

ORDINANCE 43-13

ADOPTING AN ANNUAL OPERATING BUDGET FOR 2014

WHEREAS, the City of Marysville must annually complete an operating budget as the source and supporting document for the Annual Appropriation Ordinance adopted by Council as required by Ohio Revised Code Section 5705.38, now therefore:

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MARYSVILLE, OHIO,
That:

SECTION I. That the Annual Operating Budget presented in Attachment A be adopted for the year beginning January 1, 2014.

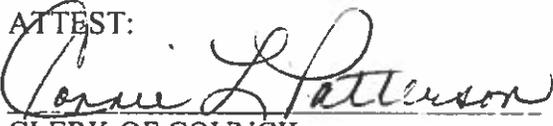
1st Reading October 24, 2013

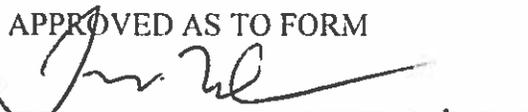
2nd Reading November 7, 2013

3rd Reading November 21, 2013

Passed November 21, 2013

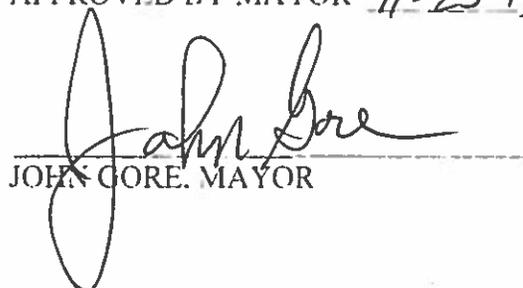

PRESIDENT OF COUNCIL

ATTEST:

CLERK OF COUNCIL

APPROVED AS TO FORM

LAW DIRECTOR Date 10/15/13

PRESENTED TO MAYOR Nov. 25, 2013

APPROVED BY MAYOR 11-25-13


JOHN GORE, MAYOR

**City of Marysville
Union County**

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**2014 BUDGET WORKSHEET
GENERAL FUND - SUMMARY REVENUES AND EXPENDITURES**

DESCRIPTION	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUES						
TAXES	14,634,977	14,550,575	14,784,276	14,784,276	15,410,538	15,831,634
INTERGOVERNMENTAL RECEIPTS	867,752	560,701	419,202	419,202	393,954	403,779
CHARGES FOR SERVICES	732,644	824,889	602,931	602,931	903,268	1,044,781
FEES, LICENSES, AND PERMITS	278,732	287,753	295,000	295,000	305,000	309,600
FINES AND FORFEITURES	-	-	-	-	-	-
EARNINGS ON INVESTMENT	61,688	73,942	75,002	75,002	65,040	70,040
CONTRIBUTIONS AND DONATIONS	7,300	222	5,000	5,000	5,000	5,000
MISCELLANEOUS	5,160	3,722	20,000	20,000	20,000	20,000
OTHER FINANCING SOURCES	500	92	-	-	-	-
TOTAL REVENUES	16,588,753	16,301,896	16,201,411	16,201,411	17,102,801	17,684,833
EXPENDITURES						
COUNCIL	94,598	94,761	116,923	116,923	115,932	117,063
MAYOR	156,045	123,915	191,700	191,700	199,200	199,864
CITY ADMINISTRATOR	165,315	206,366	172,794	172,994	167,790	169,560
HUMAN RESOURCES	172,033	147,016	188,914	180,609	187,642	168,958
CEMETERY	22,296	22,439	-	-	-	-
PARKS & GROUNDS	389,441	429,972	541,430	545,575	562,893	581,482
RECREATION	105,019	117,006	-	-	-	-
EMPLOYEE BENEFITS	742,202	818,732	844,053	817,053	922,373	968,073
PLANNING & ZONING	142,451	10,100	-	-	-	-
LAW DIRECTOR	187,348	185,394	193,640	194,840	237,202	238,769
INFORMATION TECHNOLOGY	92,993	347,413	396,872	396,872	476,467	545,564
FACILITIES	144,235	107,839	-	-	-	-
CITY INCOME TAX	129,718	6,550	-	-	-	-
CIVIL SERVICE	2,054	5,726	-	-	-	-
STREET LIGHTING	321,360	320,857	337,500	337,500	337,500	344,250
FINANCE DEPARTMENT	411,673	489,037	500,854	525,889	545,051	552,401
ENGINEERING DEPARTMENT	355,508	396,448	942,728	965,903	977,627	942,371
MAINTENANCE & OPERATION CENTER	134,801	169,225	164,383	193,308	145,433	154,289
TOTAL PROGRAM DISBURSEMENTS	3,769,090	3,998,796	4,591,791	4,639,166	4,875,110	4,982,643
TOTAL RECEIPTS OVER/(UNDER) PROGRAM DISBURSEMENTS	12,819,663	12,303,100	11,609,620	11,562,245	12,227,691	12,702,190
OTHER FINANCING RECEIPTS/(DISBURSEMENTS)						
TRANSFERS/ADVANCE OUT	(10,140,168)	(15,896,408)	(11,129,500)	(11,831,945)	(12,502,500)	(12,093,000)
TOTAL OTHER FINANCING RECEIPTS/(DISBURSEMENTS)	(10,140,168)	(15,896,408)	(11,129,500)	(11,831,945)	(12,502,500)	(12,093,000)
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,679,495	(3,593,308)	480,120	(269,700)	(274,809)	609,190
FUND BALANCE JANUARY 1	5,001,056	7,680,551	3,431,247	4,087,243	3,817,543	3,542,734
FUND BALANCE DECEMBER 31	7,680,551	4,087,243	3,911,367	3,817,543	3,542,734	4,151,924
RESERVE FOR ENCUMBRANCES	214,453	267,567	214,453	267,567	267,567	267,567
UNENCUMBERED CASH 12/31	7,466,098	3,819,676	3,696,914	3,549,976	3,275,167	3,884,357

2014 Budget Review: 2014 expenditures are expected to exceed revenues by \$274,809. This is due only to the City upfronting the necessary funds to construct the Partners Park/Pavilion. Both URE and Honda of Marysville generously donated \$100,000 each that will be paid to the City over a ten year period.

**2014 BUDGET WORKSHEET
GENERAL FUND - REVENUES**

100-	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
TAXES							
010-010-0401	REAL PROPERTY TAXES	1,379,318	1,352,346	1,355,000	1,355,000	1,310,000	1,323,100
010-010-0402	TANGIBLE PERS PROP TAXES	39,113	-	-	-	-	-
010-010-0403	TRAILER TAX	6,084	4,936	3,500	3,500	3,500	3,500
010-030-0404	INDIVIDUAL INCOME TAX	2,213,036	2,381,549	2,244,816	2,244,816	2,385,000	2,456,550
010-030-0405	BUSINESS/CORPORATE	848,488	470,477	459,000	459,000	550,800	556,308
010-030-0406	EMPLOYER WITHHELD TAXES	10,024,236	10,197,784	10,606,960	10,606,960	11,031,238	11,362,176
010-040-0451	LODGING TAX	124,702	143,483	115,000	115,000	130,000	130,000
TOTAL TAXES		14,634,977	14,550,575	14,784,276	14,784,276	15,410,538	15,831,634
INTERGOVERNMENTAL RECEIPTS							
015-020-0408	ESTATE TAX	233,572	119,374	-	-	-	-
015-020-0409	CIGARETTE TAX	825	788	500	500	500	500
015-030-0410	LIQUOR PERMITS	26,517	25,358	25,000	25,000	25,000	30,000
015-030-0430	LOCAL GOVT	369,289	267,041	200,000	200,000	165,000	166,650
015-030-0453	PROPERTY TAX ROLLBACK	176,305	148,140	145,000	145,000	146,450	147,915
015-040-0456	CDBG FORMULA GRANT	5,900	-	-	-	-	-
015-040-0466	COUNTY PAY - LAW OFFICE	55,344	-	48,702	48,702	57,004	58,714
TOTAL INTERGOVERNMENTAL RECEIPTS		867,752	560,701	419,202	419,202	393,954	403,779
CHARGES FOR SERVICES							
070-090-0420	MISC. RECREATION FEES	4,101	7,535	5,000	5,000	5,000	7,500
070-090-0421	CEMETERY SERVICE	26,125	25,450	25,000	25,000	25,000	32,000
070-090-0422	SERVICE CHARGES (IS)	650,839	750,862	522,781	522,781	843,268	962,281
070-090-0424	EMS SERVICE CHARGES	(1,683)	-	-	-	-	-
070-090-0426	NEW LOT SALES	19,500	27,053	20,000	20,000	20,000	30,000
070-090-0427	FOUNDATIONS	6,120	9,285	4,500	4,500	4,500	7,500
070-090-0428	CONCESSIONS	527	-	150	150	-	-
070-090-0453	ZONING FEES	713	2,384	500	500	500	500
070-090-0461	POOL RENTAL	-	(203)	-	-	-	-
070-090-0464	INSPECTION FEES	24,352	863	25,000	25,000	5,000	5,000
070-090-0465	CIVIL SERVICE TESTING	2,050	1,660	-	-	-	-
TOTAL CHARGES FOR SERVICES		732,644	824,889	602,931	602,931	903,268	1,044,781
FEES, LICENSES, AND PERMITS							
040-040-0413	LICENSES AND PERMITS	56,255	51,126	75,000	75,000	75,000	75,000
040-040-0418	CABLE TV FRANCHISE FEES	222,477	236,627	220,000	220,000	230,000	234,600
TOTAL FEES, LICENSES, AND PERMITS		278,732	287,753	295,000	295,000	305,000	309,600
EARNINGS ON INVESTMENT							
060-080-0421	INTEREST	61,677	73,899	75,000	75,000	65,000	70,000
060-080-0454	CEMETERY MAINTENANCE	11	43	2	2	40	40
TOTAL EARNINGS ON INVESTMENT		61,688	73,942	75,002	75,002	65,040	70,040

**2014 BUDGET WORKSHEET
GENERAL FUND - REVENUES**

100-	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
CONTRIBUTIONS AND DONATIONS							
	080-100-0433 DONATIONS	7,300	222	5,000	5,000	5,000	5,000
	TOTAL CONTRIBUTIONS AND DONATIONS	7,300	222	5,000	5,000	5,000	5,000
MISCELLANEOUS							
	080-110-0420 MISCELLANEOUS	5,160	3,722	20,000	20,000	20,000	20,000
	TOTAL MISCELLANEOUS	5,160	3,722	20,000	20,000	20,000	20,000
OTHER FINANCING SOURCES							
	080-120-0459 SALE OF ASSETS	500	92	-	-	-	-
	080-120-0460 ADVANCE/TRANSFER IN	-	-	-	-	-	-
	TOTAL OTHER FINANCING SOURCES	500	92	-	-	-	-
	TOTAL REVENUES	16,588,753	16,301,896	16,201,411	16,201,411	17,102,801	17,684,833

2014 Budget Review: 2014 General Fund revenues increase \$901,390 from the 2013 Budget. Income tax revenues are projected to increase approximately 5% from 2013 reflecting the City's focus on delinquent income tax balances. As of October 2013, approximately \$115,000 in outstanding balances has either been collected or a payment plan has been arranged. In addition, the chargeback from the Sewer Fund that was waived in 2013 has been reinstated for 2014, but with a maximum chargeback of \$250,000.

**2014 BUDGET WORKSHEET
GENERAL FUND - CITY COUNCIL**

#100-101-	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
015-1000	COUNCIL	33,600	33,600	33,600	33,600	33,600	33,600
010-1005	CLERK OF COUNCIL	47,741	48,696	49,667	49,667	50,167	50,669
020-1053	SICK LEAVE BUYOUT	-	749	956	956	965	984
020-1054	LONGEVITY	625	625	700	700	700	700
020-1055	VACATION BUYOUT	-	-	-	-	-	-
TOTAL PERSONAL SERVICES		81,966	83,670	84,923	84,923	85,432	85,953
030-2001	MATERIALS & SUPPLIES	2,743	1,909	5,000	5,000	5,000	5,100
TOTAL MATERIALS & SUPPLIES		2,743	1,909	5,000	5,000	5,000	5,100
040-6001	TECHNICAL SERVICES	7,199	5,837	15,000	15,000	15,000	15,300
TOTAL CONTRACT SERVICES		7,199	5,837	15,000	15,000	15,000	15,300
070-4001	DUES, CONF. & TRAINING	45	245	3,000	3,000	3,000	3,060
070-4002	PUBLIC RELATIONS	2,645	3,100	7,500	5,100	7,500	7,650
070-5006	CHARTER REVIEW	-	-	1,500	3,900	-	-
TOTAL OTHER EXPENSES		2,690	3,345	12,000	12,000	10,500	10,710
TOTAL CITY COUNCIL		94,598	94,761	116,923	116,923	115,932	117,063

2014 Budget Review: 2014 Budget decreases \$991 from the 2013 Budget. This is due to Charter review expenses that occurred in 2013.

**2014 BUDGET WORKSHEET
GENERAL FUND - MAYOR**

#100-102-	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
010-1001	MAYOR	16,000	16,000	16,000	16,000	16,000	16,000
010-1049	EVENT PROMOTION COORD	13,936		-	-	-	-
TOTAL PERSONAL SERVICES		29,936	16,000	16,000	16,000	16,000	16,000
030-2001	MATERIALS & SUPPLIES	1,372	4,569	3,000	3,000	3,000	3,060
TOTAL MATERIALS AND SUPPLIES		1,372	4,569	3,000	3,000	3,000	3,060
070-4001	DUES, CONF. & TRAINING	3,657	962	4,500	4,500	4,500	4,590
070-4002	PUBLIC RELATIONS	9,596	9,942	12,500	12,500	15,000	15,300
070-4003	EMPLOYEE RELATIONS	478	1,998	2,500	2,500	2,500	2,550
070-4004	COMMUNITY DEVELOPMENT	103,433	90,444	145,000	145,000	150,000	150,000
070-4005	AUTO & TRAVEL EXPENSE	-	-	200	200	200	204
070-4016	PROFESSIONAL SERVICES	240	-	8,000	8,000	8,000	8,160
070-7013	EVENT EXPENSES	7,333	-	-	-	-	-
TOTAL OTHER EXPENSES		124,737	103,346	172,700	172,700	180,200	180,804
TOTAL MAYOR		156,045	123,915	191,700	191,700	199,200	199,864

2014 Budget Review: 2014 Budget increases \$7,500 from the 2013 Budget This is due to an increase focus on marketing and economic development of the City.

**2014 BUDGET WORKSHEET
GENERAL FUND - CITY ADMINISTRATOR**

#100-103-	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
010-1002	CITY ADMINISTRATOR	82,790	107,100	109,242	109,242	110,335	111,438
010-1016	ADMIN ASSISTANT	47,819	49,174	49,752	49,752	42,000	42,420
010-1049	EVENT PROMOTION COORD	-	27,356	-	-	-	-
020-1053	SICK LEAVE BUYOUT	920	10,143	2,100	2,100	2,930	2,959
020-1054	LONGEVITY	850	883	850	850	475	475
020-1055	VACATION BUYOUT	22,121	5,600	-	-	-	-
TOTAL PERSONAL SERVICES		154,500	200,256	161,944	161,944	155,740	157,293
030-2001	MATERIALS & SUPPLIES	2,150	2,596	3,000	3,000	3,000	3,060
TOTAL MATERIALS AND SUPPLIES		2,150	2,596	3,000	3,000	3,000	3,060
040-3001	UTILITIES	643	1,000	1,000	1,200	1,200	1,200
TOTAL CONTRACT SERVICES		643	1,000	1,000	1,200	1,200	1,200
070-4001	DUES, CONF. & TRAINING	2,743	230	3,000	3,000	5,000	5,100
070-4003	EMPLOYEE RELATIONS	5,279	2,060	3,000	3,000	2,000	2,040
070-4005	AUTO & TRAVEL EXPENSE	-	224	850	850	850	867
TOTAL OTHER EXPENSES		8,022	2,514	6,850	6,850	7,850	8,007
TOTAL ADMINISTRATOR		165,315	206,366	172,794	172,994	167,790	169,560

2014 Budget Review: 2014 Budget decreases \$5,004 from the 2013 Budget due to a reduction in personnel costs.

**2014 BUDGET WORKSHEET
GENERAL FUND - CEMETERY**

#100-104-	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
010-1020	PART-TIME EMPLOYEES	-	-	-	-	-	-
020-1059	CLOTHING ALLOWANCE	-	-	-	-	-	-
TOTAL PERSONAL SERVICES		-	-	-	-	-	-
030-2001	MATERIALS & SUPPLIES	6,302	9,178	-	-	-	-
030-2002	FUELS & LUBRICANTS	3,900	1,900	-	-	-	-
TOTAL MATERIALS & SUPPLIES		10,202	11,078	-	-	-	-
040-6001	TECHNICAL SERVICES	2,378	677	-	-	-	-
040-6014	INDIGENT BURIALS	-	-	-	-	-	-
040-3001	UTILITIES	6,801	6,045	-	-	-	-
TOTAL CONTRACT SERVICES		9,179	6,722	-	-	-	-
070-4015	LANDSCAPING	250	1,097	-	-	-	-
070-4001	DUES, CONF. & TRAINING	95	-	-	-	-	-
070-5004	OSHA SAFETY	-	83	-	-	-	-
070-5000	EQUIPMENT MAINTENANCE	2,269	3,182	-	-	-	-
070-5001	BUILDING MAINTENANCE	301	277	-	-	-	-
TOTAL OTHER EXPENSES		2,915	4,639	-	-	-	-
TOTAL CEMETERY		22,296	22,439	-	-	-	-

Beginning in 2013, Cemetery expenditures are located within the Parks & Grounds Division (100-106).

**2014 BUDGET WORKSHEET
GENERAL FUND - HUMAN RESOURCES**

#100-105-	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
010-1031	HR MANAGER	65,675	66,989	75,000	75,000	75,750	76,508
010-1016	ADMINISTRATIVE ASSIST	43,576	44,416	45,339	45,339	40,000	40,400
010-1017	HUMAN RESOURCE CLERK	4,728	19,478	35,000	11,695	20,000	20,200
020-1021	COMMISSION MEMBERS	-	-	3,000	3,000	3,000	1,500
010-1075	INFO MGR/ARCHIVIST	43,576	-	-	-	-	-
020-1053	SICK LEAVE BUYOUT	367	1,288	1,500	1,500	12,710	2,248
020-1054	LONGEVITY	2,100	1,475	1,475	1,475	700	700
020-1055	VACATION BUYOUT	-	-	-	-	6,882	-
TOTAL PERSONAL SERVICES		160,022	133,646	161,314	138,009	159,042	141,556
030-2001	MATERIALS & SUPPLIES	2,993	3,708	4,000	4,000	4,000	4,080
030-2002	MATERIALS & SUPPLIES-CS	-	-	1,500	1,500	1,500	1,500
TOTAL MATERIALS AND SUPPLIES		2,993	3,708	5,500	5,500	5,500	5,580
040-6001	TECHNICAL SERVICES	100	818	1,900	1,900	1,900	1,938
040-6002	TECHNICAL SERVICES-CS	-	-	5,000	5,000	5,000	3,500
040-3001	UTILITIES	1,002	697	2,200	2,200	2,200	2,244
TOTAL CONTRACT SERVICES		1,102	1,515	9,100	9,100	9,100	7,682
070-4001	DUES, CONF. & TRAINING	4,079	3,957	5,000	5,000	6,000	6,120
070-4006	MISCELLANEOUS	824	424	1,000	1,000	1,000	1,020
070-5003	WELLNESS INCENTIVES	3,013	3,166	6,000	21,000	6,000	6,000
070-5004	SAFETY EXPENSES (OSHA)	-	600	1,000	1,000	1,000	1,000
TOTAL OTHER EXPENSES		7,916	8,147	13,000	28,000	14,000	14,140
TOTAL HUMAN RESOURCES		172,033	147,016	188,914	180,609	187,642	168,958

2014 Budget Review: 2014 Budget decreases \$1,272 due to a reduction in personnel costs.

**2014 BUDGET WORKSHEET
GENERAL FUND - PARKS AND GROUNDS**

#100-106	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
010-1013	SUPERINTENDENT	62,409	63,757	64,921	64,921	65,580	66,236
010-1020	PT EMPLOYEES	64,675	73,620	95,000	95,000	110,000	110,000
010-1029	EMPLOYEES	125,105	127,590	132,070	135,070	133,401	134,735
020-1050	OVERTIME	3,702	8,999	3,000	5,000	3,000	5,500
020-1053	SICK LEAVE BUYOUT	3,444	3,677	3,789	3,789	3,387	3,421
020-1054	LONGEVITY	2,650	2,800	2,650	2,650	2,725	3,275
020-1055	VACATION BUYOUT	-	-	-	-	-	-
020-1059	CLOTHING ALLOWANCE	2,625	428	2,700	2,700	2,700	2,700
TOTAL PERSONAL SERVICES		264,610	280,871	304,130	309,130	320,793	325,867
030-2001	MATERIALS & SUPPLIES	11,960	12,765	30,000	32,210	32,000	32,640
030-2002	FUELS & LUBRICANTS	15,495	24,028	23,500	27,500	26,000	26,520
TOTAL MATERIALS & SUPPLIES		27,455	36,793	53,500	59,710	58,000	59,160
040-6001	TECHNICAL SERVICES	800	40	5,000	5,000	8,000	8,160
040-6002	MOSQUITO CONTROL	3,516	-	3,500	3,500	3,500	5,000
040-6006	INSURANCE & TAXES	79,416	93,023	100,000	100,000	92,000	101,200
040-6014	INDIGENT BURIALS	-	-	1,500	1,500	1,500	1,500
040-3001	UTILITIES	3,864	3,528	33,000	25,935	20,000	20,400
TOTAL CONTRACT SERVICES		87,596	96,591	143,000	135,935	125,000	136,260
070-4001	DUES, CONF. & TRAINING	328	318	3,000	3,000	3,000	3,060
070-4012	LANDSCAPING	4,951	3,323	9,250	9,250	10,250	10,455
070-5000	EQUIPMENT MAINTENANCE	1,460	6,444	16,500	16,500	16,000	16,320
070-5001	BUILDING/PARK MAINTENAN	1,241	2,988	5,000	5,000	20,000	20,400
070-5002	VEHICLE MAINTENANCE	879	1,359	5,000	5,000	5,500	5,610
070-5004	OSHA SAFETY	921	1,285	2,050	2,050	4,350	4,350
TOTAL OTHER EXPENSES		9,780	15,717	40,800	40,800	59,100	60,195
TOTAL BUILDING & GROUNDS		389,441	429,972	541,430	545,575	562,893	581,482

2014 Budget Review: 2014 Budget increases \$21,463 from the 2013 Budget for several reasons. The City desires to utilize the work partnership with the Ohio Reformatory for Women to the fullest. To achieve this, additional Part Time Employees are needed. Also, a renewed focus on the presentation of the Parks & Grounds has resulted in an \$15,000 increase in maintenance expense for 2014.

