

Audit/Finance Committee Meeting
February 24, 2017
7:45 AM City Commission Chambers

- Approval of December 16, 2016 minutes

- New Business
 - January 2017 Financial Report
 - 2017 General Fund Budget Update
 - Administrative Benefit Review Committee Recommendation – Paige Doster
 - Issue 8 Report for 12/31/16
 - Next meeting is March 24, 2017

- Public Participation

- Executive Session (motion and roll call vote if any)
 - Pre-engagement meeting with auditors

Audit/Finance Committee Meeting Minutes

December 16, 2016

7:45 AM City Commission Chambers

Committee Attendees: Moncher, Gardner, Hoffman, Stahl, Nickles, Ruthsatz, Wobser, Solowiej, and Murray.

Chairman Nickles opened the meeting at 7:53 AM. Nickles then asked for a motion to approve the October 21, 2016 minutes. Moncher made a motion amend and approve the minutes to reflect a 7:45 AM start time and it was seconded by Ruthsatz. There was no further discussion. **All ayes – motion carried.**

Monthly Report:

Solowiej began by commenting that everything was trending very well. He suggested that 95% of the increase in revenue was due to the increases in the income tax, admissions tax, and hotel/motel tax. He said the numbers were very positive through November and he anticipates it slowing down a bit in December. He noted that on December 1 we paid our long term debt payment and made the final transfer for Issue 8 funds. The expenditures through November were up 7%, but that was expected with the extra funds available. The cash balance at the end of November was \$6.9 million and he noted that we had never been at that level before. Solowiej estimated being around \$4.2-4.3 million at year-end, which would be a bit of a surplus when you compare it to the year's beginning balance of \$4.1 million. Moncher praised staff on their good work on expenditures. Nickles then asked Solowiej if we had any payouts this year and Solowiej answered that we had \$127,000 in termination payouts in the general fund this year. He also mentioned that they hoped to double the amount to fund the payroll stabilization fund this year from \$75,000 to \$150,000. Solowiej reminded the committee that we have had trouble in the past funding the payroll stabilization fund and are now trying to catch it back up. Nickles then asked if we were preparing for a 27 payroll year, when it occurs. He noted that the county was going through that and had to come up with a plan to fund the transition. Nickles recommended being proactive on this, so that we don't have to worry when the time comes. Stahl advised the county was backing up the pay by 10 days, so it was like getting a bonus. Their pay was delayed by 2 week though to accommodate. Nickles then asked if RITA had changed the date the estimates are due. He thought that it was changing from 1/15 to 12/15. Solowiej advised he would have to check to see if that was the case. Gardner then asked about the funds in the water and sewer department, he noticed that they were both starting to climb. He wondered what the forecast looked like. Solowiej advised that during the rate study they had planned for last year to be the low year and then the funds would begin to trend upward. Klein advised that they revisit the rate study each year to make sure things were occurring as projected. They are not projecting any rate increases higher than what has already been approved. Solowiej also noted that the city is currently waiting on some large payments from the county to come in, which will boost those balances. Klein also mentioned that they are in the process of developing a long term control plan. The EPA has given us some leeway in the first 5 years, so that a plan can be developed. Moncher then made a motion to accept the November reports and Gardner seconded. There was no further discussion. **All ayes – motion carried.**

The Issue 8 report was then discussed. Wobser advised the committee that his new administrative assistant is working on a more detailed Issue 8 report that he hopes to present to the committee at the next meeting. He explained that in 2015 and 2016 combined the city anticipated spending \$2 million dollars on infrastructure, \$850,000 on development, and

\$500,000 on blight. Some of these funds may not have been spent as of this date, but have been leveraged against potential grant projects. The actual expenditures will be made, when the grants have been approved. Nickles then asked Wobser for an update on the Columbus Avenue project. Wobser explained that the developer was still waiting to hear if their tax credits were approved. They were hoping to hear sometime next week. If they were not awarded then, Wobser reminded the committee that there was another round available in 3 months.

Solowiej then brought up potential raises for the non-bargaining staff for 2017. He explained that he, Murray, Wobser, and Justin Harris had sat down to determine an appropriated increase to give staff this year. It was decided that they would recommend to the committee a 2% increase for 2017. The next step in the process is for the Finance Committee to review the increase and make a recommendation to the City Commission. It would then go to the Commission for approval at their next meeting on the 27th. Solowiej noted that this increase mirrored what was given to the AFSCME bargaining unit. He also advised that the total cost to the general fund would be approximately \$31,500 with a total cost of \$54,000 to all funds. Moncher made a motion to recommend the 2% increase, with a second from Jim Ruthsatz. There was no further discussion. **All ayes – motion carried, with Solowiej and Wobser abstaining.**

Solowiej then asked the committee to review the 2017 meeting dates. He explained we would focus on budgets during the February meeting and use the March meeting for any follow up budget discussion that may be needed. Nickles then asked when the auditors would be coming to visit and Solowiej answered that they were scheduled for the March meeting. Gardner then asked if we bid that contract out this year. Solowiej explained that the State Auditor's Office handles that. The State recommended and approved a 5 year extension with Rea & Associates, which will take us to ten years with Rea & Associates. Stahl noted that they were good guys and that they really know what they are doing. Solowiej agreed, noting that you can have honest discussion/debate with them and that they were very helpful when it came to our IT policy and procedures. Nickles also agreed, noting that they always give us best practice recommendations so that we can look at all of our options. Solowiej then asked the committee if they thought the dates would work and they agreed to them. Solowiej then reminded the committee that there were a few members that had terms that were about to expire, he would be reaching out to those individuals to see if they were willing to continue in the future.

Nickles then opened the meeting up to the public.

Public Participation:

Sharon Johnson began by asking how much was in the payroll stabilization fund. Solowiej advised that it was approximately \$149,000 before the payouts, but would be down to approximately \$25,000 after the payouts. He noted that we have budgeted to put \$75,000 in there in 2016 and hoped to double that amount if possible. She then asked if we know of any payouts for 2017. Solowiej advised that they knew of MaryAnne Leone, Dave Trent, and 2 firefighters at this time.

Johnson then asked why our fund balance is so high. Solowiej explained it was due to the revenue increase in the areas of income tax, admissions tax and hotel/motel taxes. She then asked if that would be spent down next year and Wobser responded that it would. Moncher noted that as our budget grows, our reserve will also gradually grow. Nickles agreed, saying that a 22-25% reserve balance is best practice. Moncher reminded her that projects take time to come through. Solowiej reminded her that many of the new employees hired in 2016 did not begin until mid-year, so there will be an increase in payroll costs due to these additions. Moncher also advised that borrowing costs could always go up, so we want to be prepared for unexpected

changes. Wobser reminded Sharon that these balances can vary from month to month, depending on the time of the year.

Motion to adjourn made by Solowiej and seconded by Moncher. **All ayes – motion carried.**

Adjourned at 8:25 A.M.

**General Fund
January 31, 2017**

2017 Monthly Budget Amount	2017 Monthly Actual Amount
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2017 YTD Budget	2017 YTD Actual
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2016 YTD Actual	2015 YTD Actual	2014 YTD Actual
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Beginning Balance, 1/1/17

\$ 4,487,429

Revenues

General Revenues

Property Tax	-	-	-	-	-	-	-
Income Tax	-	1,065,409	-	1,065,409	1,116,840	581,743	584,953
Admissions Tax	-	71,375	-	71,375	3,137	2,596	1,706
Hotel/Motel Tax	-	16,563	-	16,563	10,310	8,988	9,303
Local Government Funds	-	34,478	-	34,478	33,523	31,911	35,186
Other State Levied Monies	-	1,286	-	1,286	1,504	-	1,595
Liquor/Beer Permits	-	-	-	-	-	-	795
State Patrol Fines	-	892	-	892	-	-	1,079
Tax Abatement Monitoring Fees	-	-	-	-	-	-	-
Sale of Property	-	-	-	-	1	1,854	-
Interest	-	6,627	-	6,627	1,228	5,542	-
Rental Income	-	1,050	-	1,050	-	-	-
Donations	-	-	-	-	25	-	-
Refunds / Reimbursements	-	114	-	114	3	12,381	11,843
	-	1,197,794	-	1,197,794	1,166,571	645,015	646,460

Division / Department Revenues

Police Department	-	22,687	-	22,687	23,932	2,844	18,668
Police/Fire Marine Patrol	-	675	-	675	425	5,125	704
Fire Department	-	81,159	-	81,159	83,598	81,077	71,867
Oakland Cemetery	-	7,531	-	7,531	10,573	7,253	5,840
Community Development	-	15,832	-	15,832	17,165	41,140	125
Building Division	-	46,629	-	46,629	21,644	34,132	14,556
Horticultural Services	-	6,756	-	6,756	6,992	5,480	6,942
City Manager/Finance/HR	-	524	-	524	538	654	-
Data Processing Center	-	3,039	-	3,039	3,020	1,815	43,372
Law Department	-	54	-	54	-	-	-
City Commission	-	-	-	-	-	-	-
Municipal Court	-	52,263	-	52,263	25,402	265	84,407
Building Maintenance	-	-	-	-	-	-	-
Engineering	-	2,100	-	2,100	1,270	205	585
Mechanic Department	-	-	-	-	1,465	1,551	1,008
	-	239,249	-	239,249	196,025	181,540	248,072

Total General Fund Revenues

- 1,437,043 - 1,437,043 1,362,595 826,555 894,532

General Fund Expenses

Wages/Fringes	-	908,694	-	908,694	858,894	767,975	876,565
Travel & Training	-	2,340	-	2,340	5,412	576	2,510
Contractual Services	-	176,906	-	176,906	219,719	221,498	268,872
Supplies & Materials	-	42,804	-	42,804	31,113	28,895	40,296
Major Expendable	-	-	-	-	1,276	-	6,655
Transfers / Other	-	96,004	-	96,004	155,192	144,802	91,055
Total General Fund Expenses	-	1,226,749	-	1,226,749	1,271,605	1,163,747	1,285,954

Net Gain / (Loss)

- 210,294 - 210,294 90,990 (337,192) (391,422)

Ending Cash Balance, 1/31/17

\$ 4,697,723

GENERAL FUND UNEXPENDED BALANCE
(does not include outstanding encumbrances at month end)

	2017	2016	2015	2014	2013	2012	2011	2010
January	4,697,723	4,261,014	3,867,093	3,836,274	3,367,344	3,123,288	3,046,316	2,263,742
February		3,534,655	2,965,660	3,303,250	2,606,577	2,641,057	2,609,479	1,652,114
March		4,440,406	3,665,316	3,937,644	2,960,539	3,274,537	3,033,098	2,348,394
April		3,295,072	3,023,451	3,665,480	3,113,209	2,895,689	2,985,718	2,084,694
May		3,123,779	2,899,190	3,172,343	2,584,626	2,731,142	2,629,714	1,781,557
June		3,642,254	3,012,283	3,238,672	2,886,615	2,226,701	2,525,712	1,520,587
July		4,121,139	3,401,724	3,564,211	3,301,788	2,501,314	2,244,085	1,360,622
August		6,309,067	5,109,586	5,393,377	5,092,355	4,298,200	3,964,579	3,180,790
September		7,032,386	6,280,075	5,741,499	5,716,864	5,056,663	5,086,799	4,457,984
October		6,881,846	6,193,657	5,301,930	5,965,413	4,922,533	4,923,072	4,243,543
November		6,924,337	5,766,373	5,137,943	5,622,682	4,247,075	4,812,198	4,541,618
December		4,487,428	4,170,024	4,204,284	4,227,678	3,706,372	3,617,383	3,476,296

WATER FUND - 2014

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	6,514,890	226,330	6,288,561
February	6,544,755	207,220	6,337,535
March	6,584,678	149,759	6,434,920
April	6,638,447	244,273	6,394,174
May	6,627,337	241,741	6,385,596
June	6,739,778	213,743	6,526,034
July	5,994,711	299,753	5,694,958
August	6,114,443	257,921	5,856,522
September	6,135,282	331,319	5,803,963
October	5,998,258	261,293	5,736,965
November	6,106,198	256,679	5,849,519
December	6,001,891	7,337	5,994,554

SEWER FUND - 2014

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,898,525	77,893	4,820,632
February	4,986,105	86,601	4,899,504
March	4,972,784	266,521	4,706,263
April	4,942,670	266,956	4,675,715
May	4,779,600	258,970	4,520,630
June	4,850,299	298,028	4,552,272
July	3,558,800	270,753	3,288,047
August	3,806,237	288,027	3,518,211
September	4,142,704	272,104	3,870,600
October	4,404,400	302,105	4,102,295
November	4,434,903	199,355	4,235,548
December	4,184,649	5,874	4,178,774

WATER FUND - 2015

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,952,242	108,924	4,843,318
February	5,057,109	89,653	4,967,456
March	5,066,118	105,301	4,960,818
April	5,009,168	155,603	4,853,565
May	4,839,034	195,272	4,643,763
June	5,106,261	147,540	4,958,721
July	4,260,600	127,987	4,132,613
August	4,449,277	138,575	4,310,701
September	4,651,709	121,260	4,530,449
October	4,598,771	127,948	4,470,823
November	4,712,122	129,996	4,582,126
December	4,656,198	22,244	4,633,954

SEWER FUND - 2015

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	2,843,787	179,511	2,664,276
February	2,731,995	171,595	2,560,401
March	2,824,899	254,163	2,570,736
April	2,725,420	331,911	2,393,509
May	2,712,465	366,032	2,346,433
June	2,892,884	325,462	2,567,422
July	1,949,867	345,292	1,604,574
August	1,829,068	329,465	1,499,602
September	2,233,605	327,409	1,906,196
October	2,503,027	310,666	2,192,362
November	2,702,944	274,065	2,428,879
December	2,437,511	6,980	2,430,531

WATER FUND - 2016

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	3,653,934	101,485	3,552,449
February	3,736,992	96,988	3,640,003
March	3,840,177	107,352	3,732,825
April	3,768,493	128,529	3,639,964
May	4,285,884	130,168	4,155,716
June	4,298,293	125,695	4,172,598
July	3,743,049	144,509	3,598,540
August	4,128,832	144,296	3,984,536
September	4,101,367	143,605	3,957,762
October	4,598,300	131,104	4,467,196
November	5,095,899	105,748	4,990,151
December	5,002,534	819	5,001,715

SEWER FUND - 2016

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	1,056,800	271,223	785,577
February	1,376,124	291,964	1,084,160
March	1,939,525	300,022	1,639,503
April	1,980,855	305,042	1,675,813
May	2,328,147	334,158	1,993,989
June	2,656,421	339,174	2,317,247
July	1,876,857	1,029,705	847,151
August	2,515,127	352,724	2,162,403
September	2,961,462	605,866	2,355,596
October	3,737,926	367,097	3,370,829
November	4,059,303	350,558	3,708,744
December	3,794,919	819	3,794,100

WATER FUND - 2017

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,275,877	155,077	4,120,800
February			-
March			-
April			-
May			-
June			-
July			-
August			-
September			-
October			-
November			-
December			-

SEWER FUND - 2017

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	2,719,731	221,571	2,498,161
February			-
March			-
April			-
May			-
June			-
July			-
August			-
September			-
October			-
November			-
December			-

General Fund –January 31, 2017 Report (Cash Basis Information)

Revenues:

Total 2017 YTD actual General Fund revenues are \$1,437,043, compared with \$1,362,595 at January 2016. Here are a few items of note:

- **Income taxes** – The 2017 YTD amount is \$1,065,409 and the 2016 YTD amount was \$1,116,840.
- **Admissions taxes** – The 2017 YTD amount is \$71,375 and the 2016 YTD amount was \$3,137.
- **Hotel/motel taxes** - The 2017 YTD amount is \$16,563 and the 2016 YTD amount was \$10,310.

