

FINANCE COMMITTEE MEETING  
held December 15, 2014  
6:45 p.m. Conference Room

Present: Councilman Dwight Clark, Chair  
Councilman Dave Tadych  
Councilman Tom Henderson

Also Present: Finance Director Mahoney, President of Council Koomar, Councilman Lee, Councilwoman Lieske, Law Director Ebert, Operations Manager Landers

Audience: Conda Boyd, Dick Majewski, Nancy Trainer, Richard Fink, Jeff Gallatin

Mr. Clark opened the meeting at 6:45 p.m. Mr. Clark thanked everyone for their attendance this evening and noted that the 2015 Budget for the City of Bay Village will be finalized by adoption this evening at the Regular Meeting of Council, upon third reading.

**Review of 2015 Budget**

The copies distributed by Finance Director Mahoney remain unchanged to the Appropriation Ordinance presented at the December 8 Council meeting, which was amended by reading.

Mrs. Mahoney stated that she took out the extra police officer, and increased the Service Department budget by \$52,000. After being informed by Service Director Thomas that he would not hire a replacement for one full time person that was retiring to help fund dispatchers, the Service Department budget was decreased by \$52,000. At this time, the \$52,000 has been reinstated to the Service Department.

The enterprise funds and special revenue funds remain intact. Page 2 has an itemized list of transfers: Parks and Recreation, Community Gym, Street Construction, Cahoon Income, Cahoon Trust, Cahoon Library, Bay Family Services, and Accrued Benefits Fund.

Capital Projects and Equipment Appropriations by Fund on Page 7 of the Appropriation Ordinance No. 14-107 include the amount of \$895,000 for the Equipment Replacement Fund, which incorporates unspent funds set aside from prior fund balances. The composter to be purchased with the City of Westlake is included in those unspent funds in the amount of \$230,000. A Sewer Video Inspection Truck in the amount of \$252,000 will be purchased in 2015.

The Street Construction Fund budgeted capital expenditures are in the total amount of \$687,000, including \$75,000 for Walmar Road Sewer Replacement, which came forward on an emergency basis this past year. The Public Improvements Fund will see an expenditure of \$60,000 for Aquatic Repairs, specifically the tower repainting. The Sewer Fund 2015 capital expenditures are budgeted at \$196,000 which includes \$136,000 for the Sunset Area Improvement Project

engineering. Mr. Tadych stated that he was pleased to see the inclusion of the Sunset Area Improvement Project engineering.

Mr. Clark noted that the total (\$2,118,000) of Capital Projects and Equipment Replacement is not the total borrowing amount. Funds will also be taken from the reserve funds and monies of previous borrowings.

Mr. Henderson noted the notation of Council Microphones in the amount of \$18,000 with outside funding. He asked if the project will still take place if the outside funding does not materialize. Mr. Clark stated that the desire is to fund the project, and a way will be found to move forward with the project. The issuance of bonds will not take place until the second quarter of 2015. Mr. Tadych stated that the microphones are something that most people are anticipating as a much needed improvement in the Council Chambers.

Mr. Henderson noted that he is in support of the Police Department CAD/RMS System because the Police Chief has explained that the system will make tracking and reporting of deer vehicle accidents a much more efficient process on a routine basis. It is hoped that when the system is installed, these accidents will be something that can be discussed.

Mr. Clark stated that almost all of the priorities that have been requested will be funded and we will be able to amortize the debt over a reasonable period of time.

Mr. Tadych asked if the City Hall Parking Lot project was approved this last year. Mrs. Mahoney stated that it was approved and the amount of \$240,000 includes a grant of \$120,000.

### **November, 2014 Financial Reports**

The City treasury went down in December from \$2,385,000 to \$1,855,000 due to the payment of the treasury debt. Another \$500,000 in debt will be repaid in 2015, as reflected on Page 2. The debt schedule has been updated showing the total amount of principal and interest paid this year and the scheduled debt going forward. To be incorporated in the report is the note issue for 2016. We have paid off all of our 2007 and 2008 debt, so the only outside borrowing prior to 2013 would be the Aquatic Facility, Community Gym, and Police Station obligations. We have not yet included anticipated revenue for the Bond Retirement Fund from increased property tax due to the re-evaluation process by the County.

