

# PART III

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Other Governmental Revenues

Summary of Other Governmental Expenditures

Capital Projects

Trust & Agency Funds

Proprietary Funds

Debt Service Funds

Code of Accounts, Uniform Expenditure Classification

OTHER GOVERNMENTAL  
REVENUES

City of Kirtland  
 Summary of Receipts  
 Fiscal Years 2013 to 2016

	2013 Actual	2014 Actual	2015 Actual	2015 Budget	2016 Budget	Beg. Bal.	2016 Available
<b>Other Governmental Revenues</b>							
<b>CAPITAL PROJECTS:</b>							
Temple View Sewer Project	22,541	159,979	-	-	-	226,435	226,435
Sperry Road Improvements	-	3,255	536,645	614,249	-	79,159	79,159
Tibbetts Road Const.	54,817	50,000	-	-	-	-	-
FEMA: Fire Grant	142,500	16,720	-	-	-	-	-
S. R. 306 & 6 Intersection	-	-	-	-	-	-	-
S.R. 6 & Sperry Project	-	-	-	-	-	-	-
S.R. 306 Widening	-	-	-	-	-	-	-
Worell Road Resurfacing	-	-	-	-	280,000	-	280,000
Lakeland/306 Traffic Signals	-	-	-	-	-	-	-
Lakeland/306 Turn Lanes	47,811	186,231	-	-	-	91,791	91,791
Storm Sewer Improvements	10,243	240,780	11,403	-	-	55,552	55,552
S.R. 306 Slope Stabilization	-	-	-	-	171,900	-	171,900
Eagle Rd. Resurfacing	-	-	-	-	249,000	-	249,000
Recreation Park Imp.'s	-	-	-	-	302,000	-	302,000
<b>Total Capital Projects</b>	<u>277,912</u>	<u>656,965</u>	<u>548,048</u>	<u>614,249</u>	<u>1,002,900</u>	<u>452,937</u>	<u>1,455,837</u>
<b>TRUST &amp; AGENCY FUNDS</b>							
Street Opening Fees	27,600	22,800	18,000	28,000	20,000	233,500	253,500
Engineers Inspection Fees	51,150	5,800	5,400	50,000	50,000	83,008	133,008
EPA Soil Inspection Fees	1,400	1,200	900	2,000	2,000	22,300	24,300
Performance Bonds	-	-	-	5,000	5,000	200	5,200
Regency Woods Drainage	-	-	-	-	-	-	-
Cemetery Trust Fund	-	-	-	-	-	2,386	2,386
<b>Total Trust &amp; Agency</b>	<u>80,150</u>	<u>29,800</u>	<u>24,300</u>	<u>85,000</u>	<u>77,000</u>	<u>341,394</u>	<u>418,394</u>
<b>PROPRIETARY FUNDS</b>							
WWTP - Hickory	27,375	32,142	31,420	30,000	30,000	36,524	66,524
WWTP - Rockwood	33,995	33,801	33,610	34,000	34,000	10,166	44,166
WWTP - Shenandoah	19,250	17,150	21,069	20,000	20,000	44,482	64,482
WWTP - Templeview	27,370	28,202	29,114	29,000	29,000	5,372	34,372
	<u>107,990</u>	<u>111,295</u>	<u>115,213</u>	<u>113,000</u>	<u>113,000</u>	<u>96,544</u>	<u>209,544</u>
<b>DEBT SERVICE FUND</b>							
General Obligation Fund	2,041,995	1,893,036	2,502,597	2,235,300	2,826,674	-	2,826,674
<b>Total Other Governmental</b>	<u>2,508,047</u>	<u>2,691,096</u>	<u>3,190,158</u>	<u>3,047,549</u>	<u>4,019,574</u>	<u>890,875</u>	<u>4,910,445</u>

SUMMARY OF  
OTHER GOVERNMENTAL  
EXPENDITURES

No.		2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2015 <u>Actual</u>	Dept. <u>Request</u>	Mayor <u>Recomd.</u>
<b>Other Governmental Funds</b>							
<b>CAPITAL PROJECTS FUNDS</b>							
900	Temple View Sewer Project						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	363,713	43,307	44,000	43,102	44,000	44,000
	Transfers/Debt Pymt.	-	-	-	-	-	-
	Total	363,713	43,307	44,000	43,102	44,000	44,000
901	Sperry Road Project						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	-	9,653	599,800	451,088	-	-
	Transfers/Debt Pymt.	-	-	-	-	79,159	79,159
	Total	-	9,653	599,800	451,088	79,159	79,159
902	Tibbetts Road Project						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	28,470	(4,293)	-	-	-	-
	Transfers/Debt Pymt.	-	-	-	-	-	-
	Total	28,470	(4,293)	-	-	-	-
903	FEMA - Fire Grant						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Transfers/Debt Pymt.	142,500	-	16,720	16,720	-	-
	Total	142,500	-	16,720	16,720	-	-
904	S.R. 306 & 6 Intersection						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	-	1,069	-	-	-	-
	Transfers/Debt Pymt.	225,000	-	-	-	-	-
	Total	225,000	1,069	-	-	-	-
905	S.R. 6 & Sperry Project						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Transfers/Debt Pymt.	20,303	-	-	-	-	-
	Total	20,303	-	-	-	-	-

No.		2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2015 <u>Actual</u>	Dept. <u>Request</u>	Mayor <u>Recomd.</u>
<b>Other Governmental Funds (Cont.)</b>							
906	State Route 306 Widening						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Transfers/Debt Pymt.	-	-	130,500	130,468	-	-
	<b>Total</b>	-	-	130,500	130,468	-	-
907	Worell Road Resurfacing						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	305,000	305,000
	Transfers/Debt Pymt.	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	305,000	305,000
908	Lakeland/306 Traffic Signals						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Transfers/Debt Pymt.	-	44,326	-	-	-	-
	<b>Total</b>	-	44,326	-	-	-	-
909	Lakeland/306 Turn Lanes						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	163,497	66,231	87,400	14,596	-	-
	Transfers/Debt Pymt.	-	-	110,000	110,000	91,791	91,791
	<b>Total</b>	163,497	66,231	197,400	124,596	91,791	91,791
910	Storm Water Improvements						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	29,996	176,879	-	2,692	-	-
	Transfers/Debt Pymt.	-	-	-	-	55,552	55,552
	<b>Total</b>	29,996	176,879	-	2,692	55,552	55,552
911	S.R. 306 Slope Stabilization						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	171,900	171,900
	Transfers/Debt Pymt.	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	171,900	171,900
912	Eagle Rd. Resurfacing & Imp's						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	249,000	249,000
	Transfers/Debt Pymt.	-	-	-	-	-	-
	<b>Total</b>	-	-	-	-	249,000	249,000

No.		2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2015 <u>Actual</u>	Dept. <u>Request</u>	Mayor <u>Recomd.</u>
<b>Other Governmental Funds (Cont.)</b>							
913	Recreation Park Improvements						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	302,000	302,000
	Transfers/Debt Pymt.	-	-	-	-	-	-
	Total	-	-	-	-	302,000	302,000
	<b>Total Capital Projects</b>						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	585,676	292,846	731,200	511,478	1,071,900	1,071,900
	Transfers/Debt Pymt.	387,803	44,326	257,220	257,188	226,502	226,502
	Total	973,479	337,172	988,420	768,666	1,298,402	1,298,402
<b>TRUST &amp; AGENCY FUNDS</b>							
950	Street Opening Fees						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	19,250	9,600	20,000	19,200	20,000	20,000
	Capital Outlay	-	-	-	-	-	-
	Transfers/Debt Pymt.	-	-	50,000	-	50,000	50,000
	Total	19,250	9,600	70,000	19,200	70,000	70,000
951	Engineers Inspection Fees						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	38,971	9,490	10,000	6,940	10,000	10,000
	Capital Outlay	-	-	-	-	-	-
	Transfers/Debt Pymt.	-	-	25,000	-	25,000	25,000
	Total	38,971	9,490	35,000	6,940	35,000	35,000
952	EPA Soil Inspection Fee						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Transfers/Debt Pymt.	-	-	20,000	-	20,000	20,000
	Total	-	-	20,000	-	20,000	20,000
953	Performance Bonds						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	5,000	-	5,000	5,000
	Capital Outlay	-	-	-	-	-	-
	Transfers/Debt Pymt.	-	-	-	-	-	-
	Total	-	-	5,000	-	5,000	5,000

