

OTHER GOVERNMENTAL
REVENUES

City of Kirtland
 Summary of Receipts
 Fiscal Years 2015 to 2018

	2015 Actual	2016 Actual	2017 Actual	2017 Budget	2018 Budget	Beg. Bal.	2018 Available
Other Governmental Revenues							
CAPITAL PROJECTS:							
300 Temple View Sewer Project	-	-	-	-	-	-	-
301 Sperry Road Improvements	536,645	-	-	-	-	140,232	140,232
302 Tibbetts Road Const.	-	-	-	-	-	-	-
303 FEMA: Fire Grant	-	-	70,381	-	-	-	-
304 Rockwood Road Drainage	-	-	-	-	-	-	-
305 Wisner Bank Stabilization	-	-	-	-	250,000	-	250,000
306 S.R. 306 Widening	-	-	-	-	-	-	-
307 Worrell Road Resurfacing	-	45,000	-	-	-	5,652	5,652
308 Lakeland/306 Traffic Signals	-	-	-	-	-	-	-
309 Lakeland/306 Turn Lanes	-	-	-	-	-	-	-
310 Storm Sewer Improvements	11,403	49,971	-	-	-	-	-
311 S.R. 306 Slope Stabilization	-	75,000	67,214	99,900	-	2,764	2,764
312 Eagle Rd. Resurfacing	-	-	319,109	249,000	-	-	-
313 Recreation Park Imp.'s	-	27,480	-	300,000	300,000	-	300,000
314 School Crosswalk	-	-	-	-	-	-	-
315 S.R. 306 Resurfacing	-	-	-	2,000,000	2,000,000	-	2,000,000
316 Raccoon Hill Culvert	-	-	161,020	125,000	-	7,925	7,925
Total Capital Projects	548,048	197,451	617,724	2,773,900	2,550,000	156,573	2,706,573
TRUST & AGENCY FUNDS							
400 Street Opening Fees	18,000	24,210	61,300	20,000	20,000	298,510	318,510
401 Engineers Inspection Fees	5,400	8,150	5,550	50,000	20,000	87,745	107,745
402 EPA Soil Inspection Fees	900	1,500	1,100	2,000	2,000	24,900	26,900
403 Performance Bonds	-	-	-	5,000	5,000	200	5,200
404 Regency Woods Drainage	-	-	-	-	-	-	-
405 Cemetery Trust Fund	-	-	-	-	-	2,386	2,386
Total Trust & Agency	24,300	33,860	67,950	77,000	47,000	413,741	460,741
PROPRIETARY FUNDS							
500 WWTP - Hickory	31,420	29,625	29,325	30,000	30,000	49,234	79,234
501 WWTP - Rockwood	33,610	35,540	32,995	34,000	34,000	14,753	48,753
502 WWTP - Shenandoah	21,069	18,375	19,625	20,000	20,000	54,852	74,852
503 WWTP - Templeview	29,114	23,834	29,231	29,600	29,500	(7,372)	22,128
	115,213	107,374	111,176	113,600	113,500	111,467	224,967
DEBT SERVICE FUND							
600 General Obligation Fund	2,502,597	2,897,213	2,905,404	2,905,498	3,173,593	-	3,173,593
Total Other Governmental	3,190,158	3,235,898	3,702,254	5,869,998	5,884,093	681,781	6,565,874

SUMMARY OF
OTHER GOVERNMENTAL
EXPENDITURES

No.		2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Dept. <u>Request</u>	Mayor <u>Recomd.</u>
Other Governmental Funds							
CAPITAL PROJECTS FUNDS							
900	Temple View Sewer Project						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	43,102	43,102	44,000	43,102	43,102	43,102
	Transfers/Debt Pymt.	-	-	-	-	-	-
	Total	43,102	43,102	44,000	43,102	43,102	43,102
901	Sperry Road Project						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	451,088	-	-	-	-	-
	Transfers/Debt Pymt.	-	79,159	-	-	-	-
	Total	451,088	79,159	-	-	-	-
902	Tibbetts Road Project						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Transfers/Debt Pymt.	-	-	-	-	-	-
	Total	-	-	-	-	-	-
903	FEMA - Fire Grant						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Transfers/Debt Pymt.	16,720	-	-	70,381	-	-
	Total	16,720	-	-	70,381	-	-
904	Rockwood Drive Drainage						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	240,000	-
	Transfers/Debt Pymt.	-	-	-	-	-	-
	Total	-	-	-	-	240,000	-
905	Wisner Road Bank Stabilization						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	250,000	250,000
	Transfers/Debt Pymt.	-	-	-	-	-	-
	Total	-	-	-	-	250,000	250,000

