

City of Bellbrook



2009 Annual Budget & 2009 - 2013 Capital Improvement Program

City of Bellbrook

2009 Budget

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CITY OF BELLBROOK

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December 8, 2008

The Honorable Mayor and City Council
Bellbrook, Ohio

Dear Mayor Graves and Members of City Council:

I am pleased to present the 2009 Annual Budget and the 2009 – 2013 Capital Improvement Program for your review and consideration. The budget, as presented, provides sufficient resources to continue the excellent services expected by City residents.

The property tax continues to be the primary funding source for the City. The City also relies on revenue from the State of Ohio to fund its operations. The remaining revenues are derived from user fees, primarily for water and waste collection.

Operating costs continue to increase which is reflected in the transfers from the General Fund to the Police Fund and the Fire Fund in 2009. While increasing costs are not unexpected, the City will continue to make efforts to control costs when possible.

The City continues to have an aggressive capital improvement program. In 2009, nearly \$915,000 of City funds will be used for capital improvements. This investment of local funding is leveraged by the usage of grants. In 2009, the City is expected to be the recipient of over \$2.0 million of State grants or low interest loans.

The 2009 budget includes funding for the first year (2009) of the Five-Year Capital Improvement Program. The projects in years two through five (2010-2013) are subject to annual reevaluation and reprioritization by staff and Council. These future years serve as a guideline for future priorities.

At the beginning of 2009, it is estimated that the City will have an unencumbered fund balance of approximately \$3.3 million. By the end of 2009, this unencumbered balance is expected to fall to \$2.9 million.

It is my pleasure to present the 2009 Annual Budget and the 2009-2013 Capital Improvement Program to you. This budget will serve as the framework to continue to provide excellent service to the residents of Bellbrook.

Sincerely,

Mark Schlagheck
City Manager

2008 Financial Summary

<u>Fund</u>	Beginning Balance 1/1/2008	Estimated Revenue	Estimated Expenses	Net Difference	Ending Balance 12/31/2008
General	\$ 719,925	\$ 1,294,384	\$ 1,242,339	\$ 52,045	\$ 771,970
Police	133,792	1,400,569	1,424,578	(24,009)	109,783
Police Pension	6,811	48,546	51,695	(3,149)	3,662
Fire	34,498	637,282	667,643	(30,361)	4,137
Street	12,262	327,100	290,000	37,100	49,362
State Highway	6,112	23,000	24,314	(1,314)	4,798
Motor Vehicle	16,721	53,611	48,100	5,511	22,232
Waste	35,617	461,609	458,327	3,282	38,899
Water	758,761	1,511,781	1,828,646	(316,865)	441,896
Capital Improvement	1,573,842	500,000	333,574	166,426	1,740,268
Fuel System	2,750	700	1,525	(825)	1,925
Museum	381	-	-	-	381
Bond & Interest	-	115,800	115,800	-	-
Reserve Account	500	99,500	-	99,500	100,000
Performance Bond	<u>65,803</u>	<u>47,000</u>	<u>97,688</u>	<u>(50,688)</u>	<u>15,116</u>
Grand Total - All Funds	<u>\$ 3,367,774</u>	<u>\$ 6,520,882</u>	<u>\$ 6,584,229</u>	<u>\$ (63,346)</u>	<u>\$ 3,304,428</u>

2009 Financial Summary

<u>Fund</u>	Beginning Balance 1/1/2009	Budget Revenue	Budget Expenses	Net Difference	Ending Balance 12/31/2009
General	\$ 771,970	\$ 1,180,717	\$ 1,169,523	\$ 11,194	\$ 783,164
Police	109,783	1,491,600	1,450,065	41,535	151,318
Police Pension	3,662	49,800	49,925	(125)	3,537
Fire	4,137	876,500	835,397	41,103	45,240
Street	49,362	317,000	295,595	21,405	70,767
State Highway	4,798	23,000	21,300	1,700	6,498
Motor Vehicle	22,232	53,500	43,000	10,500	32,732
Waste	38,899	502,000	441,700	60,300	99,199
Water	441,896	1,470,900	1,804,879	(333,979)	107,917
Capital Improvement	1,740,268	250,000	467,792	(217,792)	1,522,476
Fuel System	1,925	600	1,075	(475)	1,450
Museum	381	-	-	-	381
Bond & Interest	-	115,500	115,500	-	-
Reserve Account	100,000	-	-	-	100,000
Performance Bond	<u>15,116</u>	<u>18,000</u>	<u>28,000</u>	<u>(10,000)</u>	<u>5,116</u>
Grand Total - All Funds	<u>\$ 3,304,428</u>	<u>\$ 6,349,117</u>	<u>\$ 6,723,751</u>	<u>\$ (374,634)</u>	<u>\$ 2,929,794</u>

General Fund

	2006 Actual	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Beginning Fund Balance	\$ 411,972	\$ 598,790		\$ 719,925	\$ 771,970
Revenue					
4121 Property Tax	517,108	527,302	580,000	548,996	555,000
4123 Tangible Tax	5,962	4,880	-	4,000	-
<i>Property Tax</i>	<u>523,070</u>	<u>532,181</u>	<u>580,000</u>	<u>552,996</u>	<u>555,000</u>
4130 State Tax Replacement	4,892	4,348	4,000	9,778	4,000
4131 Local Government	180,357	181,854	212,073	212,073	206,947
4132 Local Govt Revenue Assistance	26,695	27,027	-	-	-
4133 Estate Tax	111,788	103,276	25,000	86,518	50,000
4134 Cigarette Tax	111	134	100	111	100
4135 Liquor Tax	6,138	5,974	4,500	5,207	5,000
4136 Tax Rollback	63,962	66,209	68,800	84,119	86,000
4141 Commercial Activity Tax	2,201	4,033	2,300	5,690	7,000
<i>Intergovernmental</i>	<u>396,144</u>	<u>392,856</u>	<u>316,773</u>	<u>403,496</u>	<u>359,047</u>
4210 Federal Grant	-	-	-	11,399	-
4220 State Grant	10,330	342	-	640	-
4225 State Fines	1,040	700	750	700	700
4227 Wireless 911 Payments	-	-	-	45,378	-
<i>Grants</i>	<u>11,370</u>	<u>1,042</u>	<u>750</u>	<u>58,117</u>	<u>700</u>
4310 Police Receipts	1,481	908	300	855	750
4320 Sale of Ordinances	35	5	-	30	-
4330 Fuel Sys Admin Fee/Schools	2,372	2,724	2,300	2,400	2,400
4340 Leases	23,200	25,620	-	27,820	27,720
<i>Services</i>	<u>27,088</u>	<u>29,257</u>	<u>2,600</u>	<u>31,105</u>	<u>30,870</u>
4410 Court Fines/Forfeitures	32,804	25,672	29,000	20,000	20,000
4420 Zoning Fees	5,780	4,892	5,100	3,500	3,000
4430 Subdivision Filing Fees	3,760	-	-	-	-
4440 Park Development	400	3,615	400	1,707	1,100
4451 Franchise Fees - Cable	97,180	100,720	100,000	104,110	105,000
<i>Fines/Leases/Permits</i>	<u>139,924</u>	<u>134,899</u>	<u>134,500</u>	<u>129,317</u>	<u>129,100</u>
4510 Interest - City	148,344	169,312	130,000	100,000	100,000
4520 DARE/Drug Funds	1,270	1,085	1,200	1,037	1,000
4545 Asset Sale	2,320	9,418	-	7,232	-
4550 Other Misc/Reimb	5,009	4,918	5,000	11,084	5,000
<i>Other Revenue</i>	<u>156,942</u>	<u>184,733</u>	<u>136,200</u>	<u>119,353</u>	<u>106,000</u>
Total Revenue	1,254,538	1,274,969	1,170,823	1,294,384	1,180,717

