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2015 Budget Document

City of Harrison
Finance Department
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The following document is the City of Harrison's first submission to the Government Finance Officers Association's Distinguished Budget Presentation Awards Program.

This document contains all mandatory components required for consideration. It is the City's intention to continue participation in the program, with additional information and enhanced presentations moving forward.

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Community Profile and Miscellaneous Statistics

- Located in Hamilton County, Southwestern Ohio
- Incorporated as a village in 1850, and a city in 1981
- Mayor-Council form of government, charter adopted in 2000
- Full range of government services, including police and fire protection, parks and recreation, senior services, water and wastewater utilities, refuse collection, road maintenance, Mayor's court, economic development, planning, zoning and administrative
- One police station, two fire stations and five parks
- 10,292 residents per the US Census Bureau 2012 estimate (32% increase since 2000)
- 5.3 square miles with 44 lane miles of roadway, 127 streets and 2.3 miles of Interstate I-74
- 40 miles in water lines and 34 miles in sanitary sewer lines
- 4,054 housing units in the City that are 78% owner occupied
- Approximately 483 businesses in the City of Harrison
- One parochial elementary school, two public elementary schools, one public junior high school and one public senior high school

CITY OF HARRISON, OHIO

CITY OFFICIALS

ELECTED OFFICIALS

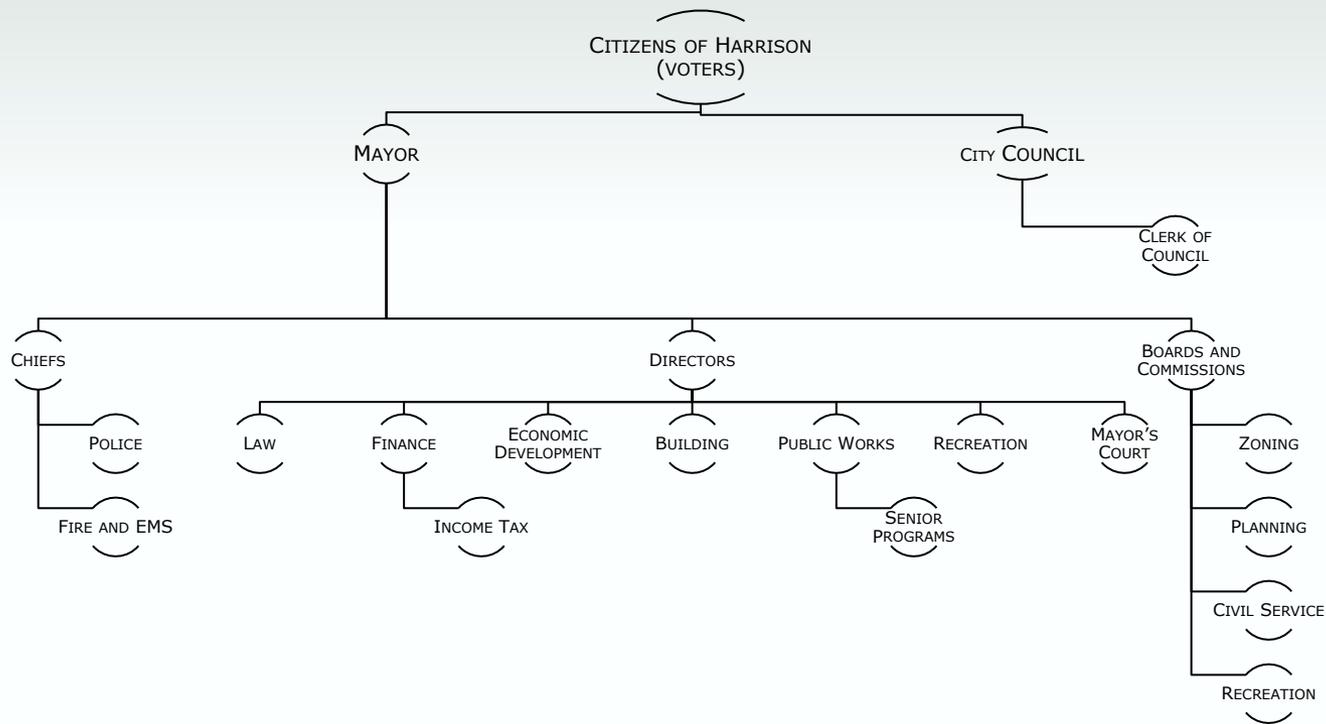
MayorJOEL F. MCGUIRE
Council Member.....TONY BURKART
Council Member..... RYAN GRUBBS
Council Member..... MARK LOUIS
Council Member..... HANK MENNINGER
Council Member..... WILLIAM NEYER
Council Member..... JAMES ROBERTSON
Council Member.....RANDY SHANK

APPOINTED OFFICIALS

Clerk of Council CAROL WIWI
Chief of Police CHARLES LINDSEY
Chief of Fire WILLIAM R. HURSONG
Director of Finance..... ANGELINA BURTON
Director of Law..... WILLIAM DETERS
Director of Public Works.....JAMES LESLIE
Director of Economic Development..... JENNIFER EKEY
Director of Building DANIEL BROOKS
Income Tax Commissioner ANGELINA BURTON
Senior Program Coordinator JILL FRENCH
Recreation Director JEAN WILSON
Magistrate ALEX TRIANTAFILOU
Mayor’s Court Clerk..... LISA PFAFFEL

CITY OF HARRISON, OHIO

ORGANIZATIONAL CHART



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Financial Policies

The City of Harrison, Ohio is responsible for the proper management of public funds. This includes accountability and accuracy in financial reporting, and in planning and budgeting for the provision of services desired by its citizens and businesses.

Financial policies are an important element in the sound management of taxpayer dollars. Financial policies may be either long-term or short-term, and both support fiscal responsibility.

Long-term financial policies of the City of Harrison provide guidelines and best practices for financial planning that promote the City officials' long-range goals. Long-term policies generally apply to the entire range of a financial operation.

Short-term financial policies relate to priorities and issues in the current and/or upcoming budget year, and complement long-term financial policies. Short-term financial policies are specific, and may include set boundaries and detailed operating procedures. Short-term financial policy needs are identified during the budget process and are included in the budget summary.

Long-term Financial Policies

Revenues

In order to ensure that the City's future financial needs are met, and to protect the City during economic fluctuations, the City will aggressively pursue economic development growth and maintain a diverse revenue stream.

The City will seek to reduce reliance on revenue streams outside the City's control, specifically intergovernmental settlements from the State of Ohio.

Revenue projections will be conservative and be prepared independently of expenditure projections.

All attempts to balance the budget without increasing taxes, fees and charges will be made.

Fees and charges for public goods and services, such as permits, will be set at a level determined by the public benefit. Utility rates will be set at a level necessary to cover operating expenses, to comply with bond coverage ratios and to plan for infrastructure improvements.

Expenditures

Departments are expected to operate efficiently and effectively in order to keep costs within the range of annual revenues and available cash balances while maintaining, with the goal of improving, service levels set by City officials.

Capital expenditures will be limited to funds available after legislative and contractual obligations and operating expenses are deducted. Projects that leverage state and federal funds will be considered first.

Debt

Long-term debt will not be issued to pay for operating expenses.

Debt issuance will be in compliance with statutory and constitutional limits.

Fund Balance

The City defines fund balance as the unencumbered cash available after the addition of revenues received and the deduction of funds expended and/or encumbered with purchase orders.

The City's General fund, Water Operating fund and Wastewater Operating fund budgets should result in a projected ending year cash balance for each fund equal to at least 5% of that fund's total annual appropriations.

Investments

It is the policy of the City of Harrison to invest public funds in a manner in which emphasizes maximum security of principal while meeting the daily cash flow demands of the City. Investments must conform to the City's formal investment policy (Resolution 14-96) as well as Chapter 135 of the Ohio Revised Code and Section 9.05 of the Charter for the City of Harrison.

Purchasing

It is the City's preferred method to certify purchases through the use of a purchase order meeting the requirements set forth in Ohio Revised Code 5705.41(D). Exceptions are then-and-now certificates, blanket certificates and super blanket certificates.

At least two quotes should be received for expenses exceeding \$500.

New services or contracts \$20,000 or more should go through a competitive bidding process.

Budget Process, Roles and Responsibilities

The City is required to prepare an annual, balanced budget. A balanced budget is one in which the revenues plus available cash balances are equal to or greater than the approved expenditures.

In the State of Ohio, the budgetary process is prescribed by Chapter 5705 of the Ohio Revised Code (ORC) and entails preparation of budgetary documents within an established timetable. Budgetary documents include the tax budget, the resolution setting tax amounts and rates, the official certificate of estimated resources, a certificate of year-end balances, an amended official certificate of estimated resources, the annual appropriation ordinance (and any necessary amendments), and the county auditor's certification of appropriations within estimated resources, all of which are prepared on the budgetary basis of accounting.

The City's annual budget and day-to-day financials are reported in a modified cash basis, and the annual financial statements are presented in a modified accrual format, consistent with generally accepted accounting principles (GAAP). The major differences between the two are:

- 1.) Revenues are recorded when received.
- 2.) Appropriations are reserved for expenses through purchase orders, and expenses are recorded when paid.

The budget is a financial translation of the elected officials' priorities, goals and objectives for the City.

The operating budget determines department service levels, with first consideration given to legislative requirements and contractual obligations when allocating resources.

An annual budget calendar lists the important dates and deadlines to follow during the budget process.

The annual budget process is a cooperative effort, with the roles and responsibilities of the City's officials defined by the City's charter (City of Harrison, Ohio 2000).

Council

The City charter states the City's legislative power fully resides with the seven members of Council. This includes the adoption of the annual appropriation ordinance, and subsequent appropriation amendments (City of Harrison, Ohio 2000, Section 3.03).

The annual appropriation ordinance presents the budget's expenses by the level of control approved by Council, with totals by department and fund.

Appropriation amendments may be presented by control level or by line item.

Mayor

The City charter states the Mayor is the City's chief executive and administrative head. The Mayor is solely responsible for the day-to-day operation of the City, as well as the management and direction of the City's personnel.

The Mayor submits the annual budget to Council, and advises the elected officials of the City's financial condition and need, including appropriation measures (City of Harrison, Ohio 2000, Section 4.03).

The Mayor sets financial policies. The Mayor may seek the input of advisory bodies (committees) during the budget process.

Finance Director

The City charter states the Finance Director serves as the Mayor's financial advisor. The Finance Director is the fiscal officer of the municipality, and is responsible for the accounting, collection, custody and disbursement of the City's funds (City of Harrison, Ohio 2000, Section 5.04).

The Finance Director estimates available resources for the budget and advises the Mayor on the fiscal state of the City, which may include the recommendation of short-term financial policies. The Finance Director prepares the budget calendar, documents, forms and templates for use by Department Directors in developing their budget requests. The Finance Director coordinates the collation, analysis and summary of the department budget requests for the Mayor's review, and confirms compliance with both long-term and short-term financial policies.

The Finance Director ensures the implementation of the approved annual budget, and may transfer funds consistent with the budget's approved level of control in order to meet a department's operational needs. The Finance Director is responsible for requesting revenue certifications from the County Auditor and may request appropriation amendments, depending on unallocated, certified resources, to the Mayor for recommendation to Council.

Department Directors

The City charter states the Directors of the City's departments are responsible for the services assigned to and performed by their respective departments and any additional functions consistent with their office that the Mayor may assign. (City of Harrison, Ohio 2000, Article V.)

The Department Directors develop the annual, detailed budget requests for their respective departments, consistent with short-term financial policies provided by the Mayor.

During the fiscal year, Directors may request transfers between line items in the same object level, consistent with the budget's approved level of control, to the Finance Director. Any unbudgeted expenses that may require a legislative appropriation amendment must be approved first by the Mayor, then forwarded to the Finance Director for confirmation of available resources.

Budget Calendar

The City of Harrison's fiscal year is January 1 through December 31.

Monthly

The Finance Director reconciles the City's financial transactions and accounts, and prepares a monthly finance report with the month-end fund balances, totals for revenues received and expenses paid, as well as appropriations remaining, for the Mayor. The Department Directors receive monthly finance reports for their respective departments.

The Finance Director compares budget estimates and appropriations to actual activity, and requests amendments as needed.

The Finance Committee, consisting of three Council Members appointed by the Mayor, meets monthly to review the City's finance report, as well as to discuss any finance-related issues that the Mayor has requested input on or that may require legislative action.

The Finance Director distributes the monthly finance report to all Council Members and the Council Clerk following the Finance Committee meeting, and the Clerk records receipt of the report in the official Council meeting minutes following Council motion.

January

The Finance Director submits the prior year's ending fund balances, encumbrances and (updated) current year revenue projections to the County Auditor for certification.

April

The Department Directors meet with the Finance Committee for a "First Quarter" budget review.

May

The City files the unaudited annual financial report in compliance with generally accepted accounting principles (GAAP) for the prior fiscal year to the State Auditor by May 31.

June

The City's Auditor (either State or IPA) files the audited GAAP financials for the prior fiscal year to the State Auditor by June 30 (file notice with local newspaper). The Finance Director sends the report to any interested parties, including underwriters, bond counsel, and financial institutions, as well as the Government Finance Officers' Association (GFOA), if seeking recognition.

The Finance Director prepares the County tax budget for the upcoming year, and forwards the projections to the Mayor.

The Finance Director prepares and distributes a calendar with specific dates and deadlines for preparing the upcoming year's budget.

July

The Department Directors meet with the Finance Committee for a "Second Quarter" budget review.

Council holds a public hearing on the upcoming year's County tax budget (file notice with local newspaper). Council votes on the budget and approves submission to the County Auditor. The Finance Director submits the approved budget to the County Auditor by the annual deadline.

The Mayor issues guidelines to the Directors for preparing the upcoming year's department budget requests.

The Finance Director prepares and distributes budget templates and forms to the Department Directors for use in preparing their department budget requests.

August

Department Directors submit budget requests for the upcoming year to the Mayor.

September - November

The Mayor sends the preliminary budget for the upcoming year, consisting of the Finance Director's revenue projections and the Department budget details, to all Council Members for their review. During this time, Department Directors discuss their budget requests with their respective department committees. The Mayor sets a final date for the committees to submit their recommendations on the budget requests. The Mayor distributes his/her final budget recommendation to all Council Members for their review before a December vote.

October

The Department Directors meet with the Finance Committee for a "Third Quarter" budget review.

December

The Finance Director updates the City's revenue projections and appropriations with any/all amendments, and requests a final certification on current year resources and appropriation compliance from the County Auditor.

Council votes on the appropriation ordinance for the upcoming fiscal year.

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2015 Budget Summary

The City of Harrison's financial position is expected to improve in 2015 as the City continues a modest, but upward trend in available fund balance due to cost reductions and flat wages, as well as economic growth.

The City experienced a significant decrease in the General fund's available carryover balance in 2012 and 2013 due to a combination of reduced revenues and increased expenses. Revenues from the State of Ohio, including local government funding and the estate tax, were reduced. In addition, local real estate tax settlements decreased due to lower property values. The lower property values and decreased tax settlements also reduced Fire and EMS levy proceeds, resulting in a greater General fund subsidy to cover the Fire and EMS operations. The 2012 Fire/EMS transfer from General fund was \$300,000 more than in 2011 and the 2013 transfer was \$80,000 more than the 2012 transfer. In addition to an increased transfer of General funds to subsidize department operating expenses, the City experienced a 43% increase in health care premiums in 2012. The premium increase resulted in an additional \$300,000 in health insurance costs for the City.

The three labor unions representing the majority of the City's full-time workforce agreed to contract extensions with zero wage increases in 2011 and 2012, and then again in 2014, with the City agreeing to pursue a safety services levy to help improve the City's financial position. The first levy ballot measure failed in November 2014. The City will continue to place a levy issue on the ballot up to two times a year until a levy passes or the contract extensions expire.

With the 2014 budget, the City officials made the difficult decision to lay-off two full-time and three part-time employees. In addition, information technology expenses were reduced. The cost reductions translated to a \$200,000 net benefit to the General fund. There are no intentions to fill the positions vacated by the layoff in 2015, and the cost reductions will carry-forward.

The City's local economy and tax base is strong, with continued growth expected. The City is committed to aggressive economic development and the success of those efforts may be seen by the commercial growth taking place along New Haven Road and the new residential development in the Parks of Whitewater.

The City's financial challenges are not over. Operating costs are increasing; however, operating budgets remain mostly flat. The City's revenue base is reliable; however, the rate of increasing expenses has historically exceeded the rate of increasing revenues.

The City's priority continues to be the responsible and diligent use of public funds to support the type of services its constituents desire at the levels they expect with the revenues currently available. City administration will not raise taxes without voter approval.

The 2015 budget reflects little change from 2014, and service levels, including staffing levels, remain the same.

The 2015 Budget was approved by Council on December 2, 2014.

Joel McGuire, Mayor

Angelina Burton, Finance Director

2015 Budget Overview

General Fund

Overall, department operating budgets increased by only 2%, though that increase is offset by a 3% decrease in transfers-out and other fund subsidies. The largest increase to General fund is the allocation made to cover job creation grants awarded to local businesses, but that still resulted in less than a 1% increase to the General fund total when compared to 2014.

The 2015 interfund expense adjustments/cost allocation plans (CAP) is greater than 2014. The CAP is reviewed annually and recovery percentages are set based on administrative department activities. As the City's residential and commercial growth continues, the efforts of the building and economic development departments directly impact the enterprise activities, thus resulting in a greater cost recovery. The enterprise activities represent 30% of the City's administrative and financial functions.

Police

Increase in personnel expenses due to change in accounting for police pension expense, which is offset by the police pension interfund expense adjustment

Capital improvement allocation due to deteriorating property conditions and contract provisions.

Recreation

Increase in personnel expenses for the hiring of two additional part-time, seasonal Summer Fun camp counselors

Building, Zoning, Planning

Slight decrease due to outsourcing and the elimination of City paid benefits

Income Tax

Slight decrease due to contract expenses

Mayor

Slight increase due to contract expenses

Council

Slight increase due to Charter review required in 2015

Economic Development

Slight increase due to business activities

Finance

Increased personnel costs as wages were adjusted to be in line with other City employees and industry peers

Capital improvement allocation approved in order to address records storage

Civil Service

Slight increase due to number of tests scheduled for 2015

Law Director

Slight decrease due to contract changes

Mayor's Court

Slight increase due to contract expenses

Other Expenses

Information Technology appropriation increased but not fully restored to pre-2014 levels, in order to address increasing technology needs.