No.		2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Dept. <u>Request</u>	Mayor <u>Recomd.</u>
906	State Route 306 Widening						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Transfers/Debt Pymt.	<u>130,468</u>	-	-	-	-	-
	Total	130,468	-	-	-	-	-
907	Worrell Road Resurfacing						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	-	33,348	5,652	-	-	-
	Transfers/Debt Pymt.	-	-	-	-	<u>5,652</u>	<u>5,652</u>
	Total	-	33,348	5,652	-	5,652	5,652
908	Lakeland/306 Traffic Signals						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Transfers/Debt Pymt.	-	-	-	-	-	-
	Total	-	-	-	-	-	-
909	Lakeland/306 Turn Lanes						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	14,596	-	-	-	-	-
	Transfers/Debt Pymt.	<u>110,000</u>	<u>91,791</u>	-	-	-	-
	Total	124,596	91,791	-	-	-	-
910	Storm Water Improvements						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	2,692	48,971	-	-	-	-
	Transfers/Debt Pymt.	-	<u>55,552</u>	-	-	-	-
	Total	2,692	104,523	-	-	-	-
911	S.R. 306 Slope Stabilization						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	-	-	171,900	139,451	2,764	2,764
	Transfers/Debt Pymt.	-	-	-	-	-	-
	Total	-	-	171,900	139,451	2,764	2,764

No.		2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Dept. <u>Request</u>	Mayor <u>Recomd.</u>
912	Eagle Rd. Resurfacing & Imp's						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	-	65,207	183,793	254,980	-	-
	Transfers/Debt Pymt.	-	-	-	-	-	-
	Total	-	65,207	183,793	254,980	-	-
913	Recreation Park Improvements						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	-	27,480	274,520	-	300,000	300,000
	Transfers/Debt Pymt.	-	-	-	-	-	-
	Total	-	27,480	274,520	-	300,000	300,000
914	School Crosswalk						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	200,000	-
	Transfers/Debt Pymt.	-	-	-	-	-	-
	Total	-	-	-	-	200,000	-
915	S.R. 306 Repaving						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	-	-	2,000,000	-	2,000,000	2,000,000
	Transfers/Debt Pymt.	-	-	-	-	-	-
	Total	-	-	2,000,000	-	2,000,000	2,000,000
916	Raccoon Hill Culvert						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	-	-	125,000	153,100	7,925	7,925
	Transfers/Debt Pymt.	-	-	-	-	-	-
	Total	-	-	125,000	153,100	7,925	7,925
	Total Capital Projects						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	511,478	218,108	2,804,865	590,633	3,043,791	2,603,791
	Transfers/Debt Pymt.	257,188	226,502	-	70,381	5,652	5,652
	Total	768,666	444,610	2,804,865	661,014	3,049,443	2,609,443

No.		2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Dept. <u>Request</u>	Mayor <u>Recomd.</u>
TRUST & AGENCY FUNDS							
950	Street Opening Fees						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	19,200	8,600	20,000	11,900	20,000	20,000
	Capital Outlay	-	-	-	-	-	-
	Transfers/Debt Pymt.	-	-	50,000	-	50,000	50,000
	Total	19,200	8,600	70,000	11,900	70,000	70,000
951	Engineers Inspection Fees						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	6,940	5,431	10,000	3,532	10,000	10,000
	Capital Outlay	-	-	-	-	-	-
	Transfers/Debt Pymt.	-	-	25,000	-	25,000	25,000
	Total	6,940	5,431	35,000	3,532	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
954	Regency Woods Fund						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Transfers/Debt Pymt.	-	-	-	-	-	-
	Total	-	-	-	-	-	-
955	Cemetery Trust Fund						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Transfers/Debt Pymt.	-	-	-	-	-	-
	Total	-	-	-	-	-	-