Expenses:

Total 2017 YTD actual General Fund expenses are down about 3.5% compared to actual amounts at January 2016.

Cash Balance:

The ending cash balance in the General Fund is \$4,697,723. The cash balance history page attached to this report contains further information on cash balance trends in the General Fund.

Full-Time Employees (does not include elected officials):

January 2017 – 234	December 2016 – 239	December 2015- 225	December 2014 - 211	December 2013 - 212
December 2012 - 215	December 2011 - 220	December 2010 - 216	December 2009 - 241	December 2008 - 252
December 2007 - 253	December 2006 - 260	December 2005 - 266	December 2004 - 280	December 2003 - 291

Assumptions Used on Monthly and YTD Budget Amounts:

No amounts were used for YTD or MTD budgeted expenditures since the original appropriations have not been passed by the City Commission. Deadline for passage is March 31, 2017.

FULL-TIME EMPLOYEES

	Jan-17	Dec-16	Nov-16	Oct-16	Sep-16	Aug-16	Jul-16	Jun-16	May-16	Apr-16	Mar-16	Feb-16	Jan-16	Dec-15	Dec-14	Dec-13
Police Patrol	46	47	47	47	47	47	47	47	47	47	46	47	47	47	46	45
Police Records	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1	1
Fire	45	48	48	48	47	47	47	47	48	48	48	48	48	48	48	53
Cemetery	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Recreation	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Community Dev	15	16	17	17	16	14	14	13	13	13	11	11	11	10	6	7
Building Div (includes Poulos)	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	
Hort Services	9	9	9	9	9	9	9	9	8	8	8	8	8	8	7	7
Customer Acct Office	4	4	4	4	4	4	4	4	4	3	3	3	3	3	3	3
BIWW	14	14	14	14	14	14	14	14	14	14	14	13	12	12	13	12
Water Distribution	10	10	10	10	10	10	10	10	10	10	10	10	10	10	9	8
Water Pollution Control Plant	16	17	17	17	17	17	17	17	17	17	16	15	16	16	15	15
Sewer Maintenance	9	9	9	10	10	10	10	10	10	10	10	10	10	10	9	9
Street Dept	11	11	11	10	10	11	11	11	11	11	11	11	11	11	11	10
City Manager	3	3	3	3	2	2	2	2	2	2	2	2	2	2	1	1
HR / IT	4	3	3	3	3	3	3	3	3	3	3	3	3	3	2	2
Finance / Tax	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Law	4	4	4	4	4	4	4	4	4	3	4	5	5	4	4	4
Commissioners / Clerk	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Courts (not including Judge)	13	13	13	13	13	13	13	13	13	13	13	13	13	13	13	12
Building Maintenance/Pub Srv	4	4	4	4	4	4	4	4	4	4	4	4	4	4	2	2
Engineer	7	7	7	7	5	5	5	5	5	5	5	5	5	5	4	8
Traffic	2	2	2	1	1	1	1	1	1	1	1	1	2	2	2	2
Fleet Maintenance	5	5	5	4	4	4	4	4	4	4	4	4	4	4	4	4
	234	239	240	238	233	232	232	230	231	229	226	226	227	225	211	212

ISSUE 8 SUMMARY

		\$ 250,000	\$ 450,000	\$ 1,000,000
		<div style="border: 1px solid black; padding: 2px; display: inline-block;"> Housing/Blight 431-4010 </div>	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> Economic Development Programs 431-4070 </div>	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> Infrastructure 431-6200 </div>
Beginning Balance, 1/1		\$ 151,065	\$ 289,802	\$ 713,914
Funding/Reimbursements:				
1/1-4/30	actual	121,478	152,149	349,334
5/1-7/31	actual	62,500	112,750	250,000
8/1-10/31	actual	63,130	115,625	614,825
11/1-12/31		41,666	78,367	351,326
		288,774	458,891	1,565,485
Initiatives:				
Streets				1,535,026
Housing/Blight		340,163		
Economic Development			310,862	
Parks & Recreation				22,748
Vehicles				343,043
Forestry				86,398
		340,163	310,862	1,987,216
Subtotal of initiatives		340,163	310,862	1,987,216
Ending Balance at 12/31/16		\$ 99,677	\$ 437,831	\$ 292,182

ISSUE 8 SUPPLEMENTARY INFO - 2016**Housing/Blight:**

Wisteria	18,243
Downpayment assistance	83,533
Exterior home repair assistance	69,989
Landscaping assistance	2,922
Urban renewal plan	6,562
Property cleanup/demo	59,385
G&C Foundry	26,665
Cold Creek	13,000
Tier III grant	25,000
Citywide cleanup	1,327
Brownfield assessment	2,500
Asbestos surveys	1,215
Residential asbestos assessments	1,329
Fences at Col Ave & E Mkt St	1,493
Victory Kitchen project	25,000
Sunoco	2,000
	<u>340,163</u>

ED:

Berardi's (M-TL Inc)	15,000
Jandrea	36,012
Tier III	125,000
Dog Gone Gorgeous	9,500
Daly's	14,633
Firelands Partnership Consulting Project	2,500
Chesapeake Lofts	3,500
Masonic Temple	2,500
Sandusky State Theatre	12,800
Fox Den Properties	5,000
Blight Study & Urban Renewal	14,702
Storefront Renovation Program	1,270
Sandusky Salvage	7,500
North Bay Realty	1,750
Marous Bros Construction	9,850
1651 Tiffin Ave (Sunoco)	9,400
Cloud Nine Bridal	6,000
Carrington Arts	2,500
Evoque Adventures	4,000
Blight Study & Urban Renewal	9,243
Smokin' Heifer BBQ	2,500
Misc supplies, surveys, & lien reports	2,648
Marketing/signage	7,905
Burdue Quality Used Cars	5,150
	<u>310,862</u>

Infrastructure:**Streets:**

Parish St Signal	39,240
Pavement study	4,454
Wayfinding	91,500
Fifth Street	262,619
Caldwell Street	9,122
MPO Application	9,900
Street pole	4,001
Various street paving projects	34,399
Jackson St Parking Lot	243,271
2016 Sidewalk Repair Program	153,290
2016 Street Resurfacing	350,974
2015 Street Resurfacing	332,256
	<u>1,535,026</u>

Parks & Rec:

Trash cans	15,542
East Sandusky Bay	101
Lions Park Parking Lot	7,105
	<u>22,748</u>

Vehicles:

343,043

Forestry:

Storm cleanup	20,585
Tree removal	65,813
	<u>86,398</u>



City of Sandusky

2017 Draft Budget Version #2

February 24, 2017

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GENERAL FUND EXECUTIVE SUMMARY FOR 2017

Estimated Beginning Balance at 1/1/17	\$4,487,429
Estimated 2017 Revenues	\$23,086,500
Estimated 2017 Expenditures	<u>\$22,972,508</u>
Estimated Ending Balance at 12/31/17	<u>\$ 4,601,421</u>
Estimated % of Ending Balance / Estimated Expend	20.0%

History:

Year	Actual Revenues	Actual Expenditures	Ending Balance	Ending Balance as a % of Actual Expend
2003	\$16,088,939	\$16,176,261	\$3,090,453	19.1%
2004	\$16,540,288	\$16,858,510	\$2,771,935	16.4%
2005	\$16,470,821	\$16,090,230	\$3,152,526	19.6%
2006	\$16,793,365	\$16,676,931	\$3,268,960	19.6%
2007	\$17,527,154	\$17,122,845	\$3,673,269	21.5%
2008	\$17,768,342	\$17,751,049	\$3,690,562	20.8%
2009	\$16,731,925	\$17,574,865	\$2,847,622	16.2%
2010	\$16,867,171	\$16,238,496	\$3,476,297	21.4%
2011	\$16,367,165	\$16,226,079	\$3,617,383	22.3%
2012	\$15,964,014	\$15,875,025	\$3,706,372	23.3%
2013	\$16,966,326	\$16,445,002	\$4,227,696	25.7%
2014	\$16,327,718	\$16,351,129	\$4,204,285	25.7%
2015	\$19,932,739	\$19,967,000	\$4,170,024	20.9%
2016	\$22,177,977	\$21,860,573	\$4,487,429	20.5%

2017 GENERAL FUND REVENUE ESTIMATES WITH YTD ACTUAL AMOUNTS FROM 2012-2016

ACTUAL YTD AMOUNTS				
2012	2013	2014	2015	2016
YTD Actual	YTD Actual	YTD Actual	YTD Actual	YTD Actual

ORIGINAL BUDGET AMOUNTS				
Original 2013	Original 2014	Original 2015	Original 2016	Draft 2017
YTD Budget	YTD Budget	YTD Budget	YTD Budget	YTD Budget

Revenues

General Revenues

Property Tax	1,582,278	1,503,217	1,509,386	1,518,046	1,506,564	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Income Tax	6,801,241	7,034,691	6,977,782	9,433,948	10,886,444	6,968,487	6,895,000	9,244,000	9,905,000	11,500,000
Admissions Tax	2,576,829	2,858,730	2,723,977	3,665,452	4,333,142	2,873,000	2,764,000	3,765,000	3,850,000	4,460,000
Hotel/Motel Tax	1,068,106	1,181,880	1,076,421	1,207,305	1,285,270	1,180,000	1,100,000	1,150,000	1,275,000	1,300,000
Estate Tax	300,778	638,316	47,897	19,593	3,184	638,000	-	-	-	-
Local Government Funds	553,708	432,441	415,593	436,902	403,972	432,442	410,717	417,597	430,000	400,000
Other State Levied Monies	193,524	184,982	185,479	183,231	179,852	188,468	185,000	185,000	179,663	185,000
Cable Franchise Fees	368,089	379,408	385,715	393,920	374,177	380,000	385,000	390,000	400,000	385,000
Liquor/Beer Permits	63,620	65,311	68,525	67,738	67,145	65,000	75,000	75,000	68,000	70,000
State Patrol Fines	19,048	17,237	14,931	14,534	13,115	20,000	20,000	20,000	15,000	15,000
Unclaimed Funds	835	192	2,286	-	-	-	-	1,000	-	-
Public Vendor Licenses	1,600	1,850	2,300	2,950	1,350	1,500	1,500	2,300	3,000	1,500
Tax Abatement Monitoring Fees	1,877	4,199	4,403	6,915	4,470	2,000	4,000	4,000	7,000	4,000
Sale of Property	8,339	22,338	3,219	44,519	3,093	-	20,000	45,000	5,000	3,000
Interest	169,272	141,709	133,260	147,719	143,100	140,000	120,000	135,000	150,000	160,000
Rental Income	161,927	120,800	187,295	172,402	212,309	165,000	160,000	160,000	190,000	215,000
Donations	-	-	-	-	25	-	-	-	-	-
Refunds / Reimbursements	153,441	305,107	379,263	279,753	68,810	169,485	180,000	220,000	100,000	50,000
	14,024,511	14,892,408	14,117,732	17,594,929	19,486,022	14,723,382	13,820,217	17,313,897	18,077,663	20,248,500

Division / Department Revenues

Police Department	308,986	308,697	263,670	311,384	451,503	367,065	315,000	315,000	315,000	475,000
Police/Fire Marine Patrol	82,273	79,175	82,904	81,138	79,125	75,000	76,000	75,000	80,000	85,000
Fire Department	170,572	167,894	418,370	420,668	421,312	185,775	425,000	425,000	420,000	425,000
Oakland Cemetery	74,340	96,550	90,254	108,100	117,474	107,032	85,000	90,000	120,000	125,000
Com Dev/Jackson St Parking	28,201	28,129	27,178	57,733	83,413	27,262	35,000	51,000	60,000	85,000
Building Division	188,287	294,185	217,028	195,325	266,689	287,717	250,000	250,000	250,000	310,000
Horticultural Services	72,426	77,095	74,822	73,542	94,804	66,429	70,000	75,000	75,000	95,000
City Manager/Finance/HR	2,807	4,200	3,556	3,478	10,409	201	6,000	6,000	3,500	6,000
Data Processing Center	59,398	77,039	103,114	100,524	70,444	73,454	80,000	80,000	105,000	75,000
Law Department	9,273	9,380	11,301	12,383	11,448	10,000	10,000	10,000	12,500	13,000
City Commission	875	484	74	-	-	1,000	-	-	-	-
Municipal Court	909,006	890,060	889,418	928,825	1,035,320	931,808	940,000	920,000	970,949	1,085,000
Building Maintenance	2,048	1,993	1,116	5,057	4,093	1,000	2,000	2,000	2,000	4,000
Engineering	11,339	12,949	8,892	10,154	24,981	12,000	12,000	12,000	12,000	25,000
Mechanic Department	19,674	26,088	18,289	29,500	20,940	6,914	30,000	20,000	35,000	30,000
	1,939,503	2,073,918	2,209,985	2,337,811	2,691,955	2,152,657	2,336,000	2,331,000	2,460,949	2,838,000
Total General Fund Revenues	15,964,014	16,966,326	16,327,717	19,932,739	22,177,977	16,876,039	16,156,217	19,644,897	20,538,612	23,086,500

POLICE DEPARTMENT - 2017 OPERATING BUDGET

The Police Department budget is for expenses related to providing safety services.

	2014 Actual	2015 Actual	2016 Actual	2015 Proposed Appropriations	2016 Proposed Appropriations	2017 Proposed Appropriations
POLICE - PATROL (110-1010)						
WAGES/FRINGES	3,456,043	3,664,092	4,432,493	3,854,483	4,561,483	4,690,145
TRAVEL & TRAINING	13,104	19,198	16,820	19,000	22,500	22,500
CONTRACTUAL SERVICES	63,249	66,343	44,369	82,498	88,198	74,045
SUPPLIES & MATERIALS	141,254	137,065	146,754	185,732	193,550	176,300
MAJOR EXPENSES/OTHER	9,060	14,788	11,396	14,200	14,200	54,780
TOTAL	3,682,709	3,901,486	4,651,834	4,155,913	4,879,931	5,017,770
POLICE - NON UNIFORM (110-1020)						
WAGES/FRINGES	61,816	98,850	127,772	122,866	137,581	156,747
TRAVEL & TRAINING	-	-	-	500	500	500
CONTRACTUAL SERVICES	144,406	159,405	158,476	158,977	177,727	188,122
SUPPLIES & MATERIALS	61	393	393	-	-	-
MAJOR EXPENSES/OTHER	-	-	-	-	-	-
TOTAL	206,284	258,647	286,641	282,343	315,808	345,369
POLICE - RESERVES (110-1030)						
WAGES/FRINGES	97,776	102,768	134,389	127,621	125,909	142,531
TRAVEL & TRAINING	288	-	-	500	500	500
CONTRACTUAL SERVICES	-	-	311	500	500	500
SUPPLIES & MATERIALS	1,152	1,941	-	2,500	2,500	2,500
MAJOR EXPENSES/OTHER	-	-	-	-	-	-
TOTAL	99,215	104,709	134,701	131,121	129,409	146,031
POLICE - DETECTIVES (110-1160)						
WAGES/FRINGES	424,761	470,570	-	464,060	-	-
TRAVEL & TRAINING	932	1,270	-	3,500	-	-
CONTRACTUAL SERVICES	612	307	-	200	-	-
SUPPLIES & MATERIALS	3,847	4,597	-	5,000	-	-
MAJOR EXPENSES/OTHER	-	-	-	-	-	-
TOTAL	430,151	476,744	-	472,760	-	-
POLICE TOTAL	4,418,359	4,741,586	5,073,175	5,042,137	5,325,148	5,509,170

FIRE DEPARTMENT - 2017 OPERATING BUDGET

The Fire Department budget is for expenses related to providing firefighting services, EMS services, and fire prevention.

