City of Dublin

2014 Operating Budget

City of Dublin, Ohio

Adopted by Ordinance No. 85-13

City of Dublin

THIS PAGE LEFT BLANK INTENTIONALLY

2014 OPERATING BUDGET - CITY OF DUBLIN, OHIO
TABLE OF CONTENTS

(1) GENERAL OVERVIEW

City Manager's Budget Message 1-1
Mission Statement 1-9
GFOA Distinguished Budget Presentation Award 1-10
List of Officials 1-11
Dublin City Council Goals 1-12
Dublin Community Profile 1-14
Demographic and Economic Statistics 1-16
Form of Government and City Organizational Structure 1-17
Functional Organizational Chart 1-19
Staffing Comparison by Function 1-21
Full-time Staffing by Work Unit 1-22
Relationship between Funds and City Work Units 1-23

(2) FINANCIAL OVERVIEW

Financial Management Policies 2-1
Accounting and Fund Structure 2-3
Budget Procedures 2-6
Timeframes for 2014 Operating Budget 2-8
Summary of All Funds 2-9
Revenue Projections for 2014 2-11
Revenue Comparisons - All Funds 2-18
Revenue Comparisons - General Fund 2-19
Expenditure and Budget Summary (Recap of 2014 Requests) 2-20
Expenditure and Budget Summary - General Fund 2-22
Revenue and Expenditure Summary by Fund 2-23
Comparison of Revenues and Expenditures 2-28
2014 Appropriations Summary by Expenditure Category - All Funds 2-29
2014 Appropriations Summary by Expenditure Category - General Fund 2-30
Debt Administration 2-31
2014 Debt Service Schedule 2-34

(3) GENERAL FUND

City Council 3-1
Boards and Commissions 3-3
Office of the City Manager 3-5
- Miscellaneous Accounts/Contingencies 3-9
- Human Resources 3-13
- Community Relations 3-17
- Legal Services 3-21

Finance
- Office of the Director of Finance 3-25
  - Procurement 3-28
  - Transfers and Advances 3-31
  - Miscellaneous Accounts 3-33
- Accounting and Auditing 3-37
- Taxation 3-41

2014 OPERATING BUDGET - CITY OF DUBLIN, OHIO
TABLE OF CONTENTS

Public Service
- Office of the Director of Public Service 3-45
- Solid Waste Management 3-49
- Fleet Management 3-55
- Engineering 3-59
  - Miscellaneous Accounts (Street Lighting) 3-62

Building Standards 3-65
Land Use and Long Range Planning 3-71
Parks and Recreation
- Parks and Open Space 3-75

Office of the Director of Development
Economic Development 3-79
Administrative Services
- Office of the Director of Administrative Services 3-83
- Information Technology 3-87
- Court Services 3-91
  - Records Management 3-95
- Facilities 3-99

Volunteer Resources 3-103

(4) SPECIAL REVENUE FUNDS

Street Maintenance and Repair Fund
- Streets and Utilities 4-1
- Engineering (Transportation Signage) 4-5

State Highway Improvements Fund
- Highway Maintenance (Engineering) 4-9

Cemetery Fund
- Parks and Recreation
  - Cemetery Maintenance 4-13

Recreation Fund
- Parks and Recreation
  - Recreation Services 4-17
  - Community Recreation Center 4-21
- Administrative Services
  - Community Recreation Center - Facilities 4-25

Safety Fund
- Safety
  - Police/Communication 4-29

Swimming Pool Fund
- Parks and Recreation
  - Dublin Municipal Pools 4-35

Permissive Tax Fund 4-39
Hotel/Motel Tax Fund
- Events Administration 4-43
- Office of the City Manager/Taxation 4-51

Education and Enforcement Fund
- Police 4-55

Law Enforcement Trust Fund
- Police 4-57

2014 OPERATING BUDGET - CITY OF DUBLIN, OHIO
TABLE OF CONTENTS

Mayor's Court Computer Fund	
Court Services	4-61
Accrued Leave Reserve Fund	4-65
Wireless 9-1-1	4-69
(5) DEBT SERVICE FUNDS	
General Obligation Debt Service Fund	5-1
Special Assessment Debt Service Funds	5-3
(6) CAPITAL PROJECTS FUNDS	
Capital Improvements Tax Fund	6-1
Parkland Acquisition Fund	6-9
(7) ENTERPRISE FUNDS	
Water Maintenance Fund	7-1
Streets and Utilities	7-2
Office of the Director of Finance	7-3
Engineering	7-5
Sewer Maintenance Fund	7-7
Streets and Utilities	7-8
Office of the Director of Finance	7-9
Engineering	7-11
Merchandising Fund	7-13
(8) INTERNAL SERVICE FUNDS	
Employee Benefits Self-Insurance Fund	8-1
Workers Compensation Self-Insurance Fund	8-5
(9) FIDUCIARY FUNDS	
Income Tax Revenue Sharing Fund	9-2
Dublin Convention and Visitors Bureau fund	9-2
Agency Fund	9-2
Central Ohio Interoperable Radio System (COIRS)	9-2
(10) GLOSSARY OF TERMS	10-1

THIS PAGE LEFT BLANK INTENTIONALLY

City of Dublin

December 9, 2013

Office of City Manager
5200 Emerald Parkway
Dublin, Ohio 43017

phone 614.410.4400

www.dublinohiousa.gov

Dear Members of City Council and Citizens of the City of Dublin,

I am pleased to present to you the Administration's 2014 Operating Budget for review and consideration. This budget was developed in accordance with the City Charter, the annual budget calendar, the stated financial management policies and guidelines of the City, and City Council's adopted goals. This budget, like preceding year's budgets, continues to recognize the external economic conditions that demand conservative approaches to managing expenses while continuing to deliver high quality services to residents and corporate citizens.

A key indicator of the City's financial strength is the General Fund balance. Each year, a primary focus of the budget process has been to ensure that sufficient fund balances are available to provide necessary funding for unanticipated needs or opportunities and to ensure satisfactory cash flow. As a result, the City has implemented a practice of targeting a General Fund year-end balance of at least 50 percent of the General Fund expenditures, including operating transfers.

The General Fund balance, as a percentage of expenditures and operating transfers, has increased over the past five years from 59.8% in 2008 to 92.5% in 2012. As a result of an increase in income tax revenues in 2013, the fund balance is projected to be 87.46% or $50.60 million at year-end 2013. This level of reserve is looked upon extremely favorably by the rating agencies and has been highlighted by both Moody's Investors Service and Fitch Ratings as a rationale for the City's Aaa/AAA bond rating, the highest rating available from both agencies.

With income tax collections representing the City's most significant revenue source, the financial health of the City is reflective of the health of the City's corporate residents, as employee withholding taxes generally represent over 80% of the total income tax receipts. Through the third quarter 2013, total income tax collections were up 8.52% as compared to collections through the third quarter 2012. This increase is a result of growth in all three segments of the City's collections – withholding, net profit, and individual taxes. Continuing with our conservative approach to budgeting, the Administration has projected the total income tax revenues for 2013 will be up 4% as compared to the total income tax revenues for 2012. In 2014, it is estimated that income tax revenues will increase 2.14% from 2013 projected income tax revenues.

The City of Dublin operates from and administers several different types of funds, including the General Fund, special revenue funds, debt service funds, capital project funds, capital construction funds, enterprise funds, internal service funds, and fiduciary funds. While the General Fund is the City's most prevalent fund, in order to provide our stakeholders with a concise depiction of operating revenues and expenditures, staff has combined revenue and expenditures from a number of funds to reflect total operating revenues and expenditures. The following funds are included:

- General
- Street Highway and Repair
- State Highway
- Cemetery
- Recreation
- Safety
- Pool
- Hotel/Motel Tax
- Enforcement and Education
- Law Enforcement
- Mandatory Drug Fine
- Mayor's Court Computer
- Wireless 911

The philosophy of conservatively estimating revenues has been followed over the years because of the limited control the City has over revenues as evidenced by the 2009 decline in income tax revenues. Operating revenues other than income taxes have continued to exceed the amount budgeted. In 2013, the estimated operating revenues are projected to be $75.86 million, which represents a 9.79% increase over 2013 budgeted revenues. In addition to the increase in income tax revenue, this increase is attributable to an increase in revenue from estate taxes, grants, licenses and permits, parks and recreation, and special event revenue. In 2014, operating revenues are projected to be $71.70 million, which represents a 3.77% increase over 2013 budgeted operating revenues.

Operating Revenues (in millions)

	2009	2010	2011	2012	2013 Projected	2014 Estimate
Budgeted Revenues	$67.69	$60.75	$62.84	$65.87	$69.10	$71.70
Actual Revenues	$66.57	$68.32	$71.30	$75.67	$75.86	

The 2014 Operating Budget reflects funding requests totaling $74.01 million in operating expenditures. This represents a 3.90% increase compared to the 2013 Operating Budget. However, a major initiative of which funding is included in the Operating Budget is providing emergency dispatching services to the Norwich Township Fire Department and the City of Hilliard Police Department. Excluding the funding to support that initiative, operating expenditures would reflect a 3.20% increase compared to the 2013 Operating Budget.

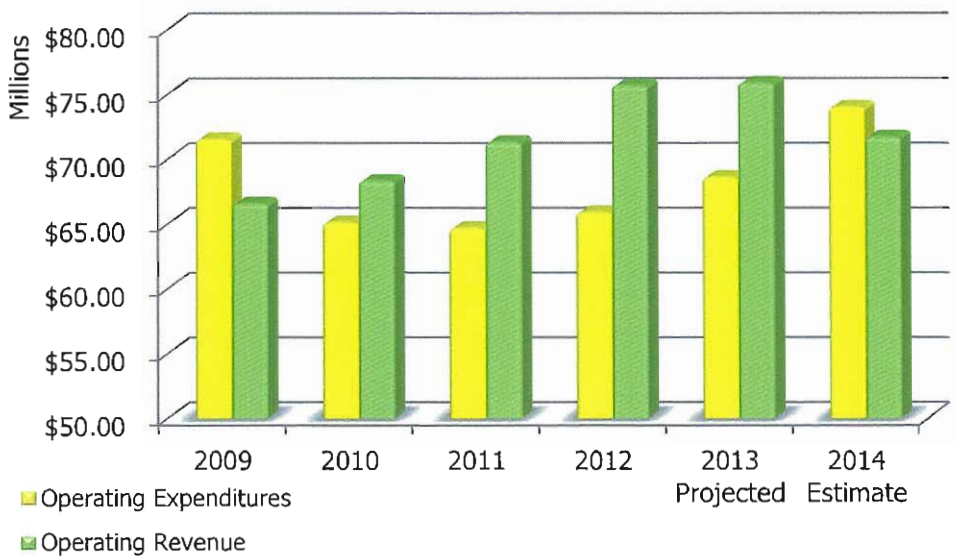
Operating Expenditures (in millions)

	2009	2010	2011	2012	2013 Projected	2014 Estimate
Budgeted Expenditures[1]	$71.54	$65.10	$66.68	$68.10	$71.23	$74.01
Actual Expenditures	$65.30	$63.60	$64.67	$65.88	$68.59[2]	
Actual Encumbrances	$3.06	$3.07	$4.69	$3.52		

[1] Does not include encumbrances carried forward.

[2] Includes anticipated encumbrances.

The City's strong tax base and conservative budget philosophy have resulted in operating revenues exceeding operating expenditures for many years. While the 2014 estimated operating expenditures exceed the 2014 estimated operating revenue, it is anticipated the difference or the "gap" at the end of the year will likely be less than projected or what typically has occurred, with the exception of 2009, is the operating expenditures will actually be less than the operating revenue. In 2013, the actual operating revenues are expected to exceed the budgeted operating revenues by approximately $7.27 million.



From the standpoint of maintaining a sufficient level of reserves, if the operating revenues and operating expenditures in 2014 are consistent with the budgeted amounts, the 2014 General Fund year-end balance is projected to be approximately 80.57% of the 2014 General Fund expenditures and operating transfers, exceeding the 50% target balance by approximately $18.84 million.

High quality services are a community hallmark of Dublin. To provide those services to our residents in the most efficient and effective manner, it is essential for the Administration to maintain appropriate staffing levels given the changing needs of the community. With a number of staffing changes proposed, the 2014 Operating Budget reflects funding for 378 full-time employees – an increase of 10 employees over the 2013 authorization level.

The most notable staffing change proposed is within the Division of Police with the addition of five Communication Technicians and one Communication Supervisor. In keeping with a prior year's goal to work with other jurisdictions to identify shared service opportunities, the City agreed to provide emergency dispatching services for the Norwich Township Fire Department, beginning in October 2013, and the Hilliard Division of Police, beginning in January 2014. In order to provide the services to these two entities, the hiring of these staff members is necessary.

This budget reflects a continued emphasis on employee development with funding of citywide and specialized learning opportunities. In order to lead these efforts, a Talent Development Manager is proposed within the Division of Human Resources. This individual will be responsible for establishing a comprehensive training, coaching and professional development program for supervisors and staff. Training programs for all employees include technology training as well as the continuation of Dublin-

specific customer service training to employees that interact with the public frequently.

Additionally, under the direction of the Director of Human Resources, the budget incorporates funding for a full-time Benefits Administrator. This position will expand upon existing wellness programs, including Healthy Dublin, and work with our heath partners to implement plan design changes and incentives that will result in a healthier workforce and community. This position will be charged 25% to the General Fund (Human Resources) and 75% to the Employee Benefits Self-Insurance Fund.

To enhance quality event programming and service to our residents and guests that attend the City's special events, it is proposed that an Events Assistant be reclassified from a part-time position to a full-time Events Coordinator position.

In order to more properly staff multiple projects such as asphalt repairs, concrete work, the chipper program, leaf pick-up, snow/ice operations, and traffic control support, two Maintenance Worker positions have been added to Streets & Utilities.

The Administration closely examines full-time staffing levels, especially when vacancies occur. While the number of employees within a given department or division are important, more important are the types of positions needed to efficiently and effectively carry out the responsibilities of the work unit for the foreseeable future. As a result of these ongoing analyses, positions are occasionally reclassified and/or changed from full-time to part-time.

Given upcoming retirements within the Land Use & Long Range Planning division, staff is proposing the downgrade of an Administrative Assistant to an Office Assistant 2 position as well as the upgrade of an Office Assistant 1 to an Office Assistant 2 position. Additionally, it is recommended that the vacant position of Landscape Architect be replaced by a Planner position. These changes will provide the level of staffing necessary to properly serve residents, businesses and internal staff at this time.

Within Court Services/Records Management, one vacant Court Clerk 2 position has been changed to a part-time position.

Within the Finance Department, one full-time Accountant has been changed to a part-time position. While the responsibilities have not changed for that individual, it has been determined that the work can be accomplished on a part-time basis. Additionally, beginning with the 2014 Operating Budget, the Division of Accounting & Auditing has been incorporated within the Office of the Director of Finance budget. Procurement and Taxation remain stand-alone divisions within the Department of Finance.

Similarly, the positions classified under the Director of Administrative Services have been redistributed to other work units for 2014. The Director of Administrative Services has been reclassified as the Assistant City Manager and will be incorporated with the Office of the City Manager's budget. The Administrative Specialist will report to the Director of Public Service, and will be incorporated in that Department's budget.

The 2014 Operating Budget reflects funding for 236 full-time equivalent (FTE) part-time and seasonal positions. In addition to the changes noted above, a GIS intern position has been included while a Court Liaison position has been removed from the Division of Police. Finally, in adding a full-time Benefits Administrator position, the

wellness intern position has been removed. These changes result in the net increase of four FTE part-time and seasonal positions in the organization.

The budget provides for an overall adjustment of up to 3% for non-bargaining unit salaries. Additionally, it incorporates the negotiated wage increases for employees covered by the Fraternal Order of Police – Ohio Labor Council (Communication Technicians) and United Steel Workers of America (Maintenance Workers, Auto Mechanics and Custodial Workers) contracts. Bargaining with the Fraternal Order of Police – City Lodge #9 (Police Officers, Corporals, and Sergeants) is underway for their contract which expires December 31, 2013.

The 2014 Operating Budget also appropriates funds to implement the first year of the five-year Capital Improvements Program (CIP), funds to implement a phase of a major, multi-year project, and funds for non-major capital expenditures, which include those of a continuing nature. Capital improvements funded from the Capital Improvements Tax Fund include design and engineering for the Riverside Drive realignment, the roundabout at Riverside Drive and S.R. 161, Riverside Park, and the Scioto River pedestrian bridge. Additionally, funding is included for improvements to Amberleigh Community Park, construction of shared-use paths along Dublin Road South, and Glick Road, as well as the installation of bike lanes on Muirfield Drive.

The maintenance of the City's existing infrastructure is equally important. For this reason, significant funding has been programmed in the 2014 Operating Budget to ensure that City facilities, roadways, pedestrian tunnels, guardrails, waterlines and sewer lines remain in excellent condition. Details of the 2014 capital improvements are included under the Tab 6 - Capital Project Funds.

The goals of City Council continue to guide the actions of the Administration. The budget development was driven by the five strategic focus areas and goal statements adopted by City Council in 2013.

Focus Areas

- Fiscal Health & Economic Vitality
- Livable, Sustainable and Safe
- Civic Engagement
- Public Services and Infrastructure
- Smart, Customer-focused Government

Programs that will be undertaken in 2014 to support the goal statements include the following:

- *Engaging leaders of business, government and education systems to better understand business needs, challenges and opportunities to optimize Dublin's business climate* – The Administration continues to actively engage Dublin businesses to develop relationships, understand needs and gain insights on future plans. Many venues have been created to accomplish this to include: one-on-one visits; leveraging relationships and activities of the Chambers of Commerce (Dublin and Columbus); Business Appreciation Week; Memorial Tournament and Villa; evening at the Irish Festival; co-sponsoring and hosting events; economic development forums (i.e. DEC, TechDEC, JASCO, ICF.); real estate/developer engagements; Columbus2020 events; TechColumbus events; new business ground breakings/openings; and workforce engagements. In addition, the Administration will continue pursuing "business neighborhood engagements".

Participants for the Business industry cluster discussion groups have been identified and Battelle has been retained to help establish and facilitate the creation of these venues. Funding has been programmed in 2014 to facilitate these activities.

- *Identify, nurture and build upon the qualities of Dublin that attract, retain, create a sense of pride and bond residents and businesses to the community* – Building relationships and engaging Dublin's companies are the key to success in bonding businesses to the community. The City's marketing efforts focus on creating a sense of place and belonging by recognizing companies and requesting that they provide testimony as to why they located in and are staying in Dublin. This enables companies to tell the story of their company while articulating what is important to them in Dublin. Social interaction and the relationships that are built at events such as the Memorial Tournament and Irish Festival are effective ways to promote our community and its amenities. Staff also encourages Dublin companies to seek membership in the Dublin Chamber of Commerce, participate in volunteer activities and local service organizations as a way to help root the company, its leaders, and employees to the Dublin community.

  The Administration facilitates year-round efforts to engage our residents. Events held with the Homeowner Association, the Dublin Convention and Visitors Bureau, Experience Columbus, the Dublin Arts Council and Dublin City schools have provided Dublin with a renewed sense of pride, which generates enthusiasm and harnesses the talents of our residents.

- *21 Century Learning Environment* – At the direction of City Council, the Administration continues working with community partners, including the library system, private non-profit institutions, and higher education institutions to focus on meeting future workforce development needs within Dublin. As the Administration proceeds with the redevelopment of the Bridge Street District, the location of the library will become a pivotal point of discussion.

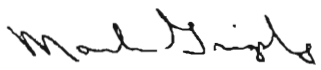
- *Bridge Street District* – The Administration is proud of the developments in the Bridge Street District that have occurred over the past few years. Between the City of Dublin and private developers, key parcels have been acquired which allow for the transformation of the District. As part of the five-year CIP, catalytic public infrastructure improvements have been programmed, including the riverside park, the iconic pedestrian bridge, the relocation of Riverside Drive, and the construction of a roundabout at Riverside Drive and S.R. 161.

- *Brand recognition* – In 2014, staff will continue building upon the momentum generated by our third party validation campaigns, which positions Dublin as a leader with national and international recognition and takes our brand alignment to a next level with our employees through key messaging and aligned service standards. Examples include *Where Champions Reside*, a campaign which will continue to feature more recognizable Dublin residents and corporate citizens and will expand from print to other mediums as well as *Our Brands Speak for Themselves*, a video series featuring prominent and interesting leaders of Dublin businesses whose brands are recognized worldwide.

We are proud that this particular campaign was awarded the Excellence in Economic Development Marketing Award by the Ohio Economic Development Association at its 2013 Annual Summit held here in Dublin in late October.

The Administration is committed to meeting the goals established by City Council and to ensure that high quality services remain a community hallmark. The 2014 Operating Budget allocates resources recognizing these commitments while exercising strong fiscal responsibility demanded, and deserved, by the community.

Respectfully submitted,



Marsha I. Grigsby
City Manager

THIS PAGE LEFT BLANK INTENTIONALLY

Mission Statement

The City of Dublin strives to preserve and enhance the unique high quality of life offered to those who live or work in our community by providing the vision, leadership and performance standards which allow for managed growth and development. We endeavor to deliver our services cost-effectively, with an emphasis on quality and innovation. The City of Dublin seeks recognition in the field of local government as being responsive, cooperative, and culturally and environmentally sensitive, while embracing the highest standards of integrity and accountability to those we serve.

Core Values

The City of Dublin operates under a set of seven key core values: integrity, respect, communication, teamwork, accountability, positive attitude and dedication to service. Staff members use these seven values as the basis for daily decision-making, including the decisions that go into the budget process.

The Government Finance Officers Association of the United States and Canada (GFOA) presented an Award for Distinguished Budget Presentation to the City of Dublin for its annual budget for the fiscal year beginning January 1, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device. The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.

2014

OPERATING BUDGET

CITY OF DUBLIN, OHIO

COUNCIL

Timothy A. Lecklider - Mayor
Amy J. Salay, Vice - Mayor
Cathy A. Boring*
Marilee Chinnici-Zuercher
Richard S. Gerber
Michael H. Keenan
John G. Reiner

*Councilwoman Cathy A. Boring retired from City Council effective November 30, 2013.

Clerk of Council, Anne Clarke

City Manager – Marsha I. Grigsby

Assistant City Manager – Michelle Crandall

Director of Development - Dana L. McDaniel

Director of Finance – Angel L. Mumma

Director of Law - Stephen J. Smith

Dublin City Council Goals

On June 10, 2013, City Council adopted Resolution 31-13, a statement of strategic focus areas for the City of Dublin and goals related to key elements of those areas. These goals are grouped into five major categories that address the areas of highest priority determined by consensus of City Council. This resolution represents the outcome of City Council's goal setting process, and serves as a guide for City residents, visitors, staff and officials in understanding the high quality of life in the City of Dublin.

In the preparation of the 2014 Operating Budget, each City division will use these goals as guidance for operational priorities for 2014. Although not always reflected as specific budget items in the operating and/or capital improvement budgets, the daily functions and activities of all operating units are closely aligned with these goals, and, as such, are important to highlight as part of the overall budget document.

Strategic Focus Areas:

1. **Fiscal Health & Economic Vitality**
   Policy: The City ensures its financial security through the implementation and coordination of sound fiscal policies; carefully balanced land planning reflecting sound land use principles; forward investing in infrastructure development; and a continuous focus on successful economic development programs.

2. **Liveable, Sustainable and Safe**
   Policy: The City supports a Liveable, Sustainable and Safe community by encouraging community pride and facilitating a high level of quality of life for citizens by planning and emphasizing public safety, innovative programs and extraordinary amenities.

3. **Civic Engagement**
   Policy: The City creates a participatory environment for the active engagement of residents and community stakeholders by promoting proactive and ongoing communication; providing opportunities for citizens to utilize their talents and skills to benefit the community; and encouraging citizen education and interactions with the City and other organizations in order to foster pride and ownership in the community.

4. **Public Services and Infrastructure**
   Policy: The City provides appropriately designed, well maintained and robust public infrastructure systems. Additionally, the City provides exemplary public services delivered in a manner to ensure an extraordinary quality of life. Infrastructure and services are provided in a cost-effective manner to meet the needs and expectations of residents, businesses, visitors and other stakeholders. These systems and services are created and implemented through a process of thoughtful prioritization with broad community input.

5. **Smart, Customer-focused Government**
   Policy: The City maximizes its financial and human resources to execute the responsibilities of local government and to achieve established goals. The City is accountable and responsive to the needs and the desires of the community by employing performance-based management systems; evaluating best practices of other high-performing organizations; and working collaboratively with other public entities to provide efficient, responsive and innovative local government, including when appropriate, a focus on shared-service delivery and strategic partnerships.

City Council 2014 Goals:

1. Engage leaders of business, government and education systems to better understand business needs, challenges and opportunities to vocational schools, higher education, and private learning centers to provide local and perspective business and industry clusters with a relevant and ready workforce. Partner with local education and business leaders to develop programs to meet the needs of industry, with the objective of growing existing businesses as well as attracting new businesses to the City.

Continue to focus on and pursue international opportunities that support the attraction, growth and development of businesses.

2. Identify, nurture and build upon the qualities of Dublin that attract, retain, and create a sense of pride and bond residents and businesses to the community.

3. Develop a 21st century learning environment, combining library and educational facilities, which will provide opportunities for lifelong learning educational synergies and support the City's economic development, while advancing the community's quality of life. The City will initiate a site selection process for the facility/facilities and establish a plan for acquisition.

4. Embrace the vision of true mixed-use, walkable neighborhoods in the Bridge Street District by working with our public and private partners to create a sustainable, vibrant and dynamic mix of land uses, creative open spaces, and signature architecture that attract a diverse population of residents and visitors. Begin implementation of the vision by cooperating in the development of charter projects, establishing gateways at major District entries, and evaluating the creation of entertainment districts.

5. Develop brand recognition locally, nationally and internationally through key stakeholders and land strategic market initiatives. Tell and validate the Dublin experience through engagement of third parties who champion the brand for the advancement of Dublin.

Identify and engage local senior executives in an effort to utilize their influence to promote Dublin as the ideal environment in which to live, work and crate.

6. Create a gatherin gplace where the Dublin community can celebrate creativity in both personal and shared experiences of the arts. Review and consider community models for crating a cultural arts cener in Dublin, envisioning a multi-disciplinary complex, an educational resources, a space for popular an innovative performing arts, and an exhibit space for visual artists.

On-going Goals:

1. Achieve a higher level of distinction and establish Dublin's competitive edge.

2. Actively seek partnerships with Dublin City Schools, Columbus Metropolitan Libraries, community organizations and individuals for the creation of a new Dublin library and redevelopment of school property in Historic Dublin.

3. Enhance further development of Historic Dublin.

4. Promote a high quality of life by emphasizing neighborhoods and fostering a sense of community.

5. Set the standard as a leading Green Community.

Dublin Community Profile

Encompassing nearly 25 square miles, Dublin is located on the Scioto River in the northwest part of the Columbus, Ohio metropolitan area. The City is home to more than 42,000 residents and more than 65,000 corporate citizens. Completion of the I-270 outerbelt and development of the Muirfield Village Golf Club and residential community began an extensive period of growth for Dublin in the 1970s that continues today. Dublin officially became a city in August 1987.

Dublin's residential market offers something for every lifestyle, from historic neighborhoods to contemporary condominiums and breathtaking estates. Dublin residents are primarily upwardly mobile, young, married and employed, a majority of whom have children living at home. On the following page, a chart showing Dublin's economic and demographic statistics illustrates the growth in the City over the past 10 years.

The City owns more than 1,000 acres of parkland and 100+ miles of bike paths to complement a healthy and active community. The City owns and operates the 110,000 square-foot Dublin Community Recreation Center that includes fitness facilities, two indoor pools, classrooms, a community hall and the Abbey Theater of Dublin. The City also owns and operates two outdoor municipal pools.

In 2011, Dublin was named a Smart21 Community by the Intelligent Community Forum for the fourth consecutive year. Since 2010, the City has been selected as a Top Seven Intelligent Community. Also in 2009, *Forbes* recognized Dublin as one of the top 25 places to move in America. In October 2013, the City welcomed visitors from around the world for the 2013 Presidents Cup at Muirfield Village Golf Club. The Presidents Cup is a biennial golf tournament designed to give the world's best non-European golfers an opportunity to compete in international team competition. As a host community, Dublin became the only city in the world to have hosted The Solheim Cup, The Ryder Cup and the Presidents Cup.

The City also boasts solid financial ratings, receiving successive Aaa ratings from Moody's Investors Service since 2004 and AAA ratings from Fitch Ratings since 2001. Offering a first-class quality of life with natural beauty, historic sights and tourist attractions, Dublin is a great place to live, work and visit.

The City of Dublin appreciates art and culture and was named an IFEA World Festival and Event City in 2012. The City commemorated 25 years of presenting the Dublin Irish Festival in 2013, one of the largest Irish celebrations of its kind in the world. More than 100,000 people attend the Dublin Irish Festival attracting people from all over the U.S. and the world.

Dublin is home to several U.S. and international companies, including Ashland Chemical, Cardinal Health, Stanley Steemer, IGS Energy, OCLC, and the Wendy's Company. The income taxes generated by these and more than 3,000 other businesses are the primary source of funding for the City. A listing of the City's principal businesses and approximate number of employees is included on the following page.

Most Dublin residents live in the Dublin City School District, one of the 12th largest school districts in Ohio. Educating more than 14,000 students, the district consistently ranks among the top districts in Ohio. Dublin's three high schools have been ranked in the top 500 in the nation by Newsweek.

Population and Building Permits
Last Ten Year

Year	Population	New Construction Permits Residential	Commercial
2003	36,300	449	54
2004	37,590	458	71
2005	38,900	383	244
2006	40,163	263	171
2007	40,519	154	49
2008	40,874	81	18
2009	41,093	83	18
2010	41,751	86	18
2011	42,038	118	42
2012	43,103	168	16

Principal Business by Employment - 2012

Employer	Business	Approx # of Employees	% of Total City Employment
Nationwide Insurance Enterprises	Insurance & Financial	4,171	4.94%
Cardinal Health	Pharmaceuticals	3,052	4.14%
Dublin City Schools	Education	1,782	2.11%
Cellco Partnership Inc/Verizon Wireles:	Telecommunications	1,400	1.66%
Medco Health Solutions, Inc.	Retailers/Wholesalers	1,052	1.25%
Ohio Health	Medical & Administration	1,015	1.20%
Fiserv Corporation	Electronic Bill Payments	861	1.02%
CareWorks Family of Companies	Insurance & Financial	830	0.98%
Ashland Chemical Co.	Research & Development	750	0.89%
Online Computer Library Center	Computer Library	750	0.89%
Aerotek?Allegis	Staffing/Placement Agency	634	0.75%
Wendy's International	Restaurant Chain/Corp	620	0.73%
Nexeo Solutions, LLC	Chemical Distribution	550	0.65%
Century Link	Telecommunications	500	0.59%
Alcatel Lucent	Telecommunications	483	0.57%
NCO Financial Group	Financial Institutions	478	0.57%
Smith's Medical	Medical Manufacturing	463	0.55%
City of Dublin	Government	421	0.50%
Pacer Global Logistics	Transportation Logistics	410	0.49%
Laboratory Corp of America	Medical Laboratory Testing	390	0.46%
Total		20,612	24.94%

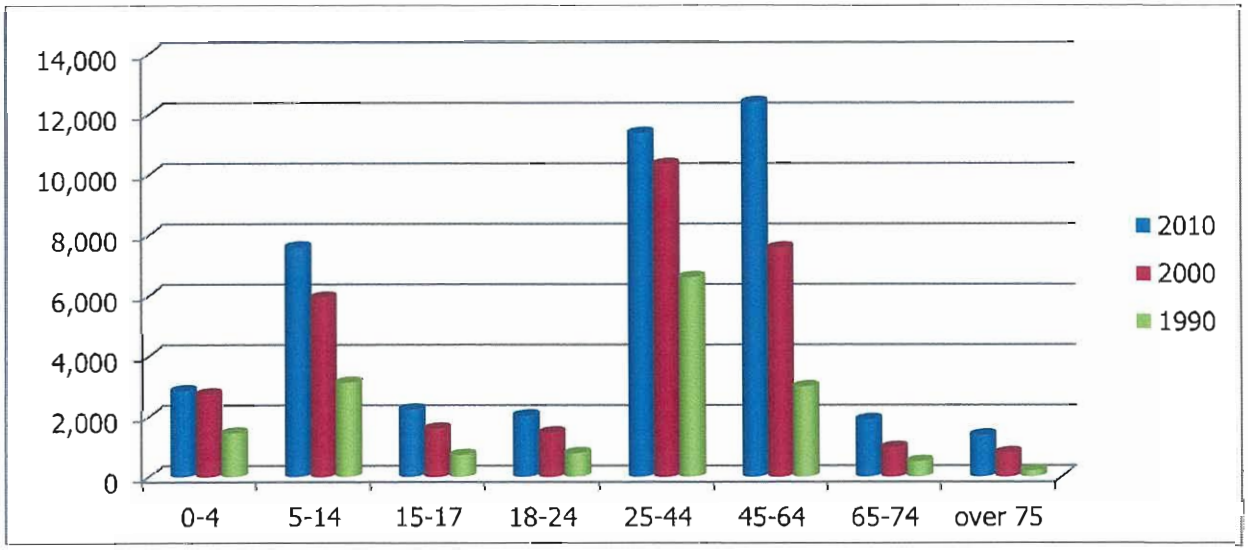
Source: City of Dublin Comprehensive Annual Financial Statement for the fiscal year ended December 31, 2012

Demographic and Economic Statistics

Population and Density

	2010	2000	1990
Population	41,751	31,478	16,371
People /square mile	1,684	1,489	924
Household Size	2.78	2.81	2.95
Households	14,984	12,040	5,923
Households /square mile	604	570	334

Age



Race and Ethnicity

	2010	2000	1990
White	33,089	27,855	15,225
Black	722	415	243
Native American	22	22	0
Asian/Islander	6,382	2,497	806
Other	772	414	0

Housing Statistics

	2010	2000	1990
Owner Occupied	11,862	8,622	4,458
Renter Occupied	3,122	2,543	1,069
Vacant Units	795	875	396

Data Source: MORPC (1990, 2000, 2010 data from the US Census Bureau)

Form of Government

The City of Dublin was platted as a village under the laws of the State of Ohio in 1810. The City is a home rule municipal corporation and operates under its own charter. Voters adopted the City's original Charter on July 24, 1979, and revised the charter in 1996. The City's original Charter and the Revised Charter have provided for a Council/City Manager form of government.

The legislative authority is vested by the Charter in a seven-member Council with overlapping four-year terms. Three members are elected at-large and four members are elected from wards. The City Council fixes compensation of City officials and employees, and enacts ordinances and resolutions relating to City services; tax levies; appropriating and borrowing money; licensing and regulating businesses and trades; and other municipal purposes.

The presiding officer is the Mayor, who is a member of City Council and is elected by City Council for a two-year term. The Vice Mayor is also a member of City Council, elected by City Council for a two-year term.

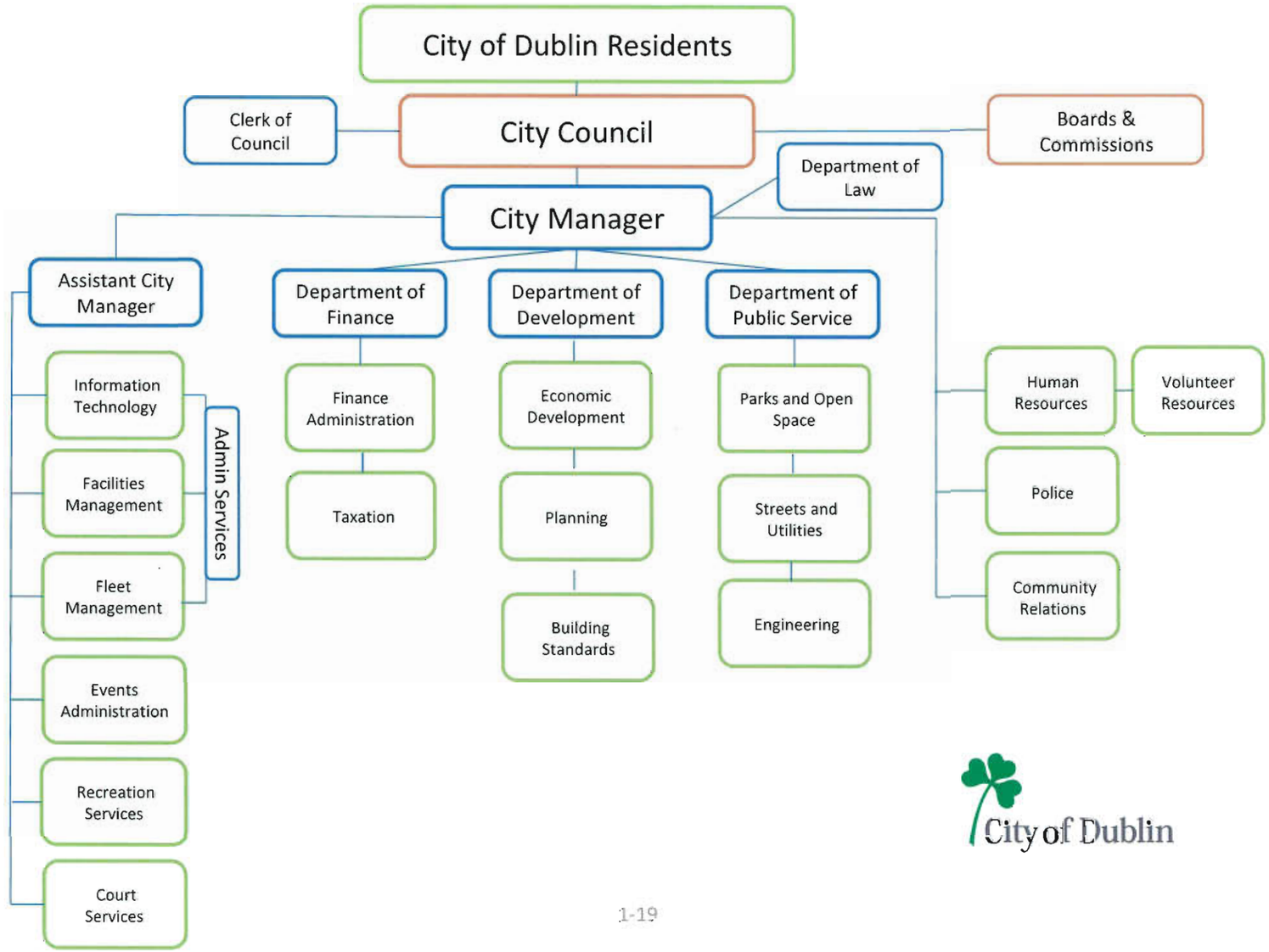
The City Manager is the chief executive and administrative officer of the City and is appointed by the City Council to serve at its pleasure. The City Manager is charged with the responsibility for the administration of all municipal affairs as empowered by the Charter.

City Organizational Structure

The City's organizational structure is designed to support quality services in a successful, efficient and effective manner.

The City Manager is supported by two Deputy City Managers as well as a management team comprised primarily of directors from across the organization. The City has 378 authorized and funded full-time positions anticipated to be staffed in 2014.

THIS PAGE LEFT BLANK INTENTIONALLY



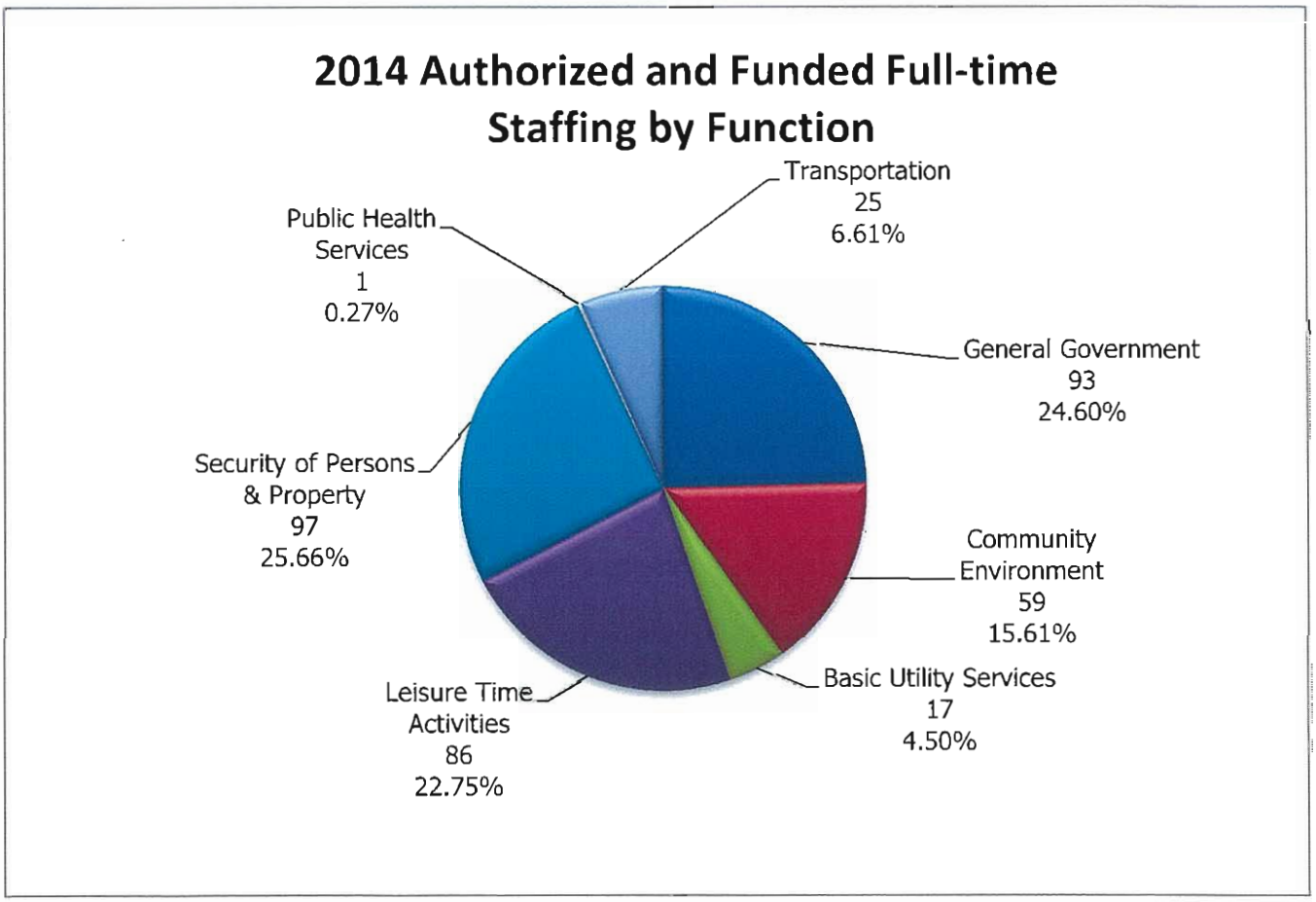
City of Dublin

THIS PAGE LEFT BLANK INTENTIONALLY

Staffing Comparison by Function
Full-Time Employees

This table and chart, and the table on the following page, reflect full-time employees only. The 2014 Operating Budget also funds approximately 236 part-time and seasonal positions throughout the City.

	2010 Authorized	2011 Authorized	2012 Authorized	2013 Authorized	2014 Authorized
General Government	96	95	93	92	93
Community Environment	70	64	62	59	59
Basic Utility Services	17	17	17	17	17
Leisure Time Activities	89	88	85	85	86
Security of Persons & Property	94	90	88	91	97
Public Health Services	1	1	1	1	1
Transportation	24	27	23	23	25
TOTALS	391	382	369	368	378



Full-Time Staffing by Work Unit

Work Unit	2010 Authorized	2011 Authorized	2012 Authorized	2012 Funded	2013 Funded	2014 Approved	See Notes
City Council	3	3	3	2	2	2	
Office of the City Manager	6	6	6	6	6	7	(1)
Human Resources	9	9	9	9	9	10	(2)
Community Relations	8	7	7	7	7	7	
Finance/ Office of the Director	6	5	5	5	5	10	(3)
Procurement	1	1	1	1	1	1	
Accounting and Auditing	6	6	6	6	6	0	(3)
Taxation	5	5	5	5	5	5	
Public Service/ Office of Director	0	0	0	0	0	2	(4)
Solid Waste Management	7	7	7	7	7	7	
Fleet Management	9	9	9	9	9	9	
Engineering	30	28	28	28	27	27	
Building Standards	18	15	15	15	15	15	
Land Use and Long Range Planning	22	21	19	19	17	17	
Parks and Open Space	47	47	47	47	48	48	
Economic Development	3	5	5	5	5	5	(9)
Administrative Services	2	2	2	2	2	0	(1)
Information Technology	14	13	12	12	13	13	
Court Services/Records Management	6	6	5	5	5	4	(4)
Facilities Management	16	16	16	16	15	15	
Volunteer Resources	2	2	2	2	2	2	
Streets and Utilities	19	22	19	19	19	21	(5)
Public Service/Engineering/Sign Shop	5	5	4	4	4	4	
Cemetery Maintenance	1	1	1	1	1	1	
Recreation Services	8	7	7	7	7	7	
Community Recreation Center	14	15	15	15	15	15	
Community Recreation Center - Facilities	15	14	11	11	10	10	
Police	94	90	88	88	91	97	(6)
Events Administration	5	5	5	5	5	6	(7)
Water Maintenance	1	1	1	1	1	1	
Sewer Maintenance	9	9	9	9	9	9	
Employee Benefits Self Insurance	0	0	0	0	0	1	(8)
TOTALS	391	382	369	368	368	378	

NOTES:

(1) - Reclassification of the Director of Administrative Services to the Assistant City Manager and movement of position to the Office of the City Manager, and removed the Administrative Services Work Unit.

(2) - Addition of a Talent Development Manager.

(3) - Combined Accounting and Auditing into Finance; full-time Accountant reclassified as part-time.

(4) - Reduced one full-time Court Clerk position to a part-time position.

(5) - Addition of two Maintenance Worker positions.

(6) - Addition of five Dispatcher positions and one Supervisory position for other agency dispatch service. Move the Staff Assistant position to an Administrative Assistant position.

(7) - Move one part-time Events Assistant position to a full-time Events Coordinator position.

(8) - Addition of a Benefits Administrator position.

(9) - The Director of Economic Development position was reclassified to the Director of Development position, and the Economic Development Manager was reclassified to the Director of Economic Development position.

2014 OPERATING BUDGET – CITY OF DUBLIN, OHIO

The Relationship between Funds and City Work Units

The City of Dublin's organizational structure consists of work units performing various activities necessary for the City's operations, while the City's finances are reported in Funds. The following table is provided as a guide to understand the use of Funds by Work Unit.

		Special Revenue Funds									Enterprise Funds	
Work Unit	General	Street Maintenance & Repair	State Highway	Cemetery	Recreation	Safety	Swimming Pool	Hotel / Motel	Law enforcement	Mayor's Court Computer	Water	Sewer
City Council	X											
City Manager	X											
Human Resources	X											
Community Relations	X											
Legal Services	X											
Finance:												
Office of Director	X											
Procurement	X											
Taxation	X											
Solid Waste	X											
Fleet Mgmt	X											
Engineering	X	X	X								X	X
Building	X											
LU&LRP	X											
Parks & Open Space	X											
Economic Development	X											
Administrative Services	X											
Information Technology	X											
Court Services	X									X		
Facilities Mgmt	X				X							
Volunteer Resources	X											
Public Service	X											
Streets & Utilities		X	X								X	X
Cemetery				X								
Recreation					X		X					
Police						X			X			
Events Administration								X				
Utilities – Water Mtc											X	
Utilities – San. Sewer Mtc												X

THIS PAGE LEFT BLANK INTENTIONALLY

FINANCIAL MANAGEMENT POLICIES

OPERATING BUDGET POLICIES

- The City will pay for all current expenditures with current revenues and fund balances. The City will avoid budgetary procedures that balance current expenditures at the expense of future years, such as postponing expenditures, underestimating expenditures, overestimating revenues, or utilizing short-term borrowing to balance the budget.

- The budget will provide for adequate maintenance and repair of capital assets and for their orderly replacement.

- The City will protect against catastrophic losses through a combination of insurance and self-insurance funded programs.

- The City will maintain a budgetary control system to help it adhere to the budget.

- Financial reports, which compare actual performance with the budget, are available on-line for budgetary review by the departments/divisions.

RESERVE POLICIES

- The City will appropriate $150,000 to a contingency account in the General Fund to provide for non-recurring and unanticipated expenditures.

- The City will prepare the operating budget with the goal of maintaining an actual year-end General Fund balance equal to 50 percent of the actual General Fund expenditures.

CAPITAL IMPROVEMENT PROGRAM POLICIES

- The City will develop a five-year Capital Improvements Program on an annual basis.

- The City will enact an annual capital improvement budget based on the multi-year Capital Improvements Program.

- The City will coordinate development of the capital improvement budget with development of the operating budget.

DEBT MANAGEMENT POLICIES

- The City will confine long-term borrowing to capital improvement projects.
- When the City finances capital projects by issuing debt, it will repay the debt within a period not to exceed the expected useful life of the project.
- The City will evaluate issuing debt and pay-as-you-go financing to maintain flexibility for the future.
- The City will continually seek to maintain and improve our current bond rating to minimize borrowing costs and to ensure that access to credit is preserved.
- The City will follow a policy of full disclosure on financial reports and official statements.