No.		2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2015 <u>Actual</u>	Dept. <u>Request</u>	Mayor <u>Recomd.</u>
<b>Other Governmental Funds (Cont.)</b>							
954	Regency Woods Fund						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	3,898	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Transfers/Debt Pymt.	-	-	-	-	-	-
	<b>Total</b>	<b>3,898</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
955	Cemetery Trust Fund						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Transfers/Debt Pymt.	-	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Trust &amp; Agency Funds</b>						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	62,119	19,090	35,000	26,140	35,000	35,000
	Capital Outlay	-	-	-	-	-	-
	Transfers/Debt Pymt.	-	-	95,000	-	95,000	95,000
	<b>Total</b>	<b>62,119</b>	<b>19,090</b>	<b>130,000</b>	<b>26,140</b>	<b>130,000</b>	<b>130,000</b>
<b>PROPRIETARY FUNDS</b>							
970	Waste Water Treatment						
	Personal Service	18,222	18,309	18,900	13,649	19,000	19,000
	Service & Supplies	36,697	46,135	47,000	35,516	51,000	51,000
	Capital Outlay	-	6,129	20,000	-	20,000	20,000
	Transfers/Debt Pymt.	31,426	31,451	31,500	31,467	31,510	31,510
	<b>Total</b>	<b>86,345</b>	<b>102,024</b>	<b>117,400</b>	<b>80,632</b>	<b>121,510</b>	<b>121,510</b>
<b>DEBT SERVICE FUNDS</b>							
980	General Obligation Bond Fund						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Transfers/Debt Pymt.	1,871,995	2,063,036	2,235,300	2,156,549	2,826,674	2,826,674
	<b>Total</b>	<b>1,871,995</b>	<b>2,063,036</b>	<b>2,235,300</b>	<b>2,156,549</b>	<b>2,826,674</b>	<b>2,826,674</b>
<b>TOTAL OTHER GOVT. FUNDS</b>							
	Personal Service	18,222	18,309	18,900	13,649	19,000	19,000
	Service & Supplies	98,816	65,225	82,000	61,656	86,000	86,000
	Capital Outlay	585,676	298,975	751,200	511,478	1,091,900	1,091,900
	Transfers/Debt Pymt.	2,291,224	2,138,813	2,619,020	2,445,204	3,179,686	3,179,686
	<b>Total</b>	<b>2,993,938</b>	<b>2,521,322</b>	<b>3,471,120</b>	<b>3,031,987</b>	<b>4,376,586</b>	<b>4,376,586</b>

# CAPITAL PROJECTS

## PROGRAM DETAIL

**900 CAPITAL PROJECT – TEMPLE VIEW SEWER**

**PROGRAM DESCRIPTION**

This program is for the implementation of a wastewater treatment solution for the subdivision known as Temple View. The plant will service the residents of Charlesderry, Glen Park, and North Star Roads.

**PROGRAM COMMENTARY**

The Ohio EPA and the County Health Department have determined that most of the current septic systems in the Temple View subdivision are failing and polluting the Chagrin River. Due to the small lot sizes and unsuitable soil conditions, these agencies approached the City to assist in resolving the problem. The City has received grants and low-income loans for the subdivision. Lake County Department of Utilities is operating the sewer system which became operational in 2012.

Projected expenditures for 2016 are as follows:

Lake County Department of Utilities - Assessment \$44,000

Department Other Government  
 Division Capital Project  
 Program Temple View Sewer Project  
 Program Number 900

No. Expenditure Classifications	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2015 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
<b>10 PERSONAL SERVICES</b>	-	-	-	-	-	-
<b>SERVICES &amp; SUPPLIES</b>						
20 Materials & Supplies	-	-	-	-	-	-
24 Books & Periodicals	-	-	-	-	-	-
28 Uniforms	-	-	-	-	-	-
32 Memberships	-	-	-	-	-	-
36 Recruitment & Training	-	-	-	-	-	-
40 Travel & Meetings	-	-	-	-	-	-
44 Miscellaneous	-	-	-	-	-	-
48 Contract Services	-	-	-	-	-	-
52 Utilities	-	-	-	-	-	-
56 Rentals	-	-	-	-	-	-
60 Advertising	-	-	-	-	-	-
64 Repairs & Maintenance	-	-	-	-	-	-
68 Equip. Operation & Maint.	-	-	-	-	-	-
72 Fuel & Oil	-	-	-	-	-	-
<b>Total Service &amp; Supplies</b>	-	-	-	-	-	-
<b>CAPITAL OUTLAY</b>						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	363,713	43,307	44,000	43,102	44,000	44,000
<b>Total Capital</b>	<u>363,713</u>	<u>43,307</u>	<u>44,000</u>	<u>43,102</u>	<u>44,000</u>	<u>44,000</u>
<b>TRANSFERS/DEBT PYMT.</b>						
90 Transfers	-	-	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
<b>Total Transfers/Debt Pymt.</b>	-	-	-	-	-	-
<b>Program Total</b>	<u>363,713</u>	<u>43,307</u>	<u>44,000</u>	<u>43,102</u>	<u>44,000</u>	<u>44,000</u>

901    CAPITAL PROJECT – SPERRY ROAD IMPROVEMENTS

PROGRAM DESCRIPTION

This project will install drainage facilities to dry the roadway sub-base. Base repairs will then be made where failures have occurred. A chip seal overlay will be placed to seal the existing surface to prevent water from getting into the sub-base. Finally profiling and wearing courses of asphalt will be placed following by striping and seeding.

PROGRAM COMMENTARY

The project was completed in 2015 and remaining funds will be transferred to the General Obligation Bond Fund to retire debt on this project.

Projected expenditures for 2016 are as follows:

Transfer to General Obligation Bond Fund	\$79,159
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Department Other Government  
 Division Capital Project  
 Program Sperry Road Improvements  
 Program Number 901

No. Expenditure Classifications	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2015 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
<b>SERVICES &amp; SUPPLIES</b>						
20 Materials & Supplies	-	-	-	-	-	-
24 Books & Periodicals	-	-	-	-	-	-
28 Uniforms	-	-	-	-	-	-
32 Memberships	-	-	-	-	-	-
36 Recruitment & Training	-	-	-	-	-	-
40 Travel & Meetings	-	-	-	-	-	-
44 Miscellaneous	-	-	-	-	-	-
48 Contract Services	-	-	-	-	-	-
52 Utilities	-	-	-	-	-	-
56 Rentals	-	-	-	-	-	-
60 Advertising	-	-	-	-	-	-
64 Repairs & Maintenance	-	-	-	-	-	-
68 Equip. Operation & Maint.	-	-	-	-	-	-
72 Fuel & Oil	-	-	-	-	-	-
<b>Total Service &amp; Supplies</b>	-	-	-	-	-	-
<b>CAPITAL OUTLAY</b>						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	9,653	599,800	451,088	-	-
<b>Total Capital</b>	-	9,653	599,800	451,088	-	-
<b>TRANSFERS/DEBT PYMT.</b>						
90 Transfers	-	-	-	-	79,159	79,159
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
<b>Total Transfers/Debt Pymt.</b>	-	-	-	-	79,159	79,159
<b>Program Total</b>	-	9,653	599,800	451,088	79,159	79,159

902    CAPITAL PROJECT – TIBBETTS ROAD PROJECT

PROGRAM DESCRIPTION

This program was for the repair and improvement of Tibbetts Road from US Route 6 to the Geauga County boarder. The project included: base repair, resurfacing, and drainage improvements.