	2014 Actual	2015 Actual	2016 Actual	2015 Proposed Appropriations	2016 Proposed Appropriations	2017 Proposed Appropriations
FIRE (110-1310)						
WAGES/FRINGES	4,058,363	4,329,731	4,492,204	4,323,077	4,346,353	4,637,250
TRAVEL & TRAINING	2,500	5,935	9,133	7,000	10,000	16,500
CONTRACTUAL SERVICES	181,923	256,622	207,109	208,650	233,650	223,650
SUPPLIES & MATERIALS	106,589	105,723	109,631	135,029	118,500	124,500
MAJOR EXPENSES/OTHER	5,841	12,913	2,860	5,000	1,260	2,000
TOTAL	4,355,216	4,710,923	4,820,937	4,678,756	4,709,763	5,003,900

ADMINISTRATIVE SERVICES - 2017 OPERATING BUDGET

The Administrative Services budget is for expenses related to the operation of the human resources and information technology departments.

	2014 Actual	2015 Actual	2016 Actual	2015 Proposed Appropriations	2016 Proposed Appropriations	2017 Proposed Appropriations
HUMAN RESOURCES (110-7030)						
WAGES/FRINGES	72,036	74,928	76,180	116,278	78,591	82,900
TRAVEL & TRAINING	275	333	344	3,000	3,370	3,400
CONTRACTUAL SERVICES	3,796	9,169	2,714	20,000	10,000	15,000
SUPPLIES & MATERIALS	1,888	3,600	2,920	1,700	4,425	4,725
MAJOR EXPENSES / OTHER	-	-	-	1,000	1,000	1,000
TOTAL	77,996	88,030	82,158	141,978	97,386	107,025
INFO TECHNOLOGIES (110-7080)						
WAGES/FRINGES	53,664	75,187	119,139	85,431	108,095	155,687
TRAVEL & TRAINING	-	-	763	-	2,500	2,500
CONTRACTUAL SERVICES	41,695	52,532	49,423	45,000	69,920	77,135
SUPPLIES & MATERIALS	1,558	883	12,553	2,000	12,375	31,625
MAJOR EXPENSES/OTHER	-	-	-	3,000	-	100,625
TOTAL	96,917	128,603	181,877	135,431	192,890	367,572

PUBLIC SERVICES - 2017 OPERATING BUDGET

The Public Services budget is for expenses related to the operation of Oakland Cemetery,
horticultural services, building maintenance, and fleet maintenance.

	2014 Actual	2015 Actual	2016 Actual	2015 Proposed Appropriations	2016 Proposed Appropriations	2017 Proposed Appropriations
CEMETERY (110-2600)						
WAGES/FRINGES	179,787	192,331	197,643	181,821	204,343	298,770
TRAVEL & TRAINING	-	170	45	125	125	125
CONTRACTUAL SERVICES	16,006	14,042	21,068	20,100	18,915	20,965
SUPPLIES & MATERIALS	21,241	19,301	20,525	24,000	23,125	29,350
MAJOR EXPENSES/OTHER	-	850	-	-	-	10,000
TOTAL	217,034	226,693	239,281	226,046	246,508	359,210
HORT SERVICES (110-4850)						
WAGES/FRINGES	547,909	641,390	720,072	682,876	812,641	1,039,173
TRAVEL & TRAINING	612	984	1,205	1,155	1,655	1,755
CONTRACTUAL SERVICES	176,476	151,620	165,414	177,150	172,250	181,450
SUPPLIES & MATERIALS	48,099	77,785	95,148	62,725	73,675	110,106
MAJOR EXPENSES	-	-	4,948	-	-	10,000
OTHER	150	425	180	-	-	-
TOTAL	773,246	872,204	986,966	923,906	1,060,221	1,342,484
MUNICIPAL BUILDINGS (110-7550)						
WAGES/FRINGES	170,627	234,303	281,988	247,670	307,302	377,042
TRAVEL & TRAINING	78	398	-	700	1,585	1,935
CONTRACTUAL SERVICES	179,976	194,920	199,383	163,400	179,620	212,620
SUPPLIES & MATERIALS	29,854	47,357	55,543	33,350	39,800	47,000
MAJOR EXPENSES/OTHER	-	-	-	-	-	-
TOTAL	380,535	476,977	536,914	445,120	528,307	638,597
MECHANICS (110-7750)						
WAGES/FRINGES	147,150	193,797	246,798	178,961	260,310	247,808
TRAVEL & TRAINING	10	184	45	3,800	3,800	5,300
CONTRACTUAL SERVICES	7,337	7,528	17,564	5,840	6,290	7,790
SUPPLIES & MATERIALS	61,998	79,544	101,592	80,000	76,100	76,400
MAJOR EXPENSES/OTHER	-	-	-	-	-	-
TOTAL	216,494	281,053	365,999	268,601	346,500	337,298

ADMINISTRATIVE SUPPORT - 2017 OPERATING BUDGET

	2014 Actual	2015 Actual	2016 Actual	2015 Proposed Appropriations	2016 Proposed Appropriations	2017 Proposed Appropriations
ADMINISTRATIVE SUPPORT (110-7900)						
WAGES/FRINGES	(464)	-	-	-	-	-
TRAVEL & TRAINING	-	426	727	-	-	700
CONTRACTUAL SERVICES	539,977	676,420	577,836	490,000	550,000	700,000
SUPPLIES & MATERIALS	2,465	3,696	8,822	2,500	3,500	8,500
MAJOR EXPENSES	-	-	-	-	-	-
OTHER	104,518	179,494	171,028	105,000	149,334	170,000
TRANSFERS:						
STREET FUND	-	-	31,000	-	-	162,273
TRANSIT FUND	253,517	173,264	241,792	250,000	150,000	200,000
PARKS & REC FUND	128,189	222,995	179,435	165,550	198,900	231,250
FIRE PENSION FUND	640,074	673,596	728,021	671,504	645,776	685,085
POLICE PENSION FUND	475,971	490,255	568,422	449,854	493,168	501,465
GEN BOND RETIREMENT FUND	560,000	475,000	450,000	602,949	458,450	417,092
PAYROLL STAB FUND	75,000	125,000	300,000	25,000	75,000	75,000
STATE/FEDERAL GRANTS FUNDS	-	205,561	-	-	-	-
INTERNAL SERVICE FUND	-	300,000	-	-	-	-
SPECIAL ASSESS BOND RET FUND	156,226	181,321	200,000	134,355	131,481	18,525
NEIGHBORHOOD INITIATIVE	-	-	900,000	-	-	-
ED/HOUSING/BLIGHT - ISSUE 8	-	650,000	700,000	650,000	700,000	800,000
INFRASTRUCTURE - ISSUE 8	-	1,000,000	1,000,000	1,000,000	1,000,000	1,500,000
TOTAL TRANSFERS	2,288,977	4,496,992	5,298,671	3,949,212	3,852,775	4,590,690
TOTAL	2,935,473	5,357,028	6,057,084	4,546,712	4,555,609	5,469,890

The economic and community development budget is for expenses related to the operation of the code enforcement office, building division and housing offices. In addition, these departments assist with area businesses with development issues.

	2014 Actual	2015 Actual	2016 Actual	2015 Proposed Appropriations	2016 Proposed Appropriations	2017 Proposed Appropriations
ECONOMIC DEV (110-4070)						
WAGES/FRINGES	-	-	-	-	-	-
TRAVEL & TRAINING	10	-	-	-	-	-
CONTRACTUAL SERVICES	47,349	69,571	30,000	55,000	30,000	30,000
SUPPLIES & MATERIALS	3,679	-	-	-	-	-
MAJOR EXPENSES/OTHER	1,295	-	-	-	-	-
TOTAL	52,333	69,571	30,000	55,000	30,000	30,000

COMMUNITY DEV (110-4010) (110-6860)						
WAGES/FRINGES	338,675	409,331	677,992	388,457	565,125	691,738
TRAVEL & TRAINING	184	1,393	3,284	2,855	4,750	7,850
CONTRACTUAL SERVICES	19,538	23,500	45,268	18,000	34,750	34,750
SUPPLIES & MATERIALS	2,007	3,505	10,294	11,350	18,915	21,915
MAJOR EXPENSES / OTHER	100	1,839	1,821	5,500	-	21,000
TOTAL	360,504	439,568	738,658	426,162	623,540	777,253

BUILDING INSPECTIONS (110-4090)						
WAGES/FRINGES	166,382	170,352	187,496	181,774	204,964	220,566
TRAVEL & TRAINING	235	1,000	421	2,000	2,500	2,500
CONTRACTUAL SERVICES	19,407	20,176	19,943	15,000	26,750	30,750
SUPPLIES & MATERIALS	3,400	3,194	3,234	4,000	8,250	9,000
MAJOR EXPENSES / OTHER	80	4,000	675	5,000	-	4,775
TOTAL	189,504	198,722	211,769	207,774	242,464	267,591

CITY MANAGER - 2017 OPERATING BUDGET

The City Manager budget is for expenses related to the operation of the manager's office.

	2014 Actual	2015 Actual	2016 Actual	2015 Proposed Appropriations	2016 Proposed Appropriations	2017 Proposed Appropriations
CITY MANAGER (110-7020)						
WAGES/FRINGES	66,392	107,247	122,623	119,449	135,155	154,490
TRAVEL & TRAINING	1,669	1,623	10,219	1,000	3,430	3,430
CONTRACTUAL SERVICES	10,237	4,132	5,213	6,000	5,500	5,500
SUPPLIES & MATERIALS	1,929	2,191	1,279	500	1,485	2,063
MAJOR EXPENSES / OTHER	651	-	-	-	-	-
TOTAL	80,878	115,193	139,335	126,949	145,570	165,483

CITY COMMISSION - 2017 OPERATING BUDGET

The City Commission budget is for expenses related to the operation of the Clerk and Commission offices.
Commissioners are paid \$5,200 annually and the ex-officio mayor is paid \$6,240 annually.

	2014 Actual	2015 Actual	2016 Actual	2015 Proposed Appropriations	2016 Proposed Appropriations	2017 Proposed Appropriations
COMMISSION (110-7200)						
WAGES/FRINGES	26,592	26,588	26,510	26,609	26,609	32,477
TRAVEL & TRAINING	767	682	818	1,000	640	640
CONTRACTUAL SERVICES	2,247	9,293	9,524	3,365	3,415	13,712
SUPPLIES & MATERIALS	234	366	397	400	500	1,500
MAJOR EXPENSES / OTHER	-	-	-	-	-	-
TOTAL	29,841	36,930	37,248	31,374	31,164	48,329

COMMISSION CLERK (110-7210)						
WAGES/FRINGES	42,741	46,068	46,464	45,276	45,989	47,651
TRAVEL & TRAINING	361	98	98	450	450	450
CONTRACTUAL SERVICES	581	645	575	590	590	905
SUPPLIES & MATERIALS	72	185	368	400	400	900
MAJOR EXPENSES / OTHER	-	-	-	-	-	-
TOTAL	43,756	46,995	47,504	46,716	47,429	49,906

ENGINEERING DEPARTMENT - 2017 OPERATING BUDGET

The Engineering Department budget is for expenses related to the operation of the Engineering office.

	2014 Actual	2015 Actual	2016 Actual	2015 Proposed Appropriations	2016 Proposed Appropriations	2017 Proposed Appropriations
ENGINEER (110-7600)						
WAGES/FRINGES	203,530	177,203	205,450	184,842	202,948	285,897
TRAVEL & TRAINING	972	3,304	901	5,750	1,800	1,800
CONTRACTUAL SERVICES	20,381	25,865	22,455	27,350	28,300	26,920
SUPPLIES & MATERIALS	4,321	4,806	6,013	8,500	2,190	10,607
MAJOR EXPENSES / OTHER	597	-	3,661	-	3,270	-
TOTAL	229,800	211,178	238,480	226,442	238,508	325,224

FINANCE DEPARTMENT - 2017 OPERATING BUDGET

The Finance Department budget is for expenses relating to the operation of the Finance and Tax departments. This includes accounts payable, payroll, investments, debt service, and preparation of the annual financial report.

	2014 Actual	2015 Actual	2016 Actual	2015 Proposed Appropriations	2016 Proposed Appropriations	2017 Proposed Appropriations
FINANCE (110-7060)						
WAGES/FRINGES	105,025	111,411	112,319	111,589	116,094	127,412
TRAVEL & TRAINING	1,296	1,339	2,971	2,000	2,750	2,500
CONTRACTUAL SERVICES	10,624	3,811	2,713	10,600	12,600	15,850
SUPPLIES & MATERIALS	704	962	1,341	1,000	1,000	1,805
MAJOR EXPENSES / OTHER	1,295	-	698	-	1,000	2,000
TOTAL	118,945	117,523	120,042	125,189	133,444	149,567
INCOME TAX (110-7070)						
WAGES/FRINGES	58,807	63,011	68,820	64,889	68,791	70,314
TRAVEL & TRAINING	160	-	259	175	600	600
CONTRACTUAL SERVICES	249,766	332,915	388,202	253,275	275,000	389,700
SUPPLIES & MATERIALS	214	48	100	350	350	350
MAJOR EXPENSES / OTHER	1,036	-	-	-	1,000	1,000
TOTAL	309,982	395,975	457,381	318,689	345,741	461,964

LAW DEPARTMENT - 2017 OPERATING BUDGET

The Law Department budget is for expenses related to prosecutor services in court, providing internal legal assistance to city staff, and monitoring and maintaining legal compliance with legislative actions.

	2014 Actual	2015 Actual	2016 Actual	2015 Proposed Appropriations	2016 Proposed Appropriations	2017 Proposed Appropriations
LAW (110-7100)						
WAGES/FRINGES	236,796	264,968	271,304	289,839	265,810	298,087
TRAVEL & TRAINING	1,261	1,606	2,449	2,131	2,131	3,500
CONTRACTUAL SERVICES	9,234	17,292	14,265	32,701	32,701	32,701
SUPPLIES & MATERIALS	1,162	758	1,212	1,620	1,620	2,870
MAJOR EXPENSES / OTHER	680	1,456	1,409	2,148	2,148	2,148
TOTAL	249,132	286,080	290,639	328,439	304,410	339,306

MUNICIPAL COURT - 2017 OPERATING BUDGET

The Municipal Court budget is for expenses related to the operation of municipal court which includes criminal, traffic, civil, and small claims matters.

	2014 Actual	2015 Actual	2016 Actual	2015 Proposed Appropriations	2016 Proposed Appropriations	2017 Proposed Appropriations
MUNICIPAL COURT (110-7250)						
WAGESFRINGES	853,035	867,067	876,232	875,668	918,949	901,739
TRAVEL & TRAINING	4,529	4,656	2,945	3,000	3,000	3,000
CONTRACTUAL SERVICES	52,428	42,018	51,372	40,000	40,000	40,000
SUPPLIES & MATERIALS	14,081	3,777	6,946	9,000	9,000	9,000
MAJOR EXPENSES / OTHER	-	-	-	-	-	-
TOTAL	924,072	917,518	937,495	927,668	970,949	953,739

STREET LIGHTING - 2017 OPERATING BUDGET

The Street Lighting budget is for expenses related to street lights.

