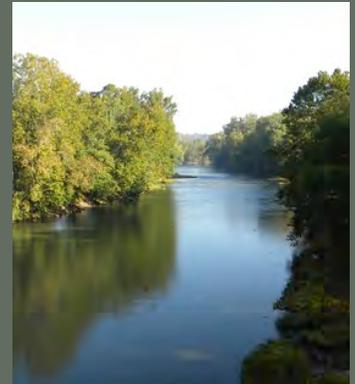


CITY OF LOVELAND

2012 BUDGET & CAPITAL IMPROVEMENT PROGRAM



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**CITY OF LOVELAND
MEMORANDUM**

TO: Mayor and City Council, Finance Committee, LEAD Team
FROM: Tom Carroll, City Manager 
RE: 2012 Budget Transmittal and Policy Overview
DATE: October 28, 2011

Submitted herewith is the proposed 2012 City of Loveland Budget and Capital Improvement Program (CIP). The Budget is balanced and recommends \$4,802,133 of investments in the City's infrastructure and equipment. It also accelerates a process of increasingly difficult cost cuts because Loveland, like most units of local governments in Ohio, is facing significant structural deficits starting in 2012 and 2013.

The State of Ohio has changed tax laws and long-standing revenue sharing arrangements which will reduce Loveland's annual General Government revenues by \$729,984 by 2013.¹ At the same time, declining property values will reduce property tax collections by an additional \$222,000 starting in 2012. Unfortunately, there is every reason to suspect that the remnants of the Local Government Fund will be eliminated in 2014 and 2015, costing the City's General Fund an additional \$150,000 annually by mid-2015.

Between 2011 and 2015, the City of Loveland will lose over \$1.1 million annually, with 82% of the loss of revenue stemming directly from decisions made by the State of Ohio. The loss of such a significant amount of funding presents a clear and present strategic challenge to the next City Council, which will be seated in December.

This City Council has been proactive in preparing for these changes, using a four-pronged approach to the looming challenges. Council's approach includes:

1. Growing the City's tax base by leading the redevelopment of the historic district, recruiting new companies (such as AMP Electric Vehicles), and positioning the City for the revitalization of the Loveland Madeira Road business district.
2. Pro-actively cutting costs through addressing employee benefits, holding open positions when possible, and saving taxpayer dollars through collaboration whenever sensible. This draft Budget continues this work by reducing base budget expenses by an additional \$257,500. Between 2010 and 2012, the City will have trimmed annual expenses by more than three quarters of a million dollars.
3. Engage our residents about what the City does, what residents wish for the City's service levels to be, and to seek out resident input on what they wish for the City to discontinue or reduce, and if necessary, how to raise taxes.

¹ The City will lose an annual average of \$420,000 from the elimination of the estate tax, \$159,984 from the end of tangible personal property tax, and an additional \$150,000 from the State of Ohio keeping revenue which it shared for decades with local governments in the form of the Local Government Fund. The amount of revenue lost has risen even since this summer when the City engaged our residents in Budget 101 Sustainability work sessions.

4. Represent our interests in Columbus and advocate on the importance of the City's basic services and the revenues which support these services to our legislative delegation in Columbus.

As directed by City Council at the goal setting session in early October, staff will prepare a white paper by early 2012 detailing how the City's services will adapt to the state-imposed structural deficits for 2013 and what it means to absorb the revenue losses dictated to the City from Columbus. This will be an important policy document, a white paper which will be shared broadly with residents, and no doubt discussed, debated and heavily scrutinized.

At a Policy Crossroads

The City is at an important policy crossroad in 2012, and City Council and ultimately the residents whom the City serves will have to decide what level of City services they will enjoy and pay for in 2013 and beyond. The community must adapt to the new reality through cutting costs further, increasing revenue, or some combination of the two. While steps have already been taken to prepare for this day, the time for deliberation is running out and the path must be chosen very soon in 2012.

A choice is inevitable. A choice must be made. Non-action is not an option.

Budget Cuts

The City been cutting costs for several years, and this draft Budget continues and builds upon this process of reducing City expenditures.

1. City health insurance costs are reduced in 2012 despite a 15% increase in insurance premiums.² This is accomplished through eliminating health insurance for part-time employees (including City Council members), requiring spouses of employees who have access to affordable health insurance to take it from their own employers, and reducing (but not eliminating) investments in wellness. Non-union employees will pay 15% of their health insurance premiums in 2012 (instead of 11.5%), and all employees will pay 15% in 2013. Together, these changes in health insurance save \$146,500 annually, and more as healthcare costs rise over time.
2. Additional changes to the City's benefits—phasing out vacation and sick leave sellback for non-union employees and removing the top rung of the longevity ladder each year for all

² The City is part of a state-wide health insurance pool called The Ohio Plan. The pool's 15% cost increase is greater than the 9% cost increase in the national marketplace (*The Wall Street Journal*, September 28, 2011). It is also worth noting, since public sector benefits have been placed under tremendous scrutiny of late, that the City's high-deductible health insurance plan has the highest maximum out-of-pocket costs of any in the public sector in a recent Southwest Ohio survey.

While the City's employees' share of premiums is below the average in the private sector, the City's overall plan design is very unconventional for local governments and has higher cost shares on the maximum out-of-pocket side than most public or private sector plans. Comparing health insurance plan designs is difficult, but it is clear that the City's high deductible plan deviates from traditional models. Loveland employees have embraced wellness and utilized consumer tools to reduce their own costs and those of the City's. While some may point to relatively generous premium shares, Loveland's plan design is cutting edge and provides our employees market incentives to reduce costs while still meeting their family needs. Simply shifting greater premium costs to the employee does little to nothing to encourage better consumerism and lifestyle choices.

employees—reduce ongoing expenses by \$26,000 in 2012, and will save an additional \$5,000 per year as longevity pay is phased out over time.

3. The City's discontinuation of its relationship with ICRC in 2012 will generate a net savings of \$38,000 because of the new contract costs with SIRE. SIRE is a documentation management and workflow software program which is part of the solution Council has selected to continue to broadcast City Council meetings over the web. The City is able to ensure transparency while still reducing expenditures substantially and the document management and workflow features of this software are an excellent investment in technology to improve staff productivity.
4. This draft Budget discontinues a number of programs or activities which will together save \$47,000 annually starting in 2012. This includes ending the print version of the resident newsletter (\$12,000), eliminating a neighborhood grant program (\$3,000), discontinuing the Rhythm on the River Concert in the Park Series (\$9,000), ending the City's tuition reimbursement program (\$13,000) and reducing organizational wide continuous improvement training (\$10,000).

These cuts were identified in the Budget Sustainability work sessions, and generally were among the top reductions across the five different focus groups which were held. The lion's share of these cuts will be felt by City employees, who will pay more for insurance, receive less in other benefits, and have less opportunity for training and education. Changes to benefits are not without consequence to our employees. Loveland's public servants are willing to make benefits concessions, yet the City should not attempt to balance the budget through merely continuing to cut the pay and benefits of our employees. Continued cuts will impact negatively the City's ability to retain and recruit the best and brightest, and since our City workforce is 10% smaller today than three years ago, each employee's contribution is that much more vital.

The City has cut its expenses over the past several years already, eliminating more than \$500,000 of annual costs. These steps include the conversion to the Regional Income Tax Agency (RITA); not filling a vacant police officer position, public works position, and 2.4 Finance Office positions; converting to a consumer-driven healthcare model with investments in employee wellness; reducing energy consumption and negotiating for better electric prices; reorganizing the Building and Zoning Office; and investing in automation and technology. Combined with cuts planned in 2012, the City has reduced more than \$750,000 of annual costs in a three year period.

When one assesses the cost cuts planned for 2012 and those undertaken already, it is clear that a deliberate and significant cost cutting process has already been undertaken. It is my hope that the typical Loveland resident cannot perceive these reductions on a daily basis because great care has been given to maintaining direct services even as costs are reduced. Yet, the next set of cuts will reduce service levels in very real and perceptible ways. There are very few opportunities to further reduce expenditures without noticeable impacts to our workforce size, and in turn, service levels enjoyed daily by our residents.

Revenue Overview

The best news in this entire 2012 Budget and CIP is that income tax collections are forecasted to be over \$3.2 million for 2011. This is \$150,000 above the 2011 Budget and a 5% improvement in overall income tax collections. This is very positive news, and is consistent with trends in other municipalities in the region. Since income tax collections is the best single indicator of the aggregate

wages within our community, this trend indicates our residents are experiencing continued employment and are overall earning more money than one year ago. For 2012, we assume the 2011 forecast to be the new base budget, and so income tax collections are assumed to stay at \$3,200,000 next year.

Unfortunately, the gain in income tax revenue in 2012 will be essentially offset by decreased property tax collections next year. The General Fund will receive \$118,439 less property tax revenue in 2012 than in 2011, in part through the end of tangible personal property tax and in larger part due to declining real estate values in our community.

The General Fund also will suffer revenue losses as the State of Ohio has broken a revenue sharing agreement dating back to 1934, with the State retaining 25% of the Local Government Fund Revenue in 2011 and 50% in 2012. This will cost the City \$115,500 over 2010 revenues in the 2012 fiscal year, and \$150,000 in 2013. While the General Assembly and the Governor may be congratulating themselves on balancing the State's Budget without raising taxes, they did so by cutting this revenue share with cities, townships, counties, and libraries. The most difficult decisions were merely delegated from Columbus to local governments instead of making the tough calls at the state level.

The recommended 2012 Budget and CIP includes no estate tax revenue because the City has not received notice that any will be forthcoming. The City may still receive some modest estate tax revenue in 2013 from those departing this world in 2012 whose estates are not settled until 2013. The end of estate tax in 2013 will have more serious implications for the City of Loveland in 2014 since unanticipated estate tax was traditionally used to bolster the General Fund balance for the next fiscal year.

Mayor's Court revenue has increased and returned the Mayor's Court function to solvency again in 2011 and is expected to continue in 2012. The Mayor's Court is not intended to be a source of "profit", but it is my expectation that the Mayor's Court at least cover its annual costs. Because some individuals in the Court system are failing to pay fines and court costs, the Mayor's Court is not meeting its full revenue target in 2011. The City is actively exploring a collection service which will not further burden the court system through issuing warrants for non-payment. This approach may have horizontal applications for our organization for other types of non-payments of fees and charges.

The cost-recovery ratio for the Building and Zoning Division has increased as a result of more brisk building activity than was expected and expenditure reductions.

Fire & EMS Funds

The General Fund is not the only fund to be impacted by the end of tangible personal property tax³ and falling property values. The loss of property tax revenue for the EMS, Fire and Fire and EMS levies will equal \$263,886 next year over 2011 collections. This reduction in revenue has significant implications for the EMS and fire services for the City. Funds supporting EMS and Fire services are in a structural deficit in 2012, and will have more than \$125,000 of actual deficits in 2013 without

³ Across the General Fund and three fire and EMS funds receiving property tax levies, the end of tangible personal property tax will cost the City \$159,894 in 2012, or about 41.82% of the total lost property tax.

serious cuts or additional revenue. This represents a huge reversal over the financial position in the 2011 Budget and CIP and will exasperate the structural problems to the General Fund. Ultimately, EMS and fire protection services are a general government function, and these services are ultimately shored up by the General Fund as revenues decline. Alternatively, cuts to Police, Fire, roads, parks and other General Fund services will need to be deeper than expected just three months ago to offset the loss of revenue in the three Fire and EMS funds.

Street Maintenance Fund

Permissive and gasoline taxes paid to the Street Maintenance Fund are again insufficient to meet current obligations for 2011 and 2012. In the draft 2012 Budget, the General Fund will again advance monies to the Street Maintenance Fund, although there is little prospect that the Street Maintenance Fund will pay these advances back any time soon. The Street Maintenance Fund will likely need to be subsidized by the General Fund for the foreseeable future, and this fund shows deficits in 2014-2015 even after \$50,000 advances annually between 2013 and 2016.

Enterprise Funds

The City's enterprise funds all have lower working capital balances than in prior years. City Council has already increased water and stormwater rates modestly for 2012 to ensure these funds do not go into a deficit or cut services to an unacceptable level. Hamilton County will continue to set sewer rates to implement the Global Consent Decree, and the Sewer Billing Fund will receive 7% of all sewer collections. Residents will continue to enjoy sanitation rates of \$16 per month, \$0.70 less per month than rates in 2010. That rate cut applies pressure to the Sanitation and Environment Fund, yet City Council wished to pass along to ratepayers the savings the City enjoyed by collaborating with three other jurisdictions when we rebid our sanitation and recycling contract.

The draft 2012 Budget and CIP contemplates a \$3 million bond issue to build a second water tower at the Commerce Park and a replacement booster station to service the western pressure zone. It may seem odd that the City is borrowing such a substantial sum of money and embarking on such a large project given the financial picture described above. However, the Water Fund is an enterprise fund, supported through user fees. The City's water system is not at risk because of cuts made by the General Assembly, and investments should be continued to ensure the water system does not merely defer today's problems to the next generation.

The precise debt mechanism to finance these projects will require further analysis and input from bond counsel, bond underwriters, and the Finance Committee. In 2019, substantial water debt will roll off the City's debt schedule, and this will free up considerable working capital. But because the City's debt policy (see appendixes for all financial policies) requires a traditional amortization schedule for long-term debt, the City may have to raise water rates 15% to meet the obligations on this new debt until 2019. Alternatives will be explored to avoid such a sharp rate increase. Regardless of how this is financed, this draft Budget contemplates the issuance of \$3 million in debt in 2012.

The City anticipates receiving another Ohio Public Works Commission (OPWC) loan to replace aging four-inch water lines in the Historic West Loveland neighborhood. This will be the third of three phases of replacement in this area. Loveland applied for, but is not likely to receive, OPWC funding to match an 80% Ohio Department of Transportation (ODOT) grant for South State Route 48 resurfacing. If the City does not receive OPWC funding, the City's local share will come from the road rehabilitation budget.

Special Projects

The five year interest rate yield curve has been very flat, and as a result, interest earnings have plummeted in 2009 and 2011, and are forecasted to continue to be low in 2012. Because interest on the City's treasury is what has historically been the funding source for the Special Projects, low interest earnings reduce 2012 revenue. The Special Projects Fund is supported in 2012 largely through the final repayment of prior advances to the Northend TIF, and repayment of an advance to the Sewer Billing Fund to fund the City's sewer litigation. Special Projects also will continue to receive tax assessment revenues from the sidewalk program. This revenue stream has become somewhat of a revolving loan fund.

Tax Increment Finance Districts

Tax Increment Financing (TIF) revenues are strong in the Northend TIF, enabling it to complete its repayment to the Special Projects Fund in 2012. The absence of development on the Crane property means that the Recreation Land TIF that was established to purchase the Christman Farm will require an advance from the General Fund in 2012. With the retirement of short term obligations in 2011 on the property which was sold to private homeowners, the City will simply be retiring the long-term debt it had on the portion of the Christman Farm which it always intended to keep for a City park. The City will continue to slowly retire the debt on this property and the remaining ten acres of the Christman Farm will be land-banked until the Crane property is developed and a municipal park can be constructed. Continued patience is therefore necessary before Loveland can build its first park in Warren County.

The Reserves of Loveland TIF was established in 2010 to provide market stability after the developer of a subdivision walked away from his responsibilities. The City's pro-active approach worked. Property sales and new housing starts accelerated after the City stepped forward, and the City is completing close to \$100,000 in curb, gutter, sidewalk and roadway improvements in this neighborhood in the fall of 2011. The TIF will be kept in place for a few more years to ensure the City can complete all the responsibilities of a developer, but it is clear that the City's action saved this neighborhood and enticed more private investment in our community.

The Downtown TIF holds more promise than ever before that it will see revenue accrue from redevelopment and private sector investment. At the time of the writing of this memorandum, the rezoning of parcels in the downtown is before the Planning and Zoning Commission and the negotiation of a development agreement with Rick Greiwe/North American Properties is underway. Phase I of the Loveland Station project will generate \$201,160 of TIF revenue annually if built per the current plan, and this is more than sufficient to meet current debt obligations and fund additional improvements in the downtown to facilitate redevelopment. Because of cash flow issues, the Downtown TIF will require an advance from the General Fund to be balanced in 2012, though this advance should be repaid in 2013 or 2014 if the development moves forward next year.

In summary, the City faces serious revenue challenges. Cuts in taxes such as the tangible personal property tax, estate tax, and reduction of the Local Government Fund have a grave impact on the City's financial picture. Interest income is down. Property tax revenues are down from falling property values. Permissive taxes are inadequate to meet street maintenance needs. Enterprise funds which have been deliberately held to low increases have little room left. Interfund transfers and advances will have to be used to meet cash flow requirements or shore up funds with 2012 revenue problems.

Simply stated, the City has a bad and worsening revenue situation.

Expenditure Overview

Overall, the City has held the line on total wages and benefits costs. As can be seen by a review of Table 7 in the Budget Summary section of this draft Budget, the City's aggregate wage and salary costs in 2012 will be \$3,146,149, \$71,564 less than they were in 2008, despite the fact that base salaries have risen 11.4% since then through salary adjustments. This has been accomplished by reducing the City's work force, without layoffs or furloughs, and through increased employee productivity. Healthcare costs have been contained thus far by investments in wellness and the conversion to a high deductible, consumer-driven healthcare plan, and plan design changes which reduce the number of covered lives.

The draft 2012 Budget and CIP provides non-union employees a one-percent wage increase on January 1st and the prospect of a one-percent, lump sum payment in December. Union employees will receive a one-percent pay increase on May 15. Union employees will have a modestly more generous City contribution to their healthcare premiums than non-union employees will enjoy in 2012 (88.5% instead 85%). Wage increases will be below the projected rate of inflation, and given that employees did not receive a wage increase in 2011, City employees are experiencing real wage decline. This rebalances the real wage growth City employees enjoyed from 2008-2010, when City wage increases exceeded the rate of inflation. This is a deliberate strategy to reset wage rates.

In aggregate, the City will spend close to \$300,000 less on personnel (all wages and benefits) in 2012 than in 2008. Benefits have been controlled through aggressive changes in our healthcare plan designs and the planned rolling back of certain benefits in 2012. The continued compression of wages and benefits, however, will have diminishing returns in the future. To the extent the City needs to further cut personnel costs in and beyond 2013, that will likely mean layoffs.

A 5% increase in contractual obligations to the Loveland Symmes Fire Department is provided for in 2012, though Chief Huber is preparing to forego contractual increases in 2013 and 2014 for both the City of Loveland and Symmes Township in light of the revenue problems facing both jurisdictions. Planned equipment purchases in the Fire and Emergency Medical Services are deferred, and the capital program in 2012 for LSFDF is the smallest in at least a decade. Despite the contract amendments and deferred capital investments already planned, these funds have serious revenue shortfalls.

One of the budget improvements planned for 2012 was to be an examination of the City's administrative transfer and overhead cost recovery formula. This had been under review prior to the resignation of the City's Finance Director in August, but unfortunately has not been completed. The City's current method of calculating this cost recovery is byzantine at best, and Management Analyst Michelle Knowland is currently developing a simpler and more predictable methodology. The City does not have a financial policy on how to calculate overhead cost recovery, and Ms. Knowland will prepare one for consideration by the Finance staff and Finance Committee before it is brought forward for Council's consideration in 2012. Absent a formal policy and a less byzantine calculation methodology, staff has proposed the same transfers as were used in 2011 except the Fire and EMS transfer was reduced from \$128,188 to \$95,000 for 2012. This decision was based on the declining revenue picture for the City's funds supporting our relationship with LSFDF.

The Receptionist position at City Hall was formerly funded and paid for in the General Fund. Because the vast majority of this person's time is spent answering utility inquiries and processing walk-up and mail-in utility bill payments, this position has been removed from the General Fund and distributed across the four enterprise funds served by the utility billing function in the draft 2012 Budget and CIP. This will in turn reduce the administrative fund recovery, but more accurately accounts for the duties and activities of the Receptionist. This not only more properly accounts for the services this position provides, but it relieves some of the pressure on the General Fund. In short, reallocating this cost makes sense.

As mentioned above, a number of cuts have been made to programs and benefits. These are partially offset by increased healthcare premiums, modest wage increases, higher fuel prices, and the need for the General Fund to make advances to other funds such as the Downtown TIF and Street Maintenance Fund. Equipment requests are discussed below, but are modest at best.

The line item in the General Fund, Parks and Leisure Operations section of the Budget supporting Beautification appears to be reduced at first glance. Traditionally, the Beautification line item supports both the costs associated with the excellent work of the Beautification Committee and some Department of Public Works operational expenses. Now, the Beautification line item contains only the costs traditionally incurred by the Beautification Committee and removes the Public Works costs to the Materials and Supplies line item. Thus, the same amount of funding as in the past is provided to the Beautification Committee's efforts.

I am recommending a new operational increase of \$10,000 in the Street Maintenance Fund to provide the Department of Public Works resources for a crack sealing product which they will use with in-house staff. This has been done for two years on an experimental basis (paid for from the road rehabilitation budget in 2010 and 2011) and has proven successful. I appreciate how Public Works Director Scott Wisby is willing to try different approaches to roadway maintenance; Loveland will need to spend more on lower cost life-cycle extenders in the coming years.

Several 2011 expenditures that differ from the 2011 Budget are worth discussion. First, the City provided AMP Electric Vehicles a \$50,000 forgivable loan to incentivize this company to come to our community instead of moving out-of-state. This is reflected in the 2011 Economic Development line item in the Special Projects Fund. A records digitization project was funded at \$7,500 in 2011 in the General Fund's General Operations section of the Budget. The City is now planning to discontinue its relationship with ICRC in 2012 and instead contract with a document management company which will stream City Council meetings on-line instead. The vendor is SIRE Technologies, and the one-time purchase of software and other hardware necessary to implement this solution is funded in this same line item at \$47,000 in 2011. Thus, the City's return on investment is a bit less than 15 months for this solution.

The Police New Equipment line item in 2011 is apparently well over budget. It is not. The seeming extra \$100,000 of expenditures is for various capital items which were supposed to be encumbered in previous fiscal years but which were not. Also, two police vehicles were totaled in 2011, one of which is accounted for in the reimbursable line item and the other of which was replaced within the New Equipment line item. These are accounting issues, not overages in terms of the police budget.

Capital Improvement Program

The total recommended CIP contemplates \$4,802,133 of investments in the community's infrastructure, rolling stock, and other equipment. These expenditures can be found in various line items throughout the budget and are summarized in Tables 8.1 and 8.2 in the Budget Summary section of this Budget.

This is the largest capital improvement program in some years for the City of Loveland. This is because of the \$3 million for the additional Commerce Park water tower and the replacement booster station. If these two substantial projects that have been years in development, were factored out of the CIP, this CIP would be relatively small compared to prior years. This is because of the City's financial condition, not a lack of need for infrastructure investment.

Commerce Park Water Tower and Booster Station

The need for a second water tower at the Commerce Park has been identified for several years. Council has appropriately challenged staff for lower cost alternatives to properly pressurize the western portion of the City's system and ensure adequate fire flows for an extended commercial fire. Options have been researched, yet the water main break on September 2, 2011 clearly showed the need to move forward with the construction of a second water tower at the Commerce Park. That break forced the City to open its emergency connection with Greater Cincinnati Water Works (GCWW) to feed the western portion of our water system. It became clear that this connection was extremely valuable in an emergency but inadequate for a medium term or long term solution. The fact that the City now has an extended agreement with Hamilton County for water service outside the City limits provides revenue and customer demand stability beyond 2017. Thus, the conditions are right to move forward with this project in 2012.

Vulnerability of the City's underground pumping station along Union Cemetery Road was also made clear by water main breaks. Simply stated, the second water tower at the Commerce Park will be of limited value if that pumping station is somehow compromised. Staff is exploring a replacement station near the Loveland High School to feed the two Commerce Park towers and help provide necessary assurances that the western portion of our water system is properly pressurized.

Public Safety

The Loveland Police Division will replace two cruisers in 2012 and invest in replacement radios to accommodate the narrow-banding mandate from the Federal Communications Commission (FCC). The Fire Department will similarly spend funds to comply with this unfunded federal mandate,⁴ replace a normal array of small fire and EMS equipment, and provide an ADA accessible bathroom facility wholly within the Northeast Communications Center to ensure a dispatcher working by him or herself can have a break without an officer having to be taken off the street to cover the dispatch console. Even with the necessary replacement of radios, these public safety capital improvement programs are well below the norm for both departments.

Public Works

The Department of Public Works has improved its fleet significantly over the last decade. This CIP replaces one heavily used dump truck. This is significantly less than the vehicle replacement schedule for this department which includes a second dump truck and two pick-up trucks. The

⁴ Many of the Police, Fire and Public Works radios purchased in more recent years are already narrow-banded, though those which are not will be replaced in 2012.

deferral of replacements means the Department’s fleet could decline over time and need more repair. The City is hiring a replacement maintenance worker (still holding one of the two vacant positions open) with mechanical experience, a skill which will prove vital as the fleet is kept longer than its projected useful life. Public Works is now performing vehicle maintenance in house that used to be sent out, saving the City a significant amount of money.

The Street Maintenance Fund is purchasing a pavement-lining machine, which in turn will be used by in-house staff instead of outside contractors. The City will not only have greater control on the timing of lining and striping, but it is expected to cost much less.

Road Rehabilitation

The 2012 budget provides \$351,230 for the annual road rehabilitation, or \$28.66 per capita. This is less than the City has funded in prior years, and below the ICMA Center for Performance Measurement 2010 mean of \$33.23 for municipalities of all sizes.⁵ This figure does not include an additional \$105,500 of ODOT funding the City Engineer obtained for the City for South State Route 48 near St. Columban. If this funding is added to the local resources put forth in the road rehabilitation program, the City will spend \$456,780 in 2012, or \$37.27. This is a much improved figure over more recent years, thanks largely to the excellent efforts of Cindy Klopfenstein.

If OPWC resources are made available, the 2012 road rehabilitation program will be increased even more.

Technology and Communications

The City will continue the replacement of various personal computers, improve air control in the data room at the Safety Center, and provide improved wireless access points at various locations around City facilities to improve operational efficiency.

The City is in the process of reorganizing all of its telephone and IT-related costs in the Budget to improve cost tracking, cost control and cost analysis. Investments in technology are increasing for virtually all complex organizations, and the City is no exception. The reorganization of costs and new line items to improve tracking are confusing, but will improve analysis moving forward.

Unfunded Priorities

In more typical times and traditional budgets, the City Manager provides City Council a list of unfunded projects or purchases, showing what will happen if unexpected revenues are realized in the upcoming fiscal year. The unfunded priority list shows worthy projects which, for a variety of reasons, did not make it into the draft Budget and CIP. These are not typical times, however.

Given the challenges facing the City, I suggest only one priority should unexpected revenues materialize:

Rank	Project or Program
1	Replenish the General Fund Undesignated Fund Balance

⁵ In 2010, cities with a population of 25,000 or less (like Loveland) spent on average \$48.76 per capita on annual road rehabilitation programs.

Every dollar saved in 2012 will be carried forward to 2013. Having fund balances and working capital in place to start next year will give the next City Council more time to react to the necessary cuts in service, layoffs of employees, and revenue raising options.

Financial Policy Compliance

City Council recently amended its General Fund reserve policy by adopting Resolution 2010-59. The City's Emergency Reserve in the General Fund is fully funded and this policy is fully complied with next year. The Emergency Reserve for 2012 is \$1,021,201.

The recommended Budget and CIP deviates from two policies, and both deviations have been approved by City Council, and both for good reasons. First, the City will not provide the required reserves in the Stormwater Fund and Sanitation and Environment Fund required under Resolution 2004-53. It will do so in the Fire and EMS Funds and Water Capital Fund, however. Compliance with reserves in these funds would necessitate stormwater and sanitation rate increases or service cuts. Neither is necessary at this time.

Second, the City will not adhere to the funding requirements for its employee leave reserve for the second year in a row. The City has a policy established by Resolution 2005-10 requiring 20% of accumulated sick and vacation leave balances for all employees be set aside in an employee leave reserve. It is a best practice for Loveland to set aside funding for this known liability, yet strict compliance with it is not wise when no retirements or departures are anticipated in 2012. Strict compliance would unduly take away resources needed for current operations. Staff is also presently researching an alternative method for this reserve policy to ensure adequate reserves are set aside to meet this liability without causing unnecessary transfers in one fiscal year. If some unexpected separation does occur, the City has set aside almost \$12,000 in 2012 to fund or partially fund this payout.

All other fiscal policies are complied with in 2012.

Benchmarking and Performance Data

Performance measurement will be essential in the coming months because the City's conversation will ultimately boil down to a conversation about what service levels the residents wish to receive and at what cost. Performance measurement will help City Council make informed decisions as to the policy ramifications stemming from service level cuts, and will allow for an informed discussion of the value residents receive for the taxes and fees paid. Benchmarking will also prove extremely valuable because it will allow our residents to compare our service levels and costs to peer communities. Given that emotions around this conversation about layoffs, taxes, quality of life, and other related topics is likely to be passionate, performance metrics should help make that conversation a productive one.

For a better understanding of what the City of Loveland does and at what cost, there is no better place to look than the 2012 Performance Measurement section of the draft Budget and CIP.

Format and Style Issues

Each year, staff attempts to make at least one change to the style or format of the Budget to make it easier to read for the public, City Council, and the Finance Committee. This year, a considerable amount of time has been spent consolidating unnecessary line item descriptions and making a

consistent set of line items which will span across multiple funds and departments. The new set of line item codes and descriptions is included in the appendix section of this draft Budget and CIP.

Because a number of format styles have been made over the five fiscal years detailed in this budget (three years of actual data, the 2011 forecast, and the 2012 draft Budget and CIP), the reader may have difficulty comparing certain expenditures or revenues over time. This year, we have compiled in the back a summary of all the format changes over these fiscal years in the appendix section so that anyone can understand the rationale. This should facilitate any reader who wishes to do year-by-year comparisons when formatting has been changed, funds consolidated, line items consolidated, etc.

Recognition

The City is once again in transition with a vacancy in the Finance Director position following the resignation of the incumbent in this position. This makes the preparation of the annual Budget a greater challenge than normal. Of course, these are not normal financial times, and thus the City is relying on the skills of many other people even more than in the past.

Loveland is indebted in ways which most will not fully appreciate to one veteran employee, Myra Kroeger. Myra has saved the City thousands of dollars over the years with her frugality and attention to detail. In 2011, she has played an even bigger role in ensuring the City's fiscal stability through, among other things, serving as the City's interim Finance Director. Loveland is deeply indebted to her for her service in 2011 even more than the community is in her prior years. I personally am truly grateful to her.

Ron Roemer is presently serving as interim Finance Director for the City, having started fulltime in this role in October. In his four weeks in this role he has already found opportunities to streamline our business processes, scrutinize our accounting, reconcile our books, and generally improve our financial operations. In short order, he is developing an excellent mastery of our financial systems, and making prudent process improvements based on more than 30 years of private sector financial expertise. His fresh perspective has made an immediate impact on our organization. And after only four weeks, he is a part of our team and challenging us in ways which we will need in the coming months. I hope he will consider staying with the City beyond the interim period as his talents and skill sets afford him many other opportunities in more complex organizations. However long his tenure with us will prove, we are better for his service to our organization.

Management Analyst Michelle Knowland, Executive Assistant Misty Cheshire, Financial Analyst Linda Collins and Management Intern Marc Kutylowski each contributed greatly to this draft Budget. Ms. Collins provided highly detailed analysis of personnel related costs, perhaps the single most important analytical charge given the City's declining revenue picture and the fact that our greatest organizational expense is personnel. Ms. Knowland coordinated all aspects of the CIP. Ms. Cheshire organized the entire compilation of the 2012 Budget and CIP document and managed considerable flow of data and documents, seemingly effortlessly. Mr. Kutylowski provided historical analysis and enjoyed a front row seat in the budget preparation process. I would also like to thank former Management Interns Natalie Siddique and Sam Cardwell. Their efforts developing the Budget Sustainability workshops and Citizens Budget Guide under Ms. Knowland's leadership provided a vital framework for this budget process.

The City's department heads and other senior staff are leaders within their respective professions and an effective team within our organization. They lead some of the most capable front-line employees—patrol officers, maintenance workers, firefighters and paramedics, office employees—of any local government in our region. The organization that is presently in place, in my opinion, is the best and highest functioning team the City of Loveland has ever fielded. I would not wish to be entering the trying period ahead of us with any other team than the current compliment of professional women and men who serve in our organization.

The City's annual budget is developed by staff, but made better by citizen input, including that of the City's highly capable Finance Committee. The one dollar given to each committee member annually has the best return on investment of any tax dollars we spend.

The 2012 Budget and CIP is not an end by itself, but instead begins a process of policy deliberation. Many difficult decisions are before the Loveland community. Despite the daunting challenge ahead, it is my hope that one fundamental question will guide us: how can the City provide the best service for the lowest cost? Providing this is our guiding question, and provided those who engage in this important community conversation do so with mutual respect and civility, I am confident this community will get through the upcoming difficult times.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Tom Carroll', with a long horizontal flourish extending to the right.

Tom Carroll
City Manager

HOW TO READ AN OPERATING BUDGET

This budget is the City of Loveland's financial and operating plan for the fiscal year beginning January 1, 2011 and ending December 31, 2011. As such, it weaves current issues with future opportunities and threats together as a short-term fiscal plan for the organization and community.

Because of the amount and complexity of the information it contains, the budget can be imposing. The goal of the City is that this document be accessible to all of our residents. To the end, the reader should always keep in mind that this document answers two basic questions: "Where is the City of Loveland's money coming from?" and "How will that money be used?" The challenge for City Council and City staff is to convince the taxpayer that we deliver value-added services for the taxes, fees and charges paid by our customers—the residents and visitors to our community.

All the information presented herein is organized by the fund that is responsible for providing the service, activity, or program. For example, money that is collected from the City's customers for water services is spent to provide water to them through the Water Fund. The 2011 Operating Budget is divided into sections by fund, and then by department or division (if applicable) within each fund.

The Capital Improvement Program (CIP) is also included in this budget in the Budget Summary section. A capital project is defined as new, replacement of, or improvements to infrastructure that has a minimum life expectancy of five years and a minimum cost of \$10,000. Only the capital projects scheduled for completion in the 2011 fiscal year are funded and included in the calculation of the 2011 Operating Budget. Some capital projects and purchases are contingent upon the City obtaining grants and/or creating a Tax Increment Finance (TIF) District. CIP projects slated for subsequent years are not necessarily budgeted, but are identified to assist City Council and City Administration in planning future expenditures and weighing competing community needs.

The City of Loveland's annual fiscal plan is developed through a cooperative effort involving the City Council, City officials, the Finance Committee and the citizens of Loveland. Because of the importance of developing an operational plan which best meets the needs of the community with finite resources, the budget process takes close to six months to complete. The overarching guide to this budget process is the City's organizational vision, which is:

The City of Loveland is dedicated to protecting and strengthening our neighborhoods and natural resources, improving economic vitality, enhancing our hometown charm and quality of life, and fostering long-term community stability while achieving balanced growth.

BUDGET GLOSSARY

Administrative Transfer Fee: A fee paid to the General Fund by City of Loveland enterprise or special revenue funds to pay for services provided by the General Fund, such as personnel, legal, accounting, and general managerial services.

Appropriation: Money set aside for a specific use by ordinance of the City Council that provides the legal authority to expend public funds.

Assessed Valuation: A value placed upon real estate or other property by the various county auditors and used as a basis for levying property taxes. For residential and commercial property in Ohio, the assessed valuation is 35% of market value.

Audit: An examination of the City's accounting record by an independent accounting firm to determine the accuracy and validity of records and reports as well as conformity with established policies. The General Accounting Standards Board (GASB) sets standards for financial reporting for units of government that are referred to as Generally Accepted Accounting Principles (GAAP).

Balanced Budget: An annual budget in which operating revenues are equal to or greater than approved operating expenditures.

Bond: Bonds are debt instruments requiring repayment of a specified principal amount on a certain date (maturity date), together with interest at a stated rate, or according to a formula for determining the interest rate.

Budget: The official written statement of the City of Loveland's financial program that is adopted every year by City Council. As the operating plan for the City, it consists of proposed expenditures for specific purposes, projects, and programs and the adopted means of financing those expenditures.

Budget Calendar: The schedule followed by the City of Loveland for developing its annual budget. The process for developing the 2011 Budget and CIP began in June of 2010, and included a special CIP work session with City Council on September 14, 2010.

Budget Message: The City Manager's general discussion of the budget that is presented to City Council as part of the budget document. This message explains broad budget and policy issues and presents the City Manager's recommendations to City Council.

Capital Improvement Program (CIP): A planning document that presents the City's capital infrastructure needs for the next five years. In Loveland, the CIP is revised annually. The first year of the CIP is funded in the current year's operating budget.

Capital Equipment: New or replacement equipment which has a minimum life expectancy of one year and a minimum expense of \$1,000.

Capital Project: New infrastructure (e.g. buildings, roads, parks, water lines, etc.) or replacement of or improvements to existing infrastructure which has a minimum life expectancy of five years and a minimum expense of \$10,000.

Community Development Block Grant (CDBG): Grant funds allocated by the Federal Government and administered by Hamilton County to be used for the prevention and removal of slum and blight, and to benefit low and moderate-income persons. The City of Loveland applies to Hamilton County for three years of funding with the current application period being 2009 to 2011.

Community Improvement Corporation (CIC): A corporation organized under statute for the purpose of promoting economic development in the City of Loveland. The CIC Board consists of all seven Council members, the City Manager, a representative of the Chamber of Commerce, a representative from the School Board, and a resident at large. The City of Loveland accounts for CIC revenues and expenditures.

Contingency: In capital projects, a contingency is typically used to provide additional funds (usually 10 to 20% of the project cost) for unforeseen costs or change orders that are not part of the original project estimate. Historically, contingency has in the Loveland context meant undesignated, unreserved fund balances which if not used were carried over into future fiscal years. The use of the term “contingency” for undesignated fund balance or undesignated working capital has been discontinued as this usage of contingency is not widely accepted by finance professionals.

Debt Service: Payment of principal and interest on an obligation resulting from the issuance of bonds and notes according to a predetermined payment schedule.

Department: A major administrative section of the City of Loveland government. Loveland has five departments, including: Law, Finance, Safety, Service and General Administration.

Emergency Medical Services (EMS) Fund: The property tax-supported operating fund of the City of Loveland that supports the City’s contractual obligations to the Loveland-Symmes Fire Department for their emergency medical services to the Loveland community.

Emergency Reserve: The portion of General Fund fund balance which is appropriated but only available for expenditure by way of a City Council resolution or emergency declared by the City Manager. In Loveland, the Emergency Reserve is established by Resolution 2010-59, a legislative act which replaced the former policy promulgated by Resolution 1993-82. The City’s emergency reserve in the General Fund is 15% of the City’s General Fund revenues.

Encumbrance: A reservation of funds from one fiscal year to the next to cover purchase orders, contracts or other funding commitments that are yet to be fulfilled and paid for

but which have been made. The budget basis of accounting considers an encumbrance to be the equivalent of an expenditure.

Enterprise Fund: A fund in which the services provided to customers/residents are financed and operated similarly to a private business. An enterprise fund is operated so that the costs of providing services are financed through user fees and charges. In Loveland, the City provides four services—water, wastewater, stormwater and solid waste—through enterprise funds.