REVENUE POLICIES

- The City will estimate its annual revenues by a conservative, objective, and analytical process.
- Non-recurring revenues will be used only to fund non-recurring expenditures.
- The City will encourage a diversified and stable local economy to avoid excessive reliance on any one industry or business for income tax revenues.
- The City will update the Cost of Services Study on an annual basis to calculate the costs of providing services and consider such information when establishing user charges.

PURCHASING POLICIES

- Purchases will be made in accordance with federal, state, and municipal requirements.
- Purchases will be made in an impartial, economical, competitive, and efficient manner.
- Purchases will be made from the lowest priced and most responsive vendor. Qualitative factors such as vendor reputation and financial condition will be considered, as well as price.

Accounting and Fund Structure

Basis of Accounting

The City follows the guidance of the Government Accounting Standards Board (GASB) Statement No. 34 in presenting its annual financial statements. Statement No. 34 requires that both government-wide full-accrual basis statements, and fund-level modified-accrual basis statements, be included in annual reports. Under the full-accrual basis of accounting, revenues are recorded when earned, and expenses are recorded at the time a liability is incurred, regardless of the timing of the related cash flows. Under the modified-accrual basis of accounting, revenues are recorded when received, or if they are both measurable and collectible within 60 days after year-end (soon enough to pay currently maturing liabilities). Expenditures are recorded when the related fund liability is incurred, with the exception of certain long-term liabilities which are recognized only when expected to be liquidated with existing resources (such as some compensated absences), or debt service which is recognized when due and paid.

Fund Accounting – Fund Types

The City of Dublin operates from and administers several different types of funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities. Like other state and local governments, Dublin uses fund accounting to ensure and demonstrate compliance with finance-related requirements. The following are the fund types used by the City:

General Fund: The General Fund is the primary operating fund of the City and is used to account for all financial resources except those required to be accounted for in another fund. The largest revenue source to the City's General Fund is the local income tax. The General Fund is used to finance many of the services traditionally associated with local government, including parks, planning, economic development and the general administration of the City government, as well as any other activity for which a special fund has not been created.

Special Revenue Funds: Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The City's special revenue funds include the Street Maintenance and Repair Fund, into which the City's share of gasoline taxes and motor vehicle registration fees are deposited; the Recreation Fund, for user fees associated with the City's numerous recreation programs and programs provided at the Dublin Community Recreation Center; and the Safety Fund, into which property tax revenues earmarked for police services and contractual revenues for provision of dispatching services to Washington Township are deposited. The City also has special revenue funds for operation of the City's special events, outdoor pools, and for other purposes.

Debt Service Funds: Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Included are funds for general obligation debt as well as funds generated by special assessments for debt issued to finance those specific projects.

Fund Accounting – Fund Types (Continued)

Capital Projects Funds: Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Capital Construction Fund: In 2012, the City issued debt to fund the costs of improving the municipal street lighting system by replacing the existing street lighting with light emitting diode (LED) street lights. To account for the funding of these construction projects with the objective of ensuring that only appropriated funds pertaining to each project are utilized, the City established the Capital Construction Fund. This fund will be closed out when the project is completed.

Enterprise Funds: Enterprise funds are used to account for operations that are financed and operated in a manner similar to private businesses, where the costs of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges. The City operates the following enterprise funds:

Water Fund. The Water Fund is an enterprise fund that accounts for activities associated with the City's water supply. The City is connected to the City of Columbus water system, which provides supply, purification and distribution services. The City is responsible for the construction and maintenance of the water lines. Revenues are derived from user charges, specifically surcharges based on consumption and one-time initial tap-in fees. Expenses relate to the ongoing maintenance of the system.

Sewer Fund. The Sewer Fund is an enterprise fund that accounts for activities associated with the City's sanitary sewers. The City is connected to the City of Columbus sanitary sewer system, which provides sewage treatment services. The City is responsible for the construction and maintenance of the sanitary sewer lines. Revenues are derived from user charges, specifically surcharges based on usage and one-time initial tap in fees. Expenses relate to the ongoing maintenance of the system. The City's storm sewers and drainage systems are not included in the fund's activities, but are instead included in governmental activities.

Water and Sewer Construction Funds. In 2012, the City issued debt to fund the construction of the Dublin Road water tower and sewer lining and repair. To account for the funding of these construction projects with the objective of ensuring that only appropriated funds pertaining to each project are utilized, the City established the Water Tower Construction Fund and the Sewer Construction Fund. These funds will be closed out when the projects are completed.

Merchandising Fund. The Merchandising Fund accounts for the purchase and sale of Dublin-branded retail merchandise, such as apparel and souvenir items.

Fund Accounting – Fund Types (Continued)

Internal Service Funds: Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governmental units, on a cost-reimbursement basis. The City maintains two internal service funds to account for the City's employee benefits self-insurance plan and workers' compensation self-insurance plan activities. Citywide program expenditures are incurred in the funds and the City's various departments reimburse the internal service funds for those costs.

Fiduciary Funds These funds are used for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds. Agency funds include deposits and unclaimed monies held for individuals and private organizations, hotel/motel taxes collected on behalf of the Dublin Convention and Visitors Bureau, building surcharges, sewer capacity charges, court assessments, revenue sharing and payroll withholdings held for other governmental units and the Central Ohio Interoperable Radio System (COIRS).

Budget Procedures

Tax Budget

The City is required by state statute to adopt an annual appropriation cash basis tax budget. All funds except agency funds are legally required to be budgeted utilizing encumbrance accounting.

The tax budget is adopted by City Council, after a public hearing is held, by July 15 of each year. The budget is submitted to the Franklin and Delaware County Auditors, as Secretaries to the County Budget Commissions, by July 20 of each year, for the period January 1 to December 31 of the following year. Union County no longer requires submission of a Tax Budget. The Franklin County Commission (the Commission) determines if the budget substantiates a need to levy the full amount of authorized property tax rates and reviews revenue estimates. The Commission certifies its actions to the City on or around September 1. As part of this certification, the City receives the official certificate of estimated resources, which states the projected revenue of each fund. On or about January 1, the certificate of estimated resources is amended to include unencumbered fund cash balances at December 31. Prior to December 31, the City must revise its budget so that total contemplated expenditures from any fund during the ensuing total fiscal year will not exceed the amount stated in the certificate of estimated resources. For the 2013 budget year, the tax budget was approved by City Council on June 4, 2012 and was forwarded to the Franklin County Budget Commission before the deadline of July 20, 2012.

Basis of Budgeting

Budgets for all City fund types are prepared on a cash basis. This basis of budgeting means that revenues are recorded when received in cash and expenditures are recorded when encumbered or paid in cash.

Appropriations

City Council is required by Charter to adopt an appropriation ordinance prior to the beginning of the ensuing fiscal year. The appropriation ordinance controls expenditures at the fund and function or major organizational unit level (the legal level of control) and may be amended or supplemented by Council during the year as required. Appropriations within an organizational unit may be transferred within the same organizational unit with approval of the City Manager.

Unencumbered appropriations lapse at year-end and may be re-appropriated in the following year's budget. Encumbrances outstanding at year-end are carried forward in the following year. The prior year appropriations corresponding to these encumbrances are also carried forward as part of the budgetary authority for the next year and are included in the revised budget amounts shown in the budget to actual comparisons.

Budget Procedures (Continued)

Encumbrances

The City establishes encumbrances by which purchase orders, contracts and other commitments are recorded to set aside a portion of the applicable appropriation. An encumbrance reserves the available spending authority as a commitment for a future expenditure.

Budgetary Controls

In addition to internal accounting controls, the City maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions outlined in the annual appropriation ordinance approved by City Council. Activities of all funds, with the exception of advances, are included in the annual appropriation ordinance. All funds except Agency Funds are legally required to be budgeted. Upon adoption of the annual appropriation ordinance by City Council, it becomes the formal budget for City operations. The appropriation ordinance controls expenditures at the object level and may be amended or supplemented by City Council during the year as required. Appropriations within a functional unit may be transferred within the same unit with approval of the City Manager.

Financial reports, which compare actual performance with the budget, are available on-line to directors so they are able to review the financial status and measure the effectiveness of the budgetary controls. The financial reports are distributed to City Council on a quarterly basis. The City also maintains an encumbrance accounting system as one technique for accomplishing budgetary control. At the end of the year, outstanding encumbrances are carried forward to the new year and unencumbered amounts lapse.

The Annual Budget Process

City Council has adopted an annual budget calendar. The calendar has established time frames for preparing, reviewing, and adopting the City's five-year capital improvements program and the annual operating budget. The calendar is a planning tool that provides consistency from year-to-year and ensures the budget documents are adopted in a timely manner.

- General time frames established by annual budget calendar are as follows:
  - Proposed operating budget completed by the end of October.
  - City Council review during November.
  - Adoption by year-end.

Timeframes for the 2014 Operating Budget

August 9, 2013	Memo with budget parameters was forwarded to Departments and Divisions.
September 6, 2013	Revenue estimates were completed.
September 6, 2013	2014 budget requests were submitted to the Finance Department.
September 13, 2013	Finance review of requests was completed, including comparison of estimated resources to budget requests, debt service and capital improvement program.
September 16 - October 2, 2013	Budget review meetings with the Budget Review Committee, consisting of the City Manager, Assistant City Manager, Director of Development, Director of Finance, Senior Project Manager in the Office of the City Manager, Deputy Director of Finance, and Financial Analyst.
October 18, 2013	Final budget revisions were completed.
October 31, 2013	The proposed 2014 Operating Budget was assembled for distribution to City Council. City administrative staff did not receive printed documents; instead, the document was made available through the City's website to reduce the number of documents reproduced.
November 4, 2013	First reading by Dublin City Council of the 2014 Operating Budget.
November 6, 2013	City Council budget workshop.
November 20, 2013	City Council budget workshop.
December 9, 2013	Public hearing and passage of the 2014 Operating Budget by Dublin City Council.

2014 OPERATING BUDGET-CITY OF DUBLIN, OHIO
SUMMARY OF ALL FUNDS

Fund	1/1/2014 Cash Balance	Estimated Revenue	Estimated Advances and Transfers-In	Estimated Resources Available	Estimated Expenditures	Estimated Advances and Transfers-Out	12/31/2014 Unencumbered Balance
GENERAL	50,598,035	61,290,710	30,000	111,918,745	45,783,405	16,475,000	49,660,340
SPECIAL REVENUE FUNDS							
Street Maintenance and Repair	528,888	1,477,970	1,900,000	3,906,858	3,665,500	-	241,358
State Highway Improvement	526,159	120,685	300,000	946,844	830,750	-	116,094
Cemetery	63,374	22,230	150,000	235,604	210,305	-	25,299
Recreation	1,896,438	3,317,350	3,500,000	8,713,788	7,678,600	-	1,035,188
Safety	735,615	1,967,680	10,080,000	12,783,295	12,023,275	-	760,020
Swimming Pool	264,811	507,530	300,000	1,072,341	902,535	-	169,806
Permissive	724,172	92,855	-	817,027	167,000	-	650,027
Hotel/Motel	2,982,246	2,892,000	-	5,874,246	3,693,160	161,900	2,019,186
Education and Enforcement	75,466	2,310	-	77,776	-	-	77,776
Law Enforcement Trust	15,065	300	-	15,365	15,040	-	325
Mandatory Drug Fine	2,515	-	-	2,515	-	-	2,515
Mayor's Court Computer Fund	15,666	5,200	-	20,866	18,360	-	2,506
Accrued Leave Reserves	1,341,528	-	-	1,341,528	160,000	-	1,181,528
Wireless 9-1-1 System	328,260	100,000	-	428,260	-	80,000	348,260
DEBT SERVICE FUNDS							
G.O. Debt Service	893,572	148,670	8,111,375	9,153,617	8,397,550	-	756,067
Special Assessment	-	-	-	-	-	-	-
1992 Special Assessment	58,978	94,500	-	153,478	106,560	-	46,918
2001 Special Assessment	198,033	141,525	-	339,558	129,840	-	209,718
CAPITAL PROJECTS FUNDS							
Capital Improvements Tax	12,849,088	22,278,150	188,500	35,315,738	19,550,000	7,570,775	8,194,963
Capital Construction	850,712	-	-	850,712	850,712	-	-
Park Development	2,624,495	656,260	-	3,280,755	407,400	242,650	2,630,705
Woerner-Temple TIF	23,670	227,500	260,000	511,170	2,600	480,900	27,670
Ruscilli TIF	2,007,341	520,000	-	2,527,341	6,000	702,500	1,818,841
Pizzuti TIF	1,471,080	296,000	300,000	2,067,080	1,703,500	-	363,580
Thomas/Kohler TIF	2,317,688	807,000	-	3,124,688	539,500	156,100	2,429,088
McKitrick TIF	3,122,126	1,139,000	-	4,261,126	3,055,000	646,300	559,826
Perimeter Center TIF	2,375,887	541,500	-	2,917,387	509,500	-	2,407,887
Rings Road TIF	172,786	266,000	-	438,786	77,500	270,500	90,786
Perimeter West TIF	586,400	1,130,000	350,000	2,066,400	1,065,000	988,300	13,100
Upper Metro Place TIF	1,753,566	8,240,000	-	9,993,566	8,802,800	314,450	876,316
Rings/Frantz TIF	4,604,704	425,000	-	5,029,704	2,041,000	-	2,988,704
Historic Dublin TIF	55,389	66,500	-	121,889	800	50,000	71,089
Emerald Pkwy Phase 5 TIF	22,107	-	-	22,107	-	-	22,107
Emerald Pkwy Phase 8 TIF	9,504,493	900,000	350,000	10,754,493	9,500,000	837,000	417,493
Perimeter Loop TIF	6,936	36,000	-	42,936	500	35,000	7,436
Tartan West TIF Fund	1,023,118	733,000	-	1,756,118	142,500	850,000	763,618

2014 OPERATING BUDGET-CITY OF DUBLIN, OHIO
SUMMARY OF ALL FUNDS

Fund	1/1/2014 Cash Balance	Estimated Revenue	Estimated Advances and Transfers-In	Estimated Resources Available	Estimated Expenditures	Estimated Advances and Transfers-Out	12/31/2014 Unencumbered Balance
Shamrock Blvd. TIF Fund	17,032	12,400	-	29,432	150	-	29,282
River Ridge TIF Fund	2,562,056	66,000	-	2,628,056	2,001,500	-	626,556
Lifetime Fitness TIF	1,562,400	641,000	260,000	2,463,400	2,457,000	-	6,400
COIC Improvement Fund	125,530	-	-	125,530	-	-	125,530
Irelan Place TIF	1,313	4,200	-	5,513	50	3,500	1,963
Shier Rings Road TIF	137,815	42,000	-	179,815	500	-	179,315
Shamrock Crossing TIF	61,894	62,000	-	123,894	750	-	123,144
Bridge and High TIF	392,113	81,000		473,113	950	-	472,163
Dublin Methodist Hospital TIF	77,607	145,500		223,107	7,000	100,000	116,107
Kroger Centre TIF	400,232	248,000	-	648,232	2,900	350,000	295,332
Frantz/Dublin Road TIF	12,854	-	2,650,000	2,662,854	2,650,000	-	12,854
Delta Energy TIF	36,770	34,000	-	70,770	400	30,000	40,370
Bridge Street TIF	457,584	-	365,000	822,584	365,000	-	457,584
ENTERPRISE FUNDS							
Water	11,772,200	965,800	1,050,000	13,788,000	2,561,965	-	11,226,035
Water Tower Construction Fund	-	-	-	-	-	-	-
Sewer	5,459,747	2,068,200	200,000	7,727,947	3,166,715	-	4,561,232
Sewer Construction Fund	-	-	-	-	-	-	-
Merchandising	38,865	3,450	-	42,315	8,000	-	34,315
INTERNAL SERVICE FUNDS							
Employee Benefits Self-Insurance	1,977,204	4,447,930	-	6,425,134	4,849,550	-	1,575,584
Workers' Compensation Self-Insurance	665,686	156,050	-	821,736	331,100	-	490,636
FIDUCIARY FUNDS							
Trust and Agency	670,671	418,500	-	1,089,171	585,000	-	504,171
Income Tax Revenue Sharing Fund	-	-	-	-	-	-	-
Convention and Visitor's Bureau	43,169	500,000	-	543,169	500,000	-	43,169
Cemetery Perpetual Care	1,114,640	29,550	-	1,144,190	-	-	1,144,190
Totals	134,207,788	120,369,005	30,344,875	284,921,668	151,524,722	30,344,875	103,052,071

Revenue Projections for 2014

Projecting revenues is an important element in the preparation of an operating budget. The City's Annual Budget Calendar provides for the projection of revenues to be completed prior to receiving budget requests from the City's work units. Revenue projections and their level of growth should be used to evaluate the level of growth allowed for operating expenditures. As stated in our Capital Improvements Program (CIP), both City Council and the Administration recognize that controlling the rate of growth of expenditures will provide additional funding for capital improvements.

As part of the City's budget philosophy, as reflected in the Financial Management Policies section of the budget document, revenue will be estimated using a conservative, objective and analytical approach. This philosophy is predicated on the fact the City has limited control over revenues. It is better to underestimate revenues which would result in an increase in our fund balances than to overestimate and have a shortfall. Our goal is to make reasonable revenue projections, especially for our key revenues such as income taxes, property taxes, intergovernmental revenues, and charges for services.

The following information provides projections for the major revenue sources of the City for 2014. The information provides actual information for 2011 and 2012, estimates for 2013, and projections for 2014, 2015, and 2016.

General Fund

Income Taxes (General Fund only)

2011	$53,714,445
2012	56,572,887
2013	58,835,800
2014	57,356,250
2015	57,929,800
2016	58,509,100

The actual revenue and projections reflect 75% of the total income taxes collected. The remaining 25% is reflected in the Capital Improvements Tax Fund and can only be used for capital improvements, as established by Ordinance.

Income tax revenues are the City's largest revenue source. In 2014, income tax revenues are estimated to comprise nearly 94% of our General Fund operating revenues (which does not include transfers or advances) and 80% of all operating revenue.

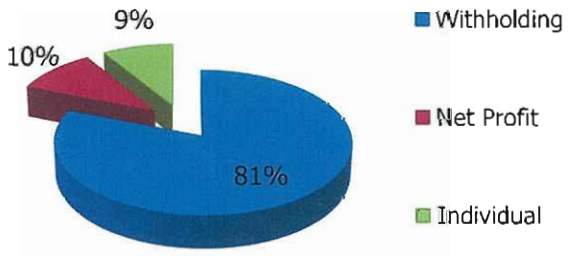
Due to the importance of our income tax revenue, collections are monitored on a daily basis. In making current year estimates, we rely on the Receipts Distribution Summary, a report that compares the current year collections by type to last year's collections by type, and an in-house spreadsheet which indicates total collections by month, percentage of increase/decrease, and each month's collection as a percentage of total collections for the past years.

General Fund (continued)

Based on activity, adjustments may be made to the current year estimate periodically through the year. When the 2013 Operating Budget was prepared in the fall of 2012, income tax revenues for the year were projected to increase 1.5% from the 2012 projected income tax revenues. However, based on growth in income tax receipts of 7.4% through the first half of 2013, the 2013 projected income tax revenue was revised to reflect a 3% increase over 2012 actual receipts. Through October, income tax revenues were up 9.3%. As a result of that increase, the 2013 projected income tax receipts were once again revised to reflect a 4% increase over 2012 actual receipts.

In monitoring income tax collections, it was found that the increase in revenues throughout 2013 were largely attributable to an increase in net profits, not business withholding, which generally makes up approximately 80% of our income tax revenue. Given that we had only seen a moderate growth in withholding, the projections were tempered despite healthy overall increases in income tax receipts.

Distribution of 2014 General Fund Income Tax Revenue



Since withholding taxes generally make up the majority of our income tax revenue, economic development efforts to retain and expand existing businesses and attract new businesses to the City are very important. The City continues to aggressively pursue high-end commercial development which has resulted in several major corporate expansions and several corporate relocations to Dublin.

Balancing the growth in income tax revenues through 2013, giving consideration that the revenue from net profits has been extraordinarily high, which is not anticipated in 2014, along with our conservative philosophy, we are estimating that the 2014 income tax revenues will decrease 2.5% over the 2013 estimated income tax revenues. The 2015 and 2016 estimated revenue reflects a 1.0% growth rate each year. This estimate is consistent with projections utilized in the 2014 – 2018 CIP.

Intergovernmental Revenues

There are several different revenues that comprise intergovernmental revenues in the General Fund. The most significant are local government fund collections.

General Fund (continued)

Local Government

2011	$1,030,607
2012	691,262
2013	537,820
2014	503,410
2015	500,000
2016	500,000

The Local Government Fund is the State of Ohio's revenue sharing program, whereby local governmental entities share a portion of the State's tax revenue. A portion of the funds are distributed directly to the City from the State of Ohio and a portion of the funds are distributed to the counties who, in turn, distribute to local governmental entities.

The State of Ohio's fiscal year 2012 – 2013 biennial budget made changes to the funding of the Local Government Fund, whereby the 'percentage of revenue' funding method was replaced with a designated percentage based on a specific dollar amount. Monthly distributions received by the City beginning in August 2011 through July 2012 reflected a 25% year-over-year reduction. Beginning in August 2012 through July 2013, the distributions were based on a 50% year-over-year reduction.

The 'percentage of revenue' funding approach went back into effect beginning in July 2013 (for the August 2013 distribution). Additionally, the State of Ohio performed a one-time calculation of new funding percentages of the State's tax revenue that will go toward the Local Government Fund. This calculation resulted in a reduction from 3.68% which was in place prior to the FY 2012-2013 biennial budget to 1.66%. Given the reduction of revenue allocated to the Local Government Fund from the State of Ohio, the City has budgeted local government revenue conservatively for 2014 and beyond.

Estate Taxes

2011	$384,816
2012	1,038,727
2013	424,970
2014	0
2015	0
2016	0

The Ohio estate tax is a graduated tax levied on the transfer of assets of an estate. In 2011, this tax was repealed for estates of individuals who pass away on or after January 1, 2013. While the tax is no longer imposed, the City could receive some revenue due to the lag time that exists between the death of an individual and the settlement of the estate and subsequent payment to the City. However, the City will not budget for any revenue from this source in 2014 or beyond.

General Fund (continued)

Licenses and Permits

Various licenses and permits are issued by the City with the vast majority related to development and building activity with the City.

2011	$2,485,794
2012	2,578,053
2013	2,583,255
2014	1,636,300
2015	1,636,300
2016	1,636,300

The City has adopted a fee structure based on the cost of providing services. The intent of this method is to identify the benefactor of a service (that is not a general tax service) and charge them a user fee based on the cost to provide the service. The total revenue collected for development and building activity fees are dependent upon the economy and can fluctuate significantly from year to year. While building activity in 2013 is similar to 2012, there has been an increase in larger-scale projects which has resulted in a slight increase in revenue associated with inspections and plan review. Although we anticipate building activity to increase in the upcoming years, we do recognize that economic conditions nationally and locally could impede this growth. For this reason, we estimate revenue in 2014 and beyond conservatively.

Special Revenue Funds

Motor Vehicle License Taxes and Gasoline Taxes

2011	$1,693,387
2012	1,597,853
2013	1,592,585
2014	1,587,650
2015	1,500,000
2016	1,500,000

These revenues can only be used for the repair and maintenance of streets and state highways and are based on the number of motor vehicle license registrations. The City receives 34% of the motor vehicle registration fees charged for vehicles registered in one of our taxing districts. The gasoline taxes received by the City are based on the number of vehicles registered in our taxing districts and the amount of State assessed gasoline taxes collected.

Special Revenue Funds (continued)

Recreation Fees

The Dublin Community Recreation Center (DCRC) was opened in 1996. When the rate structure was established for Phase 1 of the DCRC, the intent was that operating costs would be significantly covered by user fees collected. The rates established for other recreational programming are based on a goal of 50% cost recovery.

	DCRC Only	Total Recreation
2011	$2,387,489	$3,804,441
2012	2,409,800	3,870,917
2013	2,247,500	3,582,440
2014	2,139,500	3,317,350
2015	2,139,500	3,317,350
2016	2,139,500	3,317,350

Hotel/Motel Taxes

2011	$1,682,188
2012	1,849,213
2013	1,716,820
2014	1,500,000
2015	1,500,000
2016	1,500,000

The City of Dublin Hotel/Motel Tax Fund was established to improve the quality of life for the City's residents, corporate citizens and visitors. Home to 14 hotels/motels, Dublin generates funds from a six-percent tax on overnight stays. These amounts reflect 75% of the total hotel/motel taxes collected. The remaining 25% is recorded in the Dublin Convention & Visitors Bureau (DCVB) Fund and distributed to the Bureau on a monthly basis.

The City, the DCVB, and administrators from the local hotels work to identify "slow times" as far as hotel vacancies and to schedule events to maximize occupancy rates. This group also works with event organizers to coordinate schedules and promote events that result in overnight stays in the City.

The 2013 estimate and projections for 2014 through 2016 represent conservative estimates based on current revenue and economic conditions. As with income tax revenues, the Administration closely monitors hotel/motel tax revenue throughout the year and makes adjustments to projected revenue as necessary.

Capital Projects Funds

The primary funding source for the Five-Year Capital Improvements Program (CIP) is the City's income tax revenue. Projecting income tax revenues for the five year period is a significant element in determining resources available for capital programming.

Income Taxes

2011	$17,904,812
2012	18,857,626
2013	19,611,930
2014	19,118,750
2015	19,309,900
2016	19,503,000

The actual revenue and projections reflect 25% of the total income taxes collected. The remaining 75% is reflected in the General Fund.

Property Taxes

2011	$3,070,907
2012	2,934,638
2013	2,991,185
2014	2,846,500
2015	2,846,500
2016	2,846,500

The property tax revenue from the City's inside millage, or 1.75 mills, was allocated 100% to the Parkland Acquisition Fund from 2001 – 2006. This allocation addressed a City Council goal to identify a revenue source for the purpose of acquiring parkland, open space, and recreational facility sites. Beginning in 2007, the City began allocating .95 mills of the total 1.75 mills to the Parkland Acquisition Fund and the remaining .80 mills to the Capital Improvements Tax Fund. Beginning in 2010, the City allocated 1.4 mills to the Capital Improvements Tax Fund and the remaining .35 mills to the Parkland Acquisition Fund. Recognizing the benefits and flexibility of allocating more of the City's inside millage to the Capital Improvements Tax Fund, that allocation has continued since 2010 and most recently, was approved by City Council for 2014 – 2018 as part of the five-year CIP. This allocation is reviewed each year during the CIP process and can be reallocated if Council deems it appropriate.

In addition to the revenue generated from the City's 1.75 mills from inside millage, the City also receives revenue from 1.20 mills of outside millage which is credited to the Safety Fund for police operations.

The amounts shown above reflect the combined property tax receipts of the Capital Improvement Tax Fund and Parkland Acquisition Fund. Since the Safety Fund is not considered a Capital Project Fund, the property tax revenue generated within that fund is not included in this comparison.

Enterprise Funds

Water and Sanitary Sewer Surcharges

2011	$2,629,664
2012	2,744,364
2013	2,358,000
2014	2,403,800
2015	2,462,900
2016	2,481,900

The user fees provide the funding for ongoing maintenance of the water and sewer systems. Until 2008, user fees had not been increased since 1996. However, with maintenance needs increasing for the sewer system, an increase of $0.25/MCF was implemented each year beginning in 2008 and continuing through 2011. In addition, in 2008, 2009, and 2010, $0.25/MCF was reallocated from the Water Fund to the Sewer Fund. An additional $0.25/MCF reallocation from the Water Fund to the Sewer Fund was implemented in 2012 and 2013. Considering existing fund balances as well as operational and capital needs within the Water and Sewer Funds, a $0.25/MCF increase in the sewer surcharge is recommended in 2014 and 2015 and no increase is recommended in the water surcharge. While the revenue projections for 2014 and beyond are based this rate structure, actual modifications to the rate will only occur upon legislative approval by City Council.

Water and Sanitary Sewer Tap Fees (Capacity Charges)

2011	$577,779
2012	548,587
2013	880,000
2014	410,000
2015	410,000
2016	410,000

Beginning in 2013, all water and sewer tap fees increased 5%, increasing the fee for the standard ¾" diameter tap to $1,890 for water and $2,210 for sewer.

While growth in development, particularly commercial development, is anticipated in the upcoming years, it is recognized that such growth is dependent upon the economy and can fluctuate significantly from year to year. Recognizing that economic conditions nationally and locally can impact this growth, revenue for 2014 and beyond is estimated conservatively at a rate of 10 new taps for both water and sanitary sewer each year.

The Administration has made tentative projections for revenues and expenses in the Water and Sewer Funds through 2022. The projections are revised annually. The City's Community Plan update and the information available from the City's geographic information system (GIS) provides information on the availability of developable land, the type of development and the infrastructure needs based on the anticipated development.

Revenue Comparisons - All Funds

	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
GENERAL FUND	$64,491,071	$60,483,490	$65,032,560	$61,320,710
SPECIAL REVENUE FUNDS				
Street Maintenance and Repair	3,190,137	3,202,070	3,157,305	3,377,970
State Highway Improvements	158,254	126,785	123,045	420,685
Cemetery	162,642	173,250	177,540	172,230
Recreation	7,470,914	6,628,900	7,082,440	6,817,350
Safety	10,549,972	10,557,720	10,656,560	12,047,680
Swimming Pool	809,988	811,530	836,270	807,530
Permissive Tax	618,704	100,120	1,207,215	92,855
Hotel/Motel Tax	3,784,202	2,778,000	3,820,250	2,892,000
Enforcement and Education	3,283	2,310	2,310	2,310
Law Enforcement Trust	433	300	305	300
Mandatory Drug Fine	25	20	15	-
Mayor's Court Computer	7,207	6,510	6,805	5,200
Accrued Leave Reserves	73,938	-	-	-
Wireless 9-1-1 System	151,718	10,000	150,000	100,000
DEBT SERVICE FUNDS				
General Obligation Bond Retirement	9,524,147	6,462,800	5,574,215	8,260,045
Special Assessment Bond Retirement	1,518	-	2,345	-
1992 Special Assessment Bond Retirement	102,753	100,000	101,850	94,500
2001 Special Assessment Bond Retirement	144,956	141,525	143,035	141,525
CAPITAL PROJECTS FUNDS				
Capital Improvements Tax	24,204,072	22,788,900	23,242,235	22,466,650
Captal Construction	2,399,202	-	1,600	-
Park Development	923,440	1,161,630	2,873,840	656,260
Woerner-Temple TIF	683,919	440,250	444,750	487,500
Ruscilli TIF	300,817	288,500	530,100	520,000
Pizzuti TIF	265,264	1,165,000	1,196,000	596,000
Thomas/Kohler TIF	932,684	757,000	821,000	807,000
McKitrick TIF	1,231,733	1,188,000	1,224,500	1,139,000
Perimeter Center TIF	512,077	480,000	553,800	541,500
Rings Road TIF	411,959	410,000	266,000	266,000
Perimeter West TIF	1,356,443	1,850,000	1,130,200	1,480,000
Upper Metro Place TIF	994,590	994,600	8,795,500	8,240,000
Rings/Frantz TIF	557,369	557,000	213,200	425,000
Historic Dublin Parking TIF	96,302	76,000	66,900	66,500
Emerald Pkwy Phase 5 TIF	-	450,000	-	-
Emerald Pkwy Phase 8 TIF	1,570,000	10,400,000	9,830,030	1,250,000
Perimeter Loop TIF	35,572	35,000	36,000	36,000
Tartan West TIF Fund	1,523,305	552,000	792,000	733,000
Shamrock Blvd. TIF Fund	11,329	11,300	12,400	12,400
Land Acquisition Fund	-	-	-	-
River Ridge TIF	2,066,954	66,500	(35,200)	66,000
Lifetime Fitness TIF	146,344	646,000	141,300	901,000
COIC Improvement Fund	142,960	-	-	-
Irelan Place TIF	(791)	4,000	4,200	4,200
Shier Rings Road TIF	41,549	41,000	42,200	42,000
Shamrock Crossing TIF Fund	109,059	59,000	137,000	62,000
Bridge and High TIF Fund	66,813	57,000	81,400	81,000
Dublin Methodist Hospital TIF Fund	207,604	207,000	145,700	145,500
Kroger Centre TIF	240,559	240,000	248,700	248,000
Frantz/Dublin Road TIF	-	2,650,000	-	2,650,000
Delta Energy TIF	58,630	18,000	34,300	34,000
Bridge Street TIF	3,775,000	-	4,350,000	365,000
ENTERPRISE FUNDS				
Water	3,551,746	1,262,040	2,165,290	2,015,800
Water Tower Construction Fund	4,709,800	-	1,625	-
Sewer	4,511,443	1,934,860	2,232,120	2,268,200
Sewer Construction Fund	3,199,800	-	119,400	-
Merchandising	5,248	1,390	3,520	3,450
INTERNAL SERVICE FUNDS				
Employee Benefits Self-Insurance	5,005,074	5,060,950	4,832,455	4,447,930
Worker's Compensation	199,425	256,050	161,130	156,050
FIDUCIARY FUNDS				
Cemetery Perpetual Care	17,932	11,450	80,580	29,550
Convention and Visitors' Bureau	616,404	500,000	650,000	500,000
Other Agency	920,613	473,500	958,220	418,500
TOTALS	168,848,105	148,679,250	166,458,060	150,713,880
Less:				
Transfers and advances	(38,996,298)	(29,220,760)	(33,496,680)	(30,344,875)
Sub-total	129,851,807	119,458,490	132,961,380	120,369,005
Debt Issuances/SIB and OWDA loans	(11,224,104)	(9,500,000)	(15,000,000)	(8,000,000)
TOTAL REVENUE	$118,627,703	$109,958,490	$117,961,380	$112,369,005

Revenue Comparisons - General Fund

	2012 Actual	2013 Budget	2013 Estimate	2014 Budget
TAXES				
Income Taxes	56,572,887	56,155,800	58,835,800	57,356,250
Property Taxes	0	0	0	0
INTERGOVERNMENTAL REVENUE				
Local Government	691,262	534,200	537,820	503,410
Estate Taxes	1,038,727	25,000	424,970	0
Cigarette Taxes	635	300	675	300
Liquor and Beer Permits	56,740	45,000	58,000	45,000
Grants-State & Federal	18,950	0	225,400	0
Other	450	0	7,070	0
CHARGES FOR SERVICES				
General Fees and Charges	33,203	15,000	37,755	15,000
Sale of Fuel	1,231,414	775,000	1,096,500	931,500
Vehicle Maintenance Services	0	0	14,950	14,950
FINES,LICENSES AND PERMITS				
Fines and Forfeitures	238,181	225,000	225,000	225,000
Licenses and Permits	2,578,053	1,508,690	2,583,255	1,636,300
OTHER REVENUES				
Interest Income	496,617	455,000	337,030	325,000
Other	1,303,952	244,500	648,335	238,000
NONOPERATING REVENUE				
Transfers/Advances	230,000	500,000	0	30,000
TOTAL GENERAL FUND REVENUE	$64,491,071	$60,483,490	$65,032,560	$61,320,710

2014 OPERATING BUDGET-CITY OF DUBLIN, OHIO

RECAP OF 2014 REQUESTS

	Total Budget	Budget Total By Fund	Budget Total By Fund Type	Total
GENERAL FUND				
City Council/Boards & Commissions	$496,485			
City Manager	978,855			
Miscellaneous	780,775			
Human Resources	1,772,975			
Community Relations	1,453,560			
Legal Services	1,736,000			
Finance				
Office of the Director	1,261,245			
Procurement	191,245			
Transfers/Advances	16,475,000			
Miscellaneous	524,100			
Accounting & Auditing	0			
Taxation	2,943,620			
Public Services				
Office of the Director	270,430			
Solid Waste Management	3,647,880			
Fleet Management	3,108,200			
Engineering	2,776,835			
Miscellaneous	343,500			
Building Standards	1,496,550			
Land Use/ Long Range Planning	2,016,520			
Parks and Recreation				
Parks and Open Space	7,458,440			
Volunteer Resources	213,155			
Economic Development				
Office of the Director	5,971,590			
Administrative Services				
Information Technology	3,452,480			
Court Services	405,815			
Records Management	157,760			
Facilities Management	2,325,390			
		$62,258,405	$62,258,405	
SPECIAL REVENUE FUNDS				
Street Maintenance and Repair Fund				
Streets & Utilities	2,802,925			
Engineering	862,575			
		3,665,500		
State Highway Improvements Fund				
Engineering	830,750			
		830,750		
Cemetery Fund				
Cemetery	210,305			
		210,305		
Recreation Fund				
Recreation	2,242,350			
Community Recreation Center	3,707,780			
Community Recreation Center - Facilities	1,728,470			
		7,678,600		
Safety Fund				
Police	10,108,565			
Communication	1,914,710			
		12,023,275		
Swimming Pool Fund				
Dublin Municipal Pools	902,535			
		902,535		
Permissive Tax Fund	167,000			
		167,000		
Hotel/Motel Tax Fund				
City Manager	170,045			
Events Administration	2,827,380			
Taxation	695,735			
Transfers/Advances	161,900			
		3,855,060		

2014 OPERATING BUDGET-CITY OF DUBLIN, OHIO

RECAP OF 2014 REQUESTS

	Total Budget	Budget Total By Fund	Budget Total By Fund Type	Total
SPECIAL REVENUE FUNDS (Continued)				
Education and Enforcement Fund				
Police	0			
		0		
Law Enforcement Trust Fund				
Police	15,040			
		15,040		
Mayor's Court Computer Fund				
Court Services	18,360			
		18,360		
Accrued Leave Reserve Fund				
Finance	160,000			
		160,000		
Wireless 9-1-1 System				
Police	0			
Transfers/Advances	80,000			
		80,000		
			29,606,425	
DEBT SERVICE FUNDS				
General Obligation Debt Service Fund		8,397,550		
Special Assessment Bond Retirement Fund		0		
1992 Special Assessment Bond Retirement Fund		106,560		
2001 Special Assessment Bond Retirement Fund		129,840		
			8,633,950	
CAPITAL PROJECTS FUNDS				
Capital Improvements Tax Fund		27,120,775		
Capital Construction Fund		850,712		
Parkland Acquisition Fund		650,050		
			28,621,537	
ENTERPRISE FUNDS				
Water Fund				
Finance	686,075			
Streets & Utilities	392,525			
Engineering	1,483,365			
		2,561,965		
Sewer Fund				
Finance	1,708,770			
Streets & Utilities	887,605			
Engineering	570,340			
		3,166,715		
Merchandising Fund				
Community Relations		8,000		
			5,736,680	
INTERNAL SERVICE FUNDS				
Employee Benefits Self-Insurance Fund		4,849,550		
Workers' Comp. Self-Insurance Fund		331,100		
			5,180,650	
TRUST AND AGENGY FUNDS				
Agency Fund		585,000		
Convention & Visitors' Bureau Fund		500,000		
			1,085,000	
			12,002,330	$141,122,647
RECAP:				
Total Amount Budgeted	$141,122,647			
Project funds carried forward	40,746,950			
Less:				
Transfers	(30,344,875)			
Total Expenditures	$151,524,722			

Expenditure and Budget Summary
General Fund

	2012 Actual	2013 Revised Budget	2013 Estimate	2014 Budget
General Fund				
City Council	$436,412	$465,563	$451,890	$461,435
Boards and Commissions	12,441	35,050	19,800	35,050
Office of the City Manager	735,851	811,370	790,650	978,855
Miscellanous Account/Contingencies	2,428,299	865,979	735,760	780,775
Human Resources	1,456,990	1,715,556	1,619,990	1,772,975
Community Relations	1,373,553	1,584,007	1,462,750	1,453,560
Legal Services	1,832,324	1,819,136	1,711,000	1,736,000
Finance - Office of the Director	464,553	573,960	494,900	1,261,245
Procurement	171,070	199,465	175,050	191,245
Transfers and Advances	15,985,000	15,100,000	23,722,250	16,475,000
Miscellaneous Accounts	391,787	454,781	454,500	524,100
Accounting and Auditing	615,721	647,865	591,675	0
Taxation	2,278,227	2,883,092	2,878,620	2,943,620
Public Service - Office of the Director	0	0	0	270,430
Solid Waste Management	3,292,825	4,068,543	3,513,220	3,647,880
Fleet Management	2,859,216	3,042,698	2,984,795	3,108,200
Engineering	2,707,724	2,945,208	2,875,010	2,776,835
Miscellaneous	252,334	413,930	323,020	343,500
Building Standards	1,336,808	1,477,284	1,310,250	1,496,550
Land Use and Long Range Planning	1,853,360	2,289,824	2,055,970	2,016,520
Parks and Recreation				
Parks	6,440,572	7,406,665	6,567,960	7,458,440
Economic Development - Office of the Director	4,870,329	6,481,654	5,700,100	5,971,590
Administrative Services - Office of the Director	235,736	246,093	244,030	0
Information Technology	2,719,975	3,352,948	2,898,640	3,452,480
Court Services	379,491	439,155	388,550	405,815
Records Management	105,947	177,126	132,990	157,760
Facilities Management	2,038,588	2,450,539	2,182,670	2,325,390
Volunteer Resources	177,494	195,161	187,900	213,155
TOTAL	**$57,452,627**	**$62,142,652**	**$66,473,940**	**$62,258,405**

2014 OPERATING BUDGET - CITY OF DUBLIN, OHIO
Revenue and Expenditure Summary By Fund

Fund	General	Street Maintenance	State Highway	Cemetery	Recreation	Safety	Pool	Permissive Tax	Hotel/Motel Tax
Estimated revenues:									
Income taxes	$ 57,356,250	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Property taxes	-	-	-	-	-	366,050	-	-	-
Hotel/Motel taxes	-	-	-	-	-	-	-	-	1,500,000
Intergovernmental revenue	548,710	1,469,000	118,650	-	-	34,800	-	90,000	-
Charges for services	961,450	5,400	-	22,030	3,090,500	1,557,960	505,000	-	907,800
Fines, licenses and permits	1,861,300	-	-	-	-	-	-	-	130,000
Interest income	325,000	2,570	2,035	200	12,120	6,070	2,530	2,855	20,200
Miscellaneous	238,000	1,000	-	-	214,730	2,800	-	-	334,000
Total estimated revenues	**61,290,710**	**1,477,970**	**120,685**	**22,230**	**3,317,350**	**1,967,680**	**507,530**	**92,855**	**2,892,000**
Estimated expenditures:									
Personal services	20,958,565	2,474,965	-	127,625	4,716,865	11,371,405	579,475	-	639,275
Other expenses	24,435,385	1,162,535	25,750	18,180	2,444,285	593,570	304,560	-	3,053,885
Capital outlay	389,455	28,000	805,000	64,500	517,450	58,300	18,500	167,000	-
Total estimated expenditures	**45,783,405**	**3,665,500**	**830,750**	**210,305**	**7,678,600**	**12,023,275**	**902,535**	**167,000**	**3,693,160**
Excess of revenues over expenditures	**15,507,305**	**(2,187,530)**	**(710,065)**	**(188,075)**	**(4,361,250)**	**(10,055,595)**	**(395,005)**	**(74,145)**	**(801,160)**
Other financing sources:									
Transfers in	-	1,900,000	-	150,000	3,500,000	10,080,000	300,000	-	-
Transfers out	(15,850,000)	-	-	-	-	-	-	-	(161,900)
Advances in	30,000	-	300,000	-	-	-	-	-	-
Advances out	(625,000)	-	-	-	-	-	-	-	-
Total other sources	**(16,445,000)**	**1,900,000**	**300,000**	**150,000**	**3,500,000**	**10,080,000**	**300,000**	**-**	**(161,900)**
Net change in fund balance	**(937,695)**	**(287,530)**	**(410,065)**	**(38,075)**	**(861,250)**	**24,405**	**(95,005)**	**(74,145)**	**(963,060)**
Estimated fund balance, January 1	**50,598,035**	**528,888**	**526,159**	**63,374**	**1,896,438**	**735,615**	**264,811**	**724,172**	**2,982,246**
Estimated fund balance, December 31	**$49,660,340**	**$ 241,358**	**$ 116,094**	**$ 25,299**	**$ 1,035,188**	**$ 760,020**	**$ 169,806**	**$650,027**	**$2,019,186**

2014 OPERATING BUDGET - CITY OF DUBLIN, OHIO
Revenue and Expenditure Summary By Fund

Fund	Enforcement Education	Law Enforcement	Mandatory Drug Fine	Court Computer	Accrued Leave	Wireless 9-1-1	Debt Service	Capital Improvements	Capital Construction
Estimated revenues:									
Income taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 19,118,750	$ -
Property taxes	-	-	-	-	-	-	-	2,257,700	-
Hotel/Motel taxes	-	-	-	-	-	-	-	-	-
Intergovernemntal revenue	-	-	-	-	-	100,000	141,710	724,000	-
Charges for services	-	-	-	-	-	-	-	-	-
Fines, licenses and permits	1,800	-	-	5,000	-	-	-	-	-
Interest income	510	300	-	200	-	-	8,485	177,700	-
Miscellaneous	-	-	-	-	-	-	234,500	-	-
Total estimated revenues	**2,310**	**300**	**-**	**5,200**	**-**	**100,000**	**384,695**	**22,278,150**	**-**
Estimated expenditures:									
Personal services	-	-	-	-	160,000	-	-	-	-
Other expenses	-	8,320	-	18,360	-	-	8,633,950	45,000	-
Capital outlay	-	6,720	-	-	-	-	-	19,505,000	850,712
Total estimated expenditures	**-**	**15,040**	**-**	**18,360**	**160,000**	**-**	**8,633,950**	**19,550,000**	**850,712**
Excess of revenues over expenditures	**2,310**	**(14,740)**	**-**	**(13,160)**	**(160,000)**	**100,000**	**(8,249,255)**	**2,728,150**	**(850,712)**
Other financing sources:									
Transfers in	-	-	-	-	-	-	8,111,375	-	-
Transfers out	-	-	-	-	-	(80,000)	-	(3,710,775)	-
Advances in	-	-	-	-	-	-	-	188,500	-
Advances out	-	-	-	-	-	-	-	(3,860,000)	-
Total other sources	**-**	**-**	**-**	**-**	**-**	**(80,000)**	**8,111,375**	**(7,382,275)**	**-**
Net change in fund balance	**2,310**	**(14,740)**	**-**	**(13,160)**	**(160,000)**	**20,000**	**(137,880)**	**(4,654,125)**	**(850,712)**
Estimated fund balance, January 1	**75,466**	**15,065**	**2,515**	**15,666**	**1,341,528**	**328,260**	**893,572**	**12,849,088**	**850,712**
Estimated fund balance, December 31	**$ 77,776**	**$ 325**	**$ 2,515**	**$ 2,506**	**$1,181,528**	**$348,260**	**$ 755,692**	**$ 8,194,963**	**$ -**

2014 OPERATING BUDGET - CITY OF DUBLIN, OHIO
Revenue and Expenditure Summary By Fund

Fund	Parkland Acquisition	Water	Sewer	Merchandising	Employee Benefits	Workers Compensation	Fiduciary	Totals
Estimated revenues:								
Income taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 76,475,000
Property taxes	588,800	-	-	-	-	-	-	3,212,550
Hotel/Motel taxes	-	-	-	-	-	-	500,000	2,000,000
Intergovernemntal revenue	62,280	20,000	25,000	-	-	-	-	3,334,150
Charges for services	-	863,000	1,996,500	3,000	4,437,750	150,000	114,000	14,614,390
Fines, licenses and permits	-	1,800	-	-	-	-	-	1,999,900
Interest income	5,180	81,000	46,700	300	10,180	6,050	6,550	716,735
Miscellaneous	-	-	-	150	-	-	327,500	1,352,680
Total estimated revenues	**656,260**	**965,800**	**2,068,200**	**3,450**	**4,447,930**	**156,050**	**948,050**	**103,705,405**
Estimated expenditures:								
Personal services	-	165,790	855,095	-	106,155	-	-	42,155,215
Other expenses	22,400	1,138,975	2,011,920	8,000	4,743,395	331,100	1,085,000	50,084,570
Capital outlay	385,000	1,257,200	299,700	-	-	-	-	24,352,537
Total estimated expenditures	**407,400**	**2,561,965**	**3,166,715**	**8,000**	**4,849,550**	**331,100**	**1,085,000**	**116,592,322**
Excess of revenues over expenditures	**248,860**	**(1,596,165)**	**(1,098,515)**	**(4,550)**	**(401,620)**	**(175,050)**	**(136,950)**	**(12,886,917)**
Other financing sources:								
Transfers in	-	200,000	200,000	-	-	-	-	24,441,375
Transfers out	(242,650)	-	-	-	-	-	-	(20,045,325)
Advances in	-	850,000	-	-	-	-	-	1,368,500
Advances out	-	-	-	-	-	-	-	(4,485,000)
Total other sources	**(242,650)**	**1,050,000**	**200,000**	**-**	**-**	**-**	**-**	**1,279,550**
Net change in fund balance	**6,210**	**(546,165)**	**(898,515)**	**(4,550)**	**(401,620)**	**(175,050)**	**(136,950)**	**(11,607,367)**
Estimated fund balance, January 1	**2,624,495**	**11,772,200**	**5,459,747**	**38,865**	**1,977,204**	**665,686**	**1,828,480**	**99,058,287**
Estimated fund balance, December 31	**$2,630,705**	**$11,226,035**	**$ 4,561,232**	**$ 34,315**	**$ 1,575,584**	**$ 490,636**	**$ 1,691,530**	**$ 87,450,920**