Municipal Income Tax Receipts through November are up 3% from this same period in 2014. We are trending at about \$600,000 more than the same period three years ago, year-to-date.

Health Care expenditures include all twelve of the administrative payments for the year 2014. Year-to-date through November of 2014, we are at 23% below last year through November for health care costs to the city; a positive variance.

General Fund: There are a couple negative balances that need to be cleared up before year end. The Street Construction Fund will need attention. The Cahoon Memorial Park Fund has a

negative balance due to utilities. Mrs. Mahoney will include a transfer in the final 2014 Appropriation Ordinance to be presented to Council prior to the end of December.

Mr. Tadych asked about the Kiddie Kollege contract for rental of the Bayway Cabin. Mrs. Mahoney stated that the contract was renewed for a period of three years with 2015 as the third year. Mrs. Mahoney will check to see if the monthly rental amount was increased. The utilities are paid by Kiddie Kollege for their portion of the building.

All of the major funds are at appropriate levels after payment of debt. Reimbursements for advances of capital projects have been received by the City. There is \$1,700,000 left in the Municipal Buildings Fund.

Mr. Henderson asked clarification of expenses for the Emergency Paramedic Unit compared to the Variance Report. Mrs. Mahoney stated that the fund report does not tie to the current expense report. The fund report includes prior year purchase orders and current year purchase orders. The current year report and variance report is only current year expenses against current year purchase orders.

### **General Fund**

Revenue – Everything is close to or exceeding what was budgeted in 2014. Everything is on target with refuse collection fee. Cable TV franchise fee is exactly where we want it to be. There was about \$58,000 collected this last quarter. We are at about 97% collected for the year.

Mrs. Mahoney stated that Building Permits have come in at a higher amount than anticipated. This will cause more expenses indicated on the report than anticipated in order to pay SAFEbuilt, Inc. their percentage. Mr. Clark asked Mrs. Mahoney to summarize the 2014 receipts and expenses for SAFEbuilt, Inc. to indicate the bottom line result.

Expenses – An adjustment will be made between General Fund Fire and Emergency Paramedic Unit (EPU) to even out the charges for wages. Mrs. Mahoney is trying to correctly allocate the number of firefighters to the General Fund Fire, and the number of firefighters to the EPU, in accordance with the 2014 budget.

Conda Boyd asked about outside law expense. The expenses are included in Department 114 Law. Mrs. Mahoney noted that expenses are at 82% of the amount budgeted for the year.

In summary, Mr. Clark noted that it has been a very solid operating year for 2014, partially because revenues are up more than expected and expenses are down.

### **2014 Final Appropriation Ordinance**

The appropriation will be introduced at a final meeting of the Council for 2014, at a date and time to be announced. The copy distributed this evening will be reviewed further for changes after the final payroll on December 26, 2014.

Minutes of a Meeting of Finance Committee  
December 15, 2014

At the end of the week of December 8, the total fund balance was at \$1.6 million unencumbered cash. The only receipts left to come in for the remainder of this year is Municipal Income Tax. Mrs. Mahoney recommends a transfer of \$250,000 to the General Reserve Fund. That number will be firmed up prior to presenting the final 2014 appropriation ordinance to Council. Mrs. Mahoney's goal is to end the year with a \$1 million balance in the General Fund, and the remainder transferred to General Reserve. The General Reserve Fund is permitted by state law to have 5% of the prior year's revenue, which is about \$560,000.

The appropriation will also be adjusted to account for the additional revenue for building permits resulting in a larger amount to be paid to SAFEbuilt for their 85% share of the permit fees. Mrs. Mahoney explained the analysis of receipts and expenditures through November for the Finance Committee's reference. (Exhibit A attached)

The City is still owed about \$40,000 from the state for the Lake Road Resurfacing Project catch basin repair. We advanced a payment of \$750,000 this summer. It is hoped to get the money back by the first quarter of 2015. Rather than add another advance to cover this fund until the reimbursement is received, Mrs. Mahoney will reduce the advance repayment by \$40,000 and hold off until the money is received in early 2015, and then pay the remainder of the advance back.