Expenditure: The actual outlay of funds from the City treasury.

Expenditures, Essential: Expenditures which are fundamental and/or absolutely necessary to the operation of the City. This term has a particular meaning in Loveland and was developed in 2004 and 2005 between the City's Finance Committee and City administration. Essential expenditures are annually compared to secure revenues to determine if the City has a structurally balanced budget.

Expenditures, Non-Essential: Expenditures which support the operation of the City but which are not absolutely necessary. This term has a particular meaning in Loveland and was developed in 2004 and 2005 between the City's Finance Committee and City administration. Non-essential expenditures are annually compared to unsecure revenues, and non-essential expenditures have been pre-identified as the first candidates to be eliminated from the City's budget should the City start to realize a structurally unbalanced budget.

Fire Fund: The property tax-supported operating fund of the City of Loveland that supports the City's contractual obligations to the Loveland-Symmes Fire Department for fire protection for the Loveland community.

Fire and EMS Fund: A fund created by voter approval in 2001 and paid for by a levy on property tax to support the City's contractual obligations to the Loveland-Symmes Fire Department. Its collections may be used by the City to pay for either Fire or EMS expenditures, making it more flexible than either the Fire Fund or the EMS Fund.

Financial Policies: A series of written procedures used to guide the City's budget process. Financial policies help ensure that the City uses best financial practices to manage its money, assets, infrastructure, treasury and debt.

Fiscal Year: The twelve-month period that establishes the beginning and the ending period for recording financial transactions. The fiscal year for the City of Loveland is January 1 to December 31.

Fund: An accounting concept used to separate or subdivide financial activity of a city for legal and managerial purposes. All financial activity of a municipality must be classified in relation to a fund.

Fund Balance: The difference between the debits and credits of a particular fund. The fund balance not spent in one fiscal year will be carried forward to the next as the beginning fund balance, unless it is reserved for some other purpose.

General Fund: The general operating fund of the City of Loveland that accounts for financial resources not restricted to any specific purposes. The General Fund pays for services such as Police, Finance, Building and Zoning, Administration and other general government programs and services. In 2009, the Income Tax Fund and Parks and Leisure Fund were consolidated into the General Fund to make it easier to measure and monitor general government expenditures.

General Purpose Funds: Funds supported by taxes and fees that have unrestricted use.

Homestead Reimbursement: In Ohio, the State rolls back the property tax millage for the property owners and then makes the local governments “whole” by providing them revenue equal to the amount of foregone revenue. In 2011, the new Finance Director will be simplifying the treatment of this, a change which will have no fiscal impact but which will better account for the way in which the Homestead Reimbursement is handled.

Impact Fee: A fee charged on new development to recognize that new development creates demand on existing infrastructure that was paid for and developed from previous taxpayers. So, an impact fee allows the new development to contribute to existing systems to ensure existing infrastructure is not overwhelmed by new development. Loveland charges both a road and recreation impact fee, and both are \$500 per single family dwelling unit.

Income Tax Fund: The Fund formerly used through 2008 to receive the 1% income tax levied by the City of Loveland. Because income tax revenues were general government revenue, the City eliminated the Income Tax Fund in 2009 and consolidated the revenues and expenditures formerly associated with the Income Tax Fund into the General Fund.

Infrastructure: The physical assets of the community, such as water and sewer systems, public buildings, streets and bridges, parks, etc. The community’s infrastructure is maintained or expanded in part through the City of Loveland’s Capital Improvement Program.

Lease-Purchase: A form of financing by which the City leases a piece of equipment or a property from a qualified lending institution for a predetermined period of time with an arranged payment schedule. At the end of the lease period, the City typically purchases the equipment for a nominal fee.

Leave Reserve: A method used by the City of Loveland for reserving funds to pay for separation costs associated with the voluntary separation of employees who have accumulated vested vacation or sick leave.

Line Item Budget: A budget in which expenditures are classified and displayed by detailed expense categories, such as full time wages, overtime wages, workers compensation, office supplies, fuel, insurance, etc.

Loveland-Symmes Fire Department (LSFD): A private organization that provides fire and emergency medical services to the City of Loveland and Symmes Township. The LSFD operates four stations: two in Loveland and two in Symmes Township, and operates the City's emergency dispatch center—Northeast Communications Center—in the Loveland Safety Center. LSFD utilizes equipment and vehicles owned by the taxpayers of Loveland and Symmes, but its employees are not employees of either jurisdiction.

Mandate: Legislation passed by the State or Federal government requiring action or provision of services and/or programs. Recent mandates that have impacted the City of Loveland include the Red Flag consumer protection requirements and costs associated with the Global Consent Decree of the Cleanwater Act passed onto Loveland ratepayers through MSD.

Margin Analysis: A process developed by the City of Loveland in 2004 and 2005 to determine if the City's General Fund is structurally balanced. The Margin Analysis compares the City's essential General Fund expenditures to its secured General Fund revenues to see if needs to draw down on undesignated fund balance to meet essential expenditures in the current or upcoming fiscal year. The Margin Analysis also analyzes non-essential expenditures to unsecured revenues, and includes an analysis of the City's capital fund expenditures. The Margin Analysis is a tool used to determine if base budget expenditures are or will exceed the base revenues of the Loveland community.

Metropolitan Sewer District Charges (MSD): The Hamilton County agency responsible for the provision of sanitary sewer services in Loveland. Since 1985, MSD has managed and operated the City of Loveland's sanitary sewer system, including the Polk Run Treatment Plant. The City of Loveland bills residents for sewer services, retains 7% of its total sewer fee revenue to account for the service of handling the sewer billing, and remits the balance to MSD for their services. In 2008, the City of Loveland provided notice to Hamilton County of its intent to resume operations of Loveland's sewer system, though this matter is presently unresolved and involves two lawsuits.

Operating Expenses: All expenses that are necessary to maintain existing levels of services. Operating expenses generally include wages, utilities, supplies, etc., but not equipment replacement and capital expenditures. Operating expenses can also be labeled fixed costs.

Operating Margin: The difference, positive or negative, between operating revenues and operating expenses in a given year. If positive, the operating margin equals the amount of funding available for capital and/or other discretionary spending (or reserving for future needs or tax cuts) in a given year. If negative, the operating margin represents

the amount of beginning fund balance needed to balance the budget in the current year's budget.

Ordinance: A municipal regulation approved by the City Council that has the force of law. Appropriations of City Council are done by ordinance.

Parks and Leisure Fund: The fund formerly used through 2008 to provide Loveland residents and nonresidents with recreation programs, parks and open space. Because parks and leisure expenditures are almost entirely paid for from Income Tax revenue, and because Parks and Leisure are considered a general government function, the Parks and Leisure Fund was eliminated in 2009 and its revenues and expenditures were consolidated into the General Fund.

Performance Measurement: A quantitative or qualitative measure of work performed (e.g. total traffic violation arrests) or services provided (e.g. number of utility bill payments processed) or results obtained through a program or activity (e.g. reduction in neighborhood crime due to community oriented policing programs). The purpose of performance measures is to translate taxes paid into services received and to facilitate the efficient deployment of resources.

Program: A specific or discrete service performed by the City of Loveland. The City of Loveland provides the community dozens of programs.

Resolution: A formal expression of opinion, will or intent passed by a majority of City Council. A resolution does not have the force of law.

Revenue: Funds that the City of Loveland receives as income, such as tax payments, fees for services, receipts from other governments, fines, and grants.

Revenue, Secure: General Fund or Special Projects revenues which are stable and reliable from one fiscal year to the next. This generally includes property tax, permissive taxes, and the like which are highly predictable.

Revenue: General Fund or Special Projects revenues which vary from one fiscal year to the next, or which are hard to predict. This generally includes estate tax and interest income on the City's treasury.

Sanitation and Environment Fund: The enterprise fund used to provide municipal solid waste, recycling, and leaf and brush collection. The Sanitation and Environment Fund also supports environmental remediation, such as the Harper Avenue Landfill Hazardous Gas monitoring mandate imposed by the Ohio Environmental Protection Agency.

Special Projects Fund: A fund used to account for various large capital projects or studies, largely funded by earnings on interest from the City's treasury.

State Capital Improvement Program (SCIP): A competitive Ohio program used to loan or grant money to local governments like Loveland for basic infrastructure programs. Loveland has used SCIP funds to pay for millions of dollars of basic infrastructure projects over the program's almost 25 years of existence.

Storm Water Utility: The enterprise fund used to reduce flooding, maintain existing storm water infrastructure, and comply with the requirements of Phase II of the NPDES mandates from the Federal government. The City charges property owners based on the size of the property and the intensity of the land use.

Street Maintenance Fund: A fund used to pay for routine maintenance of Loveland's roadways, such as plowing, patching, sweeping, etc. The Fund is supported principally through gasoline tax and motor vehicle registrations.

Tax: Compulsory charges levied by a government unit for the purpose of raising revenue, which in turn pays for services or improvements provided for the benefit of the general public. The City's primary sources of taxes are the one percent income tax and real estate property tax.

Tax Increment Finance (TIF) District: A financing tool that allows a city to define a geographic area, create a special district, and capture a significant portion of additional tax revenue from development within the district. These captured revenues can then be used to pay for public improvements that support the development. Loveland has created four TIFs: the Northend TIF, the Downtown TIF, the Recreation Land TIF off of Butterworth Road, and the Reserves of Loveland TIF.

User Fees/Charges: A payment made to the City of Loveland for receipt of services by the user who benefits from the service. The City of Loveland's primary source of user fees is for utility services, such as water, sewer, stormwater and sanitation.

Water Capital Improvement Fund: A fund used to pay for major capital improvements to the City's water system.

Water Operations Fund: The specific fund which receives all payments for and charges against the acquisition and distribution of water in and around Loveland. The Water Fund is an enterprise of the City of Loveland.

**CITY OF LOVELAND
MEMORANDUM**

TO: Department Heads
FROM: Tom Carroll, City Manager
RE.: 2012 Budget and Capital Improvement Program Calendar
DATE: September 27, 2011

Preparation for the presentation of the 2012 Budget and Capital Improvement Program (CIP) is well underway already, and I want to make sure that everyone knows the key deadlines and milestones which are approaching. We are a bit behind our normal schedule because of the vacancy in the Finance Director position, though I suspect that ground can be made up very quickly once Ron Roemer is here every day in October.

As always, I look forward to working with you in the coming weeks to review our accomplishments and plan for the next year's endeavors.

Budget Calendar

Below is the schedule for the review and adoption of the 2012 Budget and CIP.

September 1: Department CIP requests and updates to City Manager's Office

September 13: City Council Work Session at 7 p.m. in Council Chambers

September 30: 2012 Budget Requests and Performance Measurements due to City Manager's Office

October 17-21: Budget meetings for department heads with Finance Director, Assistant City Manager, Management Analyst and City Manager

Hosting of ICMA Management Associate, Corey Orlosky

October 28: Recommended Budget and CIP delivered to City Council and Finance Committee

November 3: Finance Committee reviews draft budget

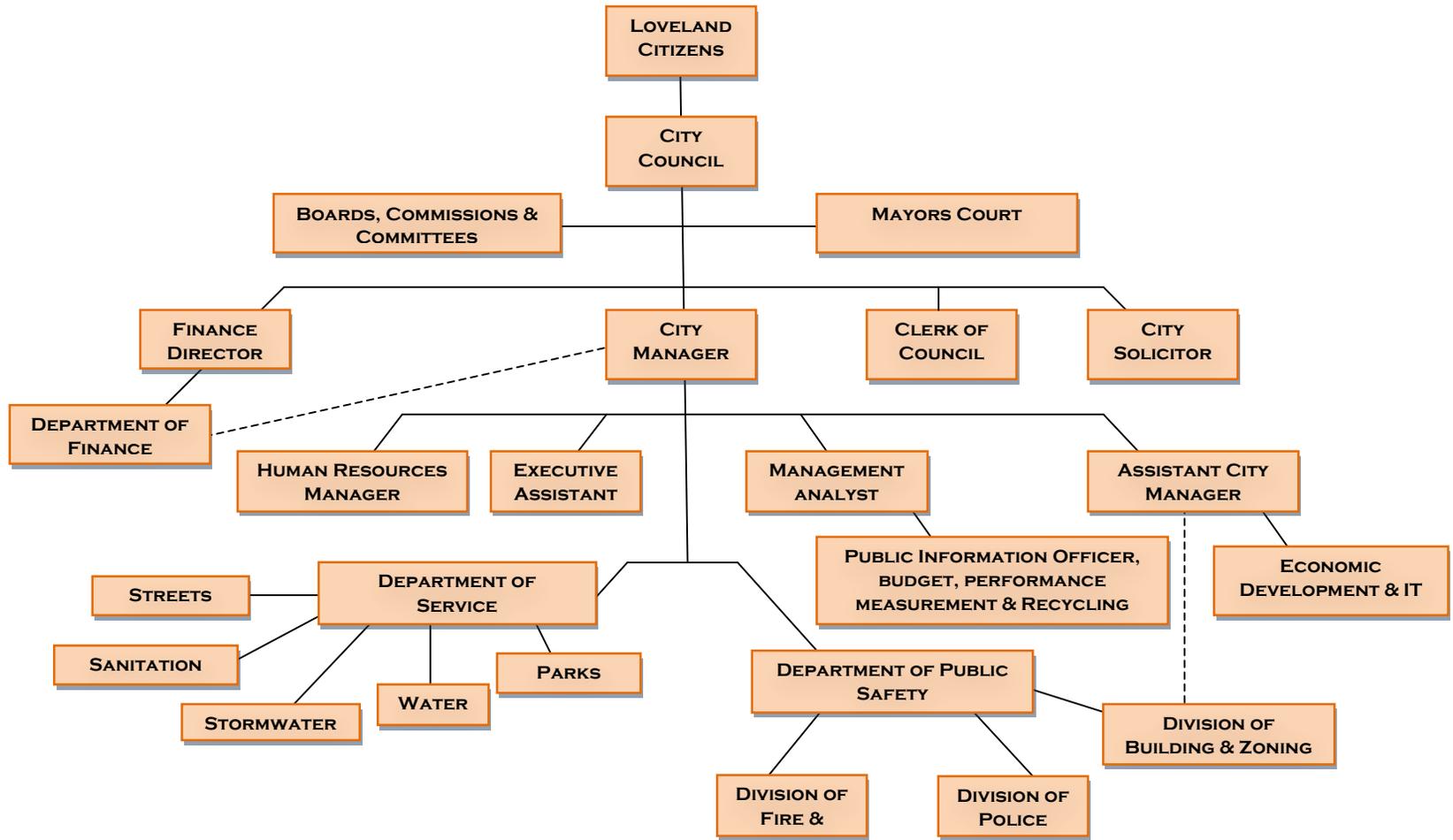
November 10: Finance Committee continues review of draft budget

November 17: If needed, Finance Committee continues review of draft budget

November 22: First Reading of 2012 Appropriation Ordinance by City Council
First Reading of 2011 Reappropriation Ordinance by Council
First Reading of Revenue Ordinance (if necessary)

CITY OF LOVELAND

ORGANIZATION STRUCTURE



Measuring Loveland's Performance Dividend

This is the fourth year the City will have a dedicated section in its Budget and Capital Improvement Program (CIP) for performance measurement, and the sixth year the City has reported performance data in its annual budget document. As budgets tighten and difficult decisions are before the City of Loveland in the coming months and years, performance measurement will be even more critical to guiding policy.

As the Budget Message outlines, the Loveland community will be forced to have conversations about service cuts and/or revenue enhancements. To ask Loveland residents for additional revenues is not only unpopular, but staff believes it will prove fruitless unless Loveland residents are convinced the City is as lean and cost-effective as possible.

Performance measurement and benchmarking become critical in assessing cost-effectiveness, value, and lean government. Until the data can show to the most partisan skeptic or the merely concerned citizen alike that the City of Loveland is using the funds the residents pay to the City as efficiently as possible, the public's focus will be on streamlining City expenditures. If, however, the City can show that our organization is as lean and effective as possible and yet declining resources do not allow our residents to enjoy service levels they presently enjoy and want in the future, the City might be in a position to ask residents for additional tax resources should future City Councils feel this is necessary.

I believe performance data is the best way to inform this conversation.

With the above analysis as the framework, City staff herewith present 2008-2010 actual data, 2011 projections based on year-to-date trends, and staff's 2012 forecast given the proposed budget and our understanding of community trends. The reader should carefully judge for him or herself what they think of the actual results and projected and forecasted results.

For the second year, staff has added icons to identify whether the performance measure is trending to the positive, (👍), trending to the negative (👎). A performance measure may be showing an upward trend (i.e. the numbers are increasing each year), but an upward trend of a negative outcome is given the thumbs down symbol. Conversely, a trend might be showing a decline (i.e. the numbers are decreasing each year), and if the item being measured is generally a negative thing (e.g. criminal activity), the downward trajectory earns a thumbs up symbol.

The symbols are intended to help the reader evaluate how the data informs the City's performance and administration's view of it, but it is agreed and understood that the trend symbol is a subjective call. The reader should make their own judgments based on their interpretation of the data. I welcome any comments or feedback on the trend analysis, questions or suggestions.

Respectfully submitted,



Tom Carroll, City Manager

Police Department	2008	2009	2010	Projected 2011	Forecasted 2012	Trend
Loveland Population	11,990	12,057	12,081	12,160	12,256	
Police Expenditures Per Capita	\$231.14	\$216.34	\$214.74	\$232.64	\$214.49	
ICMA Center for Performance Measurement Benchmark (Mean)						
All Jurisdictions:		\$219	\$219			
Cities under 25,000:		\$243	\$237			
Mayor's Court	2008	2009	2010	Projected 2011	Forecasted 2012	Trend
Mayor's Court Revenue	\$119,080	\$102,218	\$141,982	\$140,000	\$140,000	
Mayor's Court Expenditure	\$130,138	\$119,603	\$119,602	\$120,627	\$121,833	
Court Cost Recovery Ratio	0.92	0.85	1.19	1.16	1.15	
Traffic Enforcement	2008	2009	2010	Projected 2011	Forecasted 2012	Trend
Parking Citations	146	116	65	70	65	
Total Traffic Charges	1,789	1,446	1,537	1,550	1,550	
Traffic Warnings	693	920	738	750	780	
Operating Vehicle While Intoxicated (OVI)	41	38	35	37	35	
OVI per 1,000 Residents	3.42	3.15	2.90	3.04	2.86	
Auto Accidents	162	150	153	150	150	
Injury Auto Accidents	13	12	25	15	15	
Auto Accidents/Alcohol	4	7	6	6	5	
Fatal Auto Accidents	1	0	0	0	0	
Part I Crime	2008	2009	2010	Projected 2011	Forecasted 2012	Trend
Murder	0	0	1	0	0	
Rape	3	4	6	4	3	
Robbery	2	3	2	2	2	
Aggravated Assault	0	3	4	3	3	
Burglary, Breaking and Entering	34	41	45	40	37	
Theft/Larceny	111	152	196	190	190	
Motor Vehicle Theft	2	1	4	3	3	
Arson	4	1	2	1	0	
Total Part I Crime	155	205	260	243	238	
Part I Crime / 1,000 residents	12.9	17.0	21.5	20.0	19.4	
ICMA Center for Performance Measurement Benchmark (Mean)						
All Jurisdictions:		36.66	34.75			
Cities under 25,000:		31.17	28.66			

<i>Crime Response</i>	2008	2009	2010	Projected 2011	Forecasted 2012	Trend
Total Arrests	622	677	612	675	675	
Drug Related Arrests (All)	80	103	91	100	100	
Juvenile Arrests	94	76	71	70	70	
Juvenile Drug Related Arrests	18	17	18	18	18	
Arrests / 1,000 residents	49.19	53.4	50.6	55.7	55.7	
Use of Force Incidents	11	9	6	6	6	
Average Response Time to Priority Calls in minutes (from dispatch to arrival)	4:25	4:58	3:36	3:36	3:45	
ICMA Center for Performance Measurement Benchmark (Mean)						
All Jurisdictions:		4.52	3.96			
Cities under 25,000:		3.65	3.31			

<i>Employee Development</i>	2008	2009	2010	Projected 2011	Forecasted 2012	Trend
Total hours of training	1,972	1,464	1,846	2,400 *	2,400	
Off site training	1,432	1,278	1,106	1,200	1,200	
In-house training	540	186.5	740	1,200	1,200	
Average Hours Training per Police Officer	89	59.2	80	104	109	

* This figure includes daily roll-call training through Lexipol, a new tool the Loveland Police Division will use in 2011. Lexipol is a California-based corporation which develops case-tested law enforcement policies and procedures, and this new tool will be next year. Each work day, officers will log on and take a five to ten minute training seminar customized to the City's policies and procedures, and thus the total number of training hours will increase significantly in 2011. Thus, everyday becomes a training day, and risk is greatly reduced.

LPD Fleet Maintenance, 2010

	Total Mileage	Maintenance Costs Per Mile
Cars 1 year old or less	43,471	0.02
Cars 1-2 years old	0	0
Cars 2-3 years old	78,159	0.04
Cars 3 years old and more	516,477	0.03

Loveland-Symmes Fire Department *	2008	2009	2010	Projected 2011	Forecasted 2012	Trend
Total Property Losses to Fires, LSFD District	\$1,583,600	\$1,306,545	\$380,000	\$5,000 **	\$150,000	
Population Served	27,827	27,926	26,764	26,860	26,974	
City of Loveland	11,990	12,057	12,081	12,160	12,256	
Symmes Township	15,837	15,869	14,683	14,700	14,718	
Average Response Time						
Fire	4:12	4:56	4:29	4:15	4:00 ***	
EMS	5:40	4:42	4:53	4:23	4:00 ***	
Fractal Response for Cardiac Arrest	80.6%<4min	80.0%<4min	92.0%<4min	93.0%<4min	98%<4min	
	100%<5min	100%<5min	100%<5min	100%<5min	100%<5min	

* Data for Loveland Symmes Fire Department includes the entire fire district and is not limited to the corporate limits of the City of Loveland.

** Based on actual fire loss of \$3,500 for the period of 09-30-10 - 08-31-11, but a single incident could bring that to a more realistic number before the end of this year.

*** Projections are based on the addition of the Locution Software which should substantially reduce time to dispatch emergency units.

<i>Fire Incidents</i>	2008	2009	2010	Projected 2011	Forecasted 2012	Trend
Total Fire Incidents	1,234	1,100	1,139	1,342	1,436	
Total Fire Incidents per 1,000 Population Served	44.35	39.39	42.56	49.96	53.24	
Structure Fires	18	11	8	7	6	
Structure Fire per 1,000 Population Served	0.65	0.39	0.30	0.26	0.22	
ICMA Center for Performance Measurement Benchmark (Mean)						
All Jurisdictions:		0.9	1.17			
Cities 25-100,000		0.95	1.17			
Firefighters on Scene, Structure Fire *	35	39	39	39	39	
Inspectable Properties/ Commercial Fires	943/2	991/3	1,043/3	1,043/1	1,042/1	

* The increase in firefighters on the scene in 2008 and beyond is a direct result of the development of the award-winning Northeast Firefighters Collaborative.

<i>EMS Incidents</i>	2008	2009	2010	Projected 2011	Forecasted 2012	Trend
Total EMS Responses	2,495	2,348	2,469	2,596	2,726	
Cardiac Arrests	18	27	23	25	22	
Hydrants Serviced	3,486	3,486	3,500	6,141	6,141	
Fire Inspections	1,007	1,097	1,100	1,043	1,042	
Total Training Hours	7,783	7,000	7,100	7,500	7,500	
Hours per Employee	135.8	114.5	140	160	160	
Total LSFDF Budget	\$4,051,037	\$3,869,929	\$3,982,218	\$4,181,329	\$4,390,395	
Expenditures per Capita	\$145.58	\$138.58	\$148.79	\$155.67	\$162.76	
ICMA Center for Performance Measurement Benchmark (Mean)						
All Jurisdictions:		\$192.30	\$164.23			
25,000-100,000:		\$146.60	\$166.40			

Building and Zoning						
<i>Property Maintenance</i>	2008	2009	2010	Projected 2011	Forecasted 2012	Trend
Total Violations Issued	120	220	206	180	165	
Violations Complied With	120	193	206	150	165	
Violations Abated by City Contractor	20	27	45	70	50	
Contractor Charges				\$3,000	\$8,000	
Cited to Mayors Court	2	11	10	5	2	
Total Property Maintenance Assessments	\$8,959	\$18,950	\$25,070	\$32,000	\$10,000	

<i>Permits and Valuation</i>	2008	2009	2010	Projected 2011	Forecasted 2012	Trend
New Housing Unit Starts	28	10	22	33	40	
Residential Permits	124	114	115	90	125	
Commercial Permits	71	48	42	50	50	
Residential Inspections	274	205	141	140	200	
Commercial Inspections	240	54	89	50	75	
Residential Investment Valuation	\$8,098,355	\$4,575,818	\$4,552,307	\$8,128,270	\$7,985,337	
Commercial Investment Valuation	\$6,118,988	\$1,808,771	\$2,804,861	\$1,300,000	\$2,313,918	
Total Property Investment	\$14,217,343	\$6,384,589	\$7,357,168	\$9,428,270	\$10,299,255	

<i>Planning and Zoning Commission</i>	2008	2009	2010	Projected 2011	Forecasted 2012	Trend
Site Plan Reviews	2	3	1	0	1	
Special Exemptions	0	0	0	2	0	
Conditional Uses	5	5	5	0	0	
Zoning Code Text and Map Amendments	1	0	1	5	4	
Loveland Madeira Overlay	7	8	6	10	10	
Lot Splits/Combination	1	1	2	2	0	
Record Plat Modifications	0	0	0	2	5	
Substitution, Non-Conforming Use	1	0	0	2	0	
Other						
Total Reviews						
Total Cases *	17	17	15	23	20	

* Total number of cases does not include performance bond renewals and reductions

<i>Board of Zoning and Appeals</i>	2008	2009	2010	Projected 2011	Forecasted 2012	Trend
Appeals Requested	0	1	1	0	1	
Variances Requested	1	0	1	0	1	
Total Cases	1	1	2	0	2	
Cases Denied	0	1	0	0	0	

Finance

<i>Utility Department</i>	2008	2009	2010	Projected 2011	Forecasted 2012	Trend
Number of Utility Billing Accounts	5,860	5,855	5,858	5,858	5,898	
Sewer Delinquency Revenue as % of All Sewer Revenue	1.80%	1.80%	1.80%	1.80%	1.80%	
Total Utility Bill Collections	\$5,073,219	\$5,221,452	\$5,812,710	\$5,884,000	\$6,413,560	
The Average Monthly Utility Bill for City Residents *	\$87.23	\$95.45	\$103.14	\$106.65	\$110.54	

* Assumes 8,000 gallons of usage per month

<i>Income Tax</i>	2008	2009	2010 *	Projected 2011	Forecasted 2012	Trend
Income Tax Collections (after refunds)	\$2,974,562	\$2,915,038	\$2,799,933	\$3,022,075	\$3,080,000	
Tax Collection Costs	\$314,280	\$319,588	\$216,422	\$227,677	\$220,598	
Tax Collection costs as a Percent of Net Collections	10.57%	10.96%	7.73%	7.53%	7.16%	

* Year the City converted to the Regional Income Tax Agency (RITA)

<i>Treasury</i>	2008	2009	2010	Projected 2011	Forecasted 2012	Trend
Treasury & Cash Reserve Management	\$5,629,990	\$5,400,000	\$4,226,861	\$5,050,000	\$4,000,000	
Interest Income	\$284,018	\$135,000	\$41,730	\$45,000	\$33,000	
City Annual Yield on Treasury	4.26%	2.50%	1.36%	0.89%	1.09%	
STAR Ohio Yield	2.26%	0.12%	0.11%	0.15%	0.30%	
Basis Points Above/ Below LoveDEX *			104.25	52.25	55.5	

* The LoveDEX is a customized benchmark to monitor outside investment services overtime. It consists of Star Ohio, multiplied by 125%, plus 18 basis points. This accounts for the notion that the City of Loveland has historically beaten Start Ohio by 125%, and the City is paying a total of 18 basis points to Fort Washington and US Bank (the custodian). If the LoveDEX is not outperformed over time, than the City would be better either to invest for itself rather than use Fort Washington or hire another firm.

<i>Debt</i>	2008	2009	2010	Projected 2011	Forecasted 2012	Trend
All Debt Outstanding Principle (includes SCIP)	\$10,978,867	\$11,858,133	\$10,530,774	\$12,199,749	\$11,486,252	
Total City of Loveland Assessed Valuation, \$ (Excludes Tangible Personal Property)	291,207,180	307,392,080	306,678,740	306,931,824	308,466,483	
Total Debt Principal as a Percentage of Assessed Value *	3.77%	3.86%	3.43%	3.97%	3.72%	
Number of Outstanding Debt Issues	33	35	30	29	31	
Year-end, Weighted Average Interest Rate	3.26%	3.08%	3.08%	3.01%	3.00%	
Total General Obligation (GO) Debt **	\$5,942,563	\$5,165,572	\$6,908,665	\$8,115,803	\$9,224,399	
GO Debt as a % of Assessed Valuation	2.04%	1.68%	2.25%	2.64%	2.99%	

* Includes all debt, not just general obligation debt, which is more commonly benchmarked against property values.

** 2011 General Obligation debt assumes \$283,000 for City Hall HVAC and \$1,400,000 for downtown TIF bonds (as opposed to notes in prior years).

City Manager's Office	2008	2009	2010	Projected 2011	Forecasted 2012	Trend
Press Releases	40	42	44	45	38	
Annexations	0	2	1	0	0	
Acreage Annexed	0	61.805	27.5013	0	0	
City Limits, Square Miles	5.12	5.26	5.26	5.26	5.26	
City Population *	11,990	12,057	12,081	12,160	12,256	
Residents per Square Mile	2,342	2,292	2,297	2,312	2,330	
Legislative items approved by Council	88	84	87	120	138	
Council Memos	115	117	98	125	110	
LNAT Meetings **	3	5	5	5	5	
Adult Participants at all Neighborhood Meetings	NA	150	76	116	130	

* Using the 2010 Census as a baseline, the City of Loveland estimates population annually by adding (or subtracting for 2008 and 2009) the total new housing starts multiplied by 2.4 residents per household.

** The 2010 figure includes the Neighborhood Leadership Summit (May 24, 2010) and the National Night Out Event (August 3, 2010), neither of which are traditional neighborhood meetings but which are included here because both relate to the Loveland Neighborhood Action Team activity.

<i>Human Resources and Personnel</i>	2008	2009	2010	Projected 2011	Forecasted 2012	Trend
Number of full time employees				45	44	
Total City Salary and Wages	\$3,218,713	\$3,330,135	\$3,131,704	\$3,063,692	\$3,146,149	
Total City Paid Hours	110,633	128,377	107,299	94,846	100,000	
Average Hourly Rate per Labor Hour	\$29.09	\$25.94	\$29.19	\$32.30	\$31.46	
Open Recruitments	5	0	2	3	2	
Total Applications	503	NA	204	127	200	
Applicants per Job	101	NA	102	42	100	
Average Tenure of Full time City Employees (yrs)	8.57	7.86	8.48	9.09	9.98	
City Health Insurance Expenditures **	\$537,971	\$519,761	\$481,027	\$523,804	\$509,291	

* This figure does not include internal promotions, only recruitments which are open to the general public

** Includes total premiums and Health Savings Account contributions and Health Reimbursements made by the City to employees to cover a portion of the in-network deductible

Risk Management	2008	2009	2010	Projected 2011	Forecasted 2012	Trend
Total Property Loss, Premiums, and Expenditures per \$1,000	\$0.95	\$1.39	\$0.68	\$0.52	\$1.00	
ICMA Center for Performance Measurement Benchmark (Mean)						
All Jurisdictions:		\$3.75	\$3.10			
Cities under 25,000:		\$3.10	\$5.51			
Expenditures for Liability Claims Per Capita	\$1.93	\$0	\$0	\$0	\$0	
ICMA Center for Performance Measurement Benchmark (Mean)						
Cities under 25,000:			\$3.18			
Workers Comp Claims per 100 FTEs	8	6	3	2	1	
Expenditures for Workers Comp per \$100 of Total Wages and Benefits *	\$0.62	\$0.89	\$0.78	\$1.16	\$0.94	
ICMA Center for Performance Measurement Benchmark (Mean)						
Cities under 25,000:	\$2.03	\$1.62	\$1.89			
Number of Work Days Lost to Injury Per Claim	5.5	0	1	10	4	
ICMA Center for Performance Measurement Benchmark (Mean)						
All Jurisdictions:	5.6	6.01	5.34			
Cities under 25,000:	5	9.84	4.97			

* Workers Compensation premiums have been increasing not because of the City of Loveland's experience, which has been excellent, but because the State of Ohio's Workers Compensation fund is increasing premiums statewide.

Real Estate Activity	2008	2009	2010	Projected 2011	Forecasted 2012	Trend
Average Sales Price of Loveland Homes Sold	\$188,965	\$177,581	\$196,446	\$191,683	\$192,500	
Total City of Loveland Assessed Valuation in dollars (Excludes Tangible Personal Property)	\$291,207,180	\$307,392,080	\$306,678,740	\$306,931,824	\$308,466,483	
% Increase in Assessed Valuation	4.41%	5.56%	-0.23%	0.08%	0.50%	
Available Detached Single Family Housing Lots (Units) in Platted Subdivisions	136	127	126	110	44	
Available Attached Single Family Housing Units in Platted Subdivisions (White Pillars)	108	99	58	86	15	
Foreclosures	15	16	17	17	12	
Community Reinvestment Area (CRA) Tax Abatements	4	2	1	1	1	
New Jobs from CRAs	46	84	40	25	32	
Properties sold, purchased or leased by the City	1	3	1	1	4 *	
Properties sold, purchased or leased by the Loveland CIC	4	1	1	1	12 *	
* Loveland Station Lots						

Recycling	2008	2009	2010	Projected 2011	Forecasted 2012	Trend
Total Tons of Recycling Collected	973.08	1,039.61	1,180.53	1,224	1,400	
Recycling as a % of Waste Stream	16.12%	16.85%	19.98%	22%	24%	
ICMA Center for Performance Measurement Benchmark (Mean)						
Cities under 25,000:		17%	15%			
Loveland's Rank in Hamilton County for Recycling Percentage	9th	10th	11th	11th	10th	

Water	2008	2009	2010	Projected 2011	Forecasted 2012	Trend
Millions of Gallons of Water Pumped Per Year	535.12	626.81	625	494.34	495	
Millions of Gallons of Water Billed Per Year	477.54	425.3	493.17	449	450	
Unaccounted For Water (UW)	10.80%	32.10%	26.73%	9%	9%	
AWWA Best Practice Benchmark For Unaccounted for Water			10%			
Linear Feet of Water Distribution System Replaced	0	0	3,371	2,100	2070	
% of Water System Replaced	0%	0%	0.85%	0.53%	0.52%	
Linear Feet of 4" Diameter Water Line in System	16,685	16,685	13,065	10,975	8,905	
Average Remaining Useful Life, Water Distribution System	32.85 years	31.85 years	31.82 years	31.36 years	32.90 years	

* In 2009, the City replaced its SCADA and telemetry systems, and this project included installing two meters at the water plant. These meters actually measure water generation, as opposed to the prior method which estimated water generation based on pumping data. This apparent sharp increase in unaccounted for water is still under review; staff is incredulous that the City's water system is losing 25% or more of the City's water generation. Nevertheless, the data regarding water generation is accurate.

Parks and Recreation	2008	2009	2010 (est)	Projected 2011	Forecasted 2012	Trend
Loveland Youth Recreation Participants	4,250	3,796	3,900	3,900	3,900	
Percentage of All Rec. Participants from City	30.80%	31.70%	31.70%	31.50%	31.50%	
Acres of Parkland per 1,000 residents (developed and undeveloped) *	24.78	25.34	25.24	25.24	25.24	

ICMA Center for Performance Measurement Benchmark (Mean)

Cities under 25,000: 24.2 35.42

* The increases in parks land represent the acquisition of the Christman Farm in 2007 and the acquisition of the Donnie Gay property in 2009. Average park land per capita goes down slightly as the City's estimate of the City's population increases annually.

Street Maintenance	2008	2009	2010	Projected 2011	Forecasted 2012	Trend
Loveland Population	11,990	12,057	12,081	12,160	12,256	
Road Rehabilitation Expenditures	\$440,203	\$390,183	\$314,967	\$295,640	\$350,000	
Per Capita Road Rehabilitation Expenditures	\$34.81	\$30.28	\$26.07	\$24.31	\$28.56	
ICMA Center for Performance Measurement Benchmark (Mean)						
All Jurisdictions:		\$34.90	\$33.23			
Cities under 25,000:			\$48.76			
Lane-Mile of Roadways Rehabilitated	5.69	9.2	8.5	9.3	10	
Road Rehabilitation Expenditures per Lane-Mile	\$92,144	\$41,734	\$37,055	\$31,341	\$35,000	
Tons of Road Salt Used	1,200	1,082	1,050	1,050	1050	
Hours of Street Sweeping *	292	261	352	250	250	
Total Loveland Lane Miles of Roadway (Accepted/Dedicated)	100.4	101.2	101.6	101.6	104	

* Includes contracted sweeping in 2010 and 2011. This will be three sweeps of the residential neighborhoods by a contracted sweeping company, plus the City's own sweeping.