Job Creation Grants allocation represents success of grant recipients

County Government increased due to election costs and ballot issues

Debt Service

Annual debt service increased due to Lyness Avenue OPWC loan and Featherwood Drive OPWC loan becoming payable

Interfund Expense Adjustments

Change in accounting method for Police Pension expense

Water and Wastewater CAP based on approved percentage

Transfers-Out

Street, Fire and Senior Center subsidies decreased and Community Center subsidy increased based on need to cover deficit between revenues and operating expenses

Special Revenue Funds

Fire/EMS Operating

Increased personnel expenses due to contract provisions

Reduced debt service appropriation due to pay down of TAN

Street

Decreased due to salt surplus in storage

Senior Center

Increased personnel expenses due to change in accounting method with Passport fund, which is slightly offset by interfund expense adjustment

Community Center

Decreased personnel expenses due to vacant full-time receptionist position

Increased contract expenses due to Community Center utility expense

Police Pension

Change in accounting method

Capital Improvement Funds

Capital Improvement

Increased due to OPWC financing approval for three repaving projects

Projects fully funded by OPWC grant/loan combinations

Ongoing State Street construction project – a joint project between the City, OKI and West Harrison, Indiana

New Haven TIF

Contractual expenses limited to school share of TIF proceeds

Bond Anticipation Note maturity and bond issuance

Harrison Avenue TIF

Contractual expenses limited to school share of TIF proceeds

Slight decrease in debt service

Enterprise Funds

Water Operating

Increase in personnel expenses due to benefit costs

Decrease in debt service due to loan pay-off

Increase in interfund expense adjustments

Wastewater Operating

Increase in personnel expenses due to benefit costs

Increase in contract expenses due to plant operations

Increase in interfund expense adjustments

Stormwater Operating

Decrease in transfer-out to General fund based on repayment schedule

Sanitation

Unchanged from 2014

Water Capital Improvements

Recurring waterline improvement allocation

Wastewater Capital Improvements

Paid from Wastewater Operating fund in 2015

**Staffing Levels, Full-Time Equivalents
By Fund and Department**

Paid Staff		2012	2013	2014	2015
Fund Number and Name	Department	Actual	Actual	Budget	Proposed
101 GENERAL	Police	25.5	25.5	22	22
	Recreation	0.8	0.8	0.8	0.9
	Building	1.6	1.6	1.6	1.6
	Income Tax	2	2	2	2
	Mayor	1	1	1	1
	Council	7.2	7.2	7.2	7.2
	Economic Development	1	1	1	1
	Finance	2	2.6	2.6	2.6
	Custodian	1	0	0	0
	Law	1	1	1	1
	Mayor's Court	1.2	1.2	1.2	1.2
201 STREET	Street Maintenance	8	8	7	7
208 FIRE/EMS	Fire/EMS Department	36	39	38.5	38.5
210 COMMUNITY CENTER	Community Center	1.5	1.5	0.5	0.5
215 SENIOR CENTER	Senior Center	4	3	3	3
601 WATER	Water Department	4.5	4.5	4.5	4.5
602 WASTEWATER	Wastewater Department	8.5	9.5	9.5	9.5
TOTAL PAID STAFF		106.8	109.4	103.4	103.5
TOTAL GENERAL		44.3	43.9	40.4	40.5
TOTAL STREET		8	8	7	7
TOTAL FIRE/EMS		36	39	38.5	38.5
TOTAL COMMUNITY CENTER		1.5	1.5	0.5	0.5
TOTAL SENIOR CENTER		4	3	3	3
TOTAL WATER		4.5	4.5	4.5	4.5
TOTAL WASTEWATER		8.5	9.5	9.5	9.5
TOTAL PAID STAFF		106.8	109.4	103.4	103.5
Volunteer Staff					
Commissions and Boards	Recreation Commission	7	7	7	7
	Zoning Board Members	5	5	5	5
	Planning Commission Members	5	5	5	5
	Income Tax Board of Review	3	3	3	3
	Civil Service Commission Members	3	3	3	3
TOTAL VOLUNTEER STAFF		23	23	23	23

Due to financial constraints, the City laid off two full-time employees (Police Captain, Fire/EMS Admin Assistant) and three part-time employees (School Crossing Guards), in January 2014. There are no plans to recall those employees or fill those vacancies. In addition, the City may not fill vacated positions, specifically in General fund and General fund-subsidized departments.

In addition to the vacancies resulting from the January 2014 layoffs, the following full-time positions remain unfilled: one patrol officer, one firefighter, one receptionist, one street laborer, one senior center clerk and one custodian.

2015 Staffing Levels reflect the addition of two seasonal employees in the Recreation Department (.1 FTE).

**Staffing Levels, Full-Time Equivalents
Union Affiliation and Job Title**

Union	Job Title	2012 Actual	2013 Actual	2014 Budget	2015 Proposed
Not Applicable/ Non-Bargained	Mayor	1	1	1	1
	Council	7	7	7	7
	Chief of Police	1	1	1	1
	Police Captain	1	1	0	0
	School Crossing Guard	1.5	1.5	0	0
	Recreation Coordinator	0.5	0.5	0.5	0.5
	Seasonal Help (Recreation)	0.3	0.3	0.3	0.4
	Building Director	0.5	0.5	0.5	0.5
	Building Inspector	0.5	0.5	0.5	0.5
	Department Intern (Building)	0.6	0.6	0.6	0.6
	Tax Commissioner	1	1	1	1
	Clerk of Council	0.2	0.2	0.2	0.2
	Economic Development Director	1	1	1	1
	Finance Director	1	1	1	1
	Law Director	1	1	1	1
	Magistrate	0.2	0.2	0.2	0.2
	Mayor's Court Clerk	1	1	1	1
	Chief of Fire and EMS	1	1	1	1
	Fire/EMS Admin Assistant	1	1	0	0
	Firefighter/EMT (Part-time)	12	15	16.5	16.5
	Community Center Receptionist (PT)	0.5	0.5	0.5	0.5
	Senior Program Coordinator	1	1	1	1
	Public Works Director	1	1	1	1
Seasonal Help (Water)	1	1	1	1	
	TOTAL NON-BARGAINED	36.8	39.8	37.8	37.9
Fraternal Order of Police (FOP)	Police Lieutenant	2	2	2	2
	Police Sergeant	3	3	3	3
	Detective	1	1	1	1
	Patrol Officer	14	14	13	13
		TOTAL FOP	20	20	19
Harrison Professional Firefighters (IAFF)	Fire Captain	3	3	3	3
	Fire Lieutenant	6	6	6	6
	Fire Inspector	1	1	1	1
	Firefighter/EMT	12	12	11	11
		TOTAL IAFF	22	22	21
United Steel Workers (USW)	Police Clerk	2	2	2	2
	Deputy Tax Commissioner	1	1	1	1
	Finance Assistant	1	1.6	1.6	1.6
	Custodian	1	0	0	0
	Service Coordinator/Leadman	1	1	1	1
	Service Worker	7	7	6	6
	Community Center Receptionist	1	1	0	0
	Senior Center Assistant	1	0	0	0
	Senior Center Van Driver	1	1	1	1
	Senior Center Kitchen Worker	1	1	1	1
	Water Plant Operator	1	1	1	1
	Water Technicians	2	2	2	2
	Wastewater Operator	1	1	1	1
	Wastewater Technicians	5	6	6	6
	Utilities Billing Clerk	1	1	1	1
	Utilities Receipts Clerk	1	1	1	1
	TOTAL USW	28	27.6	25.6	25.6
	TOTAL PAID STAFF	106.8	109.4	103.4	103.5
	NON-BARGAINED	36.8	39.8	37.8	37.9
	FRATERNAL ORDER OF POLICE	20	20	19	19
	HARRISON PROFESSIONAL FIREFIGHTERS	22	22	21	21
	UNITED STEEL WORKERS	28	27.6	25.6	25.6
	TOTAL PAID STAFF	106.8	109.4	103.4	103.5

Fund Balance Summary

Fund Number	Jan. 1, 2012	2012	2012	Jan. 1, 2013	2013	2013	Jan. 1, 2014	2014	2014	Jan. 1, 2015	2015	2015	Dec. 31, 2015
Fund Name	Balance	Revenues	Expenses	Balance									
101 GENERAL FUND	422,556	5,168,132	5,544,904	45,784	5,133,994	5,174,846	4,931	5,607,559	5,472,527	139,963	5,568,539	5,500,112	208,390
201 STREET FUND	218,996	475,246	599,042	95,200	489,724	579,692	5,232	640,328	640,328	5,232	634,698	634,698	5,232
206 STATE HIGHWAY FUND	30,290	31,815	51,810	10,295	41,069	35,551	15,814	32,500	36,500	11,814	31,500	42,500	814
207 FIRE MEMORIAL FUND	8,941	2,176	4,998	6,119	815	(702)	7,636	1,000	2,000	6,636	1,000	2,000	5,636
208 FIRE/EMS OPERATING FUND	80,875	3,775,652	3,845,712	10,816	3,758,215	3,769,031	0	3,661,619	3,660,320	1,299	3,484,491	3,484,491	1,299
210 COMMUNITY CENTER FUND	24,628	134,987	157,717	1,898	126,485	128,383	0	139,019	138,919	100	140,079	140,079	100
215 SENIOR CENTER FUND	47,379	229,274	265,501	11,152	194,693	204,652	1,192	251,305	249,307	3,190	254,069	257,260	(1)
220 SENIOR PASSPORT FUND	27,518	10,240	32,865	4,894	19,007	22,260	1,641	9,000	10,500	141	6,000	6,000	141
225 COURT COMPUTER FUND	0	3,936	3,542	394	1,148	1,542	0	1,200	1,200	0	1,200	1,200	0
230 PROJECT LIFESAVER FUND	0	1,643	20	1,623	973	944	1,652	500	2,000	152	500	500	152
801 POLICE PENSION FUND	235	351,379	350,900	714	390,873	390,704	883	346,092	346,092	883	63,623	63,623	883
900 DRUG LAW ENFORCEMENT TRUST FUND	110	19,232	17,036	2,306	13,708	4,153	11,862	13,000	5,000	19,862	13,000	10,000	22,862
901 LAW ENFORCEMENT TRUST FUND	954	1,116	1,895	175	1,752	840	1,087	1,000	1,000	1,087	500	1,000	587
902 FEDERAL ADOPTIVE SEIZURE FUND	318	0	0	318	0	0	318	0	0	318	0	0	318
903 ENFORCEMENT EDUCATION FUND	636	0	75	561	60	38	583	300	300	583	100	100	583
904 FEMA FUND*	3,766	0	0	3,766	0	0	3,766	0	0	3,766	0	0	3,766
905 POLICE MEMORIAL FUND*	913	0	0	913	0	0	913	0	0	913	0	0	913
906 RECREATION TAX FUND*	429,613	35,300	0	464,913	19,200	0	484,113	25,000	0	509,113	25,000	0	534,113
908 RECREATION ACTIVITY FUND	35,699	11,602	10,108	37,193	7,061	9,366	34,888	10,000	10,000	34,888	10,000	10,000	34,888
TOTAL SPECIAL REVENUE FUNDS	910,871	5,083,598	5,341,219	653,250	5,064,784	5,146,453	571,580	5,131,863	5,103,466	599,977	4,665,759	4,653,450	612,286
211 FIRE CAPITAL RESERVE FUND*	4,202	0	0	4,202	0	0	4,202	0	0	4,202	0	0	4,202
401 CAPITAL IMPROVEMENT FUND	81,507	896,907	625,386	353,028	892,541	1,071,096	174,473	1,466,543	1,561,972	79,044	3,077,950	3,154,417	2,576
402 HOME DEPOT TIF FUND	20,261	1,456,093	455,501	1,020,853	2,065,890	2,885,471	201,271	1,919,475	1,920,662	200,084	1,456,000	1,475,012	181,072
404 HARRISON AVE TIF FUND	22,643	269,093	288,493	3,243	251,977	247,880	7,340	246,800	245,754	8,386	246,800	244,503	10,683
406 STREET/SAFETY CONST FUND*	38,670	167,724	203,508	2,887	0	0	2,887	0	0	2,887	0	0	2,887
TOTAL CAPITAL IMPROVEMENT FUNDS	167,283	2,789,816	1,572,888	1,384,212	3,210,408	4,204,447	390,172	3,632,818	3,728,388	294,602	4,780,750	4,873,933	201,419
601 WATER OPERATING FUND	1,136,068	1,421,825	1,495,446	1,062,446	1,497,226	1,733,787	825,885	1,558,100	1,829,969	554,016	1,632,550	1,865,377	321,189
602 WASTEWATER OPERATING FUND	1,466,122	3,204,594	4,407,237	263,479	3,181,968	3,356,238	89,209	3,347,000	3,368,993	67,216	3,436,610	3,476,245	27,581
603 WATER RESERVE FUND*	53,819	0	0	53,819	0	0	53,819	0	0	53,819	0	0	53,819
604 WASTEWATER RESERVE	150,119	20,276,927	18,796,070	1,630,976	254,834	129,970	1,755,840	90,600	180,000	1,666,440	100,600	200,000	1,567,040
605 STORM WATER FUND	16,065	109,987	99,499	26,553	112,365	124,599	14,320	112,000	124,599	1,721	112,000	89,499	24,222
606 WASTEWATER REPAIRS & IMP FUND*	500,128	102	0	500,229	101	0	500,330	100	0	500,430	100	0	500,530
608 WATER-WASTEWATER DEPOSIT FUND	71,038	7,126	2,501	75,664	9,745	1,166	84,243	9,000	7,000	86,243	9,000	7,000	88,243
609 WATER IMPROVEMENT FUND	412,120	15,605	146,153	281,572	0	173,621	107,951	0	58,730	49,221	0	30,000	19,221
610 SANITATION FUND	205,561	448,176	451,939	201,798	462,878	496,668	168,008	458,000	482,000	144,008	463,000	482,400	124,608
611 WASTEWATER CONSTRUCTION FUND*	1,056,497	200,046	1,089,533	167,011	0	121,727	45,283	10,000	51,000	4,283	0	0	4,283
TOTAL ENTERPRISE FUNDS	5,067,537	25,684,387	26,488,378	4,263,546	5,519,117	6,137,775	3,644,888	5,584,800	6,102,291	3,127,397	5,753,860	6,150,521	2,730,736
TOTAL ALL FUNDS**	6,568,247	38,725,934	38,947,389	6,346,791	18,928,303	20,663,522	4,611,572	19,957,040	20,406,672	4,161,940	20,768,908	21,178,016	3,752,832

* Funds do not include any appropriations for budget year 2015 and will not be reflected in the remainder of the budget document.

**Two agency funds are utilized to track JEDD transactions and employee paid benefits (920 JEDD Agency Fund, 930 Employee Benefits Clearing Fund). They are purely custodial in nature, and not included in the budget document.

101 General fund is projected to close 2015 with a 49% higher balance than 2014, due to net gains from cost reductions implemented in 2014, as well as wage freezes and increased tax revenues.

401 Capital Improvement fund is projected to close 2015 with almost a zero balance, due to the State Street construction expense. The 2015 budget reflects an additional \$100,000 in new money at the BAN maturity, and hotel tax revenues restricted for Capital Improvements continue to be a reliable/growing stream of revenue.

Both TIF funds will see a deviation in fund balances due to changes in debt service obligations.

601 Water Operating fund and 602 Wastewater Operating fund continue to have declining ending balance projections for 2015, but the approval of annual rate increases for both utilities should result in an increase in fund balances with budget year 2016.

605 Storm Water fund will see a decrease in fund balance at the close of 2015; however the balance should recover in 2016 due to the full repayment of an interfund loan from General fund in 2008.

610 Sanitation fund's projections are based on the current refuse collection contract that expires mid-2015, and are likely to change with a new contract.

Consolidated Schedule

By Fund Type

	2012 Actual					2013 Actual				
	General	Special Revs	Capt Imps	Enterprise	All	General	Special Revs	Capt Imps	Enterprise	All
Available Fund Balance - Beginning*	422,556	910,871	167,283	5,067,537	6,568,247	45,784	653,250	1,384,212	4,263,546	6,346,791
Local Taxes										
General Property Tax - Real Estate	1,211,454	1,321,919	0	0	2,533,373	1,178,029	1,277,302	0	0	2,455,331
Property Utility Tax	25,637	18,113	0	0	43,750	33,471	51,674	0	0	85,145
Municipal Income Tax	2,967,240	0	0	0	2,967,240	3,062,469	0	0	0	3,062,469
Recreation Tax (Bedroom Tax)	0	19,600	0	0	19,600	0	19,200	0	0	19,200
Transient Hotel Tax (Hotel Sales Tax)	0	0	76,564	0	76,564	0	0	74,691	0	74,691
Total Local Taxes	4,204,331	1,359,632	76,564	0	5,640,527	4,273,969	1,348,176	74,691	0	5,696,836
Payment in Lieu of Taxes	0	0	452,864	0	452,864	0	0	454,547	0	454,547
Intergovernmental Revenues										
Joint Economic Development District	111,076	0	0	0	111,076	118,673	0	0	0	118,673
State Shared Taxes and Permits										
Local Government Funds	113,490	0	0	0	113,490	91,069	0	0	0	91,069
Estate Tax	23,844	0	0	0	23,844	5,807	0	0	0	5,807
Cigarette and Liquor	16,439	0	0	0	16,439	14,879	0	0	0	14,879
License Tax	103,871	0	0	0	103,871	98,627	0	0	0	98,627
Vehicle License Fees	0	155,510	0	0	155,510	0	157,729	0	0	157,729
Gasoline Tax	0	340,960	0	0	340,960	0	348,664	0	0	348,664
Other Shared Taxes	37,596	0	0	0	37,596	0	0	0	0	0
Total Shared Taxes and Permits	295,240	496,470	0	0	791,710	210,382	506,393	0	0	716,775
State Grants or Aid										
Drug Prevention Grant	15,742	0	0	0	15,742	17,459	0	0	0	17,459
Community Development Block Grant	0	0	110,000	0	110,000	0	0	0	0	0
Department of Development	0	0	0	0	0	0	0	350,000	0	350,000
Department of Transportation	0	0	0	0	0	0	0	150,000	0	150,000
Ohio Public Works Commission	0	0	250,600	0	250,600	0	0	490,339	0	490,339
Other State Grants	0	2,500	0	0	2,500	0	0	0	0	0
Total State Grants or Aid	15,742	2,500	360,600	0	378,842	17,459	0	990,339	0	1,007,798
County Municipal Road Funds	0	0	0	0	0	0	0	35,000	0	35,000
Program Assistance	0	32,883	0	8,723	41,606	0	37,605	0	7,961	45,566
Township Cost Sharing	0	172,570	0	0	172,570	0	149,753	0	0	149,753
Total Intergovernmental	422,058	704,423	360,600	8,723	1,495,804	346,514	693,751	1,025,339	7,961	2,073,565
Special Assessments	865	0	0	0	865	0	0	0	2,253	2,253
Charges for Services										
Fire and EMS Services	0	830,501	0	0	830,501	0	766,173	0	0	766,173
Water Utility Services	0	0	0	1,418,865	1,418,865	0	0	0	1,492,586	1,492,586
Wastewater Utility Services	0	0	0	3,204,112	3,204,112	0	0	0	3,181,596	3,181,596
Stormwater Utility Services	0	0	0	109,987	109,987	0	0	0	112,365	112,365
Refuse Collection Services	0	0	0	439,451	439,451	0	0	0	454,917	454,917
Other Governmental Services	5,069	2,800	0	0	7,869	4,995	3,792	0	0	8,787
Other Enterprise Services	0	0	0	7,126	7,126	0	0	0	9,745	9,745
Total Charges for Services	5,069	833,301	0	5,179,541	6,017,911	4,995	769,965	0	5,251,209	6,026,169
Fines, Licenses, Permits	294,392	6,234	0	0	300,626	248,782	5,568	0	0	254,350
Miscellaneous	186,205	97,082	22,321	4,392	310,000	184,733	57,159	0	3,459	245,351
Total Revenue	5,112,920	3,000,672	912,349	5,192,656	14,218,597	5,058,993	2,874,619	1,554,577	5,264,882	14,753,071
Other Financing Sources										
Tax Anticipation Notes	0	310,000	0	0	310,000	0	306,715	0	0	306,715
Bond Anticipation Notes	0	0	1,525,000	0	1,525,000	0	0	1,529,605	0	1,529,605
Bonds	0	0	0	20,276,127	20,276,127	0	0	0	254,115	254,115
Ohio Public Works Commission Loans	0	0	352,467	0	352,467	0	0	126,226	0	126,226
Ohio Water Development Authority Loans	0	0	0	15,605	15,605	0	0	0	0	0
Other	5,213	0	0	0	5,213	0	0	0	0	0
Total Other Financing Sources	5,213	310,000	1,877,467	20,291,732	22,484,412	0	306,715	1,655,831	254,115	2,216,661
Transfers-In	50,000	1,772,928	0	200,000	2,022,928	75,000	1,883,448	0	0	1,958,448
Total New Resources	5,168,132	5,083,600	2,789,816	25,684,388	38,725,936	5,133,993	5,064,782	3,210,408	5,518,997	18,928,180
Operating Expenses										
Personnel Services	2,992,635	4,018,642	0	910,621	7,921,898	3,020,641	4,000,945	0	990,033	8,011,619
Contractual Expenses	862,979	572,774	564,207	1,206,953	3,206,913	805,841	562,521	307,923	1,238,378	2,914,663
Operations, Maintenance	150,464	384,203	0	223,318	757,985	114,890	262,002	0	246,022	622,914
Total Operating Expenses	4,006,078	4,975,619	564,207	2,340,892	11,886,796	3,941,372	4,825,468	307,923	2,474,433	11,549,196
Capital Expenditures	23,983	45,602	784,246	756,069	1,609,900	986	2,488	2,121,327	238,141	2,362,942
Debt Service	308,672	320,000	224,436	22,350,952	23,204,060	343,467	318,501	1,775,199	2,682,283	5,119,450
Transfers-Out	1,486,932	0	0	759,705	2,246,637	1,556,942	0	0	75,000	1,631,942
Interfund Adjustments	(280,761)	0	0	280,761	0	(667,922)	0	0	667,921	(1)
Total Expenditures	5,544,904	5,341,221	1,572,889	26,488,379	38,947,393	5,174,846	5,146,457	4,204,449	6,137,778	20,663,530
<i>Net Change in Fund Balances</i>	<i>(376,772)</i>	<i>(257,621)</i>	<i>1,216,927</i>	<i>(803,991)</i>	<i>(221,457)</i>	<i>(40,853)</i>	<i>(81,675)</i>	<i>(994,041)</i>	<i>(618,781)</i>	<i>(1,735,349)</i>
Total Ending Fund Balances	45,784	653,250	1,384,210	4,263,546	6,346,790	4,931	571,575	390,171	3,644,765	4,611,442