2014 OPERATING BUDGET - CITY OF DUBLIN, OHIO
Revenue and Expenditure Summary By Fund Type
in Thousands of Dollars

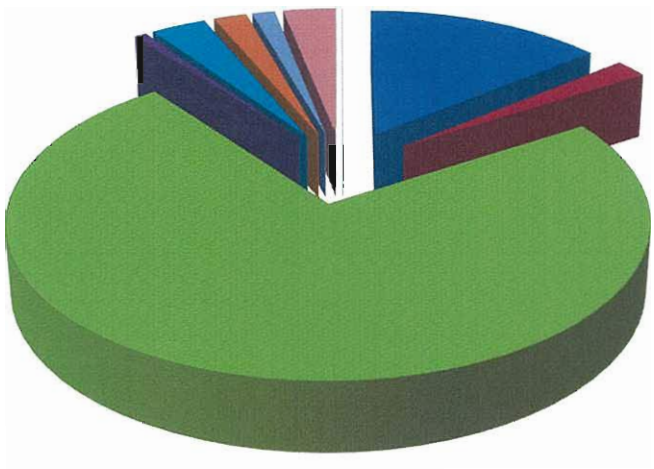
Fund	General Fund			Special Revenue Funds			Debt Service Funds			Capital Project Funds		
	2012 Actual	2013 Estimate	2014 Budget	2012 Actual	2013 Estimate	2014 Budget	2012 Actual	2013 Estimate	2014 Budget	2012 Actual	2013 Estimate	2014 Budget
Estimated revenues:												
Income taxes	$ 56,573	$ 58,836	$ 57,356	$ -	$ -	$ -	$ -	$ -	$ -	$ 18,858	$ 19,612	$ 19,119
Property taxes	-	-	-	433	429	366	-	-	-	2,935	2,991	2,847
Hotel/Motel taxes	-	-	-	1,849	1,717	1,500	-	-	-	-	-	-
Intergovernmental revenue	1,807	1,254	549	2,086	3,029	1,812	142	65	142	2,187	529	786
Charges for services	1,264	1,149	961	6,169	5,836	6,089	-	-	-	-	-	-
Fines, licenses and permits	2,816	2,808	1,861	181	184	137	-	-	-	-	2	-
Interest income	497	337	325	85	56	50	12	8	8	255	182	183
Miscellaneous/Other	1,304	648	238	814	789	552	4,145	246	235	2,467	4	-
Total estimated revenues	**64,261**	**65,032**	**61,290**	**11,617**	**12,040**	**10,506**	**4,299**	**319**	**385**	**26,702**	**23,320**	**22,935**
Estimated expenditures:												
Personal services	19,312	19,713	20,959	17,664	18,282	20,070	-	-	-	-	-	-
Other expenses	20,242	22,852	24,435	6,203	7,041	7,629	9,644	5,873	8,634	95	61	67
Capital outlay	1,914	187	389	2,054	1,036	1,665	-	-	-	16,829	25,667	20,741
Total estimated expenditures	**41,468**	**42,752**	**45,783**	**25,921**	**26,359**	**29,364**	**9,644**	**5,873**	**8,634**	**16,924**	**25,728**	**20,808**
Excess of revenues over expenditures	**22,793**	**22,280**	**15,507**	**(14,304)**	**(14,319)**	**(18,858)**	**(5,345)**	**(5,554)**	**(8,249)**	**9,778**	**(2,408)**	**2,127**
Other financing sources:												
Transfers in	-	-	-	14,855	15,180	15,930	5,474	5,503	8,111	-	-	-
Transfers out	(14,775)	(15,100)	(15,850)	(243)	(242)	(242)	(2)	(2)	-	(2,892)	(2,824)	(3,954)
Advances in	230	-	30	510	-	300	-	-	-	825	2,798	188
Advances out	(1,210)	(8,622)	(625)	-	(510)	-	-	-	-	(7,418)	(1,975)	(3,860)
Total other sources	**(15,755)**	**(23,722)**	**(16,445)**	**15,122**	**14,428**	**15,988**	**5,472**	**5,501**	**8,111**	**(9,485)**	**(2,001)**	**(7,626)**
Net change in fund balance	**$ 7,038**	**$(1,442)**	**$ (938)**	**$ 818**	**$ 109**	**$(2,870)**	**$ 127**	**$ (53)**	**$ (138)**	**$ 293**	**$(4,409)**	**$(5,499)**

2014 OPERATING BUDGET - CITY OF DUBLIN, OHIO
Revenue and Expenditure Summary By Fund Type
in Thousands of Dollars

Fund	Enterprise Funds			Internal Service Funds			Fiduciary Funds			Totals		
	2012 Actual	2013 Estimate	2014 Budget	2012 Actual	2013 Estimate	2014 Budget	2012 Actual	2013 Estimate	2014 Budget	2012 Actual	2013 Estimate	2014 Budget
Estimated revenues:												
Income taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 75,431	$ 78,448	$ 76,475
Property taxes	-	-	-	-	-	-	-	-	-	3,368	3,420	3,213
Hotel/Motel taxes	-	-	-	-	-	-	616	650	500	2,465	2,367	2,000
Intergovernmental revenue	62	50	45	-	-	-	-	-	-	6,284	4,927	3,334
Charges for services	3,298	3,397	2,863	5,141	4,962	4,588	133	194	114	16,005	15,538	14,615
Fines, licenses and permits	2	2	2	-	-	-	-	-	-	2,999	2,996	2,000
Interest income	173	130	128	22	20	16	11	7	7	1,055	740	717
Miscellaneous/Other	5,003	-	-	41	12	-	795	838	327	14,569	2,537	1,352
Total estimated revenues	**8,538**	**3,579**	**3,038**	**5,204**	**4,994**	**4,604**	**1,555**	**1,689**	**948**	**122,176**	**110,973**	**103,706**
Estimated expenditures:												
Personal services	952	951	1,021	30	35	106	-	-	-	37,958	38,981	42,156
Other expenses	2,920	2,254	3,159	4,540	5,136	5,075	1,320	1,476	1,085	44,964	44,693	50,084
Capital outlay	3,805	4,001	1,557	-	-	-	-	-	-	24,602	30,891	24,352
Total estimated expenditures	**7,677**	**7,206**	**5,737**	**4,570**	**5,171**	**5,181**	**1,320**	**1,476**	**1,085**	**107,524**	**114,565**	**116,592**
Excess of revenues over expenditures	**861**	**(3,627)**	**(2,699)**	**634**	**(177)**	**(577)**	**235**	**213**	**(137)**	**14,652**	**(3,592)**	**(12,886)**
Other financing sources:												
Transfers in	22	119	400	-	-	-	-	-	-	20,351	20,802	24,441
Transfers out	(22)	(929)	-	-	-	-	-	-	-	(17,934)	(19,097)	(20,046)
Advances in	7,418	969	850	-	-	-	-	-	-	8,983	3,767	1,368
Advances out	(5,933)	(119)	-	-	-	-	-	-	-	(14,561)	(11,226)	(4,485)
Total other sources	**1,485**	**40**	**1,250**	**-**	**-**	**-**	**-**	**-**	**-**	**(3,161)**	**(5,754)**	**1,278**
Net change in fund balance	**$ 2,346**	**$(3,587)**	**$ (1,449)**	**$ 634**	**$ (177)**	**$ (577)**	**$ 235**	**$ 213**	**$(137)**	**$11,491**	**$ (9,346)**	**$(11,608)**

Comparison of Revenue and Operating Expenditures[1]

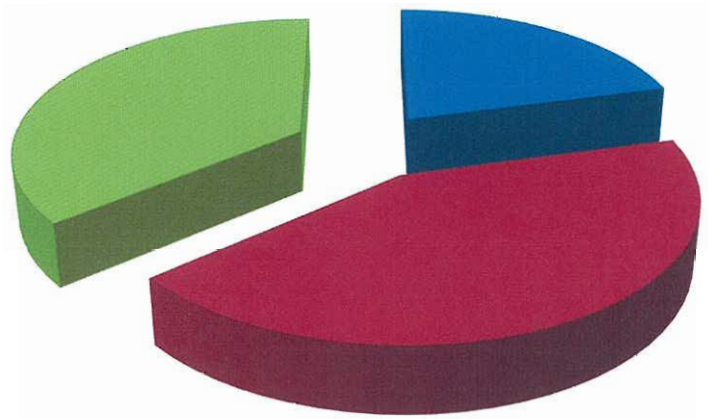
2014 Revenue - $103,705,405



- Charges for Services 14.09%
- Hotel/Motel Tax 1.93%
- Income Tax 73.74%
- Interest Income 0.69%
- Intergovernmental Revenue 3.22%
- Licenses, Fines & Permits 1.93%
- Miscellaneous 1.30%
- Property Taxes 3.10%

2014 Expenditures - $116,592,322

- Capital Outlay 20.89%
- Other Expenses 42.96%
- Personal Services 36.16%



[1] Does not include transfers and advances

2014 Appropriations Summary by Expenditure Category - All Funds

	Personal Services	Other Expenses	Capital Outlay	Total
General Fund	$ 20,958,565	$ 24,435,385	$ 389,455	$ 45,783,405
Special Revenue Funds				
Street Maintenance and Repair Fund				
Streets and Utilities	2,128,190	671,735	3,000	2,802,925
Engineering	346,775	490,800	25,000	862,575
State Highway Fund				
Streets and Utilities	-	-	-	-
Engineering	-	25,750	805,000	830,750
Cemetery Fund	127,625	18,180	64,500	210,305
Recreation Fund				
Recreation Services	1,440,415	799,935	2,000	2,242,350
Community Recreation Center	2,460,180	1,176,150	71,450	3,707,780
Community Recreation Center Facilities	816,270	468,200	444,000	1,728,470
Safety Fund				
Police	9,535,045	515,220	58,300	10,108,565
Communication	1,836,360	78,350	-	1,914,710
Swimming Pool Fund	579,475	304,560	18,500	902,535
Permissive Tax Fund	-	-	167,000	167,000
Hotel/Motel Tax Fund	639,275	3,053,885	-	3,693,160
Educations and Enforcement Fund	-	-	-	-
Law Enforcement Fund	-	8,320	6,720	15,040
Mayor's Court Computer Fund	-	18,360	-	18,360
Accrued Leave Reserve Fund	160,000	-	-	160,000
Wireless 9-1-1 Fund	-	-	-	-
Debt Service Funds				
General Obligation Debt Service	-	8,397,550	-	8,397,550
Special Assessments	-	236,400	-	236,400
Capital Projects Funds				
Capital Improvements Tax Fund	-	45,000	19,505,000	19,550,000
Capital Construction Fund	-	-	850,712	850,712
Parkland Acquisition Fund	-	22,400	385,000	407,400
Enterprise Funds				
Water Fund				
Streets and Utilities	145,125	245,400	2,000	392,525
Finance	-	686,075	-	686,075
Engineering	20,665	207,500	1,255,200	1,483,365
Sewer Fund				
Streets and Utilities	710,255	142,650	34,700	887,605
Finance	-	1,708,770	-	1,708,770
Engineering	144,840	160,500	265,000	570,340
Merchandise Fund	-	8,000	-	8,000
Internal Service Funds				
Employee Benefits Self-Insurance Fund	106,155	4,743,395	-	4,849,550
Worker's Compensation Self-Insurance Fund	-	331,100	-	331,100
Fiduciary Funds				
Agency Fund	-	585,000	-	585,000
Dublin Convention and Visitor's Bureau Fund	-	500,000	-	500,000
Totals	**$ 42,155,215**	**$ 50,084,570**	**$ 24,352,537**	**$ 116,592,322**

Note: Does not include transfers or advances

2014 Appropriations Summary by Expenditure Category - General Fund

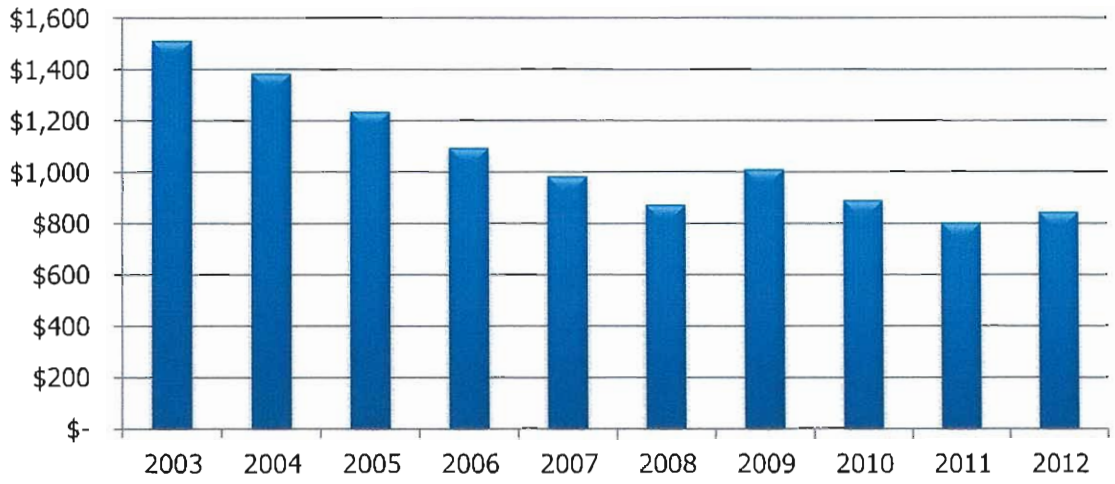
General Fund	Personal Services	Other Expenses	Capital Outlay	Total
City Council	$ 381,955	$ 79,480	$ -	$ 461,435
Boards and Commissions	9,800	25,250	-	35,050
Office of the City Manager	937,670	41,185	-	978,855
Miscellanous Account/Contingencies	-	780,775	-	780,775
Human Resources	1,083,035	689,940	-	1,772,975
Community Relations	743,680	709,880	-	1,453,560
Legal Services	-	1,736,000	-	1,736,000
Finance - Office of the Director	1,135,270	125,975	-	1,261,245
Procurement	75,055	116,190	-	191,245
Miscellaneous Accounts	-	524,100	-	524,100
Accounting and Auditing	-	-	-	-
Taxation	548,025	2,393,595	2,000	2,943,620
Public Services				
Office of the Director	255,980	14,450	-	270,430
Solid Waste Management	671,315	2,973,080	3,485	3,647,880
Fleet Management	803,750	2,303,450	1,000	3,108,200
Engineering	2,531,835	243,500	1,500	2,776,835
Miscellaneous	-	343,500	-	343,500
Building Standards	1,359,550	136,500	500	1,496,550
Land Use and Long Range Planning	1,734,800	281,720	-	2,016,520
Parks and Recreation				
Parks Open Space	4,952,005	2,184,965	321,470	7,458,440
Economic Development - Office of the Director	581,465	5,390,125	-	5,971,590
Administrative Services				
Information Technology	1,307,565	2,143,915	1,000	3,452,480
Court Services	287,765	108,050	10,000	405,815
Records Management	105,060	52,700	-	157,760
Facilities Management	1,277,730	999,160	48,500	2,325,390
Volunteer Resources				
Volunteer Resources	175,255	37,900	-	213,155
Totals	**$ 20,958,565**	**$ 24,435,385**	**$ 389,455**	**$ 45,783,405**

Note: Does not include transfers or advances.

Debt Administration

Dublin's infrastructure needs are met through a five-year Capital Improvements Program (CIP); currently, the 2014 - 2018 CIP programs $120.9 million in major capital improvements. Several capital projects in past years have been funded utilizing proceeds from long-term debt. The City's CIP document provides a summary of additional infrastructure needs anticipated to be funded with long-term debt. By policy, fifteen percent of income tax revenues are allocated for debt service. Annual debt service for income tax funded projects totals 3.6% of 2014 projected income tax revenues.

Net Bonded General Obligation Debt per Capita



In anticipation of a new debt issuance in October 2012, the City received updated ratings from both Moody's Investors Service ("Moody's") and Fitch Ratings ("Fitch"). After completing a review that evaluated the City's existing financial condition, current developments and trends, and prospects for growth, Moody's maintained the City's rating at its highest levels of "Aaa", citing the City's "strong financial operations supported by ample reserves, strong management team, and manageable debt burden." Fitch, after similar review, maintained the City at its highest rating of "AAA". These ratings enable the City's debt to be issued at the lowest available interest rates, resulting in reductions in future debt service payments. The City's diverse economic base, the City's history of operating surpluses and the continued use of that surplus to fund capital projects, and the City's continued long-term planning efforts will help maintain high credit ratings.

At present time, the City is preparing for the issuance of approximately $33.8 million in General Obligation Capital Facilities Improvement and Refunding Bonds.

- $8 million in proceeds will be used for the cost of improving the City's vehicular transportation system, including Emerald Parkway;

Debt Administration (Continued)

- $9 million in proceeds will be used for improving the interchange at Interstate 270, U.S. Route 33 and State Route 161, as well as U.S. Route 33 between Interstate 270 and Avery-Muirfield Drive;

- $5.7 million in proceeds will be used for land acquisition related to roadway improvements in and around the Bridge Street District;

- $11.1 million in proceeds will be used to refund the City's Build America Bonds which were originally issued for the purpose of paying the costs of improving Industrial Parkway, State Route 161 and Liggett Road, improving the municipal sanitary sewer system, and constructing the Darrree Field water storage tank.

A portion of the bonds (est. $9,800,000) is expected to close in late 2013, with the remainder (est. $24,000,000) closing in early 2014. Ratings will be obtained from Moody's and Fitch in advance of the bond sale.

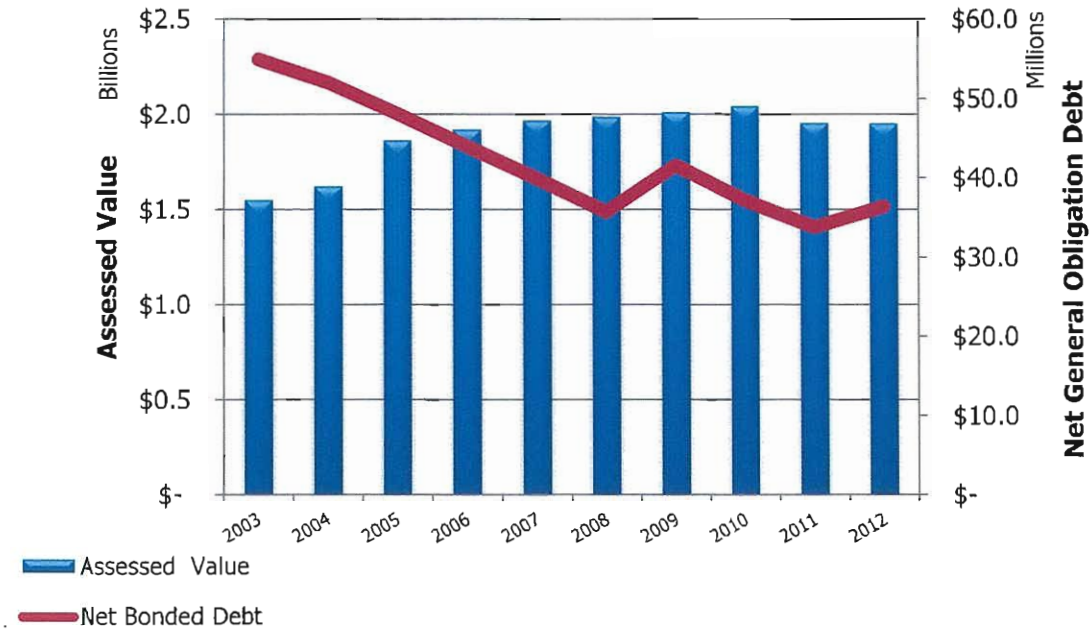
The City's long-term debt outstanding as of December 31, 2013 (excluding the anticipated new issuance and refunding) will be $49.2 million. Of the total, approximately $4.3 million will be retired using revenues generated by the City's water system operations, $9.8 million will be retired using revenues generated by the City's sewer system operations, $1 million will be retired through the collection of special assessments, $1.4 million will be retired using property tax revenues, $1 million will be retired using hotel/motel tax revenues, and $16.6 million will be retired using service payments in lieu of taxes from tax increment financing districts. The remaining $15.1 million, or about 31%, will be retired with income tax revenue.

Under current state statutes, the City's general obligation debt issuances are subject to a legal limitation based on the total assessed value of real and personal property. Total general obligation debt of the City, exclusive of certain exempt debt, shall never exceed 10.5% of the total assessed valuation. The unvoted general obligation debt of the City cannot exceed 5.5% of the total assessed valuation. As of December 31, 2012, the City's total taxable assessed valuation was $1,953,334,600. As a result, the City had a legal debt margin for total debt of $205,100,133 and a legal debt margin for unvoted debt of $107,433,403.

Limitation	Nonexempt Debt Outstanding	Additional Debt Capacity Within Limitation
10 ½% = $205,100,133	$10,372,575	$194,727,558
5 ½% = $107,433,403	$0	$107,433,403

Debt Administration (Continued)

Assessed Value Compared to Net General Obligation Debt



2014 OPERATING BUDGET - CITY OF DUBLIN, OHIO

DEBT SERVICE SCHEDULE

		Date of Issue	Date of Maturity	Interest Rate	Original Amount	2014 O/S Principal	2014 Principal Payment	2014 Interest Payment
	Unvoted Bonds (G.O.)							
(2)	Rings/Blazer Water Tower	10/15/94	12/1/14	6.14%	$ 4,100,000	$ 335,000	$ 335,000	$ 21,440
(3)	Upper Scioto West Branch (OWDA)	1/1/99	7/1/18	4.35%	19,716,717	5,473,565	1,127,499	223,222
(1)	Avery-Muirfield Interchange	9/1/99	12/1/19	5.17%	8,316,788	3,235,000	510,000	65,050
(4)	Rings Road Improvements	12/1/00	12/1/20	5.22%	3,535,000	1,660,594	206,082	64,397
(6)	Arts Facility Acquisition	12/1/00	12/1/20	5.22%	1,360,000	632,761	79,166	24,545
(6)	Arts Facility Renovation	12/1/00	12/1/20	5.22%	755,000	353,607	44,459	13,719
(4)	Perimeter Drive Extension	12/1/00	12/1/20	5.22%	3,940,000	1,855,308	231,015	71,956
(4)	Emerald Parkway-Phase 7A	12/1/00	12/1/20	5.22%	2,020,000	947,729	119,278	36,770
(1)	Service Center	12/1/01	12/1/21	4.42%	3,675,000	1,818,372	214,930	63,289
(1)	Municipal Pool South (OMB)	4/14/04	1/1/25	4.30%	2,986,000	1,958,000	132,000	82,606
(1)	Aryshire Drive Culvert Repl. (OPWC)	7/1/04	1/1/14	0.00%	279,748	13,987	13,987	0
(4)	Industrial Pkwy/SR 161 Improvements (BAB)	11/18/09	12/1/29	Various	8,130,000	8,130,000	410,000	273,394
(2)	Darree Fields Water Tower (BAB)	11/18/09	12/1/29	Various	1,695,000	1,695,000	85,000	57,002
(3)	Sanitary Sewer Lining (BAB)	11/18/09	12/1/29	Various	1,865,000	1,865,000	95,000	62,755
(1)	LED Street Lights	10/2/12	12/1/22	Various	2,185,000	2,105,000	215,000	50,600
(2)	Dublin Road Water Tower	10/2/12	12/1/32	Various	2,360,000	2,270,000	95,000	65,213
(3)	Sewer Lining & Repairs	10/2/12	12/1/32	Various	2,540,000	2,440,000	100,000	70,100
(4)	*Emerald Parkway - Phase 8*	*anticipated issuance late 2013/early 2014*			*12,000,000*	*12,000,000*	*425,000*	*411,940*
(1)	*Riveside Drive/S.R. 161 Roadway*				*5,700,000*	*5,700,000*	*320,000*	*239,675*
(4)	*Interstate 270/US 33 Interchange*				*9,000,000*	*9,000,000*	*715,000*	*301,950*
						63,488,923	5,473,416	2,199,623
	Unvoted Special Assessment Bonds							
(7)	Ballantrae	12/1/01	12/1/21	4.42%	1,700,000	846,628	100,070	29,467
						846,628	100,070	29,467
	Voted Bonds (G.O.)							
(1)	Recreation Center expansion	10/15/98	12/1/18	4.66%	3,998,000	1,175,000	239,000	40,753
(1)	Emerald Parkway Bridge	10/15/98	12/1/17	4.62%	7,518,000	2,017,000	487,000	70,770
(4)	Emerald Parkway-Phase 2	10/15/98	12/1/16	4.56%	7,874,000	1,583,000	594,000	52,240
(4)	Woerner-Temple Road	12/1/00	12/1/19	5.20%	5,555,000	2,401,904	379,452	101,448
(1)	Emerald Parkway Overpass - Phase 7	12/1/00	12/1/19	5.20%	6,565,000	2,844,983	445,992	120,114
(5)	Coffman Park Expansion	12/1/00	12/1/20	5.22%	3,135,000	1,413,113	184,556	58,076
						11,435,000	2,330,000	443,401
	Voted Special Assessment Bonds							
(7)	Tuller Road	10/15/94	12/1/14	6.14%	1,185,000	100,000	100,000	6,400
						100,000	100,000	6,400
	Total Debt Payments					75,870,551	8,003,486	2,678,891

	2014 Summary O/S Principal	Principal Payment	Interest Payment	**Total Payment**
(1) Supported by income tax revenue	$ 20,867,342	$ 2,577,909	$ 732,857	**$ 3,310,766**
(2) Supported by Water Fund revenue	4,300,000	515,000	143,655	**$ 658,655**
(3) Supported by Sewer Fund revenue	9,778,565	1,322,499	356,077	**$ 1,678,576**
(4) Supported by TIF revenue	37,578,535	3,079,827	1,314,095	**$ 4,393,922**
(5) Supported by property tax revenue	1,413,113	184,556	58,076	**$ 242,632**
(6) Supported by hotel/motel tax revenue	986,368	123,625	38,264	**$ 161,889**
(7) Supported by special assessment revenue	946,628	200,070	35,867	**$ 235,937**
BAB - Build America Bond;	$ 75,870,551	$ 8,003,486	$ 2,678,891	**$ 10,682,377**

Note: Interest subsidy on BABs has been reduced to reflect reduced credit for the Federal Fiscal Year 2014.

* Debt service payments are made from Debt Service, Water and Sewer Funds. Detailed debt payments for 2014 can be found in Section 5 (Debt Service Funds) on pages 5-2 and 5-3 as well as Section 7 (Enterprise Funds) on pages 7-3 and 7-9. While this table does not included debt issuance costs or County Auditor Deductions, the detailed information provided in the aforementioned sections does reflect those expenditures as well as the gross interest on the BABs.

City Council

STATEMENT OF FUNCTIONS

All powers of the City permitted by the Revised Charter, the Constitution and the laws of the State of Ohio are vested in Council. Council provides for the exercise of all City powers and for the performance of all duties and obligations imposed on the City by law, through the adoption of legislation. City Council's responsibilities include reviewing, deliberating, and approving legislation as prescribed by the Revised Charter and the laws of the State of Ohio applicable to municipalities. City Council establishes goals and long-range policies for the City.

Council is composed of seven members who serve four-year terms. Three are nominated and elected by the electors of the City at large and four are nominated and elected by the electors of each of the four Council wards. All candidates for City Council must be residents of Dublin for one year prior to filing a petition of candidacy. Council members must be residents of the City of Dublin throughout their term of office.

City Council elects a Mayor and Vice Mayor to serve two-year terms. The Mayor presides over all City Council meetings. The Vice Mayor performs these duties in the absence of the Mayor.

The Clerk of Council is appointed by the City Council and serves at its pleasure. The Clerk of Council is an officer of the City and provides notice of Council meetings to its members and the public, keeps the minutes of Council's proceedings and performs other duties as provided by the Revised Charter or by Council.

OBJECTIVES AND ACTIVITIES

- To establish goals for the community to be implemented by staff and/or City Council.
- To set policy in a clear and consistent manner in order to provide a framework for administrative implementation.
- To continue to be responsive to the needs and expectations of the citizens of Dublin.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
Mayor	1	1
Vice Mayor	1	1
Council Member	5	5
Clerk of Council	1	1
Deputy Clerk of Council	1	1
TOTAL	**9**	**9**

General Fund

City Council

Legislative Affairs		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
101-1510						
Personal Services						
2110	Salaries/Wages	241,770	246,100	246,100	246,100	244,155
2111	Overtime Wages	4,031	3,500	3,500	3,500	4,610
2120	Employee Benefits	127,107	129,550	129,550	129,550	133,190
		372,908	379,150	379,150	379,150	381,955
Other Expenses						
2201	Conference/Mileage	9,699	20,000	20,000	10,000	20,000
2211	Meeting Expenses	1,266	2,500	2,500	2,000	2,500
2212	Long Term Strategic Plan.	8,689	10,000	10,000	9,000	10,000
2240	Ceremonial Functions	20,645	27,540	27,540	27,540	20,180
2349	Professional Services	13,233	10,000	10,000	10,000	10,000
2370	Advertising	6,449	7,500	7,567	7,500	7,500
2391	Memberships/Subscriptions	1,023	1,910	1,910	1,200	1,800
2410	Office Supplies	2,500	5,500	6,896	5,500	7,500
		63,504	84,950	86,413	72,740	79,480
TOTALS		$436,412	$464,100	$465,563	$451,890	$461,435

General Fund

City Council

Boards and Commissions

		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
101-1520						
Personal Services						
2110	Salaries/Wages	8,400	8,400	8,400	8,400	8,400
2120	Employee Benefits	1,298	1,400	1,400	1,400	1,400
		9,698	9,800	9,800	9,800	9,800
Other Expenses						
2201	Conference/Mileage	2,743	23,500	23,500	10,000	23,500
2211	Meeting Expenses	0	1,000	1,000	0	1,000
2391	Memberships/Subscriptions	0	750	750	0	750
		2,743	25,250	25,250	10,000	25,250
TOTALS		$12,441	$35,050	$35,050	$19,800	$35,050

City Council
Boards and Commissions

BUDGET SUMMARY

101-1510

- Accounts 2110 and 2111 provide funding for the salaries/wages of Council Members and staff reflected under Personnel Data.
- Account 2120 includes funding for health insurance contributions for City Council Members, the Clerk of Council and Deputy Clerk of Council.
- Account 2201 includes funding for travel and training for Council Members and certification-related training for the Clerk of Council and Deputy Clerk of Council.
- Account 2212 provides funding for long-term strategic planning workshops, and Council retreat(s).
- Account 2240 includes funds for reimbursable business expenses and for citywide ceremonial functions, which are reviewed and approved by the Mayor and the City Manager. These include the annual board and commission member recognition event hosted by City Council; Memorial Tournament badges for Council Members; flowers, memorial donations, and special occasion recognition.
- Account 2349 provides funding for codification services.
- Account 2370 provides funds for advertising expenses related to local newspaper publication of the annual meeting schedule, public hearing notices for re-zonings and Council candidate campaign finance reports during municipal election years. This account also includes funding to record annexation documents with the county and state.

101-1520

- Account 2110 provides funding for salaries/wages of seven Planning and Zoning Commission members.
- Account 2201 provides funding, as authorized by Council, of up to $2,500 per Planning & Zoning Commission member for relevant travel and training, and funding for board and commission member orientation.
- Account 2211 provides funding for expenses related to meetings sponsored by various City advisory boards, commissions, committees and task forces.
- Account 2391 provides funding for American Planning Association (APA) memberships.

Office of the City Manager

STATEMENT OF FUNCTIONS:

The City Manager is the Chief Administrative and Law Enforcement Officer of the City and is charged with the responsibility for the administration of all municipal affairs as empowered by the Revised Charter of the City of Dublin, City Ordinances or Resolutions, and State laws. Some of the City Manager's primary responsibilities include: directing and supervising the administration of all departments and functions of the City; attending all Council meetings; ensuring that all laws, Revised Charter provisions, and ordinances and resolutions of Council are faithfully executed; preparing the annual budget and capital improvement program; publishing an annual report of the financial and administrative activities of the City; and executing, on behalf of the City, all contracts and agreements.

OBJECTIVES AND ACTIVITIES:

- To implement goals established by City Council.
- To provide leadership and direction for staff.
- To be responsive to needs of the community and to advise citizenry regarding the structure and activities of the City organization.
- To facilitate citizen involvement and requests for service.
- To provide leadership in sustainable municipal services.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
City Manager	1	1
Assistant City Manager (1)	1	1
Senior Project Manager	1	1
Management Assistant	1	1
Executive Assistant	1	1
Office Assistant I	2	2
TOTAL	**6**	**6**
PART-TIME/SEASONAL STAFF		
Director of Strategic Initiatives/Special Projects	1	1
Intern	1	1
TOTAL	**2**	**2**

NOTES AND ADJUSTMENTS:

(1) The Administrative Services Director position was reclassified mid-year 2013 to the Assistant City Manager position in the Office of the City Manager (Ordinance 56-13) and the Administrative Services Work Unit was removed.

This budget also funds forty percent (40%) of a full-time Office Assistant 1 position to facilitate front desk receptionist coverage in the City Hall lobby. Sixty percent (60%) of that position is funded by the City's Taxation Work Unit.

General Fund

City Manager

Office of the Director		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
101-1110						
Personal Services						
2110	Salaries/Wages	522,593	566,900	563,000	560,000	727,310
2111	Overtime Wages	829	1,800	1,800	1,400	300
2112	Other Wages	20,860	22,125	22,125	22,125	22,125
2113	Short Term Disability	0	0	3,900	3,875	0
2119	Instant Bonuses	1,200	6,000	6,000	1,250	0
2120	Employee Benefits	162,314	169,700	169,700	169,700	187,685
2140	Uniforms & Clothing	0	0	0	0	250
		707,796	766,525	766,525	758,350	937,670
Other Expenses						
2201	Conference/Mileage	9,265	13,750	14,250	10,000	16,000
2211	Meeting Expenses	1,714	4,900	4,900	2,500	4,250
2230	Staff Goal Setting	0	4,500	3,150	2,000	4,500
2349	Professional Services	0	5,000	5,000	2,000	0
2380	Printing & Reproductions	0	250	250	250	250
2391	Memberships/Subscriptions	3,869	6,245	6,245	4,500	6,785
2410	Office Supplies	564	2,000	2,000	2,000	2,200
2420	Operating Supplies	20	0	0	0	0
2440	Small Tools & Minor Equip	0	200	200	200	200
2812	Special Projects/Programs	11,859	7,500	7,500	7,500	7,000
		27,291	44,345	43,495	30,950	41,185
Capital Outlay						
2520	Equipment & Furniture	764	0	1,350	1,350	0
		764	0	1,350	1,350	0
TOTALS		$735,851	$810,870	$811,370	$790,650	$978,855

BUDGET SUMMARY:

101-1110

- Account 2110 provides funding for the full-time staffing reflected under Personnel Data including the addition of the Assistant City Manager position that was a result of a reclassification of the Director of Administrative Service position.
- Account 2112 provides funding for part-time (Intern) staff.
- Account 2211 provides funding for external and internal meetings sponsored by the City. This may include food, beverages, and any necessary supplies for meetings with City Council, staff retreats, forums, etc.
- Account 2230 provides funding for a management staff goal setting meeting.
- Account 2391 provides funding for staff's membership to organizations such as International City/County Management Association (ICMA) and Ohio City/County Management Association (OCMA).

THIS PAGE LEFT BLANK INTENTIONALLY

Miscellaneous Accounts/Contingencies

STATEMENT OF FUNCTIONS:

These are miscellaneous accounts within the General Fund which are not directly related to the operational costs of a specific function. The functional "supervision" of these accounts is provided by the Office of the City Manager.

Funds are appropriated to the contingency account to be held for any unforeseen expenses during the current fiscal year. The expenditures are required to be approved by the City Manager.

General Fund

City Manager

Miscellaneous

		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
101-1119						
Other Expenses						
2349	Professional Services	147,347	145,000	162,000	145,000	145,000
2362	Workers' Compensation	180,000	200,000	200,000	200,000	200,000
2391	Memberships/Subscriptions	53,221	57,170	56,910	55,000	54,625
2392	County Wide Disaster Serv	39,258	42,000	42,260	42,260	46,000
2821	Grants/Community Org	172,687	173,500	181,739	173,500	175,150
2823	Leadership Dublin	10,000	10,000	10,000	10,000	10,000
2840	Settlement Claims	0	0	10,000	10,000	0
2990	Contingencies	58,378	150,000	203,070	100,000	150,000
		660,891	777,670	865,979	735,760	780,775
Capital Outlay						
2510	Land & Land Improvements	1,767,408	0	0	0	0
		1,767,408	0	0	0	0
TOTALS		$2,428,299	$777,670	$865,979	$735,760	$780,775

BUDGET SUMMARY:

101-1119

- Account 2349 provides funding for federal and state lobbying efforts.
- Account 2362 provides funding for the City's self-insured workers' compensation program. This amount reflects the City's program costs including claims, third party administration and excess loss coverage.
- Account 2391 includes funds for memberships/subscriptions to the Ohio Municipal League, the National League of Cities, dues to the Mid-Ohio Regional Planning Commission, and any other citywide memberships/subscriptions.
- Account 2392 provides funding to the Franklin County Emergency Management Agency for the countywide disaster services program.
- Account 2821 provides funding for the Dublin Counseling Center, the Beautify Your Neighborhood Grant Program and the Historic Dublin parking lot lease at the Dublin Community Church. The amount for the Dublin Counseling Center is $125,000. The Beautify Your Neighborhood Grant Program Funding remains at the same funding level ($32,000) as last year. Funding for the Historic Dublin parking lot lease will likely increase as the lease agreement is renewed with the Dublin Community Church, therefore amount is estimated to be a maximum of $18,150.
- Account 2823 provides funding for Leadership Dublin.
- Account 2990 provides funding for unanticipated expenditures that may occur throughout the year.

THIS PAGE LEFT BLANK INTENTIONALLY

Human Resources

STATEMENT OF FUNCTIONS:

Human Resources is an engaged team of professionals who work in partnership with managers, their teams, and individual employees to sustain a talented, diverse workforce, foster a culture of health, safety, and productivity and provide innovative, collaborative business solutions that contribute to the strategic goals of the City. Human Resources provides leadership and direction to the organization in all functional areas of Human Resources Management including recruitment & selection; classification & compensation; performance management; wage & salary administration; benefits administration; labor/employee relations; policy analysis/development; and organizational analysis/development. Human Resources also provide leadership and direction to the organization in Risk Management and Occupational Safety & Health.

OBJECTIVES & ACTIVITIES:

- To develop and administer recruitment/selection processes based on a competency-based strategy; partnering with all work units in the selection of high quality candidates.
- To provide leadership in developing and implementing new benefit and health management strategies (i.e. Health Savings Accounts, Health Reimbursement Accounts, Healthy by Choice Plus Program); evaluate medical benefits and HBC Plus program effectiveness for future potential plan design modifications.
- To provide leadership and direction in the administration of classification & compensation systems, ensuring that managers are effectively trained in administration of systems.
- To provide leadership and direction in administration of performance management system; ensure managers are trained in administration of system; provide direction to managers in the development of meaningful performance objectives for their employees.
- To develop, implement, and administer professional development programs that focus on skill/competency development and reinforce the Dublin Brand.
- To develop, implement, and administer a staff technology program that focuses on technical skills and addresses the needs of staff to effectively use the City provided technology tools that are pertinent to their job.
- To implement a City-wide customer service training program that reinforces the Dublin Brand and promotes excellence in customer service.
- To administer labor relations functions, including collective bargaining, contract administration, and grievance arbitration processes; conduct negotiations for successor collective bargaining agreements with the United Steel Workers of America (Maintenance Workers, Auto Mechanics, Custodial Workers), the Fraternal Order of Police, Capital City Lodge No. 9 (Police Officers, Corporals, Sergeants) and the Fraternal Order of Police, Ohio Labor Council, Inc. (Communication Technicians)
- To lead the organization in workforce planning and succession/talent management efforts to help ensure the sustained success of the organization in the future.
- To administer the City's property & casualty insurance, risk management, and occupational safety & health programs.
- To administer the City's self-insured workers compensation program.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
Director, Human Resources	1	1
Human Resource Manager	1	1
Human Resource Specialist (1)	2	3
Human Resource Coordinator (1)	1	0
Human Resource Assistant	1	1
Safety Administrator/Risk Manager	1	1
Risk Management Assistant	1	1
Staff Assistant	1	1
Talent Development Manager (2)	0	1
TOTAL	**9**	**10**

NOTES AND ADJUSTMENTS:

(1) – Reclassification from a HR Coordinator position to a HR Specialist position.

(2) - Position facilitates leadership development training.

A Benefits Administrator position is charged twenty-five percent (25%) to this budget and seventy-five percent (75%) to the Employee Benefits Self Insurance Fund.

General Fund

City Manager

Human Resources

		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
101-1120						
Personal Services						
2110	Salaries/Wages	590,732	645,300	639,300	620,000	722,110
2111	Overtime Wages	1,349	2,000	2,000	2,000	2,000
2112	Other Wages	0	0	6,000	6,000	0
2120	Employee Benefits	234,008	254,900	254,900	247,000	253,925
2125	Employee Training & Dev.	37,221	64,750	66,245	64,750	68,000
2126	Tuition Reimbursement	24,717	35,000	56,376	35,000	35,000
2140	Uniforms & Clothing	0	200	400	200	2,000
		888,027	1,002,150	1,025,221	974,950	1,083,035
Other Expenses						
2201	Conference/Mileage	2,581	6,775	6,775	4,000	20,000
2210	Reimbursable Business Exp	557	2,000	2,000	1,000	2,000
2211	Meeting Expenses	30	600	2,100	2,000	5,500
2320	Communications	0	0	50	0	0
2349	Professional Services	58,988	105,070	111,612	80,000	120,000
2351	Maint. of Equipment	995	1,000	1,000	1,000	180
2360	Insurance & Bonding	441,838	466,010	466,010	466,010	461,760
2365	Insurance Claims paid	5,863	10,000	10,000	5,000	10,000
2370	Advertising	5,726	9,400	23,013	23,000	15,250
2380	Printing & Reproductions	2,460	2,000	2,000	2,000	3,000
2390	Misc Contractual Services	20,478	24,140	24,140	24,140	24,135
2391	Memberships/Subscriptions	7,315	6,500	6,709	6,500	6,500
2410	Office Supplies	9,543	15,480	15,543	13,000	6,065
2440	Small Tools & Minor Equip	0	200	200	200	0
2810	Employee Awards Program	2,346	2,800	2,810	2,810	2,800
2812	Special Projects/Programs	0	200	200	200	300
2815	Risk Mgt./Safety Programs	10,243	13,680	15,673	13,680	12,450
		568,963	665,855	689,835	644,540	689,940
Capital Outlay						
2520	Equipment & Furniture	0	500	500	500	0
		0	500	500	500	0
TOTALS		$1,456,990	$1,668,505	$1,715,556	$1,619,990	$1,772,975

BUDGET SUMMARY:

101-1120

- Account 2110 provides funding for the staffing reflected under Personnel Data.
- Account 2125 provides funding for an organization-wide Customer Service Training program in support of Council's professional development goal, City-wide Drug-free Workplace Training, a City-wide staff Technology Development program, a supervisory training program for conflict management, and leadership development and coaching.
- Account 2126 provides funding for the organization-wide tuition reimbursement program.
- Account 2201 provides funding for local training seminars and conferences for the Human Resources and Risk Management staff.
- Account 2349 provides funding for various employment screening and assessment services, i.e. criminal record checks, driving record checks, sexual offender checks, drug tests, medical examinations, and polygraphs and psychological evaluations for police officer candidates.
- Account 2360 provides funding for the City's contribution to the CORMA (Central Ohio Risk Management Association) self-insured loss fund, for stop loss premiums for the coverage period of October 1, 2013 to October 1, 2014, and for cyber coverage.
- Account 2370 provides funding for recruitment announcements in newspapers, professional/trade journals and publications, and on various websites.
- Account 2390 includes funding for the City's Employee Assistance Program and the maintenance fees for the City's on-line employment application program.
- Account 2810 funds employee service awards.
- Account 2815 provides funding for employee safety programs, some of which are mandated by State safety regulations.

THIS PAGE LEFT BLANK INTENTIONALLY

Community Relations

STATEMENT OF FUNCTIONS

Community Relations' three work units are communications/public affairs, digital media and multi-media production. Community Relations serves as the in-house creative agency for 25+ city departments/divisions as well as citywide initiatives including City of Dublin Brand Management, Emergency Preparedness, 270/33 Interchange Improvement Project, Bridge Street District, Storm Water Management, Historic Dublin and Memorial Tournament. Community Relations works to protect and enhance the image of the City of Dublin through strategic communications with the City's stakeholders: employees, residents, corporate citizens, visitors, investors, influencers and the media.

OBJECTIVES/ACTIVITIES

- Produce the City's websites including City of Dublin, DubNet 410, Dublin Irish Festival and 270-33 Interchange.
- Manage citywide social media efforts including streaming video, blogging, social networking, application development and podcasts. Manage the City's bulletin board.
- Develop and administer the City's employee communications engagement and recognition programs.
- Support Dublin and Washington Township Public Safety efforts and initiatives through emergency and critical incident response as well as media and public information management; NIMS certified.
- Conduct, analyze and promote public opinion, citizen satisfaction and benchmarking surveys.
- Research and prepare columns, speeches and talking points for City Council members, City Manager, Directors and other key officials.
- Coordinate community recognition activities including State of the City Address, Memorial Day and Veterans Day.
- Manage and produce the City's cable station including Council meetings, a bi-weekly news magazine show, public service announcements and special features. Work with organizations including Dublin Schools to incorporate community programming.
- Implement the Civic Association Initiative via engagement with homeowner association leaders, regular correspondence, bi-annual meetings, block party package.
- Coordinate citywide Memorial Tournament activities to enhance relationships with local, regional and statewide elected officials, community leaders and VIPs for economic development, relationship building and international recognition.
- Serve as a liaison to Historic Dublin and the Historic Dublin Business Association to market the District, promote their events and special projects and facilitate the banner program.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
Director, Community Relations	1	1
Public Affairs Officer	1	1
Senior Public Information Officer	1	1
Website Administrator	1	1
Website Developer	1	1
Administrative Assistant	1	1
Office Assistant II	1	1
TOTAL	**7**	**7**
PART-TIME/SEASONAL STAFF		
Communications Intern	1	1
Digital Media Intern	1	1
TOTAL	**2**	**2**

General Fund

City Manager

Community Relations

		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
101-1130						
Personal Services						
2110	Salaries/Wages	488,132	517,200	512,200	470,000	530,035
2111	Overtime Wages	3,739	6,000	6,000	4,500	4,000
2112	Other Wages	17,084	20,000	25,000	25,000	25,000
2113	Short Term Disability	2,952	0	0	0	0
2120	Employee Benefits	194,554	200,900	200,900	190,000	183,445
2140	Uniforms & Clothing	372	500	500	250	1,200
		706,833	744,600	744,600	689,750	743,680
Other Expenses						
2201	Conference/Mileage	6,431	6,750	6,750	3,000	8,250
2211	Meeting Expenses	1,828	2,200	2,200	2,200	5,550
2320	Communications	4,198	500	500	250	500
2330	Rents/Leases	0	0	0	0	0
2349	Professional Services	320,701	333,750	366,963	333,750	323,600
2351	Maint. of Equipment	0	1,000	1,000	500	1,000
2370	Advertising	18,421	20,000	21,036	20,000	20,000
2380	Printing & Reproductions	14,332	8,000	8,110	8,000	15,000
2390	Misc Contractual Services	1,279	2,000	2,000	2,000	2,600
2391	Memberships/Subscriptions	2,650	3,100	3,100	3,100	3,280
2410	Office Supplies	3,690	5,000	5,848	3,000	5,000
2420	Operating Supplies	14,228	16,500	18,000	15,000	12,000
2440	Small Tools & Minor Equip	973	8,500	8,500	8,500	2,500
2812	Special Projects/Programs	64,485	101,700	101,700	80,000	103,500
2813	Promotional Programs	213,504	293,700	293,700	293,700	207,100
		666,720	802,700	839,407	773,000	709,880
TOTALS		$1,373,553	$1,547,300	$1,584,007	$1,462,750	$1,453,560

Community Relations

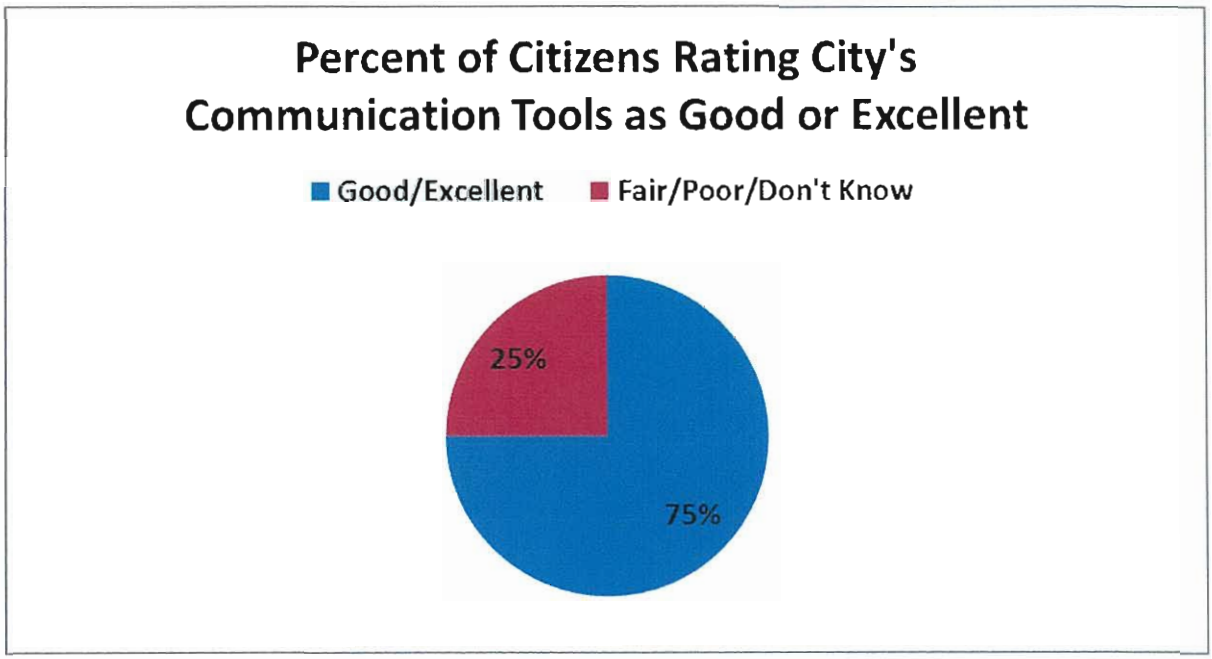
Budget Summary:

101-1130

- Account 2110 provides funding for staffing reflected under Personnel Data.
- Account 2111 provides funding of overtime for events, meetings and special projects.
- Account 2112 provides funding for interns.
- Account 2140 provides funding for uniforms for staff working community-wide ceremonial functions and observances and employee engagement team.
- Account 2201 provides funding for staff professional development.
- Account 2211 provides funding for the Experience Columbus Annual Meeting, professional association meetings, business engagement meetings, employee engagement communication meetings.
- Account 2320 provides funding for courier services.
- Account 2349 includes funding for videography – creative, production, on-air talent; communication/marketing consultant; graphic designer; photographer; digital media consultant; survey analysis and integration; brand application; music licenses for video and social media production; Dublin Life; digital media support – enews, web enhancement; web page hosting; photo hosting/digital library; media analytics and measurement.
- Account 2351 provides funding for equipment maintenance for 1610 AM and DTV.
- Account 2370 provides funding for citywide 270-33 marketing and advertising.
- Account 2380 provides funding for publication of the annual report, new resident resource guide, tax brochure, 270-33 maps and informational material.
- Account 2390 provides funding for Community Relations awards, World City Award, sales tax and credit card fees for history books and merchandise sales.
- Account 2391 provides funding for professional association memberships, newspapers, AP style guide.
- Account 2420 provides funding for Historic Dublin pennants and banners.
- Account 2440 provides funding for video and DTV equipment.
- Account 2812 includes allocations for the city-wide employee recognition program; director receptions; Civic Association Initiative - block party supplies, president's manual and annual meetings; Christmas tree lighting ceremony; Historic Dublin Holiday Streetscape; Dr. Martin Luther King Jr. Day; Central Ohio Safe Ride Program; Legends Luncheon; Transportation Leadership Briefing; Memorial Day; Veterans Day and State of the City.
- Account 2813 includes funding for the Memorial Tournament activities including hospitality villa, catering, badge package, advertising in the Memorial Tournament Magazine, inclusion in the Nicklaus Acadamies golf school; inclusion and host of the Nicklaus Cup outing, and international media promotions.