	2014 Actual	2015 Actual	2016 Actual	2015 Proposed Appropriations	2016 Proposed Appropriations	2017 Proposed Appropriations
STREET LIGHTING (110-1610)						
WAGES/FRINGES	-	-	-	-	-	-
TRAVEL & TRAINING	-	-	-	-	-	-
CONTRACTUAL SERVICES	291,111	248,651	267,634	290,000	249,000	269,000
SUPPLIES & MATERIALS	-	-	-	-	-	-
MAJOR EXPENSES / OTHER	-	-	-	-	-	-
TOTAL	291,111	248,651	267,634	290,000	249,000	269,000

GENERAL FUND TOTAL BY CATEGORY

WAGES/FRINGES	11,367,441	12,321,191	13,423,889	12,673,536	13,493,042	14,658,424
TRAVEL & TRAINING	29,242	44,599	53,444	59,641	68,586	81,985
CONTRACTUAL SERVICES	2,088,355	2,386,777	2,300,830	2,124,196	2,245,676	2,591,065
SUPPLIES & MATERIALS	451,811	501,677	585,064	571,656	591,260	671,016
MAJOR EXPENSES	20,634	35,845	27,468	35,848	23,878	209,328
OTHER	104,668	179,919	171,208	105,000	149,334	170,000
TRANSFERS	2,288,977	4,496,992	5,298,671	3,949,212	3,852,775	4,590,690
	16,351,129	19,967,000	21,860,574	19,519,089	20,424,551	22,972,508

2017 STREET FUND OPERATING BUDGET

The Street Fund budget is for expenses related to street maintenance and repair.

	2014 Actual	2015 Actual	2016 Actual	2015 Proposed Appropriations	2016 Proposed Appropriations	2017 Proposed Appropriations
STREET FUND (216)						
STREET (216-6200)						
WAGES/FRINGES	771,657	827,146	861,617	934,300	953,830	931,080
TRAVEL & TRAINING	247	851	809	1,481	1,600	3,150
CONTRACTUAL SERVICES	140,744	154,179	152,413	148,938	140,000	148,063
SUPPLIES & MATERIALS	119,022	114,917	124,198	160,389	115,000	184,666
MAJOR EXPENSES	-	-	-	-	-	-
OTHER / CAPITAL	-	-	25,800	-	-	-
TOTAL	1,031,669	1,097,093	1,164,837	1,245,108	1,210,430	1,266,959
STREET CAPITAL (216-6110)	105,458	101,560	-	50,000	-	-
SNOW & ICE REMOVAL (216-6550)						
SUPPLIES & MATERIALS	100,003	9,847	34,652	10,000	50,000	50,000
TRAFFIC (216-7700)						
WAGES/FRINGES	128,292	161,364	104,378	110,397	132,000	114,079
TRAVEL & TRAINING	1,020	190	100	3,130	2,000	5,130
CONTRACTUAL SERVICES	16,968	2,796	15,604	27,425	25,000	28,425
SUPPLIES & MATERIALS	58,576	93,970	68,727	176,450	85,000	161,400
MAJOR EXPENSES	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	204,856	258,320	188,809	317,402	244,000	309,034
TOTAL STREET FUND	1,441,986	1,466,820	1,388,299	1,622,510	1,504,430	1,625,993
Summary						
WAGES/FRINGES	899,949	988,510	965,995	1,044,697	1,085,830	1,045,159
TRAVEL & TRAINING	1,267	1,041	909	4,611	3,600	8,280
CONTRACTUAL SERVICES	157,712	156,975	168,017	176,363	165,000	176,488
SUPPLIES & MATERIALS	277,601	218,733	227,578	346,839	250,000	396,066
MAJOR EXPENSES	-	-	-	-	-	-
OTHER	-	-	25,800	-	-	-
CAPITAL	105,458	101,560	-	50,000	-	-
	1,441,986	1,466,820	1,388,299	1,622,510	1,504,430	1,625,993

2017 STATE HIGHWAY FUND OPERATING BUDGET

The State Highway Fund budget is for expenses related to maintenance and repair
of state highways within the City.

	2014 Actual	2015 Actual	2016 Actual	2015 Proposed Appropriations	2016 Proposed Appropriations	2017 Proposed Appropriations
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STATE HIGHWAY (217)

WAGES/FRINGES	30,132	32,185	35,483	35,000	35,000	35,000
TRAVEL & TRAINING	-	-	-	-	-	-
CONTRACTUAL SERVICES	13,807	7,173	11,114	30,000	30,000	30,000
SUPPLIES & MATERIALS	8,989	8,682	9,004	15,000	15,000	15,000
MAJOR EXPENSES	-	-	-	-	-	-
CAPITAL	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	52,928	48,040	55,602	80,000	80,000	80,000

2017 PARKS & RECREATION OPERATING BUDGET

The Parks and Recreation Fund budget is for expenses related to the operation of the Sandusky Bay Pavilion Mills Creek Golf Course, Boat Ramp, Paper District Marina, and Recreation programs.

	2014 Actual	2015 Actual	2016 Actual	2015 Proposed Appropriations	2016 Proposed Appropriations	2017 Proposed Appropriations
PD MARINA (227-3400)						
WAGES/FRINGES	19,588	27,343	15,263	47,000	47,000	17,000
TRAVEL & TRAINING	-	-	-	-	-	-
CONTRACTUAL SERVICES	21,244	19,997	18,704	20,000	22,000	16,000
SUPPLIES & MATERIALS	6,701	13,798	3,669	15,000	10,500	3,000
MAJOR EXPENSES	-	-	-	-	-	-
CAPITAL	-	-	-	-	-	-
OTHER	1,471	-	650	-	-	-
TOTAL	49,004	61,138	38,285	82,000	79,500	36,000

SBP (227-3500)						
WAGES/FRINGES	11,865	14,536	2,519	14,100	-	-
TRAVEL & TRAINING	-	-	-	-	-	-
CONTRACTUAL SERVICES	3,498	4,071	3,152	4,000	1,700	2,300
SUPPLIES & MATERIALS	336	722	494	10,500	-	-
MAJOR EXPENSES	-	-	-	-	-	-
CAPITAL	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	15,699	19,329	6,166	28,600	1,700	2,300

GOLF COURSE (227-3600)						
WAGES/FRINGES	87,398	115,525	115,797	95,000	118,000	116,000
TRAVEL & TRAINING	-	-	-	-	-	200
CONTRACTUAL SERVICES	58,027	54,586	66,226	62,000	58,000	65,000
SUPPLIES & MATERIALS	38,007	41,217	37,775	45,000	51,000	45,000
MAJOR EXPENSES	-	18,278	4,948	-	-	-
CAPITAL	-	-	-	-	-	-
OTHER	6	899	-	-	-	-
TOTAL	183,438	230,506	224,746	202,000	227,000	226,200

RECREATION (227-3700)						
WAGES/FRINGES	75,498	83,203	61,386	76,000	75,000	130,500
TRAVEL & TRAINING	1,291	931	3,502	1,200	4,500	3,000
CONTRACTUAL SERVICES	49,614	61,351	59,492	53,000	65,200	66,000
SUPPLIES & MATERIALS	17,629	22,268	26,161	18,000	26,000	55,000
MAJOR EXPENSES	-	-	-	-	-	-
CAPITAL	-	-	-	-	-	-
OTHER	2,875	511	1,425	-	-	-
TOTAL	146,907	168,264	151,966	148,200	170,700	254,500

BOAT RAMP (227-3800)						
WAGES/FRINGES	513	-	15,239	-	16,000	16,000
TRAVEL & TRAINING	-	-	-	-	-	-
CONTRACTUAL SERVICES	9,483	14,730	11,243	12,000	12,000	10,250
SUPPLIES & MATERIALS	1,064	8,006	6,712	4,000	12,000	12,000
MAJOR EXPENSES	-	-	-	-	-	-
CAPITAL	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	11,059	22,736	33,194	16,000	40,000	38,250

TOTAL PARKS & REC FUND	406,107	501,972	454,356	476,800	518,900	557,250
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Summary

WAGES/FRINGES	194,861	240,607	210,203	232,100	256,000	279,500
TRAVEL & TRAINING	1,291	931	3,502	1,200	4,500	3,200
CONTRACTUAL SERVICES	141,866	154,735	158,817	151,000	158,900	159,550
SUPPLIES & MATERIALS	63,737	86,011	74,812	92,500	99,500	115,000
MAJOR EXPENSES	-	18,278	4,948	-	-	-
CAPITAL	-	-	-	-	-	-
OTHER	4,352	1,410	2,075	-	-	-
	406,107	501,972	454,356	476,800	518,900	557,250

2017 PENSION FUNDS OPERATING BUDGET

The Fire and Police Pension Fund budgets are for expenses related to both the current pension contribution and debt service obligations related to the long term accounting liability.

Please see the Debt Service Summary Sheet for a more detailed listing of the debt service obligations.

	2014 Actual	2015 Actual	2016 Actual	2015 Proposed Appropriations	2016 Proposed Appropriations	2017 Proposed Appropriations
FIRE PENSION (236)						
WAGES/FRINGES	728,926	757,206	806,377	757,399	731,979	769,541
TRAVEL & TRAINING	-	-	-	-	-	-
CONTRACTUAL SERVICES	2,769	13,582	2,443	3,000	3,000	3,000
SUPPLIES & MATERIALS	-	-	-	-	-	-
MAJOR EXPENSES	-	-	-	-	-	-
DEBT SERVICE	52,555	503,433	48,850	54,162	48,851	50,633
TOTAL	784,251	1,274,222	857,670	814,561	783,830	823,174

POLICE PENSION (237)						
WAGES/FRINGES	578,322	585,978	670,747	549,660	591,918	598,926
TRAVEL & TRAINING	-	-	-	-	-	-
CONTRACTUAL SERVICES	2,769	10,782	3,905	3,000	3,000	3,000
SUPPLIES & MATERIALS	-	-	-	-	-	-
MAJOR EXPENSES	-	-	-	-	-	-
DEBT SERVICE	39,057	374,092	36,304	40,251	36,304	37,628
TOTAL	620,148	970,852	710,956	592,911	631,222	639,554

note: bonds were refunded in 2015

2017 GENERAL BOND RETIREMENT FUND BUDGET

The General Bond Retirement Fund budget is for expenses related to debt service obligations
that are general obligations of the City.

Please see the Debt Service Summary Sheet for a more detailed listing.

	2014 Actual	2015 Actual	2016 Actual	2015 Proposed Appropriations	2016 Proposed Appropriations	2017 Proposed Appropriations
GENERAL BOND RETIREMENT FUND (434)						
WAGES/FRINGES	-	-	-	-	-	-
TRAVEL & TRAINING	-	-	-	-	-	-
CONTRACTUAL SERVICES	8,359	172,290	8,180	10,000	10,000	10,000
SUPPLIES & MATERIALS	-	-	-	-	-	-
DEBT SERVICE	2,093,932	8,537,175	1,599,562	1,760,628	1,599,563	1,587,390
TOTAL	2,102,291	8,709,465	1,607,742	1,770,628	1,609,563	1,597,390

note: bonds were refunded in 2015

2017 URBAN RENEWAL DEBT RETIREMENT FUND BUDGET

The Urban Renewal Revenue Debt Retirement Fund budget is for expenses related to debt service obligations on the urban renewal area.

Please see the Debt Service Summary Sheet for a more detailed listing.

	2014 Actual	2015 Actual	2016 Actual	2015 Proposed Appropriations	2016 Proposed Appropriations	2017 Proposed Appropriations
URBAN RENEWAL DEBT RETIREMENT FUND (435)						
WAGES/FRINGES	-	-	-	-	-	-
TRAVEL & TRAINING	-	-	-	-	-	-
CONTRACTUAL SERVICES	10,099	9,799	9,307	5,000	11,000	11,000
SUPPLIES & MATERIALS	-	-	-	-	-	-
DEBT SERVICE	418,905	419,725	420,290	419,725	420,290	420,600
TOTAL	429,004	429,524	429,597	424,725	431,290	431,600

note: bonds were refunded in 2015

2017 SPECIAL ASSESSMENT BOND RETIREMENT FUND BUDGET

The Special Assessment Bond Retirement Fund budget is for expenses related to debt service obligations on projects where the City costs have been assessed to the property owner.

Please see the Debt Service Summary Sheet for a more detailed listing.

	2014 Actual	2015 Actual	2016 Actual	2015 Proposed Appropriations	2016 Proposed Appropriations	2017 Proposed Appropriations
SPECIAL ASSESSMENT BOND RETIREMENT FUND (535)						
WAGES/FRINGES	-	-	-	-	-	-
TRAVEL & TRAINING	-	-	-	-	-	-
CONTRACTUAL SERVICES	1,373	4,369	-	1,500	1,500	1,500
SUPPLIES & MATERIALS	-	-	-	-	-	-
DEBT SERVICE	408,060	563,975	327,444	362,245	327,444	301,525
TOTAL	409,433	568,344	327,444	363,745	328,944	303,025

note: bonds were refunded in 2015

2017 WATER FUND BUDGET

The Water Fund budget is for expenses related to the operation of the water treatment plant, water distribution, customer accounting, debt service obligations, and administrative support.

	2014 Actual	2015 Actual	2016 Actual	2015 Proposed Appropriations	2016 Proposed Appropriations	2017 Proposed Appropriations
BIWW (612-5230)						
WAGES/FRINGES	970,110	1,133,932	1,202,241	1,212,647	1,328,298	1,347,413
TRAVEL & TRAINING	9,418	3,531	4,793	10,370	9,550	7,900
CONTRACTUAL SERVICES	494,501	528,913	543,569	473,100	590,873	596,000
SUPPLIES & MATERIALS	622,898	550,031	517,248	764,233	674,640	697,090
MAJOR EXPENSES/OTHER	8,359	13,241	-	41,000	-	-
TOTAL	2,105,286	2,229,647	2,267,851	2,501,350	2,603,361	2,648,403
WATER DISTRIBUTION (612-5250)						
WAGES/FRINGES	782,540	845,544	863,662	916,030	975,875	911,459
TRAVEL & TRAINING	4,732	6,287	3,407	6,000	9,025	9,900
CONTRACTUAL SERVICES	53,762	25,233	27,347	31,900	48,742	88,376
SUPPLIES & MATERIALS	218,329	232,931	286,623	218,000	332,500	345,570
MAJOR EXPENSES	-	14,443	-	75,000	-	-
CAPITAL	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	1,059,363	1,124,438	1,181,038	1,246,930	1,366,142	1,355,305
CUSTOMER ACCT (612-5200)						
WAGES/FRINGES	98,308	110,380	119,376	107,440	111,763	162,914
TRAVEL & TRAINING	100	101	360	500	1,025	1,025
CONTRACTUAL SERVICES	27,701	26,365	35,800	27,702	28,702	35,230
SUPPLIES & MATERIALS	1,603	802	3,585	1,300	1,300	3,940
MAJOR EXPENSES	648	-	1,214	-	3,500	2,000
OTHER	35	39	93	-	-	100
TOTAL	128,395	137,687	160,428	136,942	146,290	205,209
ADMINISTRATIVE SUPPORT (612-5900)						
WAGES/FRINGES	431,644	558,208	665,979	600,000	600,000	680,000
TRAVEL & TRAINING	2,641	3,616	5,140	5,000	5,000	5,500
CONTRACTUAL SERVICES	239,064	291,973	180,533	250,000	250,000	200,000
SUPPLIES & MATERIALS	3,778	6,446	18,852	5,000	5,000	20,000
MAJOR EXPENSES	1,741	728	4,315	5,000	5,000	5,000
CAPITAL	-	12,576	8,978	-	-	15,000
OTHER	3,491	2,403	1,749	5,000	5,000	2,000
TOTAL	682,360	875,950	885,546	870,000	870,000	927,500
DEBT SERVICE OBLIGATIONS	1,968,387	1,832,368	1,539,762	1,832,369	1,827,064	1,675,730
TOTAL WATER FUND (OPERATING)	5,943,790	6,200,089	6,034,625	6,587,591	6,812,857	6,812,147

2017 SEWER FUND BUDGET

The Sewer Fund budget is for expenses related to the operation of the wastewater treatment plant, sewer maintenance, customer accounting, debt service obligations, and administrative support.