No.		2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Dept. <u>Request</u>	Mayor <u>Recomd.</u>
	Total Trust & Agency Funds						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	26,140	14,031	35,000	15,432	35,000	35,000
	Capital Outlay	-	-	-	-	-	-
	Transfers/Debt Pymt.	-	-	95,000	-	95,000	95,000
	Total	26,140	14,031	130,000	15,432	130,000	130,000
	PROPRIETARY FUNDS						
970	Waste Water Treatment						
	Personal Service	13,649	19,269	19,850	18,738	19,500	19,500
	Service & Supplies	35,516	46,510	50,500	43,475	46,500	46,500
	Capital Outlay	-	-	20,000	8,693	20,000	20,000
	Transfers/Debt Pymt.	31,467	31,475	31,500	31,473	31,500	31,500
	Total	80,632	97,254	121,850	102,379	117,500	117,500
	DEBT SERVICE FUNDS						
980	General Obligation Bond Fund						
	Personal Service	-	-	-	-	-	-
	Service & Supplies	-	-	-	-	-	-
	Capital Outlay	-	-	-	-	-	-
	Transfers/Debt Pymt.	2,156,549	2,897,213	2,905,498	2,905,404	3,273,593	3,273,593
	Total	2,156,549	2,897,213	2,905,498	2,905,404	3,273,593	3,273,593
	TOTAL OTHER GOVT. FUNDS						
	Personal Service	13,649	19,269	19,850	18,738	19,500	19,500
	Service & Supplies	61,656	60,541	85,500	58,907	81,500	81,500
	Capital Outlay	511,478	218,108	2,824,865	599,326	3,063,791	2,623,791
	Transfers/Debt Pymt.	2,445,204	3,155,190	3,031,998	3,007,258	3,405,745	3,405,745
	Total	3,031,987	3,453,108	5,962,213	3,684,229	6,570,536	6,130,536

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 2018 are as follows:

Lake County Department of Utilities - Assessment \$43,102

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

No. Expenditure Classifications	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
SERVICES & SUPPLIES						
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	-	-	-	-	-	-
CAPITAL OUTLAY						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	<u>43,102</u>	<u>43,102</u>	<u>44,000</u>	<u>43,102</u>	<u>43,102</u>	<u>43,102</u>
Total Capital	<u>43,102</u>	<u>43,102</u>	<u>44,000</u>	<u>43,102</u>	<u>43,102</u>	<u>43,102</u>
TRANSFERS/DEBT PYMT.						
90 Transfers	-	-	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
Total Transfers/Debt Pymt.	-	-	-	-	-	-
Program Total	<u>43,102</u>	<u>43,102</u>	<u>44,000</u>	<u>43,102</u>	<u>43,102</u>	<u>43,102</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.

Department Other Government
 Division Capital Project
 Program Sperry Road Improvements
 Program Number 901

No. Expenditure Classifications	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
SERVICES & SUPPLIES						
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	-	-	-	-	-	-
CAPITAL OUTLAY						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	<u>451,088</u>	-	-	-	-	-
Total Capital	<u>451,088</u>	-	-	-	-	-
TRANSFERS/DEBT PYMT.						
90 Transfers	-	79,159	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
Total Transfers/Debt Pymt.	-	<u>79,159</u>	-	-	-	-
Program Total	<u>451,088</u>	<u>79,159</u>	-	-	-	-

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	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
SERVICES & SUPPLIES						
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	-	-	-	-	-	-
CAPITAL OUTLAY						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-
TRANSFERS/DEBT PYMT.						
90 Transfers	-	-	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
Total Transfers/Debt Pymt.	-	-	-	-	-	-
Program Total	-	-	-	-	-	-

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 2018; however, none have been approved yet.

Department
 Division
 Program
 Program Number

Other Government
Capital Project
FEMA - Fire Grant
903

No. Expenditure Classifications	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
SERVICES & SUPPLIES						
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	-	-	-	-	-	-
CAPITAL OUTLAY						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-
TRANSFERS/DEBT PYMT.						
90 Transfers	16,720	-	-	70,381	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
Total Transfers/Debt Pymt.	<u>16,720</u>	-	-	<u>70,381</u>	-	-
Program Total	<u>16,720</u>	-	-	<u>70,381</u>	-	-

904 CAPITAL PROJECT – ROCKWOOD DRIVE DRAINAGE

PROGRAM DESCRIPTION

This program is to improve drainage issues on Rockwood Drive in the Rockwood subdivision. The estimated cost of the project has been determined by the City Engineer at \$240,000. Funding for this project is being research by the City Engineer and Administration.

