b>	<b>24,418</b>	<b>25,000</b>	<b>29,000</b>	<b>25,000</b>	<b>-4,000</b>	<b>-13.79%</b>
<b>200 STREET (SCM&amp;R) FUND</b>										
200.0000.42400	Motor Vehicle License Fees	96,686	93,215	94,570	87,532	86,000	83,000	83,000	0	0.00%
200.0000.42500	Gasoline Taxes	316,222	308,224	294,539	300,175	295,000	301,000	300,000	-1,000	-0.33%
200.0000.47000	General Miscellaneous Revenues	4,950	5,179	8,998	7,870	3,000	5,000	3,000	-2,000	-40.00%
200.0000.47200	Interest Earnings	4,180	2,196	1,792	1,300	980	510	580	70	13.73%
<b>200 STREET (SCM&amp;R) FUND - CONTINUED NEXT PAGE</b>										

=ACCOUNT NUM.#=	FUND SOURCE, REVENUE / RECEIPT ACCOUNTS	2010 ACTUAL	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 BUDGETED	2014 PROJECTED	2015 ESTIMATED	2015 \$ \$ INC/(DEC)	2015 % % INC/(DEC)
FUND-DEPT-ACCNT	ACCOUNT DESCRIPTION	RECEIPTS	RECEIPTS	RECEIPTS	RECEIPTS	REVENUES	REVENUES	REVENUES	15Est-14Pro	15In.Dc/14Pro
<b><u>200 STREET (SCM&amp;R) FUND - CONTINUED NEXT PAGE</u></b>										
200.0000.49600	Reimbursements-Internal	89,060	57,862	32,836	30,471	42,280	42,280	42,280	0	0.00%
200.0000.49650	Reimbursements-City Utilities	5,454	5,015	5,346	4,391	6,100	6,100	6,100	0	0.00%
<b>*** TOTAL - 200 STREET (SCMR) FUND</b>		<b>516,552</b>	<b>471,691</b>	<b>438,081</b>	<b>431,739</b>	<b>433,360</b>	<b>437,890</b>	<b>434,960</b>	<b>-2,930</b>	<b>-0.67%</b>
<b><u>201 STATE HIGHWAY FUND</u></b>										
201.0000.42400	Motor Vehicle License Fees	7,839	7,558	7,668	7,097	7,000	6,750	6,750	0	0.00%
201.0000.42500	Gasoline Taxes	25,640	24,991	23,882	24,339	20,000	24,000	24,000	0	0.00%
201.0000.47200	Interest Earnings	660	474	387	187	100	70	80	10	14.29%
<b>*** TOTAL - 201 ST.HIGHWAY IMP.FUND</b>		<b>34,139</b>	<b>33,023</b>	<b>31,937</b>	<b>31,623</b>	<b>27,100</b>	<b>30,820</b>	<b>30,830</b>	<b>10</b>	<b>0.03%</b>
<b><u>202 MUNICIPAL M.V. TAX (50%) FUND</u></b>										
202.0000.42400	Motor Vehicle License Fees	22,324	21,688	24,951	22,446	22,000	22,000	22,000	0	0.00%
202.0000.47200	Interest Earnings	599	381	490	270	110	140	190	50	35.71%
<b>*** TOTAL - 202 MUN. 50% MV LT. FUND</b>		<b>22,923</b>	<b>22,069</b>	<b>25,441</b>	<b>22,716</b>	<b>22,110</b>	<b>22,140</b>	<b>22,190</b>	<b>50</b>	<b>0.23%</b>
<b><u>203 MUNICIPAL M.V. TAX (100%) FUND</u></b>										
203.0000.42400	Motor Vehicle License Fees	44,650	43,376	41,122	44,893	41,000	44,000	43,000	-1,000	-2.27%
203.0000.47200	Interest Earnings	7,524	6,262	5,727	2,878	1,830	1,220	1,480	260	21.31%
<b>*** TOTAL - 203 MUN. 100% MV LT. FUND</b>		<b>52,174</b>	<b>49,638</b>	<b>46,849</b>	<b>47,771</b>	<b>42,830</b>	<b>45,220</b>	<b>44,480</b>	<b>-740</b>	<b>-1.64%</b>
<b><u>204 COUNTY MV LIC. PERM. TAX FUND</u></b>										
204.0000.42400	Motor Vehicle License Fees	44,366	43,845	40,869	47,974	40,000	40,000	37,000	-3,000	-7.50%
204.0000.47200	Interest Earnings	383	85	430	210	110	140	140	0	0.00%
<b>*** TOTAL - 204 COUNTY MV LPT FUND</b>		<b>44,749</b>	<b>43,930</b>	<b>41,299</b>	<b>48,184</b>	<b>40,110</b>	<b>40,140</b>	<b>37,140</b>	<b>-3,000</b>	<b>-7.47%</b>

FUND SOURCE,		2010	2011	2012	2013	2014	2014	2015	2015 \$	2015 %
=ACCOUNT NUM.#=	REVENUE / RECEIPT ACCOUNTS	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	ESTIMATED	\$ INC/(DEC)	% INC/(DEC)
FUND-DEPT-ACCNT	ACCOUNT DESCRIPTION	RECEIPTS	RECEIPTS	RECEIPTS	RECEIPTS	REVENUES	REVENUES	REVENUES	15Est-14Pro	15In.Dc/14Pro
<b>210 EMS TRANSPORT SERVICE FUND</b>										
210.2200.43100	State Grant Receipts (1)	7,391	4,230	4,500	4,500	6,000	3,750	3,000	-750	-20.00%
210.2200.44010	Fire - EMT Transport Charges (2)	301,816	310,915	352,929	383,344	355,000	370,500	360,000	-10,500	-2.83%
210.2200.44350	Donations-Fire	0	0	0	2,278	0	0	0	0	0.00%
210.2200.49000	Sale of Assets	0	1,966	0	0	0	0	0	0	0.00%
<b>*** TOTAL - 210 EMS TRANSPORT FUND</b>		<b>309,207</b>	<b>317,111</b>	<b>357,429</b>	<b>390,122</b>	<b>361,000</b>	<b>374,250</b>	<b>363,000</b>	<b>-11,250</b>	<b>-3.01%</b>
NOTES: (1) 2015 Grant Funding Sources:										
GRANT Funded - Applied for \$3,000 State Grant for Training & Equipment Programs. (See Expense Account No. 210-2200-52000 Travel, Training & Education)										
(2) Estimated Gross EMS Transport Charges from all Entities. City is Primary Provider and collects all Billed EMS Transport Charges for all Entities.										
(Townships and District receive their share of EMS Charges through a direct Expense, see Account No. 210-2200-53430 Contracts-Townships-EMS Revenues)										
<b>220 RECREATION LEVY FUND</b>										
<b>4200 Golf Program Revenues:</b>										
220.4200.42900	State-Sales Tax	0	0	296	613	500	650	600	-50	-7.69%
220.4200.44111	Golf-Memberships-Individual	20,515	15,280	12,735	14,411	14,000	14,800	14,000	-800	-5.41%
220.4200.44112	Golf-Memberships-Family -Adult,Spouse,Chi	495	1,375	0	0	500	1,650	500	-1,150	-69.70%
220.4200.44113	Golf-Memberships-High School	4,800	2,306	1,470	3,035	3,000	2,700	3,000	300	11.11%
220.4200.44114	Golf-Memberships-Individual Additional Mem	2,130	1,430	770	860	1,500	1,270	1,200	-70	-5.51%
220.4200.44115	Golf-Memberships-Senior Citizen	14,040	14,520	12,990	15,795	15,000	15,500	15,000	-500	-3.23%
220.4200.44116	Golf-Memberships-Individual Non-Resident	3,295	1,400	1,710	2,990	2,500	2,410	2,500	90	3.73%
220.4200.44117	Golf-Memberships-High School Non-Resider	600	460	600	2,380	1,500	460	1,200	740	160.87%
220.4200.44118	Golf-Discount Card (Green Fees)	10,336	7,930	7,940	8,692	9,000	8,500	9,000	500	5.88%
220.4200.44119	Golf-Memberships-Senior Non-Resident	1,350	1,700	1,080	960	1,000	320	1,000	680	212.50%
220.4200.44121	Golf-Greens Fees-Week Day 9 Hole	19,880	11,540	18,503	17,475	19,000	18,700	20,000	1,300	6.95%
220.4200.44122	Golf-Greens Fees-Week Day 18 Hole	2,263	1,860	1,896	1,063	1,500	1,300	1,500	200	15.38%
220.4200.44123	Golf-Greens Fees-Sat.,Sun., Hol. 9 Hole	15,394	8,061	11,365	17,283	16,000	17,400	18,000	600	3.45%
220.4200.44124	Golf-Greens Fees-Sat.,Sun., Hol. 18 Hole	3,100	561	1,607	2,017	2,000	3,850	3,500	-350	-9.09%
220.4200.44125	Golf-Greens Fees-Junior Weekday	2,010	1,640	1,665	2,265	2,500	1,600	2,000	400	25.00%
220.4200.44126	Golf-Greens Fees-Junior Weekend	665	413	441	696	500	500	500	0	0.00%
220.4200.44127	Golf-Greens Fees-9 Hole Senior Rate	3,592	2,912	5,256	5,694	5,200	7,200	6,000	-1,200	-16.67%
220.4200.44128	Golf-Greens Fees-18 Hole Senior Rate	672	228	372	370	450	600	500	-100	-16.67%
220.4200.44160	Golf-Cart Fees-Trail Charge and Rental	29,426	17,010	22,653	27,736	26,500	31,800	30,000	-1,800	-5.66%
220.4200.44163	Golf-Miscellaneous	3,120	2,395	2,080	2,808	2,000	1,500	2,000	500	33.33%
220.4200.44165	Golf-Cart Fees-9 Hole Senior Rate	2,232	1,948	3,076	4,130	3,000	5,400	5,200	-200	-3.70%
220.4200.44166	Golf-Cart Fees-18 Hole Senior Rate	556	175	606	368	500	480	500	20	4.17%
220.4200.44167	Golf-Discount Card - Cart Fees	3,465	2,970	3,555	3,870	4,400	3,700	4,000	300	8.11%
220.4200.44171	Golf-Retail-Concessions	12,691	8,629	13,430	15,572	14,500	14,900	14,500	-400	-2.68%
220.4200.44172	Golf-Retail-Supplies	3,402	2,138	2,944	2,655	100	3,250	2,500	-750	-23.08%
220.4200.44180	Golf-Retail-Conccssns.-Beer-Single	0	0	1,212	3,005	2,000	3,600	3,000	-600	-16.67%
220.4200.44181	Golf-Retail-Conccssns.-Beer-6-Pack	0	0	3,036	8,178	4,500	9,300	8,000	-1,300	-13.98%
220.4200.44350	Golf-Donations	0	0	0	89	0	0	0	0	0.00%
<b>&gt; Sub-Total 4200 Golf Operations</b>		<b>160,029</b>	<b>108,881</b>	<b>133,288</b>	<b>165,010</b>	<b>153,150</b>	<b>173,340</b>	<b>169,700</b>	<b>-3,640</b>	<b>-2.10%</b>