	2014 Actual	2015 Actual	2016 Actual	2015 Proposed Appropriations	2016 Proposed Appropriations	2017 Proposed Appropriations
WPC (613-5420)						
WAGES/FRINGES	1,314,137	1,379,355	1,390,996	1,627,290	1,665,061	1,747,408
TRAVEL & TRAINING	9,670	11,740	11,170	16,295	20,295	21,195
CONTRACTUAL SERVICES	784,007	798,095	846,600	819,500	879,830	928,043
SUPPLIES & MATERIALS	226,130	279,376	274,676	280,200	310,010	378,000
MAJOR EXPENSES	-	9,000	-	-	25,000	115,000
CAPITAL	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	2,333,943	2,477,566	2,523,443	2,743,285	2,900,196	3,189,646

SEWER MAINTENANCE (613-5440)						
WAGES/FRINGES	764,860	836,271	858,379	832,059	989,057	1,045,160
TRAVEL & TRAINING	1,298	1,579	2,417	5,005	5,050	5,950
CONTRACTUAL SERVICES	142,823	142,928	177,775	211,740	226,290	291,263
SUPPLIES & MATERIALS	257,379	235,526	223,826	236,700	286,200	308,420
MAJOR EXPENSES	1,730	-	9,925	25,000	45,000	75,000
CAPITAL	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	1,168,090	1,216,303	1,272,321	1,310,504	1,551,597	1,725,793

STORM WATER (613-5820)						
WAGES/FRINGES	-	-	-	-	-	-
TRAVEL & TRAINING	-	-	48	-	600	2,000
CONTRACTUAL SERVICES	-	-	19,219	-	80,000	71,200
SUPPLIES & MATERIALS	-	-	35,049	-	56,000	75,000
MAJOR EXPENSES	-	-	-	-	-	-
CAPITAL	-	-	124,600	-	-	-
OTHER	-	-	-	-	-	-
TOTAL	-	-	178,916	-	136,600	148,200

CUSTOMER ACCT (613-5400)						
WAGES/FRINGES	98,307	110,379	124,841	107,440	111,763	162,914
TRAVEL & TRAINING	100	101	360	500	1,025	1,025
CONTRACTUAL SERVICES	27,701	29,204	32,475	27,702	28,702	35,630
SUPPLIES & MATERIALS	1,603	808	3,651	1,300	1,300	3,940
MAJOR EXPENSES/OTHER	648	-	1,214	-	3,500	2,000
OTHER	35	39	93	-	-	100
TOTAL	128,393	140,531	162,633	136,942	146,290	205,609

ADMINISTRATIVE SUPPORT (613-5900)						
WAGES/FRINGES	425,203	555,180	660,712	600,000	600,000	680,000
TRAVEL & TRAINING	2,731	3,771	5,108	5,000	5,000	5,500
CONTRACTUAL SERVICES	264,762	311,090	204,679	275,000	275,000	210,000
SUPPLIES & MATERIALS	3,778	6,362	18,853	5,000	5,000	20,000
MAJOR EXPENSES	1,741	728	4,315	2,000	2,000	5,000
CAPITAL	-	29,149	143,121	-	-	10,000
OTHER	2,229	1,077	410	3,000	3,000	1,000
TOTAL	700,444	907,355	1,037,197	890,000	890,000	931,500

DEBT SERVICE OBLIGATIONS (613-5910)	4,369,288	2,860,848	2,708,910	2,860,848	2,867,695	2,695,320
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TOTAL SEWER FUND (OPERATING)	8,700,159	7,602,603	7,883,421	7,941,579	8,492,378	8,896,068
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LONG TERM DEBT SERVICE SCHEDULE:

	Fund	2017 Principal	2017 Interest	Total
Police Pension (refunded portion) (42.633%)	237-1810	\$29,843.10	\$7,784.78	\$37,627.88
				<u>\$37,627.88</u>
Fire Pension (refunded portion) (57.367%)	236-1810	\$40,156.90	\$10,475.22	\$50,632.12
				<u>\$50,632.12</u>
Schade/Mylander Plaza (refunded portion)	434-3440	\$10,000.00	\$1,522.50	\$11,522.50
City Complex	434-7910	\$695,000.00	\$66,000.00	\$761,000.00
Library	434-4091	\$325,000.00	\$95,737.50	\$420,737.50
City Building	434-7630	\$15,000.00	\$3,750.00	\$18,750.00
Amtrak (refunded)	434-7620	\$15,000.00	\$1,265.00	\$16,265.00
Fire Station (refunded)	434-1340	\$185,000.00	\$54,737.50	\$239,737.50
Remington Ave - City (refunded) 48.67%	434-6660	\$4,867.00	\$635.14	\$5,502.14
Columbus Underpass (refunded) 4.34%	434-6080	\$3,906.00	\$456.56	\$4,362.56
Streetscapes (refunded) 71.84%	434-6070	\$64,656.00	\$7,557.56	\$72,213.56
Lane St (refunded) 14.44%	434-6100	\$12,996.00	\$1,519.08	\$14,515.08
Butler Street (refunded) 9.38%	434-6670	\$8,442.00	\$986.78	\$9,428.78
Grade Separation	434-7910	\$10,000.00	\$3,355.00	\$13,355.00
				<u>\$1,587,389.62</u>
Remington Ave SA 51.33%	535	\$5,133.00	\$669.86	\$5,802.86
99 Nantucket	535	\$2,625.18	\$251.04	\$2,876.22
Polk '98	535	\$1,664.43	\$159.16	\$1,823.59
Campbell	535	\$3,710.39	\$354.80	\$4,065.19
Winnebago	535	\$3,500.00	\$630.00	\$4,130.00
Wilbert	535	\$5,500.00	\$990.00	\$6,490.00
Streetscape	535	\$16,000.00	\$2,880.00	\$18,880.00
Polk St '97	535	\$2,700.00	\$162.00	\$2,862.00
Cold Creek	535	\$103,000.00	\$99,442.50	\$202,442.50
07 Sidewalks, Curbs, & Gutters	535	\$12,000.00	\$1,270.00	\$13,270.00
Monroe	535	\$10,000.00	\$1,025.00	\$11,025.00
Seneca	535	\$1,000.00	\$672.00	\$1,672.00
Huntington Ave	535	\$4,000.00	\$2,305.50	\$6,305.50
06 Sidewalks, Curbs, & Gutters	535	\$10,000.00	\$300.00	\$10,300.00
Monroe PH # 3	535	\$8,440.00	\$1,139.40	\$9,579.40
				<u>\$301,524.26</u>
	Fund	2017 Principal	2017 Interest	Total
Water '05	612-5910	\$5,000.00	\$3,660.00	\$8,660.00
OWDA 3669-BIWW Expansion	612-5910	\$535,128.14	\$185,556.93	\$720,685.07
OWDA 4206-WTP Electrical Improvements	612-5910	\$412,759.03	\$187,679.44	\$600,438.47
OWDA 5858 -BIWW Chemical Improvements	612-5239	\$119,479.18	\$226,466.16	\$345,945.34
(Preliminary Schedule)				<u>\$1,675,728.88</u>
Sewer '05	613-5910	\$70,000.00	\$39,802.50	\$109,802.50
OWDA 2180	613-5910	\$94,724.35	\$45,016.13	\$139,740.48
OWDA 3228	613-5910	\$16,281.53	\$7,393.21	\$23,674.74
OWDA 3302	613-5910	\$29,532.96	\$14,587.84	\$44,120.80
OWDA 3347	613-5910	\$13,387.71	\$7,091.91	\$20,479.62
OWDA 3366	613-5910	\$54,934.70	\$26,683.89	\$81,618.59
OWDA 3562	613-5910	\$275,668.99	\$65,332.73	\$341,001.72
OWDA 3583	613-5910	\$18,188.43	\$4,310.61	\$22,499.04
OWDA 3604	613-5910	\$850,259.52	\$289,216.81	\$1,139,476.33
OWDA 4977	613-5910	\$289,168.61	\$483,733.45	\$772,902.06
				<u>\$2,695,315.88</u>
Taxable Urban Renewal Revenue Bond	435-7910	\$390,000.00	\$30,600.00	\$420,600.00

Purpose:

To account for state-levied and state-controlled gasoline and motor vehicle license fees remitted to the City by state formula and the special \$5 license fee the City is permitted to impose by virtue of Ohio law. Monies are used for street maintenance and repairs.

STREET FUND (#216)

216-0000-41900 MV TAX
 216-0000-42700 GAS TAX
 216-0000-42800 M V L FEES
 216-0000-48100 INT EARN
 216-0000-49110 REIMB-WC
 216-0000-49112 REIMB-HOSP
 216-0000-49310 TRANS - GN
 216-6110-41910 RESURF MV TAX-2ND
 216-6110-48100 INT EARN
 216-6200-48000 SALE OF PROPERTY/DONATIONS
 216-6200-49108 STREET REIMB-OTHER
 216-6550 SNOW & ICE REIMB
 216-7700-49108 TRAFFIC REIMB OTHER

2014	2015	2016	2015 Original	2016 Original	2017 Original
Actual	Actual	Actual	Estimate	Estimate	Estimate
138,028	109,268	110,820	\$ 150,000	\$ 150,000	\$ 125,000
740,044	739,676	734,393	\$ 800,000	\$ 800,000	\$ 775,000
165,216	174,293	181,513	\$ 180,000	\$ 180,000	\$ 195,000
13	8	15	\$ 25	\$ 10	\$ 20
10,462	4,735	1,927	\$ 5,000	\$ 1,000	\$ 2,000
13,538	14,085	-	\$ 12,000	\$ -	\$ -
-	-	31,000	\$ -	\$ -	\$ 162,273
291,323	327,803	332,460	\$ 350,000	\$ 350,000	\$ 350,000
77	101	123	\$ 50	\$ 100	\$ 200
3,006	521	521	\$ 3,000	\$ 1,000	\$ 500
9,318	8,985	11,167	\$ 10,000	\$ 10,000	\$ 10,000
-	5,009	788	\$ -	\$ -	\$ -
794	8,390	5,766	\$ 10,000	\$ 15,000	\$ 6,000
\$ 1,371,819	\$ 1,392,872	\$ 1,410,491	\$ 1,520,075	\$ 1,507,110	\$ 1,625,993

Purpose:

To account for 7.5 percent of the state-levied and state-controlled gasoline tax and the motor vehicle license fees remitted to the City by state formula. Monies are used for maintenance and repairs of state highways within the City. State highways represent approximately 10% of the roads inside the City limits.

STATE HIGHWAY FUND (#217)

2014	2015	2016	2015 Original	2016 Original	2017 Original
Actual	Actual	Actual	Estimate	Estimate	Estimate
60,004	59,974	59,545	\$ 65,000	\$ 65,000	\$ 60,000
13,396	14,132	14,717	\$ 13,500	\$ 13,500	\$ 15,000
6	8	43	\$ 5	\$ 5	\$ 50
619	282	109	\$ 350	\$ 350	\$ 100
\$ 74,025	\$ 74,396	\$ 74,415	\$ 78,855	\$ 78,855	\$ 75,150

217-0000-42700 GAS TAX
 217-0000-42800 M V L FEES
 217-0000-48100 INT EARN
 217-0000-49110 REIMB - WC

Purpose:

To account for monies collected by the municipal golf course, boat ramp, recreation programs, and the Sandusky Bay Pavilion. Monies are used for the operation of the parks and recreational programs.

PARKS & RECREATION FUND (#227)

General Revenues

227-0000-45240 MISC-PARK
227-0000-49xxx REIMB/SALE OF PROP
227-0000-49310 TRANSFERS FROM GF

2014 Actual	2015 Actual	2016 Actual	2015 Original Estimate	2016 Original Estimate	2017 Original Estimate
2,536	-	100	\$ -	\$ -	\$ -
513	3,341	888	\$ -	\$ -	\$ -
128,189	222,995	179,435	\$ 165,550	\$ 198,900	\$ 231,250

Paper District Marina

44,738	50,848	36,667	\$ 60,000	\$ 60,000	\$ 45,000
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Sandusky Bay Pavilion (fka Surf's Up)

790	1,000	-	\$ 500	\$ 1,000	\$ -
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Mills Creek Golf Course

183,990	188,674	172,769	\$ 200,000	\$ 200,000	\$ 195,000
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Recreation

46,700	42,286	62,676	\$ 43,000	\$ 50,000	\$ 80,000
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Boat Ramp

-	300	5,150	\$ 7,750	\$ 9,000	\$ 6,000
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Total

\$ 407,455	\$ 509,443	\$ 457,686	\$ 476,800	\$ 518,900	\$ 557,250
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Purpose: To account for monies received from property taxes and transfers from the General Fund for payment of both the current pension contribution and the long-term accounting liability.

**FIRE PENSION FUND (#236) &
POLICE PENSION FUND (#237)**

2014	2015	2016	2015 Original	2016 Original	2017 Original
Actual	Actual	Actual	Estimate	Estimate	Estimate

Fire Pension Fund

236-1810-41000 RE TAXES
236-1810-41010 PU TAXES
236-1810-41100 TANG PP TX
236-1810-41300 TRAILER TX
236-1810-42300 ST-RB/HMST
236-1810 DEBT REFUNDING
236-1810-49310 TRANS-GN
Subtotal

123,727	124,384	123,624	125,635	125,634	124,000
348	174	-	200	200	-
4,760	2,511	2	5,022	20	-
320	392	318	200	200	439
15,114	14,945	14,659	12,000	12,000	13,650
-	459,282	-	-	-	-
640,074	673,596	728,021	640,773	645,776	685,085
\$ 784,344	\$ 1,275,284	\$ 866,625	\$ 783,830	\$ 783,830	\$ 823,174

Police Pension Fund

237-1710-41000 RE TAXES
237-1710-41010 PU TAXES
237-1710-41100 TANG PP TX
237-1710-41300 TRAILER TX
237-1710-42300 ST-RB/HMST
237-1710 DEBT REFUNDING
237-1710-49108 REIMBURSEMENTS
237-1710-49310 TRANS-GN
Subtotal

123,727	124,384	123,624	125,635	125,634	124,000
348	174	-	200	200	-
4,760	2,511	2	5,022	20	-
320	392	318	200	200	439
15,114	14,945	14,659	12,000	12,000	13,650
-	341,279	-	-	-	-
-	-	4,244	-	-	-
475,971	490,255	568,422	488,165	493,168	501,465
\$ 620,241	\$ 973,941	\$ 711,270	\$ 631,222	\$ 631,222	\$ 639,554

Purpose:

This fund accounts for resources that are used for the payment of principal, interest, and fiscal charges on general obligation debt.