PROGRAM COMMENTARY

The project comprised of the following:

Projected expenditures are as follows:

Construction Costs	\$184,000
Administration/Contingency	<u>56,000</u>
TOTAL COSTS	\$240,000

The project is unfunded and not currently note budgeted. Once funding is received, it will be presented to City Council for approval.

Department Other Government
 Division Capital Project
 Program Rockwood Drive Drainage
 Program Number 904

No. Expenditure Classifications	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
SERVICES & SUPPLIES						
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	-	-	-	-	-	-
CAPITAL OUTLAY						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	-	-	240,000	-
Total Capital	-	-	-	-	240,000	-
TRANSFERS/DEBT PYMT.						
90 Transfers	-	-	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
Total Transfers/Debt Pymt.	-	-	-	-	-	-
Program Total	-	-	-	-	240,000	-

905 CAPITAL PROJECT – WISNER ROAD BANK STABILIZATION

PROGRAM DESCRIPTION

This program is for the construction of the riverbank along Wisner Road which has been eroding. The project will be funded by the Ohio Environmental Protection Agency and Lake County Storm Water Management. The project was designed and engineered in 2017 with an estimated cost of \$250,000. The project will be completed in 2018.

PROGRAM COMMENTARY

The project will be completed in 2018 and is comprised of the following:

Projected expenditures are as follows:

Construction Costs	\$196,659
Administration/Contingency	<u>53,341</u>
TOTAL COSTS	\$250,000

Funding Sources:

Ohio EPA 319 Grant	\$150,000
City of Kirtland (in kind work)	11,849
Issuance of Short Term Notes (BAN's)	<u>88,151</u>
TOTAL FUNDING	\$250,000

Department Other Government
 Division Capital Project
 Program Wisner Road Bank Stabilization
 Program Number 905

No. Expenditure Classifications	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
SERVICES & SUPPLIES						
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	-	-	-	-	-	-
CAPITAL OUTLAY						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	-	-	250,000	250,000
Total Capital	-	-	-	-	250,000	250,000
TRANSFERS/DEBT PYMT.						
90 Transfers	-	-	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
Total Transfers/Debt Pymt.	-	-	-	-	-	-
Program Total	-	-	-	-	250,000	250,000

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 to the General Obligation Bond Fund.

Department
 Division
 Program
 Program Number

Other Government
Capital Project
State Route 306 Widening
906

No. Expenditure Classifications	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
SERVICES & SUPPLIES						
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	-	-	-	-	-	-
CAPITAL OUTLAY						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-
TRANSFERS/DEBT PYMT.						
90 Transfers	130,468	-	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
Total Transfers/Debt Pymt.	<u>130,468</u>	-	-	-	-	-
Program Total	<u>130,468</u>	-	-	-	-	-

907 CAPITAL PROJECT – WORRELL 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

Since the project is complete, the remaining funds will be transferred General Obligation Bond Fund in 2018.

Department
 Division
 Program
 Program Number

Other Government
Capital Project
Worrell Road Resurfacing
907

No. Expenditure Classifications	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
SERVICES & SUPPLIES						
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	-	-	-	-	-	-
CAPITAL OUTLAY						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	33,348	5,652	-	-	-
Total Capital	-	33,348	5,652	-	-	-
TRANSFERS/DEBT PYMT.						
90 Transfers	-	-	-	-	5,652	5,652
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
Total Transfers/Debt Pymt.	-	-	-	-	5,652	5,652
Program Total	-	33,348	5,652	-	5,652	5,652

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 Other Government
 Division Capital Project
 Program Lakeland/306 Traffic Signals
 Program Number 908

No. Expenditure Classifications	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
SERVICES & SUPPLIES						
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	-	-	-	-	-	-
CAPITAL OUTLAY						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-
TRANSFERS/DEBT PYMT.						
90 Transfers	-	-	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
Total Transfers/Debt Pymt.	-	-	-	-	-	-
Program Total	-	-	-	-	-	-

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.