Consolidated Schedule

By Fund Type

	2014 Budget					2015 Proposed				
	General	Special Revs	Capt Imps	Enterprise	All	General	Special Revs	Capt Imps	Enterprise	All
Available Fund Balance - Beginning*	4,931	571,580	390,172	3,644,888	4,611,572	139,963	599,976	294,603	3,127,397	4,161,939
Local Taxes										
General Property Tax - Real Estate	1,220,695	1,295,735	0	0	2,516,430	1,287,833	1,362,197	0	0	2,650,030
Property Utility Tax	34,000	36,916	0	0	70,916	34,000	35,000	0	0	69,000
Municipal Income Tax	3,280,000	0	0	0	3,280,000	3,360,000	0	0	0	3,360,000
Recreation Tax (Bedroom Tax)	0	25,000	0	0	25,000	0	25,000	0	0	25,000
Transient Hotel Tax (Hotel Sales Tax)	0	0	75,000	0	75,000	0	0	75,000	0	75,000
Total Local Taxes	4,534,695	1,357,651	75,000	0	5,967,346	4,681,833	1,422,197	75,000	0	6,179,030
Payment in Lieu of Taxes	0	0	452,800	0	452,800	0	0	452,800	0	452,800
Intergovernmental Revenues										
Joint Economic Development District	121,696	0	0	0	121,696	144,000	0	0	0	144,000
State Shared Taxes and Permits										
Local Government Funds	88,312	0	0	0	88,312	91,857	0	0	0	91,857
Estate Tax	4,000	0	0	0	4,000	0	0	0	0	0
Cigarette and Liquor	16,500	0	0	0	16,500	16,500	0	0	0	16,500
License Tax	100,000	0	0	0	100,000	110,000	0	0	0	110,000
Vehicle License Fees	0	151,500	0	0	151,500	0	155,500	0	0	155,500
Gasoline Tax	0	336,000	0	0	336,000	0	336,000	0	0	336,000
Other Shared Taxes	0	0	0	0	0	0	0	0	0	0
Total Shared Taxes and Permits	208,812	487,500	0	0	696,312	218,357	491,500	0	0	709,857
State Grants or Aid										
Drug Prevention Grant	16,992	0	0	0	16,992	16,992	0	0	0	16,992
Community Development Block Grant	0	0	0	0	0	0	0	0	0	0
Department of Development	0	0	0	0	0	0	0	0	0	0
Department of Transportation	0	0	0	0	0	0	0	0	0	0
Ohio Public Works Commission	0	0	850,870	0	850,870	0	0	1,473,975	0	1,473,975
Other State Grants	0	0	0	0	0	0	0	0	0	0
Total State Grants or Aid	16,992	0	850,870	0	867,862	16,992	0	1,473,975	0	1,490,967
County Municipal Road Funds	0	0	0	0	0	0	0	0	0	0
Program Assistance	0	50,000	0	8,000	58,000	0	50,000	0	8,000	58,000
Township Cost Sharing	0	153,114	0	0	153,114	0	147,503	0	0	147,503
Total Intergovernmental	347,500	690,614	850,870	8,000	1,896,984	379,349	689,003	1,473,975	8,000	2,550,327
Special Assessments	2,300	0	0	0	2,300	500	0	0	0	500
Charges for Services										
Fire and EMS Services	0	729,408	0	0	729,408	0	782,004	0	0	782,004
Water Utility Services	0	0	0	1,553,000	1,553,000	0	0	0	1,629,450	1,629,450
Wastewater Utility Services	0	0	0	3,347,000	3,347,000	0	0	0	3,436,610	3,436,610
Stormwater Utility Services	0	0	0	112,000	112,000	0	0	0	112,000	112,000
Refuse Collection Services	0	0	0	450,000	450,000	0	0	0	455,000	455,000
Other Governmental Services	9,900	7,800	0	0	17,700	10,250	4,000	0	0	14,250
Other Enterprise Services	0	0	0	9,000	9,000	0	0	0	9,000	9,000
Total Charges for Services	9,900	737,208	0	5,471,000	6,218,108	10,250	786,004	0	5,642,060	6,438,314
Fines, Licenses, Permits	292,625	5,500	0	0	298,125	273,725	4,800	0	0	278,525
Miscellaneous	345,539	44,500	0	5,800	395,839	182,882	41,500	0	3,800	228,182
Total Revenue	5,532,559	2,835,473	1,378,670	5,484,800	15,231,502	5,528,539	2,943,504	2,001,775	5,653,860	16,127,678
Other Financing Sources										
Tax Anticipation Notes	0	245,000	0	0	245,000	0	0	0	0	0
Bond Anticipation Notes	0	0	1,529,605	0	1,529,605	0	0	1,625,000	0	1,625,000
Bonds	0	0	0	90,000	90,000	0	0	0	100,000	100,000
Ohio Public Works Commission Loans	0	0	724,543	0	724,543	0	0	1,153,975	0	1,153,975
Ohio Water Development Authority Loans	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
Total Other Financing Sources	0	245,000	2,254,148	90,000	2,589,148	0	0	2,778,975	100,000	2,878,975
Transfers-In	75,000	2,051,390	0	10,000	2,136,390	40,000	1,722,256	0	0	1,762,256
Total New Resources	5,607,559	5,131,863	3,632,818	5,584,800	19,957,040	5,568,539	4,665,759	4,780,750	5,753,860	20,768,908
Operating Expenses										
Personnel Services	2,896,927	3,854,861	0	1,049,333	7,801,121	2,944,346	3,603,312	0	1,066,805	7,614,464
Contractual Expenses	938,571	607,271	294,577	1,316,967	3,157,386	1,019,163	597,004	489,291	1,568,250	3,673,708
Operations, Maintenance	128,405	298,063	0	295,700	722,168	126,770	285,850	0	298,600	711,220
Total Operating Expenses	3,963,903	4,760,195	294,577	2,662,000	11,680,675	4,090,279	4,486,167	489,291	2,933,655	11,999,392
Capital Expenditures	7,000	30,287	1,662,572	129,730	1,829,589	40,575	35,000	2,614,653	135,000	2,825,228
Debt Service	344,867	312,984	1,771,239	2,610,876	5,039,967	356,789	69,615	1,769,989	2,394,747	4,591,140
Transfers-Out	1,771,442	0	0	85,000	1,856,442	1,722,256	0	0	40,000	1,762,256
Interfund Adjustments	(614,685)	0	0	614,685	0	(709,787)	62,669	0	647,118	0
Total Expenditures	5,472,527	5,103,466	3,728,388	6,102,291	20,406,672	5,500,112	4,653,450	4,873,933	6,150,521	21,178,016
<i>Net Change in Fund Balances</i>	<i>135,032</i>	<i>28,397</i>	<i>(95,570)</i>	<i>(517,491)</i>	<i>(449,632)</i>	<i>68,427</i>	<i>12,309</i>	<i>(93,183)</i>	<i>(396,661)</i>	<i>(409,107)</i>
Total Ending Fund Balances	139,963	599,977	294,602	3,127,397	4,161,940	208,390	612,285	201,420	2,730,736	3,752,832

General Fund Revenue Summary	2012 Actual	Percent Revenue	2013 Actual	Percent Revenue	2014 Budget	Percent Revenue	2015 Proposed	Percent Revenue
Local Taxes								
General Property Tax - Real Estate	\$1,211,454	23.7%	\$1,178,029	23.3%	\$1,220,695	22.1%	\$1,287,833	23.3%
Property Utility Tax	\$25,637	0.5%	\$33,471	0.7%	\$34,000	0.6%	\$34,000	0.6%
Municipal Income Tax	\$2,967,240	58.0%	\$3,062,469	60.5%	\$3,280,000	59.3%	\$3,360,000	60.8%
Other Local Taxes	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total Local Taxes	\$4,204,331	82.2%	\$4,273,969	84.5%	\$4,534,695	82.0%	\$4,681,833	84.7%
Intergovernmental Revenues								
Joint Economic Development District (JEDD)	\$111,076	2.2%	\$118,673	2.3%	\$121,696	2.2%	\$144,000	2.6%
State Shared Taxes and Permits								
Local Government	\$113,490	2.2%	\$91,069	1.8%	\$88,312	1.6%	\$91,857	1.7%
Estate Tax	\$23,844	0.5%	\$5,807	0.1%	\$4,000	0.1%	\$0	0.0%
Cigarette and Liquor	\$16,439	0.3%	\$14,879	0.3%	\$16,500	0.3%	\$16,500	0.3%
License Tax	\$103,871	2.0%	\$98,627	1.9%	\$100,000	1.8%	\$110,000	2.0%
Other Shared Taxes	\$37,596	0.7%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total Shared Taxes and Permits	\$295,240	5.8%	\$210,382	4.2%	\$208,812	3.8%	\$218,357	3.9%
Federal Grants or Aid	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
State Grants or Aid	\$15,742	0.3%	\$17,459	0.3%	\$16,992	0.3%	\$16,992	0.3%
Other Grants or Aid	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total Intergovernmental	\$422,058	8.3%	\$346,514	6.8%	\$347,500	6.3%	\$379,349	6.9%
Special Assessments	\$865	0.0%	\$0	0.0%	\$2,300	0.0%	\$500	0.0%
Charges for Services	\$5,069	0.1%	\$4,995	0.1%	\$9,900	0.2%	\$10,250	0.2%
Fines, Licenses, Permits	\$294,392	5.8%	\$248,782	4.9%	\$292,625	5.3%	\$273,725	5.0%
Miscellaneous	\$186,205	3.6%	\$184,733	3.7%	\$345,539	6.2%	\$182,882	3.3%
Total Revenue	\$5,112,920	100.0%	\$5,058,993	100.0%	\$5,532,559	100.0%	\$5,528,539	100.0%
Other Financing Sources								
Proceeds from Sale of Debt	\$5,213		\$0		\$0		\$0	
Transfers	\$0		\$0		\$0		\$0	
Advances	\$50,000		\$75,000		\$75,000		\$40,000	
Other	\$0		\$0		\$0		\$0	
Total Other	\$55,213		\$75,000		\$75,000		\$40,000	
Total General Fund	\$5,168,132		\$5,133,993		\$5,607,559		\$5,568,539	
Local Taxes	\$4,204,331	82.2%	\$4,273,969	84.5%	\$4,534,695	82.0%	\$4,681,833	84.7%
Intergovernmental	\$422,058	8.3%	\$346,514	6.8%	\$347,500	6.3%	\$379,349	6.9%
Special Assessments	\$865	0.0%	\$0	0.0%	\$2,300	0.0%	\$500	0.0%
Charges for Services	\$5,069	0.1%	\$4,995	0.1%	\$9,900	0.2%	\$10,250	0.2%
Fines, Licenses, Permits	\$294,392	5.8%	\$248,782	4.9%	\$292,625	5.3%	\$273,725	5.0%
Miscellaneous	\$186,205	3.6%	\$184,733	3.7%	\$345,539	6.2%	\$182,882	3.3%
Total Revenue	\$5,112,920	100.0%	\$5,058,993	100.0%	\$5,532,559	100.0%	\$5,528,539	100.0%
Other Financing Sources	\$55,213		\$75,000		\$75,000		\$40,000	
Total General Fund	\$5,168,132		\$5,133,993		\$5,607,559		\$5,568,539	

The City's Municipal Income Tax is the largest source of General Fund revenue, representing almost 61% of the 2015 revenue total. Real Estate Tax is the second largest source of General Fund revenue. The City's local tax base is strong, with modest growth expected, due to increased commercial activity and new residential development, benefiting both the real estate tax settlements and income tax collections, as well as permit fee revenues included in "Charges for Services".

Real Estate projections are based on certified figures forwarded to the City from the Hamilton County Auditor.

One-time receipts, such as the Bureau of Workers' Compensation rollback, are included in "Miscellaneous" and have been removed from the 2015 estimates.

The "Other Financing Sources" consists of a Transfer-In from the Stormwater Fund, as payment toward an advance-out made in 2008. The final payment on the interfund loan will be made in 2015 for \$40,000.

All other revenue projections are based on trends, as indicated by the given prior year revenue totals and percentages.

Consolidated Schedule

Special Revenue Funds Detail	2012 Actual							2013 Actual						
	Fire/EMS	Street	Senior Center	Community Center	Police Pension	Other	Total Special Revenues	Fire/EMS	Street	Community Center	Senior Center	Police Pension	Other	Total Special Revenues
Available Fund Balance - Beginning*	80,875	218,996	47,379	24,628	235	538,759	910,871	10,816	95,200	1,898	11,152	714	533,470	653,250
Local Taxes														
General Property Tax - Real Estate	1,257,153	0	0	0	64,766	0	1,321,919	1,214,698	0	0	0	62,604	0	1,277,302
Property Utility Tax	17,496	0	0	0	617	0	18,113	49,912	0	0	0	1,762	0	51,674
Municipal Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recreation Tax (Bedroom Tax)	0	0	0	0	0	19,600	19,600	0	0	0	0	0	19,200	19,200
Transient Hotel Tax (Hotel Sales Tax)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Local Taxes	1,274,649	0	0	0	65,383	19,600	1,359,632	1,264,610	0	0	0	64,366	19,200	1,348,176
Payment in Lieu of Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intergovernmental Revenues														
Joint Economic Development District	0	0	0	0	0	0	0	0	0	0	0	0	0	0
State Shared Taxes and Permits														
Local Government Funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Estate Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cigarette and Liquor	0	0	0	0	0	0	0	0	0	0	0	0	0	0
License Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle License Fees	0	149,277	0	0	0	6,233	155,510	0	151,452	0	0	0	6,277	157,729
Gasoline Tax	0	315,388	0	0	0	25,572	340,960	0	313,872	0	0	0	34,792	348,664
Other Shared Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Shared Taxes and Permits	0	464,665	0	0	0	31,805	496,470	0	465,324	0	0	0	41,069	506,393
State Grants or Aid														
Drug Prevention Grant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Community Development Block Grant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Department of Development	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Department of Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ohio Public Works Commission	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other State Grants	2,500	0	0	0	0	0	2,500	0	0	0	0	0	0	0
Total State Grants or Aid	2,500	0	0	0	0	0	2,500	0	0	0	0	0	0	0
County Municipal Road Funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Program Assistance	0	0	31,158	0	0	1,725	32,883	0	0	0	30,778	0	6,827	37,605
Township Cost Sharing	0	0	115,141	48,913	0	8,516	172,570	0	0	38,643	98,930	0	12,180	149,753
Total Intergovernmental	2,500	464,665	146,299	48,913	0	42,046	704,423	0	465,324	38,643	129,708	0	60,076	693,751
Special Assessments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Charges for Services														
Fire and EMS Services	830,501	0	0	0	0	0	830,501	766,173	0	0	0	0	0	766,173
Water Utility Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Wastewater Utility Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Stormwater Utility Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Refuse Collection Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Governmental Services	0	2,000	0	800	0	0	2,800	0	3,992	(200)	0	0	0	3,792
Other Enterprise Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Charges for Services	830,501	2,000	0	800	0	0	833,301	766,173	3,992	(200)	0	0	0	769,965
Fines, Licenses, Permits	0	0	0	0	0	6,234	6,234	0	0	0	0	0	5,568	5,568
Miscellaneous	19,033	8,581	35,975	12	0	33,481	97,082	14	8,068	(42)	29,170	0	19,949	57,159
Total Revenue	2,126,683	475,246	182,274	49,725	65,383	101,361	3,000,672	2,030,797	477,384	38,401	158,878	64,366	104,793	2,874,619
Other Financing Sources														
Tax Anticipation Notes	310,000	0	0	0	0	0	310,000	306,715	0	0	0	0	0	306,715
Bond Anticipation Notes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bonds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ohio Public Works Commission Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ohio Water Development Authority Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Other Financing Sources	310,000	0	0	0	0	0	310,000	306,715	0	0	0	0	0	306,715
Transfers-In	1,338,970	0	47,000	85,262	285,996	15,700	1,772,928	1,420,702	12,340	88,084	35,815	326,507	0	1,883,448
Total New Resources	3,775,653	475,246	229,274	134,987	351,379	117,061	5,083,600	3,758,214	489,724	126,485	194,693	390,873	104,793	5,064,782
Operating Expenses														
Personnel Services	2,930,050	460,169	205,201	67,349	350,660	5,213	4,018,642	2,893,048	482,297	81,576	147,709	390,704	5,611	4,000,945
Contractual Expenses	375,348	49,994	54,593	72,736	240	19,863	572,774	396,883	55,896	42,123	51,209	0	16,410	562,521
Operations, Maintenance	195,327	87,926	5,706	5,505	0	89,739	384,203	160,599	41,500	3,891	5,735	0	50,277	262,002
Total Operating Expenses	3,500,725	598,089	265,500	145,590	350,900	114,815	4,975,619	3,450,530	579,693	127,590	204,653	390,704	72,298	4,825,468
Capital Expenditures	24,987	954	0	12,127	0	7,534	45,602	0	0	793	0	0	1,695	2,488
Debt Service	320,000	0	0	0	0	0	320,000	318,501	0	0	0	0	0	318,501
Transfers-Out	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Expenditures	3,845,712	599,043	265,500	157,717	350,900	122,349	5,341,221	3,769,031	579,693	128,383	204,653	390,704	73,993	5,146,457
<i>Net Change in Fund Balances</i>	<i>(70,059)</i>	<i>(123,797)</i>	<i>(36,226)</i>	<i>(22,730)</i>	<i>479</i>	<i>(5,288)</i>	<i>(257,621)</i>	<i>(10,817)</i>	<i>(89,969)</i>	<i>(1,898)</i>	<i>(9,960)</i>	<i>169</i>	<i>30,800</i>	<i>(81,675)</i>
Total Ending Fund Balances	10,816	95,199	11,153	1,898	714	533,471	653,250	(1)	5,231	1	1,192	883	564,270	571,575