=ACCOUNT NUM.#= FUND-DEPT-ACCNT	FUND SOURCE, REVENUE / RECEIPT ACCOUNTS ACCOUNT DESCRIPTION	2010	2011	2012	2013	2014	2014	2015	2015 \$	2015 %
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	ESTIMATED	\$ INC/(DEC)	% INC/(DEC)
		RECEIPTS	RECEIPTS	RECEIPTS	RECEIPTS	REVENUES	REVENUES	REVENUES	15Est-14Pro	15In.Dc/14Pro
<b>220 RECREATION FUND - CONTINUED</b>										
<b>4300 Pool Program Revenues:</b>										
220.4300.44210	Pool-Open Swim	585	759	854	1,421	1,500	500	1,000	500	100.00%
220.4300.44211	Pool-Season-Family	5,600	8,825	8,701	5,450	7,000	6,470	6,500	30	0.46%
220.4300.44212	Pool-Season-Individual-Over 18	70	0	51	105	0	200	100	-100	-50.00%
220.4300.44213	Pool-Season-Individual-Under 18	60	390	361	180	300	180	300	120	66.67%
220.4300.44220	Pool-Daily-Over 18	3,510	3,758	4,042	2,481	3,500	2,170	3,500	1,330	61.29%
220.4300.44221	Pool-Daily-Under 18	7,178	7,078	7,100	5,042	7,000	3,880	6,000	2,120	54.64%
220.4300.44230	Pool-Rental	900	1,400	450	1,150	450	600	600	0	0.00%
	<b>&gt; Sub-Total 4300 Pool Operations</b>	<b>17,903</b>	<b>22,210</b>	<b>21,559</b>	<b>15,829</b>	<b>19,750</b>	<b>14,000</b>	<b>18,000</b>	<b>4,000</b>	<b>28.57%</b>
<b>4400 Parks Program Revenues:</b>										
220.4400.44310	Parks-Shelter House Charges	26,284	26,657	27,883	28,259	29,000	29,500	29,000	-500	-1.69%
220.4400.44330	Parks-Programs	3,875	5,004	4,590	1,650	5,000	2,600	2,500	-100	-3.85%
220.4400.44341	Pgm.Partpnt. Fees-Res.-100%	0	0	0	15,300	15,000	15,200	15,000	-200	-1.32%
220.4400.44342	Pgm.Partpnt. Fees-Non-Res.-100%	0	0	0	4,490	4,000	4,000	4,000	0	0.00%
220.4400.44343	Pgm.Partpnt. Fees-Res.-50%	0	0	0	30	0	0	0	0	0.00%
220.4400.44344	Pgm.Partpnt. Fees-Non-Res.-50%	0	0	0	0	0	0	0	0	0.00%
220.4400.44345	Pgm.Partpnt. Fees-Res.-75%	0	0	0	85	0	0	0	0	0.00%
220.4400.44346	Pgm.Partpnt. Fees-Non-Res.-75%	0	0	0	20	0	0	0	0	0.00%
	<b>&gt; Sub-Total 4400 Parks Programs</b>	<b>30,159</b>	<b>31,661</b>	<b>32,473</b>	<b>49,834</b>	<b>53,000</b>	<b>51,300</b>	<b>50,500</b>	<b>-800</b>	<b>-1.56%</b>
220.4400.44350	Parks-Donations	700	750	1,699	3,684	800	900	800	-100	-11.11%
220.4400.44360	Parks-Cedar Point Tickets	16,007	13,930	13,560	9,898	13,000	6,800	7,000	200	2.94%
220.4400.44370	Parks-Retail-Concessions	311	156	117	64	100	90	100	10	11.11%
220.4400.44380	Parks-General-Miscellaneous	909	118	672	4,432	200	900	200	-700	-77.78%
220.0000.47200	Interest Earnings	3,908	2,517	1,601	987	650	880	1,160	280	31.82%
220.0000.49600	Reimbursements-Internal	15,500	15,500	15,500	13,000	15,500	15,500	15,500	0	0.00%
220.0000.49650	Reimbursements-City Utilities	42,423	39,207	39,379	39,348	40,600	40,600	40,600	0	0.00%
220.0000.49900	Transfers-In (Various Funds)-Subsidy	71,580	73,480	93,500	30,560	0	0	0	0	0.00%
220.0000.49910	Transfers-In (Income Tax Fund)	479,674	467,335	488,016	502,617	466,700	521,110	493,210	-27,900	-5.35%
	<b>*** TOTAL - 220 RECREATION FUND</b>	<b>839,103</b>	<b>775,745</b>	<b>841,364</b>	<b>835,263</b>	<b>763,450</b>	<b>825,420</b>	<b>796,770</b>	<b>-28,650</b>	<b>-3.47%</b>
		=====	=====	=====	=====	=====	=====	=====	=====	=====
(1)	<b>223 SPECIAL EVENTS FUND (Reclassified to Fund No. 123)</b>									
223.0000.49900	Transfers-In (Various Funds)	12,000	12,000	12,000	0	0	0	0	0	0.00%
	<b>*** TOTAL - 223 SPECIAL EVENTS FUND</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
		=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>NOTES: (1) Fund Renumbered in 2013 to a 100 General Fund Equivalent Fund, SEE FUND "123 SPECIAL EVENTS FUND".</b>										

FUND SOURCE,		2010	2011	2012	2013	2014	2014	2015	2015 \$	2015 %
=ACCOUNT NUM.#=	REVENUE / RECEIPT ACCOUNTS	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	ESTIMATED	\$ INC/(DEC)	% INC/(DEC)
FUND-DEPT-ACCNT	ACCOUNT DESCRIPTION	RECEIPTS	RECEIPTS	RECEIPTS	RECEIPTS	REVENUES	REVENUES	REVENUES	15Est-14Pro	15In.Dc/14Pro
<b><u>227 NAPOLEON CEMETERY TRUST FUND</u></b>										
227.4700.44030	Cemetery-Lot Sales	3,265	4,968	4,798	4,743	3,000	5,050	4,000	-1,050	-20.79%
<b>*** TOTAL - 227 NAP.CEMETERY TRUST FD.</b>		<b>3,265</b>	<b>4,968</b>	<b>4,798</b>	<b>4,743</b>	<b>3,000</b>	<b>5,050</b>	<b>4,000</b>	<b>-1,050</b>	<b>-20.79%</b>
<b><u>230 ECONOMIC DEVELOPMENT FUND (Reclassified to Fund No. 130)</u></b>										
(1)	230.0000.47000	General-Miscellaneous Revenues	0	15,645	0	0	0	0	0	0.00%
	230.0000.47200	Interest Earnings	255	1,698	1,016	0	0	0	0	0.00%
	230.0000.49900	Transfers-In (Various Funds)	289,000	400,000	0	0	0	0	0	0.00%
<b>*** TOTAL - 230 ECONOMIC DEV.FUND</b>		<b>289,255</b>	<b>417,343</b>	<b>1,016</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
NOTES: (1) Fund Renumbered in 2013 to a 100 General Fund Equivalent Fund, SEE FUND "130 ECONOMIC DEVELOPMENT FUND".										
<b><u>231 ED DOWNTOWN REVITALIZATION FUND</u></b>										
231.3510.43100	State Grant Receipts (1)	29,352	370,648	47,426	177,679	17,830	174,890	0	-174,890	-100.00%
231.3510.43250	County-Reimbursement	0	0	53,950	0	56,120	0	0	0	0.00%
<b>*** TOTAL - 231 ED DWNTWN.REV.GRT.FUND</b>		<b>29,352</b>	<b>370,648</b>	<b>101,376</b>	<b>177,679</b>	<b>73,950</b>	<b>174,890</b>	<b>0</b>	<b>-174,890</b>	<b>-100.00%</b>
NOTES: (1) 2015 Grant Funding Sources: GRANT Funded - Original 2 Year Rounds were completed in 2013 with final draws and expenditures in 2014. Grant closed out.										
<b><u>240 HOTEL/MOTEL TAX FUND</u></b>										
240.0000.41310	Hotel/Motel Tax-General (3%)	40,295	40,118	48,132	43,649	38,000	44,000	40,000	-4,000	-9.09%
240.0000.41320	Hotel/Motel Tax-Tourism (3%)	40,294	40,118	48,133	43,649	38,000	44,000	40,000	-4,000	-9.09%
<b>*** TOTAL - 240 HOTEL/MOTEL TAX FUND</b>		<b>80,589</b>	<b>80,236</b>	<b>96,265</b>	<b>87,298</b>	<b>76,000</b>	<b>88,000</b>	<b>80,000</b>	<b>-8,000</b>	<b>-9.09%</b>
<b><u>242 FIRE EQUIPMENT FUND</u></b>										
242.2200.43000	Federal Grant Monies (1)	0	178,125	5,831	0	211,000	209,850	0	-209,850	-100.00%
242.2200.44000	Fire Protection-Contracts	36,000	18,000	18,000	18,000	18,000	18,000	18,000	0	0.00%
242.2200.44350	Donations-Fire	0	0	0	0	0	1,000	0	-1,000	-100.00%
242.0000.47200	Interest Earnings	6,593	5,022	5,345	3,310	2,260	1,760	2,210	450	25.57%
242.0000.49900	Transfers-In (Various Funds) (2)	72,000	72,000	72,000	72,000	72,000	72,000	72,000	0	0.00%
<b>*** TOTAL - 242 FIRE EQUIPMENT FUND</b>		<b>114,593</b>	<b>273,147</b>	<b>101,176</b>	<b>93,310</b>	<b>303,260</b>	<b>302,610</b>	<b>92,210</b>	<b>-210,400</b>	<b>-69.53%</b>
NOTES: (1) 2015 Grant Funding Sources: GRANT Funded - No Grants for 2015 anticipated at this time. (2) Council Approved Transfers in from 210 EMS and 400 CIP Funds for Funding of future Large Capital Items in Fire Department.										

FUND SOURCE,		2010	2011	2012	2013	2014	2014	2015	2015 \$	2015 %
=ACCOUNT NUM.#=	REVENUE / RECEIPT ACCOUNTS	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	ESTIMATED	\$ INC/(DEC)	% INC/(DEC)
FUND-DEPT-ACCNT	ACCOUNT DESCRIPTION	RECEIPTS	RECEIPTS	RECEIPTS	RECEIPTS	REVENUES	REVENUES	REVENUES	15Est-14Pro	15In.Dc/14Pro
<b><u>243 FIRE LOSS CLAIMS FUND</u></b>										
243.0000.47000	General-Miscellaneous Revenues	0	8,000	0	0	0	0	0	0	0.00%
<b>*** TOTAL - 243 REFUND-FIRE LOSS FUND</b>		<b>0</b>	<b>8,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b><u>260 CDBG, CHIS &amp; CHIP GRANTS FUND</u></b>										
260.3300.43000	Federal Grant Receipts (1)	45,282	322,800	84,170	279,698	0	0	0	0	0.00%
260.3310.43000	Federal Grant Receipts (1)	24,234	71,766	45,000	80,000	0	0	0	0	0.00%
260.3320.43000	Federal Grant Receipts (1)	0	0	1	-1				0	0.00%
260.0000.49900	Transfers-In (Various Funds)	35,300	0	0	0				0	0.00%
<b>*** TOTAL - 260 CDBG, CHIS &amp; CHIP GRANTS FUND</b>		<b>104,816</b>	<b>394,566</b>	<b>129,171</b>	<b>359,697</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
NOTES: (1) In 2014, City DID NOT receive Grant Approval. Reapplied for 2014 and 2015, no decision at this time, budgeted at \$-0-.										
<b><u>261 CDBG PROGRAM INCOME FUND</u></b>										
261.0000.43190	Program Income-CDBG CHIS & CHIP	0	3,742	10,048	1	0	0	0	0	0.00%
<b>*** TOTAL - 261 CDBG PROGRAM INCOME FUND</b>		<b>0</b>	<b>3,742</b>	<b>10,048</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b><u>270 INDIGENT DRIVERS AL. TRMT. FUND</u></b>										
270.1800.45000	Court-Fines	11,320	9,914	12,931	7,652	9,000	10,000	9,000	-1,000	-10.00%
270.0000.47200	Interest Earnings	639	560	635	399	250	190	230	40	21.05%
<b>*** TOTAL - 270 INDIGENT DRIVER.AL.FUND</b>		<b>11,959</b>	<b>10,474</b>	<b>13,566</b>	<b>8,051</b>	<b>9,250</b>	<b>10,190</b>	<b>9,230</b>	<b>-960</b>	<b>-9.42%</b>
<b><u>271 LAW ENFORCEMENT &amp; EDUCATION FUND</u></b>										
271.2100.45000	Court-Fines	966	1,082	1,729	1,247	1,800	1,150	1,200	50	4.35%
271.0000.47200	Interest Earnings	114	84	70	31	10	10	20	10	100.00%
<b>*** TOTAL - 271 LAW ENF. &amp; EDUC. FUND</b>		<b>1,080</b>	<b>1,166</b>	<b>1,799</b>	<b>1,278</b>	<b>1,810</b>	<b>1,160</b>	<b>1,220</b>	<b>60</b>	<b>5.17%</b>



FUND SOURCE,		2010	2011	2012	2013	2014	2014	2015	2015 \$	2015 %
=ACCOUNT NUM.#=	REVENUE / RECEIPT ACCOUNTS	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	ESTIMATED	\$ INC/(DEC)	% INC/(DEC)
FUND-DEPT-ACCNT	ACCOUNT DESCRIPTION	RECEIPTS	RECEIPTS	RECEIPTS	RECEIPTS	REVENUES	REVENUES	REVENUES	15Est-14Pro	15In.Dc/14Pro
<b><u>272 COURT COMPUTERIZATION FUND</u></b>										
272.1800.45000	Court-Fines	17,218	18,786	19,074	37,470	25,000	39,500	28,000	-11,500	-29.11%
272.1800.47000	General Miscellaneous Revenues	121	0	0	43	0	0	0	0	0.00%
272.0000.47200	Interest Earnings	544	439	461	310	240	260	340	80	30.77%
<b>*** TOTAL - 272 CT. COMPUTER. FUND</b>		<b>17,883</b>	<b>19,225</b>	<b>19,535</b>	<b>37,823</b>	<b>25,240</b>	<b>39,760</b>	<b>28,340</b>	<b>-11,420</b>	<b>-28.72%</b>
<b><u>273 LAW ENFORCEMENT TRUST FUND</u></b>										
273.0000.44350	Donations-Law Enf.Trust Fund	5,000	100	0	0	0	0	0	0	0.00%
273.0000.47000	General Miscellaneous Revenues	0	0	0	0	0	50	0	-50	-100.00%
273.0000.47200	Interest Earnings	84	28	25	12	10	10	10	0	0.00%
<b>*** TOTAL - 273 LAW ENFORCEMENT TRUST FUND</b>		<b>5,084</b>	<b>128</b>	<b>25</b>	<b>12</b>	<b>10</b>	<b>60</b>	<b>10</b>	<b>-50</b>	<b>-83.33%</b>
<b><u>274 MANDATORY DRUG FINE FUND</u></b>										
274.2100.45000	Court-Fines and Forfeitures	574	2,414	2,130	1,806	1,500	2,150	1,500	-650	-30.23%
274.0000.47200	Interest Earnings	271	226	236	128	100	60	80	20	33.33%
<b>*** TOTAL - 274 MANDATORY DRUG FINE FUND</b>		<b>845</b>	<b>2,640</b>	<b>2,366</b>	<b>1,934</b>	<b>1,600</b>	<b>2,210</b>	<b>1,580</b>	<b>-630</b>	<b>-28.51%</b>
<b><u>275 MUNICIPAL PROBATION SERVICE FUND</u></b>										
275.1800.45000	Court-Fines and Forfeitures	3,287	11,330	13,892	20,110	15,000	23,000	15,000	-8,000	-34.78%
275.0000.47200	Interest Earnings	335	98	138	114	100	90	120	30	33.33%
<b>*** TOTAL - 275 MUNICIPAL PROB.SERV. FUND</b>		<b>3,622</b>	<b>11,428</b>	<b>14,030</b>	<b>20,224</b>	<b>15,100</b>	<b>23,090</b>	<b>15,120</b>	<b>-7,970</b>	<b>-34.52%</b>
<b><u>276 LAW ENFORCEMENT BLK.GRT.FUND</u></b>										
276.2100.43100	State Grant Receipts	4,143	0	0	4,479	0	6,750	0	-6,750	-100.00%
276.0000.49900	Transfers-In (Various Funds)	560	0	0	600	0	0	0	0	0.00%
<b>*** TOTAL - 276 LAW ENFMNT.BLOCK GRANT FUND</b>		<b>4,703</b>	<b>0</b>	<b>0</b>	<b>5,079</b>	<b>0</b>	<b>6,750</b>	<b>0</b>	<b>-6,750</b>	<b>-100.00%</b>