General Fund

	2006 Actual	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Expenditures					
Legislative	52,411	50,782	68,100	63,100	63,025
Administrative	301,427	338,805	374,793	352,733	422,098
Security	164,595	213,764	163,300	203,256	18,500
Public Health	284	334	5,000	400	500
Leisure	19,566	14,001	25,140	22,630	28,000
Community Environment	29,438	33,725	36,625	41,145	37,400
Transportation	-	2,424	7,500	4,075	-
Transfers to Other Funds	500,000	500,000	500,000	555,000	600,000
Total Expenditures	1,067,720	1,153,835	1,180,457	1,242,339	1,169,523
Ending Fund Balance	<u>\$ 598,790</u>	<u>\$ 719,925</u>		<u>\$ 771,970</u>	<u>\$ 783,164</u>

<i>Property Tax Levies</i>	Effective Date	Term	Gross Millage	Effective Millage Rates	
				Residential	Commercial
Levy Type					
Inside Millage		Indefinite	2.700	2.700	2.700
Voted	11/6/2007	5 Years	<u>1.300</u>	<u>1.297</u>	<u>1.291</u>
			4.000	3.997	3.991

General Fund

	2006 Actual	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Legislative					
5120 Mayors Salary	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
5121 Council Salary	24,000	24,000	24,000	24,000	24,000
5122 Clerk of Council Salary	<u>10,209</u>	<u>11,923</u>	<u>12,500</u>	<u>12,500</u>	<u>12,875</u>
<i>Salaries & Wages</i>	40,208	41,923	42,500	42,500	42,875
5227 Travel & Transportation	182	184	200	300	250
5228 Dues/Subscriptions/Conference	8,681	5,128	15,000	12,000	15,000
5235 Postage	231	509	500	500	500
5241 Print & Reproduction	966	1,074	4,200	4,200	1,200
5243 Classified & Legal Ads	504	498	1,000	1,300	1,000
5270 Admin Contract Service	<u>175</u>	<u>235</u>	<u>200</u>	<u>800</u>	<u>400</u>
<i>Other Services</i>	10,739	7,628	21,100	19,100	18,350
5310 Office Supplies	715	786	1,000	400	700
5350 New Equipment	-	-	2,000	-	-
5390 Misc Materials & Supplies	<u>749</u>	<u>445</u>	<u>1,500</u>	<u>1,100</u>	<u>1,100</u>
<i>Materials & Supplies</i>	1,464	1,231	4,500	1,500	1,800
Total Legislative Expenditures	\$ 52,411	\$ 50,782	\$ 68,100	\$ 63,100	\$ 63,025

<i>Staffing (Full-time Equivalents)</i>	2007	2008	2009
Clerk of Council	0.28	0.28	0.28

Administrative					
5110 Administrative Salary	\$ 52,416	\$ 52,156	\$ 53,600	\$ 35,000	\$ 60,000
5111 Finance Salary	43,688	55,587	56,500	60,000	62,740
5129 PT Other Salary	<u>336</u>	<u>375</u>	<u>500</u>	<u>515</u>	<u>530</u>
<i>Salaries & Wages</i>	96,440	108,117	110,600	95,515	123,270
5152 Civilian Pension (OPERS)	22,498	26,452	28,677	30,000	35,000
5153 Medical & Life Insurance	3,155	11,273	12,800	15,000	17,000
5154 Workers Compensation	876	3,138	3,300	3,011	3,500
5155 Unemployment Comp	<u>158</u>	<u>-</u>	<u>-</u>	<u>400</u>	<u>-</u>
<i>Fringe Benefits</i>	26,687	40,863	44,777	48,411	55,500
5227 Travel & Transportation	387	215	1,000	250	3,000
5228 Dues/Subscriptions/Conference	5,271	3,155	6,000	4,000	6,000
5230 Utilities	14,106	14,473	15,700	15,700	17,000
5234 Phones	5,982	6,399	6,809	8,000	9,000
5235 Postage	2,927	2,377	3,000	3,000	3,000
5244 Insurance & Bonds	-	-	-	-	9,828
5245 Real Estate Taxes	-	-	-	1,637	-

General Fund

	2006 Actual	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
5246 Auditor - Election Fees	2,043	1,582	2,500	5,270	5,500
5247 County Auditor Fees	9,736	9,775	10,500	10,500	10,500
5248 State Audit Fees	-	443	-	-	500
5249 State Tax Fee	270	271	275	300	300
5250 Legal - Law Director	1,227	1,436	5,000	2,000	5,000
5251 Prosecutor Fees	27,174	24,000	26,000	27,000	30,000
5252 Xenia Court Fees	35,290	27,387	51,000	25,000	40,000
5253 Legal Miscellaneous	4,497	1,103	5,129	6,000	7,500
5254 County Jail Fees	1,844	2,092	3,000	1,000	2,000
5260 Engineering & Planning Fees	-	6,902	6,492	5,500	5,000
5265 Regional Agency Assess	-	-	5,000	-	-
5266 Fuel Sys Maint Fee/City	-	-	-	200	200
5268 Equipment Maintenance	948	1,443	2,000	2,000	2,000
5270 Admin Contract Services	54,993	71,999	52,446	67,000	70,000
5290 Other Contract Services	6,315	6,521	7,015	7,500	7,500
<i>Other Services</i>	173,010	181,573	208,866	191,857	233,828
5310 Office Supplies	2,474	3,112	3,500	3,500	3,500
5350 New Equipment	-	-	-	900	-
5390 Misc Materials & Supplies	2,642	4,837	6,800	5,500	6,000
<i>Materials & Supplies</i>	5,116	7,950	10,300	9,900	9,500
5460 Refunds	-	70	-	50	-
5470 General Transfers	173	232	250	-	-
5472 Transfer to Capital Improvement	500,000	500,000	500,000	500,000	250,000
5473 Transfer to Street Fund	-	-	-	30,000	-
5474 Transfer to Perf Bond Fund	-	-	-	15,000	-
5477 Transfer to Police Fund	-	-	-	-	100,000
5481 Transfer to Fire Fund	-	-	-	-	250,000
5482 Transfer to Waste Fund	-	-	-	10,000	-
<i>Other Expenses</i>	500,173	500,302	500,250	555,050	600,000
5500 Capital Outlay	-	-	-	7,000	-
<i>Capital Improvements</i>	-	-	-	7,000	-
Total Administrative Expenses	\$ 801,427	\$ 838,805	\$ 874,793	\$ 907,733	\$ 1,022,098

<i>Staffing (Full-time Equivalents)</i>	2007	2008	2009
City Manager/Finance Director	0.50	0.50	0.50
Assistant Finance Director	0.50	0.50	0.50
Administrative Assistant	0.50	0.50	0.50
Cable Camera Operator	<u>0.01</u>	<u>0.01</u>	<u>0.01</u>
Total	1.51	1.51	1.51