Last year Chapter 151 of the Codified Ordinances was changed to institute the outstanding vacation buy back and limit future vacation buy backs to three weeks. The buyback was a little over \$93,000. The amount of \$65,000 will be transferred from the General Fund to help fund that expenditure.

Senior Programs have been increased due to program costs being higher. The program costs are recovered from participants.

The General Fund Transfer to Cahoon Park is increased from \$25,000 to \$35,000, due to utility expenses greater than expected.

The Debt Service Fund is increased because the original budget did not correctly account for interest payment of 1% of 2013 bonds. The effective interest rate was .55% which was included in the budget but full 1% payment was due in 2014 (balance was paid as a premium at 2013 debt issuance). Additional budget of \$5,625 is needed to cover. Legal fees were underestimated by \$580.00 for debt issuance and legal filings. The total increase to the 2014 budget is \$6,205.

There is an increase to the General Insurance Fund required in the amount of \$15,000 for payments for water damage in the Fire Department and damage to Community Service's vehicle. Both were funded through insurance proceeds.

Mr. Henderson asked if the Fireworks Fundraising cash has been paid to the City. Mrs. Mahoney stated that it has been paid and this would appear under reimbursements.

Meeting adjourned at 7:30 p.m.

Minutes of a Meeting of Finance Committee  
December 15, 2014

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Dwight Clark, Chairman

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Joan T. Kemper, Secretary

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**MEMORANDUM**

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**TO:** MAYOR AND MEMBERS OF COUNCIL  
**FROM:** RENEE MAHONEY, DIRECTOR OF FINANCE  
**SUBJECT:** ADJUSTMENTS TO FINAL APPROPRIATION ORDINANCE  
**DATE:** DECEMBER 12, 2014

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To clean up various budget adjustments the final appropriation ordinance has been prepared. Below I have highlighted the major changes needed:

1. Appropriate a transfer of \$250,000 to General Reserve Fund from General Fund

This will allow a transfer of up to \$250,000 to the General Reserve Fund. It is hard to anticipate the final year end receipts of income tax. This would allow me to transfer up to that amount. The goal would be to keep about \$1,000,000 in the General Fund and transfer the remainder to General Reserve. If we end the year better than expected we can always appropriate a larger transfer to the Reserve Fund in early 2015.

2. Increase appropriation in Building Department Other by \$94,000

Building Department Expenses are determined by 85% of Safebuilt Receipts. Also included are payments for Code Enforcement. This being the first full year I did not anticipate correctly the amount that would be paid to Safebuilt. Originally I budgeted \$215,000 which was too low. I have attached an analysis of receipts and expenditures through November for your reference.

3. A Note on the Advance Repayment from Street Construction to Infrastructure Improvement

Due to the catch basin repair on Lake Road the City is still owed about \$40,000 from the State. Rather than add another advance to cover this fund until the reimbursement is received I will reduce the advance repayment by this amount and hold off until the money is received in early 2015 and then pay the remainder of the advance back.

4. Transfer from General Fund to Accrued Benefits

Council took steps to implement a new policy to avoid large carryover balances of vacation time. These payouts to reduce the balances amounted to a little over \$93,000. In order to fund these payments a transfer from General Fund in the amount of \$65,000 needs to be completed (the remainder to be paid from Accrued Benefits fund balance). The Accrued Benefits Fund budget needs to be increased by \$79,000 to cover these payments as well.

5. Increase General Fund Transfer to Cahoon Park from \$25,000 to \$35,000

Transfer was lowered from \$50,000 to \$25,000 from 2013 to 2014 but the utility expenses were greater than expected and would therefore ask for another \$10,000 to make this fund whole.

6. Increase Fund 290 Senior Programs

Increase \$11,000 due to increase in program costs. These costs are recovered from program participants.

7. Increase Debt Service Fund

Original budget did not correctly account for Interest Payment of 1% of 2013 bonds. Effective interest rate was .55% which was included in the budget but full 1% payment was due in 2014 (balance was paid as a premium at 2013 debt issuance). Additional budget of \$5,625 needed to cover. Also legal fees underestimated by \$580 for debt issuance and legal filings. Total increase to budget is \$6,205.

