A large, semi-transparent photograph of a bronze statue of Rutherford B. Hayes stands in the background. The statue is positioned on a dark stone pedestal. The top part of the pedestal is inscribed with the name "HAYES" in gold capital letters. Below the name, there is a circular seal featuring the Seal of the President of the United States, with the words "SEAL OF THE PRESIDENT OF THE UNITED STATES" around the perimeter. The statue is set against a red brick building with a window and a small awning. The ground is covered with snow, suggesting a winter setting. The entire image is framed by a double-line border, with the inner line in blue and the outer line in red.

# City of Delaware

## City Manager's Proposed 2020 Budget



November 15, 2019



November 15, 2019

Dear Mayor and City Council Members:

Pursuant to Section 76 of the City’s charter, I respectfully submit the proposed 2020 operating budget for your consideration. The public hearings/readings and work sessions on the budget are as follows:

| Event                         | Time                        | Place                |
|-------------------------------|-----------------------------|----------------------|
| First Reading/Public Hearing  | Monday, November 25, 2019   | City Council Meeting |
| Work Session                  | Monday, December 2, 2019    | Council Chambers     |
| Work Session                  | Thursday, December 5, 2019  | Council Chambers     |
| Second Reading/Public Hearing | Monday, December 9, 2019    | City Council Meeting |
| Work Session (if needed)      | Thursday, December 12, 2019 | Council Chambers     |
| Third Reading & Adoption      | Thursday, December 19, 2019 | City Council Meeting |

As the chart below illustrates, the 2020 General Fund budget includes revenue estimates of \$25,821,690 an increase of 7.1 percent over 2019. Expenditures are projected to increase 7.7 percent over 2019 budgeted operations and the fund balance is estimated to be at \$5,926,353 or 23.0 percent of expenditures. This meets the City’s financial policy of maintaining a targeted fund balance of 17 percent.

| Summary            | 2017 Actual  | 2018 Actual  | 2019 Estimated | 2020 Proposed |
|--------------------|--------------|--------------|----------------|---------------|
| Total Revenue      | \$21,980,929 | \$23,800,372 | \$24,080,000   | \$25,840,079  |
| Total Expenditures | \$21,361,608 | \$23,617,663 | \$23,356,284   | \$25,821,690  |
| Fund Balance       | \$5,001,539  | \$5,916,843  | \$5,907,964    | \$5,926,353   |
| Balance %          | 23.4%        | 25.1%        | 25.3%          | 23.0%         |

Whereas over the past three years, a programmatic and line-item budget have been presented, this proposed budget includes only the line-item detail. This change was made for two reasons. First, the City is transitioning to a new ERP system. Until a full year’s worth of data is available from the new system – likely the 2023 budget season – the programmatic budget will be omitted. Second, the previously published programmatic budget was not found to be as useful for staff during the operating year as originally intended. This is partially because of software limitations on what can currently be tracked programmatically and how time-consuming it is to update.

After the close of the year, there will be a more expansive version of the budget provided to Council and made available to the public. The version will follow the Government Finance Officers Association's best practices for budget presentation. The additions will include information on the City's form of government, elected officials, community profile, fund relationships and departmental descriptions. The goal is to provide the public with a more comprehensive document on City funds, resources and allocations.

To provide even more transparency into the budget process, in the first quarter of 2020, the City will launch an interactive budget simulator, Citizen Budget. Citizen Budget will provide citizens with a hands-on way of viewing the budget and allow them to suggest changes to the service levels and funding of departments. Feedback from this process will be available for Council in the spring.

## INTRODUCTION

The year has been a good one in the 211-year history of our City and this budget is presented against a backdrop of positive news and indicators:

- We are a "Great Place in America," having been recognized in Washington D.C. by the American Planning Association. Only 13 locations in the United States were honored in 2019.
- We saw our community come together behind a common cause to recognize native son and 19<sup>th</sup> US President Rutherford B. Hayes with a statue in our downtown.
- A record number of new jobs have been created; 337 already this year, easily surpassing last year's total of 230 and resulting in more \$12.5 million in new payroll.
- We learned in November that ODOT is investing an additional \$8 million into The Point project.
- Blanket permitting numbers, for items such as decks and fences, are coming in near record highs. This tells me residents like living in Delaware and are reinvesting in their homes.

Given this positive momentum, it's not surprising that Delaware's population continues to climb, estimated at 43,000. This represents a growth rate of 24 percent over 2010 and 8,000 new citizens.

As a result of the increased population growth, this budget reflects a number of initiatives to help us keep pace and is guided by the City's four Strategic Plan themes:



## Great Community

*neighborhoods, streets, open space, parks*



## Safe City

*police, fire, health & safety, environmental*



## Healthy Economy

*economic development*

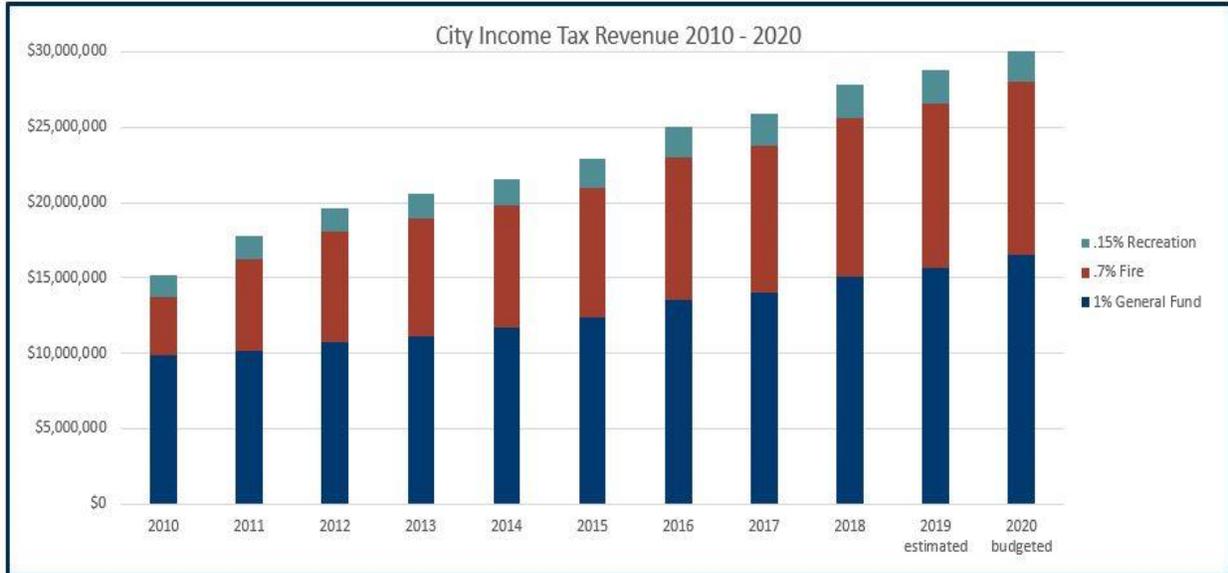


## Effective Government

*fiscal resiliency, civic engagement, customer service*

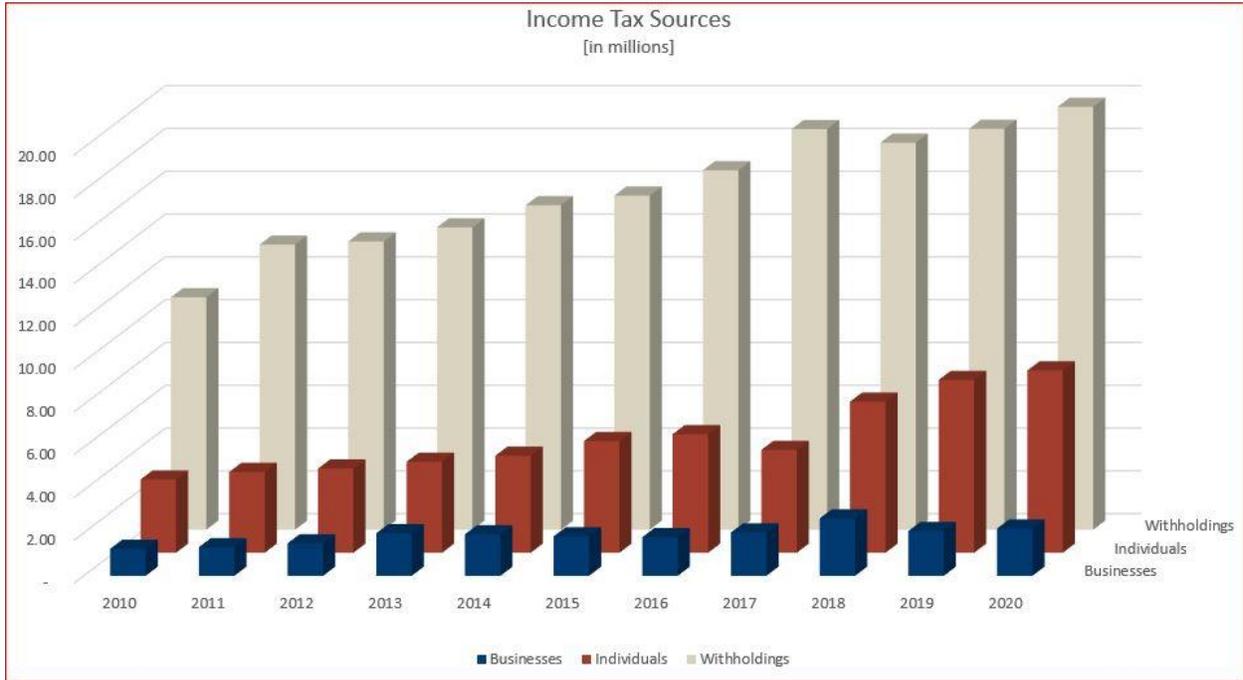
## REVENUE HIGHLIGHTS

The City's income tax revenues are projected to increase in 2020 as shown in the chart below.

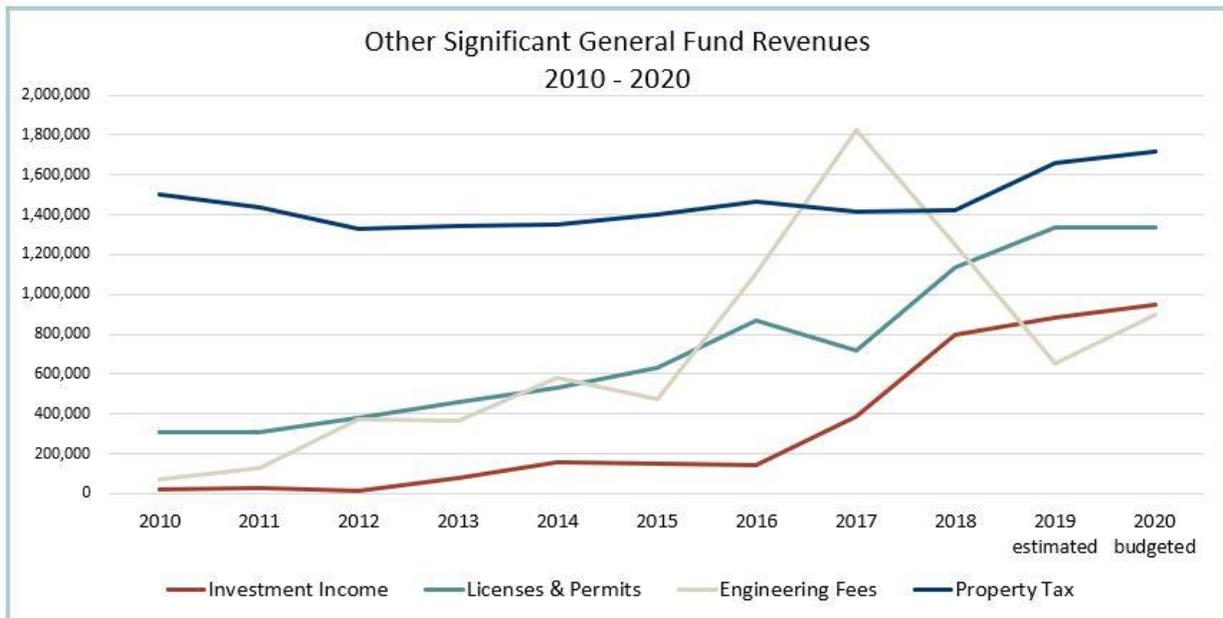


While income tax revenues are increasing, it is important to note recent changes in Ohio's municipal income tax law have altered the way businesses file returns. This leads to lower projected business income tax revenues in 2020 and has resulted in larger than anticipated income tax refunds in 2019.

The graph below illustrates the income tax breakdown between businesses, withholdings and individuals, historically and projected into next year.



In addition to the City's income tax, the City relies on other revenue sources as highlighted in the chart below.



As indicated above, property taxes and investment income both continue to increase. Engineering fees, which were down in 2019 due to changes in the invoicing process, are expected to stabilize and level out in 2020 at \$900,000.

License and permit fees are projected at over \$1.3 million in 2020. This is a 60.8 percent increase over the 2019 budget amount, flat with 2019 estimated actuals, and 17.7 percent projected increase over 2018. The growth is development driven and will only continue at these levels so long as the City continues to grow. Staff is currently working to evaluate the license and permit fee structure and will be proposing new legislation to increase development-related fees to Council by end of the first quarter of 2020 with the objective to have growth help pay for itself.

The continued growth of the City's revenues allows the City to provide the level of services the residents have come to expect. As a result, this budget makes recommendations to increase staffing and programs, the combination of which will increase levels of service in key areas outlined in the following section.

## EXPENDITURE HIGHLIGHTS

Initial departmental proposals resulted in expenditures exceeding revenues by over \$1.6 million. Many of the requests were for additional staffing. While not all of these were able to be included, the budget presented represents several reclassifications and additional seasonal hours to help address staffing capacity.

One of the challenges facing the balancing of the budget this year was increased health insurance costs. While it is not atypical to periodically experience a year or two of higher claims, it is something the City should be cognizant of and will continue to manage closely moving forward.

### **CITY ADMINISTRATION**

The budget includes funding to upgrade the Communications Specialist position to full time. Dale Oates has been in the position since July 1. During that time, I have seen first-hand his ability to work within and navigate our organization. Dale is sought after for his knowledge and expertise, particularly as it relates to technical work on our website, graphic design, digital media and video production. Going forward, I envision new responsibilities for this position, including digital/visual marketing with economic development, and as a lead on a website face-lift and an employee intranet. In addition, the specialist could provide marketing and communications support for recreation services, if that need arises.

### **ADMINISTRATIVE SERVICES**

As the City's workforce continues to evolve, seeing new growth and experienced leadership retire, it is paramount to maintain a focus on developing future leaders with the necessary

skills to be effective in their roles. The budget reflects this with an increase in professional services related to the Manager Development and Leadership Development programs. In addition, and to increase capacity in the department, the budget shows 500 seasonal hours dedicated to recruitment.

## **POLICE DEPARTMENT**

Keeping with the Strategic Plan's theme of a Safe City, this budget recommends the staffing changes highlighted below to address the challenges associated with a growing community.

### *Assistant Chief*

The position of Assistant Chief will be re-established to allow for better distribution of the administrative workload between Chief and Assistant Chief, consolidation of some functions of the Captains, and better alignment of functional responsibilities. The internal recruitment process for this position, which will not result in additional headcount, will begin in the first quarter of 2020.

### *Service Coordinator*

A new full-time Service Coordinator is proposed in 2020. The position will be grant-funded through a partnership with the Delaware-Morrow Mental Health and Recovery Services Board. It will further the Police Department's goal of holistically addressing crimes related to social issues. It is the next step in the department's ongoing efforts to combat crime and nuisance issues that can be the result of addiction and mental health. Current work in referring individuals in the justice system to health care systems will be enhanced. The ability to effectively get an individual to treatment addressing the underlying cause of their issue, as opposed to jail, will have a long-term benefit on the individual and the community. This position will allow for timely coordination with the proper service agencies for assistance in other areas, such as homelessness.

### *Records Analyst – Part-time to Full-time*

The current part-time Records Analyst has proven to be extremely beneficial to the Police Department in terms of better distribution of record keeping duties and in crime analysis. By moving this position from part-time to full-time, the Police Department will develop more analytical capabilities and add capacity in the Detective Bureau by transferring some of the technical duties away from the detectives.

## **PLANNING & COMMUNITY DEVELOPMENT**

The budget addresses the most critical staffing capacity issues faced by the department. These are as follows:

### *Building Inspector II*

Current plan review time for building and zoning has extended past 30 days and inspectors are routinely performing 20 or more inspections per day while industry standards are 8-15 inspections per day. This budget includes an additional Building Inspector II position.

### *Code Enforcement Officer II*

Code Enforcement is currently staffed by one full-time Code Enforcement Officer I and a (vacant) part-time Code Enforcement Officer I. The budget recommends the establishment of Code Enforcement as a standalone division within Planning by reclassifying the part-time position as a full-time Code Enforcement Officer II. This position would head the newly created division and elevates the City's focus on code enforcement.

### *Zoning Officer to Development Planner*

In recognition of the hard work and focus in the department, the budget also recommends the reclassification and promotion of the current Zoning Officer to Development Planner.

## **FIRE/EMS DEPARTMENT**

This budget reflects funding for the Fire/EMS Department to expand its paramedicine program. It includes the hiring of six (6) new paramedics dedicated to the Risk Reduction program and known as Community Paramedics. The Community Paramedics will work a 12-hour shift during the peak demand times. The Community Paramedic's will be responsible for working with the City's special needs patients (over 1,000), high-risk patients (diabetics, congestive heart failure) and high demand patients to continue to assist them in the self-management of their health.

The Community Paramedics will also increase the availability of EMS in the City. With the growing demand for service, the Community Paramedics will handle annually over 1,000 responses for calls including lift assist and medical alarms, alleviating the ambulances from responding. The Community Paramedics, when not committed to calls and care, will be mobile or roving in the high demand areas, allowing for faster response times. The goal will be to continue to focus on reducing the number of responses and transports made by the ambulances, by allowing the patients to manage their care from home and through education.

## **STREET MAINTENANCE AND REPAIR FUND**

The transfer to the Street Maintenance and Repair fund is up 22.2 percent over the 2019 budget. The increased funding to Street Maintenance and Repair is in addition to increased local road resurfacing of approximately \$800,000 related to the state gas tax increase.

### *Street Technician*

The City's growth brings with its new roadway miles. This coupled with the increased revenues for local street resurfacing, led to an additional Street Technician position being included in the budget. This position would also help to address upgrading of ADA ramps and sidewalk improvements throughout the City.

### *Traffic Supervisor*

Another facet of growth is increasing traffic and safety demands. This is illustrated through the reclassification of one Traffic Technician to Traffic Operations Supervisor. This move would allow our Traffic Engineer to dedicate more time to an increasingly complex traffic and signal system.

## **PARKS AND NATURAL RESOURCES**

The most significant change in this department is the addition of the Program Coordinator for Recreational Services. This position would start midyear to prepare for the potential of the City resuming responsibility for recreational programming.

## **INFORMATION TECHNOLOGY**

As the City evolves, so do our needs for technology. Over the next two years the City will be implementing a new ERP system that will enhance communication and technology amongst all City departments. Additionally, GIS technologies have become more in demand by City departments.

### *GIS/CMMS Analyst*

Recognizing the changing technology needs, the budget reflects the reclassification of the IT Project Coordinator position to a GIS/CMMS Analyst position. The IT Project Coordinator is no longer needed as everyone in the department will be responsible for managing the projects they are assigned. The GIS/CMMS Analyst will be available to help departments throughout the City with data analysis requests.

### *Technical Support Specialist*

The budget supports a new Technical Support Specialist position created to handle Level II technical issues arising in the City. This new role paired with the backfilling of the Help Desk Technician position will help IT maintain its levels of service to the City's departments.

Finally, most departments information technology line items will be increasing with the 2020 budget. The change was made to the Capital Improvement Plan this year to have information technology projects placed in the departments' operating budgets rather than the Capital Projects fund.

## **FLEET MAINTENANCE**

The budget includes an increase in wages for mechanics for 2020. Staff is currently working to put together a proposal for union contract negotiations. Further detail will be provided to Council as it becomes available.

## **UTILITY FUNDS**

For the City's four utility funds – Waste Water, Water, Storm Sewer and Refuse – this budget reflects spending of approximately \$19.8 million, broken out as follows:

- Waste Water           \$7.4 million
- Water                   \$6.5 million
- Storm Sewer          \$1.7 million
- Refuse                 \$4.2 million

Each of these services are supported by separate charges and are adjusted periodically by City Council.

## **PUBLIC UTILITIES**

There are two projects added into the Water and Waste Water Construction funds that correspond to the growth of the departments. In Water Construction, there is a proposed \$250,000 project to create a turn off lane toward the Water Treatment Plant. In Waste Water Construction, there is a \$150,000 line item for building expansions that will provide more space for personnel.

### *Deputy Director*

With increased population numbers come additional requirements in oversight within the department. Managerial capacity for the long-term planning of our success is important and is the basis for the reclassification of the Project and Maintenance Manager to Deputy Director.

### *Project Manager*

The budget includes a new position of Project Manager to provide the Director and Deputy Director with support on capital projects and strategic initiatives.

### *Utilities Field Superintendent*

In light of the transition to Deputy Director, the Assistant Wastewater Manager position will be reclassified as the Utilities Field Superintendent. This position will oversee the crew managers for distribution and collection.

### *Watershed Coordinator*

A wage analysis was performed by Administrative Services and the Director of Public Utilities on the Watershed Coordinator position. The results indicate the position should be reclassified from the M2 pay grade to the M5 pay grade. This budget reflects that adjustment.

## PERSONNEL CHANGES

The chart below identifies recommendations for new positions, reclassifications of existing positions and additional seasonal labor.

| <b>Department</b>                 | <b>Action</b>      | <b>Current Position -&gt; To</b>   |
|-----------------------------------|--------------------|--|
| CMO                               | Reclassification   | <b>Communications Specialist Part Time to Full Time.</b><br>Estimated total cost \$25,200.   |
| Economic Development              | Reclassification   | <b>Economic Development Specialist to Economic Development Coordinator.</b><br>Move from M3 to M8 on the management pay plan.                              |
| DAS                               | New Seasonal Hours | <b>Seasonal Labor for Recruiting.</b><br>Estimated total cost \$11,000.  |
| Police                            | Reclassification   | <b>Records Analyst Part Time to Full Time.</b><br>Estimated total cost \$47,000  |
| Police                            | Reclassification   | <b>Captain to Assistant Chief.</b>   |
| Police                            | New                | <b>Service Coordinator.</b><br>Grant funded at ~\$74,000/year.   |
| Planning                          | New                | <b>Building Inspector II.</b><br>Some costs of new position will be offset by License and Permit Fee revenues.   |
| Planning                          | Reclassification   | <b>PPT Code Enforcement Officer to Code Enforcement Officer II.</b><br>PPT Code Enforcement would be removed.  |
| Planning                          | Reclassification   | <b>Zoning Officer to Development Planner.</b><br>Currently not backfilling the Zoning Officer position.  |
| Public Works - Streets            | New                | <b>Tech I.</b><br>Estimated Total Cost \$69,000  |
| Public Works - Traffic            | Reclassification   | <b>Tech II to Traffic Operations Supervisor.</b>   |
| Parks & Natural Resources         | New                | <b>Recreation Program Coordinator.</b><br>Budgeted at 6 months, estimated total cost \$43,000  |
| Parks & Natural Resources - Trees | New Seasonal Hours | <b>Seasonal Labor for Arborist.</b>  |
| Fire                              | New                | <b>4 Community Paramedics.</b>   |
| Fire                              | New                | <b>2 Community Paramedic Supervisors.</b>  |
| Public Utilities                  | Reclassification   | <b>Project &amp; Maintenance Manager to Deputy Director.</b>   |
| Public Utilities                  | Reclassification   | <b>Watershed Coordinator.</b><br>From M2 to M5.  |
| Public Utilities                  | New                | <b>Project Manager.</b><br>Estimated Total Cost \$84,100   |
| Public Utilities                  | Reclassification   | <b>Assistant Wastewater Manager to Utilities Field Superintendent.</b>   |
| Information Technology            | Reclassification   | <b>IT Project Coordinator to GIS/CMMS Analyst.</b><br>Savings of approximately \$11,000  |
| Information Technology            | New                | <b>Technical Support Specialist.</b><br>Would be filled internally by current Help Desk Technician and Help Desk Technician would be backfilled. ~\$76,500 |

## COMMUNITY GROWTH AND DEVELOPMENT

Strong residential development across the community has already made 2019 the highest overall permitting year of all time. We anticipate finishing the year with over 700 new residential permits being issued. This will include about 350 permits for single-family detached units and could match the 364 permits issued in 2018. Through October, total new residential permits issued stand at 694. This is composed of 321 single-family detached units, 17 condominium units, and 356 apartment units. 2019 will represent the second year in a row with a new residential permit record. We anticipate a strong 2020 given current market conditions and pre-development activity in 2019. Developers are attempting to bring on new subdivision sections rapidly and have units absorbed at a brisk pace.

The Mid-Ohio Regional Planning Commission recently estimated that population in the region is projected to grow toward 3 to 3.5 million people by 2050 from the current 2.4 million. A key component, according to MORPC, will be the ability to house the anticipated population in a variety of residential unit types, provide affordable housing options, include transportation options, and ensure overall economic success. Demographics are playing a key part in housing needs with aging Baby Boomers and the Millennial generations seeking alternative housing options.

In the City of Delaware, single-family subdivisions continue to build out including notably Terra Alta, Communities at Glenross, Glenross North, Springer Woods, Lantern Chase, Willowbrook, and Belmont Place. Winterbrooke Place is anticipated to break ground in 2020 in the southeast area, providing single-family unit types in a range of sizes. Apartment communities include the Flats on Houk, Quail Pass, and Treplus - Burr Oak Commons. Seattle House apartments continue to be constructed with completion anticipated in 2020. Additional housing stock diversity, particularly in single-family unit types, sizes, and arrangements, will be needed to meet demand and to ensure economic development efforts are aligned with housing and growth. In total, if Central Ohio is to reach its potential in economic development, growth in housing of all types will be critical.

Blanket permitting (decks, fences, alterations, additions, roofs, etc.) again will finish likely over 800 and mark only the third time we have exceeded that number. This is reflective of our growing community and the continued investment citizens are putting into their homes. The year is likely to finish with about 250 commercial permits, which would be the fourth highest on record. At the end of October, the City has issued 224 such permits. 2020 is expected to see robust commercial permitting with Coughlin's Crossing, Glenwood Commons, the Commerce South West area, and Downtown all seeing growth.

Delaware's population continues to climb. As of October 2019, we estimate the population to be about 43,000, with the high projection topping 44,000 prior to the end of the year and the low projection just over 42,000. While this is a leading indicator metric based upon permits issued only and not adjusted for vacancy, this represents about 24 percent growth

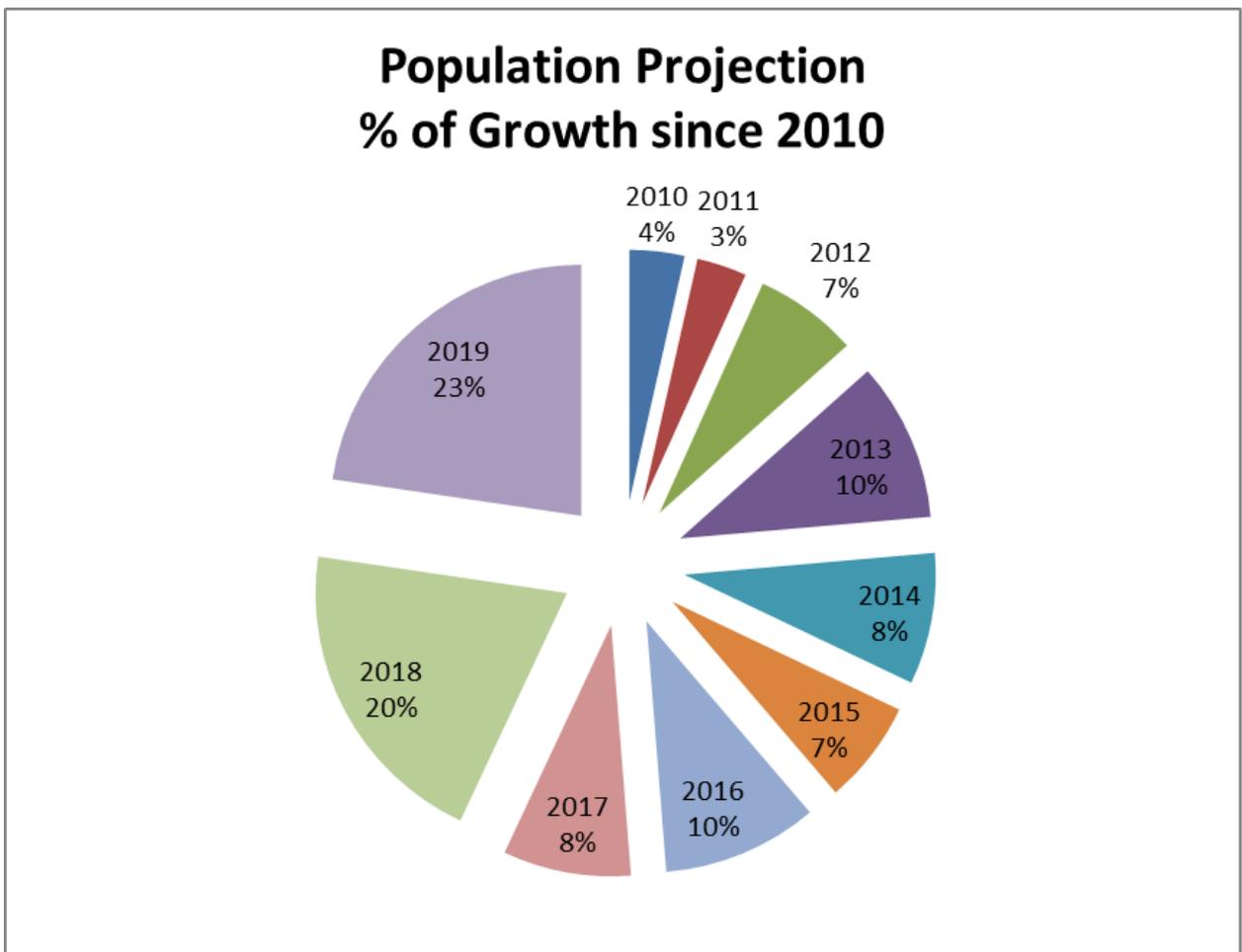
since 2010 and over 8,000 new citizens. By any measure, this is significant growth for our community. The City has effectively more than doubled in size since 1990.

## COMPREHENSIVE PLAN

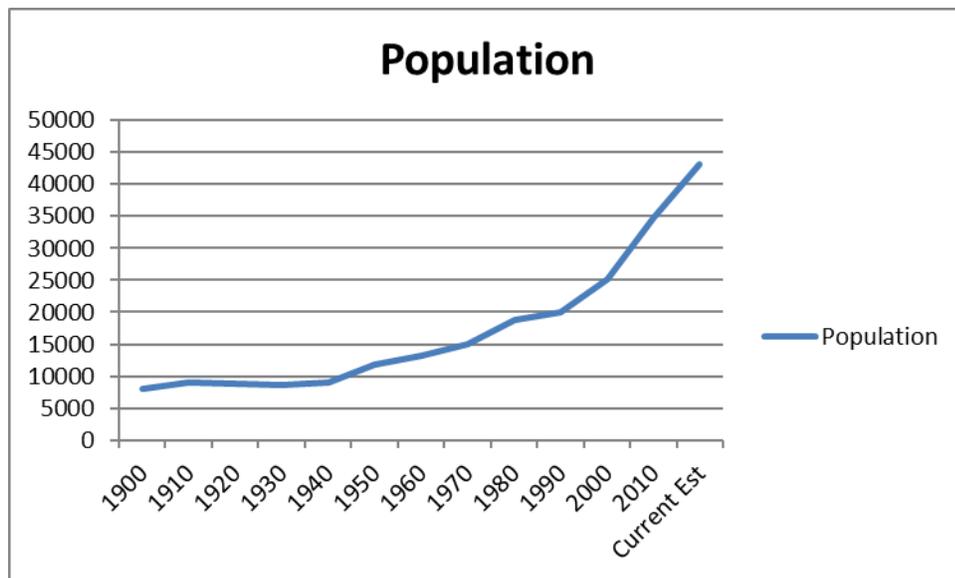
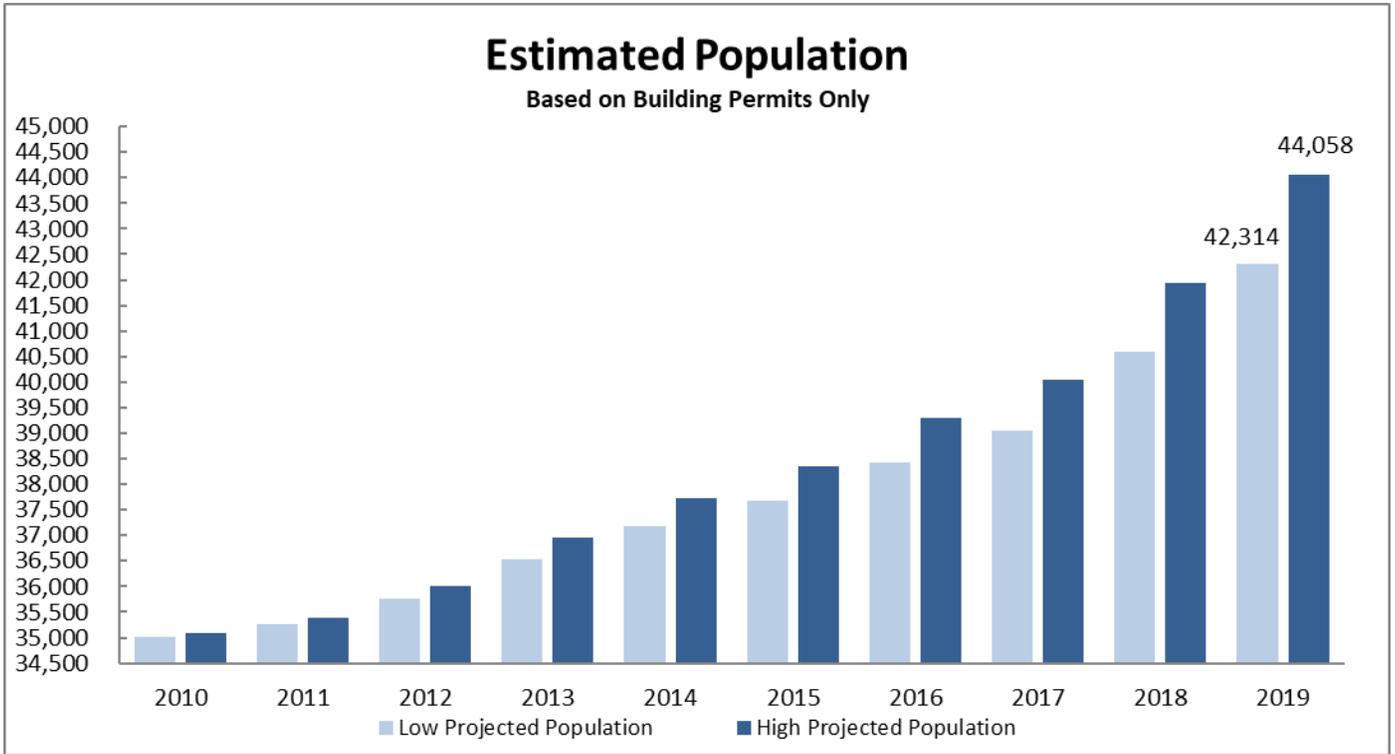
Delaware Together, our comprehensive plan update, made significant progress in 2019. The 30-member steering committee has met several times and there have been several opportunities for public input. 2020 will see the completion of this effort including the final round of public input.

