RITTMAN CITY COUNCIL – AGENDA
REGULAR MEETING
September 24, 2018 at 7:00 p.m.

1. **Invocation**

2. **Pledge of Allegiance**

3. **Roll Call**

4. **Approval of Minutes – September 10, 2018**

5. **Approval of Minutes – September 13, 2018**

6. **Workshop**

   a. **Discussion of the 5 Year Capital Improvement Plan**

7. **Citizens Forum**

8. **Old Business**

   a. **Res. No. 8073 A Resolution of the Council of the City of Rittman, Wayne and Medina Counties and State of Ohio, Strongly Urging the Ohio Governor and Members of the Ohio General Assembly to Invest the State Budget Surplus in Municipalities. Second Reading.**

9. **New Business**

   a. **Motion to Approve the 5 Year Capital Plan.**

   b. **Ord. No. 8076 An Ordinance of the council of the city of Rittman, Ohio, Authorizing the Municipal Manager to Accept the Best Rates for the Renewal of Employee and Dependent Hospitalization, Surgical and Major Medical Coverage Commencing January 1, 2019. First Reading.**

   c. **Res. No. 8077 A Resolution of the Council of the City of Rittman, Wayne and Medina Counties and State of Ohio, Authorizing the Municipal Manager to Submit an Application to Participate in the Ohio Public Works Commission State Capital Improvement and/or Local Transportation Improvement Programs(s) and to Execute Contracts Pertaining Thereto as Required for the Purpose of Waterline Improvement on South Third Street from North Park Street to Ohio Avenue and North Third Street from Ohio Avenue to Clover Street. Three Readings.**

d. **Ord. No. <u>8078</u> An Ordinance of the Council of the City of Rittman, Wayne and Medina Counties and State Ohio, Amending the Annual Appropriation Ordinance No. 8040, as Amended According to the Attached Sheet(s) and Declaring an Emergency. Three Readings.**

10. **City Manager's Remarks**

11. **Finance Director's Remarks**

12. **Council Remarks**

    a. **Approval of Vouchers (will be provided prior to meeting)**

13. **Adjournment**

Rittman City Council Met in a
REGULAR MEETING
September 10, 2018
7:00 p.m.

Members Present: Ken Park, Leah Weirick, Philip Decker, Josh Carey
Members Absent: Mayor William Robertson, Darrell Carey and Brian Smith
Presiding: Acting Mayor Ken Park

The invocation was given by Pastor Bud Olszewski followed by the Pledge of Allegiance.

Approval of Minutes – August 13, 2018

Weirick moved to approve, all Yeas upon roll call and **motion carried.**

Citizens Forum

Chris Ketler of 65 Fairlawn. Mr. Ketler attended the Council meeting to voice his concerns regarding his neighbor. He claims that there are several families living there and there is also disabled vehicles and debris in the yard. He feels that no one is taking this issue seriously.

Old Business

None

New Business

a. **Res. No. 8071 A Resolution Accepting the Amounts and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies and Certifying Them to the County Auditor.** **First Reading.** Res. No. 8071 was read on first reading. Weirick moved to place on second, all Yeas on roll call and **motion carried.**

b. **Ord. No. 8072 An Ordinance of the Council of the City of Rittman, Wayne and Medina Counties and State of Ohio, Amending the Annual Appropriation Ordinance No. 8040, as Amended According to the Attached Sheet(s) and Declaring an Emergency.** **First Reading.** Ord. No. 8072 was read on first reading. Josh moved to place on second, all Yeas on roll call and **motion carried.**

c. **Res. No. 8073 A Resolution of the Council of the City of Rittman, Wayne and Medina Counties and State of Ohio, Strongly Urging the Ohio Governor and Members of the Ohio General Assembly to Invest the State Budget Surplus in Municipalities.** **First Reading.** Res. No. 8073 was read on first reading. Weirick moved to place on second, all Yeas on roll call and **motion carried.**

d. **Res. No. 8074 A Resolution of the Council of the City of Rittman, Wayne and Medina Counties and State of Ohio, Authorizing the Finance Director to Create a Staffing for Adequate Fire and Emergency Response (SAFER) Grant Fund.** **First Reading.** Res. No. 8704 was read on first reading. Josh moved to place on second, all Yeas on roll call and **motion carried.**

e. **Ord. No. 8075 An Ordinance of the Council of the City of Rittman, Wayne and Medina Counties and State of Ohio, Levying Special Assessments for the Sidewalk Improvement Project from the North Side of West Ohio Avenue from Main Street to Metzger Avenue (North First Street, North Second Street, North Third Street, North Fourth Street, North Fifth Street from Ohio Avenue to Their Terminus) and Orchard Street, North Street and Sheldon Street by Replacing Sidewalks in**

Disrepair or Installing Sidewalks where Necessary all Together with the Necessary Appurtenances. First Reading. Ord. No. 8075 was read on first reading. Decker moved to place on second, all Yeas on roll call and **motion carried**

f. Motion to Approve the 2019 Employee Holiday Schedule. Weirick moved to approve. Decker inquired if this was consistent with the current schedule. Feuerstein replied that it was. All Yeas on roll call and **motion carried.**

g. Motion to Accept the Resignation of Michael D. Wilkinson from the Planning Commission. Weirick moved to approve, all Yeas on roll call and **motion carried.**

h. Motion to Appoint Larry Boggs to the Planning Commission for the Unexpired Term of Michael D. Wilkinson ending January 2021. Weirick moved to approve, all Yeas on roll call and **motion carried.**

City Manager's Remarks

I am glad that everyone stayed safe from the storms and glad that it didn't have any real impact. The area was bracing for more than what happened. One of the first decisions I had when I started here last year and has now come full circle and I must announce to Rittman City Council that Halloween Trick or Treat is set for Saturday, October 27, 2018 from 6:00 to 8:00. The Appropriation I do want that to be known. The appropriation is for contractual services. In an effort to try to fill the industrial park the best way we know how, there is a person that I have met and Pam and I have had an opportunity to meet her. She is an Economic Development Specialist. She has worked with a few different municipalities. Her background is in manufacturing. It is a nine month commitment, but it is something different that we haven't tried before. As we compete with other cities to try to attract businesses to fill that park, other cities have actual economic development staffs. They have Chamber of Commerce's that are operating on a different capacity than what we have. So as we try to compete with those cities when they have all these different options to provid, this at least gives us somewhat of another option try to compete those other cities. I would appreciate any consideration you can give to that ordinance. I have met with her a few times and I think she may already have a few things to try and reach out and have different ideas. She has had success with the City of Norton.

Finance Director's Remarks

Nothing at this time. Would like to echo what Derek said about the Economic Development Consultant, I was highly impressed when we met with her and I think she is going to do wonderful things for us.

a. Approval of Financial Report for August. Weirick moved to approve, all Yeas on roll call and **motion carried.**

Council Remarks

Park – Thank you to Mr. Ketler for his comments and thank you to everyone for attending.

Josh – Thank you.

Weirick – nothing at this time.

Decker – Would this be an issue for the Nuisance Abatement Board? Feuerstein replied that it would, they are more of the appeal process. If any neighbors or any property would be cited, their first step would be for that board to say I don't agree with this, this is why and then if they don't like that decision then they can appeal to the Court. That would be Officer Ries or any officer or any officer that would go out there to investigate that claim that would be the first step.

RECORD OF PROCEEDINGS

Minutes of Council Meeting

DAYTON LEGAL BLANK, INC., FORM NO. 10148

Held September 10, 2018

a. **Approval of Voucher #'s 8603 thru 8072 and Memo Expense #'s 0M8188 thru M81820.** Decker moved to approve, all Yeas on roll call and **motion carried.**

Adjourn: - 7:20 p.m. Weirick moved to adjourn, all Yeas on roll call and **motion carried.**

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Mayor

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Clerk of Council

Rittman City Council Met in a
SPECIAL MEETING
Thursday, September 13, 2018
5:30 p.m.

Members Present: Josh Carey, Philip Decker, Brian Smith, Ken Park and Leah Weirick
Members Absent: Mayor William Robertson and Darrell Carey
Presiding: Acting Mayor Brian Smith

Old Business

a. **Res. No. 8071 A Resolution Accepting the Amounts and Rates as Determined by the Budget Commission and Authorizing the Necessary Tax Levies and Certifying Them to the County Auditor. Second and Third Reading.** Res. No. 8071 was read on second reading. Park moved to suspend the rules and have third reading, all Yeas on roll call and **motion carried.** Res. No. 8071 was read on third reading. Weirick moved to adopt, all Yeas on roll call and **motion carried.**

b. **Ord. No. 8072 An Ordinance of the Council of the City of Rittman, Wayne and Medina Counties and State of Ohio, Amending the Annual Appropriation Ordinance No. 8040 as Amended According to the Attached Sheet(s) and Declaring an Emergency. Second and Third Reading.** Ord. No. 8072 was read on second reading. Weirick moved to suspend the rules and have third reading, all Yeas on roll call and **motion carried.** Ord. No. 8072 was read on third reading. Weirick moved to adopt, all Yeas on roll call and **motion carried.**

c. **Res. No. 8074 A Resolution of the Council of the City of Rittman, Wayne and Medina Counties and State of Ohio, Authorizing the Finance Director to Create a Staffing for Adequate Fire and Emergency Response (SAFER) Grant Fund. Second and Third Reading.** Res. No. 8074 was read on second reading. Weirick moved to suspend the rules and have third reading, all Yeas on roll call and **motion carried.** Res. No. 8074 was read on third reading. Weirick moved to adopt, all Yeas on roll call and **motion carried.**

d. **Ord. No. 8075 An Ordinance of the Council of the City of Rittman, Wayne and Medina Counties and State of Ohio, Levying Special Assessments for the Sidewalk Improvement Project from the North Side West Ohio Avenue from Main Street to Metzger Avenue (North First Street, North Second Street, North Third Street, North Fourth Street, North Fifth Street from Ohio Avenue to their Terminus) and Orchard Street, North Street and Sheldon Street by Replacing Sidewalks in Disrepair or Installing Sidewalks where Necessary all Together with the Necessary Appurtenances. Second and Third Reading.** Ord. No. 8075 was read on second reading. Josh moved to suspend the rules and have third reading, all Yeas on roll call and **motion carried.** Ord. No. 8075 was read on third reading. Decker moved to adopt, all Yeas on roll call and **motion carried.**