PERFORMANCE MEASURES:

1) **Percent of Citizens Rating the City's Communication Tools as Good or Excellent, in terms of the ease of use and effectiveness in communicating information – Dublin Citizen Satisfaction Survey 2013.**



By asking citizens to rate the City's communication tools, City staff members are able to evaluate the effectiveness of communication tools and make more informed budgeting decisions.

Other Related Notes:

Social Media and Web Analysis from June 2012 through June 2013

City's website – **dublinohiousa.gov**
Page views = 2,011,578
Total visits = 409,724
Mobile visits = 115,865

Facebook followers = 5,109

Twitter followers = 5,765

E-News Subscribers = 2,204

Linkedin followers = 316

Instagram followers = 365

Legal Services

STATEMENT OF FUNCTIONS:

The Law Director provides legal representation to City Council, the City Manager, the administrative departments, and various Boards and Commissions. The Law Director is appointed by the City Manager with the approval of City Council. Currently this position is filled on a contractual basis.

Periodically, other legal counsel is retained for specialized problems or legal work. The Director of Law prepares ordinances, resolutions, legal opinions, contracts, agreements and legal documents. The Director also advises City Officials of pending legislation affecting municipal operations. In addition, either the Director or one of the Director's assistants prosecutes all criminal cases which come before the Dublin Mayor's Court.

OBJECTIVES AND ACTIVITIES:

- To provide legal counsel in accordance with the contract.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
Director of Law *	1	1
Assistant Director of Law *	2	2
TOTAL	**3**	**3**

NOTES AND ADJUSTMENTS:

* These positions are contracted and not considered employees of the City. Numerous associates within the firm of Frost Brown Todd LLC work under the direction of the Director of Law to provide legal counsel for the City.

General Fund

City Manager

Legal Services

		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
101-1140						
Other Expenses						
2345	Legal Services	952,587	986,000	986,000	986,000	986,000
2346	Other Legal Services	818,541	625,000	658,136	550,000	575,000
2349	Professional Services	61,196	100,000	175,000	175,000	175,000
		1,832,324	1,711,000	1,819,136	1,711,000	1,736,000
TOTALS		$1,832,324	$1,711,000	$1,819,136	$1,711,000	$1,736,000

Legal Services

BUDGET SUMMARY:

101-1140

- Account 2345 is used to pay for general services provided by the Director of Law, including Mayor's Court. The budget is based on the contract authorized by City Council.
- Account 2346 provides funding for special legal services provided by the Director of Law (i.e. labor negotiations and telecommunications, roadway projects, and litigation).
- Account 2349 includes funds for services related to economic development and other outside legal services as needed.

THIS PAGE LEFT BLANK INTENTIONALLY

STATEMENT OF FUNCTIONS:

The Director of Finance assists the City Manager in the preparation and administration of the operating budget, the capital improvements program, and is responsible for the administration of the City's debt and the various economic development and tax increment financing agreements. Accounting & Auditing is responsible for maintaining the financial records of the City including: recording all receipts and expenditures; processing the City's payroll, maintaining capital asset records, internally examining and auditing accounts of the various departments and preparation of the City's Comprehensive Annual Financial Report (CAFR).

The Director of Finance also has administrative authority over Taxation and Procurement.

OBJECTIVES AND ACTIVITIES:

- To help maintain a fiscally sound government and to conform to regulations by improving methods for financial planning and capital improvement planning.
- To provide assistance to the City Manager in the preparation and administration of the City's operating and capital budgets.
- To update, on an annual basis, the costs of all services provided by the City and to compare and evaluate the service cost with the service revenue.
- To maintain the financial records, ensure compliance with economic development commitments, and allocate funds in accordance with the applicable agreements for the City's various Tax Increment Financing Districts.
- To administer the City's debt financing function with the goal of maintaining the AAA rating from Fitch Ratings and Aaa rating from Moody's Investors Service.
- To receive the Distinguished Budget Presentation Award for the 2013 Operating Budget.
- To develop, implement and administer the City's procurement functions, including competitive bid processes and utilization of cooperative purchasing and reverse auction alternatives.
- To receive the Certificate of Achievement for Excellence in Financial Reporting for the City's CAFR. To safe-keep and invest City monies in a manner consistent with the Ohio Revised Code and the City's investment policy. To maintain accountability for the City's capital assets.

PERSONNEL DATA **POSITION TITLE**	**2013** **CURRENT NUMBER**	**2014** **ADOPTED**
Director of Finance	1	1
Deputy Director of Finance	1	1
Director of Accounting & Auditing (2)	1	0
Budget Manager (1)	1	1
Chief Accountant (2)	0	1
Financial Analyst	1	1
Accountant (3)	1	0
Payroll Specialist	1	1
Accounting Specialist	3	3
Procurement Assistant	1	1
Administrative Assistant	1	1
TOTAL	**12**	**11**
PART-TIME/SEASONAL STAFF		
Accountant (3)	0	1
TOTAL	**0**	**1**

NOTES AND ADJUSTMENTS:

(1) The Budget Manager position has been vacant since July 2010. The position is funded for 2014.
(2) Title Reclassification from Director of Accounting & Auditing to Chief Accountant.
(3) Full-Time Accountant reclassified to a part-time Accountant.

General Fund

Finance

Office of the Director		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
101-1210						
Personal Services						
2110	Salaries/Wages	341,078	416,400	411,300	355,000	864,700
2111	Overtime Wages	396	1,000	1,400	1,000	3,000
2113	Short Term Disability	0	0	4,700	4,700	0
2120	Employee Benefits	111,216	139,260	139,260	120,000	267,570
		452,690	556,660	556,660	480,700	1,135,270
Other Expenses						
2201	Conference/Mileage	3,660	5,000	5,000	5,000	12,000
2340	Accounting/Auditing Serv	550	600	600	550	1,200
2349	Professional Services	0	0	0	0	38,000
2370	Advertising	0	0	0	0	75
2380	Printing & Reproductions	323	2,000	2,000	1,500	3,000
2390	Misc Contractual Services	6,000	7,500	1,550	0	63,000
2391	Memberships/Subscriptions	408	1,200	1,200	600	2,700
2410	Office Supplies	332	1,000	1,000	600	6,000
		11,273	17,300	11,350	8,250	125,975
Capital Outlay						
2520	Equipment & Furniture	590	0	5,950	5,950	0
		590	0	5,950	5,950	0
TOTALS		$464,553	$573,960	$573,960	$494,900	$1,261,245

BUDGET SUMMARY:

101-1210

- Account 2110 provides funding for the staffing reflected under Personnel Data.
- Account 2340 provides funding for the Government Finance Officers Association (GFOA) budget award application and Comprehensive Annual Financial Report (CAFR) filing fees.
- Account 2349 provides funding for the use of an investment advisor for most of the City's portfolio.
- Account 2380 provides funding for the printing of the City's Annual Operating Budget, Five Year Capital Improvements Budget, the cost study document, and the CAFR. The number of hard copy documents produced will be fewer due to an increase in CD Rom versions, as well as availability of posting documents on the City's web site.
- Account 2390 funds continuing consultation for the annual update of the cost of services study and upgrades to the software used to complete the study. It also provides funding for custodial fees related to investment accounts, other banking fees, and fees associated with the City's purchasing card program.
- Account 2410 provides funding for blank check stock and forms such as employee leave request form and W-2s.

Note:* The 2014 budget for Accounting and Auditing has been combined to the Office of the Director of Finance. See pages 3-37 through 3-39.

General Fund

Finance

Procurement

		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
101-1211						
Personal Services						
2110	Salaries/Wages	48,529	51,100	51,100	51,100	50,025
2111	Overtime Wages	325	500	500	500	500
2120	Employee Benefits	24,877	26,300	26,300	26,300	24,530
		73,731	77,900	77,900	77,900	75,055
Other Expenses						
2201	Conference/Mileage	0	500	500	250	500
2320	Communications	30,000	30,000	30,000	15,000	30,000
2330	Rents/Leases	11,782	11,900	11,900	11,900	12,190
2351	Maint. of Equipment	0	1,000	1,000	500	1,000
2370	Advertising	2,831	2,500	3,000	3,000	3,000
2390	Misc Contractual Services	15,368	20,000	24,632	24,000	25,000
2391	Memberships/Subscriptions	620	700	700	700	700
2410	Office Supplies	24,663	25,000	32,123	25,000	27,000
2420	Operating Supplies	562	800	800	800	800
2429	Coffee/Misc. Supplies	11,513	16,000	16,910	16,000	16,000
		97,339	108,400	121,565	97,150	116,190
TOTALS		$171,070	$186,300	$199,465	$175,050	$191,245

Finance / Procurement

BUDGET SUMMARY:

101-1211

- Account 2320 reflects postage expenses for City Hall.
- Account 2330 includes funding for rental of the City Hall postage machine and water coolers.
- Account 2370 provides funding for bid notices/legal advertisements for public improvement and construction projects; greater use of the City's website as well as use of alternative advertising venues have reduced this cost.
- Account 2390 provides funding for the fees related to fixed assets sold on GovDeals, an online auction provider.
- Account 2410 provides funding for letterhead stationery/envelopes, business cards, note cards, and folders for citywide usage.
- Account 2429 provides funding for coffee and related supplies to make coffee available to staff and visitors during meetings at City buildings.

THIS PAGE LEFT BLANK INTENTIONALLY

STATEMENT OF FUNCTIONS:

The General Fund is the general operating fund of the City; money can be transferred from the General Fund to any other fund with approval of City Council. A transfer is the permanent movement of money from one fund to another.

Operating transfers are made to the Street Maintenance and Repair Fund, the Recreation Fund, the Safety Fund, the Cemetery Fund and the Swimming Pool Fund to supplement revenues directly credited to those funds. Funds are transferred when their fund balance drops below the average monthly expenditures anticipated.

Transfers to the Capital Improvements Tax Fund and other capital project funds are based on projects identified in the City's Five-Year Capital Improvements Program (CIP). To the extent that cash reserves become available in the General Fund, additional capital projects are programmed in the CIP.

An advance is a temporary movement of money from one fund to another. The City has utilized advances, for the most part, to provide initial funding for capital projects associated with the tax increment financing districts.

NOTES AND ADJUSTMENTS:

General Fund

Finance

Transfers/Advances		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
101-1217	Transfers					
2710	Street Maintenance Fund	$1,550,000	$1,650,000	$1,650,000	$1,650,000	$1,900,000
2711	Recreation Fund	3,600,000	3,500,000	3,500,000	3,500,000	3,500,000
2712	Safety Fund	9,300,000	9,500,000	9,500,000	9,500,000	10,000,000
2714	General Bond Retirement Fund	0	0	0	0	0
2715	Capital Improvements Tax Fund	0	0	0	0	0
2718	Swimming Pool Fund	200,000	300,000	300,000	300,000	300,000
2720	Cemetery Fund	125,000	150,000	150,000	150,000	150,000
101-1218	Advances (1)					
2739	Parkland Acquisition Fund	0	0	0	2,000,000	0
2741	Woerner-Temple TIF	460,000	0	0	217,250	260,000
2744	Upper Metro Place TIF	750,000	0	0	3,055,000	0
2745	Bridge Street District	0	0	0	3,350,000	365,000 0
TOTALS		$15,985,000	$15,100,000	$15,100,000	$23,722,250	$16,475,000

(1) Advances are not required to be appropriated, they are reflected for cash flow purposes.

STATEMENT OF FUNCTIONS:

These are miscellaneous accounts within the General Fund which are not directly related to the operational costs of a specific function. The functional "supervision" of these accounts is provided by the Department of Finance.

The cost of the City's annual audit has been reflected in the Miscellaneous Accounts due to its citywide nature.

General Fund

Finance

Miscellaneous

		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
101-1219						
Other Expenses						
2301	County Auditor Deductions	17,713	16,000	16,000	16,000	16,000
2340	Accounting/Auditing Serv	53,949	54,650	55,281	55,000	60,400
2398	Real Estate Taxes	73,230	80,000	90,000	90,000	148,000
2910	Refunds	7,662	0	1,000	1,000	0
2309	Health Services	239,233	292,500	292,500	292,500	299,700
		391,787	443,150	454,781	454,500	524,100
TOTALS		$391,787	$443,150	$454,781	$454,500	$524,100

BUDGET SUMMARY:

101-1219

- Account 2301 provides funding for County Auditor deductions, election expenses and expenses related to advertising and collecting delinquencies. These fees are deducted from the City's property tax settlements.
- Account 2340 provides funding for the City's annual audit. The Auditor of State approved a three-year contract for 2012-2014 (audit years 2011-2013) for Clark, Schaefer, Hackett and Co. to perform audit duties.
- Account 2398 funds real estate taxes for properties owned by the City that are not tax-exempt based on usage, or for which property tax exemption is pending.
- Account 2309 provides funding for the City's contract with the Franklin County Board of Health.

THIS PAGE LEFT BLANK INTENTIONALLY

Finance/Accounting & Auditing

STATEMENT OF FUNCTIONS:

Accounting & Auditing is responsible for maintaining the financial records of the City including: recording all receipts and expenditures; processing the City's payroll, maintaining capital asset records, internally examining and auditing accounts of the various departments and preparation of the City's Comprehensive Annual Financial Report (CAFR).

OBJECTIVES AND ACTIVITIES:

- To receive an unqualified audit opinion during the annual audit of the City's financial statements.
- To receive the Certificate of Achievement for Excellence in Financial Reporting for the City's CAFR.
- To collect, deposit, and accurately account for City monies received, and ensure compliance with established procedures.
- To pay vendors providing goods and services to the City in a timely manner, account for expenditures accurately and ensure compliance with established procedures.
- To ensure accurate and timely payment of employees' wages, salaries and benefits in accordance with the City's labor contracts, administrative policies, and federal and state regulations.
- To safe-keep and invest City monies in a manner consistent with the Ohio Revised Code and the City's investment policy.
- To maintain accountability for the City's capital assets.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
Director, Accounting & Auditing	1	0
Accountant	1	0
Payroll Specialist	1	0
Accounting Specialist	3	0
TOTAL	**6**	**0**

NOTES AND ADJUSTMENTS:

The staff positions and budget for Accounting & Auditing has been moved into the Office of the Finance Director for 2014.

General Fund

Finance

Accounting and Auditing		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
101-1220						
Personal Services						
2110	Salaries/Wages	406,029	421,300	407,000	380,000	0
2111	Overtime Wages	951	1,000	1,800	1,000	0
2120	Employee Benefits	121,200	123,765	123,765	115,000	0
		528,180	546,065	532,565	496,000	0
Other Expenses						
2201	Conference/Mileage	2,662	7,100	7,125	3,000	0
2340	Accounting/Auditing Serv	580	600	600	600	0
2349	Professional Services	30,000	30,000	46,000	32,500	0
2370	Advertising	78	75	75	75	0
2380	Printing & Reproductions	745	1,000	1,000	1,000	0
2390	Misc Contractual Services	50,813	54,000	54,000	54,000	0
2391	Memberships/Subscriptions	1,003	1,500	1,500	1,500	0
2410	Office Supplies	1,660	5,000	3,800	2,000	0
2910	Refunds	0	0	200	0	0
		87,541	99,275	114,300	94,675	0
Capital Outlay						
2520	Equipment & Furniture	0	0	1,000	1,000	0
		0	0	1,000	1,000	0
TOTALS		$615,721	$645,340	$647,865	$591,675	$0

BUDGET SUMMARY:

101-1220

- Account 2110 provides funding for the staffing reflected in the Personnel Data.
- Account 2340 provides funding for the Government Finance Officers Association (GFOA) filing of the Comprehensive Annual Financial Reports (CAFR).
- Account 2349 provides funding for the use of an investment advisor for most of the City's portfolio.
- Account 2380 provides funding for the printing of the City's CAFR. A minimum number of hard copies of the document will be printed, and compact disk versions will be used to distribute the document when appropriate.
- Account 2390 provides funding for custodial fees related to investment accounts, other banking fees, and fees associated with the City's purchasing card program.
- Account 2410 provides funding for blank check stock and leave request forms for City employees.

Note:* The budget for 2014 has been combined to the Office of the Director of Finance.** ***See pages 3-25 through 3-27.

THIS PAGE LEFT BLANK INTENTIONALLY

Finance / Taxation

STATEMENT OF FUNCTIONS:

Taxation is responsible for the collection of all tax revenues including hotel/motel tax, audits, delinquency collections, compliance projects, refunds, coordination of hotel/motel tax grants, and other duties as assigned. The City of Dublin continues to grow and, as a mandatory filing community, the City is always striving to reduce the number of forms printed to become "greener" and to use more innovative means for tax filings to achieve a higher level of distinction in Central Ohio. Preliminary and final audits are conducted to insure that all tax obligations have been fulfilled. The Director of Taxation works closely with businesses to ensure proper and timely filing, paying and processing of all tax forms.

OBJECTIVES AND ACTIVITIES:

- To operate an efficient, organized and cooperative tax office.
- To reduce the number of withholding forms printed by sending a letter with a Personal URL to each non-payroll service withholder to allow them to access their own forms and to print them as needed (reduction in cost of printing and postage).
- Work with City of Columbus to develop a uniform method to allow payroll service providers to file using ACH Credit.
- To accept payments via credit/debit cards and electronic checks through a third party provider at no cost to the City (increase customer service and reduce delinquencies).
- To allow all Dublin residents to file electronically to reduce amount of paper received.
- To allow tax practitioners to file clients' returns and pay any tax due electronically.
- To maintain prompt processing time frames on all returns and refunds.
- To review withholding frequencies on all accounts and make necessary adjustments.
- To closely monitor progress of collection efforts through formally established delinquency procedures.
- To monitor income tax legislation and update income tax ordinance as necessary.
- To accept payments processed through the Ohio Business Gateway and the Online Tax Tool and to accept W-2's via magnetic tape or diskette.
- To implement electronic filing and electronic funds transfer for withholding accounts.
- To provide assistance in the administration of tax increment financing and economic development agreements.
- To scan all tax documents to enable records to be accessed quickly and efficiently at each work-station and to cross-train Taxation staff.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
Director, Taxation	1	1
Accounting Specialist	3	3
Staff Assistant	1	1
Office Assistant I (1)	1	1
TOTAL	**6**	**6**
PART-TIME/SEASONAL STAFF		
Office Assistant II	1	1
Office Assistant I	1	1
TOTAL	**2**	**2**

NOTES AND ADJUSTMENTS:

(1) This budget funds sixty percent (60%) of the full-time Office Assistant 1 position and the Office of the City Manager funds forty percent (40%) of the position.

General Fund

Finance

Taxation

		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
101-1230						
Personal Services						
2110	Salaries/Wages	368,125	386,800	386,800	386,800	406,420
2111	Overtime Wages	2,054	2,000	2,000	2,000	2,500
2120	Employee Benefits	137,985	142,500	142,500	142,500	139,105
		508,164	531,300	531,300	531,300	548,025
Other Expenses						
2201	Conference/Mileage	3,217	4,100	4,795	4,100	4,700
2320	Communications	11,711	15,180	15,180	13,000	15,225
2349	Professional Services	12,994	13,450	16,043	16,000	14,875
2351	Maint. of Equipment	146	200	200	200	400
2390	Misc Contractual Services	41,813	50,610	51,548	50,610	50,360
2391	Memberships/Subscriptions	875	1,305	1,305	1,305	1,315
2410	Office Supplies	1,760	2,500	2,616	2,000	2,500
2414	Dublin Forms	8,785	9,630	9,630	9,630	9,970
2910	Refunds	1,687,262	2,250,000	2,250,000	2,250,000	2,294,250
		1,768,563	2,346,975	2,351,317	2,346,845	2,393,595
Capital Outlay						
2520	Equipment & Furniture	1,500	475	475	475	2,000
		1,500	475	475	475	2,000
TOTALS		$2,278,227	$2,878,750	$2,883,092	$2,878,620	$2,943,620

BUDGET SUMMARY:

101-1230

- Account 2110 provides funding for the staffing reflected in the Personnel Data.
- Account 2320 provides funding for costs related to the distribution of tax forms (i.e. postage, labels).
- Account 2349 provides funding for the online tax tool (including withholding) and electronic filing for both individuals and tax practitioners as well as the cost for the State of Ohio tape which is used to ensure compliance.
- Account 2390 includes funding to utilize a collection agency for collection of delinquent accounts.
- Account 2414 funds letters with Personal URLs that are sent to filers to direct them to their own site via the online tax tool to reduce the number of paper returns received; thus reducing the manpower necessary to ensure the returns are truly "Dublin" returns. Non-payroll service provider withholding accounts will receive a letter with a Personal URL instead of a booklet that will allow them to print forms with their Dublin identification as needed and will identify them as "active" accounts thereby reducing the City's accepting dollars for accounts with Dublin mailing address but not physically located in Dublin.
- Account 2910 provides funding for income tax refunds. The budget reflects a calculation based on 3.0% of total collections.

THIS PAGE LEFT BLANK INTENTIONALLY

Public Service / Office of the Director

STATEMENT OF FUNCTIONS:

The Department of Public Services provides direction and oversight to the Divisions of Streets & Utilities, Parks & Open Space and Engineering.

OBJECTIVES AND ACTIVITIES:

- To provide leadership and direction to the staff within Streets & Utilities, Parks & Open Space and Engineering including setting of departmental goals, clear customer service standards and accountability for achieving these goals and standards.
- Development and management of the City-wide infrastructure assets, maintenance of those assets, and the management of the day-to-day service delivery.
- To manage all departmental functions and to develop and recommend policies, procedures and program improvements.
- To ensure the City's goals and strategic objectives are reached in each of the functional areas in an efficient, effective and responsive manner.
- To provide appropriate learning and development opportunities to employees and employee teams.
- To provide citywide special project support as needed.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
Director, Public Services (1)	0	1
Administrative Specialist (2)	0	1
TOTAL	**0**	**2**
PART-TIME/SEASONAL STAFF		
Intern	0	1
TOTAL	**0**	**1**

NOTES AND ADJUSTMENTS:

(1) Ordinance 56-13 established the new position.
(2) Formerly the Administrative Specialist position was in the Administrative Services Work Unit which has been removed.

General Fund

Public Service

Office of the Director		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
101-1310						
Personal Services						
2110	Salaries/Wages	0	0	0	0	189,560
2111	Overtime Wages	0	0	0	0	1,000
2112	Other Wages	0	0	0	0	5,000
2120	Employee Benefits	0	0	0	0	60,420
		0	0	0	0	255,980
Other Expenses						
2201	Conference/Mileage	0	0	0	0	3,750
2211	Meeting Expenses	0	0	0	0	1,000
2320	Communications	0	0	0	0	200
2349	Professional Services	0	0	0	0	5,000
2391	Memberships/Subscriptions	0	0	0	0	1,500
2410	Office Supplies	0	0	0	0	1,500
2420	Operating Supplies	0	0	0	0	1,500
		0	0	0	0	14,450
Capital Outlay						
2520	Equipment & Furniture	0	0	0	0	0
		0	0	0	0	0
TOTALS		$0	$0	$0	$0	$270,430

BUDGET SUMMARY:

101-1310

- Account 2110 provides funding for staffing reflected in the Personnel Data.
- Account 2111 provides overtime funding to support staff for evening/weekend meetings or special events.
- Account 2112 provides one intern position to support the Office of the Director.
- Account 2391 provides funding for professional memberships.

THIS PAGE LEFT BLANK INTENTIONALLY

Public Service / Solid Waste Management

STATEMENT OF FUNCTIONS:

The City of Dublin seeks recognition in the field of local government as being environmentally sensitive. To this end the City will provide a comprehensive solid waste management program. This program will provide services to Dublin residents with an emphasis on reduction, reuse, recycling, and beautification. This program will ensure the City's compliance with all solid waste management rules and regulations. All related services will be performed with the emphasis on providing the highest level of customer satisfaction.

OBJECTIVES AND ACTIVITIES:

- To deliver one of the highest quality curbside chipper/leaf pickup service in the central Ohio area.
- To continue to ensure our contracted refuse services are of the highest quality.
- To maintain good customer relations by providing quality service pickup.
- To keep storm systems free of leaf debris.
- To keep the City's right-of-way free of unsightly and unsafe vegetative debris piles.
- To perform chipper/leaf pickups in an economical efficient manner.
- To continue to inform and educate the public on the City's solid waste programs.
- To continue to increase the diversion rate from landfills by encouraging both business and residential recycling.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
Operations Administrator (1)	1	1
Maintenance Crew Supervisor (2)	1	1
Maintenance Worker	4	4
Office Assistant II	1	1
TOTAL	**7**	**7**
PART-TIME/SEASONAL STAFF		
Seasonal Maintenance Worker	3	3
TOTAL	**3**	**3**

NOTES AND ADJUSTMENTS:

(1) The Operations Administrator position is allocated thirty-three percent (33%) to this budget and sixty-seven (67%) to the Street Maintenance and Repair Fund.

(2) The Maintenance Crew Supervisor is allocated fifty percent (50%) to this budget and fifty percent (50%) to the Street Maintenance and Repair Fund. The Director of Streets and Utilities reflected in the Street Maintenance and Repair Fund is allocated twenty-five (25%) to this budget.

General Fund

Public Service

Solid Waste Management

		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
101-1311						
Personal Services						
2110	Salaries/Wages	364,156	395,800	386,250	286,100	400,790
2111	Overtime Wages	29,402	34,250	34,250	34,250	34,250
2112	Other Wages	37,817	55,230	55,230	40,000	63,650
2113	Short Term Disability	1,937	0	9,550	9,550	0
2120	Employee Benefits	172,300	178,240	177,140	177,140	167,425
2140	Uniforms & Clothing	6,232	4,210	5,570	5,500	5,200
		611,844	667,730	667,990	552,540	671,315
Other Expenses						
2201	Conferences/Mileage	760	4,050	4,050	3,000	5,500
2320	Communications	0	50	50	50	0
2330	Rents/Leases	0	3,000	3,000	1,500	3,000
2349	Other Professional Serv	501	4,500	8,676	1,000	5,300
2351	Maint. of Equipment	3,376	5,000	5,466	2,500	5,000
2380	Printing & Reproductions	228	300	300	300	300
2391	Memberships/Subscriptions	562	520	520	520	520
2410	Office Supplies	647	300	307	300	300
2420	Operating Supplies	1,047	2,850	4,125	2,000	2,650
2440	Small Tools & Minor Equip	1,496	2,000	2,267	1,500	2,000
2811	Refuse Collect./Recycling	2,668,644	2,946,610	3,367,792	2,946,610	2,946,610
2813	Promotional Programs	544	1,900	3,100	500	1,900
		2,677,805	2,971,080	3,399,653	2,959,780	2,973,080
Capital Outlay						
2520	Equipment & Furniture	3,176	900	900	900	3,485
		3,176	900	900	900	3,485
TOTALS		$3,292,825	$3,639,710	$4,068,543	$3,513,220	$3,647,880

BUDGET SUMMARY:

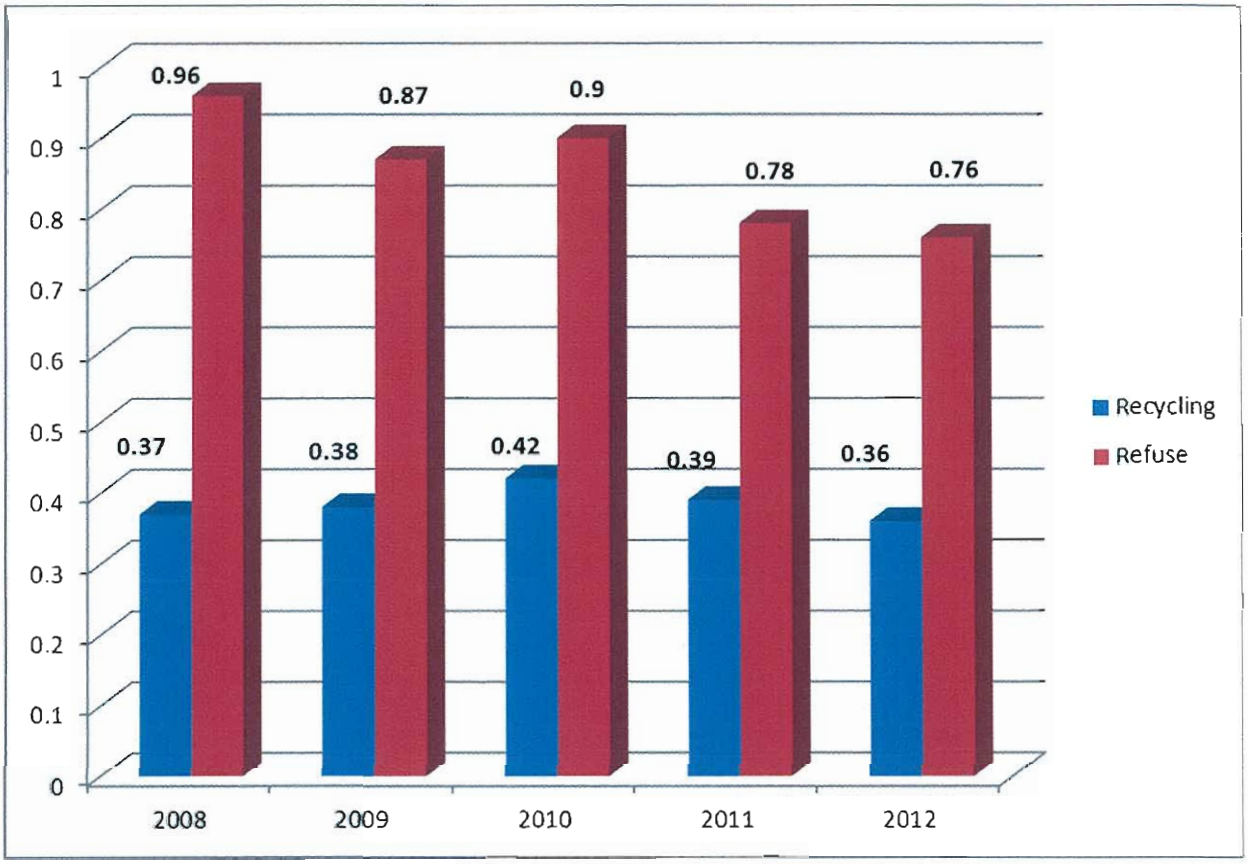
101-1311

- Account 2110 provides funding for the staffing reflected in the Personnel Data and the Notes and Adjustments.
- Account 2201 provides funding for Commercial Driver's License renewals, professional development training, and the LTAP Road Scholar training.
- Account 2330 provides contingency funding for equipment rental that may be required in the event of detrimental weather.
- Account 2349 provides funding for professional services to remove City facility hazardous waste and street sweeper waste disposal.
- Account 2420 provides funding for operation supplies including waste hauler permits, paint, nuts/bolts, and other consumable items.
- Account 2811 provides funding for the City's refuse/recycling contract with Rumpke, which was renewed in 2009 for the 2010–2014 time period. In addition, this account provides funds for small facility recycling containers, tipping fees for dumpsters/special events, recycling containers for events, and funds to repair or replace existing residential recycling containers.
- Account 2813 provides funding for Earthweek, and Household Hazardous Waste.
- Account 2520 provides funding to replace small equipment such as a roll-away locking toolbox and a two piece stackable toolbox.

PERFORMANCE MEASURES:

1) **Tons of Recyclable Material Collected per Household**

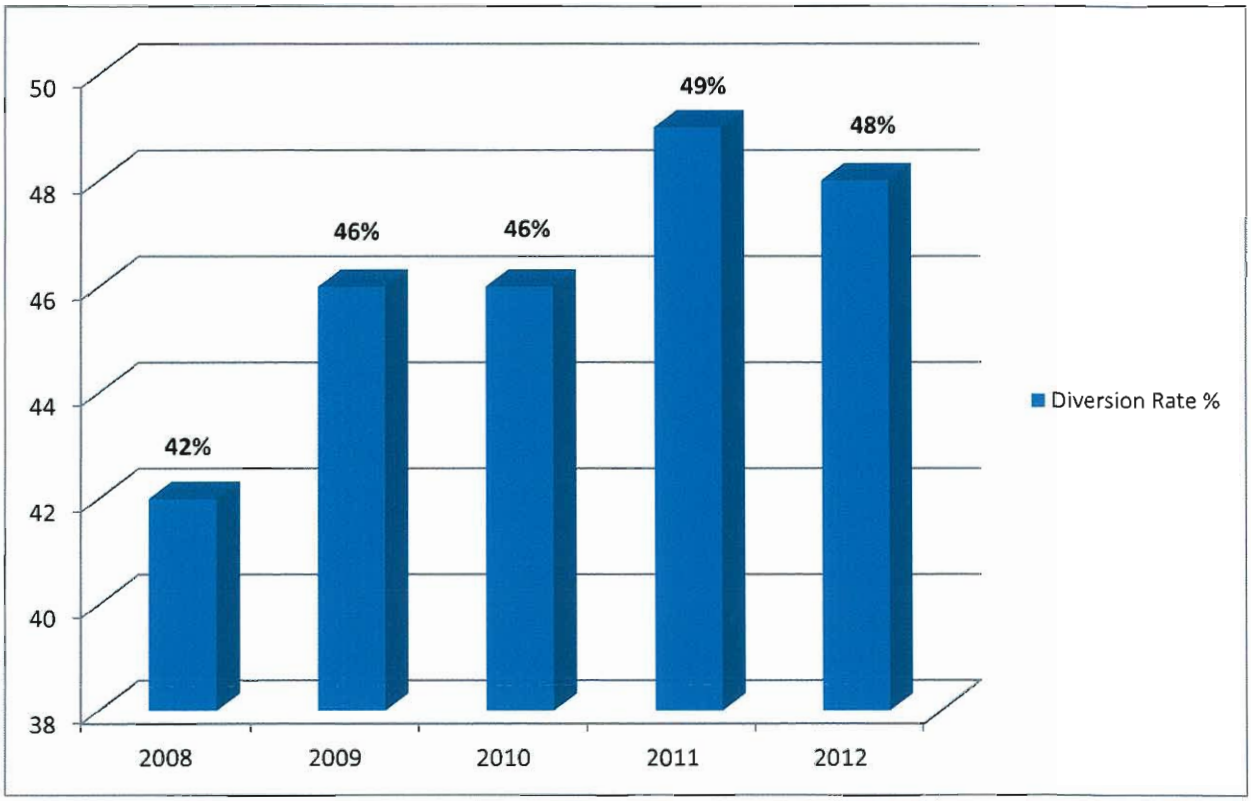
2) **Tons of Refuse Collected per Household**



The Streets and Utilities Division uses both measurements above (tons of refuse and tons of recycling collected per household) to calculate an average rate of tons collected per solid waste customer in Dublin. The division is able to compare data for recycling and refuse collection to better understand the effect of new programs and the effect of the economy on quantities of solid waste collected. This enables the City to focus on innovative continuous improvement therefore helping to increase the City's overall recycling and refuse rates.

PERFORMANCE MEASURES: CONTINUED

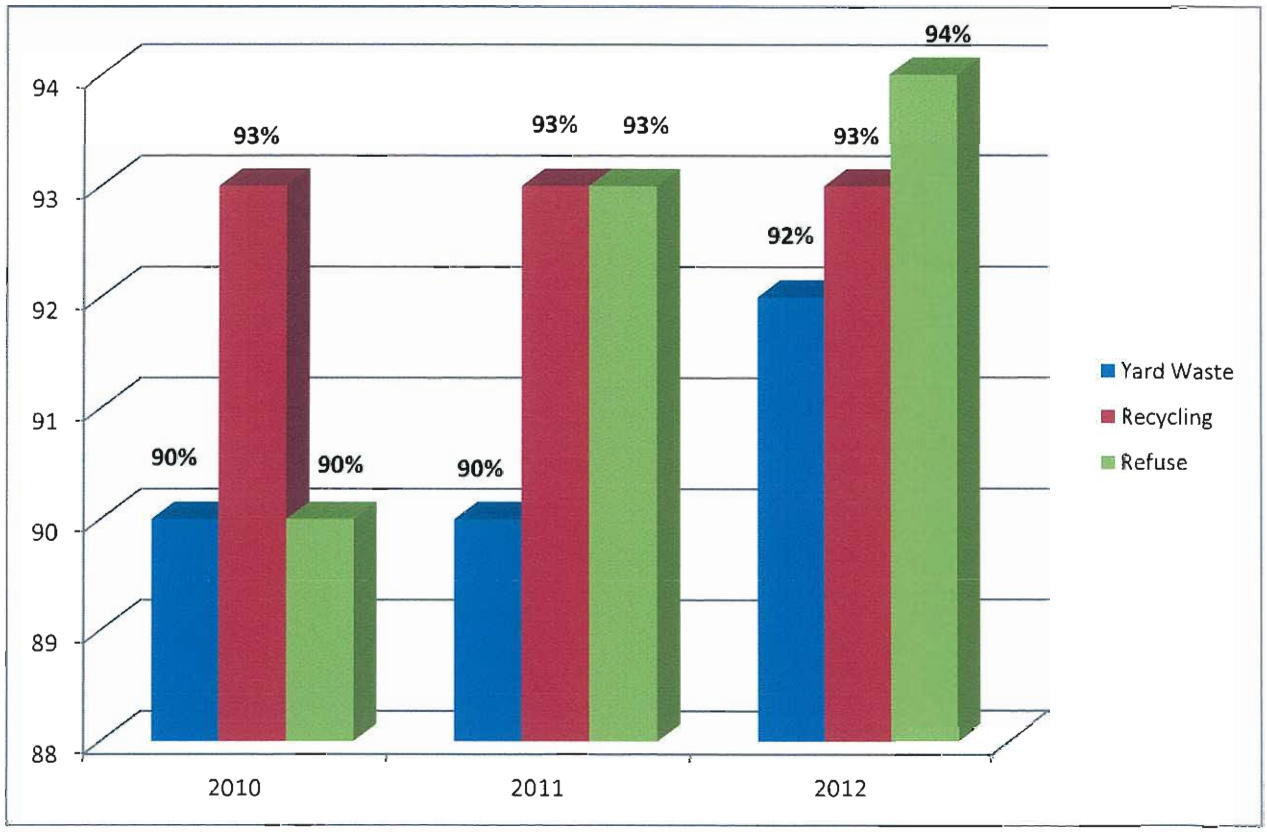
3) City Diversion Rate (% per Year)



The City of Dublin measures diversion rate as the amount of waste directed away from the landfill through reuse, recycling and yard waste, which includes leaf and chipper materials. There are economic, environmental and social benefits to increasing the City's diversion and recycling rates including the savings from not just the value of the recycled goods but the savings from reducing the tipping fees of the tonnage entering the landfill. Increasing diversion and recycling rates help preserve the life of the landfill and conserves natural resources.

PERFORMANCE MEASURES: CONTINUED

4) Percent of Citizens Rating Yard Waste, Leaf Collection, Recycling Collection and Chipper Service as Good or Excellent (Dublin Citizen Satisfaction Survey)



Residents value the aesthetic qualities of Dublin and appreciate services such as yard waste, recycling and refuse collection. The quality of services offered along with the commitment of City staff to provide excellent follow-up to Dublin residents has attributed to the high satisfaction rates shown above for solid waste services.

STATEMENT OF FUNCTIONS:

The Fleet Management Division provides City staff with safe, well-maintained transportation, enabling them to perform tasks with highly maintained vehicles that reflect a positive image for the City. Goals include ensuring all vehicles and equipment are well maintained and repairs are made in a timely and effective manner. Staff will continue to pursue alternative fuel and other options in an effort to reduce emissions of the City fleet and equipment.

OBJECTIVES AND ACTIVITIES:

- Provide the highest vehicle maintenance standards.
- Properly maintain fleet to ensure all City equipment is safe for use.
- Add/replace vehicles and equipment as needed to ensure the correct equipment is available to complete tasks safely and economically while delivering services to residents at expected levels.
- Implement consistent preventative maintenance procedures to ensure maximum usage of equipment.
- Provide support for the online auction to dispose of older vehicles and equipment from the fleet.
- Analyze alternative fuel and hybrid fleet options and incorporate those options when appropriate.
- Oversee the City's fueling station.
- Monitor and analyze vehicle and equipment usage to ensure proper size of fleet.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
Fleet Manager	1	1
Fleet Administrator	1	1
Automotive Mechanic I	6	6
Staff Assistant	1	1
TOTAL	**9**	**9**

General Fund

Public Service

Fleet Maintenance		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
101-1321						
Personal Services						
2110	Salaries/Wages	544,875	566,700	551,700	551,700	579,260
2111	Overtime Wages	14,812	20,000	35,000	26,000	25,000
2120	Employee Benefits	197,127	201,890	201,890	201,890	190,915
2140	Uniforms & Clothing	6,853	8,575	8,720	8,575	8,575
		763,667	797,165	797,310	788,165	803,750
Other Expenses						
2201	Conference/Mileage	13,496	14,500	14,350	14,350	15,500
2330	Rents/Leases	2,690	2,500	2,608	1,200	1,500
2349	Professional Services	5,228	14,250	20,640	20,000	14,750
2351	Maint. of Equipment	13,719	12,000	12,000	12,000	13,500
2390	Misc Contractual Services	24,012	89,000	83,259	83,250	76,000
2391	Memberships/Subscriptions	1,449	880	1,030	1,030	1,600
2410	Office Supplies	1,200	1,500	1,500	1,500	1,500
2420	Operating Supplies	8,245	12,500	12,500	9,000	12,500
2421	Fuel	1,725,489	1,767,000	1,801,082	1,767,000	1,886,800
2431	Vehicle Maintenance	290,157	274,000	283,119	274,000	270,000
2440	Small Tools & Minor Equip	5,024	7,800	7,800	7,800	9,800
		2,090,709	2,195,930	2,239,888	2,191,130	2,303,450
Capital Outlay						
2520	Equipment & Furniture	4,840	5,500	5,500	5,500	1,000
		4,840	5,500	5,500	5,500	1,000
TOTALS		$2,859,216	$2,998,595	$3,042,698	$2,984,795	$3,108,200

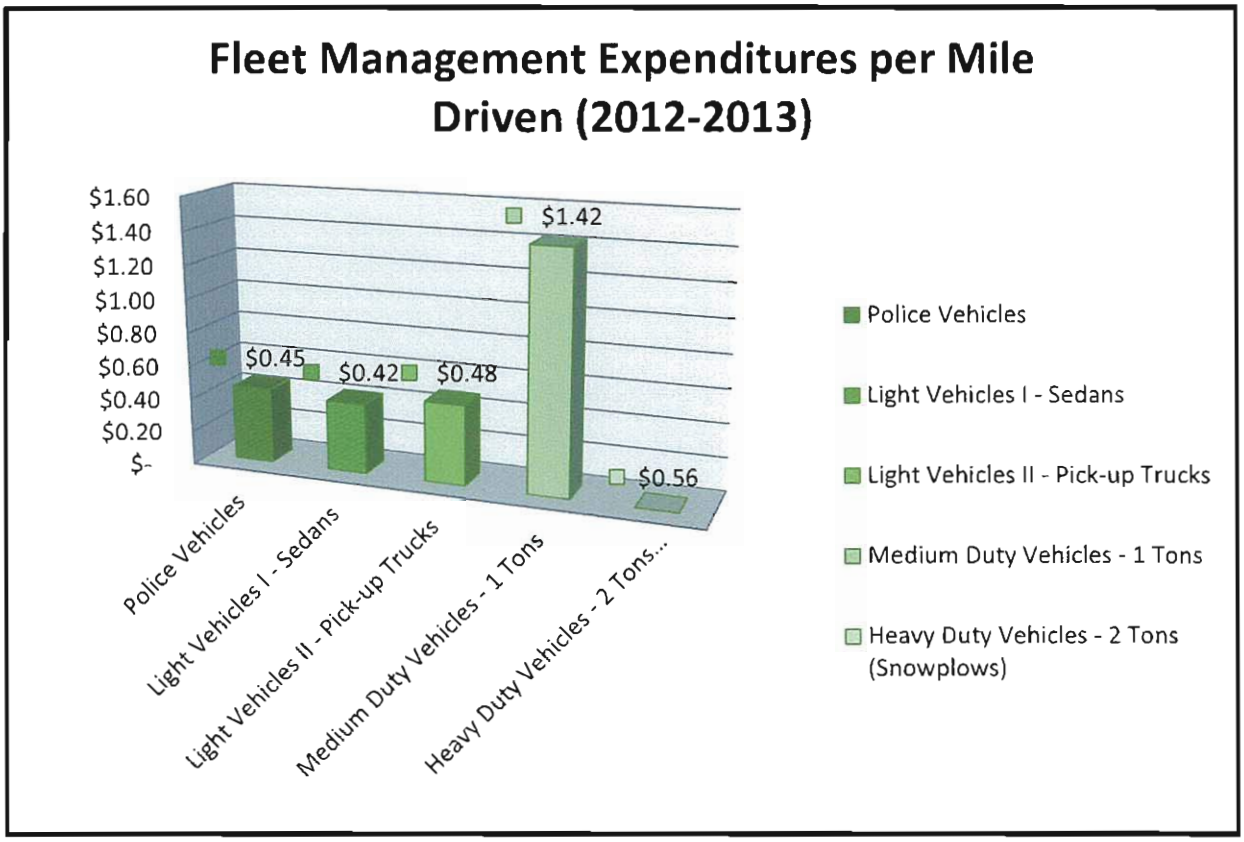
BUDGET SUMMARY:

101-1321

- Account 2110 provides funding for the staffing reflected in the Personnel Data.
- Account 2140 provides funding for rental uniforms, boots and gloves, and safety glasses.
- Account 2201 provides funding for ASE certifications, welding certifications (for two technicians), and other specialized training.
- Account 2330 provides funding for rental of welding tanks.
- Account 2349 includes funds for required fuel tank registrations and fuel tank cleanings; service on the parts cleaner; vehicle registration, titles, plates and all towing of vehicles; and removal of used tires.
- Account 2351 provides funding for maintenance and various equipment inspections. This would include maintenance & lift inspections, fuel system maintenance and repairs, bucket truck inspections (OSHA required), and bulk oil delivery system.
- Account 2390 provides funds for car washes as needed. This account also provides funding for Integrated Business Solutions (IBS - NAPA) which is the City's parts provider and assists with inventory and warranties. It is a three year contract and provides for a NAPA employee to be on-site during regular business hours.
- Account 2391 provides funds for subscriptions and employee membership dues in the National Association of Fleet Administrators (NAFA).
- Account 2420 includes funding for soaps, hand cleaners and other operating supplies.
- Account 2421 provides funding for fuel (unleaded, diesel, CNG) and other petroleum products. Over 50% of the fuel purchased by the City is consumed by the Dublin City School District and Washington Township. Those costs are recovered through reimbursement to the City based on actual usage plus a surcharge.
- Account 2431 provides funding for the repair and maintenance of all City-owned vehicles and equipment (tires, parts, curb shoes, blades, plows, cutting edges).
- Account 2440 provides funding for hand tools and special tools due to model year changes.
- Account 2520 provides funding for a mig welder and miscellaneous office furniture.