FUND SOURCE,		2010	2011	2012	2013	2014	2014	2015	2015 \$	2015 %
=ACCOUNT NUM.#=	REVENUE / RECEIPT ACCOUNTS	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	ESTIMATED	\$ INC/(DEC)	% INC/(DEC)
FUND-DEPT-ACCNT	ACCOUNT DESCRIPTION	RECEIPTS	RECEIPTS	RECEIPTS	RECEIPTS	REVENUES	REVENUES	REVENUES	15Est-14Pro	15In.Dc/14Pro
<b>(1) 277 PROBATION OFFICER GRANT FUND</b>										
277.0000.43100	State Grant Receipts	49,289	49,289	49,289	49,289	49,290	49,290	49,290	0	0.00%
<b>*** TOTAL - 277 PROBATION OFFICER GRT.FUND</b>		<b>49,289</b>	<b>49,289</b>	<b>49,289</b>	<b>49,289</b>	<b>49,290</b>	<b>49,290</b>	<b>49,290</b>	<b>0</b>	<b>0.00%</b>
<b>NOTES: (1) 2015 Grant Funding Sources:</b>										
GRANT Funded - State Grant from Supreme Court for Probation Officer Services. Grant follows State Fiscal Year of (07/01/XXXX to 06/30/XXXX & 07/01/XXXX TO 06/30/XXXX).										
Current Grant of \$49,290 is approved through June 30, 2015. 2015 Budget currently assumes Grant will be Approved through June 30, 2015.										
<b>278 COURT SPECIAL PROJECTS FUND</b>										
278.1800.45010	Court-Costs	63,763	64,562	61,216	75,033	65,000	76,000	65,000	-11,000	-14.47%
278.1800.48000	Note Proceeds	760,000	0	0	0	0	0	0	0	0.00%
278.1800.48550	Premium-Note & Bond	12,466	0	0	0	0	0	0	0	0.00%
<b>*** TOTAL - 278 COURT SPECIAL PROJECTS FUND</b>		<b>836,229</b>	<b>64,562</b>	<b>61,216</b>	<b>75,033</b>	<b>65,000</b>	<b>76,000</b>	<b>65,000</b>	<b>-11,000</b>	<b>-14.47%</b>
<b>279 HANDICAP PARKING FINE FUND</b>										
279.1800.45000	Court-Fines	0	0	0	0	0	0	0	0	0.00%
<b>*** TOTAL - 279 HANDICAP PARKING FINE FD.</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>280 CERTIFIED POLICE TRAINING FUND</b>										
280.2100.43110	State Grant Receipts	880	0	0	0	0	0	0	0	0.00%
<b>*** TOTAL - 280 CERTIFIED POLICE TRAINING FUND</b>		<b>880</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>281 INDIGENT DRIVERS INTERLOCK &amp; ALCOHOL MONITORING FUND</b>										
281.1800.45000	Court-Fines	6,071	5,742	5,526	6,702	4,500	5,400	4,800	-600	-11.11%
<b>*** TOTAL - 281 I.D.I.A.M.FUND</b>		<b>6,071</b>	<b>5,742</b>	<b>5,526</b>	<b>6,702</b>	<b>4,500</b>	<b>5,400</b>	<b>4,800</b>	<b>-600</b>	<b>-11.11%</b>

=ACCOUNT NUM.=	FUND SOURCE, REVENUE / RECEIPT ACCOUNTS	2010	2011	2012	2013	2014	2014	2015	2015 \$	2015 %
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	ESTIMATED	\$ INC/(DEC)	% INC/(DEC)
FUND-DEPT-ACCNT	ACCOUNT DESCRIPTION	RECEIPTS	RECEIPTS	RECEIPTS	RECEIPTS	REVENUES	REVENUES	REVENUES	15Est-14Pro	15In.Dc/14Pro
<b><u>290 POLICE PENSION FUND</u></b>										
290.0000.41400	Real Estate Tax	77,964	79,717	74,606	74,664	74,580	74,940	74,290	-650	-0.87%
290.0000.41410	Trailer Tax	863	829	1,423	706	700	1,330	1,320	-10	-0.75%
290.0000.41420	Rollback Tax-State	6,779	6,803	6,459	6,475	6,460	6,400	6,340	-60	-0.94%
290.0000.41430	Homestead Tax-State	3,483	3,538	3,641	3,601	3,600	3,750	3,720	-30	-0.80%
290.0000.41440	2.5% Tax-State	1,313	1,303	1,235	1,194	1,190	1,170	1,160	-10	-0.85%
290.0000.41450	Personal Property Tax	15,150	2,609	396	0	0	0	0	0	0.00%
290.0000.41451	Commerical Activity Tax - Cat Tax	0	0	0	644	0	630	0	-630	-100.00%
<b>*** TOTAL - 290 POLICE PENSION FUND</b>		<b>105,552</b>	<b>94,799</b>	<b>87,760</b>	<b>87,284</b>	<b>86,530</b>	<b>88,220</b>	<b>86,830</b>	<b>-1,390</b>	<b>-1.58%</b>
<b><u>291 FIRE PENSION FUND</u></b>										
291.0000.41400	Real Estate Tax	38,981	39,948	37,423	37,386	37,310	37,530	37,280	-250	-0.67%
291.0000.41410	Trailer Tax	432	414	541	353	350	510	500	-10	-1.96%
291.0000.41420	Rollback Tax-State	3,390	3,402	3,230	3,238	3,220	3,200	3,180	-20	-0.63%
291.0000.41430	Homestead Tax-State	1,741	1,769	1,820	1,801	1,800	1,870	1,860	-10	-0.53%
291.0000.41440	2.5% Tax-State	656	652	618	597	590	590	590	0	0.00%
291.0000.41450	Personal Property Tax	7,575	6,124	3,312	0	0	0	0	0	0.00%
291.0000.41451	CommericalActivity Tax - CAT	0	0	635	2,196	0	1,250	0	-1,250	-100.00%
<b>*** TOTAL - 291 FIRE PENSION FUND</b>		<b>52,775</b>	<b>52,309</b>	<b>47,579</b>	<b>45,571</b>	<b>43,270</b>	<b>44,950</b>	<b>43,410</b>	<b>-1,540</b>	<b>-3.43%</b>
<b><u>295 IRS #125 EMPLOYEE BENEFITS FUND</u></b>										
295.0000.49300	Reimbursements-Health Care Deductible fro	91,008	87,929	83,100	82,248	58,550	35,500	58,550	23,050	64.93%
295.0000.49900	Transfers-In	1,800	2,300	1,800	1,800	1,800	0	1,800	1,800	100.00%
<b>*** TOTAL - 295 IRS 125 &amp; HEALTH EMP.BEN.PLAN</b>		<b>92,808</b>	<b>90,229</b>	<b>84,900</b>	<b>84,048</b>	<b>60,350</b>	<b>35,500</b>	<b>60,350</b>	<b>24,850</b>	<b>70.00%</b>
<b><u>300 GENERAL BOND RETIREMENT FUND</u></b>										
300.0000.48500	Notes - Premium	3,420	0	0	0	0	0	0	0	0.00%
300.0000.48550	Premium-Notes & Bonds	0	0	14,609	18,225	0	0	0	0	0.00%
300.0000.49900	Transfers-In	51,480	50,670	54,800	53,740	52,700	52,700	52,700	0	0.00%
<b>*** TOTAL - 300 GO BOND RET. FUND</b>		<b>54,900</b>	<b>50,670</b>	<b>69,409</b>	<b>71,965</b>	<b>52,700</b>	<b>52,700</b>	<b>52,700</b>	<b>0</b>	<b>0.00%</b>

FUND SOURCE,		2010	2011	2012	2013	2014	2014	2015	2015 \$	2015 %
=ACCOUNT NUM.#=	REVENUE / RECEIPT ACCOUNTS	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	ESTIMATED	\$ INC/(DEC)	% INC/(DEC)
FUND-DEPT-ACCNT	ACCOUNT DESCRIPTION	RECEIPTS	RECEIPTS	RECEIPTS	RECEIPTS	REVENUES	REVENUES	REVENUES	15Est-14Pro	15In.Dc/14Pro
<b>310 S.A. BOND RETIREMENT FUND</b>										
310.0000.47200	Interest Earnings	18,091	13,586	11,060	4,286	2,820	2,000	2,480	480	24.00%
310.0000.47510	Assessments-Levied-Streets	89,660	94,354	85,939	56,794	41,090	39,500	38,640	-860	-2.18%
310.0000.47520	Assessments-Levied- San. Sewers	20,979	7,587	6,708	6,056	6,480	6,540	6,280	-260	-3.98%
310.0000.47800	OWSRC-Rotary Loan-NP Water Lines	-106,145	0	0	0	0	0	0	0	0.00%
310.0000.47860	OWSRC-Rotary Loan-NP Sew.Pump Station	-34,950	0	113	0	0	0	0	0	0.00%
310.0000.47861	OWSRC-Rotary Loan-NP Collector Sewer	0	0	0	0	0	0	0	0	0.00%
310.0000.47862	OWSRC-Rotary Loan-NP East Intercep.Sw.	17,858	0	2,462	0	0	0	0	0	0.00%
310.0000.47863	OWSRC-Rotary Loan-NP West Intercep.Sw.	123,237	0	0	0	0	0	0	0	0.00%
310.0000.47865	OWSRC-Rotary Loan-Palmer Ditch	33,397	0	0	0	0	0	0	0	0.00%
310.0000.49900	Transfers-In	12,360	12,360	12,360	12,360	12,360	12,360	12,360	0	0.00%
<b>*** TOTAL - 310 SA BOND RET. FUND</b>		<b>174,487</b>	<b>127,887</b>	<b>118,642</b>	<b>79,496</b>	<b>62,750</b>	<b>60,400</b>	<b>59,760</b>	<b>-640</b>	<b>-1.06%</b>
<b>400 CAPITAL IMPROVEMENT FUND</b>										
400.2100.43000	Federal Grant Receipts (1)	1,134	2,360	2,756	2,500	4,200	0	1,700	1,700	100.00%
400.5100.43100	State Grant Receipts	0	27,750	0	0	30,000	30,000	0	-30,000	-100.00%
400.2100.44351	Donations-Police Programs	0	0	0	750	0	0	0	0	0.00%
400.0000.47000	General-Miscellaneous Revenues	17,917	0	8,071	0	0	84,080	0	-84,080	-100.00%
400.2200.47010	Fire-Miscellaneous Revenues	0	0	0	0	0	4,680	0	-4,680	-100.00%
400.0000.47510	Assessments-Levied-Streets	0	0	1,815	0	0	0	0	0	0.00%
400.0000.49900	Transfers-In (Various Funds)	0	61,575	4,275	0	0	0	0	0	0.00%
400.0000.49910	Transfers-In (Income Tax Fund) (2)	1,024,561	1,032,106	1,106,525	1,113,192	1,038,730	1,174,530	1,099,760	-74,770	-6.37%
<b>*** TOTAL - 400 CAPITAL IMP. FUND</b>		<b>1,043,612</b>	<b>1,123,791</b>	<b>1,123,442</b>	<b>1,116,442</b>	<b>1,072,930</b>	<b>1,293,290</b>	<b>1,101,460</b>	<b>-191,830</b>	<b>-14.83%</b>
<b>NOTES: (1) 2015 Grant Funding Sources:</b>										
GRANT Funded - 2100 Police - Applied for \$1,700 Federal Safety Grant for Bullet Proof Vest Replacements.										
(2) In 2012 Actual, Transfer-In for Income Tax includes a \$6,495 "Correction of Error" from 220 Fund incorrectly received in prior years.										
<b>(1) 401 CIP FUNDING RESERVE FUND</b>										
401.0000.49900	Transfers-In	0	0	50,000	50,000	75,000	201,000	0	-201,000	-100.00%
<b>*** TOTAL - 401 CIP FUNDING RESERVE FD.</b>		<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>75,000</b>	<b>201,000</b>	<b>0</b>	<b>-201,000</b>	<b>-100.00%</b>
<b>NOTES: (1) CIP Reserve Balance Fund established by City Council to Pre-Fund or Set Aside funds for undefined future large items.</b>										
Funded from identified balances in the 400 CIP Fund. This is a CIP Fund Equivalent.										