Adjourn: 5:35 p.m. Weirick moved to adjourn, all Yeas on roll call and **motion carried.**

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Mayor

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Clerk of Council

RESOLUTION NO. 8073

A RESOLUTION OF THE COUNCIL OF THE CITY OF RITTMAN, WAYNE AND MEDINA COUNTIES AND STATE OF OHIO, STRONGLY URGING THE OHIO GOVERNOR AND MEMBERS OF THE OHIO GENERAL ASSEMBLY TO INVEST THE STATE BUDGET SURPLUS IN MUNICIPALITIES.

WHEREAS, the Mayor and Council have been advised of Ohio Governor John Kasich's proposal to use the projected State of Ohio budget surplus of $147 million at the end of the biennium to fund an income tax withholding reduction and bring the state's rainy day fund to its maximum legal limit; and

WHEREAS, the Ohio General Assembly has repeatedly decreased funding and revenue sharing in recent years by way of significantly reducing the Local Government Fund, eliminating the Estate Tax, and phasing out the Tangible Personal Property Tax; and

WHEREAS, these reductions have resulted in a loss of revenue to the City of Rittman; and

WHEREAS, the Ohio Municipal League (OML) requests that those budget surplus funds be invested in municipalities.

NOW THEREFORE, be it resolved by the Council of the City of Rittman, Counties of Wayne and Medina and State of Ohio, three-fourths of all members elected and appointed thereto concurring:

SECTION ONE.

That the Rittman City Council urges all citizens to support the Ohio Municipal League (OML) request that those budget surplus funds be invested in municipalities.

SECTION TWO.

That a duly executed and inscribed copy of this Resolution shall be made a part of the official record of the Council of the City of Rittman in order that due notice of its adoption shall be given to the residents of this community.

SECTION THREE.

That this Resolution shall take effect from and after the date of its passage.

Passed: ________________, 2018

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Mayor

Attest:

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Clerk of Council

Dayton Legal Blank, Inc. Form No. 30043

Ordinance No. 8076 Passed ____________, 20____

ORDINANCE NO. 8076

AN ORDINANCE OF THE COUNCIL OF THE CITY OF RITTMAN, OHIO, AUTHORIZING THE MUNICIPAL MANAGER TO ACCEPT THE BEST RATES FOR THE RENEWAL OF EMPLOYEE AND DEPENDENT HOSPITALIZATION, SURGICAL AND MAJOR MEDICAL COVERAGE COMMENCING JANUARY 1, 2019.

WHEREAS, the Municipal Manager, pursuant to law, is in the process of, has or will secure quotes for employee and dependent hospitalization; and

WHEREAS, the current coverage for Municipal employees expires December 31, 2018; and

WHEREAS, underwriters for coverage submit proposals within 30 days of the lapse date making time of the essence; and

WHEREAS, the Municipal Manager reviews the submitted proposals with the Municipal employees or their bargaining units prior to acceptance making time further of the essence.

NOW, THEREFORE, be it ordained by the Council of the City of Rittman, Counties of Wayne and Medina and State of Ohio, three-fourths of all members elected or appointed thereto concurring:

SECTION ONE.

That the Municipal Manager be and is hereby authorized to accept the best rates for the renewal of employee and dependent hospitalization, surgical and major medical coverage, pursuant to a contract as the Municipal Manager in his judgment deems best for cost and coverage.

SECTION TWO.

That this Ordinance shall take effect and be in force from and after the earliest period allowed by law.

Passed: ____________________________, 2018

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Mayor

Attest:

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Clerk of Council

Dayton Legal Blank, Inc. Form No. 30043

RESOLUTION NO. 8077

A RESOLUTION OF THE COUNCIL OF THE CITY OF RITTMAN, WAYNE AND MEDINA COUNTIES AND STATE OF OHIO, AUTHORIZING THE MUNICIPAL MANAGER TO SUBMIT AN APPLICATION TO PARTICIPATE IN THE OHIO PUBLIC WORKS COMMISSION STATE CAPITAL IMPROVEMENT AND/OR LOCAL TRANSPORTATION IMPROVEMENT PROGRAM(S) AND TO EXECUTE CONTRACTS PERTAINING THERETO AS REQUIRED FOR THE PURPOSE OF WATERLINE IMPROVEMENT ON SOUTH THIRD STREET FROM NORTH PARK STREET TO OHIO AVENUE AND NORTH THIRD STREET FROM OHIO AVENUE TO CLOVER STREET.

WHEREAS, the State Capital Improvement Program and the Local Transportation Improvement Program both provide financial assistance to political subdivisions for capital improvement to public infrastructure; and

WHEREAS, the City of Rittman is planning to make capital improvements to South Third Street from North Park Street to Ohio Avenue and North Third Street from Ohio Avenue to Clover Street; and

WHEREAS, the infrastructure improvement herein above described is considered to be a priority need for the community and is a qualified project under the OPWC programs.

NOW THEREFORE, be it resolved by the Council of the City of Rittman, Counties of Wayne and Medina and State of Ohio, three-fourths of all members elected and appointed thereto concurring:

SECTION ONE.

The Municipal Manager is hereby authorized to apply to the OPWC for funding as described above.

SECTION TWO.

The Municipal Manager is authorized to enter into any agreements as may be necessary and appropriate for obtaining this financial assistance and/or implementation of such funding.

SECTION THREE.

That this Resolution is declared to be an emergency measure necessary for the immediate preservation of public peace, health and safety in said City and shall be in full force and effect immediately upon its adoption.

Passed: __________________, 2018

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Mayor

Attest:

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Clerk of Council

RECORD OF ORDINANCES

Dayton Legal Blank, Inc. Form No. 30043

Ordinance No. 8078 *Passed* ____________, *20*____

ORDINANCE NO. 8078

AN ORDINANCE OF THE COUNCIL OF THE CITY OF RITTMAN, WAYNE AND MEDINA COUNTIES AND STATE OF OHIO, AMENDING THE ANNUAL APPROPRIATION ORDINANCE NO. 8040, AS AMENDED ACCORDING TO THE ATTACHED SHEET(S) AND DECLARING AN EMERGENCY.

WHEREAS, certain appropriations are necessary for the continued operations of Municipal Services; and

WHEREAS, this Ordinance will provide for the efficient and lawful appropriations to fund Municipal Services; and

NOW THEREFORE, be it ordained by the Council of the City of Rittman, Counties of Wayne and Medina, State of Ohio, three-fourths of all members elected or appointed thereto concurring:

SECTION ONE.

That the annual appropriation Ordinance is amended pursuant to the attached Exhibit "A".

SECTION TWO.

That a certified copy of this Ordinance be delivered to the Wayne County Auditor.

SECTION THREE.

That because of the immediate need for the appropriation of said funds, this Ordinance is hereby declared to be an emergency measure necessary for the public peace, health and safety and shall go into immediate force and effect upon its passage.

Passed: ________________________, 2018

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Mayor

Attest:

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Clerk of Council

FUND	2018 Budget Revenues	2018 Budgeted Expenses
General Fund	2,571,918	2,803,962
Emergency Med. Serv.	429,300	446,923
Street Maint. & Repair	265,520	282,033
State Highway	21,365	51,870
Permissive Tax	0	0
Permissive Tax II	49,765	31,500
Police Pension	26,300	33,036
Law Enforcement & Educ	215	0
Law Enforcement	390	7,125
Law Enforcement Assist. Grant	0	0
Educ. & Recreation Assist.	0	0
Cont Professional Training	3,740	3,740
Capital Improvements	538,240	822,997
Fire Dept. Capital Impr.	265,400	281,821
Debt Retirement	134,135	134,135
Water	923,104	960,630
Water Bond Retirement	0	0
Sewer	1,242,860	1,207,809
Sewer Surplus	281,497	398,582
Sewer Revenue Bond Ret.	105,348	105,348
Sewer Revenue Bond Reserve	0	0
Solid Waste	457,670	404,142
Storm Sewer	94,665	106,200
Cemetery	6,670	16,000
Recreation Trust	4,805	0
Returnable Bonds	14,210	10,000
	$7,437,117	**$8,107,853**