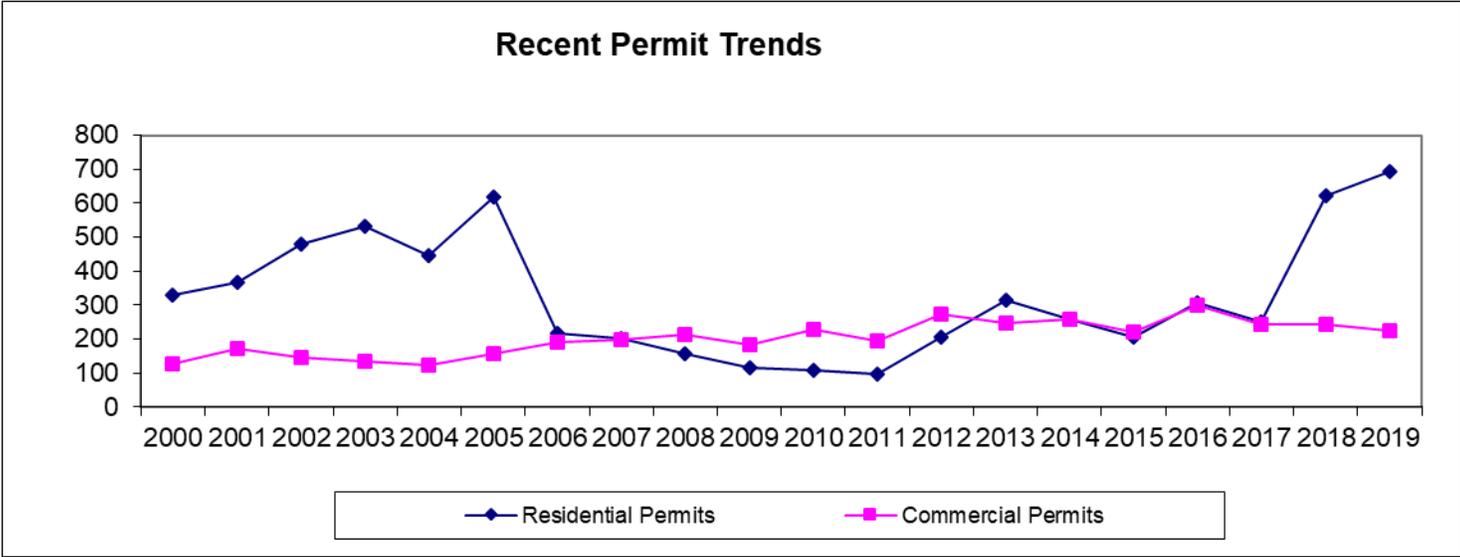
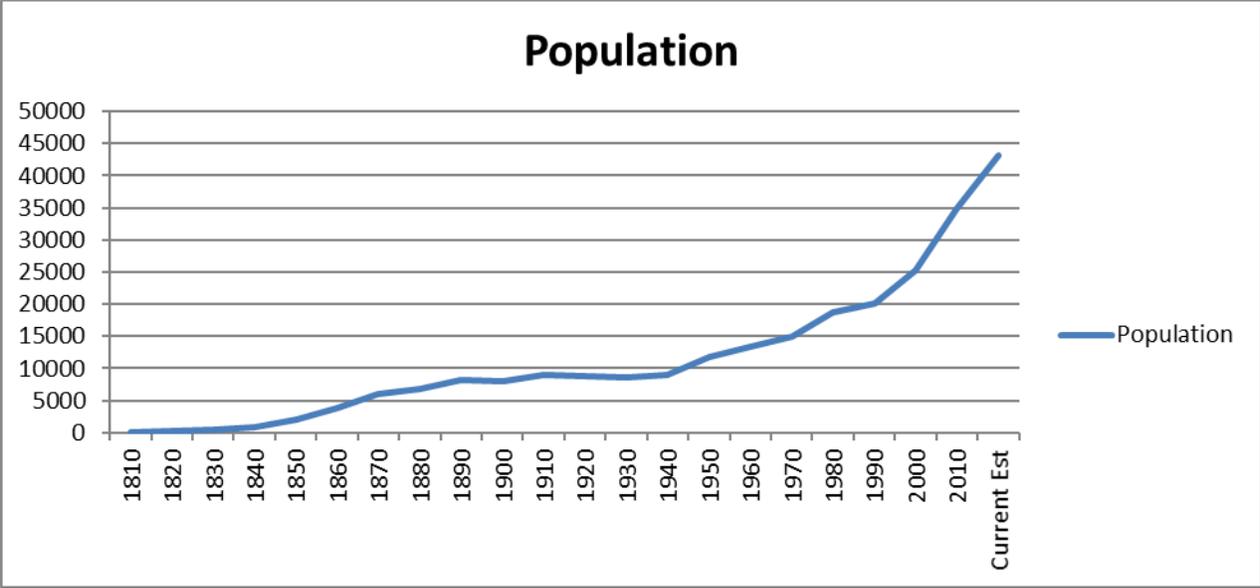
## INSPECTIONS

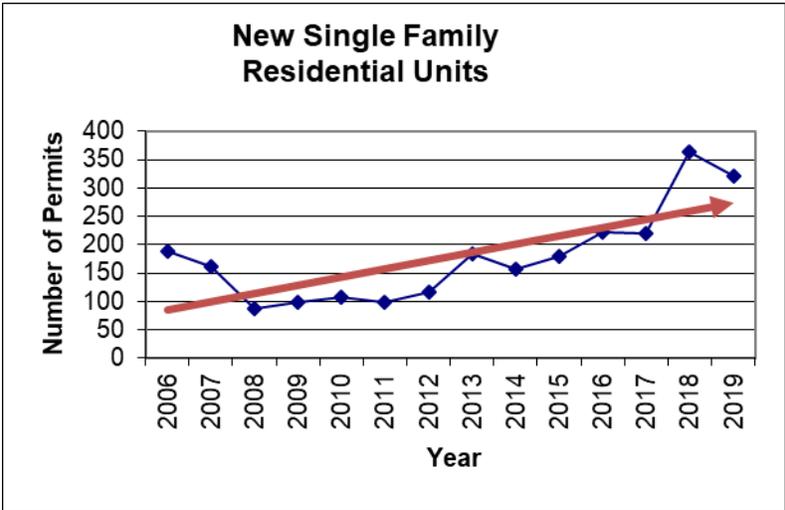
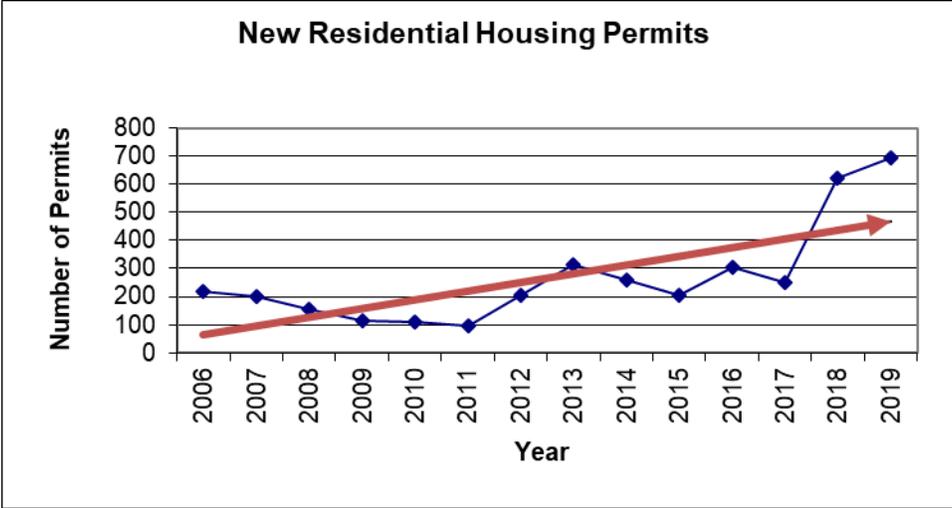
Inspections will very likely set a record in 2019 topping 13,000 for our small staff. Inspections include residential, commercial, and blanket permit inspections.

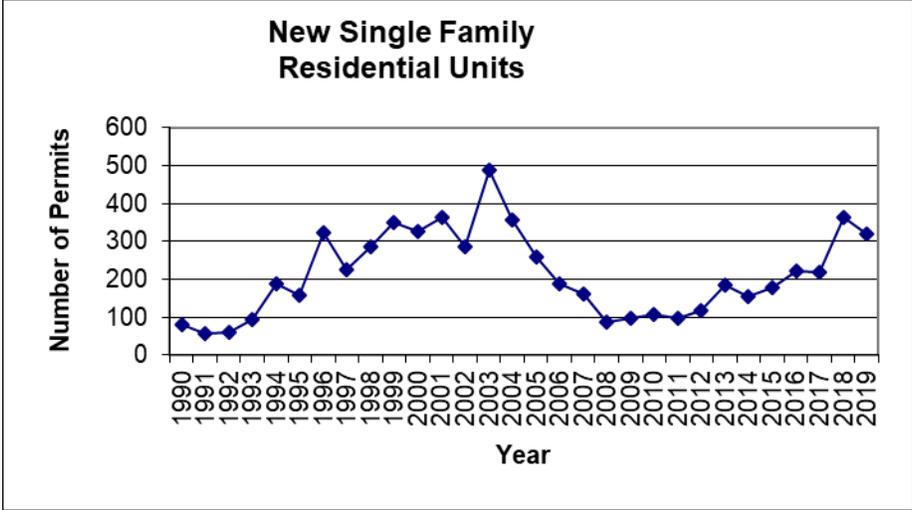


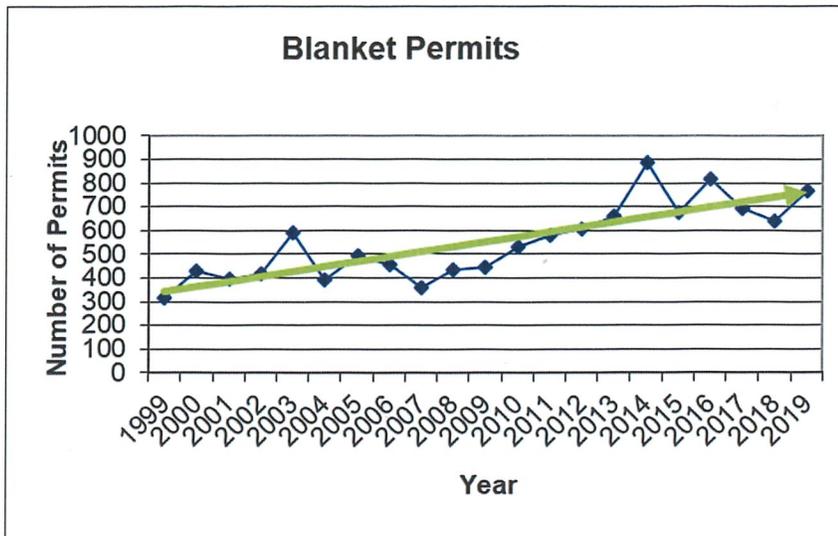
Charts and Graphs below with number of permits updated through the end of October 2019.











In conclusion, this budget will continue to provide our community with the service levels it has come to expect. Furthermore, it provides several new initiatives, including personnel, which will help keep pace with the increasing need for these services.

Over the next several weeks, City staff and I look forward to working with Council as it considers this budget. We are prepared to address questions and provide any additional information Council requests.

My thanks to department directors and managers for their efforts in developing their budget requests, and City Accountant Rob Alger for all his work in every step of the process. A special thanks to Budget Analyst, Alycia Ballone. Having started earlier in the year, this was her first operations budget. She did a fantastic job streamlining the process, making it run much smoother for all involved. Thanks also to my executive assistant Kim Gepper and Lee Yoakum, Community Development Coordinator, for helping edit the budget message.

Finally, thank you to Finance Director, Dean Stelzer, who will be retiring at the end of this year after 30 years of service to the City. Dean has played a pivotal role in budget development and this will be the 30<sup>th</sup> time he has helped put the budget together.

Yours sincerely,

R. Thomas Homan, ICMA-CM  
City Manager

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| Wastewater Collection.....                           | 59          |
| Wastewater Treatment Plant.....                      | 57          |
| Water Administration.....                            | 49          |
| Water Capacity Fee.....                              | 120         |
| Water Construction Fund.....                         | 118         |
| Water Customer Deposit Fund.....                     | 123         |
| Water Treatment Plant .....                          | 51          |
| Water Utility Reserve Fund.....                      | 119         |
| Worker's Compensation Reserve Fund.....              | 127         |

# Personnel Summary

## 2020 Budget

|                             | 2016       |             | 2017       |             | 2018       |             | 2019       |             | 2020       |             |
|-----------------------------|------------|-------------|------------|-------------|------------|-------------|------------|-------------|------------|-------------|
|                             | FT         | PT          |
| City Council                | 0          | 8           | 1          | 7           | 1          | 7           | 1          | 7           | 1          | 7           |
| City Manager                | 4          | 0           | 4          | 0           | 4          | 0           | 5          | 1           | 6          | 0           |
| Administrative Services     | 2          | 1           | 2          | 1           | 2          | 1           | 2          | 1           | 2          | 1           |
| Economic Development        | 2          | 0           | 2          | 0           | 2          | 0           | 2          | 0           | 2          | 0           |
| Legal Affairs/Prosecutor    | 7          | 1           | 7          | 1           | 7          | 1           | 7          | 2           | 8          | 2           |
| Finance                     | 12         | 3           | 12         | 3           | 12         | 3           | 12         | 4           | 12         | 4           |
| Police                      | 60         | 3           | 61         | 4           | 61         | 4           | 63         | 4           | 67         | 3           |
| Planning                    | 9          | 1           | 10         | 1           | 10         | 1           | 10         | 1           | 13         | 0           |
| Engineering                 | 7          | 0           | 8          | 0           | 9          | 0           | 9          | 0           | 10         | 0           |
| Buildings/Grounds           | 2          | 0           | 2          | 0           | 2          | 0           | 2          | 0           | 2          | 0           |
| Public Works Administration | 6          | 0           | 6          | 0           | 6          | 0           | 6          | 0           | 5          | 0           |
| Public Works Streets        | 8          | 0           | 8          | 0           | 8          | 0           | 8          | 0           | 9          | 0           |
| Public Works Traffic        | 4          | 0           | 4          | 0           | 4          | 0           | 4          | 0           | 4          | 0           |
| Cemetery                    | 2          | 1           | 2          | 1           | 2          | 1           | 2          | 1           | 2          | 1           |
| Parks and Natural Resources | 8          | 1           | 8          | 2           | 8          | 2           | 9          | 2           | 10         | 2           |
| Storm Sewer                 | 3          | 0           | 3          | 0           | 3          | 0           | 3          | 0           | 3          | 0           |
| Fire EMS                    | 61         | 19.2        | 61         | 19.2        | 66         | 6.5         | 66         | 6.5         | 72         | 5           |
| Airport                     | 2          | 1           | 2          | 1           | 2          | 1           | 2          | 1           | 2          | 1           |
| Golf Course                 | 1          | 0           | 1          | 0           | 1          | 0           | 0          | 0           | 0          | 0           |
| Water Administration        | 3          | 0           | 3          | 0           | 3          | 0           | 3          | 0           | 3          | 0           |
| Water Treatment Plant       | 8          | 0           | 8          | 0           | 8          | 0           | 8          | 0           | 8          | 0           |
| Water Distribution          | 7          | 0           | 7          | 0           | 7          | 0           | 7          | 0           | 7          | 0           |
| Wastewater Administration   | 2          | 0           | 2          | 0           | 2          | 0           | 2          | 0           | 3          | 0           |
| Wastewater Treatment        | 9          | 0           | 9          | 0           | 9          | 0           | 9          | 0           | 9          | 0           |
| Wastewater Collection       | 4          | 0           | 4          | 0           | 4          | 0           | 4          | 0           | 4          | 0           |
| Refuse                      | 8          | 0           | 9          | 0           | 9          | 0           | 9          | 0           | 9          | 0           |
| Recycling                   | 6          | 0           | 6          | 0           | 6          | 0           | 6          | 0           | 6          | 0           |
| Garage                      | 4          | 0           | 4          | 0           | 4          | 0           | 4          | 0           | 4          | 0           |
| Information Technology      | 5          | 0           | 6          | 0           | 6          | 0           | 6          | 0           | 7          | 0           |
| Municipal Court             | 29         | 6.3         | 33         | 5           | 36         | 5           | 35         | 6           | 35         | 6           |
| <b>Total</b>                | <b>285</b> | <b>45.5</b> | <b>295</b> | <b>45.2</b> | <b>304</b> | <b>32.5</b> | <b>306</b> | <b>36.5</b> | <b>325</b> | <b>32.0</b> |

\*\* Does not include seasonal employees

|          |
|----------|
| Increase |
| Decrease |

**2020**  
**REVENUES, EXPENDITURES AND FUND BALANCES - ALL FUNDS**

| FUND                                    | UNENCUMBERED<br>FUND BALANCE<br>January 1, 2020 | 2020<br>BUDGETED<br>REVENUES | 2020<br>BUDGETED<br>EXPENDITURES | PROJECTED<br>FUND BALANCE<br>December 31, 2020 |
|---|---|------------------------------|----------------------------------|--|
| <b><u>OPERATING FUNDS</u></b>           |   |                              |                                  |  |
| GENERAL FUND                            | 5,907,964                                       | 25,840,079                   | 25,821,690                       | 5,926,353                                      |
| STREET MAINT & REPAIR                   | 373,545   | 4,379,000                    | 4,354,991                        | 397,554  |
| STORM SEWER FUND                        | 1,809,688                                       | 900,700                      | 1,663,516                        | 1,046,872                                      |
| PARKS & RECREATION                      | 246,897   | 1,663,673                    | 1,695,586                        | 214,984  |
| CEMETERY FUND                           | 212,707   | 302,000                      | 345,479                          | 169,228  |
| AIRPORT OPERATIONS                      | 180,675   | 890,450                      | 947,110                          | 124,015  |
| FIRE/EMS INCOME TAX                     | 9,755,556                                       | 12,532,677                   | 13,046,313                       | 9,241,920                                      |
| MUNICIPAL COURT                         | 2,915,001                                       | 2,694,000                    | 2,912,796                        | 2,696,205                                      |
| GOLF COURSE                             | 48,999  | 180,000                      | 178,657                          | 50,342   |
| WATER                                   | 1,271,061                                       | 6,556,000                    | 6,536,803                        | 1,290,258                                      |
| SEWER                                   | 3,538,285                                       | 7,711,500                    | 7,393,807                        | 3,855,978                                      |
| REFUSE                                  | 620,865   | 4,065,350                    | 4,228,429                        | 457,786  |
| GARAGE ROTARY                           | 472,976   | 811,000                      | 844,970                          | 439,006  |
| INFORMATION TECHNOLOGY ROTARY           | 687,932   | 1,506,424                    | 1,740,333                        | 454,023  |
| <b>TOTAL OPERATING FUNDS</b>            | <b>28,042,150</b>                               | <b>70,032,853</b>            | <b>71,710,480</b>                | <b>26,364,522</b>                              |
| <b><u>CAPITAL IMPROVEMENT FUNDS</u></b> |   |                              |                                  |  |
| STATE HIGHWAY IMPROVEMENT               | 52,165  | 164,893                      | 180,000                          | 37,058   |
| LICENSE FEE                             | 104,932   | 444,000                      | 480,000                          | 68,932   |
| AIRPORT TIF                             | 136,736   | 27,500                       | 0                                | 164,236  |
| GLENN ROAD BRIDGE TIF                   | 1,925,166                                       | 3,051,300                    | 4,727,932                        | 248,534  |
| PARK EXACTION FEE                       | 184,116   | 5,000                        | 138,000                          | 51,116   |
| CAPITAL IMPROVEMENT                     | 3,228,408                                       | 3,457,000                    | 5,478,779                        | 1,206,629                                      |
| POINT PROJECT                           | 1,094,884                                       | 1,891,607                    | 2,625,000                        | 361,491  |
| FAA AIRPORT GRANTS                      | 15,001  | 349,400                      | 303,640                          | 60,761   |
| EQUIPMENT REPLACEMENT                   | 47,994  | 833,016                      | 868,328                          | 12,682   |
| PARK IMPACT FEE FUND                    | 2,037,343                                       | 375,000                      | 583,000                          | 1,829,343                                      |
| POLICE IMPACT FEE                       | 431,173   | 80,000                       | 58,891                           | 452,282  |
| FIRE IMPACT FEE FUND                    | 547,305   | 130,000                      | 100,000                          | 577,305  |
| MUNICIPAL IMPACT FEE FUND               | 439,948   | 222,500                      | 348,160                          | 314,288  |
| GLENN ROAD SOUTH FUND                   | 1,553,525                                       | 960,000                      | 701,050                          | 1,812,475                                      |
| GLENN ROAD NORTH FUND                   | 325,741   | 95,000                       | 148,295                          | 272,446  |
| WATER MAINTENANCE CIP FUND              | 2,149,637                                       | 1,929,783                    | 2,760,728                        | 1,318,692                                      |
| WATER CAPACITY FEE CIP FUND             | 10,997,488                                      | 2,000,000                    | 1,806,981                        | 11,190,507                                     |
| SEWER MAINTENANCE CIP FUND              | 2,982,384                                       | 1,476,705                    | 1,583,415                        | 2,875,674                                      |
| SEWER CAPACITY FEE CIP FUND             | 6,650,399                                       | 4,021,913                    | 1,015,000                        | 9,657,312                                      |
| SE HIGHLAND SEWER FUND                  | 268,189   | 650,000                      | 838,320                          | 79,869   |
| <b>TOTAL CAPITAL IMP. FUNDS</b>         | <b>35,172,534</b>                               | <b>22,164,617</b>            | <b>24,745,519</b>                | <b>32,591,632</b>                              |
| <b><u>DEBT SERVICE FUNDS</u></b>        |   |                              |                                  |  |
| GENERAL BOND RETIREMENT                 | 614,400   | 1,755,530                    | 2,015,332                        | 354,598  |
| PARK IMPROVEMENT BOND FUND              | 116,473   | 1,335,202                    | 1,331,202                        | 120,473  |
| SE HIGHLAND SEWER BOND FUND             | 0   | 0                            | 0                                | 0  |
| <b>TOTAL DEBT SERVICE FUNDS</b>         | <b>730,873</b>                                  | <b>3,090,732</b>             | <b>3,346,534</b>                 | <b>475,071</b>                                 |

**2020**  
**REVENUES, EXPENDITURES AND FUND BALANCES - ALL FUNDS**  
(Continued)

| FUND                                  | UNENCUMBERED<br>FUND BALANCE<br>January 1, 2020 | 2020<br>BUDGETED<br>REVENUES | 2020<br>BUDGETED<br>EXPENDITURES | PROJECTED<br>FUND BALANCE<br>December 31, 2020 |
|---------------------------------------|---|------------------------------|----------------------------------|--|
| <b><u>SPECIAL REVENUE FUNDS</u></b>   |   |                              |                                  |  |
| TREE FUND                             | 106,087   | 10,000                       | 65,000                           | 51,087   |
| AIRPORT 2000 T-HANGAR FUND            | 177,795   | 100,400                      | 94,929                           | 183,266  |
| RECREATION FACILITIES TAX             | 5,294,231                                       | 2,521,500                    | 1,773,191                        | 6,042,540                                      |
| SKYCLIMBER/V&P HYDRAULICS TIF         | 0   | 70,000                       | 70,000                           | 0  |
| MILL RUN TIF FUND                     | 0   | 170,000                      | 170,000                          | 0  |
| IDIAM FUND                            | 19,286  | 31,500                       | 50,000                           | 786  |
| DRUG ENFORCEMENT                      | 43,818  | 6,500                        | 49,822                           | 496  |
| INDIGENT ALCOHOL TREATMENT            | 581,244   | 60,000                       | 100,000                          | 541,244  |
| OMVI ENFORCE/EDUCATION                | 4,672   | 1,500                        | 4,445                            | 1,727  |
| POLICE JUDGEMENT                      | 13,619  | 15,000                       | 21,636                           | 6,983  |
| COMPUTER LEGAL RESEARCH               | 725,141   | 275,000                      | 298,240                          | 701,901  |
| COURT SPECIAL PROJECTS                | 722,241   | 274,000                      | 378,298                          | 617,943  |
| PROBATION SERVICES                    | 614,946   | 310,000                      | 241,350                          | 683,596  |
| POLICE/FIRE DISABILITY                | 0   | 533,700                      | 533,700                          | 0  |
| COMMUNITY PROMOTIONS FUND             | 56,968  | 105,000                      | 114,000                          | 47,968   |
| CDBG GRANT                            | 12,280  | 0                            | 11,000                           | 1,280  |
| REVOLVING LOAN FUND                   | 226,791   | 110,500                      | 200,000                          | 137,291  |
| PARKING LOTS                          | 47,288  | 44,500                       | 45,800                           | 45,988   |
| <b>TOTAL SPECIAL REVENUE FUNDS</b>    | <b>8,646,407</b>                                | <b>4,639,100</b>             | <b>4,221,411</b>                 | <b>9,064,096</b>                               |
| <b><u>TRUST AND RESERVE FUNDS</u></b> |   |                              |                                  |  |
| WATER UTILITY RESERVE FUND            | 2,000,000                                       | 0                            | 0                                | 2,000,000                                      |
| WATER CUSTOMER DEPOSIT FUND           | 236,199   | 32,000                       | 32,000                           | 236,199  |
| SEWER UTILITY RESERVE FUND            | 2,000,000                                       | 0                            | 0                                | 2,000,000                                      |
| FIRE DONATION                         | 1,033   | 0                            | 1,000                            | 33   |
| PARK DONATION                         | 6,810   | 0                            | 6,315                            | 495  |
| POLICE DONATION                       | 10,819  | 1,000                        | 9,336                            | 2,483  |
| MAYORS DONATION                       | 1,152   | 1,250                        | 2,000                            | 402  |
| PROJECT TRUST                         | 1,009,647                                       | 105,000                      | 245,000                          | 869,647  |
| UNCLAIMED FUNDS                       | 107,912   | 10,000                       | 15,500                           | 102,412  |
| DEVELOPMENT RESERVE FUND              | 1,008,886                                       | 50,000                       | 10,000                           | 1,048,886                                      |
| GENERAL FUND RESERVE                  | 1,188,864                                       | 25,000                       | 0                                | 1,213,864                                      |
| JEDD INCOME TAX                       | 41,920  | 525,000                      | 555,000                          | 11,920   |
| CEMETERY PERPETUAL CARE               | 33,570  | 650                          | 2,000                            | 32,220   |
| STATE PATROL TRANSFER                 | 0   | 75,000                       | 75,000                           | 0  |
| STATE BUILDING PERMIT FEE             | 466   | 18,000                       | 18,000                           | 466  |
| PERFORMANCE BOND FUND                 | 689,166   | 250,000                      | 900,000                          | 39,166   |
| <b>TOTAL TRUST AND RESERVE FUNDS</b>  | <b>8,336,444</b>                                | <b>1,092,900</b>             | <b>1,871,151</b>                 | <b>7,558,193</b>                               |
| <b><u>INTERNAL SERVICE FUNDS</u></b>  |   |                              |                                  |  |
| SELF INSURANCE                        | 1,247,060                                       | 7,083,031                    | 7,399,000                        | 931,091  |
| WORKERS COMPENSATION                  | 2,603,161                                       | 0                            | 560,000                          | 2,043,161                                      |
| <b>TOTAL INTERNAL SERVICE FUNDS</b>   | <b>3,850,221</b>                                | <b>7,083,031</b>             | <b>7,959,000</b>                 | <b>2,974,252</b>                               |
| <b>TOTAL ALL FUNDS</b>                | <b>84,778,629</b>                               | <b>108,103,233</b>           | <b>113,854,094</b>               | <b>79,027,767</b>                              |

**2020 BUDGET  
GENERAL FUND SUMMARY**

|  | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> | <i>% Δ Prior<br/>Budget</i> | <i>% Δ Prior<br/>Actual</i> |
|--|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------------|
| <b>REVENUES</b>                          |                        |                        |                        |                        |                        |                             |                             |
| PROPERTY TAX                             | 1,413,490              | 1,593,916              | 1,629,406              | 1,658,000              | 1,720,000              | 5.6%                        | 3.7%                        |
| CITY INCOME TAX - 1%                     | 14,007,389             | 15,048,475             | 15,645,000             | 15,650,000             | 16,510,750             | 5.5%                        | 5.5%                        |
| INHERITANCE TAX                          | 0                      | 0                      | 0                      | 0                      | 0                      | 0.0%                        | 0.0%                        |
| LOCAL GOVERNMENT FUND                    | 591,818                | 609,739                | 618,976                | 679,000                | 700,000                | 13.1%                       | 3.1%                        |
| GRANT REIMBURSEMENTS                     | 74,176                 | 68,578                 | 65,000                 | 64,500                 | 141,726                | 118.0%                      | 119.7%                      |
| FINES & FORFEITURES                      | 96,261                 | 108,402                | 100,000                | 80,000                 | 100,000                | 0.0%                        | 25.0%                       |
| COURT DIVERSION FEES                     | 43,278                 | 46,514                 | 48,000                 | 31,000                 | 40,000                 | -16.7%                      | 29.0%                       |
| ENGINEERING FEES                         | 1,826,791              | 1,318,509              | 1,200,000              | 650,000                | 900,000                | -25.0%                      | 38.5%                       |
| PROSECUTOR CONTRACTS                     | 287,045                | 254,300                | 285,000                | 255,000                | 260,000                | -8.8%                       | 2.0%                        |
| PARKING METERS                           | 32,748                 | 39,249                 | 38,000                 | 32,000                 | 38,000                 | 0.0%                        | 18.8%                       |
| CABLE FRANCHISE FEE                      | 373,236                | 409,886                | 405,000                | 415,000                | 415,000                | 2.5%                        | 0.0%                        |
| LIQUOR PERMITS                           | 42,049                 | 45,068                 | 45,000                 | 48,500                 | 50,000                 | 11.1%                       | 3.1%                        |
| LICENSE AND PERMITS                      | 717,232                | 1,134,609              | 830,000                | 1,335,000              | 1,335,000              | 60.8%                       | 0.0%                        |
| INVESTMENT INCOME                        | 387,615                | 796,562                | 650,000                | 885,000                | 950,000                | 46.2%                       | 7.3%                        |
| MISCELLANEOUS                            | 107,084                | 238,132                | 110,000                | 229,000                | 230,000                | 109.1%                      | 0.4%                        |
| REIMBURSEMENTS                           | 93,194                 | 147,771                | 135,000                | 148,000                | 150,000                | 11.1%                       | 1.4%                        |
| TRANSFER GRANT ADMIN                     | 36,807                 | 0                      | 30,000                 | 30,000                 | 30,000                 | 0.0%                        | 0.0%                        |
| TRANSFERS                                | 1,850,716              | 1,940,662              | 1,890,000              | 1,890,000              | 2,269,603              | 20.1%                       | 20.1%                       |
| <b>TOTAL REVENUE</b>                     | <b>21,980,929</b>      | <b>23,800,372</b>      | <b>23,724,382</b>      | <b>24,080,000</b>      | <b>25,840,079</b>      | <b>8.9%</b>                 | <b>7.3%</b>                 |
| <b>EXPENDITURES</b>                      |                        |                        |                        |                        |                        |                             |                             |
| CITY COUNCIL                             | 133,656                | 151,103                | 184,347                | 167,597                | 186,520                | 1.2%                        | 11.3%                       |
| CITY MANAGER                             | 665,550                | 683,835                | 823,711                | 812,987                | 927,225                | 12.6%                       | 14.1%                       |
| ADMINISTRATIVE SERVICES                  | 312,900                | 298,547                | 358,692                | 346,460                | 424,253                | 18.3%                       | 22.5%                       |
| ECONOMIC DEVELOPMENT                     | 337,656                | 369,198                | 474,137                | 466,783                | 503,655                | 6.2%                        | 7.9%                        |
| LEGAL AFFAIRS/PROSECUTOR                 | 764,928                | 779,530                | 842,343                | 801,964                | 880,636                | 4.5%                        | 9.8%                        |
| FINANCE                                  | 1,486,475              | 1,521,106              | 1,485,683              | 1,402,033              | 1,691,137              | 13.8%                       | 20.6%                       |
| INCOME TAX REFUNDS                       | 457,836                | 490,574                | 450,000                | 880,000                | 650,000                | 44.4%                       | -26.1%                      |
| GENERAL ADMINISTRATION                   | 3,433,504              | 4,707,837              | 3,950,200              | 3,128,038              | 4,485,873              | 13.6%                       | 43.4%                       |
| CIP TRANSFER                             | 2,039,700              | 2,237,500              | 2,065,055              | 2,740,712              | 1,850,000              | -10.4%                      | -32.5%                      |
| GF RESERVE TRANSFER                      | 34,733                 | 116,808                | 25,000                 | 25,000                 | 25,000                 | 0.0%                        | 0.0%                        |
| ED RESERVE TRANSFER                      | 150,000                | 50,000                 | 50,000                 | 50,000                 | 50,000                 | 0.0%                        | 0.0%                        |
| RISK MANAGEMENT                          | 250,793                | 334,175                | 349,100                | 279,490                | 349,100                | 0.0%                        | 24.9%                       |
| POLICE                                   | 7,952,097              | 8,399,395              | 9,105,357              | 8,715,157              | 9,677,542              | 6.3%                        | 11.0%                       |
| PLANNING                                 | 1,041,484              | 1,174,662              | 1,268,512              | 1,160,693              | 1,514,433              | 19.4%                       | 30.5%                       |
| ENGINEERING                              | 1,878,897              | 1,813,889              | 1,988,887              | 1,840,040              | 2,034,549              | 2.3%                        | 10.6%                       |
| BUILDING MAINTENANCE                     | 421,399                | 489,504                | 554,958                | 539,330                | 571,767                | 3.0%                        | 6.0%                        |
| <b>TOTAL EXPENDITURES</b>                | <b>21,361,608</b>      | <b>23,617,663</b>      | <b>23,975,982</b>      | <b>23,356,284</b>      | <b>25,821,690</b>      | <b>7.7%</b>                 | <b>10.6%</b>                |
| <b>FUND BALANCE - JANUARY 1ST</b>        | <b>4,382,218</b>       | <b>5,001,539</b>       | <b>5,184,248</b>       | <b>5,184,248</b>       | <b>5,907,964</b>       |                             |                             |
| GENERAL FUND REVENUES                    | 21,980,929             | 23,800,372             | 23,724,382             | 24,080,000             | 25,840,079             | 8.9%                        | 7.3%                        |
| GENERAL FUND EXPENDITURES                | 21,361,608             | 23,617,663             | 23,975,982             | 23,356,284             | 25,821,690             | 7.7%                        | 10.6%                       |
| <b>FUND BALANCE - DECEMBER 31ST</b>      | <b>5,001,539</b>       | <b>5,184,248</b>       | <b>4,932,648</b>       | <b>5,907,964</b>       | <b>5,926,353</b>       |                             |                             |
| <i>Fund Balance as % of Expenditures</i> | 23.41%                 | 21.95%                 | 20.57%                 | 25.29%                 | 22.95%                 |                             |                             |

**2020 BUDGET DETAIL**

**FUND: GENERAL**  
**DEPARTMENT: CITY COUNCIL**

| <i>Account #</i> | <i>Description</i>        | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> | <i>% Δ Prior<br/>Budget</i> | <i>% Δ Prior<br/>Actual</i> |
|------------------|---------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------------|
| 101-0011- 5100   | Wages                     | 92,424                 | 101,907                | 112,554                | 112,554                | 126,371                | 12.3%                       | 12.3%                       |
| 5101             | PERS                      | 12,788                 | 14,005                 | 15,165                 | 15,165                 | 17,220                 | 13.6%                       | 13.6%                       |
| 5103             | Medicare                  | 1,291                  | 1,421                  | 1,632                  | 1,632                  | 1,832                  | 12.3%                       | 12.3%                       |
| 5104             | Workers Compensation      | 2,401                  | 1,473                  | 2,251                  | 2,251                  | 2,527                  | 12.3%                       | 12.3%                       |
| 5111             | Health Insurance          | 16,275                 | 17,741                 | 18,125                 | 18,125                 | 19,950                 | 10.1%                       | 10.1%                       |
| 5112             | Life Insurance            | 139                    | 120                    | 120                    | 120                    | 120                    | 0.0%                        | 0.0%                        |
| 5230             | Professional Services     | 4,965                  | 3,543                  | 7,000                  | 7,000                  | 7,000                  | 0.0%                        | 0.0%                        |
| 5260             | Travel/Training           | 1,570                  | 4,246                  | 10,000                 | 10,000                 | 11,000                 | 10.0%                       | 10.0%                       |
| 5261             | Membership and Dues       | 80                     | 0                      | 0                      | 0                      | 0                      | 0.0%                        | 0.0%                        |
| 5310             | Office Supply             | 82                     | 139                    | 500                    | 500                    | 500                    | 0.0%                        | 0.0%                        |
| 5500             | New Equip/Cap Outlay      | 1,641                  | 6,508                  | 17,000                 | 250                    | 0                      | -100.0%                     | -100.0%                     |
|                  | <b>TOTAL CITY COUNCIL</b> | <b>133,656</b>         | <b>151,103</b>         | <b>184,347</b>         | <b>167,597</b>         | <b>186,520</b>         | <b>1.2%</b>                 | <b>11.3%</b>                |

**LINE ITEM DETAIL  
GENERAL FUND  
CITY COUNCIL**

**Explanation of significant line items**

| <i>Description:</i>   | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|-----------------------|--------------|----------------|--|
| Wages                 | 5100         | \$ 126,371     | Includes Council and Clerk pay   |
| Professional Services | 5230         | \$ 7,000       | Code Updates-\$7,000   |
| Travel/Training       | 5260         | \$ 11,000      | Includes Chamber Dinner, MORPC Annual Mtg., MLK Breakfast, Conference Training, National League of Cities Conference |