**2014 BUDGET WORKSHEET
GENERAL FUND - RECREATION**

#100-108-	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
010-1021	COMMISSION MEMBERS	1,600	1,200	-	-	-	-
010-1020	PART-TIME EMPLOYEES	-	-	-	-	-	-
010-1080	RECREATION DIRECTOR	20,465	20,532	-	-	-	-
TOTAL PERSONAL SERVICES		22,065	21,732	-	-	-	-
030-2001	MATERIALS & SUPPLIES	3,258	4,717	-	-	-	-
030-2002	MATERIALS & SUPPLIES-VOLLI	-	1,471	-	-	-	-
TOTAL MATERIALS AND SUPPLIES		3,258	6,188	-	-	-	-
040-6013	REC PROGRAM CONTRACTS	7,538	7,753	-	-	-	-
040-6001	TECHNICAL SERVICES	-	-	-	-	-	-
040-6014	JOINT REC	40,714	40,714	-	-	-	-
040-3001	UTILITIES	16,626	17,157	-	-	-	-
TOTAL CONTRACT SERVICES		64,878	65,624	-	-	-	-
070-4001	DUES, CONF. & TRAINING	-	-	-	-	-	-
070-4020	GRANTS AND FEES	1,061	-	-	-	-	-
070-5000	MAINTENANCE	13,757	23,462	-	-	-	-
070-5002	VEHICLE MAINTENANCE	-	-	-	-	-	-
TOTAL OTHER EXPENSES		14,818	23,462	-	-	-	-
TOTAL RECREATION		105,019	117,006	-	-	-	-

Beginning in 2013, Recreation expenditures were split between the Parks & Grounds Department (100-106) and City Events & Recreation Fund (Fund 208).

**2014 BUDGET WORKSHEET
GENERAL FUND - EMPLOYEE BENEFITS**

#100-113	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
020-1051	PERS	372,920	450,696	415,000	415,000	445,000	449,450
020-1052	HOSPITAL/MEDICAL INS.	308,676	296,101	352,433	352,433	405,298	445,828
020-1057	MEDICARE	25,936	26,832	28,500	28,500	31,500	31,815
020-1058	WORKERS COMP	34,670	45,103	48,120	21,120	40,575	40,981
TOTAL EMPLOYEE BENEFITS		742,202	818,732	844,053	817,053	922,373	968,073

2014 Budget Review: 2014 Budget increases \$78,320 from the 2013 Budget mainly due to an anticipated 15% increase in health insurance premiums. This significant increase is attributed to the mandatory federal changes that are outlined in the health care reform plan that goes into effect in 2014.

**2014 BUDGET WORKSHEET
GENERAL FUND - PLANNING AND ZONING**

#100-114-	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
114-010-1017	CITY PLANNER	58,350	-	-	-	-	-
114-010-1021	COMMISSION MEMBERS	10,650	-	-	-	-	-
114-010-1022	TECHNICIAN/INSPECTOR	2,736	-	-	-	-	-
114-010-1023	ZONING CLERK/ENFORCEMENT	45,740	-	-	-	-	-
114-020-1050	OVERTIME	66	-	-	-	-	-
114-020-1053	SICK LEAVE BUYOUT	617	-	-	-	-	-
114-020-1054	LONGEVITY	1,325	-	-	-	-	-
114-020-1055	VACATION BUYOUT	-	-	-	-	-	-
TOTAL PERSONAL SERVICES		119,484	-	-	-	-	-
114-030-2001	MATERIALS & SUPPLIES	6,080	-	-	-	-	-
TOTAL MATERIALS AND SUPPLIES		6,080	-	-	-	-	-
114-040-4011	PLANNING MEMBERSHIPS	14,684	-	-	-	-	-
114-040-6001	TECHNICAL SERVICES	-	10,000	-	-	-	-
TOTAL CONTRACT SERVICES		14,684	10,000	-	-	-	-
114-070-4001	DUES, CONF. & TRAINING	1,068	-	-	-	-	-
114-070-4005	AUTO & TRAVEL EXPENSE	1,135	100	-	-	-	-
TOTAL OTHER EXPENSES		2,203	100	-	-	-	-
TOTAL PLANNING & ZONING		142,451	10,100	-	-	-	-

Beginning in 2012, the Planning & Zoning section is located within the Engineering Department, fund 100-145.

**2014 BUDGET WORKSHEET
GENERAL FUND - LAW DIRECTOR**

#100-116-	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
010-1010	LAW DIRECTOR	58,438	58,438	58,438	58,438	102,000	102,000
010-1017	ASST LAW DIRECTOR	56,872	56,872	56,872	56,872	56,872	56,872
TOTAL PERSONAL SERVICES		115,310	115,310	115,310	115,310	158,872	158,872
030-2001	MATERIALS & SUPPLIES	445	307	750	1,950	750	765
030-2005	LEGAL BOOKS	1,080	1,153	1,500	1,500	1,500	1,530
TOTAL MATERIALS & SUPPLIES		1,525	1,460	2,250	3,450	2,250	2,295
040-6001	TECHNICAL SERVICES	4,650	5,625	7,080	7,080	7,080	7,222
040-6002	CONTRACT LEGAL SERVICES	30,054	26,549	32,000	32,000	32,000	32,640
040-6010	LEGAL ADVERTISING	2,566	3,446	3,500	3,500	3,500	3,570
TOTAL CONTRACT SERVICES		37,270	35,620	42,580	42,580	42,580	43,432
070-4001	DUES, CONF. & TRAINING	1,743	1,504	2,000	2,000	2,000	2,040
070-4018	OFFICE ALLOWANCE	31,500	31,500	31,500	31,500	31,500	32,130
TOTAL OTHER EXPENSES		33,243	33,004	33,500	33,500	33,500	34,170
TOTAL LAW DIRECTOR		187,348	185,394	193,640	194,840	237,202	238,769

2014 Budget Review: 2014 Budget increases \$43,562 from the 2013 Budget. Beginning January 1, 2014, the Law Director's position becomes Full Time.

**2014 BUDGET WORKSHEET
GENERAL FUND - INFORMATION TECHNOLOGY**

#100-117-	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
010-1022	IT MANAGER	-	64,691	66,300	66,300	66,963	67,633
010-1075	INFO MGR	-	44,516	45,339	45,339	45,802	46,260
010-1076	GIS/IT ANALYST	-	25,485	61,209	61,209	61,812	62,430
010-1077	DESKTOP SUPPORT	-	-	-	-	-	18,918
010-1078	NETWORK ENGINEER	-	-	-	-	-	65,650
020-1053	SICK LEAVE BUYOUT	-	855	3,324	3,324	3,390	3,424
020-1054	LONGEVITY	-	700	700	700	700	700
020-1055	VACATION BUYOUT	-	3,653	-	-	-	-
TOTAL PERSONAL SERVICES		-	139,900	176,872	176,872	178,667	265,014
030-2001	MATERIALS & SUPPLIES	-	2,549	5,000	5,000	7,500	7,650
TOTAL MATERIAL AND SUPPLIES		-	2,549	5,000	5,000	7,500	7,650
040-3001	UTILITIES	-	1,432	2,000	2,000	1,800	1,800
040-6001	TECHNICAL SERVICES	92,993	201,378	207,000	207,000	282,500	258,100
TOTAL CONTRACT SERVICES		92,993	202,810	209,000	209,000	284,300	259,900
070-4001	DUES, CONF. & TRAINING	-	2,154	6,000	6,000	6,000	13,000
TOTAL OTHER EXPENSES		-	2,154	6,000	6,000	6,000	13,000
TOTAL INFORMATION TECHNOLOGY		92,993	347,413	396,872	396,872	476,467	545,564

2014 Budget Review: 2014 Budget increases \$79,595 from the 2013 Budget. The City's need for technology has not only increased dramatically over the past several years but has also grown more complex. The addition of three new facilities and the upgrade of severely outdated technology has resulted in an increase in IT related expenses. IT related technical services have been increased to help fund expenses such as maintenance and support of existing software (\$151,500), network and fiber maintenance (\$80,000) and loan repayment for the COG (\$25,000). In 2015, the City is projecting hiring a Network Engineer.

**2014 BUDGET WORKSHEET
GENERAL FUND - FACILITIES**

#100-118-	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
030-2001	MATERIALS & SUPPLIES	11,608	10,592	-	-	-	-
TOTAL MATERIALS AND SUPPLIES		11,608	10,592	-	-	-	-
040-5000	TECHNICAL SERVICES	33,795	32,909	-	-	-	-
040-3001	UTILITIES	57,047	54,187	-	-	-	-
TOTAL CONTRACT SERVICES		90,842	87,096	-	-	-	-
070-5000	EQUIPMENT MAINTENANCE	31,742	6,088	-	-	-	-
070-5001	BUILDING MAINTENANCE	10,043	4,063	-	-	-	-
070-5004	OSHA SAFETY	-	-	-	-	-	-
TOTAL OTHER EXPENSES		41,785	10,151	-	-	-	-
TOTAL CITY HALL		144,235	107,839	-	-	-	-

Beginning in 2013, Facilities' expenditures are located in the Engineering Division (100-145).

**2014 BUDGET WORKSHEET
GENERAL FUND - INCOME TAX**

#100-119-	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
010-1074	TAX ADMINISTRATOR	31,250	-	-	-	-	-
010-1018	ACCOUNT CLERKS	55,578	-	-	-	-	-
010-1020	PT TAX SEASON STAFF	4,776	-	-	-	-	-
020-1050	OVERTIME	14	-	-	-	-	-
020-1053	SICK LEAVE BUYOUT	838	-	-	-	-	-
020-1054	LONGEVITY	850	-	-	-	-	-
020-1055	VACATION BUYOUT	-	-	-	-	-	-
TOTAL PERSONAL SERVICES		93,306	-	-	-	-	-
030-2001	MATERIALS & SUPPLIES	28,917	6,509	-	-	-	-
TOTAL MATERIALS AND SUPPLIES		28,917	6,509	-	-	-	-
070-4001	DUES, CONF. & TRAINING	1,021	-	-	-	-	-
070-4006	AUTO & TRAVEL EXPENSE	227	-	-	-	-	-
070-4006	MISCELLANEOUS	-	41	-	-	-	-
070-5000	EQUIPMENT MAINTENANCE	6,247	-	-	-	-	-
TOTAL OTHER EXPENSES		7,495	41	-	-	-	-
TOTAL INCOME TAX		129,718	6,550	-	-	-	-

Beginning in 2012, the Income Tax Division was combined with the Finance Department, fund 100-144.

**2014 BUDGET WORKSHEET
GENERAL FUND - CIVIL SERVICE**

#100-124-	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
020-1021	COMMISSION MEMBERS	1,100	1,150	-	-	-	-
TOTAL PERSONAL SERVICES		1,100	1,150	-	-	-	-
030-2001	MATERIALS & SUPPLIES	756	1,654	-	-	-	-
TOTAL MATERIALS AND SUPPLIES		756	1,654	-	-	-	-
040-6001	TECHNICAL SERVICES	198	2,922	-	-	-	-
TOTAL CONTRACT SERVICES		198	2,922	-	-	-	-
TOTAL CIVIL SERVICE EXPENSES		2,054	5,726	-	-	-	-

Beginning in 2013, Civil Service expenditures are located in the Human Resource Division (100-105).

**2014 BUDGET WORKSHEET
GENERAL FUND - STREET LIGHTING**

#100-126-	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
040-3001	UTILITIES	300,435	297,142	312,500	312,500	310,500	316,710
TOTAL CONTRACT SERVICES		300,435	297,142	312,500	312,500	310,500	316,710
070-5003	TRAFFIC SIGNAL MAINT	20,925	23,715	25,000	25,000	27,000	27,540
TOTAL OTHER EXPENSES		20,925	23,715	25,000	25,000	27,000	27,540
TOTAL STREET LIGHTING		321,360	320,857	337,500	337,500	337,500	344,250

2014 Budget Review: 2014 expenditures total \$337,500.

**2014 BUDGET WORKSHEET
GENERAL FUND - FINANCE**

#100-144-	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
010-1003	FINANCE DIRECTOR	88,000	89,860	91,547	91,547	94,000	94,940
010-1004	ASST FINANCE DIRECTOR	-	-	66,300	66,300	66,963	67,633
010-1074	TAX/UTILITY ADMINISTRATOR	31,250	55,457	-	-	-	-
010-1075	ACCOUNTING & AUDITING SPEC	-	47,420	49,667	50,627	52,492	53,017
010-1018	FINANCE CLERKS	88,254	85,596	87,603	111,528	130,832	132,140
010-1071	UTILITY CLERKS	77,896	-	-	-	-	-
010-1020	PART TIME EMPLOYEES	13,877	35,147	29,640	29,640	20,020	20,220
020-1050	OVERTIME	-	56	-	-	750	750
020-1053	SICK LEAVE BUYOUT	-	3,929	3,500	1,800	6,609	6,675
020-1054	LONGEVITY	2,500	1,848	2,500	1,850	2,650	2,800
020-1055	VACATION BUYOUT	-	17,288	-	-	-	-
TOTAL PERSONAL SERVICES		301,777	336,601	330,757	353,292	374,316	378,175
030-2001	MATERIALS & SUPPLIES	10,458	30,590	40,500	40,500	40,690	41,504
TOTAL MATERIALS & SUPPLIES		10,458	30,590	40,500	40,500	40,690	41,504
040-3001	UTILITIES	-	100	1,000	1,000	1,200	1,200
040-4007	COUNTY AUDITOR FEES	39,599	40,800	41,000	46,500	41,500	42,330
040-4008	STATE AUDITOR FEES	32,463	38,315	41,597	41,597	42,845	43,702
040-4012	GAAP CONV/CAFR PREP	19,435	19,000	20,000	20,000	20,000	20,500
040-4013	TAX COLLECTION FEES	-	262	1,500	1,500	-	-
TOTAL CONTRACT SERVICES		91,497	98,477	105,097	110,597	105,545	107,732
070-4001	DUES, CONF., TRAINING	1,498	3,271	5,000	2,000	5,000	5,100
070-4005	AUTO & TRAVEL EXPENSE	246	1,128	1,500	1,500	1,500	1,530
070-5000	EQUIPMENT MAINTENANCE	6,197	18,970	18,000	18,000	18,000	18,360
TOTAL OTHER EXPENSES		7,941	23,369	24,500	21,500	24,500	24,990
TOTAL FINANCE		411,673	489,037	500,854	525,889	545,051	552,401

2014 Budget Review: 2014 Budget increases \$44,197 from the 2013 Budget. This is due to the addition of a second income tax clerk that was hired in early 2013 to address the delinquent income tax revenue due to the City. This heavy focus on delinquencies has resulted in approximately \$115,000 in collections.

**2014 BUDGET WORKSHEET
GENERAL FUND - ENGINEERING**

#100-145-	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
010-1011	ENGINEER	86,520	88,350	90,020	90,020	80,800	81,608
010-1017	CITY PLANNER	-	59,517	60,699	60,699	61,315	61,928
010-1023	PROJECT ENGINEER	59,174	58,650	59,829	59,829	-	-
010-1021	COMMISSION MEMBERS	-	8,900	16,000	16,000	13,000	13,000
010-1045	CODE ENFORCEMENT	-	45,739	39,568	42,668	42,421	42,845
010-1046	ENGINEER CLERK	38,958	-	41,478	36,478	43,802	44,240
010-1047	INSPECTOR	47,839	48,844	49,752	49,752	50,253	50,756
010-1048	FACILITIES FOREMAN	-	-	44,384	44,384	44,832	45,280
010-1073	TECHNICIAN/INSPECTOR	3,636	-	-	-	-	-
010-1074	GIS ADMINISTRATOR	57,654	-	-	-	-	-
020-1050	OVERTIME	2,233	422	3,500	4,500	2,500	3,500
020-1053	SICK LEAVE BUYOUT	2,204	1,273	7,418	7,418	6,204	6,266
020-1054	LONGEVITY	1,575	2,350	3,125	3,600	3,750	3,600
020-1055	VACATION BUYOUT	-	-	-	-	-	-
020-1059	CLOTHING ALLOWANCE	-	-	-	-	750	780
TOTAL PERSONAL SERVICES		299,793	314,045	415,773	415,348	349,627	353,803
030-2001	MATERIALS & SUPPLIES	8,335	4,211	12,680	12,680	11,200	11,424
030-2002	MATERIALS & SUPPLIES-FAC	-	-	30,000	30,000	30,600	31,212
030-2004	AUTOCAD/GIS SUPPLIES	11,169	7,264	7,400	7,400	6,400	6,528
TOTAL MATERIALS AND SUPPLIES		19,504	11,475	50,080	50,080	48,200	49,164
040-3001	UTILITIES	-	1,632	3,000	3,000	6,600	6,600
040-3002	UTILITIES-FAC	-	-	195,000	195,000	200,000	204,000
040-4011	PLANNING MEMBERSHIPS	-	17,020	18,000	18,000	19,000	18,000
040-4012	CODE ENFORCEMENT	-	4,496	15,000	15,000	15,000	10,000
040-6001	TECHNICAL SERVICES-PZ	-	18,484	20,000	20,000	10,000	10,000
040-6002	TECHNICAL SERVICES-ENG	30,430	23,718	48,000	48,000	101,000	61,000
040-6003	TECHNICAL SERVICES-FAC	-	-	100,000	123,500	148,000	148,000
040-6017	INSPECTION SERVICES	-	-	-	-	-	-
TOTAL CONTRACT SERVICES		30,430	65,350	399,000	422,500	499,600	457,600
070-4001	DUES, CONF, & TRAINING	2,381	1,878	5,275	5,275	5,200	5,304
070-4005	AUTO & TRAVEL EXPENSE	3,400	3,700	7,600	7,700	10,000	10,200
070-5000	EQUIP MAINTENANCE-FAC	-	-	25,000	25,000	25,000	25,500
070-5001	BUILDING MAINTENANCE-FAC	-	-	40,000	40,000	40,000	40,800
070-5004	OSHA SAFETY-FAC	-	-	-	-	-	-
TOTAL OTHER EXPENSES		5,781	5,578	77,875	77,975	80,200	81,804
TOTAL ENGINEERING		355,508	396,448	942,728	965,903	977,627	942,371

2014 Budget Review: 2014 Budget increases \$34,899 from the 2013 Budget mainly due to an increase in technical services. Technical services for engineering includes \$40,000 for survey & archaeological work for Cooks property/interchange. Technical services for facilities increased \$48,000 due to the addition of the three new facilities. The position of Project Engineer will be unfunded for 2014.