		Personal Services	Other Epenses	Total	Other Expenses: Contractual Services	Supplies	Captial Outlay	Debt	Other Uses	Total Other
General Fund										
Safety Service	**Police**	990,585	123,185	1,113,770	80,840	42,345				123,185.00
Safety Service	**St. Lighting**		25,815	25,815	24,485	1,330				25,815.00
Public Health & Welfare	**Cemetery**	62,860	6,735	69,595	2,270	4,465				6,735.00
Public Health & Welfare	**County Health**		21,241	21,241	21,241					21,241.00
Public Health & Welfare	**Public Health**	935	8,780	9,715	4,935	3,845				8,780.00
Leisure Time	**Parks**	120,565	14,260	134,825	6,355	7,905				14,260.00
Leisure Time	**Recreation Center**	211,830	145,440	357,270	117,740	26,630			1,070	145,440.00
Transportation	**Street Maint. & Repair**	84,065	19,535	103,600	14,830	4,705				19,535.00
Transportation	**Veh. Maint.**		0	0						-
General Govt	**City Council**	43,160	6,000	49,160	6,000					6,000.00
General Govt	**Mayor & Adm.**	179,891	171,225	351,116	155,750	15,475				171,225.00
General Govt	**Finance & Income Tax**	195,240	25,500	220,740					25,500	25,500.00
General Govt	**Lands & Buildings**	0	8,515	8,515	530	2,835	5,150			8,515.00
General Govt	**Solicitor**	40,525	7,680	48,205	7,680					7,680.00
General Govt	**Other General**	9,885	26,110	35,995	26,110					26,110.00
	Other Uses		254,400	254,400					254,400	254,400.00
Total General Fund		1,939,541	864,421	2,803,962	468,766	109,535	5,150	0	280,970	864,421
Other Funds										
210	**EMS**	305,803	141,120	446,923	43,050	22,710	40,580		34,780	141,120
220	**Street Maint. & Repair**	226,693	55,340	282,033	6,160	44,860			4,320	55,340
225	**State Highway**	8,190	43,680	51,870		27,680	16,000			43,680
230	**Permissive Tax**		0	0						-
235	**Permissive Tax II**		31,500	31,500	31,500					31,500
240	**Police Pension**	32,520	516	33,036					516	516
250	**Law Enforcement & Educ.**		0	0						-
251	**Law Enforcement**	7,125	0	7,125						-
255	**Law Enforcement Assist. Grant**		0	0						-
256	**Cont Professional Training'**	3,740	0	3,740						-
270	**Educ. & Recreation Assist.**		0	0						-
400	**Capital Improvements**		822,997	822,997			661,337		161,660	822,997
410	**Fire Dept. Capital Impr.**	164,620	117,201	281,821	29,785	15,820	69,880		1,716	117,201
500	**Debt Retirement**		134,135	134,135					134,135	134,135
600.610	**Water**	147,669	499,476	647,145	116,015	173,719			209,742	499,476
600.620	**Water Supply**	108,881	66,585	175,466	23,290	27,295	16,000			66,585
600.630	**Water Dist.**	112,857	25,162	138,019	1,585	19,440	4,137			25,162
650.610	**Sewer**	144,334	678,505	822,839	173,060	24,400			481,045	678,505
650.640	**Sewer Plant Op**	155,821	108,055	263,876	46,795	61,260				108,055
650.650	**Sewer Coll. System**	109,707	11,387	121,094	2,490	4,760	4,137			11,387
655	**Sewer Surplus**		398,582	398,582	122,460		269,625		6,497	398,582
656.610	**Sewer Revenue Bond Ret.**		105,348	105,348					105,348	105,348
680	**Solid Waste**	29,334	374,808	404,142	350,055	2,115	22,638			374,808
681	**Storm Sewer**		106,200	106,200	96,500		9,700			106,200
700	**Cemetery**		16,000	16,000			16,000			16,000
710	**Recreation Trust**		0	0						-
801	**Returnable Bonds**		10,000	10,000	10,000					10,000
	Total Budget	**$3,496,835**	**$4,611,018**	**$8,107,853**						
Total Water Fund (600.610, 600.620, 600.630)		369,407	591,223	960,630						
Total Sewer Fund (650)		409,862	797,947	1,207,809						

2018 APPROPRIATIONS AMENDMENT #10

Fund	Department	Amount	Description
100 General	Police	$ 10,300	Increase in Appropriations for Vehicle Fuel
240 Police Pension	Police	3,720	Increase in Appropriations for Police Pension (OP&F)

The City of Rittman Offices
30 North Main Street
Rittman, Ohio 44270
330-925-2064
www.rittman.com

Pamela Keener
Finance Director
pkeener@rittman.com

To: City Council & Mayor Robertson

From: Pamela Keener, Finance Director

Date: September 24, 2018

Enclosed is Rittman's Five-Year Capital Plan ("Plan"). The Plan consists of a list of recommended capital items by year, sorted by fund and department or program area. After the itemized list are spreadsheets by fund. The itemized list of capital ties to the capital outlay sections of the spreadsheets.

The spreadsheets reflect eleven (11) years of historical data, the current year budget and five (5) years of projections. Operating revenues and expenditures are shown at the top of the page and cover day-to-day operations. The second section lists other financing sources and uses. Other financing sources and uses include proceeds from the sale of assets or issuance of debt (bonds, notes or loans). Also listed under this section are capital grants. The funds required to pay existing debt will either be listed as debt service payments or transfers to the debt service fund. The calculation of revenues minus expenditures combined with the net other finance sources and uses provides the amount that is available for capital on an annual basis. The final section deals primarily with beginning and ending fund balances.

The following assumptions were used in preparing the spreadsheets: income tax is projected to grow by 0.5% per year and operating expenditures are assumed to grow at 1.5% for all funds/departments with exception to the Fire Department. A growth rate of .5% was assumed for the Fire Department. In addition, the Water Fund operating receipts have been adjusted with the assumption that water rates will be increased by 10% annually and sewer rates will be decreased 6.2%, 7.3%, 8.7%, 10.5% and 12.9% respectively for the years 2019-2023 as passed by Council in recent legislation.

Restrictions to keep in mind are as follows: 25% of income tax is designated for capital; 10% of the previously mentioned 25% must be used for parks and recreation; and 25% of the Fire Department Levy Fund must be used for capital.

As you review the following information, please keep in mind that this document is a planning tool and invariably issues and events will occur that will require modifications to the plan.

CITY OF RITTMAN, OHIO
FIVE YEAR CAPITAL IMPROVEMENT PROGRAM
SEPTEMBER 2018

FUND Division/Project Description	Acct #	2019	2020	2021	2022	2023
CAPITAL IMPROVEMENTS FUND						
Administration	400.140.55400					
IT Equipment		$13,200	$21,600	$21,600	$21,400	$21,150
Subtotal		13,200	21,600	21,600	21,400	21,150
Safety	400.200.55400					
Patrol Car - Ford SUV		40,410	80,000	45,000	45,000	90,000
Undercover Car		4,771	4,771	4,771	4,771	4,771
IT Equipment		6,200	14,400	16,500	2,950	500
Ballistic Vests		4,000	4,000	4,250	4,250	4,250
Tasers		2,640	2,640		12,000	
New Firearms, holsters, & Magazine Holders		17,000				
Body Cams		5,200	5,200	5,200	5,200	5,200
Wall in the Sallyport for Evidence Storage				5,000		
MDT's		10,000				
Chairs		3,000				
Shingles for Roof		5,000				
Lockers for Long Term Evidence Storage		2,000				
LEADS Online Investigative Software		2,000				
MARCS's Portable Radios with Service			5,000			
Speed Trailer			5,000			
Building Updates - Carpet, Tile, Blinds, Paint			3,000			
Outdoor Carpet for Police Unites				15,000		
Radar/Laser Speed Detecing Device				4,000		
Major Crime Scene Camera & Processing Equipment					2,000	
Equipment & Uniforms to Start an Auxiliary Police Program					2,000	
3 - Police Mountain Bikes						4,000
Repairs & Construction to Shooting Range						3,000
Subtotal		102,221	124,011	99,721	78,171	111,721
Service						
IT Equipment	400.700.55401				1,200	1,150
Cemetery Section Layout/Roads	400.700.55400			65,000		
Home Street Lights	400.700.55400	25,000	25,000	25,000	25,000	25,000
Sidewalk	400.700.55403	50,000	50,000	50,000	50,000	50,000
Back Stop for Ballfields	400.700.55400	23,000	23,000			
Paving Fritz Park Parking Lots	400.700.55400	44,050				
Skid Steer Boom Mow	400.700.55401		23,000			
Rastofer Outfiled Fence	400.700.55400				18,500	
Dump Trucks and F250 (Enterprise Fleet Annual Lease Payment)	400.700.55401	25,470	25,470	25,470	25,470	25,470
* Salt Street Paving	400.700.55400	53,750	53,750	53,750	53,750	53,750
Playground Equipment	400.700.55401		10,000			
Subtotal		221,270	210,220	219,220	173,920	155,370

* The amouts listed are the estimated annual debt service payment. In the year of the project the operating statement will reflect the loan proceeds for the total project amount with capital outlay e

