

DIRECTOR OF FINANCE
ANNUAL REPORT

FOR THE YEAR 2016

Gwynn A. Reinhart



DIRECTOR OF FINANCE

2015 DIRECTOR OF FINANCE ANNUAL REPORT

The Finance Office did not have any turnover in 2016. The office hired Sean Hill a senior at Heidelberg as a temporary, part time employee during the Income Tax season. Cross training continues to be one of the on-going goals in the Finance Office.

Linda Neeley, Income Tax Commissioner along with all of the tax department employees continued with training to be in compliance with the State of Ohio's new ruling for income tax uniformity. All of the Income Tax Department attended the OML Income Tax Seminar in Columbus and many other professional meetings to gather information and best practices in preparation for the new changes

Kathy Kaufman, Payroll Manager, added a new task to her job description. With the City moving to self-insured health coverage we are now responsible for additional reporting under the Affordable Care Act.

In Mary Coffman's report, found at the end of the annual report, Sewer Revenue has been diligently working to improve the efficiency of the office. Also Aqua Ohio has been replacing many meters throughout the city creating additional work for Sewer Revenue.

The total income tax receipts in 2016 again was a record with collections of \$9,298,669.81. The percentage increase from 2015 was 9.56% resulting in a total increase in tax revenues of \$811,350.33. After careful review of the collections \$370,849 was determined to be additional revenues collected in 2016 because of House Bill 5 and has been taken into consideration in our budgeted 2017 income tax revenues.

The Hotel-Motel Tax generated \$41,886.43 in revenue in 2016 and the collection of real property taxes deposited to General Fund was \$783,509.52. The General Fund also received revenue from Court costs and fines of \$577,207.84 and ambulance receipts of \$513,866.99. The LGF collections were \$300,783.40 and the city received a local grant for the Rock Creek Trail of \$300,000. Total General Fund revenues were up \$1,417,995.72 from 2015.

The General Fund cash balance at the end of 2016 was \$2,902,101.96 which is a decrease of \$602,752.81 from 2015's balance of \$3,504,854.77. The unencumbered balance for 2015 and 2016 respectively was \$3,274,887.55 and \$2,464,946.25.

Respectfully submitted,

Gwynn A. Reinhart
Director of Finance

Finance Office Staff

Director of Finance.....Gwynn Reinhart

Payroll Manager/ Employee Benefits.....Kathy Kaufman

Budgetary / Accounts Payable.....Michele Long

Tax Commissioner / Acting Director of FinanceLinda Neeley

Income Tax Collections.....Pat Butturff

Income Tax Collections-Part-Time.....Dawn Roca

Income Tax Collections-Seasonal-Part-time.....Sean Hill

Sewer Revenue Manager.....Mary Coffman

Sewer Revenue.....Sheri Rumschlag

FINANCIAL REPORTS

2016 Beginning and Ending Fund Balances
2016 Summary of Revenues and Expenditures by Fund
2012-2016 General Fund Comparison

Fund	Description	Beginning Yr. Cash Bal.	2016 Receipts	2016 Expenses	Ending Year CashBal.	Encum- brances	Unenc Balance
101	GENERAL FUND	3,504,854.77	12,575,252.59	13,178,005.40	2,902,101.96	437,155.71	2,464,946.25
211	STREET MAINTENANCE	196,842.69	907,771.26	800,302.05	304,311.90	24,368.69	279,943.21
213	STATE HIGHWAY IMPROV	221,381.13	54,826.63	116,166.53	160,041.23	559.00	159,482.23
214	RAILROAD CROSSING IMPR	100.00	.00	.00	100.00	.00	100.00
231	BLOCK GRANT	101,465.56	.00	.00	101,465.56	.00	101,465.56