PERFORMANCE MEASURES:

Total Maintenance/Repairs and Fuel Expenditures cost per Mile Driven (by Vehicle Type)



Fleet Management tracks this measurement to assess the overall cost per mile by vehicle type to determine the operating cost to the City. Various management decisions can be based on the results. For example, increased maintenance costs for a particular vehicle or vehicle type factors into decisions regarding replacement and replacement cycles.

Public Service / Engineering

STATEMENT OF FUNCTIONS:

Engineering provides services such as design review, pavement management, operation and maintenance of traffic signals, street lights, the outdoor warning system, school zone flashers, traffic sign and pavement marking maintenance, surveying, construction inspection, design, operation and maintenance of water distribution, storm and sanitary sewers, flood plain, retention and detention basins, management of capital improvement projects and consultation on proposed projects to various City departments. The City Engineer is responsible for ensuring engineering standards and guidelines are followed for all work in the public rights-of-way and easements. This function reviews the engineering aspects of all development projects and provides significant support to Streets and Utilities, and Parks and Open Space regarding the maintenance of City infrastructure. The City Engineer provides advice and information to City Council, the Planning and Zoning Commission, and Task Forces when convened for special initiatives/projects.

OBJECTIVES AND ACTIVITIES:

- To maintain City infrastructure by establishing maintenance programs for sanitary and storm sewers, water lines, manholes, streets, curb and gutters, sidewalks, shared-use paths, traffic signals, signage, pavement markings, flood plain and ponds.
- To manage timely completion of assigned City capital improvement projects.
- To ensure comprehensive, timely review of engineering plans and reports for capital improvement projects, subdivisions and development related projects.
- To coordinate with other governmental agencies in regards to pursuing federal and state grants, storm and sanitary sewer, water distribution and other applicable issues.
- To manage the comprehensive stormwater maintenance and improvement program.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
Director, Engineering	1	1
Engineering Manager	3	3
Civil Engineer (1)	7	7
Engineering Assistant	1	1
Electrical Worker	4	4
Engineering Project Coordinator	2	2
Engineering Project Inspector	6	6
Administrative Assistant	1	1
Office Assistant II	1	1
Staff Assistant	1	1
TOTAL	**27**	**27**

NOTES AND ADJUSTMENTS:

(1) One Engineer's time is allocated thirty percent (30%) to this budget, twenty percent (20%) to the Water Fund (610) budget, and fifty percent (50%) to the Sewer Fund budget (620).

General Fund

Public Service

Engineering

		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
101-1330						
Personal Services						
2110	Salaries/Wages	1,727,630	1,784,600	1,775,400	1,775,400	1,827,775
2111	Overtime Wages	41,701	25,000	50,000	50,000	45,000
2113	Short Term Disability	7,110	0	9,200	2,960	0
2120	Employee Benefits	683,609	688,400	688,400	688,400	654,060
2140	Uniforms & Clothing	5,970	7,730	7,730	6,000	5,000
		2,466,020	2,505,730	2,530,730	2,522,760	2,531,835
Other Expenses						
2201	Conferences/Mileage	14,951	25,280	26,031	16,000	25,000
2211	Meeting Expenses	1,475	2,000	2,300	2,000	2,000
2320	Communications	1,994	3,000	3,000	2,000	2,000
2346	Eng. Inspection	49,228	50,000	50,000	50,000	50,000
2348	Plan Review	3,346	2,000	3,000	3,000	5,000
2349	Other Professional Serv	150,499	124,500	293,175	250,000	129,500
2380	Printing and Reproduction	2,053	3,000	3,000	3,000	3,000
2391	Memberships/Subscriptions	4,374	5,910	5,910	4,400	6,000
2410	Office Supplies	5,154	7,000	7,000	5,000	7,000
2420	Operating Supplies	5,710	14,000	13,822	10,000	14,000
2910	Refunds	0	0	390	0	0
		238,784	236,690	407,628	345,400	243,500
Capital Outlay						
2520	Equipment & Furniture	2,920	6,850	6,850	6,850	1,500
		2,920	6,850	6,850	6,850	1,500
TOTALS		$2,707,724	$2,749,270	$2,945,208	$2,875,010	$2,776,835

BUDGET SUMMARY:

101-1330

- Account 2110 provides funding for staffing reflected in the Personnel Data.
- Account 2140 provides funding for safety vests, fire retardant pants and shirts, boots, rain gear and safety glasses.
- Account 2201 provides funding for staff development training, webinars, and local conferences.
- Account 2211 includes funding for group meetings sponsored by the City. Funding is included for food, beverages, and associated supplies.
- Account 2346 provides funding for inspection of construction materials by the City of Columbus, contract geo-technical testing services and contract inspection services.
- Account 2348 provides funding for consultant and specialized plan review.
- Account 2349 provides funding for consulting services, including surveying, bridge load ratings and inspections mandated by the Ohio Department of Transportation and the Federal Highway Administration, the National Pollution Discharge Elimination System (NPDES) permit fee and required public education and outreach, and professional services associated with floodplain permit review, and stormwater inspection services.
- Account 2380 provides funding for printing contract documents and plans related to the City's capital improvement projects, and toner for various printers.
- Account 2391 provides funding for memberships including APWA, and engineering license renewals.
- Account 2420 provides funding for supplies for the Inspectors including spray paint, soil probes, tapes, lathes, etc. This account also provides funding for the rain barrel and compost bin programs.
- Account 2520 provides funding for three replacement desk chairs, and digital cameras.

General Fund

Public Service

Miscellaneous

		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
101-1339						
Other Expenses						
2310	Utilities	218,730	214,200	233,020	233,020	218,500
2430	Repair & Maintenance	33,604	125,000	180,910	90,000	125,000
		252,334	339,200	413,930	323,020	343,500
TOTALS		$252,334	$339,200	$413,930	$323,020	$343,500

BUDGET SUMMARY:

101-1339

- Account 2310 provides funding for electrical service to the City's streetlights and outdoor early warning siren system.
- Account 2430 provides funding to purchase parts and supplies for the City's streetlights and outdoor early warning siren system.

THIS PAGE LEFT BLANK INTENTIONALLY

STATEMENT OF FUNCTIONS:

Building Standards is under the administrative direction of the Director of Building Standards (Chief Building Official) who reports to the Deputy City Manager/Director of Economic Development. The primary responsibility of Building Standards is to ensure that all new construction, both commercial and residential, complies with all applicable state, local, and national building codes.

OBJECTIVES AND ACTIVITIES:

- To ensure that all new construction complies with all applicable state, local, and national building codes.
- To perform plan reviews on applications, perform inspections, issue permits and issue certificates of occupancy.
- To provide direction and communicate with the construction applicants and the public.
- To provide timely information regarding levels and types of construction activity within the City to City departments, applicants, and the public.
- To provide drafting and architectural support to City projects.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
Director, Building Standards	1	1
Review Services Analyst	1	1
Commercial Plans Examiner	1	1
Building Inspector (1)	4	4
Electrical Inspector	1	1
Residential Plans Examiner	1	1
Development Review Specialist	1	1
Office Assistant II	3	3
Senior Building Inspector	1	1
Staff Assistant	1	1
TOTAL	**15**	**15**

General Fund

Public Service

Building Standards		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
101-1340						
Personal Services						
2110	Salaries/Wages	874,049	966,000	957,850	850,000	986,880
2111	Overtime Wages	2,300	6,500	7,500	6,000	5,000
2112	Other Wages	3,287	0	3,900	3,000	2,000
2113	Short Term Disability	0	0	3,250	3,250	0
2120	Employee Benefits	326,182	365,395	365,395	320,000	363,170
2140	Uniforms & Clothing	1,212	2,500	2,500	1,500	2,500
		1,207,030	1,340,395	1,340,395	1,183,750	1,359,550
Other Expenses						
2201	Conferences/Mileage	4,428	7,500	7,500	6,000	7,500
2211	Meeting Expenses	99	2,000	2,000	1,000	2,000
2347	Building Inspection Serv	70,908	75,000	75,000	75,000	75,000
2348	Plan Review	25,320	15,000	23,680	23,000	27,500
2380	Printing and Reproduction	2,075	2,500	3,279	2,500	2,500
2390	Contractual Services	5,242	5,000	8,500	5,000	5,000
2391	Memberships/Subscriptions	1,937	2,500	2,500	2,500	2,500
2410	Office Supplies	3,133	4,500	4,500	3,500	4,500
2420	Operating Supplies	2,895	5,000	5,930	4,000	5,000
2910	Refunds	13,741	7,500	4,000	4,000	5,000
		129,778	126,500	136,889	126,500	136,500
Capital Outlay						
2520	Equipment & Furniture	0	0	0	0	500
		0	0	0	0	500
TOTALS		$1,336,808	$1,466,895	$1,477,284	$1,310,250	$1,496,550

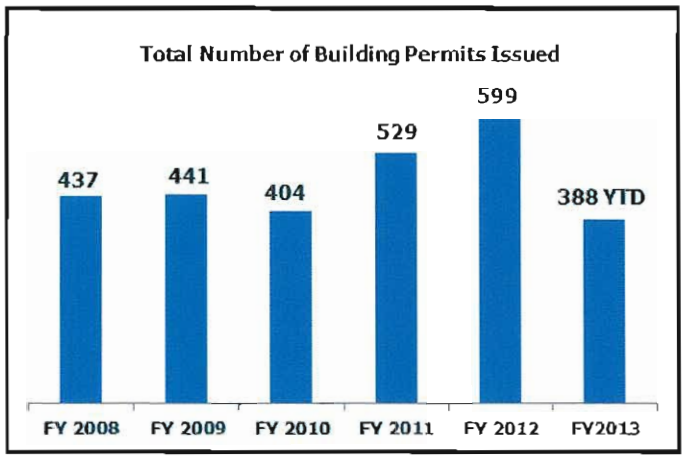
BUDGET SUMMARY:

101-1340

- Account 2110 provides funding for staffing reflected in the Personnel Data.
- Account 2140 includes shirts, boots and cold weather wear for Inspectors.
- Account 2201 provides funding for training, attendance at regional conferences and required State certifications.
- Account 2347 includes funding for plumbing inspection services from the Franklin County Board of Health. The budget for this account fluctuates with the level of building activity; however fees collected directly offset this expense.
- Account 2348 funds contract services needed to complement the plan review which is completed in-house.
- Account 2390 provides funding for credit card machine transaction fees.
- Account 2420 provides funding for supplies such as technical equipment, code reference materials for Inspectors and Plan Review staff.
- Account 2910 provides funding for unanticipated refunds.

PERFORMANCE MEASURES:

1) Total Number of Building Permits Issued (Commercial and Residential)

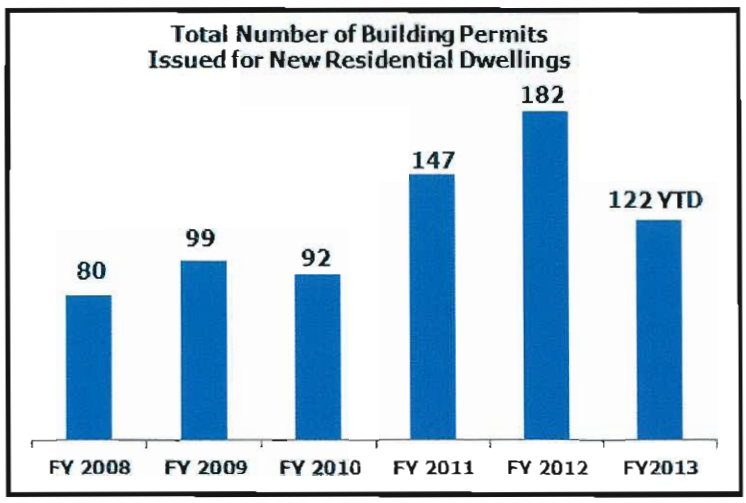


**2013 figure represents data collected as of August 31, 2013*

The total number of building permits increased from 2008 to 2012 approximately 37%. The lowest numbers of permits were issued in 2010. However, Building Standards saw a 13% increase compared to 2011 and 48% increase compared to 2010. The volume of permit activity is continuing an upward trend.

Based on the numbers activity in the construction sector of Dublin's economy appears to be making and sustaining solid gains. Based on this trend Building Standards must continue to examine its resources, both fiscally and in personnel, to continue to keep up with those indicators.

2) Total Number of Building Permits Issued for New Residential Dwelling Units (Incl. Single Family and Multi-Family)



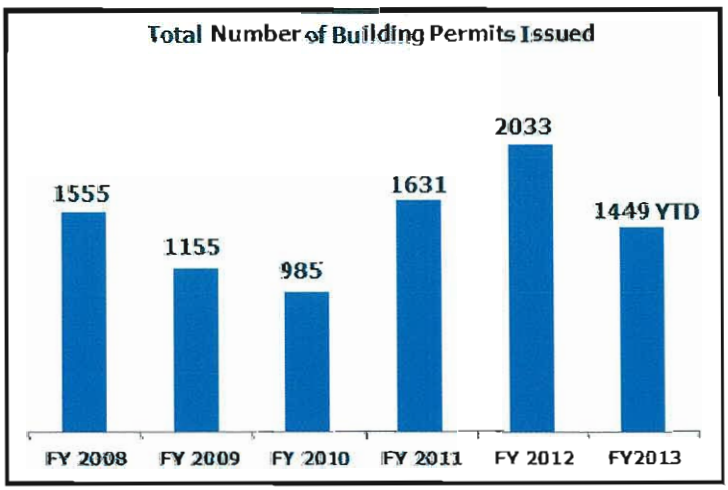
**2013 figure represents data collected as of August 31, 2013*

PERFORMANCE MEASURES: CONTINUED

The total number of new residential building permits increased from 2008 to 2012 approximately 127%. The lowest numbers of permits were issued in 2008. This was a drastic decrease from the 2007 high of 154 new residential dwelling permits issued. It appears that we are on track to match or exceed the 2007 permits issued for 2013.

A good indicator of construction growth is in residential sector construction. While we have seen a drastic decrease from 2007 numbers, the City has seen a marked trend upward since the low 2008. This bodes well for the amount of permit activity that Building Standards will continue to see for the near term. Generally speaking, after construction of these residential units, there generally is also a trend of remodeling that occurs, mostly in basements of these buildings. Those basement finishes tend to continue to place a demand on our staff resources in the form of permit processing, plan review and inspections in the building, electrical and mechanical trades.

3) Building Permits Issued: Total Square Feet x 1,000 (Commercial and Residential)



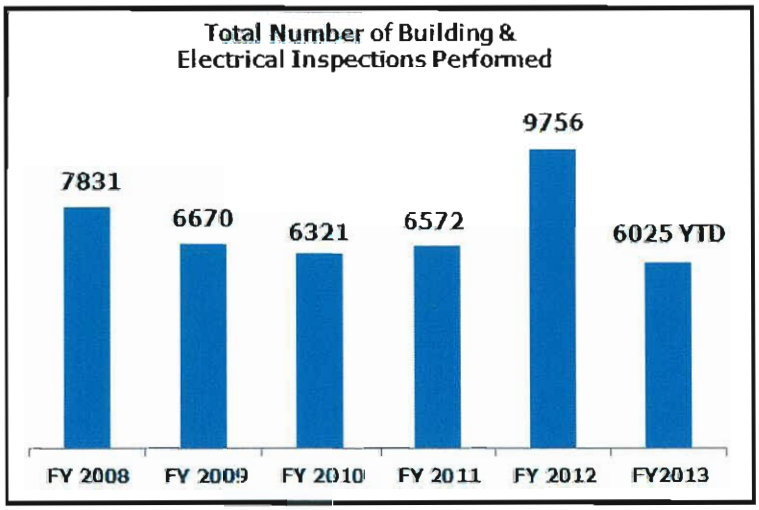
**2013 figure represents data collected as of August 31, 2013*

The total number of square feet of construction increased from 2008 to 2012 approximately 31%. The lowest square feet of construction came in 2010. However, between 2010 and 2012, there was an increase of 106%.

Building permit fees are primarily based on the square feet of construction space. As a result, when square foot activity increases, our building permit revenues also increase. Also, as building permit activity increases, "over-the-counter" permit activity also increases because of the need for new associated electrical, mechanical and plumbing permits.

PERFORMANCE MEASURES: CONTINUED

4) Total Number of Building and Electrical Inspections Performed



**2013 figure represents data collected as of August 31, 2013*

The total number of building and electrical inspections decreased from 2008 to 2012 approximately 25%. Compared to a low of 6,321 inspections in 2010, there was an increase of 54% between 2010 and 2012. While building and electrical inspections usually lag behind the numbers for building permits issued, it appears that the volume of inspections will continue the upward trend compared to a few years ago.

Land Use and Long Range Planning

STATEMENT OF FUNCTIONS

The division is responsible for the City's land use planning, zoning reviews, code enforcement, and oversight of several boards and commissions. More importantly, the division is responsible for analyzing the changing needs of the city and identifying and implementing long range planning objectives that address these needs. This includes identifying trends that need to be addressed (changes in demographics, attracting and retaining a stable business community, aging infrastructure, etc). Once the objectives of the project are established, a strategic work plan is created to oversee and implement recommendations that will be forwarded to various public entities including the Dublin City Council.

All of these activities relate to the following functional areas: review of development proposals; preparing/updating and implementing the Community Plan; project analysis; area studies; code enforcement; zoning compliance inspections; land use modeling and impact analysis; capital improvement programming and economic development support; code amendment preparation; and customer service operations. The mission statement is as follows:

Mission Statement

The Mission of the Land Use and Long Range Planning work unit is to provide professional and technical expertise to guide the land use decisions of public officials, residents, and the development community. We engage our citizens to establish and realize a long range vision for Dublin's land use and development character. We facilitate the zoning process through the implementation of the Community Plan and the administration and enforcement of the City's land use codes.

OBJECTIVES AND ACTIVITIES

- To be responsive to citizens on planning issues and facilitate a citizen participation process.
- To plan the orderly, high quality growth of the city by implementing the Community Plan.
- To assist economic development activities by providing land use/site design support.
- To assist in the coordination and the implementation of the capital improvement program.
- To manage development proposals through the public hearing process.
- To administer development regulations.
- To be responsive to City Council goals.
- To ensure compliance with all orders of City Council, Planning Commission, Administrative Review Team, Board of Zoning Appeals, Architectural Review Board, and various special subcommittees, task forces, and other groups.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
Director, Land Use & Long Range Planning	1	1
Planning Manager	1	1
Senior Planner	2	2
Planner	4	5
Code Enforcement Supervisor	1	1
Code Enforcement Officer	2	2
Landscape Architect	1	0
Zoning Inspector	1	1
Administrative Assistant	2	1
Staff Assistant	0	1
Office Assistant I	1	1
Office Assistant II	1	1
TOTAL	**17**	**17**
PART-TIME/SEASONAL STAFF		
Zoning Inspector	1	1
Planning Assistant	4	4
TOTAL	**5**	**5**

General Fund

Land Use/Long Range Plans

Office of the Director		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
101-1410						
Personal Services						
2110	Salaries/Wages	1,150,866	1,193,160	1,181,360	1,175,000	1,171,710
2111	Overtime Wages	7,436	12,500	12,500	10,000	12,500
2112	Other Wages	63,360	90,270	90,270	75,000	113,070
2113	Short Term Disability	0	0	1,800	1,800	0
2120	Employee Benefits	441,743	429,620	429,620	429,000	432,970
2140	Uniforms & Clothing	2,199	4,550	7,939	3,500	4,550
		1,665,604	1,730,100	1,723,489	1,694,300	1,734,800
Other Expenses						
2201	Conferences/Mileage	23,439	24,000	28,905	28,900	24,000
2211	Meeting Expenses	922	850	850	850	1,050
2320	Communications	10,000	7,500	7,500	5,000	7,500
2330	Rents/Leases	2,889	2,820	3,516	2,820	2,820
2344	Planning Services	120,648	200,000	376,928	260,000	170,000
2349	Other Professional Serv	0	26,000	68,170	26,000	40,000
2351	Maint. of Equipment	629	850	2,400	850	850
2370	Advertising	0	500	500	250	500
2380	Printing and Reproduction	635	4,000	21,865	1,500	1,500
2390	Contractual Services	0	0	10,000	6,000	0
2391	Memberships/Subscriptions	8,454	9,000	9,175	9,000	9,000
2410	Office Supplies	6,660	8,000	9,672	7,000	8,000
2420	Operating Supplies	2,022	4,000	8,032	3,000	4,000
2830	Code Enforcement	5,019	6,500	8,554	6,500	6,500
2910	Refunds	1,260	6,000	6,000	2,000	6,000
		182,577	300,020	562,067	359,670	281,720
Capital Outlay						
2520	Equipment & Furniture	5,179	2,000	4,268	2,000	0
		5,179	2,000	4,268	2,000	0
TOTALS		$1,853,360	$2,032,120	$2,289,824	$2,055,970	$2,016,520

BUDGET SUMMARY:

101-1410

- Accounts 2110 provides funding for the staffing reflected in the Personnel Data.
- Account 2112 provides wages for the Planning Assistants.
- Account 2201 includes funding for participating in the HTE Users Group conference, planners attending the national and state planning conferences, consultants for City Council and Planning and Zoning Commission joint training sessions, training and certification requirements of the Landscape Architect and Landscape Inspectors, and training and certification requirements for our Code Enforcement Officers.
- Account 2211 provides funding for group meetings sponsored by the City and includes resources for food, beverages, and associated supplies.
- Account 2320 provides funding for postage for all work units located within the 5800 Building.
- Account 2344 provides funding for planning area studies. Funding has been included for continued studies related to the Next Dublin project (a long-term study reviewing inter-generational shifts), modifications to the Community Plan, and various Bridge Street District consulting services.
- Account 2349 provides funding for architectural consulting services for the Administrative Review Team, supporting the Historic District and the rest of the Bridge Street District, and the West Innovation District. The services will also be used to provide recommendations for general graphics design for other division projects.
- Account 2391 provides funding for membership fees such as the APA (state and national) and ASLA.
- Account 2420 includes funding for office supplies and supplies for specialized presentations.
- Account 2830 provides funding for mowing services and landscape projects under the supervision of the City's Zoning Inspectors and Code Enforcement Officers. The majority of these costs are recovered through assessments.

THIS PAGE LEFT BLANK INTENTIONALLY

Parks and Recreation/ Parks and Open Space

STATEMENT OF FUNCTIONS:
The City of Dublin takes pride in providing its residents and visitors the highest quality public parks to pursue their active and passive outdoor needs. Parks strives to be both environmentally and economically sound in its management of public areas including parks, gateways and rights-of-way.

OBJECTIVES AND ACTIVITIES:
The Division of Parks and Open Space, in partnership with the community, will plan, develop, and maintain a distinctive, diverse, and readily accessible park system and will lead efforts to enhance and preserve the natural environment.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
Director, Parks and Open Space	1	1
Parks Administrator	1	1
Landscape Architect	1	1
Contract Specialist	1	1
Operations Specialist	1	1
Nature Education Coordinator	1	1
City Horticulturist	1	1
City Forester	1	1
Maintenance Crew Supervisor	6	6
Maintenance Worker	20	20
Assistant Forester	5	5
Assistant Horticulturist	6	6
Administrative Assistant	1	1
Office Assistant II	1	1
Public Art Conservation/Contract Specialist (1)	1	1
TOTAL	**48**	**48**
PART-TIME/SEASONAL STAFF		
Intern	0	1
Seasonal Maintenance Worker	41	40
TOTAL	**41**	**41**

NOTES AND ADJUSTMENTS:
(1) Funding for the Public Art Conservation/Contract Specialist position is allocated fifty percent (50%) from this budget and fifty percent (50%) from the Hotel/Motel Tax Fund.

General Fund

Parks and Recreation

Parks and Open Space

		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
101-1620						
Personal Services						
2110	Salaries/Wages	2,651,673	2,828,570	2,809,670	2,750,000	2,957,570
2111	Overtime Wages	106,759	110,000	117,500	117,500	110,000
2112	Other Wages	534,819	581,000	581,000	530,000	581,000
2113	Short Term Disability	0	0	11,400	11,350	0
2120	Employee Benefits	1,264,246	1,260,660	1,260,660	1,260,660	1,241,055
2140	Uniforms & Clothing	57,310	60,610	63,928	60,000	62,380
		4,614,807	4,840,840	4,844,158	4,729,510	4,952,005
Other Expenses						
2201	Conferences/Mileage	17,718	25,455	25,495	20,000	31,525
2310	Utilities	253,177	242,000	270,583	242,000	239,100
2320	Communications	607	1,200	1,638	800	1,100
2330	Rents/Leases	3,339	5,200	7,217	5,000	5,200
2390	Misc Contractual Services	942,899	1,223,825	1,315,191	950,000	1,342,845
2391	Memberships/Subscriptions	5,588	9,650	9,650	9,650	10,660
2410	Office Supplies	5,496	8,800	8,800	6,000	8,000
2420	Operating Supplies	51,054	66,870	67,761	55,000	66,275
2421	Reforestation	110,847	0	154,562	75,000	0
2432	Park Maintenance	194,613	296,625	303,455	225,000	304,560
2433	Equipment Maintenance	93,758	148,800	150,180	100,000	141,200
2440	Small Tools & Minor Equip	14,509	15,415	16,939	15,000	24,650
2812	Special Projects/Programs	7,872	8,375	8,375	5,000	9,850
		1,701,477	2,052,215	2,339,846	1,708,450	2,184,965
Capital Outlay						
2510	Land & Land Improvements	59,104	158,600	161,237	80,000	266,000
2520	Equipment & Furniture	65,184	58,350	61,424	50,000	55,470
		124,288	216,950	222,661	130,000	321,470
TOTALS		$6,440,572	$7,110,005	$7,406,665	$6,567,960	$7,458,440

BUDGET SUMMARY:

101-1620

- Account 2110 includes funding for full-time staff as reflected in the Personnel Data.
- Account 2112 includes funding for staffing seasonal Maintenance Workers reflected in the Personnel Data and Notes and Adjustments.
- Account 2201 includes funding for training for full-time staff to support parks operations and provides recertification credits for professional certifications, as well as pesticide applicator credits and staff training and development.
- Account 2310 provides funding for electricity, natural gas and water and sewer charges for services provided in the City's parks.
- Account 2330 provides funding for miscellaneous equipment rental.
- Account 2390 provides funding for contractual services for arborist work, rights-of-way maintenance, mulching, plant replacement and additional funds for City buildings and high visibility landscaped areas.
- Account 2391 provides funding for such memberships and renewals as commercial drivers' license, pesticide license renewal, arborist license renewal, National Wildlife Society membership, Landscape Architect license renewal, and reference materials.
- Account 2420 provides funding for supplies such as lumber and hardware, electric and plumbing supplies, and greenhouse supplies.
- Account 2421 provides for reforestation across the City from funds collected for removal of trees.
- Account 2432 provides funding for soil amendments, sod, grass seed, mulch, fertilizer and chemicals.
- Account 2433 provides funding for equipment maintenance and repair, including contingency work associated with Ballantrae water play area, pond aerators, and irrigation systems.
- Account 2440 provides funding for small tools such drills, pole saws, trail cam and battery replacement, screamer siren prytechnics and launcher pistol replacement for nature control.
- Account 2812 provides funding Arbor Day, Earth Day Activities, Growing Green Expo (Originally Eco-Dublin Expo), Nature Education and Green Team plantings.
- Account 2510 includes funding for plant materials for beautification projects, Cramer Crossing limestone slab at entrance, expansion of inground irrigation at Avery and Darree Fields, skate park repairs, fence repairs and stone wall repairs
- Account 2520 includes funding for additional picnic tables, benches and trash cans. Includes funds for replacement power washer, walk behind edger, drinking fountain, pond compressor system, Dingo to include misc attachments, replacement chain saws, sprayers, belt sander, bucket truck liner & tool holder, chainsaw and brushcutter.

THIS PAGE LEFT BLANK INTENTIONALLY

Development / Office of the Director

STATEMENT OF FUNCTION:

Director of Development oversees the Divisions of Economic Development, LU&LRP, Building Standards, and a team of consultants. The 2014 budget provides for continued emphasis on the key components of the City's economic development program to include: business retention and expansion; business attraction; business creation; workforce development; marketing and advocacy (website, marketing, and communications to Dublin businesses); and managing the City's broadband infrastructure. Significant changes in the 2014 budget include a new workforce training program, increased international business programming and the implementation of a 100-gig backbone fiber project. Economic development efforts will continue to include activities with various private and public organizations/agencies involved in local, regional and state-wide economic development; the integration of local economic development objectives with broader community planning policies and goals; pro-actively engage the development/real estate community; maintain involvement with community organizations; administer City's incentive programs; and serve as a local business liaison to assist with development issues.

OBJECTIVES AND ACTIVITIES:

- Retain, grow, attract & create industry-focused jobs to ensure financial security of the City.
- Implement and promote development of 7 key business districts: Bridge Street, West Innovation, Shier Rings Tech Flex, Blazer Research, Metro Center, Perimeter Commerce and Emerald Corporate as a result of updated zoning, marketing, processes and infrastructure.
- Implement & leverage expertise of industry-specific advisory committees organized in 2014.
- Provide a business retention and expansion program that effectively and pro-actively communicates to, engages with and involves Dublin businesses in the community & region.
- Expand and promote Dublin Entrepreneurial Center programming and partnerships.
- Implement specific Battelle Study strategies to strengthen the four targeted industry sectors. Continuously leverage the expertise and efforts of Columbus 2020 for business attraction and leverage the talent of City staff to respond to leads.
- Effectively communicate with Dublin businesses and the education/training community to understand access to, availability of and needs regarding a qualified workforce.
- Continually strengthen and improve relations with the commercial development and corporate real estate community.
- Implement strategies to expand wider use of publicly-owned bandwidth in the Wi-Fi and Dublink fiber optic systems.
- Assess and adjust organizational functions and processes in order to be development/re-development friendly while promoting and upholding high-quality growth standards.
- Positively and cooperatively interact with other government agencies and entities.

PERSONNEL DATA **POSITION TITLE**	**2013** **CURRENT NUMBER**	**2014** **ADOPTED**
Director of Development (1)	0	1
Director of Economic Development (1)	1	1
Economic Development Manager	1	0
Economic Development Administrator	2	2
Administrative Specialist	1	1
TOTAL	**5**	**5**
PART-TIME/SEASONAL STAFF		
Economic Development Intern	0	1
TOTAL	**0**	**1**

NOTES AND ADJUSTMENTS:

(1) – The Director of Economic Development position has been reclassified to the Director of Development position, and the Economic Development Manager has been reclassified to the Director of Economic Development position.

General Fund

Economic Development

Office of the Director		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
101-1710						
Personal Services						
2110	Salaries/Wages	423,725	436,200	436,200	436,200	454,345
2111	Overtime Wages	1,519	2,500	2,500	2,000	2,500
2112	Other Wages	0	0	0	0	8,640
2120	Employee Benefits	124,109	126,590	126,590	126,590	115,980
		549,353	565,290	565,290	564,790	581,465
Other Expenses						
2201	Conference/Mileage	6,776	8,000	8,250	7,000	17,000
2210	Reimbursable Business Exp	1,920	2,000	2,000	2,000	2,500
2211	Meeting Expenses	24,949	50,000	50,200	30,000	41,000
2320	Communications	1,545	1,750	1,750	1,750	250
2330	Rents/Leases	157,710	221,000	221,000	221,000	221,000
2349	Professional Services	302,448	416,500	571,815	305,000	399,995
2370	Advertising	74,573	79,695	93,476	65,000	90,745
2380	Printing & Reproductions	2,245	9,250	14,450	9,250	7,500
2391	Memberships/Subscriptions	30,417	35,210	35,210	35,210	35,210
2410	Office Supplies	929	2,000	2,668	1,500	2,000
2822	Economic Development	472,771	494,100	602,855	494,100	627,100
2825	Economic Dev Incentives	3,244,586	4,200,000	4,299,190	3,950,000	3,945,825
		4,320,869	5,519,505	5,902,864	5,121,810	5,390,125
Capital Outlay						
2520	Equipment & Furniture	107	13,500	13,500	13,500	0
		107	13,500	13,500	13,500	0
TOTALS		$4,870,329	$6,098,295	$6,481,654	$5,700,100	$5,971,590

BUDGET SUMMARY:

101-1710

- Account 2110 provides funding for staffing reflected in the Personnel Data.
- Account 2201 includes travel/training and certification courses for staff and one international mission with Columbus 2020.
- Account 2210 includes funds for business meeting expenses for luncheons with developers, business leaders, prospective industries, etc.
- Account 2211 provides funding for group meetings sponsored by the City.
- Account 2330 provides funding for the City's contribution to office, conference and training spaces at the Dublin Entrepreneurial Center.
- Account 2349 includes funding for consultation related to economic development, continued Wi-Fi and fiber expansions, telecommunications engineering and wireless consulting, marketing and workforce development consulting.
- Account 2370 includes funds for marketing and advertising focused on targeted industry attraction efforts including print and web advertising.
- Account 2380 funds printed projects, site selection materials, business retention packets and event invitations for economic development.
- Account 2391 provides funding for such memberships as with the Dublin Chamber of Commerce, TiE Ohio, Mid-Ohio Development Exchange, Columbus 2020, TechColumbus, Xceligent, etc.
- Account 2822 includes funds to support economic development programs including regional outreach, business appreciation, economic outlook, business attraction, retention and expansion; along with regional and joint partnerships, including TechColumbus. This account also includes expenses associated with DubLink operations, maintenance and right-of-way acquisition.
- Account 2825 reflects funding for economic development incentives in accordance with executed Economic Development Agreements.

PERFORMANCE MEASURES:

1) Total Number of Jobs Retained through Economic Development Agreements

This measure shows that through the execution of Retention/Expansion Economic Development Agreements (EDAs), the City is successful at retaining employers at risk of moving from Dublin. This does not include companies renew leases without requesting incentives from the City to do so.

2) Total Number of Jobs Created through Economic Development Agreements

This measure shows that through the execution of Attraction EDAs, the City is successful at recruiting new employers to Dublin.

Year	EDAs	Jobs Retained	New Jobs
2012	5	711	299
2011	12	638	970
2010	7	917	249
2009	7	541	372
2008	10	902	440
2007	9	110	937
2006	11	1097	610
2005	11	804	1,756
2004	9	478	530
	81	**6,198**	**6,163**

3) City of Dublin (43017) Unemployment Rate – *Civilian Labor Force data*

July 2013	5.1%

A high rate of unemployment indicates limited employment opportunities in a labor market that is in a situation of oversupply. A low rate of unemployment indicates a tight labor market, potential scarcity of skilled labor, and future cost pressures from wage demands from workers. Ideally, 5.5% is an acceptable percentage. Anything above 8% or below 5% is challenging.

4) City of Dublin Commercial Office Vacancy Rate

June 2013	14.9%

Vacancy Stabilization is considered 12.5%. Dipping below 10% indicates the need for more office product/new development, and rental rates typically begin to rise and get increasingly competitive. Getting above 13% indicates it's a renter's market, and rates are typically competitive. Anything consistently about 17% requires deeper analysis to understand if there is a great overall issue driving the high rate (a spike in new buildings added to inventory, aging buildings going empty, crime, unrealistic pricing, surrounding infrastructure problems, recent change in building values or taxes, recent and proximate new inventory competition, etc).

5) Annual Number of Retention Visits Conducted

FY 2012*	837

The goal is to have meaningful interactions with as many companies as possible annually. This is accomplished through 1-on-1 meetings, tours, conversations to discuss and solve issues, and recognitions. The Economic Development Division's annual goal is 500 visits.

Administrative Services / Office of the Director

STATEMENT OF FUNCTIONS:

Administrative Services provides direction and oversight to Court Services, Records Management, Information Technology, Facilities Management and Fleet Management.

OBJECTIVES AND ACTIVITIES:

- To provide leadership and direction to the staff within Information Technology, Fleet Management, Court Services and Facilities Management.
- To ensure the City's goals and strategic objectives are reached in each of the functional areas in an efficient, effective and responsive manner.
- To provide appropriate learning and development opportunities to employees and employee teams.
- To provide citywide special project support as needed.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
Director, Administrative Services	1	0
Administrative Specialist	1	0
TOTAL	**2**	**0**
PART-TIME/SEASONAL STAFF		
Intern (1)	1	0
TOTAL	**1**	**0**

NOTES AND ADJUSTMENTS:

While the Department of Administrative Services remains within the City's organization chart, the position of Director of Administrative Services has been reclassified to the Assistant City Manager position and serves in the Office of the City Manager. The Administrative Specialist position has been moved into the Office of the Public Service Director.

General Fund

Administrative Services

Office of the Director		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
101-1910						
Personal Services						
2110	Salaries/Wages	171,291	177,050	177,050	177,050	0
2111	Overtime Wages	65	1,000	1,000	100	0
2112	Other Wages	3,732	5,000	5,000	5,000	0
2120	Employee Benefits	50,208	51,830	51,830	51,830	0
		225,296	234,880	234,880	233,980	0
Other Expenses						
2201	Conference/Mileage	4,071	3,300	3,655	3,300	0
2211	Meeting Expenses	292	1,000	1,500	1,000	0
2320	Communications	34	200	200	200	0
2391	Memberships/Subscriptions	-968	1,450	1,450	1,450	0
2410	Office Supplies	541	1,000	1,308	1,000	0
2420	Operating Supplies	1,389	1,000	1,000	1,000	0
2812	Special Projects/Programs	5,081	2,000	2,100	2,100	0
		10,440	9,950	11,213	10,050	0
TOTALS		$235,736	$244,830	$246,093	$244,030	$0

BUDGET SUMMARY:

101-1910

- Account 2110 provides funding for staffing reflected in the Personnel Data.
- Account 2111 provides overtime funding to support Community Services Advisory Commission (CSAC) or other evening/weekend meetings or events.
- Account 2112 provides one intern position to support the Office of the Director.
- Account 2391 provides funding for memberships including International City/County Management Association (ICMA) and Ohio City/County Management Association (OCMA).

THIS PAGE LEFT BLANK INTENTIONALLY

Administrative Services / Information Technology

STATEMENT OF FUNCTIONS:

Mission Statement: Enabling our customers to meet the needs and desires of the community by optimizing the use of appropriate and forward thinking technology solutions that are aligned with citywide goals and objectives.

The administration of the City's information technology is the responsibility of the Director of Information Technology (IT). This involves planning, maintaining, developing, overseeing and managing the City's local area and wide area networks, wireless access, the IBM iSeries Systems, all personal computers, printers, copiers, the citywide telephone system, mobile phones, mobile devices, and any other technology related issue. IT must also enhance and promote the utilization of technology so that city operations realize the benefits of using technology as a tool. On a citywide basis technology is analyzed to determine how it could affect improvements in productivity and decision-making, increase staff and citizen safety, and enhancements to all City services. This function continues to grow with the expectation of efficiencies and innovation that technology can provide to meet city needs. The ultimate goal of the Information Technology Division is to continually strive towards improving our quality of service and value to the organization and to be viewed as a business partner with the other City Divisions.

OBJECTIVES AND ACTIVITIES:

- Provide vision, leadership and direction for evaluating and re-evaluating current and emerging technologies and implementing cost-effective technology solutions.
- Enhance services to the entire Dublin community through the appropriate and proactive use of technology.
- Provide a reliable infrastructure/network to effectively and efficiently use technologies.
- Provide timely and efficient technical support to all work units.
- Become a business enabler and partner with work units by assisting them in operational improvements, through an understanding of their business processes and needs and managing the implementation of technology solutions to meet those needs.
- Provide comprehensive project management services for implementing technology solutions, including procurement, contract negotiations, professional services, software integration and project status reporting
- To provide technology solutions that meet overall City objectives.
- Develop and retain motivated, competent staff to meet these business objectives.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
Director, Information Technology	1	1
Geographic Info Systems Administrator	1	1
Senior GIS Analyst (1)	1	2
GIS Analyst (1)	1	0
Support Services Administrator	1	1
Support Services Analyst	2	2
Network Operations Manager	1	1
Network Administrator	1	1
Information Technology Project Leader	2	2
Software Application Specialist	1	1
Administrative Assistant	1	1
TOTAL	**13**	**13**
PART-TIME/SEASONAL STAFF		
Intern (GIS)	0	1
Intern (Support Services)	1	1
TOTAL	**1**	**2**

NOTES AND ADJUSTMENTS:

(1) – The GIS analyst upgrade to Senior GIS Analyst is currently under review by HR.

General Fund

Administrative Services

Information Technology		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
101-1920						
Personal Services						
2110	Salaries/Wages	849,972	946,600	943,950	935,000	966,900
2111	Overtime Wages	12,363	12,000	12,000	8,000	12,000
2112	Other Wages	14,482	12,770	12,770	11,000	25,540
2113	Short Term Disability	0	0	2,650	2,650	0
2120	Employee Benefits	296,656	324,500	324,500	315,000	303,125
		1,173,473	1,295,870	1,295,870	1,271,650	1,307,565
Other Expenses						
2201	Conference/Mileage	25,008	29,270	29,270	25,000	28,420
2320	Communications	360,048	396,005	420,378	396,000	390,985
2330	Rents/Leases	91,071	91,030	92,389	91,030	68,520
2349	Professional Services	281,772	318,960	671,788	318,960	850,690
2351	Maint. of Equipment	683,534	700,000	744,007	700,000	700,000
2391	Memberships/Subscriptions	4,857	6,300	6,300	5,000	6,300
2410	Office Supplies	2,906	4,000	4,775	3,000	4,000
2420	Operating Supplies	96,358	87,000	87,171	87,000	95,000
		1,545,554	1,632,565	2,056,078	1,625,990	2,143,915
Capital Outlay						
2520	Equipment & Furniture	948	1,000	1,000	1,000	1,000
		948	1,000	1,000	1,000	1,000
TOTALS		$2,719,975	$2,929,435	$3,352,948	$2,898,640	$3,452,480

BUDGET SUMMARY:

101-1920

- Account 2110 provides funding for the staffing reflected in the Personnel Data.
- Account 2201 provides funding for conferences and training including software conferences, training in network security and virtual servers, Sungard annual conference, Windows 7 certification, GIS training and conferences.
- Account 2320 includes funds for citywide phone usage, citywide cellular phone usage, mobile phone management, and mobile computing fees for Police, Building Standards, Planning (Code Enforcement), Engineering, Facilities Management and Streets and Utilities.
- Account 2330 includes the rent and leasing of network rack and office space for the data center at the Metro Data Center.
- Account 2349 provides for computer consulting services for the implementation of new applications; to enhance present application usage; and for special projects when specific expertise is desired and/or to augment the staffing assignments due to workload. Significant new projects for 2014 include the new Police Records / Dispatch / Mobile solution, and a new HR and Payroll system.
- Account 2351 provides funding for hardware and software maintenance fees.
- Account 2391 provides funding for memberships to software user groups and provides funding for technical manuals, subscriptions.
- Account 2420 provides funding for general operating supplies, citywide toner costs and the costs associated with the large format scanner in Engineering.

THIS PAGE LEFT BLANK INTENTIONALLY

Administrative Services / Court Services

STATEMENT OF FUNCTIONS:

Court Services serves as the judicial branch of the City. Court Services is responsible for monitoring all court operations including the collection of fines, preparing the court docket, and processing all parking, traffic, and criminal citations. As a sentencing alternative, Adult Probation, Adult and Juvenile Diversion, Adult and Juvenile Traffic Diversion, and Provided No Conviction programs are offered. Court Services is also responsible for implementing and operating the City's Records Management Program, which includes both on and off-site central storage, destruction of records in accordance with the City of Dublin's retention schedule and document imaging services.

OBJECTIVES AND ACTIVITIES:

- To provide the highest level of quality service to our customers, both internal and external.
- To enforce court orders.
- To maintain high levels of accuracy on all court records.
- To effectively administer the adult probation, adult and juvenile diversion, juvenile traffic diversion, and the provided no convictions programs.
- To eliminate unnecessary time delays in scheduling adult probation cases, diversion cases and in processing court documents.
- To effectively monitor all sentencing alternatives cases for compliance with court orders.
- To maintain harmonious relations between the Magistrates, the prosecutors, the Police and the court staff in order to better serve the public.
- To maintain secure and orderly courtroom operations.
- To provide information and outreach about the criminal justice system to the public.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
Court Administrator (1)	1	1
Community Justice Officer	1	1
Court Clerk (2)	1	1
Staff Assistant (3)	1	1
TOTAL	**4**	**4**
PART-TIME/SEASONAL STAFF		
Court Clerk (4)	1	1
TOTAL	**1**	**1**

NOTES AND ADJUSTMENTS:

Court Services also performs the additional duties of Records Management to comply with conditions set forth in the Ohio Revised Code. Salaries, wages and benefits have been allocated to Court Services and Records Management for each position as follows:

(1) Allocates fifty percent (50%) to Court Services and fifty percent (50%) to Records Management.
(2) One Clerk position was vacated near the end of 2012 after publication of the 2013 Operating Budget. After review, the position was not re-filled as full-time but instead as a part-time position.
(3) Allocates seventy-five percent (75%) to Court Services and twenty-five percent (25%) to Records Management.
(4) Temporary part time position with possibility of permanent part time after review in one year.

General Fund

Administrative Services

Court Services

		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
101-1930						
Personal Services						
2110	Salaries/Wages	233,648	251,700	251,700	220,000	217,155
2111	Overtime Wages	1,347	2,500	2,500	1,000	2,500
2120	Employee Benefits	76,015	78,900	78,900	70,000	68,110
		311,010	333,100	333,100	291,000	287,765
Other Expenses						
2201	Conference/Mileage	2,263	3,000	3,400	2,500	3,000
2320	Communications	2,554	3,000	4,750	3,000	3,000
2345	Legal Services	2,117	3,000	3,000	2,500	3,000
2349	Professional Services	52,485	76,000	79,975	76,000	81,500
2351	Maint. of Equipment	260	300	300	300	300
2390	Misc Contractual Services	2,884	6,000	6,030	6,000	6,000
2391	Memberships/Subscriptions	543	700	700	700	700
2410	Office Supplies	1,489	2,500	3,350	2,000	2,500
2420	Operating Supplies	3,886	4,500	4,500	4,500	8,000
2910	Refunds	0	50	50	50	50
		68,481	99,050	106,055	97,550	108,050
Capital Outlay						
2520	Equipment & Furniture	0	0	0	0	10,000
		0	0	0	0	10,000
TOTALS		$379,491	$432,150	$439,155	$388,550	$405,815

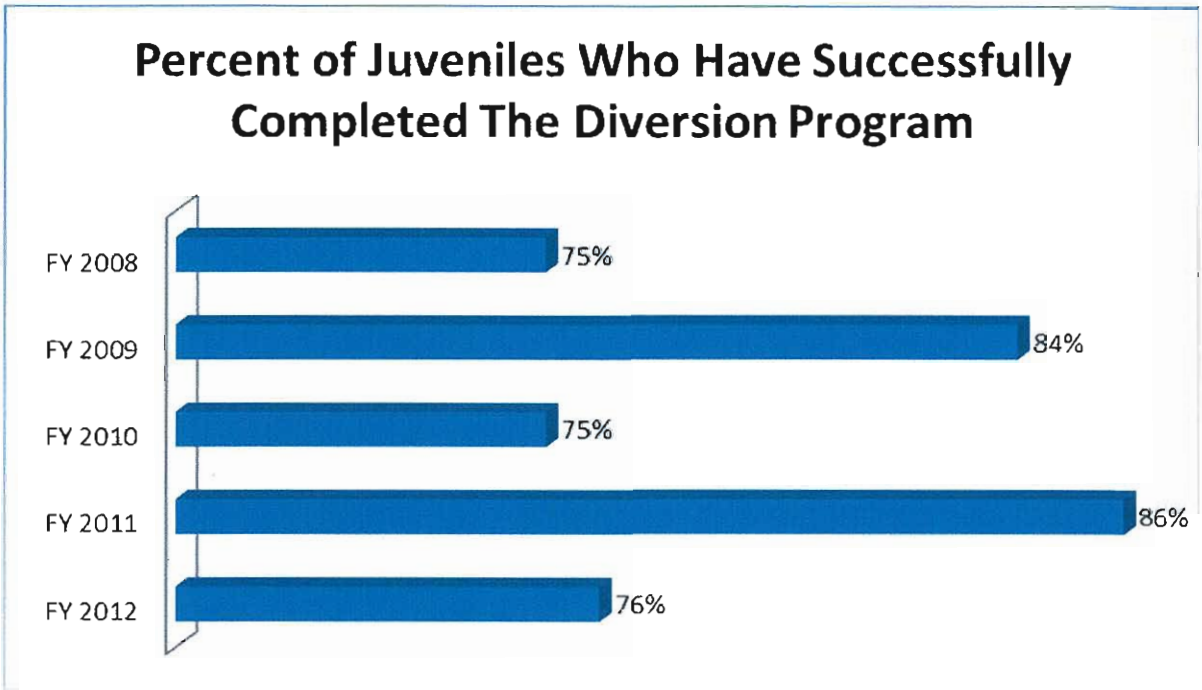
BUDGET SUMMARY:

101-1930

- Account 2110 provides funding for the staffing reflected under Personnel Data.
- Account 2111 provides funding for overtime at special events only. Staff flexes their hours to eliminate overtime as a result of Mayor's Court on Tuesday evenings.
- Account 2201 provides funding for staff training and conferences.
- Account 2345 provides funding for services provided by the Delaware County Prosecutor's Office, the Franklin County Public Defender's Office and Union County Public Defender's Office.
- Account 2349 includes funds for prisoner boarding and medical services at the Franklin County Jail, the City's share of the Franklin County Municipal Court's operational costs, interpreter's fees, and fees for use of a full time magistrate.
- Account 2390 provides funding for witness fees and bank fees for accepting credit cards.
- Account 2420 provides funding for specific supplies that are necessary to court operations such as court pockets, citations and criminal complaint forms.
- Account 2520 provides funding for a digital recording system to replace the current one in the Justice Center Courtroom.