Consolidated Schedule

Special Revenue Funds Detail	2014 Budget							2015 Proposed						
	Fire/EMS	Street	Senior Center	Community Center	Police Pension	Other	Total Special Revenues	Fire/EMS	Street	Senior Center	Community Center	Police Pension	Other	Total Special Revenues
Available Fund Balance - Beginning*	0	5,232	1,192	0	883	564,272	571,580	1,299	5,232	3,190	100	883	589,271	599,976
Local Taxes														
General Property Tax - Real Estate	1,231,508	0	0	0	64,227	0	1,295,735	1,298,574	0	0	0	63,623	0	1,362,197
Property Utility Tax	35,000	0	0	0	1,916	0	36,916	35,000	0	0	0	0	0	35,000
Municipal Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recreation Tax (Bedroom Tax)	0	0	0	0	0	25,000	25,000	0	0	0	0	0	25,000	25,000
Transient Hotel Tax (Hotel Sales Tax)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Local Taxes	1,266,508	0	0	0	66,143	25,000	1,357,651	1,333,574	0	0	0	63,623	25,000	1,422,197
Payment in Lieu of Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intergovernmental Revenues														
Joint Economic Development District	0	0	0	0	0	0	0	0	0	0	0	0	0	0
State Shared Taxes and Permits														
Local Government Funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Estate Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cigarette and Liquor License Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle License Fees	0	145,000	0	0	0	6,500	151,500	0	150,000	0	0	0	5,500	155,500
Gasoline Tax	0	310,000	0	0	0	26,000	336,000	0	310,000	0	0	0	26,000	336,000
Other Shared Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Shared Taxes and Permits	0	455,000	0	0	0	32,500	487,500	0	460,000	0	0	0	31,500	491,500
State Grants or Aid														
Drug Prevention Grant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Community Development Block Grant	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Department of Development	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Department of Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ohio Public Works Commission	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other State Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total State Grants or Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0
County Municipal Road Funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Program Assistance	0	0	44,000	0	0	6,000	50,000	0	0	44,000	0	0	6,000	50,000
Township Cost Sharing	0	0	110,114	40,000	0	3,000	153,114	0	0	115,710	31,793	0	0	147,503
Total Intergovernmental	0	455,000	154,114	40,000	0	41,500	690,614	0	460,000	159,710	31,793	0	37,500	689,003
Special Assessments	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Charges for Services														
Fire and EMS Services	729,408	0	0	0	0	0	729,408	782,004	0	0	0	0	0	782,004
Water Utility Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Wastewater Utility Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Stormwater Utility Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Refuse Collection Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Governmental Services	0	7,800	0	0	0	0	7,800	0	4,000	0	0	0	0	4,000
Other Enterprise Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Charges for Services	729,408	7,800	0	0	0	0	737,208	782,004	4,000	0	0	0	0	786,004
Fines, Licenses, Permits	0	0	0	0	0	5,500	5,500	0	0	0	0	0	4,800	4,800
Miscellaneous	3,000	8,000	12,000	0	0	21,500	44,500	3,000	5,000	12,000	0	0	21,500	41,500
Total Revenue	1,998,916	470,800	166,114	40,000	66,143	93,500	2,835,473	2,118,578	469,000	171,710	31,793	63,623	88,800	2,943,504
Other Financing Sources														
Tax Anticipation Notes	245,000	0	0	0	0	0	245,000	0	0	0	0	0	0	0
Bond Anticipation Notes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bonds	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ohio Public Works Commission Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ohio Water Development Authority Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Other Financing Sources	245,000	0	0	0	0	0	245,000	0	0	0	0	0	0	0
Transfers-In	1,417,703	169,528	85,192	99,019	279,949	0	2,051,390	1,365,913	165,698	82,359	108,286	0	0	1,722,256
Total New Resources	3,661,619	640,328	251,305	139,019	346,092	93,500	5,131,863	3,484,491	634,698	254,069	140,079	63,623	88,800	4,665,759
Operating Expenses														
Personnel Services	2,760,749	506,486	172,665	62,219	345,242	7,500	3,854,861	2,849,476	509,548	186,110	58,179	0	0	3,603,312
Contractual Expenses	409,100	56,409	66,712	71,200	850	3,000	607,271	402,400	49,150	65,500	76,000	954	3,000	597,004
Operations, Maintenance	152,500	77,433	9,930	5,200	0	53,000	298,063	158,000	50,000	7,650	4,900	0	65,300	285,850
Total Operating Expenses	3,322,349	640,328	249,307	138,619	346,092	63,500	4,760,195	3,409,876	608,698	259,260	139,079	954	68,300	4,486,167
Capital Expenditures	24,987	0	0	300	0	5,000	30,287	5,000	26,000	1,000	1,000	0	2,000	35,000
Debt Service	312,984	0	0	0	0	0	312,984	69,615	0	0	0	0	0	69,615
Transfers-Out	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interfund Adjustments	0	0	0	0	0	0	0	0	0	(3,000)	0	62,669	3,000	62,669
Total Expenditures	3,660,320	640,328	249,307	138,919	346,092	68,500	5,103,466	3,484,491	634,698	257,260	140,079	63,623	73,300	4,653,450
<i>Net Change in Fund Balances</i>	<i>1,299</i>	<i>0</i>	<i>1,998</i>	<i>100</i>	<i>0</i>	<i>25,000</i>	<i>28,397</i>	<i>0</i>	<i>0</i>	<i>(3,191)</i>	<i>(0)</i>	<i>0</i>	<i>15,500</i>	<i>12,309</i>
Total Ending Fund Balances	1,299	5,232	3,190	100	883	589,272	599,977	1,299	5,232	(1)	100	883	604,771	612,285

Special Revenue Funds Revenue Summary	2015 Proposed													
	Fire/EMS	Percent Total	Street	Percent Total	Senior Center	Percent Total	Community Center	Percent Total	Police Pension	Percent Total	Other	Percent Total	Special Revenues	Percent Total
Local Taxes														
General Property Tax - Real Estate	1,298,574	61.3%	0	0.0%	0	0.0%	0	0.0%	63,623	100.0%	0	0.0%	1,362,197	46.3%
Property Utility Tax	35,000	1.7%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	35,000	1.2%
Recreation Tax (Bedroom Tax)	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	25,000	28.2%	25,000	0.8%
Total Local Taxes	1,333,574	62.9%	0	0.0%	0	0.0%	0	0.0%	63,623	100.0%	25,000	28.2%	1,422,197	48.3%
Intergovernmental Revenues														
State Shared Taxes and Permits														
Vehicle License Fees	0	0.0%	150,000	32.0%	0	0.0%	0	0.0%	0	0.0%	5,500	6.2%	155,500	5.3%
Gasoline Tax	0	0.0%	310,000	66.1%	0	0.0%	0	0.0%	0	0.0%	26,000	29.3%	336,000	11.4%
Other Shared Taxes	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Total Shared Taxes and Permits	0	0.0%	460,000	98.1%	0	0.0%	0	0.0%	0	0.0%	31,500	35.5%	491,500	16.7%
State Grants or Aid														
Other State Grants	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Total State Grants or Aid	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Program Assistance	0	0.0%	0	0.0%	44,000	25.6%	0	0.0%	0	0.0%	6,000	6.8%	50,000	1.7%
Township Cost Sharing	0	0.0%	0	0.0%	115,710	67.4%	31,793	100.0%	0	0.0%	0	0.0%	147,503	5.0%
Total Intergovernmental	0	0.0%	460,000	98.1%	159,710	93.0%	31,793	100.0%	0	0.0%	37,500	42.2%	689,003	23.4%
Special Assessments	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Charges for Services														
Fire and EMS Services	782,004	36.9%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	782,004	26.6%
Other Governmental Services	0	0.0%	4,000	0.9%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	4,000	0.1%
Total Charges for Services	782,004	36.9%	4,000	0.9%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	786,004	26.7%
Fines, Licenses, Permits	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	4,800	5.4%	4,800	0.2%
Miscellaneous	3,000	0.1%	5,000	1.1%	12,000	7.0%	0	0.0%	0	0.0%	21,500	24.2%	41,500	1.4%
Total Revenue	2,118,578	100.0%	469,000	100.0%	171,710	100.0%	31,793	100.0%	63,623	100.0%	88,800	100.0%	2,943,504	100.0%
Other Financing Sources														
Tax Anticipation Notes	0		0		0		0		0		0		0	
Bond Anticipation Notes	0		0		0		0		0		0		0	
Bonds	0		0		0		0		0		0		0	
Ohio Public Works Commission Loans	0		0		0		0		0		0		0	
Ohio Water Development Authority Loans	0		0		0		0		0		0		0	
Other	0		0		0		0		0		0		0	
Total Other Financing Sources	0		0		0		0		0		0		0	
Transfers-In	1,365,913		165,698		82,359		108,286		0		0		1,722,256	
Total New Resources	3,484,491		634,698		254,069		140,079		63,623		88,800		4,665,759	

Fire/EMS Operating Fund Revenue Summary:

The City's Fire/EMS operations are funded, in large part, by 8.5 mills in property tax levies, equating to 62.9% of the anticipated revenues. "Charges for Services" consists of EMS billing and service contracts with surrounding public entities, anticipated to be 36.9% of the anticipated revenues for 2015.

Property tax proceeds are certified by Hamilton County Auditor. Remaining revenues are based on trend projections.

A subsidy from the General Fund is budgeted to cover the deficit between revenues and operating expenses.

Street Maintenance Revenue Summary:

The majority of the Street Maintenance fund's revenues are intergovernmental vehicle license fees and gasoline tax settlements. Projections are based on revenue trends.

A subsidy from the General Fund is budgeted to cover the deficit between revenues and operating expenses.

Senior Center Revenue Summary:

The Senior Center Program is funded in part with proceeds from the Council on Aging and the Cincinnati Area Senior Services. The City and Harrison Township share the programs costs, with the Township reimbursing the City based on an agreed line item expense percentage.

A subsidy from the General Fund is budgeted to cover the deficit between revenues and operating expenses.

Community Center Revenue Summary:

The City and Harrison Township share the programs costs, with the Township reimbursing the City based on an agreed line item expense percentage.

A subsidy from the General Fund is budgeted to cover the deficit between revenues and operating expenses.

Police Pension Revenue Summary:

The Police Pension fund's revenues are from property tax settlements restricted for the police pension expense. The revenue produced from the .3 mills is not enough to cover the entire pension liability, and beginning in 2015, and interfund expense adjustment will be made to offset the General fund's pension liability by the amount received in levy proceeds.

Other Special Revenues:

The other non-major special revenue funds consist of the State Highway fund, the Fire Memorial fund, the Court Computer fund, Project Lifesaver fund, and special revenue Law Enforcement funds.

Consolidated Schedule

Capital Improvements Funds	2012 Actual					2013 Actual				
	Capital Improvements	New Haven TIF	Harrison Ave TIF	Other	Total Capital Improvements	Capital Improvements	New Haven TIF	Harrison Ave TIF	Other	Total Capital Improvements
Available Fund Balance - Beginning*	81,507	20,261	22,643	42,872	167,283	353,028	1,020,853	3,243	7,088	1,384,212
Local Taxes										
General Property Tax - Real Estate	0	0	0	0	0	0	0	0	0	0
Property Utility Tax	0	0	0	0	0	0	0	0	0	0
Municipal Income Tax	0	0	0	0	0	0	0	0	0	0
Recreation Tax (Bedroom Tax)	0	0	0	0	0	0	0	0	0	0
Transient Hotel Tax (Hotel Sales Tax)	76,564	0	0	0	76,564	74,691	0	0	0	74,691
Total Local Taxes	76,564	0	0	0	76,564	74,691	0	0	0	74,691
Payment in Lieu of Taxes	0	206,093	246,771	0	452,864	0	202,570	251,977	0	454,547
Intergovernmental Revenues										
Joint Economic Development District	0	0	0	0	0	0	0	0	0	0
State Shared Taxes and Permits										
Local Government Funds	0	0	0	0	0	0	0	0	0	0
Estate Tax	0	0	0	0	0	0	0	0	0	0
Cigarette and Liquor	0	0	0	0	0	0	0	0	0	0
License Tax	0	0	0	0	0	0	0	0	0	0
Vehicle License Fees	0	0	0	0	0	0	0	0	0	0
Gasoline Tax	0	0	0	0	0	0	0	0	0	0
Other Shared Taxes	0	0	0	0	0	0	0	0	0	0
Total Shared Taxes and Permits	0	0	0	0	0	0	0	0	0	0
State Grants or Aid										
Drug Prevention Grant	0	0	0	0	0	0	0	0	0	0
Community Development Block Grant	110,000	0	0	0	110,000	0	0	0	0	0
Department of Development	0	0	0	0	0	0	350,000	0	0	350,000
Department of Transportation	0	0	0	0	0	0	150,000	0	0	150,000
Ohio Public Works Commission	250,600	0	0	167,724	418,324	381,624	108,715	0	0	490,339
Other State Grants	0	0	0	0	0	0	0	0	0	0
Total State Grants or Aid	360,600	0	0	167,724	528,324	381,624	608,715	0	0	990,339
County Municipal Road Funds	0	0	0	0	0	35,000	0	0	0	35,000
Program Assistance	0	0	0	0	0	0	0	0	0	0
Township Cost Sharing	0	0	0	0	0	0	0	0	0	0
Total Intergovernmental	360,600	0	0	167,724	528,324	416,624	608,715	0	0	1,025,339
Special Assessments	0	0	0	0	0	0	0	0	0	0
Charges for Services										
Fire and EMS Services	0	0	0	0	0	0	0	0	0	0
Water Utility Services	0	0	0	0	0	0	0	0	0	0
Wastewater Utility Services	0	0	0	0	0	0	0	0	0	0
Stormwater Utility Services	0	0	0	0	0	0	0	0	0	0
Refuse Collection Services	0	0	0	0	0	0	0	0	0	0
Other Governmental Services	0	0	0	0	0	0	0	0	0	0
Other Enterprise Services	0	0	0	0	0	0	0	0	0	0
Total Charges for Services	0	0	0	0	0	0	0	0	0	0
Fines, Licenses, Permits	0	0	0	0	0	0	0	0	0	0
Miscellaneous	0	0	22,321	0	22,321	0	0	0	0	0
Total Revenue	437,164	206,093	269,092	167,724	1,080,073	491,315	811,285	251,977	0	1,554,577
Other Financing Sources										
Tax Anticipation Notes	0	0	0	0	0	0	0	0	0	0
Bond Anticipation Notes	275,000	1,250,000	0	0	1,525,000	275,000	1,254,605	0	0	1,529,605
Bonds	0	0	0	0	0	0	0	0	0	0
Ohio Public Works Commission Loans	184,743	0	0	0	184,743	126,226	0	0	0	126,226
Ohio Water Development Authority Loans	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
Total Other Financing Sources	459,743	1,250,000	0	0	1,709,743	401,226	1,254,605	0	0	1,655,831
Transfers-In	0	0	0	0	0	0	0	0	0	0
Total New Resources	896,907	1,456,093	269,092	167,724	2,789,816	892,541	2,065,890	251,977	0	3,210,408
Operating Expenses										
Personnel Services	0	0	0	0	0	0	0	0	0	0
Contractual Expenses	27,500	375,726	160,981	0	564,207	79,886	111,769	116,268	0	307,923
Operations, Maintenance	0	0	0	0	0	0	0	0	0	0
Total Operating Expenses	27,500	375,726	160,981	0	564,207	79,886	111,769	116,268	0	307,923
Capital Expenditures	597,886	0	0	186,360	784,246	697,400	1,423,927	0	0	2,121,327
Debt Service	0	79,775	127,513	17,148	224,436	293,810	1,349,776	131,613	0	1,775,199
Transfers-Out	0	0	0	0	0	0	0	0	0	0
Interfund Adjustments	0	0	0	0	0	0	0	0	0	0
Total Expenditures	625,386	455,501	288,494	203,508	1,572,889	1,071,096	2,885,472	247,881	0	4,204,449
<i>Net Change in Fund Balances</i>	<i>271,521</i>	<i>1,000,592</i>	<i>(19,402)</i>	<i>(35,784)</i>	<i>1,216,927</i>	<i>(178,555)</i>	<i>(819,582)</i>	<i>4,096</i>	<i>0</i>	<i>(994,041)</i>
Total Ending Fund Balances	353,028	1,020,853	3,241	7,088	1,384,210	174,473	201,271	7,339	7,088	390,171

Consolidated Schedule

	2014 Budget					2015 Proposed				
	Capital Improvements	New Haven TIF	Harrison Ave TIF	Other	Total Capital Improvements	Capital Improvements	New Haven TIF	Harrison Ave TIF	Other	Total Capital Improvements
Capital Improvements Funds										
Available Fund Balance - Beginning*	174,473	201,271	7,340	7,088	390,172	79,044	200,084	8,386	7,088	294,602
Local Taxes										
General Property Tax - Real Estate	0	0	0	0	0	0	0	0	0	0
Property Utility Tax	0	0	0	0	0	0	0	0	0	0
Municipal Income Tax	0	0	0	0	0	0	0	0	0	0
Recreation Tax (Bedroom Tax)	0	0	0	0	0	0	0	0	0	0
Transient Hotel Tax (Hotel Sales Tax)	75,000	0	0	0	75,000	75,000	0	0	0	75,000
Total Local Taxes	75,000	0	0	0	75,000	75,000	0	0	0	75,000
Payment in Lieu of Taxes	0	206,000	246,800	0	452,800	0	206,000	246,800	0	452,800
Intergovernmental Revenues										
Joint Economic Development District	0	0	0	0	0	0	0	0	0	0
State Shared Taxes and Permits										
Local Government Funds	0	0	0	0	0	0	0	0	0	0
Estate Tax	0	0	0	0	0	0	0	0	0	0
Cigarette and Liquor	0	0	0	0	0	0	0	0	0	0
License Tax	0	0	0	0	0	0	0	0	0	0
Vehicle License Fees	0	0	0	0	0	0	0	0	0	0
Gasoline Tax	0	0	0	0	0	0	0	0	0	0
Other Shared Taxes	0	0	0	0	0	0	0	0	0	0
Total Shared Taxes and Permits	0	0	0	0	0	0	0	0	0	0
State Grants or Aid										
Drug Prevention Grant	0	0	0	0	0	0	0	0	0	0
Community Development Block Grant	0	0	0	0	0	0	0	0	0	0
Department of Development	0	0	0	0	0	0	0	0	0	0
Department of Transportation	0	0	0	0	0	0	0	0	0	0
Ohio Public Works Commission	392,000	458,870	0	0	850,870	1,473,975	0	0	0	1,473,975
Other State Grants	0	0	0	0	0	0	0	0	0	0
Total State Grants or Aid	392,000	458,870	0	0	850,870	1,473,975	0	0	0	1,473,975
County Municipal Road Funds	0	0	0	0	0	0	0	0	0	0
Program Assistance	0	0	0	0	0	0	0	0	0	0
Township Cost Sharing	0	0	0	0	0	0	0	0	0	0
Total Intergovernmental	392,000	458,870	0	0	850,870	1,473,975	0	0	0	1,473,975
Special Assessments	0	0	0	0	0	0	0	0	0	0
Charges for Services										
Fire and EMS Services	0	0	0	0	0	0	0	0	0	0
Water Utility Services	0	0	0	0	0	0	0	0	0	0
Wastewater Utility Services	0	0	0	0	0	0	0	0	0	0
Stormwater Utility Services	0	0	0	0	0	0	0	0	0	0
Refuse Collection Services	0	0	0	0	0	0	0	0	0	0
Other Governmental Services	0	0	0	0	0	0	0	0	0	0
Other Enterprise Services	0	0	0	0	0	0	0	0	0	0
Total Charges for Services	0	0	0	0	0	0	0	0	0	0
Fines, Licenses, Permits	0	0	0	0	0	0	0	0	0	0
Miscellaneous	0	0	0	0	0	0	0	0	0	0
Total Revenue	467,000	664,870	246,800	0	1,378,670	1,548,975	206,000	246,800	0	2,001,775
Other Financing Sources										
Tax Anticipation Notes	0	0	0	0	0	0	0	0	0	0
Bond Anticipation Notes	275,000	1,254,605	0	0	1,529,605	375,000	1,250,000	0	0	1,625,000
Bonds	0	0	0	0	0	0	0	0	0	0
Ohio Public Works Commission Loans	724,543	0	0	0	724,543	1,153,975	0	0	0	1,153,975
Ohio Water Development Authority Loans	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
Total Other Financing Sources	999,543	1,254,605	0	0	2,254,148	1,528,975	1,250,000	0	0	2,778,975
Transfers-In	0	0	0	0	0	0	0	0	0	0
Total New Resources	1,466,543	1,919,475	246,800	0	3,632,818	3,077,950	1,456,000	246,800	0	4,780,750
Operating Expenses										
Personnel Services	0	0	0	0	0	0	0	0	0	0
Contractual Expenses	77,000	102,436	115,141	0	294,577	250,714	123,436	115,141	0	489,291
Operations, Maintenance	0	0	0	0	0	0	0	0	0	0
Total Operating Expenses	77,000	102,436	115,141	0	294,577	250,714	123,436	115,141	0	489,291
Capital Expenditures	1,195,922	466,650	0	0	1,662,572	2,614,653	0	0	0	2,614,653
Debt Service	289,050	1,351,576	130,613	0	1,771,239	289,050	1,351,576	129,363	0	1,769,989
Transfers-Out	0	0	0	0	0	0	0	0	0	0
Interfund Adjustments	0	0	0	0	0	0	0	0	0	0
Total Expenditures	1,561,972	1,920,662	245,754	0	3,728,388	3,154,417	1,475,012	244,503	0	4,873,933
<i>Net Change in Fund Balances</i>	<i>(95,429)</i>	<i>(1,187)</i>	<i>1,046</i>	<i>0</i>	<i>(95,570)</i>	<i>(76,467)</i>	<i>(19,012)</i>	<i>2,297</i>	<i>0</i>	<i>(93,183)</i>
Total Ending Fund Balances	79,044	200,084	8,386	7,088	294,602	2,576	181,072	10,683	7,088	201,419