**2020 BUDGET DETAIL**

**FUND: GENERAL**  
**DEPARTMENT: CITY MANAGER**

| <i>Account #</i> | <i>Description</i>            | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> | <i>% Δ Prior<br/>Budget</i> | <i>% Δ Prior<br/>Actual</i> |
|------------------|-------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------------|
| 101-0012- 5100   | Wages                         | 455,961                | 459,142                | 546,625                | 537,000                | 589,403                | 7.8%                        | 9.8%                        |
| 5101             | PERS                          | 57,841                 | 59,915                 | 73,523                 | 72,500                 | 79,896                 | 8.7%                        | 10.2%                       |
| 5103             | Medicare                      | 6,522                  | 6,449                  | 7,926                  | 7,850                  | 8,546                  | 7.8%                        | 8.9%                        |
| 5104             | Workers Compensation          | 11,426                 | 6,775                  | 10,933                 | 10,933                 | 11,788                 | 7.8%                        | 7.8%                        |
| 5111             | Health Insurance              | 56,963                 | 71,258                 | 86,094                 | 86,094                 | 107,331                | 24.7%                       | 24.7%                       |
| 5112             | Life Insurance                | 1,270                  | 1,095                  | 1,320                  | 1,320                  | 1,215                  | -8.0%                       | -8.0%                       |
| 5140             | Uniform                       | 404                    | 300                    | 300                    | 300                    | 300                    | 0.0%                        | 0.0%                        |
| 5215             | Cellular Phone                | 3,327                  | 3,289                  | 3,500                  | 3,500                  | 3,750                  | 7.1%                        | 7.1%                        |
| 5220             | Postage                       | 125                    | 325                    | 250                    | 250                    | 350                    | 40.0%                       | 40.0%                       |
| 5230             | Professional Services         | 6,537                  | 14,089                 | 25,100                 | 25,100                 | 25,100                 | 0.0%                        | 0.0%                        |
| 5260             | Travel / Training             | 11,108                 | 6,058                  | 10,300                 | 10,300                 | 15,000                 | 45.6%                       | 45.6%                       |
| 5261             | Membership/Dues               | 3,107                  | 3,393                  | 4,407                  | 4,407                  | 6,500                  | 47.5%                       | 47.5%                       |
| 5273             | Information Technology Rotary | 47,593                 | 48,783                 | 48,783                 | 48,783                 | 68,296                 | 40.0%                       | 40.0%                       |
| 5280             | Insurance                     | 1,580                  | 1,580                  | 1,750                  | 1,750                  | 1,850                  | 5.7%                        | 5.7%                        |
| 5310             | Office Supply                 | 1,191                  | 1,384                  | 2,300                  | 2,300                  | 2,300                  | 0.0%                        | 0.0%                        |
| 5500             | Capital Outlay                | 595                    | 0                      | 600                    | 600                    | 5,600                  | 833.3%                      | 833.3%                      |
|                  | <b>TOTAL CITY MANAGER</b>     | <b>665,550</b>         | <b>683,835</b>         | <b>823,711</b>         | <b>812,987</b>         | <b>927,225</b>         | <b>12.6%</b>                | <b>14.1%</b>                |

**LINE ITEM DETAIL  
GENERAL FUND  
CITY MANAGER'S OFFICE**

**Explanation of significant line items**

| <i>Description:</i>        | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|----------------------------|--------------|----------------|--|
| Wages                      | 5100         | \$589,403      | Includes reclassifying Communication Specialist to full-time   |
| Professional Services      | 5230         | \$25,100       | Publications and Marketing \$14,000; Contracted services \$10,000, City Manager/ Employee Monthly Breakfasts \$1,100   |
| Travel/Training            | 5260         | \$15,000       | ICMA \$3,000; OCMA Winter Conference \$650; Government Social Media Organization Conference \$2,028; Transforming Local Government Conference \$2,500; Employee Monthly Lunches \$2,400; Additional training and development \$4,422 |
| Memberships/Dues/Subscript | 5261         | \$6,500        | ICMA (2) Dues \$2,000; OCMA Dues \$200; Rotary Dues \$200; Misc. Subscriptions \$3,115; Community Affairs Coordinator 3CMA and GSMO Dues \$985   |
| Capital Outlay             | 5500         | \$5,600        | Video and drone equipment  |

**2020 BUDGET DETAIL**

**FUND: GENERAL**

**DEPARTMENT: ADMINISTRATIVE SERVICES**

| <i>Account #</i> | <i>Description</i>                   | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> | <i>% Δ Prior<br/>Budget</i> | <i>% Δ Prior<br/>Actual</i> |
|------------------|--------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------------|
| 101-0013- 5100   | Wages                                | 180,939                | 165,508                | 167,070                | 167,070                | 181,977                | 8.9%                        | 8.9%                        |
| 5101             | PERS                                 | 21,853                 | 22,341                 | 23,390                 | 23,390                 | 25,477                 | 8.9%                        | 8.9%                        |
| 5103             | Medicare                             | 2,531                  | 2,287                  | 2,423                  | 2,423                  | 2,690                  | 11.0%                       | 11.0%                       |
| 5104             | Workers Compensation                 | 4,247                  | 2,407                  | 3,341                  | 3,341                  | 3,589                  | 7.4%                        | 7.4%                        |
| 5111             | Health Insurance                     | 32,550                 | 35,302                 | 36,250                 | 36,250                 | 39,900                 | 10.1%                       | 10.1%                       |
| 5112             | Life Insurance                       | 313                    | 270                    | 270                    | 270                    | 270                    | 0.0%                        | 0.0%                        |
| 5140             | Uniforms                             | 175                    | 150                    | 150                    | 150                    | 150                    | 0.0%                        | 0.0%                        |
| 5220             | Postage                              | 174                    | 375                    | 300                    | 300                    | 300                    | 0.0%                        | 0.0%                        |
| 5230             | Professional Services                | 47,162                 | 45,035                 | 80,600                 | 80,600                 | 131,444                | 63.1%                       | 63.1%                       |
| 5234             | Employee Recognition                 | 3,129                  | 4,344                  | 10,500                 | 10,500                 | 10,500                 | 0.0%                        | 0.0%                        |
| 5260             | Travel/Training                      | 2,928                  | 3,516                  | 6,104                  | 5,100                  | 4,085                  | -33.1%                      | -19.9%                      |
| 5261             | Membership & Dues                    | 398                    | 952                    | 1,128                  | 1,000                  | 1,279                  | 13.4%                       | 27.9%                       |
| 5273             | Information Technology Rotary        | 14,699                 | 15,066                 | 15,066                 | 15,066                 | 21,092                 | 40.0%                       | 40.0%                       |
| 5310             | Office Supply                        | 1,802                  | 994                    | 1,500                  | 1,000                  | 1,500                  | 0.0%                        | 50.0%                       |
| 5500             | New Equip/Capital Outlay             | 0                      | 0                      | 10,600                 | 0                      | 0                      | -100.0%                     | 0.0%                        |
|                  | <b>TOTAL ADMINISTRATIVE SERVICES</b> | <b>312,900</b>         | <b>298,547</b>         | <b>358,692</b>         | <b>346,460</b>         | <b>424,253</b>         | <b>18.3%</b>                | <b>22.5%</b>                |

**LINE ITEM DETAIL  
GENERAL FUND  
DEPARTMENT OF ADMINISTRATIVE SERVICES**

**Explanation of significant line items**

| <i>Description:</i>   | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|-----------------------|--------------|----------------|--|
| Wages                 | 5100         | \$181,977      | Includes new additional 600 seasonal hours to assist with recruiting   |
| Professional Services | 5230         | \$131,444      | Recruiting \$43,022, Random Drug/Alcohol Testing \$1,522, Recruiting.com \$17,480, Quarterly Orientation \$500, Medical Evaluations \$5,000, Monthly Supervisor Training \$4,500, Succession Planning MDP (Cohort #2) \$28,000, Succession Planning LDP (Cohort #1) \$13,500, Leadership Development / Quarterly Retreats \$10,000; Employee Counseling \$500, Employment Posters \$500, Employee Assistance Program \$6,920 |
| Employee Recognition  | 5234         | \$10,500       | Recognition events/programming \$3,500; culture events/programming \$3,500; other programming \$3,500  |
| Travel/Training       | 5260         | \$4,085        | Group Benefits Associate (GBA 2) course \$1,660, Ohio Employee Health & Wellness Conference \$450, Ohio Public Employer Labor Relations Association (OHPELRA) Conference \$250, Human Resource Association of Central Ohio (HRACO) monthly meetings \$225, Miscellaneous training \$1,500  |
| Membership & Dues     | 5261         | \$1,279        | Society for Human Resources Management (SHRM) \$418, International Foundation of Employee Benefit Plans (IFEBP) \$325, Ohio Public Employer Labor Relations Association (OHPELRA) \$200, Human Resource Association of Central Ohio (HRACO) \$125, Delaware Gazette \$181, ELGL membership \$30  |

**2020 BUDGET DETAIL**

**FUND: GENERAL**

**DEPARTMENT: ECONOMIC DEVELOPMENT**

| <i>Account #</i> | <i>Description</i>            | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> | <i>% Δ Prior<br/>Budget</i> | <i>% Δ Prior<br/>Actual</i> |
|------------------|-------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------------|
| 101-0015- 5100   | Wages                         | 136,108                | 148,127                | 154,136                | 148,612                | 172,817                | 12.1%                       | 16.3%                       |
| 5101             | PERS                          | 19,000                 | 19,547                 | 19,902                 | 18,207                 | 23,040                 | 15.8%                       | 26.5%                       |
| 5103             | Medicare                      | 1,958                  | 2,108                  | 2,235                  | 2,100                  | 2,506                  | 12.1%                       | 19.3%                       |
| 5104             | Workers Compensation          | 3,475                  | 2,201                  | 3,083                  | 3,083                  | 3,456                  | 12.1%                       | 12.1%                       |
| 5111             | Health Insurance              | 17,475                 | 35,234                 | 36,250                 | 36,250                 | 39,900                 | 10.1%                       | 10.1%                       |
| 5112             | Life Insurance                | 348                    | 300                    | 300                    | 300                    | 300                    | 0.0%                        | 0.0%                        |
| 5140             | Uniform                       | 150                    | 150                    | 150                    | 150                    | 0                      | -100.0%                     | -100.0%                     |
| 5215             | Cellular Telephone            | 821                    | 853                    | 1,517                  | 1,517                  | 1,517                  | 0.0%                        | 0.0%                        |
| 5220             | Postage                       | 0                      | 0                      | 100                    | 100                    | 100                    | 0.0%                        | 0.0%                        |
| 5230             | Professional Services         | 18,284                 | 21,610                 | 74,150                 | 74,150                 | 74,150                 | 0.0%                        | 0.0%                        |
| 5260             | Travel/Training               | 5,924                  | 3,536                  | 5,783                  | 5,783                  | 5,783                  | 0.0%                        | 0.0%                        |
| 5261             | Membership & Dues             | 15,586                 | 16,146                 | 18,111                 | 18,111                 | 18,111                 | 0.0%                        | 0.0%                        |
| 5262             | Licenses & Fees               | 0                      | 0                      | 40                     | 40                     | 40                     | 0.0%                        | 0.0%                        |
| 5273             | Information Technology Rotary | 8,671                  | 8,888                  | 8,888                  | 8,888                  | 12,443                 | 40.0%                       | 40.0%                       |
| 5310             | Office Supply                 | 43                     | 50                     | 200                    | 200                    | 200                    | 0.0%                        | 0.0%                        |
| 5601             | Income Tax Sharing            | 109,813                | 110,448                | 149,292                | 149,292                | 149,292                | 0.0%                        | 0.0%                        |
|                  | <b>TOTAL ECONOMIC DEV.</b>    | <b>337,656</b>         | <b>369,198</b>         | <b>474,137</b>         | <b>466,783</b>         | <b>503,655</b>         | <b>6.2%</b>                 | <b>7.9%</b>                 |

**LINE ITEM DETAIL  
GENERAL FUND  
ECONOMIC DEVELOPMENT**

**Explanation of significant line items**

| <i>Description:</i>   | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>   |
|-----------------------|--------------|----------------|---|
| Wages                 | 5100         | \$172,817      | Economic Development Specialist position reclassified to Economic Development Coordinator.  |
| Professional Services | 5230         | \$74,150       | Marketing Material - \$6,800, Projects & Events - \$2,575, Internet Marketing - \$5,475, Exhibitor and Marketing \$9,300, Entrepreneurial Center Partnership - \$50,000 |
| Travel/Training       | 5260         | \$5,783        | Conferences - \$2,250, Company Breakfasts, Lunches, Dinners - \$1,030, Corporate Seminars/Group Breakfasts and Lunches - \$824, Mileage - \$1,679.                      |
| Membership and Dues   | 5261         | \$18,111       | MODE \$16,318, IEDC \$572, OEDA \$524, NAIOP \$597, SEMA \$100  |
| Income Tax Sharing    | 5601         | \$149,292      | Annual Income Tax Sharing agreement with Schools for AHP, Sky Climber Fabricating and EMS incentive agreements  |

2020 BUDGET DETAIL

FUND: GENERAL  
 DEPARTMENT: LEGAL AFFAIRS/PROSECUTION

| <i>Account #</i> | <i>Description</i>            | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> | <i>% Δ Prior<br/>Budget</i> | <i>% Δ Prior<br/>Actual</i> |
|------------------|-------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------------|
| 101-0021- 5100   | Wages                         | 524,721                | 551,951                | 586,661                | 557,000                | 585,947                | -0.1%                       | 5.2%                        |
| 5101             | PERS                          | 70,411                 | 71,953                 | 78,631                 | 75,000                 | 78,943                 | 0.4%                        | 5.3%                        |
| 5103             | Medicare                      | 7,406                  | 7,757                  | 8,507                  | 8,000                  | 8,496                  | -0.1%                       | 6.2%                        |
| 5104             | Workers Compensation          | 13,589                 | 8,257                  | 11,733                 | 11,733                 | 11,719                 | -0.1%                       | -0.1%                       |
| 5111             | Health Insurance              | 83,655                 | 86,062                 | 87,476                 | 87,476                 | 102,543                | 17.2%                       | 17.2%                       |
| 5112             | Life Insurance                | 1,496                  | 1,290                  | 1,290                  | 1,290                  | 1,290                  | 0.0%                        | 0.0%                        |
| 5140             | Uniforms                      | 1,402                  | 1,273                  | 1,200                  | 1,200                  | 1,350                  | 12.5%                       | 12.5%                       |
| 5215             | Cell Phone                    | 830                    | 853                    | 800                    | 800                    | 720                    | -10.0%                      | -10.0%                      |
| 5220             | Postage                       | 300                    | 800                    | 600                    | 1,200                  | 600                    | 0.0%                        | -50.0%                      |
| 5230             | Professional Services         | 14,761                 | 3,375                  | 10,000                 | 720                    | 10,000                 | 0.0%                        | 1288.9%                     |
| 5260             | Travel/Training               | 4,351                  | 4,943                  | 7,000                  | 600                    | 7,100                  | 1.4%                        | 1083.3%                     |
| 5261             | Membership & Dues             | 4,394                  | 3,094                  | 4,000                  | 10,000                 | 4,000                  | 0.0%                        | -60.0%                      |
| 5262             | License & Other Fees          | 500                    | 1,620                  | 3,000                  | 7,000                  | 3,000                  | 0.0%                        | -57.1%                      |
| 5273             | Information Technology Rotary | 29,288                 | 30,020                 | 30,200                 | 30,200                 | 42,028                 | 39.2%                       | 39.2%                       |
| 5305             | Publications                  | 5,249                  | 3,879                  | 6,745                  | 3,000                  | 18,500                 | 174.3%                      | 516.7%                      |
| 5310             | Office Supply                 | 2,575                  | 2,403                  | 4,000                  | 0                      | 3,900                  | -2.5%                       | 0.0%                        |
| 5500             | New Equip/Capital Outlay      | 0                      | 0                      | 500                    | 6,745                  | 500                    | 0.0%                        | -92.6%                      |
|                  | <b>TOTAL LEGAL AFFAIRS</b>    | <b>764,928</b>         | <b>779,530</b>         | <b>842,343</b>         | <b>801,964</b>         | <b>880,636</b>         | <b>4.5%</b>                 | <b>9.8%</b>                 |

**LINE ITEM DETAIL  
GENERAL FUND  
LEGAL AFFAIRS**

**Explanation of significant line items**

| <i>Description:</i>  | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|----------------------|--------------|----------------|--|
| Memberships and Dues | 5261         | \$4,000        | Dues to the Delaware, Ohio and Ohio State Bar Associations, Ohio Municipal Attorneys Association, and International Municipal Attorneys Association.   |
| License & Other Fees | 5262         | \$3,000        | Includes recording documents at Delaware County Recorder's office.   |
| Publications         | 5305         | \$18,500       | Increase is an estimate based on:<br>1. Upgrade to WestlawEdge with Practical Law (\$10,200). This would increase our ability to conduct research by adding federal cases as well as providing sample statutes and regulations and Practical Law. Practical law is a resource that goes beyond caselaw and laws to add practice notes, standard documents, checklists, and toolkits. This tool would be very helpful in transitioning one of the assistant prosecutors to civil work, as well as saving City Attorney time in tackling new and novel legal issues that arise.<br>2. Public Records Software (Up to \$8,000). This request is secondary to the expanded legal research capability listed above. We are demoing two software solutions to receive, track, and fill records requests electronically. This would be a service level increase for the public, as it would make it easier to submit records requests and improve turnaround time. From a staffing perspective, this would reduce the amount of time spent on filling records requests, as it automates part of the process. This would also provide a better record of what information has been provided to the public, which can be helpful in answering similar requests. Practical law is a resource that goes beyond caselaw and laws to add practice notes, standard documents, checklists, and toolkits. This tool would be very helpful in transitioning one of the assistant prosecutors to civil work, as well as saving City Attorney time in tackling new and novel legal issues that arise. Absent these upgrades, the existing package will be \$7,100 based on contractual price increases. |
| Uniforms             | 5140         | \$1,350        | Reflects an additional attorney eligible for uniform allowance due to departure of M14 senior Prosecutor (not eligible for uniform allowance) and addition of M9 prosecutor.   |

**2020 BUDGET DETAIL**

**FUND: GENERAL**  
**DEPARTMENT: FINANCE**

| <i>Account #</i> | <i>Description</i>            | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> | <i>% Δ Prior<br/>Budget</i> | <i>% Δ Prior<br/>Actual</i> |
|------------------|-------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------------|
| 101-0031- 5100   | Wages                         | 904,812                | 899,327                | 890,580                | 850,000                | 991,456                | 11.3%                       | 16.6%                       |
| 5101             | PERS                          | 120,594                | 117,348                | 122,828                | 129,000                | 123,031                | 0.2%                        | -4.6%                       |
| 5103             | Medicare                      | 12,679                 | 12,603                 | 12,913                 | 12,000                 | 14,380                 | 11.4%                       | 19.8%                       |
| 5104             | Workers Compensation          | 23,163                 | 13,346                 | 17,849                 | 12,000                 | 17,909                 | 0.3%                        | 49.2%                       |
| 5111             | Health Insurance              | 157,604                | 182,116                | 139,358                | 93,000                 | 151,363                | 8.6%                        | 62.8%                       |
| 5112             | Life Insurance                | 1,963                  | 1,722                  | 1,722                  | 1,150                  | 1,722                  | 0.0%                        | 49.7%                       |
| 5140             | Uniform                       | 3,600                  | 4,087                  | 3,600                  | 3,600                  | 3,600                  | 0.0%                        | 0.0%                        |
| 5215             | Cell Phone                    | 465                    | 483                    | 550                    | 550                    | 550                    | 0.0%                        | 0.0%                        |
| 5220             | Postage                       | 86,708                 | 95,268                 | 100,000                | 94,000                 | 115,000                | 15.0%                       | 22.3%                       |
| 5224             | Mail Processing               | 4,188                  | 4,188                  | 4,200                  | 4,200                  | 5,000                  | 19.0%                       | 19.0%                       |
| 5230             | Professional Services         | 18,178                 | 28,660                 | 25,000                 | 40,000                 | 45,000                 | 80.0%                       | 12.5%                       |
| 5260             | Travel and Training           | 3,033                  | 4,318                  | 6,500                  | 6,500                  | 6,500                  | 0.0%                        | 0.0%                        |
| 5261             | Membership and Dues           | 2,205                  | 1,635                  | 2,400                  | 2,000                  | 2,400                  | 0.0%                        | 20.0%                       |
| 5270             | Maintenance of Equipment      | 0                      | 0                      | 250                    | 0                      | 250                    | 0.0%                        | 0.0%                        |
| 5273             | Information Technology Rotary | 131,935                | 135,233                | 135,233                | 135,233                | 189,326                | 40.0%                       | 40.0%                       |
| 5330             | Operating Supply              | 14,064                 | 12,855                 | 18,050                 | 14,500                 | 19,000                 | 5.3%                        | 31.0%                       |
| 5380             | Publications                  | 543                    | 543                    | 650                    | 300                    | 650                    | 0.0%                        | 116.7%                      |
| 5390             | Small Equipment               | 741                    | 1,297                  | 1,500                  | 0                      | 1,500                  | 0.0%                        | 0.0%                        |
| 5500             | New Equip/Capital Outlay      | 0                      | 6,077                  | 2,500                  | 4,000                  | 2,500                  | 0.0%                        | -37.5%                      |
|                  | <b>FINANCE OPERATIONS</b>     | <b>1,486,475</b>       | <b>1,521,106</b>       | <b>1,485,683</b>       | <b>1,402,033</b>       | <b>1,691,137</b>       | <b>13.8%</b>                | <b>20.6%</b>                |
| 5601             | Income Tax Refunds            | 457,836                | 490,574                | 450,000                | 880,000                | 650,000                | 44.4%                       | -26.1%                      |
|                  | <b>TOTAL FINANCE</b>          | <b>1,944,311</b>       | <b>2,011,680</b>       | <b>1,935,683</b>       | <b>2,282,033</b>       | <b>2,341,137</b>       | <b>20.9%</b>                | <b>2.6%</b>                 |

**LINE ITEM DETAIL  
GENERAL FUND  
FINANCE DEPARTMENT**

**Explanation of significant line items**

| <i>Description:</i>   | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|-----------------------|--------------|----------------|--|
| Wages                 | 5100         | \$991,456      | Finance Director pay out included.   |
| Postage               | 5220         | \$115,000      | Utility bills \$64,000; Tax forms \$10,000; Tax letters and other correspondence-\$36,000 (Increased due to certified postage requirement); AP checks \$5,000.   |
| Professional Services | 5230         | \$45,000       | Records Destruction \$500; SEC Annual Return preparation \$1,200; Budget and Financial Statement development/printing \$3,000; Contract Utility Bill printing and receipt processing \$20,300; ERP Implementation coverage \$10,000; Tax season coverage \$10,000. |
| Travel and Training   | 5260         | \$6,500        | OSU MAPS Supervisor/Staff Training \$2,500; GFOA Conference \$1,850; CPA Continuing Education Requirements for Fin. Director \$1,000; State Treasurer required investment training \$150; Employee mileage reimbursement \$500; State Conferences \$500.           |
| Operating Supply      | 5330         | \$19,000       | Individual and Business income tax forms \$11,000; Night drop envelopes, in/out forms, etc. \$3,000; Payroll and A/P checks, timecards, 1099 and other forms \$4,000; Other office supplies \$500.   |
| Income Tax Refunds    | 5601         | \$650,000      | This line-item accounts for all income tax refunds for individuals, businesses, and employers.   |

2020 BUDGET DETAIL

FUND: GENERAL  
 DEPARTMENT: GENERAL ADMINISTRATION

| Account #      | Description                     | 2017<br>Actual   | 2018<br>Actual   | 2019<br>Budget   | 2019<br>Actual   | 2020<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual |
|----------------|---------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|
| 101-0032- 5101 | Pension Payments                | 0                | 787              | 2,500            | 1,300            | 2,500            | 0.0%                | 92.3%               |
| 5121           | Unemployment Compensation       | 6,283            | 0                | 5,000            | 0                | 5,000            | 0.0%                | 0.0%                |
| 5213           | Street Lighting                 | 252,041          | 298,030          | 300,000          | 293,500          | 300,000          | 0.0%                | 2.2%                |
| 5230           | Professional Services           | 30,880           | 101,813          | 45,000           | 154,567          | 45,000           | 0.0%                | -70.9%              |
| 5231           | Public Information              | 485              | 325              | 3,500            | 1,300            | 3,500            | 0.0%                | 169.2%              |
| 5238           | Audit and Fees                  | 66,318           | 80,002           | 80,000           | 74,150           | 80,000           | 0.0%                | 7.9%                |
| 5239           | Board of Health                 | 28,183           | 27,328           | 31,000           | 28,757           | 31,000           | 0.0%                | 7.8%                |
| 5244           | Election Expense                | 1,674            | 14,092           | 5,000            | 0                | 15,000           | 200.0%              | 0.0%                |
| 5261           | Memberships                     | 28,083           | 29,326           | 30,000           | 32,000           | 35,000           | 16.7%               | 9.4%                |
| 5282           | Burials                         | 7,960            | 3,385            | 10,000           | 17,000           | 15,000           | 50.0%               | -11.8%              |
| 5290           | Miscellaneous                   | 0                | 15               | 0                | 0                | 0                | 0.0%                | 0.0%                |
| 5291           | Special Event                   | 15               | 0                | 5,000            | 2,500            | 5,000            | 0.0%                | 100.0%              |
| 5292           | Real Estate Taxes               | 25,409           | 29,757           | 30,000           | 15,250           | 30,000           | 0.0%                | 96.7%               |
| 5293           | Bank Fees                       | 125              | 0                | 1,200            | 0                | 1,200            | 0.0%                | 0.0%                |
| 5295           | Collection Fees                 | 1,580            | 0                | 2,000            | 7,500            | 2,000            | 0.0%                | -73.3%              |
| 5500           | Capital Outlay                  | 3,525            | 0                | 5,000            | 5,000            | 5,000            | 0.0%                | 0.0%                |
| 5510           | Easements and Appraisals        | 2,000            | 6,060            | 5,000            | 2,500            | 5,000            | 0.0%                | 100.0%              |
| 5600           | Reimbursables                   | 0                | 704              | 5,000            | 2,000            | 5,000            | 0.0%                | 150.0%              |
| 5601           | Reimbursable - Risk Mgmt        | 62,800           | 89,799           | 80,000           | 72,000           | 80,000           | 0.0%                | 11.1%               |
| 5602           | Reimbursable - Grants           | 0                | 4,660            | 5,000            | 0                | 5,000            | 0.0%                | 0.0%                |
| 5603           | Reimbursable - Insurance        | 22,514           | 7,339            | 25,000           | 30,000           | 25,000           | 0.0%                | -16.7%              |
| 5701           | Transfer to CIP                 | 2,039,700        | 2,237,500        | 2,065,055        | 2,740,712        | 1,850,000        | -10.4%              | -32.5%              |
| 5702           | Transfer to Parks Fund          | 1,300,000        | 1,200,000        | 1,400,000        | 1,400,000        | 1,487,673        | 6.3%                | 6.3%                |
| 5703           | Transfer To Street Maintenance  | 1,361,754        | 1,490,000        | 1,700,000        | 2,050,000        | 2,078,000        | 22.2%               | 1.4%                |
| 5706           | Transfer to Airport             | 30,000           | 30,000           | 30,000           | 30,000           | 30,000           | 0.0%                | 0.0%                |
| 5708           | Transfer To Cemetery Fund       | 75,000           | 95,004           | 100,000          | 100,000          | 150,000          | 50.0%               | 50.0%               |
| 5710           | Transfer to Development Reserve | 150,000          | 50,000           | 50,000           | 50,000           | 50,000           | 0.0%                | 0.0%                |
| 5711           | Transfer To GF Reserve Account  | 34,733           | 116,808          | 25,000           | 25,000           | 25,000           | 0.0%                | 0.0%                |
| 5800           | Advance to Other Funds          | 81,875           | 1,154,411        | 0                | (1,236,286)      | 0                | 0.0%                | 0.0%                |
| 5808           | Transfer to Tree Fund           | 45,000           | 45,000           | 45,000           | 45,000           | 45,000           | 0.0%                | 0.0%                |
|                | <b>TOTAL GENERAL ADMIN.</b>     | <b>5,657,937</b> | <b>7,112,145</b> | <b>6,090,255</b> | <b>5,943,750</b> | <b>6,410,873</b> | <b>5.3%</b>         | <b>7.9%</b>         |

**LINE ITEM DETAIL  
GENERAL FUND  
GENERAL ADMINISTRATION**

**Explanation of significant line items**

| <i>Description:</i>          | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|------------------------------|--------------|----------------|--|
| Professional Services        | 5230         | \$45,000       | Records shredding \$1,000; County emergency services Fees \$15,000; Façade interest \$900; Development legal and consulting fees \$28,100.   |
| Audit & Fees                 | 5238         | \$80,000       | County Auditor Property Tax Collection Fee \$27,000; Independent Auditors \$35,000; Financial Statement consulting services \$10,000; State of Ohio \$3,000; GFOA Fee and Publication \$1,500. |
| Memberships                  | 5261         | \$35,000       | Chamber \$1,300; International Town/Gown \$400; MORPC \$17,739; Innovations Group \$2,500; Ohio Municipal League \$3,703; National League of Cities \$3,258; National Civic League \$100.      |
| Transfer to CIP              | 5701         | \$1,850,000    | Transfer to Capital Improvement Fund to cover projects identified in the five-year capital improvement plan.   |
| Transfer to Recreation       | 5702         | \$1,487,673    | Transfer to Parks and Recreation Fund to cover park maintenance costs and contracted recreation services.  |
| Transfer to SMR              | 5703         | \$2,078,000    | Transfer to the Street Maintenance Fund to cover costs not offset by gasoline tax and license fee revenues.  |
| Transfer to Airport          | 5706         | \$30,000       | Transfer to Airport Operations Fund to subsidize expenditures not paid for by operating revenues.  |
| Transfer to Cemetery         | 5708         | \$150,000      | Transfer to Cemetery Operations Fund to subsidize expenditures not paid for by operating revenues.   |
| Transfer to GF Reserve Acct. | 5711         | \$25,000       | Transfer to General Fund Reserve Fund to keep this reserve balance at an amount representing 5% of General Fund revenues from the prior year.  |
| Transfer to Tree Fund        | 5708         | \$45,000       | Transfer to the Tree Replacement Fund to cover a portion of the maintenance and replacement of City street trees.  |

**2020 BUDGET DETAIL**

**FUND: GENERAL**  
**DEPARTMENT: RISK MANAGEMENT**

| <i>Account #</i> | <i>Description</i>           | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> | <i>% Δ Prior<br/>Budget</i> | <i>% Δ Prior<br/>Actual</i> |
|------------------|------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------------|
| 101-0033- 5230   | Professional Services        | 2,250                  | 2,250                  | 3,600                  | 3,000                  | 3,600                  | 0.0%                        | 20.0%                       |
| 5280             | Insurance                    | 239,443                | 258,590                | 320,000                | 270,000                | 320,000                | 0.0%                        | 18.5%                       |
| 5281             | Judgments/Deductible         | 8,872                  | 73,108                 | 25,000                 | 6,218                  | 25,000                 | 0.0%                        | 302.1%                      |
| 5283             | Bonds                        | 228                    | 227                    | 500                    | 272                    | 500                    | 0.0%                        | 83.8%                       |
|                  | <b>TOTAL RISK MANAGEMENT</b> | <b>250,793</b>         | <b>334,175</b>         | <b>349,100</b>         | <b>279,490</b>         | <b>349,100</b>         | <b>-19.9%</b>               | <b>24.9%</b>                |

**LINE ITEM DETAIL  
GENERAL FUND  
RISK MANAGEMENT**

**Explanation of significant line items**

| <i>Description:</i>   | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>   |
|-----------------------|--------------|----------------|---|
| Professional Services | 5230         | \$3,600        | General Liability Consultant Retainer - \$3,600.                              |
| Insurance             | 5280         | \$320,000      | General Liability and Property Insurance premiums for General Fund operations |

**2020 BUDGET DETAIL**

**FUND: GENERAL**  
**DEPARTMENT: POLICE**

| <i>Account #</i> | <i>Description</i>            | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> | <i>% Δ Prior<br/>Budget</i> | <i>% Δ Prior<br/>Actual</i> |
|------------------|-------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------------|
| 101-0041- 5100   | Wages                         | 5,213,967              | 5,484,767              | 5,933,269              | 5,650,000              | 6,143,259              | 3.5%                        | 8.7%                        |
| 5101             | PERS                          | 53,911                 | 57,030                 | 63,581                 | 61,438                 | 76,539                 | 20.4%                       | 24.6%                       |
| 5102             | Police/Fire Retirement        | 915,077                | 923,395                | 1,007,552              | 950,000                | 1,038,721              | 3.1%                        | 9.3%                        |
| 5103             | Medicare                      | 72,838                 | 76,631                 | 86,032                 | 73,803                 | 89,077                 | 3.5%                        | 20.7%                       |
| 5104             | Workers Compensation          | 133,608                | 86,400                 | 118,670                | 118,670                | 122,870                | 3.5%                        | 3.5%                        |
| 5111             | Health Insurance              | 817,996                | 925,530                | 967,073                | 967,073                | 1,072,902              | 10.9%                       | 10.9%                       |
| 5112             | Life Insurance                | 10,620                 | 9,238                  | 9,538                  | 9,538                  | 9,688                  | 1.6%                        | 1.6%                        |
| 5140             | Uniform                       | 67,188                 | 79,835                 | 92,600                 | 89,000                 | 98,540                 | 6.4%                        | 10.7%                       |
| 5215             | Cellular Phone                | 3,600                  | 3,684                  | 3,000                  | 3,413                  | 4,000                  | 33.3%                       | 17.2%                       |
| 5220             | Postage                       | 1,600                  | 4,100                  | 3,200                  | 3,200                  | 3,200                  | 0.0%                        | 0.0%                        |
| 5223             | Teletype                      | 6,600                  | 7,200                  | 9,000                  | 8,000                  | 9,000                  | 0.0%                        | 12.5%                       |
| 5230             | Professional Services         | 57,546                 | 58,686                 | 75,800                 | 69,000                 | 87,500                 | 15.4%                       | 26.8%                       |
| 5260             | Travel/Training               | 34,399                 | 54,827                 | 55,000                 | 55,000                 | 61,700                 | 12.2%                       | 12.2%                       |
| 5261             | Membership and Dues           | 2,445                  | 2,492                  | 5,450                  | 5,400                  | 6,375                  | 17.0%                       | 18.1%                       |
| 5270             | Maintenance of Equipment      | 13,369                 | 13,895                 | 25,060                 | 22,000                 | 29,860                 | 19.2%                       | 35.7%                       |
| 5272             | Garage Rotary                 | 60,709                 | 48,695                 | 55,500                 | 55,000                 | 70,300                 | 26.7%                       | 27.8%                       |
| 5273             | Information Technology Rotary | 292,657                | 299,972                | 299,972                | 299,972                | 419,961                | 40.0%                       | 40.0%                       |
| 5310             | Office Supply                 | 5,722                  | 6,251                  | 8,050                  | 7,200                  | 8,050                  | 0.0%                        | 11.8%                       |
| 5330             | Operating Supply              | 37,759                 | 72,047                 | 61,850                 | 61,850                 | 75,400                 | 21.9%                       | 21.9%                       |
| 5331             | D.A.R.E. Supply               | 2,902                  | 2,994                  | 6,000                  | 6,000                  | 6,000                  | 0.0%                        | 0.0%                        |
| 5345             | Fuel/Lube Supply              | 65,233                 | 73,958                 | 79,100                 | 79,100                 | 76,800                 | -2.9%                       | -2.9%                       |
| 5350             | Training Supplies             | 4,990                  | 21,480                 | 26,710                 | 20,000                 | 25,200                 | -5.7%                       | 26.0%                       |
| 5370             | Repair Materials              | 1,662                  | 171                    | 3,000                  | 1,500                  | 4,000                  | 33.3%                       | 166.7%                      |
| 5390             | Small Equipment               | 13,236                 | 29,337                 | 35,050                 | 30,000                 | 43,700                 | 24.7%                       | 45.7%                       |
| 5395             | Bicycle Patrol Unit Equipment | 4,969                  | 8,976                  | 9,300                  | 9,000                  | 13,400                 | 44.1%                       | 48.9%                       |
| 5500             | New Equip / Cap Outlay        | 57,494                 | 47,794                 | 66,000                 | 60,000                 | 81,500                 | 23.5%                       | 35.8%                       |
|                  | <b>TOTAL POLICE</b>           | <b>7,952,097</b>       | <b>8,399,395</b>       | <b>9,105,357</b>       | <b>8,715,157</b>       | <b>9,677,542</b>       | <b>6.3%</b>                 | <b>11.0%</b>                |