PROGRAM COMMENTARY

The project was finalized in 2014

Department Other Government  
 Division Capital Project  
 Program Tibbetts Road Project  
 Program Number 902

No. Expenditure Classifications	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2015 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
<b>SERVICES &amp; SUPPLIES</b>						
20 Materials & Supplies	-	-	-	-	-	-
24 Books & Periodicals	-	-	-	-	-	-
28 Uniforms	-	-	-	-	-	-
32 Memberships	-	-	-	-	-	-
36 Recruitment & Training	-	-	-	-	-	-
40 Travel & Meetings	-	-	-	-	-	-
44 Miscellaneous	-	-	-	-	-	-
48 Contract Services	-	-	-	-	-	-
52 Utilities	-	-	-	-	-	-
56 Rentals	-	-	-	-	-	-
60 Advertising	-	-	-	-	-	-
64 Repairs & Maintenance	-	-	-	-	-	-
68 Equip. Operation & Maint.	-	-	-	-	-	-
72 Fuel & Oil	-	-	-	-	-	-
Total Service & Supplies	-	-	-	-	-	-
<b>CAPITAL OUTLAY</b>						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	28,470	(4,293)	-	-	-	-
Total Capital	28,470	(4,293)	-	-	-	-
<b>TRANSFERS/DEBT PYMT.</b>						
90 Transfers	-	-	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
Total Transfers/Debt Pymt.	-	-	-	-	-	-
Program Total	28,470	(4,293)	-	-	-	-

903    CAPITAL PROJECT – FEMA; Fire Grant

PROGRAM DESCRIPTION

This program is for the grants received by the City from FEMA designated for the fire department.

PROGRAM COMMENTARY

The City has requested grants for 2016; however, none have been approved yet.

Department Other Government  
 Division Capital Project  
 Program FEMA - Fire Grant  
 Program Number 903

No. Expenditure Classifications	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2015 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
<b>SERVICES &amp; SUPPLIES</b>						
20 Materials & Supplies	-	-	-	-	-	-
24 Books & Periodicals	-	-	-	-	-	-
28 Uniforms	-	-	-	-	-	-
32 Memberships	-	-	-	-	-	-
36 Recruitment & Training	-	-	-	-	-	-
40 Travel & Meetings	-	-	-	-	-	-
44 Miscellaneous	-	-	-	-	-	-
48 Contract Services	-	-	-	-	-	-
52 Utilities	-	-	-	-	-	-
56 Rentals	-	-	-	-	-	-
60 Advertising	-	-	-	-	-	-
64 Repairs & Maintenance	-	-	-	-	-	-
68 Equip. Operation & Maint.	-	-	-	-	-	-
72 Fuel & Oil	-	-	-	-	-	-
<b>Total Service &amp; Supplies</b>	-	-	-	-	-	-
<b>CAPITAL OUTLAY</b>						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	-	-	-	-
<b>Total Capital</b>	-	-	-	-	-	-
<b>TRANSFERS/DEBT PYMT.</b>						
90 Transfers	142,500	-	16,720	16,720	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
<b>Total Transfers/Debt Pymt.</b>	<u>142,500</u>	-	<u>16,720</u>	<u>16,720</u>	-	-
<b>Program Total</b>	<u>142,500</u>	-	<u>16,720</u>	<u>16,720</u>	-	-

**904 CAPITAL PROJECT – S.R. 306 & S.R. 6 INTERSECTION**

**PROGRAM DESCRIPTION**

This program was for the improvement of the intersection, traffic signal, and storm water drainage at the intersection of State Route 306 and State Route 6. The majority of the project was completed in 2009. Final reimbursements will be received in 2011 and the project will remain open thru 2014, upon which the remaining funds will be used to pay-down the outstanding debt on the project.

**PROGRAM COMMENTARY**

The project was finalized in 2014.

Department Other Government  
 Division Capital Project  
 Program State Route 306 & 6 Intersection  
 Program Number 904

No. Expenditure Classifications	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2015 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
<b>10 PERSONAL SERVICES</b>	-	-	-	-	-	-
<b>SERVICES &amp; SUPPLIES</b>						
20 Materials & Supplies	-	-	-	-	-	-
24 Books & Periodicals	-	-	-	-	-	-
28 Uniforms	-	-	-	-	-	-
32 Memberships	-	-	-	-	-	-
36 Recruitment & Training	-	-	-	-	-	-
40 Travel & Meetings	-	-	-	-	-	-
44 Miscellaneous	-	-	-	-	-	-
48 Contract Services	-	-	-	-	-	-
52 Utilities	-	-	-	-	-	-
56 Rentals	-	-	-	-	-	-
60 Advertising	-	-	-	-	-	-
64 Repairs & Maintenance	-	-	-	-	-	-
68 Equip. Operation & Maint.	-	-	-	-	-	-
72 Fuel & Oil	-	-	-	-	-	-
<b>Total Service &amp; Supplies</b>	-	-	-	-	-	-
<b>CAPITAL OUTLAY</b>						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	1,069	-	-	-	-
<b>Total Capital</b>	-	1,069	-	-	-	-
<b>TRANSFERS/DEBT PYMT.</b>						
90 Transfers	225,000	-	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
<b>Total Transfers/Debt Pymt.</b>	225,000	-	-	-	-	-
<b>Program Total</b>	225,000	1,069	-	-	-	-

905    CAPITAL PROJECT – STATE ROUTE 6 & SPERRY ROAD IMPROVEMENT

PROGRAM DESCRIPTION

This program is for the redesign of the Sperry Road and State Route 6 Intersection to improve the visibility of oncoming traffic at the intersection. The project engineering began in 2009 and the project was completed by the end of 2011. The remaining funds were used to pay-down the outstanding debt for the project.

PROGRAM COMMENTARY

This project was completed in 2013.

Department Other Government  
 Division Capital Project  
 Program S.R. 6 & Sperry Improvement  
 Program Number 905

No. Expenditure Classifications	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2015 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
<b>SERVICES &amp; SUPPLIES</b>						
20 Materials & Supplies	-	-	-	-	-	-
24 Books & Periodicals	-	-	-	-	-	-
28 Uniforms	-	-	-	-	-	-
32 Memberships	-	-	-	-	-	-
36 Recruitment & Training	-	-	-	-	-	-
40 Travel & Meetings	-	-	-	-	-	-
44 Miscellaneous	-	-	-	-	-	-
48 Contract Services	-	-	-	-	-	-
52 Utilities	-	-	-	-	-	-
56 Rentals	-	-	-	-	-	-
60 Advertising	-	-	-	-	-	-
64 Repairs & Maintenance	-	-	-	-	-	-
68 Equip. Operation & Maint.	-	-	-	-	-	-
72 Fuel & Oil	-	-	-	-	-	-
<b>Total Service &amp; Supplies</b>	-	-	-	-	-	-
<b>CAPITAL OUTLAY</b>						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	-	-	-	-
<b>Total Capital</b>	-	-	-	-	-	-
<b>TRANSFERS/DEBT PYMT.</b>						
90 Transfers	20,303	-	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
<b>Total Transfers/Debt Pymt.</b>	<u>20,303</u>	-	-	-	-	-
<b>Program Total</b>	<u>20,303</u>	-	-	-	-	-

906    CAPITAL PROJECT - STATE ROUTE 306 WIDENING

PROGRAM DESCRIPTION

This program was for the addition of a third lane and traffic signal at the intersection of State Route 306 and Kirtland Schools main entrance. The improvement project runs the length of the Kirtland Schools Campus. The project is complete except for final sidewalks, drainage and traffic improvements.