Capital Improvements Funds Revenue Summary	2015 Proposed									
	Capital Improvements	Percent Total	New Haven TIF	Percent Total	Harrison Ave TIF	Percent Total	Other	Percent Total	Total Capital Improvements	Percent Total
Local Taxes										
Transient Hotel Tax (Hotel Sales Tax)	75,000	4.8%	0	0.0%	0	0.0%	0	0.0%	75,000	3.7%
Total Local Taxes	75,000	4.8%	0	0.0%	0	0.0%	0	0.0%	75,000	3.7%
Payment in Lieu of Taxes	0	0.0%	206,000	100.0%	246,800	100.0%	0	0.0%	452,800	22.6%
Intergovernmental Revenues										
State Grants or Aid										
Community Development Block Grant	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Department of Development	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Department of Transportation	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Ohio Public Works Commission	1,473,975	95.2%	0	0.0%	0	0.0%	0	0.0%	1,473,975	73.6%
Other State Grants	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Total State Grants or Aid	1,473,975	95.2%	0	0.0%	0	0.0%	0	0.0%	1,473,975	73.6%
County Municipal Road Funds	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Total Intergovernmental	1,548,975	100.0%	206,000	100.0%	246,800	100.0%	0	0.0%	2,001,775	100.0%
Special Assessments	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Total Charges for Services	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Fines, Licenses, Permits	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Miscellaneous	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Total Revenue	1,548,975	100.0%	206,000	100.0%	246,800	100.0%	0	100.0%	2,001,775	100.0%
Other Financing Sources										
Tax Anticipation Notes	0		0		0		0		0	
Bond Anticipation Notes	375,000		1,250,000		0		0		1,625,000	
Bonds	0		0		0		0		0	
Ohio Public Works Commission Loans	1,153,975		0		0		0		1,153,975	
Ohio Water Development Authority Loans	0		0		0		0		0	
Other	0		0		0		0		0	
Total Other Financing Sources	1,528,975		1,250,000		0		0		2,778,975	
Transfers-In	0		0		0		0		0	
Total New Resources	3,077,950		1,456,000		246,800		0		4,780,750	

Capital Improvements Revenues:

The 2015 capital improvements fund budget includes projects funded primarily with OPWC grant/loan financing combinations.

The 2014 bond anticipation note matures in October, 2015 and the City's underwriter has recommended the City issue bonds. The \$1.525M 2014 BAN is split between the Capital Improvement fund and the New Haven TIF (\$275K and \$1.250M respectively). At least \$100,000 in new money will be added to the issue, to cover the ongoing State Street construction project.

New Haven (Home Depot) TIF:

The 2014 bond anticipation note matures in October, 2015 and the City's underwriter has recommended the City issue bonds. The \$1.525M 2014 BAN is split between the Capital Improvement fund and the New Haven TIF (\$275K and \$1.250M respectively). At least \$100,000 in new money will be added to the issue, to cover the ongoing State Street construction project.

TIF settlements and hotel taxes were projected based on past revenue trends.

Consolidated Schedule

Enterprise Funds	2012 Actual									2013 Actual								
	Water	Wastewater	Stormwater	Sanitation	Water Capital Imps	Wastewater Capital Imps	Debt Reserves	Utility Deposits	Total Enterprise	Water	Wastewater	Stormwater	Sanitation	Water Capital Imps	Wastewater Capital Imps	Debt Reserves	Utility Deposits	Total Enterprise
Available Fund Balance - Beginning*	1,136,068	1,466,122	16,065	205,561	412,120	1,056,497	704,066	71,038	5,067,537	1,062,446	263,479	26,553	201,798	281,572	167,011	2,185,024	75,664	4,263,546
Local Taxes																		
General Property Tax - Real Estate	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property Utility Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recreation Tax (Bedroom Tax)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transient Hotel Tax (Hotel Sales Tax)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Local Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Payment in Lieu of Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intergovernmental Revenues																		
Joint Economic Development District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
State Shared Taxes and Permits																		
Local Government Funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Estate Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cigarette and Liquor	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
License Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle License Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gasoline Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Shared Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Shared Taxes and Permits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
State Grants or Aid																		
Drug Prevention Grant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Community Development Block Grant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Department of Development	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Department of Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ohio Public Works Commission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other State Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total State Grants or Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
County Municipal Road Funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Program Assistance	0	0	0	8,723	0	0	0	0	8,723	0	0	0	7,961	0	0	0	0	7,961
Township Cost Sharing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Intergovernmental	0	0	0	8,723	0	0	0	0	8,723	0	0	0	7,961	0	0	0	0	7,961
Special Assessments	0	0	0	0	0	0	0	0	0	2,253	0	0	0	0	0	0	0	2,253
Charges for Services																		
Fire and EMS Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Utility Services	1,418,865	0	0	0	0	0	0	0	1,418,865	1,492,586	0	0	0	0	0	0	0	1,492,586
Wastewater Utility Services	0	3,204,112	0	0	0	0	0	0	3,204,112	0	3,181,596	0	0	0	0	0	0	3,181,596
Stormwater Utility Services	0	0	109,987	0	0	0	0	0	109,987	0	0	112,365	0	0	0	0	0	112,365
Refuse Collection Services	0	0	0	439,451	0	0	0	0	439,451	0	0	0	454,917	0	0	0	0	454,917
Other Governmental Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Enterprise Services	0	0	0	0	0	0	0	7,126	7,126	0	0	0	0	0	0	0	9,745	9,745
Total Charges for Services	1,418,865	3,204,112	109,987	439,451	0	0	0	7,126	5,179,541	1,492,586	3,181,596	112,365	454,917	0	0	0	9,745	5,251,209
Fines, Licenses, Permits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	2,960	482	0	2	0	46	902	0	4,392	2,268	371	0	0	0	820	0	0	3,459
Total Revenue	1,421,825	3,204,594	109,987	448,176	0	46	902	7,126	5,192,656	1,497,107	3,181,967	112,365	462,878	0	0	820	9,745	5,264,882
Other Financing Sources																		
Tax Anticipation Notes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bond Anticipation Notes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bonds	0	0	0	0	0	0	20,276,127	0	20,276,127	0	0	0	0	0	0	254,115	0	254,115
Ohio Public Works Commission Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ohio Water Development Authority Loans	0	0	0	0	15,605	0	0	0	15,605	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Other Financing Sources	0	0	0	0	15,605	0	20,276,127	0	20,291,732	0	0	0	0	0	0	254,115	0	254,115
Transfers-In	0	0	0	0	0	200,000	0	0	200,000	0	0	0	0	0	0	0	0	0
Total New Resources	1,421,825	3,204,594	109,987	448,176	15,605	200,046	20,277,029	7,126	25,684,388	1,497,107	3,181,967	112,365	462,878	0	0	254,935	9,745	5,518,997
Operating Expenses																		
Personnel Services	400,493	510,128	0	0	0	0	0	0	910,621	418,517	571,516	0	0	0	0	0	0	990,033
Contractual Expenses	262,605	446,464	0	451,939	34,586	8,858	0	2,501	1,206,953	279,564	403,485	100	496,668	32,000	25,395	0	1,166	1,238,378
Operations, Maintenance	124,713	98,605	0	0	0	0	0	0	223,318	133,977	112,045	0	0	0	0	0	0	246,022
Total Operating Expenses	787,811	1,055,197	0	451,939	34,586	8,858	0	2,501	2,340,892	832,058	1,087,046	100	496,668	32,000	25,395	0	1,166	2,474,433
Capital Expenditures	17,484	56,046	0	0	111,568	570,971	0	0	756,069	188	0	0	0	141,621	96,332	0	0	238,141
Debt Service	567,855	2,937,528	49,499	0	0	0	18,796,070	0	22,350,952	567,855	1,934,959	49,499	0	0	0	129,970	0	2,682,283
Transfers-Out	0	200,000	50,000	0	0	509,705	0	0	759,705	0	0	75,000	0	0	0	0	0	75,000
Interfund Adjustments	122,297	158,464	0	0	0	0	0	0	280,761	333,688	334,233	0	0	0	0	0	0	667,921
Total Expenditures	1,495,447	4,407,235	99,499	451,939	146,154	1,089,534	18,796,070	2,501	26,488,379	1,733,789	3,356,238	124,599	496,668	173,621	121,727	129,970	1,166	6,137,778
Net Change in Fund Balances	(73,622)	(1,202,641)	10,488	(3,763)	(130,549)	(889,488)	1,480,959	4,625	(803,991)	(236,682)	(174,271)	(12,234)	(33,790)	(173,621)	(121,727)	124,965	8,579	(618,781)
Total Ending Fund Balances	1,062,446	263,481	26,553	201,798	281,571	167,009	2,185,025	75,663	4,263,546	825,764	89,208	14,319	168,008	107,951	45,284	2,309,989	84,243	3,644,765

Consolidated Schedule

	2014 Budget									2015 Proposed								
	Water	Wastewater	Stormwater	Sanitation	Water Capital Imps	Wastewater Capital Imps	Debt Reserves	Utility Deposits	Total Enterprise	Water	Wastewater	Stormwater	Sanitation	Water Capital Imps	Wastewater Capital Imps	Debt Reserves	Utility Deposits	Total Enterprise
Enterprise Funds																		
Available Fund Balance - Beginning*	825,885	89,209	14,320	168,008	107,951	45,283	2,309,989	84,243	3,644,888	554,016	67,216	1,721	144,008	49,221	4,283	2,220,689	86,243	3,127,397
Local Taxes																		
General Property Tax - Real Estate	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Property Utility Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Municipal Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recreation Tax (Bedroom Tax)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transient Hotel Tax (Hotel Sales Tax)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Local Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Payment in Lieu of Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Intergovernmental Revenues																		
Joint Economic Development District	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
State Shared Taxes and Permits																		
Local Government Funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Estate Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Cigarette and Liquor License Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vehicle License Fees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Gasoline Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Shared Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Shared Taxes and Permits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
State Grants or Aid																		
Drug Prevention Grant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Community Development Block Grant	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Department of Development	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Department of Transportation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ohio Public Works Commission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other State Grants	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total State Grants or Aid	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
County Municipal Road Funds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Program Assistance	0	0	0	8,000	0	0	0	0	8,000	0	0	0	8,000	0	0	0	0	8,000
Township Cost Sharing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Intergovernmental	0	0	0	8,000	0	0	0	0	8,000	0	0	0	8,000	0	0	0	0	8,000
Special Assessments	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Charges for Services																		
Fire and EMS Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Utility Services	1,553,000	0	0	0	0	0	0	0	1,553,000	1,629,450	0	0	0	0	0	0	0	1,629,450
Wastewater Utility Services	0	3,347,000	0	0	0	0	0	0	3,347,000	0	3,436,610	0	0	0	0	0	0	3,436,610
Stormwater Utility Services	0	0	112,000	0	0	0	0	0	112,000	0	0	112,000	0	0	0	0	0	112,000
Refuse Collection Services	0	0	0	450,000	0	0	0	0	450,000	0	0	0	455,000	0	0	0	0	455,000
Other Governmental Services	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Enterprise Services	0	0	0	0	0	0	0	9,000	9,000	0	0	0	0	0	0	0	9,000	9,000
Total Charges for Services	1,553,000	3,347,000	112,000	450,000	0	0	0	9,000	5,471,000	1,629,450	3,436,610	112,000	455,000	0	0	0	9,000	5,642,060
Fines, Licenses, Permits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous	5,100	0	0	0	0	0	700	0	5,800	3,100	0	0	0	0	0	700	0	3,800
Total Revenue	1,558,100	3,347,000	112,000	458,000	0	0	700	9,000	5,484,800	1,632,550	3,436,610	112,000	463,000	0	0	700	9,000	5,653,860
Other Financing Sources																		
Tax Anticipation Notes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bond Anticipation Notes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bonds	0	0	0	0	0	0	90,000	0	90,000	0	0	0	0	0	0	100,000	0	100,000
Ohio Public Works Commission Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Ohio Water Development Authority Loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Other Financing Sources	0	0	0	0	0	0	90,000	0	90,000	0	0	0	0	0	0	100,000	0	100,000
Transfers-In	0	0	0	0	0	10,000	0	0	10,000	0	0	0	0	0	0	0	0	0
Total New Resources	1,558,100	3,347,000	112,000	458,000	0	10,000	90,700	9,000	5,584,800	1,632,550	3,436,610	112,000	463,000	0	0	100,700	9,000	5,753,860
Operating Expenses																		
Personnel Services	428,862	620,471	0	0	0	0	0	0	1,049,333	441,191	625,614	0	0	0	0	0	0	1,066,805
Contractual Expenses	356,510	451,357	100	482,000	10,000	10,000	0	7,000	1,316,967	378,250	490,600	0	482,400	10,000	0	0	7,000	1,368,250
Operations, Maintenance	169,400	126,300	0	0	0	0	0	0	295,700	174,400	124,200	0	0	0	0	0	0	298,600
Total Operating Expenses	954,772	1,198,128	100	482,000	10,000	10,000	0	7,000	2,662,000	993,841	1,240,414	0	482,400	10,000	0	0	7,000	2,733,655
Capital Expenditures	0	40,000	0	0	48,730	41,000	0	0	129,730	15,000	100,000	0	0	20,000	0	0	0	135,000
Debt Service	567,855	1,813,522	49,499	0	0	0	180,000	0	2,610,876	532,977	1,812,272	49,499	0	0	0	200,000	0	2,594,747
Transfers-Out	0	10,000	75,000	0	0	0	0	0	85,000	0	0	40,000	0	0	0	0	0	40,000
Interfund Adjustments	307,342	307,342	0	0	0	0	0	0	614,685	323,559	323,559	0	0	0	0	0	0	647,118
Total Expenditures	1,829,969	3,368,993	124,599	482,000	58,730	51,000	180,000	7,000	6,102,291	1,865,377	3,476,245	89,499	482,400	30,000	0	200,000	7,000	6,150,521
<i>Net Change in Fund Balances</i>	<i>(271,869)</i>	<i>(21,993)</i>	<i>(12,599)</i>	<i>(24,000)</i>	<i>(58,730)</i>	<i>(41,000)</i>	<i>(89,300)</i>	<i>2,000</i>	<i>(517,491)</i>	<i>(232,827)</i>	<i>(39,635)</i>	<i>22,501</i>	<i>(19,400)</i>	<i>(30,000)</i>	<i>0</i>	<i>(99,300)</i>	<i>2,000</i>	<i>(396,661)</i>
Total Ending Fund Balances	554,016	67,216	1,721	144,008	49,221	4,283	2,220,689	86,243	3,127,397	321,189	27,581	24,222	124,608	19,221	4,283	2,121,389	88,243	2,730,736

Enterprise Funds Revenue Summary	2015 Proposed									
	Water	Percent Total	Wastewater	Percent Total	Stormwater	Percent Total	Sanitation	Percent Total	Total Enterprise	Percent Total
Total Local Taxes	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Payment in Lieu of Taxes	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Intergovernmental Revenues										
Total Shared Taxes and Permits	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Total State Grants or Aid	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Program Assistance	0	0.0%	0	0.0%	0	0.0%	8,000	1.7%	8,000	0.1%
Total Intergovernmental	0	0.0%	0	0.0%	0	0.0%	8,000	1.7%	8,000	0.1%
Special Assessments	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Charges for Services										
Water Utility Services	1,629,450	99.8%	0	0.0%	0	0.0%	0	0.0%	1,629,450	28.9%
Wastewater Utility Services	0	0.0%	3,436,610	100.0%	0	0.0%	0	0.0%	3,436,610	60.9%
Stormwater Utility Services	0	0.0%	0	0.0%	112,000	100.0%	0	0.0%	112,000	2.0%
Refuse Collection Services	0	0.0%	0	0.0%	0	0.0%	455,000	98.3%	455,000	8.1%
Other Enterprise Services	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Total Charges for Services	1,629,450	99.8%	3,436,610	100.0%	112,000	100.0%	455,000	98.3%	5,633,060	99.8%
Miscellaneous	3,100	0.2%	0	0.0%	0	0.0%	0	0.0%	3,100	0.1%
Total Revenue	1,632,550	100.0%	3,436,610	100.0%	112,000	100.0%	463,000	100.0%	5,644,160	100.0%
Total Other Financing Sources	0		0		0		0		0	
Transfers-In	0		0		0		0		0	
Total New Resources	1,632,550		3,436,610		112,000		463,000		5,644,160	

Water Capital Improvements, Wastewater Capital Improvements do not have any estimated revenue for 2015 and are excluded from this report.

Debt Reserve funds are tracked for reconciliation purposes; however, the funds are not used for operations, and are excluded from this report.

The Utility Deposit fund is custodial in nature. Any customer deposits applied are posted to the Water, Wastewater, Stormwater and Sanitation fund as "Charges for Services" revenue; therefore, the Utility Deposit fund is excluded from this report.

Water Operating Fund:

Revenue projections reflect a 5% increase to water rates for 2015.