Parks & Recreation	400.400.55400					
IT Equipment		180	1,900	3,350	550	8,180
Replacement of Cardo Vascular Equipment in Gym			8,070			
Re-Grouting Locker Rooms				10,000		
New Lockers for Locker Room					50,000	
Weight Room TVs		1,350				
Radio System in Weight Room			3,500			
Repainting Pools, Deck Painting, & Crack Repair		15,000				
Repaintng Hallways & Locker Rooms		3,500				
New Weight Lifting Bars		1,740				
Chemical Feed System		3,000				
Replace Padding the Basketball Backboards						1,110
Subtotal		24,770	13,470	13,350	50,550	9,290
TOTAL CAPITAL IMPROVEMENTS FUND		**361,461**	**369,301**	**353,891**	**324,041**	**297,531**
EMERGENCY MEDICAL SERVICES FUND						
Safety						
IT Equipment	210.300.55400	3,500	2,350	4,300	1,820	1,500
Miscellaneous Capital	210.300.55400	10,000	10,000	5,000	5,000	5,000
Stryker Stair Chair	210.300.55400			4,500		4,500
Cardiac Monitor	210.300.55400				35,000	35,000
EMS Car	210.300.55400	6,138	6,138	6,138	6,138	6,138
Cot #1 Replacement	210.300.55400				18,000	
TOTAL EMS FUND		**19,638**	**18,488**	**19,938**	**65,958**	**52,138**

CITY OF RITTMAN, OHIO
FIVE YEAR CAPITAL IMPROVEMENT PROGRAM
SEPTEMBER 2018

FUND Division/Project Description		2019	2020	2021	2022	2023
FIRE DEPARTMENT LEVY						
Safety	410.260.55400					
Fire Truck Installment Payment (Replace Fire Truck 57)					40,000	40,000
SCAB Lease Payment		40,000	40,000	40,000	40,000	40,000
Remodel Chief's Office						
Nozzles		5,000	5,000			
Trailer/Haz Mat/Boat			20,000			
IT Equipment		2,134	1,200	0	1,100	3,500
Boat/Equipment for Park		20,000				
Hose Replacement		5,000	5,000		5,000	5,000
Command SUV				40,000		
TOTAL FIRE DEPARTMENT LEVY FUND		72,134	71,200	80,000	86,100	88,500
CEMETERY ENDOWMENT FUND						
Health						
Foundations	700.380.55400	5,000	5,000	5,000	5,000	5,000
Paving Cemetery Roads	700.380.55400	61,125				
TOTAL CEMETERY ENDOWMENT FUND		66,125	5,000	5,000	5,000	5,000
WATER						
Utility services						
IT Equipment	600.610.54306	1,200		1,200	550	900
VFD	600.620.55400	16,000	6,000			
Well Maintenance	600.620.55400	25,000	25,000	25,000	25,000	
Remote Monitoring SCADA	600.620.55400	8,803				
Rebushing Old Backhoe	600.610.55401	5,000				
* Waterline Replacement/Replacing Lead Service Lines (Third Street - $223,300 100% OPWC Loan)	600.630.55400	11,165	11,165	11,165	11,165	11,165
* Waterline Replacement/Replacing Lead Service Lines (Second Street $248,675 100% OPWC Loan)	600.630.55400		12,434	12,434	12,434	12,434
* Waterline Replacement/Replacing Lead Service Lines (S State & S Seneca - $399,910 100% OPWC Loan)	600.630.55400			19,996	19,996	19,996
* Waterline Replacement/Replacing Lead Service Lines (N State Street - $296,380 100% OPWC Loan)	600.630.55400				24,698	24,698
* Waterline Replacement/Replacing Lead Service Lines (Fourth Street - $288,260 100% OPWC Loan)	600.630.55400					24,022
F250's & F150 Trucks (Enterprise Fleet Annual Lease Payment)		8,391	8,391	8,391	8,391	8,391

* The amounts listed are the estimated annual debt service payment. In the year of the project the operating statement will reflect the loan proceeds for the total project amount with capital outlay e

		2019	2020	2021	2022	2023
TOTAL WATER FUND		75,559	62,989	78,185	102,233	101,605
SEWER						
Utility services						
IT Equipment	650.610.54306	1,750	300	1,200		600
Sewer Line Rehab	655.650.53701	120,000	120,000	120,000	120,000	120,000
Installation of SCADA System	655.640.55400	75,000				
Stand by Generator @ Milton	655.650.55400	14,000	14000			
Rebushing Old Backhoe	655.610.55400	5,000				
F250's & F150 Trucks (Enterprise Fleet Annual Lease Payment)	655.650.55400	8,391	8,391	8,391	8,391	8,391
TOTAL SEWER FUND		224,141	142,691	129,591	128,391	128,991
SOLID WASTE						
Utility services	680.680.55400	0	0	0	0	0
TOTAL SOLID WASTE FUND		0	0	0	0	0
STORM SEWER						
Utility services						
Rebushing Old Backhoe	681.681.55400	5,000	0	0	0	0
TOTAL SOLID WASTE FUND		5,000	0	0	0	0
TOTAL CAPITAL - ALL FUNDS		$824,058	$669,669	$666,605	$711,723	$673,765

CITY OF RITTMAN, OHIO

Capital Improvements Fund

Actual for Fiscal Years 2007 through 2017 and Budgeted Fiscal Years 2018 through 2023

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	(3) 2018	2019	2020	2021	2022	2023
Revenues																	
Income Tax	$ 338,162	344,658	344,817	367,145	327,324	365,775	400,767	404,310	427,621	508,202	471,736	467,910	489,970	492,420	494,882	519,626	545,607
Assessments	-	4,723	7,720	66,765	-			35,503	67,971	54,123	83,708	47,300	22,200	22,200	22,200	22,200	22,200
Sidewalk Program	-	-	-	11,361	6,845	29,259	10,699			12,392	43,783	22,780	28,090	28,090	28,090	28,090	28,090
Intergovernmental										499,523	89,429						
Other	2,005	532,476	89,510	500	2,244	2,000	119,392	2,000	92,163	50,956	1,813						
Total revenues	340,167	881,857	442,047	445,771	336,413	397,034	530,858	441,813	587,755	1,125,196	690,469	537,990	540,260	542,710	545,172	569,916	595,897
Expenditures																	
General Government	-	16,000	30,000	20,000	20,400	20,000	20,000	20,000	20,000	20,000	20,000	28,560	25,930	25,930	25,930	25,930	25,930
Total expenditures	-	16,000	30,000	20,000	20,400	20,000	20,000	20,000	20,000	20,000	20,000	28,560	25,930	25,930	25,930	25,930	25,930
Excess of revenues over expenditu	**340,167**	**865,857**	**412,047**	**425,771**	**316,013**	**377,034**	**510,858**	**421,813**	**567,755**	**1,105,196**	**670,469**	**509,430**	**514,330**	**516,780**	**519,242**	**543,986**	**569,967**
Other financing sources (uses)																	
Advances In						50,000											
Advances Out							(50,000)										
Proceeds from sale of notes/bonds	506,000	-	-	-	-	-	-	40,000	-	-	-	-	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-	-	-	15,500	-	513	15,843	250	250	-	-	-	-
Bond Issuance Costs								(1,489)									
Loan proceeds	-	-	77,000	-	-	-	-	-	85,000	-	-	-	1,075,000	-	-	-	-
Transfer to debt service fund	(247,555)	(768,810)	(120,070)	(100,000)	(121,364)	(100,000)	(128,532)	(119,323)	(123,165)	(125,148)	(131,823)	(134,135)	(186,085)	(183,243)	(70,401)	(70,033)	(69,666)
Capital grants	6,000	52,714	157,472	10,000	2,693	212,848		153,142					500,000				
Net other financing sources (uses)	264,445	(716,096)	114,402	(90,000)	(118,671)	162,848	(178,532)	87,830	(38,165)	(124,635)	(115,980)	(133,885)	1,389,165	(183,243)	(70,401)	(70,033)	(69,666)
Available for Capital Outlay	**604,612**	**149,761**	**526,449**	**335,771**	**197,342**	**539,882**	**332,326**	**509,643**	**529,590**	**980,561**	**554,489**	**375,545**	**1,903,495**	**333,537**	**448,841**	**473,953**	**500,301**
Capital outlay																	
General government	22,444	15,579	123,846	24,383	11,948	1,729	10,122	31,762	35,653	451,171	36,135	21,160	**13,200**	**21,600**	**21,600**	**21,400**	**21,150**
Safety services	34,313	27,434	151,091	90,175	18,898	29,848	28,203	55,500	21,638	43,722	69,841	158,440	**102,221**	**124,011**	**99,721**	**78,171**	**111,721**
Transportation	2,110	92,092	236,549	145,081	169,811	747,791	24,740	286,913	278,599	318,167	335,362	415,700	**192,520**	**181,470**	**190,470**	**145,170**	**126,620**
Leisure time activities	538,992	105,157	31,764	44,347	30,108	55,655	52,531	39,719	44,289	119,318	79,667	30,292	**24,770**	**13,470**	**13,350**	**50,550**	**9,290**
Total Capital	597,859	240,262	543,250	303,986	230,765	835,023	115,596	413,894	380,179	932,378	521,005	625,592	**332,711**	**340,551**	**325,141**	**295,291**	**268,781**
Revenues/Sources minus Expenditures/Uses	**6,753**	**(90,501)**	**(16,801)**	**31,785**	**(33,423)**	**(295,141)**	**216,730**	**95,749**	**149,411**	**48,183**	**33,484**	**(250,047)**	**1,570,784**	**(7,014)**	**123,700**	**178,662**	**231,520**
Prior year encumbrance appropriated	-	36,979	-	117,938	420	137,772	15,166	-	7,294	41	21,000	-	-	-	-	-	-
Fund balance - January 1	145,351	152,104	98,582	81,781	231,504	198,501 *	49,129	281,025	361,593	518,298	566,522	621,006	370,959	1,941,743	1,934,729	2,058,429	2,237,091
Fund balance - December 31	$ 152,104	98,582	81,781	231,504	198,501	41,132	281,025	376,774	518,298	566,522	621,006	370,959	1,941,743	1,934,729	2,058,429	2,237,091	2,468,611

* Fund Balance, Restated

(1) Expenses include current year encumbrances and the ending fund equity is equal to cash minus encumbrances.
(2) Some columns may not add up exactly due to rounding.
(3) Revised budget as of May 2018. Budgeted expenses include prior year carry over encumbrances.