232	CHIP (CDBG) PROGRAM	51,501.86	.00	.00	51,501.86	.00	51,501.86
233	CHIP (HOME) PROGRAM	51,370.00	.00	.00	51,370.00	.00	51,370.00
234	CHIP (OTHF) PROGRAM	.00	.00	.00	.00	.00	.00
236	CHIP REVOLVING LOAN	82,661.02	10,694.69	8,500.00	84,855.71	.00	84,855.71
237	CDBG DISCRETIONARY	.00	91,633.00	91,633.00	.00	.00	.00
242	PARK & RECREATION	194,518.80	495,119.33	465,934.47	223,703.66	12,182.66	211,521.00
249	INDIG DRVS ALCOHOL-IDAM	20,559.89	21,291.30	21,007.00	20,844.19	2,783.00	18,061.19
250	WOMEN VICTIM ASSIST	207,037.25	31,247.00	19,999.92	218,284.33	.00	218,284.33
251	DUI IND DVRS ALCOHOL	51,458.61	14,665.63	30,000.00	36,124.24	9,000.00	27,124.24
252	DUI LAW ENFORCEMENT	6,726.20	2,550.00	3,000.00	6,276.20	.00	6,276.20
253	DUI HOUSING	365.00	.00	.00	365.00	.00	365.00
255	TRAFFIC ENHANCE GRANT	.00	3,617.93	3,617.93	.00	.00	.00
258	SAFE RTS TO SCHOOL GRT	.00	2,176.60	2,171.18	5.42	.00	5.42
260	D.A.R.E. FUND	16,405.48	.00	.00	16,405.48	.00	16,405.48
265	CLERK OF CT COMPUTER.	.00	38,654.95	.00	38,654.95	.00	38,654.95
266	MUNI-COURT GEN. PROJ	383,303.12	107,622.87	428,579.62	62,346.37	.00	62,346.37
267	MUNI-COURT PROBATION	634,611.97	204,036.91	577,628.82	261,020.06	2,446.52	258,573.54
273	LAW ENFORCEMENT TRUST	9,718.57	538.50	3,200.00	7,057.07	.00	7,057.07
280	TIFFIN VENTURE CAPITAL	24,696.29	569.52	.00	25,265.81	.00	25,265.81
281	REVOLVING LOAN FUND	15,950.08	43.71	.00	15,993.79	.00	15,993.79
282	DRUG LAW ENFORCEMENT	6,159.38	4,027.00	3,000.00	7,186.38	.00	7,186.38
290	POLICE PENS. & DISABILITY	53,283.09	77,128.69	76,610.30	53,801.48	.00	53,801.48
291	FIRE PENSION & DISABILITY	52,282.09	77,128.69	76,610.30	52,800.48	.00	52,800.48
292	FIRE SAFER GRANT	8,533.67	318,612.73	327,146.40	.00	.00	.00
331	CAPITAL IMPROVEMENTS	300,410.42	1,644,757.81	1,479,638.13	465,530.10	282,012.92	183,517.18
335	NORTHSTAR IND EST	235,726.95	161,900.60	41,176.58	356,450.97	49,975.00	306,475.97
337	SIDEWALK IMPROVEMENT	91,415.73	32,554.61	64,333.25	59,637.09	3,925.55	55,711.54
338	2012-2021 FIRE VEHICLE	481,813.60	113,423.05	475,833.00	119,403.65	.00	119,403.65
342	SAND ST CONCRETE RDWY	.00	1,194,967.00	1,194,967.00	.00	.00	.00
343	JOINT JUSTICE CENTER	36,625.00	2,507,500.00	2,544,125.00	.00	.00	.00
443	MIAMI ST DRAINAGE	23,829.31	55,930.12	54,272.32	25,487.11	.00	25,487.11
444	2010 S SHAFFER PK BOND	.00	124,571.37	124,571.37	.00	.00	.00
445	2010 RIVERFRONT IMP BOND	.00	85,317.00	85,317.00	.00	.00	.00
446	JOINT JUSTICE CTR. BOND	.00	89,139.66	89,139.66	.00	.00	.00
552	SEWER / WPCC	3,957,686.69	5,712,899.44	5,523,144.29	4,147,441.84	132,696.79	4,014,745.05
553	2007 SEWER BOND FUND	.00	4,402,418.74	4,402,418.74	.00	.00	.00
556	SEWER REPLACEMENT	596,181.35	120,120.00	352,540.48	363,760.87	.00	363,760.87
557	COMBINED SEWER SEP	1,330,889.89	2,042,000.00	2,743,399.96	629,489.93	323,372.48	306,117.45
558	2010 SEWER BOND FUND	.00	347,115.50	347,115.50	.00	.00	.00
559	WPCLF LOAN ROCK CREEK	.00	93,730.88	93,730.88	.00	.00	.00
560	2016 SEWER BD-'07 REFUND	.00	147,995.75	147,995.75	.00	.00	.00
650	FLEXIBLE SPENDING FUND	37,890.37	110,581.21	109,775.44	38,696.14	.00	38,696.14
660	JEFFERSON HEALTH PLAN	.00	1,204,660.37	1,236,901.45	-32,241.08	.00	-32,241.08
775	OAKLEY PARK TRUST FUND	27,765.65	77.50	.00	27,843.15	.00	27,843.15
777	UNCLAIMED MONEY	2,842.15	.00	.00	2,842.15	.00	2,842.15
780	FIRE CLAIMS ESCROW FUND	.00	10,001.08	10,001.08	.00	.00	.00
785	STATE PATROL TRANSFER	.00	30,295.69	28,183.89	2,111.80	.00	2,111.80
786	PAYROLL FUND	.00	294,436.09	294,436.09	.00	.00	.00
790	MUNICIPAL COURT FUND	332,418.97	2,993,511.93	3,008,423.50	317,507.40	.00	317,507.40
	TOTAL ALL FUNDS	13,351,282.60	38,559,114.93	40,684,553.28	11,225,844.25	1,280,478.32	9,945,365.93