GENERAL BOND RETIREMENT FUND (#434)

	2014	2015	2016	2015 Original	2016 Original	2017 Original
	Actual	Actual	Actual	Estimate	Estimate	Estimate
434-1340 FIRE STATION BOND REFUNDING	-	2,420,817	-	\$ -	\$ -	\$ -
434-3440 SC/MY PLAZA BOND REFUNDING	-	87,041	-	\$ -	\$ -	\$ -
434-4091-41000 GB LBRY LVY RA TX-CO	412,450	414,598	412,005	409,243	409,686	409,686
434-4091-41100 GB LBRY LVY TRL TX	-	-	7	10	-	-
434-4091-41300 GB LBRY LVY RE TX-ST	1,071	1,308	1,061	800	800	917
434-4091-42300 GB LBRY LVY RE TX-ST	50,379	49,817	48,862	50,064	49,695	49,695
434-6070 STREETSCAPE BOND REFUNDING	-	415,891	-	-	-	-
434-6070-49341 STREETSCAPE TSF-ED	78,162	79,455	-	79,456	77,013	-
434-6080 COL AVE UNDER BOND REFUNDING	-	25,125	-	-	-	-
434-6100 LANE ST BOND REFUNDING	-	83,595	-	-	-	-
434-6100-49341 LANE ST-ECON TSF-ED	15,711	15,971	-	15,971	15,480	-
434-6660 REMINGTON ST BOND REFUNDING	-	34,868	-	-	-	-
434-6670 BUTLER ST BOND REFUNDING	-	54,302	-	-	-	-
434-6670-49341 BUTLER ST-ECON	10,205	10,374	-	10,375	10,056	-
434-7620 AMTRACK-ECON BOND REFUNDING	-	71,825	-	-	-	-
434-7620-49341 AMTRACK-ECON TSF-ED	13,200	12,800	-	12,800	12,400	-
434-7910-49341 FIRE TRUCK	116,143	118,508	-	113,960	-	-
434-7910-41400 GB DEBT-B INCOME TAX	462,874	623,868	722,541	475,000	640,000	720,000
434-7910-47161 GB DEBT VAR IMP BONDS	370,557	3,760,879	-	-	-	-
434-7910 GB DEBT REIMB	-	248	-	-	-	-
434-7910-49310 GB DEBT TRANS-GN	560,000	475,000	450,000	602,949	394,438	417,092
Total	\$ 2,090,753	\$ 8,756,290	\$ 1,634,476	1,770,628	1,609,568	1,597,390

Purpose: This fund accounts for resources that are used for the payment of principal, interest, and fiscal charges on urban renewal re

**URBAN RENEWAL DEBT RETIREMENT FUND
(#435)**

435-0000-41021 TIF CHESAPEAKE
435-0000-42300 ST-RB/HMST
435-0000-47134 BOND/NOTE PROCEEDS

Total

2014 Actual	2015 Actual	2016 Actual	2015 Original Estimate	2016 Original Estimate	2017 Original Estimate
537,159	532,265	523,299	525,000	525,000	525,000
60,683	59,564	59,728	60,000	60,000	60,000
-	-	-	-	-	-
597,842	591,828	583,027	585,000	585,000	585,000

Purpose:

This fund accounts for special assessment monies received for the payment of principal, interest, and fiscal charges on special assessment debt.

SP. ASSESSMENT BOND RETIREMENT FUND

(#535)

535-7910-43501 SB DEBT-B CERT-SA ST
 535-7910-43601 SB DEBT-B CERT-SA SI
 535-7910-43801 SB DEBT-B CERT-SA SW
 535-7910-43901 SB DEBT-B CERT-SA WA
 535-7910-43951 SB DEBT-B CERT-SA PK
 535-7910-43954 SB DEBT-B CERT-SA MISC
 535-7910 SB DEBT BONDS / OTHER
 535-7910-47010 TSF FROM GEN FUND
Total

2014	2015	2016	2015 Original	2016 Original	2017 Original
Actual	Actual	Actual	Estimate	Estimate	Estimate
40,429	38,230	34,835	45,000	40,000	35,000
92,570	95,292	76,323	110,000	90,000	75,000
-	-	13	100	-	-
217	4,659	-	400	4,000	-
12,821	13,050	10,653	18,000	15,000	10,000
65,429	50,230	42,660	56,000	52,000	165,000
41,740	186,614	-	-	-	-
156,226	181,321	200,000	134,355	167,481	18,525
409,433	569,395	364,485	363,855	368,481	303,525

Purpose: To account for operations of the water distribution system within the City and for the sale of the water to Erie County.

WATER FUND (#612)

612-0000-45017 WW - RET CK
 612-0000-45261 WW - WA-MO
 612-0000-45262 WW - CO-WA
 612-0000-45270 WW - PIPE CONN
 612-0000-45271 WW - WATER TAPS
 612-0000-45272 WW - MSC-WATER
 612-0000-45275 WW - TURN ON-WT
 612-0000-48000 WW - SALE-PROP
 612-0000-48190 WW - INT -SERV
 612-0000-49108 WW - REIMB-OTHR
 612-0000-49110 WW - REIMB-WC
 612-0000-49112 WW - REIMB HOSP
 612-0000-49200 WW - REFUNDS
 612-5200 CAO
 612-5220 BIWW BLDG IMP GRANTS
 612-5230 BIWW
 612-5250 WTR DISTRIBUTION
 612-5900 ADMIN SUPPORT

2014	2015	2016	2015 Original	2016 Original	2017 Original
Actual	Actual	Actual	Estimate	Estimate	Estimate
1,449	17,243	2,231	\$ 1,450	\$ 1,450	\$ 1,450
2,558,785	2,956,428	3,876,737	\$ 3,198,481	\$ 3,998,102	\$ 4,277,969
2,345,874	2,187,692	3,134,524	\$ 2,345,874	\$ 3,211,784	\$ 3,211,784
5,254	4,307	12,784	\$ 5,254	\$ 5,254	\$ 5,254
1,245	3,185	5,821	\$ 1,245	\$ 1,245	\$ 1,245
2	-	-	\$ -	\$ 2	\$ 2
36,066	53,001	66,749	\$ 36,066	\$ 36,066	\$ 36,066
-	138	624	\$ -	\$ -	\$ -
335	412	649	\$ 335	\$ 335	\$ 335
8,739	2,250	4,926	\$ 2,334	\$ 2,334	\$ 2,334
25,821	12,761	5,847	\$ 25,821	\$ 25,821	\$ 25,821
30,362	34,772	-	\$ 30,362	\$ 30,362	\$ 30,362
-	-	-	\$ 6,405	\$ 6,405	\$ 6,405
47	41	92	\$ -	\$ -	\$ -
-	-	19,257	\$ -	\$ -	\$ -
2,860	30,306	25,440	\$ -	\$ -	\$ -
14,598	4,359	14,242	\$ -	\$ -	\$ -
171	686	136	\$ -	\$ -	\$ -
\$ 5,031,610	\$ 5,307,581	\$ 7,170,060	\$ 5,653,627	\$ 7,319,160	\$ 7,599,027

Debt Proceeds/OWDA Loans

612-5220-47076 BIWW BLDG IMP OWDA
 612-5239-47053 WT BIWW-CHEMICAL PROJ OWDA
 612-5910-47249 WW DT-B VAR IMP BONDS
 612-5910-49108 WT DT-B REIMB OTH

-	-	313,750	\$ -	\$ -	\$ -
14,271	152,807	-	\$ -	\$ -	\$ -
140,879	-	-	\$ 620,000	\$ 1,150,000	\$ 2,500,000
144	-	-	\$ -	\$ -	\$ -
155,294	152,807	313,750	\$ 620,000	\$ 1,150,000	\$ 2,500,000

Total

5,186,904 5,460,388 7,483,810 6,273,627 8,469,160 10,099,027

Purpose:

To account for operations of the sewer collection system within the City and for the sale of sewer services to Erie County.

SEWER FUND (#613)

613-0000-45017 SW - RET CK
 613-0000-45060 SW - SW-NON IND
 613-0000-45065 SW - STORM WATER
 613-0000-45062 SW - SW-COUNTY
 613-0000-45067 SW - DISCHARGE VLTN
 613-0000-45070 SW - SW CONNECT
 613-0000-45075 SW - MSC-WPC
 613-0000-48000 SW - SALE-PROP
 613-0000-48190 SW - INT -SERV
 613-0000-48200 SW - RENTS
 613-0000-49108 SW - REIMB-OTHR
 613-0000-49110 SW - REIMB-WC
 613-0000-49112 SW - REIMB HOSP
 613-5400 CAO
 613-5420 WPC
 613-5430 WPC EQUIP REPLACE REIMB
 613-5440 SWR MTC
 613-5466 SEWER COLLECTIONS UPGRADE REIMB
 613-5900 ADMIN SUPPORT

2014	2015	2016	2015 Original	2016 Original	2017 Original
Actual	Actual	Actual	Estimate	Estimate	Estimate
1,450	37,292	2,005	\$ 10,000	\$ 10,000	\$ 10,000
4,745,823	5,491,864	7,332,260	\$ 5,932,279	\$ 7,415,348	\$ 9,269,186
-	191,218	337,265	\$ 337,716	\$ 337,716	\$ 337,716
815,126	1,018,231	1,176,234	\$ 839,580	\$ 864,767	\$ 890,710
750	-	-	\$ -	\$ -	\$ -
1,850	3,159	7,768	\$ 2,500	\$ 2,500	\$ 2,500
103,699	136,562	219,565	\$ 85,000	\$ 85,000	\$ 85,000
319	1,720	-	\$ -	\$ -	\$ -
613	803	1,373	\$ 500	\$ 500	\$ 500
13,260	12,240	11,220	\$ 12,000	\$ 12,000	\$ 12,000
33,082	25,852	21,721	\$ 620,000	\$ 40,000	\$ 200,000
32,239	14,931	6,511	\$ 5,000	\$ 5,000	\$ 5,000
33,003	37,348	-	\$ 35,000	\$ 35,000	\$ 35,000
43	41	93	\$ 50	\$ 50	\$ 50
-	1,069	2,453	\$ -	\$ -	\$ -
-	-	176,722	\$ -	\$ -	\$ -
6,090	2,154	97	\$ 10,000	\$ 10,000	\$ 10,000
-	-	992	\$ -	\$ -	\$ -
183	676	136	\$ 500	\$ 500	\$ 500
5,787,532	6,975,160	9,296,413	\$ 7,890,125	\$ 8,818,381	\$ 10,858,162

Debt Proceeds/OWDA Loans

613-5430 SW WPC PLANT OWDA - GRIT/BAR SCREEN
 613-5466 SW SEWER COLLECTIONS UPGRADE
 613-5910-47249 SW DEBT VAR IMP BONDS
 613-5910-49108 SW DT-B REIMB OTH

-	-	1,612,724	\$ -	\$ 1,899,000	-
-	18,988	4,141,909	\$ -	\$ 2,100,000	\$ 1,800,000
1,492,245	-	-	\$ 3,449,000	\$ -	\$ -
1,528	-	-	\$ -	\$ -	\$ -
1,493,773	18,988	5,754,633	\$ 3,449,000	\$ 3,999,000	\$ 1,800,000

Total

7,281,305 6,994,148 15,051,046 11,339,125 12,817,381 12,658,162



CITY COMMISSIONERS

DENNIS E. MURRAY, JR., President
RICHARD R. BRADY, Vice President
NICOLE L. LLOYD
GREG LOCKHART
C. WESLEY POOLE
NAOMI R. TWINE
DAVID L. WADDINGTON

ERIC L. WOBSEY, City Manager
KELLY L. KRESSER, CMC, Commission Clerk

222 MEIGS STREET
SANDUSKY, OH 44870

Phone: 419.627.5850
Fax: 419.627.5825

www.ci.sandusky.oh.us

TO: Audit/Finance Committee Members

FROM: Administrative Benefit Review Committee

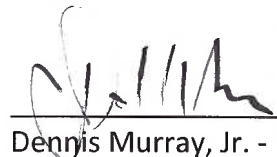
DATE: January 9, 2017

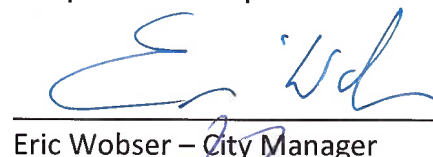
SUBJECT: Merit Bonus for Paige Doster, Administrative Assistant

In accordance with Section 145.05 (d) of Sandusky's Code of Ordinances, members of the Administrative Benefit Review Committee have the ability to recommend a merit adjustment to employees who have exhibited extraordinary service to the city during a calendar year and who are not covered by a collective bargaining unit.


During the last two months of 2016, Paige Doster provided coverage for the Commission Clerk who was on medical leave. This coverage included tasks associated with daily correspondence, preparation of City Commission documents, attendance at all Commission meetings and other duties as requested of her by the Commissioners. During this time, Ms. Doster exhibited exemplary skills in completing these tasks on behalf of the Sandusky City Commission. Her dedication to performing these duties many times took precedence over normal duties required of her as Administrative Assistant to the Law Department.

It is recommended a one-time merit adjustment in the amount of \$1,000 be made to Ms. Doster for taking on these additional duties and performing them in a most commendable manner. It is also recommended this Memorandum be placed in her personnel file.


Dennis Murray, Jr. - President of Commission


Eric Wobser - City Manager


Hank Solowiej - Finance Director


Justin Harris - Law Director


Kelly Kresser - Commission Clerk



City Of Sandusky
Erie County
Year Ended: December 31, 2015
Accounting Basis: GAAP

Final 2015 Report

2015 Financial Health Indicators at a Glance:

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

Critical Outlook Financial Health Indicators: 0

Cautionary Outlook Financial Health Indicators: 2

Ohio Revised Code Section 118.025 requires the Auditor of State to “develop guidelines for identifying fiscal practices and budgetary conditions, amongst municipal corporations, counties, and townships that, if uncorrected, could result in a future declaration of fiscal watch or emergency.” In addition to these fiscal caution guidelines, the Auditor of State has developed Financial Health Indicators (FHI). FHI are a series of financial information, percentages, and ratios gathered from annual financial statements, filed by the local governments, which are useful in predicting financial stability. FHI will be used to recognize early signs of fiscal stress at specific local governments and take a proactive approach to monitoring or assisting these local governments, rather than only a reactive approach after declaration of fiscal caution, watch, or emergency.

Seventeen (17) FHI have been identified as useful in determining signs of fiscal stress. Sixteen (16) of the indicators are based on information derived from the entity’s audited financial statements. Indicator 17 is based on the citations/recommendations results from the most current audits.

No individual FHI is of use in identifying overall fiscal stress. These indicators must be considered together to obtain insight as to whether or not an entity is experiencing the signs of fiscal stress. The entity should review, in detail, any individual FHI identified as having a critical or cautionary outlook to determine areas of potential concern that would require evaluation of goals/objectives in order to ensure fiscal stability is maintained.

In the pages that follow, you will find the detail of each Financial Health Indicator. The effects of implementation of GASB 68 for pensions have been removed from the applicable line items for consideration of Financial Health Indicators 1, 3, 13 and 16. Critical outlook indicators are identified in red, cautionary outlook indicators are identified in yellow, and positive outlook indicators are identified in green as described below:

Critical Outlook:

The more serious of the outcomes of the FHI analysis. An indicator with a Critical Outlook signals a potential high risk of fiscal stress. The entity should review the cause of the Critical Outlook indicator and consider steps necessary to alleviate the condition.

Cautionary Outlook:

Although not as serious as an FHI with a Critical Outlook, an indicator with a Cautionary Outlook signals a situation of which the entity should be aware. The entity should review the cause of the Cautionary Outlook indicator since, left unchecked, it could develop into a Critical Outlook indicator.

Positive Outlook:

This entity does not meet a Critical or Cautionary Outlook as defined above.

Not Applicable:

This entity did not report data for this indicator or the data for determination of the indicator is unavailable.