Transfer to debt service fund														
Rec Center Bond	120,848	118,248	120,528	117,468	119,323	120,903	117,938	120,575	123,100	120,512	117,925	5,338	5,225	5,113
Durapatcher lease	11,706	11,706	11,706	11,706	0	0	0	0	0	0	0	0	0	0
Dispatch console USDA loan	7,054	7,103	6,933	6,763	6,593	7,423	7,210	6,998	6,785	7,573	7,318	7,063	6,808	6,553
OPWC Lona								4,250	4,250	4,250	4,250	4,250	4,250	4,250
Special Assessment Repay	-75,000	-15,693	-13,679	-7,405	-7,775	-5,161	0	0	0	0	0	0	0	0
OPWC Salt St. Loan										53,750	53,750	53,750	53,750	53,750
	64,608	121,364	125,488	128,532	118,141	123,165	125,148	131,823	134,135	186,085	183,243 0	70,401	70,033	69,666

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CITY OF RITTMAN, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) (1)

Debt Service Fund

Actual for Fiscal Years 2007 through 2017 and Budgeted Fiscal Years 2018 through 2023

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	(3) 2018	2019	2020	2021	2022	2023
Revenues																	
Income Tax	$ -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Assessments	17,458	17,531	15,382	16,355	18,113	14,050	13,258	17,434	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	17,458	17,531	15,382	16,355	18,113	14,050	13,258	17,434	-	-	-	-	-	-	-	-	-
Expenditures																	
Administration fee	-	-	-	36	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt service	262,603	788,618	145,023	158,290	155,239	154,580	144,359	153,786	128,029	127,273	131,823	134,135	132,335	129,493	16,651	16,283	15,916
Total expenditures	262,603	788,618	145,023	158,326	155,239	154,580	144,359	153,786	128,029	127,273	131,823	134,135	132,335	129,493	16,651	16,283	15,916
Excess of revenues over expenditures	**(245,145)**	**(771,087)**	**(129,641)**	**(141,971)**	**(137,126)**	**(140,530)**	**(131,101)**	**(136,352)**	**(128,029)**	**(127,273)**	**(131,823)**	**(134,135)**	**(132,335)**	**(129,493)**	**(16,651)**	**(16,283)**	**(15,916)**
Other financing sources (uses)																	
Proceeds from sale of notes/bonds	-	-	-	36,463	-	-	-	645,000	-	-	-	-	-	-	-	-	-
Payment to Bond Refuding Escrow								(625,000)									
Proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer In from Capital Improv. fund	247,555	768,810	120,070	100,000	121,364	100,000	128,532	119,323	123,165	125,148	131,823	134,135	132,335	129,493	16,651	16,283	15,916
Capital grants	-	-	-	-													
Net other financing sources (uses)	247,555	768,810	120,070	136,463	121,364	100,000	128,532	139,323	123,165	125,148	131,823	134,135	132,335	129,493	16,651	16,283	15,916
Revenues/Sources minus Expenditures/Uses	**2,410**	**(2,277)**	**(9,571)**	**(5,508)**	**(15,762)**	**(40,530)**	**(2,569)**	**2,971**	**(4,864)**	**(2,125)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Prior year encumbrance appropriated	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-
Fund balance - January 1	88,260	90,670	88,393	78,822	73,314	57,552	17,022	14,453	17,424	12,560	10,435	10,435	10,435	10,435	10,435	10,435	10,435
Fund balance - December 31	$ 90,670	88,393	78,822	73,314	57,552	17,022	14,453	17,424	12,560	10,435	10,435	10,435	10,435	10,435	10,435	10,435	10,435

(1) Expenses include current year encumbrances and the ending fund equity is equal to cash minus encumbrances

(2) Some columns may not add up exactly due to rounding.

(3) Revised budget as of May 2018. Budgeted expenses include prior year carry over encumbrances.

Transfer from capital improvements fund														
Rec Center bond	120,848	118,248	120,528	117,468	119,323	120,903	117,938	120,575	123,100	120,512	117,925	5,338	5,225	5,113
Durapatcher lease	11,706	11,706	11,706	11,706	0	0	0	0	0	0	0	0	0	0
Dispatch console USDA loan	7,054	7,103	6,933	6,763	6,593	7,423	7,210	6,998	6,785	7,573	7,318	7,063	6,808	6,553
OPWC Loan								4,250	4,250	4,250	4,250	4,250	4,250	4,250
Special assessment bonds	18,679	18,183	15,413	8,422	8,422	5,420	0	0	0	0	0	0	0	0
	158,287	155,240	154,580	144,359	134,338	133,746	125,148	131,823	134,135	132,335	129,493	16,651	16,283	15,916

CITY OF RITTMAN, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) (1)

Cemetery Endowment Fund

Actual for Fiscal Years 2007 through 2017 and Budgeted Fiscal Years 2018 through 2023

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	(3) 2018	2019	2020	2021	2022	2023
Revenues																	
Charges for services	$ 2,550	8,300	6,850	5,288	11,307	5,474	6,420	5,680	5,275	8,263	5,059	6,670	6,560	6,560	6,560	6,560	6,560
Other	-	-	-	3,850	-	2,000	-	-	-	-	-	-	-	-	-	-	-
Total revenues	2,550	8,300	6,850	9,138	11,307	7,474	6,420	5,680	5,275	8,263	5,059	6,670	6,560	6,560	6,560	6,560	6,560
Expenditures																	
Administration fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenues minus expenditures	**2,550**	**8,300**	**6,850**	**9,138**	**11,307**	**7,474**	**6,420**	**5,680**	**5,275**	**8,263**	**5,059**	**6,670**	**6,560**	**6,560**	**6,560**	**6,560**	**6,560**
Other financing sources (uses)																	
Proceeds from sale of notes/bonds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Loan proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer to debt service fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital grants	-	-	-	-													
Net other financing sources (uses)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Available for Capital Outlay	**2,550**	**8,300**	**6,850**	**9,138**	**11,307**	**7,474**	**6,420**	**5,680**	**5,275**	**8,263**	**5,059**	**6,670**	**6,560**	**6,560**	**6,560**	**6,560**	**6,560**
Capital outlay																	
Public health	1,297	12,649	23,015	6,835	1,511	29,000	13,400	3,252	25,003	24,999	3,509	16,000	66,125	5,000	5,000	5,000	5,000
Total Capital	1,297	12,649	23,015	6,835	1,511	29,000	13,400	3,252	25,003	24,999	3,509	16,000	66,125	5,000	5,000	5,000	5,000
Revenues/Sources minus Expenditures/Uses	**1,253**	**(4,349)**	**(16,165)**	**2,303**	**9,796**	**(21,526)**	**(6,980)**	**2,428**	**(19,728)**	**(16,736)**	**1,550**	**(9,330)**	**(59,565)**	**1,560**	**1,560**	**1,560**	**1,560**
Prior year encumbrance appropriated	-	1,200	-	-	-	-	-	-	-	19,050	-	-	-	-	-	-	-
Fund balance - January 1	98,556	99,809	96,660	80,495	82,798	92,594	71,068	64,088	66,516	46,788	49,102	50,652	41,322	50,652	(18,243)	52,212	(16,683)
Fund balance - December 31	**$ 99,809**	**96,660**	**80,495**	**82,798**	**92,594**	**71,068**	**64,088**	**66,516**	**46,788**	**49,102**	**50,652**	**41,322**	**(18,243)**	**52,212**	**(16,683)**	**53,772**	**(15,123)**

Assumptions:

Expenses increase by 1.15% in years 2018 through 2023

(1) Expenses include current year encumbrances and the ending fund equity is equal to cash minus encumbrances

(2) Some columns may not add up exactly due to rounding.

(3) Revised budget as of May 2018. Budgeted expenses include prior year carry over encumbrances.