2016 Revenue Summary by Fund

		2016 Revenue		2016 Revenue			
GENERAL FUND REVENUE BY TYPE				CAPITAL PROJECTS FUNDS			
4000	Municipal Income Tax	\$	9,298,669.81	331	Capital Improvement	\$	1,644,757
4100	Property & Other Taxes	\$	826,787.53	335	Northstar Industrial	\$	161,900
4200	Licenses & Permits	\$	43,528.70	337	Sidewalk Improve	\$	32,554
4300	Intergovernmental	\$	418,085.09	338	2012-2021 Fire Veh	\$	113,423
4400	Charges for Services	\$	569,845.67	342	Sand. St Concrete Rd	\$	1,194,967
4500	Fines & Forfeitures	\$	580,908.43	343	Joint Justice Center	\$	2,507,500
4600	Investment Income	\$	20,210.16				
4700	Other Sources	\$	.00		TOTAL CAPITAL FUNDS	\$	5,655,103
4800	Other Misc. Revenues	\$	488,142.20				
4900	Inter-fund Transfers	\$	329,075.00		DEBT SERVICE FUNDS		

TOTAL GENERAL FUND \$ 12,575,252.59

443 Miami St Drainage \$ 55,930
 444 2010 S Shaffer Bond \$ 124,571
 445 2010 Riverfront Bond \$ 85,317
 446 '16 Jnt Justice Ctr Bd \$ 89,139

SPECIAL REVENUE FUNDS

211 Street Maintenance \$ 907,771.26
 213 State Highway Improve \$ 54,826.63
 214 Railroad Crossing \$.00
 231 Block Grant \$.00
 232 CHIP (CDBG) \$.00
 233 CHIP (HOME) \$.00
 234 CHIP (OHTF) \$.00
 236 CHIP Revolving Loan \$ 10,694.69
 236 CDBG Discretionary \$ 91,633.00
 242 Park & Recreation \$ 495,119.33
 249 Indig Drvs Alc-IDAM \$ 21,291.30
 250 Women Victim Assist \$ 31,247.00
 251 DUI Ind Drvs Alcohol \$ 14,665.63
 252 DUI Law Enforcement \$ 2,550.00
 253 DUI Housing \$.00
 255 Traffic Enhance Grant \$ 3,617.93
 258 Safe Rts to School Grant \$ 2,176.60
 260 D.A.R.E. Fund \$.00
 265 Clerk-Computerization \$ 38,654.95
 266 Muni-Court Projects \$ 107,622.87
 267 Muni-Court Probation \$ 204,036.91
 273 Law Enforcement Trust \$ 538.50
 280 Tiffin Venture Capital \$ 569.52
 281 Revolving Loan Fund \$ 43.71
 282 Drug Law Enforcement \$ 4,027.00
 290 Police Pension&Disab \$ 77,128.69
 291 Fire Pension & Disab \$ 77,128.69
 292 Fire SAFER Grant \$ 318,612.73

TOTAL DEBT SERVICE FUNDS \$ 354,958

ENTERPRISE FUNDS

552 Sewer / WPCC \$ 5,712,899
 553 07 Sewer Bond \$ 4,402,418
 556 Sewer Replacement \$ 120,120
 557 Combined Sew Sep \$ 2,042,000
 558 2010 Sewer Bond \$ 347,115
 559 WPCLF Ln Rock Cr. \$ 93,730
 560 '16 Sewer Bd-'07 Ref \$ 147,995

TOTAL ENTERPRISE FUNDS \$ 12,866,280

INTERNAL SERVICE FUND

650 Flexible Spending \$ 110,581
 660 Jefferson Health Plan \$ 1,204,660

TOTAL INTERNAL SERVICE \$ 1,315,241

FIDUCIARY & AGENCY FUNDS

775 Oakley Park Trust \$ 77
 777 Unclaimed Money \$
 780 Fire Claims Escrow \$ 10,001
 785 State Patrol Transfer \$ 30,295
 786 Payroll Fund \$ 294,436
 790 Municipal Court Fund \$ 2,993,511