8. Increase to General Insurance Fund 601

Budget did not include payments for water damage in Fire department and damage to Community Service's vehicle. Both were funded through insurance proceeds. Increase to budget is \$15,000.

City of Bay Village  
Safebuilt Receipts Billing Calculation

Account No.	Description	January	February	March	April	May	June	July	August	September	October	November	YTD
100.000.46210	Electrical Permits	317.19	675.00	5,005.50	4,433.90	2,685.35	2,899.15	4,076.80	1,633.05	3,455.60	2,828.45	1,568.65	27,332.58
100.000.46220	Plumbing Permits	380.00	696.00	2,544.69	3,572.91	5,313.04	3,844.00	1,770.31	1,153.43	2,492.28	4,749.92	2,080.69	25,557.35
100.000.46230	Building Permits	1,416.50	1,117.05	5,800.00	7,314.73	5,171.98	9,368.25	9,456.05	5,055.15	2,382.18	7,331.37	3,911.06	61,281.97
100.000.46250	HVAC Permits	720.00	350.00	5,273.00	3,098.92	1,037.01	2,278.11	5,150.53	608.01	814.67	1,633.75	1,068.99	22,237.34
100.000.46260	Misc Permits & Registration	614.00	540.00	3,322.00	3,168.00	4,150.00	4,479.26	3,235.00	3,275.00	4,458.10	2,855.15	1,219.30	30,765.21
100.000.46280	Certificate of Occupancy	75.00	150.00	395.00	280.00	175.00	450.00	350.00	0.00	500.00	600.00	75.00	2,820.00
100.000.46290	Plans Exam Fees	317.50	225.00	7,675.16	7,333.50	1,664.00	12,493.98	2,707.50	1,237.50	1,674.40	1,913.04	3,356.06	40,505.64
100.000.46291	1% Fee	26.53	27.09	68.95	134.49	132.28	156.07	106.81	78.36	134.53	143.21	68.28	1,076.60
100.000.46292	3% Fee	26.57	11.85	582.64	390.90	76.17	468.58	265.23	61.82	59.94	123.58	137.48	2,204.76
100.000.46270	Contractor Registration	13,600.00	3,500.00	15,035.00	3,400.00	7,150.00	7,135.00	4,400.00	3,625.00	3,150.00	3,800.00	3,700.00	50,975.00
230.000.49802	Building Parks & Rec			1,100.00	1,500.00	500.00	1,500.00	1,500.00	0.00	500.00	1,000.00	0.00	7,600.00
580.000.45410	Sewer Connection Fee			2,000.00	0.00	7,000.00	1,500.00	1,500.00	0.00	0.00	1,500.00	0.00	13,500.00
930.000.49350	Refundable Deposits	0.00	500.00	3,500.00	1,400.00	1,750.00	5,100.00	3,500.00	500.00	2,500.00	4,000.00	(143.30)	22,606.70
930.000.49351	Engineering Deposit	0.00	0.00	800.00	5,000.00	2,500.00	2,500.00	2,400.00	0.00	800.00	1,600.00	0.00	15,600.00
930.000.49352	Sewer Inspect Deposits	0.00	0.00	0.00	0.00	0.00	0.00	750.00	0.00	250.00	500.00	0.00	1,500.00
		16,104.23	7,885.94	51,091.94	45,850.35	38,305.70	53,863.40	37,548.23	17,227.42	27,451.65	34,527.47	16,551.61	346,347.94
	Billable Amounts	16,051.13	7,817.00	49,040.85	37,474.96	26,347.75	42,638.75	27,526.15	16,587.74	25,207.18	28,660.65	16,489.15	382,259.88
	Pay 85%	13,643.46	6,244.95	36,584.30	31,811.05	22,406.41	36,079.69	23,442.26	14,076.02	19,746.60	21,856.58	14,015.78	239,856.10
	Code Enforcement Charges	1,196.25	1,388.75	1,086.25	1,427.50	3,685.00	3,822.50	2,255.00	2,090.00	2,048.75	1,732.50	0.00	20,432.50
	Open Permit Payments	1,483.58	1,483.58	1,483.58	1,483.58	1,483.58	1,483.58	1,483.58	1,483.58	1,483.58	1,483.58	1,483.58	17,802.96
	Total Paid to Safebuilt	16,323.29	9,117.28	39,154.13	34,422.13	27,574.99	41,385.77	27,180.84	17,649.60	23,280.93	25,072.66	15,499.36	278,093.56