CITY OF RITTMAN, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) (1)

Emergency Medical Services Fund

Actual for Fiscal Years 2007 through 2017 and Budgeted Fiscal Years 2018 through 2023

		2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	(3) 2018	2019	2020	2021	2022	2023
Revenues																		
Property & other taxes	$	189,454	164,336	146,968	156,313	157,387	159,513	160,230	158,732	164,366	200,355	205,100	192,225	210,498	210,498	210,498	210,498	210,498
TPP reimbursement		21,916	30,059	38,818	39,449	22,686		-	-	-	-	-	-	-	-	-	-	-
Charges for services		187,608	175,589	186,981	173,138	190,899	181,389	213,009	189,576	200,198	196,554	161,895	204,000	179,225	179,225	179,225	179,225	179,225
Intergovernmental		27,993	39,085	40,063	43,316	43,259	57,781	33,440	65,822	52,944	37,566	48,330	29,075	45,810	45,810	45,810	45,810	45,810
Other		-	13,062	6,336	9,956	1,031	2,581	1,920	4,959	12,527	1,534	4,444	4,000	-	-	-	-	-
Total revenues		426,971	422,131	419,166	422,172	415,262	401,264	408,599	419,089	430,035	436,009	419,769	429,300	435,533	435,533	435,533	435,533	435,533
Expenditures																		
General government		4,654	3,644	3,219	2,900	3,517	3,521	2,543	3,057	3,263	3,287	3,365	3,845	3,325	3,375	3,425	3,477	3,529
Administration fee		24,000	20,000	20,000	30,000	30,000	30,000	30,000	30,000	30,000	-	30,000	30,000	30,000	30,450	30,907	31,370	31,841
Safety services		292,921	321,457	304,507	318,450	321,002	310,170	318,394	356,004	350,161	389,626	374,653	374,030	371,055	376,621	382,270	388,004	393,824
Total expenditures		321,575	345,101	327,726	351,350	354,519	343,691	350,937	389,061	383,424	392,913	408,018	407,875	404,380	410,446	416,602	422,851	429,194
Revenues minus expenditures		**105,396**	**77,030**	**91,440**	**70,822**	**60,743**	**57,573**	**57,662**	**30,028**	**46,611**	**43,096**	**11,751**	**21,425**	**31,153**	**25,087**	**18,931**	**12,682**	**6,339**
Other financing sources (uses)																		
Proceeds from sale of notes/bonds		-	-	-	-	-	-	-	-	111,000	-	-	-	-	-	-	-	-
Proceeds from sale of assets		-	-	-	-	-	8,500	-	-	26,602	-	-	-	-	-	-	-	-
Debt Service Costs										(19,171)	(38,341)	(38,341)	(19,170)					
Loan proceeds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital grants		-	-	-	-													
Net other financing sources (uses)		-	-	-	-	-	8,500	-	-	118,431	(38,341)	(38,341)	(19,170)	-	-	-	-	-
Available for Capital Outlay		105,396	77,030	91,440	70,822	60,743	66,073	57,662	30,028	165,042	4,755	(26,590)	2,255	31,153	25,087	18,931	12,682	6,339
Capital outlay																		
General government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Safety services		21,743	164,900	13,215	19,261	5,742	67,788	32,488	14,054	375,299	20,343	27,675	19,168	19,638	18,488	19,938	65,958	52,138
Safety Services - Reserve		-	-	-	-				70,905									
Total Capital		21,743	164,900	13,215	19,261	5,742	67,788	32,488	84,959	375,299	20,343	27,675	19,168	19,638	18,488	19,938	65,958	52,138
Revenues/Sources minus Expenditures/Uses		83,653	(87,870)	78,225	51,561	55,001	(1,715)	25,174	(54,931)	(210,257)	(15,588)	(54,265)	(16,913)	11,515	6,599	(1,007)	(53,276)	(45,799)
Prior year encumbrance appropriated		1,167	2,300	2,522	2,853	4,800	6,282	8,392	2,058	4,810	7,246	10,713	-	-	-	-	-	-
Fund balance - January 1		271,873	356,693	271,123	351,870	406,284	466,085	470,652	504,218	451,345	245,898	237,556	194,004	177,091	188,606	195,205	194,198	140,921
Fund balance - December 31	$	**356,693**	**271,123**	**351,870**	**406,284**	**466,085**	**470,652**	**504,218**	**451,345**	**245,898**	**237,556**	**194,004**	**177,091**	**188,606**	**195,205**	**194,198**	**140,921**	**95,122**
Reserve for Capital - Current						72,000	72,000	72,000	70,905	0	0	0	0	0	0	0	0	0
Purchase from Reserves						0	0	0	0	(341,758)	0	0	0	0	0	0	0	0
Reserve for Capital - Cumulative						72,000	144,000	216,000	286,905	(54,853)	(54,853)	(54,853)	(54,853)	(54,853)	(54,853)	(54,853)	(54,853)	(54,853)

Assumptions:

Expenses increase by 1.15% in years 2019 through 2023

(1) Expenses include current year encumbrances and the ending fund equity is equal to cash minus encumbrances

(2) Some columns may not add up exactly due to rounding.

(3) Revised budget as of May 2018. Budgeted expenses include prior year carry over encumbrances.

CITY OF RITTMAN, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) (1)

Fire Department Levy Fund

Actual for Fiscal Years 2007 through 2017 and Budgeted Fiscal Years 2018 through 2023

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	(3) 2018	2019	2020	2021	2022	2023
Revenues																	
Property & other taxes	$ 102,157	96,169	70,314	74,129	82,737	78,883	78,909	78,076	78,954	78,038	80,043	74,425	79,962	79,962	79,962	79,962	79,962
TPP reimbursement	-	-	23,629	37,734	9,863		-	-		-	-	-	-	-	-	-	-
Intergovernmental	12,385	14,480	13,222	13,309	14,492	15,898	50,811	18,731	16,939	64,705	53,366	18,425	19,970	19,970	19,970	19,970	19,970
Other	11,000	499	162	5,425	-	-		2,258	185	275		150	60	60	60	60	60
Total revenues	125,542	111,148	107,327	130,597	107,092	94,781	129,720	99,065	96,078	143,018	133,409	93,000	99,992	99,992	99,992	99,992	99,992
Expenditures																	
General government	2,136	1,708	1,519	1,377	1,808	1,720	1,234	1,493	1,569	1,477	1,485	1,716	1,480	1,487	1,495	1,502	1,510
Safety services	120,664	149,102	152,617	139,077	104,716	109,663	111,679	118,587	117,687	121,802	147,510	200,279	145,060	145,785	146,514	147,247	147,983
Total expenditures	122,800	150,810	154,136	140,454	106,524	111,383	112,913	120,080	119,256	123,279	148,995	201,995	146,540	147,273	148,009	148,749	149,493
Revenues minus expenditures	**2,742**	**(39,662)**	**(46,809)**	**(9,857)**	**568**	**(16,602)**	**16,807**	**(21,015)**	**(23,178)**	**19,739**	**(15,586)**	**(108,995)**	**(46,548)**	**(47,281)**	**(48,017)**	**(48,757)**	**(49,501)**
Other financing sources (uses)																	
Debt Service Costs	-	-	-	-	-	-	-	(39,579)	(39,579)	(39,579)	(39,580)	(39,580)	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer from general fund	50,000	52,000	50,000	25,000	25,000	25,000	35,000	35,000	59,000	63,350	90,000	159,400	107,000	120,000	126,000	135,000	139,000
Capital grants	-	-	-	-										-			
Net other financing sources (uses)	50,000	52,000	50,000	25,000	25,000	25,000	35,000	(4,579)	19,421	23,771	50,420	119,820	111,000	120,000	127,000	135,000	139,000
Available for Capital Outlay	**52,742**	**12,338**	**3,191**	**15,143**	**25,568**	**8,398**	**51,807**	**(25,594)**	**(3,757)**	**43,510**	**34,834**	**10,825**	**64,452**	**72,719**	**78,983**	**86,243**	**89,499**
Capital outlay																	
General government	-	-	-	-	-	-	-	-	-				-	-	-	-	-
Safety services	37,673	21,644	6,889	2,396	11,335	6,846	247,499	5,408	-	48,664	24,103	39,829	72,134	71,200	80,000	86,100	88,500
Total Capital	37,673	21,644	6,889	2,396	11,335	6,846	247,499	5,408	-	48,664	24,103	39,829	72,134	71,200	80,000	86,100	88,500
Revenues/Sources minus Expenditures/Uses	15,069	(9,306)	(3,698)	12,747	14,233	1,552	(195,692)	(31,002)	(3,757)	(5,154)	10,731	(29,004)	(7,682)	1,519	(1,017)	143	999
Prior year encumbrance appropriated	7,427	19,700	14,047	7,548	6,513	9,060	5,104	4,287	2,951	1,490	1,508	12,583	-	-	-	-	-
Fund balance - January 1	138,889	161,385	171,779	182,128	202,423	223,169	233,781	43,193	16,478	15,672	12,008	24,247	7,826	144	1,663	646	789
Fund balance - December 31	**$ 161,385**	**171,779**	**182,128**	**202,423**	**223,169**	**233,781**	**43,193**	**16,478**	**15,672**	**12,008**	**24,247**	**7,826**	**144**	**1,663**	**646**	**789**	**1,788**

Assumptions:

Expenses increase by .5% in years 2019 through 2023

(1) Expenses include current year encumbrances and the ending fund equity is equal to cash minus encumbrances
(2) Some columns may not add up exactly due to rounding.
(3) Revised budget as of May 2018. Budgeted expenses include prior year carry over encumbrances.