PERFORMANCE MEASURES:

1) Percent of Juveniles Successfully Completing Diversion Program



This measurement is reflective of the percentage of juveniles who completed all of the required conditions of the diversion program and did not re-offend during the 6 months the case remained open. It is also used as a benchmark to ensure that the City is providing the appropriate level of client-service.

Administrative Services / Records Management

STATEMENT OF FUNCTIONS:

Records Management was established to maintain efficient methods for storage and retrieval of documents and to eliminate the unnecessary retention of obsolete records. As part of Records Management, a central storage facility was created to reduce the amount of prime office space being utilized by active and inactive records. Operated by Court Services, the central storage facility allows for active and inactive records to be examined, archived and/or scheduled for destruction in accordance with the procedures established in the Ohio Revised Code and standards accepted by the City of Dublin Records Commission. Records Management also supervises document imaging services.

OBJECTIVES AND ACTIVITIES:

Records Management

- To provide the highest level of quality service to our customers, both internal and external.
- To continue to develop and implement Records Management policies to provide consistency in maintaining records for the City of Dublin.
- To continue to micro-image permanent documents for archival and historical purposes.
- To effectively administer a central storage facility for archival of active and inactive records and the scheduled destruction of obsolete records.
- To assist all City work units in maintaining records in accordance with Ohio Revised Code and standards accepted by the City of Dublin Records Commission.
- To assist with the City of Dublin's eco-friendly day by providing a company to shred residents' documents.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
(1)		

NOTES AND ADJUSTMENTS:

(1) The Court Administrator allocates fifty percent (50%) of their time to Records Management, and the Staff Assistant allocates twenty-five (25%) of their time to Records Management.

General Fund

Administrative Services

Records Management

		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
101-1931						
Personal Services						
2110	Salaries/Wages	50,384	53,300	53,300	53,300	81,060
2111	Overtime Wages	280	250	250	250	0
2120	Employee Benefits	20,896	21,340	21,340	21,340	24,000
		71,560	74,890	74,890	74,890	105,060
Other Expenses						
2201	Conference/Mileage	0	500	500	0	500
2349	Professional Services	23,810	40,000	55,000	30,000	40,000
2351	Maint. of Equipment	3,708	3,900	3,900	3,800	3,900
2390	Misc Contractual Services	5,526	7,500	8,986	7,500	6,000
2391	Memberships/Subscriptions	270	300	300	300	300
2410	Office Supplies	1,073	2,000	2,700	1,500	2,000
		34,387	54,200	71,386	43,100	52,700
Capital Outlay						
2520	Equipment & Furniture	0	15,000	30,850	15,000	0
		0	15,000	30,850	15,000	0
TOTALS		$105,947	$144,090	$177,126	$132,990	$157,760

BUDGET SUMMARY:

101-1931

- Account 2110 provides funding for staffing allocations as provided under the Personnel Data - Notes and Adjustments section.
- Account 2349 provides funding for the scanning of permanent records and frequently accessed records.
- Account 2351 provides funding for maintenance contracts for software and two microfilm readers.
- Account 2390 provides funding for off-site records storage for microfilmed originals and historical paper documents, and on-site records destruction.

PERFORMANCE MEASURES:

1) Percent of Records Stored in City Storage Facility Destroyed as Scheduled

FY 2013*	100%

**Only includes records stored in Justice Center, not those held by individual employees.*

This measurement reflects the percentage of cubic foot boxes in storage at the Justice Center that are destroyed each year according to the City's retention schedule. Retaining records beyond their retention date can create unnecessary storage issues as well as potential liability issues.

Administrative Services/Facilities

STATEMENT OF FUNCTIONS:

The Facilities Work Unit is charged with protecting the City's investment in public buildings by insuring that both the appearance and functions are preserved. This is accomplished by adhering to proper preventive maintenance programs, performing repairs in a professional manner and as quickly as possible, maintaining a safe and clean environment for building occupants and visitors, and by seeking the most efficient utilization of space and energy resources.

OBJECTIVES AND ACTIVITIES:

- To establish and implement a proactive preventive maintenance program.
- To perform regular inspections of City facilities and equipment.
- To provide custodial services in City facilities, utilizing green cleaning practices as much as possible.
- To perform repairs to equipment and facility components.
- To provide oversight for facility construction and renovation projects.
- To perform citywide space needs evaluation, planning and design.
- To reduce energy consumption in City facilities by introducing best practices in conservation and installing efficient mechanical and electrical systems.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
Facilities Manager	1	1
Operations Administrator	1	1
Maintenance Crew Supervisor	2	2
Maintenance Worker	4	4
Custodians	6	6
Staff Assistant	1	1
TOTAL	**15**	**15**
PART-TIME/SEASONAL STAFF		
Seasonal Maintenance Worker	4	4
TOTAL	**4**	**4**

General Fund

Administrative Services

Facilities Management		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
101-1940						
Personal Services						
2110	Salaries/Wages	825,705	853,800	849,900	849,900	865,435
2111	Overtime Wages	20,667	25,000	25,000	20,000	25,000
2112	Other Wages	76,265	59,400	59,400	50,000	59,900
2113	Short Term Disability	0	0	3,900	3,900	0
2120	Employee Benefits	310,778	317,150	317,150	310,000	315,795
2140	Uniforms & Clothing	12,659	11,600	11,898	11,600	11,600
		1,246,074	1,266,950	1,267,248	1,245,400	1,277,730
Other Expenses						
2201	Conference/Mileage	3,025	6,300	10,350	3,500	7,100
2211	Meeting Expenses	0	250	280	250	250
2310	Utilities	359,430	430,000	535,819	410,000	430,000
2320	Communications	2,254	5,900	6,369	2,500	5,900
2330	Rents/Leases	4,592	4,000	4,000	4,000	4,000
2350	Maint. of Facilities	103,782	150,000	178,066	150,000	183,390
2390	Misc Contractual Services	176,907	222,900	280,547	222,900	222,900
2391	Memberships/Subscriptions	431	820	820	820	820
2410	Office Supplies	2,671	3,000	4,000	1,500	3,000
2420	Operating Supplies	133,941	134,500	152,805	134,500	134,500
2440	Small Tools & Minor Equip	3,315	4,300	7,235	4,300	7,300
		790,348	961,970	1,180,291	934,270	999,160
Capital Outlay						
2520	Equipment & Furniture	2,166	3,000	3,000	3,000	48,500
2530	Bldgs. & Other Structures	0	0	0	0	0
		2,166	3,000	3,000	3,000	48,500
TOTALS		$2,038,588	$2,231,920	$2,450,539	$2,182,670	$2,325,390

BUDGET SUMMARY:

101-1940

- Account 2110 provides funding for full-time staffing reflected in the Personnel Data.
- Account 2111 provides funding for overtime wages to provide staff coverage for maintenance projects, emergency call-ins and special events.
- Account 2112 provides funding for Seasonal Maintenance Workers who maintain restrooms and shelters in the parks during the spring and summer.
- Account 2201 provides funding for staff training and professional development. Increase in funds to train additional staff on maintaining the Compressed Natural Gas fuel site.
- Account 2310 provides funding for electricity, natural gas and water and sewer charges for City facilities with the exception of the Community Recreation Center (charged to the DCRC facility account).
- Account 2320 provides funding for postage for the Service Center mail meter and funds for express mail and courier services.
- Account 2350 includes funding for ongoing general maintenance of City-owned facilities except for the Community Recreation Center and outdoor pools, which have their own funding source. Additional funding reflects transfer of responsibility for maintaining security cameras and door access system from the Information Technology Division.
- Account 2390 includes funding for preventive maintenance contracts for mechanical systems throughout City-owned facilities and cleaning services for carpet, resilient flooring and windows.
- Account 2420 includes funding for custodial and maintenance supplies.
- Account 2440 includes funding for maintenance tools and small custodial equipment.
- Account 2520 includes funding for tables, chairs, desks, etc., for various City buildings.

THIS PAGE LEFT BLANK INTENTIONALLY

Volunteer Resources

STATEMENT OF FUNCTIONS:

Volunteer Resources supports the achievement of meaningful, inclusive community engagement through innovative service opportunities that support and enhance City services and Dublin's quality of life.

OBJECTIVES AND ACTIVITIES:

- To provide a comprehensive, citywide volunteer program, to allow citizens an opportunity for service within their community.
- To continue to be recognized as a national model for engaging citizens in a effective community and government involvement with committed passionate community members and staff leadership.
- To operate under the following values:

  Belonging - Fostering a sense of community belonging.
  Engaging - Engaging residents in city government to build relationships and leadership.
  Enriching - Enriching people's lives through service.
  Outstanding - Innovation and recognition.
  Learning - Emphasis on learn-and-serve programming, focusing on local government learning.
  Developing - Building special connections with youth.
  Supporting - Developing fiscally responsible opportunities for enhancing City services and the community's quality of life.
  Connecting – In partnership with Economic Development and Events sponsorships, help to connect Dublin businesses to the community increasing their role of corporate citizenship/resident and potential long term commitment to Dublin.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
Volunteer Administrator	1	1
Administrative Assistant	1	1
TOTAL	**2**	**2**
PART-TIME/SEASONAL STAFF		
Intern	1	1
TOTAL	**1**	**1**

General Fund

Volunteer Resources

Volunteer Resources		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
101-2010						
Personal Services						
2110	Salaries/Wages	121,692	123,800	123,800	123,800	129,190
2111	Overtime Wages	619	2,000	2,000	1,000	2,000
2112	Other Wages	4,955	8,800	8,800	7,000	8,800
2120	Employee Benefits	30,902	30,700	30,700	30,700	35,265
		158,168	165,300	165,300	162,500	175,255
Other Expenses						
2201	Conference/Mileage	1,520	2,500	2,500	2,500	2,500
2211	Meeting Expenses	0	1,500	1,500	500	2,500
2330	Rents/Leases	0	1,000	1,000	0	1,000
2349	Professional Services	774	1,600	2,600	1,800	3,000
2370	Advertising	0	400	797	400	800
2380	Printing & Reproductions	3,924	5,000	4,000	4,000	5,000
2391	Memberships/Subscriptions	336	500	500	500	500
2410	Office Supplies	457	1,200	1,264	900	1,400
2420	Operating Supplies	254	1,600	1,700	800	5,200
2812	Special Projects/Programs	12,061	14,000	14,000	14,000	16,000
		19,326	29,300	29,861	25,400	37,900
TOTALS		$177,494	$194,600	$195,161	$187,900	$213,155

Volunteer Resources

BUDGET SUMMARY:

101-2010

- Account 2110 provides funding for full-time staffing reflected in the Personnel Data.
- Account 2111 provides overtime funding to supervise volunteer service projects.
- Account 2112 provides for one intern position to support volunteer programs.
- Account 2349 provides funding for necessary background checks for unsupervised volunteers, and specialized volunteer training such as CPR/First Aid.
- Account 2380 provides funding for printing needs such as training manuals; signage and posters; identification badges, cards and specialty papers; photography and miscellaneous printing/copying needs.
- Account 2420 provides funding for operating supplies such as safety lights, protective gloves/goggles and first aid supplies, as well as a request for a City of Dublin identification badge maker machine for on and offsite usage.
- Account 2812 provides funding for citywide volunteer and corporate volunteer recognition presentations, programs and award items; teen service support; program support and promotion, and volunteer on-site event management needs.

PERFORMANCE MEASURES:

1) Dollar Value of a Volunteer Hour

City of Dublin	Known City of Dublin volunteer hours per year average 43,000
National value: $22.14 per hr*	$952,000 ($22.14 x 43,000 hrs) for Dublin, OH
State value: $19.23 per hr*	$826,890 ($19.23 x 43,000 hrs) for Dublin, OH

**2013 figures from The Independent Sector/Bureau of Labor Statistics*

Industry standard figures are used in the above table. Customarily, the field of volunteer administration utilizes the national figure of $22.14 per volunteer hour. The Independent Sector/Bureau of Labor Statistics updates the figures regularly based on national labor statistic research.

2) Percent of City Programs Utilizing Volunteer Services

Of the 27 departments/divisions that make up the City of Dublin (based on the 2011 organization chart) there are currently 18 departments/divisions utilizing City volunteers. This represents 66% of the entire organization.

3) Percent of Volunteers Very Satisfied or Satisfied with their Overall Volunteer Experience who, based on their current experience, will continue to volunteer

2013 Volunteer Resources Survey Responses*	99%

** Survey results as of September 2013*

Public Service / Streets and Utilities

STATEMENT OF FUNCTIONS:

Streets and Utilities is the direct responsibility of the Director of Streets & Utilities, who reports to the Director of Public Service. Minor repairs and maintenance to the City's streets are charged to this program as is snow plowing and street salting. Programs include mosquito control and guardrail repair/replacement (as a result of accidents) and support to special events.

OBJECTIVES AND ACTIVITIES:

- Actively pursue cost comparisons between in-house staff and outsourcing.
- Provide well-maintained streets and rights-of-way ensuring safe travel and enhancing the beauty of the City.
- Clean all City streets four times per year to enhance the neighborhoods and construction areas.
- Plan, coordinate, and execute all special events activities in a professional and economical manner.
- Continued development of a comprehensive inspection procedure for catch basins, manholes, guardrails, vegetation control, trash pick-up and pavement conditions.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
Director, Streets and Utilities (1)	1	1
Operations Administrator (2)	1	1
Maintenance Crew Supervisor (2)	3	3
Maintenance Worker	11	13
Administrative Assistant	1	1
Office Assistant II	1	1
Office Assistant I	1	1
TOTAL	**19**	**21**
PART-TIME/SEASONAL STAFF		
Seasonal Maintenance Worker	10	10
TOTAL	**10**	**10**

NOTES AND ADJUSTMENTS:

(1) The Director's wages are allocated fifty percent (50%) to this budget, twenty-five percent (25%) to Solid Waste (101) and twenty-five percent (25%) to the Sewer Fund (620).

(2) The Operations Administrator and Maintenance Crew Supervisors are allocated to multiple budgets, including the Street Maintenance and Repair Fund, Solid Waste, and the Water and Sewer Funds.

Street Maint & Repair

Public Service

Streets and Utilities

		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
210-1320						
Personal Services						
2110	Salaries/Wages	1,120,405	1,148,100	1,097,350	1,097,350	1,301,050
2111	Overtime Wages	77,725	93,700	113,700	93,700	93,700
2112	Other Wages	136,806	175,000	175,000	140,000	200,140
2113	Short Term Disability	3,875	0	30,750	30,000	0
2120	Employee Benefits	460,139	466,320	466,320	466,320	514,935
2140	Uniforms & Clothing	19,744	14,090	16,843	14,090	18,365
		1,818,694	1,897,210	1,899,963	1,841,460	2,128,190
Other Expenses						
2201	Conferences/Mileage	3,207	11,595	14,955	6,000	9,650
2302	Repair Services	1,980	7,500	9,050	7,000	6,500
2320	Communications	0	50	50	0	0
2330	Rents/Leases	4,362	5,800	5,800	4,000	5,800
2349	Other Professional Serv	80,664	90,000	125,541	80,000	102,000
2351	Maint. of Equipment	1,841	3,000	3,000	2,000	1,000
2391	Memberships/Subscriptions	578	705	705	600	705
2410	Office Supplies	4,317	6,400	6,974	5,000	6,400
2420	Operating Supplies	36,428	64,500	78,237	45,000	66,500
2422	Street Salt	337,488	390,540	393,620	390,540	457,480
2428	Special Events	2,889	3,000	3,000	3,000	3,000
2440	Small Tools & Minor Equip	7,994	10,520	12,728	8,000	12,700
		481,748	593,610	653,660	551,140	671,735
Capital Outlay						
2520	Equipment & Furniture	603	1,200	1,200	500	3,000
		603	1,200	1,200	500	3,000
TOTALS		$2,301,045	$2,492,020	$2,554,823	$2,393,100	$2,802,925

BUDGET SUMMARY:

210-1320

- Account 2110 provides funding for the staffing reflected in the Personnel Data.
- Account 2112 includes funding for seasonal staff.
- Account 2201 includes funding for training in the following areas: OSHA, vector control, equipment operation (forklift), Snow Conference in Cincinnati Oh, load securement and traffic control.
- Account 2302 provides funding for mailbox repairs, and other emergency street and drainage repairs.
- Account 2330 includes funding for equipment rentals necessary in operations, and the DTN weather monitoring system.
- Account 2349 includes funding for contracted street sweeping, storm sewer contingency and the repairs of guardrails due to accidents.
- Account 2391 includes funding for memberships in the American Public Works Association and the Ohio Certified Public Manager's Association.
- Account 2420 includes funding for operating supplies such as cold mix, hot mix, gravel, crack sealing materials, curb and catch basin repair supplies and construction materials.
- Account 2422 provides funding for the City's annual purchase of street salt; the budget is based on the purchase of approximately 6,000 tons of salt at $49.22 per ton plus $4.00 per ton piling fee, 2,000 tons of enhanced salt at $60.83 per ton, and funding for calcium chloride and salt brine.
- Account 2440 includes funding for traffic control signage, small power tools and hand tools.
- Account 2520 provides funding for replacement of office chairs.

THIS PAGE LEFT BLANK INTENTIONALLY

Public Service / Engineering / Transportation Signage

STATEMENT OF FUNCTION:

This program is responsible for installing, major repairing, and maintaining all street name signs and traffic control signs within the public right-of-way, and maintaining all pavement markings such as crosswalk lines, stop bars, center lines and school zone markings. Also included within this unit is traffic signal maintenance and operation.

OBJECTIVES AND ACTIVITIES:

- To provide well-maintained streets that are clearly signed and marked.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
Maintenance Worker	4	4
TOTAL	**4**	**4**

Street Maint & Repair

Public Service

Engineering		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
210-1330						
Personal Services						
2110	Salaries/Wages	239,247	243,100	240,100	240,100	246,350
2111	Overtime Wages	10,058	10,000	13,000	13,000	11,000
2120	Employee Benefits	82,864	80,300	80,300	80,300	85,175
2140	Uniforms & Clothing	3,771	4,250	4,250	3,800	4,250
		335,940	337,650	337,650	337,200	346,775
Other Expenses						
2201	Conferences/Mileage	2,861	1,000	1,000	1,000	800
2310	Utilities	21,310	25,750	32,216	25,750	26,000
2349	Other Professional Serv	114,838	125,000	125,000	115,000	125,000
2351	Maint. of Equipment	1,650	2,000	2,000	1,000	2,000
2420	Operating Supplies	1,513	10,000	10,000	2,500	5,000
2430	Repair & Maintenance	123,216	190,000	210,912	100,000	190,000
2440	Small Tools & Minor Equip	2,029	7,000	7,000	4,000	7,000
2441	Signs	92,136	139,000	139,000	110,000	135,000
		359,553	499,750	527,128	359,250	490,800
Capital Outlay						
2520	Equipment & Furniture	49,101	22,250	22,250	22,250	25,000
		49,101	22,250	22,250	22,250	25,000
TOTALS		$744,594	$859,650	$887,028	$718,700	$862,575

BUDGET SUMMARY:

210-1330

- Account 2110 provides funding for the staffing reflected in the Personnel Data.
- Account 2201 provides funding for local training.
- Account 2310 provides funding for utilities for operation of traffic signals.
- Account 2349 provides funding for contracted long-line and short-line pavement marking services.
- Account 2430 provides funding for signal head replacements, router for remote communications with traffic signals, and $180,000 for traffic signal repair and maintenance.
- Account 2441 provides funding for materials and supplies needed for sign fabrication. This includes materials for latex plotter supplies, and pedestrian ballard replacements.

THIS PAGE LEFT BLANK INTENTIONALLY

Public Service/ Highway Maintenance

STATEMENT OF FUNCTIONS:

This program is identical to the street maintenance program as outlined in the street maintenance section, except this covers work performed on the various state highways located within the City. The monies utilized for this section are from the State Highway Maintenance Improvements Fund which is generated by motor vehicle registration fees and gasoline tax revenues, and can only be spent for this limited purpose.

NOTES AND ADJUSTMENTS:

There are no personnel assigned to Highway Maintenance.

State Highway
Public Service
Engineering

		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
211-1330						
Other Expenses						
2310	Utilities	21,310	25,750	32,216	25,750	25,750
2349	Other Professional Serv	1,522	0	6,396	0	0
		22,832	25,750	38,612	25,750	25,750
Capital Outlay						
2550	Street Maint. Projects	0	250,000	250,000	0	805,000
		0	250,000	250,000	0	805,000
TOTALS		$22,832	$275,750	$288,612	$25,750	$830,750

BUDGET SUMMARY:

211-1330

- Account 2310 provides funding for the cost of utilities related to the operation of traffic signals that are located on State highways.
- Account 2550 provides funding for projects approved in the City's Capital Improvements Program (CIP): Riverside Drive/Hard Road Turn Lane $250,000; Bridge Street School Flasher $55,000; Dublin/Glick Road Intersection Improvements $500,000.

THIS PAGE LEFT BLANK INTENTIONALLY

Parks and Recreation / Cemetery Maintenance

STATEMENT OF FUNCTIONS:

The City of Dublin recognizes its' responsibility to provide the proper grounds for its permanent residents by striving to protect and enhance its active and historical cemeteries. Cemetery Maintenance facilitates the burial process with the greatest of respect and ensures proper care of these sacred grounds by adherence to the highest of maintenance standards.

OBJECTIVES AND ACTIVITIES:

- To provide proper burial grounds that reflect Dublin's high standards and to ensure a most respectful burial process.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
Maintenance Worker	1	1
TOTAL	**1**	**1**
PART-TIME/SEASONAL STAFF		
Seasonal Maintenance Worker	2	2
TOTAL	**2**	**2**

Cemetery

Parks and Recreation

Cemetery Maintenance

212-1621

		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
Personal Services						
2110	Salaries/Wages	61,577	61,100	61,100	61,100	62,310
2111	Overtime Wages	4,652	5,000	5,000	5,000	5,000
2112	Other Wages	27,074	28,320	28,320	20,000	28,320
2120	Employee Benefits	35,134	33,750	33,750	33,750	29,895
2140	Uniforms & Clothing	1,018	2,125	2,125	1,100	2,100
		129,455	130,295	130,295	120,950	127,625
Other Expenses						
2201	Conferences/Mileage	55	0	0	0	1,000
2310	Utilities	951	930	930	930	930
2349	Other Professional Serv	0	1,000	1,000	1,000	1,000
2351	Maint. of Equipment	1,725	2,000	2,000	1,000	1,500
2380	Printing and Reproduction	0	500	500	0	500
2390	Contractual Services	5,057	6,750	10,850	3,000	6,750
2410	Office Supplies	0	300	300	100	300
2430	Repair & Maintenance	1,646	10,200	10,200	6,000	6,200
		9,434	21,680	25,780	12,030	18,180
Capital Outlay						
2510	Land & Land Improvements	10,976	33,400	43,355	15,000	64,500
2520	Equipment & Furniture	1,107	0	0	0	0
		12,083	33,400	43,355	15,000	64,500
TOTALS		$150,972	$185,375	$199,430	$147,980	$210,305

BUDGET SUMMARY:

212-1621

- Account 2110 provides funding for full-time staff allocated to this budget as reflected in the Personnel Data.
- Account 2112 provides funding for seasonal staff wages.
- Account 2351 provides funding for the repair and maintenance of mower, trimmers and other miscellaneous equipment used for cemetery maintenance.
- Account 2390 provides funding for the transaction expenses related to the acceptance of Visa/MasterCard and vault company services. It also includes an additional $5,000 funding for arborist work.
- Account 2430 includes funding for footers for monuments, grass seed, concrete, topsoil, and fertilizers. It also includes $2,000 for the aggregates to top dress the Main Cemetery's gravel drive.
- Account 2510 includes funding for fence and stone wall work, headstone refurbishing, annuals/perennials, tree planting replacements and mulch. In 2014 it also includes $50,000 for an 81 niche columbarium.

THIS PAGE LEFT BLANK INTENTIONALLY

Parks and Recreation / Recreation Services

STATEMENT OF FUNCTIONS:

Dublin Recreation Services is responsible for delivering diverse quality programs and services that promote active lifestyles, learning and the arts that will enhance the quality of life throughout the community.

OBJECTIVES AND ACTIVITIES:

- To provide proactive management, proficiency, and efficiency to all Recreation Services functions.
- To provide safe quality leisure time activities and opportunities.
- To promote active lifestyles and participation in recreation programs through comprehensive marketing strategies.
- To maximize accessibility for all citizens of Dublin.
- To provide the highest quality service to the community.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
Director, Recreation Service	1	1
Recreation Services Administrator	1	1
Recreation Program Supervisor	4	4
Recreation Program Coordinator	1	1
TOTAL	**7** (1)	**7** (1)
PART-TIME/SEASONAL STAFF		
Front Desk	3.25	3.25
Intern (2)	1	3
Open Gym & Sports Programs	3	3
Special Events	.25	.25
Pre-School / Youth Camps (2)	15	15.5
Pre-School / Youth Programs	.50	.50
Teen Camps	3.25	3.25
Teen Programs / Lounge	1.75	1.75
Adult Programs	.25	.25
Senior Programs / Program Assistants	.75	.75
Special Needs	1	1
TOTAL	**30 FTE**	**32.5 FTE**

*FTE – full-time equivalent rounded to the nearest quarter

NOTES AND ADJUSTMENTS:

(1) The full-time positions are allocated between this budget, the Dublin Community Recreation Center budget, and the Swimming Pool budget.

(2) Increase to the FTE's allocated for recreation Intern positions inadvertently not included in 2013. The remaining .5 FTE additions are to accommodate an additional week of summer camp program based on the Dublin City Schools' 2014 schedule.

Recreation

Parks and Recreation

Recreation		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
213-1630						
Personal Services						
2110	Salaries/Wages	434,978	517,000	555,000	555,000	589,470
2111	Overtime Wages	28,889	3,000	3,000	3,000	3,000
2112	Other Wages	495,595	590,000	590,000	500,000	550,000
2113	Short Term Disability	3,781	0	8,800	6,500	0
2120	Employee Benefits	247,364	269,210	290,000	290,000	285,495
2140	Uniforms & Clothing	7,961	13,570	13,690	12,000	12,450
		1,218,568	1,392,780	1,460,490	1,366,500	1,440,415
Other Expenses						
2201	Conferences/Mileage	7,086	7,000	7,000	7,000	7,060
2320	Communications	2,252	9,060	9,060	3,000	9,060
2330	Rents/Leases	102,100	105,710	117,531	100,000	135,845
2349	Other Professional Serv	249,288	318,130	351,196	300,000	324,650
2351	Maint. of Equipment	0	1,000	1,000	200	1,000
2370	Advertising	0	850	1,350	0	850
2380	Printing & Reproductions	31,698	22,500	23,161	15,000	32,500
2390	Misc Contractual Services	35,419	36,000	36,000	36,000	36,000
2391	Memberships/Subscriptions	2,177	4,480	4,480	2,200	4,410
2410	Office Supplies	11,443	14,160	14,816	8,000	14,160
2420	Operating Supplies	86,332	78,480	84,116	70,000	77,505
2442	Sports Equipment	2,553	12,900	13,700	12,900	11,000
2840	Special Events	797	700	800	800	800
2841	Sr. Citizens Activities	24,286	28,655	30,423	25,000	28,655
2842	Sports Leagues	45,800	54,180	66,639	48,000	56,440
2910	Refunds	62,768	60,000	60,000	60,000	60,000
		663,999	753,805	821,272	688,100	799,935
Capital Outlay						
2520	Equipment & Furniture	7,025	13,000	13,300	7,000	2,000
		7,025	13,000	13,300	7,000	2,000
TOTALS		$1,889,592	$2,159,585	$2,295,062	$2,061,600	$2,242,350

BUDGET SUMMARY:

213-1630

- Account 2110 provides funding for full-time staffing reflected in the Personnel Data and the Notes and Adjustments.
- Account 2112 provides funding for seasonal staff wages, and includes a funding increase to accommodate an additional week of Wyandott summer camp – adjusted to accommodate 2014 Dublin City Schools' schedule.
- Account 2320 provides funding for paper and ink for plotter, senior newsletter, and postage.
- Account 2330 provides funding for rental of camp facilities from Dublin City Schools, passenger bus rentals for senior programs, and mail and copy machine rentals.
- Account 2349 includes an increase for additional preschool sports programs, and anticipated increase in costs for planned field trips for summer camp. All additional costs will be offset by additional revenue through fees collected.
- Account 2380 includes funding for the Healthy Brochure (split between this budget and the Community Recreation Center budget) and will include additional pages for the Dublin Schools community education programs.
- Account 2390 provides funding for fees to accept credit cards (allocated 50/50 split between this budget and the DCRC budget).
- Account 2420 provides funding for supplies for programs for summer camps, special needs programs, teens programs, adult and youth programs, and linens for special events at the DCRC.
- Account 2842 includes funding for league officials, and for the revenue split with Dublin City Schools for use of tennis courts for tennis league.
- Account 2520 includes funding for replacements of senior lounge and teen lounge furniture.

THIS PAGE LEFT BLANK INTENTIONALLY

Parks and Recreation / Community Recreation Center

STATEMENT OF FUNCTIONS:

The Dublin Community Recreation Center (DCRC) is a well managed, efficiently operated, state of the art facility providing the highest standards of organized and open leisure activities to the residents of Dublin and the Dublin School District. Through well-planned facility management and programming, the DCRC is committed to the highest level of service for our internal and external customers.

OBJECTIVES AND ACTIVITIES:

- To provide excellent customer service and maximize operational efficiency.
- To provide safe, quality leisure activities and services.
- To provide a combination of open recreation and structured program opportunities.
- Maximize recreational and leisure activities and promote a healthy community.
- To provide a facility, which meets or exceeds all state and local health and safety requirements, and support environmentally sound practices where reasonably possible.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
Recreation Service Administrator	3	3
Recreation Program Supervisor	3	3
Membership Services Supervisor	1	1
Recreation Operations Supervisor	1	1
Theater Supervisor	1	1
Recreation Program Coordinator	3	3
Recreation Operations Specialist	2	2
Administrative Assistant	1	1
TOTAL	**15** (1)	**15** (1)
PART-TIME/SEASONAL STAFF		
Wellness Intern (2)	1	0
Reservation Facility Workers	3	3
Fitness/Wellness	10	10
Aquatics	20.75	20
Babysitters	5.5	5.5
Wee Folk Room Front Desk	1.5	1.5
Head Front Desk	6	6
Theater Staff	1	1
Manager on Duty	1.25	1
TOTAL	**50 FTE**	**48 FTE**

*FTE – full-time equivalent rounded to the nearest quarter

NOTES AND ADJUSTMENTS:

(1) The full-time positions are allocated between this budget, the Recreation Programs budget, and the Swimming Pool budget.

(2) A Wellness Coordinator position is allocated twenty-five percent (25%) to this budget and seventy-five percent (75%) to the Employee Benefits Self Insurance Fund. The Wellness Intern position is removed.

Recreation

Parks and Recreation

Community Recreation Ctr		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
213-1631						
Personal Services						
2110	Salaries/Wages	755,441	782,600	777,500	700,000	719,575
2111	Overtime Wages	8,105	6,000	6,000	6,000	4,500
2112	Other Wages	1,168,099	1,277,190	1,277,190	1,200,000	1,228,915
2113	Short Term Disability	6,988	0	5,100	5,000	0
2120	Employee Benefits	464,597	489,325	489,325	470,000	499,360
2140	Uniforms & Clothing	8,253	7,330	8,148	6,000	7,830
		2,411,483	2,562,445	2,563,263	2,387,000	2,460,180
Other Expenses						
2201	Conferences/Mileage	24,109	32,070	38,618	25,000	37,680
2310	Utilities	420,563	612,750	682,129	525,000	500,000
2320	Communications	441	12,200	12,200	10,000	12,200
2330	Rents/Leases	6,220	11,200	12,650	6,000	11,300
2349	Other Professional Serv	205,012	211,800	286,804	211,800	236,015
2351	Maint. of Equipment	0	5,250	5,250	2,500	6,000
2370	Advertising	12,089	15,000	22,181	13,000	15,000
2380	Printing & Reproductions	22,129	36,500	73,465	50,000	39,000
2390	Misc Contractual Services	41,928	42,650	43,678	42,650	42,800
2391	Memberships/Subscriptions	4,752	4,870	4,870	4,870	4,615
2410	Office Supplies	5,013	20,000	26,892	12,000	20,000
2420	Operating Supplies	24,239	31,860	37,226	22,000	31,110
2425	Merchandise for resale	3,912	3,000	3,998	3,000	3,000
2426	Program Supplies	30,278	44,150	51,824	35,000	44,105
2430	Repair & Maintenance	39,757	48,200	50,400	25,000	49,750
2440	Small Tools & Minor Equip	437	2,250	2,250	1,000	2,250
2442	Sports Equipment	52,260	71,875	75,700	60,000	81,325
2910	Refunds	30,470	40,000	40,000	35,000	40,000
		923,609	1,245,625	1,470,135	1,083,820	1,176,150
Capital Outlay						
2520	Equipment & Furniture	42,902	19,450	21,457	19,450	71,450
		42,902	19,450	21,457	19,450	71,450
TOTALS		$3,377,994	$3,827,520	$4,054,855	$3,490,270	$3,707,780

BUDGET SUMMARY:

213-1631

- Account 2110 provides funding for full-time staffing as reflected in the Personnel Data and the Notes and Adjustments.
- Account 2112 includes adjustments (reduction) to the funding for lifeguards based on trend spending analysis conducted this year. Reduction to the DCRC Manager on Duty position due to adjustments made to coverage between the Pool Manager (morning shift) and MOD schedule. Funding also included for additional hours for the reservation assistant to implement the proposed athletic field use policy.
- Account 2201 includes an increase to fund full lifeguard certification (required every other year) for existing staff and additional swim team coach travel for anticipated swim meets. All additional swim coach travel costs will be recovered through increased revenue for swim team participation fees.
- Account 2330 includes funding for rental of a postage machine and copier and reflects an increase for the rental of a 50 meter pool for the Community Swim Team.
- Account 2349 includes additional funding for payment for USA Swimming fees and all meet fees paid by participants in the indoor swim team program. Additional funding will be offset by fees collected by participants.
- Account 2380 includes funding for the Healthy Brochure (split between this budget and the Community Recreation Center budget) and will include additional pages for the Dublin Schools community education programs.
- Account 2390 provides funding for cable for the DCRC and fees for accepting credit cards (allocated 50/50 split between this budget and the DCRC budget).
- Account 2420 provides funding for operating supplies such as pool chlorine, first aid supplies, and theater operating supplies.
- Account 2426 provides funding for program supplies such as arts and crafts supplies, aquatic participant certificates, birthday party package supplies, and various training manuals. Funding reflects a decrease in program supplies due to investments in re-usable training textbooks in 2013.
- Account 2442 provides funding to replace heavily used fitness equipment, per the rotation schedule of equipment. All equipment being replaced will be placed into service at other employee fitness rooms and/or posted online for resale through GovDeals.
- Account 2520 includes funding to replace theater lighting, leisure pool deck furniture, provide an oven for the Amberleigh Pavilion, and replace the Community Hall chairs and tables, which are 13 years old and are failing.

THIS PAGE LEFT BLANK INTENTIONALLY

Administrative Services/Community Recreation Center – Facilities

STATEMENT OF FUNCTIONS:

The Facilities Work Unit is charged with protecting the City's investment in the Recreation Center by ensuring that both the appearance and functions are preserved. This is accomplished by adhering to proper preventive maintenance programs, performing repairs in a professional manner and as quickly as possible, maintaining a safe and clean environment for building occupants and visitors, and by seeking the most efficient utilization of space and energy resources.

OBJECTIVES AND ACTIVITIES:

- To establish and implement a proactive preventive maintenance program.
- To perform regular inspections of facilities and equipment.
- To provide custodial services, utilizing green cleaning practices as much as possible.
- To perform repairs to equipment and facility components.
- To provide oversight for certain recreation construction and renovation projects.
- To reduce energy consumption at the Recreation Center by introducing best practices in conservation and installing efficient mechanical and electrical systems.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
Maintenance Crew Supervisor	1	1
Maintenance Worker	3	3
Custodians	6	6
TOTAL	**10**	**10**
PART-TIME/SEASONAL STAFF		
Seasonal Maintenance Worker	0	0
TOTAL	**0**	**0**

Recreation

Administrative Services

Facilities Management

		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
213-1940						
Personal Services						
2110	Salaries/Wages	511,306	515,450	515,450	515,450	541,235
2111	Overtime Wages	10,788	15,000	15,000	10,000	13,000
2112	Other Wages	7,666	0	0	0	0
2120	Employee Benefits	238,367	291,320	291,320	250,000	254,035
2140	Uniforms & Clothing	9,803	8,000	8,987	8,000	8,000
		777,930	829,770	830,757	783,450	816,270
Other Expenses						
2201	Conferences/Mileage	63	1,700	1,700	100	1,700
2211	Meeting Expenses	0	350	350	0	350
2330	Rents/Leases	2,025	1,500	2,000	1,500	1,500
2350	Maint. of Equipment	64,289	70,250	81,755	60,000	79,750
2390	Misc Contractual Services	206,367	288,100	340,742	220,000	288,100
2420	Operating Supplies	64,902	95,000	108,330	70,000	95,000
2440	Small Tools & Minor Equip	0	1,800	3,000	1,800	1,800
		337,646	458,700	537,877	353,400	468,200
Capital Outlay						
2520	Equipment & Furniture	0	40,000	40,000	40,000	0
2530	Bldgs. & Other Structures	273,940	332,500	482,082	480,000	444,000
		273,940	372,500	522,082	520,000	444,000
TOTALS		$1,389,516	$1,660,970	$1,890,716	$1,656,850	$1,728,470

BUDGET SUMMARY:

213-1940

- Account 2110 provides funding for full-time staffing as reflected in the Personnel Data.
- Account 2111 provides funding for overtime wages to provide staff coverage for maintenance projects, emergency call-ins and special events.
- Account 2112 provides funding for seasonal staff wages.
- Account 2350 includes funding for ongoing general maintenance and repair of the Community Recreation Center (DCRC) as well as HVAC and related equipment repairs. Additional funding reflects transfer of responsibility from Information Technology to this budget for maintaining security cameras and door access systems.
- Account 2390 includes funding for preventive maintenance services, technical maintenance services, duct work cleaning, drain cleaning and contract cleaning services.
- Account 2420 provides funding for custodial supplies, light bulbs, filters, paints and other miscellaneous supplies to maintain the facility.
- Account 2440 provides funding for small hand tools.
- Account 2530 provides funding to replace the hot water storage tanks, painting the gymnasium, installing new flooring in the fitness area and Leisure pool, updating some of the electrical equipment and other renovations.

THIS PAGE LEFT BLANK INTENTIONALLY

Safety / Police

STATEMENT OF FUNCTIONS:

Police, under the direction of the Chief of Police, is comprised of three work units: Operations, Support Services, and Technical Services. Operations consist of the following: patrol, accident investigations, community impact unit, bicycle and motorcycle patrol, and the K-9 and reserve officer programs. The primary responsibility of the Operations Bureau is the maintenance of public order, involving the protection of constitutional guarantees, the enforcement of the law and the provision of services necessary to respond to other needs of the community. Support Services include the detective section, internal affairs, the Community Education Unit (including the DARE and school resource office programs), neighborhood watch, field training, and special events. Technical Services includes the communications center, records, property room, accreditation and training, court liaison, technology support and accounting budgeting and clerical support. The primary responsibilities of the Support Services and Technical Services bureaus are to provide the required support for all of the Division of Police.

Mission Statement: The Dublin Division of Police will provide the highest level of service through the enforcement of laws and the protection of life, property and the constitutional rights of all. We will meet the present and future needs of the public through a continued partnership with our community. We will remain dedicated to service and committed to excellence, focusing on the following core values:

- *Integrity - we hold ourselves accountable to the highest level of honesty, truthfulness, and ethical conduct.*
- *Pride - we take pride in ourselves as individuals, our Division as a team and our citizens as a Community.*
- *Respect - we will ensure that all persons are treated with equality, dignity and courtesy.*
- *Professionalism - we are committed to the highest level of professional standards through development of highly trained and motivated employees.*

OBJECTIVES AND ACTIVITIES

- To solve crimes and reduce the incidence of crime
- To provide a high level of customer service to the community
- To enhance the quality of life in the community
- To provide a high level of leadership and advanced training for staff
- To increase proactive policing methods in an effort to reduce the incidence of crime
- To reduce the community's traffic crash rate
- To develop further partnerships with the community entities in furtherance of our efforts to reduce crime
- To respond effectively to neighborhood traffic and crime concerns

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
Chief of Police	1	1
Police Lieutenant	2	2
Civilian Bureau Commander	1	1
Police Sergeant	6	6
Police Corporal	6	6
Police Officer	51	51
Emergency Management Coordinator/Law Enforcement Planner	1	1
Civilian Accreditation Manager	1	1
Administrative Assistant (4)	0	1
Administrative Specialist	1	1
Staff Assistant (4)	1	0
Office Assistant II (1)	3	4
Office Assistant I (1)	1	0
Police Property Technician	1	1
Communications Technician (3)	13	18
Communications Supervisor (3)	2	3
TOTAL	**91**	**97**
PART-TIME/SEASONAL STAFF		
Civilian Court Liaison (2)	1	0
TOTAL	**1**	**0**

NOTES AND ADJUSTMENTS:

(1) Upgrade one Office Assistant I position to an Office Assistant II position.
(2) Remove the part-time Court Liaison position.
(3) Staff increases due to other agency dispatching agreements.
(4) Upgrade the Staff Assistant position to an Administrative Assistant position.

Safety

Safety

Police

		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
214-1820						
Personal Services						
2110	Salaries/Wages	6,744,547	7,244,740	7,243,340	7,100,000	6,623,725
2111	Overtime Wages	371,428	332,010	332,010	332,010	306,700
2112	Other Wages	11,307	0	0	0	0
2113	Short Term Disability	0	0	1,400	1,400	0
2120	Employee Benefits	2,633,626	2,831,590	2,831,590	2,700,000	2,431,270
2140	Uniforms & Clothing	96,680	154,040	172,624	105,000	173,350
		9,857,588	10,562,380	10,580,964	10,238,410	9,535,045
Other Expenses						
2201	Conferences/Mileage	80,306	104,200	108,675	75,000	102,250
2211	Meeting Expenses	6,691	6,000	6,388	4,000	11,000
2213	Seminar Expenses	0	500	500	100	2,000
2301	County Auditor Deductions	8,478	8,500	8,500	8,500	8,500
2320	Communications	72,971	85,300	85,889	85,300	78,500
2330	Rents/Leases	10,036	2,000	2,754	2,000	2,250
2349	Other Professional Serv	11,218	16,000	19,802	16,000	16,000
2351	Maint. of Equipment	101,830	119,000	128,267	95,000	93,000
2390	Contractual Services	16,974	38,695	40,221	20,000	39,240
2391	Memberships/Subscriptions	50,261	65,475	65,865	55,000	60,530
2410	Office Supplies	15,556	20,500	24,029	16,000	21,800
2420	Operating Supplies	46,718	67,600	80,559	50,000	71,150
2851	DARE Program	8,045	11,200	15,325	10,000	8,500
2910	Refunds	0	500	500	0	500
		429,084	545,470	587,274	436,900	515,220
Capital Outlay						
2520	Equipment & Furniture	9,328	31,700	31,700	15,000	58,300
		9,328	31,700	31,700	15,000	58,300
TOTALS		$10,296,000	$11,139,550	$11,199,938	$10,690,310	$10,108,565

Safety

Safety

Communication		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
214-1821						
Personal Services						
2110	Salaries/Wages	0	0	0	0	1,268,380
2111	Overtime Wages	0	0	0	0	65,000
2120	Employee Benefits	0	0	0	0	494,980
2140	Uniforms & Clothing	0	0	0	0	8,000
		0	0	0	0	1,836,360
Other Expenses						
2201	Conferences/Mileage	0	0	0	0	16,500
2320	Communications	0	0	0	0	4,000
2351	Maint. of Equipment	0	0	0	0	50,150
2391	Memberships/Subscriptions	0	0	0	0	3,700
2410	Office Supplies	0	0	0	0	3,000
2420	Operating Supplies	0	0	0	0	1,000
		0	0	0	0	78,350
TOTALS		$0	$0	$0	$0	$1,914,710

BUDGET SUMMARY:

214-1820

- Account 2110 provides funding for the staffing reflected in the Personnel Data and the Notes and Adjustments (excluding Communications Technicians and Communication Supervisors).
- Account 2111 provides funding for overtime for authorized sworn personnel and for support services for City special events.
- Account 2140 provides funding for uniform allowances and dry cleaning as provided for in the negotiated FOP contract; also includes funds for uniform replacements, uniforms for new personnel, replacement ballistic vests and first responder kits, uniform needs for the community impact unit.
- Account 2201 includes funding for career development mandatory and optional training, and advanced training opportunities for police personnel.
- Account 2211 includes funds for awards presentation expenses, team meetings, CALEA meeting expenses, as well as funds for a citizen police academy.
- Account 2320 provides funding for walkie/mobile parts and accessories, and COIRS annual fees.
- Account 2330 provides funding for a storage unit for an undercover surveillance van.
- Account 2349 provides funding for hospitalization/medical expenses for arrestees; lab fees/physicals/handwriting analysis and web check fees for law enforcement applicants only.
- Account 2351 provides funding for maintenance agreements for all departmental equipment including but not limited to the radio system radios and consoles in the Communication Center, radar and laser repair, and cruiser video system maintenance and repair.
- Account 2390 provides funding for services pertaining to the K-9 and other miscellaneous contractual services including private security for magnetometers (car washes, towing, leads online).
- Account 2391 includes funds for various professional memberships/subscriptions for law enforcement personnel.
- Account 24-10 includes funding for miscellaneous office supplies, accreditation and recruiting supplies.
- Account 2420 includes funding for equipment, ammunition, jail supplies, range supplies, canine food and supplies, and other miscellaneous operating supplies that are needed.
- Account 2851 includes funding for all DARE related supplies and activities.
- Account 2520 includes funding for equipment for motorcycles, equipment for the emergency operations center and miscellaneous equipment for the community impact unit and community service officers and miscellaneous furniture replacement.

214-1821

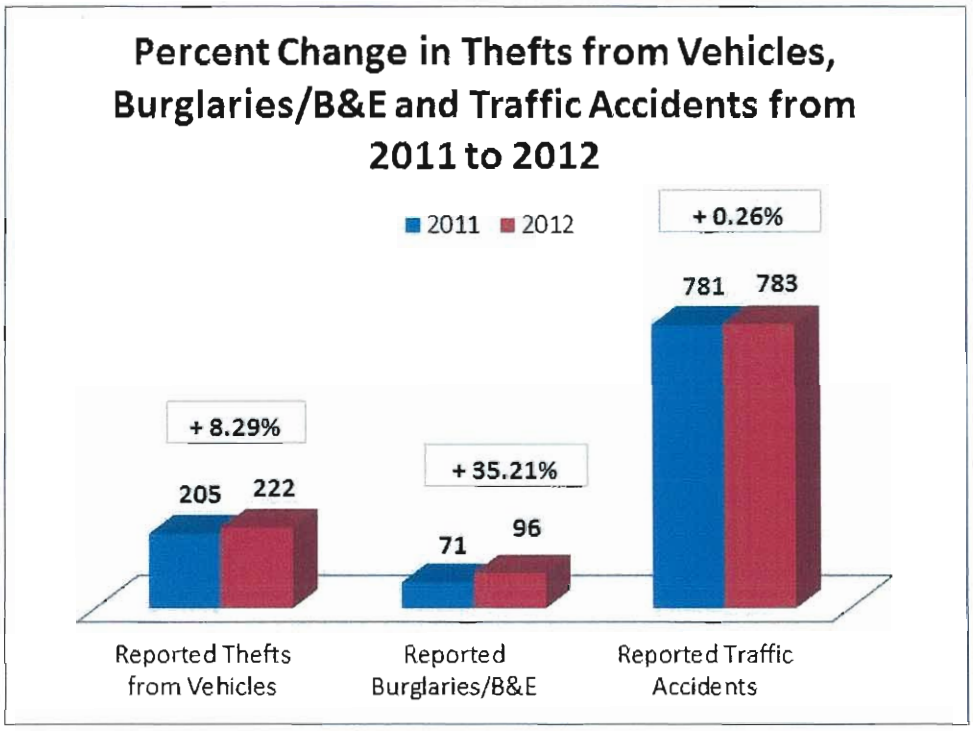
- Account 2110 provides funding for the staffing reflected in the Personnel Data and the Notes and Adjustments for Communications Technicians and Communication Supervisors only.
- Account 2111 provides funding for overtime for Communications staff.
- Account 2140 provides funding for uniforms and dry cleaning as provided for in the negotiated contract and also includes funds for uniform replacements and uniforms for new personnel.
- Account 2201 includes funding for career development and training.
- Account 2351 provides for funding maintenance of E911 equipment, CAD multi-jurisdictional maintenance, and LEADS service agreement.
- Account 2391 provides funding for professional memberships and a language line subscription.