City of Bay Village  
ORDINANCE NO.: 14-  
INTRODUCED BY:

To amend appropriations for the current and other expenditures of the City of Bay Village for the fiscal year 2014, as previously appropriated in temporary appropriations 13-119 and 14-01 and annual appropriations 14-02, 14-18, 14-51, 14-68, 14-79 14-87 and 14-93.

Whereas changes are needed to various funds per the attached memorandum from Director of Finance, Renee Mahoney:

**BE IT ORDAINED** by the Council of the City of Bay Village, State of Ohio:

Section 1: That to provide for the current expenses and other expenditures of the City of Bay Village during the fiscal year ending December 31, 2014, the following sums be and they are hereby set aside and appropriated from the funds herein specified as follows, to wit:

Section 2: That there be appropriated transferred and advanced from the following funds and as further detailed in the Schedules attached hereto as Exhibit "A" and Exhibit "B" and incorporated herein:

<b>General Fund - 100</b>						
Fund #	Fund Activity	Personal Service	Other	Capital Improvement	Transfers/Advances	Total
100	Total General Fund	\$ 6,593,626	\$ 3,575,254	\$ 39,450	\$ 936,828	\$ 11,354,089

<b>Special Revenue Fund Group - 200</b>						
Fund #	Fund Activity	Personal Service	Other	Capital Improvement	Transfers/Advances	Total
210	Emergency Paramedic	\$ 1,057,791	\$ 52,475	\$ 12,200	\$ -	\$ 1,122,466
230	Parks and Recreation	625,390	254,460	2,600	-	882,450
231	Community Gym Capital Improvement	-	-	11,500	-	11,500
232	Youth Activities	-	-	-	20,039	20,039
234	Play in Bay	-	-	-	-	-
235	Bay Family Services	-	41,300	-	-	41,300
236	Community Diversion	-	7,000	-	-	7,000
237	Bay Bike and Skate Park	-	2,000	-	-	2,000
240	Equipment Replacement	-	-	734,000	-	734,000
245	Private Property Maintenance	3,555	28,000	-	-	31,555
250	State Highway	-	50,000	-	-	50,000
270	Street Construction	657,820	372,600	700,700	250,000	1,981,120
280	Police Pension	353,215	-	-	-	353,215
281	Fire Pension	468,503	-	-	-	468,503
282	Accrued Benefits	219,000	-	-	-	219,000
284	Endowment Trust	-	6,305	-	-	6,305
290	Senior Programs	-	49,900	-	-	49,900
291	FEMA	-	-	-	-	-
292	Law Enforcement	-	3,500	-	-	3,500
293	Drug Fine/Bail Forfeiture	-	500	-	-	500
294	Alcohol Intervention	-	1,500	-	-	1,500
295	Dare	-	-	-	-	-
296	Grant Commission Fund	-	-	-	-	-
200	Total Special Revenue Funds	\$ 3,385,274	\$ 868,640	\$ 1,461,000	\$ 270,039	\$ 5,984,953

<b>Debt Service Fund Group - 300</b>						
Fund #	Fund Activity	Personal Service	Other	Capital Improvement	Transfers/Advances	Total
300	General Bond Retirement	\$ -	\$ 2,794,420	\$ -	\$ -	\$ 2,794,420

**Capital Project Fund Group - 400**

Fund #	Fund Activity	Personal Service	Other	Capital Improvement	Transfers/Advances	Total
400	Sidewalk Construction & Repair	\$ -	\$ -	\$ -	\$ 36,329	\$ 36,329
480	Walker Road Park	-	500	-	-	500
490	Public Improvement	-	-	344,000	129,250	473,250
<del>490</del>	<del>Salt Garage</del>	-	-	<del>22,700</del>	-	<del>22,700</del>
493	Bradley Road	-	-	7,539	-	7,539
494	Infrastructure Improvements	-	-	-	5,700	5,700
495	Municipal Building Improvements	-	-	-	215,000	215,000
496	Roof Repair	-	-	-	-	-
<b>400</b>	<b>Total Capital Project Fund Group</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 544,239</b>	<b>\$ 386,279</b>	<b>\$ 931,018</b>