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Levy proceeds	102,157	96,169	70,314	74,129	82,737	78,883	78,909	78,076	78,954	78,038	80,043	74,425	79,962	79,962	79,962	79,962	79,962
25% of levy - Designated for Capital	**25,539**	**24,042**	**17,579**	**18,532**	**20,684**	**19,721**	**19,727**	**19,519**	**19,739**	**19,510**	**20,011**	**18,606**	**19,991**	**19,991**	**19,991**	**19,991**	**19,991**
Capital expenditure	37,673	21,644	6,889	2,396	11,335	6,846	247,499	5,408	39,579	39,579	63,683	79,409	72,134	71,200	80,000	86,100	88,500
Over/under 25% Capital Restriction	-12,134	2,398	10,690	16,136	9,349	12,875	-227,772	14,111	-19,841	-20,070	-43,672	-60,803	-52,144	-51,210	-60,010	-66,110	-68,510
Cumulative Capital "Reserve"	121,533	123,931	134,621	150,757	160,106	172,981	-54,791	-40,680	-60,520	-80,590	-124,262	-185,065	-237,208	-288,418	-348,427	-414,537	-483,046

CITY OF RITTMAN, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) (1)

Water Fund

Actual for Fiscal Years 2007 through 2017 and Budgeted Fiscal Years 2018 through 2023

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	(3) 2018	2019	2020	2021	2022	2023
Revenues																	
Income Tax	$ 338,163	344,657	338,807	367,145	327,324	365,775	400,767	404,310	98,797	-	-	-	-	-	-	-	-
Intergovernmental							2,613	128,704	78		22,195						
Charges	359,276	365,861	369,754	377,807	488,740	542,819	538,343	532,074	526,738	644,653	744,346	693,550	766,939	843,633	927,996	1,020,796	1,122,875
Tap-In	9,443	10,500	760	2,250	13,221	12,000	8,500	-			8,400	9,375	10,575	10,575	10,575	10,575	10,575
Assessments	-	8,806	5,250	-	-	-	-		-	-	-	-	-	-	-	-	-
Other	16,888	57,731	14,101	9,293	11,217	5,030	4,992	8,812	6,891	4,281	1,518	6,725	6,000	6,000	6,000	6,000	6,000
Interest	709	389	54	15	9	10	289										
Total revenues	724,479	787,944	728,726	756,510	840,511	925,634	955,504	1,073,900	632,504	648,934	776,459	709,650	783,514	860,208	944,571	1,037,371	1,139,450
Expenses																	
Plant	118,300	109,088	94,932	89,479	114,010	126,341	144,191	111,735	147,433	138,015	155,651	155,976	157,210	159,568	161,962	164,391	166,857
Admin	432,055	437,247	403,919	411,185	357,640	366,593	330,181	406,734	377,085	376,918	329,295	354,716	350,180	355,433	360,764	366,175	371,668
Util Dist	91,245	98,834	91,877	73,935	111,329	114,373	267,599	127,580	135,812	116,670	157,657	135,936	139,460	141,552	143,675	145,830	148,017
Total expenses	641,600	645,169	590,728	574,599	582,979	607,307	741,971	646,049	660,330	631,603	642,603	646,628	646,850	656,553	666,401	676,396	686,542
Revenues minus expenses	**82,879**	**142,775**	**137,998**	**181,911**	**257,532**	**318,327**	**213,533**	**427,851**	**(27,826)**	**17,331**	**133,856**	**63,022**	**136,664**	**203,655**	**278,170**	**360,975**	**452,908**
Other financing sources (uses)																	
Settlement of lawsuit	-	-	-	(150,000)	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-	465	-	-	-	-	-
Loan proceeds	-	-	-	-	134,735	-	-	-	165,000	-	155,500	-	223,300	248,675	399,910	296,380	288,260
Refunding Bonds Issued								960,000									
Payment to Bond Refunding Escrow								(920,000)									
Debt service	(129,525)	(127,985)	(126,397)	(129,605)	(127,493)	(126,279)	(132,254)	(169,827)	(123,141)	(130,354)	(130,444)	(146,522)	(169,637)	(184,934)	(197,680)	(220,240)	(244,262)
Transfer In From General Fund												90,000	-	-			
Capital Contributions									165,000								
Capital grants	-	-	109,616	-	144,673	52,905	-										
Net other financing sources (uses)	(129,525)	(127,985)	(16,781)	(279,605)	151,915	(73,374)	(132,254)	(129,827)	206,859	(130,354)	25,056	(56,057)	53,663	63,741	202,230	76,140	43,998
Available for Capital Outlay	**(46,646)**	**14,790**	**121,217**	**(97,694)**	**409,447**	**244,953**	**81,279**	**298,024**	**179,033**	**(113,023)**	**158,912**	**6,965**	**190,327**	**267,396**	**480,400**	**437,115**	**496,906**
Capital outlay																	
Admin - Cap	-	-	1,838	2,164	444	959	-		10	-	-		6,200		1,200	550	900
Plant-Cap	-	4,175	1,817	4,747	4,647	136,051	11,125	20,000	17,805	-	23,177	12,000	58,194	39,391	33,391	33,391	8,391
Dist-Cap	300,052	250,706	212,274	66,849	368,508	286,381	33,593	350,224	364,346	22,222	152,500	-	223,300	248,675	399,910	296,380	288,260
Total Capital	300,052	254,881	215,929	73,760	373,599	423,391	44,718	370,224	382,161	22,222	175,677	12,000	287,694	288,066	434,501	330,321	297,551
Revenues/Sources minus Expenses/Uses	(346,698)	(240,091)	(94,712)	(171,454)	35,848	(178,438)	36,561	(72,200)	(203,128)	(135,245)	(16,765)	(5,035)	(97,367)	(20,670)	45,899	106,794	199,355
Prior year encumbrance appropriated	9,123	41,342	217,566	14,039	35,799	41,119	124,500	11,762	23,982	4,480	10,261	-	-	-	-	-	-
Fund equity - January 1	1,027,488	689,913	491,164	614,018	456,603	528,250	390,931	551,992	491,554	312,408	181,643	175,139	170,104	72,737	52,067	97,966	204,760
Fund equity - December 31	**$ 689,913**	**491,164**	**614,018**	**456,603**	**528,250**	**390,931**	**551,992**	**491,554**	**312,408 (4)**	**181,643**	**175,139**	**170,104**	**72,737**	**52,067**	**97,966**	**204,760**	**404,115**

Assumptions:

Expenses increase by 1.5% in years 2019 through 2023

(1) Expenses include current year encumbrances and the ending fund equity is equal to cash minus encumbrances

(2) Some columns may not add up exactly due to rounding.

(3) Revised budget as of May 2018. Budgeted expenses include prior year carry over encumbrances.

(4) Fund balance was restated.

Debt Service Payments

	2018	2019	2020	2021	2022	2023
Water Refunding Bonds	115,300	108,050	110,913	103,663	101,525	101,525
OPWC Loan (CP12G) - Iron & Manganese Removal	12,500	12,500	12,500	12,500	12,500	12,500
OPWC Loan (CP20N) - 2010 Waterline Improvements	4,491	4,491	4,491	4,491	4,491	4,491
OPWC Loan (CP29S) - North Main Street	8,250	8,250	8,250	8,250	8,250	8,250
OPWC Loan - Metzger Water Tower	5,981	5,981	5,981	5,981	5,981	5,981
OPWC Loan - Standpipe	19,200	19,200	19,200	19,200	19,200	19,200
OPWC Loan - Third St Waterline		11,165	11,165	11,165	11,165	11,165
OPWC Loan - Second St Waterline			12,434	12,434	12,434	12,434
OPWC Loan - S State St & S Seneca Waterline				19,996	19,996	19,996
OPWC Loan - N State St Waterline					24,698	24,698
OPWC Loan - Fourth St Waterline						24,022
Total Debt Service Payments	165,722	169,637	184,934	197,680	220,240	244,262

CITY OF RITTMAN, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) (1)

Sewer/Sewer Surplus/Sewer Revenue Bond Retirement Fund

Actual for Fiscal Years 2007 through 2017 and Budgeted Fiscal Years 2018 through 2023