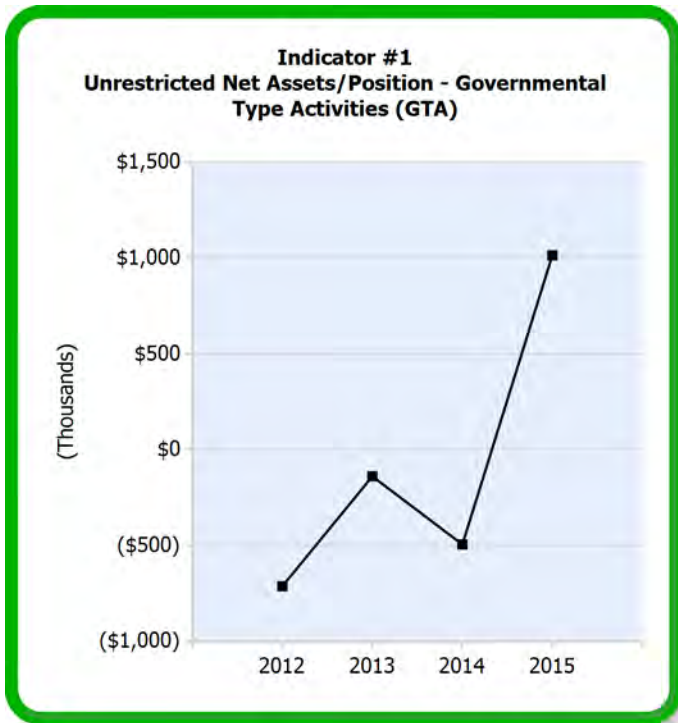
Please refer to the accompanying spreadsheet for calculation of the each Financial Health Indicator, the Financial Statement Data used in those calculations, and the type of audit opinion issued for audited financial statements.



City Of Sandusky
Erie County
Year Ended: December 31, 2015
Accounting Basis: GAAP

Final 2015 Report

Indicator #1 - Positive Outlook



Unrestricted Net Assets/Position of Governmental Type Activities (GTA)

Unrestricted net assets/position represents the portion of net position that has no related liabilities or restriction as to use.

Description of indicator and what it means:

This indicator identifies when an entity has a declining or negative unrestricted net assets/position.

Why is it important?

This indicator identifies if net assets/position is available for unrestricted purposes. Although unrestricted net assets/position may not be in liquid form, it is important to have net assets/position available and unrestricted as to use. If an entity's unrestricted net assets/position is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.

Critical Outlook – Zero or negative amount

Cautionary Outlook – Decline between the current and prior year by more than a 1%

Indicator #2 - Positive Outlook

Unassigned Fund Balance of the General Fund

Unassigned fund balance is the portion of fund balance that has no related liabilities or has not otherwise been obligated.

Description of indicator and what it means:

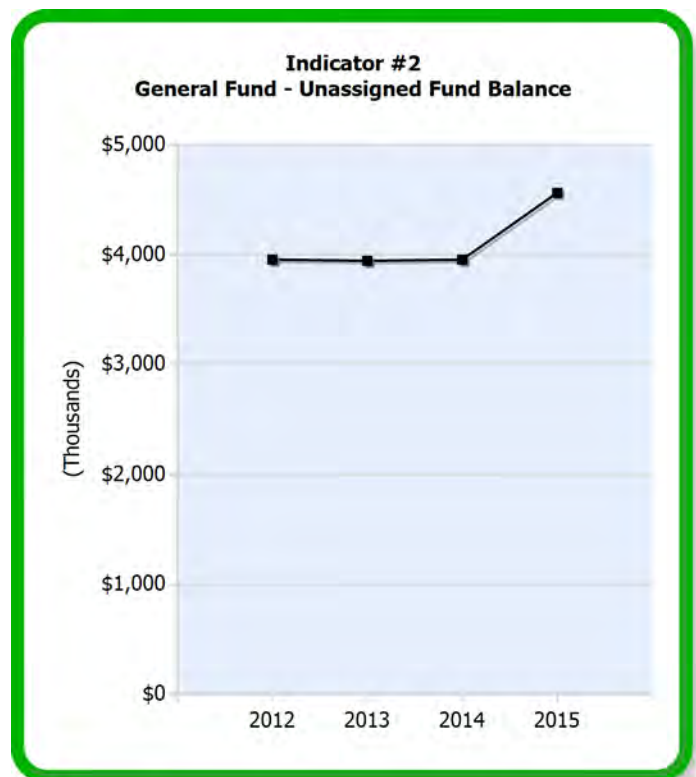
This indicator identifies when an entity has a declining or negative unassigned fund balance.

Why is it important?

This indicator identifies if fund balance is available for unrestricted purposes. Although unassigned fund balance may not be in liquid form, it is important to have fund balance available without restrictions as to use. If an entity's unassigned fund balance is declining or is negative, it leaves little or no room for unexpected expenses; and therefore, is a sign of fiscal stress.

Critical Outlook – Zero or negative amount

Cautionary Outlook – Decline between the current and prior year by more than a 1%





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Indicator #3 - Positive Outlook

Change in Unrestricted Net Assets/Position - GTA

Description of indicator and what it means:

This indicator identifies changes (increases or decreases) in unrestricted net assets/position from the prior years to the current year and is useful in identifying local governments whose unrestricted net assets/position is deteriorating.

Why is it important?

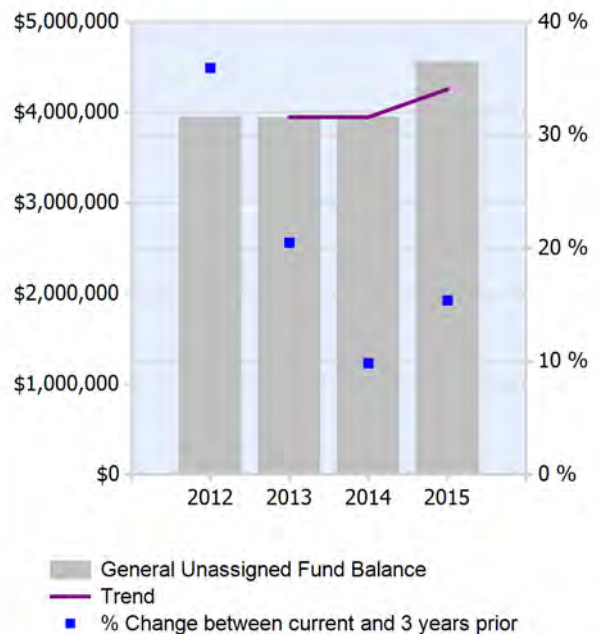
A declining unrestricted net assets/position can be a sign of fiscal stress. This indicator is important in identifying a trend of deteriorating unrestricted net assets/position as well as how rapidly it is deteriorating.

Critical Outlook – The current period and at least two of the previous three periods reflect a zero or negative amount **OR** a rapidly declining trend defined as a decline in each of the last 3 periods with a drop of greater than 20%

Cautionary Outlook – Declining trend defined as a decline in each of the last 3 periods with a drop of 10% to 20%

Indicator #4 - Positive Outlook

Indicator #4 **Change in General Fund Unassigned Fund Balances**



Change in General Fund Unassigned Fund Balances

Description of indicator and what it means:

This indicator identifies changes (increases or decreases) in unassigned general fund balance from the prior years to the current year and is useful in identifying local governments whose unassigned general fund balance is deteriorating.

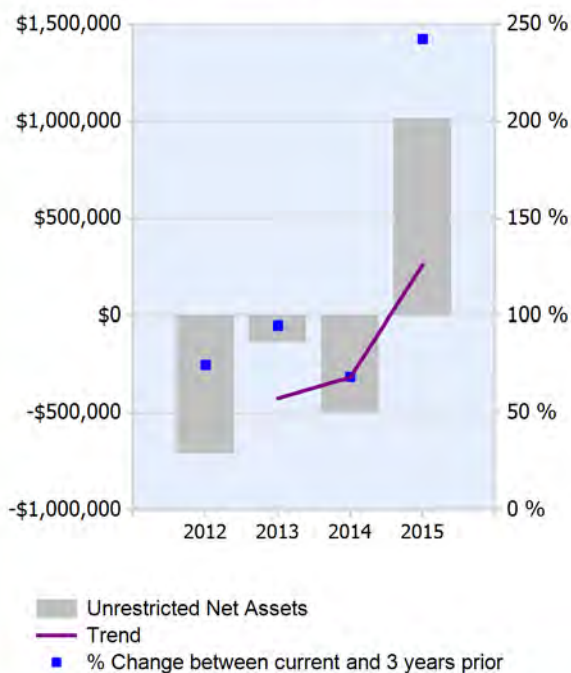
Why is it important?

A declining unassigned general fund balance can be a sign of fiscal stress. This indicator is important in identifying a trend of deteriorating unassigned general fund balance as well as how rapidly it is deteriorating.

Critical Outlook – The current period and at least two of the previous three periods reflect a zero or negative amount **OR** a rapidly declining trend defined as a decline in each of the last 3 periods with a drop of greater than 20%

Cautionary Outlook – Declining trend defined as a decline in each of the last 3 periods with a drop of 10% to 20%

Indicator #3 **Change in Unrestricted Net Assets/Position - GTA**

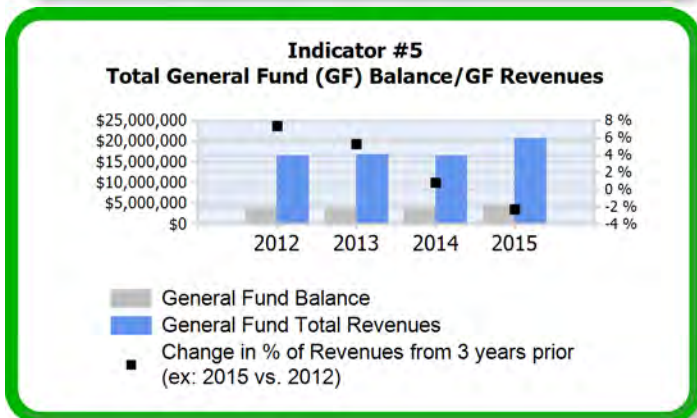
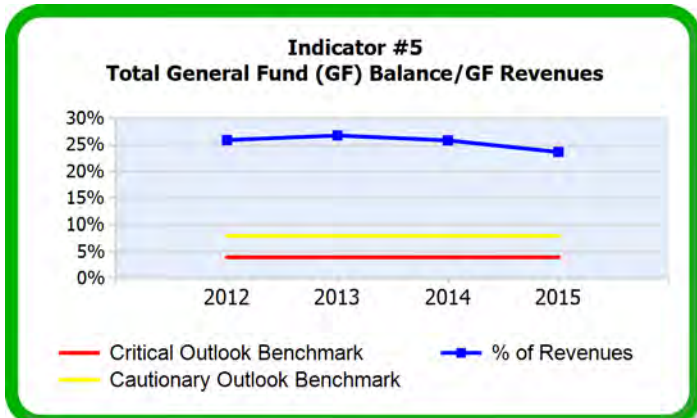




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Indicator #5 - Positive Outlook



Total General Fund (GF) Balance/GF Revenues

Description of indicator and what it means:

This indicator identifies reserves available in the General Fund. The larger the reserve the better the entity is able to absorb, in the short term, the impact of sudden revenue loss or significant increases in operating costs and begin planning financial adjustments.

Why is it important?

This indicator identifies a low reserve of fund balance even if Indicators 1 through 4 do not indicate negative unrestricted net assets/position or unassigned fund balance.

Critical Outlook – Negative percentage, very low percentage (<1/24th or 4%), **OR** if fund balance is less than a 2 month carryover (17%), a rapidly declining trend defined as a drop of 10% or greater over a 3 year period.

Cautionary Outlook – Low percentage (< 1/12th or 8%) **OR** if fund balance is less than a 2 month carryover (17%), a declining trend defined as a drop of 5% - 10% over a 3 year period **OR** if fund balance is less than 6 months (50%), a decline in each of the last 3 periods.

Indicator #6 - Positive Outlook

Decline in General Fund Property Tax Revenue

Description of indicator and what it means:

This indicator reflects the percentage change from year to year for property tax revenue.

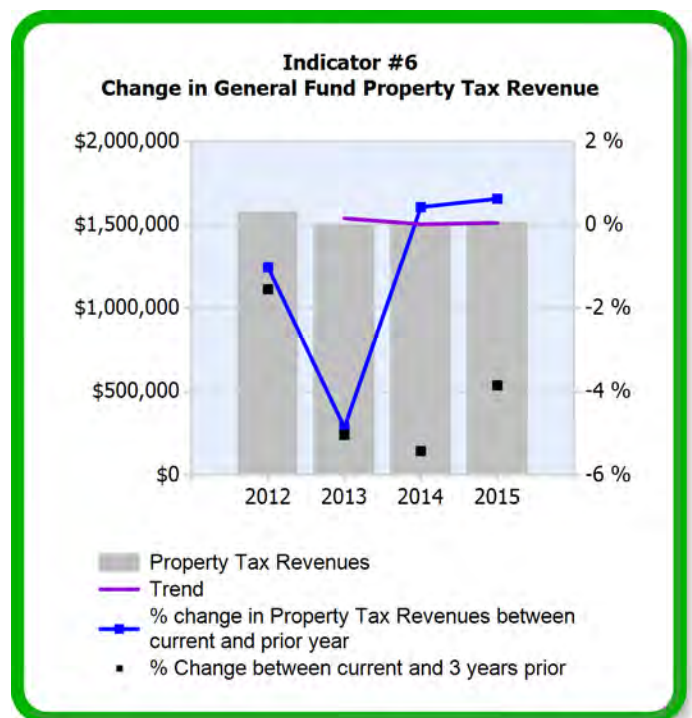
Why is it important?

This indicator reflects declines in property tax revenues and is an indication that an entity may be facing financial hardship due to declines in significant revenue sources. It also will reflect the need for additional sources of revenue to maintain stability.

Critical Outlook – If Property Tax Revenues represent 7-20% of Total General Fund Revenues(#), a trend of declining tax revenue over the last 3 years in excess of 20% **OR** if Property Tax Revenues represent greater than 20% of Total General Fund Revenues(#), a trend of declining tax revenue over the last 3 years in excess of 10%.

Cautionary Outlook – Decline in property tax revenue from the current to the prior year by more than 1%

- Please refer the accompanying data sheet for the calculation of the % of total revenue





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Indicator #7 - Positive Outlook

Decline in General Fund Income Tax Revenue

Description of indicator and what it means:

This indicator reflects the percentage change from year to year for income tax revenues.

Why is it important?

This indicator reflects declines in this revenue type and is an indication that an entity may be facing financial hardship due to declines in significant revenue sources. It also will reflect the need for additional sources of revenue to maintain stability.

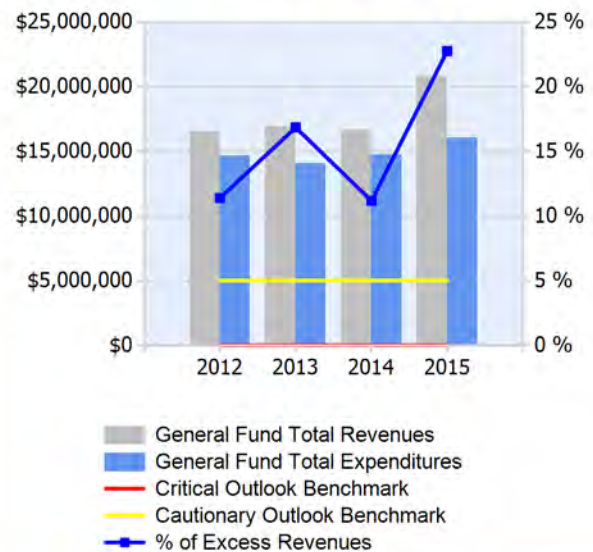
Critical Outlook – If Income Tax Revenues represent 7-20% of Total General Fund Revenues(#), a trend of declining tax revenue over the last 3 years in excess of 20% **OR** if Income Tax Revenues represent greater than 20% of Total General Fund Revenues(#), a trend of declining tax revenue over the last 3 years in excess of 10%

Cautionary Outlook – Decline in income tax revenue from the current to the prior year by more than 1%

- Please refer the accompanying data sheet for the calculation of the % of total revenue

Indicator #8 - Positive Outlook

Indicator #8 **Percentage of General Fund Revenues that Exceed General Fund Expenditures**



Percentage of General Fund Revenues that Exceed General Fund Expenditures

Description of indicator and what it means:

This indicator is calculated as total General Fund revenues less total General Fund expenditures, divided by total General Fund revenues. It will provide an indication of operating deficits and the size of the operating deficit compared to the current year budget. An operating deficit is the difference between revenues and expenditures. If expenditures exceed revenues, an operating deficit exists.