Public Works	2008	2009	2010	Projected 2011	Forecasted 2012	Trend
Catch Basins Cleaned	222	210	217	225	225	
Catch Basins Repaired	44	48	48	24	20	
Emergency Callout Events		87	90	60	40	
Fire Hydrants Repaired			22	15	15	
Fire Hydrants Replaced			7	5	6	
Water Main Breaks		9	12	9	3	
Water Service Leaks		45	51	44	30	
Annual SCIP Funding Level	\$0	\$564,600	\$0	\$781,200	\$584,000	
Annual SCIP Ranking	47 th	72 nd	N/A	50 th	60 th	
Cumulative SCIP Funding Rank of 48 communities in Hamilton County	3	3	4	4	4	

Table 1.1: General Fund and Special Project Fund Margin Analysis, 2012 Budget

Secure Operating Revenues		Essential Expenditures	
General	5,257,352	General Fund	5,191,820
Spec Projects	216,000	Spec Proj oper	79,500
Sub-total =	5,473,352	Sub-total =	5,271,320
Secure Operating Margin =		202,032	
Unsecured Operating Revenues		Non-Essential Expenditures	
General Fund	6,000	General Fund	35,500
Interest Income, Special Projects	30,000	Special Projects	169,000
Sub-total =	36,000	Sub-total =	204,500
Unsecured Operating Margin =		(168,500)	
Total Operating Margin =		33,532	
Total Operating Margin after Capital		(382,905)	
2011 Budgeted Beginning Balance, General Fund	1,554,713	Capital Expenditures	
2011 Budgeted Beginning Balance, Special Projects Fund	38,413	General Fund	416,437
	1,593,127	Special Projects Fund	0
Less Total Operating Margin after Capital	(382,905)		416,437
Combined Gen and Spec Proj Fund Beg Bal	1,210,222	2012 Projected Year-End Undesignated Fund Balances	
Less Catastrophic Reserve	1,021,201	General Fund	138,358
Less Special Needs and E. Loveland Reserve	14,750	Special Projects	35,913
Less Job Creation Reserve	0		
	174,271	\$	174,271

Table 1.2: General Fund and Special Project Fund Margin Analysis, 2011 Forecast

Secure Operating Revenues		Essential Expenditures	
General	5,480,606	General Fund	5,257,811
Spec Projects	401,018	Spec Proj oper	286,218
	Sub-total =		Sub-total =
	5,881,624		5,544,029
Secure Operating Margin =		337,595	
Unsecured Operating Revenues		Non-Essential Expenditures	
General Fund	210,324	General Fund	129,713
Interest Income, Special Projects	30,000	Special Projects	185,668
	Sub-total =		Sub-total =
	240,324		315,381
Unsecured Operating Margin =		-75,057	
Total Operating Margin =		262,538	
Total Operating Margin after Capital		-210,564	
2011 Actual Beginning Balance, General Fund	1,707,628	Capital Expenditures	
2011 Actual Beginning Balance, Special Projects Fund	96,062	General Fund	456,321
	1,803,691	Special Projects Fund	16,781
			473,102
Less Total Operating Margin after Capital	-210,564	2011 Projected Year-End Unrestricted Fund Balances	
Combined General and Special Project Fund Beg Bal	1,593,127	General Fund	492,413
Less Catastrophic Reserve	1,062,300	Special Projects	38,413
Less Special Needs and E. Loveland Reserve	0		
Less Job Creation Reserve, Special Projects	0		
	530,827		\$ 530,827

Table 1.3: General Fund and Special Project Fund Margin Analysis, 2011 Budget

Secure Operating Revenues		Essential Expenditures	
General	5,289,117	General Fund	5,349,408
Spec Projects	381,000	Spec Proj oper	322,000
	Sub-total =		Sub-total =
	5,670,117		5,671,408
Secure Operating Margin =		(1,291)	
Unsecured Operating Revenues		Non-Essential Expenditures	
General Fund	102,662	General Fund	187,700
Interest Income, Special Projects	45,000	Special Projects	154,000
	Sub-total =		Sub-total =
	147,662		341,700
Unsecured Operating Margin =		(194,038)	
Total Operating Margin =		(195,329)	
Total Operating Margin after Capital		(367,699)	
2011 Budgeted Beginning Balance, General Fund	1,684,717	Capital Expenditures	
2011 Budgeted Beginning Balance, Special Projects Fund	87,871	General Fund	167,370
	1,772,588	Special Projects Fund	5,000
Less Total Operating Margin after Capital	(367,699)		172,370
Combined Gen and Spec Proj Fund Beg Bal	1,404,889	2011 Projected Year-End Undesignated Fund Balances	
Less Catastrophic Reserve	1,062,300	General Fund	294,968
Less Special Needs and E. Loveland Reserve	14,750	Special Projects	2,871
Less Job Creation Reserve	30,000		
	297,839		\$ 297,839

Table 2: Expenditures, General Governmental Operations & Capital Improvement							
	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget	
General Fund							
Legislative & Administration	690,542	712,213	653,111	876,532	850,904	702,868	
Finance	167,450	176,223	143,060	546,050	563,378	578,557	
Labor Costs	360,127	384,477	332,285	0	0	0	
Operations	565,147	552,935	530,575	719,018	804,560	901,302	
Building and Zoning	203,071	215,258	237,247	223,848	204,440	184,896	
Engineering	15,785	18,147	24,583	18,800	20,489	19,803	
Magistrate Court	130,136	119,603	109,787	120,627	120,702	115,634	
Police	2,771,297	2,608,421	2,594,306	2,699,146	2,777,858	2,638,811	
Parks and Leisure, Operations		447,770	413,350	365,951	368,847	363,479	
Parks and Leisure, Capital		111,144	290,348	154,256	132,666	153,156	
Income Tax Operations		490,017	341,289	341,289	0	0	
Income Tax, Other		303,905	242,061	242,061	492,413	138,358	
Catastrophic Reserve		1,048,000	1,048,000	1,048,000	1,062,300	1,021,201	
Total	4,903,555	7,188,113	6,960,002	7,355,578	7,398,558	6,818,065	
Special Projects Fund							
Operations	135,884	157,397	236,130	154,000	186,886	178,500	
Capital	707,293	23,901	368,475	359,871	340,194	105,913	
Total	843,177	181,298	604,605	513,871	527,080	284,413	
Parks and Leisure Fund							
Operations	389,147						
Non-Operating, Non Discretionary	80,123						
Total	469,270						
Income Tax Fund							
Operations	419,728						
Transfer to General Fund							
Transfer to Parks and Leisure Fund							
Income Tax, Other	1,430,481						
Catastrophic Reserve	1,010,300						
Total	7,223,034						

Table 3: Total Expenditures, Restricted Funds Operations, & Capital Improvement Program							
	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget	
Street Maintenance Fund	518,505	556,527	532,435	474,795	527,362	548,523	
Fire & EMS, 2001 Levy	552,078	690,951	610,235	590,118	575,391	509,955	
Fire Dept Fund	728,241	932,995	765,523	739,083	765,321	661,771	
E.M.S. Fund	1,155,388	1,291,999	1,062,819	1,417,214	1,407,208	1,268,061	
Stormwater fund	528,855	433,058	480,137	503,767	518,157	474,636	
Water Operations	935,494	984,177	978,681	1,083,338	1,083,576	1,101,006	
Water Capital Improvement fund	658,790	2,324,829	883,848	1,523,803	1,583,962	4,181,822	
Sanitation & Environment Fund	1,106,925	1,173,501	1,205,100	1,140,366	1,181,613	1,156,157	
Sewer Billing Fund	216,201	512,431	471,135	383,405	322,870	282,636	
Sewer Capital Improvement	2,099,753	2,267,885	2,564,757	2,944,283	3,231,103	3,631,103	
State Route 48 Fund	47,423	41,991	86,189	108,288			
Citywide Road Cap Imp Fund	108,153	119,955	110,000	107,000	119,990	107,000	
Northend TIF	82,868	86,981	142,836	149,024	161,848	165,012	
County Motor Vehicle Registrations (MVR)							
Hamilton County MVR	18,050	23,999	21,000	21,000	12,390	21,000	
Clermont County MVR	17,000	16,977	14,000	13,000	7,670	13,000	
Warren County MVR	2,000	2,261	2,000	2,000	1,180	2,000	
Subtotal County Motor Veh Reg	37,050	43,237	37,000	36,000	21,240	36,000	

Table 4: Revenues, General Governmental Operations

	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
General Fund	4,903,559	8,077,787	7,665,222	7,076,496	7,398,558	6,818,065
Special Projects Fund	1,091,313	706,880	682,846	513,871	527,080	284,413
Parks & Leisure Fund	630,681					
Income Tax Fund	6,090,489					
Total Combined Annual Project Revenue	12,716,042	8,784,667	8,348,068	7,590,367	7,925,639	7,102,479

Table 4.1: Revenues, Other Funds

	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
Fire & EMS, 2001 Levy	654,570	628,288	648,989	592,457	575,391	509,955
Fire Department Fund	829,634	825,121	861,828	739,083	765,321	661,771
EMS Fund	1,326,250	1,117,981	1,468,478	1,417,214	1,407,208	1,268,061
Stormwater Fund	696,568	432,180	572,793	503,767	518,157	474,636
Water Operations	982,927	999,802	1,044,212	1,083,338	1,083,576	1,101,006
Water Capital Improvement Fund	2,346,321	2,688,796	1,839,968	1,523,803	1,583,962	4,181,822
Sanitation & Environment Fund	1,140,054	1,178,803	1,229,084	1,140,366	1,117,786	1,094,830
Sewer Billing Fund	219,781	542,675	491,258	383,405	322,870	282,636
Sewer Capital Improvement Fund	2,443,537	2,300,953	2,993,194	3,174,183	3,231,103	3,631,103
Street Maintenance Fund	627,931	527,984	526,111	474,795	527,362	548,523
Community Improvement Corporation (CIC)	88,896	0	3,467	3,467	3,467	6,770
Recreation Land TIF	330,075	341,479	414,489	320,756	385,833	136,355
Downtown TIF	1,980,560	2,014,118	2,526,312	2,145,199	2,159,573	822,354
North End TIF	82,869	87,747	145,860	149,024	161,848	165,012
Citywide Road Cap Imp Fund	128,388	106,877	112,785	107,000	104,527	107,000
State Route 48 Fund	50,712	43,817	43,068	41,016	41,161	36,661
County Motor Vehicle Registration (MVR)	45,321	37,327	37,966	36,000	34,896	36,000

Table 5.1 Vehicle Replacement Schedule, 2012 - 2017

POLICE	2012	2013	2014	2015	2016	2017	NO DATE
2010 FORD FUSION							
2005 FORD CROWN VIC							
2010 FORD CROWN VIC		\$33,000				\$33,000	
2007 FORD CROWN VIC					\$36,000		
2008 FORD CROWN VIC	\$43,500				\$33,000		
2006 FORD CROWN VIC				\$25,000			
2007 FORD CROWN VIC				\$33,000			
2006 FORD CROWN VIC				\$33,000			
2010 FORD CROWN VIC		\$33,000				\$33,000	
2006 FORD TAURUS			\$25,000				
2007 FORD CROWN VIC			\$33,000				
2008 FORD CROWN VIC	\$43,500				\$33,000		
2011 CHEV TAHOE						\$36,000	
Department Total, annual	\$87,000	\$66,000	\$58,000	\$91,000	\$102,000	\$102,000	\$0
FIRE	2012	2013	2014	2015	2016	2017	NO DATE
FIRE							
94 INTERNATIONAL PUMPER							
97 SUTPHEN PUMPER			\$310,000				
04 SUTPHEN LADDER TRUCK							
09 SUTPHEN FIRE PUMPER							
EMS/RESCUE							
94 CHEVROLET/CONVERTED						\$ 66,000	
99 SPARTAN TRUCK SVI RESCUE W/CRANE							
2003 WHEELED COACH AMBULANCE	\$200,000 *						
08 FORD F550				\$53,000			
2008 WHEELED COACH AMBULANCE				\$200,000			
97 INT FLATBED TRAILER						\$ 5,000	
89 DOUBLE UTILITY BOAT TRAILER (MODIFIED)						\$ 15,000	
98 ZODIAK INFLATABLE BOAT						\$ 20,000	
W/30 HP MERCURY MOTOR						\$ 12,000	
03 HAULMARK/COMPRESSOR (connected to dive trailer, not a vehicle)						\$ 50,000	
03 FORD MINI PUMPER							
STAFF							
09 FORD EXPEDITION				\$31,500			
08 CROWN VIC			\$30,000				
04 CROWN VIC		\$30,000					
03 CROWN VIC	\$30,000						
00 CROWN VIC						\$30,000	
Donated Items, no cost to the city							
93 UTILITY TRAILER							
06 FORD F750							

Table 5.1 cont'd Vehicle Replacement Schedule, 2012 - 2017

Table 5.1 cont'd Vehicle Replacement Schedule, 2012 - 2017							
08 FORD F150							
08 FORD F150							
08 FORD F150							
08 FORD F150							
Department Total, annual	\$30,000	\$30,000	\$340,000	\$284,500	\$0	\$30,000	\$168,000
* Purchased was scheduled, but delayed due to budgetary constraints							
PUBLIC WORKS	2012	2013	2014	2015	2016	2017	NO DATE
1992 CHEV 1/2 TON PICKUP (not replacing, OOS)							
1994 CHEV S-10 PICKUP (replacing with 1/2 ton truck)							
1982 GMC DUMP TRUCK (not replacing)							
1995 CHEV KODIAK DUMP							\$ 90,000
1988 GMC BUCKET TRUCK (not replacing, OOS)							
1996 CHEV S-10 PICKUP (OOS) (replacing with 1/2 ton truck)							
1996 CHEV S-10 PICKUP (replacing with 1/2 ton truck)							
1998 CHEV S-10 PICKUP (replacing with 1/2 ton truck)							
1998 CHEV S-10 PICKUP (not replacing, OOS)							
1997 CHEV KODIAK DUMP (not replacing, OOS)							
2002 STREET SWEEPER			\$200,000				
2000 CHEV 2500HD TRUCK (3/4 TON)	\$19,803 *	\$19,803					
2002 CHEV CK15903 SILVER TRUCK (1/2 TON)	\$19,803						
2002 FORD F650 DUMP TRUCK	\$99,000						
2002 FORD F650 DUMP TRUCK	\$99,000 *	\$99,000					
2002 CHEVROLET BUCKET TRUCK						\$80,000	
2004 GMC SIERRA 1500 TRUCK (1/2 TON)			\$19,803				
2004 GMC SIERRA 1500 TRUCK (1/2 TON)			\$19,803				
2004 GMC SIERRA 1500 TRUCK (1/2 TON)			\$19,803				
2005 GMC TOPKICK C450 DUMP TRUCK				\$65,000			
2005 GMC SIERRA 1500 TRUCK (1/2 TON)				\$19,803			
2005 GMC SIERRA 1500 TRUCK (1/2 TON)				\$19,803			
2006 INTERNATIONAL DUMP TRUCK 440					\$99,000		
2006 INTERNATIONAL DUMP TRUCK 440					\$99,000		
1995 CHEV PICKUP							
2007 GMC SAVANA CARGO						\$19,000	
2008 FORD F-250 TRUCK (3/4 TON)							
2008 FORD F-250 TRUCK (3/4 TON)							
2008 FORD F-450 UTILITY TRUCK (1 TON)							
2011 INTERNATIONAL DUMP TRUCK							
2011 INTERNATIONAL DUMP TRUCK							
Department Total, annual	\$ 118,803	\$ 118,803	\$ 259,409	\$ 104,606	\$ 198,000	\$ 99,000	\$ 90,000
Notes: OOS = Out Of Service							
* Purchased was scheduled, but delayed due to budgetary constraints							
ANNUAL SUM	\$235,803	\$214,803	\$657,409	\$480,106	\$300,000	\$231,000	\$258,000

Table 5.2 City of Loveland Computer Replacement Schedule, 2012-2017

Department	Computer Name	Year Purchased	2012	2013	2014	2015	2016	2017
City Hall	BTAPHORN	2009			1			
	CHLOBBY	2004		1				1
	COLCHKSCN2011	2011				1		
	N/A	2012				1		
	DTVRDY	2006	1				1	
	EPARKER-NU	2008		1				1
	GVIDMAR	2008		1				1
	HKERN	2009			1			
	HSTEGER	2009			1			
	KVOLLET_FINANCE	2006	1				1	
	MCESHIRE	2007	1			1		
	Michelle-Knowlands-iMac	2010				1		
	MKROEGER-NU	2009			1			
	SWISBY	2007	1				1	
SYOUND	2008		1				1	
Public Works	COLPWSUP1	2008		1				1
	CKLOPFENSTEIN2	2007		1				1
Police	ASSTPDCHIEF	2008		1				1
	CCAUDELL	2008			1			
	CHALL	2007	1				1	
	FINGERPRINTS	2004	1				1	
	HBOMSKE	2008		1				1
	JALEJANDRO	2009			1			
	KCORBETT_PC	2009			1			
	LOVELAND-VIDEO	2008		1				1
	LOVE_PD_0001	2006	1				1	
	MBACON_LAP	2007	1				1	
	PDCONFROOM	2008			1			
	SQUADROOM	2009			1			
	SquadRoom2	n/a						
	TBUNNELL_LAP	2007	1				1	
TSABRANKSKY	2008		1				1	
TWILMES	2009			1				
Fire	NECC001	n/a						
	NECC003	2008		1				1
	NECC04	2008			1			
	NECC1101	2011				1		
	NECC5	2004	1				1	
	NEFCCTCDISP	2004	1				1	
	LSFD-62FIREMEN1	2008		1				1
STA62B	2008			1				
Citywide	TRNGRMMON	2008		1				1
Total number of computers to be replaced annually			11	13	12	5	10	13

* It is recommended that computers be replaced every three-four years. If funds are available, many of these computers should be replaced sooner. This schedule was created with knowledge of budgetary constraints that would require some computers to go five years before replacement.

TABLE 6: Adjusted Income Tax Forecasting Model for 2011

	2006	%	\$	2,007	%	2008	%	2009	%	2010	%	2011	%
Prior Yr Dec	\$ 163,667	6.03%	\$	158,484	5.16%	\$ 186,340	6.06%	\$ 193,580	6.29%	\$ 201,651	6.48%	\$ 171,710	
Jan	\$ 431,070	15.88%	\$	472,450	15.39%	\$ 488,451	15.88%	\$ 471,466	15.32%	\$ 372,236	11.95%	\$ 494,159	
Feb	\$ 621,513	22.90%	\$	709,485	23.11%	\$ 714,208	23.21%	\$ 733,941	23.85%	\$ 687,790	22.09%	\$ 720,931	
Mar	\$ 785,873	28.96%	\$	910,378	29.65%	\$ 889,190	28.90%	\$ 922,308	29.97%	\$ 903,340	29.01%	\$ 912,341	
Apr	\$ 1,281,349	47.21%	\$	1,445,717	47.09%	\$ 1,506,768	48.97%	\$ 1,539,907	50.03%	\$ 1,388,242	44.58%	\$ 1,395,641	
May	\$ 1,469,816	54.16%	\$	1,667,811	54.32%	\$ 1,694,730	55.08%	\$ 1,712,483	55.64%	\$ 1,654,338	53.13%	\$ 1,788,794	
Jun	\$ 1,605,920	59.17%	\$	1,847,496	60.18%	\$ 1,832,058	59.55%	\$ 1,855,436	60.28%	\$ 1,858,128	59.67%	\$ 1,978,988	
Jul	\$ 1,847,346	68.07%	\$	2,196,184	71.53%	\$ 2,159,294	70.18%	\$ 2,186,594	71.04%	\$ 2,156,305	69.25%	\$ 2,256,545	
Aug	\$ 2,042,194	75.25%	\$	2,383,545	77.64%	\$ 2,313,982	75.21%	\$ 2,388,443	77.60%	\$ 2,405,270	77.24%	\$ 2,505,221	
Sep	\$ 2,227,826	82.09%	\$	2,583,063	84.14%	\$ 2,526,306	82.11%	\$ 2,566,127	83.38%	\$ 2,574,278	82.67%	\$ 2,720,079	
Oct	\$ 2,509,105	92.45%	\$	2,892,722	94.22%	\$ 2,869,730	93.27%	\$ 2,897,345	94.14%	\$ 2,852,164	91.59%		
Nov	\$ 2,714,011	100.00%	\$	3,070,117	100.00%	\$ 3,076,666	100.00%	\$ 3,077,813	100.00%	\$ 3,113,955	100.00%		

	Combined Average 2006-2009	Combined Average 2006 - 2010	Variance	2011 Actual Collections	Forecast using 2006-2009 data only	Forecasted 2011 Year-end on Historical trend 2006-2010	Quarterly Mean Forecast
December	5.88%	6.00%	.72/.84	171,710	\$ 2,920,238	\$ 2,860,460	
January	15.62%	14.88%	.23/2.93	494,159	3,163,630	3,320,078	
February	23.27%	23.03%	0.82	720,931	3,098,465	3,130,215	\$3,130,215
March	29.37%	29.30%	0.67	912,341	3,106,464	3,114,092	
April	48.33%	47.58%	5.45	1,395,641	2,887,898	2,933,372	
May	54.80%	54.47%	1.95	1,788,794	3,264,170	3,284,238	\$ 3,207,227
June	59.79%	59.77%	1.11	1,978,988	3,309,631	3,311,002	
July	70.21%	70.01%		2,256,545	3,214,132	3,222,951	
August	76.42%	76.59%		2,505,221	3,278,056	3,271,057	\$ 3,228,503
September	82.93%	82.88%		2,720,079	3,280,083	3,282,126	
October	93.52%	93.14%					
November	100.00%	100.00%					

Prepared by: Linda Collins
 Data Source: RITA Reports/Receipts

Table 7: Total Personnel Costs, Wages and Benefits

	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
Total Salary	3,218,713	3,330,135	3,131,704	3,079,525	3,063,692	3,146,149
Pension*	824,814	801,330	776,269	748,030	721,900	700,823
Health Insurance**	515,994	519,761	481,027	529,459	535,800	356,949
Medicare	45,392	53,149	49,437	46,242	46,167	45,826
Life Insurance	12,800	13,008	12,350	15,567	14,759	15,567
Health Savings Account Contributions***	264,533	161,881	138,274	317,972	257,923	228,002
Longevity & Vacation Sellback****						67,522
Workers Compensation	30,683	59,072	59,250	55,497	64,777	61,300
Total Personnel Costs/Year	\$ 4,912,929	\$ 4,938,336	\$ 4,648,311	\$ 4,792,292	\$ 4,705,018	\$ 4,622,137

*Pension costs have a relationship to total salary, but can fluctuate year-to-year based on higher than average salaries due to retirements with vacation and sickleave cash out, benefits which are not pensionable.

**For years prior to 2012, the health insurance line items included FSA, HSA and HRA reimbursements, plus premiums. In 2012, this line item includes only health insurance premiums.

***For years prior to 2012, this line included longevity pay, vacation and sick leave sellback, and other cafeteria benefits. In 2012, this line item includes only health savings account premiums.

****This line includes only longevity and leave sellback. Vacation sellback will end for non-bargaining employees after 2012, so this line item should include only longevity pay through 2023, when this benefit will end.

Table 7.1: Payroll, General Fund

	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
City Council	27,500	27,500	27,899	29,000	29,000	38,405
City Clerk Salary	8,146	9,162	8,200	7,300	7,500	8,578
City Manager Salary	100,868	107,675	108,120	106,950	106,950	107,735
City Manager's Office Salary				249,200	250,000	220,756
Assistant City Manager Salary	77,819	76,049	37,873	-	-	-
Assistant to the City Manager Salary	41,065	57,462	48,037	-	-	-
Executive Assistant to the City Manager Salary	55,997	62,079	55,761	-	-	-
Receptionist Salary	35,647	37,660	37,434	-	-	-
Management Fellow Salary	-	-	9,230	-	-	-
Management Intern Salary	5,801	636	18,592	6,000	15,000	5,000
Finance Director Salary	97,629	107,149	75,638	90,098	90,100	101,000
Finance Income Tax Salary	-	-	-	125,327	128,000	127,453
Accounts Payable Clerk (Accounting/Expenditure)	47,900	50,630	50,272	-	-	-
Asst. Finance Director (Pay & Benefits Salary)	12,892	13,665	10,940	-	-	-
Municipal Maintenance Salary	27,883	33,108	21,825	22,500	15,000	19,833
City Engineer (GF portion only)	13,982	16,295	23,200	16,300	17,842	16,303
B&Z Salary	108,602	118,406	127,864	116,550	98,000	83,066
Magistrate Court Salary	57,402	54,026	51,394	54,000	54,000	49,463
Police Salary	1,466,954	1,442,402	1,417,231	1,416,000	1,416,000	1,441,000
Parks and Leisure Salary	-	223,448	209,290	175,000	175,000	163,350
Income Tax Salary	-	175,465	80,365	-	-	-
Subtotal General Fund	\$ 2,186,087	\$ 2,612,817	\$ 2,419,165	\$ 2,414,225	\$ 2,402,392	\$ 2,381,943

Payroll, Other Funds

	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
Parks & Leisure Salary	186,005	-	-	-	-	-
Income Tax Salary	172,375	-	-	-	-	-
Street Maintenance Salary	194,480	249,338	248,806	220,900	220,900	241,988
Stormwater Salary	88,689	78,929	69,577	78,000	78,000	122,113
Water Ops Salary	255,147	279,414	294,550	271,000	271,000	272,193
Sanitation & Env Salary	98,728	69,815	63,267	64,000	60,000	87,780
Sewer Billing Salary	37,202	39,822	36,339	31,400	31,400	40,132
Subtotal, All other Funds	\$ 1,032,626	\$ 717,318	\$ 712,539	\$ 665,300	\$ 661,300	\$ 764,206
Total Payroll	\$ 3,218,713	\$ 3,330,135	\$ 3,131,704	\$ 3,079,525	\$ 3,063,692	\$ 3,146,149

Table 7.2: Pension (OPERS and Police & Fire)						
	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
Labor Costs	144,466	140,676	131,593	-	-	-
City Council	-	-	-	8,712	8,200	11,276
City Manager's Office	-	-	-	86,916	87,000	80,731
Building & Zoning	31,006	30,965	33,037	29,800	24,000	19,936
Magistrate Court	13,459	13,203	9,455	11,700	11,700	11,871
Ohio Police and Fire Pension (not OPERS)	245,300	251,793	250,685	265,000	265,000	250,021
Police Civilian OPERS	78,547	45,916	63,292	46,000	46,000	38,122
Parks & Leisure	45,871	48,512	49,248	39,000	39,000	44,746
Income Tax	55,373	48,553	31,076	-	-	-
Finance Income Tax	-	-	-	51,702	52,000	55,179
Street Maintenance Fund	46,808	48,512	41,701	45,400	45,400	58,860
Stormwater	33,646	42,128	42,213	40,000	30,000	30,890
Water Operations	70,215	76,957	79,572	76,000	76,000	66,909
Sanitation & Environment	46,149	43,184	34,929	40,200	30,000	21,850
Sewer Billing Fund	13,974	10,931	9,468	7,600	7,600	10,432
Total Pension Payments	\$ 824,814	\$ 801,330	\$ 776,269	\$ 748,030	\$ 721,900	\$ 700,823

Table 7.3: Medicare Costs						
	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
Labor Costs	7,525	9,019	8,312			
City Council				526	526	681
City Manager's Office				2,974	3,000	4,878
Building & Zoning	1,380	1,712	1,578	1,601	1,500	1,204
Magistrate Court	1,075	1,370	1,262	1,280	1,280	717
Police Dept	20,334	23,517	21,673	23,000	23,000	20,894
Parks & Leisure	1,774	2,284	2,105	2,134	2,134	2,703
Income Tax Operations	2,562	2,514	2,317			
Finance Department				3,124	3,124	3,334
Street Maintenance Fund	3,897	4,815	4,551	4,000	4,000	3,556
Stormwater	1,451	1,712	1,692	1,601	1,601	1,866
Water Operations	4,390	5,136	4,847	4,802	4,802	4,042
Sanitation & Environment	1,004	1,070	1,100	1,200	1,200	1,320
Sewer Billing Fund	0	0	0	0	0	630
Total Medicare Costs	\$ 45,392	\$ 53,149	\$ 49,437	\$ 46,242	\$ 46,167	\$ 45,826

Table 7.4: Life Insurance Costs						
	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
Labor Costs	3,629	6,345	1,709	-	-	-
City Council	-	-	-	500	500	500
City Manager's Office	-	-	-	1,600	1,600	1,600
Building & Zoning	647	655	683	1,000	1,000	1,000
Magistrate Court	253	255	281	267	267	267
Police Dept	4,994	2,489	6,503	6,000	5,192	6,000
Parks & Leisure	-	-	-	-	-	-
Income Tax	1,030	921	823	-	-	-
Finance Department	-	-	-	1,700	1,700	1,700
Street Maintenance Fund	912	968	890	1,800	1,800	1,800
Stormwater	-	-	-	-	-	-
Water Operations	1,335	1,375	1,461	1,800	1,800	1,800
Sanitation & Environment	-	-	-	400	400	400
Sewer Billing Fund	-	-	-	500	500	500
Total Life Insurance Costs	\$ 12,800	\$ 13,008	\$ 12,350	\$ 15,567	\$ 14,759	\$ 15,567

Table 7.5: Worker's Compensation						
	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
Labor Costs	5,330	10,108	11,730	-	-	-
City Council	-	-	-	1,000	1,000	926
City Manager's Office	-	-	-	3,500	5,700	6,554
Building & Zoning	1,017	1,679	1,698	1,700	1,638	1,638
Magistrate Court	539	881	664	900	975	975
Loveland Police	14,063	27,163	26,434	27,500	29,882	28,413
Parks & Leisure	1,853	3,578	3,004	3,600	3,221	3,221
Income Tax	2,004	3,242	1,810	-	-	-
Finance Income Tax	-	-	-	3,500	4,505	4,505
Street Maintenance Fund	1,955	3,744	3,011	3,000	4,771	4,771
Stormwater	576	1,643	2,503	2,500	3,777	2,408
Water Operations	2,303	4,918	5,395	5,697	5,367	5,367
Sanitation & Environment	819	1,526	2,389	2,000	3,150	1,731
Sewer Billing Fund	224	590	612	600	791	791
Total Workers Comp Costs	\$ 30,683	\$ 59,072	\$ 59,250	\$ 55,497	\$ 64,777	\$ 61,300

Table 7.6: Health Care Premiums						
	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
Labor Costs	86,647	107,207	73,418	-	-	-
City Council	-	-	-	42,710	43,000	-
City Manager's Office	-	-	-	42,710	42,710	33,292
Building & Zoning	18,593	19,767	19,714	20,945	15,000	9,011
Magistrate Court	13,159	11,632	11,605	13,142	13,142	9,011
Police Dept	218,058	182,488	183,404	207,805	207,805	137,185
Parks & Leisure	23,894	28,610	21,289	16,017	16,017	22,849
Income Tax	27,311	24,762	17,295	-	-	-
Finance Department	-	-	-	38,603	38,603	33,796
Street Maintenance Fund	26,411	25,142	22,599	26,284	26,284	29,702
Stormwater	24,294	25,092	28,868	26,284	38,280	15,057
Water Operations	43,056	44,407	36,697	30,391	30,391	31,767
Sanitation & Environment	18,101	19,221	14,413	21,355	21,355	12,147
Sewer Billing Fund	7,362	8,626	10,673	8,213	8,213	5,632
Wellness Program, General Fund	9,108	22,807	41,052	35,000	35,000	17,500
Total Healthcare Costs	\$ 515,994	\$ 519,761	\$ 481,027	\$ 529,459	\$ 535,800	\$ 356,949

Table 7.7: Health Savings Account Contributions*						
	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
Labor Costs	63,706	50,281	25,431	-	-	-
City Council	-	-	-	15,549	15,500	-
City Manager's Office	-	-	-	33,035	33,035	21,850
Building & Zoning	6,667	6,027	5,547	13,802	13,802	6,250
Magistrate Court	13,245	1,910	2,127	6,938	6,938	6,250
Loveland Police	105,533	64,859	60,363	130,858	70,858	90,550
Parks & Leisure	3,996	3,369	2,638	15,100	15,100	15,063
Income Tax	8,118	5,578	5,779	-	-	-
Finance Income Tax	-	-	-	22,396	22,396	25,000
Street Maintenance Fund	9,470	6,853	6,818	15,185	15,185	19,625
Stormwater	12,771	4,667	6,179	15,725	15,725	10,088
Water Operations	32,594	15,848	15,563	22,200	22,200	21,213
Sanitation & Environment	2,133	1,130	6,085	18,710	18,710	8,150
Sewer Billing Fund	6,300	1,359	1,744	8,474	8,474	3,963
Total 125 & Flex Costs	\$ 264,533	\$ 161,881	\$ 138,274	\$ 317,972	\$ 257,923	\$ 228,002

*HSA Contribution is a new term in 2012 and replaces what was labeled Medical Reimbursement, Vacation and Longevity

Table 7.8: Longevity & Vacation Sellback*

	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
City Manager's Office						7,006
Finance Office						4,340
Building & Zoning						2,791
Magistrate Court						1,680
Loveland Police						26,202
Parks & Leisure						5,059
Street Maintenance Fund						6,667
Stormwater						3,112
Water Operations						7,032
Sanitation & Environment						2,430
Sewer Billing Fund						1,203
Total Workers Comp Costs	\$ -	67,522				

*Longevity & Vacation Sellback is a new term in 2012 and was formerly rolled up with Medical Reimbursement, Vacation and Longevity

Table 8.1: 2012 Capital Improvement Plan (CIP) Included and Contingent Funded Expenditure Summary By Fund

Project Title	Total Cost	Contingent	Special Projects	Water	Sanitation	Stormwater	Various Road Funds	Street Maintenance	State	General Fund	Fire, EMS Fire & EMS
Commerce Park Water Tower and Booster Station Construction	3,000,000			3,000,000							
Engineering	195,000			195,000							
Four-inch Waterline Replacement Construction	487,500								487,500		
Design	50,000			50,000							
South State Route 48 Road Rehabilitation Program	183,700	105,500							78,200		
Sidewalk Replacement	120,000		120,000				143,000			210,000	
Public Works Equipment	125,000			30,200	24,200	10,200		10,000		50,400	
GIS Training Software and Support	3,000			1,500		1,500					
Fire Equipment	58,550										58,550
Turnout Gear	18,000										18,000
Police Equipment	117,000									117,000	
Residential Recycling Bins	45,000				45,000						
Information Technology Equipment	46,383									39,037	7,346
Total by Funding Source	4,802,133	105,500	120,000	3,276,700	69,200	11,700	143,000	10,000	565,700	416,437	83,896

Table 8.2 2012 Capital Improvement Plan (CIP) Equipment Summary by Fund

		General Fund	EMS	Fire	Water	Stormwater	Sanitation	Street Maintenance
Total by Fund	\$349,933	\$206,437	\$26,121	\$39,775	\$31,700	\$11,700	\$24,200	\$10,000
Police Department		General Fund	EMS	Fire	Water	Stormwater	Sanitation	Street Maintenance
7X12 foot Incident Command Cargo Trailer	\$2,800	\$2,800						
Marked police patrol vehicles (2)	\$84,800	\$84,800						
Ballistic vests	\$5,400	\$5,400						
City band VHF repeater and mobile radios	\$24,000	\$24,000						
Department Totals by Fund	\$117,000	\$117,000	\$0	\$0	\$0	\$0	\$0	\$0
Fire Department		General Fund	EMS	Fire	Water	Stormwater	Sanitation	Street Maintenance
Small Fire Equipment	\$15,000			\$15,000				
Upgrade restroom for dispatchers	\$7,000		\$7,000					
Repair water damage to FD bathrooms	\$5,000		\$5,000					
City band VHF repeater and mobile radios	\$13,550		\$6,775	\$6,775				
Turnout Gear	\$18,000			\$18,000				
Department Totals by Fund	\$40,550	\$0	\$18,775	\$39,775	\$0	\$0	\$0	\$0
Public Works	Total Cost	General Fund	EMS	Fire	Water	Stormwater	Sanitation	Street Maintenance
Pavement Line Striping Machine	\$10,000							\$10,000
International Dump Truck	\$95,000	\$35,400			\$25,200	\$10,200	\$24,200	
Mower	\$9,000	\$9,000						
Installation of an on-hand Emergency Back-up Generator at Public Works	\$6,000	\$6,000						
Pipe Breaker	\$2,000				\$2,000			
Hydraulic Cutoff Saw	\$3,000				\$3,000			
Public Workd Equipment	\$125,000	\$50,400	\$0	\$0	\$30,200	\$10,200	\$24,200	\$10,000
GIS Software Support & Training	\$3,000				\$1,500	\$1,500		
IT		General Fund	EMS	Fire	Water	Stormwater	Sanitation	Street Maintenance
Wireless Access Points, Citywide	\$7,130	\$7,130						
A/C unit for Data Room	\$9,800	\$4,900	\$4,900					
PC Replacement, City Hall	\$4,892	\$4,892						
PC Replacement, Fire	\$2,446		\$2,446					
PC Replacement, Police	\$6,115	\$6,115						
Servers	\$16,000	\$16,000						
Department Totals by Fund	\$46,383	\$39,037	\$7,346	\$0	\$0	\$0	\$0	\$0

TABLE 9 Principal and Interest Payments by Year and Fund

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
General Fund																					
2003 HVAC System	11,315	10,885	10,445																		
2004 Income Tax Phones																					
2004 PD Phones and Computers 49.8%																					
2005 Advance Refunding Safety Center 34%	66,623	68,223	67,992	67,728	68,136	68,068	68,272														
2007 Public Works Building 30%	16,200	17,190	16,616	17,576	16,958	16,320	17,201														
2011 HVAC Replacement	8,857	21,228	21,028	20,828	20,628	20,403	25,153	24,703	24,215	23,728	23,240	22,640	22,040	21,440	20,840	20,180	24,520	23,640	22,760	21,840	20,920
Total	102,995	117,525	116,080	106,132	105,721	104,791	110,626	24,703	24,215	23,728	23,240	22,640	22,040	21,440	20,840	20,180	24,520	23,640	22,760	21,840	20,920
Parks and Recreation																					
2005 Pool Issue (Public Works Vehicles) 15%																					
2005 Advance Refunding W.P. + Hist Loveland 20%	39,190	40,131	39,995	39,840	40,080	40,040	40,160														
2009 Lever Park	32,625	32,025	31,425	30,750																	
Total	71,815	72,156	71,420	70,590	40,080	40,040	40,160	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Street																					
2003 Issue 42.3% (Rich Road)	36,703	35,804	36,946	35,876	36,886	37,795	36,489	0	0	0	0	0									
2005 Pool Issue (Public Works Vehicles) 30%																					
2007 Public Works Building 30%	16,200	17,190	16,616	17,576	16,958	16,320	17,201														
2009 PW Trucks	7,963	7,463	6,963	1,400																	
Total	52,903	52,994	53,562	53,452	53,843	54,115	53,691	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Fire																					
2003 Issue 57.7% (2nd Street)	50,065	48,839	50,397	48,937	50,314	51,555	49,774	47,992	51,981	47,040	50,891	48,583									
2003 Ladder Truck	39,603	38,098	36,558																		
2003 Fire Vehicle (Reimbursing LSFDD)	45,483	43,763	47,003																		
2003 Ambulance																					
2004 Phones and Computers 35.25%																					
2005 Advance Refunding of Safety Center 34%	66,623	68,223	67,992	67,728	68,136	68,068	68,272														
Total	201,774	198,923	201,949	116,665	118,450	119,623	118,046	47,992	51,981	47,040	50,891	48,583	0	0	0	0	0	0	0	0	0
Storm Water																					
2003 \$1,000,000 Bond	81,980	61,933	59,953	62,950	60,725	63,288	60,606	62,925													
2004 W. Loveland Ave Bike Path	16,670	16,670	16,670	16,670	16,670	16,670	16,670	16,670	16,670	16,670	16,670	16,670	16,670	8,335							
2005 \$250,000 Bond	18,643	18,293	17,938	22,586	21,988	21,388	20,788	20,188	19,588	18,988	18,369	17,750	22,000	21,000							
2005 Advance Refunding of Bike Path 12%	23,514	24,079	23,997	23,904	24,048	24,024	24,096														
2007 Stormwater Project	20,781	20,356	19,931	19,531	24,119	23,481	22,863	22,225	21,588	20,950	20,313	19,675	19,038	23,400	22,550	21,700	20,850	0	0	0	0
2007 Public Works Building 10%	5,400	5,730	5,539	5,859	5,653	5,440	5,734														
2009 PW Trucks	5,400	5,400	5,400	5,400																	
2011 Refinance of 2003 Bond		40,167	40,278	39,843	39,324	38,709	37,980	37,182	41,309	40,193	38,992	37,767	41,500								
Total	172,388	192,627	189,705	196,743	192,527	193,000	188,737	159,190	99,155	96,801	94,344	91,862	99,208	52,735	22,550	21,700	20,850	0	0	0	0