FUND SOURCE,		2010	2011	2012	2013	2014	2014	2015	2015 \$	2015 %
=ACCOUNT NUM.#=	REVENUE / RECEIPT ACCOUNTS	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	2014	2015	\$ INC/(DEC)	% INC/(DEC)
FUND-DEPT-ACCNT	ACCOUNT DESCRIPTION	RECEIPTS	RECEIPTS	RECEIPTS	RECEIPTS	REVENUES	PROJECTED	ESTIMATED	15Est-14Pro	15In.Dc/14Pro
							REVENUES	REVENUES		
<b>435 CLAIRMONT AVE.RECONSTRUCTION PROJECT FUND</b>										
435.0000.48000	Note Proceeds	0	294,900	294,900	0	0	0	0	0	0.00%
435.0000.48200	Bond Proceeds	0	0	270,325	0	0	0	0	0	0.00%
435.0000.49900	Transfers-In	0	0	30,351	0	0	0	0	0	0.00%
<b>*** TOTAL - 435 CLAIRMONT AVE.RCNST.PRJ.FD.</b>		<b>0</b>	<b>295,600</b>	<b>595,576</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>438 SCOTT STREET IMPROVEMENT PROJECT FUND</b>										
438.0000.43100	State Grant Receipts	0	0	0	2,359,472	480,000	396,660	0	-396,660	-100.00%
438.0000.49900	Transfers-In (Various Funds)	0	32,250	868,550	35,970	0	0	0	0	0.00%
<b>*** TOTAL - 438 SCOTT ST. IMP.PROJECT FD.</b>		<b>0</b>	<b>32,250</b>	<b>868,550</b>	<b>2,395,442</b>	<b>480,000</b>	<b>396,660</b>	<b>0</b>	<b>-396,660</b>	<b>-100.00%</b>
<b>NOTES: (1) Project Fund Established in 2011, original funding by ODOT Safety Grant and Local Share.</b>										
<b>(2) Total Estimated Project \$4,333,760. Funding:</b>										
			City Share	State Share	Total		<b>City Share Funding Allocations:</b>			
	2010 Design Costs		\$400,000	\$0	\$400,000		400 CIP Fund-Direct		\$400,000	
	2011 Improvements		\$11,970	\$0	\$11,970		400 CIP Fund-TR-IN		\$32,250	
	2012 Improvements		\$20,820	\$0	\$20,820		400 CIP Fund-TR-IN		\$117,750	
	2013 Improvements		\$900,970	\$3,000,000	\$3,900,970		520 Sewer Fd.-TR-IN		\$747,790	
	2014 Improvements		\$0	\$0	\$0		520 Sewer Fd.-TR-IN		\$35,970	
	<b>TOTAL PROJECT</b>		<b>\$1,333,760</b>	<b>\$3,000,000</b>	<b>\$4,333,760</b>				<b>\$1,333,760</b>	
<b>439 HALEY AVE. I &amp; I REDUCTION PROJECT FUND</b>										
439.0000.48000	Note Proceeds	0	905,100	905,100	0	0	0	0	0	0.00%
439.0000.48200	Bond Proceeds	0	0	829,675	0	0	0	0	0	0.00%
439.0000.49900	Transfers-In	0	0	93,105	0	0	0	0	0	0.00%
<b>*** TOTAL - 439 HALEY AVE. I &amp; I RCNST.PRJ.FD.</b>		<b>0</b>	<b>905,100</b>	<b>1,827,880</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>440 STEVENSON STREET PROJECT IMPROVEMENT FUND</b>										
440.0000.49900	Transfers-In	0	315,000	0	0	0	0	0	0	0.00%
<b>*** TOTAL - 440 STEVENSON STREET IMPROVEMEN</b>		<b>0</b>	<b>315,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>

FUND SOURCE,		2010	2011	2012	2013	2014	2014	2015	2015 \$	2015 %
=ACCOUNT NUM.#=	REVENUE / RECEIPT ACCOUNTS	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	ESTIMATED	\$ INC/(DEC)	% INC/(DEC)
FUND-DEPT-ACCNT	ACCOUNT DESCRIPTION	RECEIPTS	RECEIPTS	RECEIPTS	RECEIPTS	REVENUES	REVENUES	REVENUES	15Est-14Pro	15In.Dc/14Pro
<b>500 ELECTRIC UTILITY REVENUE FUND</b>										
500.0000.42600	State kWh Tax Collection	626,625	634,773	638,789	627,475	630,000	631,000	630,000	-1,000	-0.16%
500.0000.42621	State kWh Tax Collection-Penalties	4,990	5,128	4,561	4,753	4,800	4,590	4,800	210	4.58%
500.0000.44340	Donations-Caring Fund	0	0	0	15	0	1,800	0	-1,800	-100.00%
500.0000.44610	Electric-Energy Sales-Normal	14,485,080	14,782,946	15,012,706	14,908,398	14,500,000	15,700,500	15,000,000	-700,500	-4.46%
500.0000.44612	Electric-O.D.L.-Normal	69,116	69,060	68,940	69,958	65,000	69,500	65,000	-4,500	-6.47%
500.0000.44615	Electric-Ecosmart Pgm.- \$.005	0	0	0	351	0	470	0	-470	-100.00%
500.0000.44616	Electric-Ecosmart Pgm.- \$.002	0	0	0	140	0	180	0	-180	-100.00%
500.0000.44620	Electric-Energy Sales-Penalties	108,108	114,851	100,472	114,101	90,000	107,500	95,000	-12,500	-11.63%
500.0000.44621	Electric-P.C.F.-Penalties	0	0	0	0	0	10	0	-10	-100.00%
500.0000.44622	Electric-O.D.L.-Penalties	469	448	455	403	0	380	0	-380	-100.00%
500.0000.44625	Electric-Ecosmart-Penalties	0	0	0	6	0	0	0	0	0.00%
500.0000.44632	Electric-Reconnections	15,320	18,544	21,256	25,026	19,000	24,500	19,000	-5,500	-22.45%
500.0000.44633	Electric-Other Fees	336	5,469	8,617	60,656	1,000	44,000	1,000	-43,000	-97.73%
500.0000.44641	Electric-Underground Cable	27,669	9,542	9,684	31,227	7,000	33,500	10,000	-23,500	-70.15%
500.0000.44642	Electric-Cable TV Pole Contact Fee	0	47,285	23,730	23,399	23,000	25,040	23,000	-2,040	-8.15%
500.0000.44643	Electric-Telephone Pole Contact Fee	768	1,646	73,803	22,183	22,000	22,190	22,000	-190	-0.86%
500.0000.47000	General-Miscellaneous Revenues	300,027	53,611	16,913	34,774	10,000	10,700	10,000	-700	-6.54%
500.0000.49600	Reimbursements-Internal	17,331	808	2,105	185	2,640	2,640	2,640	0	0.00%
500.0000.49650	Reimbursements-City Utilities	33,554	35,748	0	0	0	0	0	0	0.00%
<b>*** TOTAL - 500 ELECTRIC REV.FUND</b>		<b>15,689,393</b>	<b>15,779,859</b>	<b>15,982,031</b>	<b>15,923,050</b>	<b>15,374,440</b>	<b>16,678,500</b>	<b>15,882,440</b>	<b>-796,060</b>	<b>-4.77%</b>
		=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>501 ELECTRIC UTILITY RESERVE FUND</b>										
501.0000.47200	Interest Earnings	9,386	7,265	6,658	3,563	2,200	1,650	1,980	330	20.00%
<b>*** TOTAL - 501 ELECTRIC UTILITY RESERVE FUND</b>		<b>9,386</b>	<b>7,265</b>	<b>6,658</b>	<b>3,563</b>	<b>2,200</b>	<b>1,650</b>	<b>1,980</b>	<b>330</b>	<b>20.00%</b>
		=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>502 ELEC. UTILITY REPLACEMENT &amp; IMP. FUND</b>										
502.0000.47200	Interest Earnings	7,210	5,801	5,818	3,284	2,030	1,520	1,830	310	20.39%
502.0000.49900	Transfers-In (Various Funds)	32,000	32,000	32,000	0	0	0	0	0	0.00%
<b>*** TOTAL - 502 ELECTRIC REPL.&amp;IMP.FUND</b>		<b>39,210</b>	<b>37,801</b>	<b>37,818</b>	<b>3,284</b>	<b>2,030</b>	<b>1,520</b>	<b>1,830</b>	<b>310</b>	<b>20.39%</b>
		=====	=====	=====	=====	=====	=====	=====	=====	=====

FUND SOURCE,		2010	2011	2012	2013	2014	2014	2015	2015 \$	2015 %
=ACCOUNT NUM.#=	REVENUE / RECEIPT ACCOUNTS	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	2014	2015	\$ INC/(DEC)	% INC/(DEC)
FUND-DEPT-ACCNT	ACCOUNT DESCRIPTION	RECEIPTS	RECEIPTS	RECEIPTS	RECEIPTS	REVENUES	PROJECTED	ESTIMATED	15Est-14Pro	15In.Dc/14Pro
							REVENUES	REVENUES		
<b>503 ELECTRIC DEVELOPMENT FUND</b>										
503.0000.47000	General-Miscellaneous Revenues	47,231	0	0	0	0	0	0	0	0.00%
503.0000.47200	Interest Earnings	68,619	51,674	50,967	29,141	19,500	14,650	17,790	3,140	21.43%
503.0000.49900	Transfers-In (Various Funds)	300,000	585,000	651,500	566,000	300,000	300,000	300,000	0	0.00%
<b>*** TOTAL - 503 ELECTRIC DEV.FUND</b>		<b>415,850</b>	<b>636,674</b>	<b>702,467</b>	<b>595,141</b>	<b>319,500</b>	<b>314,650</b>	<b>317,790</b>	<b>3,140</b>	<b>1.00%</b>
<b>510 WATER REVENUE FUND</b>										
510.0000.44710	Water-Sales	2,154,824	2,285,321	2,622,116	2,683,617	2,700,000	2,950,000	2,900,000	-50,000	-1.69%
510.0000.44720	Water-Penalties	19,242	24,994	26,197	23,491	23,000	23,000	23,000	0	0.00%
510.0000.44730	Water-Taps and Inspections	18,738	14,298	3,841	8,875	1,500	1,610	1,500	-110	-6.83%
510.0000.44732	Water-Reconnection Fees	2,361	2,568	2,538	3,296	1,000	3,500	1,000	-2,500	-71.43%
510.0000.44740	Water-Miscellaneous Sales	30,606	35,382	31,543	33,120	29,000	18,000	20,000	2,000	11.11%
510.0000.44760	HCW-Water-Sales-Co. Rd. P-HCW Rate	9,096	9,798	9,828	13,897	10,000	72,000	93,000	21,000	29.17%
510.0000.44761	HCW-Water-Sales-SR108-HWC Rate 1	29,665	30,982	34,796	44,047	35,000	45,000	45,000	0	0.00%
510.0000.44770	HCW-Water-Penalty-Co. Rd. P-HCW Rate	164	103	16	0	0	1,200	0	-1,200	-100.00%
510.0000.44771	HCW-Water-Penalty-SR108-HWC Rate 1	88	123	143	53	100	80	100	20	25.00%
510.0000.47000	General-Miscellaneous Revenues	11,980	18,708	16,583	364,184	10,000	162,000	10,000	-152,000	-93.83%
510.0000.47200	Interest Earnings	7,209	7,774	5,706	3,847	2,620	2,170	2,530	360	16.59%
510.0000.49600	Reimbursements-Internal	5,172	3,781	7,106	13,488	13,740	13,740	13,740	0	0.00%
510.0000.49650	Reimbursements-City Utilities	171,736	162,353	0	0	0	0	0	0	0.00%
510.0000.49900	Transfers-In (Various Funds)	251,611	0	0	73,000	0	0	0	0	0.00%
<b>*** TOTAL - 510 WATER REV. FUND</b>		<b>2,712,492</b>	<b>2,596,185</b>	<b>2,760,413</b>	<b>3,264,915</b>	<b>2,825,960</b>	<b>3,292,300</b>	<b>3,109,870</b>	<b>-182,430</b>	<b>-5.54%</b>
<b>511 WATER DEPRECIATION RESERVE FUND</b>										
511.0000.43000	Federal Grant Receipts (CDBG)	0	41,100	29,433	0	0	29,860	0	-29,860	-100.00%
511.0000.47000	General-Miscellaneous Revenues	50,485	0	0	0	0	0	0	0	0.00%
511.0000.47200	Interest Earnings	4,270	4,406	2,698	973	720	940	1,420	480	51.06%
511.0000.49900	Transfers-In (Various Funds)	190,000	170,000	0	272,000	318,640	318,640	318,640	0	0.00%
<b>*** TOTAL - 511 WATER DEP. RES.FUND</b>		<b>244,755</b>	<b>215,506</b>	<b>32,131</b>	<b>272,973</b>	<b>319,360</b>	<b>349,440</b>	<b>320,060</b>	<b>-29,380</b>	<b>-8.41%</b>
<b>512 WATER DEBT RESERVE FUND</b>										
512.0000.47200	Interest Earnings	3,300	1,722	2,135	1,401	1,770	1,030	1,580	550	53.40%
512.0000.49900	Transfers-In (Various Funds)	211,800	207,480	212,930	312,690	207,320	207,320	207,320	0	0.00%
<b>*** TOTAL - 512 WATER DEBT RES.FUND</b>		<b>215,100</b>	<b>209,202</b>	<b>215,065</b>	<b>314,091</b>	<b>209,090</b>	<b>208,350</b>	<b>208,900</b>	<b>550</b>	<b>0.26%</b>