General Fund

	2006 Actual	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Security					
5112 FT Police Officer	\$ 75,244	\$ 55,065	\$ -	\$ -	\$ -
5113 FT Fire Officer	10,893	46,142	63,740	87,228	-
5114 FT Dispatcher	8,566	1,888	-	-	-
5123 PT Police Officer	1,331	2,851	-	-	-
5124 PT Fire Officer	-	17,792	10,000	24,968	-
5125 PT Dispatcher	1,111	-	-	-	-
<i>Salaries & Wages</i>	<u>97,145</u>	<u>123,739</u>	<u>73,740</u>	<u>112,196</u>	<u>-</u>
5222 DARE/Drug Funds	2,034	2,170	3,000	4,500	2,500
5231 Street Lights	13,576	13,738	14,560	14,560	16,000
5271 Police - Misc Contract Serv	9,861	41,803	50,000	-	-
Police (Pension)	39,978	-	-	45,000	-
5272 Fire - Misc Contract Serv	-	32,314	22,000	2,000	-
Fire (Pension)	2,000	-	-	22,000	-
<i>Other Services</i>	<u>67,449</u>	<u>90,025</u>	<u>89,560</u>	<u>88,060</u>	<u>18,500</u>
5350 New Equipment	-	-	-	3,000	-
<i>Materials & Supplies</i>	-	-	-	3,000	-
Total Security Expenses	\$ 164,595	\$ 213,764	\$ 163,300	\$ 203,256	\$ 18,500
Public Health					
5265 Regional Agency Assess	\$ 284	\$ 334	\$ 5,000	\$ 400	\$ 500
<i>Other Services</i>	<u>284</u>	<u>334</u>	<u>5,000</u>	<u>400</u>	<u>500</u>
Total Public Health Expenses	\$ 284	\$ 334	\$ 5,000	\$ 400	\$ 500
Leisure					
5115 FT Service Salary	\$ -	\$ 286	\$ 1,000	\$ 1,500	\$ 1,500
5128 PT Museum Salary	3,223	3,552	4,100	4,000	4,500
<i>Salaries & Wages</i>	<u>3,223</u>	<u>3,838</u>	<u>5,100</u>	<u>5,500</u>	<u>6,000</u>
5230 Utilities	3,372	2,930	3,040	3,040	3,300
5270 Admin Contract Services	685	883	1,000	1,390	1,500
5290 Other Contract Services	2,599	2,574	3,000	2,200	2,200
<i>Other Services</i>	<u>6,657</u>	<u>6,387</u>	<u>7,040</u>	<u>6,630</u>	<u>7,000</u>
5390 Misc Materials & Supplies	7,486	3,776	3,000	4,500	5,000
<i>Materials & Supplies</i>	<u>7,486</u>	<u>3,776</u>	<u>3,000</u>	<u>4,500</u>	<u>5,000</u>
5500 Capital Outlay	2,200	-	10,000	6,000	10,000
<i>Capital Improvements</i>	<u>2,200</u>	<u>-</u>	<u>10,000</u>	<u>6,000</u>	<u>10,000</u>
Total Leisure Expenses	\$ 19,566	\$ 14,001	\$ 25,140	\$ 22,630	\$ 28,000

General Fund

	2006 Actual	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
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<i>Staffing (Full-time Equivalents)</i>	2007	2008	2009
Museum Attendant	0.12	0.12	0.12

Community Environment

5110 Administrative Salary	\$ 26,904	\$ 28,222	\$ 29,300	\$ 29,300	\$ 31,000
<i>Salaries & Wages</i>	26,904	28,222	29,300	29,300	31,000
5227 Travel & Transportation	54	81	125	100	100
5235 Postage	285	822	1,000	1,000	1,000
5241 Print & Reproduction	-	-	1,000	500	500
5260 Engineering & Planning Fees	150	-	2,000	3,800	2,000
5265 Regional Agency Assess	-	-	1,000	-	-
5270 Admin Contract Service	944	4,148	2,000	5,745	2,000
<i>Other Services</i>	1,434	5,051	7,125	11,145	5,600
5310 Office Supplies	708	222	-	400	500
5390 Misc Materials & Supplies	393	230	200	300	300
<i>Materials & Supplies</i>	1,101	452	200	700	800
Total Community Environment Exp	\$ 29,438	\$ 33,725	\$ 36,625	\$ 41,145	\$ 37,400

<i>Staffing (Full-time Equivalents)</i>	2007	2008	2009
Administrative Assistant	0.50	0.50	0.50

Transportation

5115 FT Service Salary	\$ -	\$ -	\$ 5,000	\$ -	\$ -
<i>Salaries & Wages</i>	-	-	5,000	-	-
5270 Admin Contract Services	-	2,424	2,500	-	-
5290 Other Contract Services	-	-	-	450	-
<i>Other Services</i>	-	2,424	2,500	450	-
5500 Capital Outlay	-	-	-	3,625	-
<i>Capital Improvements</i>	-	-	-	3,625	-
Total Transportation	\$ -	\$ 2,424	\$ 7,500	\$ 4,075	\$ -

Police Fund

	2006 Actual	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Beginning Fund Balance	\$ 7,889	\$ 31,013		\$ 133,792	\$ 109,783
Revenue					
4121 Property Tax	1,028,766	1,201,742	1,224,000	1,180,000	1,180,000
4123 Tangible Tax	13,862	11,345	-	9,000	-
4130 State Tax Replacement	11,372	10,109	10,000	10,000	10,000
4136 Tax Rollback	127,154	150,807	136,000	181,000	182,000
4141 Commercial Activity Tax	5,117	9,378	5,000	13,230	15,000
4223 DARE - State Grant	2,260	-	2,400	2,339	2,000
4226 CPT Reimb (Training)-State Grant	-	-	-	2,440	-
4540 Donations	525	900	700	580	600
4550 Other Misc/Reimb	600	375	300	-	-
4551 Extra Duty Reimb	1,530	1,350	1,500	1,350	1,500
4552 Reimb/Drug Test Lab Fee	-	560	250	630	500
4731 Transfer from General Fund	-	-	-	-	100,000
Total Revenue	1,191,186	1,386,566	1,380,150	1,400,569	1,491,600
Expenditures					
5112 FT Police Officer	658,756	718,843	800,000	808,730	812,395
5114 FT Dispatcher	118,058	119,241	105,875	119,795	123,400
5123 PT Police Officer	34,536	49,024	43,200	47,875	49,500
5125 PT Dispatcher	19,425	24,118	24,750	19,025	19,600
<i>Salaries & Wages</i>	<i>830,775</i>	<i>911,226</i>	<i>973,825</i>	<i>995,425</i>	<i>1,004,895</i>
5150 Police Pension	54,283	63,456	109,503	98,953	109,250
5152 Civilian Pension (OPERS)	21,528	24,560	29,135	26,400	27,000
5153 Medical & Life Insurance	115,424	122,985	132,750	123,710	124,500
5154 Workers Compensation	5,475	11,107	11,700	19,480	20,500
<i>Fringe Benefits</i>	<i>196,710</i>	<i>222,108</i>	<i>283,088</i>	<i>268,543</i>	<i>281,250</i>
5221 Uniforms	6,380	8,564	10,266	9,500	10,500
5227 Travel & Transportation	224	101	500	150	200
5228 Dues/Subscriptions/Conference	791	1,091	1,500	1,100	1,200
5229 Testing/Education/Training	6,620	4,402	6,000	6,100	5,000
5230 Utilities	12,600	13,552	14,400	14,400	15,120
5234 Phones	16,147	13,843	16,650	19,000	18,500
5235 Postage	483	305	500	400	400
5244 Insurance & Bonds	5,000	5,000	5,000	2,000	3,000
5247 County Auditor Fees	15,826	18,415	18,500	19,000	19,500
5249 State Tax Fee	629	631	650	660	700
5265 Regional Agency Assess	4,000	4,500	4,600	4,600	4,800
5267 Gasoline Products	15,598	23,042	18,000	25,000	23,000
5268 Equipment Maintenance	12,420	10,633	13,000	15,000	15,000
5269 Vehicle Maintenance	10,967	9,500	12,000	10,000	12,000