**2014 BUDGET WORKSHEET
GENERAL FUND - MAINTENANCE & OPERATION CENTER**

#100-146-	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
010-1072	DIRECTOR PUBLIC SERVICE	-	30,834	31,454	31,454	28,617	28,903
010-1029	EMPLOYEES	93,725	93,875	97,509	79,009	87,856	88,735
020-1020	PT EMPLOYEES	6,235	10,768	10,140	10,140	4,000	10,400
020-1050	OVERTIME	31	-	500	500	500	500
020-1053	SICKLEAVE BUYOUT	838	2,148	2,921	24,701	2,323	2,346
020-1054	LONGEVITY	1,475	1,712	1,709	1,709	887	1,734
020-1055	VACATION BUYOUT	-	-	-	25,595	-	-
020-1059	CLOTHING ALLOWANCE	361	182	200	200	200	200
TOTAL PERSONAL SERVICES		102,665	139,519	144,433	173,308	124,383	132,818
030-2001	MATERIALS & SUPPLIES	6,413	4,230	6,500	6,500	6,500	6,630
030-2002	FUELS & LUBRICANTS	576	1,144	1,200	1,200	1,300	1,326
030-2003	MECHANIC MAT/SUPPLIES	1,585	1,727	2,000	2,000	2,000	2,040
TOTAL MATERIALS AND SUPPLIES		8,574	7,101	9,700	9,700	9,800	9,996
040-6001	TECHNICAL SERVICES	4,090	3,404	5,500	5,500	5,500	5,610
040-3001	UTILITIES	18,282	16,005	1,000	1,000	1,000	1,020
TOTAL CONTRACT SERVICES		22,372	19,409	6,500	6,500	6,500	6,630
070-4001	DUES, CONF. & TRAINING	8	750	1,000	1,000	2,000	2,040
070-5000	EQUIPMENT MAINTENANCE	612	929	1,000	1,000	1,000	1,020
070-5001	BUILDING MAINTENANCE	229	861	1,000	1,000	1,000	1,020
070-5002	VEHICLE MAINTENANCE	112	250	250	300	250	255
070-5004	OSHA SAFETY EXPENSE	229	406	500	500	500	510
TOTAL OTHER EXPENSES		1,190	3,196	3,750	3,800	4,750	4,845
TOTAL MAINTENANCE & OPERATION CENTER		134,801	169,225	164,383	193,308	145,433	154,289

2014 Budget Review: 2014 Budget decreases \$18,950 from the 2013 Budget mainly due to a decrease in personnel costs.

**2014 BUDGET WORKSHEET
GENERAL FUND - INTER-FUND TRANSFERS**

#100-190-	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
190-060-4017	TRANSFER SUBSIDY	10,140,168	15,896,408	11,129,500	11,831,945	12,502,500	12,093,000
190-060-4050	ADVANCE OUT	-	-	-	-	-	-
TOTAL TRANSFERS		10,140,168	15,896,408	11,129,500	11,831,945	12,502,500	12,093,000
TOTAL INTER-FUND TRANSFERS		10,140,168	15,896,408	11,129,500	11,831,945	12,502,500	12,093,000

2014 Budget Review:

Below are the funds that are receiving a transfer along with the amount:

Univenture	30,000
Enterprise	7,500
Pool	28,500
City Events & Recreation	106,500
Street Fund	1,007,000
State Highway	4,500
Security of Persons	8,013,000
Debt Service	2,053,000
Parkland	10,000
CIP	865,000
Pedestrian Bridge	370,000
Marysville Port Authority	7,500

**2014 BUDGET WORKSHEET
SCOTT'S FINANCIAL INCENTIVE FUND**

This fund was established by Council Ordinance 38-01 to receive a transfer of non-tax revenues to be expended as revenue sharing for a financial incentive negotiated with the Scott's Company. This incentive is based on the increased income tax revenues experienced by the City when Scott's moved their headquarters back to the City of Marysville.

#202	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	040-060-0434 TRANSFERS IN	48,646		-	-	-	-
	TOTAL REVENUES	48,646	-	-	-	-	-
EXPENDITURE							
	090-040-4030 FINANCIAL INCENTIVE	48,646		-	-	-	-
	TOTAL EXPENDITURES	48,646	-	-	-	-	-
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-	-	-
	FUND BALANCE JANUARY 1	-	-	-	-	-	-
	FUND BALANCE DECEMBER 31	-	-	-	-	-	-
	CARRYOVER ENCUMBRANCES						
	UNENCUMBERED CASH 12/31						

2014 Budget Review: Per ordinance, this agreement ended December 31, 2011.

**2014 BUDGET WORKSHEET
VEYANCE FINANCIAL INCENTIVE FUND**

This fund was established to receive a transfer of non-tax revenues to be expended as revenue sharing for a financial incentive negotiated with the Veyance/Goodyear Company.

#203	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	040-060-0434 TRANSFERS IN	10,000	10,000	10,000	10,000	-	-
	TOTAL REVENUES	10,000	10,000	10,000	10,000	-	-
EXPENDITURE							
	030-040-4030 FINANCIAL INCENTIVE	10,000	10,000	10,000	10,000	-	-
	TOTAL EXPENDITURES	10,000	10,000	10,000	10,000	-	-
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-	-	-
	FUND BALANCE JANUARY 1	-	-	-	-	-	-
	FUND BALANCE DECEMBER 31	-	-	-	-	-	-
	CARRYOVER ENCUMBRANCES						
	UNENCUMBERED CASH 12/31						

2014 Budget Review: Per ordinance, this agreement ended December 31, 2013.

**2014 BUDGET WORKSHEET
UNIVENTURE FINANCIAL INCENTIVE FUND**

This fund was established to receive a transfer of non-tax revenues to be expended as revenue sharing for a financial incentive negotiated with the Univenture Company.

#204	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	040-060-0434 TRANSFERS IN	17,002	30,000	30,000	30,000	30,000	-
	TOTAL REVENUES	17,002	30,000	30,000	30,000	30,000	-
EXPENDITURE							
	090-040-4030 FINANCIAL INCENTIVE	21,667	-	30,000	30,000	30,000	-
	TOTAL EXPENDITURES	21,667	-	30,000	30,000	30,000	-
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,665)	30,000	-	-	-	-
	FUND BALANCE JANUARY 1	12,998	8,333	8,333	38,333	38,333	38,333
	FUND BALANCE DECEMBER 31	8,333	38,333	8,333	38,333	38,333	38,333
	CARRYOVER ENCUMBRANCES	-	30,000	-	30,000	30,000	30,000
	UNENCUMBERED CASH 12/31	8,333	8,333	8,333	8,333	8,333	8,333

2014 Budget Review: Per ordinance, this agreement ends December 31, 2014.

**2014 BUDGET WORKSHEET
ENTERPRISE ZONE REVENUE SHARING AGREEMENT FUND**

This fund was established by Council Resolution 19-04 to account for the Enterprise Zone Agreement between the City and Marysville Schools. Total tax revenue received from Honda Lock of America to the City will be split between 50/50 between the City and the school.

#206	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	040-060-0434 TRANSFERS IN	2,530	7,135	7,500	7,500	7,500	7,500
	TOTAL REVENUES	2,530	7,135	7,500	7,500	7,500	7,500
EXPENDITURE							
	090-040-4030 REVENUE SHARING	9,531	7,134	7,500	7,500	7,500	7,500
	TOTAL EXPENDITURES	9,531	7,134	7,500	7,500	7,500	7,500
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(7,001)	1	-	-	-	-
	FUND BALANCE JANUARY 1	7,000	(1)	-	-	-	-
	FUND BALANCE DECEMBER 31	(1)	-	-	-	-	-
	CARRYOVER ENCUMBRANCES						
	UNENCUMBERED CASH 12/31						

2014 Budget Review: 2014 estimated expenditures total \$7,500.

**2014 BUDGET WORKSHEET
POOL FUND**

This Fund was created in 2008 to track pool specific revenues and expenditures in order to facilitate more transparent comparisons of operating revenues versus operating expenditures.

#207	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
015-040-0458	GRANTS	-	-	-	-	-	-
040-060-0434	TRANSFERS IN	-	-	-	-	28,500	55,000
070-090-0423	PASSES/TICKET SALES	104,788	91,144	95,000	78,640	95,000	96,900
070-090-0428	CONCESSIONS	24,524	21,675	24,000	18,470	24,000	24,360
070-090-0461	POOL RENTAL	2,639	3,825	2,500	545	2,500	3,500
070-090-0462	SWIM TEAM/LESSONS	12,553	15,850	10,000	14,720	10,000	10,500
TOTAL REVENUES		144,504	132,494	131,500	112,375	160,000	190,260
EXPENDITURE							
007-010-1020	PART-TIME EMPLOYEES	58,318	69,531	70,000	69,000	75,000	76,500
007-020-1050	OVERTIME	-	-	-	-	2,000	2,000
007-020-1051	PERS	8,456	-	9,800	9,800	10,500	10,710
007-020-1057	MEDICARE	-	-	1,015	1,015	1,090	1,112
007-020-1058	WORKER'S COMP	-	1,364	1,650	(1,250)	1,590	1,622
TOTAL PERSONAL SERVICES		66,774	70,895	82,465	78,565	90,180	91,944
007-030-2001	MATERIALS & SUPPLIES	25,174	29,970	32,000	39,750	32,640	33,293
007-030-2007	CONCESSION SUPPLIES	13,034	12,439	20,000	19,000	20,000	20,400
TOTAL MATERIALS AND SUPPLIES		38,208	42,409	52,000	58,750	52,640	53,693
007-040-3001	UTILITIES	9,241	8,590	10,500	7,650	10,710	10,924
TOTAL CONTRACT SERVICES		9,241	8,590	10,500	7,650	10,710	10,924
007-050-7002	CAPITAL OUTLAY	-	-	-	-	5,000	-
TOTAL CAPITAL IMPROVEMENTS		-	-	-	-	5,000	-
007-070-4001	DUES, CONF. & TRAINING	2,366	2,501	3,500	3,500	3,570	3,641
007-070-4006	MISCELLANEOUS	-	500	-	-	-	-
007-070-5000	MAINTENANCE	3,496	8,188	14,000	14,000	29,280	29,866
TOTAL OTHER EXPENSES		5,862	11,189	17,500	17,500	32,850	33,507
TOTAL POOL EXPENDITURES		120,085	133,083	162,465	162,465	191,380	190,068
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES		24,419	(589)	(30,965)	(50,090)	(31,380)	192
FUND BALANCE JANUARY 1		65,712	90,131	67,144	89,542	39,452	8,072
FUND BALANCE DECEMBER 31		90,131	89,542	36,179	39,452	8,072	8,265
CARRYOVER ENCUMBRANCES		3,727	7,671	3,727	7,671	7,671	7,671
UNENCUMBERED CASH 12/31		86,404	81,871	32,452	31,781	401	594

2014 Budget Review: 2014 Budget increases \$28,915 from the 2013 Budget. Maintenance includes \$15,000 for heaters, starters, and back up pumps for the pool. Please see the Capital Improvement Section for a list of improvements planned for 2014.

**2014 BUDGET WORKSHEET
CITY EVENTS AND RECREATION FUND**

This fund was established by City Council in June 2011 to account for all revenue and expenditures associated with City sponsored events.

#208	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	070-090-0420 MISCELLANEOUS EVENT FEES	3,200	-	-	-	9,000	9,000
	070-090-0428 CONCESSIONS	616	14,528	12,000	12,000	18,000	18,000
	080-100-0470 SPONSORSHIPS/DONATIONS	9,870	24,506	20,300	20,300	20,300	20,300
	040-060-0434 TRANSFER IN	-	1,000	112,000	112,000	106,500	116,500
	TOTAL REVENUES	13,686	40,034	144,300	144,300	153,800	163,800
EXPENDITURE							
	008-010-1021 COMMISSION MEMBERS	-	-	2,500	2,500	2,500	2,500
	008-010-1020 PART-TIME EMPLOYEES	-	-	5,000	5,000	5,000	5,000
	008-010-1080 RECREATION/ EVENT COORD	-	-	33,670	33,670	35,351	35,705
	008-020-1051 PERS	-	-	8,800	8,800	9,339	9,432
	008-020-1057 MEDICARE	-	-	607	607	632	626
	008-020-1058 WORKER'S COMP	-	-	1,062	1,687	865	874
	TOTAL PERSONAL SERVICES	-	-	51,639	52,264	53,687	54,137
	008-030-2001 MATERIALS & SUPPLIES	702	7,227	10,000	10,000	24,705	25,199
	TOTAL MATERIALS AND SUPPLIES	702	7,227	10,000	10,000	24,705	25,199
	008-040-6013 PROGRAM CONTRACTS	9,517	27,368	36,000	36,000	37,000	37,740
	008-040-6014 JOINT REC	-	-	40,714	40,714	40,714	40,714
	008-040-3001 UTILITIES	-	-	1,000	1,000	1,000	1,000
	TOTAL CONTRACT SERVICES	9,517	27,368	77,714	77,714	78,714	79,454
	008-070-4001 DUES, CONF. & TRAINING	-	-	1,000	375	1,000	1,020
	008-070-4020 GRANTS AND FEES	-	-	4,000	4,000	3,000	4,000
	TOTAL OTHER EXPENSES	-	-	5,000	4,375	4,000	5,020
	TOTAL CITY EVENTS AND EXPENDITURES	10,219	34,595	144,353	144,353	161,106	163,810
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,467	5,439	(53)	(53)	(7,306)	(10)
	FUND BALANCE JANUARY 1	-	3,467	658	8,906	8,853	1,547
	FUND BALANCE DECEMBER 31	3,467	8,906	605	8,853	1,547	1,537
	CARRYOVER ENCUMBRANCES	223	1,101	223	1,101	1,101	1,101
	UNENCUMBERED CASH 12/31	3,244	7,805	382	7,752	446	436

2014 Budget Review: 2014 Budget increases \$16,753 from the 2013 Budget due to an increase in Materials & Supplies. Expenses include banners/flags for the Uptown district, funds for the newsletter and programming events, and Holiday decorations.

**2014 BUDGET WORKSHEET
POLICE PENSION FUND**

This fund was established to repay the long-term liability existing when local government police funds were merged to form the state-wide Police and Fireman's Disability and Pension Fund. Ohio cities collect .3 mills of property tax to fund this liability. The taxes levied are inside millage and have not been approved by a vote of the residents.

#211	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	010-010-0401 REAL PROPERTY TAXES	105,150	108,741	107,624	101,000	101,000	102,010
	010-010-0402 TPP	12,511	6,812	-	-	-	-
	010-010-0453 PROPERTY TAX ROLLBACK	12,159	5,783	10,763	10,763	10,763	10,871
	080-110-0420 MISCELLANEOUS	-	-	-	-	-	-
	TOTAL REVENUES	129,820	121,336	118,387	111,763	111,763	112,881
EXPENDITURE							
	011-020-1060 POLICE PENSION	117,474	118,694	119,000	119,000	109,000	110,000
	TOTAL PERSONAL SERVICES	117,474	118,694	119,000	119,000	109,000	110,000
	011-070-4007 AUDITOR FEES	2,124	2,196	2,249	2,249	2,123	2,145
	TOTAL OTHER EXPENSES	2,124	2,196	2,249	2,249	2,123	2,145
	TOTAL EXPENDITURES	119,598	120,890	121,249	121,249	111,123	112,145
	EXCESS(DEFICIENCY) OF REVENUES OVER EXPENDITURES	10,222	446	(2,862)	(9,486)	640	736
	FUND BALANCE JANUARY 1	1	10,223	7,413	10,669	1,183	1,823
	FUND BALANCE DECEMBER 31	10,223	10,669	4,551	1,183	1,823	2,558
	CARRYOVER ENCUMBRANCES						

2014 Budget Review: 2014 estimated expenditures total \$111,123.

**2014 BUDGET WORKSHEET
FIRE PENSION FUND**

This fund was established to repay the long-term liability existing when local government police funds were merged to form the state-wide Police and Fireman's Disability and Pension Fund. Ohio cities collect .3 mills of property tax to fund this liability. The taxes levied are inside millage and have not been approved by a vote of the residents.

#212	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	010-010-0401 REAL PROPERTY TAXES	105,150	108,741	107,624	101,000	101,000	102,010
	010-010-0402 TPP	12,511	6,812	-	-	-	-
	010-010-0453 PROPERTY TAX ROLLBACK	12,159	5,783	10,763	10,763	10,763	10,871
	080-110-0420 MISCELLANEOUS	-	-	-	-	-	-
	TOTAL REVENUES	129,820	121,336	118,387	111,763	111,763	112,881
EXPENDITURE							
	212-020-1061 FIRE PENSION	117,474	118,694	119,000	119,000	109,000	110,000
	TOTAL PERSONAL SERVICES	117,474	118,694	119,000	119,000	109,000	110,000
	212-070-4007 AUDITOR FEES	2,124	2,196	2,249	2,249	2,123	2,145
	TOTAL OTHER EXPENSES	2,124	2,196	2,249	2,249	2,123	2,145
	TOTAL EXPENDITURES	119,598	120,890	121,249	121,249	111,123	112,145
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	10,222	446	(2,862)	(9,486)	640	736
	FUND BALANCE JANUARY 1	1	10,223	7,413	10,669	1,183	1,822
	FUND BALANCE DECEMBER 31	10,223	10,669	4,551	1,183	1,822	2,558
	CARRYOVER ENCUMBRANCES						

2014 Budget Review: 2014 estimated expenditures total \$111,123.

**2014 BUDGET WORKSHEET
POLICE GRANT FUND**

These funds were established to track grants received for police operations and the related purchases.

#213	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	015-040-0458 POLICE GRANTS	1,933	5,845	10,000	1,870	10,000	10,000
	040-060-0434 TRANSFER IN	-	-	-	-	-	-
	TOTAL REVENUES	1,933	5,845	10,000	1,870	10,000	10,000
EXPENDITURE							
	013-070-7013 GRANT/DONATION	1,237	6,348	10,000	6,000	10,000	10,000
	TOTAL OTHER EXPENSES	1,237	6,348	10,000	6,000	10,000	10,000
	TOTAL EXPENDITURES	1,237	6,348	10,000	6,000	10,000	10,000
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	696	(503)	-	(4,130)	-	-
	FUND BALANCE JANUARY 1	5,033	5,729	337	5,226	1,096	1,096
	FUND BALANCE DECEMBER 31	5,729	5,226	337	1,096	1,096	1,096
	CARRYOVER ENCUMBRANCES	202	210	202	210	210	210
	UNENCUMBERED CASH 12/31	5,527	5,016	135	886	886	886

2014 Budget Review: 2014 estimated expenditures total \$10,000.

**2014 BUDGET WORKSHEET
FIRE GRANT FUND**

These funds were established to track grants received for fire operations and the related purchases.

#214	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	015-040-0458 FIRE GRANTS	4,609	1,480	10,000	4,000	5,000	5,000
	TOTAL REVENUES	4,609	1,480	10,000	4,000	5,000	5,000
EXPENDITURE							
	214-070-7013 GRANT/DONATION	3,711	1,930	10,000	6,000	5,000	5,000
	TOTAL OTHER EXPENSES	3,711	1,930	10,000	6,000	5,000	5,000
	TOTAL EXPENDITURES	3,711	1,930	10,000	6,000	5,000	5,000
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	898	(450)	-	(2,000)	-	-
	FUND BALANCE JANUARY 1	2,379	3,277	1,777	2,827	827	827
	FUND BALANCE DECEMBER 31	3,277	2,827	1,777	827	827	827
	CARRYOVER ENCUMBRANCES	-	555	-	555	555	555
	UNENCUMBERED CASH 12/31	3,277	2,272	1,777	272	272	272

2014 Budget Review: 2014 estimated expenditures total \$5,000.

**2014 BUDGET WORKSHEET
OPWC WALNUT ST. TRAFFIC SIGNAL GRANT FUND**

This Fund was established in 2009 in accordance with Federal grant guidelines that require a separate fund to be used to track grant revenues and expenses.

#220	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	015-040-045 GRANT REVENUE	32,061	-	-	-	-	-
	TOTAL REVENUE	32,061	-	-	-	-	-
EXPENDITURE							
	020-070-701 GRANT EXPENSES	-	-	-	-	-	-
	TOTAL EXPENDITURE	-	-	-	-	-	-
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	32,061	-	-	-	-	-
	FUND BALANCE JANUARY 1	(32,062)	-	-	-	-	-
	FUND BALANCE DECEMBER 31	(1)	-	-	-	-	-
	CARRYOVER ENCUMBRANCES	-	-	-	-	-	-
	UNENCUMBERED CASH 12/31	(1)	-	-	-	-	-

2014 Budget Review: This project was completed in 2011.

**2014 BUDGET WORKSHEET
CDBG TIER II GRANT FUND**

This Fund was established in 2009 in accordance with Federal grant guidelines that require a separate fund to be used to track grant revenues and expenses.

#221	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	015-040-0456 OPWC FUNDS	155,979		-	-	-	-
	015-040-0456 GRANT REVENUE	298,757		-	-	-	-
	TOTAL REVENUE	454,736					
EXPENDITURE							
	021-050-7001 OPWC FUNDS	155,979		-	-	-	-
	021-050-7001 CAPITAL IMPROVEMENTS	11,088		-	-	-	-
	021-070-7013 GRANT EXPENSES	279,604		-	-	-	-
	TOTAL EXPENDITURE	446,672					
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,065					
	FUND BALANCE JANUARY 1	(8,065)					
	FUND BALANCE DECEMBER 31	(1)					
	CARRYOVER ENCUMBRANCES						
	UNENCUMBERED CASH 12/31	(1)					

2014 Budget Review: The City received this CDBG Tier II grant to assist in the revitalization of the downtown district. This project was completed in 2011.

**2014 BUDGET WORKSHEET
STREET MAINTENANCE FUND**

This Fund is restricted as to use. Services related to the maintenance and reconstruction of the City's streets are allowed, as are services related to cleaning, clearing, and repairing the streets and for street lights and traffic signals. There are two main sources of revenues for this Fund: Motor Vehicle License Taxes and Gasoline Taxes collected by the State of Ohio and distributed to the local governments. As these tax receipts are insufficient to cover the costs of maintaining and repairing the City's streets, the General Fund subsidizes the remaining costs of these services.