Wastewater Operating Fund:

Revenue projections reflect a 3% increase to wastewater rates for 2015.

Stormwater Fund:

Rates are unchanged, and projections are the same as 2014.

Sanitation Fund:

Rates are unchanged, and projections are the same as 2014; however, the current refuse collection contract expires in 2015. Revenue projections will be updated, if necessary, based on new refuse collection contract fees and subsequent customer rates.

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General Fund Budget Snapshot	2012 Actual	2013 Actual	2014 Budget	2015 Proposed
BEGINNING BALANCE	\$422,556	\$47,480	\$6,627	\$141,659
TOTAL REVENUES	\$5,168,132	\$5,133,993	\$5,607,559	\$5,568,539
AVAILABLE RESOURCES	\$5,590,688	\$5,181,473	\$5,614,186	\$5,710,198
General Fund Department Budgets				
101 Police	\$2,660,360	\$2,653,393	\$2,579,039	\$2,637,530
301 Recreation	\$51,038	\$41,519	\$57,442	\$59,897
401 Building	\$95,015	\$128,228	\$145,201	\$142,250
402 Zoning	\$4,709	\$783	\$2,005	\$2,000
403 Planning	\$3,676	\$41	\$555	\$500
501 Income Tax	\$149,419	\$169,617	\$184,701	\$183,954
701 Mayor	\$35,313	\$36,796	\$36,945	\$37,245
702 Council	\$117,406	\$129,192	\$127,045	\$129,550
703 Economic Development	\$166,515	\$166,927	\$192,378	\$195,608
704 Finance	\$299,861	\$268,719	\$278,949	\$298,554
706 Civil Service	\$8,392	\$1,779	\$3,070	\$3,600
709 Law Director	\$100,292	\$79,939	\$95,000	\$90,461
710 Mayor's Court	\$84,793	\$83,697	\$69,157	\$72,589
Total General Fund Department Budgets	\$3,776,789	\$3,760,630	\$3,771,487	\$3,853,738
Other General Fund Expenses				
450 Information Technology	\$63,121	\$50,132	\$21,700	\$33,700
550 Job Creation Grants	\$0	\$0	\$29,846	\$90,000
705 Janitorial Expenses	\$52,828	\$5,612	\$5,000	\$5,000
201 County Government	\$41,083	\$30,738	\$38,360	\$48,816
790 General Government	\$96,240	\$95,246	\$104,510	\$99,600
Total Other General Fund Expenses	\$253,272	\$181,728	\$199,416	\$277,116
Debt Service	\$308,672	\$343,467	\$344,867	\$356,789
Interfund Expense Adjustments				
Police Pension Fund	\$0	\$0	\$0	(\$62,669)
Water CAP Adjustment	(\$122,297)	(\$333,688)	(\$307,342)	(\$323,559)
Wastewater CAP Adjustment	(\$158,464)	(\$334,233)	(\$307,342)	(\$323,559)
Total Interfund Expense Adjustments	(\$280,761)	(\$667,922)	(\$614,685)	(\$709,787)
Sub-Total General Fund	\$4,057,972	\$3,617,904	\$3,701,086	\$3,777,856
Transfers-Out				
201 Street	\$0	\$12,341	\$169,528	\$165,698
208 Fire	\$1,338,970	\$1,420,702	\$1,417,703	\$1,365,913
210 Community Center	\$85,262	\$88,084	\$99,019	\$108,286
215 Senior Center	\$47,000	\$35,815	\$85,192	\$82,359
906 Recreation Tax Match	\$15,700	\$0	\$0	\$0
Total Transfers-Out	\$1,486,932	\$1,556,942	\$1,771,442	\$1,722,256
TOTAL EXPENDITURES	\$5,544,904	\$5,174,846	\$5,472,527	\$5,500,112
ENDING BALANCE	\$45,784	\$6,627	\$141,659	\$210,086

Department of Police *City Charter Section 5.11*
Charles Lindsey, Chief of Police

101 General Fund

101 Police

Department Description

The Harrison Police Department has the responsibility of preserving the peace, responding to law enforcement service requests and protecting life and property within the City’s limits. Police officers are available 24 hours a day, seven days a week to respond to calls for service, prevention of crimes, investigate criminal activity, apprehend suspects, investigate traffic accidents, and provide animal services. Officers conduct special investigations, crime analysis, effective records and evidence management and storage.

The department has built a strong relationship with the schools within the Harrison community. A DARE Officer provides education programs at the elementary schools and there is one School Resource Officer assigned to the Harrison Junior and Senior High school.

The Police Department is located at 311 Harrison Avenue, in the City of Harrison, Ohio.

Personnel Data

Job Title	2012	2013	2014	2015	Union
Chief of Police	1	1	1	1	n/a
Police Captain	1	1	0	0	n/a
Police Lieutenant	2	2	2	2	FOP
Police Sergeant	3	3	3	3	FOP
Detective	1	1	1	1	FOP
Patrol Officer	14	14	13	13	FOP
Police Clerk	2	2	2	2	USW
School Crossing Guard	1.5	1.5	0	0	n/a
Total Staff	25.5	25.5	22	22	

Operating Budget

101.101 Police	2012 Actual	2013 Actual	2014 Budget	2015 Proposed	Percent Total
Personnel Services	\$2,338,716	\$2,346,796	\$2,248,672	\$2,272,338	86%
Contractual Expenses	\$221,149	\$231,818	\$243,817	\$250,817	10%
Operations, Maintenance	\$90,131	\$74,199	\$81,550	\$81,800	3%
Capital Expenditures	\$10,364	\$580	\$5,000	\$32,575	1%
101.101 Total	\$2,660,360	\$2,653,393	\$2,579,039	\$2,637,530	100%

Additional department expenses are appropriated in a number of supplemental special revenue funds, including the Police Pension fund, the Drug Law Enforcement fund, the Law Enforcement Trust fund and the Enforcement & Education fund. Budget amounts are included on the “Special Revenues – Other” report.

Parks and Recreation Commission *City Charter Section 5.09*

Jean Wilson, Director

101 General Fund

301 Parks and Recreation

Department Description

The Parks and Recreation Commission serves to demonstrate the City’s commitment to the local community by coordinating recreational programs and activities, and to advise the Mayor and Council on matters relating to recreation. Recreational events enhance and improve the quality of living in the Harrison Community through an environment and culture that fosters good will, neighborly exchange and family enjoyment. The Commission’s focus is on creating high value, highly desirable events for the whole family to enjoy. Many of the events include participation from local non-profit groups.

The Commission’s flagship event is the annual 4th of July Celebration. The day’s festivities include a parade through downtown historic Harrison; vendors, games and face painting for children, music and other family activities on the Community Center grounds; and a fireworks display at dusk. The annual celebration draws an estimated 8,000 people from around the area.

The Commission has four, free summer concerts planned for 2015, as well four, free movie nights. The popular Summer Fun program, for children ages 5 to 10, runs from June 9, 2015 through July 16, 2015. In addition to the summertime recreational events, the Commission also organizes Easter, Halloween and Christmas events, as well as the annual City-wide yard sale.

The Commission meets on the second Wednesday of each month at 7:00 pm, at the Community Center, 300 George Street, in the City of Harrison, Ohio.

Personnel Data

Job Title	2012	2013	2014	2015	Union
Recreation Coordinator	0.5	0.5	0.5	0.5	n/a
Seasonal Help	0.3	0.3	0.3	0.4	n/a
Total Staff	0.8	0.8	0.8	0.9	
Commission Members (volunteer)	7	7	7	7	n/a

Operating Budget

101.301 Parks and Recreation	2012 Actual	2013 Actual	2014 Budget	2015 Proposed	Percent Total
Personnel Services	\$15,965	\$16,542	\$19,522	\$19,697	33%
Contractual Expenses	\$27,302	\$17,591	\$29,200	\$30,200	50%
Operations, Maintenance	\$7,771	\$6,980	\$7,720	\$10,000	17%
Capital Expenditures	\$0	\$406	\$1,000	\$0	0%
101.301 Total	\$51,038	\$41,519	\$57,442	\$59,897	100%

Additional department expenses are appropriated in the Recreation Activity Special Revenue fund. Budget amounts are included on the “Special Revenues – Other” report.

Department of Building & Zoning *City Charter Sections 5.02, 5.15*

Daniel Brooks, Director

101 General Fund

401 Building

Department Description

The zoning and planning of a City results in the creation of the atmosphere and environment in which all citizens exist and businesses operate. We believe that existence should be safe, clean and harmonious.

The responsibilities of the Department of Building and Zoning include the interpretation and enforcement of the City's building and zoning codes, including signage; the review of all plans submitted for permits; the issuance of approved permits and Certificates of Occupancy; building inspections; property maintenance codes enforcement and assistance in the planning process for the future growth of the City.

The combined department also serves as support staff for the Planning Commission and the Board of Zoning Appeals.

The City of Harrison contracts with D.R.Brooks and Associates for building and zoning department services. On-sight office space is provided for contract staff at the Community Center, 300 George Street, in the City of Harrison, Ohio.

Personnel Data

Job Title	2012	2013	2014	2015	Union
Building Director	0.5	0.5	0.5	0.5	n/a
Building Inspector	0.5	0.5	0.5	0.5	n/a
Department Intern	0.6	0.6	0.6	0.6	n/a
Total Staff	1.6	1.6	1.6	1.6	

Operating Budget

101.401 Building Department	2012 Actual	2013 Actual	2014 Budget	2015 Proposed	Percent Total
Personnel Services	\$32,222	\$32,376	\$650	\$0	0%
Contractual Expenses	\$61,443	\$93,498	\$139,401	\$139,000	98%
Operations, Maintenance	\$1,350	\$2,354	\$5,150	\$2,250	2%
Capital Expenditures	\$0	\$0	\$0	\$1,000	1%
101.401 Total	\$95,015	\$128,228	\$145,201	\$142,250	100%

Board of Zoning Appeals *City Charter Section 5.14*

101 General Fund

402 Zoning

Department Description

The Board of Zoning Appeals, as per the City Charter Section 5.14, "shall hear and decide appeals and authorize variances from the provisions or requirements of the zoning regulations, subject to the provisions of the zoning ordinance or regulations."

The Board of Zoning Appeals meets the fourth Tuesday of every month, at 7:00 pm, in the Council Chambers located at the Community Center, 300 George Street, in the City of Harrison, Ohio.

Personnel Data

Job Title	2012	2013	2014	2015	Union
Board Members	5	5	5	5	n/a

Operating Budget

101.402 Zoning Expenses	2012 Actual	2013 Actual	2014 Budget	2015 Proposed	Percent Total
Personnel Services	\$3,098	\$37	\$55	\$0	0%
Contractual Expenses	\$300	\$165	\$360	\$500	25%
Operations, Maintenance	\$1,311	\$581	\$1,590	\$1,500	75%
101.402 Total	\$4,709	\$783	\$2,005	\$2,000	100%

Planning Commission *City Charter Section 5.10*

101 General Fund

403 Planning

Department Description

The Planning Commission, as per the City Charter Section 5.10, "shall conduct studies and surveys, and prepare plans, reports and maps relative to the overall planning of the growth, development, redevelopment, rehabilitation, and renewal of the Municipality, and shall make such recommendations relative thereto to the Council as it feels is in the best interest of the Municipality. The Planning Commission shall continuously review and report to Council its recommendations as they relate to the Municipality's capital improvement programs, subdivision, platting and zoning ordinances and regulations. It shall cooperate with other governmental or private planning agencies to secure the maximum benefit to the Municipality of the work, studies, surveys and reports of such other planning agencies."

The Planning Commission meets the second Tuesday of every month, at 7:30 pm, in the Council Chambers located at the Community Center, 300 George Street, in the City of Harrison, Ohio.

Personnel Data

Job Title	2012	2013	2014	2015	Union
Commission Members	5	5	5	5	n/a

Operating Budget

101.403 Planning Commission	2012 Actual	2013 Actual	2014 Budget	2015 Proposed	Percent Total
Personnel Services	\$3,371	\$41	\$55	\$0	0%
Operations, Maintenance	\$305	\$0	\$500	\$500	100%
101.403 Total	\$3,676	\$41	\$555	\$500	100%

Income Tax Bureau *City Charter Section 5.07*
Angelina Burton, Tax Commissioner

101 General Fund

501 Income Tax

Department Description

The City of Harrison collects a 1% earnings tax (income tax) from all residents, employees, and businesses living, working and/or located within the City limits. The 1% income tax applies to qualifying wages, commissions and other compensation earned by residents; net profits from business and corporations; and payments on rental properties.

The Income Tax Bureau ensures the collection and the receipt of the City’s income tax, and the accurate recording and reporting thereof. It is the Tax Commissioner’s responsibility to enforce the payment of all income taxes owed to the City.

The City of Harrison has been a member of the Regional Income Tax Agency (RITA) since November, 2011.

The Income Tax office is located in the Community Center, 300 George Street, in the City of Harrison, Ohio.

Personnel Data

Job Title	2012	2013	2014	2015	Union
Tax Commissioner	1	1	1	1	n/a
Deputy Tax Commissioner	1	1	1	1	USW
Total Staff	2	2	2	2	

Operating Budget

101.501 Income Tax Bureau	2012 Actual	2013 Actual	2014 Budget	2015 Proposed	Percent Total
Personnel Services	\$30,676	\$62,164	\$66,831	\$71,504	39%
Contractual Expenses	\$96,433	\$93,278	\$111,370	\$105,450	57%
Operations, Maintenance	\$22,310	\$14,175	\$6,500	\$4,500	2%
Capital Expenditures	\$0	\$0	\$0	\$2,500	1%
101.501 Total	\$149,419	\$169,617	\$184,701	\$183,954	100%

Mayor *City Charter Article IV*
Joel McGuire, Mayor

101 General Fund

701 Mayor

Department Description

The City of Harrison, Ohio operates under a “Mayor-Council Form of Government.” The Mayor is the chief executive and administrative head of the City. The Mayor is responsible for the day-to-day operation of the City and the management and direction of City personnel.

The Mayor serves as President of Council, and presides over all Council meetings. The Mayor may cast the deciding vote in the case of a tie vote by Members of Council.

The Mayor is elected to serve a four year term. Mayor McGuire’s term is through December 31, 2015.

The Mayor’s office is located in the Community Center, 300 George Street, in the City of Harrison, Ohio.

Personnel Data

Job Title	2012	2013	2014	2015	Union
Mayor	1	1	1	1	n/a

Operating Budget

101.701 Mayor	2012 Actual	2013 Actual	2014 Budget	2015 Proposed	Percent Total
Personnel Services	\$33,920	\$35,067	\$35,135	\$35,135	94%
Contractual Expenses	\$1,393	\$1,479	\$1,560	\$1,860	5%
Operations, Maintenance	\$0	\$250	\$250	\$250	1%
101.701 Total	\$35,313	\$36,796	\$36,945	\$37,245	100%

Council *City Charter Article III*

101 General Fund

702 Council

Department Description

All legislative power of the City of Harrison is vested in City Council.

Council consists of seven elected members, with overlapping terms of four years. Annually, Council elects a Vice-Mayor from their membership, to act as Mayor in the absence of, or at the request of, the Mayor.

Three Council Members have terms expiring December 31, 2015.

Council meets on the first and third Tuesday of the month at 7:30 pm, in the Council Chambers located in the Community Center, 300 George Street, in the City of Harrison, Ohio.

Personnel Data

Job Title	2012	2013	2014	2015	Union
Council Member	7	7	7	7	n/a
Clerk of Council	0.2	0.2	0.2	0.2	n/a
Total Staff	7.2	7.2	7.2	7.2	

Operating Budget

101.702 Council	2012 Actual	2013 Actual	2014 Budget	2015 Proposed	Percent Total
Personnel Services	\$65,994	\$67,083	\$67,465	\$67,500	52%
Contractual Expenses	\$49,540	\$60,100	\$57,455	\$60,200	46%
Operations, Maintenance	\$1,872	\$2,009	\$2,125	\$1,850	1%
101.702 Total	\$117,406	\$129,192	\$127,045	\$129,550	100%

Department of Economic Development *Ordinance 23-08*

Jennifer Ekey, Director

101 General Fund

703 Economic Development

Department Description

The Economic Development Department is dedicated to promoting the growth and development of Harrison's business community. With the ability to provide various business assistance programs, the Department works to support local companies with technical assistance, access to financial programs including tax abatements and other state and federal programs. Marketing the City to attract new business expansions and relocations to the City is also a priority. The Department acts as a liaison between the City and the business community and was instrumental in the creation of the Greater Harrison Chamber of Commerce.

The Economic Development office is located in the Community Center, 300 George Street, in the City of Harrison, Ohio.

Personnel Data

<u>Job Title</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>Union</u>
Economic Development Director	1	1	1	1	n/a

Operating Budget

<u>101.703 Economic Development</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2015 Proposed</u>	<u>Percent Total</u>
Personnel Services	\$119,836	\$125,085	\$127,428	\$130,458	67%
Contractual Expenses	\$33,011	\$34,745	\$49,500	\$49,700	25%
Operations, Maintenance	\$12,668	\$7,097	\$14,450	\$14,450	7%
Capital Expenditures	\$1,000	\$0	\$1,000	\$1,000	1%
101.703 Total	\$166,515	\$166,927	\$192,378	\$195,608	100%

Department of Finance *City Charter Section 5.04*
Angelina Burton, Director

101 General Fund

704 Finance

Department Description

The Finance Department serves the City’s residents and supports the City’s departments through the responsible and reliable accounting and reporting of the City’s finances.

The Finance Department oversees all of the City’s financial operations, including the budgetary process, accounts payable, debt, investments, payroll and local taxes. The Finance Department is also responsible for human resources and risk management.

The Finance Department is located in the Community Center, 300 George Street, in the City of Harrison, Ohio.

Personnel Data

Job Title	2012	2013	2014	2015	Union
Finance Director	1	1	1	1	n/a
Finance Assistant	1	1.6	1.6	1.6	USW
Total Staff	2	2.6	2.6	2.6	

Operating Budget

101.704 Finance Department	2012 Actual	2013 Actual	2014 Budget	2015 Proposed	Percent Total
Personnel Services	\$224,900	\$201,274	\$213,459	\$228,304	76%
Contractual Expenses	\$61,426	\$60,654	\$57,490	\$57,750	19%
Operations, Maintenance	\$12,614	\$6,791	\$8,000	\$9,000	3%
Capital Expenditures	\$921	\$0	\$0	\$3,500	1%
101.704 Total	\$299,861	\$268,719	\$278,949	\$298,554	100%

Civil Service Commission *City Charter Section 5.03*

101 General Fund

706 Civil Service

Department Description

The Civil Service Commission is responsible for the administration and the enforcement of the City's civil service law. The Commission schedules and administers civil service examinations, certifies the exam results and keeps the official eligibility lists and rosters.

The Civil Service Commission will be conducting four tests in 2015, for the clerical, laborer, utility technician and police classifications.

The Civil Service Commission meets as needed in the Community Center, 300 George Street, in the City of Harrison, Ohio.

Personnel Data

Job Title	2012	2013	2014	2015	Union
Commission Members	3	3	3	3	n/a

Operating Budget

101.706 Civil Service Commission	2012 Actual	2013 Actual	2014 Budget	2015 Proposed	Percent Total
Personnel Services	\$3,698	\$81	\$50	\$0	0%
Contractual Expenses	\$4,694	\$1,698	\$3,020	\$3,500	97%
Operations, Maintenance	\$0	\$0	\$0	\$100	3%
101.706 Total	\$8,392	\$1,779	\$3,070	\$3,600	100%

Department of Law *City Charter Section 5.08*
William Deters, Director

101 General Fund

709 Law

Department Description

The Law Director serves the Mayor, Council, administrative departments, officers, boards, bureaus and commissions of the City as legal counsel. He also serves as the City’s prosecutor in Mayor’s Court.