Department
 Division
 Program
 Program Number

Other Government
Capital Project
Lakeland/306 Turn Lanes
909

No. Expenditure Classifications	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
SERVICES & SUPPLIES						
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	-	-	-	-	-	-
CAPITAL OUTLAY						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	14,596	-	-	-	-	-
Total Capital	14,596	-	-	-	-	-
TRANSFERS/DEBT PYMT.						
90 Transfers	110,000	91,791	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
Total Transfers/Debt Pymt.	110,000	91,791	-	-	-	-
Program Total	124,596	91,791	-	-	-	-

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 have been completed; however, additional funding is currently being requested from Lake County.

Department Other Government
 Division Capital Project
 Program Storm Water Improvements
 Program Number 910

No. Expenditure Classifications	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
SERVICES & SUPPLIES						
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	-	-	-	-	-	-
CAPITAL OUTLAY						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	2,692	48,971	-	-	-	-
Total Capital	2,692	48,971	-	-	-	-
TRANSFERS/DEBT PYMT.						
90 Transfers	-	55,552	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
Total Transfers/Debt Pymt.	-	55,552	-	-	-	-
Program Total	2,692	104,523	-	-	-	-

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 is 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 was completed in 2017.

PROGRAM COMMENTARY

This project was completed in 2017 and the remaining funds will be used for minor repairs in 2018 (if needed).

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

No. Expenditure Classifications	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
SERVICES & SUPPLIES						
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	-	-	-	-	-	-
CAPITAL OUTLAY						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	171,900	139,451	2,764	2,764
Total Capital	-	-	171,900	139,451	2,764	2,764
TRANSFERS/DEBT PYMT.						
90 Transfers	-	-	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
Total Transfers/Debt Pymt.	-	-	-	-	-	-
Program Total	-	-	171,900	139,451	2,764	2,764

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 was completed in 2017.

PROGRAM COMMENTARY

This project was completed in 2017.

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

No. Expenditure Classifications	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
SERVICES & SUPPLIES						
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	-	-	-	-	-	-
CAPITAL OUTLAY						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	65,207	183,793	254,980	-	-
Total Capital	-	65,207	183,793	254,980	-	-
TRANSFERS/DEBT PYMT.						
90 Transfers	-	-	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
Total Transfers/Debt Pymt.	-	-	-	-	-	-
Program Total	-	65,207	183,793	254,980	-	-

913 **CAPITAL PROJECT – RECREATION PARK IMPROVEMENTS**

PROGRAM DESCRIPTION

This program is designed to 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 2018.

PROGRAM COMMENTARY

The project was started in 2016 and should be completed in 2018. The project 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	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
SERVICES & SUPPLIES						
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	-	-	-	-	-	-
CAPITAL OUTLAY						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	27,480	274,520	-	300,000	300,000
Total Capital	-	27,480	274,520	-	300,000	300,000
TRANSFERS/DEBT PYMT.						
90 Transfers	-	-	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
Total Transfers/Debt Pymt.	-	-	-	-	-	-
Program Total	-	27,480	274,520	-	300,000	300,000

914 **CAPITAL PROJECT – SCHOOL CROSSWALK**

PROGRAM DESCRIPTION

This program is for a warrant study and construction of school crosswalk on State Route 306 in front of the Kirtland Public Schools. The warrant study was completed in 2017 at a cost of \$14,337.

The estimated cost of the project (excluding the warrant study) has been determined by the City Engineer at \$200,000. Funding for this project is being research by the City Engineer and Administration.

PROGRAM COMMENTARY

The project comprised of the following:

Projected expenditures are as follows:

Construction Costs	\$160,000
Administration/Contingency	<u>40,000</u>
TOTAL COSTS	\$200,000

The project is unfunded and not currently note budgeted. Once funding is received, it will be presented to City Council for approval.