PROGRAM COMMENTARY

Since the project is complete, the remaining funds were transferred General Obligation Bond Fund.

Department  
 Division  
 Program  
 Program Number

Other Government  
Capital Project  
State Route 306 Widening  
906

No. Expenditure Classifications	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2015 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
<b>SERVICES &amp; SUPPLIES</b>						
20 Materials & Supplies	-	-	-	-	-	-
24 Books & Periodicals	-	-	-	-	-	-
28 Uniforms	-	-	-	-	-	-
32 Memberships	-	-	-	-	-	-
36 Recruitment & Training	-	-	-	-	-	-
40 Travel & Meetings	-	-	-	-	-	-
44 Miscellaneous	-	-	-	-	-	-
48 Contract Services	-	-	-	-	-	-
52 Utilities	-	-	-	-	-	-
56 Rentals	-	-	-	-	-	-
60 Advertising	-	-	-	-	-	-
64 Repairs & Maintenance	-	-	-	-	-	-
68 Equip. Operation & Maint.	-	-	-	-	-	-
72 Fuel & Oil	-	-	-	-	-	-
<b>Total Service &amp; Supplies</b>	-	-	-	-	-	-
<b>CAPITAL OUTLAY</b>						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	-	-	-	-
<b>Total Capital</b>	-	-	-	-	-	-
<b>TRANSFERS/DEBT PYMT.</b>						
90 Transfers	-	-	130,500	130,468	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
<b>Total Transfers/Debt Pymt.</b>	-	-	130,500	130,468	-	-
<b>Program Total</b>	-	-	130,500	130,468	-	-

907 CAPITAL PROJECT – WORELL ROAD RESURFACING

PROGRAM DESCRIPTION

This program is for the resurfacing of Worell Road in conjunction with The Ohio Public Works Commission (OPWC) and the City of Willoughby Hills. The project was designed and engineered in 2015 with the estimated cost of the project is \$350,000. It will be partially funded by OPWC 50% (\$175,000) and Willoughby Hills 25% (\$87,500). The paving will be completed in 2016.

PROGRAM COMMENTARY

The project will be completed in 2016 and is comprised of the following:

Projected expenditures are as follows:

Construction Costs	\$326,000
Administration/Contingency	<u>24,000</u>
TOTAL COSTS	\$350,000

Funding Sources:

Ohio Public Works Commission (OPWC)	\$175,000
City of Willoughby Hills	87,500
City of Kirtland (in kind work)	45,000
Issuance of Short Term Notes (BAN's)	<u>42,500</u>
TOTAL FUNDING	\$350,000

Department Other Government  
 Division Capital Project  
 Program Worell Road Resurfacing  
 Program Number 907

No. Expenditure Classifications	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2015 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
<b>SERVICES &amp; SUPPLIES</b>						
20 Materials & Supplies	-	-	-	-	-	-
24 Books & Periodicals	-	-	-	-	-	-
28 Uniforms	-	-	-	-	-	-
32 Memberships	-	-	-	-	-	-
36 Recruitment & Training	-	-	-	-	-	-
40 Travel & Meetings	-	-	-	-	-	-
44 Miscellaneous	-	-	-	-	-	-
48 Contract Services	-	-	-	-	-	-
52 Utilities	-	-	-	-	-	-
56 Rentals	-	-	-	-	-	-
60 Advertising	-	-	-	-	-	-
64 Repairs & Maintenance	-	-	-	-	-	-
68 Equip. Operation & Maint.	-	-	-	-	-	-
72 Fuel & Oil	-	-	-	-	-	-
<b>Total Service &amp; Supplies</b>	-	-	-	-	-	-
<b>CAPITAL OUTLAY</b>						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	-	-	305,000	305,000
<b>Total Capital</b>	-	-	-	-	305,000	305,000
<b>TRANSFERS/DEBT PYMT.</b>						
90 Transfers	-	-	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
<b>Total Transfers/Debt Pymt.</b>	-	-	-	-	-	-
<b>Program Total</b>	-	-	-	-	305,000	305,000

**908 CAPITAL PROJECT – LAKELAND/306 TRAFFIC SIGNALS**

**PROGRAM DESCRIPTION**

This program is for the construction of two traffic signals on State Route 306 at Lakeland Community College. The project is in conjunction with the Cities of Mentor and Willoughby and is being administered and funded by The Ohio Department of Transportation (ODOT). The project was started in 2009 and was substantially completed in 2010. The project is will be finalized upon the completion of turn lanes (See Project 909). The remaining funds will be used to pay-down outstanding debt from the project

**PROGRAM COMMENTARY**

This project was completed in 2014.

Department  
 Division  
 Program  
 Program Number

Other Government  
Capital Project  
Lakeland/306 Traffic Signals  
908

No. Expenditure Classifications	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2015 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
<b>SERVICES &amp; SUPPLIES</b>						
20 Materials & Supplies	-	-	-	-	-	-
24 Books & Periodicals	-	-	-	-	-	-
28 Uniforms	-	-	-	-	-	-
32 Memberships	-	-	-	-	-	-
36 Recruitment & Training	-	-	-	-	-	-
40 Travel & Meetings	-	-	-	-	-	-
44 Miscellaneous	-	-	-	-	-	-
48 Contract Services	-	-	-	-	-	-
52 Utilities	-	-	-	-	-	-
56 Rentals	-	-	-	-	-	-
60 Advertising	-	-	-	-	-	-
64 Repairs & Maintenance	-	-	-	-	-	-
68 Equip. Operation & Maint.	-	-	-	-	-	-
72 Fuel & Oil	-	-	-	-	-	-
<b>Total Service &amp; Supplies</b>	-	-	-	-	-	-
<b>CAPITAL OUTLAY</b>						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	-	-	-	-
<b>Total Capital</b>	-	-	-	-	-	-
<b>TRANSFERS/DEBT PYMT.</b>						
90 Transfers	-	44,326	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
<b>Total Transfers/Debt Pymt.</b>	-	44,326	-	-	-	-
<b>Program Total</b>	-	44,326	-	-	-	-

909    CAPITAL PROJECT – LAKELAND/306 TURN LANES

PROGRAM DESCRIPTION

This program is for the reconstruction and improvements to the turning lanes on Route 306 at Lakeland Community College. The project is in conjunction with the City of Willoughby and is being administered and funded by The Ohio Public Works Commission (OPWC) from State Issue 2 funding. This project began construction in 2012 and should be completed in 2015 when the final paving is performed and paid by the City of Willoughby.

PROGRAM COMMENTARY

The project was completed in 2015 and remaining funds will be transferred to the General Obligation Bond Fund to retire debt on this project.