The Law Director attends all council meetings, reviews contracts and agreements, and issues necessary legal opinions.

Personnel Data

Job Title	2012	2013	2014	2015	Union
Law Director	1	1	1	1	n/a

Operating Budget

101.709 Law Department	2012 Actual	2013 Actual	2014 Budget	2015 Proposed	Percent Total
Personnel Services	\$54,011	\$54,125	\$54,500	\$54,961	61%
Contractual Expenses	\$46,281	\$25,814	\$40,500	\$35,500	39%
101.709 Total	\$100,292	\$79,939	\$95,000	\$90,461	100%

Mayor's Court *ORC Chapter 1905*
Alex Triantafilou, Magistrate

101 General Fund

710 Mayor's Court

Department Description

Ohio law allows municipal corporations to conduct a Mayor's Court if they are populated by more than 100 people and are not already the site of a Municipal Court. The City of Harrison is one of the 310 Ohio municipal corporations — which includes cities and villages — reporting to the Supreme Court of Ohio in 2013 that they were operating a Mayor's Court.

The Court hears only cases involving violations of local ordinances and state traffic laws. State and local law specifies how the fines and costs collected in a Mayor's Court are to be distributed. Each month, a report is prepared for Harrison's City Council detailing the distribution of monies collected in Harrison's Mayor's Court during the previous month. The total amount collected from fines (both those imposed by the Magistrate and those paid by persons waiving a court appearance), from court costs, and from premiums paid for appearance bonds, is deposited into a separate bank account set up by the City exclusively for these funds.

Mayor's Court costs are distributed to the State of Ohio and the City of Harrison as required.

The office of the Mayor's Court Clerk is located in the Harrison Police Department, 311 Harrison Avenue, in the City of Harrison, Ohio.

Mayor's Court is conducted on the first and third Tuesday of the month, beginning at 4:00 pm, in Council Chambers at the Community Center, 300 George Street, in the City of Harrison, Ohio.

Personnel Data

Job Title	2012	2013	2014	2015	Union
Magistrate	0.2	0.2	0.2	0.2	n/a
Mayor's Court Clerk	1	1	1	1	n/a
	1.2	1.2	1.2	1.2	

Operating Budget

101.710 Mayor's Court	2012 Actual	2013 Actual	2014 Budget	2015 Proposed	Percent Total
Personnel Services	\$66,228	\$79,970	\$63,105	\$64,449	89%
Contractual Expenses	\$6,735	\$3,273	\$5,482	\$7,570	10%
Operations, Maintenance	\$132	\$454	\$570	\$570	1%
Capital Expenditures	\$11,698	\$0	\$0	\$0	0%
101.710 Total	\$84,793	\$83,697	\$69,157	\$72,589	100%

Additional department expenses are appropriated in the Court Computer Special Revenue fund. Budget amounts are included on the "Special Revenues – Other" report.

General Fund - Other

	2012 Actual	2013 Actual	2014 Budget	2015 Proposed
Sub-Total Operating Costs	\$3,776,789	\$3,760,630	\$3,771,487	\$3,853,738
Other Costs				
Information Technology	\$63,031	\$50,132	\$21,700	\$33,700
Job Creation Grants	\$0	\$0	\$29,846	\$90,000
Janitorial Expenses	\$52,828	\$4,948	\$5,000	\$5,000
Board of Health	\$13,083	\$13,259	\$13,260	\$13,816
Real Estate Collection Fees	\$18,000	\$17,479	\$20,000	\$20,000
Election Fees	\$10,000	\$0	\$5,100	\$15,000
Street Lighting	\$80,402	\$77,417	\$90,005	\$80,500
Workers' Compensation MCO	\$6,800	\$6,800	\$6,800	\$7,000
Postage Meter	\$3,688	\$5,546	\$5,160	\$5,600
Additional Insurance Expense	\$5,350	\$5,483	\$2,545	\$6,500
Total Other Costs	\$253,182	\$181,064	\$199,416	\$277,116
Total Operating Costs	\$4,029,971	\$3,941,694	\$3,970,903	\$4,130,854
Debt Service	\$308,672	\$343,467	\$344,867	\$356,789
Transfers-Out				
201 Street Maintenance Fund	\$0	\$12,341	\$169,528	\$165,698
208 Fire/EMS Operating Fund	\$1,338,970	\$1,420,702	\$1,417,703	\$1,365,913
210 Community Center Fund	\$85,262	\$88,084	\$99,019	\$108,286
215 Senior Center Fund	\$47,000	\$35,815	\$85,192	\$82,359
907 Recreation Tax Fund	\$15,700	\$0	\$0	\$0
Total Transfers-Out	\$1,486,932	\$1,556,942	\$1,771,442	\$1,722,256
Interfund Expense Adjustments*				
Police Pension Adjustment	\$0	\$0	\$0	(\$62,669)
Water CAP Adjustment	(\$122,297)	(\$333,688)	(\$307,342)	(\$323,559)
Wastewater CAP Adjustment	(\$158,464)	(\$334,233)	(\$307,342)	(\$323,559)
Total Interfund Adjustments	(\$280,761)	(\$667,922)	(\$614,685)	(\$709,787)
Grand Total General Fund	\$5,544,814	\$5,174,182	\$5,472,527	\$5,500,112

*Interfund expense adjustments are expense reimbursements made to General fund in compliance with City policy and budgetary code, and as recommended by the State Auditor. The adjustment amounts are reflected in the annual appropriation ordinance as a negative amount in General fund, thus reducing the grand total appropriated.

Historically, the entire police pension expense was appropriated to fund 801 Police Pension, due to levy settlements restricted for the pension expense. The difference between the pension expense and the levy funds collected was transferred out of the General fund to the Police Pension fund. The transfer was included in the Police Department's Personnel Services total. Beginning in 2015, the police pension expense will be paid entirely by the General fund and an expense adjustment equal to the levy funds collected, and restricted for pension use, will be made.

In 2011, the City implemented an overhead cost reimbursement/cost allocation plan (CAP), in order to estimate, and reimburse, administrative costs essential to operating the City's water and wastewater operations accounted for in the General fund.

2015 Cost Allocation Plan
Interfund Expense Adjustments between General fund, Water Operating and Wastewater Operating

City general and administrative overhead departments:
 Includes Building, IT, Mayor, Council, Economic Development, Finance, Civil Service and Law
 General government expenses:
 Election, professional services, insurance, auditor's fees and equipment costs

	2015	50% Gen	30% Gen	25% Wtr	35% Wtr	25% WW	35% WW	General	Wtr	WW
Building	\$144,750		\$43,425		\$50,663		\$50,663	\$43,425	\$50,663	\$50,663
IT	\$33,700		\$10,110		\$11,795		\$11,795	\$10,110	\$11,795	\$11,795
Mayor	\$37,245	\$18,623		\$9,311		\$9,311		\$18,623	\$9,311	\$9,311
Council	\$129,550	\$64,775		\$32,388		\$32,388		\$64,775	\$32,388	\$32,388
Eco Dev	\$195,608		\$58,682		\$68,463		\$68,463	\$58,682	\$68,463	\$68,463
Finance	\$298,554		\$89,566		\$104,494		\$104,494	\$89,566	\$104,494	\$104,494
Civil Service	\$3,600		\$1,080		\$1,260		\$1,260	\$1,080	\$1,260	\$1,260
Law	\$90,461		\$27,138		\$31,661		\$31,661	\$27,138	\$31,661	\$31,661
	<u>\$933,467</u>	<u>\$83,398</u>	<u>\$230,002</u>	<u>\$41,699</u>	<u>\$268,335</u>	<u>\$41,699</u>	<u>\$268,335</u>	<u>\$313,399</u>	<u>\$310,034</u>	<u>\$310,034</u>
General Gov't	2015	50% Gen	25% Wtr	25% WW				General	Wtr	WW
Election	\$15,000	\$7,500	\$3,750	\$3,750				\$7,500	\$3,750	\$3,750
Prof Serv	\$7,000	\$3,500	\$1,750	\$1,750				\$3,500	\$1,750	\$1,750
Insurance	\$6,500	\$3,250	\$1,625	\$1,625				\$3,250	\$1,625	\$1,625
Auditor's Fees	\$20,000	\$10,000	\$5,000	\$5,000				\$10,000	\$5,000	\$5,000
Equipt Costs	\$5,600	\$2,800	\$1,400	\$1,400				\$2,800	\$1,400	\$1,400
	<u>\$54,100</u>	<u>\$19,750</u>	<u>\$9,875</u>	<u>\$9,875</u>				<u>\$27,050</u>	<u>\$13,525</u>	<u>\$13,525</u>
								<u>\$340,449</u>	<u>\$323,559</u>	<u>\$323,559</u>

2015 CAP Totals

boundless



Department of Fire and Emergency Medical Services *City Charter Section 5.05*
William R. Hursong, Sr., Chief of Fire and EMS

208 Fire/EMS Operating Fund

102 Fire

Department Description

The Harrison Fire Department is a combination department made up of full-time and part-time employees. The Harrison Fire Department responds to requests for service for the City of Harrison and Harrison Township, Ohio, and as well as portions of Dearborn County, Indiana. The Department is responsible for all facets of emergency response to include, but not limited to, Fire Suppression, Fire Prevention, Code Enforcement, Hazardous Materials Emergencies, Water Rescue, Technical Rescue, and Emergency Medical Request. The Fire Department currently maintains a Class 2 Public Protection Classification Rating according to the Insurance Services Office, Inc.

The Fire Department is located at 200 Harrison Avenue, in the City of Harrison, Ohio.

Personnel Data

Job Title	2012	2013	2014	2015	Union
Chief of Fire and EMS	1	1	1	1	n/a
Fire/EMS Admin Assistant	1	1	0	0	n/a
Fire Captain	3	3	3	3	IAFF
Fire Lieutenant	6	6	6	6	IAFF
Fire Inspector	1	1	1	1	IAFF
Firefighter/EMT	12	12	11	11	IAFF
Firefighter/EMT (Part-time)	12	15	16.5	16.5	n/a
Total Staff	36	39	38.5	38.5	

Operating Budget

208.102 Fire/EMS Department	2012 Actual	2013 Actual	2014 Budget	2015 Proposed	Percent Total
Personnel Services	\$2,930,050	\$2,893,048	\$2,760,749	\$2,849,476	82%
Contractual Expenses	\$375,348	\$396,883	\$409,100	\$402,400	12%
Operations, Maintenance	\$195,327	\$160,599	\$152,500	\$158,000	5%
Capital Expenditures	\$24,987	\$0	\$24,987	\$5,000	0%
Debt Service	\$320,000	\$318,501	\$312,984	\$69,615	2%
208.102 TOTAL	\$3,845,712	\$3,769,031	\$3,660,320	\$3,484,491	100%

Additional department expenses are appropriated in the Fire Memorial Special Revenue fund. Budget amounts are included on the "Special Revenues - Other" report.

Service Department

Department of Public Works *City Charter Section 5.13*

James Leslie, Director of Public Works

Mike Dole, Service Coordinator

201 Street Maintenance

602 Street Maintenance

Department Description

The City of Harrison Service Department maintains more than 45 miles of roadway. Service Department responsibilities include building maintenance, crack seal and minor street repair, cross walk painting, dry well cleaning, inventory, repair and maintenance of all street signs, maintenance of city parks and Interstate 74 landscape, storm catch basin repair, street sweeping, snow removal, fall leaf pick-up and yard waste collection.

Personnel Data

Job Title	2012	2013	2014	2015	Union
Service Coordinator	1	1	1	1	USW
Service Worker	7	7	6	6	USW
Total Staff	8	8	7	7	

Operating Budget

201.602 Streets	2012 Actual	2013 Actual	2014 Budget	2015 Proposed	Percent Total
Personnel Services	\$460,169	\$482,297	\$506,486	\$509,548	80%
Contractual Expenses	\$49,994	\$55,896	\$56,409	\$49,150	8%
Operations, Maintenance	\$87,926	\$41,500	\$77,433	\$50,000	8%
Capital Expenditures	\$954	\$0	\$0	\$26,000	4%
201.602 TOTAL	\$599,043	\$579,693	\$640,328	\$634,698	100%

Additional department expenses are appropriated in the State Highway Special Revenue fund. Budget amounts are included on the "Special Revenues – Other" report.

Senior Services Program
Jill French, Senior Program Coordinator

215 Senior Services

405 Program Operations

Department Description

The Harrison Senior Services Program serves area senior citizens with daily social activities and nutritional meals. The Senior Services program also provides meal delivery for homebound seniors living in the City of Harrison and Harrison Township.

The Senior Center is located at the Community Center, in the City of Harrison, Ohio.

Personnel Data

Job Title	2012	2013	2014	2015	Union
Senior Program Coordinator	1	1	1	1	n/a
Senior Center Assistant	1	0	0	0	USW
Senior Center Van Driver	1	1	1	1	USW
Senior Center Kitchen Worker	1	1	1	1	USW
Total Staff	4	3	3	3	

Operating Budget

215.405 Senior Center	2012 Actual	2013 Actual	2014 Budget	2015 Proposed	Percent Total
Personnel Services	\$205,201	\$147,709	\$172,665	\$186,110	72%
Contractual Expenses	\$19,678	\$20,663	\$38,712	\$37,500	15%
Operations, Maintenance	\$5,706	\$5,735	\$9,930	\$7,650	3%
Capital Expenditures	\$0	\$0	\$0	\$1,000	0%
Township Payable	\$34,915	\$30,546	\$28,000	\$28,000	11%
Interfund Adjustment	\$0	\$0	\$0	(\$3,000)	-1%
215.405 TOTAL	\$265,500	\$204,653	\$249,307	\$257,260	100%

Prior to budget year 2015, the Senior Services Program had additional department expenses appropriated in the Passport fund. Beginning with budget year 2015, Passport funds will offset the Senior Center fund expenses through an interfund adjustment. Budget amounts are included on the "Special Revenues - Other" report.

Community Center
James Leslie, Director of Public Works

210 Community Center

405 Program Operations

Department Description

The Harrison Community Center is jointly owned by the City of Harrison and Harrison Township. Both the City's and the Township's administrative offices are located in the building at 300 George Street, in the City of Harrison, Ohio.

Personnel Data

Job Title	2012	2013	2014	2015	Union
Community Center Receptionist	1	1	0	0	USW
Community Center Receptionist	0.5	0.5	0.5	0.5	n/a
Total Staff	1.5	1.5	0.5	0.5	

Operating Budget

210.405 Community Center	2012 Actual	2013 Actual	2014 Budget	2015 Proposed	Percent Total
Personnel Services	\$67,349	\$81,576	\$62,219	\$58,179	42%
Contractual Expenses	\$65,106	\$34,393	\$63,500	\$68,000	49%
Operations, Maintenance	\$5,505	\$3,891	\$5,200	\$4,900	3%
Capital Expenditures	\$12,127	\$793	\$300	\$1,000	1%
Township Payable	\$7,630	\$7,730	\$7,700	\$8,000	6%
210.405 TOTAL	\$157,717	\$128,383	\$138,919	\$140,079	100%

Special Revenue Funds - Other

	2012 Actual	2013 Actual	2014 Budget	2015 Proposed	
Sub-Total Special Revenues	\$4,867,972	\$4,681,760	\$4,688,874	\$4,516,527	
Supplemental Funds:					
Mayor's Court Computer Fund	\$3,542	\$1,542	\$1,200	\$1,200	(1)
Police Pension Fund	\$350,900	\$390,704	\$346,092	\$63,623	(2)
Drug Law Enforcement Fund	\$17,036	\$4,153	\$5,000	\$10,000	(2)
Law Enforcement Trust Fund	\$1,895	\$840	\$1,000	\$1,000	(2)
Enforcement & Education	\$75	\$38	\$300	\$100	(2)
Fire Memorial Fund	\$4,998	(\$702)	\$2,000	\$2,000	(3)
State Highway Fund	\$51,810	\$35,551	\$36,500	\$42,500	(4)
Passport Fund	\$32,864	\$22,261	\$10,500	\$6,000	(5)
Recreation Activity Fund	\$10,109	\$9,366	\$10,000	\$10,000	(6)
Grand Total Special Revenues	\$5,341,201	\$5,145,513	\$5,101,466	\$4,652,950	

(1) Mayor's Court Department

(2) Police Department

(3) Fire Department

(4) Service Department

(5) Senior Center Program

(6) Parks and Recreation

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Water Department

Department of Public Works *City Charter Section 5.13*

James Leslie, Director of Public Works

Mark Hoffman, Water Plant Coordinator

601 Water Operating Fund

503 Water

Department Description

The City of Harrison operates a potable water distribution system that delivers water to approximately 4,200 customers in and around the City. The Water Department ensures the reliable delivery of safe, high quality water.

The Water Plant is located at 329 Thomas Lane, in the City of Harrison, Ohio.

Personnel Data

Job Title	2012	2013	2014	2015	Union
Public Works Director*	0.5	0.5	0.5	0.5	n/a
Water Plant Operator	1	1	1	1	USW
Water Technicians	2	2	2	2	USW
Seasonal Help	1	1	1	1	n/a
Total Staff	4.5	4.5	4.5	4.5	

*The Public Works Director's wages and benefits are split 50/50 between the Water Operating budget and the Wastewater Operating budget.

Operating Budget

601.503 Water Department	2012 Actual	2013 Actual	2014 Budget	2015 Proposed	Percent Total
Personnel Services	\$400,493	\$418,517	\$428,862	\$441,191	24%
Contractual Expenses	\$262,605	\$279,564	\$356,510	\$378,250	20%
Operations, Maintenance	\$124,713	\$133,977	\$169,400	\$174,400	9%
Capital Expenditures	\$17,484	\$188	\$0	\$15,000	1%
Debt Service	\$567,855	\$567,855	\$567,855	\$532,977	29%
Interfund Adjustment	\$122,297	\$333,688	\$307,342	\$323,559	17%
Transfers-Out	\$0	\$0	\$0	\$0	0%
601.503 TOTAL	\$1,495,447	\$1,733,789	\$1,829,969	\$1,865,377	100%

Wastewater Department

Department of Public Works *City Charter Section 5.13*

James Leslie, Director of Public Works

Bob Haas, Wastewater Coordinator

602 Wastewater Operating Fund

504 Wastewater

Department Description

The City of Harrison operates a wastewater treatment and collection system with 45 miles of sanitary sewer lines. The City's treatment facility is equipped to provide preliminary treatment, secondary treatment and disinfection prior to discharge into the Whitewater River.

The Wastewater Plant is located at 10999 Campbell Lane, in the City of Harrison, Ohio.

Personnel Data

Job Title	2012	2013	2014	2015	Union
Public Works Director*	0.5	0.5	0.5	0.5	n/a
Wastewater Operator	1	1	1	1	USW
Wastewater Technicians	5	6	6	6	USW
Utilities Billing Clerk	1	1	1	1	USW
Utilities Receipts Clerk	1	1	1	1	USW
Total Staff	8.5	9.5	9.5	9.5	

*The Public Works Director's wages and benefits are split 50/50 between the Water Operating budget and the Wastewater Operating budget.