#225	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	010-010-0419 GAS TAXES	408,628	404,375	405,000	405,000	405,000	413,100
	020-040-0412 MV LICENSE PERMITS	337,451	346,571	340,000	340,000	347,000	353,940
	040-060-0434 TRANSFERS IN	1,354,000	963,000	665,000	665,000	1,007,000	622,000
	060-080-0421 INTEREST	113	1,174	75	75	500	500
	070-090-0422 WATER SERVICE CHARGES	100,000	25,000	25,000	1,000	25,000	25,000
	080-100-0420 MISCELLANEOUS	27,815	2,822	10,000	180,590	10,000	10,000
	080-100-0459 SALE OF ASSETS	-	1,578	-	-	-	-
	TOTAL REVENUES	2,228,007	1,744,520	1,445,075	1,591,665	1,794,500	1,424,540
EXPENDITURE							
	025-010-1014 SUPERINTENDENT (1/3)	22,560	18,863	22,990	22,990	18,517	18,702
	025-010-1020 TEMPORARY EMPLOYEES	16,508	22,220	30,405	22,405	40,500	40,500
	025-010-1029 EMPLOYEES	361,031	371,340	335,372	341,622	366,746	424,413
	025-020-1050 OVERTIME	21,038	7,674	22,000	30,000	30,000	30,000
	025-020-1051 PERS	108,410	103,561	95,000	95,000	105,609	115,033
	025-020-1052 HOSPITALIZATION/MED. INS.	131,329	116,391	145,000	143,750	160,000	176,000
	025-020-1053 SICK LEAVE BUYOUT	2,127	6,249	3,892	3,892	7,764	7,842
	025-020-1054 LONGEVITY	4,502	4,940	4,759	4,759	5,100	5,100
	025-020-1055 VACATION BUYOUT	-	4,568	-	-	-	-
	025-020-1057 MEDICARE	5,851	5,938	6,126	6,126	6,806	7,635
	025-020-1058 WORKERS COMPENSATION	10,611	12,637	10,750	5,750	11,500	11,615
	025-020-1059 UNIFORM ALLOWANCE	1,705	1,929	2,000	2,000	2,200	2,400
	TOTAL PERSONAL SERVICES	685,672	676,310	678,294	678,294	754,742	839,240
	025-030-2001 MATERIALS & SUPPLIES	127,808	120,261	170,000	170,000	180,000	185,400
	025-030-2002 FUELS & LUBRICANTS	63,679	59,503	88,350	88,350	85,000	87,550
	025-030-2003 SIGNS	7,514	25,552	18,600	18,600	19,000	19,570
	025-030-2004 SALT	48,870	54,719	62,000	62,000	42,500	43,775
	TOTAL MATERIALS & SUPPLIES	247,871	260,035	338,950	338,950	326,500	336,295

**2014 BUDGET WORKSHEET
STREET MAINTENANCE FUND**

This Fund is restricted as to use. Services related to the maintenance and reconstruction of the City's streets are allowed, as are services related to cleaning, clearing, and repairing the streets and for street lights and traffic signals. There are two main sources of revenues for this Fund: Motor Vehicle License Taxes and Gasoline Taxes collected by the State of Ohio and distributed to the local governments. As these tax receipts are insufficient to cover the costs of maintaining and repairing the City's streets, the General Fund subsidizes the remaining costs of these services.

#225	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
	025-040-4030 MOC SERVICES	33,701	36,147	41,096	41,096	36,358	38,572
	025-040-6001 TECHNICAL SERVICES	53,282	52,819	67,575	67,575	90,000	92,000
	025-040-6006 INSURANCE & TAXES	10,901	20,580	30,000	6,000	21,000	21,630
	025-040-3001 UTILITIES	2,477	2,306	2,500	2,500	2,500	2,575
	TOTAL CONTRACT SERVICES	100,361	111,852	141,171	117,171	149,858	154,777
	025-070-4001 DUES, CONF & TRAINING	1,174	630	2,500	2,500	2,500	2,575
	025-070-5000 EQUIPMENT MAINTENANCE	20,587	17,684	35,000	35,000	40,000	41,200
	025-070-5001 BUILDING MAINTENANCE	2,146	2,014	2,500	2,500	3,000	3,090
	025-070-5002 VEHICLE MAINTENANCE	29,864	26,563	38,000	38,000	40,000	41,200
	025-070-5004 OSHA SAFETY EXPENSES	8,483	6,066	9,300	9,300	6,000	6,180
	TOTAL OTHER EXPENSES	62,254	52,957	87,300	87,300	91,500	94,245
	025-050-7001 CAPITAL IMPROVEMENTS	1,069,060	636,998	326,400	326,400	938,190	-
	025-050-7002 CAPITAL OUTLAY	3,006	2,356	2,500	2,500	2,500	-
	TOTAL CAPITAL IMPROVEMENTS	1,072,066	639,354	328,900	328,900	940,690	-
	TOTAL EXPENDITURES	2,168,224	1,740,508	1,574,615	1,550,615	2,263,290	1,424,557
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	59,783	4,012	(129,540)	41,050	(468,790)	(17)
	FUND BALANCE JANUARY 1	495,291	555,074	360,967	559,086	600,136	131,346
	FUND BALANCE DECEMBER 31	555,074	559,086	231,427	600,136	131,346	131,328
	CARRYOVER ENCUMBRANCES	230,829	130,674	230,829	130,674	130,674	130,674
	UNENCUMBERED CASH 12/31	324,245	428,412	598	469,462	672	654

2014 Budget Review: 2014 Budget increases \$688,675 from the 2013 Budget. In mid 2014, the City plans to hire an additional Street Equipment Operator. In 2013, a Street Equipment Operator was moved to an Arborist's position leaving an unfilled operator. Please see the Capital Improvement Section for details on the capital projects planned for 2014.

**2014 BUDGET WORKSHEET
LAW ENFORCEMENT TRUST FUND**

This Fund was established by the Ohio Revised Code and receives proceeds of monies and assets seized as a result of police actions. Expenditures must be consistent with the provision of services to combat drug and alcohol use and abuse and to provide treatment services for those persons who cannot afford such services.

#226	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	050-050-0415 FORFEITURES	1,281	8,879	10,000	-	7,500	1,000
	TOTAL REVENUE	1,281	8,879	10,000	-	7,500	1,000
EXPENDITURE							
	026-030-2001 MATERIALS & SUPPLIES	-		3,000	3,000	500	500
	026-050-7001 CAPITAL IMPROVEMENTS	-		5,000	5,000	4,000	-
	026-050-7002 CAPITAL OUTLAY	-		-	-	3,000	-
	TOTAL EXPENDITURES	-	-	8,000	8,000	7,500	500
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,281	8,879	2,000	(8,000)	-	500
	FUND BALANCE JANUARY 1	5,337	6,618	5,618	15,497	7,497	7,497
	FUND BALANCE DECEMBER 31	6,618	15,497	7,618	7,497	7,497	7,997
	CARRYOVER ENCUMBRANCES	-	-	-	-	-	-
	UNENCUMBERED CASH 12/31	6,618	15,497	7,618	7,497	7,497	7,997

2014 Budget Review: 2014 estimated expenditures total \$7,500.

**2014 BUDGET WORKSHEET
MANDATORY DRUG FINE FUND**

This fund was established by the Ohio Revised Code and receive fine monies from cases handled by the Marysville Municipal Court. Expenditures must be consistent with the provision of services to combat drug and alcohol use and abuse and to provide treatment services for those persons who cannot afford such services.

#227	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	030-050-0414 FINES AND COSTS	10,991	8,304	20,000	2,480	17,000	20,000
	TOTAL REVENUE	10,991	8,304	20,000	2,480	17,000	20,000
EXPENDITURE							
	027-030-2001 MATERIALS & SUPPLIES	2,000	-	6,000	6,000	3,000	6,000
	027-050-7002 CAPITAL OUTLAY	-	3,173	14,000	14,000	14,000	3,000
	TOTAL EXPENDITURES	2,000	3,173	20,000	20,000	17,000	9,000
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	8,991	5,131	-	(17,520)	-	11,000
	FUND BALANCE JANUARY 1	59,701	68,692	68,692	73,823	56,303	56,303
	FUND BALANCE DECEMBER 31	68,692	73,823	68,692	56,303	56,303	67,303
	CARRYOVER ENCUMBRANCES	-	-	-	-	-	-
	UNENCUMBERED CASH 12/31	68,692	73,823	68,692	56,303	56,303	67,303

2014 Budget Review: 2014 estimated expenditures total \$17,000.

**2014 BUDGET WORKSHEET
DUI ALCOHOL EDUCATION AND ENFORCEMENT FUND**

This fund was established by the Ohio Revised Code and receive fine monies from cases handled by the Marysville Municipal Court. Expenditures must be consistent with the provision of services to combat drug and alcohol use and abuse and to provide treatment services for those persons who cannot afford such services.

#228	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	030-050-0414 FINES AND COSTS	1,382	1,543	1,500	1,000	1,500	1,500
	TOTAL REVENUES	1,382	1,543	1,500	1,000	1,500	1,500
EXPENDITURES							
	028-040-6014 TREATMENT SERVICES	753	1,016	750	750	750	1,500
	TOTAL OTHER EXPENSES	753	1,016	750	750	750	1,500
	TOTAL EXPENDITURES	753	1,016	750	750	750	1,500
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	629	527	750	250	750	-
	FUND BALANCE JANUARY 1	25,947	26,576	20,276	27,103	27,353	28,103
	FUND BALANCE DECEMBER 31	26,576	27,103	21,026	27,353	28,103	28,103
	CARRYOVER ENCUMBRANCES	2,591	-	2,591	-	-	-
	UNENCUMBERED CASH 12/31	23,985	27,103	18,435	27,353	28,103	28,103

2014 Budget Review: 2014 estimated expenditures total \$750.

**2014 BUDGET WORKSHEET
DUI INDIGENT DRIVERS TREATMENT FUND**

This fund was established by the Ohio Revised Code and receive fine monies from cases handled by the Marysville Municipal Court. Expenditures must be consistent with the provision of services to combat drug and alcohol use and abuse and to provide treatment services for those persons who cannot afford such services.

#229	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	030-050-0414 FINES AND COSTS	-	-	-	-	-	-
TOTAL REVENUES		-	-	-	-	-	-
EXPENDITURES							
	029-040-6014 TREATMENT SERVICES	-	-	-	-	-	-
TOTAL EXPENDITURES		-	-	-	-	-	-
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES		-	-	-	-	-	-
FUND BALANCE JANUARY 1		161,881	161,881	161,881	161,881	161,881	161,881
FUND BALANCE DECEMBER 31		161,881	161,881	161,881	161,881	161,881	161,881

2014 Budget Review: No expenditures are projected for 2014.

**2014 BUDGET WORKSHEET
STATE HIGHWAY FUND**

This Fund is restricted as to use. Services related to the maintenance and reconstruction of the State highways within the City limits are allowed, as are services related to cleaning, clearing, and repairing the state highways and for street lights and traffic signals on these state highways. There are two main sources of revenues for this Fund: Motor Vehicle License Taxes and Gasoline Taxes collected by the State of Ohio and distributed to the local governments.

#230	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUES							
010-010-0419	GAS TAXES	33,132	32,787	32,000	32,000	32,000	32,000
020-040-0412	MVL PERMITS	27,361	28,100	29,000	29,000	29,000	29,000
040-060-0434	TRANSFER IN	55,000	7,000	68,000	68,000	4,500	81,000
060-080-0421	INTEREST	123	287	40	40	200	200
080-100-0420	MISCELLANEOUS	17,678	15,551	15,000	15,000	15,000	20,000
TOTAL REVENUES		133,294	83,725	144,040	144,040	80,700	162,200
EXPENDITURE							
030-030-2001	MATERIALS & SUPPLIES	29,373	26,108	45,000	45,000	40,000	45,000
030-030-2004	SALT	39,616	65,776	55,000	55,000	40,000	55,000
030-040-6001	TECHNICAL SERVICES	29,913	13,780	50,000	50,000	58,000	50,000
030-050-7001	CAPITAL IMPROVEMENTS	39,192	15,808	-	-	-	-
030-070-5003	TRAFFIC SIGNAL MAINT	4,000	18,343	12,000	12,000	15,000	12,000
TOTAL EXPENDITURES		142,094	139,815	162,000	162,000	153,000	162,000
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES		(8,800)	(56,090)	(17,960)	(17,960)	(72,300)	200
FUND BALANCE JANUARY 1		188,388	179,588	96,628	123,498	105,538	33,238
FUND BALANCE DECEMBER 31		179,588	123,498	78,668	105,538	33,238	33,438
CARRYOVER ENCUMBRANCES		77,944	32,582	77,944	32,582	32,582	32,582
UNENCUMBERED CASH 12/31		101,644	90,916	724	72,956	656	856

2014 Budget Review: 2014 Budget decreases \$9,000 from the 2013 Budget mainly due to a decrease need for salt in 2014 since the salt barn has adequate reserves.

**2014 BUDGET WORKSHEET
SECURITY OF PERSONS AND PROPERTY FUND**

This fund was established in 2002 to receive the proceeds realized by the City for billing residents for emergency medical services provided by the Marysville Fire Department. In 2010, all safety services' expenditures and revenues (court, police, and fire) were moved to this fund.

#232	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	015-040-0455 DARE GRANT	6,321	7,439	6,000	6,000	6,000	6,000
	015-040-0461 PROBATION OFFICER GRANT	56,287	28,143	65,000		-	-
	015-040-0465 COPS IN SCHOOLS GRANT	70,156	34,373	70,000		-	-
	015-070-0435 OPOTA TRAINING REIMB	-	-	2,500	2,500	-	-
	040-070-0431 MUNICIPAL COURT REIMB	86,454	87,788	85,000	85,000	85,000	87,550
	040-060-0434 TRANSFERS IN	6,837,000	8,029,000	7,553,500	7,688,500	8,013,000	8,499,000
	050-050-0414 PARKING TICKETS	2,490	1,850	3,500	3,500	3,500	3,500
	050-050-0415 MUNICIPAL COURT FINES	543,534	614,908	575,000	575,000	650,000	682,500
	070-090-0435 FIRE CONTRACTS	371,052	424,896	351,306	351,306	467,243	467,243
	070-090-0424 EMS SERVICE CHARGES	372,706	305,611	389,000	524,000	396,780	404,716
	080-110-0420 MISCELLANEOUS	15,901	10,107	12,000	12,000	12,000	12,000
	TOTAL REVENUES	8,361,901	9,544,115	9,112,806	9,247,806	9,633,523	10,162,509
EXPENDITURE							
	232-115 COURT	830,698	839,470	919,364	919,364	934,043	947,354
	232-131 POLICE	3,832,396	3,886,099	4,428,559	4,428,559	4,596,391	4,447,928
	232-132 FIRE	3,684,816	3,979,463	4,351,853	4,486,853	4,835,960	4,766,534
	TOTAL EXPENDITURES	8,347,910	8,705,032	9,699,776	9,834,776	10,366,394	10,161,816
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	13,991	839,083	(586,970)	(586,970)	(732,871)	693
	FUND BALANCE JANUARY 1	675,093	689,084	675,208	1,528,167	941,197	208,326
	FUND BALANCE DECEMBER 31	689,084	1,528,167	88,238	941,197	208,326	209,019
	CARRYOVER ENCUMBRANCES	87,822	208,097	87,822	208,097	208,097	208,097
	UNENCUMBERED CASH 12/31	601,262	1,320,070	416	733,100	229	922

**2014 BUDGET WORKSHEET
SECURITY OF PERSONS AND PROPERTY FUND - MUNICIPAL COURT**

#232	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
115-010-1004	JUDGE	63,250	63,250	63,500	63,500	63,250	63,250
115-010-1006	CLERK OF COURT	75,000	75,923	78,156	76,156	78,156	78,938
115-010-1007	DEPUTY CLERK OF CT	220,692	204,002	204,662	199,662	206,600	208,666
115-010-1008	MAGISTRATE	13,042	13,042	13,303	13,303	13,303	13,436
115-010-1009	BAILIFFS	24,737	25,432	26,605	26,605	26,605	26,871
115-010-1020	TEMPORARY EMP	4,256	6,889	20,000	20,000	20,000	15,000
115-010-1030	BOOKKEEPER	47,301	48,376	52,094	52,094	52,094	52,615
115-010-1042	BAILIFF/PROBAT OFF	51,157	57,858	53,321	53,321	53,321	53,854
115-020-1050	OVERTIME	-	579	2,500	7,852	-	-
115-020-1053	SICK LEAVE BUYOUT	2,387	3,035	5,000	5,000	5,950	6,010
115-020-1054	LONGEVITY	4,150	4,375	5,075	5,075	4,675	5,625
115-020-1055	VACATION BUYOUT	2,669	-	-	5,240	-	-
115-020-1051	OPERS	97,486	108,011	110,000	110,000	115,000	111,189
115-020-1052	HOSPITAL/MEDICAL INS	111,715	113,818	138,248	132,808	140,000	154,000
115-020-1057	MEDICARE	6,704	6,643	7,600	7,600	7,649	7,602
115-020-1058	WORKERS COMP	10,458	11,887	13,300	3,900	8,940	9,029
TOTAL PERSONAL SERVICES		735,004	742,920	793,364	782,116	795,543	806,084
115-030-2001	MATERIALS & SUPPLIES	60,745	66,909	72,000	72,000	75,000	76,500
115-030-2002	FUELS & LUBRICANTS	870	797	4,000	4,000	4,000	4,080
TOTAL MATERIALS & SUPPLIES		61,615	67,706	76,000	76,000	79,000	80,580
115-040-6032	TECHNICAL SERVICES	1,058	2,032	2,500	12,500	12,500	12,750
115-040-6002	LEGAL SERVICES	2,468	333	2,500	2,500	2,500	2,550
115-040-6004	COURT REPORTER	192	353	3,000	3,000	3,000	3,060
115-040-6005	STORAGE RENT	4,082	4,082	10,000	6,748	7,500	7,650
115-040-6007	JUROR/WITNESS FEES	154	70	1,000	1,000	1,000	1,020
115-040-3001	UTILITIES	7,117	6,702	-	3,000	-	-
TOTAL CONTRACT SERVICES		15,071	13,572	19,000	28,748	26,500	27,030
115-070-4001	DUES, CONF. & TRAINING	2,640	1,325	3,500	3,500	3,500	3,570
115-070-4005	AUTO & TRAVEL	957	889	5,000	5,000	5,000	5,100
115-070-5000	EQUIPMENT MAINT	15,411	13,058	20,000	21,500	22,000	22,440
115-070-5001	BUILDING MAINT	-	-	1,000	1,000	1,000	1,020
115-070-5002	VEHICLE MAINT	-	-	1,500	1,500	1,500	1,530
TOTAL OTHER EXPENSES		19,008	15,272	31,000	32,500	33,000	33,660
TOTAL MUNICIPAL COURT		830,698	839,470	919,364	919,364	934,043	947,354

2014 Budget Review: 2014 Budget increases \$14,679 from the 2013 Budget. A \$10,000 increase in technical services is projected due to additional use of interpreters.

**2014 BUDGET WORKSHEET
SECURITY OF PERSONS AND PROPERTY FUND - POLICE DIVISION**

#232	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
131-010-1012	POLICE CHIEF	69,581	84,289	85,671	85,671	86,537	87,402
131-010-1023	DEPUTY CHIEFS	69,660	120,551	159,120	162,120	160,712	162,319
131-010-1016	ADMIN ASSISTANT	6,941	15,290	33,884	33,884	32,836	33,164
131-010-1017	RECORDS CLERK (PPT)	-	-	-	-	-	10,000
131-010-1024	SERGEANTS	285,197	199,707	257,905	257,905	286,832	289,700
131-010-1025	POLICE OFFICERS	1,400,073	1,455,583	1,497,266	1,450,980	1,468,730	1,483,417
131-010-1026	DISPATCHERS	273,979	271,201	294,553	294,553	280,234	283,036
131-020-1050	OVERTIME	62,600	64,898	75,000	75,000	75,000	75,000
131-020-1052	HOSPITAL/MEDICAL INS	530,121	463,955	576,616	576,616	640,000	704,000
131-020-1053	SICK LEAVE BUYOUT	8,259	22,284	15,000	27,360	35,000	35,350
131-020-1054	LONGEVITY	22,150	21,879	23,050	23,050	23,425	23,900
131-020-1055	VACATION BUYOUT	-	750	-	18,358	-	-
131-020-1057	MEDICARE	30,229	30,962	38,371	38,371	41,738	35,863
131-020-1058	WORKERS COMP	47,600	57,707	67,200	27,200	50,800	51,308
131-020-1059	UNIFORM ALLOWANCE	38,815	32,634	41,000	41,000	42,400	40,000
131-020-1060	POLICE PENSION	530,910	649,075	647,000	647,000	662,000	653,556
131-020-1063	HOLIDAY PAY	105,641	92,677	175,023	175,023	178,647	180,433
131-020-1064	RECRUITMENT/PHYSICALS	15,455	17,502	21,000	21,000	24,000	21,000
TOTAL PERSONAL SERVICES		3,497,211	3,600,944	4,007,659	3,955,091	4,088,891	4,169,450
131-030-2001	MATERIALS & SUPPLIES	11,165	10,515	14,000	14,000	14,000	14,280
131-030-2002	FUELS & LUBRICANTS	75,173	83,261	80,000	80,000	82,000	83,640
131-030-2012	CRIME PREVENTION	3,501	2,033	3,000	3,000	3,000	3,000
131-030-2014	AMMUNITION	4,991	3,713	12,000	12,000	12,000	12,240
131-030-2015	IMMOBILIZATION FEES	-	-	200	200	200	204
TOTAL MATERIALS & SUPPLIES		94,830	99,522	109,200	109,200	111,200	113,364
131-040-3001	UTILITIES	32,909	31,311	10,000	10,000	10,000	10,200
TOTAL CONTRACT SERVICES		32,909	31,311	10,000	10,000	10,000	10,200
131-070-4001	DUES, CONF. & TRAINING	9,051	16,496	20,000	20,000	22,000	22,440
131-070-4006	MISCELLANEOUS	3,237	1,735	4,200	4,400	4,200	4,284
131-070-4007	SECURITY	-	-	40,000	40,000	30,000	30,000
131-070-4027	CANINE EXPENSES	1,392	1,433	3,500	3,500	3,500	3,570
131-070-5000	EQUIPMENT MAINT	40,919	40,044	57,000	57,000	57,000	58,140
131-070-5002	VEHICLE MAINT	21,051	19,128	23,000	23,000	23,000	23,460
131-070-5003	FINGERPRINTING	8,634	8,296	6,000	6,000	6,000	12,000
131-070-5005	BIKE PATROL MAINT	-	150	1,000	1,000	1,000	1,020
TOTAL OTHER EXPENSES		84,284	87,282	154,700	154,900	146,700	154,914
131-050-7001	CAPITAL IMPROVEMENTS	117,124	21,089	105,000	157,368	213,300	-
131-050-7002	CAPITAL OUTLAY	6,038	45,951	42,000	42,000	26,300	-
TOTAL CAPITAL IMPROVEMENTS		123,162	67,040	147,000	199,368	239,600	-
TOTAL POLICE DIVISION		3,832,396	3,886,099	4,428,559	4,428,559	4,596,391	4,447,928

2014 Budget Review: 2014 Budget increases \$167,832 from the 2013 Budget mainly due to capital costs. Please see the Capital Improvement Section for a list of improvements planned for 2014.