TOTAL FUDUCIARY & AGENCY \$ 3,328,322

TOTAL SPECIAL REVENUE FUNDS \$ 2,463,956.94

TOTAL ALL FUND REVENUES \$ 38,559,114

2016 Expenditure Summary by Fund

2016
Expense

2016 Expense

GENE
RAL
FUND
EXPEN
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(Cont'd)

101	City Council	\$	55,877.27	282	Drug Law Enforcement	\$	3,000
102	Council Clerk	\$	18,104.59	290	Police Pension & Disab	\$	76,610
111	Municipal Court	\$	636,545.39	291	Fire Pension & Disab	\$	76,610
113	Director of Law	\$	59,166.80	292	Fire SAFER Grant	\$	327,146
114	Special Prosecutor	\$	180,961.53				
120	Director of	\$	62,804.60				
					TOTAL SPECIAL REVENUE FUNDS	\$	<u>3,055,107</u>

	Human Resource						
			887,703.93		CAPITAL PROJECTS FUNDS		
121	Mayor City Administrator	\$	50,047.10				
122		\$	118,613.31	331	Capital Improvement Northstar Ind Sidewalk	\$	1,479,638
123	City Hall General Administration	\$	560,749.58	335		\$	41,176
124	Finance Department	\$	3,735,799.50	337	Improve 2012-2021	\$	64,333
132		\$		338	Fire Veh Sandusky St	\$	475,833
152	Civil Service Comm City Engineer	\$	1,332.84	342	Concrete Rdwy Joint Justice Center	\$	1,194,967
193	Boards & Commissions	\$	191,707.65	343		\$	2,544,125
197	Police Department	\$	718.32		TOTAL CAPITAL FUNDS	\$	5,800,072
220		\$	3,219,600.84				
230	Fire / Rescue	\$	3,375,936.53		DEBT SERVICE FUNDS		
272	Fair Housing Shade Tree Commission	\$	.00	443	Miami St Drainage 2010 S Shaffer Pk Dr	\$	54,272
581	Charter Review Commission	\$	22,335.62	444	Bond 2010 Riverfront Imp Bond	\$	124,571
582		\$	.00	445	'16 Jnt Justice Center Bond	\$	85,317
TOTAL GENERAL FUND		\$	13,178,005.40	446		\$	89,139
					TOTAL DEBT SERVICE	\$	353,300
	SPECIAL REVENUE FUNDS						
211	Street Maintenance	\$	800,302.05		ENTERPRISE FUNDS		
213	Highway Maintenance	\$	116,166.53	552	Sewer / WPCC 07	\$	5,523,144
214	Railroad Crossing	\$	.00	553	Bond Sewer Replacement Combined Sewer	\$	4,402,418
231	Block Grant	\$	.00	556	2010	\$	352,540
232	CHIP (CDBG)	\$	.00	557		\$	2,743,399
233	CHIP	\$	.00	558		\$	347,115

	(HOME)				Sewer Bond WPCLF Loan Rock Creek 2016 Sewer Bds-'07 Refunding		
234	CHIP (OHTF)	\$	.00	559		\$	93,730
236	CHIP Revolving Loan	\$	8,500.00	560		\$	147,995
237	CDBG Discretionary	\$	91,633.00	TOTAL ENTERPRISE FUNDS		\$	13,610,345
242	Park & Recreation	\$	465,934.47				
249	Ind Driv Alc Mon-IDAM	\$	21,007.00	INTERNAL SERVICE FUND			
250	Women Victim Assist	\$	19,999.92	650	Flexible Spending Jefferson Health Plan	\$	109,775
251	DUI Ind Drvs Alcohol	\$	30,000.00	660	TOTAL INTERNAL SERVICE FUNDS	\$	1,236,901
252	DUI Law Enforcement	\$	3,000.00			\$	1,346,676
253	DUI Housing	\$	.00				
255	Traffic Enhance Grant	\$	3,617.93	FIDUCIARY & AGENCY FUNDS			
258	Safe Rts to School Grant	\$	2,171.18	775	Oakley Park Trust Unclaimed Money	\$	
260	D.A.R.E. FUND	\$	.00	777	Fire Claims Escrow Fund	\$	10,001
265	Clerk of Court Computer	\$	.00	780	State Patrol Transfer	\$	28,183
266	Municipal Court Projects	\$	428,579.62	785		\$	
267	Muni-Court Probation	\$	577,628.82	786	Payroll Fund	\$	294,436
273	Law Enforcement Trust	\$	3,200.00	790	Municipal Court Fund	\$	3,008,423
280	Tiffin Venture Capital	\$	.00	TOTAL FIDUCIARY & AGENCY FUNDS		\$	3,341,044
281	Revolving Loan Fund	\$	.00	TOTAL ALL EXPENDITURES		\$	40,684,553