Operating Budget

602.504	2012	2013	2014	2015	Percent
Wastewater Department	Actual	Actual	Budget	Proposed	Total
Personnel Services	\$510,128	\$571,516	\$620,471	\$625,614	18%
Contractual Expenses	\$446,464	\$403,485	\$451,357	\$490,600	14%
Operations, Maintenance	\$98,605	\$112,045	\$126,300	\$124,200	4%
Capital Expenditures	\$56,046	\$0	\$40,000	\$100,000	3%
Debt Service	\$2,937,528	\$1,934,959	\$1,813,522	\$1,812,272	52%
Interfund Adjustment	\$158,464	\$334,233	\$307,342	\$323,559	9%
Transfers-Out	\$200,000	\$0	\$10,000	\$0	0%
603.504 TOTAL	\$4,407,235	\$3,356,238	\$3,368,993	\$3,476,245	100%

Enterprise Funds - Other

	2012 Actual	2013 Actual	2014 Budget	2015 Proposed
Sub-Total Enterprise Funds	\$5,902,682	\$5,090,027	\$5,198,962	\$5,341,622
Other Enterprise Activities:				
604 Wastewater Reserve				
Debt Service	\$18,796,070	\$129,970	\$180,000	\$200,000
604 Total	\$18,796,070	\$129,970	\$180,000	\$200,000
605 Stormwater				
Contractual Expenses	\$0	\$100	\$100	\$0
Debt Service	\$49,499	\$49,499	\$49,499	\$49,499
Transfers-Out	\$50,000	\$75,000	\$75,000	\$40,000
605 Total	\$99,499	\$124,599	\$124,599	\$89,499
608 Utility Deposits				
Contractual Expenses	\$2,501	\$1,166	\$7,000	\$7,000
608 Total	\$2,501	\$1,166	\$7,000	\$7,000
609 Water Capital Imp				
Contractual Expenses	\$34,586	\$32,000	\$10,000	\$10,000
Capital Improvements	\$111,568	\$141,621	\$48,730	\$20,000
609 Total	\$146,154	\$173,621	\$58,730	\$30,000
610 Sanitation Fund				
Contractual Expenses	\$451,939	\$496,668	\$482,000	\$482,400
610 Total	\$451,939	\$496,668	\$482,000	\$482,400
611 Wastewater Capital Imp				
Contractual Expenses	\$8,858	\$25,395	\$10,000	\$0
Capital Improvements	\$570,971	\$96,332	\$41,000	\$0
Transfers-Out	\$509,705	\$0	\$0	\$0
611 Total	\$1,089,534	\$121,727	\$51,000	\$0
Grand Total Enterprise Funds	\$26,488,379	\$6,137,778	\$6,102,291	\$6,150,521

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2015 Capital Improvements Summary

Capital Improvements by Fund

Capital improvements are expenditures related to the acquisition, expansion or improvement of the City's land, buildings, fleet, equipment and infrastructure. Capital improvements have a useful lifespan of 5 years or more.

Fund and Department	Purpose	2015 Proposed
GENERAL		
101 Police	Commercial Treadmill	\$4,000
	Emergency Lighting and Equipment Transfer	\$12,000
	Ballistic Vest	\$825
	Training Room Flooring Replacement	\$5,000
	Parking Lot Repaving	\$4,000
	Sycamore Garage Exterior Painting	\$3,500
	Vinyl Window Replacement	\$3,250
		<u>\$32,575</u>
401 Building	Capital Expenditures - Recurring Appropriation	\$1,000
501 Income Tax	Computer Hardware Upgrade	\$2,500
703 Economic Development	Capital Expenditures - Recurring Appropriation	\$1,000
704 Finance	Records' Storage Improvements	\$3,500
	GENERAL FUND CAPITAL IMPROVEMENTS	<u>\$40,575</u>
SPECIAL REVENUE FUNDS		
201 Street Maintenance	Capital Equipment Purchase: Dump/Plow Truck for Snow Removal	\$26,000
208 Fire/EMS Operating	Parking Lot Repaving	\$5,000
210 Community Center	Capital Expenditures - Recurring Appropriation	\$1,000
215 Senior Center	Capital Expenditures - Recurring Appropriation	\$1,000
908 Recreation Activity	Capital Expenditures - Recurring Appropriation	\$2,000
	SPECIAL REVENUE FUNDS CAPITAL IMPROVEMENTS	<u>\$35,000</u>
CAPITAL IMPROVEMENT FUNDS		
401 Capital Improvements	State Street: Construction	\$206,703
	Etta & Sycamore: Resurfacing	\$700,000
	Winding Way: Resurfacing	\$300,000
	Miller, South Elm, Sunset: Resurfacing	\$1,407,950
	CAPITAL IMPROVEMENTS FUND CAPITAL IMPROVEMENTS	<u>\$2,614,653</u>
ENTERPRISE FUNDS		
601 Water Operating	Capital Equipment Purchase: Maintenance Vehicle	\$15,000
602 Wastewater Operating	Variable Frequency Drive for Oxidation Ditch	\$60,000
	Capital Equipment Purchase: Pretreatment Vehicle	\$40,000
		<u>\$100,000</u>
609 Water Improvements	Capital Expenditures - Recurring Appropriation	\$20,000
	ENTERPRISE FUNDS CAPITAL IMPROVEMENTS	<u>\$135,000</u>
	TOTAL CAPITAL IMPROVEMENTS	<u>\$2,825,228</u>
	GENERAL FUND CAPITAL IMPROVEMENTS	\$40,575
	SPECIAL REVENUE FUNDS CAPITAL IMPROVEMENTS	\$35,000
	CAPITAL IMPROVEMENTS FUND CAPITAL IMPROVEMENTS	\$2,614,653
	ENTERPRISE FUNDS CAPITAL IMPROVEMENTS	\$135,000
	TOTAL CAPITAL IMPROVEMENTS	<u>\$2,825,228</u>

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Outstanding Debt Summary by Fund

Fund	Type	Purpose	Issue Date	Maturity Date	Interest Rate	Original Issue Amount	Outstanding 12/31/2014	2015 Debt Service**	Exempt*
101 GENERAL	Bonds	Municipal Infrastructure Improvements	2005	2024	3%-4.75%	2,135,000	1,270,000	285,125	
	OPWC Loan	Carolina Trace Improvements	2011	2032	0%	685,909	600,170	34,295	X
	OPWC Loan	Jefferson Ave Improvements	2006	2026	0%	472,432	271,649	23,622	X
	OPWC Loan	Whippoorwill Drive Improvements	2012	2034	0%	55,017	53,642	2,751	X
	OPWC Loan	Lyness Avenue Improvements	2013	2035	0%	108,115	108,115	5,406	X
	OPWC Loan	Featherwood Drive Improvements	2014	2036	0%	202,109	202,109	5,590	X
					101 TOTAL DEBT	3,658,582	2,505,684	356,789	
208 FIRE/EMS OPERATING	Tax Anticipation Note	Fire and EMS Services	2014	2018	2.00%	245,000	245,000	69,614	X
					208 TOTAL DEBT	245,000	245,000	69,614	
401 CAPITAL IMPROVEMENTS	Bond Anticipation Notes	Municipal Infrastructure Improvements	2014	2015	1.75%	275,000	275,000	279,813	
	OPWC Loan	Harrison Ave Improvements	2011	2033	0%	250,600	166,269	9,237	X
					401 TOTAL DEBT	525,600	441,269	289,050	
402 NEW HAVEN TIF	Bond Anticipation Notes	Progress Way Construction, Whippoorwill Improvements	2014	2015	1.75%	1,250,000	1,250,000	1,271,801	
	State Infrastructure Bank Loan	New Haven Road and I-74 Bridge Widening	2006	2016	3%	547,245	116,161	79,775	X
					402 TOTAL DEBT	1,797,245	1,366,161	1,351,576	
404 HARRISON AVE TIF	Bonds	Harrison Avenue Improvements	2009	2038	2%-5.25%	1,810,000	1,655,000	129,363	
					404 TOTAL DEBT	1,810,000	1,655,000	129,363	
601 WATER OPERATING	OWDA Loan	Wellfield and Transmission Mains Improvements	2001	2021	3.64%	1,311,624	389,263	92,894	X
	OWDA Loan	Water Treatment Plant Improvements	2002	2022	3.49%	1,124,184	499,663	78,565	X
	OWDA Loan	New Biddinger and Carolina Trace Waterline Improvements	2007	2027	2.84%	1,894,954	1,266,142	124,874	X
	OWDA Loan	Elevated Water Storage Tank	2010	2029	3.64%	1,649,850	1,321,677	116,848	X
	OWDA Loan	Marvin Rd and Carolina Trace Waterline Improvements	2010	2029	3.64%	1,691,475	1,340,610	119,796	X
					601 TOTAL DEBT	7,672,087	4,817,355	532,977	
602 WASTEWATER OPERATING	Bonds	Municipal Infrastructure Improvements - Wastewater	2005	2024	3%-4.75%	510,000	290,000	37,250	X
	Bonds	Dry Fork Road Wastewater Extension	2010	2035	1%-5.25%	5,500,000	4,895,000	377,733	X
	Bonds	Wastewater System Improvements	2012	2028	2.0-4.0	16,550,000	14,565,000	1,304,981	X
	OPWC Loan	State Street and Campbell Road Wastewater Improvements	2006	2027	0%	1,846,166	1,200,008	92,308	X
					602 TOTAL DEBT	24,406,166	20,950,008	1,812,272	
605 STORMWATER OPERATING	OPWC Loan	Etta, Lellan and Joyce Stormwater Improvements	2008	2029	0%	420,600	304,935	21,030	X
	OPWC Loan	Kater Street Stormwater Improvements	2009	2030	0%	569,376	441,266	28,469	X
					605 TOTAL DEBT	989,976	746,201	49,499	
TOTAL OUTSTANDING DEBT						41,104,656	32,726,678	4,591,139	

*Exempt from debt limitations

**Annual Debt Service equals principal and interest due during budget year.

The City's \$1.525M Public Infrastructure Improvements Bond Anticipation Note matures in October, 2015 The City's underwriter recommends bonds be issued and the City intends to add \$100,000 new money to cover State Street construction costs. As of 12/31/2014, the BAN funds are split between funds 401 Capital Improvements (\$275,000) and 402 New Haven TIF (\$1,250,000).

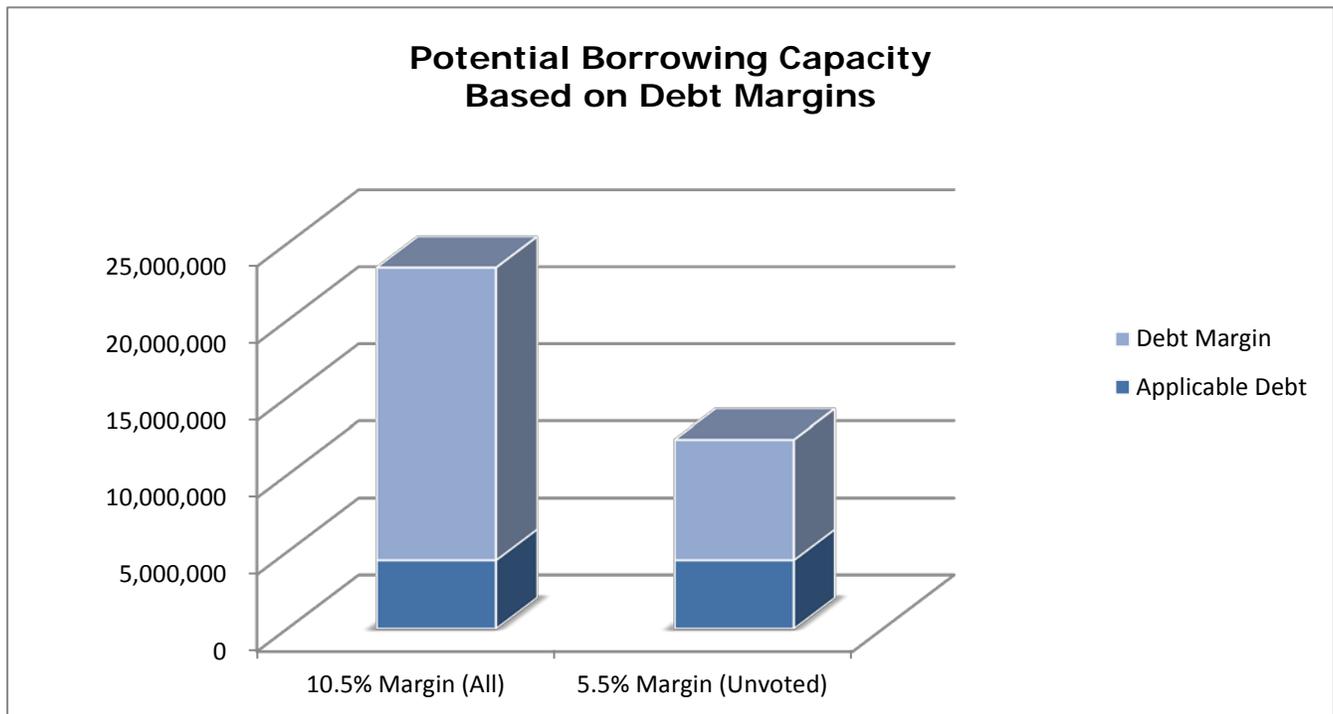
Annual Debt Service By Fund

FUND	TYPE	PURPOSE	2012 ACTUAL			2013 ACTUAL			2014 BUDGET			2015 PROPOSED		
			PRINCIPAL	INTEREST	TOTAL									
101	GENERAL BONDS	Municipal Infrastructure Improvements, including Wastewater	200,000	85,050	285,050	210,000	75,550	285,550	220,000	65,575	285,575	230,000	55,125	285,125
	OPWC	Jefferson Ave Improvements	23,622	0	23,622	23,622	0	23,622	23,622	0	23,622	23,622	0	23,622
		Carolina Trace Improvements	17,148	0	17,148	34,295	0	34,295	34,295	0	34,295	34,295	0	34,295
		Whippoorwill Drive Improvements	0	0	0	0	0	0	1,375	0	1,375	2,751	0	2,751
		Lyness Avenue Improvements	0	0	0	0	0	0	0	0	0	5,406	0	5,406
		Featherwood Drive Improvements	0	0	0	0	0	0	0	0	0	5,590	0	5,590
		101 ANNUAL DEBT SERVICE	240,769	85,050	325,819	267,917	75,550	343,467	279,292	65,575	344,867	301,664	55,125	356,789
208	FIRE/EMS OPERATING TAN	Fire and EMS Services	320,000	9,440	329,440	310,000	8,501	318,501	305,000	7,984	312,984	65,000	4,614	69,614
		208 ANNUAL DEBT SERVICE	320,000	9,440	329,440	310,000	8,501	318,501	305,000	7,984	312,984	65,000	4,614	69,614
401	CAPITAL IMPROVEMENTS BAN	Municipal Infrastructure Improvements	0	0	0	275,000	4,538	279,538	275,000	4,813	279,813	275,000	4,813	279,813
	OPWC	Harrison Ave Improvements	0	0	0	9,237	0	9,237	9,237	0	9,237	9,237	0	9,237
		401 ANNUAL DEBT SERVICE	0	0	0	284,237	4,538	288,775	284,237	4,813	289,050	284,237	4,813	289,050
402	NEW HAVEN (HOME DEPOT) TIF BAN	Progress Way Construction, Whippoorwill Improvements	0	0	0	1,250,000	20,555	1,270,555	1,250,000	21,801	1,271,801	1,250,000	21,801	1,271,801
	SIB	New Haven Road and I-74 Bridge Widening	68,247	11,529	79,775	70,309	9,466	79,775	72,435	7,341	79,776	74,624	5,151	79,775
		402 ANNUAL DEBT SERVICE	68,247	11,529	79,775	1,320,309	30,021	1,350,330	1,322,435	29,142	1,351,577	1,324,624	26,952	1,351,576
404	HARRISON AVENUE (KROGER) TIF BONDS	Harrison Avenue Improvements	45,000	82,513	127,513	50,000	81,613	131,613	50,000	80,613	130,613	50,000	79,363	129,363
		404 ANNUAL DEBT SERVICE	45,000	82,513	127,513	50,000	81,613	131,613	50,000	80,613	130,613	50,000	79,363	129,363
601	WATER OPERATING OWDA	New Haven and Baughman Road	31,964	2,915	34,879	32,994	1,884	34,878	18,400	16,479	34,879	0	0	0
		Wellfield and Transmission Mains Improvements	64,762	28,131	92,894	67,753	25,141	92,894	70,241	22,653	92,894	72,821	20,073	92,894
		Water Treatment Plant Improvements	54,633	23,932	78,565	57,057	21,509	78,566	59,071	19,494	78,565	61,157	17,408	78,565
		New Biddinger and Carolina Trace Waterline Improvements	80,657	44,217	124,874	83,553	41,321	124,874	85,942	38,932	124,874	88,401	36,473	124,874
		Elevated Water Storage Tank	61,042	55,806	116,848	63,860	52,988	116,848	66,205	50,643	116,848	68,637	48,211	116,848
		Marvin Rd and Carolina Trace Waterline Improvements	62,582	57,214	119,796	65,471	54,324	119,795	67,876	51,920	119,796	70,369	49,427	119,796
		601 ANNUAL DEBT SERVICE	355,640	212,215	567,855	370,688	197,167	567,855	367,735	200,121	567,856	361,385	171,592	532,977
602	WASTEWATER OPERATING BONDS	Municipal Infrastructure Improvements - Wastewater	20,000	15,100	35,100	20,000	14,150	34,150	20,000	13,200	33,200	25,000	12,250	37,250
		Dry Fork Road Wastewater Extension	145,000	231,733	376,733	150,000	228,833	378,833	155,000	225,833	380,833	155,000	222,733	377,733
		Wastewater System Improvements	648,242	761,663	1,409,905	654,519	905,119	1,559,638	687,504	619,677	1,307,181	835,000	469,981	1,304,981
	OPWC	State Street and Campbell Road Wastewater Improvements	92,308	0	92,308	92,308	0	92,308	92,308	0	92,308	92,308	0	92,308
		602 ANNUAL DEBT SERVICE	905,550	1,008,496	1,914,046	916,827	1,148,102	2,064,929	954,812	858,710	1,813,522	1,107,308	704,964	1,812,272
605	STORMWATER OPERATING OPWC	Etta, Lellan and Joyce Stormwater Improvements	21,030	0	21,030	21,030	0	21,030	21,030	0	21,030	21,030	0	21,030
		Kater Street Stormwater Improvements	28,469	0	28,469	28,469	0	28,469	28,469	0	28,469	28,469	0	28,469
		605 ANNUAL DEBT SERVICE	49,499	0	49,499	28,469	0	49,499	49,499	0	49,499	49,499	0	49,499
		TOTAL ANNUAL DEBT SERVICE	1,984,705	1,409,241	3,393,947	3,548,448	1,545,491	5,114,969	3,613,010	1,246,958	4,859,968	3,543,717	1,047,422	4,591,139

Outstanding Debt Summary Debt Limitation Compliance Calculation

ASSESSED VALUATION (TAX YEAR 2014)*	223,160,300	
	<u>10.5% VALUATION</u>	<u>5.5% VALUATION</u>
DEBT LIMITATIONS	23,431,832	12,273,817
TOTAL OUTSTANDING DEBT	32,726,678	32,726,678
Exempt Debt:		
Self-supporting Securities (Wastewater)	(19,750,000)	(19,750,000)
Tax Anticipation Notes	(245,000)	(245,000)
Promissory Notes	(8,281,678)	(8,281,678)
DEBT APPLICABLE TO LIMITATIONS	<u>4,450,000</u>	<u>4,450,000</u>
LEGAL DEBT MARGIN WITHIN LIMITATIONS	<u><u>18,981,832</u></u>	<u><u>7,823,817</u></u>

*Source Auditor, Hamilton County, Ohio



Moody's Credit Rating, as of December 31, 2014:

General Obligation (GOLT)

A2, Negative Outlook

Wastewater Revenue Bonds

A1

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