**2014 BUDGET WORKSHEET
SECURITY OF PERSONS AND PROPERTY FUND - FIRE DIVISION**

#232	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
132-010-1015	FIRE CHIEF	72,321	83,131	85,671	85,671	86,537	87,402
132-010-1016	ADMIN ASSISTANT	10,954	16,426	20,020	20,020	32,510	32,835
132-010-1034	BATTALION CHIEFS (3)	-	138,761	244,791	244,791	247,248	249,720
132-010-1035	ASST FIRE CHIEF	66,579	13,500	-	-	-	-
132-010-1036	LIEUTENANTS (4)	281,320	238,508	282,392	282,392	290,920	293,829
132-010-1037	FIREFIGHTERS	1,278,056	1,250,841	1,395,229	1,405,229	1,635,203	1,651,555
132-010-1038	PT FIREFIGHTERS	162,037	156,659	250,000	256,300	270,000	270,000
132-020-1050	OVERTIME	112,269	115,226	120,000	148,000	120,000	120,000
132-020-1052	HOSPITAL/MEDICAL INS	411,444	394,802	535,990	485,990	590,000	649,000
132-020-1053	SICK LEAVE BUYOUT	14,577	42,884	22,500	22,500	50,000	22,500
132-020-1054	LONGEVITY	17,850	17,888	18,200	18,200	20,450	20,655
132-020-1055	VACATION BUYOUT	11,120	941	-	-	-	-
132-020-1057	MEDICARE/FICA	35,420	36,535	35,900	55,900	60,000	58,016
132-020-1058	WORKERS COMP	43,301	51,657	62,750	27,750	56,800	57,368
132-020-1059	UNIFORM ALLOWANCE	17,610	22,621	67,000	67,000	26,000	26,000
132-020-1061	FIRE PENSION	522,800	669,607	722,000	712,700	775,000	762,268
132-020-1063	HOLIDAY PAY	63,942	44,446	62,451	62,451	97,133	98,104
132-020-1064	RECRUITMENT/PHYSICALS	19,563	21,201	30,000	30,000	24,000	17,500
TOTAL PERSONAL SERVICES		3,141,163	3,315,634	3,954,894	3,924,894	4,381,801	4,416,753
132-030-2001	MATERIALS & SUPPLIES	19,670	27,278	30,000	55,000	30,600	31,212
132-030-2002	FUELS & LUBRICANTS	22,597	24,040	28,000	33,000	28,000	28,560
132-030-2008	FIRE PREVENTION	2,206	1,486	8,000	8,000	8,500	8,670
TOTAL MATERIALS & SUPPLIES		44,473	52,804	66,000	96,000	67,100	68,442
132-040-3001	UTILITIES	34,369	32,280	57,500	57,500	57,500	58,650
TOTAL CONTRACT SERVICES		34,369	32,280	57,500	57,500	57,500	58,650
132-070-4028	PYMTS (TRUCK LEASE)	53,959	53,959	53,959	53,959	53,959	108,959
132-070-4001	DUES, CONF. & TRAINING	13,981	16,529	20,000	20,000	22,000	22,440
132-070-4006	MISCELLANEOUS	3,722	5,070	5,000	5,000	5,000	5,100
132-070-5000	EQUIPMENT MAINT	63,180	60,371	72,000	72,000	76,000	77,520
132-070-5001	BUILDING MAINT	4,916	6,576	4,000	4,000	-	-
132-070-5005	COMMUNITY NOTIFICATION	3,500	3,500	8,500	8,500	8,500	8,670
TOTAL OTHER EXPENSES		143,258	146,005	163,459	163,459	165,459	222,689
132-050-7001	CAPITAL IMPROVEMENTS	285,093	412,376	80,000	215,000	130,100	-
132-050-7002	CAPITAL OUTLAY	36,460	20,364	30,000	30,000	34,000	-
TOTAL CAPITAL OUTLAY		321,553	432,740	110,000	245,000	164,100	-
TOTAL FIRE DIVISION		3,684,816	3,979,463	4,351,853	4,486,853	4,835,960	4,766,534

2014 Budget Review: 2014 Budget increases \$484,107 from the 2013 Budget. 2014 is the first full year that the City will experience the 9 new Firefighters as an expense. In addition, the position of Administrative Assistant will become full time in 2014. With the addition of the second fire station and 9 full time Firefighters, the responsibilities of the Administrative Assistant have increased resulting in the need for that position to be full time. Please see the Capital Improvement Section for details on improvements planned for 2014.

**2014 BUDGET WORKSHEET
FEDERAL LAW ENFORCEMENT TRUST FUND**

This Fund was established in 2013 to receive proceeds of monies and assets seized from the US Department of Justice. Expenditures can be for various purposes, such as complex investigations, training and educational purposes, and equipment.

#233	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	050-050-0415 FORFEITURES	-	-	-	-	5,000	-
	TOTAL REVENUE	-	-	-	-	5,000	-
EXPENDITURE							
	033-030-2001 MATERIALS & SUPPLIES	-		-	-	5,000	-
	033-050-7001 CAPITAL IMPROVEMENTS	-		-	-	-	-
	033-050-7002 CAPITAL OUTLAY	-		-	-	-	-
	TOTAL EXPENDITURES	-		-	-	5,000	-
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	-		-	-	-	-
	FUND BALANCE JANUARY 1	-		-	-	-	-
	FUND BALANCE DECEMBER 31	-		-	-	-	-
	CARRYOVER ENCUMBRANCES	-		-	-	-	-
	UNENCUMBERED CASH 12/31	-		-	-	-	-

2014 Budget Review: 2014 estimated expenditures total \$5,000.

**2014 BUDGET WORKSHEET
COURT COMPUTER AIDED RESEARCH FUND**

The Computer Aided Research Fund was established by the Ohio Revised Code and receive fine monies from cases tried by the Marysville Municipal Court. The funds can be used to provide information technology systems to the Court and for periodic upgrades to these systems.

#238	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	030-050-0415 FINES AND COSTS	22,443	24,460	25,000	25,000	25,000	25,000
	TOTAL REVENUES	22,443	24,460	25,000	25,000	25,000	25,000
EXPENDITURE							
	038-040-6005 COMPUTER AIDED RESEARCH	-	250,000	25,000	25,000	25,000	25,000
	TOTAL EXPENDITURES	-	250,000	25,000	25,000	25,000	25,000
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	22,443	(225,540)	-	-	-	-
	FUND BALANCE JANUARY 1st	578,885	601,328	176,328	375,788	375,788	375,788
	FUND BALANCE DECEMBER 31st	601,328	375,788	176,328	375,788	375,788	375,788
	CARRYOVER ENCUMBRANCES	-	200,000	-	200,000	200,000	200,000
	UNENCUMBERED CASH 12/31	601,328	175,788	176,328	175,788	175,788	175,788

2014 Budget Review: 2014 estimated expenditures total \$25,000.

**2014 BUDGET WORKSHEET
COURT CLERK COMPUTERIZATION FUND**

The Court Clerk Computerization Fund was established by the Ohio Revised Code and receive fine monies from cases tried by the Marysville Municipal Court. The funds can be used to provide information technology systems to the Court and for periodic upgrades to these systems.

#242	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	030-050-0414 FINES AND COSTS	22,468	24,448	25,000	25,000	25,000	25,000
	TOTAL REVENUES	22,468	24,448	25,000	25,000	25,000	25,000
EXPENDITURE							
	042-040-6018 CLERK COMPUTERIZATION	11,373	123,691	100,000	100,000	100,000	25,000
	TOTAL EXPENDITURES	11,373	123,691	100,000	100,000	100,000	25,000
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	11,095	(99,243)	(75,000)	(75,000)	(75,000)	-
	FUND BALANCE JANUARY 1st	288,518	299,613	202,450	200,370	125,370	50,370
	FUND BALANCE DECEMBER 31st	299,613	200,370	127,450	125,370	50,370	50,370
	CARRYOVER ENCUMBRANCES	30,689	29,161	30,689	29,161	29,161	29,161
	UNENCUMBERED CASH 12/31	268,924	171,209	96,761	96,209	21,209	21,209

2014 Budget Review: 2014 estimated expenditures total \$100,000.

**2014 BUDGET WORKSHEET
COURT SPECIAL PROJECTS FUND**

The Court Special Projects Fund was established by order of the Municipal Court Judge. The Court Special Projects Fund provides a funding source for other specific items which might arise. The Municipal Court Judge has discretion over the uses of the monies paid into this Fund.

#243	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	030-050-0414 FINES AND COSTS	48,084	52,804	55,000	55,000	55,000	55,000
	030-050-0463 MUNI COURT VOICE TRAK	7,285	4,382	4,000	4,000	4,000	4,000
	TOTAL REVENUES	55,369	57,186	59,000	59,000	59,000	59,000
EXPENDITURE							
	043-040-6020 SPECIAL PROJECTS	6,912	554,329	100,000	100,000	100,000	59,000
	TOTAL EXPENDITURES	6,912	554,329	100,000	100,000	100,000	59,000
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	48,457	(497,143)	(41,000)	(41,000)	(41,000)	-
	FUND BALANCE JANUARY 1st	811,839	860,296	269,296	363,153	322,153	281,153
	FUND BALANCE DECEMBER 31st	860,296	363,153	228,296	322,153	281,153	281,153
	CARRYOVER ENCUMBRANCES	-	95,671	-	95,671	95,671	95,671
	UNENCUMBERED CASH 12/31	860,296	267,482	228,296	226,482	185,482	185,482

2014 Budget Review: 2014 estimated expenditures total \$100,000.

**2014 BUDGET WORKSHEET
COURT PROBATION FINE FUND**

This Fund was established in 2003 in accordance with ORC guidelines that require the Municipal Court to charge additional fees to be used for provision of Court monitored probation programs.

#244	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	030-050-0414 FINES AND COSTS	19,654	18,089	27,500	15,000	27,500	27,500
	TOTAL REVENUE	19,654	18,089	27,500	15,000	27,500	27,500
EXPENDITURE							
	044-040-6014 TREATMENT SERVICES			2,500	2,500	2,500	2,500
	044-040-6020 COURT PROBATION FEES	-	825	30,000	30,000	30,000	30,000
	TOTAL EXPENDITURE	-	825	32,500	32,500	32,500	32,500
	EXCESS(DEFICIENCY) OF REVENUES OVER EXPENDITURES	19,654	17,264	(5,000)	(17,500)	(5,000)	(5,000)
	FUND BALANCE JANUARY 1st	170,513	190,167	206,167	207,431	189,931	184,931
	FUND BALANCE DECEMBER 31st	190,167	207,431	201,167	189,931	184,931	179,931
	CARRYOVER ENCUMBRANCES	-	425	-	425	425	425
	UNENCUMBERED CASH 12/31	190,167	207,006	201,167	189,506	184,506	179,506

2014 Budget Review: 2014 estimated expenditures total \$32,500.

**2014 BUDGET WORKSHEET
CHIP GRANT FUND**

This Fund was established in 2004 in accordance with Federal grant guidelines that require a separate fund to be used to track grant revenues and expenses.

#245	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	015-045-0459 GRANT REVENUE	-		-	-	-	-
	060-080-0421 INTEREST	-		-	-	-	-
	TOTAL REVENUE	-		-	-	-	-
EXPENDITURE							
	045-070-7013 CHIP GRANT EXPENSES	-		-	-	-	-
	TOTAL EXPENDITURE	-		-	-	-	-
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-	-	-
	FUND BALANCE JANUARY 1st	70	70	70	70	70	70
	FUND BALANCE DECEMBER 31st	70	70	70	70	70	70
	CARRYOVER ENCUMBRANCES	-	-	-	-	-	-
	UNENCUMBERED CASH 12/31	70	70	70	70	70	70

2014 Budget Review: There are no expenditures projected for 2014.

**2014 BUDGET WORKSHEET
TIF FUND**

This Fund was established in 2004 to account for the TIF debt and Marysville School payments in accordance with the TIF and Service Payment Agreements

#247	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	040-060-0434 TRANSFER IN	-	50	-	-	-	-
	010-010-0412 PROPERTY TAX	1,336,531	1,486,928	1,516,667	1,362,000	1,389,240	1,396,186
	080-100-0132 NOTE PROCEEDS	11,841,848	11,514,125	10,980,000	10,980,000	10,620,000	10,220,000
	TOTAL REVENUE	13,178,379	13,001,103	12,496,667	12,342,000	12,009,240	11,616,186
EXPENDITURE							
	047-050-7001 CAPITAL IMPROVEMENTS	-	-	-	-	104,410	-
	047-070-7013 PAYMENT TO SCHOOL	709,658	589,540	606,667	561,994	555,696	558,474
	047-070-4021 OTHER DEBT SERVICE	296,115	176,647	85,188	97,500	130,000	130,000
	047-070-4007 AUDITOR FEES	-	-	-	32,361	34,731	35,599
	047-070-4028 PRINCIPAL	11,980,000	11,830,000	11,430,000	11,430,000	11,020,000	10,620,000
	047-070-4029 INTEREST	350,644	294,928	256,461	256,461	247,262	260,000
	TOTAL EXPENDITURE	13,336,417	12,891,115	12,378,316	12,378,316	12,092,099	11,604,074
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(158,038)	109,988	118,351	(36,316)	(82,859)	12,112
	FUND BALANCE JANUARY 1st	292,960	134,922	146,593	244,910	208,594	125,735
	FUND BALANCE DECEMBER 31st	134,922	244,910	264,944	208,594	125,735	137,848
	CARRYOVER ENCUMBRANCES	31,556	11,749	31,556	11,749	11,749	11,749
	UNENCUMBERED CASH 12/31	103,366	233,161	233,388	196,845	113,986	126,099

2014 Budget Review: 2014 estimated expenditures include \$400,000 in principal reduction on the outstanding notes. In addition, a traffic light is proposed in the Coleman's Crossing area to help with traffic flow.

**2014 BUDGET WORKSHEET
CDBG TIER 1 GRANT**

This Fund is required to be in accordance with Federal grant guidelines that require a separate fund to be used to track grant revenues and expenses.

#248	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	015-040-0456 GRANT REVENUE	-	10,000	-	-	-	
	080-100-0433 DONATIONS	-	-	-	-	-	-
	TOTAL REVENUE	-	10,000	-	-	-	-
EXPENDITURE							
	048-070-7013 GRANT EXPENSES	-	10,000	-	-	-	
	TOTAL EXPENDITURE	-	10,000	-	-	-	-
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-	-	-
	FUND BALANCE JANUARY 1st	-	-	-	-	-	-
	FUND BALANCE DECEMBER 31st	-	-	-	-	-	-
	CARRYOVER ENCUMBRANCES						

2014 Budget Review: No expenditures are projected for 2014.

**2014 BUDGET WORKSHEET
ELJER PARK FUND**

This fund was established to account for the insurance liability associated with Eljer Park.

#259	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	060-080-0421 INTEREST	18	-	15	-	-	-
	TOTAL REVENUES	18	-	15	-	-	-
EXPENDITURE							
	059-050-7001 CAPITAL IMPROVEMENTS	-	-	-	-	-	-
	059-070-4028 PRINCIPAL	-	-	-	-	-	-
	059-070-4029 INTEREST	-	-	-	-	-	-
	TOTAL EXPENDITURES	-	-	-	-	-	-
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	18	-	15	-	-	-
	FUND BALANCE JANUARY 1	31,506	31,524	31,539	31,524	31,524	31,524
	FUND BALANCE DECEMBER 31	31,524	31,524	31,554	31,524	31,524	31,524
	CARRYOVER ENCUMBRANCES	-		-	-	-	-

2014 Budget Review: There are no expenditures projected for 2014.

**2014 BUDGET WORKSHEET
CEMETERY MAINTENANCE FUND**

This Fund was established by the City to provide additional revenues for maintenance of the City owned cemetery. Council passed legislation in 2004 to permit use of the monies accumulated in this fund for Cemetery improvements.

#260	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	040-060-0442 TRANSFER IN	-	-	-	-	-	-
TOTAL REVENUES		-	-	-	-	-	-
EXPENDITURE							
	060-050-7001 CAPITAL IMPROVEMENTS	-	-	-	-	-	-
TOTAL EXPENDITURES		-	-	-	-	-	-
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES		-	-	-	-	-	-
FUND BALANCE JANUARY 1		15,060	15,060	15,060	15,060	15,060	15,060
FUND BALANCE DECEMBER 31		15,060	15,060	15,060	15,060	15,060	15,060
CARRYOVER ENCUMBRANCES							

2014 Budget Review: There are no expenditures projected for 2014.

**2014 BUDGET WORKSHEET
CEMETERY ENDOWMENT FUND**

This Fund is used to account for donations received by the City whose use is restricted to cemetery operations (typically donated for purchase of flowers and decorations to be placed on the grave for one of the main holidays).

#263	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	060-080-0421 INTEREST	8	29	2	2	2	3
	TOTAL REVENUES	8	29	2	2	2	3
EXPENDITURE							
	063-030-2001 MATERIALS & SUPPLIES	210	210	300	300	300	300
	TOTAL EXPENDITURES	210	210	300	300	300	300
	EXCESS(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(202)	(181)	(298)	(298)	(298)	(297)
	FUND BALANCE JANUARY 1	10,654	10,452	10,154	10,271	9,973	9,675
	FUND BALANCE DECEMBER 31	10,452	10,271	9,856	9,973	9,675	9,378
	CARRYOVER ENCUMBRANCES	40	40	40	40	40	40
	UNENCUMBERED CASH 12/31	10,412	10,231	9,816	9,933	9,635	9,338

2014 Budget Review: 2014 estimated expenditures total \$300.

**2014 BUDGET WORKSHEET
INDIGENT DRIVERS LOCAL INTERLOCK FUND**

This Fund was established in accordance with Substitute Senate Bill 17 - OVI Court Costs & Fines and under the guidance of the City of Marysville Municipal Court. The Senate Bill provides for additional costs to be charged on certain OVI court cases. These additional costs are separately assessed by the municipality and the State of Ohio. Monies collected under this statute are to be used for the purchase and installation of an Interlock/immobilization device to prevent usage of a motor vehicle by intoxicated drivers.

#266	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	030-050-0414 FINES AND COSTS	20,311	15,303	20,000	12,000	12,000	12,000
	TOTAL REVENUES	20,311	15,303	20,000	12,000	12,000	12,000
EXPENDITURE							
	066-040-6020 SPECIAL PROJECTS	-	-	-	-	25,000	12,000
	TOTAL EXPENDITURES	-	-	-	-	25,000	12,000
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	20,311	15,303	20,000	12,000	(13,000)	-
	FUND BALANCE JANUARY 1	38,215	58,526	73,526	73,829	85,829	72,829
	FUND BALANCE DECEMBER 31	58,526	73,829	93,526	85,829	72,829	72,829
	CARRYOVER ENCUMBRANCES						

2014 Budget Review: 2014 estimated expenditures total \$25,000.

**2014 BUDGET WORKSHEET
INDIGENT DRIVERS STATE INTERLOCK FUND**

This Fund was established in accordance with Substitute Senate Bill 17 - OVI Court Costs & Fines and under the guidance of the City of Marysville Municipal Court. The Senate Bill provides for additional costs to be charged on certain OVI court cases. These additional costs are separately assessed by the municipality and the State of Ohio. Monies collected under this statute are to be used for the purchase and installation of an Interlock/immobilization device to prevent usage of a motor vehicle by intoxicated drivers.