2012 – 2016 General Fund Expenditure Comparison

2012	2013	2014	2015	2016
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL

GENERAL
GOVERNMENT
LEGISLATIVE &
EXECUTIVE:

COUNCIL	55,955.52	53,460.26	55,796.45	54,825.19	55,877.27
CLERK OF COUNCIL	29,564.81	19,481.88	25,873.75	17,041.43	18,104.59
LAW DIRECTOR* CITY	50,047.33	47,406.66	48,186.37	48,930.73	59,166.80
PROSECUTOR HUMAN RESOURCE DIRECTOR*	173,894.39	165,782.42	169,544.47	180,540.37	180,961.53
MAYOR* CITY ADMINISTRATOR*	65,176.64	59,579.60	62,572.73	63,898.70	50,047.10
CITY HALL MISCELLANEOUS FINANCE DIRECTOR* CITY REFUNDS CIVIL SERVICE CITY ENGINEER* CHARTER REVIEW COMMISSION	152,859.54	126,784.85	169,818.53	153,962.95	332,089.53
CITY HALL MISCELLANEOUS FINANCE DIRECTOR* CITY REFUNDS CIVIL SERVICE CITY ENGINEER* CHARTER REVIEW COMMISSION	149,908.52	164,110.29	157,836.11	147,663.33	118,613.31
CITY HALL MISCELLANEOUS FINANCE DIRECTOR* CITY REFUNDS CIVIL SERVICE CITY ENGINEER* CHARTER REVIEW COMMISSION	97,438.16	95,967.42	84,069.02	78,473.75	82,771.97
CITY HALL MISCELLANEOUS FINANCE DIRECTOR* CITY REFUNDS CIVIL SERVICE CITY ENGINEER* CHARTER REVIEW COMMISSION	377,391.51	362,812.29	367,244.07	371,760.84	390,146.94
CITY HALL MISCELLANEOUS FINANCE DIRECTOR* CITY REFUNDS CIVIL SERVICE CITY ENGINEER* CHARTER REVIEW COMMISSION	120,123.90	139,328.46	119,120.29	139,430.14	122,892.51
CITY HALL MISCELLANEOUS FINANCE DIRECTOR* CITY REFUNDS CIVIL SERVICE CITY ENGINEER* CHARTER REVIEW COMMISSION	17,654.74	7,766.33	3,750.97	2,117.57	1,332.84
CITY HALL MISCELLANEOUS FINANCE DIRECTOR* CITY REFUNDS CIVIL SERVICE CITY ENGINEER* CHARTER REVIEW COMMISSION	149,257.60	158,144.34	136,634.38	161,045.91	191,707.65
CITY HALL MISCELLANEOUS FINANCE DIRECTOR* CITY REFUNDS CIVIL SERVICE CITY ENGINEER* CHARTER REVIEW COMMISSION	.00	.00	.00	.00	.00
CITY HALL MISCELLANEOUS FINANCE DIRECTOR* CITY REFUNDS CIVIL SERVICE CITY ENGINEER* CHARTER REVIEW COMMISSION	1,439,272.66	1,400,624.80	1,400,447.14	1,419,690.91	1,666,516.64

JUDICIAL-
MUNICIPAL
COURT

JUDICIAL- MUNICIPAL COURT	466,412.34	424,092.84	556,342.46	549,728.20	636,545.39
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SECURITY OF
PERSONS &
PROPERTY:

POLICE DEPARTMENT FIRE DEPARTMENT STREET LIGHTING DISAST	2,900,450.46	2,832,643.12	2,928,502.06	3,141,210.99	3,219,600.84
POLICE DEPARTMENT FIRE DEPARTMENT STREET LIGHTING DISAST	3,170,363.28	3,013,584.29	2,953,092.19	3,229,331.14	3,325,298.21
POLICE DEPARTMENT FIRE DEPARTMENT STREET LIGHTING DISAST	156,606.29	131,113.72	131,542.44	128,331.06	125,835.50
POLICE DEPARTMENT FIRE DEPARTMENT STREET LIGHTING DISAST	3,765.34	2,436.81	2,203.09	19,667.8	1,876.36