**LINE ITEM DETAIL  
GENERAL FUND  
POLICE DEPARTMENT**

**Explanation of significant line items**

| <i>Description:</i>   | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|-----------------------|--------------|----------------|--|
| Wages                 | 5100         | \$6,143,259    | Includes negotiated pay increase for police officers, and civilian staff. The conversion of the PPT Records Analyst to full time, and the conversion of one Captain to Assistant Chief.  |
| Uniforms              | 5140         | \$98,540       | Contractual for Police Officers \$63,200; Civilian & Records Clerks \$7,000 , negotiated vest replacement and new officer issue \$8,600, replacement items \$600, chaplain uniform \$200, parking control \$1000, specialty assignment initial issue \$4,200; explorer uniforms \$300; initial issue load bearing vest \$13,440.   |
| Professional Services | 5230         | \$87,500       | Printing \$1,200, radar calibrations \$1,500, City contract towing \$1,000, jail medical \$5,000, jail dry cleaning \$250, translation services \$250, car washes \$1,000, transcription \$500, alarm monitoring PSB \$1,000, drug screens \$3,000, calibration of truck weight scales \$500, calibration of drug scales \$300, k9 medical/grooming \$2,400, MDT licenses \$1,500, Magloclen \$400, FBI/BCI background checks \$25,000, affidavit maker \$1,800, k9 kenneling \$2,000, k9 vehicle sanitize \$400, Lexipol policy management \$14,200, LEADS on-line \$4,500, Cradlepoint install \$2,200; wellness checks \$5,000; Cellebrite advanced services \$2,100; Detective cell phone (workstation) fees \$2,500; Accrurit cost sharing \$8,000.   |
| Travel/Training       | 5260         | \$61,700       | New officer core courses/OPOTA Basic; SRO/DT/Firearms instruction; Hostage Neg. Conference; Master Evidence Tech. training; CPT training; Advanced training; tuition reimbursement,Command staff development.  |
| Maintenance           | 5270         | \$29,860       | Cruiser repair \$5,000; Parking meter repair \$2,500; Taser maintenance kit \$60; BAC simulator maintenance and calibration \$500, Early Warning System maintenance \$7,000; Taser maintenance plan \$4,000, Cellebrite maintenance \$6,000, fitness room maintenance \$1,800, wresting matt mainenance \$1000, range blacktop seal \$2,000.   |
| Operating Supplies    | 5330         | \$75,400       | Lab and evidence supplies \$3,300; SD cards, \$700; Batteries\$1,200; fusees \$2500; parking meter bags \$500; Employee recognition awards \$750; Ammunition \$30,000; drug and alcohol test supplies \$600, armory cleaning supplies \$500, CEW duty cartridges \$1,000, Animal control supplies \$250 anti-microbial towels \$500; latex gloves \$1,200, BAC supplies \$700; CEW batteries \$400; downflow draft station filters \$1,200; K9 food \$1,200; hosting supplies (food/bev) \$500; Liquid propane for PSB \$2,500; RadKid supplies/snacks \$500; Investigative travel \$2,200; contractor bags for animal disposal \$50; Car washes \$1000; 12 g. less lethal rounds \$2,000; Community event supply \$3000; special event fund - rentals \$2,000; Explorer academy \$800; ID maker supplies \$250; Explorer competition \$400; tickets/receipt books/thermal paper \$5,000; Less lethal munitions / PD \$5,200; portable pedestrian fencing \$3,500. |
| Training Supplies     | 5350         | \$25,200       | UTM (simmunitions)rounds \$3,500; Simm kit \$2,500; CEW training cartridges \$2,800; Stake targets \$500; Range supplies \$5,000; weight room equipments \$2,500; CEW training targets \$500; Simm protective equipment \$500; Building material for range/DT/CEW \$4,200; replacement steel targets \$2,000; airsoft guns \$500; training shields \$200; heavy bags \$500.  |
| Repair Materials      | 5370         | \$4,000        | Weapon parts \$2,500; DTU rifle repair \$1,500.  |
| Capital Outlay        | 5500         | \$81,500       | Handgun replacement \$3,000, replacement rifles \$6,000, cruiser Cradlepoint upgrade \$5,200, Ballistic shields for cruises \$15,000; PSB storage container \$3,000; DTU replacement equipment \$27,800; DTU night vision \$20,000; replacement refridgerator \$1,000. new armory floor \$500.   |

**2020 BUDGET DETAIL**

**FUND: GENERAL**

**DEPARTMENT: PLANNING & COMM. DEV.**

| <i>Account #</i> | <i>Description</i>            | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> | <i>% Δ Prior<br/>Budget</i> | <i>% Δ Prior<br/>Actual</i> |
|------------------|-------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------------|
| 101-0061- 5100   | Wages                         | 675,527                | 786,383                | 837,710                | 765,000                | 985,788                | 17.7%                       | 28.9%                       |
| 5101             | PERS                          | 93,029                 | 100,891                | 109,884                | 101,642                | 131,725                | 19.9%                       | 29.6%                       |
| 5103             | Medicare                      | 9,523                  | 11,122                 | 16,790                 | 11,238                 | 14,314                 | -14.7%                      | 27.4%                       |
| 5104             | Workers Compensation          | 18,460                 | 11,511                 | 12,148                 | 12,148                 | 19,687                 | 62.1%                       | 62.1%                       |
| 5111             | Health Insurance              | 113,336                | 117,507                | 119,377                | 119,377                | 161,199                | 35.0%                       | 35.0%                       |
| 5112             | Life Insurance                | 1,836                  | 1,583                  | 1,583                  | 1,583                  | 1,883                  | 19.0%                       | 19.0%                       |
| 5140             | Uniform                       | 1,102                  | 1,200                  | 4,200                  | 4,200                  | 1,200                  | -71.4%                      | -71.4%                      |
| 5215             | Cellular Telephone            | 2,139                  | 2,174                  | 2,350                  | 2,200                  | 2,350                  | 0.0%                        | 6.8%                        |
| 5220             | Postage                       | 2,300                  | 5,700                  | 4,000                  | 2,000                  | 4,000                  | 0.0%                        | 100.0%                      |
| 5230             | Professional Services         | 9,589                  | 8,533                  | 14,000                 | 12,000                 | 14,000                 | 0.0%                        | 16.7%                       |
| 5260             | Travel/Training               | 2,074                  | 3,281                  | 5,000                  | 4,000                  | 5,000                  | 0.0%                        | 25.0%                       |
| 5261             | Membership and Dues           | 2,294                  | 2,509                  | 3,500                  | 3,000                  | 3,500                  | 0.0%                        | 16.7%                       |
| 5272             | Garage Rotary                 | 7,249                  | 7,849                  | 10,800                 | 10,800                 | 11,700                 | 8.3%                        | 8.3%                        |
| 5273             | Information Technology Rotary | 65,566                 | 67,205                 | 67,205                 | 67,205                 | 94,087                 | 40.0%                       | 40.0%                       |
| 5310             | Office Supply                 | 4,580                  | 3,207                  | 5,000                  | 4,000                  | 5,000                  | 0.0%                        | 25.0%                       |
| 5345             | Fuel Supply                   | 3,986                  | 5,449                  | 5,800                  | 5,800                  | 5,500                  | -5.2%                       | -5.2%                       |
| 5390             | Small Equipment               | 0                      | 0                      | 4,165                  | 3,000                  | 1,000                  | -76.0%                      | -66.7%                      |
| 5600             | Reimbursements                | 19,560                 | 33,631                 | 45,000                 | 25,000                 | 45,000                 | 0.0%                        | 80.0%                       |
| 5601             | Refunds                       | 9,334                  | 4,927                  | 0                      | 6,500                  | 7,500                  | 0.0%                        | 15.4%                       |
|                  | <b>TOTAL PLANNING</b>         | <b>1,041,484</b>       | <b>1,174,662</b>       | <b>1,268,512</b>       | <b>1,160,693</b>       | <b>1,514,433</b>       | <b>19.4%</b>                | <b>30.5%</b>                |

**LINE ITEM DETAIL  
GENERAL FUND  
PLANNING & COMMUNITY DEVELOPMENT DEPARTMENT**

**Explanation of significant line items**

| <i>Description:</i>   | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|-----------------------|--------------|----------------|--|
| Wages                 | 5100         | \$985,788      | Departmental Reorganization including:<br>Addition: Building Inspector II; Code Enforcement Officer II; Permit Technician/Clerk; Development Planner<br>Elimination: Administrative Assitant; Code Enforcement Officer PPT |
| Uniform               | 5140         | \$1,200        | Contracted uniform allowance   |
| Professional Services | 5230         | \$14,000       | Contract commercial building plan review and design services   |
| Travel & Training     | 5260         | \$5,000        | National APA Conference \$2,000; State Conference for up to 3 staff \$1,000; Building, code enforcement, and planning professional development certification maintenance classes \$2,000                                   |
| Memberships & Dues    | 5261         | \$3,500        | National and State Planning, Building, Code Enforcement, and Development association Dues; Heritage Ohio Dues; Add zoning officer  |
| Small Equipment       | 5390         | \$1,000        | Field tablets for additional staff and in car printers   |
| Reimbursement         | 5600         | \$45,000       | Code enforcement contracted services and condemnation demolition activities  |

2020 BUDGET DETAIL

FUND: GENERAL  
DEPARTMENT: ENGINEERING

| Account #      | Description                         | 2017<br>Actual   | 2018<br>Actual   | 2019<br>Budget   | 2019<br>Actual   | 2020<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual |
|----------------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|
| 101-0065- 5100 | Wages                               | 601,632          | 723,555          | 763,018          | 740,000          | 785,477          | 2.9%                | 6.1%                |
| 5101           | PERS                                | 79,246           | 94,937           | 100,829          | 98,000           | 103,637          | 2.8%                | 5.8%                |
| 5103           | Medicare                            | 8,421            | 10,106           | 11,064           | 11,064           | 11,389           | 2.9%                | 2.9%                |
| 5104           | Workers Compensation                | 15,760           | 10,638           | 15,275           | 15,275           | 15,727           | 3.0%                | 3.0%                |
| 5111           | Health Insurance                    | 97,814           | 132,051          | 134,963          | 134,963          | 148,431          | 10.0%               | 10.0%               |
| 5112           | Life Insurance                      | 1,349            | 1,313            | 1,313            | 1,313            | 1,313            | 0.0%                | 0.0%                |
| 5140           | Uniform                             | 150              | 150              | 300              | 300              | 450              | 50.0%               | 50.0%               |
| 5215           | Cellular Telephone                  | 2,723            | 3,578            | 3,500            | 3,500            | 3,500            | 0.0%                | 0.0%                |
| 5220           | Postage                             | 250              | 650              | 500              | 500              | 500              | 0.0%                | 0.0%                |
| 5230           | Professional Services               | 31,691           | 26,850           | 67,000           | 95,000           | 195,000          | 191.0%              | 105.3%              |
| 5260           | Travel/Training                     | 4,091            | 3,586            | 4,500            | 4,750            | 5,750            | 27.8%               | 21.1%               |
| 5261           | Membership and Dues                 | 771              | 756              | 1,800            | 1,000            | 2,000            | 11.1%               | 100.0%              |
| 5270           | Maintenance of Equipment            | 0                | 0                | 300              | 100              | 400              | 33.3%               | 300.0%              |
| 5272           | Garage Rotary                       | 4,191            | 8,483            | 14,200           | 14,200           | 16,200           | 14.1%               | 14.1%               |
| 5273           | Information Technology Rotary       | 57,742           | 56,375           | 56,375           | 56,375           | 78,925           | 40.0%               | 40.0%               |
| 5310           | Office Supply                       | 2,766            | 2,655            | 3,000            | 3,000            | 3,500            | 16.7%               | 16.7%               |
| 5330           | Operating Supply                    | 3,338            | 3,390            | 3,500            | 3,400            | 3,500            | 0.0%                | 2.9%                |
| 5345           | Fuel Supply                         | 3,474            | 4,142            | 4,200            | 4,200            | 5,100            | 21.4%               | 21.4%               |
| 5390           | Small Equipment                     | 165              | 744              | 750              | 700              | 750              | 0.0%                | 7.1%                |
| 5500           | New Equip / Cap Outlay              | 7,469            | 4,068            | 2,500            | 2,400            | 3,000            | 20.0%               | 25.0%               |
|                | <b>ENGINEERING OPERATIONS</b>       | <b>923,043</b>   | <b>1,088,027</b> | <b>1,188,887</b> | <b>1,190,040</b> | <b>1,384,549</b> | <b>16.5%</b>        | <b>16.3%</b>        |
| 5231           | Professional Services - Development | 955,854          | 725,862          | 800,000          | 650,000          | 650,000          | 0.0%                | 10.2%               |
|                | <b>TOTAL ENGINEERING</b>            | <b>1,878,897</b> | <b>1,813,889</b> | <b>1,988,887</b> | <b>1,840,040</b> | <b>2,034,549</b> | <b>12.8%</b>        | <b>9.6%</b>         |

**LINE ITEM DETAIL  
GENERAL FUND  
DIVISION OF ENGINEERING**

**Explanation of significant line items**

| <i>Description:</i>                 | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>   |
|-------------------------------------|--------------|----------------|---|
| Wages                               | 5100         | \$785,477      | No personnel changes  |
| Professional Services               | 5230         | \$195,000      | Annual Bridge Inspection Program Services \$50,000; Survey and ROW Acquisition \$10,000; Grant Application Assistance \$40,000; ROW Management \$95,000 at 80% reimbursable |
| Travel/Training                     | 5260         | \$5,750        | Professional Development Training (PDH's) for staff PE's. \$2,000; OTEC Conference \$1,500; PE Prep Course/Exam \$2,250   |
| Membership and Dues                 | 5261         | \$2,000        | PTOE License Renewal \$400; Annual group memberships and publications for ITE, APWA , IMSA, OSPE, and ASCE \$1,600  |
| Professional Services - Development | 5231         | \$650,000      | For plan review and inspection services recoverable through Engineering Fees  |
| Small Equipment                     | 5390         | \$750          | Traffic counter batteries, tubes, core drill bits   |
| New Equip/Capital Outlay            | 5500         | \$3,000        | Additional Stealth Traffic Data Collection device \$3,000   |

**2020 BUDGET DETAIL**

**FUND: GENERAL**  
**DEPARTMENT: BUILDING MAINTENANCE**

| <i>Account #</i> | <i>Description</i>           | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> | <i>% Δ Prior<br/>Budget</i> | <i>% Δ Prior<br/>Actual</i> |
|------------------|------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------------|
| 101-0071- 5100   | Wages                        | 88,008                 | 100,543                | 101,700                | 102,491                | 111,636                | 9.8%                        | 8.9%                        |
| 5101             | PERS                         | 12,019                 | 13,539                 | 14,238                 | 14,238                 | 15,629                 | 9.8%                        | 9.8%                        |
| 5103             | Medicare                     | 1,175                  | 1,344                  | 1,475                  | 1,475                  | 2,233                  | 51.4%                       | 51.4%                       |
| 5104             | Workers Compensation         | 2,334                  | 1,465                  | 2,034                  | 2,034                  | 1,619                  | -20.4%                      | -20.4%                      |
| 5111             | Health Insurance             | 17,475                 | 34,988                 | 36,250                 | 36,250                 | 39,900                 | 10.1%                       | 10.1%                       |
| 5112             | Life Insurance               | 348                    | 300                    | 300                    | 300                    | 300                    | 0.0%                        | 0.0%                        |
| 5140             | Uniform                      | 670                    | 601                    | 600                    | 600                    | 600                    | 0.0%                        | 0.0%                        |
| 5211             | Electric                     | 74,116                 | 91,964                 | 115,000                | 109,620                | 110,000                | -4.3%                       | 0.3%                        |
| 5212             | Heat                         | 6,985                  | 8,297                  | 16,433                 | 11,745                 | 14,500                 | -11.8%                      | 23.5%                       |
| 5230             | Professional Services        | 122,863                | 138,631                | 154,020                | 152,500                | 183,000                | 18.8%                       | 20.0%                       |
| 5260             | Travel/Training              | 2,524                  | 6,201                  | 7,700                  | 7,700                  | 5,200                  | -32.5%                      | -32.5%                      |
| 5270             | Maintenance of Equipment     | 2,478                  | 2,852                  | 5,190                  | 5,000                  | 6,000                  | 15.6%                       | 20.0%                       |
| 5271             | Maintenance of Facility      | 24,995                 | 36,158                 | 35,000                 | 34,200                 | 40,000                 | 14.3%                       | 17.0%                       |
| 5272             | Garage Rotary                | 3,014                  | 1,994                  | 3,014                  | 3,014                  | 4,000                  | 32.7%                       | 32.7%                       |
| 5275             | Rental Property Maintenance  | 280                    | 2,962                  | 3,000                  | 2,000                  | 0                      | -100.0%                     | -100.0%                     |
| 5330             | Operating Supply             | 17,866                 | 19,254                 | 30,000                 | 27,500                 | 30,000                 | 0.0%                        | 9.1%                        |
| 5332             | Clothing                     | 825                    | 608                    | 1,334                  | 1,334                  | 2,500                  | 87.4%                       | 87.4%                       |
| 5345             | Fuel Supply                  | 1,075                  | 1,139                  | 950                    | 1,154                  | 1,000                  | 5.3%                        | -13.3%                      |
| 5370             | Repair Material              | 0                      | 12                     | 0                      | 0                      | 0                      | 0.0%                        | 0.0%                        |
| 5390             | Small Equipment              | 495                    | 374                    | 1,720                  | 1,700                  | 3,650                  | 112.2%                      | 114.7%                      |
| 5500             | New Equip / Cap Outlay       | 41,854                 | 26,278                 | 25,000                 | 24,475                 | 0                      | -100.0%                     | -100.0%                     |
|                  | <b>TOTAL BUILDING MAINT.</b> | <b>421,399</b>         | <b>489,504</b>         | <b>554,958</b>         | <b>539,330</b>         | <b>571,767</b>         | <b>3.0%</b>                 | <b>6.0%</b>                 |

**LINE ITEM DETAIL  
GENERAL FUND  
BUILDING MAINTENANCE**

**Explanation of significant line items**

| <i>Description:</i>     | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|-------------------------|--------------|----------------|--|
| Wages                   | 5100         | \$111,636      | No adjustments to staffing levels  |
| Electric                | 5211         | \$110,000      | Electric charges for City Hall, Justice Center, 18 & 20 East William buildings, and Impound Lot  |
| Heat                    | 5212         | \$14,500       | Columbia Gas charges for City Hall, Justice Center, 18 & 20 East William Buildings   |
| Professional Services   | 5230         | \$183,000      | For scheduled annual maintenance to mechanical systems and custodial services performed by contractors within City Hall, Planning Annex, Justice Center and 10 & 20 E William St. and W Central Condo property |
| Maintenance of Facility | 5271         | \$40,000       | For unanticipated repairs to buildings and mechanical systems performed by staff or contractor in City Hall, Justice Center and 10 & 20 E William St. And W Central Condo property.                            |
| Operating Supply        | 5330         | \$30,000       | For purchase of repair materials and custodial supplies for City Hall, Justice Center and 10 & 20 E William St. and W Central Condo property   |
| Small Equipment         | 5390         | \$3,650        | Snow Blower \$2,300; Miscellaneous hand tools \$500; JM-1000 Mini building sanitary Jet \$850  |

**2020 BUDGET DETAIL**

**FUND: STREET MAINTENANCE & REPAIR**

**DEPARTMENT: PUBLIC WORKS ADMIN**

| <i>Account #</i> | <i>Description</i>                  | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> | <i>% Δ Prior<br/>Budget</i> | <i>% Δ Prior<br/>Actual</i> |
|------------------|-------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------------|
|                  | <b>Fund Balance - January 1st</b>   | <b>442,970</b>         | <b>516,178</b>         | <b>461,581</b>         | <b>461,581</b>         | <b>373,545</b>         |                             |                             |
| 200- 4160        | License Fees                        | 229,190                | 234,109                | 240,000                | 226,667                | 240,000                | 0.0%                        | 5.9%                        |
| 200- 4170        | Gasoline Tax                        | 1,073,605              | 1,103,125              | 1,130,000              | 1,410,000              | 1,900,000              | 68.1%                       | 34.8%                       |
| 200- 4710        | Sale of Assets                      | 3,191                  | 34,540                 | 7,500                  | 5,000                  | 7,500                  | 0.0%                        | 50.0%                       |
| 200- 4750        | Miscellaneous                       | 568                    | 3,426                  | 1,500                  | 250                    | 1,500                  | 0.0%                        | 500.0%                      |
| 200- 4810        | Reimbursements                      | 1,580                  | 6,802                  | 2,000                  | 1,000                  | 2,000                  | 0.0%                        | 100.0%                      |
| 200- 4910        | Transfer-General Fund               | 1,361,754              | 1,490,000              | 1,700,000              | 2,050,000              | 2,078,000              | 22.2%                       | 1.4%                        |
| 200- 4910        | Transfer - Other Funds              | 145,437                | 149,800                | 150,000                | 150,000                | 150,000                | 0.0%                        | 0.0%                        |
|                  | <b>Total Revenue</b>                | <b>2,815,325</b>       | <b>3,021,802</b>       | <b>3,231,000</b>       | <b>3,842,917</b>       | <b>4,379,000</b>       | <b>35.5%</b>                | <b>13.9%</b>                |
|                  | Administration                      | 834,345                | 873,690                | 921,749                | 898,745                | 982,907                | 6.6%                        | 9.4%                        |
|                  | Street Maintenance                  | 1,244,969              | 1,499,087              | 1,619,077              | 2,259,169              | 2,488,024              | 53.7%                       | 10.1%                       |
|                  | Traffic Maintenance                 | 662,803                | 703,622                | 772,509                | 773,039                | 884,060                | 14.4%                       | 14.4%                       |
|                  | <b>Total Expenditures</b>           | <b>2,742,117</b>       | <b>3,076,399</b>       | <b>3,313,335</b>       | <b>3,930,953</b>       | <b>4,354,991</b>       | <b>31.4%</b>                | <b>10.8%</b>                |
|                  | <i>Carryover PO's</i>               |                        |                        |                        |                        |                        |                             |                             |
|                  | <b>Fund Balance - December 31st</b> | <b>516,178</b>         | <b>461,581</b>         | <b>379,246</b>         | <b>373,545</b>         | <b>397,554</b>         |                             |                             |

2020 BUDGET DETAIL

FUND STREET MAINTENANCE & REPAIR  
 DEPARTMENT PUBLIC WORKS ADMIN

| <i>Account #</i> | <i>Description</i>            | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> | <i>% Δ Prior<br/>Budget</i> | <i>% Δ Prior<br/>Actual</i> |
|------------------|-------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------------|
| 200-2010- 5100   | Wages                         | 494,222                | 530,394                | 532,633                | 535,000                | 521,907                | -2.0%                       | -2.4%                       |
| 5101             | PERS                          | 66,402                 | 67,557                 | 67,797                 | 65,000                 | 66,854                 | -1.4%                       | 2.9%                        |
| 5103             | Medicare                      | 6,846                  | 7,425                  | 7,723                  | 7,664                  | 7,568                  | -2.0%                       | -1.3%                       |
| 5104             | Workers Compensation          | 12,559                 | 7,838                  | 10,653                 | 10,653                 | 10,438                 | -2.0%                       | -2.0%                       |
| 5111             | Health Insurance              | 77,470                 | 84,723                 | 86,276                 | 86,276                 | 84,987                 | -1.5%                       | -1.5%                       |
| 5112             | Life Insurance                | 989                    | 853                    | 853                    | 853                    | 853                    | 0.0%                        | 0.0%                        |
| 5140             | Uniforms                      | 600                    | 600                    | 600                    | 600                    | 600                    | 0.0%                        | 0.0%                        |
| 5211             | Electric                      | 13,202                 | 13,873                 | 14,000                 | 14,000                 | 14,000                 | 0.0%                        | 0.0%                        |
| 5212             | Heat                          | 900                    | 1,535                  | 10,500                 | 2,875                  | 7,500                  | -28.6%                      | 160.9%                      |
| 5215             | Cellular Telephones           | 2,700                  | 2,804                  | 3,500                  | 3,000                  | 3,500                  | 0.0%                        | 16.7%                       |
| 5220             | Postage                       | 150                    | 400                    | 300                    | 0                      | 300                    | 0.0%                        | 0.0%                        |
| 5230             | Professional Services         | 39,713                 | 22,869                 | 40,000                 | 35,000                 | 41,100                 | 2.8%                        | 17.4%                       |
| 5260             | Travel/Training               | 5,582                  | 1,701                  | 6,600                  | 500                    | 5,000                  | -24.2%                      | 900.0%                      |
| 5261             | Membership and Dues           | 525                    | 886                    | 3,000                  | 900                    | 3,000                  | 0.0%                        | 233.3%                      |
| 5262             | Licenses and Fees             | 0                      | 90                     | 200                    | 90                     | 200                    | 0.0%                        | 122.2%                      |
| 5270             | Maintenance of Equipment      | 499                    | 1,392                  | 1,500                  | 1,500                  | 1,500                  | 0.0%                        | 0.0%                        |
| 5271             | Maintenance of Facility       | 21,572                 | 26,499                 | 25,000                 | 25,000                 | 25,000                 | 0.0%                        | 0.0%                        |
| 5272             | Garage Rotary                 | 2,731                  | 2,614                  | 2,800                  | 2,800                  | 2,000                  | -28.6%                      | -28.6%                      |
| 5273             | Information Technology Rotary | 81,184                 | 83,214                 | 83,214                 | 83,214                 | 116,500                | 40.0%                       | 40.0%                       |
| 5310             | Office Supply                 | 1,398                  | 1,990                  | 2,000                  | 2,000                  | 2,000                  | 0.0%                        | 0.0%                        |
| 5330             | Operating Supply              | 3,565                  | 7,484                  | 10,000                 | 9,500                  | 10,000                 | 0.0%                        | 5.3%                        |
| 5345             | Fuel Supply                   | 1,536                  | 2,251                  | 2,600                  | 2,600                  | 2,100                  | -19.2%                      | -19.2%                      |
| 5390             | Small Equipment               | 0                      | 0                      | 0                      | 0                      | 0                      | 0.0%                        | 0.0%                        |
| 5500             | New Equip/Capital Outlay      | 0                      | 4,698                  | 10,000                 | 9,720                  | 56,000                 | 460.0%                      | 476.1%                      |
|                  | <b>TOTAL SMR ADMIN</b>        | <b>834,345</b>         | <b>873,690</b>         | <b>921,749</b>         | <b>898,745</b>         | <b>982,907</b>         | <b>6.6%</b>                 | <b>9.4%</b>                 |

**LINE ITEM DETAIL  
STREET MAINTENANCE & REPAIR FUND  
PUBLIC WORKS ADMINISTRATION**

**Explanation of significant line items**

| <i>Description:</i>      | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|--------------------------|--------------|----------------|--|
| Wages                    | 5100         | \$521,907      | No personnel changes   |
| Electric                 | 5211         | \$14,000       | 440 East William Street  |
| Heat                     | 5212         | \$7,500        | 440 East William Street  |
| Travel/Training          | 5260         | \$5,000        | Staff APWA, OTEC, CEOG, APWA Snow & Ice conference; APWA National Conference; GIS Training; Asphalt Workshop Training  |
| Professional Services    | 5230         | \$41,100       | For scheduled annual maintenance to mechanical systems and custodial services performed by contractors within 440 E William facility   |
| Maintenance of Facility  | 5271         | \$25,000       | For unanticipated repairs to buildings and mechanical systems performed by staff or contractor in 440 E William Facility   |
| Operating Supply         | 5330         | \$10,000       | For purchase of repair materials and custodial supplies for 440 E Willaim Property   |
| New Equip/Capital Outlay | 5500         | \$56,000       | Install 2 unit heaters in Facility shop area and tire changing station in kiln - \$17,500; Roof penetration for vent stack- \$1,500; Overhead doors in the tire changing area -\$11,000; Overhead door in the fleet area - \$12,000; Install security cameras around Public Works perimeter - \$10,500; Replacement of washbay curtain - \$3,500 |

2020 BUDGET DETAIL

FUND STREET MAINTENANCE & REPAIR  
 DEPARTMENT PUBLIC WORKS STREET DIVISION

| Account #      | Description                  | 2017<br>Actual   | 2018<br>Actual   | 2019<br>Budget   | 2019<br>Actual   | 2020<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual |
|----------------|------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|
| 200-2020- 5100 | Wages                        | 420,190          | 452,673          | 488,264          | 485,350          | 565,843          | 15.9%               | 16.6%               |
| 5101           | PERS                         | 57,978           | 60,402           | 65,696           | 65,696           | 75,007           | 14.2%               | 14.2%               |
| 5103           | Medicare                     | 5,704            | 6,157            | 7,080            | 6,632            | 8,205            | 15.9%               | 23.7%               |
| 5104           | Workers Compensation         | 10,942           | 6,972            | 9,765            | 5,493            | 11,317           | 15.9%               | 106.0%              |
| 5111           | Health Insurance             | 111,973          | 121,004          | 128,075          | 128,075          | 160,800          | 25.6%               | 25.6%               |
| 5112           | Life Insurance               | 1,114            | 960              | 960              | 960              | 1,080            | 12.5%               | 12.5%               |
| 5121           | Unemployment                 | 717              | 0                | 0                | 0                | 0                | 0.0%                | 0.0%                |
| 5140           | Uniform                      | 1,639            | 1,847            | 2,500            | 2,500            | 3,000            | 20.0%               | 20.0%               |
| 5212           | Heat                         | 5,150            | 6,980            | 8,500            | 8,500            | 8,500            | 0.0%                | 0.0%                |
| 5230           | Professional Services        | 24,270           | 26,257           | 80,000           | 80,000           | 80,000           | 0.0%                | 0.0%                |
| 5260           | Travel/Training              | 719              | 680              | 3,000            | 1,500            | 2,000            | -33.3%              | 33.3%               |
| 5262           | License & Other Fees         | 343              | 45               | 180              | 135              | 200              | 11.1%               | 48.1%               |
| 5270           | Maintenance of Equipment     | 2,280            | 2,999            | 3,000            | 2,978            | 3,000            | 0.0%                | 0.7%                |
| 5271           | Maintenance of Facility      | 394              | 1,257            | 3,000            | 3,000            | 3,000            | 0.0%                | 0.0%                |
| 5272           | Garage Rotary                | 155,579          | 142,177          | 146,600          | 146,600          | 159,600          | 8.9%                | 8.9%                |
| 5330           | Operating Supply             | 200,082          | 229,695          | 290,000          | 290,000          | 350,000          | 20.7%               | 20.7%               |
| 5331           | Pathway Maintenance          | 24,295           | 25,705           | 35,000           | 35,000           | 35,000           | 0.0%                | 0.0%                |
| 5332           | Clothing                     | 4,087            | 5,396            | 5,000            | 5,000            | 6,500            | 30.0%               | 30.0%               |
| 5335           | Snow/Ice Control Supply      | 109,964          | 266,667          | 170,000          | 170,000          | 196,500          | 15.6%               | 15.6%               |
| 5336           | Parking Lot Maintenance      | 19,849           | 25,000           | 47,500           | 47,500           | 60,000           | 26.3%               | 26.3%               |
| 5345           | Fuel Supply                  | 36,900           | 57,343           | 57,200           | 57,200           | 60,200           | 5.2%                | 5.2%                |
| 5390           | Small Equipment              | 10,900           | 8,504            | 6,024            | 6,000            | 10,500           | 74.3%               | 75.0%               |
| 5500           | New Equip/Cap Outlay         | 39,900           | 50,367           | 61,733           | 61,050           | 37,773           | -38.8%              | -38.1%              |
| 5530           | Local Street Resurfacing     | 0                | 0                | 0                | 650,000          | 650,000          | 0.0%                | 0.0%                |
|                | <b>TOTAL STREET DIVISION</b> | <b>1,244,969</b> | <b>1,499,087</b> | <b>1,619,077</b> | <b>2,259,169</b> | <b>2,488,025</b> | <b>53.7%</b>        | <b>10.1%</b>        |

**LINE ITEM DETAIL  
STREET MAINTENANCE & REPAIR FUND  
PUBLIC WORKS STREETS DIVISION**

**Explanation of significant line items**

| <i>Description:</i>          | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|------------------------------|--------------|----------------|--|
| Wages                        | 5100         | \$565,843      | Additional Street Technician   |
| Professional Services        | 5230         | \$80,000       | Cracksealing of State Highway/Arterials/Local Streets \$70,000; ADA kurb cutting \$5,000; Dumping fees for concrete and asphalt \$5,000  |
| Operating Supply             | 5330         | \$350,000      | Asphalt for roadway repairs \$260,000; Concrete \$50,000; Asphalt crack sealant \$25,000; Stone for base & berm repairs \$15,000   |
| Pathway Maintenance          | 5331         | \$35,000       | Annual bikeway, sidewalk and handicap ramp maintenance & repairs; Sidewalk infill projects; Bike path sealing & crack repair; Streetscape brick area maintenance   |
| Snow & Ice Control Materials | 5335         | \$196,500      | Road Salt (2,000 tons@ est. cost of \$83 per ton via ODOT summer fill bid \$166,000; liquid deicing additives \$25,000; Tank/pump/equipment maintenance \$5,500  |
| Parking Lot Maintenance      | 5336         | \$60,000       | For parking lot maintenance (sealing, crack repair, resurfacing, striping) Franklin Street in 2020   |
| Small Equipment              | 5390         | \$10,500       | MM56CE Yard Boss Power Broom \$400; KB-MM bristle brush attachment \$160; MS250 18 inch chainsaw \$400; BG 86C-E Hand held blower \$300; FS91R Weed trimmer \$350; Hand tools/street signs \$3,500; Asphalt Zipper cutting teeth \$3,050; Saw blades 30 inch (2) \$2,340 |
| New Equip/Cap Outlay         | 5500         | \$37,773       | Brine Xtreme truck fill Pro \$20,823; Electric power source for brine Xtreme \$2,750; Leeboy trailer mounted tack machine model L250T with additional warning light package \$14,200   |

2020 BUDGET DETAIL

FUND STREET MAINTENANCE & REPAIR  
 DEPARTMENT PUBLIC WORKS TRAFFIC DIVISION

| <i>Account #</i> | <i>Description</i>       | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> | <i>% Δ Prior<br/>Budget</i> | <i>% Δ Prior<br/>Actual</i> |
|------------------|--------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------------|
| 200-2030- 5100   | Wages                    | 238,070                | 257,089                | 272,035                | 268,000                | 299,128                | 10.0%                       | 11.6%                       |
| 5101             | PERS                     | 33,041                 | 32,925                 | 37,289                 | 36,750                 | 40,635                 | 9.0%                        | 10.6%                       |
| 5103             | Medicare                 | 3,229                  | 3,500                  | 3,945                  | 3,945                  | 4,337                  | 9.9%                        | 9.9%                        |
| 5104             | Workers Compensation     | 6,481                  | 3,973                  | 5,441                  | 5,441                  | 5,983                  | 10.0%                       | 10.0%                       |
| 5111             | Health Insurance         | 65,100                 | 70,324                 | 72,500                 | 72,500                 | 79,800                 | 10.1%                       | 10.1%                       |
| 5112             | Life Insurance           | 557                    | 480                    | 480                    | 480                    | 480                    | 0.0%                        | 0.0%                        |
| 5140             | Uniform                  | 881                    | 859                    | 900                    | 2,230                  | 4,000                  | 344.4%                      | 79.4%                       |
| 5211             | Electric                 | 17,244                 | 18,925                 | 17,500                 | 17,500                 | 17,500                 | 0.0%                        | 0.0%                        |
| 5215             | Cellular Telephone       | 482                    | 482                    | 485                    | 485                    | 3,500                  | 621.6%                      | 621.6%                      |
| 5230             | Professional Services    | 106,349                | 79,220                 | 120,000                | 120,000                | 179,000                | 49.2%                       | 49.2%                       |
| 5260             | Travel/Training          | 1,500                  | 2,225                  | 5,000                  | 5,000                  | 7,000                  | 40.0%                       | 40.0%                       |
| 5261             | Membership & Dues        | 340                    | 340                    | 600                    | 600                    | 600                    | 0.0%                        | 0.0%                        |
| 5262             | License & Other Fees     | 0                      | 134                    | 134                    | 134                    | 134                    | 0.0%                        | 0.0%                        |
| 5270             | Maintenance of Equipment | 3,955                  | 3,835                  | 5,400                  | 4,600                  | 12,350                 | 128.7%                      | 168.5%                      |
| 5272             | Garage Rotary            | 11,369                 | 12,592                 | 16,400                 | 16,400                 | 17,000                 | 3.7%                        | 3.7%                        |
| 5330             | Operating Supply         | 133,214                | 185,849                | 190,000                | 190,000                | 198,500                | 4.5%                        | 4.5%                        |
| 5332             | Clothing                 | 2,547                  | 2,806                  | 3,500                  | 3,500                  | 3,500                  | 0.0%                        | 0.0%                        |
| 5345             | Fuel Supply              | 9,054                  | 12,629                 | 12,200                 | 12,200                 | 13,100                 | 7.4%                        | 7.4%                        |
| 5390             | Small Equipment          | 2,890                  | 4,000                  | 5,700                  | 5,700                  | 5,000                  | -12.3%                      | -12.3%                      |
| 5500             | New Equip/Capital Outlay | 26,500                 | 11,435                 | 3,000                  | 3,000                  | 0                      | -100.0%                     | -100.0%                     |
|                  | <b>TOTAL TRAFFIC</b>     | <b>662,803</b>         | <b>703,622</b>         | <b>772,509</b>         | <b>768,465</b>         | <b>891,547</b>         | <b>15.4%</b>                | <b>16.0%</b>                |