Police Fund

	2006 Actual	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
5270 Admin Contract Services	8,599	9,660	13,250	8,000	8,500
5290 Other Contract Services	7,745	8,063	9,500	8,500	8,500
<i>Other Services</i>	<u>124,030</u>	<u>131,300</u>	<u>144,317</u>	<u>143,410</u>	<u>145,920</u>
5310 Office Supplies	3,722	3,631	4,000	4,000	4,000
5350 New Equipment	2,397	2,640	-	1,600	2,000
5390 Misc Materials & Supplies	10,429	12,726	13,618	11,600	12,000
<i>Materials & Supplies</i>	<u>16,548</u>	<u>18,997</u>	<u>17,618</u>	<u>17,200</u>	<u>18,000</u>
5461 Reimbursements	-	155	-	-	-
<i>Other Expenses</i>	-	155	-	-	-
Total Expenditures	1,168,062	1,283,786	1,418,847	1,424,578	1,450,065
Ending Fund Balance	<u>\$ 31,013</u>	<u>\$ 133,792</u>		<u>\$ 109,783</u>	<u>\$ 151,318</u>

<i>Property Tax Levies</i>	Effective Date	Term	Gross Millage	Effective Millage Rates	
				Residential	Commercial
Voted	11/6/2001	Indefinite	2.900	2.407	2.141
Voted	11/4/2003	Indefinite	2.500	2.312	2.289
Voted	11/7/2006	Indefinite	<u>3.900</u>	<u>3.879</u>	<u>3.874</u>
			9.300	8.598	8.304

<i>Staffing (Full-time Equivalents)</i>	2007	2008	2009
Police Chief	1.00	1.00	1.00
Lieutenant	1.00	1.00	1.00
Sergeant	1.00	1.00	1.00
Patrol Officer	9.00	9.00	9.00
Patrol Officer (Part-time)	1.05	1.05	1.05
Administrative Assistant	1.00	1.00	1.00
Dispatcher	3.00	3.00	3.00
Dispatcher (Part-time)	<u>0.36</u>	<u>0.36</u>	<u>0.36</u>
Total	17.41	17.41	17.41

Police Pension Fund

	2006 Actual	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Beginning Fund Balance	\$ 215	\$ 549		\$ 6,811	\$ 3,662
Revenue					
4121 Property Tax	41,034	41,876	37,800	41,206	42,000
4123 Tangible Tax	447	366	-	300	-
4130 State Tax Replacement	367	327	325	300	300
4136 Tax Rollback	5,069	5,252	4,200	6,313	7,000
4141 Commercial Activity Tax	165	303	175	427	500
Total Revenue	47,082	48,123	42,500	48,546	49,800
Expenditures					
5150 Police Pension	46,100	41,200	41,835	51,000	49,200
<i>Fringe Benefits</i>	46,100	41,200	41,835	51,000	49,200
5247 County Auditor Fees	627	641	640	670	700
5249 State Tax Fee	20	20	25	25	25
<i>Other Services</i>	648	661	665	695	725
Total Expenditures	46,748	41,861	42,500	51,695	49,925
Ending Fund Balance	\$ 549	\$ 6,811		\$ 3,662	\$ 3,537

<i>Property Tax Levy</i>			Effective Millage Rates		
Levy Type	Effective Date	Term	Gross Millage	Residential	Commercial
Inside		Indefinite	0.300	0.300	0.300

Fire Fund

	2006 Actual	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Beginning Fund Balance	\$ 31,395	\$ 31,549		\$ 34,498	\$ 4,137
Revenue					
4121 Property Tax	430,003	437,642	433,800	429,200	430,000
4123 Tangible Tax	5,813	4,758	-	3,900	-
4130 State Tax Replacement	4,769	4,239	4,000	3,815	4,000
4136 Tax Rollback	53,425	55,167	55,000	66,185	65,000
4141 Commercial Activity Tax	2,146	3,933	2,300	5,548	7,000
4210 Federal Grant	76,986	-	-	7,634	6,500
4220 State Grant	5,500	-	1,800	4,000	-
4360 EMS Receipts	127,496	123,268	145,000	113,000	110,000
4540 Donations	6,411	11,223	5,000	4,000	4,000
4550 Other Misc/Reimb	209	144	100	-	-
4731 Transfer From General Fund	-	-	-	-	250,000
Total Revenue	712,757	640,374	647,000	637,282	876,500
Expenditures					
5113 FT Fire Officer	315,540	292,898	271,260	266,950	369,250
5114 FT Dispatcher	-	-	10,000	-	-
5124 PT Fire Officer	124,893	112,177	120,000	110,700	149,317
5125 PT Dispatcher	-	-	2,250	-	-
<i>Salaries & Wages</i>	<i>440,433</i>	<i>405,075</i>	<i>403,510</i>	<i>377,650</i>	<i>518,567</i>
5151 Fire Pension	67,978	53,023	83,258	82,902	88,620
5152 Civilian Pension (OPERS)	-	-	2,000	-	-
5153 Medical & Life Insurance	22,027	18,734	20,520	31,400	40,300
5154 Workers Compensation	4,049	9,526	10,000	16,032	17,635
5156 941 Tax/City Share	-	-	-	-	11,425
5159 Volunteer Firefighter Training	34,199	27,516	34,000	34,000	36,000
<i>Fringe Benefits</i>	<i>128,253</i>	<i>108,799</i>	<i>149,778</i>	<i>164,334</i>	<i>193,980</i>
5221 Uniforms	1,765	5,012	2,500	3,500	3,000
5227 Travel & Transportation	-	408	1,000	700	700
5228 Dues/Subscriptions/Conference	2,964	1,848	2,000	1,600	2,000
5229 Testing/Education/Training	4,603	4,377	5,000	7,500	5,000
5230 Utilities	7,721	8,032	8,700	8,000	8,500
5234 Phones	6,557	6,459	6,380	8,000	8,000
5235 Postage	251	456	500	300	500
5244 Insurance & Bonds	5,000	8,664	5,100	3,000	2,000
5247 County Auditor Fees	6,618	6,733	7,700	7,000	7,500
5249 State Tax Fee	264	265	270	277	300
5265 Regional Agency Assess	1,982	1,832	2,000	1,982	2,000
5267 Gasoline Products	3,900	5,760	4,500	6,200	7,000
5268 Equipment Maintenance	11,925	14,413	14,100	16,000	17,500
5269 Vehicle Maintenance	8,541	14,645	14,000	13,000	13,000
5270 Admin Contract Services	5,040	4,758	5,000	6,100	5,500