FUND SOURCE,		2010	2011	2012	2013	2014	2014	2015	2015 \$	2015 %
=ACCOUNT NUM.#=	REVENUE / RECEIPT ACCOUNTS	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	ESTIMATED	\$ INC/(DEC)	% INC/(DEC)
FUND-DEPT-ACCNT	ACCOUNT DESCRIPTION	RECEIPTS	RECEIPTS	RECEIPTS	RECEIPTS	REVENUES	REVENUES	REVENUES	15Est-14Pro	15In.Dc/14Pro
<b>513 WATER OWDA BOND RETIREMENT FUND</b>										
513.0000.47200	Interest Earnings	603	282	306	177	240	140	210	70	50.00%
513.0000.47530	Assessments Levied-Water	-2,060	2,812	3,225	2,772	2,770	2,410	2,770	360	14.94%
513.0000.49900	Transfers-In (Various Funds)	63,240	63,440	63,650	63,880	64,130	64,130	64,130	0	0.00%
<b>*** TOTAL - 513 WATER OWDA BOND RET.FUND</b>		<b>61,783</b>	<b>66,534</b>	<b>67,181</b>	<b>66,829</b>	<b>67,140</b>	<b>66,680</b>	<b>67,110</b>	<b>430</b>	<b>0.64%</b>
<b>514 WATER TOWER PAINTING FUND</b>										
514.0000.47200	Interest Earnings	1,657	1,457	966	798	0	0	0	0	0.00%
514.0000.49900	Transfers-In (Various Funds)	100,000	6,205	1,008	0	0	0	0	0	0.00%
<b>*** TOTAL - 514 WATER TOWER PAINT.&amp; IMP.FUND</b>		<b>101,657</b>	<b>7,662</b>	<b>1,974</b>	<b>798</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>518 MEIX-PRETREATMENT CAPITAL PROJECT FUND</b>										
518.0000.47000	General-Miscellaneous Revenues	31,510	0	0	0	0	0	0	0	0.00%
518.0000.47200	Interest Earnings	3,881	0	0	0	0	0	0	0	0.00%
<b>*** TOTAL - 518 Meix-Pretrmnt.Fac.Cap.Prj.Fd.</b>		<b>35,391</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>519 WATER PLANT IMPROVEMENT &amp; RENOVATION PROJECT FUND</b>										
519.0000.47200	Interest Earnings	0	0	5,985	18,186	10,080	6,450	7,460	1,010	15.66%
519.0000.48000	Note Proceeds	0	0	1,800,000	2,500,000	2,500,000	2,500,000	2,500,000	0	0.00%
519.0000.49900	Transfers-In (Various Funds)	0	0	0	32,230	12,940	12,940	12,940	0	0.00%
<b>*** TOTAL - 519 WATER PLANT REN. &amp; IMP.PRJ.FUN</b>		<b>0</b>	<b>0</b>	<b>1,805,985</b>	<b>2,550,416</b>	<b>2,523,020</b>	<b>2,519,390</b>	<b>2,520,400</b>	<b>1,010</b>	<b>0.04%</b>
<b>520 SEWER UTILITY REVENUE FUND</b>										
520.0000.44810	Sewer-Sales	2,400,800	2,520,488	2,660,888	2,607,561	2,500,000	2,610,000	2,600,000	-10,000	-0.38%
520.0000.44820	Sewer-Penalties	27,346	33,657	31,977	32,011	25,000	31,000	25,000	-6,000	-19.35%
520.0000.44830	Sewer-Taps and Inspections	1,944	60	651	1,169	0	4,830	0	-4,830	-100.00%
520.0000.44840	Sewer-Miscellaneous Sales	30,447	23,578	28,153	22,176	18,000	17,000	18,000	1,000	5.88%
520.0000.44850	Sewer-Capital Imp. Charge	130	45	80	65	0	50	0	-50	-100.00%
520.0000.44860	Sewer-Storm Water Charge	659,628	655,174	656,570	660,215	650,000	652,000	650,000	-2,000	-0.31%
520.0000.44870	Sewer-Storm Water Penalties	8,157	8,711	8,639	9,036	1,000	6,400	1,000	-5,400	-84.38%
520.0000.44880	Sewer-Lateral Charge	0	0	0	0	0	47,900	115,000	67,100	140.08%
520.0000.44890	Sewer-Lateral Charge Penalties	0	0	0	0	0	0	0	0	0.00%
520.0000.47000	General-Miscellaneous Revenues	33,048	235	203	5,831	1,000	400	1,000	600	150.00%
<b>520 SEWER UTILITY REVENUE FUND - CONTINUED NEXT PAGE</b>										



FUND SOURCE,		2010	2011	2012	2013	2014	2014	2015	2015 \$	2015 %
=ACCOUNT NUM.#=	REVENUE / RECEIPT ACCOUNTS	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	ESTIMATED	\$ INC/(DEC)	% INC/(DEC)
FUND-DEPT-ACCNT	ACCOUNT DESCRIPTION	RECEIPTS	RECEIPTS	RECEIPTS	RECEIPTS	REVENUES	REVENUES	REVENUES	15Est-14Pro	15In.Dc/14Pro
<b>520 SEWER UTILITY REVENUE FUND - CONTINUED</b>										
520.0000.47200	Interest Earnings	48,071	47,872	41,441	16,207	8,770	5,510	5,320	-190	-3.45%
520.0000.48200	Bond Proceeds	2,050,000	0	0	0	0	0	0	0	0.00%
520.0000.48550	Premiums-Notes and Bond	25,796	0	0	0	0	0	0	0	0.00%
520.0000.49600	Reimbursements-Internal	23,715	24,438	28,435	27,749	31,710	31,710	31,710	0	0.00%
520.0000.49650	Reimbursements-City Utilities	132,265	151,758	0	0	0	0	0	0	0.00%
520.0000.49900	Transfers-In (Various Funds)	303,207	17,520	2,843	0	0	0	0	0	0.00%
<b>*** TOTAL - 520 SEWER (WWT) REV.FUND</b>		<b>5,744,554</b>	<b>3,483,536</b>	<b>3,459,880</b>	<b>3,382,020</b>	<b>3,235,480</b>	<b>3,406,800</b>	<b>3,447,030</b>	<b>40,230</b>	<b>1.18%</b>
<b>521 SEWER UTIL.REPLCMNT. &amp; IMP. FUND</b>										
521.0000.43100	State Grant Receipts (1)	326,167	98,345	0	500,636	325,000	0	325,000	325,000	100.00%
521.0000.47000	General-Miscellaneous Revenues	425	600	0	0	0	0	0	0	0.00%
521.0000.47200	Interest Earnings	17,989	13,840	16,248	9,059	6,930	6,520	8,650	2,130	32.67%
521.0000.49900	Transfers-In (Various Funds)	542,000	222,000	677,000	1,078,000	1,205,000	1,205,000	1,205,000	0	0.00%
<b>*** TOTAL - 521 SEWER REP. &amp; IMP.FUND</b>		<b>886,581</b>	<b>334,785</b>	<b>693,248</b>	<b>1,587,695</b>	<b>1,536,930</b>	<b>1,211,520</b>	<b>1,538,650</b>	<b>327,130</b>	<b>27.00%</b>
<b>NOTES: (1) 2015 Grant Funding Sources:</b>										
GRANT Funded - Applied for OPWC Grant \$325,000 for the South Side I & I Removal. Project. (carry over to 2015 budget year)										
GRANT Funded - Applied for Additional Issue II Funds of \$325,000 for 2015, funding has not been approved as of 10/14/2014.										
<b>522 SEWER UTILITY RESERVE FUND</b>										
522.0000.47200	Interest Earnings	8,871	6,520	12,337	5,651	2,730	1,700	2,110	410	24.12%
522.0000.49900	Transfers-In (Various Funds)	67,750	891,025	510,340	0	364,390	364,390	364,390	0	0.00%
<b>*** TOTAL - 522 SEWER DEBT UTY.RES.FUND</b>		<b>76,621</b>	<b>897,545</b>	<b>522,677</b>	<b>5,651</b>	<b>367,120</b>	<b>366,090</b>	<b>366,500</b>	<b>410</b>	<b>0.11%</b>
<b>523 OWDA S.A. BOND RET. FUND</b>										
523.0000.47200	Interest Earnings	5,732	1,870	1,144	463	450	320	440	120	37.50%
523.0000.47520	Assessments-Levied- San. Sewers	165,463	156,253	159,500	26,724	16,430	17,410	16,430	-980	-5.63%
523.0000.49900	Transfers-In	332,740	335,510	339,070	93,760	93,780	93,780	93,780	0	0.00%
<b>*** TOTAL - 523 OWDA SA DEBT RET.FD.</b>		<b>503,935</b>	<b>493,633</b>	<b>499,714</b>	<b>120,947</b>	<b>110,660</b>	<b>111,510</b>	<b>110,650</b>	<b>-860</b>	<b>-0.77%</b>

FUND SOURCE,		2010	2011	2012	2013	2014	2014	2015	2015 \$	2015 %
=ACCOUNT NUM.#=	REVENUE / RECEIPT ACCOUNTS	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	PROJECTED	ESTIMATED	\$ INC/(DEC)	% INC/(DEC)
FUND-DEPT-ACCNT	ACCOUNT DESCRIPTION	RECEIPTS	RECEIPTS	RECEIPTS	RECEIPTS	REVENUES	REVENUES	REVENUES	15Est-14Pro	15In.Dc/14Pro
<b>530 WWT EQ BASIN PROJECT FUND</b>										
530.0000.43400	WPCLF/OWDA Loan Receipts	2,440,975	45,353	0	0	0	0	0	0	0.00%
530.0000.47200	Interest Earnings	3,940	5,065	0	0	0	0	0	0	0.00%
<b>*** TOTAL - 530 WWT EQ BASIN PROJECT FD.</b>		<b>2,444,915</b>	<b>50,418</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>531 W.RIVERVIEW INTERCPTOR REP. IMP.PRJ.FUND</b>										
531.0000.47200	Interest Earnings	313	0	0	0	0	0	0	0	0.00%
<b>*** TOTAL - 531 W.RIVERVIEW INCPTR.REP.PRJ.FD.</b>		<b>313</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>560 SANITATION (REFUSE) REVENUE FUND</b>										
560.0000.43200	County Contracted Receipts-Yard Waste	0	4,100	4,100	4,100	4,100	4,100	4,100	0	0.00%
560.0000.44910	Sanitation-Sales	733,635	734,958	739,988	743,293	700,000	745,000	740,000	-5,000	-0.67%
560.0000.44920	Sanitation-Penalties	11,295	12,340	12,181	12,581	9,000	12,000	9,000	-3,000	-25.00%
560.0000.44930	Sanitation-Tags	34,605	30,424	30,598	29,402	30,000	26,000	25,000	-1,000	-3.85%
560.0000.44940	Sanitation-Special Pick Ups	2,145	2,712	1,985	3,653	1,000	2,800	1,000	-1,800	-64.29%
560.0000.44950	Sanitation-Special Services	55,100	55,530	56,364	60,198	50,000	55,500	53,000	-2,500	-4.50%
560.0000.44960	Sanitation-Special Services-Penalties	708	811	765	785	0	580	0	-580	-100.00%
560.0000.46040	Sanitation-Refuse License	100	800	508	517	200	600	200	-400	-66.67%
560.0000.47000	General-Miscellaneous Revenues	4,280	7,255	9,562	13,690	1,000	3,610	1,000	-2,610	-72.30%
560.0000.47200	Interest Earnings	6,336	5,576	6,419	3,815	2,300	2,120	2,750	630	29.72%
560.0000.49600	Reimbursements-Internal	250	0	0	548	1,590	1,590	1,590	0	0.00%
560.0000.49650	Reimbursements-City Utilities	1,098	1,162	0	0	0	0	0	0	0.00%
<b>*** TOTAL - 560 SAN.(REFUSE) REV.FUND</b>		<b>849,552</b>	<b>855,668</b>	<b>862,470</b>	<b>872,582</b>	<b>799,190</b>	<b>853,900</b>	<b>837,640</b>	<b>-16,260</b>	<b>-1.90%</b>
<b>561 SANITATION (REFUSE) DEP. FUND</b>										
561.0000.47000	General-Miscellaneous Revenues	60	0	0	0	0	0	0	0	0.00%
561.0000.47200	Interest Earnings	4,103	1,262	1,539	712	1,090	310	410	100	32.26%
561.0000.49900	Transfers-In (Various Funds)	100,000	40,000	200,000	150,000	40,000	40,000	40,000	0	0.00%
<b>*** TOTAL - 561 SANITATION DEP.FUND</b>		<b>104,163</b>	<b>41,262</b>	<b>201,539</b>	<b>150,712</b>	<b>41,090</b>	<b>40,310</b>	<b>40,410</b>	<b>100</b>	<b>0.25%</b>