TABLE 9 Principal and Interest Payments by Year and Fund

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Water																					
SCIP 1992 Park Avenue Waterline																					
SCIP 1993 State Rte 48 Waterline																					
SCIP 1993 Hanna Ave Waterline	11,496	11,496	5,748																		
SCIP 1995 East Loveland Ave Waterline	21,528	21,528	21,528	21,528	10,764																
SCIP 1995 West Booster Station Expansion	17,118	17,118	17,118	17,118	8,559																
SCIP 1997 Lever Water Tower Replacement	41,058	41,058	41,058	41,058	41,058	41,058	41,058														
SCIP 1997 Love-Mad and Riverside Loop	28,148	28,148	28,148	28,148	28,148	28,148	14,074														
1999 Issue REFUNDED 2009																					
SCIP 1999 State Rte 48 Improvement	27,358	27,358	27,358	27,358	27,358	27,358	27,358	27,358	27,358												
SCIP 2002 W. Loveland Waterline	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	7,500									
SCIP 2005 Elysian et al Water Line Replacement	23,836	23,836	23,836	23,836	23,836	23,836	23,836	23,836	23,836	23,836	23,836	23,836	23,836	23,836	23,836	11,918					
2005 Pool Issue (Public Works Vehicles) 25%																					
SCIP 2006 Waterline Replacement Walker, W.F., and Will	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112	19,112					
2007 Public Works Building 20%	10,800	11,460	11,078	11,718	11,305	10,880	11,468														
2007 Historic LL Water Line	24,350	24,350	24,350	24,350	24,350	24,350	24,350	24,350	24,350	24,350	24,350	24,350	24,350	24,350	24,350	24,350	24,350	24,350			
2008 Broadway/Hanna Water Line	9,622	9,622	9,622	9,622	9,622	9,622	9,622	9,622	9,622	9,622	9,622	9,622	9,622	9,622	9,622	9,622	9,622	9,622			
SCIP 2007 Downtown Water Line Replacement	28,250	28,250	28,250	28,250	28,250	28,250	28,250	28,250	28,250	28,250	28,250	28,250	28,250	28,250	28,250	28,250	28,250	28,250	28,250	0	0
2009 PW Trucks	5,700	5,700	5,700	5,700	5,700																
2009 Advance Refunding 1998	149,625	152,225	149,725	146,913	153,788	149,738	145,350	155,625													
Total	277,676	278,336	272,206	267,098	247,362	227,614	214,128	147,528	147,528	120,170	120,170	112,670	105,170	105,170	93,252	62,222	62,222	28,250	0	0	0
Sanitation																					
2004 Street Sweeper																					
2005 Pool Issue 15% (Public Works Vehicles)																					
2007 Public Works Building 10%	5,400	5,730	5,539	5,859	5,653	5,440	5,734														
2009 PW Trucks	8,000	8,000	8,000	8,000																	
Total	5,400	5,730	5,539	5,859	5,653	5,440	5,734	0													
Loveland Station TIF																					
2011 Bond Issue TIF	41,089	102,085	106,085	104,985	103,885	102,648	101,273	104,623	102,673	105,723	103,610	106,010	103,210	105,410	101,780	104,110	105,590	101,850	103,110	103,970	104,600
Total	41,089	102,085	106,085	104,985	103,885	102,648	101,273	104,623	102,673	105,723	103,610	106,010	103,210	105,410	101,780	104,110	105,590	101,850	103,110	103,970	104,600
Northend TIF																					
Total	80,560	78,110	80,625	78,000	0																
Christman TIF																					
Total	50,363	49,300	48,238	52,238	51,000	49,725	48,488	52,213	50,725	49,238	47,750	51,263	49,563	52,863	50,950	49,038	52,125				
Annual Total Debt Obligations	1,056,964	1,147,786	1,145,410	1,051,762	918,522	896,995	880,881	536,248	476,276	442,698	440,005	433,028	379,191	337,618	289,372	257,250	265,307	153,740	125,870	125,810	125,520

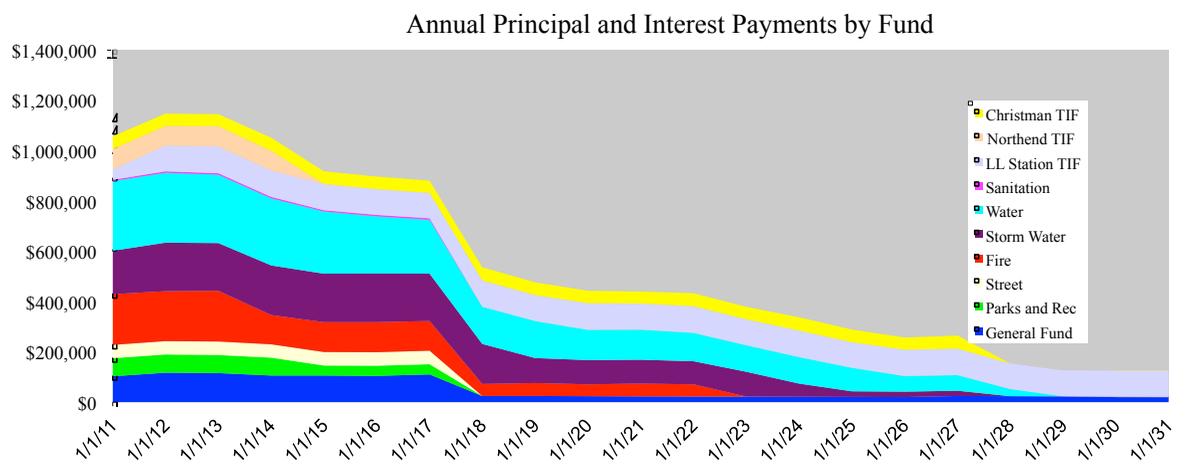
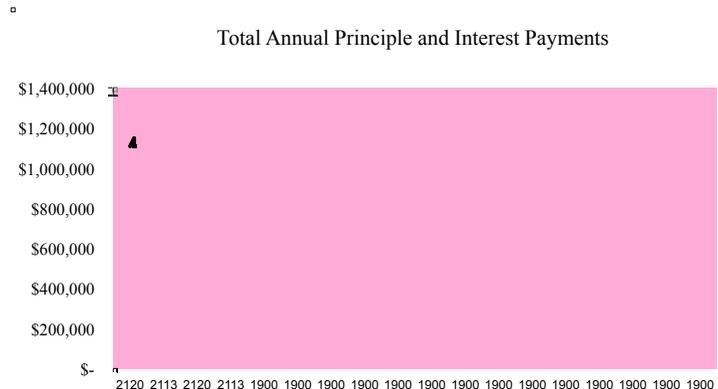
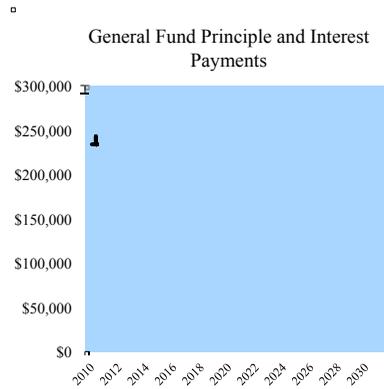


Table 10: Fund Forecast, Year-end Working Capital or Undesignated Fund Balance, 2012-2016

FUND	2012	2013	2014	2015	2016
Street Maintenance	1,454	(12,566)	(29,926)	(50,954)	(76,011)
Stormwater	726	11,144	9,488	7,666	5,662
Sanitation and Environment	6,474	5,992	7,424	6,378	10,420
Water Operating	111,642	173,506	132,568	124,907	151,623
Water Capital	25,516	35,658	36,560	37,462	38,365
Sewer Billing Fund	1,896	7,732	3,932	4,060	65,262
Fire & EMS Fund	437	(35,453)	(71,343)	(107,233)	(143,123)
Fire Fund	2,324	(95,429)	(193,182)	(322,158)	(483,919)
EMS Fund	108,002	(26,419)	(164,513)	(347,651)	(585,615)

Assumptions of Pro Forma Analysis:

- 10% increase in healthcare costs annually
- 2% wage increase in 2013, no wage increase thereafter
- 4% Water rate increases each year
- Elimination of supplemental road salt expenditures in 2013
- Streets receives a \$50,000/year General Fund Subsidy
- 10% per year increase in Sewer Charges Revenue due to MSD rate increases
- No property tax increase in Fire, EMS, or Fire & EMS Fund

Table 10.1: Street Maintenance Pro Forma

STREET MAINTENANCE FUND REVENUES					
	2012	2013	2014	2015	2016
Motor Vehicle Registrations	85,000	85,000	85,000	85,000	85,000
Gasoline Tax	360,000	360,000	360,000	360,000	360,000
Reimbursement/Operations	3,000	3,000	3,000	3,000	3,000
Employee Withholdings	3,000	3,000	3,000	3,000	3,000
Advance from General Fund	61,000	50,000	50,000	50,000	50,000
Beginning Balance	36,523	1,454	(12,566)	(29,926)	(50,954)
Total	\$548,523	\$502,454	\$488,434	\$471,074	\$450,046
STREET EXPENDITURES					
	2012	2013	2014	2015	2016
Salary	241,988	246,828	246,828	246,828	246,828
OPERS	58,860	60,037	60,037	60,037	60,037
Health Insurance	29,702	32,672	35,939	39,533	43,487
Medicare	3,556	3,627	3,700	3,774	3,849
Life Insurance	1,800	1,800	1,800	1,800	1,800
Medical Reimbursement & Vacation Sellback	19,625	15,185	15,185	15,185	15,185
Workers Compensation	4,771	4,771	4,771	4,771	4,771
Uniforms	5,000	5,000	5,000	5,000	5,000
Membership & Training	500	500	500	500	500
Building Maintenance	4,000	3,000	3,000	3,000	3,000
Building Improvements	0	1,000	1,000	1,000	1,000
Property and Casulty Insurance	9,600	3,100	3,100	3,100	3,100
Utilities	5,000	5,000	5,000	5,000	5,000
Communications	4,000	5,000	5,000	5,000	5,000
Vehicles - Fuel	15,000	12,000	12,000	12,000	12,000
Vehicles - Repairs	12,500	2,000	2,000	2,000	2,000
Vehicles - Parts	0	4,000	4,000	4,000	4,000
Vehicles - Insurance	0	6,500	6,500	6,500	6,500
Equipment Maintenance Parts	0	4,000	4,000	4,000	4,000
Equipment Maintenance Labor	0	2,500	2,500	2,500	2,500
Materials	7,500	7,500	7,500	7,500	7,500
Street Signs	5,000	5,000	5,000	5,000	5,000
Traffic Signals Maintenance	10,000	10,000	10,000	10,000	10,000
Traffic Control C.I.P.	0	0	0	0	0
Contract Labor	10,000	10,000	10,000	10,000	10,000
New Equipment (see CIP)	10,000				
Salt Expenditure, Extraordinary Conditions	18,000				
Transfer to Bond Fund, Debt Service	64,000	64,000	64,000	64,000	64,000
Undesignated Working Capital	1,454	(12,566)	(29,926)	(50,954)	(76,011)
Total	\$ 541,856	\$ 502,454	\$ 488,434	\$ 471,074	\$ 450,046

Table 10.2: Stormwater Pro Forma

STORMWATER FUND REVENUE					
	2012	2013	2014	2015	2016
Service Charges	443,000	469,000	469,000	469,000	469,000
Employee Withholdings	2,500	2,500	2,500	2,500	2,500
Beginning Balance	29,136	726	11,144	9,488	7,666
Total	\$ 474,636	\$ 471,500	\$ 471,500	\$ 471,500	\$ 471,500
STORMWATER FUND EXPENDITURE					
	2012	2013	2014	2015	2016
Stormwater Operations					
Salary	122,113	124,555	124,555	124,555	124,555
OPERS	30,890	31,508	31,508	31,508	31,508
Health Insurance	15,057	16,563	18,219	20,041	22,045
Medicare	1,866	1,601	1,601	1,601	1,601
Life Insurance	-	-	-	-	-
Medical Reimbursement & Vacation Sellback	10,088	15,725	15,725	15,725	15,725
Workers Compensation	2,408	2,408	2,408	2,408	2,408
Uniforms	2,800	2,800	2,800	2,800	2,800
Overhead Transfer to General Fund	56,227	56,227	56,227	56,227	56,227
Property and Casualty Insurance	2,850	2,850	2,850	2,850	2,850
Building Maintenance	1,000	1,000	1,000	1,000	1,000
Administration, Utility Billing	2,000	2,000	2,000	2,000	2,000
Postage	50	50	50	50	50
Office Equipment Maintenance	3,888	3,888	3,888	3,888	3,888
Communications	2,300	2,300	2,300	2,300	2,300
Vehicles - Fuel	6,000	6,000	6,000	6,000	6,000
Equipment Maintenance Parts	-	-	-	-	-
Equipment Maintenance Labor	-	-	-	-	-
Materials	4,000	4,000	4,000	4,000	4,000
Leave Reserve	-	-	-	-	-
State G.A.A.P. Report	2,000	2,000	2,000	2,000	2,000
State Discharge Permit Fee	472	472	472	472	472
Miscellaneous Operations Items	1,000	1,000	1,000	1,000	1,000
Subtotal, Operations	272,121	276,947	278,603	280,425	282,429
Stormwater Capital					
Supplemental Contract for Street Sweeping	-	-	-	-	-
NPDES Outfall Mapping	-	-	-	-	-
Equipment	10,200	-	-	-	-
Transfer to Bond Fund, Debt Service	188,089	183,409	183,409	183,409	183,409
Misc	2,000	-	-	-	-
Undesignated Working Capital	726	11,144	9,488	7,666	5,662
Subtotal, Capital	202,515	194,553	192,897	191,075	189,071
Total	\$474,636	\$471,500	\$471,500	\$471,500	\$471,500

Assumptions:
10% increase in health insurance costs annually

end street sweeping contract in 2013
2% pay increase in 2013, none after

No new equipment
No capital projects

Table 10.3: Sanitation and Environment Fund Pro Forma

Revenue	2012	2013	2014	2015	2016
Service Charges	1,050,000	1,050,000	1,092,000	1,135,680	1,181,107
Recycling Grants	35,000	35,000	35,000	35,000	35,000
Miscellaneous	-	-	-	-	-
Employee 125 Withholdings	800	800	800	800	800
FEMA Reimbursement Transfer In	-	-	-	-	-
Advance from Special Projects	-	-	-	-	-
Debt, 2010 Truck Purchase	-	-	-	-	-
Beginning Balance	9,030	6,474	5,992	7,424	6,378
Total	\$1,094,830	\$1,092,274	\$1,133,792	\$1,178,904	\$1,223,285
Expenditures	2012	2013	2014	2015	2016
Salary	87,780	89,536	89,536	89,536	89,536
OPERS	21,850	22,287	22,287	22,287	22,287
Health Insurance	12,147	13,362	14,698	16,168	17,784
Medicare	1,320	1,452	1,452	1,452	1,452
Life Insurance	400	440	440	440	440
Medical Reimbursement & Vacation Sellback	8,150	8,965	8,965	8,965	8,965
Workers Compensation	1,731	1,904	1,904	1,904	1,904
Property & Liability Insurance	2,660	2,660	2,660	2,660	2,660
Telephones and Radio Service Charges	2,300	3,300	3,300	3,300	3,300
Uniforms	2,500	2,500	2,500	2,500	2,500
Utility Billing	2,000	1,000	1,000	1,000	1,000
Postage	50	1,500	1,500	1,500	1,500
Fuel	9,000	9,000	9,000	9,000	9,000
Garbage & Recycling Contract	795,000	775,000	813,750	854,438	897,159
Historical Landfill & Environmental Costs	5,000	5,000	5,000	5,000	5,000
Equipment Maintenance & Supplies	13,000	13,000	13,000	13,000	13,000
Outside Contracted Services	2,000	2,000	2,000	2,000	2,000
Brush Drop Off Contract	1,000	1,000	1,000	1,000	1,000
Office Equipment Maintenance	4,388	3,000	3,000	3,000	3,000
Equipment	24,200	23,600	23,600	23,600	23,600
Recycling Materials	45,000	10,000	10,000	10,000	10,000
ICMA Center for Performance Measurement	-	-	-	4,000	-
GIS	-	-	-	-	-
State G.A.A.P. Report	3,000	3,000	3,000	3,000	3,000
Miscellaneous	-	-	-	-	-
Park Recycling Containers (grant-funded)	10,000	10,000	10,000	10,000	10,000
Street Sweeper Lease Purchase	-	-	-	-	-
Equipment Lease Purchase (Chipper)	5,950	5,950	5,950	5,950	5,950
Transfer to Bond Fund, Debt Service	15,500	15,500	15,500	15,500	15,500
Transfer to Escrow Fund for Vested Leave Reserve	-	-	-	-	-
Transfer to the General Fund, Administrative Cost Recovery	61,327	61,327	61,327	61,327	61,327
Undesignated Working Capital	6,474	5,992	7,424	6,378	10,420
Total	1,156,157	1,092,274	1,133,792	1,178,904	1,223,285

Rate Assumptions

Assumes \$0.70/mnth rate cut in 2011-2013
 Assumes 4% City rate increase in 2014-16
 Assumes 5% rate increase in 2014, 2015 and 2016

Assumptions:

10% increase in health insurance costs annually
 No change in payroll, other benefits costs
 Debt Service per Table 9, plus amortization of new dump trucks

Table 10.4: Water Operations Fund Pro Forma

Revenue	2012	2013	2014	2015	2016
Utility Service Charges	858,000	892,320	928,013	965,133	1,003,739
Water Hauler Retail Sales	5,000	5,000	5,000	5,000	5,000
Water Meter Sales	3,000	3,000	3,000	3,000	3,000
Miscellaneous	2,000	2,000	2,000	2,000	2,000
Employee Pay Withholdings	1,500	1,500	1,500	1,500	1,500
Transfer in From the Water Capital Fund	135,000	135,000	0	0	0
Beginning Balance	96,506	111,642	173,506	132,568	124,907
Total	1,101,006	1,150,462	1,113,018	1,109,201	1,140,145
Expenditures	2012	2013	2014	2015	2016
Salary	272,193	277,637	277,637	277,637	277,637
OPERS	66,909	68,247	68,247	68,247	68,247
Health Insurance	31,767	34,944	38,438	42,282	46,510
Medicare	4,042	4,123	4,123	4,123	4,123
Life Insurance	1,800	1,836	1,836	1,836	1,836
Medical Reimbursement & Vacation Sellback	21,213	21,637	21,637	21,637	21,637
Worker's Compensation	5,367	5,474	5,474	5,474	5,474
Uniforms	4,500	4,500	4,500	4,500	4,500
Memberships & Training	3,000	3,000	3,000	3,000	3,000
Municipal Facilities Maintenance	8,000	8,000	8,000	8,000	8,000
Property and Casulty Insurance	14,600	14,600	14,600	14,600	14,600
Electric and Gas Utility Charges	141,000	141,000	141,000	141,000	141,000
Utility Billing	9,000	9,000	9,000	9,000	9,000
Postage	250	250	250	250	250
Office Equipment Maintenance	3,595	3,595	3,595	3,595	3,595
Telephones and Radio Service Charges	18,500	18,500	18,500	18,500	18,500
Fuel	10,000	10,000	10,000	10,000	10,000
Vehicle and Equipment Repairs	17,000	17,000	17,000	17,000	17,000
Materials and Supplies	25,000	25,000	25,000	25,000	25,000
Water Treatment Supplies	22,000	22,000	22,000	22,000	22,000
New Meters & Repairs	4,000	4,000	4,000	4,000	4,000
Outside Contracted Services	15,000	15,000	15,000	15,000	15,000
State Fee	7,000	7,000	7,000	7,000	7,000
Dispatching Charges	-	0	0	0	0
State G.A.A.P. Report	5,000	5,000	5,000	5,000	5,000
Accrued Charges, Western Water	6,800	6,800	6,800	6,800	6,800
Transfer to Escrow Fund for Vested Leave Reserve	5,000	5,000	5,000	5,000	5,000
Transfer to the General Fund, Administrative Cost Recovery	238,813	238,813	238,813	238,813	238,813
Vehicles, Repairs	-	0	0	0	0
Vehicles, Parts	-	0	0	0	0
Vehicles, Insurance	-	0	0	0	0
Equipment Maintenance Parts	-	0	0	0	0
Equipment Maintenance Labor	-	0	0	0	0
Building Improvements	-	0	0	0	0
Misc	-	0	0	0	0
Special Legal Counsel	5,000	5,000	5,000	5,000	5,000
Undesignated Working Capital	111,642	173,506	132,568	124,907	151,623
Total	1,101,006	1,150,462	1,113,018	1,109,201	1,140,145

Table 10.5: Water Capital Fund Pro Forma

Revenue	2012	2013	2014	2015	2016
Utility Service Charges	556,400	578,656	601,802	601,802	601,802
Impact Fees, Water	40,000	2,500	2,500	2,500	2,500
Interest Income	0	0	0	0	0
Lease Income	15,000	15,000	15,000	15,000	15,000
Miscellaneous (with transfer from Water Operations)	0	0	0	0	0
Clermont County Connection Reimbursement	0	0	0	0	0
State Grants, Wellhead Protection	0	0	0	0	0
Beginning Balance	570,422	247,902	35,658	36,560	37,462
Total	4,181,822	844,058	654,960	655,862	656,765
Expenditures	2012	2013	2014	2015	2016
Water System Repair and Replacement	10,000	15,000	15,000	15,000	15,000
Water System Engineering	10,000	25,000	25,000	25,000	25,000
Special Legal Counsel	0	0	0	0	0
New Equipment	30,200	80,000	50,000	50,000	50,000
Repair / Repaint Water Tanks	0	0	0	0	0
South Second Street Water Match	0	0	0	0	0
Wellhead Protection Property Acquisition	0	0	0	0	0
Water System Master Plan	0	0	0	0	0
SCADA Design & Local Match	0	0	0	0	0
Design and Engineering Services	245,000	50,000			
Disaster Recovery Plan	0	0	0	0	0
GIS (PW-34)	1,500	0	0	0	0
Water Modeling	0	0	0	0	0
WATER MODELING AND GIS	0	0	0	0	0
Public Works Building	0	0	0	0	0
Water Flat File System	0	0	0	0	0
Clermont County Water Connection	0	0	0	0	0
Misc	0	0	0	0	0
Water PCs and IT Equipment	3,400	3,400	3,400	3,400	3,400
ICMA Center for Performance Measurement	0		0	0	0
Water Plant and Station Reroofing	0	0	0	0	0
Reserve (Resolution 2004 - 53)	222,386	0	0	0	0
Transfer to Water Operations Fund	135,000	135,000	0	0	0
Transfer to Bond Fund, Debt Service	498,820	500,000	525,000	525,000	525,000
Undesignated Working Capital	25,516	35,658	36,560	37,462	38,365
Total	\$4,181,822	\$844,058	\$654,960	\$655,862	\$656,765

Table 10.6: Sewer Billing Fund Pro Forma

Revenue	2012	2013	2014	2015	2016
Utility Service Charges	230,000	250,700	273,263	297,857	324,664
Late Payment Fees	42,000	42,000	42,000	42,000	42,000
Miscellaneous	0	0	0	0	0
Employee Pay Withholdings	750	765	780	796	812
Debt for Sewer's Portion of Dump Trucks	0	0	0	0	0
Advance from Special Projects	0	0	0	0	0
Advance from General Fund	0	0	0	0	0
Beginning Balance	9,886	1,896	7,732	3,932	4,060
Total	282,636	295,361	323,775	344,585	371,536
Expenditures	2012	2013	2014	2015	2016
Salary	40,132	40,935	40,935	40,935	40,935
OPERS	10,432	10,641	10,641	10,641	10,641
Health Insurance	5,632	6,195	6,815	7,496	8,246
Medicare	630	643	643	643	643
Life Insurance	500	510	510	510	510
Medical Reimbursement and Vacation Conversion	3,963	4,042	4,042	4,042	4,042
Worker's Comp	791	807	807	807	807
Utility Billing	11,000	11,000	11,000	11,000	11,000
Postage	250	250	250	250	250
Office Equipment Maintenance	818	818	818	818	818
Outside Contracted Services	0	0	0	0	0
State G.A.A.P. Report	3,600	3,600	3,600	3,600	3,600
Comm & Computer Lease	11,783	11,783	11,783	11,783	11,783
Dispatching Charges	0	0	0	0	0
Equipment Lease	0	0	0	0	0
Telephones and Radio Service Charges	2,500	2,500	2,500	2,500	2,500
Transfer to Bond Fund, Debt Service	0	0	0	0	0
Transfer to Escrow Fund for Vested Leave Reserve	0	0	0	0	0
Transfer to the General Fund, Administrative Cost Recovery	93,406	93,406	110,000	110,000	110,000
ICMA Center for Performance Measurement	0	0	0	0	0
Refund to Special Projects/General Fund for Prior Advance	80,000	100,000	115,000	135,000	100,000
Misc.	500	500	500	500	500
Truck Purchase	0	0	0	0	0
Public Works Building	0	0	0	0	0
Special Legal Counsel	10,000				
Undesignated Working Capital	1,896	7,732	3,932	4,060	65,262
Total	282,636	295,361	323,775	344,585	371,536

Assumptions:

City continues lawsuit in 2011, costing 200,000

City refunds prior advances from GF, SPF in 2012 at 100,000 per year

10% increase in health insurance costs annually

Table 10.7: Fire and EMS (2001 Levy) Pro Forma

Revenues	2012	2013	2014	2015	2016
Real Estate Tax	389,496	389,496	389,496	389,496	389,496
Tangible Personal Property	0	0	0	0	0
Homestead Reimbursement	50,256	50,256	50,256	50,256	50,256
NECC/Time Warner	0	0	0	0	0
Refinance Rescue Truck Reimbursement	31,000	31,000	31,000	31,000	31,000
Miscellaneous	2,000	2,000	2,000	2,000	2,000
Beginning Balance	37,203	437	(44,559)	(85,848)	(131,238)
Total	509,955	473,189	428,193	386,904	341,514
Expenditures	2012	2013	2014	2015	2016
Contract Supplemental, Extraordinary Fuel Charges	0	0	0	0	0
Professional Development and Conferences	9,000	0	0	0	0
Auditor's Fees	7,500	7,500	7,500	7,500	7,500
State G.A.A.P. Report	3,000	3,000	3,000	3,000	3,000
Electric and Gas Utility Charges	30,000	30,000	30,000	30,000	30,000
Property and Liability Insurance	20,900	20,900	20,900	20,900	20,900
Hamilton County Communications Center PSAP	7,000	7,000	7,000	7,000	7,000
Dispatching Charges	55,000	55,000	55,000	55,000	55,000
Time Warner Telecomm Phone Line Bill	17,675	9,500	9,500	9,500	9,500
Data Transmission	9,519	9,106	5,399	9,500	9,500
Telephones and Radios Service Charges	12,000	12,000	12,000	12,000	12,000
Municipal Facilities Maintenance	31,400	31,400	31,400	31,400	31,400
IT Software Maintenance Contract (CAD)	9,550	9,300	9,300	9,300	9,300
FEMA Reimbursement to Symmes	0	0	0	0	0
Transfer to the General Fund, Administrative Cost Recovery	95,000	95,000	95,000	95,000	95,000
Transfer to Bond Fund, Debt Service	201,774	201,774	201,774	201,774	201,774
Reserve (Resolution 2004 - 53)	0	26,268	26,268	26,268	26,268
Undesignated Fund Balance	437	(44,559)	(85,848)	(131,238)	(176,628)
Total	509,955	473,189	428,193	386,904	341,514

Table 10.8: Fire Fund Pro Forma

Revenues	2012	2013	2014	2015	2016
Real Estate Tax	508,346	508,346	508,346	508,346	508,346
Tangible Personal Property Tax	0	0	0	0	0
Homestead Reimbursement	66,069	66,069	66,069	66,069	66,069
Lease Income	18,600	18,600	18,600	18,600	18,600
Beginning Balance	68,756	2,324	(95,429)	(193,182)	(322,158)
Total	661,771	595,339	497,586	399,833	270,857
Expenditures	2012	2013	2014	2015	2016
Contract with LSF	560,872	560,250	560,250	588,263	617,676
Contract Supplement, Peak Staffing & Supervisor Pay	0	64,218	64,218	67,429	70,800
Emergency Support Unit (ESU)	3,500	3,500	3,500	3,500	3,500
County Auditor's Fees	2,300	2,300	2,300	2,300	2,300
Material & Supplies	4,000	4,000	4,000	4,000	4,000
Fire Supplies	3,000	3,000	3,000	3,000	3,000
Vehicle and Equipment Repairs	35,000	35,000	35,000	35,000	35,000
IT Hardware & Software (Non-CIP)	500	500	500	500	500
Rescue Truck Refurbishment	0	0	0	0	0
Safety Center Fire Suppression Repairs	0	0	0	0	0
Turn-Out Gear	18,000	18,000	18,000	18,000	18,000
Capital Projects and Capital Equipment	22,275				
Undesignated Fund Balance	2,324	(95,429)	(193,182)	(322,158)	(483,919)
Total	661,771	595,339	497,586	399,833	270,857

Assumptions

No increase in contract price for 2013, 2014

No capital after 2012

Table 10.9: EMS Fund Pro Forma

Revenue	2012	2013	2014	2015	2016
Real Estate Tax	750,416	750,416	750,416	750,416	750,416
Tangible Personal Property	0	0	0	0	0
Homestead Reimbursement	97,531	97,531	97,531	97,531	97,531
Reimbursement of Ambulance Runs	60,000	60,000	60,000	60,000	60,000
Miscellaneous	0	0	0	0	0
Beginning Balance	360,114	108,002	(26,419)	(164,513)	(347,651)
Total	1,268,061	1,015,949	881,528	743,434	560,296
Expenditures	2012	2013	2014	2015	2016
Contract with LSFd	935,000	884,925	884,925	929,171	975,630
Contract Supplement, Peak Staffing & Supervisor Pay	95,000	64,218	64,218	67,429	70,800
Contract Supplement, Paramedic Pay	25,200	25,200	25,200	26,460	27,783
County Auditor's Fees	12,600	12,600	12,600	12,600	12,600
IT Hardware & Software (Non-CIP)	650	650	650	650	650
Vehicle and Equipment Repairs	20,000	20,000	20,000	20,000	20,000
Medical Supplies	20,000	20,000	20,000	20,000	20,000
EMS Equipment Maintenance	2,000	2,000	2,000	2,000	2,000
Computer Replacements	7,346	0	3,673	0	3,673
Ambulance Replacement	0	0	0	0	0
Capital Equipment Reserve					
New Equipment	18,275	12,775	12,775	12,775	12,775
Vehicle Maintenance Labor					
Undesignated Fund Balance	108,002	(26,419)	(164,513)	(347,651)	(585,615)
Total	1,268,061	1,015,949	881,528	743,434	560,296

Table 11.1: Indirect Cost Recovery and Administrative Transfer

	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
Fire and EMS Fund (2001 Levy)	69,800	98,375	126,800	128,188	128,188	95,000
Stormwater	55,400	77,272	70,330	56,227	56,227	56,227
Water Operations	196,200	220,430	222,196	238,813	238,813	238,813
Sanitation and Environment Fund	68,600	87,213	92,060	61,327	61,327	61,327
Sewer Billing	107,600	120,867	135,345	93,406	93,406	93,406
Subtotal General Fund	497,600	604,157	646,731	577,961	577,961	544,773

Table 11.2: Property and Casulty Insurance Costs

	2008	2009	2010 Forecast	2011 Budget	2011 Forecast	2012 Budget
Operations, General Fund	20,507	28,366	32,996	27,000	27,945	25,000
Police, General Fund	10,126	14,055	15,324	14,500	14,000	24,000
Police, Vehicle Insurance	5,888	8,031	8,757	10,000	10,000	0
Parks and Leisure, General Fund	1,200	2,008	2,189	2,079	2,079	2,100
Street Maintenance	1,800	3,261	3,065	3,100	3,100	9,600
Street Maintenance, Vehicle Insurance	3,250	5,220	5,691	6,500	6,500	0
Fire and EMS	13,949	20,703	21,892	18,561	18,561	20,900
Stormwater	2,000	2,563	2,627	2,850	2,850	2,850
Water	5,000	8,481	8,757	8,100	8,100	14,600
Water, Vehicle Insurance	3,500	5,220	5,691	6,500	6,500	0
Sanitation	2,000	2,410	2,627	2,660	2,660	2,660
Subtotal General Fund	69,220	100,318	109,616	101,850	102,295	101,710

Table 11.3: Carbon-based Energy Costs

	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
Electricity and Natural Gas						
Street Lighting, General Fund, Operations	53,277	59,776	59,557	64,000	62,000	62,000
Utilities, General Fund, Operations	27,764	30,356	25,388	21,000	22,000	20,000
Police, General Fund	21,408	21,328	20,931	20,000	20,000	20,000
Parks, General Fund	20,420	23,850	37,624	21,000	21,000	20,000
Street Maintenance Fund	5,000	5,000	5,000	5,000	5,000	5,000
Fire & EMS	32,667	31,209	30,556	30,000	30,000	30,000
Utilities, Water	151,557	165,350	132,888	141,000	141,000	141,000
Subtotal	312,093	336,869	311,944	302,000	301,000	298,000
Gasoline and Diesel Fuel						
Fuel, General Fund, Police	59,398	34,674	43,093	45,000	58,000	55,000
Vehicle Fuel, General Fund, Parks	11,765	9,021	7,777	7,500	11,000	10,000
Vehicle Fuel, Street Maintenance	13,053	10,419	15,313	12,000	15,000	15,000
Vehicle Fuel Supplement, Fire and EMS	14,524	-	-	-	-	-
Vehicle Fuel, Stormwater	8,678	4,883	8,035	4,000	4,200	6,000
Fuel, Water	5,322	5,594	11,225	5,000	10,000	10,000
Fuel, Sanitation	18,043	7,432	9,292	9,000	9,000	9,000
Subtotal	130,783	72,023	94,735	82,500	107,200	105,000
Subtotal General Fund	442,876	408,892	406,679	384,500	408,200	403,000

* Excludes carbon-based fuel use for those employees receiving a vehicle allowance or mileage reimbursement for travel, training in personal vehicles.