#267	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	030-050-0414 FINES AND COSTS	27,006	27,943	25,000	19,400	25,000	25,000
	TOTAL REVENUES	27,006	27,943	25,000	19,400	25,000	25,000
EXPENDITURE							
	067-040-6020 SPECIAL PROJECTS	-	-	-	-	25,000	25,000
	TOTAL EXPENDITURES	-	-	-	-	25,000	25,000
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	27,006	27,943	25,000	19,400	-	-
	FUND BALANCE JANUARY 1	45,558	72,564	92,564	100,507	119,907	119,907
	FUND BALANCE DECEMBER 31	72,564	100,507	117,564	119,907	119,907	119,907
	CARRYOVER ENCUMBRANCES						

2014 Budget Review: 2014 estimated expenditures total \$25,000.

**2014 BUDGET WORKSHEET
CHIP GRANT FUND**

This Fund was established in 2010 in accordance with Federal grant guidelines that require a separate fund to be used to track grant revenues and expenses.

#275	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	015-040-0459 GRANT REVENUE	377,079	81,374	-	421,613	-	-
	080-110-0425 CHIP RECAPTURE INCOME	-	-	-	-	-	-
	TOTAL REVENUE	377,079	81,374	-	421,613	-	-
EXPENDITURE							
	075-070-7013 CHIP GRANT EXPENSES	377,538	46,488	-	449,438	-	-
	TOTAL EXPENDITURE	377,538	46,488	-	449,438	-	-
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(459)	34,886	-	(27,825)	-	-
	FUND BALANCE JANUARY 1	(2)	(461)	5,718	34,425	6,601	6,601
	FUND BALANCE DECEMBER 31	(461)	34,425	5,718	6,601	6,601	6,601
	CARRYOVER ENCUMBRANCES						

2014 Budget Review: There are no expenditures projected for 2014.

**2014 BUDGET WORKSHEET
NEIGHBORHOOD STABILIZATION PROGRAM GRANT**

This Fund is required to be in accordance with Federal grant guidelines that require a separate fund to be used to track grant revenues and expenses.

#285	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	015-040-0459 GRANT REVENUE	144,307	13,836	-	-	-	-
	040-060-0434 TRANSFERS IN	-	-	-	-	-	-
	TOTAL REVENUE	144,307	13,836	-	-	-	-
EXPENDITURE							
	085-050-7001 CAPITAL IMPROVEMENTS	157,229	14,229	-	-	-	-
	TOTAL EXPENDITURE	157,229	14,229	-	-	-	-
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(12,922)	(393)	-	-	-	-
	FUND BALANCE JANUARY 1	13,553	631	235	238	238	238
	FUND BALANCE DECEMBER 31	631	238	235	238	238	238
	CARRYOVER ENCUMBRANCES	-	-	-	-	-	-
	UNENCUMBERED CASH 12/31	631	238	235	238	238	238

2014 Budget Review: This project was completed in 2012.

**2014 BUDGET WORKSHEET
DEBT SERVICE FUND**

The Debt Service Fund accounts for the retirement of debt issued by the City. Sources of funding include transfers from the General Fund to repay general obligation debt and the proceeds of special assessments levied against property owners for improvements made by the City which are being repaid by the property owners receiving the services.

#337	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	040-060-0434 TRANSFER IN	1,436,548	1,811,645	2,541,500	2,541,500	2,053,000	2,704,500
	070-090-0411 SIDEWALK ASSESSMENT	20,758	21,731	20,000	20,000	20,000	20,000
	080-100-0432 NOTES AND BONDS	-	2,310,258	5,150,000	5,150,000	5,000,000	4,250,000
	TOTAL REVENUE	1,457,306	4,143,634	7,711,500	7,711,500	7,073,000	6,974,500
EXPENDITURE							
	037-070-4021 OTHER LEGAL	-	22,800	5,000	5,000	5,000	5,000
	037-070-4028 PRINCIPAL	1,520,000	3,330,000	6,925,000	6,925,000	6,305,000	6,190,000
	037-070-4029 INTEREST	291,601	858,418	805,114	805,114	764,732	779,475
	TOTAL EXPENDITURE	1,811,601	4,211,218	7,735,114	7,735,114	7,074,732	6,974,475
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(354,295)	(67,584)	(23,614)	(23,614)	(1,732)	25
	FUND BALANCE JANUARY 1st	447,829	93,534	24,219	25,950	2,336	604
	FUND BALANCE DECEMBER 31st	93,534	25,950	605	2,336	604	629
	CARRYOVER ENCUMBRANCES	-	-	-	-	-	-
	UNENCUMBERED CASH 12/31	93,534	25,950	605	2,336	604	629

2014 Budget Review: Expenditures in 2014 include \$150,000 towards the pay down on the principal of the two BANs that were issued to help finance the MCH and Decker Fire Station.

**2014 BUDGET WORKSHEET
PARKLAND DEVELOPMENT FUND**

This fund was established to account for park impact/capacity fees collected as part of the building fees issued for new developments. Contributions (donations) from residents and civic groups for provision of park improvements are also noted. Expenditures include capital improvements to land provided to the City by developers.

#410	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	020-040-0444 FEES	19,499	1,188	-	51,059	-	-
	040-060-0434 TRANSFER IN	-	-	-	-	10,000	-
	080-100-0420 MISCELLANEOUS	-	689	-	-	-	-
	TOTAL REVENUES	19,499	1,877	-	51,059	10,000	-
EXPENDITURE							
	010-050-7001 CAPITAL IMPROVEMENTS	60,000	30,000	-	-	85,000	-
	TOTAL EXPENDITURES	60,000	30,000	-	-	85,000	-
	EXCESS/(DEFICIENCY) OF REVENUE OVER EXPENDITURES	(40,501)	(28,123)	-	51,059	(75,000)	-
	FUND BALANCE JANUARY 1	93,462	52,961	23,837	24,838	75,897	897
	FUND BALANCE DECEMBER 31	52,961	24,838	23,837	75,897	897	897
	CARRYOVER ENCUMBRANCES	-	-	-	-	-	-
	UNENCUMBERED CASH 12/31	52,961	24,838	23,837	75,897	897	897

2014 Budget Review: \$85,000 in capital expenditures are projected for 2014. Please see the Capital Improvement Section for a list of improvements planned for 2014.

**2014 BUDGET WORKSHEET
COLLINS AVENUE PAVEMENT PROJECT FUND**

This fund was established in 2008 to account for proceeds of an Ohio Public Works Commission Issue II Grant to be used for pavement improvements on Collins Avenue in the City of Marysville

#424	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	015-040-0463 OPWC FUNDS	-		-	-		
	040-060-0434 TRANSFERS IN	-		-	-	-	-
	080-120-0460 ADVANCE IN	-		-	-	-	-
	TOTAL REVENUES	-	-	-	-		-
EXPENDITURE							
	024-050-7001 CAPITAL IMPROVEMENTS	59,560		-	-	-	-
	024-060-4017 TRANSFER OUT	65,548		-	-	-	-
	024-060-4050 ADVANCE OUT	-		-	-	-	-
	TOTAL EXPENDITURES	125,108	-	-	-		-
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(125,108)		-	-	-	-
	FUND BALANCE JANUARY 1	125,108	-	-	-	-	-
	FUND BALANCE DECEMBER 31	-		-	-	-	-
	CARRYOVER ENCUMBRANCES	-	-	-	-	-	-
	UNENCUMBERED CASH 12/31	-	-	-	-	-	-

2014 Budget Review: This project was completed in 2011.

**2014 BUDGET WORKSHEET
CAPITAL IMPROVEMENT FUND**

The Capital Improvement Fund provides a centralized listing of all capital expenditures made from the General Fund. It is funded by a transfer from the General Fund.

#439	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	040-060-0434 TRANSFER IN	240,101	4,142,000	134,500	701,945	865,000	-
	080-100-0420 MISCELLANEOUS	-	-	-	-	72,500	72,500
	080-100-0432 NOTES AND BONDS	16,706,575	3,515,610	-	-	-	-
	TOTAL REVENUE	16,946,676	7,657,610	134,500	701,945	937,500	72,500
EXPENDITURE							
	039-060-4017 TRANSFERS OUT	-	-	-	-	-	-
	039-050-7001 CAPITAL IMPROVEMENTS	101,342	80,861	106,500	146,773	298,950	-
	039-050-7002 CAPITAL OUTLAY	52,702	48,634	28,000	28,000	63,650	-
	039-050-7003 POLICE/FIRE BUILDINGS	1,488,476	11,546,327	-	2,172	-	-
	039-050-7004 MUNICIPAL SERVICE COMPLEX	-	27,231	-	1,048,000	575,000	-
	TOTAL EXPENDITURE	1,642,520	11,703,053	134,500	1,224,945	937,600	-
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	15,304,156	(4,045,443)	-	(523,000)	(100)	72,500
	FUND BALANCE JANUARY 1st	63,301	15,367,457	15,357,317	11,322,014	10,799,014	10,798,914
	FUND BALANCE DECEMBER 31st	15,367,457	11,322,014	15,357,317	10,799,014	10,798,914	10,871,414
	CARRYOVER ENCUMBRANCES	14,708,670	10,960,811	14,708,670	10,798,462	10,798,462	10,798,462
	UNENCUMBERED CASH 12/31	658,787	361,203	648,647	552	452	72,952

2014 Budget Review: 2014 capital expenditures total \$937,600, which includes \$575,000 toward the Central Park/Pavilion. Please see the Capital Improvement Section for a list of capital projects planned for 2014.

**2014 BUDGET WORKSHEET
CITY GATE TIF PROJECT FUND**

This Fund was established to account for proceeds and expenditures of the Tax Increment Financing Agreement for the development of the City Gate Project

#449	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	060-080-0421 INTEREST	-	-	-	-	-	-
	080-100-0132 NOTE PROCEEDS	-	(0)	-	-	-	-
	TOTAL REVENUE	-	(0)	-	-	-	-
EXPENDITURE							
	049-040-4006 CONTRACT SERVICES	-	-	-	-	-	-
	049-060-4017 TRANSFERS	-	50	-	-	-	-
	049-050-7001 CAPITAL IMPROVEMENTS	-	-	-	-	-	-
	TOTAL EXPENDITURE	-	50	-	-	-	-
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(51)	-	-	-	-
	FUND BALANCE JANUARY 1st	51	51	-	0	0	0
	FUND BALANCE DECEMBER 31st	51	0	-	0	0	0
	CARRYOVER ENCUMBRANCES						

2014 Budget Review: No expenditures are estimated for 2014.

**2014 BUDGET WORKSHEET
TOWN RUN RESTORATION FUND**

This fund was established in 2013 to account for grant proceeds to be used for the restoration for the area known as Town Run.

#479	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	015-040-0459 EPA GRANT FUNDS	-	-	-	322,434	-	-
	015-040-0460 CLEAN OHIO GRANT FUNDS	-	-	-	186,785	-	-
	040-060-0434 TRANSFERS IN	-	-	-	-	-	-
	TOTAL REVENUES	-	-	-	509,219	-	-
EXPENDITURE							
	079-050-7001 CAPITAL IMPROVEMENTS	-	-	-	509,219	-	-
	TOTAL EXPENDITURES	-	-	-	509,219	-	-
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-	-	-
	FUND BALANCE JANUARY 1	-	-	-	-	-	-
	FUND BALANCE DECEMBER 31	-	-	-	-	-	-
	CARRYOVER ENCUMBRANCES	-	-	-	-	-	-
	UNENCUMBERED CASH 12/31	-	-	-	-	-	-

2014 Budget Review: This project was completed in 2013.

**2014 BUDGET WORKSHEET
SCOTTLAWN ROAD WIDENING PROJECT FUND**

This fund was established in 2008 to account for proceeds of an Ohio Public Works Commission Issue II Grant to be used for a road widening project on Scottslawn Rd. in the City of Marysville.

#480	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	080-010-0432 OPWC FUNDS	185,000	-	-	-	-	-
	040-060-0434 TRANSFERS IN	-	-	-	-	-	-
	TOTAL REVENUES	185,000	-	-	-	-	-
EXPENDITURE							
	080-050-7001 CAPITAL IMPROVEMENTS	153,233	3,681	-	-	-	-
	TOTAL EXPENDITURES	153,233	3,681	-	-	-	-
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	31,767	(3,681)	-	-	-	-
	FUND BALANCE JANUARY 1	(24,156)	7,611	7,611	3,930	3,930	3,930
	FUND BALANCE DECEMBER 31	7,611	3,930	7,611	3,930	3,930	3,930
	CARRYOVER ENCUMBRANCES	7,611	-	7,611	-	-	-
	UNENCUMBERED CASH 12/31	-	3,930	-	3,930	3,930	3,930

2014 Budget Review: This project was completed in 2011.

**2014 BUDGET WORKSHEET
MILFORD AVENUE IMPROVEMENTS PROJECT FUND**

This fund was established in 2008 to account for proceeds of an Ohio Public Works Commission Issue II Grant to be used for street improvements along Milford Avenue in the City of Marysville.

#481	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	080-010-0432 OPWC FUNDS	178,432	96,568	-	-	-	-
	040-060-0434 TRANSFERS IN	204,889	-	-	-	-	-
	TOTAL REVENUES	383,321	96,568	-	-	-	-
EXPENDITURE							
	081-050-7000 OPWC FUNDS	178,432	96,568	-	-	-	-
	081-050-7001 CAPITAL IMPROVEMENTS	270,718	196	-	-	-	-
	TOTAL EXPENDITURES	449,150	96,764	-	-	-	-
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(65,829)	(196)	-	-	-	-
	FUND BALANCE JANUARY 1	75,000	9,171	9,171	8,975	8,975	8,975
	FUND BALANCE DECEMBER 31	9,171	8,975	9,171	8,975	8,975	8,975
	CARRYOVER ENCUMBRANCES	9,171	-	9,171	-	-	-
	UNENCUMBERED CASH 12/31	-	8,975	-	8,975	8,975	8,975

2014 Budget Review: This project was completed in 2011.

**2014 BUDGET WORKSHEET
CDBG FORMULA GRANT**

This Fund is required to be in accordance with Federal grant guidelines that require a separate fund to be used to track grant revenues and expenses.

#483	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	015-040-0459 GRANT REVENUE	122,000	59,729	54,000	52,945	75,000	-
	040-060-0434 TRANSFERS IN	-	-	-	-	-	-
	TOTAL REVENUE	122,000	59,729	54,000	52,945	75,000	-
EXPENDITURE							
	083-070-7013 GRANT EXPENSES	116,700	61,700	54,000	56,824	75,000	-
	TOTAL EXPENDITURE	116,700	61,700	54,000	56,824	75,000	-
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,300	(1,971)	-	(3,879)	-	-
	FUND BALANCE JANUARY 1	13,710	19,010	15,309	17,039	13,160	13,160
	FUND BALANCE DECEMBER 31	19,010	17,039	15,309	13,160	13,160	13,160
	CARRYOVER ENCUMBRANCES	3,910	-	3,910	-	-	-
	UNENCUMBERED CASH 12/31	15,100	17,039	11,399	13,160	13,160	13,160

2014 Budget Review: The City received \$75,000 in CDBG Formula grant funds to replace sidewalks on E. Sixth Street, E. Ninth Street, S. Oak Street, and Chestnut Street.

**2014 BUDGET WORKSHEET
JOB READINESS SITE GRANT**

This Fund is required to be in accordance with Federal grant guidelines that require a separate funds to be used to track grant revenues and expenses.

#484	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	015-040-0459 GRANT REVENUE	1,213,714	-	425,000	281,976	-	-
	040-060-0434 TRANSFERS IN	-	-	-	-	-	-
	TOTAL REVENUE	1,213,714	-	425,000	281,976	-	-
EXPENDITURE							
	084-050-7001 CAPITAL IMPROVEMENTS	208	-	425,000	281,976	-	-
	TOTAL EXPENDITURE	208	-	425,000	281,976	-	-
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,213,506	-	-	-	-	-
	FUND BALANCE JANUARY 1	(1,050,260)	163,246	163,246	163,246	163,246	163,246
	FUND BALANCE DECEMBER 31	163,246	163,246	163,246	163,246	163,246	163,246
	CARRYOVER ENCUMBRANCES	-	-	-	-	-	-
	UNENCUMBERED CASH 12/31	163,246	163,246	163,246	163,246	163,246	163,246

2014 Budget Review: This project was completed in 2013.

**2014 BUDGET WORKSHEET
MAPLE STREET BRIDGE REHABILITATION FUND**

This Fund is required to be in accordance with Federal grant guidelines that require a separate fund to be used to grant revenues and expenses.

#486	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET
REVENUE						
	015-040-0459 GRANT REVENUE	-	324,561	-	89,125	-
	040-060-0434 TRANSFERS IN	-	140,000	-	-	-
	TOTAL REVENUE	-	464,561	-	89,125	-
EXPENDITURE						
	086-040-6001 TECHNICAL SERVICES	-	26,724	-	-	-
	086-050-7000 GRANT FUNDS	-	324,561	-	89,125	-
	086-050-7001 CAPITAL IMPROVEMENTS	-	1,945	-	-	-
	TOTAL EXPENDITURE	-	353,230	-	89,125	-
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	111,331	-	-	-
	FUND BALANCE JANUARY 1	-	-	-	111,331	111,331
	FUND BALANCE DECEMBER 31	-	111,331	-	111,331	111,331
	CARRYOVER ENCUMBRANCES	-	111,331	-	111,331	111,331
	UNENCUMBERED CASH 12/31	-	-	-	-	-

2014 Budget Review: This project was completed in 2013.

**2014 BUDGET WORKSHEET
COUNTY HOME ROAD IMPROVEMENT FUND**

This Fund is required to be in accordance with Federal grant guidelines that require a separate fund to be used to track grant revenues and expenses.

#487	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	015-040-0459 OPWC GRANT FUNDS	-	478,977	-	147,715	-	-
	040-060-0434 TRANSFERS IN	-	650,000	-	-	-	-
	TOTAL REVENUE	-	1,128,977	-	147,715	-	-
EXPENDITURE							
	087-050-7000 OPWC GRANT FUNDS	-	478,977	-	147,715	-	-
	087-050-7001 CAPITAL IMPROVEMENTS	-	487,823	-	-	-	-
	TOTAL EXPENDITURE	-	966,800	-	147,715	-	-
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	162,177	-	-	-	-
	FUND BALANCE JANUARY 1	-	-	-	162,177	162,177	162,177
	FUND BALANCE DECEMBER 31	-	162,177	-	162,177	162,177	162,177
	CARRYOVER ENCUMBRANCES	-	162,177	-	162,177	162,177	162,177
	UNENCUMBERED CASH 12/31	-	-	-	-	-	-

2013 Budget Review: This project was completed in 2013.

**2014 BUDGET WORKSHEET
PEDESTRIAN BRIDGE FUND**

This Fund is required to be in accordance with Federal grant guidelines that require a separate fund to be used to track grant revenues and expenses.

#488	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	015-040-0459 GRANT REVENUE	-	-	-	-	1,296,000	-
	040-060-0434 TRANSFERS IN	-	100,000	-	-	370,000	-
	TOTAL REVENUE	-	100,000	-	-	1,666,000	-
EXPENDITURE							
	088-040-6001 TECHNICAL SERVICES	-	-	-	-	-	-
	088-050-7000 GRANT EXPENSES	-	-	-	-	1,296,000	-
	088-050-7001 CAPITAL IMPROVEMENTS	-	-	-	-	370,000	-
	TOTAL EXPENDITURE	-	-	-	-	1,666,000	-
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	100,000	-	-	-	-
	FUND BALANCE JANUARY 1	-	-	-	100,000	100,000	100,000
	FUND BALANCE DECEMBER 31	-	100,000	-	100,000	100,000	100,000
	CARRYOVER ENCUMBRANCES	-	100,000	-	100,000	100,000	100,000
	UNENCUMBERED CASH 12/31	-	-	-	-	-	-

2014 Budget Review: The City received \$1,296,000 in grant funds from ODOT to construct a Pedestrian Bridge over US 33. The City's contribution is \$370,000. This bridge will connect Mill Valley subdivision to Marysville High School.

**2014 BUDGET WORKSHEET
SAFE ROUTES TO SCHOOL GRANT FUND**

This Fund is required to be in accordance with Federal grant guidelines that require a separate fund to be used to track grant revenues and expenses.

#489	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	015-040-0459 GRANT REVENUE	-	240,168	-	3,791	168,500	-
	040-060-0434 TRANSFERS IN	-	3,000	-	-	-	-
	TOTAL REVENUE	-	243,168	-	3,791	168,500	-
EXPENDITURE							
	089-040-6001 TECHNICAL SERVICES	-	-	-	-	-	-
	089-050-7000 GRANT FUNDS	-	240,168	-	3,791	168,500	-
	089-050-7001 CAPITAL IMPROVEMENTS	-	2,007	-	-	-	-
	TOTAL EXPENDITURE	-	242,175	-	3,791	168,500	-
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	993	-	-	-	-
	FUND BALANCE JANUARY 1	-	-	-	993	993	993
	FUND BALANCE DECEMBER 31	-	993	-	993	993	993
	CARRYOVER ENCUMBRANCES	-	493	-	493	493	493
	UNENCUMBERED CASH 12/31	-	500	-	500	500	500

2014 Budget Review: The City was awarded \$168,500 in Safe Routes to School grant funds to replace sidewalks along Fifth Street.