FUND SOURCE,		2010	2011	2012	2013	2014	2014	2015	2015 \$	2015 %
=ACCOUNT NUM.#=	REVENUE / RECEIPT ACCOUNTS	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGETED	2014	2015	\$ INC/(DEC)	% INC/(DEC)
FUND-DEPT-ACCNT	ACCOUNT DESCRIPTION	RECEIPTS	RECEIPTS	RECEIPTS	RECEIPTS	REVENUES	PROJECTED	ESTIMATED	15Est-14Pro	15In.Dc/14Pro
		REVENUES	REVENUES	REVENUES	REVENUES	REVENUES	REVENUES	REVENUES		
<b>580 METER DEPOSITS (ELEC.&amp;WATER) FUND</b>										
580.0000.47110	Meter Deposits-Deposits on Acct.	21,075	61,589	42,002	50,453	15,000	52,000	20,000	-32,000	-61.54%
<b>*** TOTAL - 580 METER DEPOSITS FUND</b>		<b>21,075</b>	<b>61,589</b>	<b>42,002</b>	<b>50,453</b>	<b>15,000</b>	<b>52,000</b>	<b>20,000</b>	<b>-32,000</b>	<b>-61.54%</b>
		=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>600 CENTRAL GARAGE ROTARY FUND</b>										
600.0000.47000	General-Miscellaneous Revenues	60	115	195	1,707	0	0	0	0	0.00%
600.0000.49400	Reimb.-Charges for Services-Garage	71,290	75,932	69,975	66,686	60,000	60,000	60,000	0	0.00%
600.0000.49450	Reimb.-Charges for Services-Fuel	0	0	47,904	78,067	60,000	60,000	60,000	0	0.00%
600.0000.49600	Reimbursements-Internal	3,447	2,505	3,168	9,545	8,460	8,460	8,460	0	0.00%
600.0000.49900	Transfers-In (Various Funds)-Subsidy	81,260	153,000	131,000	177,500	186,190	186,190	186,190	0	0.00%
<b>*** TOTAL - 600 CNTRL.GAR./FUEL RTRY.CHGS.FUN</b>		<b>156,057</b>	<b>231,552</b>	<b>252,242</b>	<b>333,505</b>	<b>314,650</b>	<b>314,650</b>	<b>314,650</b>	<b>0</b>	<b>0.00%</b>
		=====	=====	=====	=====	=====	=====	=====	=====	=====
<b>**** GRAND TOTAL - ALL FUNDS</b>		<b>53,411,091</b>	<b>42,140,603</b>	<b>45,579,320</b>	<b>46,293,369</b>	<b>41,851,830</b>	<b>44,753,610</b>	<b>42,466,350</b>	<b>-2,287,260</b>	<b>-5.11%</b>
		=====	=====	=====	=====	=====	=====	=====	=====	=====

**INCOME TAX - MONTHLY RECEIPT SUMMARY**

2014 PROJECTED & 2015 ESTIMATED - USING PERIOD ENDING - DECEMBER 31, 2014									**	2014 PROJECTED & 2015 ESTIMATED - USING PERIOD			
Income Tax	2010	2011	2012	2013	2014	2014	2014 to 2013	2014 to 2013	**	Income Tax	In.Tax	2014	2014
By Source	Year-to-date	Year-to-date	Year-to-date	Year-to-date	Month-to-date	Year-to-date	Year \$ Chg.	Year % Chg.	**	Collected by %	% Levy	MTD	YTD
<b>January</b>									**	<b>January</b>			
Resident	31,369.02	41,162.43	29,466.96	25,459.18	37,436.01	37,436.01	11,976.83	47.04%	**	Income Tax @	1.00%	356,503.58	356,503.58
Business	11,479.31	25,775.18	19,828.63	24,718.56	79,080.74	79,080.74	54,362.18	219.92%	**	Voted Rec.Tax @	0.20%	71,300.55	71,300.55
Withholding	268,431.97	372,637.36	423,851.02	335,266.49	417,441.60	417,441.60	82,175.11	24.51%	**	Voted GF Tax @	0.30%	106,154.22	106,154.22
Total YTD-Jan->	311,280.30	439,574.97	473,146.61	385,444.23	533,958.35	533,958.35	148,514.12	38.53%	**	Total YTD-Jan->	1.50%	533,958.35	533,958.35
% Coll.YTD->	9.21%	12.73%	12.95%	10.23%	Avg.10 to 13 ->	11.28%			**				
<b>February</b>									**	<b>February</b>			
Resident	58,395.69	60,731.65	69,287.76	50,179.79	34,910.76	72,346.77	22,166.98	44.18%	**	Income Tax @	1.00%	216,088.55	572,592.13
Business	19,053.58	29,914.64	23,836.19	40,786.88	7,197.82	86,278.56	45,491.68	111.54%	**	Voted Rec.Tax @	0.20%	43,217.30	114,517.85
Withholding	587,194.47	667,057.70	702,678.14	634,232.86	280,599.56	698,041.16	63,808.30	10.06%	**	Voted GF Tax @	0.30%	63,402.29	169,556.51
Total YTD-Feb->	664,643.74	757,703.99	795,802.09	725,199.53	322,708.14	856,666.49	131,466.96	18.13%	**	Total YTD-Feb->	1.50%	322,708.14	856,666.49
% Coll.YTD->	19.67%	21.94%	21.78%	19.25%	Avg.10 to 13 ->	20.66%			**				
<b>March</b>									**	<b>March</b>			
Resident	106,209.99	130,398.79	116,783.28	99,969.97	64,316.24	136,663.01	36,693.04	36.70%	**	Income Tax @	1.00%	133,933.57	706,525.70
Business	66,550.48	69,145.47	58,517.88	88,396.77	38,298.90	124,577.46	36,180.69	40.93%	**	Voted Rec.Tax @	0.20%	26,786.59	141,304.44
Withholding	634,016.92	755,047.87	763,219.79	652,053.40	97,901.34	795,942.50	143,889.10	22.07%	**	Voted GF Tax @	0.30%	39,796.32	209,352.83
Total YTD-Mar->	806,777.39	954,592.13	938,520.95	840,420.14	200,516.48	1,057,182.97	216,762.83	25.79%	**	Total YTD-Mar->	1.50%	200,516.48	1,057,182.97
% Coll.YTD->	23.88%	27.64%	25.69%	22.31%	Avg.10 to 13 ->	24.88%			**				
<b>April</b>									**	<b>April</b>			
Resident	316,779.65	336,455.06	329,477.10	364,123.18	226,764.23	363,427.24	-695.94	-0.19%	**	Income Tax @	1.00%	419,724.73	1,126,250.43
Business	156,401.68	159,391.23	115,007.02	167,707.70	146,883.74	271,461.20	103,753.50	61.87%	**	Voted Rec.Tax @	0.20%	83,944.70	225,249.14
Withholding	947,745.36	1,019,570.86	1,058,157.35	1,031,012.37	255,229.00	1,051,171.50	20,159.13	1.96%	**	Voted GF Tax @	0.30%	125,207.54	334,560.37
Total YTD-Apr->	1,420,926.69	1,515,417.15	1,502,641.47	1,562,843.25	628,876.97	1,686,059.94	123,216.69	7.88%	**	Total YTD-Apr->	1.50%	628,876.97	1,686,059.94
% Coll.YTD->	42.06%	43.88%	41.13%	41.49%	Avg.10 to 13 ->	42.14%			**				
<b>May</b>									**	<b>May</b>			
Resident	324,312.93	346,648.57	338,857.77	375,400.87	13,889.74	377,316.98	1,916.11	0.51%	**	Income Tax @	1.00%	233,478.23	1,359,728.66
Business	165,195.25	184,289.78	127,872.81	197,920.53	10,658.18	282,119.38	84,198.85	42.54%	**	Voted Rec.Tax @	0.20%	46,695.55	271,944.69
Withholding	1,184,986.59	1,269,543.71	1,371,432.33	1,321,579.71	325,290.11	1,376,461.61	54,881.90	4.15%	**	Voted GF Tax @	0.30%	69,664.25	404,224.62
Total YTD-May->	1,674,494.77	1,800,482.06	1,838,162.91	1,894,901.11	349,838.03	2,035,897.97	140,996.86	7.44%	**	Total YTD-May->	1.50%	349,838.03	2,035,897.97
% Coll.YTD->	49.56%	52.13%	50.31%	50.30%	Avg.10 to 13 ->	50.58%			**				
<b>June</b>									**	<b>June</b>			
Resident	339,884.37	369,450.95	365,265.29	398,765.48	25,472.34	402,789.32	4,023.84	1.01%	**	Income Tax @	1.00%	117,190.95	1,476,919.61
Business	205,576.26	222,328.68	144,353.08	265,607.87	95,960.52	378,079.90	112,472.03	42.35%	**	Voted Rec.Tax @	0.20%	23,437.98	295,382.67
Withholding	1,270,543.95	1,350,433.44	1,469,548.50	1,466,579.01	53,372.58	1,429,834.19	-36,744.82	-2.51%	**	Voted GF Tax @	0.30%	34,176.51	438,401.13
Total YTD-June->	1,816,004.58	1,942,213.07	1,979,166.87	2,130,952.36	174,805.44	2,210,703.41	79,751.05	3.74%	**	Total YTD-June->	1.50%	174,805.44	2,210,703.41
% Coll.YTD->	53.75%	56.24%	54.17%	56.57%	Avg.10 to 13 ->	55.18%			**				