* Excludes vehicle fuel for LSFDF, which is paid for by LSFDF under the service contract

REVENUES		2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
Projected General Government Revenues: General Fund							
		2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
1	Real Estate Tax	869,042	908,973	940,560	858,200	858,200	762,519
2	Tangible Personal Property	42,386	42,788	41,332	-	4,518	-
3	Homestead Reimbursement	103,245	108,131	107,701	108,000	108,000	99,104
4	Local Government Fund, County	322,752	287,397	282,200	195,000	220,000	180,000
5	Local Government Fund, State	39,348	34,739	29,813	22,500	25,000	16,500
6	Estate Tax	325,933	787,501	224,009	97,662	202,824	0
7	Liquor & Cigarette Tax	13,959	13,223	16,387	15,656	15,656	15,656
8	Cable Franchise Fee	131,863	138,338	142,245	140,000	140,000	140,000
9	Magistrate Court	119,080	102,218	141,982	144,000	130,000	144,000
10	Building Permits and Fees	92,605	57,371	81,992	85,000	65,000	70,000
11	Administrative Cost Recovery to General Fund	497,600	604,157	646,731	577,961	577,961	544,773
12	Police grants	11,384	25,000	29,960	2,500	6,330	2,500
13	Equipment Liquidation	-	-	-	10,000	10,000	10,000
14	Employee 125 Withholdings	36,115	24,106	41,213	36,000	19,000	18,000
15	Assessments, Property Maintenance	-	-	-	-	32,000	10,000
16	Insurance Claims	-	-	-	-	20,902	-
17	Lease Income	6,220	6,211	3,150	4,800	4,800	19,800
18	FEMA Reimbursement	-	25,834	-	-	-	-
19	Transfer from Income Tax	2,229,682	-	-	-	-	-
20	Water Tower Leases	21,180	15,180	21,769	15,000	15,000	15,000
21	Reimbursable Expenses	41,165	10,053	17,799	15,000	18,739	-
22	SRO LCSD Reimbursement	-	56,296	-	-	-	-
23		-	-	-	-	-	-
24	<i>Parks and Leisure</i>	-	-	-	-	-	-
25	Concert Donations	-	-	-	-	-	-
26	Impact Fees	-	-	-	5,000	7,500	6,000
27	Historical Loveland Property Tax Assessment	-	-	-	4,000	4,000	4,000
28	Special Events Donations	-	-	-	-	-	-
29	Anniversary Park Donations	-	-	-	-	-	-
30	Park, Ground and Playground Donations	-	-	-	-	-	-
31	Recreation Debt Issue, 2009	-	101,135	-	-	-	-
32	Miscellaneous	-	24,580	39,395	5,500	5,500	5,500
33		-	-	-	-	-	-
34	<i>Income Tax</i>	-	-	-	-	-	-
35	Income Tax Collections	-	3,085,732	2,919,302	3,050,000	3,200,000	3,200,000
36	LCSD Legal Settlement Reimbursement	-	25,000	-	-	-	-
37	Public Works Vehicle Lease	-	-	-	-	-	-
38	Employee Pay Withholdings	-	-	-	-	-	-
39	MRF Grant from Hamilton County	-	-	-	-	-	-
40	Reimbursement, Downtown Bond Anticipation Note	-	625,000	-	-	-	-
41	Beginning Balance	-	968,824	1,937,682	1,684,717	1,707,628	1,554,713
42	Total	\$ 4,903,559	\$ 8,077,787	\$ 7,665,222	\$ 7,076,496	\$ 7,398,558	\$ 6,818,065

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SPECIAL PROJECTS							
	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget	
Interest Income	240,018	125,800	41,730	45,000	30,000	30,000	
White Pillars Homestead	0	50,720	0	0	0	0	
Auction Scrap Proceeds	38,865	-	-	-	0	0	
Miscellaneous	15,868	-	100	-	448	0	
Reimbursement from Other Funds	-	5,900	60,000	60,000	60,000	155,000	
FEMA Transfer	-	18,016	-	-	0	0	
Sale of Old Public Works & Bronner House	-	258,309	-	-	0	0	
Paper Elimination Project (PEP)	-	-	19,998	-	-	-	
Debt Issue for City Hall HVAC	-	-	-	283,000	283,000	0	
Special Assessment, 200 Block W Loveland	-	-	35,437	4,000	4,000	4,000	
Resident Sidewalk Payments	-	-	-	20,000	26,377	30,000	
Assessment Revenue, Sidewalk Program	-	-	-	14,000	27,193	27,000	
Beginning Fund Balance	796,562	248,135	525,581	87,871	96,062	38,413	
Total	\$ 1,091,313	\$ 706,880	\$ 682,846	\$ 513,871	\$ 527,080	\$ 284,413	

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STREET MAINTENANCE FUND

	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
Motor Vehicle Registrations	84,267	82,835	101,892	85,000	88,671	85,000
Gasoline Tax	376,824	392,872	360,647	360,000	360,000	360,000
Reimbursement/Operations	984	9,487	480	3,000	3,000	3,000
Employee Pay Withholdings	3,740	1,490	8,636	5,000	3,000	3,000
Transfer from FEMA Fund	21,860	-	-	-	-	-
Equipment Debt (trucks, 2010)	-	41,300	-	-	-	-
Advance from General Fund	-	-	5,000	10,000	25,000	61,000
Beginning Balance	140,256	-	49,456	11,795	47,691	36,523
Total	\$ 627,931	\$ 527,984	\$ 526,111	\$ 474,795	\$ 527,362	\$ 548,523

Other Road Related Funds

STATE ROUTE 48 FUND						
Motor Vehicle Registrations	11,269	6,716	9,731	8,000	8,000	8,000
Gasoline Tax	30,564	32,101	28,221	27,500	27,500	27,500
Misc.	-	5,000	-	-	-	-
Beginning Balance	8,879	-	5,116	5,516	5,661	1,161
Total	\$ 50,712	\$ 43,817	\$ 43,068	\$ 41,016	\$ 41,161	\$ 36,661

CITYWIDE ROAD CAPITAL IMPROVEMENT FUND						
MVR Fees	105,630	101,627	91,937	101,000	101,000	101,000
Road Capital Improvement Impact Fees	18,000	5,250	13,692	6,000	8,748	6,000
Beginning Balance	4,758	-	7,156	-	(5,221)	-
Total	\$ 128,388	\$ 106,877	\$ 112,785	\$ 107,000	\$ 104,527	\$ 107,000

County Motor Vehicle Registration (MVR)						
Hamilton Co MVR	21,138	21,311	20,572	21,000	21,000	21,000
Hamilton Co MVR, Begin. Bal.	306	-	707	-	(684)	-
Clermont Co MVR	16,653	14,348	13,076	13,000	13,000	13,000
Clermont Co MVR, Begin. Bal.	4,548	-	1,571	-	(376)	-
Warren Co MVR	2,534	1,668	1,958	2,000	2,000	2,000
Warren Co Rte 48 Funding	-	-	82	-	40	-
Warren Co MVR, Begin. Bal.	142	-	-	-	(85)	-
Total	\$ 45,321	\$ 37,327	\$ 37,966	\$ 36,000	\$ 34,896	\$ 36,000

ANNUAL ROAD REHABILITATION PROGRAM						
Combined MVR & Road Cap Imp Funds	150,951	-	129,903	143,000	139,422	143,000
Transfer from Income Tax Fund	295,000	-	-	175,000	177,885	210,000
Transfer from General Fund	-	-	175,390	-	-	-
Total	\$ 445,951	\$ -	\$ 305,293	\$ 318,000	\$ 317,307	\$ 353,000

FIRE & EMS, 2001 LEVY							
	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget	
Real Estate Tax	464,955	475,145	493,274	451,500	451,500	389,496	
Tangible Personal Property	34,815	36,072	30,464	-	8,767	-	
Homestead Reimbursement	54,826	51,239	51,268	56,000	56,000	50,256	
NECC/Time Warner	-	-	-	-	-	-	
Refinance Rescue Truck Reimbursement	31,000	31,000	31,000	31,000	31,000	31,000	
Miscellaneous	5,073	34,832	3,155	2,000	2,000	2,000	
Beginning Balance	63,901		39,828	51,957	26,124	37,203	
Total	\$ 654,570	\$ 628,288	\$ 648,989	\$ 592,457	\$ 575,391	\$ 509,955	
FIRE FUND							
Real Estate Tax	599,062	611,407	634,670	580,900	580,900	508,346	
Tangible Personal Property Tax	42,346	49,958	49,175	-	5,764	-	
Homestead Reimbursement	71,183	66,156	68,624	73,000	73,000	66,069	
Lease Income	18,600	18,600	18,600	18,600	18,600	18,600	
Miscellaneous	-	-	11,856	-	6,396	-	
Sale of 1994 Pumper	-	79,000	-	-	-	-	
Beginning Balance	98,443		78,903	66,583	80,661	68,756	
Total	\$ 829,634	\$ 825,121	\$ 861,828	\$ 739,083	\$ 765,321	\$ 661,771	
E.M.S. FUND							
Real Estate Tax	878,808	897,256	936,165	856,600	856,600	750,416	
Tangible Personal Property	59,691	63,066	61,683	-	-	-	
Homestead Reimbursement	105,085	97,659	102,045	108,000	108,000	97,531	
Reimbursement of Ambulance Runs	60,000	60,000	60,000	60,000	60,000	60,000	
Miscellaneous	106,188	-	8,418	-	-	-	
Beginning Balance	116,478		300,167	392,614	382,608	360,114	
Total	\$ 1,326,250	\$ 1,117,981	\$ 1,468,478	\$ 1,417,214	\$ 1,407,208	\$ 1,268,061	

143 STORMWATER FUND							
144		2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
145	Utility Service Charges	387,498	391,037	400,268	423,000	423,000	443,000
146	Construction Debt Issuance	-	-	-	-	-	-
147	FEMA Grant	-	-	-	-	-	-
148	Miscellaneous	-	-	-	-	-	-
149	FEMA Reimbursement	-	20,000	-	-	-	-
150	Employee Pay Withholdings	2,989	1,708	5,691	5,000	2,500	2,500
151	Truck Purchase Debt Financing, 2010	-	19,435	-	-	-	-
152	Beginning Balance	306,081	-	166,834	75,767	92,657	29,136
153	Total	\$ 696,568	\$ 432,180	\$ 572,793	\$ 503,767	\$ 518,157	\$ 474,636

155 WATER OPERATIONS							
156	Utility Service Charges	816,422	755,088	805,446	858,000	858,000	858,000
157	Water Hauler Retail Sales	8,533	1,408	8,264	5,000	5,000	5,000
158	Water Meter Sales	2,400	2,868	2,458	3,000	4,472	3,000
159	Miscellaneous	3,070	7,800	8,724	2,000	4,049	2,000
160	Employee Pay Withholdings	5,811	1,807	3,695	3,000	1,500	1,500
161	Transfer in From the Water Capital Fund	-	183,397	200,000	135,000	135,000	135,000
162	Beginning Balance	146,691	47,434	15,625	77,338	75,555	96,506
163	Total	\$ 982,927	\$ 999,802	\$ 1,044,212	\$ 1,083,338	\$ 1,083,576	\$ 1,101,006

165 WATER CAPITAL IMPROVEMENT FUND							
166	Utility Service Charges	546,349	496,788	527,890	556,400	556,400	556,400
167	Impact Fees, Water	55,755	41,614	34,800	9,000	66,700	40,000
168	Interest Income	-	32,606	-	-	-	-
169	Lease Income	19,915	14,490	15,344	15,000	15,000	15,000
170	Miscellaneous (with transfer from Water Operations)	-	6,766	131	-	-	-
171	Clermont County Connection Reimbursement	-	17,250	-	-	-	-
172	State Grants, Wellhead Protection	-	391,750	-	-	-	-
173	Bond Proceeds	-	-	-	-	-	3,000,000
174	Beginning Balance	1,724,302	1,687,532	1,261,803	943,403	945,862	570,422
175	Total	\$ 2,346,321	\$ 2,688,796	\$ 1,839,968	\$ 1,523,803	\$ 1,583,962	\$ 4,181,822

177 SANITATION & ENVIRONMENT FUND							
178		2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
179	Utility Service Charges	1,024,554	1,025,787	1,090,309	1,082,000	1,050,000	1,050,000
180	Recycling Grants	32,983	50,008	32,822	43,000	43,000	35,000
181	Miscellaneous	-	-	-	-	-	-
182	Employee Pay Withholdings	1,442	1,708	424	1,200	800	800
183	FEMA Reimbursement Transfer In	-	60,000	-	-	-	-
184	Advance from Special Projects	-	-	-	-	-	-
185	Debt, 2010 Truck Purchase	-	41,300	-	-	-	-
186	Beginning Balance	81,075	-	105,529	14,166	23,986	9,030
187	Total	\$ 1,140,054	\$ 1,178,803	\$ 1,229,084	\$ 1,140,366	\$ 1,117,786	\$ 1,094,830

188

SEWER BILLING FUND							
190	Utility Service Charges	156,540	173,190	210,130	210,000	210,000	230,000
191	Late Payment Fees	40,449	35,587	46,203	42,000	42,000	42,000
192	Miscellaneous	-	-	-	-	-	-
193	Employee Pay Withholdings	420	874	1,099	750	750	750
194	Debt for Sewer's Portion of Dump Trucks	-	19,435	-	-	-	-
195	Advance from Special Projects	-	100,000	25,000	-	-	-
196	Advance from General Fund	-	213,589	175,000	100,000	50,000	-
197	Beginning Balance	22,372	-	33,826	30,655	20,120	9,886
198	Total	\$ 219,781	\$ 542,675	\$ 491,258	\$ 383,405	\$ 322,870	\$ 282,636

199

SEWER CAPITAL IMPROVEMENT FUND							
201	Utility Service Charges	2,101,407	2,300,953	2,619,011	2,800,000	2,800,000	3,400,000
202	Beginning Balance	342,130	-	374,183	374,183	431,103	231,103
203	Total	\$ 2,443,537	\$ 2,300,953	\$ 2,993,194	\$ 3,174,183	\$ 3,231,103	\$ 3,631,103

204

S.C.I.P. Grants, City Match, State Loan							
	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget	
207	SCIP						
208	ODOT South State Route 48	-	-	-	-	-	78,200
209	SCIP South State Route 48	-	-	-	-	-	105,500
210	Beginning Balance	-	-	-	-	29,910	-
211	State Grant =	\$ -	\$ -	\$ -	\$ -	29,910	183,700
212	SCIP (City Match)						
214	NSR 48 Bank Stabilization, Water	36,706	-	-	-	-	-
215	NSR 48 Bank Stabilization, Storm	6,270	-	-	-	-	-
216	City Match =	\$ 42,976	\$ -	\$ -	\$ -	\$ -	\$ -
217	SCIP Loans						
219	Downtown Water Line Replace	-	-	-	-	-	-
220	Four-Inch (4") Waterline Replacement	-	-	-	-	467,600	478,500
221	Bellwood Stormwater Project	-	-	-	-	313,600	-
222	NSR 48 Bank Stabilization, Water	36,706	-	-	-	-	-
223	Hanna & Broadway	192,430	-	-	-	-	-
224	Historic West Loveland Water Line (Riverside, Ohio, Becker, Victory, Shadycrest)	-	-	480,611	467,600	-	-
225	State Loans =	\$ 229,136	\$ -	\$ 467,600	\$ 467,600	\$ 781,200	\$ 478,500
226							
227	Total =	\$ 272,112	\$ -	\$ 467,600	\$ 467,600	\$ 467,600	\$ 467,600

228

GENERAL BOND FUND						
	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
231 Transfer-in						-
232 General Fund		66,412	169,529	165,927	165,927	195,927
233 Parks and Leisure Fund		61,686	-	-	-	-
234 Sewer Fund		-	4,340	-	-	-
235 Income Tax Fund		6,904	-	-	-	-
236 Street Maintenance Fund		64,238	43,530	64,000	64,000	64,000
237 Fire and EMS Fund		196,169	202,441	201,774	201,774	201,774
238 Stormwater Fund		155,600	169,500	172,409	172,409	188,089
239 Water Capital Improvement Fund		340,914	403,138	475,440	475,440	498,820
240 Sanitation and Environment Fund		11,154	14,790	15,400	15,400	15,500
241 Maple Avenud TIF Payment		79,948	82,836	80,560	80,560	82,836
242 Rescue Truck		-	-	-	-	-
243 Recreation Land TIF Payment		52,444	51,412	50,363	50,363	51,412
244 Beginning Balance		-	-	-	2,912	-
245 Total		\$ 1,035,469	\$ 1,141,516	\$ 1,225,873	\$ 1,228,785	\$ 1,298,358

246

ESCROW FUND						
248 Transfer to Escrow Fund for Leave Reserve	31,495	71,000	97,395	10,000	25,000	10,000
249 Beginning Balance	231,700	-	86,990	6,203	4,137	11,637
250 Total	\$ 263,195	\$ 71,000	\$ 184,385	\$ 16,203	\$ 29,137	\$ 21,637

251

COMMUNITY IMPROVEMENT CORPORATION (CIC)						
253 Reimbursement, from Income Tax	-	-	-	-	0	0
254 Grant, Hamilton County Development Corp	7,775	-	-	-	0	0
255 Beginning Balance	81,121	-	3,467	3,467	3,467	-
256 Total	\$ 88,896	\$ -	\$ 3,467	\$ 3,467	\$ 3,467	\$ -

257

DRUG & ALCOHOL FUND						
259 DUI	1,276	395	815	500	500	500
260 Drug Fines	-	269	-	250	250	250
261 Miscellaneous	-	-	-	-	-	-
262 Forfeiture	-	14,080	3,876	1,000	1,000	1,000
263 Beginning Balance	-	-	3,860	7,935	8,020	6,770
264 Total	\$ 1,276	\$ 14,744	\$ 8,551	\$ 9,685	\$ 9,770	\$ 8,520

265

Federal Emergency Management Agency (FEMA) Fund						
267 Hurricane Ike, September 2008	-	246,961	-	-	-	-
268 February, 2008 Snow Storm	21,860	-	-	-	-	-
269 Beginning Balance	-	-	29,986	-	-	-
270 Total	\$ 21,860	\$ 246,961	\$ 29,986	\$ -	\$ -	\$ -

271

Tax Increment Financing District Funds and Lighting District Funds							
	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget	
DOWNTOWN TIF							
275	Revenue, Notes	1,355,560	2,014,118	2,053,123	640,000	698,473	640,000
276	Revenue, Bonds	-	-	-	1,400,000	1,400,000	-
277	Real Estate Tax, TIF capture	-	-	-	-	3,195	3,200
278	Land Sales Proceeds	-	-	-	-	-	-
279	Grants	-	-	447,865	-	-	-
280	Advance from General Fund (or Income Tax Fund)	625,000	-	-	-	-	145,000
281	Advance from Special Projects	-	-	21,488	100,000	75,000	-
282	Beginning Balance	-	-	3,836	5,199	(17,095)	34,154
283	Total	\$ 1,980,560	\$ 2,014,118	\$ 2,526,312	\$ 2,145,199	\$ 2,159,573	\$ 822,354
NORTH END T.I.F.							
286	Maple Street Sewer Debt Issue	-	-	-	-	-	-
287	MSD Share	-	-	-	-	-	-
288	Real Estate Tax, TIF capture	60,424	78,415	136,961	136,000	136,000	136,000
289	CIC Transfer	-	-	-	-	-	-
290	Transfers from Special Projects et al	15,554	-	-	-	-	-
291	Homestead Reimbursement	6,891	9,332	8,899	10,000	22,057	10,000
292	Beginning Balance	-	-	-	3,024	3,791	19,012
293	Total	\$ 82,869	\$ 87,747	\$ 145,860	\$ 149,024	\$ 161,848	\$ 165,012
RECREATION LAND T.I.F.							
296	Debt Proceeds	-	-	-	-	-	-
297	One Year Note	250,115	257,479	262,960	-	-	-
298	Real Estate Tax	-	-	-	-	-	-
299	Contigency	79,960	-	-	-	-	-
300	Sale of Property (House)	-	-	90,866	-	90,866	-
301	Advance from Special Projects	-	-	-	222,000	200,000	70,000
302	Ike Reimbursement	-	84,000	-	-	-	-
303	Beginning Balance	-	-	60,663	98,756	94,967	66,355
304	Total	\$ 330,075	\$ 341,479	\$ 414,489	\$ 320,756	\$ 385,833	\$ 136,355
RESERVES OF LOVELAND T.I.F.							
307	Fifth Third Settlement Agreement	-	-	-	75,000	75,000	-
308	Real Estate Tax, TIF capture	-	-	-	15,000	15,000	15,000
309	Advance from Special Projects	-	-	-	-	10,000	-
310	Beginning Balance	-	-	-	-	-	2,910
311	Total	\$ -	\$ -	\$ -	\$ 90,000	\$ 100,000	\$ 17,910
LIGHTING DISTRICT FUNDS							
314	Property Tax Assessment	18,194	51,819	32,147	18,000	21,243	25,000
315	Brandywine on the Little Miami Lighting District Assessment	-	-	-	-	-	-
316	White Pillars Lighting District Assessment	-	-	-	-	-	-
317	Hermitage Pointe Lighting District Assessment	-	-	-	-	-	-
318	Beginning Balance	-	-	27,791	27,013	26,220	13,963
319	Total	\$ 18,194	\$ 51,819	\$ 59,938	\$ 45,013	\$ 47,463	\$ 38,963

EXPENDITURES		2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
Projected General Government Expenditures: General Fund							
		2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
Legislative & Administration							
1	City Council Salary	27,500	27,500	27,899	29,000	29,000	38,405
2	City Clerk Salary	8,146	9,162	8,200	7,300	7,500	8,578
3	Association Dues and Subscriptions	6,497	9,123	8,066	7,500	5,550	5,000
4	Professional Development and Conferences	65	-	-	-	-	-
5	Ohio Public Employee Retirement System (OPERS)				8,712	8,200	11,276
6	Life Insurance				500	500	500
7	Medical Reimbursement				15,549	15,500	-
8	Health Insurance			7,238	42,710	43,000	-
9	Workers' Compensation				1,000	1,000	926
10	Medicare				526	526	681
11	Miscellaneous	4,270	5,394	3,523	4,750	3,000	5,000
12	Subtotal, City Council	\$ 46,478	\$ 51,179	\$ 54,926	\$ 117,547	\$ 113,776	\$ 70,366
Legal Services							
14	City Solicitor, Contract Labor	125,403	73,798	60,200	100,000	120,000	120,000
15	Advance to Sewer Billing for Special Legal Counsel	182,543	224,818	196,948	100,000	50,000	-
16	Subtotal, Legal Services	\$ 307,946	\$ 298,616	\$ 257,148	\$ 200,000	\$ 170,000	\$ 120,000
City Manager's Office							
19	City Manager Salary	100,868	107,675	108,120	106,950	106,950	107,735
20	City Manager's Office Staff Salary				249,200	250,000	220,756
21	Public Employee Retirement System				86,916	87,000	80,731
22	Life Insurance				1,600	1,600	1,600
23	Health Savings Account Contributions				33,035	33,035	21,850
24	Longevity & Vacation Sellback						7,006
25	Health Insurance				42,710	42,710	33,292
26	Workers' Compensation				3,500	3,500	6,554
27	Medicare				2,974	3,000	4,878
28	Association Dues and Subscriptions				2,000	2,033	4,000
29	Professional Development and Conferences				5,000	1,000	4,500
30	Miscellaneous				4,000	3,000	5,000
31	Automobile Expenses				6,000	6,000	9,600
32	Barfels-Waples Management Internship	5,801	636	18,592	6,000	15,000	5,000
33	Association Dues and Subscriptions (CM)	1,671	1,630	1,715	2,000	2,800	
34	Professional Development and Conferences (CM)	2,482	814	3,146	1,500	1,500	
35	Miscellaneous (CM)	2,170	1,789	2,030	2,000	2,200	
36	Automobile Expense (CM)	3,200	3,600	3,600	3,600	3,600	
37	Assistant City Manager Salary	77,819	76,049	37,873	-	-	
38	Dues, subscriptions, & Meeting Expenses	1,245	1,538	858	-	-	
39	Conferences, Education, Training	50	504	1,851	-	-	
40	Miscellaneous	969	744	557	-	-	
41	Automobile Expense	3,000	2,750	1,250	-	-	
42	Assistant to the City Manager Salary	41,065	57,462	48,037	-	-	
43	Automobile Expense	-	2,000	1,250	-	-	
45	Management Fellow/Analyst Salary	-	-	9,230	-	-	
46	Executive Assistant to the City Manager	55,997	62,079	55,761	-	-	
47	Receptionist Salary	35,647	37,660	37,434	-	-	
48	Association Dues and Subscriptions	408	449	798	-	-	
49	Professional Development and Conferences	1,191	1,688	5,439	-	-	
50	Miscellaneous	2,535	3,351	3,496	-	-	
51	Subtotal, City Manager's Office	\$ 336,118	\$ 362,418	\$ 341,037	\$ 558,985	\$ 567,128	\$ 512,502
52	Total, Legislative and Admin Services	\$ 690,542	\$ 712,213	\$ 653,111	\$ 876,532	\$ 850,904	\$ 702,868

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FINANCE

	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
56 Finance Director Salary	97,629	107,149	75,638	90,098	90,100	101,000
57 Salaries				125,327	128,000	127,453
58 Public Employee Retirement System				51,702	52,000	55,179
59 Life Insurance				1,700	1,700	1,700
60 Health Savings Account Contributions				22,396	22,396	25,000
61 Longevity & Vacation Sellback						4,340
62 Health Insurance				38,603	38,603	33,796
63 Workers' Compensation				3,500	4,505	4,505
64 Medicare				3,124	3,124	3,334
65 Office Supplies				1,000	1,000	1,000
66 Postage				1,000	1,000	1,000
67 Regional Income Tax Agency (RITA) Charges				91,000	93,000	93,000
68 Office Equipment Leasing and Maintenance				2,000	2,000	2,500
69 Furniture and Fixtures				1,000	1,000	-
70 Income Tax Refunds				100,000	115,000	115,000
71 Association Dues and Subscriptions	493	250	463	750	750	2,750
72 Professional Development and Conferences	1,668	-	677	2,000	1,500	6,000
73 Miscellaneous	444	472	420		3,500	1,000
74 Dues, subscriptions, & Meeting Expenses (E. Director)	627	657	376	2,000	500	
75 Conferences, Education, Training (FD)	2,241	-	485	4,000	700	
76 Finance Department Miscellaneous (FD)	556	400	789	1,850	1,000	
77 Automobile Expense (FD)	3,000	3,000	3,000	3,000	2,000	
78 Accounts Payable Clerk (Accounting/Expenditures Salary)	47,900	50,630	50,272			
79 Asst. Finance Director (Pay & Benefits Salary)	12,892	13,665	10,940	-		
Total	\$ 167,450	\$ 176,223	\$ 143,060	\$ 546,050	\$ 563,378	\$ 578,557

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LABOR COSTS

	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
84 Employee Administration & Relations	16,359	13,943	18,366	-		
85 Tuition Reimbursement, non-sworn employees	-	-	-	-		
86 Continuous Improvement Training	23,357	24,091	20,674	-		
87 Wellness Program	9,108	22,807	41,052	-		
88 Public Employee Retirement System	144,466	140,676	131,593			
89 Life Insurance	3,629	6,345	1,709			
90 125 & Vacation Reserve	63,706	50,281	25,431			
91 Health Insurance	86,647	107,207	73,418			
92 Workers' Compensation	5,330	10,108	11,730			
93 Medicare	7,525	9,019	8,312			
Total	\$ 360,127	\$ 384,477	\$ 332,285	\$ -	\$ -	\$ -

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GENERAL CITY OPERATIONS

	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
Employee Administration & Relations	-	-	-	10,000	10,000	10,000
Continuous Improvement Training	-	-	-	20,000	21,702	10,000
Wellness Program	-	-	-	35,000	35,000	17,500
Municipal Facilities Salary	27,883	33,108	21,825	22,500	15,000	19,833
Municipal Facilities Maintenance	26,152	23,422	9,925	10,000	10,000	15,000
Property Liability Insurance	20,507	28,366	32,996	27,000	27,945	25,000
Electric and Gas Utilities	27,764	30,356	25,388	21,000	22,000	20,000
Warning Sirens	2,643	2,643	2,643	3,400	3,400	3,400
Telephone and Radio Charges	14,105	15,007	14,208	14,000	14,000	12,000
Information Technology (IT) Contract Services	67,802	74,332	113,712	70,000	90,000	53,000
Data & Voice Transmission Services	-	-	-	-	-	8,838
IT Software Maintenance Contract (CMI, SIRE et al)	-	-	-	-	-	21,420
Computers Parts & Supplies	8,955	3,471	7,445	8,000	8,000	8,000
Office Supplies	9,746	14,618	8,597	12,000	12,000	12,000
Postage	7,991	6,193	4,673	9,000	8,000	8,000
Office Equipment Leasing and Maintenance	8,631	11,380	11,119	9,000	11,000	15,165
Furniture and Fixtures	198	1,458	1,382	1,500	1,500	-
Legal and Job Advertisement	19,924	7,201	10,399	13,000	12,000	12,000
Recodification Services and Code Printing	4,833	4,279	4,783	5,000	4,316	4,500
Street Lights	53,277	59,776	59,557	64,000	62,000	62,000
Health Inspections Contract with Hamilton County	12,199	12,312	12,624	12,704	12,704	12,795
Board of Elections Expenses	25,471	322	6,955	-	-	7,000
GASB 34 Preparation & Audit	15,202	-	1,488	8,000	47,000	16,000
County Auditors Fees	11,726	12,569	10,464	12,500	18,448	12,500
Bank Fees	-	-	-	-	4,163	5,000
Homestead Rollback	79,755	82,317	82,291	-	-	-
Revenue Sharing (Amano & LCS)	-	-	-	7,500	5,783	6,000
Computer Equipment Capital Improvement	7,534	31,872	-	25,000	-	39,037
Road Rehabilitation Program	-	-	-	175,000	177,885	210,000
Records Retention and Digitization	-	-	-	7,500	47,000	-
Transfer to Bond Fund, Debt Service	-	-	-	11,314	11,314	41,314
Transfer to Escrow Fund for Vested Leave Reserve	-	-	-	20,000	20,000	5,000
Advance to Street Maintenance Fund	-	-	5,000	10,000	25,000	61,000
Advance to Downtown TIF Fund	-	-	-	-	-	145,000
ICRC Contract	35,745	48,535	55,202	45,000	50,000	-
Code RED	5,040	5,100	-	5,100	-	-
Building Maintenance Supplies	3,215	4,623	3,342	3,000	3,000	-
Public Relations & newsletter	35,849	30,742	15,976	12,000	7,500	-
Neighborhood Revitalization	-	1,642	3,011	3,000	400	-
Building Improvements	30,975	3,523	3,792	4,000	3,500	-
Miscellaneous	2,025	3,768	1,778	3,000	3,000	3,000
Total	\$ 565,147	\$ 552,935	\$ 530,575	\$ 719,018	\$ 804,560	\$ 901,302

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BUILDING & ZONING								
	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget		
Salary	108,602	118,406	127,864	116,550	98,000	83,066		
Public Employee Retirement System	31,006	30,965	33,037	29,800	24,000	19,936		
Health Insurance	18,593	19,767	19,714	20,945	15,000	9,011		
Life Insurance	647	655	683	1,000	1,000	1,000		
Medicare	1,380	1,712	1,578	1,601	1,500	1,204		
Health Savings Account Contributions	6,667	6,027	5,547	13,802	13,802	6,250		
Longevity & Vacation Sellback						2,791		
Workers Compensation	1,017	1,679	1,698	1,700	1,638	1,638		
Office Supplies	2,061	2,518	1,917	3,000	3,000	3,000		
Automobile Expenses	3,658	3,935	3,578	3,200	2,000	500		
Building Inspection Contract Services	15,879	5,050	5,005	5,000	28,000	29,000		
Property Maintenance Enforcement Services	-	-	-	-	3,000	8,000		
Property Maintenance Remediation Services	8,884	21,658	33,447	22,500	10,000	15,000		
Professional Development and Conferences	344	288	550	1,000	500	1,000		
Association Dues and Subscriptions	699	662	262	1,250	1,000	1,000		
State Fees						1,200		
Miscellaneous	3,634	1,936	2,367	2,500	2,000	1,300		
Total	\$ 203,071	\$ 215,258	\$ 237,247	\$ 223,848	\$ 204,440	\$ 184,896		

ENGINEERING (20%)								
Salary	13,982	16,295	23,200	16,300	17,842	16,303		
Professional Development and Conferences	324	-	-	-	-	1,500		
Association Dues and Subscriptions	174	20	20	500	500	500		
Miscellaneous	1,305	1,832	1,363	2,000	2,147	1,500		
Total	\$ 15,785	\$ 18,147	\$ 24,583	\$ 18,800	\$ 20,489	\$ 19,803		

MAGISTRATE COURT								
Salary	57,402	54,026	51,394	54,000	54,000	49,463		
Public Employee Retirement System	13,459	13,203	9,455	11,700	11,700	11,871		
Health Insurance	13,159	11,632	11,605	13,142	13,142	9,011		
Life Insurance	253	255	281	267	267	267		
Medicare	1,075	1,370	1,262	1,280	1,280	717		
Health Savings Account Contributions	13,245	1,910	2,127	6,938	6,938	6,250		
Longevity & Vacation Sellback						1,680		
Workers Compensation	539	881	664	900	975	975		
Magistrate	6,250	6,550	7,931	7,000	7,000	7,500		
Prosecutor	15,707	17,919	15,949	12,500	12,500	15,000		
Public Defender	368	75	-	1,000	1,000	1,000		
Office Supplies	1,892	957	1,139	2,000	2,000	2,000		
IT Software Maintenance Contract (RMS)	3,030	5,400	5,400	5,400	5,400	5,400		
Incarceration	3,240	4,440	1,120	3,500	3,500	3,500		
Miscellaneous	517	985	1,460	1,000	1,000	1,000		
Total	\$ 130,136	\$ 119,603	\$ 109,787	\$ 120,627	\$ 120,702	\$ 115,634		

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POLICE

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2011 Budget

2011 Forecast

2012 Budget

	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
Salary	1,466,954	1,442,402	1,417,231	1,416,000	1,416,000	1,441,000
Ohio Police and Fire (OPF)	245,300	251,793	250,685	265,000	265,000	250,021
OPERS	78,547	45,916	63,292	46,000	46,000	38,122
Health Insurance	218,058	182,488	183,404	207,805	207,805	137,185
Life Insurance	4,994	2,489	6,503	6,000	5,192	6,000
Medicare	20,334	23,517	21,673	23,000	23,000	20,894
Workers Compensation	14,063	27,163	26,434	27,500	29,882	28,413
Health Savings Account Contributions	105,533	64,859	60,363	130,858	70,858	90,550
Longevity & Vacation Sellbak	-	-	-	-	-	26,202
Employee Administration and Relations	21,852	32,336	26,370	20,000	16,000	15,000
Uniforms	18,012	17,613	14,813	18,000	18,000	22,500
Property and Liability Insurance	10,126	14,055	15,324	14,500	14,000	24,000
Municipal Facilities Maintenance	9,512	10,792	14,967	7,106	7,106	19,606
Municipal Facilities Supplies	4,902	3,615	4,077	4,500	4,500	4,500
Office Supplies	8,585	10,718	8,655	12,000	12,000	13,500
Office Equipment Leasing and Maintenance	-	-	-	-	-	4,165
IT Software Maintenance Contract (RMS)	-	8,104	8,347	8,600	8,600	8,858
Data & Voice Transmission Services	-	-	-	-	-	8,838
IT Hardware & Software (Non-CIP)	244	177	288	1,500	1,500	1,500
Electric and Gas Utility Charges	21,408	21,328	20,931	20,000	20,000	20,000
Telephones and Radios Service Charges	15,517	12,492	17,266	15,000	15,000	15,000
Hamilton County Communications Center PSAP	6,384	7,831	8,573	8,500	9,250	9,250
Dispatching Charges	82,000	90,406	113,552	85,000	100,000	100,000
Fuel	59,398	34,674	43,093	45,000	58,000	55,000
Vehicle & Equipment Repairs	16,428	17,315	11,145	17,500	17,500	39,000
Policing Tools and Equipment	7,917	7,830	8,593	8,000	8,000	8,000
Continuous Training (state-mandated line item)	155	1,667	-	2,000	990	-
Professional Development and Conferences	21,551	14,160	21,205	25,000	25,000	25,000
Association Dues and Subscriptions	4,951	4,895	4,635	4,500	4,500	4,500
Special Operations	-	-	-	-	-	12,100
Reimbursable Cost Items	-	1,071	1,628	-	21,008	2,500
Grant-Related Expenditures	-	-	-	-	-	-
Tuition Reimbursement	7,944	23,501	24,729	13,000	15,199	-
Furniture and Fixtures	407	1,153	1,259	1,200	1,200	-
Crime Prevention Programs	5,322	4,844	3,334	5,000	5,000	-
D.A.R.T. Program Dues	2,500	4,100	4,100	4,100	4,100	-
K-9 Program	2,740	1,448	2,748	3,000	3,000	-
Comm & Computer Lease	10,234	5,117	-	-	-	-
Contract Labor for Building Maintenance	7,134	7,282	17,491	7,500	7,500	-
Building Improvements	3,997	1,183	930	5,000	5,000	-
Vehicles, Parts	18,755	14,848	14,996	17,500	17,500	-
Vehicles, Insurance	5,888	8,031	8,757	10,000	10,000	-
Equipment Maintenance Parts	1,249	15	741	3,000	3,000	-
Equipment Maintenance Labor	1,238	1,105	1,030	1,000	1,000	-
Uniform Repair and Cleaning	3,993	3,142	4,307	4,500	4,500	-
New Equipment (See CIP)	165,430	111,264	65,608	114,870	205,561	117,000
Transfer to Bond Fund, Debt Service	66,204	66,412	68,265	66,607	66,607	66,607
Miscellaneous	5,537	3,270	2,964	4,000	4,000	4,000
Total	\$ 2,771,297	\$ 2,608,421	\$ 2,594,306	\$ 2,699,146	\$ 2,777,858	\$ 2,638,811

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Parks & Leisure, Operations

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	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
241 Salary	186,005	223,448	209,290	175,000	175,000	163,350
242 OPERS	45,871	48,512	49,248	39,000	39,000	44,746
243 Health Insurance	23,894	28,610	21,289	16,017	16,017	22,849
244 Medicare	1,774	2,284	2,105	2,134	2,134	2,703
245 Life Insurance	-	-	-	-	-	-
246 Health Savings Account Contributions	3,996	3,369	2,638	15,100	15,100	15,063
247 Longevity & Vacation Sellback	-	-	-	-	-	5,059
248 Workers Compensation	1,853	3,578	3,004	3,600	3,221	3,221
249 Material & Supplies	14,815	14,186	19,088	15,000	15,000	20,500
250 Portolet Service	3,913	3,777	2,629	4,000	4,000	4,000
251 Vehicle and Equipment Repairs	9,150	10,613	10,813	10,000	10,000	10,000
252 Fuel	11,765	9,021	7,777	7,500	11,000	10,000
253 Landscape Services	-	305	199	1,000	-	500
254 Veteran's Memorial	3,458	577	2,465	2,500	2,500	3,500
255 Historic Loveland Materials	9,265	7,898	-	4,000	4,000	4,000
256 Fourth of July	9,265	8,379	8,620	8,500	10,414	9,000
257 Beautification	13,114	11,873	15,198	14,000	11,000	7,500
258 Trees	4,636	6,471	1,465	7,500	7,500	6,000
259 Electric and Gas Utility Charges	20,420	23,850	37,624	21,000	21,000	20,000
260 Telephones and Radios Service Charges	5,699	6,243	5,269	5,000	5,000	5,000
261 Office Equipment Leasing and Maintenance	-	-	-	-	-	1,388
262 Dispatching Charges	-	-	-	-	-	-
263 Property Tax	77	-	-	2,500	2,500	2,500
264 Property and Liability Insurance	1,200	2,008	2,189	2,079	2,079	2,100
265 Christman Farm Maintenance	29	1,345	521	521	521	-
266 Outside Contracted Services	216	-	-	-	-	-
267 White Pillars Homestead	6,550	9,177	304	-	-	-
268 Historical Society and Museum Contract	1,700	-	-	-	-	-
269 Special Events	2,864	-	-	-	-	-
270 Concert in the Park	7,414	8,342	11,477	9,500	10,861	-
271 5-YR PLAN	-	13,099	-	-	-	-
272 Miscellaneous	204	805	138	500	1,000	500
273 Subtotal, Operations	\$ 389,147	\$ 447,770	\$ 413,350	\$ 365,951	\$ 368,847	\$ 363,479

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Parks & Leisure, Capital

276 Park Maintenance Projects	-	-	-	2,500	1,875	-
277 Equipment (See CIP)	17,880	40,246	555	24,000	24,000	50,400
278 Park and Playground Equipment Replacement	-	2,507	153,553	-	-	-
279 Park Improvement Projects	-	-	20,411	25,000	18,034	-
280 Field Work, League Funded	-	4,205	26,279	-	751	-
281 East Loveland Nature Preserve Reserve	-	2,500	-	5,000	-	5,000
282 Special Needs Park Reserve	-	-	-	9,750	-	9,750
283 Transfer to Bond Fund, Debt Service	62,243	61,686	89,550	88,006	88,006	88,006
284 Subtotal, Capital (Non-Operating)	\$ 80,123	\$ 111,144	\$ 290,348	\$ 154,256	\$ 132,666	\$ 153,156

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Income Tax, Operations						
	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
Salary	172,375	175,465	80,365			
OPERS	55,373	48,553	31,076			
Health Insurance	27,311	24,762	17,295			
Medicare	2,562	2,514	2,317			
Life Insurance	1,030	921	823			
Medical Reimbursement & Vacation Sellback	8,118	5,578	5,779			
Workers Compensation	2,004	3,242	1,810			
Office Supplies	10,163	15,558	266			
Postage	7,923	5,387	1,563			
Outside Contracted Services	19,493	24,341	-			
RITA	-	-	81,846			
Office Equipment Maintenance	3,452	7,937	(3,302)			
Furniture and Fixtures	-	385	625			
Professional Development and Conferences	2,246	2,573	651			
Association Dues and Subscriptions	973	1,071	228			
Miscellaneous	1,256	886	578			
Refunds	105,449	170,844	119,369			
Subtotal, Operations	\$ 419,728	\$ 490,017	\$ 341,289	\$ -	\$ -	\$ -

Income Tax, Other						
Road Rehabilitation Program	295,000	226,991	175,390			
Union Cemetery Road Rehab (MRF Grant Fund)	98,100	-	-			
Comm & Technology Improvements	37,865	-	-			
LCSD Revenue Sharing (Amano & LCS)	4,132	6,703	6,069			
Comm & Computer Lease (Telephone)	7,720	3,860	-			
Loveland Stage Company Grant	-	25,000	-			
Rolke Bond Anticipation Note	954,584	-	-			
Transfer to Bond Fund, Debt Service	7,080	6,904	11,714			
Transfer to Escrow Fund for Vested Leave Reserve	-	30,000	30,000			
Undesignated Fund Balance	26,000	4,447	18,888	222,906	492,413	138,358
Subtotal, Other	\$ 1,430,481	\$ 303,905	\$ 242,061	\$ 222,906	\$ 492,413	\$ 138,358
Total Expenditures, General Fund	\$ 7,223,034	\$ 6,140,113	\$ 6,960,002	\$ 7,009,434	\$ 7,398,558	\$ 6,818,065
Emergency Reserve	1,010,300	1,048,000	1,048,000	1,062,300	1,062,300	1,021,201