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	(3) 2018	2019	2020	2021	2022	2023
Revenues																	
Charges	$ 1,154,935	1,149,011	1,212,680	1,268,382	1,295,780	1,314,473	1,268,189	1,272,488	1,292,919	1,189,316	1,100,417	1,111,360	1,041,949	965,601	881,618	789,237	687,617
Intergovernmental							3,075	3,285			5,893		3,020	3,020	3,020	3,020	3,020
Septage Leachate										20,916	35,952	34,470	28,435	28,435	28,435	28,435	28,435
Septage Receiving	-	-	-	-	-	-	-	-		64,328	107,484	79,500	96,000	96,000	96,000	96,000	96,000
Capacity charge	19,000	9,800	8,400	10,997	15,000			-				-		-	-	-	-
Tap-In	18,500	8,000	6,000	22,092	16,500	14,000	9,500	-			3,500	12,750	9,500	9,500	9,500	9,500	9,500
Assessments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	30,401	20,720	9,022	9,942	5,637	1,493	-	-	-	-	-	-	-	-	-	-
Other	170	282	222	243	1,200	8,937	1,229	4,984	4,727	23,000	3,060	4,780	5,015	5,015	5,015	5,015	5,015
Total revenues	1,192,605	1,197,494	1,248,022	1,310,736	1,338,422	1,343,047	1,283,486	1,280,757	1,297,646	1,297,560	1,256,306	1,242,860	1,183,919	1,107,571	1,023,588	931,207	829,587
Expenses																	
Plant	143,057	126,752	141,412	147,120	202,312	107,988	123,841	102,183	115,652	256,696	266,603	249,771	251,440	255,212	259,040	262,925	266,869
Admin	440,138	458,303	465,330	471,771	430,635	417,296	407,650	452,556	457,764	400,989	427,392	437,557	415,770	422,007	428,337	434,762	441,283
Util Dist	61,995	66,633	76,093	138,607	103,840	200,414	392,698	224,480	217,371	111,872	109,800	237,930	115,840	117,578	119,341	121,131	122,948
Total expenses	645,190	651,688	682,835	757,498	736,787	725,698	924,189	779,219	790,787	769,557	803,795	925,258	783,050	794,796	806,718	818,818	831,101
Revenues minus expenses	**547,415**	**545,806**	**565,187**	**553,238**	**601,635**	**617,349**	**359,297**	**501,538**	**506,859**	**528,003**	**452,511**	**317,602**	**400,869**	**312,775**	**216,870**	**112,389**	**(1,514)**
Other financing sources (uses)																	
Proceeds from sale of notes/bonds	-	-	-	-	-	-	-	-	-	525,900	-		-	-	-	-	-
Proceeds from sale of assets	-	-	-	-	-	20,000	-	-	-	-	-	-	-	-	-	-	-
Loan proceeds	-	-	-		-	59,500	-	-	-	-	-	-	-	-	-	-	-
Transfers In											307,906	386,845	279,772				
Transfers Out											(307,906)	(386,845)	(279,772)				
Debt service and issuance costs	(348,767)	(348,751)	(348,686)	(348,669)	(410,681)	(376,740)	(221,723)	(85,451)	(85,566)	(948,521)	(112,906)	(111,845)	(110,773)	(109,690)	-	-	-
Capital grants	-	-	-		2,500	28,000											
Net other financing sources (uses)	(348,767)	(348,751)	(348,686)	(348,669)	(408,181)	(269,240)	(221,723)	(85,451)	(85,566)	(422,621)	(112,906)	(111,845)	(110,773)	(109,690)	-	-	-
Available for Capital Outlay	**198,648**	**197,055**	**216,501**	**204,569**	**193,454**	**348,109**	**137,574**	**416,087**	**421,293**	**105,382**	**339,605**	**205,757**	**290,096**	**203,085**	**216,870**	**112,389**	**(1,514)**
Capital outlay																	
Admin - Cap	22,163	6,300	-	-	444	-	15,456	27,075	3,180		2,000		6,750	300	1,200	-	600
Plant-Cap	-	31,275	35,617	27,792	337,458	574,512	6,273	469,473	384,453	525	120,377	124,945	75,000				
Dist-Cap	13,368	131,364	138,898	82,066	454,077	419,228			19,415	92,225	8,705	2,500	142,391	142,391	128,391	128,391	128,391
Total Capital	35,531	168,939	174,515	109,858	791,979	993,740	21,729	496,548	407,048	92,750	131,082	127,445	224,141	142,691	129,591	128,391	128,991
Revenues/Sources minus Expenses/Uses	163,117	28,116	41,986	94,711	(598,525)	(645,631)	115,845	(80,461)	14,245	12,632	208,523	78,312	65,955	60,394	87,279	(16,002)	(130,505)
Prior year encumbrance appropriated	9,148	12,918	120,697	30,171	78,176	741,595	216,137	14,319	388,130	7,954	15,792	-	-	-	-	-	-
Fund equity - January 1	551,849	724,114	765,148	927,831	1,052,713	441,364	537,328	869,310	803,168	1,205,543	1,226,129	1,450,444	1,528,756	1,594,711	1,655,105	1,742,385	1,726,382
Fund equity - December 31	**$ 724,114**	**765,148**	**927,831**	**1,052,713**	**532,364**	**537,328**	**869,310**	**803,168**	**1,205,543**	**1,226,129**	**1,450,444**	**1,528,756**	**1,594,711**	**1,655,105**	**1,742,385**	**1,726,382**	**1,595,878**

Assumptions:

Expenses increase by 1.5% in years 2019 through 2023

Debt Service Payments

	2018	2019	2020
Key Bank - Sewer Plant	111,845	110,773	109,690

(1) Expenses include current year encumbrances and the ending fund equity is equal to cash minus encumbrances

(2) Some columns may not add up exactly due to rounding.

(3) Revised budget as of May 2018. Budgeted expenses include prior year carry over encumbrances.

CITY OF RITTMAN, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) (1)

Solid Waste Fund

Actual for Fiscal Years 2012 through 2017 and Budgeted Fiscal Years 2018 through 2023

		2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	(3) 2018	2019	2020	2021	2022	2023
Revenues																		
Charges for services	$	-	-	-	-	-	190,438	453,084	449,534	459,981	417,153	405,179	438,570	421,985	421,985	421,985	421,985	421,985
Intergovernmental		-	-	-	-	-	3,519	12,681	12,758	26,167	12,029	9,600	19,090					
Interest		-	-	-	-	-	29	165	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	350	218	11	7	-	-	-	-	-	-	-
Total revenues		-	-	-	-	-	193,986	466,280	462,510	486,159	429,189	414,779	457,660	421,985	421,985	421,985	421,985	421,985
Expenditures																		
Utility Services		-	-	-	-	-	187,699	438,415	355,001	442,440	369,630	373,019	400,742	372,190	377,773	383,439	389,191	395,029
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures		-	-	-	-	-	187,699	438,415	355,001	442,440	369,630	373,019	400,742	372,190	377,773	383,439	389,191	395,029
Revenues minus expenditures		**0**	**0**	**0**	**0**	**0**	**6,287**	**27,865**	**107,509**	**43,719**	**59,559**	**41,760**	**56,918**	**49,795**	**44,212**	**38,546**	**32,794**	**26,956**
Other financing sources (uses)																		
Proceeds from sale of notes/bonds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Advances In								10,000										
Advances Out									(10,000)									
Loan proceeds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital grants		-	-	-	-		-											
Net other financing sources (uses)		-	-	-	-	-	-	10,000	(10,000)	-	-	-	-	-	-	-	-	-
Available for Capital Outlay		0	0	0	0	0	6,287	37,865	97,509	43,719	59,559	41,760	56,918	49,795	44,212	38,546	32,794	26,956
Capital outlay																		
Utility Services		-	-	-	-	-	-	-		-	1,552	-	-	-	-	-	-	-
Total Capital		-	-	-	-	-	-	-	-	-	1,552	-	-	-	-	-	-	-
Revenues/Sources minus Expenditures/Uses		-	-	-	-	-	6,287	37,865	97,509	43,719	58,007	41,760	56,918	49,795	44,212	38,546	32,794	26,956
Prior year encumbrance appropriated		-	-	-	-	-	-	50,130	32,058	1,000	28,525	1,000	-	-	-	-	-	-
Fund balance - January 1		-	-	-	-	-	-	6,287	94,282	223,849	268,568	355,100	397,860	454,778	504,573	548,785	587,331	620,125
Fund balance - December 31	$	-	-	-	-	-	**6,287**	**94,282**	**223,849**	**268,568**	**355,100**	**397,860**	**454,778**	**504,573**	**548,785**	**587,331**	**620,125**	**647,081**

Assumptions:

Expenses increase by 1.5% in years 2019 through 2023

(1) Expenses include current year encumbrances and the ending fund equity is equal to cash minus encumbrances

(2) Some columns may not add up exactly due to rounding.

(3) Revised budget as of May 2018. Budgeted expenses include prior year carry over encumbrances.

CITY OF RITTMAN, OHIO

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual (Non-GAAP Budgetary Basis) (1)

Storm Sewer Fund

Actual for Fiscal Years 2012 through 2017 and Budgeted Fiscal Years 2018 through 2023

		2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	(3) 2018	2019	2020	2021	2022	2023
Revenues																		
Charges for services	$	-	-	-	-	-					80,107	95,542	94,665	87,825	87,825	87,825	87,825	87,825
Intergovernmental		-	-	-	-	-						25,000						
Interest		-	-	-	-	-					-	-	-	-	-	-	-	-
Other		-	-	-	-	-					-	-	-	-	-	-	-	-
Total revenues		-	-	-	-	-	-	-	-	-	80,107	120,542	94,665	87,825	87,825	87,825	87,825	87,825
Expenditures																		
Contractual Services		-	-	-	-	-					1,588	39,428	89,550	13,830	14,037	14,248	14,462	14,679
Administration fee		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures		-	-	-	-	-	-	-	-	-	1,588	39,428	89,550	13,830	14,037	14,248	14,462	14,679
Revenues minus expenditures		**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**78,519**	**81,114**	**5,115**	**73,995**	**73,788**	**73,577**	**73,363**	**73,146**
Other financing sources (uses)																		
Proceeds from sale of notes/bonds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds from sale of assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Advances In																		
Advances Out																		
Loan proceeds		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital grants		-	-	-	-		-											
Net other financing sources (uses)		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-
Available for Capital Outlay		0	0	0	0	0	0	0	0	0	78,519	81,114	5,115	73,995	73,788	73,577	73,363	73,146
Capital outlay																		
Utility Services		-	-	-	-	-	-	-		-		-	-	5,000	-	-	-	-
Total Capital		-	-	-	-	-	-	-	-	-	-	-	-	5,000	-	-	-	-
Revenues/Sources minus Expenditures/Uses		-	-	-	-	-	-				78,519	81,114	5,115	68,995	73,788	73,577	73,363	73,146
Prior year encumbrance appropriated		-	-	-	-	-	-				-	-	-	-	-	-	-	-
Fund balance - January 1		-	-	-	-	-	-				-	78,519	159,633	164,748	233,743	307,531	381,108	454,471
Fund balance - December 31	**$**	-	-	-	-	-	-	-	-	-	**78,519**	**159,633**	**164,748**	**233,743**	**307,531**	**381,108**	**454,471**	**527,617**

Assumptions:

Expenses increase by 1.5% in years 2019 through 2023

(1) Expenses include current year encumbrances and the ending fund equity is equal to cash minus encumbrances

(2) Some columns may not add up exactly due to rounding.

(3) Revised budget as of May 2018. Budgeted expenses include prior year carry over encumbrances.