**LINE ITEM DETAIL  
STREET MAINENANCE & REPAIR FUND  
DIVISION OF TRAFFIC**

**Explanation of significant line items**

| <i>Description:</i>      | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>   |
|--------------------------|--------------|----------------|---|
| Wages                    | 5100         | \$299,128      | Fill Traffic Operations Supervisor position with an internal candidate, vacating an existing Traffic Technican position; Proposed decrease Seasonal hours by 500 with increase in professional services for downtown striping.  |
| Professional Services    | 5230         | \$179,000      | Guardrail Maintenance & Repairs \$45,000; Long Line Striping \$76,350; Short Line Striping/Downtown Striping \$15,000; CSX ROW Fee for Toledo Street \$650; Utility Location Service - OUPS Annual Fee/Ticket Management Software \$2,000; Street Lighting Infrastrcuture Repairs \$20,000; Traffic Calming Program \$20,000  |
| Travel/Training          | 5260         | \$7,000        | IMSA Certification Test Fees \$5,500; Traffic Training Courses \$1,500  |
| Membership & Dues        | 5261         | \$600          | IMSA Membership Dues/Certification Renewals \$600;  |
| Maintenance of Equipment | 5270         | \$12,350       | Sign Machine Calibration & Maintenance \$1,550: Conflict Monitor Tester Calibration \$650; Locators Calibration & Routine Maintenance \$1,000; Sign Truck Crane Inspection \$400; Arrow & Portable Message Boards Maintenance \$1,500; Paint Machine Maintenance \$750; Centracs Traffic Signal Software System Annual Maintenance \$6,000; Voltage Meter Calibration \$500   |
| Operating Supply         | 5330         | \$198,500      | Annual Signal Maintenance \$20,000; Annual Street Light Maintenance \$35,000; Annual Signage Maintenance \$25,000; Annual Short Line Striping Program \$15,000, Signal Refurbishments \$30,000; Battery Back-up Battery Replacements & Inverter Maintenance \$2,500; Signal Vehicle Detection Replacment \$50,000; Traffic Signal Communication Updgrades \$3,000; Sign Replacement Program, Regulatory \$15,000; Street Scape Flag Replacement \$3,000 |
| Small Equipment          | 5390         | \$5,000        | Replacement Generators \$2,000; Replacement MOT Equipment \$2,000; Voltage Meter \$1,000  |

2020 BUDGET DETAIL

FUND: PARKS AND RECREATION  
 DEPARTMENT:

| Account #                          | Description                         | 2017<br>Actual   | 2018<br>Actual   | 2019<br>Budget   | 2019<br>Actual   | 2020<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual |
|------------------------------------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|
|                                    | <b>Fund Balance - January 1st</b>   | <b>232,380</b>   | <b>295,953</b>   | <b>218,433</b>   | <b>218,433</b>   | <b>246,897</b>   |                     |                     |
| <b>Revenues</b>                    |                                     |                  |                  |                  |                  |                  |                     |                     |
| 210- 4478                          | Mingo Park Concessions              | 1,530            | 1,050            | 1,500            | 1,100            | 1,500            | 0.0%                | 36.4%               |
| 210- 4710                          | Sale of Assets                      | 0                | 0                | 500              | 1,277            | 500              | 0.0%                | 0.0%                |
| 210- 4731                          | Shelter Rental                      | 19,405           | 20,550           | 20,000           | 25,000           | 25,000           | 25.0%               | 0.0%                |
| 210- 4735                          | Facility Rent                       | 1,000            | 1,000            | 1,000            | 0                | 1,000            | 0.0%                | 0.0%                |
| 210- 4750                          | Miscellaneous Other                 | 2,501            | 5,253            | 2,500            | 6,615            | 2,500            | 0.0%                | -62.2%              |
| 210- 4755                          | Veteran Plaza Bricks                | 1,000            | 3,000            | 1,000            | 1,000            | 500              | -50.0%              | -50.0%              |
| 210- 4910                          | Transfer from General Fund          | 1,300,000        | 1,200,000        | 1,400,000        | 1,400,000        | 1,487,673        | 6.3%                | 6.3%                |
| 210- 4910                          | Transfer from Golf Course Fund      | 0                | 0                | 50,000           | 50,000           | 50,000           | 0.0%                | 0.0%                |
| 210- 4910                          | Urban Forestry Revenue              | 50,000           | 95,000           | 95,000           | 95,000           | 95,000           | 0.0%                | 0.0%                |
|                                    | <b>Total Revenue</b>                | <b>1,375,436</b> | <b>1,325,853</b> | <b>1,571,500</b> | <b>1,579,992</b> | <b>1,663,673</b> | <b>5.9%</b>         | <b>5.3%</b>         |
| <b>Expenditures</b>                |                                     |                  |                  |                  |                  |                  |                     |                     |
|                                    | Park Maintenance                    | 1,000,308        | 1,070,385        | 1,242,130        | 1,202,176        | 1,318,942        | 6.2%                | 9.7%                |
|                                    | Urban Forestry                      | 102,402          | 134,186          | 146,630          | 145,580          | 167,778          | 14.4%               | 15.2%               |
| 210-2120- 5230                     | Recreation Services - YMCA          | 209,153          | 198,802          | 203,772          | 203,772          | 208,866          | 2.5%                | 2.5%                |
|                                    | <b>Total Expenditures</b>           | <b>1,311,863</b> | <b>1,403,373</b> | <b>1,592,532</b> | <b>1,551,528</b> | <b>1,695,586</b> | <b>6.5%</b>         | <b>9.3%</b>         |
|                                    | <i>Carryover PO's</i>               |                  |                  |                  |                  |                  |                     |                     |
|                                    | <b>Fund Balance - December 31st</b> | <b>295,953</b>   | <b>218,433</b>   | <b>197,401</b>   | <b>246,897</b>   | <b>214,984</b>   |                     |                     |
| <b>DEPARTMENT PARK MAINTENANCE</b> |                                     |                  |                  |                  |                  |                  |                     |                     |
| 210-2110- 5100                     | Wages                               | 546,726          | 586,143          | 703,632          | 678,000          | 737,230          | 4.8%                | 8.7%                |
| 5101                               | PERS                                | 74,771           | 77,434           | 92,946           | 91,000           | 96,804           | 4.2%                | 6.4%                |
| 5103                               | Medicare                            | 7,487            | 8,035            | 10,203           | 10,000           | 10,690           | 4.8%                | 6.9%                |
| 5104                               | Workers Compensation                | 14,238           | 8,867            | 14,073           | 14,073           | 14,745           | 4.8%                | 4.8%                |
| 5111                               | Health Insurance                    | 93,745           | 102,356          | 122,526          | 122,526          | 132,468          | 8.1%                | 8.1%                |
| 5112                               | Life Insurance                      | 1,218            | 1,050            | 1,200            | 1,200            | 1,230            | 2.5%                | 2.5%                |
| 5140                               | Uniform                             | 1,571            | 1,619            | 2,288            | 1,600            | 2,288            | 0.0%                | 43.0%               |
| 5211                               | Electric                            | 68,648           | 67,733           | 67,000           | 67,000           | 68,340           | 2.0%                | 2.0%                |
| 5212                               | Heat                                | 15,327           | 19,312           | 17,000           | 17,000           | 17,000           | 0.0%                | 0.0%                |
| 5215                               | Cellular Telephone                  | 2,464            | 2,559            | 2,500            | 2,500            | 6,820            | 172.8%              | 172.8%              |
| 5230                               | Professional Services               | 4,666            | 10,813           | 10,000           | 6,500            | 20,000           | 100.0%              | 207.7%              |
| 5260                               | Travel/Training                     | 4,770            | 4,100            | 4,800            | 2,500            | 4,800            | 0.0%                | 92.0%               |
| 5261                               | Membership and Dues                 | 1,979            | 1,249            | 2,000            | 1,300            | 2,000            | 0.0%                | 53.8%               |
| 5270                               | Maintenance of Equipment            | 1,132            | 249              | 2,500            | 1,500            | 2,500            | 0.0%                | 66.7%               |
| 5271                               | Maintenance of Facility             | 8,858            | 24,621           | 20,500           | 20,000           | 20,500           | 0.0%                | 2.5%                |
| 5272                               | Garage Rotary                       | 59,621           | 57,474           | 57,100           | 57,100           | 61,800           | 8.2%                | 8.2%                |
| 5273                               | Information Technology Rotary       | 3,662            | 3,662            | 3,662            | 3,662            | 5,127            | 40.0%               | 40.0%               |
| 5310                               | Office Supply                       | 150              | 98               | 300              | 250              | 300              | 0.0%                | 20.0%               |
| 5330                               | Operating Supply                    | 52,329           | 54,704           | 60,000           | 60,000           | 65,000           | 8.3%                | 8.3%                |
| 5332                               | Clothing                            | 2,205            | 2,407            | 3,000            | 2,200            | 3,000            | 0.0%                | 36.4%               |
| 5340                               | Landscape Materials                 | 1,493            | 1,236            | 2,700            | 1,500            | 2,500            | -7.4%               | 66.7%               |
| 5341                               | Veteran's Bricks                    | 1,108            | 834              | 1,000            | 0                | 1,000            | 0.0%                | 0.0%                |
| 5345                               | Fuel Supply                         | 25,958           | 31,967           | 34,200           | 34,200           | 35,800           | 4.7%                | 4.7%                |
| 5390                               | Small Equipment                     | 432              | 400              | 1,000            | 800              | 1,000            | 0.0%                | 25.0%               |
| 5500                               | New Equip / Cap Outlay              | 5,750            | 1,275            | 6,000            | 5,715            | 6,000            | 0.0%                | 5.0%                |
| 5600                               | Reimbursement                       | 0                | 188              | 0                | 50               | 0                | 0.0%                | -100.0%             |
|                                    | <b>TOTAL PARK MAINTENANCE</b>       | <b>1,000,308</b> | <b>1,070,385</b> | <b>1,242,130</b> | <b>1,202,176</b> | <b>1,318,942</b> | <b>6.2%</b>         | <b>9.7%</b>         |

**LINE ITEM DETAIL  
PARKS & RECREATION FUND  
PARK MAINTENANCE**

**Explanation of significant line items**

| <i>Description:</i>   | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|-----------------------|--------------|----------------|--|
| Wages                 | 5100         | \$737,230      | Includes addition of half year Recreation Program Coordinator position. Increase in seasonal staffing hourly rates to provide for competitive recruitment of summer staffing. Transfer of FT position from Golf Course to Parks and Recreation.  |
| Cell Phone            | 5215         | \$6,820        | Staff cell service for 9 IPADS   |
| Professional Services | 5230         | \$20,000       | Gym Dandy \$600; Portable Toilets \$4,400; Enbankment Clearing Mingo \$15,000  |
| Travel/Training       | 5260         | \$4,800        | Staff training including: National Parks and Recreation seminar \$1,000; OPRA conferences and seminars \$1,000; Professional training and development certification classes \$1,000; Professional CEUs, MORPC Greenways and licensing classes \$1,800  |
| Membership/Dues       | 5261         | \$2,000        | Dues to Ohio Parks and Natural Resources, National Recreation and Parks, Ohio State Landscape Architect license and CDL licensing  |
| Operating Supply      | 5330         | \$65,000       | Hanging baskets (80) in downtown \$4,500; Sanitation, cleaning products and supplies \$5,500; Grass seed, herbicides, pesticides, fertilizer \$11,000; Paint \$500; Playground mulch \$10,000; Landscape mulch \$12,500; Building materials and supplies \$6,000; Ballfield materials and supplies \$12,000; downtown lighting \$3,000 |
| Small Equipment       | 5390         | \$1,000        | Push mowers/ weed eaters \$1,000   |
| New Equip/Cap Outlay  | 5500         | \$6,000        | Purchase Trail/ ballfield grader   |

**2020 BUDGET DETAIL**

**FUND: PARKS & NATURAL RESOURCES**  
**DEPARTMENT: URBAN FORESTRY**

| <i>Account #</i>    | <i>Description</i>          | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> | <i>% Δ Prior<br/>Budget</i> | <i>% Δ Prior<br/>Actual</i> |
|---------------------|-----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------------|
| <b>Revenues</b>     |                             |                        |                        |                        |                        |                        |                             |                             |
| 210- 4750           | Tree Cost Share Program     | 0                      | 0                      | 0                      | 0                      | 0                      | 0.0%                        | 0.0%                        |
| 4910                | Transfer from General Fund  | 0                      | 45,000                 | 45,000                 | 45,000                 | 45,000                 | 0.0%                        | 0.0%                        |
| 4910                | Transfer from Tree Fund     | 50,000                 | 50,000                 | 50,000                 | 50,000                 | 50,000                 | 0.0%                        | 0.0%                        |
|                     | <b>Total Revenue</b>        | <b>50,000</b>          | <b>95,000</b>          | <b>95,000</b>          | <b>95,000</b>          | <b>95,000</b>          | <b>0.0%</b>                 | <b>0.0%</b>                 |
| <b>Expenditures</b> |                             |                        |                        |                        |                        |                        |                             |                             |
| 210-2115- 5100      | Wages                       | 51,041                 | 54,736                 | 56,065                 | 56,065                 | 64,758                 | 15.5%                       | 15.5%                       |
| 5101                | PERS                        | 6,845                  | 7,347                  | 7,488                  | 7,488                  | 8,666                  | 15.7%                       | 15.7%                       |
| 5103                | Medicare                    | 740                    | 794                    | 1,121                  | 1,121                  | 939                    | -16.2%                      | -16.2%                      |
| 5104                | Workers Compensation        | 1,207                  | 793                    | 1,161                  | 1,161                  | 1,295                  | 11.5%                       | 11.5%                       |
| 5111                | Health Insurance            | 16,275                 | 17,210                 | 18,125                 | 18,125                 | 19,950                 | 10.1%                       | 10.1%                       |
| 5112                | Life Insurance              | 139                    | 120                    | 120                    | 120                    | 120                    | 0.0%                        | 0.0%                        |
| 5140                | Uniform                     | 0                      | 123                    | 300                    | 250                    | 300                    | 0.0%                        | 20.0%                       |
| 5230                | Professional Services       | 24,955                 | 46,183                 | 50,000                 | 50,000                 | 60,000                 | 20.0%                       | 20.0%                       |
| 5260                | Travel/Training             | 0                      | 0                      | 0                      | 0                      | 0                      | 0.0%                        | 0.0%                        |
| 5271                | Tree Maintenance            | 0                      | 5,000                  | 5,000                  | 5,000                  | 5,000                  | 0.0%                        | 0.0%                        |
| 5330                | Operating Supply            | 327                    | 775                    | 1,250                  | 750                    | 1,250                  | 0.0%                        | 66.7%                       |
| 5390                | Small Equipment             | 360                    | 672                    | 1,000                  | 500                    | 500                    | -50.0%                      | 0.0%                        |
| 5503                | Tree Purchases              | 513                    | 433                    | 5,000                  | 5,000                  | 5,000                  | 0.0%                        | 0.0%                        |
|                     | <b>TOTAL URBAN FORESTRY</b> | <b>102,402</b>         | <b>134,186</b>         | <b>146,630</b>         | <b>145,580</b>         | <b>167,778</b>         | <b>14.4%</b>                | <b>15.2%</b>                |

**LINE ITEM DETAIL  
PARKS & RECREATION FUND  
URBAN FORESTRY**

**Explanation of significant line items**

| <i>Description:</i>   | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|-----------------------|--------------|----------------|--|
| Wages                 | 5100         | \$64,758       | Addition of 500 Seasonal hours. Includes wages for City Arborist.  |
| Professional Services | 5230         | \$60,000       | Cost for contractor to perform pruning work, tree removal, and tree installation. Increase \$10,000 for removal of mature trees. |
| Tree Maintenance      | 5271         | \$5,000        | Cost for typical tree maintenance including fertilizer, re-staking, and tree installations.                                      |

2020 BUDGET DETAIL

FUND: GOLF COURSE  
 DEPARTMENT: PARK MAINTENANCE

| Account #                           | Description                   | 2017<br>Actual | 2018<br>Actual | 2019<br>Budget | 2019<br>Actual | 2020<br>Budget | % Δ Prior<br>Budget | % Δ Prior<br>Actual |
|-------------------------------------|-------------------------------|----------------|----------------|----------------|----------------|----------------|---------------------|---------------------|
| <b>Fund Balance - January 1st</b>   |                               | <b>69,961</b>  | <b>68,498</b>  | <b>39,762</b>  | <b>39,762</b>  | <b>48,999</b>  |                     |                     |
| 501- 4480                           | Memberships                   | 17,749         | 16,841         | 17,000         | 16,850         | 17,000         | 0.0%                | 0.9%                |
| 4481                                | Green Fees                    | 89,474         | 83,521         | 100,000        | 83,500         | 95,000         | -5.0%               | 13.8%               |
| 4482                                | Concessions                   | 6,385          | 6,308          | 12,500         | 7,150          | 10,000         | -20.0%              | 39.9%               |
| 4483                                | Merchandise Sales             | 2,039          | 2,325          | 2,000          | 1,650          | 2,000          | 0.0%                | 21.2%               |
| 4484                                | Cart and Club Rental          | 28,109         | 28,247         | 28,000         | 39,100         | 30,000         | 7.1%                | -23.3%              |
| 4485                                | Driving Range                 | 15,005         | 13,733         | 14,500         | 10,450         | 14,500         | 0.0%                | 38.8%               |
| 4486                                | Miscellaneous                 | 2,787          | 4,671          | 1,500          | 3,000          | 1,500          | 0.0%                | -50.0%              |
| 4488                                | League Fees                   | 5,196          | 5,084          | 6,000          | 6,224          | 6,000          | 0.0%                | -3.6%               |
| 4489                                | Gift Certificates             | 0              | 328            | 0              | 193            | 0              | 0.0%                | -100.0%             |
| 4490                                | Alcohol Sales                 | 0              | 0              | 0              | 2,400          | 3,000          | 0.0%                | 25.0%               |
| 4731                                | Rentals                       | 2,250          | 0              | 2,000          | 0              | 1,000          | -50.0%              | 100.0%              |
| <b>Total Revenue</b>                |                               | <b>168,994</b> | <b>161,058</b> | <b>183,500</b> | <b>170,517</b> | <b>180,000</b> | <b>-1.9%</b>        | <b>5.6%</b>         |
| <b>Total Expenditures</b>           |                               | <b>170,457</b> | <b>189,794</b> | <b>183,401</b> | <b>161,280</b> | <b>178,657</b> | <b>-2.6%</b>        | <b>10.8%</b>        |
| <i>Carryover PO's</i>               |                               |                |                |                |                |                |                     |                     |
| <b>Fund Balance - December 31st</b> |                               | <b>68,498</b>  | <b>39,762</b>  | <b>39,861</b>  | <b>48,999</b>  | <b>50,342</b>  |                     |                     |
| 501-5010- 5100                      | Wages                         | 100,706        | 104,276        | 58,281         | 44,500         | 49,175         | -15.6%              | 10.5%               |
| 5101                                | PERS                          | 13,236         | 13,428         | 8,159          | 7,000          | 6,885          | -15.6%              | -1.6%               |
| 5103                                | Medicare                      | 1,460          | 1,512          | 845            | 845            | 713            | -15.6%              | -15.6%              |
| 5104                                | Workers Compensation          | 2,772          | 1,712          | 1,166          | 1,166          | 984            | -15.6%              | -15.6%              |
| 5111                                | Health Insurance              | 8,138          | 17,821         | 0              | 0              | 0              | 0.0%                | 0.0%                |
| 5112                                | Life Insurance                | 174            | 150            | 0              | 0              | 0              | 0.0%                | 0.0%                |
| 5211                                | Electric                      | 3,618          | 5,308          | 5,000          | 5,000          | 5,000          | 0.0%                | 0.0%                |
| 5230                                | Professional Services         | 4,812          | 4,677          | 5,000          | 7,154          | 5,000          | 0.0%                | -30.1%              |
| 5260                                | Travel/Training               | 0              | 0              | 200            | 150            | 200            | 0.0%                | 100.0%              |
| 5261                                | Memberships and Dues          | 100            | 611            | 800            | 200            | 800            | 0.0%                | 300.0%              |
| 5270                                | Maintenance of Equipment      | 2,518          | 1,152          | 4,500          | 3,000          | 4,500          | 0.0%                | 50.0%               |
| 5271                                | Maintenance of Facility       | 636            | 1,266          | 5,000          | 1,500          | 5,000          | 0.0%                | 233.3%              |
| 5272                                | Garage Rotary                 | 3,909          | 6,808          | 8,600          | 8,600          | 10,900         | 26.7%               | 26.7%               |
| 5273                                | Information Technology Rotary | 3,660          | 3,500          | 3,500          | 3,500          | 4,900          | 40.0%               | 40.0%               |
| 5280                                | Insurance                     | 1,550          | 900            | 0              | 0              | 0              | 0.0%                | 0.0%                |
| 5293                                | Sales Tax                     | 587            | 494            | 900            | 1,030          | 900            | 0.0%                | -12.6%              |
| 5310                                | Office Supply                 | 8              | 97             | 150            | 200            | 200            | 33.3%               | 0.0%                |
| 5330                                | Operating Supply              | 10,182         | 12,330         | 15,000         | 14,000         | 15,000         | 0.0%                | 7.1%                |
| 5332                                | Clothing                      | 429            | 430            | 500            | 350            | 500            | 0.0%                | 42.9%               |
| 5340                                | Concession/Merchandise Supply | 3,109          | 3,698          | 5,500          | 3,850          | 5,500          | 0.0%                | 42.9%               |
| 5341                                | Alcohol Purchases             | 0              | 0              | 0              | 775            | 1,200          | 0.0%                | 54.8%               |
| 5370                                | Repair Material               | 0              | 84             | 0              | 0              | 0              | 0.0%                | 0.0%                |
| 5390                                | Small Equipment               | 0              | 4,040          | 4,400          | 3,000          | 4,400          | 0.0%                | 46.7%               |
| 5500                                | New Equip / Cap Outlay        | 8,853          | 5,500          | 5,500          | 5,360          | 6,500          | 18.2%               | 21.3%               |
| 5600                                | Reimbursements                | 0              | 0              | 150            | 0              | 150            | 0.0%                | 100.0%              |
| 5601                                | Refunds                       | 0              | 0              | 250            | 100            | 250            | 0.0%                | 150.0%              |
| 5702                                | Transfer to Parks Fund        | 0              | 0              | 50,000         | 50,000         | 50,000         | 0.0%                | 0.0%                |
| <b>TOTAL GOLF COURSE</b>            |                               | <b>170,457</b> | <b>189,794</b> | <b>183,401</b> | <b>161,280</b> | <b>178,657</b> | <b>-2.6%</b>        | <b>10.8%</b>        |

**LINE ITEM DETAIL  
GOLF COURSE FUND  
HIDDEN VALLEY**

**Explanation of significant line items**

| <i>Description:</i>    | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|------------------------|--------------|----------------|--|
| Wages                  | 5100         | \$49,175       | Full-time position moved to Park and Recreation Budget   |
| Travel Training        | 5260         | \$200          | Pesticide Applicator's CEU's   |
| Memberships/ Dues      | 5261         | \$800          | CDL, Golf Course Superintendent's Association membership, Pesticide Certification, alcohol permit Ohio Turf Grass Foundation |
| New Equip/ Cap Outlay  | 5500         | \$6,500        | New computer and software for irrigation   |
| Transfer to Recreation | 5702         | \$50,000       | Transfer to Recreation Fund to cover golf course support staff   |

2020 BUDGET DETAIL

FUND: CEMETERY  
 DEPARTMENT: PARKS AND RECREATION

| Account #                           | Description                     | 2017<br>Actual | 2018<br>Actual | 2019<br>Budget | 2019<br>Actual | 2020<br>Budget | % Δ Prior<br>Budget | % Δ Prior<br>Actual |
|-------------------------------------|---------------------------------|----------------|----------------|----------------|----------------|----------------|---------------------|---------------------|
| <b>Fund Balance - January 1st</b>   |                                 | <b>299,377</b> | <b>297,627</b> | <b>265,769</b> | <b>265,769</b> | <b>212,707</b> |                     |                     |
| 212- 4410                           | Pre-need Spaces                 | 61,848         | 35,551         | 58,000         | 36,500         | 50,000         | -13.8%              | 37.0%               |
| 4411                                | At-need Spaces                  | 20,400         | 9,213          | 20,000         | 26,600         | 20,000         | 0.0%                | -24.8%              |
| 4420                                | Interments                      | 64,920         | 63,195         | 61,000         | 74,000         | 65,000         | 6.6%                | -12.2%              |
| 4421                                | Foundations                     | 17,877         | 19,969         | 17,000         | 17,000         | 17,000         | 0.0%                | 0.0%                |
| 4720                                | Donations                       | 650            | 225            | 0              | 0              | 0              | 0.0%                | 0.0%                |
| 4731                                | House/Land Rent                 | 900            | 900            | 0              | 0              | 0              | 0.0%                | 0.0%                |
| 4750                                | Miscellaneous                   | 212            | 50             | 0              | 0              | 0              | 0.0%                | 0.0%                |
| 4910                                | Transfer-General Fund           | 75,000         | 95,004         | 100,000        | 100,000        | 150,000        | 50.0%               | 50.0%               |
| <b>Total Revenue</b>                |                                 | <b>241,807</b> | <b>224,107</b> | <b>256,000</b> | <b>254,100</b> | <b>302,000</b> | <b>18.0%</b>        | <b>18.9%</b>        |
| <b>Total Expenditures</b>           |                                 | <b>243,557</b> | <b>255,965</b> | <b>315,113</b> | <b>307,162</b> | <b>345,479</b> | <b>9.6%</b>         | <b>12.5%</b>        |
| <i>Carryover PO's</i>               |                                 |                |                |                |                |                |                     |                     |
| <b>Fund Balance - December 31st</b> |                                 | <b>297,627</b> | <b>265,769</b> | <b>206,656</b> | <b>212,707</b> | <b>169,228</b> |                     |                     |
| 212-0212- 5100                      | Wages                           | 121,203        | 137,260        | 142,497        | 142,497        | 164,367        | 15.3%               | 15.3%               |
| 5101                                | PERS                            | 12,562         | 13,777         | 19,950         | 19,950         | 23,011         | 15.3%               | 15.3%               |
| 5103                                | Medicare                        | 1,758          | 1,990          | 2,100          | 2,100          | 2,433          | 15.9%               | 15.9%               |
| 5104                                | Workers Compensation            | 3,358          | 2,066          | 2,850          | 2,850          | 3,287          | 15.3%               | 15.3%               |
| 5111                                | Health Insurance                | 26,854         | 28,727         | 29,906         | 29,906         | 32,918         | 10.1%               | 10.1%               |
| 5112                                | Life Insurance                  | 230            | 198            | 198            | 198            | 198            | 0.0%                | 0.0%                |
| 5211                                | Electric                        | 2,364          | 3,193          | 2,500          | 2,500          | 2,500          | 0.0%                | 0.0%                |
| 5212                                | Heat                            | 500            | 605            | 600            | 600            | 600            | 0.0%                | 0.0%                |
| 5230                                | Professional Services           | 11,155         | 8,255          | 30,000         | 18,500         | 30,000         | 0.0%                | 62.2%               |
| 5260                                | Travel/Training                 | 668            | 574            | 1,200          | 200            | 1,200          | 0.0%                | 500.0%              |
| 5261                                | Membership and Dues             | 95             | 95             | 200            | 100            | 200            | 0.0%                | 100.0%              |
| 5270                                | Maintenance of Equipment        | 0              | 161            | 500            | 250            | 500            | 0.0%                | 100.0%              |
| 5271                                | Maintenance of Facility         | 0              | 0              | 5,000          | 1,500          | 5,000          | 0.0%                | 233.3%              |
| 5272                                | Garage Rotary                   | 3,889          | 6,247          | 6,247          | 0              | 6,700          | 7.3%                | 100.0%              |
| 5273                                | Information Technology Rotary   | 3,332          | 3,415          | 3,415          | 3,415          | 3,415          | 0.0%                | 0.0%                |
| 5280                                | Insurance                       | 0              | 0              | 500            | 500            | 500            | 0.0%                | 0.0%                |
| 5310                                | Office Supply                   | 212            | 0              | 0              | 0              | 0              | 0.0%                | 0.0%                |
| 5330                                | Operating Supply                | 4,612          | 4,116          | 5,500          | 3,750          | 5,500          | 0.0%                | 46.7%               |
| 5332                                | Clothing                        | 325            | 229            | 350            | 300            | 350            | 0.0%                | 16.7%               |
| 5340                                | Landscape Supply                | 100            | 0              | 0              | 0              | 0              | 0.0%                | 0.0%                |
| 5345                                | Fuel Supply                     | 5,080          | 6,484          | 6,600          | 0              | 7,800          | 18.2%               | 100.0%              |
| 5500                                | Equipment                       | 0              | 11,694         | 0              | 0              | 0              | 0.0%                | 0.0%                |
| 5505                                | Capital Impr. Oak Grove Funds   | 42,760         | 21,779         | 50,000         | 77,500         | 50,000         | 0.0%                | -35.5%              |
| 5601                                | Refunds                         | 50             | 0              | 0              | 0              | 0              | 0.0%                | 0.0%                |
| 5602                                | Lot Repurchases                 | 2,450          | 5,100          | 5,000          | 546            | 5,000          | 0.0%                | 815.8%              |
| 5701                                | Transfer to Perpetual Care Fund | 0              | 0              | 0              | 0              | 0              | 0.0%                | 0.0%                |
| <b>TOTAL CEMETERY</b>               |                                 | <b>243,557</b> | <b>255,965</b> | <b>315,113</b> | <b>307,162</b> | <b>345,479</b> | <b>9.6%</b>         | <b>12.5%</b>        |

**LINE ITEM DETAIL  
CEMETERY FUND  
OAK GROVE CEMETERY**

**Explanation of significant line items**

| <i>Description:</i>     | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>   |
|-------------------------|--------------|----------------|---|
| Wages                   | 5100         | \$164,367      | No changes in personnel.  |
| Professional Services   | 5230         | \$30,000       | Removal of existing house \$20,000; tree removal \$10,000   |
| Travel/ Training        | 5260         | \$1,200        | Staff to attend cemetery conference and Round Tables  |
| Membership and Dues     | 5261         | \$200          | CDL reimbursement and membership to Cemetery Association  |
| Maintenance of Facility | 5271         | \$5,000        | Utility work associated with house removal  |
| Capital Impr. Oak Grove | 5505         | \$50,000       | This amount represents residual perpetual care funds from the previous Oak Grove Association. These amounts will be utilized for facility improvements and maintenance. |

2020 BUDGET DETAIL

FUND: STORM SEWER  
 DEPARTMENT: STORM SEWER DIVISION

| Account #                           | Description                     | 2017<br>Actual   | 2018<br>Actual   | 2019<br>Budget   | 2019<br>Actual   | 2020<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual |
|-------------------------------------|---------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|
| <b>Fund Balance - January 1st</b>   |                                 | <b>1,921,697</b> | <b>1,482,842</b> | <b>1,868,735</b> | <b>1,868,735</b> | <b>1,809,688</b> |                     |                     |
| 203- 4160                           | Storm Sewer Fees                | 831,618          | 850,672          | 860,000          | 857,000          | 899,850          | 4.6%                | 5.0%                |
| 4611                                | Collection Agency               | 868              | 469              | 1,000            | 400              | 350              | -65.0%              | -12.5%              |
| 4750                                | Miscellaneous                   | 902              | 696              | 2,000            | 850              | 500              | -75.0%              | -41.2%              |
| 4910                                | Transfer In                     | 0                | 0                | 0                | 0                | 0                | 0.0%                | 0.0%                |
| <b>Total Revenue</b>                |                                 | <b>833,388</b>   | <b>851,837</b>   | <b>863,000</b>   | <b>858,250</b>   | <b>900,700</b>   | <b>4.4%</b>         | <b>4.9%</b>         |
| Operations                          |                                 | 398,382          | 377,942          | 540,464          | 450,748          | 568,516          | 5.2%                | 26.1%               |
| Capital Projects                    |                                 | 873,861          | 88,002           | 840,000          | 466,549          | 1,095,000        | 30.4%               | 134.7%              |
| <b>Total Expenditures</b>           |                                 | <b>1,272,243</b> | <b>465,944</b>   | <b>1,380,464</b> | <b>917,297</b>   | <b>1,663,516</b> | <b>20.5%</b>        | <b>81.3%</b>        |
| <i>Carryover PO's</i>               |                                 |                  |                  |                  |                  |                  |                     |                     |
| <b>Fund Balance - December 31st</b> |                                 | <b>1,482,842</b> | <b>1,868,735</b> | <b>1,351,271</b> | <b>1,809,688</b> | <b>1,046,872</b> |                     |                     |
| <b>STORM SEWER OPERATIONS</b>       |                                 |                  |                  |                  |                  |                  |                     |                     |
| 203-0203- 5100                      | Wages                           | 149,756          | 162,543          | 181,768          | 170,000          | 189,816          | 4.4%                | 11.7%               |
| 5101                                | PERS                            | 20,211           | 21,172           | 24,171           | 23,500           | 25,350           | 4.9%                | 7.9%                |
| 5103                                | Medicare                        | 2,120            | 2,318            | 2,636            | 2,636            | 2,752            | 4.4%                | 4.4%                |
| 5104                                | Workers Compensation            | 4,372            | 2,531            | 3,635            | 3,635            | 3,796            | 4.4%                | 4.4%                |
| 5111                                | Health Insurance                | 38,735           | 31,204           | 31,901           | 31,901           | 35,112           | 10.1%               | 10.1%               |
| 5112                                | Life Insurance                  | 418              | 360              | 360              | 360              | 360              | 0.0%                | 0.0%                |
| 5140                                | Uniform                         | 766              | 915              | 1,100            | 1,721            | 2,525            | 129.5%              | 46.7%               |
| 5211                                | Electric                        | 0                | 800              | 4,800            | 4,800            | 7,500            | 56.3%               | 56.3%               |
| 5212                                | Heat                            | 0                | 1,039            | 3,250            | 3,200            | 6,200            | 90.8%               | 93.8%               |
| 5230                                | Professional Services           | 70,032           | 24,722           | 80,000           | 75,000           | 80,105           | 0.1%                | 6.8%                |
| 5231                                | Street Sweeping                 | 46,201           | 47,474           | 59,103           | 59,103           | 65,000           | 10.0%               | 10.0%               |
| 5260                                | Travel/Training/Safety/Security | 659              | 1,714            | 2,100            | 1,849            | 3,300            | 57.1%               | 78.5%               |
| 5262                                | License & Other Fees            | 0                | 29               | 250              | 232              | 250              | 0.0%                | 7.9%                |
| 5270                                | Maintenance of Equipment        | 718              | 8,196            | 27,540           | 6,000            | 24,500           | -11.0%              | 308.3%              |
| 5271                                | Maintenance of Facility         | 659              | 753              | 5,500            | 2,900            | 9,400            | 70.9%               | 224.1%              |
| 5272                                | Garage Rotary                   | 3,046            | 3,488            | 3,800            | 3,800            | 2,800            | -26.3%              | -26.3%              |
| 5280                                | Insurance Liability/Property    | 0                | 0                | 1,900            | 1,900            | 1,900            | 0.0%                | 0.0%                |
| 5330                                | Operating Supply                | 38,465           | 54,359           | 68,000           | 45,000           | 68,000           | 0.0%                | 51.1%               |
| 5332                                | Clothing                        | 1,709            | 1,857            | 1,900            | 1,272            | 1,900            | 0.0%                | 49.4%               |
| 5345                                | Fuel Supply                     | 479              | 2,650            | 3,600            | 3,600            | 3,500            | -2.8%               | -2.8%               |
| 5372                                | Maintenance Supply              | 0                | 1,016            | 1,000            | 3,500            | 1,000            | 0.0%                | -71.4%              |
| 5390                                | Small Equipment                 | 2,317            | 1,730            | 10,150           | 2,200            | 11,450           | 12.8%               | 420.5%              |
| 5500                                | New Equipment/Capital Outlay    | 17,610           | 6,923            | 20,000           | 2,600            | 20,000           | 0.0%                | 669.2%              |
| 5601                                | Refunds                         | 0                | 45               | 1,000            | 0                | 1,000            | 0.0%                | 0.0%                |
| 5603                                | Collection Fees                 | 109              | 104              | 1,000            | 39               | 1,000            | 0.0%                | 2460.6%             |
| <b>TOTAL STORM SEWER OPERATIONS</b> |                                 | <b>398,382</b>   | <b>377,942</b>   | <b>540,464</b>   | <b>450,748</b>   | <b>568,516</b>   | <b>5.2%</b>         | <b>26.1%</b>        |