Fire Fund

	2006 Actual	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
5274 EMS Billing Fees	8,662	8,869	8,500	7,500	8,000
5290 Other Contract Services	3,619	7,480	5,000	6,000	6,500
<i>Other Services</i>	<u>79,411</u>	<u>100,009</u>	<u>92,250</u>	<u>96,659</u>	<u>97,000</u>
5310 Office Supplies	1,656	1,677	2,000	2,000	2,100
5350 New Equipment	7,386	-	5,000	8,400	-
5390 Misc Materials & Supplies	15,655	18,226	16,500	16,500	17,500
<i>Materials & Supplies</i>	<u>24,697</u>	<u>19,903</u>	<u>23,500</u>	<u>26,900</u>	<u>19,600</u>
5460 Refunds	1,790	2,112	2,000	2,100	2,500
5461 Reimbursements	-	109	-	-	-
<i>Other Expenses</i>	<u>1,790</u>	<u>2,221</u>	<u>2,000</u>	<u>2,100</u>	<u>2,500</u>
5500 Capital Outlay	38,019	1,418	-	-	3,750
<i>Capital Improvement</i>	<u>38,019</u>	<u>1,418</u>	<u>-</u>	<u>-</u>	<u>3,750</u>
Total Expenditures	712,603	637,426	671,038	667,643	835,397
Ending Fund Balance	<u>\$ 31,549</u>	<u>\$ 34,498</u>		<u>\$ 4,137</u>	<u>\$ 45,240</u>

<i>Property Tax Levy</i>	Effective Millage Rates				
Levy Type	Effective Date	Term	Gross Millage	Residential	Commercial
Voted	11/3/1998	Indefinite	3.900	3.145	2.730

<i>Staffing (Full-time Equivalent)</i>	2007	2008	2009
Fire Chief	0.79	0.79	0.79
Captain	1.00	1.00	1.00
Lieutenant	2.00	2.00	2.00
Firefighter/Paramedic 1	1.00	2.00	2.00
Firefighter/Paramedic	2.00	1.00	1.00
Firefighter/Paramedic/EMT (Part-time)	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
Total	9.79	9.79	9.79

Street Fund

	2006 Actual	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Beginning Fund Balance	\$ 40,891	\$ 42,019		\$ 12,262	\$ 49,362
Revenues					
4137 Motor Vehicle License Tax	43,282	44,813	42,000	48,000	48,000
4138 Gas Tax	218,977	214,452	215,000	234,500	235,000
4139 Permissive MV License Tax	30,000	29,690	30,000	10,000	30,000
4550 Other Misc/Reimb	4,265	2,956	2,500	4,600	4,000
4730 Transfer from General Fund	-	-	-	30,000	-
Total Revenue	296,525	291,911	289,500	327,100	317,000
Expenditures					
5115 FT Service Salary	142,537	178,679	149,000	156,000	152,695
<i>Salaries & Wages</i>	<i>142,537</i>	<i>178,679</i>	<i>149,000</i>	<i>156,000</i>	<i>152,695</i>
5152 Civilian Pension (OPERS)	19,755	24,151	25,246	24,100	22,700
5153 Medical & Life Insurance	14,250	19,238	20,500	24,000	22,500
5154 Workers Compensation	1,030	1,817	2,000	3,500	3,500
<i>Fringe Benefits</i>	<i>35,036</i>	<i>45,206</i>	<i>47,746</i>	<i>51,600</i>	<i>48,700</i>
5221 Uniforms	455	682	600	600	600
5244 Insurance & Bonds	3,439	4,000	4,000	1,000	1,000
5260 Engineering & Planning Fees	-	570	600	400	400
5267 Gasoline Products	7,799	11,521	10,000	14,000	14,600
5269 Vehicle Maintenance	-	562	2,000	100	100
5270 Admin Contract Services	1,666	4	500	100	100
5290 Other Contract Services	1,094	5,988	3,000	1,500	2,000
<i>Other Services</i>	<i>14,452</i>	<i>23,326</i>	<i>20,700</i>	<i>17,700</i>	<i>18,800</i>
5330 Street Signs & Striping	4,375	1,219	4,000	1,200	1,400
5352 Road Salt	-	14,997	15,000	45,000	35,000
5354 Road Supplies	3,089	3,908	3,500	3,500	4,000
5390 Misc Materials & Supplies	5,908	4,333	7,000	5,000	5,000
<i>Materials & Supplies</i>	<i>13,372</i>	<i>24,457</i>	<i>29,500</i>	<i>54,700</i>	<i>45,400</i>
5500 Capital Outlay	90,000	50,000	-	10,000	30,000
<i>Capital Improvement</i>	<i>90,000</i>	<i>50,000</i>	<i>-</i>	<i>10,000</i>	<i>30,000</i>
Total Expenditures	295,397	321,668	246,946	290,000	295,595
Ending Fund Balance	\$ 42,019	\$ 12,262		\$ 49,362	\$ 70,767

Street Fund

<i>Staffing (Full-time Equivalents)</i>	2007	2008	2009
Service Superintendent	0.35	0.35	0.35
Service Foreman	0.35	0.35	0.35
Maintenance Worker-1st Class	1.05	1.05	1.05
Maintenance Worker-2nd Class	0.35	0.00	0.00
Maintenance Worker-3rd Class	<u>0.70</u>	<u>1.05</u>	<u>1.05</u>
Total	2.80	2.80	2.80

The Street Fund receives 92.5% of state gasoline tax and state motor vehicle license fees.

State Highway Fund

	2006 Actual	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Beginning Fund Balance	\$ 8,707	\$ 8,301		\$ 6,112	\$ 4,798
Revenue					
4137 Motor Vehicle License Tax	3,509	3,634	3,500	4,000	4,000
4138 Gas Tax	17,755	17,388	17,500	19,000	19,000
4550 Other Misc/Reimb	1,625	-	-	-	-
Total Revenue	22,889	21,022	21,000	23,000	23,000
Expenditures					
5115 FT Service Salary	246	2,564	4,000	4,000	-
<i>Salaries & Wages</i>	246	2,564	4,000	4,000	-
5152 Civilian Pension (OPERS)	119	274	670	670	-
<i>Fringe Benefits</i>	119	274	670	670	-
5230 Utilities	2,506	2,479	2,800	1,500	1,500
5270 Admin Contract Services	3,871	5,571	1,500	1,500	1,500
<i>Other Services</i>	6,377	8,050	4,300	3,000	3,000
5330 Street Signs & Striping	16,519	185	5,000	300	500
5352 Road Salt	-	10,000	10,000	15,000	16,500
5354 Road Supplies	-	-	-	1,086	1,000
5390 Misc Materials & Supplies	35	2,137	2,173	258	300
<i>Materials & Supplies</i>	16,554	12,322	17,173	16,644	18,300
Total Expenditures	23,295	23,211	26,143	24,314	21,300
Ending Fund Balance	\$ 8,301	\$ 6,112		\$ 4,798	\$ 6,498

The State Highway Fund receives 7.5% of state gasoline tax and state motor vehicle license fees.