PERFORMANCE MEASURES:

1) **Percent Change in the Number of Reported Thefts from Vehicles (2011 to 2012)**

2) **Percent Change in the Number of Reported Burglaries/B&E (2011 to 2012)**

3) **Percent Change in the Number of Reported Traffic Accidents (2011 to 2012)**

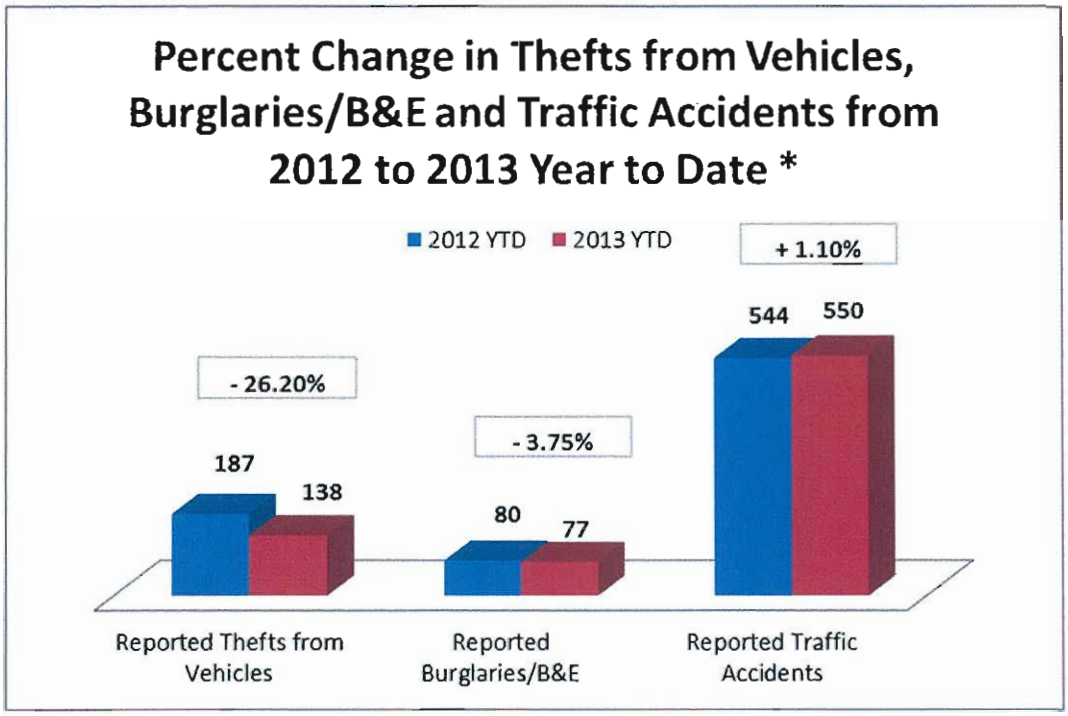


The Division of Police collects statistical data on burglaries/breaking & entering, thefts from vehicles, and traffic crashes as part of its annual division goals. The goal measurement is to reduce these categories of crime and disorder. These goals and categories were identified as a result of an extensive goal setting process that involved: citizen survey data from residents, internal staff feedback from police supervisors, executive command staff professional judgment, and those crimes with a higher frequency of occurrence and being the type of crime/disorder where the police can partner with the community to address and reduce. The ultimate goal is to continue to make Dublin a safe place to live, work, and visit.

4) **Percent Change in the Number of Reported Thefts from Vehicles (2012 to 2013 year to date)**

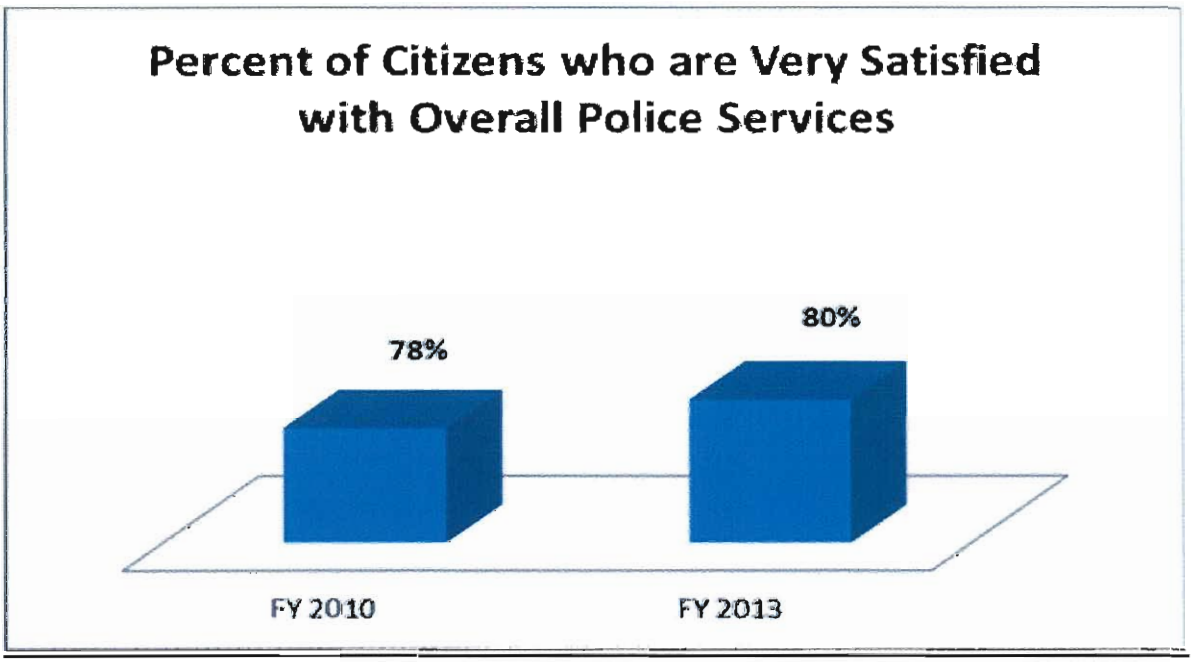
5) **Percent Change in the Number of Reported Burglaries/B&E (2012 to 2013 year to date)**

6) **Percent Change in the Number of Reported Traffic Accidents (2012 to 2013 year to date)**



*January 1 - September 30

7) Percent of Citizens who are Very Satisfied with Overall Police Services (2013 Dublin Police Citizen Satisfaction Survey)



This measure reflects the perceptions of citizens regarding the services provided by the City of Dublin Division of Police. The division uses this information in various ways such as annual goal setting.

Parks and Recreation / Dublin Municipal Pools

STATEMENT OF FUNCTIONS:

The Dublin North and South Community Pools are seasonal operations which provide the community diverse aquatic related recreation opportunities. Pool facilities include a lap pool, leisure play pool, tot pool, waterslides, diving boards and well, concession stand, and a water play/spray area. The operation of the Ballantrae Spray Park was added to the Dublin Municipal Pool Budget in 2012.

OBJECTIVES AND ACTIVITIES:

- To offer open recreational swim times for general public use.
- To offer a comprehensive outdoor aquatics program including swim lessons for all ages, a local recreational swim team program for school age youth, and water exercise classes.
- To provide continuing education and extensive safety training for all pool staff.
- To increase open recreation opportunities and incorporate community based activities.
- To operate swimming facilities that meet, or exceed all state health and safety requirements.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
PART-TIME/SEASONAL STAFF		
Pool Manager	4.25	4.5
Concession Manager	.75	.75
Assistant Concession Manager	2.75	2.75
Pool Lifeguard	38.75	39.5
Desk Staff/Concession Staff	13.5	13.75
Swim Team Coaches	3.75	3.75
Swim Instructors	.25	.25
TOTAL	**64 FTE**	**65.25 FTE**

*FTE – full-time equivalent hours rounded to the nearest quarter

NOTES AND ADJUSTMENTS:

1. A portion of full-time staffing costs are allocated to this budget: Director of Recreation is five percent (5%), Recreation Program Coordinator is five percent (5%), Recreation Services Administrator is thirty percent (30%), Recreation Program Supervisor is thirty percent (30%), and Recreation Program Coordinator is thirty percent (30%).

2. Increase in the number of part time FTE's based on additional hours of operation due to the Dublin City School Schedule.

Pool

Parks and Recreation

Recreation		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
215-1630						
Personal Services						
2110	Salaries/Wages	53,881	58,900	58,900	58,900	76,095
2111	Overtime Wages	1,463	500	1,500	1,500	500
2112	Other Wages	344,247	382,270	382,270	350,000	407,270
2113	Short Term Disability	91	0	0	0	0
2120	Employee Benefits	75,031	79,400	79,400	76,000	85,610
2140	Uniforms & Clothing	8,743	10,000	10,100	10,100	10,000
		483,456	531,070	532,170	496,500	579,475
Other Expenses						
2201	Conferences/Mileage	509	980	980	400	980
2310	Utilities	124,777	154,500	190,722	125,000	158,000
2320	Communications	0	200	200	0	200
2349	Other Professional Serv	685	700	800	800	730
2390	Misc Contractual Services	2,601	4,400	4,400	3,000	4,400
2391	Memberships/Subscriptions	1,050	1,060	860	860	1,200
2410	Office Supplies	40	1,000	1,000	100	1,000
2420	Operating Supplies	3,452	6,600	6,600	4,000	6,000
2423	Concessions	49,964	50,000	55,574	50,000	50,000
2424	Pool Supplies/Chemicals	14,037	21,500	33,463	15,000	21,500
2426	Program Supplies	576	3,050	3,050	1,500	3,050
2430	Repair & Maintenance	35,466	51,000	66,899	40,000	56,000
2910	Refunds	0	1,500	1,500	1,500	1,500
		233,157	296,490	366,048	242,160	304,560
Capital Outlay						
2520	Equipment & Furniture	27,059	34,000	38,488	34,000	18,500
		27,059	34,000	38,488	34,000	18,500
TOTALS		$743,672	$861,560	$936,706	$772,660	$902,535

BUDGET SUMMARY:

215-1630

- Account 2110 provides funding for full-time staff allocated to this budget as reflected in the Notes and Adjustments.
- Account 2112 provides funding for seasonal staff wages. Increase in funding is based on the additional hours of operations anticipated for 2014. Additional funding is also included for the Dolphin Swim Team program, to be offset by additional revenue collected by participation fees.
- Account 2310 provides for utilities for the outdoor municipal pool facilities.
- Account 2391 includes additional funding for the N.E.W. Swim League fees for the Dolphins Swim Team program.
- Account 2423 provides funding for supplies to stock the concession stands at the pool facilities. Expenses for supplies are offset by revenues generated.
- Account 2424 provides funding for chlorine and CO2 and reflects a decrease in funding due to spending trend analyses.
- Account 2430 includes an increase in funding for North Pool slide tower and diving board tower painting.
- Account 2520 includes reduction adjustment due to one-time purchase of new chaise lounge chairs purchased in 2013. Additional funding is included for new pool chair lift as required by the Americans with Disabilities Act (ADA.)

THIS PAGE LEFT BLANK INTENTIONALLY

Permissive Tax Fund

STATEMENT OF FUNCTIONS:

Funds are received from the County $5.00 Motor Vehicle License Tax Fund as individual projects are approved by the Franklin County Engineer's Office and Franklin County Commissioners. Projects must be for roadway construction or improvements. Funds are also received from legislation approved by Franklin and Delaware Counties to increase license registration fees in two $5.00 increments. The City receives 50% of the "first $5.00 increment". The revenue received can only be spent on roads and bridges.

Permissive Tax

Public Service

Engineering		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
216-1330						
Capital Outlay						
2550	Street Maintenance Projects	1,540,696	867,000	1,007,902	357,000	167,000
2791	Advances (1)	0	0	0	510,000	0
TOTALS		$1,540,696	$867,000	$1,007,902	$867,000	$167,000

(1) Advances are not required to be appropriated, they are reflected for cash flow purposes.

BUDGET SUMMARY:

216-1330

- Account 2550 provides funding to make the third of six payments of $167,000 to the Franklin County Engineer for the Tuttle Crossing Boulevard project.

THIS PAGE LEFT BLANK INTENTIONALLY

Events Administration

STATEMENT OF FUNCTIONS:

Hotel/Motel Tax Fund 75% of the hotel/motel tax revenues are credited to Hotel/Motel Tax Fund in accordance with City Ordinance No. 133-87 and the Ohio Revised Code. The remaining 25% is distributed to the Dublin Convention and Visitors Bureau (DCVB). From the Hotel/Motel Tax Fund, the City allocates approximately 25% of the total revenue to the Dublin Arts Council (DAC), up to a maximum as specified in a lease agreement executed for the DAC's use of a City-owned facility. Funds may be distributed to other organizations through City Council review of submitted hotel/motel tax grant applications.

Events Administration City-sponsored events are approved through the regular budget process. For 2014, these include the St. Patrick's Day Parade, Independence Day Celebration, Dublin Irish Festival (DIF) and Spooktacular. Events Administration plans, implements, and manages special events that enhance the City's international image, build community, provide fundraising opportunities for community organizations, and support the mission of the DCVB by attracting overnight visitors to Dublin hotels.

OBJECTIVES AND ACTIVITIES:

- To plan, implement, and manage City-sponsored festivals, events and parades in a professional and fiscally responsible manner.
- To help community events adhere to safety and city ordinances and policies by providing a one-stop shop for event approval
- To ensure that City Council's goals of fostering community pride and spirit by creating events and encouraging community participation are achieved.
- To establish, develop, and cultivate effective relations among the City, community organizations and schools involved in special events.
- To secure cash, media and in-kind donations for City of Dublin events by creating and maintaining mutually beneficial partnerships with local, regional and national corporations.
- To secure and build relationships with media partners to reach targeted audiences.
- To promote events to local, regional, national and international markets to increase overnight stay in Dublin hotels.
- To cultivate relationships with community organizations by providing fundraising opportunities in support of community initiatives.
- To develop and negotiate contracts in conjunction with risk management and legal counsel.
- To develop and manage a wide range of entertainment and activities targeting children, youth and adults.
- To plan and implement special event support services including transportation, accommodations, equipment rentals, electrical and sound services and hospitality.
- To implement safe events through efforts with NIMS training and a comprehensive and citywide safety plan.

PERSONNEL DATA **POSITION TITLE**	**2013** **CURRENT NUMBER**	**2014** **ADOPTED**
Event Manager	1	1
Event Administrator	2	2
Event Coordinator (1)	0	1
Staff Assistant	2	2
TOTAL	**5**	**6**
PART-TIME/SEASONAL STAFF		
Event Assistants (1)	3	2
Office Assistant I	1	1
TOTAL	**4**	**3**

Notes and Adjustments:

(1) Move one part-time Events Assistant position to a full-time Events Coordinator position.

Hotel/Motel Tax

City Manager

Events Administration		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
217-1130						
Personal Services						
2110	Salaries/Wages	316,863	330,700	330,700	330,700	378,660
2111	Overtime Wages	15,762	15,500	20,500	15,500	19,000
2112	Other Wages	54,651	80,000	75,000	75,000	60,000
2120	Employee Benefits	111,434	116,040	116,040	116,040	150,720
2140	Uniforms & Clothing	729	1,000	1,000	750	750
		499,439	543,240	543,240	537,990	609,130
Other Expenses						
2201	Conferences/Mileage	5,137	5,650	5,650	4,000	9,050
2211	Meeting Expenses	1,481	1,450	1,850	1,450	1,750
2320	Communications	3,286	3,300	3,300	3,300	3,300
2349	Other Professional Serv	1,459,178	1,586,000	1,586,000	1,586,000	1,667,050
2370	Advertising	67,690	72,000	72,000	65,000	73,000
2380	Printing & Reproductions	15,221	31,450	25,700	15,000	25,150
2390	Misc Contractual Services	4,894	4,500	5,300	4,500	4,500
2391	Memberships/Subscriptions	2,813	2,640	2,640	2,500	2,700
2410	Office Supplies	5,387	5,500	5,500	5,000	6,550
2420	Operating Supplies	256,658	265,250	300,000	300,000	320,100
2440	Small Tools & Minor Equip	1,923	1,200	1,200	1,000	5,200
2812	Special Projects/Programs	42,566	34,450	34,450	34,450	9,250
2813	Promotional Programs	102,173	128,600	128,600	128,600	4,400
2815	Volunteer Program	19,146	20,650	20,650	20,650	22,450
2910	Refunds	911	200	5,500	200	200
		1,988,464	2,162,840	2,198,340	2,171,650	2,154,650
TOTALS		$2,487,903	$2,706,080	$2,741,580	$2,709,640	$2,763,780

Hotel/Motel Tax

		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
Accounting & Auditing						
217-1220						
2390	Misc Contractual Services	2,850	3,000	3,000	3,000	3,000
Streets & Utilities						
217-1320						
2420	Operating Supplies	12,170	20,950	24,980	20,950	26,000
Parks & Open Space						
217-1620						
2420	Operating Supplies	11,575	11,600	16,549	11,600	12,100
2511	Capital Outlay	73,704	35,000	41,250	35,000	0
		85,279	46,600	57,799	46,600	12,100
Police						
217-1820						
2390	Misc Contractual Services	16,317	21,000	21,000	21,000	22,500
Special Events Total Other Divisions		$116,616	$91,550	$106,779	$91,550	$63,600

BUDGET SUMMARY:

217-1130

- Account 2110 provides funding for staffing reflected in Personnel Data and the Notes and Adjustments. Account 2111 provides funding for overtime of which approximately 95% is in July to support the two largest events.
- Account 2112 includes funding for part-time/seasonal staff.
- Account 2211 provides funding for committee and sponsorship meetings.
- Account 2320 includes funding for courier services and radio rental for Dublin Irish Festival (DIF).
- Account 2349 includes professional services for City-sponsored events including photography, marketing and public relations services and graphic design; citywide ASCAP and BMI and SEASAC music licensing; entertainment and activities including fireworks, children's games, parade floats, exhibitors, musicians and dancers. Operational services include sound and electrical professionals, cleaning services, hotels for entertainers, patron shuttle service and credit card processing fees for tickets and beverage tokens for DIF; rentals including tents, generators, ice trucks, lights, port-a-johns, stages, tables, chairs, and golf carts. Payments to beverage fundraising groups for DIF are also included. A significant amount of these expenditures are offset by revenue generated by the events.
- Account 2370 includes funds for DIF advertising.
- Account 2380 includes funds for DIF print materials including brochures, tickets and on-site guides.
- Account 2420 includes funding for float supplies, prizes, crafts, helium, table coverings, signage, wristbands and beverages to sell at DIF (which accounts for the majority of the funding in this account). Beverage sales generate significant offsetting revenue.
- Account 2812 provides funding for committee ceremonial needs, funding for the DIF scholarship. Funding is also provided to include composting and compostable supplies and cigarette recycling for the DIF.
- Account 2813 provides funding for DIF promotional activities.
- Account 2815 includes funding for DIF volunteer programs including T-shirts, printing, shuttles, food and beverage for orientation, and recognition event.

The following four accounts include budget items formerly included within other funds and division budgets that have been allocated to Events Administration for 2014. This reallocation provides a more complete reflection of the direct costs associated with Events.

217-1220 - Finance

- Account 2390 provides funding to Accounting/Auditing for armored car pick-up of cash during the DIF.

217-1320 – Streets & Utilities

- Account 2420 includes funding to Streets and Utilities for special event materials such as gravel, barrier walls, cones and freestanding fencing.

217-1620 – Parks & Open Space

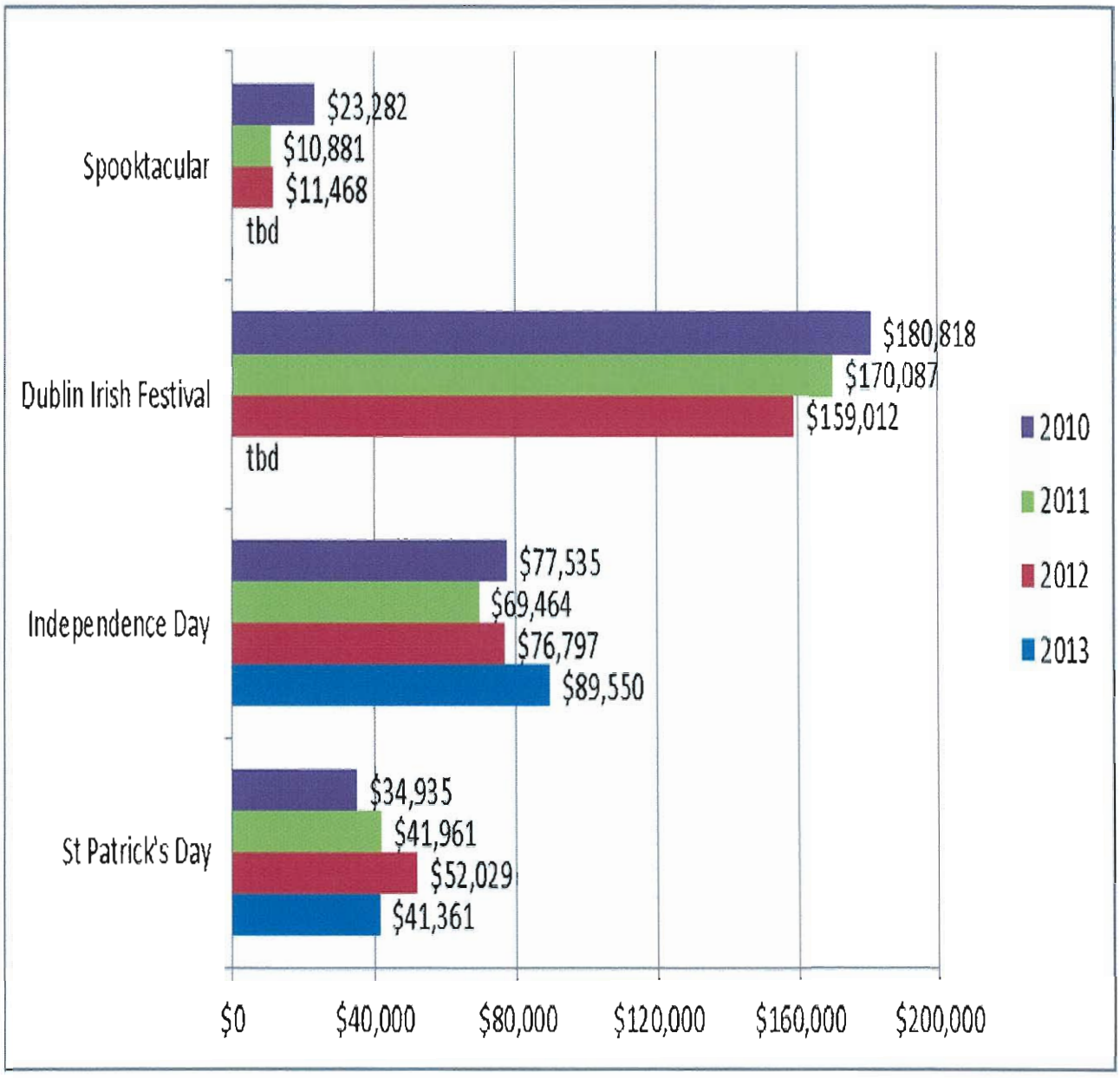
- Account 2420 includes funding to Parks for mulch, trash bags and materials needed for events.

217-1820 - Police

- Account 2390 includes funding to Police for private security hired for Independence Day and DIF.

PERFORMANCE MEASURES:

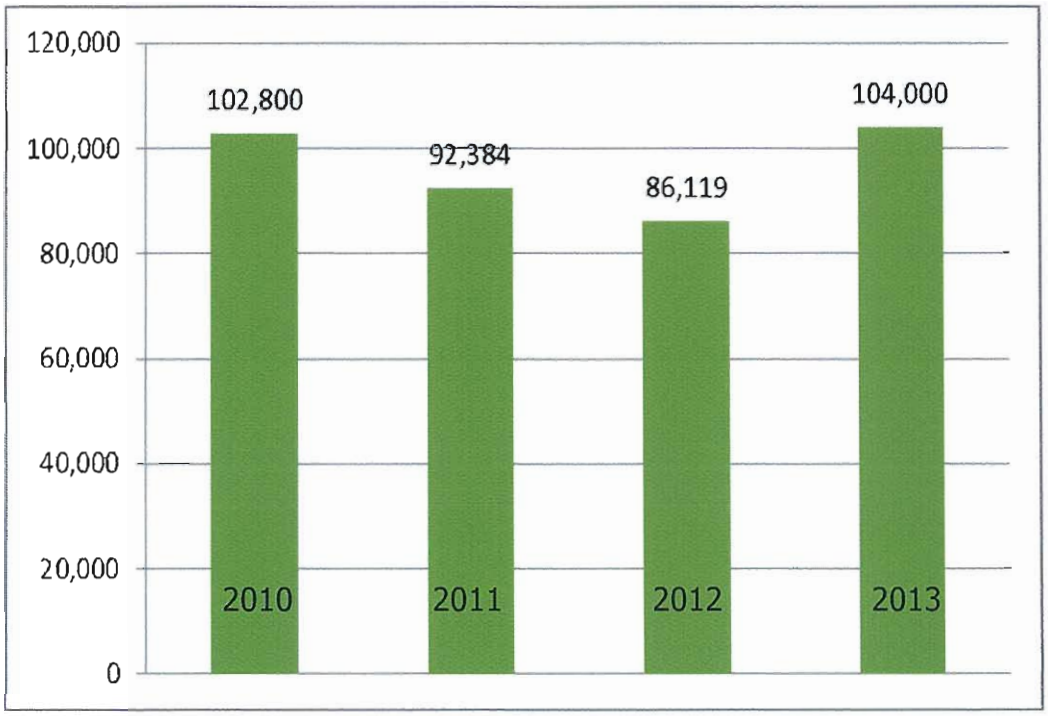
1) **Total Cost of Hours Worked at City Signature Events, all City Employees (Day of Event, Overtime Costs, including pre-event and post event costs)**



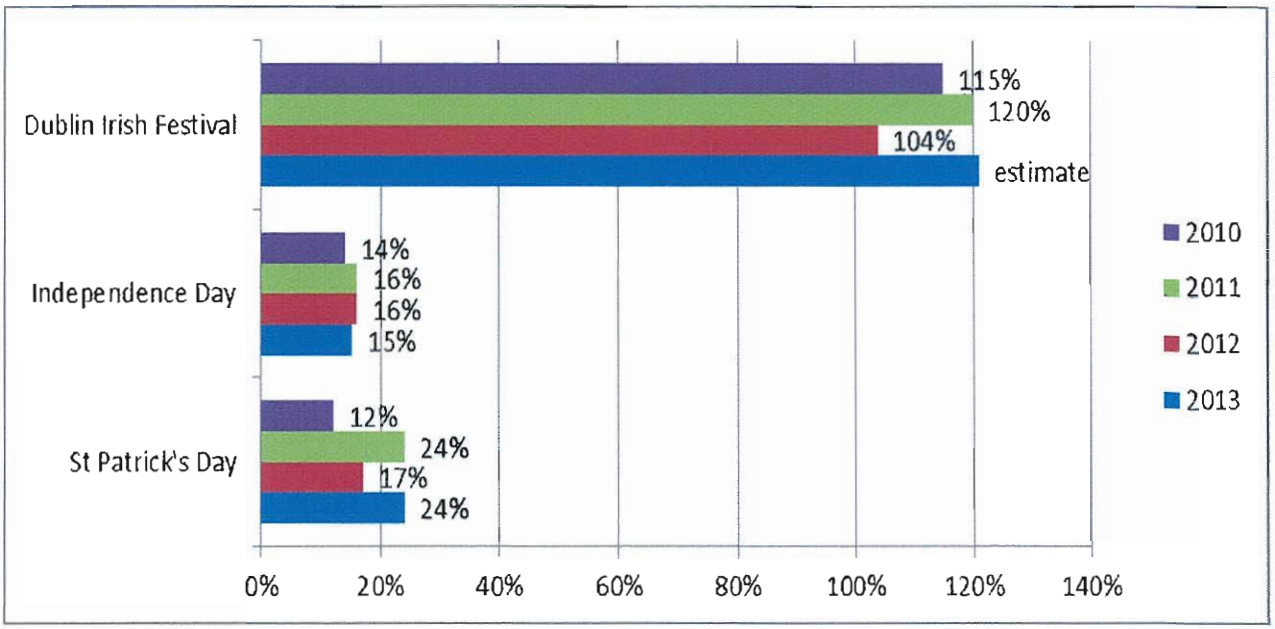
**Pre and post event costs are not calculated for DIF*

PERFORMANCE MEASURES:

2) Attendance at Dublin Irish Festival



3) Percent of Budgeted Expenditures Recovered per City Signature Event (Cost Recovery with Staffing)



This measurement tracks the receipts collected (example: ticket sale and sponsorship) vs. the expenditures (example: entertainment) per event. Each event has different overall goals based on projected revenue potential. Staffing costs are included, but Irish Festival only includes day of regular and overtime, not time spent preparing for event.

THIS PAGE LEFT BLANK INTENTIONALLY

Hotel Motel Tax Fund

STATEMENT OF FUNCTIONS:

City Council has directed tax receipts from overnight hotel stays be utilized for beautification, tourism, and community cultural opportunities. Allocations provide for the maintenance, management, programming and purchase of public art; grants to non-profit organizations that enhance visitor appeal, encourage overnight stays and visitor spending in the City, and grants for public space beautification. The Fund also provides revenue to the Dublin Convention and Visitor Bureau and the Dublin Arts Council.

Hotel/Motel Tax

		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
Office of the City Manager						
217-1110						
Personal Services						
2110	Salaries/Wages	0	0	0	0	25,700
2112	Other Wages	0	23,000	23,000	10,000	0
2120	Employee Benefits	0	3,400	3,400	1,600	3,975
2140	Uniforms & Clothing	0	470	470	470	470
		0	26,870	26,870	12,070	30,145
Other Expenses						
2201	Conference/Mileage	0	1,750	1,750	1,000	3,000
2349	Other Professional Services	17,354	16,000	16,000	5,000	26,000
2391	Memberships/Subscriptions	0	100	100	100	100
2812	Special Projects/Programs	33,146	95,300	311,227	95,300	110,800
		50,500	113,150	329,077	101,400	139,900
TOTALS		$50,500	$140,020	$355,947	$113,470	$170,045
Finance						
Taxation						
217-1230						
Other Expenses						
2821	Grants/Community Org.	133,111	200,000	259,378	259,000	200,000
2822	Grants/DAC	478,661	484,740	484,740	484,740	489,735
2825	City Sponsored Projects	6,000	6,000	164,000	164,000	6,000
2790	Transfers	163,281	162,300	162,300	162,300	161,900
TOTALS		$781,053	$853,040	$1,070,418	$1,070,040	$857,635

BUDGET SUMMARY:

217-1110 – City Manager

- Accounts 2112, 2120 and 2140 provide 50% funding for a Contract Specialist with a Public Art focus.
- Account 2201 provides funding for professional development in public art administration.
- Account 2349 provides funding for a consultant to advise the City on restoration and maintenance of the numerous public art pieces currently owned by the City.
- Account 2812 provides funding for multiple public art projects including: photography, site selection, miscellaneous repairs, scheduled maintenance, loaned sculpture neighborhood project, Coffman Park pedestrian bridge artwork project and Art in Public Places site selection payment to the Dublin Arts Council.

217-1230 - Taxation

- Account 2821 is an allocation for grants to community organizations in accordance with the Hotel/Motel Grant Application Guidelines.
- Account 2822 provides funding for distribution with the Dublin Arts Council in accordance with the lease agreement executed for 7125 Riverside Drive.
- Account 2790 transfers funding for debt service associated with the acquisition and renovation of 7125 Riverside Drive.

THIS PAGE LEFT BLANK INTENTIONALLY

Ordinance 96-90 authorized the establishment of the Enforcement and Education Fund. Revenues in this fund are derived from fines received in accordance with Section 4511.99 of the Ohio Revised Code. This fund is to be used by the Police to pay those costs it incurs in enforcing Section 4511.19 of the Ohio Revised Code, in educating the public of laws governing the operation of a motor vehicle while under the influence of alcohol, the dangers of operating a motor vehicle while under the influence of alcohol and other information relating to the operating of a motor vehicle and the consumption of alcoholic beverages.

BUDGET SUMMARY:

218-1820

- There are no funding requests for 2014.

STATEMENT OF FUNCTIONS:

Ordinance 94-90 authorized the establishment of the Law Enforcement Trust Fund. Revenues in the fund are derived from contraband property seizures in accordance with Section 2933.43 of the Ohio Revised Code. This fund is to be used to pay the costs of prolonged or complex investigations or prosecutions, to provide reasonable technical training or expertise, to provide matching funds to obtain federal grants to aid law enforcement, or for other law enforcement purposes that City Council determines to be appropriate.

Law Enforcement

Safety

Police

		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
219-1820						
Other Expenses						
2201	Conferences/Mileage	200	4,000	4,300	2,500	0
2330	Rents/Leases	907	3,000	3,093	3,000	5,120
2420	Operating Supplies	0	6,000	6,000	6,000	3,200
		1,107	13,000	13,393	11,500	8,320
Capital Outlay						
2520	Equipment & Furniture	12,921	7,000	9,440	7,000	6,720
		12,921	7,000	9,440	7,000	6,720
TOTALS		$14,028	$20,000	$22,833	$18,500	$15,040

BUDGET SUMMARY:

219-1820

- Account 2330 provides funding for the lease and rental of undercover vehicles used in drug investigations, surveillance and other covert operations.
- Account 2420 provides funds for the increased number of drug investigations to purchase contraband and pay informants.
- Account 2520 provides funding for crowd control unit less than lethal munitions, uniforms and equipment.

THIS PAGE LEFT BLANK INTENTIONALLY

STATEMENT OF FUNCTIONS:

Ordinance 41-93 authorized the establishment of the Mayor's Court Computer Fund. Revenues in this fund are derived from fees received in accordance with Substitute Senate Bill 246. This fund is to be used by Court Services to pay for any operational costs and/or any subsequent updates for the computerization of the Court office. The City currently assesses a fee of three dollars ($3.00) per case; however, Substitute Senate Bill 246 allows the fee to be set as high as ten dollars ($10.00).

Mayor's Court Computer

Administrative Services

Court Services

		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
221-1930						
Other Expenses						
2201	Conference/Mileage	0	1,750	1,750	1,750	1,750
2349	Professional Services	22,893	0	21,194	21,000	0
2351	Maint. of Equipment	13,700	16,110	16,110	16,110	16,110
2410	Office Supplies	469	500	500	500	500
		37,062	18,360	39,554	39,360	18,360
Capital Outlay						
2520	Equipment & Furniture	4,306	4,000	4,000	4,000	0
		4,306	4,000	4,000	4,000	0
TOTALS		$41,368	$22,360	$43,554	$43,360	$18,360

BUDGET SUMMARY:

221-1930

- Account 2201 provides funding for one staff member to attend the Sungard Annual Conference.
- Account 2351 includes funding for computer maintenance fees for Sungard and LEADS user fees.

THIS PAGE LEFT BLANK INTENTIONALLY

Finance/ Accrued Leave Reserve Fund

STATEMENT OF FUNCTIONS:

The Ohio Revised Code Section 5705.13 provides for the establishment of reserve funds for certain purposes, one of which is for the payment of accumulated sick, vacation and compensatory leave upon termination of employment or retirement. Because the City of Dublin will have a significant number of long-term employees either reach retirement age or the point of eligibility within either the Ohio Public Employees Retirement System or the Police/Fire Pension Fund System, the City's liability for payments for accrued leave balances is estimated to be substantial beginning in the next few years. These costs represent a liability accrued over a number of years. In order to prevent a disproportionate impact of these payments on any one budget year, the 2005 budget established a reserve fund and began deposits into it in anticipation of this liability.

In 2008, the City implemented changes to its leave policies for non-bargaining employees which will add to the City's potential liability for conversion of accrued leaves. Beginning in 2009, non-bargaining employees were eligible for conversion of a portion of accrued sick leave to cash at the time of any separation in good standing from City employment.

NOTES AND ADJUSTMENTS:

Contributions to this fund represent a percentage of full-time wages. Due to the existing fund balance that has accumulated over a period of time, it is not necessary to contribute to this fund in 2014.

Beginning in 2009, the expenditures budgeted in this fund also included an estimate for sick leave conversions for non-bargaining employees at separation from employment in good standing at any time. Because sick leave accruals were substantially reduced in 2009, this liability will decline over time as sick leave balances accrued under the previous, more generous accruals are either used or converted to payment at separation.

For all City bargaining units, conditions for conversions of accrued sick leave remain contingent on eligibility for retirement, minimum years of service and any minimum sick leave balance requirements.

Accrued Leave Reserves

Finance

Office of the Director		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
222-1210						
Personal Services						
2124	Accrued Leave Payout	131,894	160,000	160,000	160,000	160,000
		131,894	160,000	160,000	160,000	160,000
TOTALS		$131,894	$160,000	$160,000	$160,000	$160,000

BUDGET SUMMARY:

222-1210

- Account 2124 reflects the estimated payments that will be made for accrued leaves in 2014 based on anticipated retirements. The amount also includes an estimate of conversions at non-retirement separations based on the revised leave policies for non-bargaining employees approved in 2008.

THIS PAGE LEFT BLANK INTENTIONALLY

Police/ Wireless 9-1-1 Fund

STATEMENT OF FUNCTIONS:

In 2006 and as amended in 2008, House Bill 361 established a $0.28 per month user fee on every wireless phone bill to reimburse local public safety answering points for costs associated with receiving 9 -1 -1 calls placed from wireless telephones. As directed by the bill, the Wireless 9 -1 -1 Governmental Assistance Fund is administered by the Franklin County Commissioners, with funds disbursed in accordance with the formula set by the local 9 -1 -1 Planning Committee. To facilitate disbursement, local agencies are required to enter into intergovernmental agreements. In January 2010, the City of Dublin entered into an agreement with the Franklin County Commissioners for the disbursement of these funds.

Disbursements received from the Wireless 9 -1 -1 Governmental Assistance Fund must be used in accordance with Ohio Revised Code §4931.65, which includes those costs incurred in the designing, upgrading, purchasing and maintaining equipment as well as the training of staff who answer wireless 9 -1 -1 calls. Up to fifty percent of the disbursements received may be used for personnel costs, once all equipment purchases have been completed.

Wireless 9-1-1 System

Safety

Police

		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
223-1820						
Other Expenses						
2349	Professional Services	4,200	0	0	0	0
2790	Transfers	80,000	80,000	80,000	80,000	80,000
		84,200	80,000	80,000	80,000	80,000
TOTALS		$84,200	$80,000	$80,000	$80,000	$80,000

BUDGET SUMMARY:

223-1820

- Account 2790 will be utilized to transfer funds to reimburse the Safety Fund for allowable expenses including eligible personnel expenditures.

THIS PAGE LEFT BLANK INTENTIONALLY

General Obligation Debt Service

STATEMENT OF FUNCTIONS:

These funds reflect the cost of paying the principal and interest on various outstanding bond and note issues. Sources of funding include transfers from the Capital Improvements Tax Fund and various Tax Increment Financing Funds.

NOTES AND ADJUSTMENTS:

Budget requests for debt service payments reflect debt service obligations for both long-term and short-term debt issued by the City. The debt service payments for Water and Sewer Fund obligations are budgeted as debt service payments directly in the Water and Sewer Funds instead of transferring the money to the General Obligation Debt Service Fund and reflecting the debt payments in that Fund.

General Debt Service

Finance

Accounting and Auditing		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
310-0210						
Debt Service						
2601	Debt Issuance Costs	78,392	156,800	156,800	6,800	156,800
2611	Principal-Parks Programs	281,172	289,740	289,740	289,740	316,560
2612	Principal-Transportation	6,930,096	3,572,280	3,572,280	3,312,280	5,057,820
2613	Principal-Land & Bldgs	554,957	564,100	564,100	564,100	577,560
2615	Principal-Stormwater	27,975	27,980	27,980	27,980	13,990
2621	Interest-Parks Programs	160,264	157,580	157,580	157,580	140,690
2622	Interest-Transportation	1,206,774	1,689,600	1,689,600	1,123,100	1,991,820
2623	Interest-Land & Bldgs	167,697	155,220	155,220	155,220	142,310
		9,407,327	6,613,300	6,613,300	5,636,800	8,397,550
TOTALS		$9,407,327	$6,613,300	$6,613,300	$5,636,800	$8,397,550

Special Assessment Debt Service Funds
Finance
Office of the Director

		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
320-0210						
S. A. Debt Service						
2301	County Auditor Deductions	0	0	15	15	0
2790	Transfers	1,518	0	2,330	2,330	0
TOTALS		$1,518	$0	$2,345	$2,345	$0
321-0210						
1992 S. A. Debt Service						
2301	County Auditor Deductions	117	150	150	150	160
2612	Principal-Transportation	90,000	95,000	95,000	95,000	100,000
2622	Interest-Transportation	18,240	12,480	12,480	12,480	6,400
TOTALS		$108,357	$107,630	$107,630	$107,630	$106,560
322-0210						
2001 S. A. Debt Service						
2301	County Auditor Deductions	132	200	300	300	300
2612	Principal-Transportation	95,305	96,900	96,900	96,900	100,070
2622	Interest-Transportation	33,311	31,410	31,410	31,410	29,470
TOTALS		$128,748	$128,510	$128,610	$128,610	$129,840

THIS PAGE LEFT BLANK INTENTIONALLY

Capital Improvements Program (CIP)

STATEMENT OF FUNCTIONS:

This fund was created by City Council and has as its express purposes: the purchase of equipment, apparatus, property, construction of buildings, structures, roads and other public improvements as needed. City income tax collections are directly credited to this fund each year in accordance with Ordinance No. 17-87. Additional revenue is provided by real estate taxes, transfers from the General Fund, and interest income.

NOTES AND ADJUSTMENTS:

The following is a summary of the 2014 – 2018 CIP. A complete copy of the CIP can be found on the City's website. This section includes funding for the first year of the Five-Year CIP from the Capital Improvements Tax Fund and the Parkland Acquisition Fund. Capital projects are also funded from Tax Increment Financing (TIF) revenues, water and sewer revenues, debt financing and other special revenue sources. In accordance with State requirements, separate funds will be established when notes/bonds are issued for specific projects and the associated expenditures will also be assigned to that fund. Funding is based on the 2014 - 2018 CIP.

Project Prioritization

In developing prioritization of projects, several elements are taken into consideration:

- City Council's goals, both past and present;
- Findings included in the Economic Development Strategy;
- Commitments made by the City in agreements;
- Bi-Annual Community Survey results;
- Input from Citizen Committees and economic development opportunities.

Using these guidelines resulted in the list of projects to be funded that are focused towards needed infrastructure improvements such as road and utility needs.

Major Transportation Projects

Code	Project	Total Project Cost (all years)	2014 Budgeted Expenditures
ET0103	Tuttle Crossing Blvd Extension- Wilcox Road to Avery Road (TIF)	$ 2,278,000	$ 1,900,000
ET0104	Emerald Parkway – Riverside Drive to Billingsley Creek (TIF)	17,433,000	3,040,000
ET1119	Relocated Rings Road	3,500,000	-
ET1202	Frantz Road Utility Burial (TIF)	2,105,000	1,700,000
ET0810	Frantz Road-Dublin Road connector (TIF)	2,934,000	2,650,000
ET1101	Railroad Quiet Zone (contingent State funding)	495,000	485,000
ET1402	Avery Rd widening – Woerner Temple to Rings Road West (TIF)	615,000	530,000
ET1403	Riverside Drive Realignment	13,500,000	175,000
ET1404	Dublin village Center Roadway Network, phase 1	6,000,000	6,000,000
ET0405	Hyland-Croy/Brand road (TIF)	3,802,000	30,000
ET0410	Avery-Muirfield/Perimeter Loop/Perimeter Drive	7,923,000	500,000
ET0508	Riverside Drive/SR 161 (TIF)	9,564,000	190,000
ET0511	Avery-Muirfield/Tullymore/Valley Stream/Avery Road (Permissive)	575,000	-
ET0605	Sawmill Road/Hard Road (TIF)	2,984,000	2,455,000
ET0809	Hyland-Croy/McKitrick Road	1,450,000	50,000
ET1401	I-270/US 33 Interchange Phase 1 Improvements (TIF)	17,750,000	5,500,000
ET1003	Dublin Road/Glick Road Intersection Improvements	753,000	500,000
ET1102	US 33/SR 161/Post Road Interim Interchange Imp. (TIF)	1,109,000	1,000,000
ET1205	Coffman Road/Brand Road	2,048,000	65,000
ET1521	Muirfield Drive/Memorial Drive	50,000	50,000
ET1302	SR 161/Hyland-Croy Road Temp. Intersection Improvement (TIF)	340,000	40,000
ET1101	Avery Road/Brand Road Intersection (TIF)	50,000	50,000

Major Transportation Projects (continued)

ET1004	Brand Road Shared-Use Path	916,000	10,000
ET1203	Dublin Road South Shared-Use Path	2,461,000	1,405,000
ET1204	Glick Road Shared-Use Path	1,383,000	630,000
ET1104	Muirfield Drive Bike Lanes	1,510,000	1,210,000
	Total Transportation	***$103,528,000***	***$30,165,000***

Major Park Projects

Code	Project	Total Project Cost (all years)	2014 Budgeted Expenditures
GR9901	Darree Fields Development	$ 7,552,000	$ 45,000
GR9903	Amberleigh Community Park Development	2,611,000	320,000
GR9904	Emerald Fields Development	5,740,000	-
GR9902	Coffman Park Expansion	6,223,000	95,000
GR1114	Holder-Wright Farm and Earthworks	1,360,000	-
AL1202	Parkland Acquisition	3,900,000	650,000
GL1302	Scioto River Pedestrian Bridge	14,345,000	300,000
GL1303	Riverside Park	8,035,000	150,000
	Total Parks	***$49,766,000***	***$1,560,000***

Major Utility Projects

Code	Project	Total Project Cost (all years)	2014 Budgeted Expenditures
ES0701	Sewer Lining and Repair (Sewer)	$ 8,181,000	$ -
ES1402	Sewer Extensions	770,000	65,000
EW1201	Dublin Road Water Tower	3,798,000	-
EW1101	Rings Road Waterline	730,000	-
EW1401	Water Extensions	310,000	65,000
EF0201	Stormwater Improvements	4,913,000	55,000
EF1301	South fork Indian Run Floodplain Fill	470,000	-
	Total Utilities	***$19,163,000***	***$185,000***

Major Facility and Other Projects

Code	Project	Total Project Cost (all years)	2014 Budgeted Expenditures
AB0601	Municipal Facilities	$ 9,025,000	$ 6,360,000
AB1301	Bridge Street District	3,250,000	500,000
AI1201	Computer Hardware/Software Equipment	6,330,000	1,255,000
PP1601	Radio System Upgrades	825,000	825,000
EW1401	Allocation for Water Extensions	1,000,000	200,000
ES1402	Allocation for Sewer Extensions	1,000,000	200,000
AV1201	Fleet Replacements	7,915,000	1,525,000
	Total Facility and Other	***$29,345,000***	***$10,865,000***

Non-Major Projects

Guidelines have been established for several key areas which the City has utilized in projecting the non-major capital needs. These guidelines, along with some of the highlighted projects for 2014, are summarized as follows:

Park renovation/improvements – Non-major

Guidelines:

- The neighborhood park development priority is based upon the timing of subdivision build-out and input from residents.
- Evaluate the adequacy of active/athletic facilities in the community and the neighborhood parks.
- Identify opportunities to develop joint neighborhood and community parks with other governmental jurisdictions (i.e. Dublin City Schools and Washington Township).
- Program adequate funding for maintenance of existing assets.

The following renovations and improvements are programmed in 2014:

Location	Description	Amount
Donegal Cliffs	Playground/basketball court	$ 345,000
Dublin Springs	Stairway replacement	88,550
	Driveway replacement	18,600
	Walking path	13,380
Wedgewood Hills	Split rail fence replacement	4,025
Monterey and Hawks Nest	Basketball court resurfacing	19,000
Darree Fields	Musco lighting control link retro fit	30,000
Llewellyn and Donegal Cliffs	Replace drinking fountains	7,000
Skate Park	Various repairs	10,000
DCRC Green Roof	Change path from bamboo to tile	25,000
Various parks	Stone wall masonry repairs	15,000
Various parks	Fence repairs	54,000
Rounding		445
	Total Parks	***$630,000***

Bikeway System Improvements – Non-major

Guidelines:

- Bikeways are included as part of the City's major public roadway projects and include shared-use paths, bike lanes and sharrows.
- Identify connections and/or additions to the bikeway system which provide an alternate transportation system linking neighborhoods, community facilities and commercial destinations.
- Coordinate local system design with other governmental jurisdictions such as the Mid-Ohio Regional Planning Commission (MORPC), the Ohio Department of Transportation (ODOT) and other appropriate regional efforts.
- Identify the connections and/or additions that can be constructed by developers as part of private development.

Staff recently completed a comprehensive review of its shared-use path connection/addition needs and has developed a comprehensive plan for completing these projects to further enhance the City's comprehensive shared-use path network. As a result, additional funds have been programmed in the Five-Year CIP to expedite the completion of these paths/additions.