**LINE ITEM DETAIL  
STORM SEWER FUND  
STORM SEWER DIVISION**

**Explanation of significant line items**

| <i>Description:</i>      | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|--------------------------|--------------|----------------|--|
| Wages                    | 5100         | \$189,816      | No Changes in Personnel  |
| Professional Services    | 5230         | \$80,105       | MS4 Engineering Services \$25,000; Asphalt Repairs \$10,000; Equipment Rental \$18,000; Spoils Disposal Fees \$1,500; Lift Station SCADA \$605; Misc Professional Services \$25,000  |
| Street Sweeping          | 5231         | \$65,000       | Spring Sweep, Special Events, Downtown (All City Parking Lots and on/off Ramps), Emergency Sweeps (Any Spills and Debris), US 23 Annual Cleaning, Tipping Fees   |
| Travel/Training          | 5260         | \$3,300        | Licenses & Memberships \$300; OTCO and OWEA Professional Development \$300; Regulatory & Maintenance Training \$1,700; Stormwater Conference \$1,000.  |
| Maintenance of Equipment | 5270         | \$24,500       | Jet Truck Equipment Repairs \$15,000; CCTV Camera Van Equipment Repairs \$3,500; Miscellaneous Equipment Repairs \$6,000   |
| Maintenance of Facility  | 5271         | \$9,400        | Mechanical Repairs/Upgrades \$500; Insulation split w/ Sewer \$1,000; Garage Door Replacement split w/ Sewer \$5,000; Miscellaneous Facility Repairs \$2,900   |
| Operating Supply         | 5330         | \$68,000       | Repair Materials \$48,500; Concrete/CDF \$11,000; Asphalt \$8,500  |
| Small Equipment          | 5390         | \$11,450       | Mobile Device for CMMS \$2,200; CSE Equipment split w/Sewer \$1,250; Traffic Control Devices split w/Sewer \$1,500; Security Equipment split w/Sewer \$1,000; Dewatering Pump & Equipment \$2,500; Miscellaneous Equipment \$3,000 |
| Capital Outlay           | 5500         | \$20,000       | Hydro Excavation Dewatering Structure \$20,000   |

**FUND: STORM SEWER**  
**DEPARTMENT: STORM SEWER CAPITAL PROJECTS**

| <i>Account #</i>                    | <i>Description</i>                | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|-------------------------------------|-----------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|
| 203-0204- 5505                      | Storm Sewer Replacement           | 32,889                 | 23,090                 | 125,000                | 4,500                  | 125,000                |
| 5532                                | Inflow/Infiltration Remediation   | 0                      | 0                      | 0                      | 0                      | 100,000                |
| 5540                                | Birch Terrace                     | 0                      | 0                      | 225,000                | 60,000                 | 120,000                |
| 5553                                | Houk Rd. Project                  | 165,000                | 0                      | 0                      | 0                      | 0                      |
| 5557                                | Bernard Ave.                      | 68,462                 | 0                      | 400,000                | 0                      | 0                      |
| 5566                                | Equipment                         | 33,612                 | 51,489                 | 20,000                 | 135,049                | 70,000                 |
| 5567                                | Dogwood Drive                     | 16,043                 | 13,423                 | 0                      | 227,000                | 0                      |
| 5568                                | US 23/Rt. 42 ODOT Culvert Repair  | 444,586                | 0                      | 0                      | 0                      | 250,000                |
| 5569                                | Stratford Rd. Culvert Repair      | 113,269                | 0                      | 0                      | 20,000                 | 230,000                |
| 5570                                | Utilities Maint. Bldg. Evaluation | 0                      | 0                      | 50,000                 | 0                      | 0                      |
| 5571                                | 100 Pinecrest Slope Remediation   | 0                      | 0                      | 20,000                 | 20,000                 | 0                      |
| 5572                                | Montrose/Columbus/Toledo          | 0                      | 0                      | 0                      | 0                      | 200,000                |
| 5601                                | St Swr NPDES Ph II Masterplan     |                        |                        |                        |                        |                        |
| <b>TOTAL STORM CAPITAL PROJECTS</b> |                                   | <b>873,861</b>         | <b>88,002</b>          | <b>840,000</b>         | <b>466,549</b>         | <b>1,095,000</b>       |

2020 BUDGET DETAIL

FUND: FIRE/EMS  
 DEPARTMENT: FIRE DEPARTMENT

| Account #      | Description                                    | 2017<br>Actual    | 2018<br>Actual    | 2019<br>Budget    | 2019<br>Actual    | 2020<br>Budget    | % Δ Prior<br>Budget | % Δ Prior<br>Actual |
|----------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
|                | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>5,637,179</b>  | <b>10,568,833</b> | <b>9,031,814</b>  | <b>9,031,814</b>  | <b>9,755,556</b>  |                     |                     |
| 231-0000- 4020 | Bond Proceeds                                  | 3,500,000         | 0                 | 0                 | 0                 | 0                 | 0.0%                | 0.0%                |
| 4120           | 0.7% Income Tax Collections                    | 9,791,640         | 10,524,572        | 10,936,361        | 10,900,000        | 11,500,000        | 5.2%                | 5.5%                |
| 4260           | Grant Reimbursement                            | 3,125             | 0                 | 0                 | 38,270            | 2,765             | 0.0%                | -92.8%              |
| 4420           | EMS Reimbursements County                      | 976,417           | 855,957           | 690,000           | 748,287           | 750,000           | 8.7%                | 0.2%                |
| 4710           | Sale of Assets                                 | 0                 | 317               | 0                 | 0                 | 0                 | 0.0%                | 0.0%                |
| 4750           | Miscellaneous                                  | 6,255             | 7,472             | 4,000             | 4,050             | 3,500             | -12.5%              | -13.6%              |
| 4810           | Reimbursements                                 | 0                 | 0                 | 1,000             | 0                 | 35,695            | 3469.5%             | 0.0%                |
| 4910           | Transfer In - Fire Pension Fund                | 208,185           | 237,790           | 235,000           | 240,717           | 240,717           | 2.4%                | 0.0%                |
|                | <b>Total Revenues</b>                          | <b>14,485,622</b> | <b>11,626,108</b> | <b>11,866,361</b> | <b>11,931,324</b> | <b>12,532,677</b> | <b>5.6%</b>         | <b>5.0%</b>         |
|                | <b>Total Expenditures</b>                      | <b>9,553,968</b>  | <b>13,163,127</b> | <b>11,182,079</b> | <b>11,207,582</b> | <b>13,046,313</b> |                     |                     |
|                | <i>Carryover PO's</i>                          |                   |                   |                   |                   |                   |                     |                     |
|                | <b>Fund Balance - December 31<sup>st</sup></b> | <b>10,568,833</b> | <b>9,031,814</b>  | <b>9,716,096</b>  | <b>9,755,556</b>  | <b>9,241,920</b>  |                     |                     |
| 231-0231- 5100 | Wages  | 5,170,763         | 5,408,694         | 6,139,815         | 6,000,000         | 6,776,767         | 10.4%               | 12.9%               |
| 5101           | PERS   | 4,814             | 9,156             | 12,381            | 13,600            | 12,833            | 3.7%                | -5.6%               |
| 5102           | Police/Fire Pension                            | 1,143,591         | 1,188,491         | 1,280,960         | 1,280,960         | 1,420,854         | 10.9%               | 10.9%               |
| 5103           | Medicare                                       | 68,734            | 74,509            | 87,434            | 82,000            | 96,585            | 10.5%               | 17.8%               |
| 5104           | Workers Compensation                           | 145,833           | 90,460            | 122,796           | 122,796           | 135,535           | 10.4%               | 10.4%               |
| 5105           | Social Security                                | 2,948             | 350               | 12,806            | 1,000             | 12,806            | 0.0%                | 1180.6%             |
| 5111           | Health Insurance                               | 808,885           | 951,055           | 898,536           | 898,536           | 1,025,554         | 14.1%               | 14.1%               |
| 5112           | Life Insurance                                 | 21,263            | 19,380            | 19,530            | 19,530            | 20,655            | 5.8%                | 5.8%                |
| 5121           | Unemployment                                   | 0                 | 6,331             | 0                 | 0                 | 0                 | 0.0%                | 0.0%                |
| 5140           | Uniform  | 27,677            | 45,107            | 57,671            | 50,000            | 57,671            | 0.0%                | 15.3%               |
| 5211           | Electric                                       | 26,197            | 35,311            | 43,500            | 43,500            | 43,500            | 0.0%                | 0.0%                |
| 5212           | Heat   | 13,601            | 13,686            | 27,700            | 15,000            | 20,000            | -27.8%              | 33.3%               |
| 5215           | Cellular Phone                                 | 13,349            | 11,520            | 14,451            | 14,451            | 15,040            | 4.1%                | 4.1%                |
| 5220           | Postage  | 603               | 1,623             | 1,200             | 1,200             | 1,200             | 0.0%                | 0.0%                |
| 5230           | Professional Services                          | 81,061            | 135,971           | 227,526           | 227,526           | 227,526           | 0.0%                | 0.0%                |
| 5260           | Travel/Training                                | 46,077            | 43,178            | 78,343            | 78,343            | 83,029            | 6.0%                | 6.0%                |
| 5261           | Membership & Dues                              | 2,800             | 4,279             | 3,770             | 3,770             | 3,770             | 0.0%                | 0.0%                |
| 5262           | EMS Training Grant                             | 4,810             | 1,999             | 3,575             | 3,575             | 2,765             | -22.7%              | -22.7%              |
| 5270           | Maintenance of Equipment                       | 35,713            | 39,666            | 50,717            | 50,717            | 55,217            | 8.9%                | 8.9%                |
| 5271           | Maintenance of Facility                        | 63,321            | 48,016            | 127,250           | 127,250           | 127,250           | 0.0%                | 0.0%                |
| 5272           | Garage Rotary                                  | 83,914            | 82,554            | 87,200            | 87,200            | 110,800           | 27.1%               | 27.1%               |
| 5273           | Information Technology Rotary                  | 182,956           | 187,530           | 187,530           | 187,530           | 262,542           | 40.0%               | 40.0%               |
| 5310           | Office Supply                                  | 3,101             | 2,190             | 4,500             | 4,500             | 4,500             | 0.0%                | 0.0%                |
| 5320           | Computer Supply                                | 1,380             | 1,431             | 1,500             | 1,500             | 1,500             | 0.0%                | 0.0%                |
| 5330           | Operating Supply                               | 38,499            | 37,746            | 43,255            | 43,255            | 43,255            | 0.0%                | 0.0%                |
| 5331           | EMS Supply                                     | 46,641            | 46,267            | 51,469            | 62,250            | 61,000            | 18.5%               | -2.0%               |
| 5345           | Fuel/Lube Supply                               | 38,911            | 47,825            | 50,000            | 50,000            | 53,700            | 7.4%                | 7.4%                |
| 5370           | Repair Material                                | 7,329             | 3,543             | 5,750             | 5,750             | 5,750             | 0.0%                | 0.0%                |
| 5390           | Small Equipment                                | 68,467            | 111,509           | 138,128           | 138,128           | 217,672           | 57.6%               | 57.6%               |
| 5500           | New Equip/Capital Outlay                       | 201,480           | 84,941            | 84,299            | 84,299            | 84,299            | 0.0%                | 0.0%                |
| 5500           | CIP Equipment                                  | 36,182            | 204,333           | 364,653           | 364,653           | 952,197           | 161.1%              | 161.1%              |
| 5560           | Station 304 Construction                       | 86,367            | 3,084,922         | 0                 | 415               | 0                 | 0.0%                | -100.0%             |
| 5601           | Tax Refunds                                    | 320,457           | 343,377           | 310,000           | 500,000           | 500,000           | 61.3%               | 0.0%                |
| 5705           | Transfer To Bond Service Fund                  | 589,950           | 629,883           | 602,261           | 602,261           | 610,541           | 1.4%                | 1.4%                |
| 5825           | Equipment Lease Payment                        | 166,294           | 166,294           | 41,573            | 42,087            | 0                 | -100.0%             | -100.0%             |
|                | <b>Total Expenditures</b>                      | <b>9,553,968</b>  | <b>13,163,127</b> | <b>11,182,079</b> | <b>11,207,582</b> | <b>13,046,313</b> | <b>16.7%</b>        | <b>16.4%</b>        |

**LINE ITEM DETAIL  
FIRE/EMS FUND  
FIRE DEPARTMENT**

**Explanation of significant line items**

| <i>Description:</i>      | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|--------------------------|--------------|----------------|--|
| Wages                    | 5100         | \$6,776,767    | Includes negotiated pay-increases for firefighters, the reclassification of a firefighter position to a Lieutenant position and six new community paramedics   |
| Professional Services    | 5230         | \$227,526      | County Emergency Mgmt., Text Paging Reimbursement, Civil Service Testing, Medical Director, Medical Licenses, Labor Attorney, Physical/Wellness Program, Ceremony Costs, Active 911, Part-time Hiring, Social Worker, Volunteer FFs Dependent Fund   |
| Travel/Training          | 5260         | \$83,029       | New FFs Paramedic Training, EMS Certifications, Fire Certifications, HazMat, Rescue Tech, Fire Officer, Risk Reduction, Vehicle Technician, Personnel Development, Tuition Reimbursement   |
| Maintenance of Equipment | 5270         | \$55,217       | Fire Extinguishers, Breathing Air Compressor, Test SCBA, EMS Cot Maintenance, Cardiac Monitor Maintenance, Zoll Auto Pulse, Extrication Equipment Testing, Ladder Testing, Annual Ladder PM, Pump Testing, Vehicle Exhaust, Appliance Repair, General Maintenance  |
| Maintenance of Facility  | 5271         | \$127,250      | Grounds & Equipment, Mattress Replacement, Kitchen Fire Suppression, Kitchen Hood Cleaning, Fire Alarm & Sprinkler Maintenance, HVAC Maintenance, Asbestos Inspection/Removal, Emergency Generator Repair/PM, Apparatus Door Maintenance, Plumbing Repairs, Electrical Repairs, Pest Control, Concrete Repairs, Station Carpet/Floor Cleaning, Parking Lot Repair, Station Radio, Station Locker Replacement, Fire Station 301 Interior Painting, Basic Cable TV |
| Information Tech. Rotary | 5273         | \$262,542      | Response Map Maint, Record Management System Maint, First Arriving, Staffing Software, Analytic Software, GIS License , ALERTS CAD Interface, WEB-DMS Policy Software  |
| Small Equipment          | 5390         | \$217,672      | Fire Gear, NFPA Inspection of Gear, EMS Jackets , Furniture Replacement, Ballistic Vest, Hose, Hand Tools, Radio Batteries, CPR, SCBA Masks\Voice Amps, Regional EMS Database, New Hire Turnout Gear   |
| New Equipment            | 5500         | \$84,299       | AutoPulse Preplacement, New Equipment, Training Props, Thermal Camera, Vehicle Wrap and Lights for Cars  |
| CIP Equipment            | 5500         | \$952,197      | New Engine, Staff Vehicle  |

2020 BUDGET DETAIL

FUND: WATER  
DEPARTMENT: WATER ADMINISTRATION

| Account #                           | Description         | 2017<br>Actual   | 2018<br>Actual   | 2019<br>Budget   | 2019<br>Actual   | 2020<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual |
|-------------------------------------|---------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|
| <b>Fund Balance - January 1st</b>   |                     | <b>1,421,337</b> | <b>1,230,846</b> | <b>1,219,585</b> | <b>1,219,585</b> | <b>1,271,061</b> |                     |                     |
| 530- 4021                           | Bond Premium        | 46,764           | 0                | 0                | 0                | 0                | 0.0%                | 0.0%                |
| 4240                                | Grant Reimbursement | 5,000            | 0                | 0                | 0                | 0                | 0.0%                | 0.0%                |
| 4610                                | Meter Charges       | 5,467,317        | 5,592,718        | 6,200,000        | 5,720,000        | 6,100,000        | -1.6%               | 6.6%                |
| 4611                                | Collection Agency   | 3,229            | 4,374            | 5,000            | 4,000            | 5,000            | 0.0%                | 25.0%               |
| 4615                                | Service Fees        | 37,080           | 62,265           | 50,000           | 64,000           | 65,000           | 30.0%               | 1.6%                |
| 4616                                | Reconnect Fees      | 48,876           | 48,920           | 50,000           | 49,500           | 50,000           | 0.0%                | 1.0%                |
| 4650                                | Miscellaneous       | 26,008           | 25,809           | 20,000           | 37,000           | 25,000           | 25.0%               | -32.4%              |
| 4710                                | Sale of Assets      | 0                | 3,330            | 0                | 0                | 0                | 0.0%                | 0.0%                |
| 4735                                | Land Rent           | 11,132           | 10,132           | 11,132           | 11,000           | 11,000           | -1.2%               | 0.0%                |
| 4740                                | Investment Income   | 110,972          | 227,655          | 200,000          | 320,000          | 300,000          | 50.0%               | -6.3%               |
| <b>Total Revenue</b>                |                     | <b>5,756,378</b> | <b>5,975,203</b> | <b>6,536,132</b> | <b>6,205,500</b> | <b>6,556,000</b> | <b>0.3%</b>         | <b>5.6%</b>         |
| Administrative Expenses             |                     | 3,050,155        | 3,199,247        | 3,156,083        | 3,172,554        | 3,290,197        | 4.2%                | 3.7%                |
| Treatment Expenses                  |                     | 1,984,704        | 1,902,683        | 2,177,766        | 2,091,952        | 2,220,838        | 2.0%                | 6.2%                |
| Distribution Expenses               |                     | 912,010          | 884,534          | 1,002,364        | 889,518          | 1,025,768        | 2.3%                | 15.3%               |
| <b>Total Expenditures</b>           |                     | <b>5,946,869</b> | <b>5,986,464</b> | <b>6,336,213</b> | <b>6,154,024</b> | <b>6,536,803</b> | <b>3.2%</b>         | <b>6.2%</b>         |
| <i>Carryover PO's</i>               |                     |                  |                  |                  |                  |                  |                     |                     |
| <b>Fund Balance - December 31st</b> |                     | <b>1,230,846</b> | <b>1,219,585</b> | <b>1,419,504</b> | <b>1,271,061</b> | <b>1,290,258</b> | <b>-9.1%</b>        | <b>1.5%</b>         |

WATER ADMINISTRATION

| Account #                         | Description                    | 2017<br>Actual   | 2018<br>Actual   | 2019<br>Budget   | 2019<br>Actual   | 2020<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual |
|-----------------------------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|
| 530-5310 5100                     | Wages                          | 204,028          | 321,424          | 196,100          | 196,100          | 240,019          | 22.4%               | 22.4%               |
| 5101                              | PERS                           | 29,340           | 38,839           | 26,416           | 26,416           | 31,515           | 19.3%               | 19.3%               |
| 5103                              | Medicare                       | 1,975            | 3,471            | 2,086            | 2,086            | 4,800            | 130.1%              | 130.1%              |
| 5104                              | Workers Compensation           | 4,893            | 3,217            | 3,922            | 3,922            | 2,781            | -29.1%              | -29.1%              |
| 5111                              | Health Insurance               | 21,168           | 26,077           | 37,520           | 37,520           | 46,144           | 23.0%               | 23.0%               |
| 5112                              | Life Insurance                 | 557              | 480              | 480              | 480              | 500              | 4.2%                | 4.2%                |
| 5140                              | Uniform                        | 563              | 750              | 750              | 750              | 750              | 0.0%                | 0.0%                |
| 5215                              | Cellular Telephones            | 1,850            | 2,120            | 2,750            | 2,400            | 2,750            | 0.0%                | 14.6%               |
| 5230                              | Professional Services          | 113,801          | 59,282           | 75,000           | 95,000           | 75,000           | 0.0%                | -21.1%              |
| 5260                              | Travel/Training                | 2,703            | 2,740            | 5,260            | 4,000            | 5,000            | -4.9%               | 25.0%               |
| 5261                              | Membership and Dues            | 178              | 48               | 250              | 250              | 275              | 10.0%               | 10.0%               |
| 5273                              | Information Technology Rotary  | 74,115           | 75,968           | 75,968           | 75,968           | 106,355          | 40.0%               | 40.0%               |
| 5280                              | Liability/Property Insurance   | 74,115           | 80,000           | 80,000           | 80,000           | 80,000           | 0.0%                | 0.0%                |
| 5292                              | Real Estate Taxes              | 1,835            | 2,910            | 3,000            | 5,431            | 6,000            | 100.0%              | 10.5%               |
| 5310                              | Office Supply                  | 539              | 741              | 750              | 750              | 775              | 3.3%                | 3.3%                |
| 5390                              | Small Equipment                | 14,510           | 0                | 0                | 0                | 0                | 0.0%                | 0.0%                |
| 5500                              | Capital Outlay                 | 0                | 2,584            | 0                | 0                | 0                | 0.0%                | 0.0%                |
| 5601                              | Refunds                        | 13,132           | 21,664           | 20,000           | 18,000           | 25,000           | 25.0%               | 38.9%               |
| 5602                              | Delco Water Company            | 0                | 0                | 1,250            | 0                | 1,250            | 0.0%                | 0.0%                |
| 5603                              | Collection Charges             | 1,045            | 1,020            | 1,100            | 0                | 1,500            | 36.4%               | 0.0%                |
| 5710                              | Transfer - General Fund        | 675,188          | 695,000          | 715,850          | 715,850          | 730,000          | 2.0%                | 2.0%                |
| 5740                              | Transfer - Water CIP           | 750,000          | 775,000          | 800,000          | 800,000          | 800,000          | 0.0%                | 0.0%                |
| 5754                              | Transfer - Plant CIP/Cap. Debt | 1,064,620        | 1,085,912        | 1,107,631        | 1,107,631        | 1,129,783        | 2.0%                | 2.0%                |
| <b>TOTAL WATER ADMINISTRATIVE</b> |                                | <b>3,050,155</b> | <b>3,199,247</b> | <b>3,156,083</b> | <b>3,172,554</b> | <b>3,290,197</b> | <b>4.2%</b>         | <b>3.7%</b>         |

**LINE ITEM DETAIL**  
**WATER FUND**  
**WATER ADMINISTRATION Division**

**Explanation of significant line items**

| <i>Description:</i>   | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|-----------------------|--------------|----------------|--|
| Wages                 | 5100         | \$240,019      | Additions of Project Manager and reclassification of Project and Maintenance Manager to Deputy Director, Assistant Wastewater Manager position to Superintendent, and increasing the pay of the Watershed/Sustainability Coordinator position. |
| Cellular Telephones   | 5215         | \$2,750        | Monthly Stipend for Director and Management Staff. Department Verizon cell phones  |
| Professional Services | 5230         | \$75,000       | Penry Road Wellfield Easement \$26,400; Professional Engineering Services for Utilities Projects \$35,600; AMI Maintenance Software Support Services \$10,000; Tuition Reimbursement \$3,000   |
| Travel/Training       | 5260         | \$5,000        | Professional Seminars & Conferences including one National Conference (CMMS, AWWA, OWEA, AMTA)   |

**2020 BUDGET DETAIL**

**FUND: WATER**  
**DEPARTMENT: WATER TREATMENT**

| <i>Account #</i>             | <i>Description</i>         | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> | <i>% Δ Prior<br/>Budget</i> | <i>% Δ Prior<br/>Actual</i> |
|------------------------------|----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------------|
| 530-5320 5100                | Wages                      | 546,623                | 591,029                | 656,533                | 656,533                | 659,175                | 0.4%                        | 0.4%                        |
| 5101                         | PERS                       | 64,403                 | 66,173                 | 84,887                 | 84,887                 | 88,801                 | 4.6%                        | 4.6%                        |
| 5103                         | Medicare                   | 6,591                  | 7,151                  | 8,166                  | 8,166                  | 8,237                  | 0.9%                        | 0.9%                        |
| 5104                         | Workers Compensation       | 14,482                 | 9,431                  | 13,044                 | 13,044                 | 13,053                 | 0.1%                        | 0.1%                        |
| 5111                         | Health Insurance           | 115,125                | 125,094                | 145,000                | 145,000                | 159,600                | 10.1%                       | 10.1%                       |
| 5112                         | Life Insurance             | 1,392                  | 1,272                  | 1,272                  | 1,272                  | 1,272                  | 0.0%                        | 0.0%                        |
| 5140                         | Uniform                    | 3,196                  | 3,688                  | 4,100                  | 4,100                  | 5,800                  | 41.5%                       | 41.5%                       |
| 5211                         | Electric                   | 461,099                | 437,147                | 450,000                | 420,000                | 450,000                | 0.0%                        | 7.1%                        |
| 5212                         | Heat                       | 21,270                 | 33,862                 | 41,500                 | 35,850                 | 41,500                 | 0.0%                        | 15.8%                       |
| 5213                         | Generator Fuel             | 3,749                  | 5,119                  | 7,000                  | 2,400                  | 7,000                  | 0.0%                        | 191.7%                      |
| 5215                         | Cellular Telephone         | 2,121                  | 1,776                  | 2,251                  | 1,500                  | 1,800                  | -20.0%                      | 20.0%                       |
| 5220                         | Postage                    | 315                    | 1,100                  | 800                    | 520                    | 700                    | -12.5%                      | 34.6%                       |
| 5230                         | Professional Services      | 71,880                 | 39,537                 | 58,500                 | 60,000                 | 60,000                 | 2.6%                        | 0.0%                        |
| 5234                         | Outside Lab                | 43,294                 | 31,445                 | 42,000                 | 40,000                 | 42,000                 | 0.0%                        | 5.0%                        |
| 5260                         | Travel / Training          | 2,906                  | 4,951                  | 5,838                  | 3,683                  | 4,500                  | -22.9%                      | 22.2%                       |
| 5261                         | Membership and Dues        | 712                    | 887                    | 1,000                  | 887                    | 1,000                  | 0.0%                        | 12.7%                       |
| 5262                         | Licensing Fees             | 16,118                 | 17,920                 | 20,000                 | 16,000                 | 32,000                 | 60.0%                       | 100.0%                      |
| 5270                         | Maintenance of Equipment   | 64,346                 | 72,886                 | 87,000                 | 87,000                 | 88,500                 | 1.7%                        | 1.7%                        |
| 5271                         | Maintenance of Facility    | 51,558                 | 40,271                 | 58,500                 | 58,500                 | 61,000                 | 4.3%                        | 4.3%                        |
| 5272                         | Garage Rotary              | 3,096                  | 3,000                  | 3,000                  | 2,600                  | 3,000                  | 0.0%                        | 15.4%                       |
| 5310                         | Office Supply              | 1,071                  | 838                    | 1,000                  | 875                    | 1,000                  | 0.0%                        | 14.3%                       |
| 5332                         | Clothing, Safety, Security | 4,400                  | 3,189                  | 4,700                  | 3,800                  | 4,500                  | -4.3%                       | 18.4%                       |
| 5333                         | Chemical Supply            | 345,532                | 325,268                | 383,775                | 350,000                | 375,000                | -2.3%                       | 7.1%                        |
| 5334                         | Lab Supply                 | 29,090                 | 25,541                 | 25,000                 | 23,000                 | 25,000                 | 0.0%                        | 8.7%                        |
| 5345                         | Fuel Supply                | 2,720                  | 2,877                  | 3,500                  | 2,950                  | 3,500                  | 0.0%                        | 18.6%                       |
| 5370                         | Repair Materials           | 16,204                 | 14,633                 | 16,000                 | 16,000                 | 16,000                 | 0.0%                        | 0.0%                        |
| 5371                         | Lube Supply                | 1,000                  | 1,000                  | 1,800                  | 1,800                  | 1,800                  | 0.0%                        | 0.0%                        |
| 5372                         | Fac.Maintenance Supply     | 2,949                  | 3,174                  | 3,500                  | 3,500                  | 3,500                  | 0.0%                        | 0.0%                        |
| 5381                         | Incidentals                | 25                     | 31                     | 100                    | 85                     | 100                    | 0.0%                        | 17.6%                       |
| 5390                         | Small Equipment            | 1,824                  | 1,762                  | 2,000                  | 2,000                  | 2,000                  | 0.0%                        | 0.0%                        |
| 5500                         | New Equip / Cap Outlay     | 85,613                 | 30,631                 | 46,000                 | 46,000                 | 59,500                 | 29.3%                       | 29.3%                       |
| <b>TOTAL WATER TREATMENT</b> |                            | <b>1,984,704</b>       | <b>1,902,683</b>       | <b>2,177,766</b>       | <b>2,091,952</b>       | <b>2,220,838</b>       | <b>2.0%</b>                 | <b>6.2%</b>                 |

**LINE ITEM DETAIL  
WATER FUND  
WATER TREATMENT DIVISION**

**Explanation of significant line items**

| <i>Description:</i>      | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|--------------------------|--------------|----------------|--|
| Wages                    | 5100         | \$659,175      | No Changes in Staff Requested  |
| Electric                 | 5211         | \$450,000      | Electric service for water plant and wellfields  |
| Professional Services    | 5230         | \$60,000       | Membrane Maint. Program \$15,000; OEPA Consumer Confidence Report \$2,950; SOS Integration Support Fees \$9,800; Engineering Services \$15,000; Rotork Valve PM Program \$15,000; Cath. Protection Insp. \$2,250   |
| Outside Lab              | 5234         | \$42,000       | OEPA Lab Analysis for water plant & wellfields   |
| Travel / Training        | 5260         | \$4,500        | Workshops and conferences for OEPA required contact hours.   |
| Licensing Fees           | 5262         | \$32,000       | OEPA annual fees for: WTP, CL2 risk mgt., NPDES, & the plant operators OEPA water licenses   |
| Maintenance of Equipment | 5270         | \$88,500       | Chemical pump maintenance \$11,500; NF membrane cartridge filter maintenance \$38,000; Membrane Maintenance \$7,500; Equipment Calibration \$7,500; CIP Cartridge filters \$14,000; Chemical Tanks Maintenance \$7,300; Generator Services \$2,700                 |
| Maintenance of Facility  | 5271         | \$61,000       | AC Drive Maint. \$10,000; Asphalt sealing \$20,000; General Facility Maintenance \$31,000;   |
| Chemical Supply          | 5333         | \$375,000      | Orthphosphate \$105,951; Aluminum Chlorohydrate \$70,851; RO Antiscalant \$74,608; Caustic Soda \$21,123; Sodium Bisulfite \$19,950; Sodium Hypochlorite \$16,623; Fluoride \$16,550; Chlorine \$17,123; Citric Acid \$12,923; UF & RO cleaning chemicals \$19,298 |
| Capital Outlay           | 5500         | \$59,500       | Fencing Improvements \$12,000; New Sludge Pump \$32,000; AC Drive \$15,500   |

**2020 BUDGET DETAIL**

**FUND: WATER**  
**DEPARTMENT: PUBLIC UTILITIES - DISTRIBUTION SYSTEMS DIVISION**

| <i>Account #</i>                | <i>Description</i>              | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> | <i>% Δ Prior<br/>Budget</i> | <i>% Δ Prior<br/>Actual</i> |
|---------------------------------|---------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------------|
| 530-5330 5100                   | Wages                           | 372,285                | 397,429                | 390,981                | 375,000                | 418,713                | 7.1%                        | 11.7%                       |
| 5101                            | PERS                            | 52,171                 | 49,084                 | 53,336                 | 50,000                 | 56,524                 | 6.0%                        | 13.0%                       |
| 5103                            | Medicare                        | 5,050                  | 5,445                  | 5,669                  | 5,500                  | 6,071                  | 7.1%                        | 10.4%                       |
| 5104                            | Workers Compensation            | 9,920                  | 5,940                  | 7,820                  | 7,820                  | 8,374                  | 7.1%                        | 7.1%                        |
| 5111                            | Health Insurance                | 113,925                | 122,730                | 115,638                | 115,638                | 127,281                | 10.1%                       | 10.1%                       |
| 5112                            | Life Insurance                  | 1,009                  | 870                    | 870                    | 870                    | 870                    | 0.0%                        | 0.0%                        |
| 5140                            | Uniform                         | 1,317                  | 1,571                  | 1,600                  | 2,240                  | 2,785                  | 74.1%                       | 24.3%                       |
| 5211                            | Electric                        | 14,711                 | 17,075                 | 20,000                 | 16,250                 | 19,000                 | -5.0%                       | 16.9%                       |
| 5212                            | Heat                            | 3,991                  | 5,467                  | 6,000                  | 4,500                  | 5,000                  | -16.7%                      | 11.1%                       |
| 5213                            | Generator Fuel                  | 0                      | 0                      | 500                    | 0                      | 500                    | 0.0%                        | 0.0%                        |
| 5215                            | Cellular Telephone              | 2,005                  | 1,681                  | 2,000                  | 2,000                  | 1,900                  | -5.0%                       | -5.0%                       |
| 5220                            | Postage                         | 0                      | 0                      | 50                     | 50                     | 50                     | 0.0%                        | 0.0%                        |
| 5230                            | Professional Services           | 13,416                 | 56,652                 | 57,700                 | 27,000                 | 45,000                 | -22.0%                      | 66.7%                       |
| 5235                            | Rent                            | 0                      | 338                    | 350                    | 750                    | 2,200                  | 528.6%                      | 193.3%                      |
| 5260                            | Travel/Training/Safety/Security | 0                      | 333                    | 1,200                  | 1,000                  | 1,200                  | 0.0%                        | 20.0%                       |
| 5261                            | Memberships                     | 242                    | 245                    | 250                    | 200                    | 250                    | 0.0%                        | 25.0%                       |
| 5262                            | Licenses                        | 45                     | 101                    | 250                    | 200                    | 250                    | 0.0%                        | 25.0%                       |
| 5270                            | Maintenance of Equipment        | 1,481                  | 1,345                  | 3,000                  | 3,900                  | 4,000                  | 33.3%                       | 2.6%                        |
| 5271                            | Maintenance of Facility         | 742                    | 1,062                  | 2,225                  | 2,000                  | 3,000                  | 34.8%                       | 50.0%                       |
| 5272                            | Garage Rotary                   | 38,074                 | 34,527                 | 34,800                 | 34,800                 | 34,500                 | -0.9%                       | -0.9%                       |
| 5330                            | Operating Supply                | 179,884                | 105,366                | 180,000                | 140,000                | 170,000                | -5.6%                       | 21.4%                       |
| 5331                            | Meter Replacement               | 62,500                 | 44,967                 | 45,000                 | 45,000                 | 65,000                 | 44.4%                       | 44.4%                       |
| 5332                            | Clothing                        | 2,561                  | 3,396                  | 3,375                  | 2,800                  | 3,000                  | -11.1%                      | 7.1%                        |
| 5345                            | Fuel Supply                     | 22,718                 | 27,607                 | 32,000                 | 30,000                 | 28,300                 | -11.6%                      | -5.7%                       |
| 5370                            | Repair Material                 | 0                      | 580                    | 2,500                  | 1,000                  | 2,000                  | -20.0%                      | 100.0%                      |
| 5390                            | Small Equipment                 | 6,969                  | 723                    | 5,250                  | 6,000                  | 5,000                  | -4.8%                       | -16.7%                      |
| 5500                            | New Equip / Cap Outlay          | 6,994                  | 0                      | 30,000                 | 15,000                 | 15,000                 | -50.0%                      | 0.0%                        |
| <b>TOTAL WATER DISTRIBUTION</b> |                                 | <b>912,010</b>         | <b>884,534</b>         | <b>1,002,364</b>       | <b>889,518</b>         | <b>1,025,768</b>       | <b>2.3%</b>                 | <b>15.3%</b>                |