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SPECIAL PROJECTS

2008

2009

2010

2011 Budget

2011 Forecast

2012 Budget

Special Projects, Operations

State G.A.A.P. Report	3,000	-	4,000	-	-	3,000
Sidewalk Repair	2,189	3,847	120,997	100,000	81,668	115,000
Outside Contracted Services (Investment Services)	-	9,050	8,060	-	1,218	2,500
ICMA Center for Performance Measurement (ICMA CPM)	-	-	-	-	-	4,000
Advance to Sewer Billing for Sewer Litigation	96,000	100,000	25,000	-	-	-
Historic Loveland	-	21,712	-	4,000	4,000	4,000
Economic Development	34,695	22,788	30,275	50,000	100,000	50,000
Homestead Renovation	-	-	47,798	-	-	-
Subtotal, Operations	\$ 135,884	\$ 157,397	\$ 236,130	\$ 154,000	\$ 186,886	\$ 178,500

Special Projects, Capital

Financial Software	-	-	1,607	5,000	16,781	-
Paper Elimination Project (PEP)	-	-	18,767	-	-	-
Public Works Building Furnishings and Fixtures and Tools	-	-	4,268	-	-	-
City Hall HVAC	-	11,255	287,308	-	-	-
Plaza Expansion, 200 Block of West Loveland (north)	-	-	23,982	-	-	-
Mayor's Court Software	37,350	6,609	-	-	-	-
GIS	5,000	-	-	-	-	-
Public Works Building	580,201	4,785	-	-	-	-
Public Works Furnishings	10,568	-	-	-	-	-
Dump Truck Purchase for General Fund	-	-	10,014	-	-	-
Second Street Hillside Stabilization	52,091	-	-	-	-	-
Miscellaneous	6,529	1,252	-	-	-	-
Advance to Downtown TIF Fund	-	-	21,488	100,000	75,000	-
Advance to Reserves of Loveland TIF	-	-	-	-	10,000	-
Advance to Northend TIF Fund	15,554	-	-	-	-	-
Advance to Recreation Land TIF	-	-	-	222,000	200,000	70,000
Job Creation Reserve	-	-	-	30,000	-	-
Undesignated Fund Balance	-	-	1,041	-	38,413	35,913
Subtotal, Capital	\$ 707,293	\$ 23,901	\$ 368,475	\$ 359,871	\$ 340,194	\$ 105,913

Total, Special Project Fund	\$ 843,177	\$ 181,298	\$ 604,605	\$ 513,871	\$ 527,080	\$ 284,413
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STREET MAINTENANCE FUND								
	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget		
Salary	194,480	249,338	248,806	220,900	220,900	241,988		
OPERS	46,808	48,512	41,701	45,400	45,400	58,860		
Health Insurance	26,411	25,142	22,599	26,284	26,284	29,702		
Medicare	3,897	4,815	4,551	4,000	4,000	3,556		
Life Insurance	912	968	890	1,800	1,800	1,800		
Health Savings Account Contributions	9,470	6,853	6,818	15,185	15,185	19,625		
Longevity & Vacation Sellback						6,667		
Workers Compensation	1,955	3,744	3,011	3,000	4,771	4,771		
Uniforms	3,780	3,687	2,936	5,000	5,000	5,000		
Association Dues and Subscriptions	-	2,239	45	500	500	500		
Municipal Facilities Maintenance	3,145	2,694	1,463	3,000	3,000	4,000		
Office Equipment Leasing and Maintenance								
Property and Casulty Insurance	1,800	3,261	3,065	3,100	3,100	9,600		
Electric and Gas Utility Charges	5,000	5,000	5,000	11,000	5,000	5,000		
Telephones and Radios Service Charges	4,348	4,352	4,249	5,000	5,000	4,000		
Fuel	13,053	10,419	15,313	12,000	15,000	15,000		
Vehicle and Equipment Repairs	1,307	150	1,595	2,000	2,000	12,500		
Outside Contracted Services	3385	2054	9161	0	0	10,000		
Road Salt	52,668	23,396	14,025	10,000	26,399	18,000		
Materials and Supplies	9,816	14,147	9,045	7,500	7,500	7,500		
Street Signage	6,037	5,085	5,529	5,000	5,000	5,000		
Traffic Control Maintenance	7,167	8,654	11,574	10,000	10,000	10,000		
Traffic Control Replacement (CIP)	1,066	18,680	-	-	-	-		
New Equipment	14,000	18,000	37,829	-	-	10,000		
Public Works Building Construction	30,000	-	-	-	-	-		
Transfer to Bond Fund, Debt Service	65,818	64,067	43,530	64,000	64,000	64,000		
Transfer to Escrow Fund for Vested Leave Reserve	-	15,171	10,000	-	-	-		
Building Improvements	-	-	-	1,000	1,000	-		
Hurricane Ike Cost	2,010	-	-	-	-	-		
Misc	43	310	11,297	-	-	-		
Vehicles - Parts	2,981	3,820	6,688	4,000	7,000	-		
Equipment Maintenance Parts	3,085	3,964	5,529	4,000	4,000	-		
Equipment Maintenance Labor	813	2,785	495	2,500	2,500	-		
Vehicles - Insurance	3,250	5,220	5,691	6,500	6,500	-		
Undesignated Working Capital	-	-	-	2,126	36,523	1,454		
Total	\$ 518,505	\$ 556,527	\$ 532,435	\$ 474,795	\$ 527,362	\$ 548,523		

Other Road Related Funds

	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
State Route 48 Fund						
Road Salt	47,423	41,991	40,100	40,000	40,000	33,000
Miscellaneous	-	-	-	-	-	-
Undesignated Fund Balance	-	-	0	1,016	1,161	3,661
Total	\$ 47,423	\$ 41,991	\$ 40,100	\$ 41,016	\$ 41,161	\$ 36,661
MVR						
CITYWIDE ROAD CAP IMP FUND (less Reserves)	108,153	119,955	110,000	107,000	119,990	107,000
HAMILTON Co MOTOR VEHICLE REVENUE	18,050	23,999	21,000	21,000	12,390	21,000
CLERMONT Co MOTOR VEHICLE REVENUE	17,000	16,977	14,000	13,000	7,670	13,000
WARREN Co MOTOR VEHICLE REVENUE	2,000	2,261	2,000	2,000	1,180	2,000
Total	\$ 145,203	\$ 163,192	\$ 147,000	\$ 143,000	\$ 141,230	\$ 143,000
ANNUAL ROAD REHAB PROGRAM						
Combined MVR & Road Cap Imp Funds	145,203	163,192	147,000	143,000	141,230	141,230
Transfer from Income Tax Fund	295,000	226,991	175,390	175,000	177,885	210,000
Total	\$ 440,203	\$ 390,183	\$ 322,390	\$ 318,000	\$ 319,115	\$ 351,230

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FIRE & EMS FUND (2001 LEVY)

	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
Contract Supplemental, Extraordinary Fuel Charges	14,524	-	-	-	-	-
Professional Development and Conferences	20,355	13,714	11,783	13,500	13,500	9,000
Auditor's Fees	8,342	7,557	4,843	7,500	7,615	7,500
State G.A.A.P. Report	3,000	3,000	4,827	3,000	3,000	3,000
Electric and Gas Utility Charges	32,667	31,209	30,556	30,000	30,000	30,000
Property and Liability Insurance	13,949	20,703	21,892	18,561	18,561	20,900
Hamilton County Communications Center PSAP	6,384	7,831	8,573	7,000	7,000	7,000
Dispatching Charges	47,000	52,642	65,706	55,000	60,000	55,000
Data & Voice Transmission Services	9,519	9,106	5,399	9,500	9,500	17,675
Telephones and Radios Service Charges	12,185	15,191	18,804	12,000	13,500	12,000
Office Equipment Leasing and Maintenance						9,719
Municipal Facilities Maintenance	10,003	4,206	3,320	5,000	5,000	31,400
IT Software Maintenance Contract (CAD)	-	9,302	10,200	9,300	9,550	9,550
Homestead Rollback	41,075	41,175	41,521	-	-	-
Safety Center Maintenance	11,002	17,548	24,865	13,000	13,000	-
Building Maintenance Labor	6,295	5,650	7,735	4,700	5,500	-
Building Maintenance Supplies	7,563	6,344	6,813	4,500	5,000	-
2nd St. Maintenance	5,135	3,409	5,993	4,200	7,500	-
New Equipment	16,276	-	-	-	-	-
Communications & Computer Lease	11,580	5,790	-	-	-	-
GIS	3,000	-	-	-	-	-
Misc.	3,223	10,512	-	-	-	-
Purchase of 2008 Pumper (split with Fire Fund)	-	125,510	-	-	-	-
FEMA Reimbursement to Symmes	-	6,008	-	-	-	-
Transfer to the General Fund, Administrative Cost Recovery	69,800	98,375	126,800	128,188	128,188	95,000
Transfer to Bond Fund, Debt Service	199,201	196,169	202,441	201,774	201,774	201,774
Reserve, NE Collaboration	-	-	575	20,000	-	-
Reserve (Resolution 2004 - 53)	-	-	-	29,623	-	-
Undesignated Fund Balance	-	-	7,589	13,772	37,203	437
Total	\$ 552,078	\$ 690,951	\$ 610,235	\$ 590,118	\$ 575,391	\$ 509,955

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FIRE FUND								
	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget		
Contract with LSFDF	440,003	462,003	485,860	509,355	509,355	560,872		
Contract Supplement, Peak Staffing	55,950	58,748	61,160	61,160	61,160	-		
Contract Supplement, Supervisor Pay						10,000		
Emergency Support Unit (ESU)	3,711	2,750	2,333	3,500	4,600	3,500		
County Auditor's Fees	6,975	7,175	6,114	7,300	7,300	2,300		
Material & Supplies	4,427	4,304	6,282	4,000	4,000	4,000		
Fire Supplies		1,769	-	3,000	8,400	3,000		
Vehicle and Equipment Repairs	13,675	14,447	25,805	15,000	15,000	35,000		
IT Hardware & Software (Non-CIP)	0	0	0	0	0	500		
Rescue Truck Refurbishment	11,500	-	-	-	-	-		
Safety Center Fire Suppression Repairs	36,078	-	-	-	-	-		
Turn-Out Gear	15,878	13,627	17,623	18,000	18,000	18,000		
Capital Projects and Capital Equipment	57,061	44,006	80,640	42,800	50,000	22,275		
Purchase of New Pumper Truck (Split with Fire & EMS)	-	162,000	-	-	-	-		
Misc.	304	1,519	-	-	-	-		
Homestead Rollback	52,975	53,104	53,809	-	-	-		
Computer System Labor	-	-	82	250	250	-		
Computer System Parts	-	-	556	250	500	-		
Vehicle Maintenance Parts	29,704	22,154	21,711	18,000	18,000	-		
Undesignated Fund Balance	-	85,389	3,548	56,468	68,756	2,324		
Total	\$ 728,241	\$ 932,995	\$ 765,523	\$ 739,083	\$ 765,321	\$ 661,771		

EMS FUND								
	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget		
Contract with LSFDF	755,423	793,198	835,121	819,376	819,376	935,000		
Contract Supplement, Peak Staffing	55,950	58,748	61,685	61,685	61,685	95,000		
Contract Supplement, Supervisor Pay						23,988		
Contract Supplement, Paramedic Pay	-	-	22,000	24,000	24,000	25,200		
County Auditor's Fees	10,297	10,591	9,027	10,300	10,300	12,600		
IT Hardware & Software (Non-CIP)	0	0	0	0	0	650		
Vehicle and Equipment Repairs	0	0	0	0	0	20,000		
Medical Supplies	23,223	17,612	25,535	20,000	20,000	20,000		
EMS Equipment Maintenance	907	2,391	1,200	2,000	2,000	2,000		
Computer Replacements	23,756	-	7,125	8,561	11,560	7,346		
Ambulance Replacement	170,822	-	-	-	-	-		
Capital Equipment Reserve	-	-	-	130,000	-	-		
New Equipment	27,790	10,124	2,360	77,210	77,210	18,275		
Vehicle Maintenance Labor	2,251	9,353	9,747	4,900	10,000	-		
Vehicle Maintenance Parts	6,768	6,676	5,776	6,000	10,000	-		
Computer System Labor	-	-	86	250	250	-		
Computer System Parts	-	86	684	400	713	-		
Homestead Rollback	78,201	78,392	79,433	-	-	-		
Misc.		1,499	-	-	-	-		
Undesignated Fund Balance	-	303,329	3,040	252,532	360,114	108,002		
Total	\$ 1,155,388	\$ 1,291,999	\$ 1,062,819	\$ 1,417,214	\$ 1,407,208	\$ 1,268,061		

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STORMWATER FUND							
	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget	
Stormwater Operations							
Salary	88,689	78,929	69,577	78,000	78,000	122,113	
OPERS	33,646	42,128	42,213	40,000	30,000	30,890	
Health Insurance	24,294	25,092	28,868	26,284	38,280	15,057	
Medicare	1,451	1,712	1,692	1,601	1,601	1,866	
Life Insurance	-	-	-	-	-	-	
HSA Contribution	12,771	4,667	6,179	15,725	15,725	10,088	
Longevity & Vacation Sellback	-	-	-	-	-	3,112	
Workers Compensation	576	1,643	2,503	2,500	3,777	2,408	
Uniforms	2,552	2,373	2,602	2,800	2,800	2,800	
Property and Casulty Insurance	2,000	2,563	2,627	2,850	2,850	2,850	
Municipal Facilities Maintenance	651	610	322	1,000	1,000	1,000	
Utility Billing	238	496	2,182	2,000	2,000	2,000	
Postage	733	1,122	78	1,000	1,000	50	
Office Equipment Leasing and Maintenance	2,639	2,762	2,754	2,500	2,500	3,888	
Telephones and Radio Service Charges	3,746	3,255	2,845	3,300	5,280	2,300	
Fuel	8,678	4,883	8,035	4,000	4,200	6,000	
Dispatching Charges	-	-	-	-	-	-	
Vehicle and Equipment Repairs	-	-	-	-	-	2,000	
Equipment Maintenance Parts	796	581	413	1,500	1,500	-	
Equipment Maintenance Labor	-	-	-	500	500	-	
Materials and Supplies	2,201	4,557	3,831	4,000	4,000	4,000	
Transfer to Escrow Fund for Vested Leave Reserve	-	10,000	10,000	2,500	2,500	-	
Transfer to the General Fund, Administrative Cost Recovery	55,400	77,272	70,330	56,227	56,227	56,227	
State G.A.A.P. Report	2,000	1,000	1,802	2,000	2,000	2,000	
State Fee	472	712	-	472	472	472	
Miscellaneous	696	1,300	104	1,000	1,000	1,000	
Subtotal, Operations	\$ 244,229	\$ 267,657	\$ 258,957	\$ 251,759	\$ 257,212	\$ 272,121	
Stormwater Capital							
Outside Contract Services	4,706	430	8,534	-	-	-	
Street Sweeping Contract	-	-	8,416	13,000	9,000	-	
Street Sweeper Lease (50% in SW)	18,974	-	-	-	-	-	
Cardinal Court Outfall Reconstruction	-	-	-	35,000	20,400	-	
NPDES Outfall Mapping	-	5,525	9,418	13,000	13,000	-	
North State Route 48 Bank Stabilization	20,052	-	-	-	-	-	
Neighborhood Capacity Analysis	7,510	-	-	-	-	-	
Equipment	-	-	22,500	15,000	15,000	10,200	
GIS	3,540	-	-	-	-	1,500	
Communications & Computer Lease	1,658	829	-	-	-	-	
Public Works Building	50,000	-	-	-	-	-	
Transfer to Bond Fund, Debt Service	174,686	155,600	169,500	172,409	172,409	188,089	
Misc	3,500	3,017	-	2,000	2,000	2,000	
Undesignated Working Capital	-	-	2,812	1,599	29,136	726	
Subtotal, Capital	\$ 284,626	\$ 165,401	\$ 221,180	\$ 252,008	\$ 260,945	\$ 202,515	
Total	\$ 528,855	\$ 433,058	\$ 480,137	\$ 503,767	\$ 518,157	\$ 474,636	

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WATER OPERATIONS FUND

2008

2009

2010

2011 Budget

2011 Forecast

2012 Budget

	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
Salary	255,147	279,414	294,550	271,000	271,000	272,193
OPERS	70,215	76,957	79,572	76,000	76,000	66,909
Health Insurance	43,056	44,407	36,697	30,391	30,391	31,767
Medicare	4,390	5,136	4,847	4,802	4,802	4,042
Life Insurance	1,335	1,375	1,461	1,800	1,800	1,800
Health Savings Account Contribution	32,594	15,848	15,563	22,200	22,200	21,213
Longevity and Vacation Sellback						7,032
Worker's Compensation	2,303	4,918	5,395	5,697	5,367	5,367
Uniforms	3,797	3,524	4,040	4,500	4,500	4,500
Memberships & Training	4,978	7,859	1,855	3,000	3,000	3,000
Municipal Facilities Maintenance	5,219	5,965	6,470	5,000	5,000	8,000
Property and Casualty Insurance	5,000	8,481	8,757	8,100	8,100	14,600
Electric and Gas Utility Charges	151,557	165,350	132,888	141,000	141,000	141,000
Utility Billing	1,230	1,575	4,357	2,000	2,000	9,000
IT Software Maintenance Contract						4,200
Data & Voice Transmission Services						11,783
Postage	3,523	2,968	3,518	3,000	3,000	250
Office Equipment Leasing and Maintenance	2,639	3,084	3,472	3,100	3,100	3,595
Telephones and Radio Service Charges	24,716	21,322	8,608	18,500	18,500	18,500
Fuel	5,322	5,594	11,225	5,000	10,000	10,000
Vehicle and Equipment Repairs	-	-	-	-	-	17,000
Materials and Supplies	29,830	17,352	23,518	25,000	25,000	25,000
Water Treatment Supplies	14,512	26,890	25,409	22,000	22,000	22,000
New Meters & Repairs	6,372	1,231	2,228	4,000	5,870	4,000
Outside Contracted Services	14,596	14,723	18,382	15,000	25,327	15,000
State Fee	6,660	8,210	6,660	7,000	7,000	7,000
Dispatching Charges						
State G.A.A.P. Report	4,000	5,000	8,011	5,000	5,000	5,000
Accrued Charges, Western Water	7,998	6,980	6,995	6,800	6,800	6,800
Transfer to Escrow Fund for Vested Leave Reserve	2,442	10,000	15,000	2,500	-	5,000
Transfer to the General Fund, Administrative Cost Recovery	196,200	220,430	222,196	238,813	238,813	238,813
Vehicles, Repairs	196	63	257	1,000	1,000	-
Vehicles, Parts	1,623	1,214	3,106	2,000	2,000	-
Vehicles, Insurance	3,500	5,220	5,691	6,500	6,500	-
Equipment Maintenance Parts	7,970	6,181	4,904	10,000	10,000	-
Equipment Maintenance Labor	2,381	1,600	1,240	4,000	4,000	-
Building Improvements	-	-	-	3,000	3,000	-
Misc	5,193	5,306	-	-	-	-
Special Legal Counsel	15,000	-	6,421	-	15,000	5,000
Undesignated Working Capital	-	-	5,388	125,635	96,506	111,642
Total	\$ 935,494	\$ 984,177	\$ 978,681	\$ 1,083,338	\$ 1,083,576	\$ 1,101,006

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WATER CAPITAL IMPROVEMENT FUND

	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
Water System Repair and Replacement	7,052	19,603	-	15,000	10,000	10,000
Water System Engineering	300	13,335	-	25,000	15,000	10,000
Special Legal Counsel	-	74,781	-	-	-	-
New Equipment	-	-	46,500	35,000	35,000	30,200
Repair / Repaint Water Tanks	-	-	80,004	-	-	-
South Second Street Water Match	-	-	63,883	-	-	-
Wellhead Protection Property Acquisition	-	494,257	-	-	-	-
Water System Master Plan	34,162	16,630	1,743	-	-	-
SCADA Design & Local Match	54,763	150,991	-	-	-	-
Design and Engineering Services	-	53,833	38,827	50,000	50,000	245,000
Disaster Recovery Plan	-	-	-	-	-	-
GIS (PW-34)	-	-	13,021	-	-	1,500
Water Modeling	43,789	-	-	-	-	-
WATER MODELING AND GIS	-	23,943	-	-	-	-
Public Works Building	50,000	-	-	-	-	-
Water Flat File System	-	3,958	-	-	-	-
Clermont County Water Connection	-	34,670	-	-	-	-
Misc	2,122	8,619	-	-	25,000	-
Water PCs and IT Equipment	-	4,061	-	3,400	3,400	3,400
ICMA Center for Performance Measurement	-	4,000	-	-	-	-
Commerce Park Water Tower & Booster Station	-	-	-	-	-	3,000,000
Water Plant and Station Reroofing	-	-	12,279	-	-	-
Reserve (Resolution 2004 - 53)	-	-	-	260,714	264,700	222,386
Transfer to Water Operations Fund	-	183,397	200,000	135,000	135,000	135,000
Transfer to Bond Fund, Debt Service	466,602	340,914	403,138	475,440	475,440	498,820
Undesignated Working Capital	-	897,837	24,453	524,249	570,422	25,516
Total	\$ 658,790	\$ 2,324,829	\$ 883,848	\$ 1,523,803	\$ 1,583,962	\$ 4,181,822

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SANITATION & ENVIRONMENT FUND

	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
Salary	98,728	69,815	63,267	64,000	60,000	87,780
OPERS	46,149	43,184	34,929	40,200	30,000	21,850
Health Insurance	18,101	19,221	14,413	21,355	21,355	12,147
Medicare	1,004	1,070	1,100	1,200	1,200	1,320
Life Insurance	-	-	-	400	400	400
Health Savings Account Contribution	2,133	1,130	6,085	18,710	18,710	8,150
Longevity & Vacation Sellback	-	-	-	-	-	2,430
Workers Compensation	819	1,526	2,389	2,000	3,150	1,731
Property & Liability Insurance	2,000	2,410	2,627	2,660	2,660	2,660
Telephones and Radio Service Charges	2,960	3,255	2,911	3,300	6,000	2,300
Uniforms	2,552	2,374	2,645	2,500	2,500	2,500
Utility Billing	158	1,007	981	1,000	1,000	2,000
Postage	1,466	1,720	2,374	1,500	1,500	50
Fuel	18,043	7,432	9,292	9,000	9,000	9,000
Garbage & Recycling Contract	784,245	794,545	838,330	775,000	795,000	795,000
Historical Landfill & Environmental Costs	328	5,359	217	5,000	5,000	5,000
Equipment Maintenance & Supplies	12,901	11,307	11,878	13,000	13,000	13,000
Outside Contracted Services	2,645	1,147	1,746	2,000	2,000	2,000
Brush Drop Off Contract	-	-	2,500	2,500	1,000	1,000
Office Equipment Leasing and Maintenance	2,639	2,924	2,998	3,000	4,000	4,388
Equipment	-	-	40,000	21,200	21,200	24,200
Recycling Materials	-	-	15,061	13,500	63,500	45,000
ICMA Center for Performance Measurement	-	-	4,000	-	-	-
GIS	1,500	-	-	-	-	-
State G.A.A.P. Report	3,000	3,000	4,827	3,000	3,000	3,000
Miscellaneous	5,424	6,765	-	-	-	-
Park Recycling Containers (grant-funded)	-	12,752	-	10,000	22,131	10,000
Street Sweeper Lease Purchase	18,974	-	-	-	-	-
Street Sweeping Contract	-	-	-	-	-	10,000
Equipment Lease Purchase (Chipper)	-	6,091	5,941	5,950	5,950	5,950
Transfer to Bond Fund, Debt Service	11,494	11,154	14,790	15,500	15,500	15,500
Transfer to Escrow Fund for Vested Leave Reserve	1,062	10,000	20,000	2,500	2,500	-
Transfer to the General Fund, Administrative Cost Recovery	68,600	87,213	92,060	61,327	61,327	61,327
Undesignated Working Capital	-	67,100	7,739	39,064	9,030	6,474
Total	\$ 1,106,925	\$ 1,173,501	\$ 1,205,100	\$ 1,140,366	\$ 1,181,613	\$ 1,156,157

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SEWER BILLING FUND								
	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget		
Salary	37,202	39,822	36,339	31,400	31,400	40,132		
OPERS	13,974	10,931	9,468	7,600	7,600	10,432		
Health Insurance	7,362	8,626	10,673	8,213	8,213	5,632		
Medicare	-	-	-	-	-	630		
Life Insurance	-	-	-	500	500	500		
Health Savings Account Contribution	6,300	1,359	1,744	8,474	8,474	3,963		
Longevity and Vacation Sellback	-	-	-	-	-	1,203		
Worker's Comp	224	590	612	600	791	791		
Utility Billing	158	4,783	2,013	-	-	11,000		
Postage	2,933	-	-	2,500	2,500	250		
Office Equipment Leasing and Maintenance	2,639	2,924	2,998	3,000	3,000	818		
Outside Contracted Services	1,000	-	-	-	-	-		
State G.A.A.P. Report	2,000	2,000	3,604	3,600	3,600	3,600		
IT Software Maintenance Contract	-	-	-	-	-	3,600		
Data & Voice Transmission Services	-	-	-	-	-	-		
Comm & Computer Lease	1,658	-	-	-	-	11,783		
Dispatching Charges	-	-	-	-	-	-		
Equipment Lease	-	829	-	-	-	-		
Telephones and Radio Service Charges	2,270	2,277	1,335	2,500	2,500	2,500		
Transfer to Bond Fund, Debt Service	-	-	4,340	-	-	-		
Transfer to Escrow Fund for Vested Leave Reserve	1,301	1,000	10,000	2,500	2,500	-		
Transfer to the General Fund, Administrative Cost Recovery	107,600	120,867	135,345	93,406	93,406	93,406		
ICMA Center for Performance Measurement	-	-	-	5,000	5,000	-		
Refund to Special Projects for Prior Advance	-	-	-	-	-	80,000		
Misc.	580	2,834	-	500	500	500		
Truck Purchase	-	-	20,000	13,000	13,000	-		
Public Works Building	20,000	-	-	-	-	-		
Special Legal Counsel	9,000	313,589	227,947	200,000	130,000	10,000		
Undesignated Working Capital	-	-	4,717	612	9,886	1,896		
Total	\$ 216,201	\$ 512,431	\$ 471,135	\$ 383,405	\$ 322,870	\$ 282,636		

SEWER CAPITAL IMPROVEMENT FUND								
Payment to Metropolitan Sewer District	2,099,050	2,264,378	2,561,587	2,536,000	3,000,000	3,200,000		
Contingency	703	3,507	3,170	-	-	-		
Due to MSD	-	-	-	408,283	231,103	431,103		
Total	\$ 2,099,753	\$ 2,267,885	\$ 2,564,757	\$ 2,944,283	\$ 3,231,103	\$ 3,631,103		

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S.C.I.P. Grants, City Match, State Loan						
	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
ISSUE 2 FUND (S.C.I.P. Grants)						
ODOT South State Route 48						78,200
SCIP South State Route 48						105,500
South Second Street	-	66,575		-		
State Grant =	\$ -	\$ 66,575		\$ -	\$ -	\$ 183,700
ISSUE 2 FUND (City Match)						
North State Route 48 Bank Stabilization						
NSR 48 Water Fund	36,706	-	-	-		
NSR 48 Special Project Funds (for roads)	-	-	-	-		
NSR 48 Warren County MVR Revenue	-	-	-	-		
NSR 48 Storm Fund	6,270	-	-	-		
South Second Street						
Water Match	-	66,575	63,883	-		
City Match =	\$ 42,976	\$ 66,575	\$ 63,883	\$ -	\$ -	\$ -
SCIP Loans						
Four-Inch (4") Waterline Replacement	-	-			467,600	478,500
Historic West Loveland Water Line (Riverside, Ohio, Becker, Victory, Shadycrest)	-	564,600	480,611	467,600		
Bellwood Stormwater Project					313,600	
Broadway and Hanna Waterline	192,423	-				
State Loans =	\$ 192,423	\$ 564,600	\$ 480,611	\$ 467,600	\$ 781,200	\$ 478,500
SCIP Total	\$ 235,399	\$ 697,750	\$ 480,611	\$ 467,600	\$ 781,200	\$ 662,200

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GENERAL BOND FUND

	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
Debt Service by Fund						
General Fund	162,971	66,412	376,464	165,927	165,927	195,927
Parks and Leisure Fund	-	61,686	-	-	-	-
Sewer Fund	-	-	4,340	-	-	-
Income Tax Fund	-	6,904	-	-	-	-
Street Maintenance Fund	65,818	64,238	63,463	64,000	64,000	64,000
Fire and EMS Fund	154,563	196,169	202,442	201,774	201,774	201,774
Stormwater Fund	174,683	155,600	165,338	172,409	172,409	188,089
Water Capital Improvement Fund	466,602	340,914	403,167	475,440	475,440	498,820
Sanitation and Environment Fund	11,494	11,154	14,803	15,500	15,500	15,500
Northend TIF Payment	82,060	79,948	82,836	80,560	82,836	82,836
Rescue Truck	44,638	43,412	-	-	-	-
Recreation Land TIF Payment	-	52,444	51,412	50,363	51,412	51,412
Undesignated Fund Balance	-	-	-	-	-	-
Total	\$ 1,162,829	\$ 1,035,469	\$ 1,364,265	\$ 1,225,973	\$ 1,229,298	\$ 1,298,358

ESCROW FUND

Builders Bonds & Fees	46,800	5,000	-	10,000	10,000	10,000
Vested Employee Leave Payouts	55,896	155,174	164,587	-	7,500	-
Other	-	-	-	-	-	-
Undesignated Balance	-	-	-	6,203	11,637	11,637
Total	\$ 102,696	\$ 160,174	\$ 164,587	\$ 16,203	\$ 29,137	\$ 21,637

DRUG & ALCOHOL TRAINING FUND

	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
Forfeiture, DUI	-	-	-	1,000	1,000	1,000
Fines, Drugs	-	-	-	1,000	1,000	1,000
Expenditure	330	-	531	1,000	1,000	1,000
Undesignated Working Capital	-	-	0	6,685	6,770	5,520
Total	330	0	531	9,685	9,770	8,520

COMMUNITY IMPROVEMENT CORPORATION

Rolke Property	40,000	-	-	-	-	-
Property Option Acquisition	12,350	-	-	-	-	-
CORF Application Development, Chestnut Street	15,550	-	-	-	-	-
Econ Dev. Reserve	17,079	-	-	3,917	3,917	3,917
Total Expenditures	\$ 84,979	\$ -	\$ -	\$ 3,917	\$ 3,917	\$ 3,917

FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA) FUND

Transfer to Sanitation & Environment: Hurricane Ike	-	60,000	-	-	-	-
Transfer to Stormwater: Hurricane Ike	-	20,000	-	-	-	-
Transfer to Recreation Land TIF Fund: Hurricane Ike	-	84,000	-	-	-	-
Transfer to Special Projects Fund: Hurricane Ike	-	18,016	-	-	-	-
Transfer to General Fund: Hurricane Ike	-	25,834	-	-	-	-
Transfer to Fire & EMS Fund: Hurricane Ike	-	9,125	-	-	-	-
Transfer to Street Maintenance: Feb 2008 Snowstorm	21,860	-	-	-	-	-
Payment for Public Works Vehicle Replacements in 2010	-	-	29,986	-	-	-
Contingency	-	-	-	-	-	-
Total	\$ 21,860	\$ 216,975	\$ 29,986	\$ -	\$ -	\$ -

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Tax Increment Financing District Funds and Lighting District Funds

	2008	2009	2010	2011 Budget	2011 Forecast	2012 Budget
DOWNTOWN TIF DISTRICT						
Property Acquisition	-	-	-	-	-	-
Rolke Note & Capitalized Interest	954,584	970,476	976,488	1,012,400	1,012,400	640,000
Amend Note & Capitalized Interest	350,186	406,464	410,000	417,200	417,200	-
Additional Property Note & Capitalized Interest	624,370	625,000	625,000	636,000	636,000	-
Debt Service	-	-	-	21,000	21,000	102,085
Debt Issuance Costs	-	-	30,447	30,500	30,500	30,500
Stormwater Management, Phase I	-	-	447,865	-	-	-
Professional Consulting	-	-	-	-	-	-
Public Improvements	-	-	-	-	-	10,000
Demolition	28,163	10,771	-	-	-	-
Intersection Improvements	-	-	-	-	-	-
Property Taxes	-	11,621	9,825	10,000	8,319	10,000
Undesignated Fund Balance	9,008	200	1,914	18,099	34,154	29,769
Total Expenditures	\$ 1,966,311	\$ 2,024,532	\$ 2,501,539	\$ 2,145,199	\$ 2,159,573	\$ 822,354
NORTHEND TIF DISTRICT						
Construction	-	-	-	-	-	-
Engineering & Easements	-	-	-	-	-	-
Debt Principal	65,000	65,000	70,000	70,000	70,000	70,000
Debt Interest	17,060	14,948	12,836	12,836	12,836	12,836
Reimbursement to Special Projects Fund (for prior Advance)	-	5,900	60,000	60,000	60,000	75,000
Misc	808	1,133	-	-	-	-
Undesignated Working Capital	-	-	-	6,188	19,012	7,176
Total Expenditures	\$ 82,868	\$ 86,981	\$ 142,836	\$ 149,024	\$ 161,848	\$ 165,012
RECREATION TIF DISTRICT						
Construction	-	-	-	-	-	-
Land Acquisition	-	-	-	-	-	-
Land Sales	-	-	-	-	-	-
Note Retirement	-	-	-	264,000	264,000	-
Other	-	-	-	-	-	-
Debt Principal	-	25,000	25,000	25,000	25,000	25,000
Debt Interest	37,738	27,444	26,412	26,412	26,412	26,412
Debt Costs, One Year Note	250,000	257,479	258,095	-	-	-
Legal Fees	799	-	-	-	-	-
Property Tax	5,867	6,543	5,940	4,500	4,066	4,500
Undesignated Fund Balance	-	1,987	286	844	66,355	80,443
Total Expenditures	\$ 294,404	\$ 318,453	\$ 315,733	\$ 320,756	\$ 385,833	\$ 136,355
RESERVES OF LOVELAND TIF DISTRICT						
Public Improvements				\$ 75,000	\$ 97,090	\$ 15,000
Undesignated Fund Balance				15,000	2,910	2,910
	\$ -	\$ -	\$ -	\$ 90,000	\$ 100,000	\$ 17,910
LIGHTING DISTRICT FUNDS						
Brandywine on the Little Miami Lighting District	14,200	13,866	13,382	14,000	14,000	13,400
White Pillars Lighting District	12,862	12,032	14,632	13,500	13,500	12,500
Hermitage Pointe Lighting District	-	-	-	-	6,000	12,500
Undesignated Fund Balance	-	-	-	17,910	13,963	563
Total Lighting District	\$ 27,062	\$ 25,898	\$ 28,014	\$ 45,410	\$ 47,463	\$ 38,963

**CITY OF LOVELAND
MEMORANDUM**

TO: Mayor and Council

FROM: Tom Carroll, City Manager 

RE: Budget 101 & Budget Sustainability Focus Group Report—Memorandum No. 80

DATE: August 4, 2011

This report summarizes and details the process and results of the Budget 101 and Budget Sustainability focus group sessions. The purpose of these sessions was to collect resident input on how to solve looming budget shortfalls stemming from decisions made by the State of Ohio.

Background

The City of Loveland will face a deficit in the General Fund of almost \$600,000 by the 2013 fiscal year. This deficit is a result of state cuts to the Local Government Fund and the elimination of the Estate Tax, which together account for ten percent of revenue in the City's General Fund.

In order to proactively remedy these looming budget problems, the City sought resident input from four randomly selected focus groups to determine specific expenditure cuts and revenue enhancement options that Council can assess when considering policy for the budget. The City also invited any interested member of the public to participate in the exact same process if they so desired.

Process

The process for these focus groups was as follows:

I. Selection

Residents were randomly selected from a database of registered voters and were invited to participate in one of four focus groups. Participants were randomly selected in order to obtain a representative sample that would provide a cross section of as many different perspectives as possible. Residents were asked to attend two separate focus group meetings. The first meeting concentrated on educating the residents about the City's budget and the fiscal challenges ahead, and the second focus group meeting provided a forum for them to offer their cost savings ideas and suggestions.

A total of 360 residents were invited to these four focus groups. About 60 invitees had their invitation returned because they no longer reside at the mailing address from the Boards of Elections in our three counties. Of the approximately 300 residents who did receive an invitation, a total of 45 participants attended both meetings, a 15% participation rate. In addition to the four random focus groups, a fifth pair of sessions was open to the public using the exact same process to provide any interested residents a chance to participate if

they were not among the taxpayers randomly selected. Some participated in one meeting but not the other.

II. Budget 101

As mentioned above, participation in the focus groups was a two-part process. The first session's intent was to provide participants with an understanding of how the City's budget works and to explain the fiscal challenges ahead. This Budget 101 session consisted of a two-hour presentation by the City Manager. At the end of the meeting, residents were given a *Citizen's Budget Guide*, providing greater detail and additional data on Loveland's budget and General Fund functions (City Hall, Road Rehab, Police, and Parks) as well as expenditure reduction and revenue enhancement options that the City could pursue.

Participants were asked to come to the next meeting prepared to propose some of these measures as well as ideas of their own to close the budget gap of nearly \$600,000. Participants were invited to call or email City staff with any questions between the first and second session. The process of giving residents a week in between the Budget 101 session and the Budget Sustainability phase was deliberately designed to give residents time to study, ponder, research and discuss options with other people.

The *Citizen's Budget Guide* was posted on the City's website and the City Manager had a Budget 101 session videotaped by ICRC. A link to that presentation was made to the City's website. One resident who did not participate in the focus groups read the materials, watched the video and presented feedback to Council.

III. Budget Sustainability

The second meeting was a four-part process lead by a third-party facilitator, Cory Van Buskirk, to outline a path towards budget sustainability. In this meeting, residents vocalized their expenditure cutting ideas, which were recorded on chart-pad sheets and posted around the room. Participants spent roughly an hour collecting and discussing these ideas. They were then asked to walk around the room and assign a ranking to each idea (one signifying their top preference, two their second, and so on). Afterwards, the rankings assigned to each idea were averaged to represent the group's collective support for each option. The third step was for participants to rank three possible taxation options based on what they would prefer if Council were to deem such action necessary. These options included an income tax rate increase, an income tax credit reduction, and a property tax millage increase. Finally, participants were given the opportunity to voice other potential money-saving ideas that would not necessarily impact the General Fund problem.

Results

Each focus group brought different perspectives and ideas to the meetings. Obviously, factors such as demographics and personal experiences caused the outcomes of each group to vary in some aspects. There were, however, certain common sentiments, opinions, and ideas that consistently emerged in all of the focus groups. Results from each focus group as well as these recurrent recommendations are attached to this report.

Demographics

Group A (19 participants) was the largest and most diverse focus group in terms of age and area of residence in Loveland, with representatives from all three counties. Group A was the

only majority female group (63%). Group B (8 participants), the only daytime focus group, was entirely Hamilton County residents with majority being 60+ in age. Group C (10 participants) was 70% male and had residents from Hamilton and Clermont Counties. Group D (8 participants) too was majority male and included representation from all 3 counties. Group E (3 participants), the session open to anyone from the public not participating in another focus group, had low attendance and thus we cannot draw any major demographic conclusions from or about this group. Overall, the attendees of the focus groups were successful in providing staff with a diverse set of perspectives to consider in this analysis. Staff did not have enough data to attempt a comparison of focus group participants to all registered voters or the community at large to ensure that the demographics match the electorate, but there is no reason to think they do not match well.