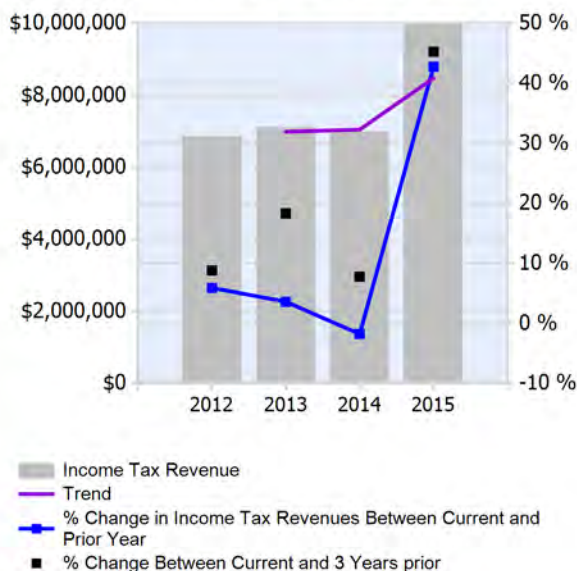
Why is it important?

This indicator is important because it reflects if an operating deficit exists, but also emphasizes the size of the deficit as compared to the current year's budget. This is an indication of the shortage in the current budget. A trend of operating deficits indicates potential financial hardship.

Critical Outlook – Negative percentage

Cautionary Outlook – Low percentage (< 1/20th or 5%)

Indicator #7 **Change in General Fund Income Tax Revenue**





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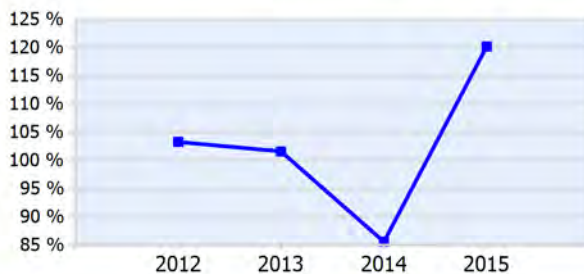
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Indicator #9 - Positive Outlook

Indicator #9
General Revenues of GTA / Net Expenses of GTA



Ratio of General Revenues of GTA / Net Expenses of GTA



General Revenues of GTA / Net Expenses of GTA

Description of indicator and what it means:

The ratio of this indicator reflects coverage of net expenses by general revenues. This indicator determines if, on a government-wide basis, expenses are exceeding revenues. For example, local taxes, unrestricted revenues (e.g. investment earnings) and unrestricted grants should be sufficient to meet expenses not covered by program revenues. Net Expense is total expense less program revenues. Program revenues include charges for services (e.g. fees and fines), operating grants and capital grants.

Why is it important?

This indicator is important to be aware if a shortage in revenues to cover expenses exists. A declining trend would indicate fiscal stress.

Critical Outlook – Ratio less than 100%

Cautionary Outlook – Declining trend of at least 3 years

Indicator #10 - Positive Outlook

General Fund Intergovernmental Revenues as a Percentage of Total General Fund Revenues

Description of indicator and what it means:

This indicator will reflect an over-reliance on intergovernmental revenues which are subject to state and federal budget cuts. A high percentage suggests the entity is heavily reliant on external governmental organizations for grants, entitlements, or shared revenues; and therefore, vulnerable to decreases in these revenue sources.

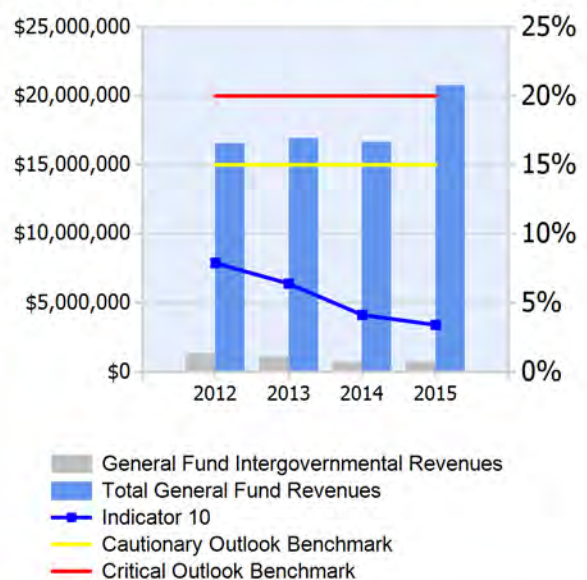
Why is it important?

It is important to be aware of the percentage of total revenues that are not considered "own-source," or local sources of revenue. Understanding the percentage of total revenues derived from intergovernmental sources is important when trying to maintain fiscal stability while dealing with an economic downturn.

Critical Outlook – Ratio greater than 20%

Cautionary Outlook – Ratio between 15% - 20%

Indicator #10
General Fund Intergovernmental Revenues as a Percentage of Total General Fund Revenues





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Indicator #11 - Cautionary Outlook

Condition of Capital Assets

Description of indicator and what it means:

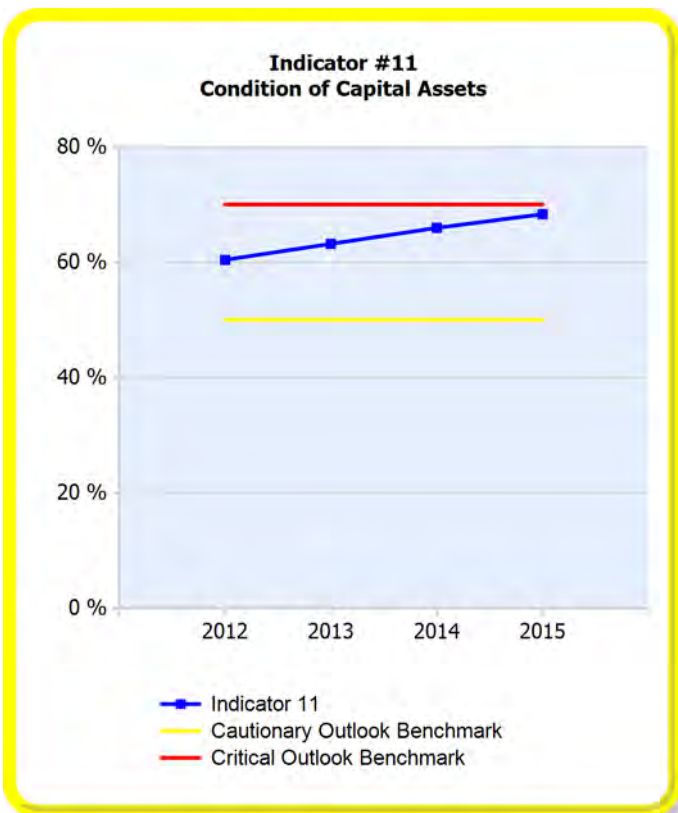
This indicator is accumulated depreciation as a percentage of depreciable capital assets. This indicator will identify apparent situations in which repair or replacement of the local government's capital assets will be necessary. A high percentage indicates capital assets replacement is imminent, and the entity may be delaying replacement of capital assets or significant repairs for cash flow purposes.

Why is it important?

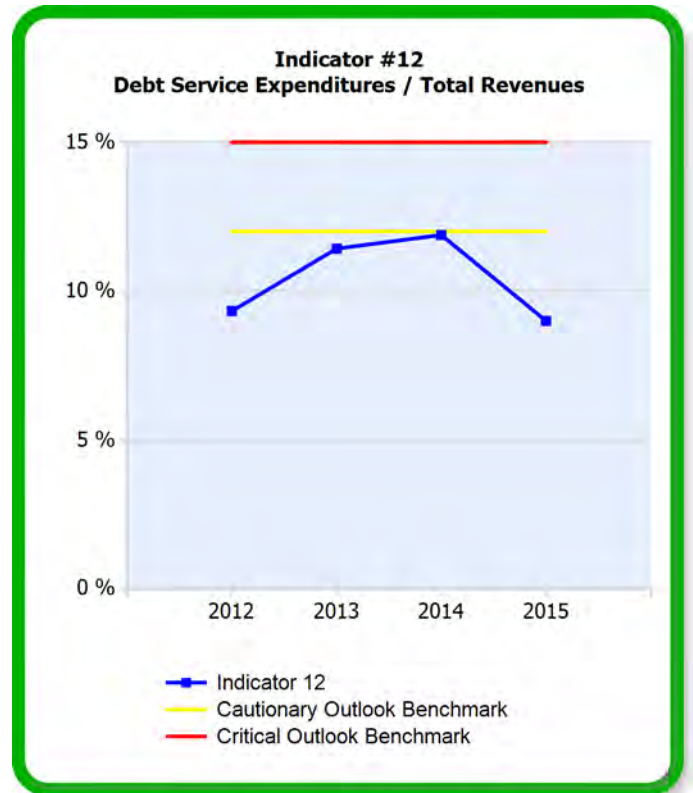
When an entity delays improving or replacing capital assets in order to maintain cash flows for other purposes, improvements and replacements become absolutely necessary and may contribute to financial hardship on an already strained budget.

Critical Outlook – Ratio greater than 70%

Cautionary Outlook – Ratio between 50% - 70%



Indicator #12 - Positive Outlook



Debt Service Expenditures / Total Revenues

Description of indicator and what it means:

This indicator is total debt service expenditures divided by total revenues (for all governmental funds). This indicator identifies the percentage of the budget used/needed for repayment of debt.

Why is it important?

Higher debt service expenditures to total revenues is unfavorable since the entity spends more of its current budget on debt repayment. An increasing trend of debt service expenditures to total revenues may mean the percentage of budget dedicated to debt payments is increasing; and therefore, less revenue will be available for capital asset repair/replacement or meeting current operating demands.

Critical Outlook – Ratio greater than 15%

Cautionary Outlook – Ratio between 12% - 15%



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**Average Daily Expenses or Expenditures Ratio
(Indicators 13, 14 & 15)**

Description of indicator and what it means:

Indicators 13, 14 and 15 identify the number of days the local government's unrestricted net assets/position, unassigned fund balance, and cash and investments will sustain the entity. The indicators are based on the daily average expenses/expenditures.

Why is it important?

These indicators are important because they identify the number of days the entity may operate using their unrestricted net assets/position, unassigned fund balance, and cash and investments. The fewer days the entity can operate, the more financial stress they are under. These indicators provide an early indication of an entity's need to adjust their financial/expenditure planning.

Critical Outlook– Zero days or below

Cautionary Outlook – Less than 30 days

Indicator #13 - Cautionary Outlook

Indicator #13
Unrestricted Net Assets / Position of GTA / Average
Daily Expenses of GTA



Indicator #14 - Positive Outlook

Indicator #14
Unassigned Fund Balance of the General Fund /
Average Daily Expenditures of the General Fund



Indicator #15 - Positive Outlook

Indicator #15
Cash & Investments of the General Fund / Average
Daily Expenditures of the General Fund

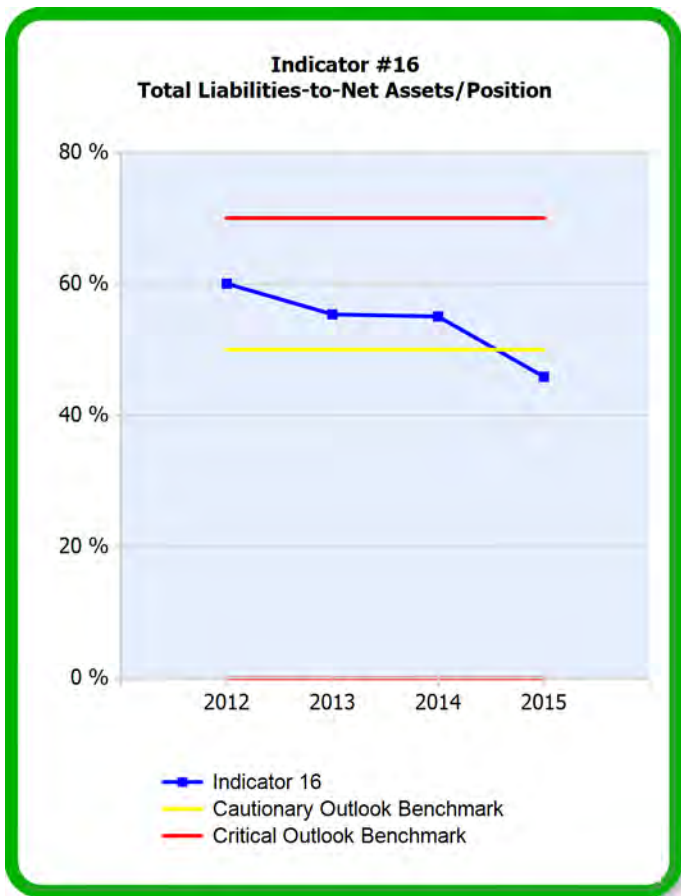




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Indicator #16 - Positive Outlook



Total Liabilities-to-Net Assets/Position

Description of indicator and what it means:

This indicator is the ratio of total liabilities of GTA divided by total net assets/position of GTA and indicates the percentage of every dollar of resources available for providing public services that is owed by the entity.

Why is it important?

This indicator identifies entities that are overextended in terms of the percentage of every dollar which is owed to others.

Critical Outlook – Negative ratio (which indicates negative net assets) OR ratio greater than 70%

Cautionary Outlook – Ratio between 50% - 70%

Indicator #17 - Positive Outlook

Budgetary Non-Compliance and/or Unreconciled/Unauditable Financial Records?

Description of indicator and what it means:

This indicator identifies if an entity's recent audit reports include budgetary non-compliance and/or unreconciled/unauditable financial records. Results are presented for the four (4) most recently audited years; however, the indicator #17 determination is only based on the current and prior two (2) audited years.

Why is it important?

This indicator will reflect if an entity is not complying with Ohio budgetary law and/or proper accounting methods. Maintaining accurate, reconciled accounting records and adherence to Ohio budgetary law is a significant factor in maintaining fiscal stability.

Critical Outlook – Direct and material audit finding(s) described above for the current and prior two audit years

Cautionary Outlook – Direct and material audit finding(s) described above for the current audited year

Indicator #17 Budgetary Non-Compliance and/or Unreconciled/Unauditable Financial Records?

Audited Year End	Applicable
2015	No
2014	Yes
2013	No
2012	No



DAVE YOST
OHIO AUDITOR



**Financial
Health
Indicators**

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QUESTIONS ?

More detailed information regarding the Financial Health Indicators can be found on our website at
<https://ohioauditor.gov/FHI/default.html>

If you have additional questions, please email: FHIndicators@ohioauditor.gov

or contact:

Ohio Auditor of State's Office
88 E. Broad St.
Columbus, Ohio 43215

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