**Enterprise Fund Group - 500**

Fund #	Fund Activity	Personal Service	Other	Capital Improvement	Transfers/Advances	Total
520	Pool	\$ 211,900	\$ 114,500	\$ 90,900	\$ -	\$ 417,300
580	Sewer	805,925	1,363,682	417,294	780,000	3,366,901
<b>500</b>	<b>Total Enterprise Fund Group</b>	<b>\$ 1,017,825</b>	<b>\$ 1,478,182</b>	<b>\$ 508,194</b>	<b>\$ 780,000</b>	<b>\$ 3,784,201</b>

**Internal Service Fund Group - 600**

Fund #	Fund Activity	Personal Service	Other	Capital Improvement	Transfers/Advances	Total
600	Health Insurance	\$ -	\$ 1,464,752	\$ -	\$ -	\$ 1,464,752
<del>600</del>	<del>General Insurance</del>	-	<del>210,800</del>	-	-	<del>210,800</del>
602	Workers Compensation	222,860	-	-	-	222,860
<b>600</b>	<b>Total Internal Service Fund Group</b>	<b>\$ 222,860</b>	<b>\$ 1,675,552</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,898,412</b>

**Trust Fund Group - 800**

Fund #	Fund Activity	Personal Service	Other	Capital Improvement	Transfers/Advances	Total
810	Cahoon Park	\$ -	\$ 94,507	\$ -	\$ -	\$ 94,507
820	Cahoon Memorial	-	3,300	-	-	3,300
<del>830</del>	<del>Cahoon Library</del>	-	<del>8,200</del>	-	-	<del>8,200</del>
840	Waldeck	-	5,500	-	-	5,500
860	Dwyer	-	5,000	-	-	5,000
861	Community Gardens	-	4,000	-	-	4,000
<b>800</b>	<b>Total Trust Fund Group</b>	<b>\$ -</b>	<b>\$ 120,507</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,507</b>

**Deposit Fund Group - 900**

Fund #	Fund Activity	Personal Service	Other	Capital Improvement	Transfers/Advances	Total
930	Building Deposits	\$ -	\$ 42,000	\$ -	\$ -	\$ 42,000
931	Security Deposits	-	21,000	-	-	21,000
<b>900</b>	<b>Total Deposit Fund Group</b>	<b>\$ -</b>	<b>\$ 63,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 63,000</b>

<b>Grand Total All Funds</b>	<b>\$ 11,129,485</b>	<b>\$ 10,576,055</b>	<b>\$ 2,552,883</b>	<b>\$ 2,372,147</b>	<b>\$ 26,630,570</b>
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**Itemized list of Transfers and Advances by Fund**

Description	Amount
General Fund to Parks and Recreation	\$ 403,000
General Fund to Community Gym	7,829
General Fund to Street Construction	50,000
<del>General Fund to Cahoon Income</del>	<del>35,000</del>
General Fund to Cahoon Trust	2,000
General Fund to Cahoon Library	10,000
General Fund to Bay Family Services	40,500
<del>General Fund to Accrued Benefits</del>	<del>95,000</del>
General Fund to Street Construction	42,500
<del>General Fund to General Reserve</del>	<del>250,000</del>
Public Improvement Fund to Sewer Fund	94,250
Infrastructure Improvement to Bradley Naigle	5,700
Youth Activities to Parks and Recreation	20,039
Sidewalk Fund to Private Property Maintenance	36,329
Municipal Building Improvements to Public Improvements	215,000
<b>Total Transfers</b>	<b>\$ 1,307,147</b>

Street Construction to Infrastructure Improvement		250,000
Public Improvement Fund to General Fund		35,000
Sewer Maintenance to Infrastructure Improvement		780,000
Total Advances and Advance Repayments	\$	1,065,000
Total Transfers and Advances	\$	2,372,147

Section 3: That the City Director of Finance be and is hereby authorized and directed to draw warrants against the appropriations set forth upon presentation of proper vouchers.