Budget Cutting Ideas

Different ideas were offered by each focus group, but all groups suggested eliminating ICRC as their top idea. Although participants recognized the value of transparency in the City's government, the elimination of public access TV was a cut practically all residents were willing to accept, often noting that it was not worth the \$50,000 per year currently expended.

Groups also want the City to address benefits. This is not a surprise, given the sentiment that caused Senate Bill 5 to be passed this year and the shift of costs to private sector employees which has been happening for many years but at an accelerated pace since the recession. The most common and highest ranking adjustments to employee benefits were:

1. Require spouses to take health insurance from their employee
2. Reduce/Eliminate vacation and sick sell-back
3. Eliminate health insurance for part-time employees and Council members
4. Reduce/Eliminate pension pick-up for employee portion of OPERS

Addressing employee benefits will be a challenge for a variety of reasons, but the message from the taxpayers is clear: they expect employees to contribute more to their benefits. It is my conviction that this must be done; what will be vital is *how* this is done so that we are fair and not punitive to Loveland's dedicated employees who work so hard for this community.

Staff also sees several other conclusions as being clear when examining all focus group results. First, residents wish to have us cut or reduce items like the resident newsletter, the City's wellness program, cultural activities (e.g. Concerts in the Park, etc.) and similar expenditures. Individually these items are relatively small expenditures, but residents seem to view these as "nice-to-have" instead of essential services. Second, while residents expect the City to shift benefit costs to employees, the groups did not prioritize eliminating positions from the organization. There are few combinations to close the \$600,000 budget gap without reducing the size of our workforce, which in turn would cut service levels.

Summary

One possible summation of the focus groups' message is: residents in aggregate expect the City to cut non-essential expenditures, increase employee benefit contributions, not reduce

our basic services by reducing our staffing, and explore a modest tax increase to finish closing the gap.

Revenue Enhancement Preferences

In order to ascertain the revenue enhancement option participants would prefer if the City elects to raise taxes to replace revenue the State took away, participants were asked to rank three options similarly to how they ranked the expenditure reduction options.

It was agreed and understood that nobody wished to see taxes increased, but if they were increased, residents were asked to rank the options from least worst to worst. These rankings were averaged to determine the group’s ranking of the options as a whole. The results are as follows:

OPTION	A	B	C	D	E
Income Tax Increase	1	1	2	1	1
Income Credit Decrease	2	2	1	2 (t)	2
Property Tax Millage Increase	3	3	3	2 (t)	3

(t) indicates a tie

In general, the focus group participants seemed to agree that income tax would be the best revenue stream to adjust. None of the groups preferred a property tax increase. One cause of this trend is almost certainly the fact that Loveland’s millage rates are already high when compared to those of other similar communities. Additionally, property tax affects retirees who are often on a fixed income.

What was an unexpected finding for staff was that residents preferred an increase in the tax rate rather than a reduction in the income tax credit, though the votes were relatively close between these options. Several residents expressed the view that both the rate and credit should be adjusted at the same time and more modestly so that a broader base of residents would share the burden of any additional tax.

Based on discussion in the focus groups, it was clear residents recognized the seriousness of the deficit and the difficulty of closing the \$600,000 gap in cuts alone. Although no one enjoys tax increases, many participants recognized its possible necessity after they had examined the expenditure side of the City’s budget equation. It is also clear that some residents, though a minority, are not supportive of any additional taxes and believe the City should cut to close the gap.

Other Cost-Saving Ideas for the City

After completion of the ranking exercise, focus groups were given the opportunity to address any other fiscal ideas to save money or raise revenue. Some ideas presented were more feasible than others, and some will require more study and analysis. These ideas are as follows:

Group A

1. Increase amount we are spending for legal council in collective bargaining negotiations (to improve the results for the City)
2. Research grant opportunities
3. Increase traffic fines
4. Charge a recreation fee (for leagues)
5. Shift burden of field care to community
6. Incentivize more companies to begin in Loveland

Group B

1. Shift Road Rehab funding from General Fund to voter-approved levy
2. Contracting police to local sheriffs of all 3 counties
3. Getting corporate sponsors for community events
4. Advertising on fences of sports fields
5. Encourage economic development on Loveland Madeira Road

Group C

1. Donate parks to counties to rid cost of maintenance
2. Change shift schedule for police to have less on staff
3. Implement park fees for residents
4. Make county run government; fold Loveland into a metropolitan government
5. Give more traffic violations
6. Pull out of Emergency Reserves Fund for temporary relief
7. Transfer excess interest money in reserves to the General Fund
8. Find a way to increase administrative transfer formula for General Fund

Group D

1. Ask people to bequeath wealth to the City after death (alternative to Estate Tax)
2. Raise Administrative Transfer by adjusting formula
3. Implement parking meters at Nisbet Park and around Bike Trail
4. Look at changing certain positions from Full-time to Part-time
5. Explore the idea of developing a youth center in Loveland

Group E:

1. Increase income tax and decrease income credit
2. Make cuts and increase taxes
3. Explore IT support resources sharing with Loveland City Schools
4. Attempt to partner with other cities to save money
5. Consolidate services with other jurisdictions
6. Consolidate the government with another government (merger)

Limits of Data

While the focus group data provides insight into what residents would cut and how they would be taxed if necessary, there are some limits to what conclusions can be drawn. It is difficult to determine where residents would draw the line for making cuts and raising revenues without taking into account certain factors. As mentioned above, staff's sense was that a majority of residents wanted the City to make about \$300,000 of cuts and close the

balance with a modest tax increase, but a few residents felt that a tax increase was an option they did not want the City to consider.

2012 Budget Implications

Budget cuts will be necessary over the next two budget cycles. It is not clear at this point if Council will elect to pursue a revenue increase option, and if so, when a new tax would be in place.

Accordingly, staff is planning to take the information presented by the focus groups and prepare the 2012 budget with consensus cuts. Staff will be presenting to City Council the recommended 2012 on October 28th. The City Manager’s recommended budget will include the following cuts for next year unless otherwise directed by Council:

Program/Benefit to be Eliminated or Reduced	Estimated Savings
Discontinue ICRC	\$50,000
Require spouses of employees to take health insurance with the spouse’s employer if spouse is offered health insurance	\$50,000 ¹
Discontinue health insurance for Council and part-time employees unless required by law or the part-time employee’s wages and classification are set by the annual Wages and Classifications Ordinance	\$70,000 ²
Eliminate sick leave and vacation leave sell back for non-union employees	\$21,000
Eliminate the printed monthly newsletter (an electronic version would still be produced and available on-line and via broadcast emails)	\$12,000
Reduce the Wellness Program by 50%	\$17,500
Eliminate the neighborhood revitalization program	\$3,000
Eliminate the tuition reimbursement program	\$13,000
Eliminate either the Fourth of July Celebration or the Concerts in the Park (Staff will be recommending the Concerts be cut)	\$9,000
Reduce the City’s Continuous Improvement Training Budget	\$10,000
Total Expenditure Reductions	\$255,500

Ultimately, City Council will decide if these cuts are to be made or if others will be made as well or instead. The City does not have to make these cuts in 2012, but one of the focus group participants indicated that the cutting should begin as soon as possible. I find this to be a well-made suggestion. These cuts made next year will provide more time for deliberation about future cuts and/or a tax increase issue to be placed before the electorate.

Addressing employee benefits will come in part through the collective bargaining process and in part through discussions staff will be having with non-union employees in the coming

¹ This figure is slightly less than articulated in the *Citizen’s Budget Guide*. This more conservative figure prepared by the City Manager’s Office is believed to be more accurate than the higher figure prepared by the Finance Department, though it would clearly be beneficial to the 2012 Budget if the Finance Department figure were to prove more accurate.

² This idea is slightly different from the one presented in the *Citizen’s Budget Guide*. It would enable the Human Resources Director (0.25 FTE) and Finance Clerk (0.6 FTE) to both continue healthcare coverage in 2012, though both would pay 50% of the premium.

weeks and months. I have communicated to non-union employees that the City already has a number of benefit reductions adopted for 2012, though these can be changed if employee dialogue leads the City down a different path. These meetings will begin in late August and September and legislation will be before City Council in October or November which will incorporate changes in benefits from the employee input sessions.

I should also note that the City has begun discussions with both Symmes Township and Miami Township about recreation fees. My sense is that Miami Township and Loveland would have been prepared to commence such fees in 2012, but Symmes Township wished to have more time to deliberate, so I would not anticipate recreation fees until 2013 at the earliest. Imposing fees that are consistent for participants across these communities seems important to all three governments.

Recognition

On behalf of City staff, I wish to express my sincere appreciation to the residents who participated in these focus groups. These residents took a considerable amount of time out of their busy lives to attend these meetings, study the City's budget, and carefully consider the various matters. Their questions were excellent. They challenged our thinking and assumptions in multiple areas. The participants were civil to each other and to staff, and they accepted the facilitator's challenge to have fun even though the subject matter was weighty and difficult. It is a pleasure and honor to serve in a community with such an engaged and civil electorate.

I also wish to thank Chief Huber and the Loveland-Symmes Fire Association for donating food and drinks for the budget balancing sessions. Working on this project was difficult for all involved, and breaking bread together made it a bit less unpleasant.

Cory Van Buskirk ably facilitated these sessions. He kept the discussion moving forward and I am grateful for his assistance. The fact that he attended all the focus group sessions and will facilitate the Council retreat tentatively set for October 4th will be helpful then too.

Michelle Knowland did an excellent job orchestrating and developing the data, the materials and the analysis. What is admirable to me is that throughout this process it was clear her position would be scrutinized and possibly eliminated. Despite this, she did her job objectively and professionally.

Natalie Siddique and Sam Cardwell, our college-level Management Interns and alumnae of Loveland High School, deserve high praise for their work. Under Michelle's leadership, Sam and Natalie did the heavy lifting for this entire process. Both have promising careers in public service, and their talents and energy give me tremendous hope. I look forward to watching their promising careers unfold, and as this process showed, the public sector will be facing many challenges in the decades ahead. Their talents will be very much needed.

Recommendations

No action is necessary at this time. This item is for informational purposes only. City Council will continue to deliberate about Loveland's fiscal challenges in the months ahead.

Prepared by: Sam Cardwell and Natalie Siddique, Management Interns

Expenditure Reduction Process

The tables below summarize each focus group’s budget cutting suggestions and ranking. First, the idea is described. Second, the amount of savings if the idea is implemented is included in column 2. The score shows the average of the focus group participants. It is important when examining this data to remember that the lower the number, the more the idea was a priority for participants. This is because each participant was given the chance to rank from 1 to X their top idea by assigning a “1” to it, their second favorite idea by assigning a “2” to it, etc. Third, the rank is way in which the overall group average priorities the suggestions. Fourth, the range shows the highest to lowest prioritization of all the participants. This helps to give a sense if the idea’s ranking was skewed higher or lower by someone who used their number one vote to raise the average or vice versa.

Group A

IDEA	AMOUNT	SCORE	RANK	RANGE
Eliminate ICRC	\$50,000	1.8	1	1-5
Eliminate payback for Vacation & Sick Sell-back	\$21,400	5	2	3-10
Eliminate healthcare for PT employees and Council members	\$89,800	5.7	3	1-15
Eliminate Monthly Newsletter	\$12,000	6	4	2-11
Require spouses to take health insurance from employer if offered to spouse	\$61,200	7.3	5	2-16
Reduce Continuous Improvement Training	\$10,000	7.3	5	4-12
Increase employee healthcare contribution from 11.5% to 50%	\$110,000	7.7	7	1-16
Reduce Wellness Program by 50%	\$17,500	7.9	8	2-15
Eliminate pension pick-up for employee portion of OPERS	\$114,000	8.2	9	2-16
Discontinue Neighborhood Revitalization	\$3,000	8.6	10	2-16
Eliminate Wellness Program	\$35,000	9.3	11	2-16
Reduce 10% from concerts, 4th of July Festival, beautification, parks capital	\$6,000	10.9	12	6-16
Reduce beautification by 50%	\$7,000	11.5	13	6-15

Eliminate 4th of July Fireworks	\$8,500	12.2	14	6-16
Eliminate 3 part-time officers; additional concessions from remaining police officers	\$200,000	12.6	15	1-16
Eliminate 6 part-time officers	\$200,000	13.6	16	4-16

Ideas highlighted above are ideas that the City Manager intends to implement or partially implement in the 2012 Budget and Capital Improvement Program, subject to Council review.

Group B

IDEA	AMOUNT	SCORE	RANK	RANGE
Eliminate ICRC	\$50,000	4.1	1	1-10
Eliminate healthcare for PT employees and Council members	\$89,800	5.1	2	1-17
Eliminate full-time police officer	\$92,000	5.9	3	1-15
Require spouses to take health insurance from employer if offered to spouse	\$61,200	6.3	4	1-18
Charge Recreational Fees	\$15,000	7.1	5	3-16
Eliminate Vacation & Sick Sell-back	\$21,400	7.6	6	4-14
Eliminate 4th of July Festival	\$8,500	7.6	6	1-15
Reduce HSA contribution by 50% and increase premiums	\$160,000	7.6	6	1-13
Eliminate pension pick-up for employee portion of OPERS	\$114,000	8.4	9	2-18
Reduce car, cellphone allowance	\$3,000	10.1	10	1-18
Reduce cost of website	\$3,500	10.3	11	1-18
Eliminate 2 part-time police officers (2000 hrs)	\$65,000	10.5	12	4-15
Discontinue Neighborhood Revitalization	\$3,000	10.5	13	2-18
Eliminate Concerts in the Park	\$9,500	11.3	14	7-17

Eliminate City Engineer	\$18,000	11.8	15	4-16
Eliminate Wellness Program	\$35,000	11.9	16	9-18
Reduce Employee Relations	\$5,000	12.7	17	8-18
Eliminate beautification	\$14,000	13.8	18	4-18

Ideas highlighted above are ideas that the City Manager intends to implement or partially implement in the 2012 Budget and Capital Improvement Program, subject to Council review.

Group C

IDEA	AMOUNT	SCORE	RANK	RANGE
Eliminate ICRC	\$50,000	3	1	1-5
Eliminate Concerts in the Park	\$9,500	6.3	2	2-11
Eliminate pension pick-up for employee portion of OPERS	\$114,000	6.4	3	1-20
Reduce Tuition Reimbursement	\$6,500	8.1	4	3-14
Discontinue Neighborhood Revitalization	\$3,000	8.4	5	1-17
Eliminate Monthly Newsletter	\$12,000	9.7	6	4-15
Reduce Wellness Program	\$6,000	10.9	7	4-18
Eliminate 4th of July Festival	\$8,500	11.1	8	3-19
Eliminate Vacation & Sick Sell-back	\$21,400	11.9	9	4-19
Require spouses to take health insurance from their employer if offered to spouse	\$61,200	12.4	10	3-24
Reduce Legal & Job Advertisement by 50%	\$6,500	12.7	11	6-21
Eliminate Wellness Program	\$35,000	13.0	12	4-23
Reduce Continuous Training	\$20,000	13.0	12	3-23
Reduce Parks Capital	\$12,500	13.2	14	6-21
Eliminate Employee Relations	\$10,000	13.7	15	6-22

Eliminate 1 Full-time Police	\$92,000	13.9	16	1-26
Eliminate Portalet Services	\$4,000	13.9	16	5-20
Reduce Receptionist Salary	\$20,000	14.1	18	1-21
Transition Building Permit Functions to County	\$108,000	14.8	19	5-25
Reduce Grass Cutting Expense	\$50,000	14.9	20	2-23
Increase Employee Share of healthcare by 25%	\$51,400	16.4	21	2-26
Reduce beautification by 50%	\$7,000	16.8	22	10-26
Make Assistant City Manager a part-time position	\$58,000	18.3	23	6-24
Eliminate Park Capital Projects	\$25,000	18.8	24	9-25
Eliminate Management Internship Program	\$6,000	20.9	25	16-25
Eliminate Assistant City Manager	\$117,000	21.8	26	14-26

Ideas highlighted above are ideas that the City Manager intends to implement or partially implement in the 2012 Budget and Capital Improvement Program, subject to Council review.

Group D

IDEA	AMOUNT	SCORE	RANK	RANGE
Eliminate ICRC	\$50,000	4.3	1	1-18
Require spouses to take health insurance from employer if offered to spouse	\$61,200	4.3	1	2-13
Eliminate pension pick-up for employee portion of OPERS	\$114,000	5.1	3	3-12
Eliminate healthcare for PT employees and Council members	\$89,800	5.4	4	1-19
Eliminate Monthly Newsletter	\$12,000	7.1	5	1-17
Close Bishop Park	\$15,000	8.9	6	2-21
Reduce Vacation & Sick Sell-back	\$10,000	9.0	7	6-14

Eliminate Concerts in the Park	\$9,500	9.3	8	3-19
Reduce beautification by 50%	\$7,000	10.8	9	6-18
Reduce Training Expenses	\$15,000	11.3	10	9-15
Eliminate Receptionist	\$55,800	11.6	11	3-16
Eliminate Wellness Program	\$35,000	11.6	11	5-21
Reduce Wellness Program	\$17,000	11.9	13	7-18
Eliminate Tuition Reimbursement	\$13,000	12.0	14	7-15
Replace 2 police cars annually instead of 3	\$25,000	12.4	15	5-18
Reduce Continuous Improvement Training	\$10,000	13.0	16	5-19
Reduce Mowing	\$80,000	14.0	17	8-21
Use Traffic Violators to perform Public Works Maintenance	Unknown	15.7	18	5-20
Eliminate 4th of July Festival	\$8,500	15.7	18	7-21
Eliminate K-9	\$10,000	16.4	20	8-20
Eliminate Management Analyst	\$61,400	16.5	21	1-21

Ideas highlighted above are ideas that the City Manager intends to implement or partially implement in the 2012 Budget and Capital Improvement Program, subject to Council review.

Group E

IDEA	AMOUNT	SCORE	RANK	RANGE
Eliminate ICRC	\$50,000	1.33	1	1-2
Require spouses to take insurance from employer if offered to spouse	\$61,200	2	2	1-3
Reduce every department by 5%	\$289,000	5	3	5-5
Eliminate K-9	\$10,000	5.7	4	4-7
Reduce Continuous Improvement Training	\$19,100	7	5	2-13

Reduce Subsidy for Roads by 5%	\$10,000	7.3	6	3-11
Eliminate healthcare for Council Members	\$60,000	8	7	4-11
Reduce Wellness Program	\$17,500	8	7	4-14
Eliminate pension pick-up for employee portion of OPERS	\$114,000	10	9	8-12
Eliminate Vacation Sell-back	\$14,000	11.9	10	3-17
Eliminate Beautification	\$14,000	11.9	10	9-14
Eliminate Tuition Reimbursement	\$13,000	12	12	10-16
Reduce Road Rehab	\$100,000	12.3	13	7-17
Eliminate PT police hours	\$196,000	12.3	13	8-16
Reduce Police Uniforms	\$3,000	13.7	15	11-15
Eliminate Parks Capital	\$25,000	15.9	16	14-17

Ideas highlighted above are ideas that the City Manager intends to implement or partially implement in the 2012 Budget and Capital Improvement Program, subject to Council review.

EMS		UPCOMING TAX YEAR 2011																	
NEW ESTIMATED DUPLICATE:		RES/AG		EFFECTIVE RATE		OTHER		PUPP		TANG PP		TOTAL		PUPP ELECTRIC REIMB.		PUPP NAT.GAS REIMB.		TOTAL	
FULL RATE	RES/AG FACTOR	OTHER FACTOR	RATE RES/AG	244,250,000	RATE	49,120,000	FULL RATE	4,070,000			297,440,000								
INSIDE				224,726,000	OTHER	44,735,200			0		273,531,200								
0.00	0.000000	0.000000	0.000000	0	0.000000	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
OUTSIDE																			
3.10	0.000000	0.000000	3.100000	696,651	3.100000	138,679	3.10	12,617	0	0	847,947	0	0	0	0	0	0	0	847,947
0.00	0.000000	0.000000	0.000000	0	0.000000	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0.000000	0.000000	0.000000	0	0.000000	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0.000000	0.000000	0.000000	0	0.000000	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0.000000	0.000000	0.000000	0	0.000000	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0.000000	0.000000	0.000000	0	0.000000	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0.000000	0.000000	0.000000	0	0.000000	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0.000000	0.000000	0.000000	0	0.000000	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
3.10			3.100000	696,651	3.100000	138,679	3.10	12,617	0	0	847,947	0	0	0	0	0	0	0	847,947
NEW LEVY																			
0.00	0.000000	0.000000	0.000000	0	0.000000	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL																			
3.10			3.100000	696,651	3.100000	138,679	3.100000	12,617	0	0	847,947	0	0	0	0	0	0	0	847,947

TAX SUMMARY	EMS		
	REAL	PERSONAL	TOTAL
INSIDE 10 MILL	0	0	0
OUTSIDE 10 MILL	847,947	0	847,947
TOTAL	847,947	0	847,947
Less Roll/Hmstd	97,531		97,531
Less PUPP Reimbursement	0		0
NET LEVY	750,416	0	750,416
STATE REIMBURSEMENTS	97,531	0	97,531
GROSS LEVY PROCEEDS	847,947	0	847,947

NEW CONSTRUCTION	REAPPRAISAL
RESAG 200,000	RES/AG -0.08
OTHER 400,000	COMM/IND -0.09
PUPP 0	
PP 0	

REVENUE

Grant	0
Assessments	0
Charges for Services	60,000
Fines Licenses & Permits	0
Miscellaneous	0
Transfers In	0
Other Sources	0
TOTAL REVENUE	60,000
BEGINNING CASH BALANCE	395,582
TOTAL RESOURCES	455,582
TOTAL EXPENDITURES	1,025,000
REQUIRED TAX LEVY	569,418
TOTAL TAX LEVY	847,947

Real Estate - 0111	750,416
Personal Property - 0113	0
TPP Reimbursement - 0141	0
Rollback & Homestead - 0142	97,531
PUPP - Reimbursement - 014	0
TOTAL TAX LEVY	847,947

FIRE		UPCOMING TAX YEAR				2011									
NEW ESTIMATED DUPLICATE:		RES/AG		EFFECTIVE		OTHER		PUPP		TANG PP		TOTAL		PUPP	
FULL RATE		244,250,000		RATE		49,120,000		4,070,000		0		297,440,000		ELECTRIC	
INSIDE		224,726,000		RATE		44,735,200						273,531,200		REIMB.	
OUTSIDE														PUPP	
														NAT.GAS	
														REIMB.	
														TOTAL	
0.00	0.000000	0.000000	0.000000	0	0.000000	0	0.00	0	0	0	0	0	0	0	0
2.10	0.000000	0.000000	2.100000	471,925	2.100000	93,944	2.10	8,547	0	0	574,416	0	0	0	574,416
0.00	0.000000	0.000000	0.000000	0	0.000000	0	0.00	0	0	0	0	0	0	0	0
0.00	0.000000	0.000000	0.000000	0	0.000000	0	0.00	0	0	0	0	0	0	0	0
0.00	0.000000	0.000000	0.000000	0	0.000000	0	0.00	0	0	0	0	0	0	0	0
0.00	0.000000	0.000000	0.000000	0	0.000000	0	0.00	0	0	0	0	0	0	0	0
0.00	0.000000	0.000000	0.000000	0	0.000000	0	0.00	0	0	0	0	0	0	0	0
0.00	0.000000	0.000000	0.000000	0	0.000000	0	0.00	0	0	0	0	0	0	0	0
0.00	0.000000	0.000000	0.000000	0	0.000000	0	0.00	0	0	0	0	0	0	0	0
2.10	0.000000	0.000000	2.100000	471,925	2.100000	93,944	2.10	8,547	0	0	574,416	0	0	0	574,416
NEW LEVY															
0.00	0.000000	0.000000	0.000000	0	0.000000	0	0.00	0	0	0	0	0	0	0	0
TOTAL															
2.10	0.000000	0.000000	2.100000	471,925	2.100000	93,944	2.100000	8,547	0	0	574,416	0	0	0	574,416

TAX SUMMARY	FIRE		
	REAL	PERSONAL	TOTAL
INSIDE 10 MILL	0	0	0
OUTSIDE 10 MILL	574,416	0	574,416
TOTAL	574,416	0	574,416
Less Roll/Hmstd	66,069		66,069
Less PUPP Reimbursement	0		0
NET LEVY	508,346	0	508,346
STATE REIMBURSEMENTS	66,069	0	66,069
GROSS LEVY PROCEEDS	574,416	0	574,416

REVENUE	
Grant	0
Assessments	0
Charges for Services	18,600
Fines Licenses & Permits	0
Miscellaneous	0
Transfers In	0
Other Sources	0
TOTAL REVENUE	18,600
BEGINNING CASH BALANCE	84,999
TOTAL RESOURCES	103,599
TOTAL EXPENDITURES	710,000
REQUIRED TAX LEVY	606,401
TOTAL TAX LEVY	574,416

Real Estate - 0111	508,346
Personal Property - 0113	0
TPP Reimbursement - 0141	0
Rollback & Homestead - 0142	66,069
PUPP - Reimbursement - 014	0
TOTAL TAX LEVY	574,416

NEW CONSTRUCTION	REAPPRAISAL
RESAG 200,000	RES/AG -0.08
OTHER 400,000	COMM/IND -0.09
PUPP 0	
PP 0	

FIRE & EMS		UPCOMING TAX YEAR 2011																		
NEW ESTIMATED DUPLICATE:		RES/AG			EFFECTIVE RATE		OTHER		PUPP		TANG PP		TOTAL		PUPP ELECTRIC REIMB.		PUPP NAT.GAS REIMB.		TOTAL	
FULL RATE	RES/AG FACTOR	OTHER FACTOR	RATE RES/AG		RATE OTHER		FULL RATE													
0.00	0.000000	0.000000	0.000000	0	0.000000	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
INSIDE																				
2.00	0.201318	0.188080	1.597364	358,969	1.623840	72,643	2.00	8,140	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0.000000	0.000000	0.000000	0	0.000000	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0.000000	0.000000	0.000000	0	0.000000	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0.000000	0.000000	0.000000	0	0.000000	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0.000000	0.000000	0.000000	0	0.000000	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0.000000	0.000000	0.000000	0	0.000000	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0.000000	0.000000	0.000000	0	0.000000	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0.000000	0.000000	0.000000	0	0.000000	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
0.00	0.000000	0.000000	0.000000	0	0.000000	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
2.00			1.597364	358,969	1.623840	72,643	2.00	8,140	0	0	0	0	0	0	0	0	0	0	0	0
NEW LEVY																				
0.00	0.000000	0.000000	0.000000	0	0.000000	0	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL																				
2.00			1.597364	358,969	1.623840	72,643	2.000000	8,140	0	0	0	0	0	0	0	0	0	0	0	0

TAX SUMMARY	FIRE & EMS		
	REAL	PERSONAL	TOTAL
INSIDE 10 MILL	0	0	0
OUTSIDE 10 MILL	439,752	0	439,752
TOTAL	439,752	0	439,752
Less Roll/Hmstd	50,256		50,256
Less PUPP Reimbursement	0		0
NET LEVY	389,496	0	389,496
STATE REIMBURSEMENTS	50,256	0	50,256
GROSS LEVY PROCEEDS	439,752	0	439,752

NEW CONSTRUCTION	REAPPRAISAL
RESAG 200,000	RES/AG -0.08
OTHER 400,000	COMM/IND -0.09
PUPP 0	
PP 0	

REVENUE	
Grant	0
Assessments	0
Charges for Services	0
Fines Licenses & Permits	0
Miscellaneous	31,000
Transfers In	0
Other Sources	5,000
TOTAL REVENUE	36,000
BEGINNING CASH BALANCE	50,192
TOTAL RESOURCES	86,192
TOTAL EXPENDITURES	595,397
REQUIRED TAX LEVY	509,205
TOTAL TAX LEVY	439,752

Real Estate - 0111	389,496
Personal Property - 0113	0
TPP Reimbursement - 0141	0
Rollback & Homestead - 0142	50,256
PUPP - Reimbursement - 014	0
TOTAL TAX LEVY	439,752

RESOLUTION 2011 - 93

RESOLUTION RECOGNIZING AND AUTHORIZING A DEVIATION FROM THE EMPLOYEE LEAVE RESERVE POLICY FOR THE CITY OF LOVELAND'S 2012 BUDGET AND CAPITAL IMPROVEMENT PROGRAM

WHEREAS, the City has an Employee Leave Reserve as established by Resolution 2005-10 to ensure adequate funds are available to partially account for compensable leave liabilities accumulated by long-serving City employees; and

WHEREAS, the Employee Leave Reserve policy requires the City to set aside 20% of the combined valuation of vacation and sick leave balances of the City's employees; and

WHEREAS, the City experienced a number of retirements of senior staff members between 2007 and 2010 which caused a number of payments to be made from the Employee Leave Reserve and which thereby reduced the leave liability for the City; and

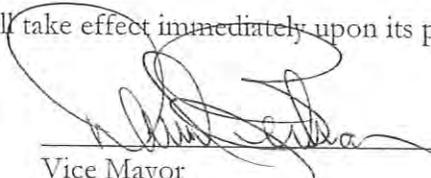
WHEREAS, it is the desire of City Council to recognize that the actuarial liability of the City's obligations to veteran employees has been largely met and that no more retirements are expected for several years to come; and

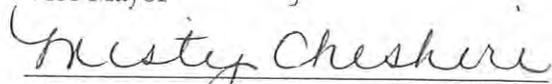
WHEREAS, strict adherence to the Employee Leave Reserve for the 2012 fiscal year would unnecessarily reduce financial resources necessary to provide basic services to the residents of the City.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Loveland, Hamilton, Clermont and Warren County, Ohio:

Section 1. The City Council of the City of Loveland hereby recognizes and approves a deviation from the Employee Leave Reserve Policy and establishes no minimum level for the 2012 fiscal year.

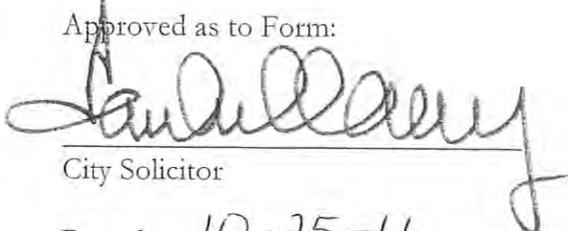
Section 2. This Resolution shall take effect immediately upon its passage.



Vice Mayor


Clerk of Council

Approved as to Form:



City Solicitor

Passed: 10-25-11

RESOLUTION 2011 - 94

RESOLUTION RECOGNIZING AND AUTHORIZING A DEVIATION FROM THE TARGET FUND RESERVE FOR THE CITY OF LOVELAND'S 2012 BUDGET AND CAPITAL IMPROVEMENT PROGRAM

WHEREAS, the Finance Committee recommended in 2004 that Council establish guidelines for setting target levels for fund reserves in the Water, Sanitation and Environment, Storm Water, and Fire and EMS Funds; and

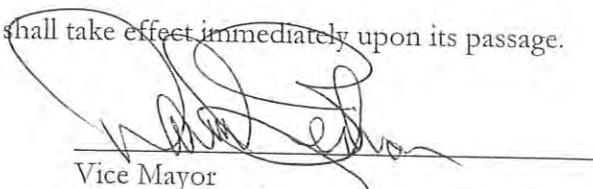
WHEREAS, City Council established fund reserves for each of these funds by Resolution 2004-53, which included a 10% reserve for the Stormwater Fund, a 10% reserve for the Water Fund, a 10% reserve for the Sanitation Fund, and a 5% reserve for the Fire and EMS Fund; and

WHEREAS, the City of Loveland has adequate reserves in the General Fund's Emergency Reserve and meeting the minimum reserve requirements as set forth in Resolution 2004-53 would require the raising of rates for the above referenced services merely to meet reserve targets.

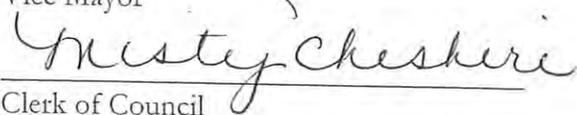
NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Loveland, Hamilton, Clermont and Warren County, Ohio:

Section 1. The City Council of the City of Loveland hereby recognizes and approves a deviation from the target reserves detailed in Resolution 2004-53 and establishes no minimal level for the 2012 fiscal year.

Section 2. This Resolution shall take effect immediately upon its passage.

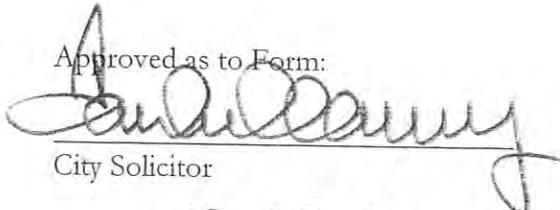


Vice Mayor



Clerk of Council

Approved as to Form:



City Solicitor

Passed: 10-25-11

ORDINANCE 2011 - 81

AN ORDINANCE AMENDING THE SALARY CEILINGS AND AUTHORIZED POSITIONS OF NON-UNION CITY EMPLOYEES FOR 2012

WHEREAS, City Council annually sets by ordinance salary ceilings and position classifications for various non-union employees of The City of Loveland;

WHEREAS, a 1% wage increase shall be implemented for non-bargaining employees effective January 1, 2012.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Loveland, Hamilton, Clermont and Warren Counties, Ohio;

Section 1. That the salary ceilings, classifications, and authorized number of positions of full- and part-time employees in various non-union positions of the City of Loveland other than the City Manager, Finance Director, and Law Director as previously set forth is hereby amended to read as follows:

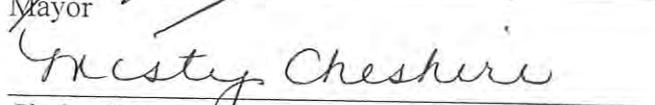
Classification	Authorized Positions	Civil Service Status	Pay Range	2012 Salary Ceiling
Clerk of Council	1	Unclassified	II	\$8,510.48
Receptionist	1	Classified	III	\$37,808.74
Finance Clerk	0.6	Classified	V	\$22.07/hour
Leads/RCIC Systems Administrator	1	Classified	V	\$45,902.99
Utility Billing Clerk	1	Classified	V	\$45,902.99
Maintenance Worker	11	Classified	V	\$45,902.99
Administrative Clerk of Courts	1	Unclassified	V	\$45,902.99
Management Analyst	1	Unclassified	V	\$45,902.99
Administrative Assistant I	1	Unclassified	VI	\$50,775.20
Maintenance Crew Leader	2	Classified	VI	\$50,775.20
Financial Analyst	1	Unclassified	VI	\$50,775.20
Exec. Assistant to the City Manager	1	Unclassified	VII	\$57,779.52
Assistant to City Manager	0	Unclassified	VII	\$57,779.52
Building and Zoning Coordinator	1	Unclassified	VII	\$57,779.52
City Engineer	1	Unclassified	X	\$80,709.40
Police Captain	1	Unclassified	X	\$80,709.40
Human Resources Director	0.35	Unclassified	X	\$38.80/hour
Public Works Director	1	Unclassified	XI	\$87,359.98
Police Chief	1	Unclassified	XI	\$87,359.98
Assistant City Manager	1	Unclassified	XI	\$87,359.98

Section 2. In consideration for satisfactory performance in 2012, all persons in an active, continuous employment status from January 1 to December 16, 2012 for the positions listed in Section 1 shall be provided a one-time, lump-sum payment equal to one percent (1%) of their 2012 gross earnings. Said lump-sum payment will be awarded on or before December 23, 2012.

Section 3. The salaries for City Manager and Finance Director shall only be adjusted in 2012 after an affirmative action of City Council separate from this ordinance and that their salaries shall remain the same as they are presently until such time as City Council sees fit to amend the same through a separate ordinance or agreement.

Section 4. This Ordinance shall take effect from and after the earliest period allowed by law and all Ordinances or parts of Ordinances in conflict with this Ordinance are hereby repealed.



Mayor


Clerk of Council

Approved as to Form:



Solicitor

First Reading: 9-27-11
Second Reading: 10-11-11
Passed: 10-11-11

RESOLUTION 2010- 59

A RESOLUTION REPEALING RESOLUTION 1993-82 AND ESTABLISHING
AN EMERGENCY RESERVE WITHIN THE GENERAL FUND

WHEREAS, the City of Loveland has reserved funds in a Catastrophic Reserve Account within the City Income Tax Fund since 1993; and

WHEREAS, the City of Loveland has consolidated its Income Tax and Parks and Leisure Funds with the General Fund to minimize fund transfers and make the budget process more transparent and easy to follow; and

WHEREAS, it is the intent of City Council to continue the practice of reserving emergency funds to address any critical needs and or unforeseen financial emergencies which may occur; and

WHEREAS, the Government Finance Officers Association recommends that municipalities, regardless of size, maintain unreserved fund balance in their General Fund of not less than five to fifteen percent of regular General Fund operating revenues, or alternatively no less than one to two months of regular general fund operating expenditures.

NOW, THEREFORE BE IT RESOLVED by the Council of the City of Loveland, Hamilton, Clermont, and Warren Counties, Ohio:

Section 1. Resolution No. 1993-82 is hereby repealed.

Section 2. That the Loveland City Council does hereby establish the Emergency Reserve within the General Fund and authorizes the transfer of the Catastrophic Reserve Fund to such account.

Section 3. That the Emergency Reserve shall be not less than 15 percent of regular General Fund operating revenues as determined by the Finance Director.

Section 4. It shall be the intent of Council that for 2011 and thereafter the Emergency Reserve shall be maintained at 15 percent of regular General Fund operating revenues.

Section 5. That expenditures from the Emergency Reserve shall be made pursuant only to a Resolution of Council, or in the case of an emergency or disaster pursuant to Chapter 157 of the Code of Ordinances, by the City Manager.

Section 6. This Resolution shall take effect the first date permitted by law.



Mayor

Christy Cheskie
Clerk of Council

Approved as to Form:

John Wiley
City Solicitor

Passed: 10-12-10

ORDINANCE NO. 2009 - 21

ORDINANCE AMENDING CHAPTER 125 OF THE CODE OF ORDINANCES TO IMPROVE INVESTMENT EARNINGS FOR THE CITY OF LOVELAND

WHEREAS, the City of Loveland seeks to have the option to hire investment advisors to maximize its return on the City's treasury provided the City's investment policy is strictly followed; and

WHEREAS, the City Manager recommends that Council authorize the already-established Treasury Investment Board to determine if the yield on investments may be increased through a request for proposals from qualified advisors, provided that any proposed contract with an investment advisory shall be approved by City Council upon the recommendation of the Treasury Investment Board.

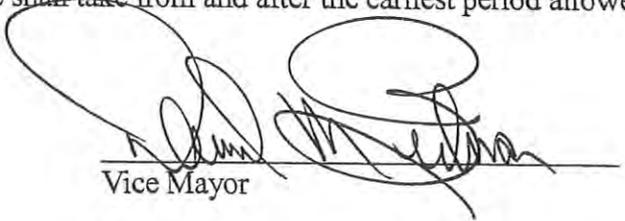
NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Loveland, Hamilton, Clermont and Warren Counties, Ohio.