2014 PROJECTED & 2015 ESTIMATED - USING PERIOD ENDING - DECEMBER 31, 2014									**	2014 PROJECTED & 2015 ESTIMATED - USING PERIOD ENDING - DECEMBER 31, 2014			
Income Tax	2010	2011	2012	2013	2014	2014	2014 to 2013	2014 to 2013	**	Income Tax	In.Tax	2014	2014
By Source	Year-to-date	Year-to-date	Year-to-date	Year-to-date	Month-to-date	Year-to-date	Year \$ Chg.	Year % Chg.	**	Collected by %	% Levy	MTD	YTD
<b>July</b>													
Resident	367,969.83	394,449.11	388,639.10	422,330.11	17,996.62	420,785.94	-1,544.17	-0.37%	**	Income Tax @	1.00%	262,850.11	1,739,769.72
Business	212,145.72	232,761.24	150,008.08	274,315.35	11,822.34	389,902.24	115,586.89	42.14%	**	Voted Rec.Tax @	0.20%	52,569.82	347,952.49
Withholding	1,548,311.51	1,666,410.99	1,785,463.07	1,802,094.76	363,880.61	1,793,714.80	-8,379.96	-0.47%	**	Voted GF Tax @	0.30%	78,279.64	516,680.77
Total YTD-July->	2,128,427.06	2,293,621.34	2,324,110.25	2,498,740.22	393,699.57	2,604,402.98	105,662.76	4.23%	**	Total YTD-July->	1.50%	393,699.57	2,604,402.98
% Coll.YTD->	63.00%	66.41%	63.61%	66.33%	Avg.10 to 13 ->	64.84%			**				
<b>August</b>													
Resident	400,557.84	416,798.45	397,567.73	433,047.96	15,339.03	436,124.97	3,077.01	0.71%	**	Income Tax @	1.00%	219,072.57	1,958,842.29
Business	237,406.72	234,360.24	166,939.96	291,500.65	17,723.44	407,625.68	116,125.03	39.84%	**	Voted Rec.Tax @	0.20%	43,814.34	391,766.83
Withholding	1,835,676.46	1,929,147.75	2,043,112.38	2,052,427.92	295,232.49	2,088,947.29	36,519.37	1.78%	**	Voted GF Tax @	0.30%	65,408.05	582,088.82
Total YTD-Aug->	2,473,641.02	2,580,306.44	2,607,620.07	2,776,976.53	328,294.96	2,932,697.94	155,721.41	5.61%	**	Total YTD-Aug->	1.50%	328,294.96	2,932,697.94
% Coll.YTD->	73.22%	74.71%	71.37%	73.72%	Avg.10 to 13 ->	73.26%			**				
<b>September</b>													
Resident	416,448.70	440,416.00	428,512.19	452,191.67	40,586.26	476,711.23	24,519.56	5.42%	**	Income Tax @	1.00%	99,335.95	2,058,178.24
Business	276,347.39	298,577.32	189,398.77	358,044.56	50,789.41	458,415.09	100,370.53	28.03%	**	Voted Rec.Tax @	0.20%	19,866.62	411,633.45
Withholding	1,882,288.15	1,937,564.99	2,055,432.40	2,069,892.78	56,575.22	2,145,522.51	75,629.73	3.65%	**	Voted GF Tax @	0.30%	28,748.32	610,837.14
Total YTD-Sep->	2,575,084.24	2,676,558.31	2,673,343.36	2,880,129.01	147,950.89	3,080,648.83	200,519.82	6.96%	**	Total YTD-Sep->	1.50%	147,950.89	3,080,648.83
% Coll.YTD->	76.22%	77.50%	73.17%	76.46%	Avg.10 to 13 ->	75.84%			**				
<b>October - (PROJECTION AS OF 10-01-2014)</b>													
Resident	457,761.80	471,523.99	460,288.80	484,692.95	34,174.75	510,885.98	26,193.03	5.40%	**	Income Tax @	1.00%	275,868.35	2,334,046.59
Business	293,349.98	307,595.28	201,902.64	377,647.42	14,531.82	472,946.91	95,299.49	25.24%	**	Voted Rec.Tax @	0.20%	55,173.37	466,806.82
Withholding	2,187,656.72	2,332,018.82	2,481,308.20	2,481,029.94	364,208.84	2,509,731.35	28,701.41	1.16%	**	Voted GF Tax @	0.30%	81,873.68	692,710.82
Tot.YTD-Oct->	2,938,768.50	3,111,138.09	3,143,499.64	3,343,370.31	412,915.41	3,493,564.24	150,193.93	4.49%	**	Total YTD-Oct->	1.50%	412,915.41	3,493,564.23
% Coll.YTD->	86.98%	90.08%	86.04%	88.76%	Avg.10 to 13 ->	87.97%			**				
<b>November - (PROJECTION AS OF 10-01-2014)</b>													
Resident	466,629.04	482,895.98	473,527.14	499,553.32	12,084.49	522,970.46	23,417.14	4.69%	**	Income Tax @	1.00%	184,036.62	2,518,083.21
Business	302,754.26	311,602.75	224,843.03	386,640.02	11,336.19	484,283.10	97,643.08	25.25%	**	Voted Rec.Tax @	0.20%	36,807.13	503,613.95
Withholding	2,483,574.76	2,613,713.06	2,718,876.56	2,764,185.93	252,042.45	2,761,773.80	-2,412.13	-0.09%	**	Voted GF Tax @	0.30%	54,619.37	747,330.19
Total YTD-Nov->	3,252,958.06	3,408,211.79	3,417,246.73	3,650,379.27	275,463.12	3,769,027.35	118,648.08	3.25%	**	Total YTD-Nov->	1.50%	275,463.12	3,769,027.35
% Coll.YTD->	96.28%	98.68%	93.53%	96.91%	Avg.10 to 13 ->	96.35%			**				
<b>December - (PROJECTION AS OF 10-01-2014)</b>													
Resident	482,587.57	499,910.62	490,275.70	524,929.70	18,774.53	541,744.99	16,815.29	3.20%	**	Income Tax @	1.00%	87,506.79	2,605,590.00
Business	366,725.85	333,368.66	343,738.03	426,751.49	61,185.99	545,469.09	118,717.60	27.82%	**	Voted Rec.Tax @	0.20%	17,496.05	521,110.00
Withholding	2,529,184.31	2,620,421.83	2,819,529.68	2,815,262.99	51,012.13	2,812,785.92	-2,477.07	-0.09%	**	Voted GF Tax @	0.30%	25,969.81	773,300.00
Total YTD-Dec->	3,378,497.73	3,453,701.11	3,653,543.41	3,766,944.18	130,972.65	3,900,000.00	133,055.82	3.53%	**	Total YTD-Dec->	1.50%	130,972.65	3,900,000.00
% Coll.YTD->	100.00%	100.00%	100.00%	100.00%	Avg.10 to 13 ->	100.00%			**				
											<b>2015 Estimated \$3,700,000 - January to December</b>		
<b>2014 PROJECTED INCOME TAX through December, 2014 (As of 10/01/2014) -&gt;</b>						<b>\$ 3,900,000</b>				<b>Income Tax @ 1.00%</b>			
						<b>3.53%</b>		<b>&lt;-Projected YTD % Increase</b>		<b>2,466,790.00</b>			
						<b>Original Annual Estimate used in 2014 Budget -&gt;</b>				<b>Voted Rec.Tax @ 0.20%</b>			
						<b>\$3,500,000</b>				<b>493,210.00</b>			
						<b>2015 Estimate for Budgeting Purposes -&gt;</b>				<b>Voted GF Tax @ 0.30%</b>			
						<b>\$3,700,000</b>				<b>740,000.00</b>			
										<b>Total YTD-Dec-&gt; 1.50%</b>			
										<b>3,700,000.00</b>			

2014 PROJECTED & 2015 ESTIMATED - USING PERIOD ENDING - DECEMBER 31, 2014									**	2014 PROJECTED & 2015 ESTIMATED - USING PERIOD ENDING - DECEMBER 31, 2014			
Income Tax	2010	2011	2012	2013	2014	2014	2014 to 2013	2014 to 2013	**	Income Tax	In.Tax	2014	2014
By Source	Year-to-date	Year-to-date	Year-to-date	Year-to-date	Month-to-date	Year-to-date	Year \$ Chg.	Year % Chg.	**	Collected by %	% Levy	MTD	YTD
<b>RECEIPT ACCOUNTS - 2014 PROJECTED AND 2015 ESTIMATED ALLOCATIONS:</b>													
						<u>2014 PRJ.</u>	<u>2015 EST.</u>						
	170-0000-41010	INCOME TAX-WITHHOLDING (1.0% GF)				361,940.00	342,660.00						
	170-0000-41020	INCOME TAX-INDIVIDUAL (1.0% GF)				364,430.00	345,010.00						
	170-0000-41030	INCOME TAX-BUSINESS (1.0% GF)				1,879,220.00	1,779,120.00						
	170-0000-41040	INCOME TAX-WITHHOLDING (0.2% REC)				72,390.00	68,510.00						
	170-0000-41050	INCOME TAX-INDIVIDUAL (0.2% REC)				72,880.00	68,980.00						
	170-0000-41060	INCOME TAX-BUSINESS (0.2% REC)				375,840.00	355,720.00						
	170-0000-41070	INCOME TAX-WITHHOLDING (0.3% GF)				107,420.00	102,790.00						
	170-0000-41080	INCOME TAX-INDIVIDUAL (0.3% GF)				108,160.00	103,500.00						
	170-0000-41090	INCOME TAX-BUSINESS (0.3% GF)				557,720.00	533,710.00						
						-----	-----						
	<b>TOTALS</b>					<b>3,900,000.00</b>	<b>3,700,000.00</b>						

City of Napoleon, Ohio

## **PARKS & RECREATION BOARD**

LOCATION: City Hall Offices, 255 West Riverview Avenue, Napoleon, Ohio

### **Regular Meeting Agenda**

Wednesday, October 29, 2014 at 6:30 PM

- I. Call to Order
- II. Approval of Minutes: August 27
- III. Discussion and/or Action on Parks and Recreation Rates and Fees
- IV. Discussion and/or Action on 2015 Budget Requests
- V. Miscellaneous
- VI. Any Other Matters or Items Currently Assigned to the Board
- VII. Adjournment

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Gregory J. Heath, Finance Director/Clerk of Council

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City of Napoleon, Ohio  
**PARKS AND RECREATION (P&R) BOARD**

**Meeting Minutes**  
**Wednesday, September 24, 2014 at 6:30 PM**

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**PRESENT**

**Parks & Recreation**

**(P&R) Board**

**City Staff**

**Recorder**

**Others**

**ABSENT**

**Call To Order**

Matt Hardy – Chair, Peg Funchion, Mike Saneholtz

Tony Cotter, Parks & Recreation Director

Tammy Fein

Media; Jeff Comadoll, Council Representative

Phillip Rausch, Chad Richardson, Aaron Schnitkey, Joe Bialorucki

Board failed to meet due to lack of a quorum.

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**Date Approved**

Matt Hardy, Chair



# Memorandum

**To:** Safety and Human Resources Committee, Township Trustees, Council, Mayor, City Manager, City Law Director, City Finance Director, Department Supervisors

**From:** Gregory J. Heath, Finance Director/Clerk of Council

**Date:** 10/22/2014

**Re:** Safety and Human Resources Committee Meeting Cancellation

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The Safety and Human Resources Committee meeting scheduled for Monday, October 27, 2014, at 7:30 PM has been CANCELED due to lack of agenda items.

# Memorandum

**To:** Civil Service Commission, Council, Mayor, City Manager, City Law Director,  
City Finance Director, Department Supervisors, Media

**From:** Gregory J. Heath, Finance Director/Clerk of Council

**Date:** 10/24/2014

**Re:** Civil Service Commission Meeting Cancellation

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The regular Civil Service Commission meeting, scheduled for Tuesday, October 28 at 4:30 PM, has been CANCELED due to lack of agenda items.



# Update

A weekly newsletter presented by AMP President/CEO Marc Gerken

October 24, 2014

## Ohio investor-owned utility electric auctions clearing higher

By Lisa McAlister – deputy general counsel FERC/RTO affairs

Retail customers of the Ohio investor-owned utilities (IOUs) who do not select a competitive provider receive a default service known as Standard Service Offer or SSO. The price of the competitive, or generation, portion of their SSO bills (capacity, energy, ancillary services and some transmission related components) is determined by a competitive bidding process (CBP) and those prices are increasing.

FirstEnergy's Ohio electric distribution utilities (EDUs), which include Toledo Edison, Cleveland Electric Illuminating and Ohio Edison, have held numerous CBPs for 100 percent of SSO load for some time now. FirstEnergy's most recent auction, held on Oct. 14, cleared at \$73.82 per MWh, which is a wholesale price that gets blended with other auction results, marked up

*see AUCTIONS on Page 2*

### OHIO IOU AUCTIONS

IOU	Auction Date	Product Type	Period Covered	Clearing Price (\$/MWh)
FirstEnergy	10/23/12	Energy & Capacity	6/1/13 - 5/31/16	\$60.92
	1/22/13	Energy & Capacity	6/1/13 - 5/31/16	\$59.17
	10/22/13	Energy & Capacity	6/1/14 - 5/31/15	\$50.91
	10/22/13	Energy & Capacity	6/1/14 - 5/31/16	\$59.99
	1/28/14	Energy & Capacity	6/1/14 - 5/31/15	\$55.83
	1/28/14	Energy & Capacity	6/1/14 - 5/31/16	\$68.31
	10/14/14	Energy & Capacity	6/1/15 - 5/31/16	\$73.82
AEP Ohio	2/25/14	Energy Only (10% of SSO)	4/1/14 - 5/31/15	\$42.78
	5/6/14	Energy Only (25% of SSO)	11/1/14 - 5/31/15	\$50.00
	9/9/14	Energy Only (25% of SSO)	11/1/14 - 5/31/15	\$48.05
Duke	11/12/13	Energy & Capacity	6/1/14 - 5/31/15	\$50.11
DP&L	10/28/13	Energy & Capacity (10% of SSO)	6/1/14 - 5/31/17	\$49.32
	9/23/14	Energy & Capacity (50% of SSO)	1/1/15 - 5/31/17	\$62.08

This chart is a summary of the auctions that have been held by the IOUs, the results of which are blended to determine the ultimate retail SSO prices for IOU retail customers that do not elect to shop for generation service.

## Court grants motion to certify in AMP v. Bechtel Power Corporation

By John Bentine – senior vice president/general counsel and Rachel Gerrick – deputy general counsel

On Oct. 22, the federal district court hearing AMP's complaint against Bechtel Power Corporation regarding the AMPGS project granted AMP's request for the court to certify an issue of state law to the Ohio Supreme Court for resolution.

The question at issue is whether under Ohio law a party's "reckless" conduct can render a contractual limitation of liability provision unenforceable. In its order, the federal district court agreed that the Ohio Supreme Court has not specifically addressed the question at issue and that, given its impact on the amount of damages AMP may recover, resolution of the question was effectively determinative of the case.

The Ohio Supreme Court has discretion whether to accept the federal district court's request for resolution. AMP and Bechtel will now each file memoranda in support of or in opposition to the Supreme Court accepting the case. If the Supreme Court accepts the case, the parties will then file full briefs and have oral argument before the Court. If the Supreme Court declines, the federal district court will then consider an alternate AMP motion to allow an appeal to the Sixth Circuit of an earlier order granting partial summary judgment to Bechtel. As a result of the federal district court's ruling, the trial that had been scheduled for Dec. 8, 2014, has been postponed.

For additional information, please contact us at [jbentine@amppartners.org](mailto:jbentine@amppartners.org) or [rgerrick@amppartners.org](mailto:rgerrick@amppartners.org). Litigation counsel will also be attending the Oct. 30, 2014, Participants meeting to discuss the matter further.

AUCTIONS *continued from Page 1*

and converted to the retail price end-use customers pay in addition to the distribution, transmission and other bill components.

Similarly, the Dayton Power & Light Company's (DP&L) latest auction, held on Sept. 23, cleared at \$62.08 per MWh, and it covered only half of DP&L's SSO load. AEP Ohio has a slower transition to 100 percent market pricing whereby its CBPs begin with energy-only auctions before combining energy and capacity and going 100 percent to market by June 1, 2015.

Still, AEP's Sept. 9 auction for energy only (not capacity and other components) and covering only 25 percent of its SSO load cleared at \$48.05 per MWh, down from a high of \$50 per MWh. Nonetheless, it appears that all of the auctions are clearing higher than in the past.

## Rumbaugh, Palmer assist APPA with grading RP3 applications

By Jolene Thompson – senior vice president & OMEA executive director

Bob Rumbaugh, manager of technical training, was a member of the American Public Power Association's (APPA) RP3 Review Panel that graded 101 applications for the 2015-18 Reliable Public Power Provider designation this week at APPA headquarters in Arlington, Virginia. Michelle Palmer, assistant vice president of technical services, reviewed applications remotely in order to test the new online grading system for APPA.