ER SERVIC ES INSURA NCE RENTS & LEASES	45,500.0 0	42,973.0 0	44,399.5 0	54,080.0 0	53,695.0 0
	.00	.00	.00	.00	3,119.60
	6,276,68 5.37	6,022,75 0.94	6,059,73 9.28	6,572,62 1.00	6,729,42 5.51

PUBLIC
HEALTH
&
WELFA
RE:

HEALTH DISTRI CT LANDFI LL TESTIN G/REME D. INDIGE NT BURIAL S	48,474.0 0	48,309.0 0	47,518.0 0	40,004.0 0	40,116.0 0
	.00	.00	.00	5,164.57	13,256.6 0
	6,750.00	10,750.0 0	7,245.00	3,000.00	5,250.00
	55,224.0 0	59,059.0 0	54,763.0 0	48,168.5 7	58,622.6 0

TRANS
PORTAT
ION:

BRIDGE INSPEC TION & RATING S	13,550.0 0	5,950.00	6,000.00	.00	.00
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COMMU
NITY
ENVIRO
NMENT:

CHILDR EN & FAMILY FIRST MISC.- ADV., LEAF BAGS SHADE TREE RECYC LING	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
	4,292.60	341.06	3,902.10	5,975.69	5,751.32
	664.00	1,875.53	4,961.32	10,215.4 8	22,335.6 2
	30,000.0 0	.00	.00	.00	.00
	36,956.6 0	4,216.59	10,863.4 2	18,191.1 7	30,086.9 4

LIESUR
E TIME
ACTIVIT
IES:

LEADE RSHIP PARK ROCK CREEK MULTI USE TRAIL SPECIA L EVENT S	.00	.00	6,904.08	.00	.00
	.00	.00	.00	15,812.5 0	555,614. 40
	.00	.00	.00	.00	683.79
	.00	.00	6,904.08	15,812.5 0	556,298. 19

**2012
-
2016
General
Fund
Expenditure
Comparison**

	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL
GENERAL GOVERNMENT-CONT'D ECONOMIC DEVELOPMENT:					
SCRAP YARD CLEAN UP GRANT REGIONAL PLANNING SIEDC & MARKETING DOWNTOWN FAÇADE GRANT MAIN STREET ANNEXATION AGREEMENTS RECORDING FEES	89,637.99	.00	.00	.00	.00
	8,981.50	8,981.50	8,981.50	8,981.50	8,981.50
	62,500.00	67,500.00	80,000.00	130,000.00	130,000.00
	.00	.00	7,562.29	73,491.52	112,432.29
	.00	.00	750.00	1,000.00	4,450.00
	19,398.08	28,712.77	23,184.53	23,539.55	24,717.47
	.00	.00	.00	.00	225.50
	<u>180,517.57</u>	<u>105,194.27</u>	<u>120,478.32</u>	<u>237,012.57</u>	<u>280,806.76</u>
URBAN REDEVELOPMENT & HSG:					
AMERICAN LEGION PROJECT	.00	.00	.00	13,750.00	.00
CAPITA					

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OUTLAY
:

EQUIPMENT PURCHASE	5,983.46	4,177.52	48,118.57	78,911.19	39,325.14
PRINCIPAL RETIREMENT	15,493.43	.00	.00	.00	10,476.32
INTEREST & FISCAL CHARGES:					
ESCROW RETAINAGE INTEREST-LEASE		.00	.00	.00	75.05
	409.02	.00	.00	.00	836.86
	<u>409.02</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>859.19</u>
TRANSFERS OUT & ADVANCES	1,069,804.22	1,242,412.62	1,546,039.43	2,453,250.06	3,169,042.72
TOTAL GENERAL FUND	<u>9,560,308.67</u>	<u>9,268,478.58</u>	<u>9,809,695.70</u>	<u>11,407,211.22</u>	<u>13,178,005.40</u>

*NOTE: In 2012 thru 2016 1/3 of wages and benefits for the Law Director, Human Resource Director, Mayor, City Administrator, Director of Finance, Accounts Payable-Finance Tech II, Payroll Administrator, and all employees in the Engineering Department were paid from the Sewer Fund because of services performed regarding the City sewer system.