**2014 BUDGET WORKSHEET
SANITATION FUND**

This Fund is an Enterprise Fund established by the City to account for the costs of providing refuse services. The main source of revenue for this fund are the monthly fees charged to residents of the City for pick-up of refuse. Disposal of this refuse is also the main operating cost associated with this fund. Additionally the City includes the salary and benefit costs associated with pick-up and disposal of lawn waste and debris.

#505	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	070-090-0411 ASSESSMENTS	14,404	17,021	5,500	5,500	5,500	6,000
	070-090-0422 SERVICE CHARGES	1,340,942	1,360,881	1,337,220	1,337,220	1,337,220	1,377,337
	080-100-0420 MISCELLANEOUS	-	-	-	-	-	-
	TOTAL REVENUES	1,355,346	1,377,902	1,342,720	1,342,720	1,342,720	1,383,337
EXPENDITURE							
	005-010-1014 SUPERINTENDENT	21,897	18,308	18,314	18,314	18,517	18,702
	005-010-1020 TEMPORARY EMPLOYEES	15,665	10,592	20,300	20,300	24,780	15,100
	005-010-1029 EMPLOYEES	103,901	109,330	111,607	111,607	114,733	115,880
	005-010-1071 UTILITY CLERKS	-	5,884	5,992	6,992	6,035	6,095
	005-020-1050 OVERTIME	259	2,257	7,000	7,000	8,000	8,000
	005-020-1051 PERS	21,474	23,488	38,000	38,000	38,605	36,648
	005-020-1052 HOSPITALIZATION/MED INS	37,470	38,531	46,808	46,808	53,829	59,212
	005-020-1053 SICK LEAVE BUYOUT	168	4,922	2,620	2,620	2,678	2,705
	005-020-1054 LONGEVITY	1,993	1,990	1,998	1,998	1,932	2,100
	005-020-1055 VACATION BUYOUT	-	4,510	-	-	-	-
	005-020-1057 MEDICARE	1,360	1,318	2,500	2,500	2,488	2,444
	005-020-1058 WORKERS COMPENSATION	1,585	2,729	4,300	1,300	3,450	3,485
	005-020-1059 UNIFORM ALLOWANCE	403	200	800	800	800	800
	TOTAL PERSONAL SERVICES	206,175	224,059	260,239	258,239	275,847	271,171
	005-030-2001 MATERIALS & SUPPLIES	7,677	9,104	18,000	18,000	19,500	19,890
	005-030-2002 FUEL & LUBRICANTS	27,984	25,903	32,000	32,000	36,000	36,720
	005-030-2011 BILLING SUPPLIES	18,183	21,048	19,000	21,000	23,000	23,460
	TOTAL MATERIALS & SUPPLIES	53,844	56,055	69,000	71,000	78,500	80,070
	005-040-4025 FINANCE SERVICES	20,652	19,623	19,987	19,987	27,253	27,620
	005-040-4031 HR SERVICES	5,161	4,258	5,382	5,382	5,344	4,874
	005-040-4032 IT SERVICES	4,650	16,794	19,844	19,844	23,823	27,278
	005-040-6001 TECHNICAL SERVICES	7,783	9,328	19,000	19,000	20,000	20,400
	005-040-6012 CONTRACT SERVICES	966,657	939,040	951,966	951,966	955,000	969,325
	005-040-3001 UTILITIES	6,895	5,651	13,500	13,500	6,000	6,120
	TOTAL CONTRACT SERVICES	1,011,798	994,694	1,029,679	1,029,679	1,037,420	1,055,617

**2014 BUDGET WORKSHEET
SANITATION FUND**

This Fund is an Enterprise Fund established by the City to account for the costs of providing refuse services. The main source of revenue for this fund are the monthly fees charged to residents of the City for pick-up of refuse. Disposal of this refuse is also the main operating cost associated with this fund. Additionally the City includes the salary and benefit costs associated with pick-up and disposal of lawn waste and debris.

#505	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
	005-070-4001 DUES, CONF, & TRAINING	100	1,183	1,000	1,000	1,000	1,020
	005-070-5000 EQUIPMENT MAINTENANCE	7,433	17,414	24,000	24,000	24,000	24,480
	005-070-5001 BUILDING MAINTENANCE	3,140	1,010	5,000	5,000	5,000	5,100
	005-070-5002 VEHICLE MAINTENANCE	4,127	17,134	22,000	22,000	22,000	22,440
	005-070-5004 OSHA SAFETY	1,029	2,087	4,000	4,000	4,000	4,080
	TOTAL OTHER EXPENSES	15,829	38,828	56,000	56,000	56,000	57,120
	005-050-7001 CAPITAL IMPROVEMENTS	77,261	8,100	13,500	13,500	66,000	-
	005-050-7002 CAPITAL OUTLAY	2,848	1,325	5,000	5,000	5,000	-
	TOTAL CAPITAL IMPROVEMENTS	80,109	9,425	18,500	18,500	71,000	-
	TOTAL EXPENDITURES	1,367,755	1,323,061	1,433,418	1,433,418	1,518,767	1,463,978
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(12,409)	54,841	(90,698)	(90,698)	(176,047)	(80,642)
	FUND BALANCE JANUARY 1	544,157	531,748	486,600	586,589	495,891	319,843
	FUND BALANCE DECEMBER 31	531,748	586,589	395,902	495,891	319,843	239,202
	CARRYOVER ENCUMBRANCES	221,467	195,178	221,467	195,178	195,178	195,178
	UNENCUMBERED CASH 12/31	310,281	391,411	174,435	300,713	124,665	44,024

2014 Budget Review: 2014 Budget increases \$85,349 from the 2013 Budget mainly due to capital costs. Please see the Capital Improvement Section for a list of projects planned for 2014.

**2014 BUDGET WORKSHEET
WASTEWATER FUND FEDERAL STIMULUS PROJECT FUND - "MISSING LINK" PROJECT**

This fund was established in 2010 to receive the proceeds of a federal stimulus project grant for which the proceeds and expenditures of the grant are required to be set aside in a separate fund.

#533	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	040-060-0442 TRANSFERS IN	-	-	-	-	-	-
	015-040-0459 ARMY CORPS GRANT	-	-	-	-	-	-
	TOTAL REVENUE	-	-	-	-	-	-
EXPENDITURE							
	033-040-6001 TECHNICAL SERVICES	-	-	-	-	-	-
	033-050-7001 CAPITAL IMPROVEMENTS	-	-	-	-	-	-
	033-050-7002 CAPITAL OUTLAY	-	-	-	-	-	-
	033-060-4017 TRANSFERS	637,935	-	-	-	-	-
	TOTAL EXPENDITURES	637,935	-	-	-	-	-
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(637,935)	-	-	-	-	-
	FUND BALANCE JANUARY 1st	637,935	(0)	-	(0)	(0)	(0)
	FUND BALANCE DECEMBER 31st	(0)	(0)	-	(0)	(0)	(0)
	CARRYOVER ENCUMBRANCES						

2014 Budget Review: This project was completed in 2011.

**2014 BUDGET WORKSHEET
INCREMENTAL WASTEWATER CAPACITY FEE FUND**

This fund was established in 2003 to receive the proceeds of an incremental increase in the user capacity fee. This increase was set aside to fund future improvements to the wastewater system infrastructure.

#534	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	020-040-0439 CAPACITY FEES	235,116	305,724	281,600	281,600	281,600	350,000
	080-100-0420 MISCELLANEOUS	-	20,000	-	-	-	-
	080-100-0432 PROCEEDS OF NOTES	-	-	-	-	-	-
	TOTAL REVENUE	235,116	325,724	281,600	281,600	281,600	350,000
EXPENDITURE							
	034-050-7001 CAPITAL IMPROVEMENTS	1,054,014	54,406	-	-	-	-
	034-060-4017 TRANSFERS	1,300,000	1,200,000	600,000	600,000	-	-
	TOTAL EXPENDITURES	2,354,014	1,254,406	600,000	600,000	-	-
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,118,898)	(928,682)	(318,400)	(318,400)	281,600	350,000
	FUND BALANCE JANUARY 1st	3,568,295	1,449,397	530,997	520,715	202,315	483,915
	FUND BALANCE DECEMBER 31st	1,449,397	520,715	212,597	202,315	483,915	833,915
	CARRYOVER ENCUMBRANCES	195,986	-	195,986	-	-	-
	UNENCUMBERED CASH 12/31	1,253,411	520,715	16,611	202,315	483,915	833,915

2014 Budget Review: No expenditures are projected for 2014.

**2014 BUDGET WORKSHEET
SEWER OPERATING FUND**

This fund receives all operating revenues and pays operating expenses for the Sewer Utility. Also, beginning in 2001 City Council approved a monthly transfer of up to \$45,000 to the Sewer Replacement and Improvement Fund (Fund 536) to account for the capital improvement costs for this utility.

#535	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
010-010-0412	TIF PROPERTY TAX REVENUE	1,101,519	1,199,576	1,100,000	1,100,000	1,200,000	1,200,000
040-060-0434	TRANSFER	1,937,935	1,200,000	600,000	600,000	-	-
070-090-0416	RENT	2,498	2,165	2,500	2,500	2,500	2,500
070-090-0420	8% INSPECTION FEE	15,523	7,350	5,000	5,000	5,000	5,100
070-090-0422	SERVICE CHARGES	7,554,767	8,366,135	8,568,632	8,568,632	9,528,160	10,585,694
060-080-0421	INTEREST	28,929	18,242	15,000	15,000	15,000	15,000
070-100-0411	ASSESSMENTS	15,250	12,162	15,000	15,000	15,000	15,000
080-100-0420	MISCELLANEOUS	65,743	11,225	50,000	50,000	50,000	50,000
080-100-0422	COUNTY TAP IN FEES	411,714	547,541	350,000	350,000	350,000	350,000
070-100-0423	COUNTY INSPECTION FEES	317,238	56,682	8,100	8,100	8,100	8,262
080-100-0459	SALE OF ASSETS	27,843	15,068	-	-	-	-
080-100-0432	NOTES AND BONDS	26,522,318	26,651,619	26,453,900	26,453,900	25,975,000	25,735,000
TOTAL REVENUES		38,001,276	38,087,765	37,168,132	37,168,132	37,148,760	37,966,556
EXPENDITURE							
035-010-1014	SUPERINTENDENT	74,508	76,098	77,524	77,524	78,294	79,077
035-010-1020	PART-TIME EMPLOYEES	18,266	4,686	8,000	8,000	16,000	16,000
035-010-1021	BOARD MEMBERS	-	-	400	400	400	400
035-010-1034	ADMINISTRATIVE ASST.	-	18,765	20,020	14,040	-	-
035-010-1072	DIRECTOR OF PS	45,349	30,889	31,425	31,425	28,616	28,902
035-010-1043	LOCATE STAFF (1/3)	13,168	13,801	14,456	14,456	14,602	14,748
035-010-1040	PLANT MAINT. WORKERS	45,739	46,685	96,137	66,137	97,100	98,071
035-010-1041	PLANT OPERATORS	329,667	337,264	345,454	328,454	375,379	379,133
035-010-1042	SEWER MAINT WORKERS	312,787	321,141	279,981	328,881	283,744	286,581
035-010-1023	ASST ENGINEER	21,642	22,400	22,057	23,237	23,124	23,355
035-010-1071	UTILITY CLERKS	-	53,933	54,700	63,350	55,677	56,234
035-020-1050	OVERTIME	13,276	10,581	15,000	15,000	15,000	15,000
035-020-1051	PERS	199,401	221,921	228,000	213,000	235,000	234,043
035-020-1052	HOSPITALIZATION/MED. INS	277,049	266,125	308,571	288,571	354,857	390,342
035-020-1053	SICK LEAVE BUYOUT	10,757	10,590	17,703	17,703	16,711	16,878
035-020-1054	LONGEVITY	10,894	11,395	12,520	12,520	11,852	12,845
035-020-1055	VACATION BUYOUT	-	685	-	5,988	-	-
035-020-1057	MEDICARE	10,015	10,412	15,000	15,000	15,500	14,889
035-020-1058	WORKERS COMPENSATION	18,715	22,822	25,250	7,750	20,740	20,947
035-020-1063	HOLIDAY PAY	12,754	12,259	19,304	19,304	19,219	19,411
035-020-1059	CLOTHING ALLOWANCE	9,173	9,351	11,000	11,000	11,000	11,000
TOTAL PERSONAL SERVICES		1,423,161	1,501,803	1,602,502	1,561,740	1,672,615	1,717,857

**2014 BUDGET WORKSHEET
SEWER OPERATING FUND**

This fund receives all operating revenues and pays operating expenses for the Sewer Utility. Also, beginning in 2001 City Council approved a monthly transfer of up to \$45,000 to the Sewer Replacement and Improvement Fund (Fund 536) to account for the capital improvement costs for this utility.

#535	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
035-030-2001	MATERIALS & SUPPLIES	42,457	43,970	50,000	50,000	50,000	51,000
035-030-2002	FUELS & LUBRICANTS	41,335	39,525	45,000	45,000	45,000	45,900
035-030-2009	OPERATION CHEMICALS	306,753	382,104	425,000	401,249	425,000	433,500
035-030-2010	SLUDGE CHEMICALS	50,000	51,413	52,000	52,000	57,500	58,650
035-030-2011	BILLING SUPPLIES	18,117	20,607	18,000	18,000	18,000	18,360
035-030-2013	COLLECTION SYS. MATERIALS	50,630	41,592	50,000	50,000	50,000	50,000
TOTAL MATERIALS & SUPPLIES		509,294	579,211	640,000	616,249	645,500	657,410
035-040-4025	FINANCE SERVICES	103,258	98,116	-	-	98,518	138,100
035-040-4026	ENGINEERING SERVICES	88,877	75,793	-	-	59,370	72,951
035-040-4031	HR SERVICES	17,203	14,195	-	-	12,880	16,246
035-040-4032	IT SERVICES	21,388	77,252	-	-	79,232	125,480
035-040-6001	TECHNICAL SERVICES	68,720	87,790	80,000	80,000	85,000	86,700
035-040-6006	INSURANCE & TAXES	80,901	90,580	90,000	90,000	110,000	112,200
035-040-6016	SLUDGE REMOVAL	130,759	142,649	145,000	145,000	170,000	170,000
035-040-6017	INSPECTION FEES	83,821	30,761	-	-	-	-
035-040-3001	UTILITIES	855,310	860,370	855,000	800,140	905,000	923,100
TOTAL CONTRACT SERVICES		1,450,239	1,477,506	1,170,000	1,115,140	1,520,000	1,644,777
035-070-4001	DUES, CONF. & TRAINING	4,254	4,177	5,000	5,000	5,000	5,100
035-070-4002	BANK FEES	-	-	20,000	86,000	20,000	20,000
035-070-4006	MISCELLANEOUS	762	629	500	500	500	510
035-070-4020	PERMITS AND FEES	13,692	7,596	10,000	10,000	10,000	10,200
035-070-4021	OTHER DEBT SERVICE/LEGAL	1,300	(3,708)	5,000	5,000	5,000	5,100
035-070-4028	PRINCIPAL	27,495,665	27,752,140	28,201,177	28,201,177	27,686,110	27,415,000
035-070-4029	INTEREST	6,280,423	6,059,876	5,923,477	5,923,477	5,846,277	5,826,383
035-070-5000	EQUIPMENT MAINTENANCE	58,711	62,857	60,000	60,000	70,000	71,400
035-070-5001	BUILDING MAINTENANCE	3,720	4,863	4,500	4,500	4,500	4,590
035-070-5002	VEHICLE MAINTENANCE	5,341	8,505	6,000	6,000	9,000	9,180
035-070-5004	OSHA SAFETY EXPENSES	7,312	2,775	7,500	7,500	6,500	6,630
035-070-7013	TIF PAYMENT TO SCHOOL	338,479	406,615	373,010	426,383	406,920	406,920
TOTAL OTHER EXPENSES		34,209,659	34,306,325	34,616,164	34,735,537	34,069,807	33,781,013
035-060-4017	TRANSFERS	-	-	-	-	-	-
TOTAL OTHER FINANCING USES		-	-	-	-	-	-
TOTAL EXPENDITURES		37,592,352	37,864,845	38,028,666	38,028,666	37,908,122	37,801,057
EXCESS/(DEFICIENCY) OF REVENUES OVER OVER EXPENDITURES		408,924	222,920	(860,534)	(860,534)	(759,362)	165,499
FUND BALANCE JANUARY 1st		1,854,577	2,263,502	1,705,897	2,486,422	1,625,888	866,526
FUND BALANCE DECEMBER 31st		2,263,502	2,486,422	845,363	1,625,888	866,526	1,032,024
CARRYOVER ENCUMBRANCES		362,898	222,154	362,898	222,154	222,154	222,154
UNENCUMBERED CASH 12/31		1,900,604	2,264,268	482,465	1,403,734	644,372	809,870

2014 Budget Review: 2014 expenditures total \$37,908,122, which is \$120,544 less than 2013. In 2013, Administration recommended waiving the General Fund chargebacks in order to lessen the rate increase. The General Fund chargebacks are projected for 2014; however, the amount has been limited to \$250,000 so that additional funds are available to pay towards the outstanding notes.

**2014 BUDGET WORKSHEET
SEWER REPLACEMENT AND IMPROVEMENT FUND**

This Fund was established by Council in 2001 to receive the proceeds of capacity (impact) fees assessed on new development. Council also approved a monthly transfer of up to \$45,000 from the sewer operating fund to provide a source of revenue from which to make capital improvements to the wastewater treatment plant and collection system.

#536	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	020-040-0439 CAPACITY FEES	126,446	154,707	257,500	218,000	257,500	263,680
	080-100-0420 MISCELLANEOUS	75,031	-	-	-	-	-
	080-100-0432 PROCEEDS OF NOTES	-	-	-	-	-	-
	TOTAL REVENUE	201,477	154,707	257,500	218,000	257,500	263,680
EXPENDITURE							
	036-040-6001 TECHNICAL SERVICES	150,443	101,192	250,000	250,000	150,000	200,000
	036-050-7001 CAPITAL IMPROVEMENTS	190,577	556,115	432,750	432,750	820,000	-
	036-050-7002 CAPITAL OUTLAY	23,169	29,146	94,000	94,000	62,000	-
	036-060-4017 TRANSFERS OUT	-	-	-	-	-	-
	TOTAL EXPENDITURES	364,189	686,453	776,750	776,750	1,032,000	200,000
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(162,713)	(531,746)	(519,250)	(558,750)	(774,500)	63,680
	FUND BALANCE JANUARY 1st	2,835,229	2,672,516	2,108,516	2,140,770	1,582,020	807,520
	FUND BALANCE DECEMBER 31st	2,672,516	2,140,770	1,589,266	1,582,020	807,520	871,200
	CARRYOVER ENCUMBRANCES	484,696	96,322	484,696	96,322	96,322	96,322
	UNENCUMBERED CASH 12/31	2,187,820	2,044,448	1,104,570	1,485,698	711,198	774,878

2014 Budget Review: 2014 expenditures total \$1,032,000. Please see the Capital Improvement Section for a list of improvements planned for 2014.

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**2014 BUDGET WORKSHEET
WATER REVENUE FUND**

This fund receives all operating revenues and pays operating expenses for the Water Utility. In addition, City Council has approved a monthly transfer of up to \$45,000 to the Water Replacement and Improvement Fund (Fund 551) to centralize the capital improvement costs for this utility.