**Motor Vehicle Fund
(Permissive Tax)**

	2006 Actual	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Beginning Fund Balance	\$ 4,094	\$ 7,590		\$ 16,721	\$ 22,232
Revenue					
4140 Co MV License Permissive Tax	15,620	17,290	17,000	17,500	17,500
4450 City MV License Permissive Tax	31,240	34,580	33,000	36,000	36,000
4510 Interest - City	53	96	-	111	-
4550 Other Misc/Reimb	31	-	-	-	-
Total Revenue	46,943	51,966	50,000	53,611	53,500
Expenditures					
5244 Insurance & Bonds	5,000	5,000	5,000	5,000	-
5290 Other Contract Services	27,441	29,099	35,000	6,000	6,000
<i>Other Services</i>	<i>32,441</i>	<i>34,099</i>	<i>40,000</i>	<i>11,000</i>	<i>6,000</i>
5330 St Signs & Striping	-	-	-	1,600	-
5352 Road Salt	-	-	-	20,000	25,000
5354 Road Supplies	-	-	-	2,500	2,000
5390 Misc Materials & Supplies	11,007	8,736	16,600	13,000	10,000
<i>Materials & Supplies</i>	<i>11,007</i>	<i>8,736</i>	<i>16,600</i>	<i>37,100</i>	<i>37,000</i>
Total Expenditures	43,448	42,835	56,600	48,100	43,000
Ending Fund Balance	\$ 7,590	\$ 16,721		\$ 22,232	\$ 32,732

The Motor Vehicle Fund receives revenues from the City levied \$10 license fee and the County levied \$5 license fee.

Waste Fund

	2006 Actual	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Beginning Fund Balance	\$ 19,042	\$ 25,376		\$ 35,617	\$ 38,899
Revenue					
4350 Regular Services - Waste	329,761	337,105	450,000	450,000	500,500
4550 Other Misc/Reimb	-	119	500	-	-
4570 Utility Payment Repay	594	759	500	509	500
4730 Transfer from Water Fund	1,260	521	-	1,100	1,000
4731 Transfer from General Fund	-	-	-	10,000	-
Total Revenue	331,615	338,504	451,000	461,609	502,000
Expenditures					
5115 FT Service Salary	21,345	4,812	5,000	40,000	5,000
5116 FT Billing Clerk	-	-	10,000	-	10,000
<i>Salaries & Wages</i>	<i>21,345</i>	<i>4,812</i>	<i>15,000</i>	<i>40,000</i>	<i>15,000</i>
5152 Civilian Pension (OPERS)	810	670	1,055	1,032	2,100
<i>Fringe Benefits</i>	<i>810</i>	<i>670</i>	<i>1,055</i>	<i>1,032</i>	<i>2,100</i>
5235 Postage	78	500	500	500	500
5244 Insurance & Bonds	10,000	15,000	15,000	11,065	-
5290 Other Contract Services	2,164	-	-	650	700
5291 Refuse Collection Fees	277,736	289,451	401,700	401,700	420,000
<i>Other Services</i>	<i>289,979</i>	<i>304,951</i>	<i>417,200</i>	<i>413,915</i>	<i>421,200</i>
5310 Office Supplies	-	-	1,000	-	-
5350 New Equipment	-	-	1,000	-	-
5390 Misc Materials & Supplies	312	884	1,000	500	500
<i>Materials & Supplies</i>	<i>312</i>	<i>884</i>	<i>3,000</i>	<i>500</i>	<i>500</i>
5460 Refunds	-	-	2,500	180	200
5465 Returned Utility Payment	561	759	1,000	700	700
5471 Transfer to Water Fund	2,275	1,747	2,000	2,000	2,000
<i>Other Expenses</i>	<i>2,836</i>	<i>2,506</i>	<i>5,500</i>	<i>2,880</i>	<i>2,900</i>
5500 Capital Outlay	10,000	14,440	-	-	-
<i>Capital Improvements</i>	<i>10,000</i>	<i>14,440</i>	<i>-</i>	<i>-</i>	<i>-</i>
Total Expenditures	325,280	328,263	441,755	458,327	441,700
Ending Fund Balance	\$ 25,376	\$ 35,617		\$ 38,899	\$ 99,199

Water Fund

	2006 Actual	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Beginning Fund Balance	\$ 825,742	\$ 453,511		\$ 758,761	\$ 441,896
Revenue					
4220 State Grant	148,945	18,249	-	1,867	-
4351 Regular Services - Water	1,324,300	1,464,126	1,400,000	1,405,000	1,400,000
4352 Bulk Water	2,095	2,547	400	2,894	2,000
4353 Turn Off/On Fees	2,950	3,840	4,000	3,620	3,500
4354 Tap-In Fees	54,600	110,600	50,000	76,200	50,000
4355 Connection Fees	7,600	9,600	4,000	7,000	6,000
4550 Other Misc/Reimb	4,463	25,601	4,600	10,500	5,000
4570 Utility Payment Repay	1,829	2,438	1,500	2,200	2,000
4571 Return Check Fee	420	540	400	500	400
4730 Transfer from Waste Fund	2,275	1,747	-	2,000	2,000
Total Revenue	1,549,476	1,639,289	1,464,900	1,511,781	1,470,900
Expenditures					
5110 Administrative Salary	79,321	79,942	83,500	70,000	88,000
5111 Finance Salary	52,128	56,641	55,000	60,000	58,000
5114 FT Dispatcher	80,393	75,016	77,000	77,000	81,000
5115 FT Service Salary	276,006	233,101	276,000	276,000	299,420
5116 FT Billing Clerk	95,962	100,757	105,700	100,000	98,855
5125 PT Dispatcher	13,597	15,946	18,000	16,000	16,500
<i>Salaries & Wages</i>	<i>597,408</i>	<i>561,402</i>	<i>615,200</i>	<i>599,000</i>	<i>641,775</i>
5152 Civilian Pension (OPERS)	79,422	77,651	94,916	89,000	93,450
5153 Medical & Life Insurance	104,105	94,707	101,000	103,000	112,315
5154 Workers Compensation	3,464	8,231	8,650	11,265	12,000
<i>Fringe Benefits</i>	<i>186,991</i>	<i>180,590</i>	<i>204,566</i>	<i>203,265</i>	<i>217,765</i>
5221 Uniforms	2,725	4,142	5,000	3,000	3,500
5227 Travel & Transportation	241	361	500	100	100
5228 Dues/Subscriptions/Conference	2,822	2,887	3,000	2,600	3,000
5229 Testing/Education/Training	2,395	2,462	2,000	2,200	2,500
5230 Utilities	75,050	78,777	89,000	75,000	80,000
5234 Phones	7,366	10,469	9,033	10,500	11,000
5235 Postage	6,936	5,520	8,000	6,500	7,500
5244 Insurance & Bonds	50,159	21,108	40,000	37,621	35,839
5248 State Audit Fees	-	243	-	-	-
5253 Legal Miscellaneous	-	194	5,000	-	5,000
5260 Engineering & Planning Fees	636	11,184	10,746	16,000	16,000
5265 Regional Agency Assess	23,435	23,483	25,000	24,000	25,500
5267 Gasoline Products	11,699	17,281	15,500	18,500	20,000
5268 Equipment Maintenance	8,285	7,076	10,000	8,100	8,500
5269 Vehicle Maintenance	21,999	7,427	20,000	11,000	12,000
5270 Admin Contract Services	23,482	44,034	40,794	32,000	30,000
5273 Lab Fees	4,369	5,075	5,000	7,500	7,500
5290 Other Contract Services	37,375	21,022	30,000	20,000	25,000