Projected expenditures for 2016 are as follows:

Transfer to General Obligation Bond Fund	\$91,791
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Department Other Government  
 Division Capital Project  
 Program Lakeland/306 Turn Lanes  
 Program Number 909

No. Expenditure Classifications	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2015 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
<b>10 PERSONAL SERVICES</b>	-	-	-	-	-	-
<b>SERVICES &amp; SUPPLIES</b>						
20 Materials & Supplies	-	-	-	-	-	-
24 Books & Periodicals	-	-	-	-	-	-
28 Uniforms	-	-	-	-	-	-
32 Memberships	-	-	-	-	-	-
36 Recruitment & Training	-	-	-	-	-	-
40 Travel & Meetings	-	-	-	-	-	-
44 Miscellaneous	-	-	-	-	-	-
48 Contract Services	-	-	-	-	-	-
52 Utilities	-	-	-	-	-	-
56 Rentals	-	-	-	-	-	-
60 Advertising	-	-	-	-	-	-
64 Repairs & Maintenance	-	-	-	-	-	-
68 Equip. Operation & Maint.	-	-	-	-	-	-
72 Fuel & Oil	-	-	-	-	-	-
<b>Total Service &amp; Supplies</b>	-	-	-	-	-	-
<b>CAPITAL OUTLAY</b>						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	163,497	66,231	87,400	14,596	-	-
<b>Total Capital</b>	<u>163,497</u>	<u>66,231</u>	<u>87,400</u>	<u>14,596</u>	-	-
<b>TRANSFERS/DEBT PYMT.</b>						
90 Transfers	-	-	110,000	110,000	91,791	91,791
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
<b>Total Transfers/Debt Pymt.</b>	-	-	<u>110,000</u>	<u>110,000</u>	<u>91,791</u>	<u>91,791</u>
<b>Program Total</b>	<u>163,497</u>	<u>66,231</u>	<u>197,400</u>	<u>124,596</u>	<u>91,791</u>	<u>91,791</u>

910 CAPITAL PROJECT – STORM WATER IMPROVEMENTS

PROGRAM DESCRIPTION

This program is designed to assist in improving the storm water flow in the City. As the City continues to develop, there is an increasing need for comprehensive improvements in storm water management. In conjunction with Lake County Storm Water Management Department, the city anticipates coordinating projects to address these issues.

PROGRAM COMMENTARY

Current projects were completed in 2015 and remaining funds will be transferred to the General Fund to reimburse on-kind and out-of-pocket costs.

Projected expenditures for 2016 are as follows:

Transfer to General Fund	\$55,552
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Department Other Government  
 Division Capital Project  
 Program Storm Water Improvements  
 Program Number 910

No. Expenditure Classifications	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2015 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
<b>SERVICES &amp; SUPPLIES</b>						
20 Materials & Supplies	-	-	-	-	-	-
24 Books & Periodicals	-	-	-	-	-	-
28 Uniforms	-	-	-	-	-	-
32 Memberships	-	-	-	-	-	-
36 Recruitment & Training	-	-	-	-	-	-
40 Travel & Meetings	-	-	-	-	-	-
44 Miscellaneous	-	-	-	-	-	-
48 Contract Services	-	-	-	-	-	-
52 Utilities	-	-	-	-	-	-
56 Rentals	-	-	-	-	-	-
60 Advertising	-	-	-	-	-	-
64 Repairs & Maintenance	-	-	-	-	-	-
68 Equip. Operation & Maint.	-	-	-	-	-	-
72 Fuel & Oil	-	-	-	-	-	-
<b>Total Service &amp; Supplies</b>	-	-	-	-	-	-
<b>CAPITAL OUTLAY</b>						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	29,996	176,879	-	2,692	-	-
<b>Total Capital</b>	29,996	176,879	-	2,692	-	-
<b>TRANSFERS/DEBT PYMT.</b>						
90 Transfers	-	-	-	-	55,552	55,552
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
<b>Total Transfers/Debt Pymt.</b>	-	-	-	-	55,552	55,552
<b>Program Total</b>	29,996	176,879	-	2,692	55,552	55,552

911    CAPITAL PROJECT – S.R. 306 SLOPE STABILIZATION

PROGRAM DESCRIPTION

This program is for the slope stabilization of the south hill of State Route 306 in Historic Downtown Kirtland area. The project will comprised of soil nailing and other stabilization on the west side of the road utilizing techniques recommend by the Ohio Department of Transportation. The project will be funded by the Ohio Public Works Commission (OPWC) and the City of Kirtland. The project was designed and engineered in 2015 and the estimated cost of the project is \$199,800. The project will be completed in 2016.

PROGRAM COMMENTARY

The project will be completed in 2016 and is comprised of the following:

Projected expenditures are as follows:

Construction Costs	\$173,900
Administration/Contingency	<u>25,900</u>
TOTAL COSTS	\$199,800

Funding Sources:

Ohio Public Works Commission (OPWC)	\$ 99,900
City of Kirtland (in kind work)	27,900
Issuance of Short Term Notes (BAN's)	<u>72,000</u>
TOTAL FUNDING	\$199,800

Department Other Government  
 Division Capital Project  
 Program S.R. 306 Slope Stabilization  
 Program Number 911

No. Expenditure Classifications	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2015 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
<b>SERVICES &amp; SUPPLIES</b>						
20 Materials & Supplies	-	-	-	-	-	-
24 Books & Periodicals	-	-	-	-	-	-
28 Uniforms	-	-	-	-	-	-
32 Memberships	-	-	-	-	-	-
36 Recruitment & Training	-	-	-	-	-	-
40 Travel & Meetings	-	-	-	-	-	-
44 Miscellaneous	-	-	-	-	-	-
48 Contract Services	-	-	-	-	-	-
52 Utilities	-	-	-	-	-	-
56 Rentals	-	-	-	-	-	-
60 Advertising	-	-	-	-	-	-
64 Repairs & Maintenance	-	-	-	-	-	-
68 Equip. Operation & Maint.	-	-	-	-	-	-
72 Fuel & Oil	-	-	-	-	-	-
<b>Total Service &amp; Supplies</b>	-	-	-	-	-	-
<b>CAPITAL OUTLAY</b>						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	-	-	171,900	171,900
<b>Total Capital</b>	-	-	-	-	171,900	171,900
<b>TRANSFERS/DEBT PYMT.</b>						
90 Transfers	-	-	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
<b>Total Transfers/Debt Pymt.</b>	-	-	-	-	-	-
<b>Program Total</b>	-	-	-	-	171,900	171,900

912    CAPITAL PROJECT – EAGLE RD. RESURFACING & IMPROVEMENTS

PROGRAM DESCRIPTION

This program is for the paving, drainage, and striping of Eagle Road west of State Route 306. The project will be funded by the Ohio Public Works Commission (OPWC), Lake County Storm Water Mgmt, and the City of Kirtland. The project was designed and engineered in 2015 with an estimated cost of the project is \$258,000. The project will be completed in 2016.

PROGRAM COMMENTARY

The project will be completed in 2016 and is comprised of the following:

Projected expenditures are as follows:

Construction Costs	\$231,000
Administration/Contingency	<u>27,000</u>
TOTAL COSTS	\$258,000

Funding Sources:

Ohio Public Works Commission (OPWC)	\$129,000
Lake County Storm Water Management	120,000
City of Kirtland (in kind work)	77,000
Less: Reimbursements (in kind work)	<u>(68,000)</u>
TOTAL FUNDING	\$258,000

Department Other Government  
 Division Capital Project  
 Program Eagle Rd. Resurfacing & Improvements  
 Program Number 912

No. Expenditure Classifications	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2015 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
<b>SERVICES &amp; SUPPLIES</b>						
20 Materials & Supplies	-	-	-	-	-	-
24 Books & Periodicals	-	-	-	-	-	-
28 Uniforms	-	-	-	-	-	-
32 Memberships	-	-	-	-	-	-
36 Recruitment & Training	-	-	-	-	-	-
40 Travel & Meetings	-	-	-	-	-	-
44 Miscellaneous	-	-	-	-	-	-
48 Contract Services	-	-	-	-	-	-
52 Utilities	-	-	-	-	-	-
56 Rentals	-	-	-	-	-	-
60 Advertising	-	-	-	-	-	-
64 Repairs & Maintenance	-	-	-	-	-	-
68 Equip. Operation & Maint.	-	-	-	-	-	-
72 Fuel & Oil	-	-	-	-	-	-
<b>Total Service &amp; Supplies</b>	-	-	-	-	-	-
<b>CAPITAL OUTLAY</b>						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	-	-	249,000	249,000
<b>Total Capital</b>	-	-	-	-	249,000	249,000
<b>TRANSFERS/DEBT PYMT.</b>						
90 Transfers	-	-	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
<b>Total Transfers/Debt Pymt.</b>	-	-	-	-	-	-
<b>Program Total</b>	-	-	-	-	249,000	249,000

**913 CAPITAL PROJECT – RECREATION PARK IMPROVEMENTS**

**PROGRAM DESCRIPTION**

This program is create a dedicated walkway to the recreation park located behind Kirtland Schools. The project will be comprised of paving, landfill, slope stabilization, and repairing failing pipe. The project will be funded by Lake County Storm Water Management, donated items, and the City of Kirtland. The project was designed and engineered in 2015 with an estimated cost of \$477,000. The project will be completed in 2016.