Department Other Government
 Division Capital Project
 Program School Crosswalk
 Program Number 914

No. Expenditure Classifications	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
SERVICES & SUPPLIES						
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	-	-	-	-	-	-
CAPITAL OUTLAY						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	-	-	200,000	-
Total Capital	-	-	-	-	200,000	-
TRANSFERS/DEBT PYMT.						
90 Transfers	-	-	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
Total Transfers/Debt Pymt.	-	-	-	-	-	-
Program Total	-	-	-	-	200,000	-

915 **CAPITAL PROJECT – STATE ROUTE 306 RESURFACING**

PROGRAM DESCRIPTION

This program is for the paving, drainage, and striping of State Route 306 from Willoughby to Chesterland (5 miles) and improving the signal traffic controlled located at Eagle Road. The project will be funded by the Ohio Department of Transportation, Ohio Department of Public Works, Lake County Storm Water Mgmt., and the City of Kirtland. The project was designed and engineered in 2016 with an estimated cost of the project is \$2,000,000. The project will be completed in 2018.

PROGRAM COMMENTARY

The project will be completed in 2018 and is comprised of the following:

Projected expenditures are as follows:

Construction Costs	\$1,828,200
Engineering	140,300
Administration/Contingency	<u>31,500</u>
TOTAL COSTS	\$2,000,000

Funding Sources:

Ohio Department of Transportation (ODOT)	\$1,356,600
Ohio Department of Public Works (OPWC)	300,000
Lake County Storm Water Mgmt.	200,000
City of Kirtland (in kind work)	134,100
City of Kirtland (road levy)	<u>9,300</u>
TOTAL FUNDING	\$2,000,000

Department Other Government
 Division Capital Project
 Program S.R. 306 Resurfacing
 Program Number 915

No. Expenditure Classifications	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
SERVICES & SUPPLIES						
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	-	-	-	-	-	-
CAPITAL OUTLAY						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	<u>2,000,000</u>	-	<u>2,000,000</u>	<u>2,000,000</u>
Total Capital	-	-	<u>2,000,000</u>	-	<u>2,000,000</u>	<u>2,000,000</u>
TRANSFERS/DEBT PYMT.						
90 Transfers	-	-	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
Total Transfers/Debt Pymt.	-	-	-	-	-	-
Program Total	-	-	<u>2,000,000</u>	-	<u>2,000,000</u>	<u>2,000,000</u>

916 CAPITAL PROJECT – RACCOON HILL CULVERT

PROGRAM DESCRIPTION

This program is a culvert restoration project in the Raccoon Hill subdivision. The project will be funded by Lake County Storm Water Management. The project was designed and engineered in 2016 with an estimated cost of the project is \$125,000. The project was completed in 2017 at a final cost of \$161,020 (fully funded by Lake County Storm Water Management).

PROGRAM COMMENTARY

This project was completed in 2017 and the remaining funds will be used for minor repairs in 2018 (if needed).

Department
 Division
 Program
 Program Number

Other Government
Capital Project
Raccoon Hill Culvert
916

No. Expenditure Classifications	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
SERVICES & SUPPLIES						
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	-	-	-	-	-	-
CAPITAL OUTLAY						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	125,000	153,100	7,925	7,925
Total Capital	-	-	125,000	153,100	7,925	7,925
TRANSFERS/DEBT PYMT.						
90 Transfers	-	-	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
Total Transfers/Debt Pymt.	-	-	-	-	-	-
Program Total	-	-	125,000	153,100	7,925	7,925

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 Other Government
 Division Trust & Agency Funds
 Program Street Opening Fees
 Program Number 950

No. Expenditure Classifications	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
SERVICES & SUPPLIES						
20 Materials & Supplies	-	-	-	-	-	-
24 Books & Periodicals	-	-	-	-	-	-
28 Uniforms	-	-	-	-	-	-
32 Memberships	-	-	-	-	-	-
36 Recruitment & Training	-	-	-	-	-	-
40 Travel & Meetings	-	-	-	-	-	-
44 Miscellaneous	19,200	8,600	20,000	11,900	20,000	20,000
48 Contract Services	-	-	-	-	-	-
52 Utilities	-	-	-	-	-	-
56 Rentals	-	-	-	-	-	-
60 Advertising	-	-	-	-	-	-
64 Repairs & Maintenance	-	-	-	-	-	-
68 Equip. Operation & Maint.	-	-	-	-	-	-
72 Fuel & Oil	-	-	-	-	-	-
Total Service & Supplies	<u>19,200</u>	<u>8,600</u>	<u>20,000</u>	<u>11,900</u>	<u>20,000</u>	<u>20,000</u>
CAPITAL OUTLAY						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	-	-	-	-
Total Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TRANSFERS/DEBT PYMT.						
90 Transfers	-	-	50,000	-	50,000	50,000
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
Total Transfers/Debt Pymt.	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>50,000</u>
Program Total	<u>19,200</u>	<u>8,600</u>	<u>70,000</u>	<u>11,900</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
Division
Program
Program Number