Water Fund

	2006 Actual	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
<i>Other Services</i>	278,972	262,746	318,573	274,621	292,939
5310 Office Supplies	3,531	4,637	3,500	4,000	4,000
5320 Meter Supplies	1,879	-	3,000	-	3,000
5325 New Meters	33,021	20,194	20,000	21,000	22,000
5350 New Equipment	2,612	-	10,000	2,000	10,000
5390 Misc Materials & Supplies	50,013	32,164	37,000	45,000	45,000
<i>Materials & Supplies</i>	91,056	56,994	73,500	72,000	84,000
5460 Refunds	674	1,184	3,060	1,500	1,500
5461 Reimbursements	-	-	-	360	400
5465 Returned Utility Payment	1,556	2,938	4,000	3,000	3,000
5471 Transfer to Waste Fund	1,260	521	-	1,100	1,000
5478 Transfer to Bond & Interest Fund	115,050	116,000	115,800	115,800	115,500
5479 Transfer to Reserve Fund	-	-	99,500	99,500	-
<i>Other Expenses</i>	118,540	120,643	222,360	221,260	121,400
5500 Capital Outlay	648,739	151,664	-	44,193	
-Wellfield Project			156,742	103,117	
-Raw Water Line (Issue 2)			-	131,778	
-Pickup Truck			-	22,350	
-Cathodic Protection (Ridgeway #1)			-	11,700	
-Re-paint Ridgeway Standpipe			-	145,362	
-Water Plant Improvements (Issue 2)			-		375,000
-Utility Truck/Snow Plow			-		17,000
-Portable Generator	-	-	-	-	55,000
<i>Capital Improvements</i>	648,739	151,664	156,742	458,500	447,000
Total Expenditures	1,921,708	1,334,039	1,590,941	1,828,646	1,804,879
Ending Fund Balance	\$ 453,511	\$ 758,761		\$ 441,896	\$ 107,917

<i>Staffing (Full-time Equivalents)</i>	2007	2008	2009
Service Superintendent	0.65	0.65	0.65
Service Foreman	1.30	1.30	1.30
Maintenance Worker-1st Class	1.30	1.95	1.95
Maintenance Worker-2nd Class	0.65	0.00	0.00
Maintenance Worker-3rd Class	1.95	1.95	1.95
City Manager/Finance Director	0.50	0.50	0.50
Assistant Finance Director	0.50	0.50	0.50
Administrative Assistant	1.00	1.00	1.00
Dispatcher	2.00	2.00	2.00
Dispatcher (Part-time)	0.24	0.24	0.24
Custodian (Part-time)	0.77	0.77	0.77
Total	10.86	10.86	10.86

Capital Improvement Fund

	2006 Actual	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Beginning Fund Balance	\$ 1,054,612	\$ 1,424,731		\$ 1,573,842	\$ 1,740,268
Revenue					
4730 Transfer From General Fund	500,000	500,000	500,000	500,000	250,000
Total Revenue	500,000	500,000	500,000	500,000	250,000
Expenditures					
5500 Capital Outlay	129,881	350,889	79,821	49,110	-
Street Resurfacing Program			150,000	162,472	150,000
LED Traffic Signal Improvements			-	10,372	-
Street Striping			-	16,126	-
Miscellaneous Public Works Equipment			-	1,896	-
Fire Station 2 Upgrade			950,000	1,979	-
Police Cruisers			60,000	48,284	-
Franklin Street Improvements			-	-	183,000
Police Equipment:					
-Fire Arms Replacement			15,000	-	-
-Police Printer			4,500	-	-
-Mapping Software			-	14,825	-
-Dictaphone Recording System			-	-	5,000
-In-car Mobilevision			-	-	7,500
-Computer/Communications Equipment			-	-	10,000
-Bulletproof Vests			-	-	9,600
Fire Equipment:					
-Thermal Camera			10,000	-	-
-Turnout Gear			15,000	9,837	10,000
-SCBA Unit upgrades (22)			50,000	-	-
-Generator-Station 22			-	-	9,000
-Industrial Washer for Turnout Gear			-	-	7,000
-Miscellaneous Fire Equipment			-	2,865	-
Miscellaneous Computer/A-V Equipment			-	8,239	-
Little Sugarcreek Intersection			-	-	76,692
Library Floor			-	7,569	-
<i>Capital Improvements</i>	<i>129,881</i>	<i>350,889</i>	<i>1,334,321</i>	<i>333,574</i>	<i>467,792</i>
Total Expenditures	129,881	350,889	1,334,321	333,574	467,792
Ending Fund Balance	\$ 1,424,731	\$ 1,573,842		\$ 1,740,268	\$ 1,522,476

Fuel System Fund

	2006 Actual	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Beginning Fund Balance	\$ 3,588	\$ 2,668		\$ 2,750	\$ 1,925
Revenue					
4330 Fuel Sys Maint Fee/Schools	593	681	500	525	500
4331 Fuel Sys Maint Fee/City	-	-	-	175	100
4730 Transfer	173	232	200	-	-
Total Revenue	766	913	700	700	600
Expenditures					
5270 Admin Contract Services	-	175	200	175	175
5290 Other Contract Services	893	656	1,000	1,250	900
<i>Other Services</i>	893	831	1,200	1,425	1,075
5390 Misc Materials & Supplies	793	-	-	100	-
<i>Materials & Supplies</i>	793	-	-	100	-
Total Expenditures	1,686	831	1,200	1,525	1,075
Ending Fund Balance	\$ 2,668	\$ 2,750		\$ 1,925	\$ 1,450

The Fuel System Fund receives \$.01 per gallon from the City and the School system to maintain the fuel operations and maintenance of the pumps and software system. Significant capital items are divided 25% to the City and 75% to the schools.

Museum Fund

	2006 Actual	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Beginning Fund Balance	\$ 300	\$ 300		\$ 381	\$ 381
Revenue					
4540 Donations	-	81	-	-	-
Total Revenue	-	81	-	-	-
Expenditures					
5270 Admin Contract Services	-	-	-	-	-
5290 Other Contract Services	-	-	-	-	-
<i>Other Services</i>	-	-	-	-	-
Total Expenditures	-	-	-	-	-
Ending Fund Balance	\$ 300	\$ 381		\$ 381	\$ 381

Bond & Interest Fund

	2006 Actual	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Beginning Fund Balance	\$ -	\$ -		\$ -	\$ -
Revenue					
4730 Transfer from Water Fund	115,050	116,000	115,800	115,800	115,500
Total Revenue	115,050	116,000	115,800	115,800	115,500
Expenditures					
5410 Debt Principal	66,000	69,000	71,000	71,000	73,000
5420 Debt Interest	49,050	47,000	44,800	44,800	42,500
<i>Debt Service</i>	<i>115,050</i>	<i>116,000</i>	<i>115,800</i>	<i>115,800</i>	<i>115,500</i>
Total Expenditures	115,050	116,000	115,800	115,800	115,500
Ending Fund Balance	\$ -	\$ -		\$ -	\$ -

<i>Debt Summary</i>				Outstanding Amount
	Date of Issue	Final Maturity	Interest Rate	as of 12/31/08
Water System Bonds	6/1/1981	6/1/2021	5%	\$ 850,000
Water Tower Loan (OPWC)	7/1/1996	7/1/2016	0%	\$ 187,000

Reserve Account Fund

	2006 Actual	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Beginning Fund Balance	\$ 100,500	\$ 500		\$ 500	\$ 100,000
Revenue					
4730 Transfer From Water Fund	-	-	99,500	99,500	-
Total Revenue	-	-	99,500	99,500	-
Expenditures					
5290 Other Contract Services	100,000	-	-	-	-
<i>Other Services</i>	<i>100,000</i>	-	-	-	-
Total Expenditures	100,000	-	-	-	-
Ending Fund Balance	<u>\$ 500</u>	<u>\$ 500</u>		<u>\$ 100,000</u>	<u>\$ 100,000</u>

This fund is required by the terms of the water bond issue to carry a reserve balance of \$100,000.