**PROGRAM COMMENTARY**

The project will be completed in 2016 and is comprised of the following:

Projected expenditures are as follows:

Construction Costs	\$475,000
Administration/Contingency	<u>2,000</u>
TOTAL COSTS	\$477,000

Funding Sources:

Lake County Storm Water Management	\$300,000
Donated Land, Equipment, and Material	120,000
City of Kirtland (in kind work)	55,000
General Fund	<u>2,000</u>
TOTAL FUNDING	\$477,000

Department Other Government  
 Division Capital Project  
 Program Recreation Park Improvements  
 Program Number 913

No. Expenditure Classifications	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2015 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
<b>10 PERSONAL SERVICES</b>	-	-	-	-	-	-
<b>SERVICES &amp; SUPPLIES</b>						
20 Materials & Supplies	-	-	-	-	-	-
24 Books & Periodicals	-	-	-	-	-	-
28 Uniforms	-	-	-	-	-	-
32 Memberships	-	-	-	-	-	-
36 Recruitment & Training	-	-	-	-	-	-
40 Travel & Meetings	-	-	-	-	-	-
44 Miscellaneous	-	-	-	-	-	-
48 Contract Services	-	-	-	-	-	-
52 Utilities	-	-	-	-	-	-
56 Rentals	-	-	-	-	-	-
60 Advertising	-	-	-	-	-	-
64 Repairs & Maintenance	-	-	-	-	-	-
68 Equip. Operation & Maint.	-	-	-	-	-	-
72 Fuel & Oil	-	-	-	-	-	-
<b>Total Service &amp; Supplies</b>	-	-	-	-	-	-
<b>CAPITAL OUTLAY</b>						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	-	-	302,000	302,000
<b>Total Capital</b>	-	-	-	-	302,000	302,000
<b>TRANSFERS/DEBT PYMT.</b>						
90 Transfers	-	-	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
<b>Total Transfers/Debt Pymt.</b>	-	-	-	-	-	-
<b>Program Total</b>	-	-	-	-	302,000	302,000

TRUST AND AGENCY FUNDS

# PROGRAM DETAIL

**950** **STREET OPENING FEES**

**PROGRAM DESCRIPTION**

This program is a performance bond required by the City of Kirtland to insure that builders and contractors do not damage roadways or berms during construction and remodeling projects.

**PROGRAM COMMENTARY**

The current bond is \$1,200 per project and is not refunded until reviewed and approved by the City Engineer. Upon final inspection the bond is returned.

Department  
 Division  
 Program  
 Program Number

Other Government  
Trust & Agency Funds  
Street Opening Fees  
950

No. Expenditure Classifications	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2015 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
<b>10 PERSONAL SERVICES</b>	-	-	-	-	-	-
<b>SERVICES &amp; SUPPLIES</b>						
20 Materials & Supplies	-	-	-	-	-	-
24 Books & Periodicals	-	-	-	-	-	-
28 Uniforms	-	-	-	-	-	-
32 Memberships	-	-	-	-	-	-
36 Recruitment & Training	-	-	-	-	-	-
40 Travel & Meetings	-	-	-	-	-	-
44 Miscellaneous	19,250	9,600	20,000	19,200	20,000	20,000
48 Contract Services	-	-	-	-	-	-
52 Utilities	-	-	-	-	-	-
56 Rentals	-	-	-	-	-	-
60 Advertising	-	-	-	-	-	-
64 Repairs & Maintenance	-	-	-	-	-	-
68 Equip. Operation & Maint.	-	-	-	-	-	-
72 Fuel & Oil	-	-	-	-	-	-
<b>Total Service &amp; Supplies</b>	<u>19,250</u>	<u>9,600</u>	<u>20,000</u>	<u>19,200</u>	<u>20,000</u>	<u>20,000</u>
<b>CAPITAL OUTLAY</b>						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	-	-	-	-
<b>Total Capital</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TRANSFERS/DEBT PYMT.</b>						
90 Transfers	-	-	50,000	-	50,000	50,000
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
<b>Total Transfers/Debt Pymt.</b>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>
<b>Program Total</b>	<u>19,250</u>	<u>9,600</u>	<u>70,000</u>	<u>19,200</u>	<u>70,000</u>	<u>70,000</u>

951    ENGINEERS INSPECTION FEES

PROGRAM DESCRIPTION

This program provides for a review of site and construction plans by the City Engineer.

PROGRAM COMMENTARY

The deposit on the review and inspection of plans is \$500. The unused portion of the deposit is returned after final inspections.

Department Other Government  
 Division Trust & Agency Funds  
 Program Enginners Inspections Fees  
 Program Number 951

No. Expenditure Classifications	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2015 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
<b>10 PERSONAL SERVICES</b>	-	-	-	-	-	-
<b>SERVICES &amp; SUPPLIES</b>						
20 Materials & Supplies	-	-	-	-	-	-
24 Books & Periodicals	-	-	-	-	-	-
28 Uniforms	-	-	-	-	-	-
32 Memberships	-	-	-	-	-	-
36 Recruitment & Training	-	-	-	-	-	-
40 Travel & Meetings	-	-	-	-	-	-
44 Miscellaneous	38,971	9,490	10,000	6,940	10,000	10,000
48 Contract Services	-	-	-	-	-	-
52 Utilities	-	-	-	-	-	-
56 Rentals	-	-	-	-	-	-
60 Advertising	-	-	-	-	-	-
64 Repairs & Maintenance	-	-	-	-	-	-
68 Equip. Operation & Maint.	-	-	-	-	-	-
72 Fuel & Oil	-	-	-	-	-	-
<b>Total Service &amp; Supplies</b>	<b>38,971</b>	<b>9,490</b>	<b>10,000</b>	<b>6,940</b>	<b>10,000</b>	<b>10,000</b>
<b>CAPITAL OUTLAY</b>						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	-	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS/DEBT PYMT.</b>						
90 Transfers	-	-	25,000	-	25,000	25,000
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
<b>Total Transfers/Debt Pymt.</b>	<b>-</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>
<b>Program Total</b>	<b>38,971</b>	<b>9,490</b>	<b>35,000</b>	<b>6,940</b>	<b>35,000</b>	<b>35,000</b>

952    EPA SOIL INSPECTION FEE

PROGRAM DESCRIPTION

This fee is collected on behalf of the Lake County Soil and Water District to perform EPA inspections prior to construction of new homes within the City of Kirtland.

PROGRAM COMMENTARY

The deposit on the review and inspection of plans is \$100. The City, for future compliance concerns, retains the unused portion of the deposit and transfers the funds to reimburse the general fund when costs are incurred.