2014 is the 10th year of the RP3 program, which recognizes utilities that demonstrate high proficiency in reliability, safety, work force development and system improvement. Scoring will be complete and designated utilities announced in the spring of 2015. For more information, please visit [www.publicpower.org/RP3](http://www.publicpower.org/RP3).

While in Arlington, Rumbaugh also participated in APPA's Mutual Aid Working group to set a clear action plan for future activities. The group's Mutual Aid Playbook is available at [www.publicpower.org/mutualaid](http://www.publicpower.org/mutualaid).



## Natural gas prices at 11-month low

By Craig Kleinhenz – manager of power supply planning

The amount of natural gas in storage continues to recover from last year's harsh winter. Storage levels are now only 9 percent below last year's level (compared to the 50 percent below seen at the end of March). This has helped push both natural gas and power prices lower.

November natural gas prices were down \$0.17/MMBtu from last week, closing yesterday at \$3.62/MMBtu. 2015 on-peak electric rates also dropped and are \$0.28/MWh lower than last week with AD Hub now priced at \$44.92/MWh.

## On Peak (16 hour) prices into AEP/Dayton Hub

### Week ending Oct. 24

MON	TUE	WED	THU	FRI
\$45.19	\$41.27	\$42.38	\$39.80	\$40.63

### Week ending Oct. 17

MON	TUE	WED	THU	FRI
\$41.26	\$47.19	\$44.44	\$42.92	\$35.27

AEP/Dayton 2015 5x16 price as of Oct. 24 — \$44.92

AEP/Dayton 2015 5x16 price as of Oct. 17 — \$45.20

## Prairie State Generating Company names CEO

Provided by Prairie State Generating Company

The Prairie State Generating Company (PSGC) has announced that the Board of Directors has appointed Donald Gaston as president and chief executive officer (CEO). Gaston has an extensive professional background in supercritical fossil generation, comprehensive safety programs, environmental controls technology and marked performance in improving power plant reliability throughout his more than 30 years in the electric generation industry.

"After a thorough and deliberate nationwide search, the Board is pleased that Mr. Gaston will lead PSGC as our next president and CEO," said AMP President/CEO Marc Gerken, PSGC's Chairman and interim CEO. "Mr. Gaston brings a unique combination of industry knowledge and a proven track record in effective power plant operations, owner relations and strategic planning. By bringing on a CEO with Mr. Gaston's level of skills, experience and vision, we are confident that Prairie State will be well suited for continued progress, while maintaining its commitment to serving the company's member-owners."

As president and CEO, Gaston is responsible for the overall direction and leadership of the Prairie State Energy Campus, and oversees coordination with the Prairie State ownership group, which includes eight nonprofit power companies serving 2.5 million member-owners across eight states, and Peabody Energy.

Effective Nov. 24, 2014, Gaston joins COO Randy Short and the PSGC Executive Leadership Team, adding further strength to campus operations and reliability. For more information, please visit [www.prairiestateenergycampus.com](http://www.prairiestateenergycampus.com).

## AFEC weekly update

By Craig Kleinhenz

Last Friday night, AFEC entered its planned fall maintenance outage.

With only generating last Friday, the plant ended the week with an 8 percent load factor (based on 675 MW). AFEC is expected to return from outage next weekend.



## AMP shines Member Spotlight on picturesque Grove City

By Krista Selvage – manager of publications

The scenic Borough of Grove City is the latest community to be featured in AMP’s Member Spotlight. Located in Western Pennsylvania, Grove City is an active and artistic community with a population of more than 8,300. The Borough of Grove City Electric Department was founded in 1908 and currently serves about 2,900 meters.



Learn more about the Borough of Grove City and its AMP participation in the Member Spotlight section of the [AMP website](#).

## Cuyahoga Falls promotes public power with community

Provided by the City of Cuyahoga Falls

The Cuyahoga Falls Electric System (CFES) celebrated its pride in public power on Oct. 9 with an energy expo, home energy efficiency presentation and student energy ambassador awards. The electric system also held a customer appreciation day on Oct. 16 for residential electric customers who were not able to pick up their free home energy efficiency kits at the expo.



CFES employee Carol McNoskey assists a Cuyahoga Falls resident with a home energy efficiency kit.

The CFES energy expo was attended by more than 200 fifth grade students from six local elementary schools. The students’ energy projects were on display at the Cuyahoga Falls Library throughout Public Power Week. To encourage student participation and understanding of public power and electricity basics, each science class was visited by a representative from CFES who demonstrated energy concepts with the help of the Energy Bike.

CFES also distributed 1,000 Home Energy Efficiency Kits as part of its Public Power Pride residential energy efficiency initiative from Oct. 9-20, and plans to distribute more kits between now and the end of the year. The 2014 kits contain three CFLs, an 11-watt LED (equivalent light output to a 60-watt incandescent), an LED nightlight, a low-flow showerhead, a kitchen faucet aerator, a bathroom faucet aerator, and an “energy wheel” with energy efficiency and money saving tips.

## Experts cover PJM system reliability, pricing at 2014 AMP/OMEA Conference

The 2014 AMP/OMEA Conference is next week, Oct. 27-30, at the Hilton Columbus at Easton. This year’s sessions have been designed to help members navigate the complexities and myriad regulations of the energy industry.



Judah Rose

The polar vortex, PJM system reliability and pricing will be covered during the Morning General Session III session from 11 a.m. to noon on Oct. 28. Judah Rose from ICF International and Rob Moore of The Energy Authority will provide an update on the U.S. energy market, focusing on the impact of an enormous uplift in domestic natural gas production, decline in per capita electricity and public policy shifts towards renewable energy.



Rob Moore

For more information on the upcoming conference, please visit the main page of the [AMP website](#) or contact Karen Ritchey, manager of communication programs, at 614.540.0933 or [kritchey@amppartners.org](mailto:kritchey@amppartners.org).

## Dupee, Pofok to discuss joint action, AMP history during conference session

AMP Senior Vice President and General Counsel John Bentine will lead the Afternoon General Session panel discussion Importance of Joint Action & AMP History from 2:30 to 3:15 p.m. on Oct. 29 during the AMP/OMEA Conference.



Steve Dupee

AMP Board member Steve Dupee, Oberlin Municipal Light & Power System, and George Pofok (retired), Cleveland Public Power/AMP Board, will discuss the history of AMP, the organization’s strategic growth, evolution of services to members and the many benefits of joint action.



George Pofok



## News or Ads?

Call Krista Selvage at 614.540.6407 or email to [kbselfage@amppartners.org](mailto:kbselfage@amppartners.org) if you would like to pass along news or ads.

## APPA webinar educates on SpareConnect program

The American Public Power Association (APPA) will offer the webinar "SpareConnect: Web-based tool for spare transformers and related equipment" from 2 to 3 p.m. Nov. 5.

This informational webinar will discuss the benefits of SpareConnect and answer questions about the program. SpareConnect provides the entire electric utility industry with a unified platform to communicate equipment needs in the event of an emergency or other non-routine failure.

Speakers are Puesh Kumar, director of engineering and operations, APPA; Chris Eisenbrey, director of business continuity and operations, Edison Electric Institute; and Randall Graham, manager of project consulting, Edison Electric Institute.

The webinar is free for APPA utility members and geared to utility general managers, supply managers, transmission engineers and operators, incident management coordinators, mutual coordinators and others working in the electric utility industry.

Click [here](#) to register.

## Shelby mourns loss of longtime superintendent

Darrell Porter, who had worked for 20 years with the City of Shelby Utilities, passed away on Oct. 20. Porter, 64, had served Shelby at the city's generating station, where he was superintendent for the last 16 years.



Darrell Porter

Porter was a veteran of the U.S. Navy and served as a radio operator during the Vietnam War. He was active in his community, including Mason memberships.

He is survived by his wife of 41 years Marsha (Edwards) Porter, four children, eight grandchildren, two great-grandchildren and siblings.

AMP and OMEA offer our sincere condolences to Darrell's family and the Shelby community.

## Classifieds

### Marshall accepts senior lineworker applications

The City of Marshall is now accepting applications for a fulltime Senior Lineworker position. This position is responsible for the construction and maintenance of all overhead and underground distribution lines and services. Responds for power outage service restoration and repairs street/parking lot lights. Must have or be able to obtain a valid Michigan Driver's License with CDL endorsement and must have Journeyman Lineman Certification. Starting pay \$33.12/hr plus benefits.

If interested please apply online at [www.cityofmarshall.com](http://www.cityofmarshall.com). Application deadline is Oct. 30, 2014.

### Village of Monroeville has opening for dual position

The Village of Monroeville, OH is seeking qualified applicants for the dual position of the part-time certified journeyman lineworker and part-time Village Administrator. The successful candidate must have experience with a 12kV electric distribution system, 3-phase metering and substation maintenance for a department servicing over 900 customers. The candidate must also have significant management and supervision experience, and skills in leadership, community/economic development, and local government regulations. The successful candidate will indirectly oversee the operations

of the Streets, Water/Wastewater, and Electric departments.

The village offers an excellent benefit package. Hours and salary commensurate with experience. Requires residency within 30 miles of Monroeville's corporate limits within one year of employment. Interested parties should submit a cover letter, resume, salary history and three professional references to the Village Administrative Offices, PO Box 156, Monroeville, OH 44847 by Oct. 31, 2014. The Village of Monroeville is an E.O.E.

### Wapakoneta seeks groundworker

The City of Wapakoneta is accepting resumes for the full-time position of Groundworker.

Please visit [www.wapakoneta.net](http://www.wapakoneta.net) for additional details and application.

Resume and application should be mailed to: Donald Schnarre, Electric Superintendent, City of Wapakoneta, P.O. Box 269, Wapakoneta, OH 45895. Deadline is 3 p.m. on Oct. 31, 2014.

### Village of Bradner in need of electrical lineworker candidates

The Village of Bradner is accepting applications for a qualified fulltime electrical lineworker position. Candidates must possess a high school diploma, five years of general electrical utilities experience, distribution lines, and substations, as well as the ability to respond to nec-

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CLASSIFIEDS continued from Page 4

essary field work on a daily and emergency basis. Water and waste water experience is preferred, but not necessary. Candidate must be willing to obtain these licenses if not currently held. A valid driver's license is required. A Class A CDL with air brake endorsement is required or must be obtained within six months of hire. This position will report to the Utility Superintendent.

Salary commensurate with experience plus an excellent benefit package. Applications and complete job description can be obtained at the village offices, located at 130 N. Main St., Bradner, OH 43406 or by contacting the fiscal officer at 419.288.2890. The Village of Bradner is an Equal Opportunity Employer.

## AMP is accepting applications for open positions

American Municipal Power, Inc. (AMP) is seeking applicants for the following positions. For complete job descriptions, please visit the "careers" section of the [AMP website](#) or email to Teri Tucker at [ttucker@amppartners.org](mailto:ttucker@amppartners.org).

**Administrative Assistant:** Duties in this position include administrative support for the senior vice president of risk control/chief risk officer; assisting the contract manager with document preparation, filing and tracking; and drafting letters, narrative, statistical and/or other reports. High school diploma is required. Additional business, administrative, legal or technical training is preferred. A minimum of three years of experience in a fast-paced corporate environment is required.

**Treasury Professional:** Reporting to the assistant vice president of treasury and cash management, this position provides high level of subject matter expertise and internal consultation on the best practices to obtain, evaluate, interpret, record and analyze financial data utilized in the preparation of financial statements. Works with internal and external sources to assure proper understanding and reporting of financial data. Understands and participates in the development of controls. Identifies, prioritizes, assesses measures, manages, monitors and reports on risk. Identifies and remediates internal control deficiencies. Provides expertise regarding complex cross functional projects and other activities that support strategic initiatives.

Bachelor's degree and a minimum of three years of relevant experience are required. Certified Treasury Professional (CTP) or equivalent professional accreditation, and proficiency with Treasury Workstation and Oracle Cash Management applications are preferred.

## Danville Utilities Department has positions available

The City of Danville Utilities Department is seeking candidates for the following positions. For more information and to apply online, please visit [www.danville-va.gov](http://www.danville-va.gov). Positions will remain open until filled. Equal Opportunity Employer.

**Director of Power & Light:** The director manages the overall operations of the city's electric system that serves approximately 43,000 homes and businesses from 17 substations in a 500-square mile service territory covering all of Danville and portions of a tri-county area. Education and experience combined to be equivalent to a bachelor's degree in electrical engineering or business administration and seven to nine years in energy utilities with considerable management experience. Possession of or ability to obtain Certification as a Professional Engineer in the Commonwealth of Virginia is desirable. Salary range: \$79,356 - \$95,227.

**Key Accounts Manager:** A qualified professional is needed to manage major accounts, administer energy efficiency programs; coordinate customer information and education activities, promote service offerings, and participate in budgetary, accounting, and utility rate computations. Education and experience equivalent to a bachelor's degree in engineering, business marketing, or other related field and extensive experience preferred in marketing, business retention, economic development or utility industry experience with large customers. Compensation pay range: \$51,345.00 - \$61,614.00/ DOQ.

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