Performance Bond Fund

	2006 Actual	2007 Actual	2008 Budget	2008 Estimate	2009 Budget
Beginning Fund Balance	\$ 15,504	\$ 16,964		\$ 65,803	\$ 15,116
Revenue					
4455 Inspection Fees	29,970	49,048	32,000	32,000	18,000
4460 Guarantee Bonds	12,548	54,666	5,000	-	-
4730 Transfer/General	-	-	-	15,000	-
Total Revenue	42,519	103,714	37,000	47,000	18,000
Expenditures					
5260 Engineering & Planning Fees	39,862	47,110	32,000	43,000	18,000
<i>Other Services</i>	39,862	47,110	32,000	43,000	18,000
5460 Refunds	1,197	7,764	64,451	54,688	10,000
<i>Other Expenses</i>	1,197	7,764	64,451	54,688	10,000
Total Expenditures	41,059	54,874	96,451	97,688	28,000
Ending Fund Balance	<u>\$ 16,964</u>	<u>\$ 65,803</u>		<u>\$ 15,116</u>	<u>\$ 5,116</u>

This fund is used as a revolving fund for contractors or developers who are doing work in the public right-of-way and are required to deposit money for inspection of or construction of public improvements. Once the improvements are done the deposits are returned. If the work is not done, the deposits are used to complete the work.

Capital Improvement Program 2009-2013

	2009	2010	2011	2012	2013	Total
Capital Improvement Fund:						
Annual Street Resurfacing	\$ 150,000	\$ 100,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 700,000
Police Vehicles Equipment:						
Police Cruisers	-	90,000	-	90,000	60,000	240,000
Dictaphone Recording System	-	14,000	-	-	-	14,000
Duty Weapons	5,000	5,000	-	-	-	10,000
Positron 911 System	-	-	100,000	-	-	100,000
Portable Radios	-	20,000	-	-	-	20,000
In-car Data Communication Equip.	-	25,000	-	-	-	25,000
In-car Mobilevision	7,500	7,500	-	-	-	15,000
Computer/Communications Equip.	10,000	10,000	10,000	10,000	10,000	50,000
Bulletproof Vests	9,600	4,800	1,600	1,600	1,600	19,200
Fire Vehicles & Equipment:						
Structural Firefighting/Turnout Gear	10,000	10,000	12,000	14,000	14,000	60,000
Fire Engine #1 Replacement	-	-	400,000	-	-	400,000
Medic 2000 Replacement	-	-	100,000	-	-	100,000
Fire Van Replacement	-	-	-	30,000	-	30,000
Generator-Station 22	9,000	-	-	-	-	9,000
SCBA Unit upgrade	-	50,000	-	-	-	50,000
Industrial Washer for Turnout Gear	7,000	-	-	-	-	7,000
New Fire Station	-	3,000,000	-	-	-	3,000,000
St. Rt. 725 Resurfacing (City's share)	183,000	-	-	-	-	183,000
Bikeway Connector	-	25,000	-	-	-	25,000
SR 725/Little Sugarcreek Road Intersection (City's share-Issue II for remainder)	76,692	-	-	-	-	76,692
Possum Run Creek Erosion						
Abatement Phase I	-	-	-	-	500,000	500,000
Plantation Trail Culvert	-	-	400,000	-	-	400,000
Ryder Ct. to Washington Mill						
Stormwater Pipe	-	100,000	-	-	-	100,000
Vemco Drainage	-	-	-	500,000	-	500,000
Wilmington Pike Widening (Bellemeade Dr. to south Corp. line)						
	-	-	-	-	2,794,000	2,794,000
Total Capital Improvement Fund	\$ 467,792	\$3,461,300	\$1,173,600	\$ 795,600	\$3,529,600	\$ 9,427,892
Water Fund:						
Water Plant Improvements (City's share-Issue II for remainder)						
	\$ 375,000	\$ -	\$ -	\$ -	\$ -	\$ 375,000
Cathodic Protection-Bledsoe Water Tower #1	-	-	20,000	-	-	20,000
Utility Truck/Plow	17,000	-	-	-	-	17,000
Mower	-	10,000	-	-	-	10,000
Service Box Truck	-	-	-	35,000	-	35,000
Air Compressor/Jack Hammer	-	25,000	-	-	-	25,000
Portable Generator	55,000	-	-	-	-	55,000
Total Water Fund	\$ 447,000	\$ 35,000	\$ 20,000	\$ 35,000	\$ -	\$ 537,000

Capital Improvement Program 2009-2013

	2009	2010	2011	2012	2013	Total
<i>Joint Funding (Capital Improvement Fund 50%/Water Fund 50%):</i>						
Service Truck (1992)-2.5 ton/snow plow	\$ -	\$ 115,000	\$ -	\$ -	\$ -	\$ 115,000
Service Truck (1996)-2.5 ton/snow plow	-	-	-	125,000	-	125,000
Service Truck(1999)-1 ton dump/snow plow	-	-	-	-	50,000	50,000
4 ton hot box (1998)	-	-	-	-	15,000	15,000
Total Joint Funding	\$ -	\$ 115,000	\$ -	\$ 125,000	\$ 65,000	\$ 305,000

Unfunded Projects:

Library Expansion
Storage Facility for the Service Department

Grand Total	<u>\$ 914,792</u>	<u>\$3,611,300</u>	<u>\$1,193,600</u>	<u>\$ 955,600</u>	<u>\$3,594,600</u>	<u>\$10,269,892</u>
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Breakdown by Fund:

Capital Improvement Fund	\$ 467,792	\$3,518,800	\$1,173,600	\$ 858,100	\$3,562,100	\$ 9,580,392
Water Fund	<u>447,000</u>	<u>92,500</u>	<u>20,000</u>	<u>97,500</u>	<u>32,500</u>	<u>689,500</u>
Grand Total	<u>\$ 914,792</u>	<u>\$3,611,300</u>	<u>\$1,193,600</u>	<u>\$ 955,600</u>	<u>\$3,594,600</u>	<u>\$10,269,892</u>

Notes:

1. Only the first year (2009) of this Capital Improvement Program is funded. The remaining years are subject to the availability of funding.
2. Grant funding or low interest loans will be sought from the State of Ohio and other sources for certain projects.