Other Government
Trust & Agency Funds
Enginners Inspections Fees
951

No. Expenditure Classifications	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
SERVICES & SUPPLIES						
20 Materials & Supplies	-	-	-	-	-	-
24 Books & Periodicals	-	-	-	-	-	-
28 Uniforms	-	-	-	-	-	-
32 Memberships	-	-	-	-	-	-
36 Recruitment & Training	-	-	-	-	-	-
40 Travel & Meetings	-	-	-	-	-	-
44 Miscellaneous	6,940	5,431	10,000	3,532	10,000	10,000
48 Contract Services	-	-	-	-	-	-
52 Utilities	-	-	-	-	-	-
56 Rentals	-	-	-	-	-	-
60 Advertising	-	-	-	-	-	-
64 Repairs & Maintenance	-	-	-	-	-	-
68 Equip. Operation & Maint.	-	-	-	-	-	-
72 Fuel & Oil	-	-	-	-	-	-
Total Service & Supplies	<u>6,940</u>	<u>5,431</u>	<u>10,000</u>	<u>3,532</u>	<u>10,000</u>	<u>10,000</u>
CAPITAL OUTLAY						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	-	-	-	-
Total Capital	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TRANSFERS/DEBT PYMT.						
90 Transfers	-	-	25,000	-	25,000	25,000
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
Total Transfers/Debt Pymt.	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>25,000</u>
Program Total	<u>6,940</u>	<u>5,431</u>	<u>35,000</u>	<u>3,532</u>	<u>35,000</u>	<u>35,000</u>

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
 Division
 Program
 Program Number

Other Government
Trust & Agency Funds
EPA Soil Inspection Fee
952

No. Expenditure Classifications	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
SERVICES & SUPPLIES						
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	-	-	-	-	-	-
CAPITAL OUTLAY						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-
TRANSFERS/DEBT PYMT.						
90 Transfers	-	-	20,000	-	20,000	20,000
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
Total Transfers/Debt Pymt.	-	-	20,000	-	20,000	20,000
Program Total	-	-	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	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
SERVICES & SUPPLIES						
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	-	-	-	-	-	-
Total Service & Supplies	-	-	5,000	-	5,000	5,000
CAPITAL OUTLAY						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-
TRANSFERS/DEBT PYMT.						
90 Transfers	-	-	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
Total Transfers/Debt Pymt.	-	-	-	-	-	-
Program Total	-	-	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
 Division
 Program
 Program Number

Other Government
Trust & Agency Funds
Regency Woods Fund
954

No. Expenditure Classifications	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
SERVICES & SUPPLIES						
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	-	-	-	-	-	-
CAPITAL OUTLAY						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-
TRANSFERS/DEBT PYMT.						
90 Transfers	-	-	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
Total Transfers/Debt Pymt.	-	-	-	-	-	-
Program Total	-	-	-	-	-	-

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
 Division
 Program
 Program Number

Other Government
Trust & Agency Funds
Cemetery Trust Fund
955

No. Expenditure Classifications	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
SERVICES & SUPPLIES						
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	-	-	-	-	-	-
CAPITAL OUTLAY						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-
TRANSFERS/DEBT PYMT.						
90 Transfers	-	-	-	-	-	-
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
Total Transfers/Debt Pymt.	-	-	-	-	-	-
Program Total	-	-	-	-	-	-

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
 Division
 Program
 Program Number