Department Other Government  
 Division Trust & Agency Funds  
 Program EPA Soil Inspection Fee  
 Program Number 952

No. Expenditure Classifications	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2015 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
<b>10 PERSONAL SERVICES</b>	-	-	-	-	-	-
<b>SERVICES &amp; SUPPLIES</b>						
20 Materials & Supplies	-	-	-	-	-	-
24 Books & Periodicals	-	-	-	-	-	-
28 Uniforms	-	-	-	-	-	-
32 Memberships	-	-	-	-	-	-
36 Recruitment & Training	-	-	-	-	-	-
40 Travel & Meetings	-	-	-	-	-	-
44 Miscellaneous	-	-	-	-	-	-
48 Contract Services	-	-	-	-	-	-
52 Utilities	-	-	-	-	-	-
56 Rentals	-	-	-	-	-	-
60 Advertising	-	-	-	-	-	-
64 Repairs & Maintenance	-	-	-	-	-	-
68 Equip. Operation & Maint.	-	-	-	-	-	-
72 Fuel & Oil	-	-	-	-	-	-
<b>Total Service &amp; Supplies</b>	-	-	-	-	-	-
<b>CAPITAL OUTLAY</b>						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	-	-	-	-
<b>Total Capital</b>	-	-	-	-	-	-
<b>TRANSFERS/DEBT PYMT.</b>						
90 Transfers	-	-	20,000	-	20,000	20,000
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
<b>Total Transfers/Debt Pymt.</b>	-	-	20,000	-	20,000	20,000
<b>Program Total</b>	-	-	20,000	-	20,000	20,000

953    PERFORMANCE BONDS

PROGRAM DESCRIPTION

This program relates to the collection and maintenance of performance bonds within the City of Kirtland.

PROGRAM COMMENTARY

Currently the only performance bond is a security bond on a subdivision under construction.

Department  
 Division  
 Program  
 Program Number

Other Government  
Trust & Agency Funds  
Performance Bonds  
953

No. Expenditure Classifications	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2015 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
<b>10 PERSONAL SERVICES</b>	-	-	-	-	-	-
<b>SERVICES &amp; SUPPLIES</b>						
20 Materials & Supplies	-	-	-	-	-	-
24 Books & Periodicals	-	-	-	-	-	-
28 Uniforms	-	-	-	-	-	-
32 Memberships	-	-	-	-	-	-
36 Recruitment & Training	-	-	-	-	-	-
40 Travel & Meetings	-	-	-	-	-	-
44 Miscellaneous	-	-	5,000	-	5,000	5,000
48 Contract Services	-	-	-	-	-	-
52 Utilities	-	-	-	-	-	-
56 Rentals	-	-	-	-	-	-
60 Advertising	-	-	-	-	-	-
64 Repairs & Maintenance	-	-	-	-	-	-
68 Equip. Operation & Maint.	-	-	-	-	-	-
72 Fuel & Oil	-	-	-	-	-	-
<b>Total Service &amp; Supplies</b>	-	-	5,000	-	5,000	5,000
<b>CAPITAL OUTLAY</b>						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	-	-	-	-
<b>Total Capital</b>	-	-	-	-	-	-
<b>TRANSFERS/DEBT PYMT.</b>						
90 Transfers	-	-	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
<b>Total Transfers/Debt Pymt.</b>	-	-	-	-	-	-
<b>Program Total</b>	-	-	5,000	-	5,000	5,000

954 REGENCY WOODS FUND

PROGRAM DESCRIPTION

This fund was established to provide resources to maintain an easement relating to drainage for the Regency Woods Subdivision.

PROGRAM COMMENTARY

The fund was closed out in 2013 based on final work performed by the City

Department Other Government  
 Division Trust & Agency Funds  
 Program Regency Woods Fund  
 Program Number 954

Nó. Expenditure Classifications	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2015 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
<b>SERVICES &amp; SUPPLIES</b>						
20 Materials & Supplies	-	-	-	-	-	-
24 Books & Periodicals	-	-	-	-	-	-
28 Uniforms	-	-	-	-	-	-
32 Memberships	-	-	-	-	-	-
36 Recruitment & Training	-	-	-	-	-	-
40 Travel & Meetings	-	-	-	-	-	-
44 Miscellaneous	-	-	-	-	-	-
48 Contract Services	-	-	-	-	-	-
52 Utilities	-	-	-	-	-	-
56 Rentals	-	-	-	-	-	-
60 Advertising	-	-	-	-	-	-
64 Repairs & Maintenance	3,898	-	-	-	-	-
68 Equip. Operation & Maint.	-	-	-	-	-	-
72 Fuel & Oil	-	-	-	-	-	-
<b>Total Service &amp; Supplies</b>	<b>3,898</b>	-	-	-	-	-
<b>CAPITAL OUTLAY</b>						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	-	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS/DEBT PYMT.</b>						
90 Transfers	-	-	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
<b>Total Transfers/Debt Pymt.</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Program Total</b>	<b>3,898</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

955    CEMETERY TRUST FUND

PROGRAM DESCRIPTION

This fund was established by the Cemetery Board of Trustees for capital projects not funded by the City of Kirtland.

PROGRAM COMMENTARY

The funds are held in a special revenue account.

Department Other Government  
 Division Trust & Agency Funds  
 Program Cemetery Trust Fund  
 Program Number 955

No. Expenditure Classifications	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2015 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
<b>10 PERSONAL SERVICES</b>	-	-	-	-	-	-
<b>SERVICES &amp; SUPPLIES</b>						
20 Materials & Supplies	-	-	-	-	-	-
24 Books & Periodicals	-	-	-	-	-	-
28 Uniforms	-	-	-	-	-	-
32 Memberships	-	-	-	-	-	-
36 Recruitment & Training	-	-	-	-	-	-
40 Travel & Meetings	-	-	-	-	-	-
44 Miscellaneous	-	-	-	-	-	-
48 Contract Services	-	-	-	-	-	-
52 Utilities	-	-	-	-	-	-
56 Rentals	-	-	-	-	-	-
60 Advertising	-	-	-	-	-	-
64 Repairs & Maintenance	-	-	-	-	-	-
68 Equip. Operation & Maint.	-	-	-	-	-	-
72 Fuel & Oil	-	-	-	-	-	-
<b>Total Service &amp; Supplies</b>	-	-	-	-	-	-
<b>CAPITAL OUTLAY</b>						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	-	-	-	-
<b>Total Capital</b>	-	-	-	-	-	-
<b>TRANSFERS/DEBT PYMT.</b>						
90 Transfers	-	-	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
<b>Total Transfers/Debt Pymt.</b>	-	-	-	-	-	-
<b>Program Total</b>	-	-	-	-	-	-

# PROPRIETARY FUNDS

# PROGRAM DETAIL

**970. WASTEWATER TREATMENT**

**PROGRAM DESCRIPTION**

There are four wastewater service areas which are currently operated by the City. The service areas are self-supporting and are maintained by the fees charged to the residents for maintenance and capital improvements.

**PROGRAM COMMENTARY**

The Shenandoah Service Area covers the residents of Monterey Drive and the surrounding area. The Rockwood Service Area covers the residents of Rockwood and Ledgewood Drives. The Hickory Service Area covers the residents of Fox Hill Drive and parts of Kirtland-Chardon and Eagle Roads. The Templeview Service Area covers residents on Charlesderry, Northstar, and Glen Park Roads.