2016 Advances & Transfers Out / In

FUND			Advances & Transfers In	Advances & Transfers Out
101	General Fund	\$	329,075.00	\$ 3,169,042.72
211	Street Maintenance	\$	132,000.00	
242	Park & Rec	\$	422,099.98	
251	IDAT			\$ 30,000.00

255	Traffic Enhancement		\$	900.00
267	Muni Ct Probation	\$	30,000.00	
292	Fire SAFER Grant		\$	49,000.00
				1,616,277.7
331	Capital Improvements	\$	4	\$ 207,370.11
338	2012-21 Fore Vehicle	\$	112,000.00	
342	Sand. St. Concrete	\$	701,165.00	
343	Joint Justice Center	\$	257,500.00	\$ 279,175.00
444	S Shaffer Pk Dr Bond	\$	55,979.39	
445	Riverfront Imp Bond	\$	85,317.00	
446	2016 Joint Justice Bd.	\$	4,073.72	
552	Sewer/WPCC			\$ 3,038,643.22
553	07 Sewer Bond	\$	403,645.00	
556	Sewer Repl/Imp	\$	120,000.00	
				2,042,000.0
557	Combined Sewer Sep	\$	0	
558	2010 Sewer Bond	\$	347,115.50	
559	WPCLF Loan Rock Cr	\$	93,730.88	
560	2016 Sewer-'07 Ref.	\$	32,151.84	
			4,805,255.2	
		\$	7	\$ 4,805,255.27
			6,774,131.0	
Total		\$	5	\$ 6,774,131.05

Investment Interest Earned

	2016	2015
Six Month CD's	\$13,916.34	\$9,148.99
Municipal Court-Ckg.	117.87	118.44
Fire Claims Escrow	1.08	00.00
Contract Escrow Savings	15.57	27.53
Overnight sweep account	<u>25,922.28</u>	<u>27,242.16</u>
Total	\$ 39,973.14	\$36,537.12

Oakley Part Trust \$77.50 in with CD's, Sweep, & Court

Outstanding Debt

	2016	2015	Final pmt
07 Sewer Bond	\$ -0-	\$4,235,000	Refunded
10 Sewer Bond	3,475,000	3,660,000	12/1/30
16 Sewer '07 Refunded Bonds	3,895,000	-0-	12/1/26
Miami St. Storm Drainage Bond	100,000	145,000	12/1/18
10 Riverfront Improv Bond	865,000	910,000	12/1/30
10 S Shaffer Pk Dr Bond	970,000	1,020,000	12/1/30
16 Joint Justice Center Bond	2,250,000	-0-	12/1/41
Rock Creek-WPCLF Loan	1,197,594.38	1,255,943.67	1/1/33

Vacall-Lease	73,779.42	145,516.44	11/5/17
Turnout Gear-Lease	<u>41,173.68</u>	<u>-0-</u>	7/1/20
Total City Debt	\$12,867,547.48	\$11,371,460.11	

Statistics

Finance Department:

	<u>2016</u>	<u>2015</u>	<u>2014</u>
Number of Suppliers Paid (active)	300	315	397
Number of Purchase Orders	1377	1289	1222
Number of Checks Processed (Excludes Payroll checks)	2897	3068	2898

Submitted by Michele Long.

Payroll:

		<u>2016</u>	<u>2016</u>	
Full-time Employees:	High	138	New Full-time	18
	Low	131	New Retirees	6
	Year End	137	New Part-time	13
Part-time Employees:	High	37	W-2's Issued	189
	Low	12	# Payroll Checks	4426
	Year End	13	Gross Payroll \$	7,540,438.60
Elected Officials	11	Change of Address	12	
New Direct Deposit Enrollees	20	Cafeteria Plan Elections	17	
Employment Verification	21	Workers Comp. Forms	0	
OPERS Certifications	2	Police & Fire Certifications	0	
OPERS Histories	26	Police & Fire Histories	4	
Misc. Reports	0	STRS Certifications	0	

Submitted by Kathy Kaufman.

Municipal Income Tax

			Increase
Gross Receipts	2005	\$6,594,651	-1.2%
	2006	\$7,055,057	+7.0%
	2007	\$7,238,775	+2.6%
	2008	\$7,216,686	-0.3%
	2009	\$6,462,474	-10.4%
	2010	\$6,651,434	+2.9%
	2011	\$7,053,041	+6.0%
	2012	\$7,276,868	+3.2%
	2013	\$7,688,624	+5.7%
	2014	\$8,302,825	+8.0%

2015	\$8,487,319	+2.2%
2016	\$9,298,670	+9.56%

2016 Income Tax Distribution

Fund	%	Amount	Other General Fund Transfers & Advances-Not on Chart
General Fund	85.5	\$7,845,289.58	Capital Imp. \$700,500.00 Sand. St. Roadway 701,165.00 Street 132,000.00
Capital Imp.	10.0	917,577.74	Fire Vehicle Fund 50,000.00 Joint Justice Center <u>257,500.00</u>
Park	4.5	412,909.98	\$1,841,165.00
Street	0.0	00.00	
Total	100.0	\$9,175,777.30	

2/10/16 Correction for 2015 in the amount of \$2,610.00 not shown above.