#550	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
040-060-0434	TRANSFERS IN	97,793	2,628,871	-	-	-	-
040-040-0418	TENANT UTILITY DEPOSIT	16,650	45,375	10,000	10,000	10,000	10,000
060-080-0421	INTEREST	15,723	50,145	7,500	7,500	7,500	7,650
070-090-0411	ASSESSMENTS	15,710	14,474	30,000	30,000	30,000	30,000
070-090-0420	PERMITS & INSPECTION FEES	10,225	7,107	10,000	10,000	10,000	20,000
070-090-0423	COUNTY INSPECTION FEES	12,208	145,349	20,000	20,000	20,000	20,000
070-090-0422	SERVICE CHARGES	6,463,315	6,148,215	6,117,052	6,117,052	6,117,052	6,239,393
080-100-0420	MISCELLANEOUS	20,972	58,047	35,000	35,000	35,000	35,000
080-100-0422	COUNTY TAP FEES	326,904	402,229	50,000	50,000	50,000	75,000
080-100-0432	NOTES AND BONDS	1,710,221	-	-	-	-	-
080-100-0459	SALE OF ASSETS	4,920	2,710	-	-	-	-
TOTAL REVENUE		8,694,641	9,502,522	6,279,552	6,279,552	6,279,552	6,437,043
EXPENDITURE							
050-010-1014	SUPERINTENDENT	73,000	75,010	75,954	76,454	77,719	78,496
050-010-1072	DIRECTOR OF PUBLIC SERVICE	45,349	30,889	31,425	31,425	28,617	28,903
050-010-1020	PART-TIME EMPLOYEES	8,251	9,568	20,000	20,000	20,000	20,000
050-010-1023	ASST ENGINEER	42,012	43,483	44,180	45,110	44,887	45,336
050-010-1048	FILTER PLANT OPERATORS	325,511	311,772	335,418	335,418	337,640	341,016
050-010-1068	UTILITY MAINTENANCE	218,488	226,895	231,503	231,503	233,818	236,156
050-010-1069	UTILITY SERVICEMAN	88,764	90,444	92,290	92,290	93,216	94,148
050-010-1070	MAINTENANCE FOREMAN	52,709	47,970	50,108	50,633	50,903	51,412
050-010-1071	UTILITY CLERKS	-	53,933	54,700	63,350	55,677	56,234
050-010-1043	LOCATE STAFF	13,166	13,801	14,456	14,456	14,602	14,748
050-020-1050	OVERTIME	16,917	17,365	17,500	17,500	17,500	17,500
050-020-1051	PERS	202,224	212,776	230,000	230,000	232,407	230,705
050-020-1052	HOSPITALIZATION/MED. INS	274,499	248,002	328,813	298,813	345,000	379,500
050-020-1053	SICKLEAVE BUYOUT	6,685	17,855	17,130	17,130	16,945	17,114
050-020-1054	LONGEVITY	10,594	11,099	11,681	11,681	11,848	12,607
050-020-1055	VACATION BUYOUT	-	15,170	-	1,746	-	-
050-020-1057	MEDICARE	10,420	11,250	15,000	15,000	14,978	13,883
050-020-1058	WORKERS COMPENSATION	18,600	22,196	25,800	7,800	19,975	20,175
050-020-1059	CLOTHING ALLOWANCE	2,652	2,240	4,000	4,000	4,000	4,000
050-020-1063	HOLIDAY PAY	9,991	10,297	18,999	18,999	19,052	19,243
TOTAL PERSONAL SERVICES		1,419,832	1,472,015	1,618,957	1,583,308	1,638,784	1,681,176
050-030-2001	MATERIALS & SUPPLIES	85,266	99,228	150,000	150,000	120,000	120,000
050-030-2002	FUELS & LUBRICANTS	45,443	45,815	60,000	60,000	60,000	61,200
050-030-2009	WATER TREAT CHEMICALS	351,954	491,846	550,000	550,000	550,000	561,000
050-030-2010	DISTRIBUTION MAINTENANCE	58,121	35,587	100,500	100,500	80,000	81,600
050-030-2011	BILLING SUPPLIES	18,117	22,378	24,200	24,200	24,200	24,684
TOTAL MATERIALS & SUPPLIES		558,901	694,854	884,700	884,700	834,200	848,484

**2014 BUDGET WORKSHEET
WATER REVENUE FUND**

This fund receives all operating revenues and pays operating expenses for the Water Utility. In addition, City Council has approved a monthly transfer of up to \$45,000 to the Water Replacement and Improvement Fund (Fund 551) to centralize the capital improvement costs for this utility.

#550	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
050-040-4025	FINANCE SERVICES	103,258	98,116	101,060	101,060	136,263	138,100
050-040-4026	ENGINEERING SERVICES	88,877	75,793	78,067	78,067	82,115	72,951
050-040-4030	MOC SERVICES	47,181	50,606	66,284	66,284	50,902	54,001
050-040-4031	HR SERVICES	17,203	14,195	15,932	15,932	17,814	16,246
050-040-4032	IT SERVICES	21,388	77,252	79,570	79,570	109,587	125,480
050-040-4033	STREET DEPT SERVICES	100,000	25,000	25,000	25,000	25,000	25,000
050-040-6001	TECHNICAL SERVICES	94,146	120,035	164,654	164,654	112,100	120,000
050-040-6006	INSURANCE & TAXES	45,901	74,580	66,950	66,950	70,000	71,400
050-040-6017	COUNTY INSPECTION SERVICES	-	9,950	15,000	15,000	15,000	15,300
050-040-6016	SLUDGE REMOVAL	-	199,700	-	-	-	300,000
050-040-3001	UTILITIES	183,971	157,801	235,400	205,049	242,000	246,840
TOTAL CONTRACT SERVICES		701,925	903,028	847,917	817,566	860,781	1,185,318
050-070-4001	DUES, CONF. & TRAINING	4,945	2,021	7,000	7,000	7,000	7,140
050-070-4002	BANK FEES	-	-	20,000	88,000	20,000	20,000
050-070-4020	PERMITS AND FEES	11,098	11,943	15,000	15,000	15,000	15,300
050-070-4021	DEBT/LEGAL	2,100	2,950	15,000	15,000	15,000	15,300
050-070-4028	PRINCIPAL	2,688,713	10,134,703	340,718	340,718	169,568	189,568
050-070-4029	INTEREST	1,521,687	1,273,177	976,594	976,594	965,019	959,769
050-070-5000	EQUIPMENT MAINTENANCE	36,950	29,209	75,000	75,000	75,000	76,500
050-070-5001	BUILDING MAINTENANCE	1,364	4,385	10,000	10,000	10,000	10,200
050-070-5002	VEHICLE MAINTENANCE	5,022	6,065	10,000	10,000	10,000	10,200
050-070-5004	OSHA SAFETY EXPENSE	4,210	3,737	7,500	7,500	7,500	7,650
TOTAL OTHER EXPENSES		4,276,089	11,468,190	1,476,812	1,542,812	1,294,087	1,311,627
050-060-4017	TRANSFERS	540,000	-	540,000	540,000	540,000	540,000
TOTAL OTHER FINANCING USES		540,000	-	540,000	540,000	540,000	540,000
TOTAL EXPENDITURES		7,496,747	14,538,087	5,368,386	5,368,386	5,167,851	5,566,606
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES		1,197,894	(5,035,565)	911,166	911,166	1,111,701	870,437
FUND BALANCE JANUARY 1st		7,862,306	9,060,200	2,673,547	4,024,635	4,935,801	6,047,502
FUND BALANCE DECEMBER 31st		9,060,200	4,024,635	3,584,713	4,935,801	6,047,502	6,917,939
CARRYOVER ENCUMBRANCES		270,672	293,188	270,672	293,188	293,188	293,188
UNENCUMBERED CASH 12/31		8,789,528	3,731,447	3,314,041	4,642,613	5,754,314	6,624,751

2014 Budget Review: 2014 Budget decreases \$200,535 from the 2013 Budget. The Administration performed a thorough review of the expenditures to determine where reductions could occur.

**2014 BUDGET WORKSHEET
WATER REPLACEMENT AND IMPROVEMENT FUND**

This fund was established in accordance with the 1993 debt agreements. It is to be funded by a monthly transfer of up to \$10,000 from the water operating fund. The indenture also permits deposits in excess of the required amount to the Replacement and Improvement Fund. Allowable uses of this fund are transfer to the Bond Fund for repayment of debt or for replacement of obsolete or worn-out equipment or to make improvements to this utility.

#551	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	040-060-0442 TRANSFERS IN	540,000	-	540,000	540,000	540,000	540,000
	080-100-0420 CAPACITY FEES	157,001	179,406	150,000	240,000	200,000	200,000
	080-100-0432 NOTES AND BONDS	-	-	-	-	-	-
	TOTAL REVENUE	697,001	179,406	690,000	780,000	740,000	740,000
EXPENDITURE							
	051-040-6001 TECHNICAL SERVICES	70,130	33,579	115,000	115,000	75,000	76,500
	TOTAL CONTRACT SERVICES	70,130	33,579	115,000	115,000	75,000	76,500
	051-060-4017 TRANSFERS OUT	-	2,628,870	-	-	-	-
	051-050-7001 CAPITAL IMPROVEMENTS	418,398	41,282	1,220,750	1,020,750	1,437,000	-
	051-050-7002 CAPITAL OUTLAY	14,114	-	91,500	91,500	78,500	-
	TOTAL CAPITAL IMPROVEMENTS	432,512	2,670,152	1,312,250	1,112,250	1,515,500	-
	TOTAL EXPENDITURE	502,642	2,703,731	1,427,250	1,227,250	1,590,500	76,500
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	194,359	(2,524,325)	(737,250)	(447,250)	(850,500)	663,500
	FUND BALANCE JANUARY 1	3,776,717	3,971,076	1,367,252	1,446,751	999,501	149,001
	FUND BALANCE DECEMBER 31	3,971,076	1,446,751	630,002	999,501	149,001	812,501
	CARRYOVER ENCUMBRANCES	137,411	38,379	137,411	38,379	38,379	38,379
	UNENCUMBERED CASH 12/31	3,833,665	1,408,372	492,591	961,122	110,622	774,122

2014 Budget Review: 2014 expenditures total \$1,590,500. Please see the Capital Improvement Section for a list of improvements planned for 2014.

**2014 BUDGET WORKSHEET
INCREMENTAL WATER CAPACITY FEE FUND**

This fund was established in 2003 to receive the proceeds of an incremental increase in the user capacity fee. This increase was set aside to fund future improvements to the water system infrastructure.

#553	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	080-100-0420 CAPACITY FEES	147,717	180,898	125,000	125,000	125,000	125,000
	TOTAL REVENUE	147,717	180,898	125,000	125,000	125,000	125,000
EXPENDITURE							
	050-040-6001 TECHNICAL SERVICES	573,073	194,681	250,000	250,000	250,000	25,000
	TOTAL CONTRACT SERVICES	573,073	194,681	250,000	250,000	250,000	25,000
	050-050-7001 CAPITAL IMPROVEMENTS	28,110	1,636,936	-	-	-	-
	050-050-7002 CAPITAL OUTLAY	-	19,450	-	-	-	-
	TOTAL CAPITAL IMPROVEMENTS	28,110	1,656,386	-	-	-	-
	TOTAL EXPENDITURE	601,183	1,851,067	250,000	250,000	250,000	25,000
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(453,466)	(1,670,169)	(125,000)	(125,000)	(125,000)	100,000
	FUND BALANCE JANUARY 1	7,369,770	6,916,304	472,504	5,246,135	5,121,135	4,996,135
	FUND BALANCE DECEMBER 31	6,916,304	5,246,135	347,504	5,121,135	4,996,135	5,096,135
	CARRYOVER ENCUMBRANCES	2,767,003	3,313,717	232,094	3,313,717	3,313,717	3,313,717
	UNENCUMBERED CASH 12/31	4,149,301	1,932,418	115,410	1,807,418	1,682,418	1,782,418

2014 Budget Review: Expenditures of \$250,000 are projected for 2014.

**2014 BUDGET WORKSHEET
CHERRY STREET & NINTH STREET WATERLINE PROJECT FUND**

This fund was established in 2008 to account for proceeds of an Ohio Public Works Commission 0% interest loan to be used for water line improvements on Cherry Street and Ninth Street in the City of Marysville

#555	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	080-010-0432 OPWC FUNDS	-	-	-	-	-	-
	040-060-0434 TRANSFERS IN	-	-	-	-	-	-
	TOTAL REVENUES	-	-	-	-	-	-
EXPENDITURE							
	055-050-7001 CAPITAL IMPROVEMENTS	25,190	-	-	-	-	-
	055-060-4017 TRANSFERS	97,793	-	-	-	-	-
	TOTAL EXPENDITURES	122,983	-	-	-	-	-
	EXCESS(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(122,983)	-	-	-	-	-
	FUND BALANCE JANUARY 1	122,983	0	-	0	0	0
	FUND BALANCE DECEMBER 31	0	0	-	0	0	0
	CARRYOVER ENCUMBRANCES						

2014 Budget Review: This project was completed in 2011.

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**2014 BUDGET WORKSHEET
STORMWATER ASSESSMENT FUND**

This Fund is an Enterprise Fund established by the City to account for the costs of repairing, replacing, and improving the stormwater collection/disposal system in the City of Marysville. The main source of revenue for this fund is a monthly fee charged to residents and businesses located within the City.

#570	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
070-090-0411	ASSESSMENTS	246	210	200	200	200	200
070-090-0420	8% INSPECTION FEE	8,768	900	-	-	-	-
070-090-0422	SERVICE CHARGES	538,375	544,567	535,000	535,000	545,000	555,900
080-100-0420	MISCELLANEOUS	5,623	9,204	10,000	10,000	10,000	10,000
TOTAL REVENUES		553,012	554,881	545,200	545,200	555,200	566,100
EXPENDITURE							
070-010-1014	SUPERINTENDENT (1/3)	21,897	18,308	18,314	18,314	18,517	18,702
070-010-1029	EMPLOYEES	87,179	87,828	90,678	90,678	91,604	92,520
070-010-1043	LOCATE STAFF	13,565	14,220	14,456	14,756	14,893	15,042
070-010-1071	UTILITY CLERKS	-	5,884	5,992	6,992	6,035	6,095
070-010-1020	PART-TIME EMPLOYEES	7,985	4,105	15,445	15,445	15,000	15,000
070-020-1050	OVERTIME	1,120	1,911	4,500	4,500	3,000	3,000
070-020-1051	PERS	23,639	27,022	33,250	33,250	34,693	33,545
070-020-1052	HOSPITALIZATION/MED INS	28,329	28,902	37,082	34,562	40,000	44,000
070-020-1053	SICK LEAVE BUYOUT	429	5,200	2,454	2,454	2,514	2,539
070-020-1054	LONGEVITY	1,692	1,518	1,575	1,575	1,587	1,858
070-020-1055	VACATION BUYOUT	-	4,755	-	-	-	-
070-020-1057	MEDICARE	1,430	1,552	2,225	2,225	2,236	1,884
070-020-1058	WORKERS COMP	2,699	3,596	3,900	800	3,050	3,081
070-020-1059	UNIFORM ALLOWANCE	389	400	600	600	600	600
TOTAL PERSONAL SERVICES		190,353	205,201	230,471	226,151	233,729	237,867
070-030-2001	MATERIALS & SUPPLIES	36,446	49,905	85,000	85,000	90,000	90,000
070-030-2002	FUEL & LUBRICANTS	13,314	17,319	14,500	24,500	20,000	20,400
070-030-2011	BILLING SUPPLIES	18,183	20,881	18,000	18,000	18,000	18,360
TOTAL MATERIALS & SUPPLIES		67,943	88,105	117,500	127,500	128,000	128,760
070-040-4025	FINANCE SERVICES	20,652	19,623	19,987	19,987	27,253	27,620
070-040-4026	ENGINEERING SERVICES	35,551	37,588	33,908	33,908	32,846	29,181
070-040-4030	MOC SERVICES	13,480	14,459	16,438	16,438	14,543	15,429
070-040-4031	HR SERVICES	5,161	4,258	5,382	5,382	5,344	4,874
070-040-4032	IT SERVICES	4,650	16,794	19,844	19,844	23,823	27,278
070-040-6001	TECHNICAL SERVICES	47,613	41,580	32,740	38,740	40,000	40,800
070-040-3001	UTILITIES	749	461	500	2,500	500	510
TOTAL CONTRACT SERVICES		127,856	134,763	128,799	136,799	144,309	145,691

**2014 BUDGET WORKSHEET
STORMWATER ASSESSMENT FUND**

This Fund is an Enterprise Fund established by the City to account for the costs of repairing, replacing, and improving the stormwater collection/disposal system in the City of Marysville. The main source of revenue for this fund is a monthly fee charged to residents and businesses located within the City.

#570	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
070-070-4001	DUES, CONF. & TRAINING	20	-	1,500	1,500	1,500	1,530
070-070-5000	EQUIPMENT MAINTENANCE	5,763	4,366	43,000	43,000	17,500	17,500
070-070-5002	VEHICLE MAINTENANCE	3,167	4,821	18,000	18,000	18,000	18,360
070-070-5004	OSHA SAFETY	571	1,541	3,000	3,000	3,000	3,000
TOTAL OTHER EXPENSES		9,521	10,728	65,500	65,500	40,000	40,390
400-60-4017	TRANSFERS	179,000	-	-	-	-	-
TOTAL OTHER FINANCING USES		179,000	-	-	-	-	-
070-050-7001	CAPITAL IMPROVEMENTS	73,588	3,700	310,000	296,320	150,000	-
070-050-7002	CAPITAL OUTLAY	1,607	2,750	3,000	3,000	3,500	-
TOTAL CAPITAL IMPROVEMENTS		75,195	6,450	313,000	299,320	153,500	-
TOTAL EXPENDITURES		649,868	445,247	855,270	855,270	699,538	552,708
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES		(96,856)	109,634	(310,070)	(310,070)	(144,338)	13,392
FUND BALANCE JANUARY 1st		690,453	593,596	599,388	703,229	393,158	248,819
FUND BALANCE DECEMBER 31st		593,596	703,229	289,317	393,158	248,819	262,210
CARRYOVER ENCUMBRANCES		98,419	57,057	98,419	57,057	57,057	57,057
UNENCUMBERED CASH 12/31		495,177	646,172	190,898	336,101	191,762	205,153

2014 Budget Review: 2014 Budget decreases \$155,732 from the 2013 Budget mainly due to capital costs. Please see the Capital Improvement Section for a list of improvements planned for 2014.

**2014 BUDGET WORKSHEET
OPWC STORMWATER CAPITAL PROJECT FUND**

This Fund is required to be in accordance with Federal grant guidelines that require a separate fund to be used to track grant revenues and expenses.

#582	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	080-010-0432 OPWC FUNDS	241,053	2,033	110,000	100,680	-	-
	040-060-0434 TRANSFERS IN	179,000	-	-	-	-	-
	TOTAL REVENUES	420,053	2,033	110,000	100,680	-	-
EXPENDITURE							
	082-050-7001 OPWC FUNDS	-	-	-	-	-	-
	082-050-7001 CAPITAL IMPROVEMENTS	414,314	5,118	110,000	100,680	-	-
	TOTAL EXPENDITURES	414,314	5,118	110,000	100,680	-	-
	EXCESS(DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,739	(3,085)	-	-	-	-
	FUND BALANCE JANUARY 1	-	5,739	5,738	2,654	2,654	2,654
	FUND BALANCE DECEMBER 31	5,739	2,654	5,738	2,654	2,654	2,654
	CARRYOVER ENCUMBRANCES	5,739	-	5,739	-	-	-
	UNENCUMBERED CASH 12/31	-	2,654	(1)	2,654	2,654	2,654

2014 Budget Review: This project was completed in 2013.

**2014 BUDGET WORKSHEET
LAW LIBRARY FUND**

This fund is established by the Ohio Revised Code to receive a share of the fines collected by the Municipal Court to provide a County Law Library and resources for use by members of the County Bar Association. Amounts paid to the County Law Library in excess of the annual costs of operating said Library are refunded to the parties (City and County Courts) providing these annual operating revenues.

#909	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	030-050-0414 UC LAW LIBRARY	51,225	49,358	50,000	72,000	50,000	55,000
	TOTAL REVENUES	51,225	49,358	50,000	72,000	50,000	55,000
EXPENDITURE							
	009-070-4022 UC LAW LIBRARY	52,372	50,098	50,000	72,800	50,000	55,000
	TOTAL EXPENDITURES	52,372	50,098	50,000	72,800	50,000	55,000
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,147)	(740)	-	(800)	-	-
	FUND BALANCE JANUARY 1	5,660	4,513	4,513	3,773	2,973	2,973
	FUND BALANCE DECEMBER 31	4,513	3,773	4,513	2,973	2,973	2,973
	CARRYOVER ENCUMBRANCES						

2014 Budget Review: 2014 estimated expenditures total \$50,000.

**2014 BUDGET WORKSHEET
UNCLAIMED MONEYS FUND**

This Fund was established to act as a trust for the City of Marysville's unclaimed funds.

#991	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	030-050-0414 UNCLAIMED FUNDS	11,215	33,700	-	-	-	-
	TOTAL REVENUES	11,215	33,700	-	-	-	-
EXPENDITURE							
	091-070-4022 UNCLAIMED FUNDS	95	26,667	-	126	-	-
	TOTAL EXPENDITURES	95	26,667	-	126	-	-
	EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURES	11,120	7,033	-	(126)	-	-
	FUND BALANCE JANUARY 1	18,616	29,736	3,104	36,769	36,643	36,643
	FUND BALANCE DECEMBER 31	29,736	36,769	3,104	36,643	36,643	36,643
	CARRYOVER ENCUMBRANCES	-	-	-	-	-	-
	UNENCUMBERED CASH 12/31	29,736	36,769	3,104	36,643	36,643	36,643

2014 Budget Review: There are no expenditures projected for 2014.

**2014 BUDGET WORKSHEET
MARYSVILLE-UNION COUNTY PORT AUTHORITY FUND**

This Fund was established to account for any financial activities of the Marysville-Union County Port Authority which may be required to be accounted for by the City of Marysville.

#999	ACCOUNT TITLE	2011 ACTUAL	2012 ACTUAL	2013 BUDGET	2013 FORECAST	2014 BUDGET	2015 PROJECT
REVENUE							
	040-060-0442 TRANSFER IN	-	2,627	7,500	7,500	7,500	7,500
	TOTAL REVENUES	-	2,627	7,500	7,500	7,500	7,500
EXPENDITURE							
	099-040-6012 CONTRACT SERVICES	-	2,627	7,500	7,500	7,500	7,500
	TOTAL EXPENDITURES	-	2,627	7,500	7,500	7,500	7,500
	EXCESS(DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	-	-	-	-
	FUND BALANCE JANUARY 1	-	-	-	-	-	-
	FUND BALANCE DECEMBER 31	-	-	-	-	-	-
	CARRYOVER ENCUMBRANCES						
	UNENCUMBERED CASH 12/31	-	-	-	-	-	-

2014 Budget Review: 2014 estimated expenditures total \$7,500.