In 2014, the following connections/additions are programmed for completion:

General Location	Amount
Hyland-Croy Road, north of Brand Road	$ 82,500
Hard Road (Scioto High Path)	200,000
Martin Road	76,000
Total Bikeway System Improvements	***$358,500***

Annual Street Maintenance Program – Non-major

Guidelines:

- Investment for street resurfacing is based on anticipated life of the asset.
- A comprehensive pavement management system has been established to ensure acceptable levels of service are maintained in a cost-effective manner.
- The City evaluates the pavement maintenance needs annually and programs improvements based on roadway conditions.

There is an annual allocation for repairing the City's roadways. The $3,500,000 allocation for 2014 reflects an 11% increase over 2013. In 2010, the City contracted with Stantec Consulting Services, Inc. to provide a comprehensive map based pavement condition inventory to aid in planning future maintenance. The pavement analysis has been completed and will be utilized to program the timing of street maintenance work. Based on an index of 1 – 100, with an index of 100 being a new roadway, the current overall index of the City's road-miles is rated with an index of 82. The results of the pavement analysis have allowed the City to more accurately identify pavement conditions and program repairs.

Asset Maintenance – Non-major

Guidelines:

- Maintain the City's existing assets to ensure long-term viability.
- Maintain a comprehensive listing of the City's assets and identify the anticipated need for maintenance, repair or replacement.
- Evaluate and update the City's asset maintenance needs annually.

Building Maintenance/Renovations – Non-Major

This provides the allocations for necessary maintenance to City buildings. The amount funded for 2014 is as follows:

Location	Description	Amount
Municipal Building	Patio re-sloping and re-surfacing	$ 24,000
	Lobby restroom renovations	15,000
	Annex offices/reception renovation	26,000
Events Administration Facility	Demolition	18,000
Justice Center	Replace boiler	45,000
	Paint common areas	20,000
	Replace carpet in Administration, elevator, hall	30,000
	Refurbish courtroom Judge's bench and tables	16,000
Outdoor Pools	Paint slides and platforms	45,000
Bristol barn	Replace roof gutters and structural supports	20,000
Conine barn	Repair floor joists and foundations	100,000
Other barns	Various repairs	15,000
Park restrooms	Hand dryers and waterless urinals	5,000
Recreation Center (DCRC)	Replace/consolidate electrical transformers	45,000
	Replace Evapco cooling towers	60,000
	Replace hot water storage tanks	40,000
	Paint gymnasium	40,000
	Install concrete deck in leisure pool	165,000
	Replace carpet in fitness area	28,000
	Replace rubber flooring – classroom C and weight room	66,000
Citywide	Replace carpet and other flooring	50,000
	HVAC and pump replacements	25,000
	Other miscellaneous in-house renovations	15,000
Rounding		2,000
	Total Building Maintenance/Renovations	***$915,000***

Transfers

The majority of the funding programmed for transfers is for debt service obligations on capital projects financed by long-term debt.

Advances

The advances programmed are based on projects programmed in the 2014-2018 CIP that have been identified as infrastructure projects benefiting the reflected TIFs.

Capital Improvement Tax Capital		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
401-0221						
Other Expenses						
2301	County Auditor Deductions	41,541	45,000	45,000	40,000	45,000
401-0314						
Other Expenses						
2790	Transfers	2,564,499	2,599,120	2,599,120	2,599,120	3,710,775
2791	Advances	5,742,500	0	0	1,975,000	3,860,000
		8,306,999	2,599,120	2,599,120	4,574,120	7,570,775
Capital Outlay						
2510	Land and Land Improvements	0	0	0	0	500,000
2511	Park and Bikeway Improvements	2,143,313	5,170,000	5,919,983	5,374,985	1,910,000
2522	Police Capital Equipment	68,466	385,000	517,125	517,125	1,125,000
2523	City Maintenance Equipment	1,345,912	480,000	701,502	701,500	1,525,000
2530	Bldgs. & Other Structures	2,212,631	735,000	827,023	827,020	840,000
2550	Transportation Projects	6,788,168	11,065,000	12,844,584	12,629,840	9,880,000
2562	Storm Sewer Improvements	353,253	1,895,000	1,895,566	1,895,560	615,000
2571	Computer hardware/software	824,171	1,130,000	1,412,315	1,412,315	1,255,000
2572	Building repairs and renovations	351,150	612,500	1,192,343	1,192,340	475,000
2579	Other Projects	633,617	1,390,000	1,468,245	193,245	1,155,000
2599	Contingencies	11,677	225,000	295,585	295,585	225,000
		14,732,358	23,087,500	27,074,271	25,039,515	19,505,000
TOTALS		$23,080,898	$25,731,620	$29,718,391	$29,653,635	$27,120,775

Capital Improvement Tax
Capital

401-0314

Capital Outlay

2511	Land and Land Improvements		
	Land Acquisition (AI1401)	500,000	
			500,000
2511	Park and Bikeway Improvements		
	Park renovations/improvements (AR1401)	630,000	
	Dublin Arts Council site renovations (GR1201)	15,000	
	Wallace tract (GR1401)	10,000	
	Brandon Pond fishing pier (GR1402)	55,000	
	Outdoor exercise equipment (GR1403)	35,000	
	Obstacle course (GR1404)	255,000	
	Darree Fields (GR9901)	45,000	
	Amberleigh Community Park (GR9903)	320,000	
	Coffman Park expansion (GR9902)	95,000	
	Scioto River pedestrian bridge (GR1302)	300,000	
	Riverside Park (GR1303)	150,000	
			1,910,000
2522	Police Capital Equipment		
	Replacement radars (PP0804)	10,000	
	Intersection and crime preventioncCameras (PP1301)	80,000	
	Replacement logging recorder (PP1401)	150,000	
	TAI measurement equipment (PP1402)	25,000	
	CIU surveillance and tracking equipment (PP1403)	35,000	
	Radio system upgrade (PP1501)	825,000	
			1,125,000
2523	City Maintenance Capital Projects		
	Fleet management program - vehicles (AV1401)	1,115,000	
	Fleet management program - equipment (AV1403)	410,000	
			1,525,000
2530	Buildings and Other Structures		
	Municipal Facilities (AB0601)	840,000	
			840,000
2550	Transportation Projects		
	Annual street maintenance program (AT1401)	3,500,000	
	Annual infrastructure/roadside improvements (AT1402)	300,000	
	Annual shared-use path maintenance (AT1403)	735,000	
	Annual shared-use path additions/connections (AT1404)	525,000	
	Annual sidewalk program (AT1406)	250,000	
	Annual parking lot maintenance (AT1407)	250,000	
	Annual pedestrian tunnel maintenance (AT1408)	150,000	
	Annual guardrail replacement and maintenance (AT1410)	65,000	
	Annual bike rack installation (AT1411)	25,000	
	Railroad quiet zones (ET1101)(contingent on State funding)	485,000	
	Riverside Drive Realignment (ET1403)	175,000	
	Hyland Croy/McKitrick Road (ET0809)	50,000	
	Coffman/Brand Road intersection (ET1205)	65,000	
	Muirfield Drive/Memorial Drive (ET1521)	50,000	
	Brand Road shared-use path (ET1004)	10,000	
	Dublin Road Southshared-use path (ET1203)	1,405,000	
	Glick Road shared-use path (ET1204)	630,000	
	Muirfield Drive bike lanes (ET1104)	1,210,000	
			9,880,000

Capital Improvement Tax
Capital

2562	Stormwater Improvements		
	Annual Stormwater maintenance (AF1401)	560,000	
	Stormwater Improvements (EF0201)	55,000	
			615,000
2570	Other Projects & Equipment		
2571	Computer hardware/software (AI1401)	1,255,000	
2572	Building repairs and renovations (AB1401)	475,000	
2579	Technology improvements (AB0802)	135,000	
2579	Dublink/Ignite (AB1402)	520,000	
2579	Bridge Street District (AB1301)	500,000	
			2,885,000
2599	Contingencies (AA1401)	225,000	
			225,000
2790	Transfers		
	General Debt Service Fund	3,310,775	
	Water - Water Extensions	200,000	
	Sewer - Sewer Extensions	200,000	
			3,710,775
2791	Advances		
	State Highway	300,000	
	Lifetime Fiteness TIF	260,000	
	Pizzuti TIF	300,000	
	Perimeter West TIF	350,000	
	Frantz Road/Dublin Road TIF	2,650,000	
			3,860,000
TOTAL			$27,075,775

Parkland Acquisition Fund

STATEMENT OF FUNCTIONS:

Chapter 152 of the Codified Ordinances of Dublin provides for the payment of fees in lieu of parkland dedication. These fees are credited to the Parkland Acquisition Fund for the purpose of acquiring recreational facility sites, open space and/or parkland.

NOTES AND ADJUSTMENTS:

A longstanding goal of City Council has been to preserve parkland, open space and nature features. Beginning in 2001, City Council allocated the City's property tax revenue from its inside millage to the Parkland Acquisition Fund in order to set aside additional funding to meet their goal. In 2007, City Council adjusted the allocation from 100% (1.75 mills) of the inside millage to approximately 54% (.95 mills). The remaining 46% (.80 mills) was allocated to the Capital Improvements Tax Fund. For 2010 and 2011, the millage allocated to the Parkland Acquisition Fund was reduced to 20 percent (.35 mills).

Recognizing the benefits and flexibility of allocating more of the City's "inside millage" to the Capital Improvements Tax Fund, Council approved allocating 1.40 mills to the Capital Improvements Tax Fund and .35 mills to the Parkland Acquisition Fund begun in 2010 and has continued to do so each year since. This allocation will be reviewed during the CIP process each year and can be reallocated if Council deems it appropriate.

The funding programmed also provides for the City's annual commitment of $385,000 to the Franklin County Metropolitan Park District to provide financial assistance for land acquisition for the Glacier Ridge Metro Park, the annual debt service payments on the debt issued to acquire the land for the expansion of Coffman Park, and to provide additional funding for the acquisition of the site identified for the future Municipal Building. The final debt service payment for the expansion of Coffman Park will be made in 2020.

Parkland Acquisition Finance Office of the Director		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
402-0210						
Other Expenses						
2349	Other Professional Services	7,100	0	10,700	10,700	11,400
		7,100	0	10,700	10,700	11,400
Capital Outlay						
2510	Land and Land Improvements	2,021,971	385,000	385,000	627,050	385,000
402-0221						
Other Expenses						
2301	County Auditor Deductions	10,390	11,000	11,000	10,000	11,000
402-0314						
Transfers						
2790	Transfers	225,684	225,250	225,250	225,250	242,650
TOTALS		$2,265,145	$621,250	$631,950	$873,000	$650,050

Public Service/ Water Maintenance

STATEMENT OF FUNCTIONS:

This program is under the joint supervision of the Directors of Streets and Utilities and Engineering. This work unit includes planning and design of all new construction and improvements of the water distribution system which is tied to the City of Columbus system under a service contract. The Administration works in cooperation with architects, engineers, consultants, builders, and developers in planning improvements to the Dublin portion of the system. Also included is the hydrant maintenance program.

OBJECTIVES AND ACTIVITIES:

- Continue the ongoing hydrant maintenance program in-house with a significant cost savings.
- Prepare hydrants for repainting and continue the ongoing maintenance of hydrants.
- Locate all watch valves.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
Maintenance Worker	1	1
TOTAL	**1**	**1**
PART-TIME/SEASONAL STAFF		
Seasonal Maintenance Worker	1	1
TOTAL	**1**	**1**

NOTES AND ADJUSTMENTS:

Ten percent (10%) of the Operations Administrator position reflected in the Sewer Fund is allocated to this budget. Thirty percent (30%) of a Maintenance Crew Supervisor and twenty (20%) of a Civil Engineer reflected in the Engineering General Fund is also allocated to this budget.

Water

Public Service

Streets and Utilities		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
610-1320						
Personal Services						
2110	Salaries/Wages	85,028	85,400	85,400	85,400	89,640
2111	Overtime Wages	2,491	1,000	1,000	1,000	1,000
2112	Other Wages	5,129	17,700	17,700	7,000	18,060
2120	Employee Benefits	37,179	39,700	39,700	35,000	34,695
2140	Uniforms & Clothing	1,305	1,430	1,430	1,400	1,730
		131,132	145,230	145,230	129,800	145,125
Other Expenses						
2201	Conferences/Mileage	67	300	300	100	1,150
2303	Hydrant Maint. & Repair	17,339	21,000	21,000	19,000	48,500
2310	Utilities	148,433	154,500	178,585	145,000	154,500
2320	Communications	584	50	1,250	600	50
2351	Maint. of Equipment	424	500	500	500	500
2390	Misc Contractual Services	20,002	35,000	51,644	35,000	35,000
2420	Operating Supplies	3,694	5,200	5,300	5,200	5,200
2440	Small Tools & Minor Equip	1,547	500	500	500	500
2910	Refunds	22,200	0	100	100	0
		214,290	217,050	259,179	206,000	245,400
Capital Outlay						
2520	Equipment & Furniture	0	7,300	7,300	5,000	2,000
		0	7,300	7,300	5,000	2,000
TOTALS		$345,422	$369,580	$411,709	$340,800	$392,525

Water

Finance

Office of the Director		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
610-1210						
Debt Service						
2610	Principal-Water	375,000	400,000	490,000	490,000	515,000
2620	Interest-Water	159,338	127,720	194,790	194,790	171,075
		534,338	527,720	684,790	684,790	686,075
TOTALS		$534,338	$527,720	$684,790	$684,790	$686,075

BUDGET SUMMARY:

610-1320

- Account 2110 provides funding for full-time staffing reflected in the Personnel Data and Notes and Adjustments.
- Account 2112 provides funding for part-time/seasonal staff.
- Account 2201 provides funding for training including "What makes a Water Distribution System Work" and Hydrants, Valves and Other Water Appurtenances Training Session.
- Account 2303 provides funding for replacement fire hydrants and parts.
- Account 2310 provides funding for utility costs related to the operation of the water system.
- Account 2390 provides funding for flushing and pumping of hydrants completed by the Washington Township Fire Department and contracted emergency repairs.
- Account 2520 provides funding for two airless spray guns and other necessary equipment.

610-1210

- Accounts 2610 and 2620 provide funding for debt service obligations for the Rings/Blazer Parkway water tower, and the Dublin Road water tower.

Water

Public Service

Engineering

		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
610-1330						
Personal Services						
2110	Salaries/Wages	14,510	15,000	15,000	15,000	15,150
2120	Employee Benefits	5,736	3,600	5,900	5,900	5,515
		20,246	18,600	20,900	20,900	20,665
Other Expenses						
2201	Conferences/Mileage	1,429	2,000	2,000	1,000	1,500
2349	Other Professional Serv	59,575	100,000	102,090	60,000	86,000
2390	Misc Contractual Services	66,399	75,000	88,252	75,000	120,000
		127,403	177,000	192,342	136,000	207,500
Capital Outlay						
2520	Equipment & Furniture	0	150	150	150	200
2561	Water System Imp.	1,092,334	315,000	387,120	315,000	1,255,000
		1,092,334	315,150	387,270	315,150	1,255,200
TOTALS		$1,239,983	$510,750	$600,512	$472,050	$1,483,365

Budget Summary:

610-1330

- Accounts 2110 provides funding for twenty (20%) of one Civil Engineer's salary.
- Account 2349 provides funding to update water modeling city wide; critical infrastructure study/vulnerability assessment; utility extension data gathering with Franklin County Health.
- Account 2390 provides funding for water line locates by the City of Columbus.
- Account 2561 provides funding for water quality units, water line replacements and water tower maintenance.

Public Service/ Sewer Maintenance

STATEMENT OF FUNCTIONS:

This work program is under the joint supervision of the Director of Public Service and the Directors of Streets and Utilities, and Engineering. This work unit includes planning and design of all new construction, improvements and removal of infiltration and inflow sources. Streets and Utilities are responsible for the execution of maintenance on the entire sanitary sewer system, and also conduct inspection of lines and collects data on the system for use by Engineering. Engineering analyzes system data to estimate amounts of extraneous flow to be eliminated, recommends the repair and work program and new construction to be performed. The City staff works in cooperation with homeowners, engineers, consultants, builders, developers, Ohio Environmental Protection Agency, and with the City of Columbus which provides wastewater treatment and a service contract.

OBJECTIVES AND ACTIVITIES:

- To minimize infiltration and inflow in both the public and private portions of the sanitary sewer system.
- To complete a warranty inspection on the installation and materials of the previous year's cured in place pipe (CIPP) installations.
- To assess condition of subsurface infrastructure underlying streets which are programmed for resurfacing in order that repairs be made as part of the street resurfacing program.
- To provide a safe work environment for all employees and ensure the safety of the public.
- To maintain/update the computer modeling program for the sewerage system.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
Engineering Project Inspector	1	1
Operations Administrator	1	1
Maintenance Crew Supervisor	1	1
Maintenance Worker	6	6
TOTAL	**9**	**9**
PART-TIME/SEASONAL STAFF		
Seasonal Maintenance Worker	2	2
TOTAL	**2**	**2**

NOTES AND ADJUSTMENTS:

The Operations Administrator position is allocated eighty four percent (84%) to this budget. Fifty percent (50%) of a Maintenance Crew Supervisor position and fifty percent (50%) of a Civil Engineer position reflected in the Engineering General Fund is also allocated to this budget.

Sewer

Public Service

Streets and Utilities		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
620-1320						
Personal Services						
2110	Salaries/Wages	452,655	460,900	451,300	450,000	480,065
2111	Overtime Wages	8,562	12,080	12,080	8,000	12,080
2112	Other Wages	6,829	35,400	35,400	12,000	39,860
2113	Short Term Disability	1,937	0	9,600	9,600	0
2120	Employee Benefits	183,148	189,340	189,340	170,000	171,105
2140	Uniforms & Clothing	5,616	6,550	6,550	5,500	7,145
		658,747	704,270	704,270	655,100	710,255
Other Expenses						
2201	Conferences/Mileage	4,714	12,450	14,950	9,000	13,050
2320	Communications	877	50	750	400	50
2349	Other Professional Serv	15,792	74,000	73,800	73,800	20,000
2351	Maint. of Equipment	10,135	21,300	21,300	21,300	17,000
2390	Misc Contractual Services	147,678	121,800	145,042	121,800	64,000
2410	Office Supplies	500	500	500	500	500
2420	Operating Supplies	4,010	6,450	7,650	5,000	6,350
2430	Repair & Maintenance	35,641	20,500	20,500	15,000	20,500
2440	Small Tools & Minor Equip	2,060	1,200	1,200	600	1,200
2910	Refunds	26,100	0	0	0	0
		247,507	258,250	285,692	247,400	142,650
Capital Outlay						
2520	Equipment & Furniture	40,007	25,550	25,550	25,550	9,700
2563	Sanitary Sewer Imp.	14,950	25,000	25,000	25,000	25,000
		54,957	50,550	50,550	50,550	34,700
TOTALS		$961,211	$1,013,070	$1,040,512	$953,050	$887,605

Sewer

Finance

Office of the Director		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
620-1210						
Debt Service						
2614	Principal-Sewer	1,125,595	1,170,570	1,270,570	1,270,570	1,322,500
2624	Interest-Sewer	423,651	363,900	437,000	437,000	386,270
		1,549,246	1,534,470	1,707,570	1,707,570	1,708,770
TOTALS		$1,549,246	$1,534,470	$1,707,570	$1,707,570	$1,708,770

BUDGET SUMMARY:

620-1320

- Account 2110 provides funding for staffing reflected in the Personnel Data and Notes and Adjustments.
- Account 2201 includes funding for the training of personnel in accordance with Occupational Safety and Health Administration (OSHA) requirements and other necessary training including but not limited to: Confined space entry, respirator, PACP certifications, flow meters, advanced pipe cleaning, Flexidata software training and the Ohio Certified Public Manager Program.
- Account 2349 includes funding for services related to televising and cleaning the sewer system, as well as completing warranty inspections on previously lined sewers.
- Account 2351 includes funding to maintain and repair sewer equipment.
- Account 2390 includes funding for the pump station inspection and maintenance contract, Delaware County Engineering Fund, and contracted storm sewer repairs.
- Account 2420 is funding for supplies necessary for doing in-house sewer cleaning and repairs.
- Account 2430 provides funding for the repair and maintenance of the sewer system including grades rings, ground rims/covers, and bioxide treatment.
- Account 2520 provides funding for the replacement of flow meter sensor cables.
- Account 2563 provides contingency funding for lining and repair of main lines.

620-1210

- Accounts 2614 and 2624 provide funding for debt service obligations related to the Upper Scioto West Branch Interceptor, sewer relining, and manhole rehabilitation.

Sewer

Public Service

Engineering		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
620-1330						
Personal Services						
2110	Salaries/Wages	99,226	102,200	102,200	102,200	103,720
2111	Overtime Wages	1,365	2,000	2,000	1,000	2,000
2120	Employee Benefits	41,561	42,100	42,100	42,100	38,720
2140	Uniforms & Clothing	160	400	400	200	400
		142,312	146,700	146,700	145,500	144,840
Other Expenses						
2201	Conferences/Mileage	482	1,500	2,846	1,500	1,500
2349	Other Professional Serv	152,171	75,000	92,288	75,000	156,000
2420	Operating Supplies	3,323	3,000	3,000	1,500	3,000
		155,976	79,500	98,134	78,000	160,500
Capital Outlay						
2563	Sanitary Sewer Imp.	592,627	835,000	835,000	835,000	265,000
		592,627	835,000	835,000	835,000	265,000
TOTALS		$890,915	$1,061,200	$1,079,834	$1,058,500	$570,340

Budget Summary:

620-1330

- Accounts 2110 provides funding for thirty (30%) of one Civil Engineer's salary, and a Project Inspector's salary.
- Account 2349 provides funding to maintain the computer modeling program, and development of a maintenance program model, and utility extension data gathering with Franklin County.
- Account 2563 provides $200,000 for annual maintenance and $65,000 for sewer extensions.

Merchandising Fund

STATMENT OF FUNCTIONS:

Ordinance 11-93 authorized the establishment of the Merchandising Fund. Dublin merchandise is available for resale. The revenue from the sale of the merchandise is used to purchase merchandise, as the intent of the merchandising campaign is to be self-supporting.

Merchandising

City Manager

Community Relations

		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
630-1130						
Other Expenses						
2390	Misc Contractual Services	148	200	200	200	200
2420	Operating Supplies	11,555	7,800	11,074	2,000	7,800
		11,703	8,000	11,274	2,200	8,000
TOTALS		$11,703	$8,000	$11,274	$2,200	$8,000

Merchandising Fund

BUDGET SUMMARY:

630-1130

- Account 2420 provides funding to buy merchandise for resale.

THIS PAGE LEFT BLANK INTENTIONALLY

Internal Service / Employee Benefits Self-Insurance

STATEMENT OF FUNCTIONS:

The Employee Benefits Self-Insurance Fund has been established to account for monies received from other funds as payment for providing medical, dental and vision benefits. The Employee Benefits Self-Insurance Fund makes payments for services provided to employees (claims), the third party administrator(s) and for stop-loss coverage. The budgeted amounts are based on the expected dollar value of claims that would be paid under the plan, third party administrator fees, and the premium for stop-loss insurance. "Premiums" are charged to benefit accounts based on the estimated cost of coverage. In 2014 funds have been programmed for all non-union personnel and all union personnel, including the United Steelworkers of America, the Fraternal Order of Police - Capital City Lodge No. 9, and the Fraternal Order of Police – Ohio Labor Council to participate in the City-wide Consumer Driven Health Plan with Health Savings Accounts and Healthy By Choice Plus (HBC Plus) Program. The Employee Benefits Self-Insurance Fund will continue the wellness benefit and the child care Flexible Spending Account benefit for all full-time employees who participate in HBC Plus. The City-wide health plan includes an optional Health Savings Account (HSA) or Health Reimbursement Account (HRA) and will include only two funding levels to match the two HSA employer contribution levels for an employee and family.

PERSONNEL DATA POSITION TITLE	2013 CURRENT NUMBER	2014 ADOPTED
Benefits Administrator (1)	0	1
TOTAL	**0**	**1**
PART-TIME/SEASONAL STAFF		
Wellness Coordinator (2)	1	1
Wellness Intern (3)	1	0
TOTAL	**2**	**1**

NOTES AND ADJUSTMENTS:

The annual funding level for 2014 for all employee groups is as follows:

Single	$ 6,635
Family	$ 14,890

Funding is based on the reduced level for 2014 due to the healthy balance existing in the fund and the anticipated expenditures for 2014. Included in this fund is the third party administration for the short-term disability benefit provided to non-bargaining employees. This addition was part of the leave program that was approved by City Council in October, 2008. Also funded are the health screenings, and various educational classes and programs that are included as part of HBC Plus.

(1) The Benefits Administrator position is funded seventy-five percent (75%) from this budget and twenty-five percent (25%) from the Human Resources budget in the General Fund.
(2) The part-time Wellness Coordinator position is funded seventy-five percent (75%) from this budget and twenty-five percent (25%) from the Community Recreation Center account.
(3) This position is removed for 2014.

Emp. Benefits Self Ins.

City Manager

Human Resources

		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
701-1120						
Personal Services						
2110	Salaries/Wages	0	0	0	0	46,875
2111	Overtime Wages	19	0	0	0	0
2112	Other Wages	26,315	43,440	43,440	30,000	32,000
2120	Employee Benefits	4,069	6,750	6,750	5,000	27,280
		30,403	50,190	50,190	35,000	106,155
Other Expenses						
2309	Third Party Admin.	210,862	228,620	251,509	228,620	235,920
2361	Medical,Dental,Rx,Vision	2,985,221	3,721,370	3,764,553	3,200,000	2,900,000
2364	Stop Loss Coverage	299,160	404,040	409,689	404,040	484,450
2366	Employer HSA Contribution	755,163	907,610	935,110	907,610	962,625
2390	Misc Contractual Services	77,801	155,290	208,913	155,290	160,400
		4,328,207	5,416,930	5,569,774	4,895,560	4,743,395
TOTALS		$4,358,610	$5,467,120	$5,619,964	$4,930,560	$4,849,550

BUDGET SUMMARY:

701-1120

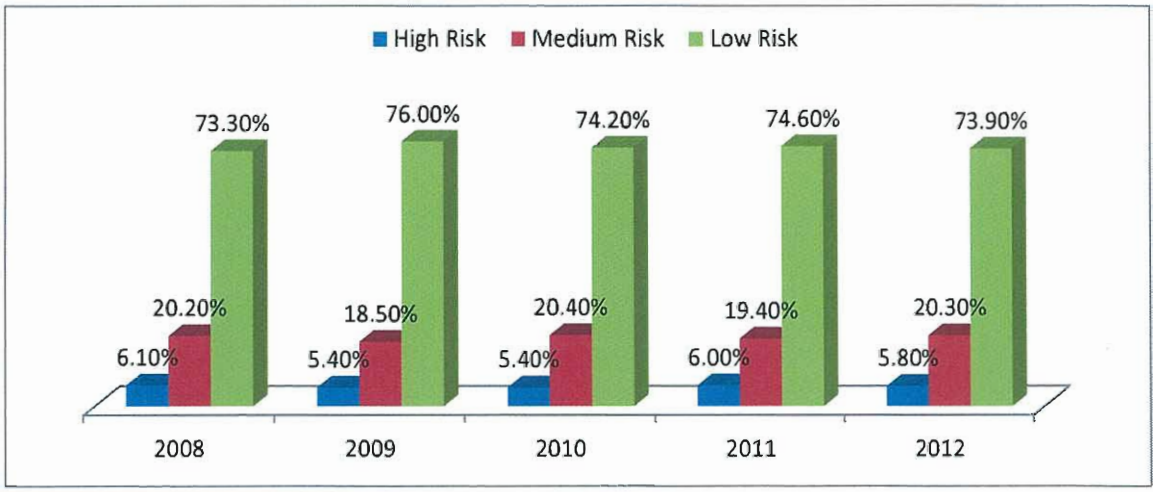
- Account 2112 provides funding for seventy-five percent (75%) cost-sharing of the Wellness Coordinator part-time position and the Intern position between this budget and the Recreation Services budget.
- Account 2309 reflects funding for third-party administration fees from United Health Care (UHC), Envision Rx and EBMC, the administrator of the City's flexible spending programs and vision services benefit. Also included is third-party administration for the short-term disability program.
- Account 2361 includes funding for the all medical, dental, pharmacy and vision claims.
- Account 2364 provides funding for a stop-loss insurance policy to protect the City against catastrophic or extraordinarily high cost claims.
- Account 2366 provides funding for the employer contributions (funded at 85%) for HSA contribution.
- Account 2390 includes funding for the City's comprehensive wellness benefit. Funding is included for continuation of the on-site screenings and various educational classes and programs. Also funded is continuation of professional benefits consultation, continuation of return on investment analysis, and further review of plan design.

PERFORMANCE MEASURES: CONTINUED

1) Percent of Employee Population in the Health Low Risk, Moderate Risk, and High Risk Levels

Year	# Analyzed	High Risk	Medium Risk	Low Risk
2009	551	5.40%	18.50%	76.00%
2010	578	5.40%	20.40%	74.20%
2011	562	6.00%	19.40%	74.60%
2012	556	5.8%	20.3%	73.90%

Percent of Employee Population in High, Medium And Low Risk Levels



Health risk status is determined by risk categories: low risk is zero to two risks; medium risk is three to four risks, and high risk is five or more risks. Changes in health status correlate with changes in cost. Individuals with high risks often migrate to having disease and high costs. There is a natural flow of individuals from low risk to high risk to disease to high cost. To contain cost, the goal is to keep the health population healthy and to try to stop the unnecessary progression in the direction of more risks and disease through wellness and prevention efforts.

Based on 15 different risk categories. High risk = 5 + Health Risk. Medium Risk Factors – 3 to 4 risk factors. Low Risk Factors – 0 to 2 risk factors.

The Population goal is to reduce the number of those at high risk and increase the number those at low risk.

Internal Service/ Workers' Compensation Fund

STATEMENT OF FUNCTIONS:

The Workers' Compensation Fund has been established to cover the costs associated with the City's Workers' Compensation coverage under a self-insurance plan. Funds are transferred from the General Fund to cover premiums, claims, and third party administration fees associated with the City's Workers' Compensation coverage.

NOTES AND ADJUSTMENTS:

This budget reflects estimated costs for the City's Self-Insurance Workers' Compensation coverage which includes expected medical expenses and compensation associated with work-related injuries and illnesses from January 1, 2014 - December 31, 2014. This budget also reflects estimated fees for excess workers' compensation insurance coverage and volunteer insurance coverage.

Workers' Comp. Self Ins.

City Manager

Human Resources		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
703-1120						
Other Expenses						
2309	Third Party Admin.	30,093	35,800	35,800	20,000	40,800
2363	Claims	106,219	212,710	212,710	130,000	189,500
2364	Stop Loss Coverage	74,465	89,800	89,800	89,800	94,800
2390	Misc Contractual Services	695	5,000	5,000	1,000	6,000
		211,472	343,310	343,310	240,800	331,100
TOTALS		$211,472	$343,310	$343,310	$240,800	$331,100

BUDGET SUMMARY:

703-1120

- Account 2309 includes the administrative fee for the self-funded program, independent medical evaluations of injured employees, and administrative fees for the state tail fund.
- Account 2363 funds medical and indemnity reserves for prior year claims, and estimated 2014 claims.
- Account 2364 includes the required payment to the state guarantee fund and the state fee for a self-insured plan. Also included are the excess coverage premium and volunteer coverage premium.
- Account 2390 provides funds for investigation of fraudulent claims.

.

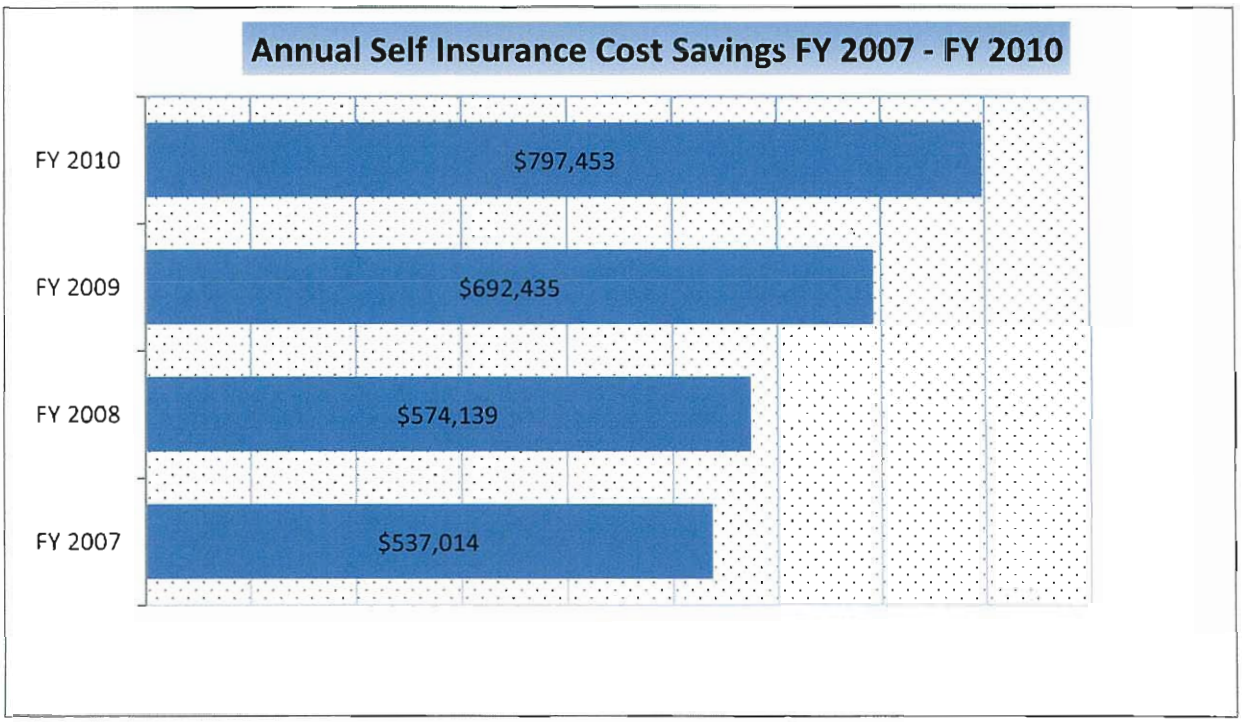
PERFORMANCE MEASURES:

1) Percent Change in the Number of Worker's Compensation Claims Filed (including annual costs)

	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013*
# of Worker's Compensation Claims	35	30	31	25	21
Total Self Insured Cost	$186,951	$152,828	$181,933	$218,551	$176,204
Percent Change in Insured Cost	(22%)	(18%)	19%	20%	(19%)

**As of 10/9/2013*

The City collects this information to perform cost comparisons of our Self Insured Workers' Compensation system vs. traditional State Funded system costs. This information is also useful in projecting future costs, benchmarking with similar Cities/Municipal operations, City Safety Committee discussion topics and identification of future safety training needs.



Fiduciary Funds

STATEMENT OF FUNCTIONS:

These funds reflect the cost of reimbursing developers for the cost of installing certain public improvements (water & sewer reimbursement) and for refunding permit bonding fees deposited with the City to ensure completion of a project. A specific agency fund has been established for the collection of taxes on behalf of the Dublin Convention & Visitors Bureau, the tracking of unclaimed funds, the collection and distribution of a building surcharge mandated by State law, and for the agency fund to track the revenue and expenditures of the Central Ohio Interoperable Radio System (COIRS) established between the City of Dublin, the City of Worthington and Delaware County.

NOTES AND ADJUSTMENTS:

Fiduciary Funds
Finance
Office of the Director

		2012 Actual	2013 Budget	2013 Revised Budget	2013 Estimate	2014 Budget
Income Tax Revenue Sharing						
803-0210						
2911	Refunds-Gen Unclaimed Checks	0	0	0	0	0
2912	Refunds-Gen Unclaimed Payroll	0	0	0	0	0
2913	Refunds-Unclaimed Income Tax	14,212	0	100	100	0
2914	Refunds-Conditional Occupancy	0	0	0	0	0
TOTALS		$14,212	$0	$100	$100	$0
Dublin Convention and Visitors Bureau						
804-0211						
2824	Payment to Dublin Convention & Visitors Bureau	$614,105	$500,000	$650,000	$650,000	$500,000
TOTALS		$614,105	$500,000	$650,000	$650,000	$500,000
Agency Fund						
805-0210						
2304	Sewer Tap Paybacks	362,067	250,000	400,000	400,000	250,000
2910	Refunds	929	10,000	10,000	10,000	10,000
2914	Refunds-Conditional Occupancy	178,900	150,000	200,000	200,000	150,000
2915	Refunds-BD of Bldg Stds-Res	4,004	2,500	4,001	4,000	2,500
2916	Refunds-BD of Bldg Stds-Comm	12,965	15,000	16,037	15,000	15,000
2917	Refunds-CRC Deposits	50,670	40,000	60,000	60,000	40,000
2918	Refunds-DCRC Sea Dragons	1,550	17,000	17,000	17,000	17,000
2919	Refunds-Theatre Admission	223	0	0	0	0
2922	Refunds-DCRC Dolphins	5,655	6,000	9,000	9,000	6,000
2923	Refunds-Washington Twp	7,200	3,500	9,500	9,500	3,500
2925	Refunds-School Programs	0	0	6,000	6,000	0
TOTALS		$624,163	$494,000	$731,538	$730,500	$494,000
Central Ohio Interoperable Radio System (COIRS)						
807-1210						
2310	Utilities	3,507	4,000	4,348	4,000	5,000
2345	Legal Services	3,414	4,000	7,000	5,000	5,000
2349	Professional Services	0	34,000	31,000	10,000	15,000
2351	Maintenance of Equipment	51,627	59,000	59,000	59,000	57,000
2360	Insurance and Bonding	7,176	9,000	9,000	7,300	9,000
2990	Contingencies	1,401	10,000	10,000	10,000	0
TOTALS		$67,125	$120,000	$120,348	$95,300	$91,000

GLOSSARY OF TERMS

While not inclusive, this glossary is provided to assist the reader with definitions of some unfamiliar terms used in the budget document.

Accrual Basis – a basis of accounting in which transactions are recognized at the time they are incurred or obligated, rather then when cash is received or spent.

Agency Fund - a type of fiduciary (trust) fund used to account for assets held by the City as an agent for individuals, other governments and/or other funds.

Appropriation – authorization from the legislative authority (City Council) to expend funds for a specific purpose or category of purposes. Appropriations are for the current fiscal year and lapse at the end of the fiscal year if not obligated for a specific purpose.

Balanced Budget – occurs when planned expenditures equal anticipated revenues.

Bond – a written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future called the maturity date(s), together with the periodic interest at a specified rate. Note: The difference between a note and a bond is that the latter runs for a longer period of time and requires greater legal formality.

Bond Rating – a measure of the City's credit-worthiness determined by established outside agencies by reviewing the City's financial viability and practices. A high bond rating results in favorable interest rates when the City borrows funding for long term capital projects.

Budget – the financial operating plan for a given time period which provides estimates of expenditures and revenues for that time period and outlines the assumptions under which those estimates were made.

Budget Amendment – a formal change of budgeted appropriations requiring legislative approval.

Budget Calendar – the schedule of key dates that are followed in the preparation and adoption of the budget.

Budgetary Basis – the basis under which the budget estimates are made.

CAFR – Comprehensive Annual Financial Report.

Capital Asset (as defined by the City of Dublin) –tangible property, obtained or controlled as a result of past transactions, events or circumstances, which will benefit the City for a period of more than one (1) year and has a cost or dollar value of $1,000 or more.

Capital Outlay – expenditures that result in the acquisition of or addition to fixed assets (capital asset).

Capital Improvements Program (CIP) –issued separately on an annual basis, but in coordination with the operating budget document, the CIP is the five-year plan for infrastructure and other long term investments such as roadways, technology, vehicles, parks, etc.

Capital Improvements Tax Fund - represents the 25% of the local income tax collected for the purpose of funding capital improvements.

GLOSSARY OF TERMS

Capital Projects Fund - used to account for the financial resources to be used for the acquisition or construction of major capital facilities other than those financed by Proprietary Funds and Trust Funds.

Capital Project – a major construction, acquisition, or renovation activity that adds value to or significantly increases the useful life of the government's physical assets.

Cash basis – a basis of accounting or budgeting in which transactions are recognized only when cash is increased or decreased.

Cemetery Fund - a fund provided to account for revenue received from the sale of cemetery lots and interment fees. Expenditures are restricted to the maintenance of the City's cemeteries.

Cemetery Perpetual Care Fund - established in order to set aside funds so that when all the City's cemetery burial lots are sold, funds remain to properly maintain all cemetery lots in perpetuity.

City Charter – a document ratified by a vote of the people that outlines the guidelines and policies under which a city will operate.

Council-Manager form of government – the form of government in which an elected City Council hires a professional city manager to serve as the chief administrative official for the City, as opposed to an elected mayor.

Contingency – a budgeted reserve set aside for emergencies or unforeseen expenditures not otherwise included within the budget.

Cost of Services Study – study conducted each year to determine the fees to be charged for various programs and services throughout the City. This study is a comprehensive review of the allocation of City costs to all City programs to ensure that fees charged accurately reflect the costs associated with provision of that service or program.

Debt Service – payment of principal and interest on borrowed funds according to a predetermined schedule.

Debt Service Fund – used to account for resources set aside to fund debt service and actual principal and interest payments.

Dublin Convention and Visitors Bureau Fund - accounts for 25% of the tax imposed on establishments that provide sleeping accommodations for transient guests and is due to the Dublin Visitors and Convention Bureaus as required by state law.

Employee Benefits Self-Insurance Fund – includes monies received from other funds as payment for providing medical, dental and vision benefits. The Employee Benefits Self-Insurance Fund may make payments for service provided to employees, for reimbursements to employees who have paid providers, to third party administrators for claim payment or administration, for stop-loss coverage, or any other similar purposes.

Encumbrance – the commitment of appropriated funds to purchase an item or service; to encumber funds means to commit them for a specified future expenditure.

Enforcement and Education Fund - provided to account for revenue received from penalties assessed in accordance with violations involving Section 4511.19, Ohio Revised Code. Expenditures are restricted

GLOSSARY OF TERMS

to educating the public of laws governing the operation of a motor vehicle while under the influence of alcohol and other information relating to the operation of a motor vehicle and the consumption of alcoholic beverages.

Enterprise Fund - used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent is the costs of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges.

Expenditure – the payment for goods or services; in a cash – based budget such as the City of Dublin's, expenditures are recognized only when the cash payment for the cost of goods received or services rendered is made.

Fiduciary Fund – any fund held in a fiduciary capacity, ordinarily as agent or trustee. Also called Trust and Agency Funds.

Fiscal Year – the twelve-month period designated as the operating year for accounting and budget purposes; in the case of the City of Dublin, January 1 – December 31, or calendar year.

Full – Time Equivalent (FTE) – represents an employee working a standard 40-hour workweek, or its equal in terms of hours comprised of more than one employee.

Fund – the basis on which the governmental accounting system is organized; an independent financial and accounting entity with a self-balancing set of accounts in which transactions relating to resources, expenditures, assets and liabilities are recorded. Funds are established to account for the use of restricted revenue sources and to carry on specific activities.

Fund Balance – amounts shown as fund balance represent monies which remain unspent after all budgeted expenditures have been made.

GAAP - Generally Accepted Accounting Principles - Uniform minimum standards for financial accounting and recording, which encompasses the conventions, rules, and procedures, that define accepted accounting principles.

GFOA – Government Finance Officers Association – An association of public finance professionals. The GFOA has played a major role in the development and promotion of GAAP for state and local governments.

General Fund – the general operating fund used to fund public services used to account for all financial resources except those required to be accounted for in another fund.

General Obligation Debt – debt backed by the full faith, credit and taxing power of a government.

General Obligation Debt Service Fund – accounts for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources.

Governmental Accounting Standards Board (GASB) – the independent agency established under the Financial Accounting Foundation in 1984 as the official body designated to set accounting and financial reporting standards for state and local governments.

Governmental Funds – a generic classification used by the GASB to refer to all funds other than proprietary and fiduciary funds. The General Fund, special revenue funds, capital project funds, and debt service funds are types of funds referred to as "governmental funds."

GLOSSARY OF TERMS

Grant – a contribution by a government or other entity to support a particular function.

Home Rule – the term used to describe the powers of municipal corporations operating under a charter which provides for or authorizes a method of procedure in the passage and publication of legislation, the making of improvements, and the levying of assessments differing from the method prescribed by general law, may pass and publish such legislation, make such improvements, and levy such assessments under the general law or in accordance with the procedure provided for or authorized by its charter.

Hotel Motel Tax Fund – fund into which taxes derived from hotel room stays (bed taxes) are deposited; this fund accounts for 75% of the tax imposed on establishments that provide sleeping accommodations for transient guests. Expenditures are restricted to the advancement of cultural development, beautification of public property, improvement of the historic district and any other project or expenditure which would enhance the City's appeal to visitors and tourists.

Income Tax Revenue Sharing Fund – fund into which income taxes to be shared with Dublin City Schools in conjunction with certain economic development agreements are deposited for payment to the schools.

Infrastructure – the physical assets of a government, including but not limited to public buildings, streets, curbs and traffic control devices, water and sewer facilities, and parks and public lands.

Internal Service Fund - used to account for the financing of goods or services provided by one department or agency of the City to other departments or agencies on a cost-reimbursement basis. Charges are intended only to recoup the total cost of such services.

Lapse of Appropriation – the expiration of appropriation authority at the end of the fiscal year if it is neither expended nor encumbered for a specific purpose.

Law Enforcement Trust Fund - accounts for all cash or cash proceeds that are a result of contraband property seizures and forfeitures of property.

Major Funds - Many local governments manage and account for their financial activities in a limited number of funds--designated as major funds as recommended by the GASB.

Mandatory Drug Fine Fund - includes revenue from mandatory fines imposed for drug offense convictions in accordance with Section 2925.03, Ohio Revised Code. Expenditures are restricted to law enforcement efforts pertaining to drug offenses.

Mayor's Court Computer Fund – represents an additional fee collected for computerization of the Mayor's Court in accordance with Ohio Revised Code Section 1901.261.

Merchandising Fund - fund for receipts from sales of Dublin-related merchandise and related costs.

Operating Expenditure – costs of personnel, materials, services and equipment required for a City unit to function.

GLOSSARY OF TERMS

Operating Revenue – income received by the government to pay for ongoing operations, including items such as taxes, fees for services, investment earnings, grant revenues, etc.

Operating Transfer – an amount moved from one fund to another to support the funding of services in the recipient fund.

Parkland Acquisition Fund – created to account for property taxes and development fees collected for the purpose of funding acquisition of recreational facility sites, open space, and/or parkland.

Performance Measurements – any systematic attempt to learn how responsive a government's services are to the needs of the residents through use of standards, workload indicators, etc.

Permissive Tax Fund - accounts for permissive tax fees received in addition to the motor vehicle license tax. Expenditures are restricted to construction or permanent improvements of the streets and state highways within the City.

Personal Services – a category of expenditures that represents the amounts paid for all costs associated with personnel, including wages and benefits paid by the City.

Policy – a guiding principal which defines the underlying rules which will direct decision-making processes.

Program – a group of related activities intended to accomplish a specific objective.

Recreation Fund - created to account for revenues and expenditures for parks and recreation programs and activities, including the Community Recreation Center.

Reserve – funds set aside that are earmarked for a specific future use.

Revenue – sources of income received during a fiscal year, operating transfers from other funds, and other financing sources such as the proceeds derived from the sale of fixed assets.

Safety Fund - accounts for revenues and expenditures for the operations of the City's Police Department. Major revenue sources are property taxes and subsidies from the General Fund.

Service Payment – payment made in lieu of real estate taxes for purposes of retiring debt for improvements in a designated tax-increment financing (TIF) district.

Sewer Fund - provided to account for capacity charges for connecting into the sewer system and the costs associated with the maintenance and repair of the City's sewer lines.

Special Assessment Debt – debt issued for a specified purpose and based on collection of taxes levied against a pre-determined set of properties for that purpose.

Special Assessment Debt Service Fund - provided to account for the accumulation of resources and payment of special assessment bond principal and interest from special assessment levies with governmental commitment.

Special Revenue Fund - used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

State Highway Improvement Fund - provided to account for the allocation of revenues derived from motor vehicle license fees and gasoline taxes. Expenditures are restricted by state law to maintenance and repair of state highways within the City.

GLOSSARY OF TERMS

Street Maintenance and Repair Fund - provided to account for the allocation of revenues derived from motor vehicle license fees and gasoline taxes. Expenditures are restricted by state law to maintenance and repair of streets within the City.

Swimming Pool Fund- includes revenues and expenditures for outdoor swimming pool programs and activities at both outdoor facilities, excluding the capital cost of the swimming pool.

Tax-increment financing (TIF) - A method used for funding public improvements whereby real estate tax revenue increases resulting from those improvements are directed toward paying for those improvements.

Transfers – An appropriation to or from another fund. A transfer is the movement of money from one fund to another to wholly or partially support the functions of the receiving fund.

Unencumbered Balance – the remaining balance within a fund that is not obligated for any other purpose.

User Fee (or charge) – the payment of a fee for direct receipt of a public service by the party who benefits from the service.

Water Fund - provided to account for the collection of a user surcharge, permit fees and the costs associated with the maintenance and repair of the City's water lines.

Workers' Compensation Self-Insurance Fund – fund for the accumulation of funds to provide for payment of claims and other costs associated with the City's self-insured workers compensation program.