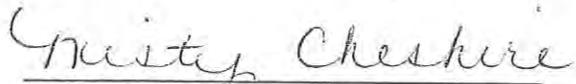
Section 1. Codified Ordinance Section 125.02 (c) (6) is hereby created to read as follows:

125.02 (c) (6) Investment Advisory Services

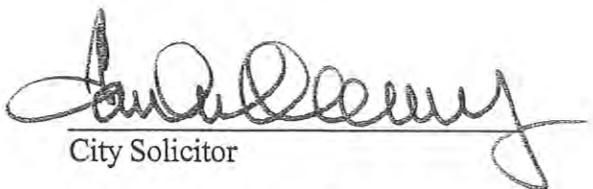
(6) The Treasury Investment Board of the City is hereby authorized to obtain investment advisory services to enhance the yield on investments provided all investments be consistent with the investment policies of the City of Loveland and the laws governing municipal investment in the State of Ohio. City Council shall have the sole right to approve a contract with an investment advisory firm.

Section 2. This Ordinance shall take from and after the earliest period allowed by law.


Vice Mayor


Clerk of Council

Approved as to Form:


City Solicitor

First Reading: 2-24-09
Second Reading: 3-10-09
Passed: 3-10-09

RESOLUTION 2005 - 10

RESOLUTION ESTABLISHING AN EMPLOYEE LEAVE RESERVE
ACCOUNT WITHIN THE ESCROW FUND FOR EMPLOYEES'
VESTED SICK LEAVE AND VACATION PAYOUTS

WHEREAS, since 1993 there has been an informal reserve established for sick leave payments; and

WHEREAS, it is the intent of Council that such a reserve and funding procedures be formalized to accommodate employee termination cash out obligations of the City for vested sick leave and vacation payouts.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Loveland, Hamilton, Clermont and Warren Counties, Ohio:

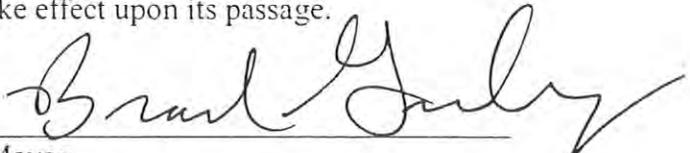
Section 1. That this City Council does hereby approve the establishment of an Employee Leave Reserve Account within the City's Escrow Fund.

Section 2. That this reserve shall represent 20% of the combined value of vacation and sick leave accrual balances of the City's employees reported by the payroll system, at the end of the prior year.

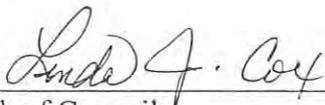
Section 3. That funding of this reserve be appropriately proportioned from the Unrestricted Funds and Utility Funds consistent with payroll distribution for full time employees.

Section 4. That payment from this reserve be pursuant to the City's Payroll and Benefits Ordinance.

Section 5. This Resolution shall take effect upon its passage.

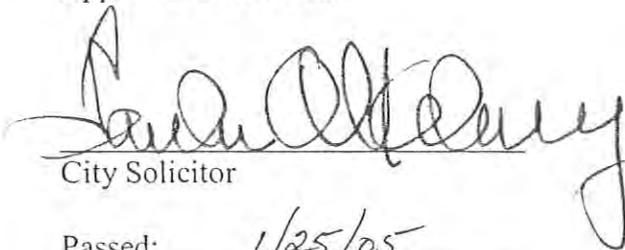


Mayor



Clerk of Council

Approved as to Form:



City Solicitor

Passed: 1/25/05

RESOLUTION ESTABLISHING FUND RESERVE TARGETS FOR WATER, SANITATION AND ENVIRONMENT, STORM WATER, AND FIRE AND EMS FUNDS FOR THE CITY OF LOVELAND

WHEREAS, the Finance Committee has recommended that Council establish guidelines for setting target levels for fund reserves in the Water, Sanitation and Environment, Storm Water, and Fire and EMS Funds; and

WHEREAS, the City of Loveland presently maintains a Catastrophic Reserve of twenty percent (20%) of the normal operating expenditures in the General Fund, Street Maintenance Fund, Parks and Recreation Fund, Special Projects Fund and Income Tax Fund as a reserve to address critical needs and dire financial emergencies; and

WHEREAS, it is the desire of Council to establish guidelines for fund reserves target levels within the Water, Sanitation and Environment, Storm Water, and Fire and EMS Funds as a reserve for unanticipated needs and to provide for dire financial emergencies within these Funds.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Loveland, Hamilton, Clermont and Warren County, Ohio:

Section 1. The City of Loveland hereby approves the establishment of target levels for a reserve fund balance subject to reserves under the Water System Mortgage Revenue Debt in the Water Fund.

- a) That the reserve fund balance for the Water Fund shall be targeted at a minimum of the following percentages of normal operating expenses (excluding debt, capital improvements, contingencies and specific reserves) in the following budget year:

2005 - 2010 10%

Section 2. The City of Loveland hereby approves the establishment of target levels for a reserve fund balance in the Sanitation and Environment Fund.

- a) That the reserve fund balance for the Sanitation and Environment Fund shall be targeted at a minimum of the following percentages of normal operating expenses (excluding debt, capital improvements, contingencies and specific reserves) in the following budget year:

2005 - 2010 10%

Section 3. The City of Loveland hereby approves the establishment of target levels for a reserve fund balance in the Storm Water Fund.

- a) That the reserve fund balance for the Storm Water Fund shall be targeted at a minimum of the following percentages of normal operating expenses (excluding debt, capital improvements, contingencies and specific reserves) in the following budget year:

2005 - 2010 10%

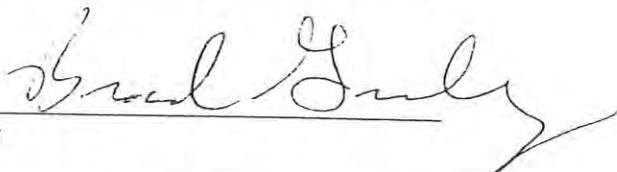
Section 4. The City of Loveland hereby approves the establishment of target levels for a reserve fund balance in the Fire and EMS Fund.

- a) That the reserve fund balance for the Fire/EMS Fund shall be targeted to represent a minimum of the following percentages of normal operating expenses (excluding debt, capital improvements, contingencies and specific reserves) in the following budget year:

2005 - 2010 5%

Section 5. The Finance Committee shall annually review and recommend adjustments, as necessary, to this policy for City Council on the adoption.

Section 6. This Resolution shall take effect immediately upon its passage.

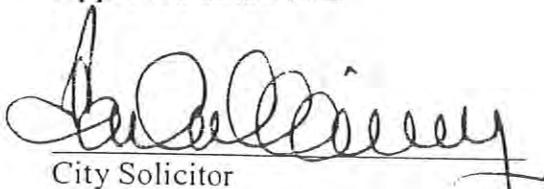


Mayor



Clerk of Council

Approved as to Form:



City Solicitor

Passed: Aug. 10, 2004

**AN ORDINANCE AMENDING ORDINANCE 1993-61 REGARDING
THE CITY OF LOVELAND INVESTMENT POLICY**

WHEREAS, Ordinance 1993-61 deals with the establishment of a written investment policy for the City of Loveland; and

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Loveland, Hamilton, Clermont and Warren Counties, Ohio;

Section 1. That Ordinance 1993-61 shall be amended to read as follows:

- 1) That it is the policy of the City of Loveland to invest public funds in a manner which will provide the highest return with the maximum security, while meeting the daily cash flow demands of the City of Loveland, and conforming to (1) the Ohio Revised Code governing such investments, except that investments will mature within five (5) years from the date of purchase, and (2) the guidelines listed below as identified by the Government Finance Officers Association and the Municipal Treasurers Association, to wit:
 - A. Safety: Safety of principal is the foremost objective of the investment program. Investments of the City shall be undertaken in a manner that seeks to ensure preservation of capital in the overall portfolio.
 - B. Liquidity: The investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.
 - C. Return on Investment: The investment portfolio shall be designed with the objective of attaining market rate of return throughout budgetary and economic cycles, taking into account the City's risk constraints and cash flow characteristics.
- 2) That the City Manager, the Finance Director and Chairman of the Finance Committee constitute a Treasury Investment Board of the City of Loveland, with full power to determine monies available for investment, and to select and manage such investments. The Finance Director is authorized to administer day-to-day operations, maintain required documentation and provide annual Treasury report.
- 3) That the authorized investment options include:
 - A. Depository accounts payable or withdrawable on demand, including negotiable order of withdrawal accounts and sweep type account structures at designated depositories.
 - B. The "State Treasury Assets Reserve of Ohio" (S.T.A.R. Ohio), an investment pool managed by the Treasurer of the State of Ohio.
 - C. Certificates of deposit with any savings and loan or bank in the Cincinnati area to the extent that such investments are federally insured.

D. U.S. Treasury Bills, Notes, and Bonds.

E. Various federal agency securities, including issues of Federal National Mortgage Assn. (FNMA), Federal Home Loan Mortgage Corp. (FHLMC), Federal Home Loan Bank (FHLB), Federal Farm Credit Bank (FFCB), Student Loan Marketing Assn. (SLMA), Government National Mortgage Assn. (GNMA), and other agencies or instrumentalities of the United States. Eligible investments also include any securities that may be "called" [by the issuer] prior to the final maturity date. Any eligible investment may be purchased at a premium or a discount. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities.

4) That a special projects capital improvement fund is established for the receipt of all interest earned on all "funds" maintained by the City of Loveland. Other sources of revenue may also be receipted to this fund at the direction of Loveland City Council, provided that such receipting does not violate any provision of law.

Section 2. This Ordinance shall take effect from and after the earliest period allowed by law, and all ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.



Mayor



Clerk of Council

Approved as to Form:



City Solicitor

First Reading: 5/11/99
Second Reading: 5/25/99
Passed: 5/25/99

Sponsor: Mayor Lee Skierkiewicz

RESOLUTION 1997 - 15

A RESOLUTION ESTABLISHING A DEBT POLICY
FOR THE CITY OF LOVELAND.

WHEREAS, the Finance Committee has recommended to Council that a debt policy be established for the City of Loveland; and

WHEREAS, it is the intent of Council that such debt policy be established for the City to set clear parameters for debt issuance, help avoid excessive capital spending and demonstrate a disciplined approach to borrowing.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Loveland, Hamilton, Clermont and Warren Counties of Ohio:

Section 1. That this Council does hereby approve the establishment of the following debt policy.

Section 2. The City will not use debt to fund current operations, reserves or contingencies.

Section 3. The City will confine long-term borrowing to long-term capital improvements for projects that cannot be financed from current revenues.

Section 4. The City will use special assessment or other self-supporting debt instead of general obligation bonds whenever possible.

Section 5. When the City finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the project. In any case, the maximum period will not exceed 20 years.

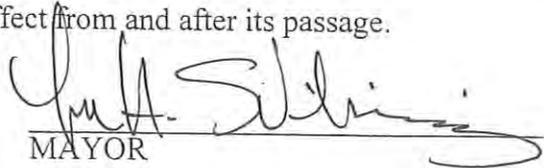
Section 6. The City will seek level or declining debt repayment schedules and will avoid issuing debt that provides for balloon principal payments reserved at the end of the term issue.

Section 7. The City will avoid variable rate debt due to the potential volatility of such instruments.

Section 8. Total long-term general obligation debt will not exceed three percent (3%) of the assessed valuation of taxable property, excluding self-supported debt.

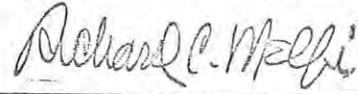
Section 9. Total debt service for long term general obligation debt, excluding self-supporting debt, will not exceed ten percent (10%) of total annual unrestricted governmental revenue. The formula for unrestricted governmental revenue is General Fund revenues (less grants, transfers and estate tax), Net Income Tax Collections (less refunds) and Interest Income.

Section 10. This resolution shall take effect from and after its passage.


MAYOR


CLERK OF COUNCIL, Pro Tem

APPROVED AS TO FORM:


CITY SOLICITOR

PASSED: 3-11-97

Format and Style Changes, 2008 - 2011

2008 Format and Style Issues

In the 2008 draft budget, several format issues and style enhancements deserve mention. First, for the second year in a row, dedicated reserves are shown in several funds (e.g. Stormwater, Sanitation, Water, and the Fire & EMS Funds) that are required by Resolution 2004-53. These reserves are available for expenditure with Council's approval, but are shown separately to make it easier for the budget reviewer to see that the City is complying with the reserve levels called for in our financial policies. In addition to these highlighted reserves, each of these funds also has a line item labeled "Contingency" which has undesignated, unbudgeted fund balance above and beyond reserve levels required by Resolution 2004-53.

Second, separate capital reserves have been established for large equipment replacement in the Fire Fund and the EMS Fund. These reserves are not required by ordinance or resolution, but are shown to demonstrate fiscal restraint in these funds and to show how the City hopes to migrate from a "debt-financing" mode for these larger, more expensive pieces of equipment to a "reserve and replace" approach.

Third, each individual debt transfer to the General Bond Fund is not shown in the paying fund. Instead, a simple line item labeled "Transfer to Bond Fund, Debt Service" has been added in each appropriate fund to show the budgetary requirement from each fund to retire its debt. All the detailed information that formally resided in each respective fund break down is still captured in a new summary table (Table 8). This is intended to show all debt in one central location and ease the review of each individual fund's debt obligations.

2009 Format and Style Issues

First, the 2009 Budget will consolidate the General, Income Tax, and Parks & Leisure funds into the General Fund. This will be done to reduce the number of interfund transfers and to make the Budget itself more easily understood. The reader will see two formats for the next several years so that he or she can follow past expenditures in the Parks and Leisure and Income Tax Funds. Staff will present to the Finance Committee and City Council a revised format during the Budget review meetings in November.

Second, for the second year in a row, debt transfers to the General Bond Fund are simply shown in each transferring fund in a simple line item labeled "Transfer to Bond Fund, Debt Service". This simplifies the number of transfers without losing any important information about what the debt was incurred for in past years.

Third, a new section under its own tab has been created for performance measures, and the number and quality of these measures has been greatly expanded for the 2009 Budget and CIP. The City's performance measurements that were first included in the 2007 and 2008 budgets were basic, but represented a start to the process of adding this important component to the budget process. It is my belief that performance measurement is essential to improving our budget process, and indeed, our organization.

2010 Format and Style Issues

The 2010 draft Budget and CIP has two major format enhancements that deserve mention. First, the 2010 Budget will show the consolidation of the General, Income Tax, and Parks & Leisure funds into the General Fund, a simplifying move completed in 2009. The reader will notice that it appears as though no Parks or Income Tax expenditures were made prior to 2009 when in fact these were simply reflected in different funds.

Second, the CIP section of this Budget has been eliminated to reduce paper. All the CIP requests were provided to City Council at the September 9, 2009 CIP work session, are available on the City's website, and were provided to the Finance Committee as part of its October 22nd packet. CIP tables are included in the Budget Summary section of this document, and any additional copies of the justification forms will be provided to any Councilmember who requests them.

2011 Format and Style Issues

The 2011 draft Budget and CIP has four format changes of note. First, the Finance and Income Tax offices have been consolidated into one department. This makes considerable sense because of the conversion to RITA and subsequent reorganization of the Finance Department. Only one Finance employee, the Utility Billing clerk, is not reflected in the Finance Department budget. The Utility Billing Clerk will continue have portions of the position's salary and benefits paid from the four enterprise funds this position serves, as it has in the past.

Second, benefits costs for City Council, the City Manager's Office and the consolidated Finance Department have been placed within each respective department budget. These indirect costs were formerly reflected in the portion of the budget known as Labor Costs. By placing these expenditures within each department budget, the City more accurately reflects the true cost of its legislative, administrative and financial services.

Third, several individual position salaries have been consolidated in the City Manager's Office budget and in the Finance Department. City Council-appointed salaries (i.e. the City Manager, Finance Director and City Clerk) are still broken out and itemized for transparency, but other position salaries are consolidated together in one salary line item as is done in all other departments. This is intended to make things simpler and consistent with presentations in other departments. Position salaries are still a matter of public record and can be provided to any interested persons.

Fourth, health care cost line items in prior years included health savings account and health reimbursement account expenditures. The City payment of this cost to each employees' account are now reflected in the line item labeled "Medical Reimbursement, Longevity and Leave Sellback", formerly known as "125 Program and Longevity". This change makes it appear as though healthcare costs are flat or actually declining in 2011, which is obviously not the case. In fact, healthcare total costs are going up significantly in 2011.

DRAFT ** Line Item Definition Codes, REVENUE**

Unrestricted Revenues, 7000 Series	Definition
7000 Income Tax Collections	Receipts of earnings tax payments, withholdings, etc.
7010 Beginning Fund Balance	Unencumbered carry over revenue from the prior fiscal year
7020 Local Government Fund, County	Revenue from the State of Ohio, distributed through counties
7030 Local Government Fund, State	Revenue from the State of Ohio (Thanks John Kasich)
7040 Estate Tax	Death tax paid on estates in excess of \$338,500
7050 Liquor & Cigarette Tax	Local shares of taxes on liquor and cigarettes
7060 Cable Franchise Fee	5% of gross receipts from Time Warner
7070 Interest Income	Revenue from investments, sweep accounts, STAR Ohio, and other treasury earnings
Property Taxes, 7100 Series	
7100 Real Estate Tax	Property Tax Payments
7105 Real Estate Tax, TIF capture	Property Tax Payments from the incremental increase in property values
7110 Homestead Reimbursement	Payments from the State for credits offered to property owners
7120 Historical Loveland Property Tax Assessments	Special Assessments on property in the Downtown for streetscape
7130 Resident Sidewalk Payments	Resident payments of 50% of the cost of sidewalks associated with the City Managed Sidewalk program
7140 Assessment Revenue, Sidewalk Program	Property Tax Payments for sidewalk tax assessments
7150 Lighting District Assessment, White Pillars	
7160 Lighting District Assessment, Brandywine	
7170 Lighting District Assessment, Hermitage Pointe	
7180 Assessments, property maintenance	
Road and Highway Revenues, 7200 Series	
7200 Motor Vehicle Registrations	State revenue share for motor vehicle registrations
7210 MVR, Hamilton County	Hamilton County share of revenue for motor vehicle registrations
7220 MVR, Clermont County	Clermont County share of revenue for motor vehicle registrations
7230 MVR, Warren County	Warren County share of revenue for motor vehicle registrations
7250 Gasoline Tax	State revenue share for gasoline taxes paid
Debt and Loan Proceeds, 7300 Series	
7300 Bond Proceeds	Revenue from the issuance of debt for more than one year
7350 Note Proceeds	Revenue from the issuance of debt for one year or less
7370 SCIP Loan Proceeds	State Capital Improvement Program (SCIP) loan revenue
Grants, 7400 Series	
7400 Police Grants	Obvious
7410 Fire Grants	Obvious
7420 General Fund Grants	Obvious
7430 Recycling Grants	Obvious
7740 Economic Development Grants	Obvious
7750 SCIP Grants	Proceeds from grants of the Ohio Public Works Commission

Construction and Development-Related Revenue, 7500 Series

7500	Building Permits and Fees	Charges for zoning, plan reviews, permits, etc
7520	Impact Fees, Road	Impact fees for new construction
7540	Impact Fees, Recreation	Impact fees for new construction
7550	Impact Fees, Water	Impact fees for new or increased sized meters

Payments, Voluntary or Compulsary, 7600 Series

7600	Magistrate Court	Revenues distributed from the Mayor's Court System
7602	DUI Revenue	Payments to the Drug and DUI fund for operating a motor vehicle while intoxicated
7604	Drug Forfeiture	Cash or market value of items seized from drug trafficking, sales and use
7606	Forfeiture	Cash or market value of items seized from non-drug related criminal activity
7620	Lease Income	Revenue received from the lease of land, space or other property
7630	Special Events Donations	Donations which are specifically earmarked to support events and cultural activities
7640	Park Donations	Donations earmarked for specific park improvements
7650	Recreation League Donations	Donations from recreation leagues for improvements to active recreation facilities
7660	Reimbursement of Ambulance Runs	Payment to City from LSFDD for insurance payment from residents transported by LSFDD
7670	Usage and Rental	Fees payable to the City for using Nisbet Park, the Banners, etc.

Reimbursements, Sales Proceeds, 7700 Series

7700	Land Sales Proceeds	Gross revenue from the sale of real property
7730	Insurance Claims	Payments from the City's insurance carrier or other party's carrier for accidents, damages, or losses
7740	Equipment Liquidation	Sales proceeds for vehicles or equipment which are declared surplus and sold
7750	Reimbursable Expenses	Grants or other payments correlated with another specific expense
7760	Employee Pay Withholdings	Employee payroll withholdings
7770	Property Maintenance Revenue	Payments for non-compliance of property maintenance remediation, including payment of bills and tax assessments for the same
7780	FEMA Reimbursement	Federal payments for declared disasters

Utility-Related Revenue, 7800 Series

7800	Utility Service Charges	Utility Payments paid to water, stormwater, sewer and sanitation
7810	Water Hauler Retail Sales	Revenue from the retail sale of water to water hauler service providers
7820	Water Meter Sales	Revenue from the sale of new or replacement meters, meter lids, and meter accountments
7850	Late Payment Penalties	Revenue due to non-payment of utility charges on or before the bill due date

Misc Revenue, 7900 Series

7900	Administrative Cost Recovery to General Fund	Payments from other funds to the General Fund to cover administrative overhead
7910	Reimbursement from Other Funds	Repayments of previous interfund advances from one fund to another
7920	Transfer from other Fund	Transfer from one fund to another without the expectation of repaying the transfer
7999	Miscellaneous	Revenue not described in another category

DRAFT ** Line Item Definition Codes, EXPENDITURES **

Personnel Related Expenses

- 1100 salary, wages and other payments to City personnel
- 1200 Pension-Related Expenses
- 1300 Life Insurance, workers comp, medicare costs and similar type expenses
- 1400 Healthcare and wellness related expenses
- 1500 Training and professional-related expenditures

Operating Expenses

- 2000 Basic Operating Expenditures
- 2100 Operating expenses generally associated with activities unique to policing and law enforcement
- 2200 Operating expenses generally associated with activities unique to EMS and Firefighting
- 2300 Operating expenses generally associated with activities overseen by the Clerk and/or City Manager's office
- 2400 Operating and accounting expenses generally associated with activities overseen by the Finance Department
- 2500 Operating expenses generally associated with activities overseen by the Building and Zoning Function
- 2600 Legal related expenses, including the general legal counsel, litigation, court associated legal services, etc.
- 2700 Expenses associated with City-run utilities, such as Water, Sanitation, and Stormwater
- 2800 Roads, sidewalks, bridges and the like
- 2900 Operating expenses generally associated with Parks, Cultural activities and Leisure services

Non-Operating Expenses

- 3000 Interfund Transfers and Advances
- 3100 Non-operating expenses which are occasional
- 3500 Fund Balances
- 3800 Reserves

Capital Expenses

- 4000 New Equipment through the CIP
- 4100 Road and Bridge Capital Items
- 4200 Uniquely Fire and EMS Capital Items
- 4300 Uniquely Police Capital Items
- 4400 SCIP or other grant related Capital Expenditures
- 4500 Engineering
- 4600 Uniquely Water Capital Items

Personnel Services, 1000's Series

1111 Salary	Pay for wages and salaries for services rendered in accordance with the rates, hours, terms and conditions as authorized by law or employment contracts. This may include regular hours, overtime, court time for police officers, etc.
1115 Clerk Salary	Pay for the City Clerk, separated from other salaries because the position is appointed by Council via ordinance.
1120 City Manager Salary	Pay for the City Manager, separated from other salaries because the position is appointed by Council via ordinance.
1130 Finance Director Salary	Pay for the Finance Director, separated from other salaries because the position is appointed by Council via ordinance.
1121 Barfels-Waples Management Internship	Pay for the Loveland Alumni internship program named for former Wayne Barfels and Chuck Waples
1130 Municipal Facilities Salary	Pay for the public works employees who maintain city facilities other than parks.
1200 Ohio Public Employee Retirement System (OPERS)	Payment to the state pension system (24% of wages) for non-sworn general employees.
1210 Ohio Police and Fire (OPF)	The City's contribution to the Police and Fire retirement pension plans (Ohio and City plans).
1300 Life Insurance	The City's payment to cover life insurance for all employees equal to three times their annual salary
1450 Health Savings Account Contributions	Obvious
1460 Longevity & Vacation Sellback	Obvious
1400 Health Insurance	Payments for health insurance premiums. Employee contributions to premiums are a revenue; this is total premium payment.
1350 Workers' Compensation	Insurance premiums of the State Worker's Compensation Fund
1360 Medicare	Contribution required by federal law
1500 Association Dues and Subscriptions	Costs associated with membership in professional organizations and for professional periodicals, journals, newspapers and other similar items.
1550 Professional Development and Conferences	Expenses to attend conferences, training programs, etc. Travel, related meals, lodging, books and supplies, etc., incurred as part of staff development should be expended from this account. This includes travel and meal advance/reimbursement for all conferences and seminars for the purpose of staff development.
1510 Automobile Expenses	Reimbursement for work-related travel not related to conferences, vehicle allowances, and other similar costs.
1520 Employee Administration & Relations	Charges for grievance expenses, retirement gifts, condolences for departed employees or their family members, team building lunches, retirement parties, etc.
1590 Continuous Improvement Training	Costs associated with interdepartmental trainings, professional coaching and general organizational development.
1490 Wellness Program	Payments for wellness screenings, health coaching services and employee wellness goal incentives.

Operating and Maintenance Expenses, 2000's Series

2000 Office Supplies	Consumable office supplies such as office paper, pens, stationary, envelopes, letterhead, staplers, scissors, sticky notes, binders, etc.
2004 Postage	US Postal Service, Fed Ex, or other expenses associated with normal, express or certified mailings.
2005 Utility Billing	Charges to create, generate, mail and receive utility bills for water, stormwater, sanitation, and sanitary sewer services.
2005 Office Equipment Leasing and Maintenance	Charges for equipment such as the mailing machine (Pitney Bowes), copiers, fax machines, credit card machine repair, etc.
2008 Furniture and Fixtures	Office equipment, wall hangings, credenzas, book shelves, tables, etc.
2010 Municipal Facilities Maintenance	Expenses associated with the maintenance, routine repair and custodial services of municipal buildings.
2015 Property Liability Insurance	Premium payments for property and casualty insurance provided by a third party.
2020 Electric and Gas Utilities	Charges for the transmission and generation of gas and electric services.
2025 Street Lights	Electrical charges paid by the City for illumination of Loveland's roadways, byways and public spaces.
2030 Telephone and Radio Charges	Costs associated with telephones, cellular phones, mobile data devices, radios and other similar services.
2035 Warning Sirens	Payments to repair and maintain mandated emergency warning sirens for severe weather, civil unrest, or other similar events.
2036 Hamilton County Communications Center PSAP	Payments to Hamilton County Communications Center because Loveland is not a Public Safety Answering Point, or PSAP
2038 Dispatching Charges	Payments to Northeast Communications Center for dispatching of police, fire personnel, or public works.
2040 Information Technology (IT) Contract Services	Technical computer
2042 IT Software Maintenance Contract	Annual service contract costs for computer software, such as RMS, CAD, CMI, ALERT, SIRE, MS Office, etc.
2045 IT Hardware & Software (Non-CIP)	Expenses for repair and replacement of keyboards, monitors, mice, printers and non-capitalized software packages.
2047 Data and Voice Transmission Services	Costs for Cincinnati Bell Technological Solutions (CBTS) for voice and data transmission
2050 Uniforms	For uniforms, clothing allowances and related articles required by Department regulation. Includes uniform maintenance allowance, clothing replacement, uniform nameplates, coveralls, worksuits, rank insignia, or reimbursement.
2060 Vehicle & Equipment Repairs	All expenses associated with repairs and preventative maintenance associated with vehicles, rolling stock, equipment, and other similar durable goods.
2065 Fuel	Gasoline, diesel and oil
2070 Materials and Supplies	Expendable supplies or items not fitting another category, such as: mulch, lining chalk, gravel, retirement gifts, saw blades, tuff tags, wall signs, soap, batteries, tiedowns, chain links, sand packs, turpentine, etc
2075 Equipment Rentals	Short term rentals of equipment, vehicles or other similar items
2080 Outside Contracted Services	Payments to a third party contract service party for a wide range of services, from consulting to cleaning to supplemental service delivery.
2085 State Fees	Compulsory charges from the State of Ohio for permits, reporting, etc
2090 Reimbursable Cost Items	Costs associated with specific revenues, such as replacing broken equipment with insurance proceeds, training associated with specific training scholarships, etc.
2095 Grant-Related Expenditures	Expenses offset by state or federal grants, other than state-mandated continuous improvement training or reimbursable expenses.
2099 Miscellaneous	Operating expenditures not described by another category.

Policing, 2100 Series

2100 Special Operations	Expenses associated with drug eradication, K-9 programs, community related policing, and other similar expenses which fall outside of the normal patrol, armory, detective and other similar functions in the Loveland Police Division.
2110 Continuous Training (state-mandated line item)	Police training required by the State of Ohio which is offset by a related revenue line item. This is not a grant, but is a state reimbursable expense.
2120 Policing Tools and Equipment	Tools unique to law enforcement, such as weapons, tasers, handcuffs, etc.

Fire & EMS, 2200 Series

2200 Contract with LSFDF	The annual payment to the Loveland Symmes Fire Department pursuant to the annual contract
2202 Contract Supplement, Peak Staffing	Supplemental contract payments for supplemental staffing at peak times
2204 Contract Supplement, Supervisor Pay	Supplemental contract payments to compensate key senior staff members with LSFDF
2206 Contract Supplement, Paramedic	Supplemental contract payments to bring paramedic pay more in line with the marketplace
2208 Contract Supplement, Fuel	Supplemental contract payments when fuel prices unexpectedly spike
2210 Emergency Support Unit (ESU)	Costs associated with the voluntary ESU program
2220 Fire Supplies	Tools unique to fire services, such as jaws of life, axes, etc.
2250 Medical Supplies	Consumable EMS items, such as saline, needles, medications, etc.

CMO, 2300 Series

2300 Legal and Job Advertisement	Costs associated with legally required public notices of City Council legislation, public hearings, job recruitments, and other similar charges.
2310 Recodification Services and Code Printing	Contract costs to update annually the City's Code of Ordinances, provide replacement pages to reflect new code, and host the City's code on-line.
2390 ICMA Center for Performance Measurement	payment.
2350 Health Inspections Contract with Hamilton County	Annual contract costs paid to the Hamilton County Health Department for health inspection, inoculation, and mass casualty services.
2360 Board of Elections Expenses	Expenses for elections involving Loveland candidates, issues or referendums.
	Payments for costs to create jobs, such as forgivable loans, redevelopment project consulting fees, surveys, environmental studies, planning projects, and other related costs.
2370 Economic Development	
2380 ICRC Contract	A waste of money for many years which will come to a dead end in 2012.
2390 Property Purchase	Acquisition of real property
2395 Property Lease	Leasing of real property

Finance Services, 2400 Series

2400 GASB 34 Preparation & Audit	Charges for the preparation of the City's bi-annual audit, special audits, and Governmental Accounting Standards Board-mandated reporting.
2410 County Auditors Fees	Charges paid to county auditors for the collection and distribution of property taxes and other intergovernmental services.
2420 State G.A.A.P. Report	Charges for the preparation of the City's annual financial report to the State of Ohio using Generally Accepted Accounting Practice reporting requirements.
2490 Regional Income Tax Agency (RITA) Charges	Charges from the Regional Income Tax Agency for income tax collections
2450 Revenue Sharing	Payments made to another government such as the Loveland City School District under agreements requiring sharing of tax revenues for specific purposes.
2495 Income Tax Refunds	Repayments to Loveland taxpayers for overpayments of tax liabilities.
2450 Sidewalk Repair	Payments for the 50-50 sidewalk reimbursement program and payments to the City's contractor for City-managed sidewalk repair.
2415 Property Tax	Payments to the appropriate county treasurer for City-owned property which is not tax exempt.
2480 Bank Fees	Charges to banks and other financial institutions
2485 Bond Fees	Charges to bond counsel, bond underwriters, and financial institutions associated with debt and debt issuance

Building and Zoning, 2500 Series

2500 Building Inspection Contract Services	Costs for structural plans examination, building inspections and re-inspections, and other construction, renovation or similar project.
2510 Property Maintenance Enforcement Services	Payments for supplemental property maintenance enforcement services pursuant to professional service contracts.
2520 Property Maintenance Remediation Services	Payments to companies to remediate property maintenance or health violations, such as mowing grass, boarding buildings, removing junk and debris, etc.

Legal Services, 2600 Series

2600 City Solicitor, Contracted Services	Charges for the general corporate counsel of the City's law director and routine legal services.
2610 Special Legal Counsel	Payments made for specialized legal services outside of the normal scope of duties for the City Solicitor, specialized legal services, etc.
2620 Litigation	Special charges for litigation services outside the normal scope of duties for the City Solicitor
2660 Magistrate	Payments for the services of the Magistrate associated with Mayor's Court.
2670 Prosecutor	Payments for the services of the Prosecutor associated with the Mayor's Court.
2680 Public Defender	Payment for the services of the Public Defender associated with the Mayor's Court.
2699 Incarceration	Payment to another police agency for the incarceration of suspects of crimes associated with the Mayor's Court.

City-operated Utility Costs, 2700 Series

2700 Water Treatment Supplies	Costs associated with procuring chlorine, fluoride and laboratory testing materials to treat and test potable drinking water.
2710 New Meters & Repairs	New and replacement meters, and costs associated with meter testing, repair and refurbishment
2720 Western Water Payment	Payments to Western Water Company pursuant to a settlement in the 1990's from the Brandywine Subdivision
2730 Street Sweeping Contract	Charges for contract services to supplement the City's street sweeping operations
2750 Garbage & Recycling Contract	Payments to the City's contractor for solid waste and recycling collections and disposal
2755 Brush Drop Off Contract	Specialized contract to enable residents to dispose of their own brush apart from the City's twice per year curbside service
2760 Recycling Materials	Charges for wheeled totes, carts, recycling bins, etc, owned by the city.
2765 Grant-funded Recycling Equipment	Park recycling containers or other similar items
2770 Historical Landfill & Environmental Costs	Charges associated with the monitoring and closure of the Harper Avenue Landfill

Roads, 2800 Series

2800 Road Salt	Salt procured in bulk to melt snow and ice on roadways.
2810 Street Signage	New or replacement signs to safely direct traffic to and around the Loveland community.
2820 Traffic Control Maintenance	Costs associated with the repairing and maintaining electronic traffic control devices, from traffic signals to the flashing amber light on the Loveland bike trail.
2850 Road Rehabilitation	Payments for the annual road milling, resurfacing, and topical treatment to maintain roadway assets
2852 Citywide Road Capital Improvement Fund	Expenditures on Road Rehabilitation from the fund of the same name

Parks, 2900 Series

2900 Portolet Service	Costs for the provision of portolets in public spaces not served by permanent restroom facilities open to the public.
2910 Landscape Services	Expenses for hiring unique landscaping services not normally provided by the Department of Public Works.
2920 Veteran's Memorial	Charges for products and services associated with the maintenance and care of the Veteran's Memorial on Riverside Drive and West Loveland Avenue.
2930 Historic Loveland Materials	Expenses for brick pavers, street furniture repair and replacement, ornamental gas lights, and other similar expenses paid for by special assessments.
2950 Senior Citizen Expenses	Costs associated with the support of the Fifty Forward Committee which serves Loveland's active residents over 50 years of age.
2940 Fourth of July	Expenditures associated with Independence Day fireworks, concerts, event signage, and other related expenses. Costs associated with the activities of the Beautification Committee. In 2012, costs not previously under the purview of Beautification were removed from this line item.
2960 Beautification	
2970 Trees	Tree removal, tree planting, and tree pruning services, equipment and procurement.
2980 Christman Farm Maintenance	Ongoing maintenance expenses associated with the maintenance of the unimproved Christman Farm park.
2990 Park Maintenance	Non-CIP projects for fixed asset repair and replacement of existing assets, such as slide replacements, shelter reroofing, parking area patching, fence repair, etc.
2995 Park and Playground Equipment Replacement	CIP replacement of existing or new playground apparatus.
2999 Park Improvement Projects	CIP projects to replace or improve park facilities.
2998 Field Work, League Funded	Park projects with dedicated, earmark donations from recreation leagues or other organizations which are thus associated with dedicated revenues.

Non Operating Expenses, 3000 Series

3000 Transfer to Bond Fund, Debt Service	Interfund payments from a fund to the Bond Fund for eventual debt service payments to bond holders.
3010 Transfer to Escrow Fund for Vested Leave Reserve	Interfund payments from a fund to the Escrow Fund to account for accumulated leave obligations of current City employees.
3020 Advance to Street Maintenance Fund	Interfund loans (with expected repayment) to the Street Maintenance Fund.
3030 Advance to Downtown TIF Fund	Interfund loans (with expected repayment) to the Downtown TIF Fund
3040 Advance to Northend TIF Fund	Interfund loans (with expected repayment) to the Northend TIF.
3050 Advance to Recreation Land TIF	Interfund loans (with expected repayment) to the Recreation Land TIF.
3090 Transfer to the General Fund, Administrative Cost Recovery	
3500 Undesignated Fund Balance	Funds accumulated by the City in a governmental fund which are not intended to be spent in the current fiscal year and which will become beginning fund balances in the subsequent fiscal year.
3550 Undesignated Working Capital	Funds accumulated by the City in an enterprise fund which are not intended to be spent in the current fiscal year and which will become beginning fund balances in the subsequent fiscal year.
3810 East Loveland Nature Preserve Reserve	Funds set aside for eventual improvements to the East Loveland Nature Reserve through a donation from the developer of the Reserves of Loveland.
3820 Special Needs Park Reserve	Funds set aside for adaptive and accessible playground equipment from private donations, gifts from the Fraternal Order of Eagles, etc.
3850 Job Creation Reserve	Funds set aside to support current or future economic development projects or initiatives.
3800 Reserve (Resolution 2004 - 53)	Funds set aside pursuant to a duly passed Resolution 2004-53 which are to be reserved in the budget for emergencies or unexpected needs.

Capital Improvement Program (CIP), 4000 Series

4000 New Equipment	New or replacement equipment purchased through the CIP such as police cruisers, mowers, dump trucks, ambulances, trailers, chippers, and other similar items.
4100 Traffic Control Replacement (CIP)	Replacement costs associated with traffic controllers, including battery back-ups, electrical boxes, signal boxes, and poles and support systems.
4200 Turn-Out Gear	Personal protective equipment worn by firefighters in fires, and typically replaced every three years
4050 Computer Replacements	New or replacement computers, servers, routers, switches and similar capital items through the CIP.
4500 Design and Engineering Services	Architectural, engineering, surveying and other related services associated with specific CIP projects, typically equal to 8-12% of the project construction cost.
4600 Water System Repair and Replacement	Unexpected water system repair and replacement costs which unexpectedly arise throughout the fiscal year. Engineering and other related services not associated with a specific CIP project. These services typically are engaged to deal with unexpected challenges throughout the fiscal year.
4550 Water System Engineering	
4700 Equipment Lease-Purchase	Costs associated with lease payments when, at the end of the lease, the City can purchase the equipment for \$1