**LINE ITEM DETAIL  
WATER FUND  
DISTRIBUTION SYSTEMS DIVISION**

**Explanation of significant line items**

| <i>Description:</i>   | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|-----------------------|--------------|----------------|--|
| Wages                 | 5100         | \$418,713      | No Changes in Staff Requested  |
| Electric              | 5211         | \$19,000       | Electric costs for three elevated water storage tanks and for 241 Cherry Street Facility   |
| Heat                  | 5212         | \$5,000        | Natural gas costs for 241 Cherry Street Facility   |
| Professional Services | 5230         | \$45,000       | Laboratory analysis, OUPS program fees, equipment rental, emergency plumbing services, spoils disposal fees, materials fabrication, testing equipment calibration charges, service line boring projects, asphalt restoration projects, printed forms fabrication, excavation contractor services \$8,000; Emergency Contractor Services \$25,000; Engineering services \$12,000  |
| Training/Security     | 5260         | \$1,200        | OTCO & AWWA training workshops, Water Distribution training courses, Backflow Prevention training workshops  |
| Operating Supply      | 5330         | \$170,000      | Water system maintenance & repair materials; brass goods (angle ball valves, dual check valves, dual check cartridges, curb valves, corporation valves, couplers, fittings), copper tubing, meter pits, pit castings \$91,000; main line valves, main valve boxes, main line couplers, main line fittings, main repair bands, ductile iron pipe, replacement fire hydrants, hydrant repair kits \$21,000; Stone, asphalt, concrete, topsoil \$41,000; Operating supplies; hardware items, plumbing materials, hydrant paint, marking paint, safety equipment, lubricants, hand and specialty tools, office and cleaning supplies \$8,000; Water Tank Equipment \$9,000 |
| Meter Replacement     | 5331         | \$65,000       | New Residential Meters \$35,000; Meter Replacement \$30,000  |
| New Equip/Cap Outlay  | 5500         | \$15,000       | Distribution Monitoring Equipment \$15,000   |

2020 BUDGET DETAIL

FUND: SEWER  
DEPARTMENT: ADMINISTRATION

| Account # | Description                         | 2017<br>Actual   | 2018<br>Actual   | 2019<br>Budget   | 2019<br>Actual   | 2020<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual |
|-----------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|
|           | <b>Fund Balance - January 1st</b>   | <b>2,661,860</b> | <b>2,657,780</b> | <b>3,134,518</b> | <b>3,134,518</b> | <b>3,538,285</b> |                     |                     |
| 540- 4021 | Bond Premium                        | 13,150           | 0                | 0                | 0                | 0                | 0.0%                | 0.0%                |
| 4610      | Meter Charges                       | 6,546,592        | 6,636,884        | 6,948,471        | 6,850,000        | 7,150,000        | 2.9%                | 4.4%                |
| 4611      | Collection Agency                   | 4,649            | 6,232            | 6,500            | 5,800            | 6,500            | 0.0%                | 12.1%               |
| 4630      | Surcharges                          | 100,041          | 97,959           | 110,000          | 82,000           | 95,000           | -13.6%              | 15.9%               |
| 4635      | Septic Receiving Charges            | 166,855          | 163,521          | 162,000          | 200,000          | 175,000          | 8.0%                | -12.5%              |
| 4650      | Miscellaneous                       | 53,120           | 14,763           | 16,000           | 500              | 10,000           | -37.5%              | 1900.0%             |
| 4740      | Investment Income                   | 97,135           | 208,496          | 165,000          | 292,000          | 275,000          | 66.7%               | -5.8%               |
|           | <b>Total Revenue</b>                | <b>6,981,542</b> | <b>7,127,855</b> | <b>7,407,971</b> | <b>7,430,300</b> | <b>7,711,500</b> | <b>4.1%</b>         | <b>3.8%</b>         |
|           | Administrative Expenses             | 4,619,316        | 4,173,907        | 4,332,884        | 4,414,562        | 4,553,026        | 5.1%                | 3.1%                |
|           | Treatment Expenses                  | 1,781,705        | 1,838,330        | 1,985,502        | 1,932,552        | 2,175,731        | 9.6%                | 12.6%               |
|           | Collection Expenses                 | 584,601          | 638,880          | 756,661          | 679,419          | 665,050          | -12.1%              | -2.1%               |
|           | <b>Total Expenditures</b>           | <b>6,985,622</b> | <b>6,651,117</b> | <b>7,075,047</b> | <b>7,026,533</b> | <b>7,393,807</b> | <b>4.5%</b>         | <b>5.2%</b>         |
|           | <i>Carryover PO's</i>               |                  |                  |                  |                  |                  |                     |                     |
|           | <b>Fund Balance - December 31st</b> | <b>2,657,780</b> | <b>3,134,518</b> | <b>3,467,442</b> | <b>3,538,285</b> | <b>3,855,978</b> |                     |                     |

SEWER ADMINISTRATIVE

| Account #      | Description                    | 2017<br>Actual   | 2018<br>Actual   | 2019<br>Budget   | 2019<br>Actual   | 2020<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual |
|----------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|
| 540-5410- 5100 | Wages                          | 140,776          | 102,344          | 152,741          | 152,741          | 233,172          | 52.7%               | 52.7%               |
| 5101           | PERS                           | 25,272           | 19,319           | 20,346           | 20,346           | 30,825           | 51.5%               | 51.5%               |
| 5103           | Medicare                       | 982              | 1,008            | 1,457            | 1,457            | 2,686            | 84.4%               | 84.4%               |
| 5104           | Workers Compensation           | 3,908            | 2,626            | 3,088            | 3,088            | 4,663            | 51.0%               | 51.0%               |
| 5111           | Health Insurance               | 19,968           | 24,680           | 30,632           | 30,632           | 51,710           | 68.8%               | 68.8%               |
| 5112           | Life Insurance                 | 418              | 360              | 1,457            | 1,457            | 500              | -65.7%              | -65.7%              |
| 5140           | Uniforms                       | 300              | 0                | 375              | 375              | 300              | -20.0%              | -20.0%              |
| 5215           | Cellular Telephone             | 2,966            | 3,039            | 2,750            | 2,750            | 2,750            | 0.0%                | 0.0%                |
| 5220           | Postage                        | 200              | 300              | 450              | 0                | 0                | -100.0%             | 0.0%                |
| 5230           | Professional Services          | 26,510           | 27,497           | 50,000           | 135,828          | 50,000           | 0.0%                | -63.2%              |
| 5260           | Travel/Training                | 3,205            | 2,978            | 5,000            | 3,000            | 5,000            | 0.0%                | 66.7%               |
| 5261           | Membership and Dues            | 179              | 48               | 250              | 200              | 250              | 0.0%                | 25.0%               |
| 5273           | Information Technology Rotary  | 48,468           | 49,680           | 43,113           | 43,113           | 69,552           | 61.3%               | 61.3%               |
| 5280           | Liability/Property Insurance   | 95,000           | 95,000           | 95,000           | 95,000           | 95,000           | 0.0%                | 0.0%                |
| 5281           | Judgments                      | 0                | 0                | 1,500            | 0                | 1,500            | 0.0%                | 0.0%                |
| 5310           | Office Supply                  | 761              | 795              | 1,000            | 850              | 1,000            | 0.0%                | 17.6%               |
| 5500           | Capital Outlay                 | 0                | 2,584            | 0                | 0                | 0                | 0.0%                | 0.0%                |
| 5601           | Refunds                        | 0                | 8,874            | 4,000            | 4,000            | 7,500            | 87.5%               | 87.5%               |
| 5603           | Collection Charges             | 1,507            | 1,392            | 0                | 0                | 0                | 0.0%                | 0.0%                |
| 5710           | Transfer - General Fund        | 758,325          | 781,000          | 808,335          | 808,335          | 823,000          | 1.8%                | 1.8%                |
| 5741           | Transfer - Sewer CIP           | 1,391,532        | 1,419,363        | 1,447,750        | 1,447,750        | 1,476,705        | 2.0%                | 2.0%                |
| 5754           | Transfer - Sewer Capacity Fund | 2,099,039        | 1,631,020        | 1,663,640        | 1,663,640        | 1,696,913        | 2.0%                | 2.0%                |
|                | <b>TOTAL WASTEWATER ADMIN</b>  | <b>4,619,316</b> | <b>4,173,907</b> | <b>4,332,884</b> | <b>4,414,562</b> | <b>4,553,026</b> | <b>5.1%</b>         | <b>3.1%</b>         |

**LINE ITEM DETAIL**  
**SEWER FUND**  
**SEWER ADMINISTRATION Division**

**Explanation of significant line items**

| <i>Description:</i>   | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|-----------------------|--------------|----------------|--|
| Wages                 | 5100         | \$233,172      | Additions of Project Manager and reclassification of Project and Maintenance Manager to Deputy Director, Assistant Wastewater Manager position to Superintendent, and increasing the pay of the Watershed/Sustainability Coordinator position. |
| Cellular Telephone    | 5215         | \$2,750        | Monthly Stipend for Director and Management Staff. Department Verizon Fees.  |
| Professional Services | 5230         | \$50,000       | Professional Engineering Services for Utilities Projects \$38,000; AMI Maintenance Software Support Services \$12,000  |
| Travel/Training       | 5260         | \$5,000        | Workshops and Seminars for Professional Development (CMMS, OWEA, WEF)  |

2020 BUDGET DETAIL

FUND: SEWER  
 DEPARTMENT: WASTEWATER TREATMENT

| Account #                         | Description              | 2017<br>Actual   | 2018<br>Actual   | 2019<br>Budget   | 2019<br>Actual   | 2020<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual |
|-----------------------------------|--------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|
| 540-5420- 5100                    | Wages                    | 600,313          | 645,657          | 656,533          | 656,533          | 693,157          | 5.6%                | 5.6%                |
| 5101                              | PERS                     | 81,287           | 84,533           | 84,887           | 84,887           | 90,095           | 6.1%                | 6.1%                |
| 5103                              | Medicare                 | 8,339            | 9,023            | 8,166            | 8,166            | 9,885            | 21.1%               | 21.1%               |
| 5104                              | Workers Compensation     | 15,765           | 9,531            | 13,044           | 13,044           | 13,863           | 6.3%                | 6.3%                |
| 5111                              | Health Insurance         | 136,385          | 137,037          | 145,000          | 145,000          | 167,181          | 15.3%               | 15.3%               |
| 5112                              | Life Insurance           | 1,566            | 1,350            | 1,272            | 1,272            | 1,350            | 6.1%                | 6.1%                |
| 5140                              | Uniform                  | 2,800            | 3,364            | 3,000            | 5,000            | 6,500            | 116.7%              | 30.0%               |
| 5211                              | Electric                 | 244,276          | 285,525          | 280,000          | 285,000          | 290,000          | 3.6%                | 1.8%                |
| 5212                              | Heat                     | 18,546           | 27,936           | 27,000           | 27,000           | 30,000           | 11.1%               | 11.1%               |
| 5213                              | Generator Fuel           | 2,486            | 3,090            | 4,000            | 3,000            | 4,000            | 0.0%                | 33.3%               |
| 5215                              | Cellular Telephone       | 1,344            | 1,038            | 1,200            | 1,200            | 1,200            | 0.0%                | 0.0%                |
| 5220                              | Postage                  | 12               | 0                | 150              | 100              | 150              | 0.0%                | 50.0%               |
| 5230                              | Professional Services    | 26,253           | 28,109           | 35,000           | 35,000           | 40,000           | 14.3%               | 14.3%               |
| 5234                              | Outside Lab              | 14,644           | 11,842           | 15,500           | 13,500           | 14,000           | -9.7%               | 3.7%                |
| 5236                              | Sludge Removal           | 286,765          | 252,408          | 290,000          | 290,000          | 300,000          | 3.4%                | 3.4%                |
| 5260                              | Travel / Training        | 2,463            | 2,033            | 4,000            | 3,000            | 4,000            | 0.0%                | 33.3%               |
| 5261                              | Membership and Dues      | 567              | 760              | 750              | 750              | 750              | 0.0%                | 0.0%                |
| 5262                              | Licensing Fees           | 6,105            | 6,605            | 9,000            | 7,000            | 9,000            | 0.0%                | 28.6%               |
| 5270                              | Maintenance of Equipment | 51,738           | 57,212           | 75,000           | 75,000           | 115,000          | 53.3%               | 53.3%               |
| 5271                              | Maintenance of Facility  | 53,944           | 51,367           | 70,000           | 70,000           | 130,000          | 85.7%               | 85.7%               |
| 5272                              | Garage Rotary            | 15,821           | 16,119           | 13,900           | 13,900           | 15,000           | 7.9%                | 7.9%                |
| 5310                              | Office Supply            | 503              | 367              | 600              | 600              | 600              | 0.0%                | 0.0%                |
| 5332                              | Clothing/Safety          | 2,153            | 2,846            | 3,000            | 3,000            | 4,000            | 33.3%               | 33.3%               |
| 5333                              | Chemical Supply          | 162,352          | 142,273          | 180,000          | 155,000          | 190,000          | 5.6%                | 22.6%               |
| 5334                              | Lab Supply               | 11,303           | 8,732            | 12,500           | 10,000           | 12,500           | 0.0%                | 25.0%               |
| 5345                              | Fuel Supply              | 3,589            | 4,631            | 6,000            | 4,500            | 6,000            | 0.0%                | 33.3%               |
| 5370                              | Repair Materials         | 14,241           | 14,460           | 16,500           | 16,500           | 0                | -100.0%             | -100.0%             |
| 5371                              | Lube Supply              | 906              | 991              | 1,000            | 1,000            | 0                | -100.0%             | -100.0%             |
| 5372                              | Maintenance Supply       | 674              | 970              | 1,000            | 1,100            | 0                | -100.0%             | -100.0%             |
| 5381                              | Incidentals              | 149              | 126              | 500              | 500              | 500              | 0.0%                | 0.0%                |
| 5390                              | Small Equipment          | 1,250            | 1,205            | 2,000            | 2,000            | 2,000            | 0.0%                | 0.0%                |
| 5500                              | New Equip / Cap Outlay   | 13,166           | 27,190           | 25,000           | 0                | 25,000           | 0.0%                | 0.0%                |
| <b>TOTAL WASTEWATER TREATMENT</b> |                          | <b>1,781,705</b> | <b>1,838,330</b> | <b>1,985,502</b> | <b>1,932,552</b> | <b>2,175,731</b> | <b>9.6%</b>         | <b>12.6%</b>        |

**LINE ITEM DETAIL  
SEWER FUND  
WASTEWATER TREATMENT DIVISION**

**Explanation of significant line items**

| <i>Description:</i>      | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>   |
|--------------------------|--------------|----------------|---|
| Wages                    | 5100         | \$693,157      | No Change in Staff  |
| Professional Services    | 5230         | \$40,000       | Equipment Preventive Maintenance Services: HACH service contract \$12,000; Crane Inspection \$2,000; Odor Control Acid Wash \$8,000; SCADA work \$3,000; Transformer Testing \$5,000; HVAC work \$5,000; Professional Engineering Services for Storm Pump Operation \$5,000   |
| Outside Lab              | 5234         | \$14,000       | NPDES Lab Analysis \$10,000; Priority Pollutants Analysis \$4,000   |
| Sludge Removal           | 5236         | \$300,000      | Transportation and Disposal of Sludge at Biogas Facility (7,250 wet tons @ \$40.85 per ton)   |
| Maintenance of Equipment | 5270         | \$115,000      | VFD Equipment Upgrades \$20,000; PLC Equipment Replacement \$15,000; Belt Filter Press Replacement Belts \$5,000; UV Disinfection Equipment Replacement \$15,000; Aeration Tank Mixers \$10,000; Mixed Liquor Recycle Pump Repair \$20,000; General Equipment Repair \$20,000; Lube and Maintenance Supply \$10,000 |
| Maintenance of Facility  | 5271         | \$130,000      | East Blower Building Roof Repairs \$70,000; Settling Tanks Concrete Repairs \$15,000; Overhead Door Repairs \$10,000; HVAC Repairs \$5,000; Plant manager office space creation \$30,000  |
| Chemical Supply          | 5333         | \$190,000      | Ferric Chloride \$70,000; Polymers \$70,000; H2S Sludge Oxidizer \$30,000; Caustic Soda \$5,000; Bleach \$5,000; Defoamer \$10,000  |
| New Equip. / Cap. Outlay | 5500         | \$25,000       | New Water Reclamation Facility Sign \$25,000  |

**2020 BUDGET DETAIL**

**FUND: SEWER**  
**DEPARTMENT: WASTEWATER COLLECTION**

| <i>Account #</i> | <i>Description</i>              | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> | <i>% Δ Prior<br/>Budget</i> | <i>% Δ Prior<br/>Actual</i> |
|------------------|---------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------------|
| 540-5430- 5100   | Wages                           | 261,201                | 281,197                | 293,538                | 293,538                | 208,011                | -29.1%                      | -29.1%                      |
| 5101             | PERS                            | 35,199                 | 36,916                 | 38,893                 | 38,893                 | 28,032                 | -27.9%                      | -27.9%                      |
| 5103             | Medicare                        | 3,717                  | 4,001                  | 4,256                  | 4,256                  | 3,016                  | -29.1%                      | -29.1%                      |
| 5104             | Workers Compensation            | 7,079                  | 4,301                  | 5,871                  | 5,871                  | 4,160                  | -29.1%                      | -29.1%                      |
| 5111             | Health Insurance                | 55,010                 | 59,738                 | 61,263                 | 61,236                 | 47,481                 | -22.5%                      | -22.5%                      |
| 5112             | Life Insurance                  | 592                    | 510                    | 510                    | 510                    | 390                    | -23.5%                      | -23.5%                      |
| 5140             | Uniform                         | 772                    | 596                    | 1,200                  | 1,483                  | 2,525                  | 110.4%                      | 70.3%                       |
| 5211             | Electric                        | 22,957                 | 22,955                 | 28,050                 | 19,658                 | 25,000                 | -10.9%                      | 27.2%                       |
| 5212             | Heat                            | 3,974                  | 5,467                  | 8,670                  | 3,200                  | 6,200                  | -28.5%                      | 93.8%                       |
| 5215             | Cellular Telephone              | 0                      | 0                      | 1,960                  | 0                      | 1,440                  | -26.5%                      | 0.0%                        |
| 5220             | Postage                         | 0                      | 10                     | 100                    | 0                      | 100                    | 0.0%                        | 0.0%                        |
| 5230             | Professional Services           | 27,609                 | 28,675                 | 65,000                 | 51,500                 | 66,445                 | 2.2%                        | 29.0%                       |
| 5235             | Rent                            | 1,418                  | 1,318                  | 2,000                  | 2,000                  | 2,000                  | 0.0%                        | 0.0%                        |
| 5260             | Travel/Training/Safety/Security | 1,815                  | 1,362                  | 3,500                  | 2,150                  | 3,500                  | 0.0%                        | 62.8%                       |
| 5262             | Licensing Fees                  | 0                      | 0                      | 250                    | 175                    | 250                    | 0.0%                        | 42.9%                       |
| 5270             | Maintenance of Equipment        | 23,910                 | 43,831                 | 58,000                 | 46,500                 | 54,000                 | -6.9%                       | 16.1%                       |
| 5271             | Maintenance of Facility         | 2,782                  | 952                    | 6,500                  | 2,250                  | 12,700                 | 95.4%                       | 464.4%                      |
| 5272             | Garage Rotary                   | 23,265                 | 20,912                 | 20,100                 | 20,100                 | 21,000                 | 4.5%                        | 4.5%                        |
| 5330             | Operating Supply                | 50,887                 | 31,276                 | 52,000                 | 41,500                 | 52,000                 | 0.0%                        | 25.3%                       |
| 5331             | Meter Replacement               | 37,500                 | 44,966                 | 45,000                 | 45,000                 | 65,000                 | 44.4%                       | 44.4%                       |
| 5332             | Clothing                        | 1,460                  | 2,506                  | 2,500                  | 1,850                  | 2,500                  | 0.0%                        | 35.1%                       |
| 5345             | Fuel Supply                     | 16,479                 | 18,902                 | 28,000                 | 28,000                 | 28,000                 | 0.0%                        | 0.0%                        |
| 5372             | Maintenance Supply              | 0                      | 41                     | 1,500                  | 1,250                  | 1,500                  | 0.0%                        | 20.0%                       |
| 5390             | Small Equipment                 | 6,730                  | 6,838                  | 10,000                 | 0                      | 13,700                 | 37.0%                       | 0.0%                        |
| 5500             | New Equip / Cap Outlay          | 245                    | 21,610                 | 18,000                 | 8,500                  | 16,100                 | -10.6%                      | 89.4%                       |
|                  | <b>TOTAL WW COLLECTION</b>      | <b>584,601</b>         | <b>638,880</b>         | <b>756,661</b>         | <b>679,419</b>         | <b>665,050</b>         | <b>-12.1%</b>               | <b>-2.1%</b>                |

**LINE ITEM DETAIL  
SEWER FUND  
WASTEWATER COLLECTION DIVISION**

**Explanation of significant line items**

| <i>Description:</i>      | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|--------------------------|--------------|----------------|--|
| Wages                    | 5100         | \$208,011      | No Changes in Staff Requested  |
| Electric                 | 5211         | \$25,000       | Lift Stations \$18,300; 241 Cherry Street - Storage \$6,700  |
| Heat                     | 5212         | \$6,200        | 241 Cherry Street - Storage \$6,200  |
| Professional Services    | 5230         | \$66,445       | Asphalt Repairs \$9,500; Concrete & Landscape Work \$4,500; Chemical Root Treatment \$20,000; Spoils Disposal Fees \$1,500; Lift Station SCADA \$5,445; Misc. Professional Services \$25,500   |
| Travel/Training          | 5260         | \$3,500        | Licenses & Memberships \$300; OTCO and OWEA Professional Development \$1,500; Regulatory & Maintenance Training \$1,700  |
| Maintenance of Equipment | 5270         | \$54,000       | Jet Truck Equipment Repairs \$15,000; CCTV Camera Van Equipment Repairs \$3,500; Lift Station Repairs \$30,000; Misc. Equipment Repairs \$5,500  |
| Maintenance of Facility  | 5271         | \$12,700       | Mechanical Repairs/Upgrades \$500; Insulation \$1,800; Garage Door Replacement split w/Storm \$7,500; Miscellaneous Facility Repairs \$2,900   |
| Operating Supply         | 5330         | \$52,000       | Repair Materials \$34,000; Concrete/CDF \$9,000; Asphalt \$9,000   |
| Small Equipment          | 5390         | \$13,700       | Mobile Device for CMMS \$2,200; CSE Equipment split w/Storm \$1,250; Traffic Control Devices split w/Storm \$1,500; Lifting & Securing Equipment split w/Storm \$1,250; Security Equipment split w/Storm \$1,000; Sewer Plugs split w/Storm \$2,500; Miscellaneous Tools \$4,000 |
| New Equip/Cap Outlay     | 5500         | \$16,100       | Collections System/Lift Station SCADA \$16,100   |

2020 BUDGET DETAIL

FUND: REFUSE  
 DEPARTMENT: ADMINISTRATION

| Account # | Description                         | 2017<br>Actual   | 2018<br>Actual   | 2019<br>Budget   | 2019<br>Actual   | 2020<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual |
|-----------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|
|           | <b>Fund Balance - January 1st</b>   | <b>2,185,720</b> | <b>2,391,566</b> | <b>909,634</b>   | <b>909,634</b>   | <b>620,865</b>   |                     |                     |
| 550- 4610 | Refuse Fees                         | 3,493,122        | 3,482,445        | 3,626,595        | 3,567,000        | 3,745,350        | 3.3%                | 5.0%                |
| 4611      | Collection Agency                   | 2,127            | 2,864            | 2,500            | 2,150            | 2,500            | 0.0%                | 16.3%               |
| 4630      | Bulk Waste                          | 9,130            | 13,848           | 13,000           | 14,750           | 14,500           | 11.5%               | -1.7%               |
| 4651      | Bag Tags                            | 6,187            | 7,570            | 7,000            | 8,100            | 8,000            | 14.3%               | -1.2%               |
| 4653      | Toter Fees                          | 13,715           | 25,133           | 19,000           | 22,000           | 23,000           | 21.1%               | 4.5%                |
| 4710      | Sale of Assets                      | 4,981            | 21,386           | 3,000            | 13,250           | 10,000           | 233.3%              | -24.5%              |
| 4740      | Investment Income                   | 15,124           | 0                | 1,000            | 23,000           | 12,000           | 1100.0%             | -47.8%              |
| 4810      | Reimbursements                      | 0                | 9,540            | 0                | 0                | 250,000          | 0.0%                | 0.0%                |
|           | <b>Total Revenue</b>                | <b>3,544,386</b> | <b>3,562,786</b> | <b>3,672,095</b> | <b>3,650,250</b> | <b>4,065,350</b> | <b>10.7%</b>        | <b>11.4%</b>        |
|           | Administrative Expenses             | 456,069          | 2,347,445        | 439,900          | 437,595          | 445,530          | 1.3%                | 1.8%                |
|           | Collection Expenses                 | 2,299,103        | 2,090,904        | 2,342,577        | 2,509,756        | 2,695,203        | 15.1%               | 7.4%                |
|           | Recycling Expenses                  | 583,368          | 606,369          | 1,030,739        | 991,668          | 1,087,696        | 5.5%                | 9.7%                |
|           | <b>Total Expenditures</b>           | <b>3,338,540</b> | <b>5,044,718</b> | <b>3,813,216</b> | <b>3,939,019</b> | <b>4,228,429</b> | <b>10.9%</b>        | <b>7.3%</b>         |
|           | <i>Carryover PO's</i>               |                  |                  |                  |                  |                  |                     |                     |
|           | <b>Fund Balance - December 31st</b> | <b>2,391,566</b> | <b>909,634</b>   | <b>768,513</b>   | <b>620,865</b>   | <b>457,786</b>   | <b>-40.4%</b>       | <b>-26.3%</b>       |

| Account #      | Description                  | 2017<br>Actual | 2018<br>Actual   | 2019<br>Budget | 2019<br>Actual | 2020<br>Budget | % Δ Prior<br>Budget | % Δ Prior<br>Actual |
|----------------|------------------------------|----------------|------------------|----------------|----------------|----------------|---------------------|---------------------|
|                | <b>REFUSE ADMINISTRATION</b> |                |                  |                |                |                |                     |                     |
| 550-5510- 5211 | Electric                     | 466            | 500              | 600            | 610            | 650            | 8.3%                | 6.6%                |
| 5230           | Landfill Monitoring Service  | 34,921         | 29,546           | 40,270         | 39,750         | 72,700         | 80.5%               | 82.9%               |
| 5235           | Professional Services        | 0              | 2,672            | 0              | 0              | 0              | 0.0%                | 0.0%                |
| 5500           | Landfill Remediation         | 28,011         | 23,729           | 5,420          | 5,420          | 0              | -100.0%             | -100.0%             |
| 5510           | Landfill Assessment          | 30,699         | 21,537           | 30,310         | 29,000         | 0              | -100.0%             | -100.0%             |
| 5550           | Building Improvements        | 19,190         | 1,916,376        | 0              | 0              | 0              | 0.0%                | 0.0%                |
| 5601           | Refunds                      | 10             | 145              | 0              | 265            | 0              | 0.0%                | -100.0%             |
| 5603           | Collection Charges           | 690            | 640              | 1,000          | 250            | 1,000          | 0.0%                | 300.0%              |
| 5703           | Transfers - SMR              | 145,437        | 149,800          | 154,300        | 154,300        | 158,930        | 3.0%                | 3.0%                |
| 5710           | Transfers - General Fund     | 196,645        | 202,500          | 208,000        | 208,000        | 212,250        | 2.0%                | 2.0%                |
|                | <b>TOTAL REFUSE ADMIN</b>    | <b>456,069</b> | <b>2,347,445</b> | <b>439,900</b> | <b>437,595</b> | <b>445,530</b> | <b>1.3%</b>         | <b>1.8%</b>         |

2020 BUDGET DETAIL

FUND REFUSE  
DEPARTMENT COLLECTION

| Account #      | Description                   | 2017<br>Actual   | 2018<br>Actual   | 2019<br>Budget   | 2019<br>Actual   | 2020<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual |
|----------------|-------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|
| 550-5520- 5100 | Wages                         | 438,588          | 477,072          | 502,806          | 470,000          | 515,752          | 2.6%                | 9.7%                |
| 5101           | PERS                          | 60,496           | 63,772           | 68,074           | 64,000           | 70,655           | 3.8%                | 10.4%               |
| 5103           | Medicare                      | 5,973            | 6,493            | 7,291            | 6,750            | 7,478            | 2.6%                | 10.8%               |
| 5104           | Workers Compensation          | 11,884           | 7,317            | 10,056           | 10,056           | 10,315           | 2.6%                | 2.6%                |
| 5111           | Health Insurance              | 146,475          | 146,994          | 151,888          | 151,888          | 179,550          | 18.2%               | 18.2%               |
| 5112           | Life Insurance                | 1,322            | 1,110            | 1,110            | 1,110            | 1,100            | -0.9%               | -0.9%               |
| 5140           | Uniforms                      | 1,685            | 1,825            | 2,000            | 1,850            | 2,100            | 5.0%                | 13.5%               |
| 5211           | Electric                      | 0                | 1,521            | 5,000            | 4,000            | 4,500            | -10.0%              | 12.5%               |
| 5212           | Heat                          | 900              | 1,536            | 3,000            | 1,900            | 2,500            | -16.7%              | 31.6%               |
| 5230           | Professional Services         | 3,180            | 3,427            | 4,000            | 3,500            | 4,000            | 0.0%                | 14.3%               |
| 5237           | Tipping Fees                  | 906,295          | 881,168          | 945,000          | 921,000          | 1,000,800        | 5.9%                | 8.7%                |
| 5260           | Travel/Training               | 0                | 0                | 0                | 0                | 0                | 0.0%                | 0.0%                |
| 5261           | Membership and Dues           | 212              | 223              | 300              | 225              | 300              | 0.0%                | 33.3%               |
| 5262           | Licensing Fees                | 194              | 306              | 300              | 150              | 300              | 0.0%                | 100.0%              |
| 5270           | Maintenance of Equipment      | 0                | 0                | 500              | 275              | 500              | 0.0%                | 81.8%               |
| 5271           | Maintenance of Facility       | 0                | 0                | 2,000            | 750              | 2,000            | 0.0%                | 166.7%              |
| 5272           | Garage Rotary                 | 95,809           | 113,849          | 146,600          | 146,600          | 164,200          | 12.0%               | 12.0%               |
| 5273           | Information Technology Rotary | 3,660            | 3,752            | 3,752            | 3,752            | 5,253            | 40.0%               | 40.0%               |
| 5280           | Insurance                     | 53,797           | 57,900           | 57,900           | 57,900           | 57,900           | 0.0%                | 0.0%                |
| 5330           | Operating Supply              | 2,513            | 3,843            | 9,500            | 4,500            | 9,500            | 0.0%                | 111.1%              |
| 5332           | Clothing                      | 4,402            | 4,938            | 5,500            | 5,300            | 5,500            | 0.0%                | 3.8%                |
| 5345           | Fuel Supply                   | 72,781           | 88,736           | 93,000           | 93,000           | 98,700           | 6.1%                | 6.1%                |
| 5385           | Containers                    | 41,635           | 44,663           | 68,000           | 62,000           | 80,000           | 17.6%               | 29.0%               |
| 5390           | Small Equipment               | 0                | 2,975            | 2,000            | 1,250            | 2,000            | 0.0%                | 60.0%               |
| 5500           | New Equip/Capital Outlay      | 367,050          | 157,421          | 253,000          | 498,000          | 470,300          | 85.9%               | -5.6%               |
| 5825           | Truck Lease Payments          | 80,252           | 20,063           | 0                | 0                | 0                | 0.0%                | 0.0%                |
|                | <b>TOTAL COLLECTION</b>       | <b>2,299,103</b> | <b>2,090,904</b> | <b>2,342,577</b> | <b>2,509,756</b> | <b>2,695,203</b> | <b>15.1%</b>        | <b>7.4%</b>         |

**LINE ITEM DETAIL  
REFUSE FUND  
REFUSE COLLECTION**

**Explanation of significant line items**

| <i>Description:</i>   | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>   |
|-----------------------|--------------|----------------|---|
| Wages                 | 5100         | \$515,752      | No Changes  |
| Professional Services | 5230         | \$4,000        | Contracted land agreements for publically accessible dumpsters \$4,000  |
| Tipping Fees          | 5237         | \$1,000,800    | Anticipated 7% increase (fuel surcharge, tipping fees and city growth)  |
| Operating Supply      | 5330         | \$9,500        | Updated Bag Stickers \$4,500; Misc. Equip. (shovels,brooms,floor dry) \$2,000; Street can liners \$1,000; Safety Equipment \$1,000                              |
| Containers            | 5385         | \$80,000       | Additional & replacements Toters (12-year cycle) - \$48,000; Replacement lids \$12,000; New Dumpsters/Repairs and Materials \$20,000                            |
| New Equip/Cap Outlay  | 5500         | \$470,300      | Automated Side Load Truck \$253,000; Rear Load Truck \$179,000; (2) radios \$1,800; Camera system \$1,500; Franklin Street Parking Lot Dumpster Corral \$35,000 |

2020 BUDGET DETAIL

FUND REFUSE  
DEPARTMENT RECYCLING

| Account #      | Description              | 2017<br>Actual | 2018<br>Actual | 2019<br>Budget   | 2019<br>Actual | 2020<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual |
|----------------|--------------------------|----------------|----------------|------------------|----------------|------------------|---------------------|---------------------|
| 550-5530- 5100 | Wages                    | 293,680        | 319,600        | 330,461          | 315,000        | 333,489          | 0.9%                | 5.9%                |
| 5101           | PERS                     | 40,503         | 42,566         | 44,918           | 40,000         | 46,688           | 3.9%                | 16.7%               |
| 5103           | Medicare                 | 4,038          | 4,402          | 4,792            | 4,550          | 4,836            | 0.9%                | 6.3%                |
| 5104           | Workers Compensation     | 7,704          | 4,766          | 6,609            | 6,609          | 6,670            | 0.9%                | 0.9%                |
| 5111           | Health Insurance         | 77,470         | 73,004         | 75,039           | 75,039         | 82,593           | 10.1%               | 10.1%               |
| 5112           | Life Insurance           | 835            | 720            | 720              | 720            | 720              | 0.0%                | 0.0%                |
| 5140           | Uniforms                 | 1,008          | 1,167          | 1,300            | 1,500          | 1,650            | 26.9%               | 10.0%               |
| 5211           | Electric                 | 1,100          | 674            | 1,300            | 0              | 0                | -100.0%             | 0.0%                |
| 5237           | Tipping Fees             | 9,731          | 9,116          | 159,500          | 150,000        | 197,500          | 23.8%               | 31.7%               |
| 5270           | Maintenance of Equipment | 0              | 0              | 1,500            | 750            | 1,500            | 0.0%                | 100.0%              |
| 5271           | Maintenance of Facility  | 0              | 0              | 1,500            | 300            | 1,500            | 0.0%                | 400.0%              |
| 5272           | Garage Rotary            | 55,433         | 62,440         | 68,000           | 68,000         | 76,300           | 12.2%               | 12.2%               |
| 5330           | Operating Supply         | 8,823          | 30,742         | 23,000           | 22,500         | 28,000           | 21.7%               | 24.4%               |
| 5332           | Clothing                 | 3,042          | 2,988          | 4,000            | 3,750          | 4,250            | 6.3%                | 13.3%               |
| 5345           | Fuel Supply              | 33,256         | 42,067         | 55,700           | 47,500         | 43,600           | -21.7%              | -8.2%               |
| 5390           | Small Equipment          | 0              | 350            | 400              | 0              | 400              | 0.0%                | 0.0%                |
| 5500           | New Equip/Cap Outlay     | 46,745         | 11,767         | 252,000          | 255,450        | 258,000          | 2.4%                | 1.0%                |
|                | <b>TOTAL RECYCLING</b>   | <b>583,368</b> | <b>606,369</b> | <b>1,030,739</b> | <b>991,668</b> | <b>1,087,696</b> | <b>5.5%</b>         | <b>9.7%</b>         |

**LINE ITEM DETAIL  
REFUSE FUND  
RECYCLING**

**Explanation of significant line items**

| <i>Description:</i>  | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|----------------------|--------------|----------------|--|
| Wages                | 5100         | \$333,489      | No Changes   |
| Tipping Fees         | 5237         | \$197,500      | Tipping Fees: Recycling \$178,000; Yardwaste \$19,500                  |
| Operating Supply     | 5330         | \$28,000       | Foul sheets \$2,000; Recycling bins \$25,000; Safety Equipment \$1,000 |
| New Equip/Cap Outlay | 5500         | \$258,000      | New Recycling Truck \$257,000; Radio \$1,000                           |