Other Government
Proprietary Funds
Waste Water Treatment Plants
970

No. Expenditure Classifications	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	13,649	19,269	19,850	18,738	19,500	19,500
SERVICES & SUPPLIES						
20 Materials & Supplies	-	-	-	-	-	-
24 Books & Periodicals	-	-	-	-	-	-
28 Uniforms	-	-	-	-	-	-
32 Memberships	-	-	-	-	-	-
36 Recruitment & Training	-	-	-	-	-	-
40 Travel & Meetings	-	-	-	-	-	-
44 Miscellaneous	900	1,100	1,500	1,200	1,500	1,500
48 Contract Services	-	-	-	-	-	-
52 Utilities	9,785	13,160	14,000	14,441	15,000	15,000
56 Rentals	-	-	-	-	-	-
60 Advertising	-	-	-	-	-	-
64 Repairs & Maintenance	24,831	32,250	35,000	27,834	30,000	30,000
68 Equip. Operation & Maint.	-	-	-	-	-	-
72 Fuel & Oil	-	-	-	-	-	-
Total Service & Supplies	<u>35,516</u>	<u>46,510</u>	<u>50,500</u>	<u>43,475</u>	<u>46,500</u>	<u>46,500</u>
CAPITAL OUTLAY						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	20,000	8,693	20,000	20,000
Total Capital	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>8,693</u>	<u>20,000</u>	<u>20,000</u>
TRANSFERS/DEBT PYMT.						
90 Transfers	31,467	31,475	31,500	31,473	31,500	31,500
92 Principal on Debt	-	-	-	-	-	-
94 Interest on Debt	-	-	-	-	-	-
Total Transfers/Debt Pymt.	<u>31,467</u>	<u>31,475</u>	<u>31,500</u>	<u>31,473</u>	<u>31,500</u>	<u>31,500</u>
Program Total	<u>80,632</u>	<u>97,254</u>	<u>121,850</u>	<u>102,379</u>	<u>117,500</u>	<u>117,500</u>

DEBT SERVICE FUNDS

PROGRAM DETAIL

980 GENERAL OBLIGATION BOND FUND

PROGRAM DESCRIPTION

This fund is established to service the debt. Amounts are transferred to this account and paid when due.

PROGRAM COMMENTARY

The yearly debt service is as follows:

Transfers Out:

BAN Funds-Safety Communication (to Gen. Fund #100)	\$150,000
BAN Funds-Wisner Stabilization (to Fund #905)	100,000
BAN Funds-Service Dept. Vehicles (to General Fund #100)	<u>250,000</u>
TOTAL TRANSFERS OUT	500,000

Payment of Debts:

Payment of Principal - Rolled Notes	\$2,305,000
Payment of Principal - Reduction of Debt	379,428
Payment of Interest - Various Rates	<u>89,165</u>
TOTAL PAYMENTS OF DEBT	2,773,593

TOTAL PAYMENTS	\$3,273,593
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Department
 Division
 Program
 Program Number

Other Government
Debt Service Funds
General Obligation Bond Fund
980

No. Expenditure Classifications	2015 <u>Actual</u>	2016 <u>Actual</u>	2017 <u>Budget</u>	2017 <u>Actual</u>	Department <u>Request</u>	Mayor <u>Recomd.</u>
10 PERSONAL SERVICES	-	-	-	-	-	-
SERVICES & SUPPLIES						
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	-	-	-	-	-	-
CAPITAL OUTLAY						
80 Department Equipment	-	-	-	-	-	-
84 Office Equipment	-	-	-	-	-	-
88 Capital Improvements	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-
TRANSFERS/DEBT PYMT.						
90 Transfers	650,000	620,000	500,000	500,000	500,000	500,000
92 Principal on Debt	1,441,840	2,208,027	2,331,728	2,331,727	2,684,428	2,684,428
94 Interest on Debt	64,709	69,186	73,770	73,677	89,165	89,165
Total Transfers/Debt Pymt.	<u>2,156,549</u>	<u>2,897,213</u>	<u>2,905,498</u>	<u>2,905,404</u>	<u>3,273,593</u>	<u>3,273,593</u>
Program Total	<u>2,156,549</u>	<u>2,897,213</u>	<u>2,905,498</u>	<u>2,905,404</u>	<u>3,273,593</u>	<u>3,273,593</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.

CODE OF ACCOUNTS

Uniform Expenditure Classifications

- 64 **Repair & Maintenance** - Cost of materials and services to repair and maintain all City-owned facilities including land, buildings, streets, drains and sidewalks.
- 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.