Gross Receipts	\$9,298,669.81
Refunds	<u>122,892.51</u>
Total	\$9,175,777.30

Income Tax (continued)

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Number of Active Accounts	8737	8112	8,004	8,171
Value of 347 Refunds		\$122,892.51		
Total Tax Collected on Past Balances		\$ 46,868.12		
Total Penalty and Interest Collected On Past Balances		<u>\$ 21,554.01</u>		
Total Collected on Past Due Accounts		\$ 68,422.13		

Total Penalty & Interest Collected for All Years \$ 33,803.15.
 Submitted by Linda Neeley.

Activity and status of outstanding accounts end of 2016

No. of Accts.	Actions pending	Amount
67	Balances due, bills being sent	\$ 17,583.47
10	Garnishments in progress	\$ 3,592.55
11	Owe after garnishments/residuals	\$ 410.93
57	On a present payment plan	\$ 53,294.05
75	Have a court judgment/actively pursuing	\$ 35,222.43
14	Small claims in process	\$ 3,673.11
266	Unable to locate place of employment	\$192,385.80
11	In bankruptcy	\$ 31,847.80
15	Deceased Taxpayer	\$ 11,846.10
74	Uncollectible/small amounts	\$ 1,835.17
196	Old accounts, balance due, problems, etc.	\$140,822.66
126	Misc.	\$ 97,191.68
<u>922</u>		<u>\$589,705.75</u>

The City Income Tax Department filed 118 cases in small claims court in 2016 in an attempt to collect \$32,255.39 in unpaid taxes, late filing penalties and interest charges. Of these 118 cases, 3 were Failure to Serve, 32 were paid in full prior to the court date, and the Tax Department was awarded judgment against 68 cases. Fourteen cases have been satisfied since court. Twenty-one cases filed prior to 2016 were satisfied this year as well.
 Submitted by Pat Butturff

There were 2,368 open accounts of individuals and businesses that were active in tax year 2015 that had not filed in 2016. After letters were mailed by the Income Tax Office, that figure has been reduced to 1,771 total open accounts either by the accounts being closed or by the taxpayers filing returns.
 Submitted by Dawn Roca.

**SEWER REVENUE DEPARTMENT
 YEAR-END SUMMARY 2016**

	2014	2015	2016
Total number of accounts:	7782	7793	7808
Total amount billed:	\$4,923,329.06	\$ 5,225,053.13	\$ 5,514,175.26
Total penalties assessed:	\$ 122,571.94	\$ 134,150.72	\$ 132,425.77
Total amount certified to county property tax:	\$ 359,407.56	\$ 398,164.88	\$ 395,198.28
Number of accounts certified to county:	1075	1089	1037
Total payments collected:	\$4,714,642.49	\$ 4,967,263.94	\$ 5,254,393.55
	96%	95%	95%

The Year 2016 in Review:

- Staffing for 2016 remained the same. The Sewer Revenue Manager is Mary Coffman and Sheri Rumschlag also works fulltime for the Sewer Revenue Department

- Per City Ordinance, we increased rates by 5% in March of 2016.

- There are 86 metered wells which is 30 more than last year. There are 12 industrial accounts with metered wells at this time. These industrial accounts are read every month and the balance are read every other month by our Water Pollution Control Center. The readings are forwarded to us for manual processing.

- The Sewer Department billing is still flowing smoothly with a concentrated effort to keep owners old and new informed on past due balances. Property transfers are reviewed every week using the local newspaper and the Seneca County Auditor's website.

- Our annual Certification process was conducted efficiently but still kept us busy. Work is performed all year round to make the certification seamless. We had a list in June of all suspect accounts which gave us time to double check all accounts ahead of time.

-The ACH payment option continues to grow. We now have approximately 1,178 customers signed up for automatic payment from their checking accounts. That is an increase of 35 from last year.

-Aqua Ohio, the city's water provider, has kept our office very busy again this year by replacing all meters over 15 years old with remote read meters. This action causes a meter rollover for our office and requires each of these accounts to be reviewed on Aqua's website to do a manual calculation for the billing process. Many of these had been missed the first time around in 2015.

Miami Street rebate accounts are being monitored several times each year to stop the rebate in a timely manner.

Special Connection Fee accounts are also monitored to stop the SCF fee in a timely manner.
Submitted by Mary Coffman.