Section 4: That all expenditures within the fiscal year ending December 31, 2014 shall be made in accordance with the code accounts set forth above, and shall be made within the appropriations herein provided ("Appropriations" as used means the total amount appropriated for an individual fund).

Section 5: That it is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements.

Section 6: This ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, health, safety and welfare for the reason that it is necessary in the current operation of the City, and therefore shall take effect immediately upon its enactment and approval by the Mayor.

PASSED:

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PRESIDENT OF COUNCIL

\_\_\_\_\_  
CLERK OF COUNCIL

\_\_\_\_\_  
MAYOR

**EXHIBIT "A"**  
**SCHEDULE OF BUDGETS BY DEPARTMENT FOR GENERAL FUND**

Department	Personal Service	Other	Equipment Replace/ Capital Improvement	Transfers	Total
Council	\$ 58,300.00	\$ 18,650.00	\$ -	\$ -	\$ 76,950.00
Clerk of Council	50,430.00	910.00	-	-	51,340.00
Mayor	127,300.00	8,000.00	1,000.00	-	136,300.00
Law	112,508.00	106,800.00	-	-	219,108.00
Finance	232,316.00	32,150.00	1,400.00	-	265,866.00
Taxation	-	180,000.00	-	-	180,000.00
General Administration	186,862.00	497,542.00	-	935,829.00	1,620,233.00
Civil Service	-	13,750.00	-	-	13,750.00
Planning Commission	-	950.00	-	-	950.00
Zoning Board of Appeals	-	900.00	-	-	900.00
Service	1,784,885.00	1,873,447.00	10,500.00	-	3,668,832.00
Fire	1,404,185.00	98,390.00	14,000.00	-	1,516,575.00
Police	2,427,260.00	289,465.00	12,550.00	-	2,729,275.00
Central Dispatch	-	127,700.00	-	-	127,700.00
Building	-	311,475.00	-	-	311,475.00
Architecture Board of Review	-	25.00	-	-	25.00
Community Services	199,480.00	15,300.00	-	-	214,780.00
<b>GRAND TOTAL</b>	<b>\$6,503,526.00</b>	<b>\$3,575,254.00</b>	<b>\$ 39,450.00</b>	<b>\$ 935,829.00</b>	<b>\$ 11,054,059.00</b>

**EXHIBIT "B"**  
**SCHEDULE OF CAPITAL PROJECTS AND EQUIPMENT APPROPRIATIONS BY FUND**

<b>Fund</b>	<b>Description</b>	<b>Amount</b>
Equipment Replacement (240)	Police Vehicles (2)	\$ 86,500.00
	Police Equipment (MARCS Radios)	46,500.00
	Service (#30) Super Duty	60,000.00
	Service (#116) Composter	230,000.00
	Service (#45) Utility Body	30,000.00
	Work Order System	15,000.00
	Phone System (From 2012)	50,000.00
	Fiber Optic and Computers	92,000.00
	Vehicle Community Service (From 2013)	23,000.00
	Community Service Bus	58,000.00
	Fire Equipment	43,000.00
<b>Total Equipment Replacement (240)</b>		<b>734,000.00</b>
Street Construction (270)		
	Streets TBD	658,200.00
<b>Total Street Construction (270)</b>		<b>658,200.00</b>
Public Improvement (480)	Fire Facility Improvements	14,000.00
	Hartman Field Lighting	140,300.00
	Service - Transfer Station	100,000.00
	Rose Hill Exterior	20,500.00
	City Hall Entrance	45,000.00
	Dwyer Building Improvements	24,200.00
	Transfer to Sewer for Walmar Project	94,250.00
Advance Repayment to General Fund	35,000.00	
<b>Total Public Improvement (480)</b>		<b>473,250.00</b>
Salt Garage (492)	Transfer Station	192,700.00
Pool (520)	Aquatic Repair	85,000.00
Sewer (580)	Sewer Repair	313,044.00
<b>GRAND TOTAL</b>		<b>\$ 2,456,194.00</b>