Department Other Government  
 Division Proprietary Funds  
 Program Waste Water Treatment Plants  
 Program Number 970

No. Expenditure Classifications	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2015 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	18,222	18,309	18,900	13,649	19,000	19,000
<b>SERVICES &amp; SUPPLIES</b>						
20 Materials & Supplies	-	-	-	-	-	-
24 Books & Periodicals	-	-	-	-	-	-
28 Uniforms	-	-	-	-	-	-
32 Memberships	-	-	-	-	-	-
36 Recruitment & Training	-	-	-	-	-	-
40 Travel & Meetings	-	-	-	-	-	-
44 Miscellaneous	1,550	1,227	2,000	900	2,000	2,000
48 Contract Services	-	-	-	-	-	-
52 Utilities	11,961	13,518	13,000	9,785	14,000	14,000
56 Rentals	-	-	-	-	-	-
60 Advertising	-	-	-	-	-	-
64 Repairs & Maintenance	23,186	31,390	32,000	24,831	35,000	35,000
68 Equip. Operation & Maint.	-	-	-	-	-	-
72 Fuel & Oil	-	-	-	-	-	-
Total Service & Supplies	<u>36,697</u>	<u>46,135</u>	<u>47,000</u>	<u>35,516</u>	<u>51,000</u>	<u>51,000</u>
<b>CAPITAL OUTLAY</b>						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	6,129	20,000	-	20,000	20,000
Total Capital	<u>-</u>	<u>6,129</u>	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>20,000</u>
<b>TRANSFERS/DEBT PYMT.</b>						
90 Transfers	31,426	31,451	31,500	31,467	31,510	31,510
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
Total Transfers/Debt Pymt.	<u>31,426</u>	<u>31,451</u>	<u>31,500</u>	<u>31,467</u>	<u>31,510</u>	<u>31,510</u>
Program Total	<u>86,345</u>	<u>102,024</u>	<u>117,400</u>	<u>80,632</u>	<u>121,510</u>	<u>121,510</u>

**DEBT SERVICE FUNDS**

## PROGRAM DETAIL



Department Other Government  
 Division Debt Service Funds  
 Program General Obligation Bond Fund  
 Program Number 980

No. Expenditure Classifications	2013 <u>Actual</u>	2014 <u>Actual</u>	2015 <u>Budget</u>	2015 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
<b>10 PERSONAL SERVICES</b>	-	-	-	-	-	-
<b>SERVICES &amp; SUPPLIES</b>						
20 Materials & Supplies	-	-	-	-	-	-
24 Books & Periodicals	-	-	-	-	-	-
28 Uniforms	-	-	-	-	-	-
32 Memberships	-	-	-	-	-	-
36 Recruitment & Training	-	-	-	-	-	-
40 Travel & Meetings	-	-	-	-	-	-
44 Miscellaneous	-	-	-	-	-	-
48 Contract Services	-	-	-	-	-	-
52 Utilities	-	-	-	-	-	-
56 Rentals	-	-	-	-	-	-
60 Advertising	-	-	-	-	-	-
64 Repairs & Maintenance	-	-	-	-	-	-
68 Equip. Operation & Maint.	-	-	-	-	-	-
72 Fuel & Oil	-	-	-	-	-	-
<b>Total Service &amp; Supplies</b>	-	-	-	-	-	-
<b>CAPITAL OUTLAY</b>						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	-	-	-	-
<b>Total Capital</b>	-	-	-	-	-	-
<b>TRANSFERS/DEBT PYMT.</b>						
90 Transfers	-	445,000	300,000	650,000	420,000	420,000
92 Principal on Debt	1,754,077	1,510,090	1,832,600	1,441,840	2,307,351	2,307,351
94 Interest on Debt	117,918	107,946	102,700	64,709	99,323	99,323
<b>Total Transfers/Debt Pymt.</b>	<u>1,871,995</u>	<u>2,063,036</u>	<u>2,235,300</u>	<u>2,156,549</u>	<u>2,826,674</u>	<u>2,826,674</u>
<b>Program Total</b>	<u>1,871,995</u>	<u>2,063,036</u>	<u>2,235,300</u>	<u>2,156,549</u>	<u>2,826,674</u>	<u>2,826,674</u>

CODE OF ACCOUNTS,  
UNIFORM EXPENDITURE  
CLASSIFICATION

## CODE OF ACCOUNTS

### Uniform Expenditure Classifications

#### 10 Personal Services

Regular Full-Time - Salary and wage cost of employees appointed to work a normal 40 hour work week for the City on a continuing or indefinite basis.

Temporary Full-Time- Salary and wage cost of employees appointed to work a normal work week for the City for a limited period of time.

Regular Part-Time - Salary and wage cost of employees appointed to work less than the normal work week on a continuing or indefinite basis.

Temporary Part-Time - Salary and wage cost of employees appointed to work less than the normal work week for a limited period of time.

Overtime - Cost of compensation for hours worked by employees beyond the normal work week, as related to each department, for a limited period of time.

Longevity - Cost of longevity payments to eligible full-time employees, who have been working for the City for five (5) years or longer.

Educational - Cost of educational incentive payments to eligible full-time employees.

Severance - Cost of severance payments to eligible full-time employees at time of termination, such as accumulated sick leave, and/or unused holiday or vacation time.

FLSA Full-Time - Cost of compensation paid to regular and temporary full-time employees in accordance with the Fair Labor Standards Act regulations.

FLSA Part-Time - Cost of compensation paid to regular and temporary part-time employees in accordance with Fair Labor Standards Act regulations.

Shift Premium - Cost of compensation paid to those employees eligible to receive an authorized shift differential payment.

## CODE OF ACCOUNTS

### Uniform Expenditure Classifications

- 20 **Materials and Supplies** - Cost of materials and supplies other than those for the operation and maintenance of equipment and City-owned facilities, to include the cost of record books, office supplies, postage and other departmental operating supplies, photo supplies, engineering and planning supplies, ammunition, arts and crafts supplies, equipment with an expected life of less than five years.
- 24 **Books and Periodicals** - Acquisition of technical books, newspaper and periodical subscriptions, special reports, and other publications.
- 28 **Uniforms** - Cost of uniforms, boots, etc, purchased or rented.
- 32 **Memberships** - Professional association fees and subscriptions, league and tournament fees.
- 36 **Recruitment & Training** - Cost of special training schools, educational seminars, recruitment examinations and interviews, in-service training courses.
- 40 **Travel & Meeting Expense** - Local, regional and national meetings, including transportation, lodging, meals and registration fees; business expenses related to the activity of the department.
- 44 **Miscellaneous Expense** - Witness and juror fees, law library payment, prisoners' meals and county jail expense, and other miscellaneous expenses incurred for the specific departmental functions.
- 48 **Contract Services** - Cost of outside services for insurance, consulting and technical services. Photographing, printing and medical expenses, laundry and cleaning.
- 52 **Utilities** - Payments for water, gas, sewer use, heating, electricity, and telephone.
- 56 **Rentals** - Fees paid for the use of land, buildings, and equipment.
- 60 **Advertising** - Notices of public hearings, invitations to bid, recruitment ads, publishing ordinances, etc.
- 64 **Repair & Maintenance** - Cost of materials and services to repair and maintain all City-owned facilities including land, buildings, streets, drains and sidewalks.

## CODE OF ACCOUNTS

### Uniform Expenditure Classifications

- 68 Equipment Operation & Maintenance - Cost of materials and services required for operating and maintaining City-owned equipment such as vehicles, fire apparatus, radios, traffic signals, tools, etc. This includes tires and equipment and office machine maintenance contracts.
- 72 Fuel and Oil - Cost of gasoline, diesel fuel, motor oil, transmission oil and grease.
- 80 Department Equipment - Cost of cars, trucks, maintenance equipment, radios, testing equipment, recreation equipment, etc., with a life of over five years.
- 84 Office Equipment - Cost of office furniture and equipment such as desks, file cabinets, computers, etc. with a life of over five years.
- 88 Capital Improvements - Cost of a major improvement to the physical plant of the City of a non-recurring nature and costing in excess of \$10,000.