2020 BUDGET DETAIL

FUND: GARAGE ROTARY  
 DEPARTMENT: PUBLIC WORKS

| Account #                           | Description                      | 2017<br>Actual | 2018<br>Actual | 2019<br>Budget | 2019<br>Actual | 2020<br>Budget | % Δ Prior<br>Budget | % Δ Prior<br>Actual |
|-------------------------------------|----------------------------------|----------------|----------------|----------------|----------------|----------------|---------------------|---------------------|
| <b>Fund Balance - January 1st</b>   |                                  | <b>273,428</b> | <b>340,628</b> | <b>385,951</b> | <b>385,951</b> | <b>472,976</b> |                     |                     |
| 601 4710                            | Sale of Assets                   | 0              | 1,333          | 0              | 0              | 0              | 0.0%                | 0.0%                |
| 4910                                | Transfer in Court                | 1,304          | 2,052          | 2,200          | 2,200          | 3,200          | 45.5%               | 45.5%               |
| 4910                                | Transfer in Police               | 60,710         | 48,695         | 55,500         | 55,500         | 70,300         | 26.7%               | 26.7%               |
| 4910                                | Transfer in Fire                 | 83,914         | 82,554         | 87,200         | 87,200         | 110,800        | 27.1%               | 27.1%               |
| 4910                                | Transfer in Planning             | 7,249          | 7,849          | 10,800         | 10,800         | 11,700         | 8.3%                | 8.3%                |
| 4910                                | Transfer in Engineering          | 4,191          | 8,483          | 14,200         | 14,200         | 16,200         | 14.1%               | 14.1%               |
| 4910                                | Transfer in SMR Administration   | 2,731          | 2,614          | 2,800          | 2,800          | 2,000          | -28.6%              | -28.6%              |
| 4910                                | Transfer in SMR Streets          | 155,579        | 142,177        | 146,400        | 146,400        | 159,600        | 9.0%                | 9.0%                |
| 4910                                | Transfer in SMR Traffic          | 11,369         | 12,592         | 16,400         | 16,400         | 17,000         | 3.7%                | 3.7%                |
| 4910                                | Transfer in Storm Sewer          | 3,046          | 3,488          | 2,600          | 2,600          | 2,800          | 7.7%                | 7.7%                |
| 4910                                | Transfer in Parks                | 59,621         | 57,474         | 57,100         | 57,100         | 61,800         | 8.2%                | 8.2%                |
| 4910                                | Transfer in Golf Course          | 3,909          | 6,808          | 8,600          | 8,600          | 10,900         | 26.7%               | 26.7%               |
| 4910                                | Transfer in Airport              | 12,500         | 17,670         | 17,900         | 17,900         | 19,200         | 7.3%                | 7.3%                |
| 4910                                | Transfer in Water Treatment      | 3,096          | 3,000          | 3,100          | 3,100          | 5,500          | 77.4%               | 77.4%               |
| 4910                                | Transfer in Water Distribution   | 38,074         | 34,527         | 34,800         | 34,800         | 34,500         | -0.9%               | -0.9%               |
| 4910                                | Transfer in Sewer Treatment      | 15,821         | 16,119         | 13,900         | 13,900         | 11,300         | -18.7%              | -18.7%              |
| 4910                                | Transfer in Sewer Collection     | 23,265         | 20,912         | 20,100         | 20,100         | 22,500         | 11.9%               | 11.9%               |
| 4910                                | Transfer in Refuse               | 95,809         | 113,849        | 146,600        | 146,600        | 164,200        | 12.0%               | 12.0%               |
| 4910                                | Transfer in Recycling            | 55,433         | 62,440         | 68,000         | 68,000         | 76,300         | 12.2%               | 12.2%               |
| 4910                                | Transfer in IT                   | 916            | 948            | 900            | 900            | 500            | -44.4%              | -44.4%              |
| 4910                                | Transfer in Building Maintenance | 3,014          | 1,994          | 3,600          | 3,600          | 4,000          | 11.1%               | 11.1%               |
| 4910                                | Transfer in Cemetery             | 3,889          | 6,247          | 5,900          | 5,900          | 6,700          | 13.6%               | 13.6%               |
| <b>Total Revenue</b>                |                                  | <b>645,440</b> | <b>653,825</b> | <b>718,600</b> | <b>718,600</b> | <b>811,000</b> | <b>12.9%</b>        | <b>12.9%</b>        |
| <b>Total Expenditures</b>           |                                  | <b>578,240</b> | <b>608,502</b> | <b>707,989</b> | <b>631,575</b> | <b>844,970</b> | <b>19.3%</b>        | <b>33.8%</b>        |
| <i>Carryover PO's</i>               |                                  |                |                |                |                |                |                     |                     |
| <b>Fund Balance - December 31st</b> |                                  | <b>340,628</b> | <b>385,951</b> | <b>396,562</b> | <b>472,976</b> | <b>439,006</b> |                     |                     |

2020 BUDGET DETAIL

FUND: GARAGE ROTARY  
 DEPARTMENT: PUBLIC WORKS

| Account #      | Description                | 2017<br>Actual | 2018<br>Actual | 2019<br>Budget | 2019<br>Actual | 2020<br>Budget | % Δ Prior<br>Budget | % Δ Prior<br>Actual |
|----------------|----------------------------|----------------|----------------|----------------|----------------|----------------|---------------------|---------------------|
| 601-6010- 5100 | Wages                      | 220,028        | 232,628        | 241,595        | 207,000        | 276,119        | 14.3%               | 33.4%               |
| 5101           | PERS                       | 30,319         | 31,667         | 33,086         | 28,500         | 37,214         | 12.5%               | 30.6%               |
| 5103           | Medicare                   | 3,024          | 3,205          | 3,503          | 2,800          | 4,004          | 14.3%               | 43.0%               |
| 5104           | Workers Compensation       | 5,729          | 3,537          | 4,832          | 4,832          | 5,522          | 14.3%               | 14.3%               |
| 5111           | Health Insurance           | 55,010         | 59,484         | 61,263         | 61,263         | 67,431         | 10.1%               | 10.1%               |
| 5112           | Life Insurance             | 557            | 480            | 480            | 480            | 480            | 0.0%                | 0.0%                |
| 5140           | Uniform                    | 1,420          | 1,447          | 1,750          | 1,500          | 1,750          | 0.0%                | 16.7%               |
| 5211           | Electric                   | 13,202         | 13,873         | 16,250         | 15,300         | 16,000         | -1.5%               | 4.6%                |
| 5212           | Heat                       | 2,701          | 4,606          | 6,000          | 5,400          | 6,000          | 0.0%                | 11.1%               |
| 5230           | Professional Services      | 1,548          | 2,843          | 14,000         | 11,000         | 57,000         | 307.1%              | 418.2%              |
| 5260           | Travel/Training            | 160            | 49             | 12,000         | 1,000          | 13,000         | 8.3%                | 1200.0%             |
| 5262           | Licensing Fees             | 0              | 45             | 100            | 50             | 100            | 0.0%                | 100.0%              |
| 5270           | Maintenance of Equipment   | 750            | 0              | 750            | 450            | 750            | 0.0%                | 66.7%               |
| 5271           | Maint of Facility          | 0              | 0              | 3,500          | 2,250          | 2,500          | -28.6%              | 11.1%               |
| 5330           | Operating Supply           | 17,772         | 11,069         | 20,500         | 17,000         | 20,000         | -2.4%               | 17.6%               |
| 5332           | Clothing                   | 1,199          | 1,374          | 2,000          | 1,850          | 2,000          | 0.0%                | 8.1%                |
| 5334           | Outside Repair             | 19,178         | 23,628         | 40,000         | 34,000         | 60,000         | 50.0%               | 76.5%               |
| 5345           | Fuel Supply                | 1,066          | 1,423          | 1,880          | 1,400          | 1,850          | -1.6%               | 32.1%               |
| 5370           | Repair Materials           | 199,643        | 214,421        | 215,000        | 209,000        | 240,000        | 11.6%               | 14.8%               |
| 5390           | Small Equipment            | 4,934          | 2,723          | 6,000          | 4,500          | 6,750          | 12.5%               | 50.0%               |
| 5500           | New Equip / Cap Outlay     | 0              | 0              | 23,500         | 22,000         | 26,500         | 12.8%               | 20.5%               |
|                | <b>TOTAL GARAGE ROTARY</b> | <b>578,240</b> | <b>608,502</b> | <b>707,989</b> | <b>631,575</b> | <b>844,970</b> | <b>19.3%</b>        | <b>33.8%</b>        |

**LINE ITEM DETAIL  
GARAGE ROTARY FUND  
GARAGE**

**Explanation of significant line items**

| <i>Description:</i>   | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>   |
|-----------------------|--------------|----------------|---|
| Wages                 | 5100         | \$276,119      | Mechanics wages increase per wage analysis  |
| Professional Services | 5230         | \$57,000       | Towing bills \$2,000; Insurance deductibles \$5,000; Versatrans Fleet Maintenance Software \$50,000   |
| Outside Repair        | 5334         | \$60,000       | Overhaul engine for large truck \$15,000; Other outside repair(springs,tires,diagnostic,etc.) \$40,000; Fire Apparatus Contract Repairs \$5,000 |
| Small Equipment       | 5390         | \$6,750        | Scanner Updates \$3,000; Overhead electric reels \$1,600; Torch Cart \$650; Shop Tools \$1,500  |

2020 BUDGET DETAIL

FUND: AIRPORT OPERATIONS  
 DEPARTMENT: AIRPORT

| Account #      | Description                         | 2017<br>Actual | 2018<br>Actual | 2019<br>Budget | 2019<br>Actual | 2020<br>Budget | % Δ Prior<br>Budget | % Δ Prior<br>Actual |
|----------------|-------------------------------------|----------------|----------------|----------------|----------------|----------------|---------------------|---------------------|
|                | <b>Fund Balance - January 1st</b>   | <b>232,296</b> | <b>271,974</b> | <b>272,195</b> | <b>272,195</b> | <b>180,675</b> |                     |                     |
| 222- 4690      | Hangar Deposits                     | 586            | 752            | 400            | 2,050          | 750            | 87.5%               | -63.4%              |
| 4730           | Hangar Rent                         | 84,870         | 78,482         | 83,500         | 83,750         | 86,000         | 3.0%                | 2.7%                |
| 4731           | AvGas Fuel Sales                    | 214,508        | 242,788        | 260,820        | 290,000        | 290,000        | 11.2%               | 0.0%                |
| 4732           | Jet A Fuel Sales                    | 331,126        | 399,605        | 475,000        | 365,000        | 410,000        | -13.7%              | 12.3%               |
| 4733           | Tie-Down                            | 1,873          | 2,385          | 2,000          | 2,350          | 2,200          | 10.0%               | -6.4%               |
| 4735           | Land Rent                           | 11,767         | 11,892         | 11,800         | 11,900         | 11,900         | 0.8%                | 0.0%                |
| 4741           | Call Out Fees                       | 5,060          | 5,920          | 6,000          | 4,250          | 5,000          | -16.7%              | 17.6%               |
| 4742           | GPU Fees                            | 855            | 1,260          | 1,000          | 975            | 1,000          | 0.0%                | 2.6%                |
| 4743           | Ramp Fees                           | 6,052          | 8,110          | 7,000          | 6,250          | 6,500          | -7.1%               | 4.0%                |
| 4744           | Late Fees                           | 0              | 60             | 0              | 0              | 0              | 0.0%                | 0.0%                |
| 4746           | Prist                               | 548            | 744            | 600            | 850            | 900            | 50.0%               | 5.9%                |
| 4748           | Oil                                 | 1,768          | 1,350          | 1,500          | 1,250          | 1,350          | -10.0%              | 8.0%                |
| 4749           | Gate Cards                          | 100            | 60             | 120            | 100            | 100            | -16.7%              | 0.0%                |
| 4750           | Miscellaneous                       | 528            | 810            | 1,000          | 975            | 1,000          | 0.0%                | 2.6%                |
| 4760           | Sales Tax                           | 1,365          | 2,167          | 2,100          | 2,750          | 2,750          | 31.0%               | 0.0%                |
| 4810           | Real Estate Tax Reimbursements      | 46,653         | 28,406         | 42,000         | 39,355         | 41,000         | -2.4%               | 4.2%                |
| 4910           | Transfer In - General Fund          | 30,000         | 30,000         | 30,000         | 30,000         | 30,000         | 0.0%                | 0.0%                |
|                | <b>Total Revenue</b>                | <b>737,659</b> | <b>814,791</b> | <b>924,840</b> | <b>841,805</b> | <b>890,450</b> | <b>-3.7%</b>        | <b>5.8%</b>         |
|                | <b>Total Expenditures</b>           | <b>697,981</b> | <b>814,570</b> | <b>974,226</b> | <b>933,325</b> | <b>947,110</b> | <b>-2.8%</b>        | <b>1.5%</b>         |
|                | <i>Carryover PO's</i>               |                |                |                |                |                |                     |                     |
|                | <b>Fund Balance - December 31st</b> | <b>271,974</b> | <b>272,195</b> | <b>222,809</b> | <b>180,675</b> | <b>124,015</b> | <b>-44.3%</b>       | <b>-31.4%</b>       |
| 222-0222- 5100 | Wages                               | 118,042        | 132,626        | 139,035        | 136,000        | 145,980        | 5.0%                | 7.3%                |
| 5101           | PERS                                | 16,611         | 18,026         | 19,465         | 20,250         | 20,437         | 5.0%                | 0.9%                |
| 5103           | Medicare                            | 1,712          | 1,915          | 2,016          | 1,925          | 2,117          | 5.0%                | 10.0%               |
| 5104           | Workers Compensation                | 3,284          | 2,031          | 2,781          | 2,781          | 2,920          | 5.0%                | 5.0%                |
| 5111           | Health Insurance                    | 22,460         | 35,189         | 36,250         | 36,250         | 39,900         | 10.1%               | 10.1%               |
| 5112           | Life Insurance                      | 348            | 300            | 300            | 300            | 300            | 0.0%                | 0.0%                |
| 5211           | Electric                            | 14,892         | 17,464         | 19,000         | 18,250         | 19,000         | 0.0%                | 4.1%                |
| 5212           | Heat                                | 699            | 765            | 1,000          | 850            | 1,000          | 0.0%                | 17.6%               |
| 5220           | Postage                             | 175            | 256            | 200            | 0              | 200            | 0.0%                | 0.0%                |
| 5230           | Professional Services               | 2,530          | 6,828          | 1,800          | 56,500         | 2,000          | 11.1%               | -96.5%              |
| 5231           | Credit Card Fees                    | 13,633         | 16,034         | 14,250         | 15,750         | 16,500         | 15.8%               | 4.8%                |
| 5235           | Promotions/Marketing                | 445            | 195            | 400            | 435            | 400            | 0.0%                | -8.0%               |
| 5260           | Travel / Training                   | 234            | 190            | 1,050          | 750            | 1,000          | -4.8%               | 33.3%               |
| 5261           | Membership and Dues                 | 354            | 114            | 1,000          | 350            | 1,000          | 0.0%                | 185.7%              |
| 5271           | Maintenance of Facility             | 32,176         | 24,367         | 36,200         | 30,500         | 30,000         | -17.1%              | -1.6%               |
| 5272           | Garage Rotary                       | 12,500         | 17,670         | 17,900         | 17,900         | 19,200         | 7.3%                | 7.3%                |
| 5273           | Information Technology Rotary       | 3,662          | 3,754          | 3,754          | 3,754          | 5,256          | 40.0%               | 40.0%               |
| 5280           | Insurance                           | 18,359         | 5,063          | 19,000         | 17,000         | 17,000         | -10.5%              | 0.0%                |
| 5292           | Real Estate Taxes                   | 66,108         | 62,403         | 68,000         | 60,000         | 62,000         | -8.8%               | 3.3%                |
| 5293           | Sales Tax                           | 29,046         | 37,702         | 29,000         | 40,000         | 42,000         | 44.8%               | 5.0%                |
| 5310           | Office Supply                       | 128            | 323            | 350            | 280            | 350            | 0.0%                | 25.0%               |
| 5330           | Fuel Supply AvGas                   | 151,855        | 184,147        | 189,000        | 202,000        | 190,000        | 0.5%                | -5.9%               |
| 5331           | Fuel Supply Jet A                   | 180,189        | 240,552        | 281,000        | 190,000        | 245,000        | -12.8%              | 28.9%               |
| 5340           | Merchandise                         | 1,205          | 1,305          | 750            | 650            | 750            | 0.0%                | 15.4%               |
| 5345           | Fuel Supply - Vehicles              | 2,908          | 3,482          | 4,000          | 3,500          | 2,500          | -37.5%              | -28.6%              |
| 5500           | New Equip / Cap Outlay              | 2,918          | 0              | 84,625         | 75,000         | 77,000         | -9.0%               | 2.7%                |
| 5552           | Clothing & Safety                   | 325            | 855            | 850            | 850            | 1,800          | 111.8%              | 111.8%              |
| 5602           | Security Deposits                   | 1,183          | 1,014          | 1,250          | 1,500          | 1,500          | 20.0%               | 0.0%                |
|                | <b>TOTAL AIRPORT</b>                | <b>697,981</b> | <b>814,570</b> | <b>974,226</b> | <b>933,325</b> | <b>947,110</b> | <b>-2.8%</b>        | <b>1.5%</b>         |

**LINE ITEM DETAIL  
AIRPORT  
OPERATIONS**

**Explanation of significant line items**

| <i>Description:</i>     | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|-------------------------|--------------|----------------|--|
| Wages                   | 5100         | \$145,980      | No changes   |
| Professional Services   | 5230         | \$2,000        | Weather Service, Fuel Farm Inspection, NDB Security Access System - \$2,000  |
| Travel/Training         | 5260         | \$1,000        | NATA Tape Training \$200; Airport Conferences \$800  |
| Maintenance of Facility | 5271         | \$30,000       | AWOS/NDB Maintenance Contract/Repairs \$4,400; HVAC Maintenance Contract \$450; Airfield Lighting Maintenance \$2,100; Terminal & Rental Building Maintenance \$3,500; HVAC Maintenance Contract \$400; Other Facility Maintenance (Sand, Fuel Truck/Farm Repairs, Fire Extinguishers, landscaping, weed control, lighting) \$12,200; Fuel Farm Maintenance Contract \$1,650; Contracted Electrical Repairs \$2,000; Maint. Hangar \$3,300 |
| New Equip/Cap Outlay    | 5500         | \$77,000       | Hangar C Roof replacement \$45,000; Security camera updates \$2,000; Updates to Maintenance Hangar floor, insulation, door \$30,000  |

2020 BUDGET DETAIL

FUND: IT ROTARY FUND  
 DEPARTMENT: INFORMATION TECHNOLOGY

| Account #                           | Description                         | 2017<br>Actual   | 2018<br>Actual   | 2019<br>Budget   | 2019<br>Actual   | 2020<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual |
|-------------------------------------|-------------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|
| <b>Fund Balance - January 1st</b>   |                                     | <b>561,104</b>   | <b>724,386</b>   | <b>864,190</b>   | <b>864,190</b>   | <b>687,932</b>   |                     |                     |
| 602- 4910                           | Transfer in City Manager            | 47,593           | 48,783           | 48,783           | 48,783           | 68,296           | 40.0%               | 40.0%               |
| 4910                                | Transfer in Administrative Services | 14,699           | 15,066           | 15,066           | 15,066           | 21,092           | 40.0%               | 40.0%               |
| 4910                                | Transfer in Economic Development    | 8,671            | 8,888            | 8,888            | 8,888            | 12,443           | 40.0%               | 40.0%               |
| 4910                                | Transfer in Legal                   | 29,288           | 30,020           | 30,020           | 30,020           | 42,028           | 40.0%               | 40.0%               |
| 4910                                | Transfer in Finance                 | 131,935          | 135,233          | 135,233          | 135,233          | 189,326          | 40.0%               | 40.0%               |
| 4910                                | Transfer in Police                  | 292,657          | 299,972          | 299,972          | 299,972          | 419,961          | 40.0%               | 40.0%               |
| 4910                                | Transfer in Fire                    | 182,956          | 187,530          | 187,530          | 187,530          | 262,542          | 40.0%               | 40.0%               |
| 4910                                | Transfer in Planning                | 65,566           | 67,205           | 67,205           | 67,205           | 94,087           | 40.0%               | 40.0%               |
| 4910                                | Transfer in Engineering             | 57,742           | 56,375           | 56,375           | 56,375           | 78,925           | 40.0%               | 40.0%               |
| 4910                                | Transfer in SMR Administration      | 81,184           | 83,214           | 83,214           | 83,214           | 116,500          | 40.0%               | 40.0%               |
| 4910                                | Transfer in Parks                   | 3,662            | 3,662            | 3,662            | 3,662            | 5,127            | 40.0%               | 40.0%               |
| 4910                                | Transfer in Cemetery                | 3,332            | 3,415            | 3,415            | 3,415            | 4,781            | 40.0%               | 40.0%               |
| 4910                                | Transfer in Golf Course             | 3,660            | 3,500            | 3,500            | 3,500            | 4,900            | 40.0%               | 40.0%               |
| 4910                                | Transfer in Airport                 | 3,662            | 3,754            | 3,754            | 3,754            | 5,256            | 40.0%               | 40.0%               |
| 4910                                | Transfer in Water Administration    | 74,115           | 75,968           | 75,968           | 75,968           | 106,355          | 40.0%               | 40.0%               |
| 4910                                | Transfer in Sewer Treatment         | 48,468           | 49,680           | 49,680           | 49,680           | 69,552           | 40.0%               | 40.0%               |
| 4910                                | Transfer in Refuse                  | 3,660            | 3,752            | 3,752            | 3,752            | 5,253            | 40.0%               | 40.0%               |
| <b>Total Revenue</b>                |                                     | <b>1,052,850</b> | <b>1,076,017</b> | <b>1,076,017</b> | <b>1,076,017</b> | <b>1,506,424</b> | <b>40.0%</b>        | <b>40.0%</b>        |
|                                     | Staff Support                       | 408,310          | 324,707          | 541,365          | 527,975          | 573,516          | 5.9%                | 8.6%                |
|                                     | System Support                      | 356,921          | 497,778          | 703,207          | 604,862          | 943,247          | 34.1%               | 55.9%               |
|                                     | GIS Operations                      | 124,337          | 113,728          | 139,594          | 119,438          | 223,570          | 60.2%               | 87.2%               |
| <b>Total Expenditures</b>           |                                     | <b>889,568</b>   | <b>936,213</b>   | <b>1,384,166</b> | <b>1,252,275</b> | <b>1,740,333</b> | <b>25.7%</b>        | <b>39.0%</b>        |
| <i>Carryover PO's</i>               |                                     |                  |                  |                  |                  |                  |                     |                     |
| <b>Fund Balance - December 31st</b> |                                     | <b>724,386</b>   | <b>864,190</b>   | <b>556,041</b>   | <b>687,932</b>   | <b>454,023</b>   |                     |                     |

2020 BUDGET DETAIL

FUND: IT ROTARY  
 PARTMENT: INFORMATION TECHNOLOGY

| Account #                      | Description              | 2017<br>Actual | 2018<br>Actual | 2019<br>Budget   | 2019<br>Actual   | 2020<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual |
|--------------------------------|--------------------------|----------------|----------------|------------------|------------------|------------------|---------------------|---------------------|
| <b>Technology Operations</b>   |                          |                |                |                  |                  |                  |                     |                     |
| <b>Staff Support</b>           |                          |                |                |                  |                  |                  |                     |                     |
| 602-6021- 5100                 | Wages                    | 308,384        | 200,054        | 377,473          | 378,920          | 386,472          | 2.4%                | 2.0%                |
| 5101                           | PERS                     | 38,898         | 26,427         | 52,846           | 52,846           | 54,106           | 2.4%                | 2.4%                |
| 5103                           | Medicare                 | 4,400          | 2,854          | 5,473            | 5,473            | 5,604            | 2.4%                | 2.4%                |
| 5104                           | Workers Compensation     | 8,184          | 5,208          | 7,549            | 7,549            | 7,729            | 2.4%                | 2.4%                |
| 5111                           | Health Insurance         | 32,998         | 63,311         | 64,638           | 64,638           | 87,381           | 35.2%               | 35.2%               |
| 5112                           | Life Insurance           | 718            | 619            | 619              | 619              | 619              | 0.0%                | 0.0%                |
| 5140                           | Uniform                  | 163            | 238            | 150              | 0                | 150              | 0.0%                | 0.0%                |
| 5215                           | Cellular Telephone       | 1,739          | 1,297          | 3,147            | 1,450            | 2,000            | -36.4%              | 37.9%               |
| 5220                           | Postage                  | 112            | 116            | 153              | 50               | 150              | -2.0%               | 200.0%              |
| 5223                           | Data Connectivity        | 482            | 482            | 512              | 685              | 700              | 36.7%               | 2.2%                |
| 5230                           | Professional Services    | 810            | 0              | 2,623            | 1,600            | 2,500            | -4.7%               | 56.3%               |
| 5260                           | Travel/Training          | 279            | 1,750          | 6,167            | 1,500            | 6,200            | 0.5%                | 313.3%              |
| 5261                           | Membership and Dues      | 230            | 115            | 2,050            | 300              | 2,050            | 0.0%                | 583.3%              |
| 5270                           | Maintenance of Equipment | 12             | 0              | 205              | 0                | 205              | 0.0%                | 0.0%                |
| 5305                           | Publications             | 0              | 0              | 100              | 0                | 100              | 0.0%                | 0.0%                |
| 5310                           | Office Supply            | 451            | 834            | 3,823            | 2,000            | 3,800            | -0.6%               | 90.0%               |
| 5320                           | Computer Supply          | 802            | 74             | 1,025            | 200              | 1,000            | -2.4%               | 400.0%              |
| 5370                           | Repair Materials         | 20             | 3              | 512              | 20               | 500              | -2.3%               | 2400.0%             |
| 5390                           | Small Equipment          | 1,779          | 402            | 2,050            | 1,500            | 2,000            | -2.4%               | 33.3%               |
| 5500                           | New Equip / Cap Outlay   | 4,058          | 9,033          | 5,125            | 5,125            | 5,125            | 0.0%                | 0.0%                |
| 5510                           | Software/Licenses        | 3,791          | 11,890         | 5,125            | 3,500            | 5,125            | 0.0%                | 46.4%               |
| <b>TOTAL STAFF SUPPORT</b>     |                          | <b>408,310</b> | <b>324,707</b> | <b>541,365</b>   | <b>527,975</b>   | <b>573,516</b>   | <b>5.9%</b>         | <b>8.6%</b>         |
| <b>System Support</b>          |                          |                |                |                  |                  |                  |                     |                     |
| 602-6022- 5210                 | Telephone Connectivity   | 26,443         | 26,054         | 32,491           | 20,000           | 32,491           | 0.0%                | 62.5%               |
| 5223                           | Internet Connectivity    | 24,186         | 23,979         | 31,987           | 23,000           | 31,987           | 0.0%                | 39.1%               |
| 5230                           | Professional Services    | 21,649         | 24,520         | 53,844           | 55,000           | 53,844           | 0.0%                | -2.1%               |
| 5231                           | Network Support          | 7,603          | 14,081         | 20,500           | 17,500           | 25,000           | 22.0%               | 42.9%               |
| 5234                           | Software Support         | 197,036        | 298,179        | 366,133          | 350,000          | 410,000          | 12.0%               | 17.1%               |
| 5237                           | Hardware Support         | 15,431         | 19,755         | 34,073           | 18,000           | 34,000           | -0.2%               | 88.9%               |
| 5271                           | Maintenance of Equipment | 2,040          | 5,644          | 8,150            | 8,150            | 8,150            | 0.0%                | 0.0%                |
| 5272                           | Garage Rotary            | 916            | 948            | 667              | 667              | 900              | 34.9%               | 34.9%               |
| 5279                           | Copier Maintenance       | 28,876         | 31,415         | 36,151           | 31,000           | 42,108           | 16.5%               | 35.8%               |
| 5345                           | Fuel Supply              | 366            | 289            | 541              | 520              | 541              | 0.0%                | 4.0%                |
| 5390                           | Small Equipment          | 192            | 810            | 1,025            | 1,025            | 1,025            | 0.0%                | 0.0%                |
| 5500                           | New Equip / Cap Outlay   | 7,602          | 12,989         | 38,418           | 30,000           | 220,165          | 473.1%              | 633.9%              |
| 5510                           | New Software             | 24,581         | 39,115         | 79,227           | 50,000           | 83,036           | 4.8%                | 66.1%               |
| <b>TOTAL SYSTEM SUPPORT</b>    |                          | <b>356,921</b> | <b>497,778</b> | <b>703,207</b>   | <b>604,862</b>   | <b>943,247</b>   | <b>34.1%</b>        | <b>55.9%</b>        |
| <b>GIS Operations</b>          |                          |                |                |                  |                  |                  |                     |                     |
| 602-6023- 5100                 | Wages                    | 52,698         | 64,091         | 67,423           | 67,423           | 119,939          | 77.9%               | 77.9%               |
| 5101                           | PERS                     | 7,607          | 8,613          | 9,439            | 9,439            | 16,792           | 77.9%               | 77.9%               |
| 5103                           | Medicare                 | 764            | 929            | 978              | 978              | 1,739            | 77.8%               | 77.8%               |
| 5104                           | Workers Compensation     | 1,548          | 912            | 1,348            | 1,348            | 2,399            | 78.0%               | 78.0%               |
| 5111                           | Health Insurance         | 16,275         | 1,200          | 1,200            | 1,200            | 21,150           | 1662.5%             | 1662.5%             |
| 5112                           | Life Insurance           | 174            | 150            | 150              | 150              | 270              | 80.0%               | 80.0%               |
| 5230                           | Professional Services    | 0              | 0              | 1,324            | 0                | 1,324            | 0.0%                | 0.0%                |
| 5234                           | Software Support         | 35,000         | 35,000         | 37,000           | 35,000           | 37,000           | 0.0%                | 5.7%                |
| 5260                           | Travel/Training          | 3,782          | 434            | 5,263            | 1,250            | 5,263            | 0.0%                | 321.0%              |
| 5270                           | Maintenance of Equipment | 0              | 0              | 512              | 0                | 512              | 0.0%                | 0.0%                |
| 5310                           | Office Supply            | 508            | 0              | 1,000            | 150              | 1,000            | 0.0%                | 566.7%              |
| 5500                           | New Equip / Cap Outlay   | 5,981          | 2,399          | 4,182            | 2,500            | 6,182            | 47.8%               | 147.3%              |
| 5510                           | New Software/Licenses    | 0              | 0              | 9,775            | 0                | 10,000           | 2.3%                | 0.0%                |
| <b>TOTAL GIS</b>               |                          | <b>124,337</b> | <b>113,728</b> | <b>139,594</b>   | <b>119,438</b>   | <b>223,570</b>   | <b>60.2%</b>        | <b>87.2%</b>        |
| <b>TOTAL INFORMATION TECH.</b> |                          | <b>889,568</b> | <b>936,213</b> | <b>1,384,166</b> | <b>1,252,275</b> | <b>1,740,333</b> | <b>25.7%</b>        | <b>39.0%</b>        |

**LINE ITEM DETAIL  
IT ROTARY FUND  
INFORMATION TECHNOLOGY DEPARTMENT**

**Explanation of significant line items**

| <i>Description:</i>          | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|------------------------------|--------------|----------------|--|
| <b><u>Staff Support</u></b>  |              |                |  |
| Wages                        | 5100         | \$386,472      | Change Desktop Technican to Help Desk Support Technician; Create Technical Support Specialist Position, Create GIS Analyst Position                  |
| Travel/Training              | 5260         | \$6,200        | Lynda.com; Extreme Switch Training   |
| New Equip / Cap Outlay       | 5500         | \$5,125        | Purchase testing equipment and new equipment   |
| Software/Licenses            | 5510         | \$5,125        | Purchase new development software  |
| <b><u>System Support</u></b> |              |                |  |
| Telephone Connectivity       | 5210         | \$32,491       | Includes monthly phone access charges for telephones and voice lines for all City departments.   |
| Internet Connectivity        | 5223         | \$31,987       | Includes internet connectivity charges for all City buildings, and police cruisers. Increased \$10,000 for new devices                               |
| Professional Services        | 5230         | \$53,844       | Website Hosting - \$2,495; External Consulting Services, Switch and Network configuration; Firewall update and implementation; Phase II Office 365   |
| Software Support             | 5234         | \$410,000      | Includes software support for the system servers and other departmental application software.  |
| Hardware Support             | 5237         | \$34,000       | Includes hardware support for the system computers and peripherals.  |
| Copier Maintenance           | 5279         | \$42,108       | Maintenance costs for all City copiers and City Printers   |
| New Equip/Cap Outlay         | 5500         | \$220,165      | Purchase PCs, copiers, scanners, firewalls, switches, data storage, telephone hardware, servers, wireless access points, iPads, radios, and cameras. |
| Software/Licenses            | 5510         | \$83,036       | Active Directory, Server DataCenter, Veeam Backup, Security Software, Office365, Adobe   |
| <b><u>GIS Operations</u></b> |              |                |  |
| Software Support             | 5234         | \$37,000       | ESRI license renewal \$35,000  |
| Travel/Training              | 5260         | \$5,263        | Cityworks conference expenses \$2,000  |
| New Software/Licenses        | 5510         | \$10,000       | Geofencing Module and additional APIs  |

2020 BUDGET DETAIL

FUND: MUNICIPAL COURT  
 DEPARTMENT: COURT ADMINISTRATION

| Account #                           | Description                           | 2017<br>Actual   | 2018<br>Actual   | 2019<br>Budget   | 2019<br>Actual   | 2020<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual |
|-------------------------------------|---------------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|
| <b>Fund Balance - January 1st</b>   |                                       | <b>1,881,840</b> | <b>2,441,281</b> | <b>2,744,978</b> | <b>2,744,978</b> | <b>2,915,001</b> |                     |                     |
| 240- 4220                           | County Reimbursement                  | 247,186          | 247,855          | 230,000          | 246,033          | 230,000          | 0.0%                | -6.5%               |
| 4310                                | Court Costs                           | 2,178,021        | 1,994,654        | 1,900,000        | 1,918,991        | 1,900,000        | 0.0%                | -1.0%               |
| 4311                                | Bail Bonds                            | 15,650           | 12,730           | 10,000           | 12,660           | 10,000           | 0.0%                | -21.0%              |
| 4315                                | Immobilization Fees                   | 5,140            | 3,820            | 3,500            | 3,713            | 3,500            | 0.0%                | -5.7%               |
| 4390                                | Highway Patrol Fines                  | 68,684           | 59,371           | 55,000           | 60,319           | 55,000           | 0.0%                | -8.8%               |
| 4460                                | Bank Service Charges                  | 5                | 5                | 500              | 0                | 500              | 0.0%                | 0.0%                |
| 4812                                | Reimbursement Mission Court           | 0                | 17,162           | 45,000           | 45,000           | 45,000           | 0.0%                | 0.0%                |
| 4910                                | Transfer from CLRS                    | 100,000          | 100,000          | 100,000          | 100,000          | 100,000          | 0.0%                | 0.0%                |
| 4920                                | Transfer from Probation Services Fund | 200,000          | 200,000          | 200,000          | 200,000          | 200,000          | 0.0%                | 0.0%                |
| 4930                                | Transfer from Special Projects Fund   | 250,000          | 300,000          | 200,000          | 200,000          | 150,000          | -25.0%              | -25.0%              |
| <b>Total Revenue</b>                |                                       | <b>3,064,686</b> | <b>2,935,597</b> | <b>2,744,000</b> | <b>2,786,716</b> | <b>2,694,000</b> | <b>-1.8%</b>        | <b>-3.3%</b>        |
| Administration                      |                                       | 1,294,716        | 1,388,023        | 1,494,083        | 1,398,760        | 1,534,444        | 2.7%                | 9.7%                |
| Mission Court                       |                                       | 0                | 24,643           | 20,873           | 45,880           | 89,426           | 328.4%              | 94.9%               |
| Clerk of Court                      |                                       | 1,210,529        | 1,219,234        | 1,325,651        | 1,172,053        | 1,288,926        | -2.8%               | 10.0%               |
| <b>Total Expenditures</b>           |                                       | <b>2,505,245</b> | <b>2,631,900</b> | <b>2,840,607</b> | <b>2,616,693</b> | <b>2,912,796</b> | <b>2.5%</b>         | <b>11.3%</b>        |
| Carryover PO's                      |                                       |                  |                  |                  |                  |                  |                     |                     |
| <b>Fund Balance - December 31st</b> |                                       | <b>2,441,281</b> | <b>2,744,978</b> | <b>2,648,371</b> | <b>2,915,001</b> | <b>2,696,205</b> |                     |                     |

DEPARTMENT COURT ADMINISTRATION

| Account #                   | Description                        | 2017<br>Actual   | 2018<br>Actual   | 2019<br>Budget   | 2019<br>Actual   | 2020<br>Budget   | % Δ Prior<br>Budget | % Δ Prior<br>Actual |
|-----------------------------|------------------------------------|------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|
| 240-2410- 5100              | Wages                              | 905,619          | 945,789          | 980,307          | 917,457          | 1,012,819        | 3.3%                | 10.4%               |
| 5101                        | PERS                               | 123,698          | 127,387          | 142,192          | 143,894          | 141,184          | -0.7%               | -1.9%               |
| 5103                        | Medicare                           | 12,507           | 12,913           | 14,214           | 12,513           | 14,686           | 3.3%                | 17.4%               |
| 5104                        | Workers Compensation               | 21,609           | 14,555           | 20,358           | 20,358           | 20,256           | -0.5%               | -0.5%               |
| 5111                        | Health Insurance                   | 190,010          | 242,216          | 264,377          | 264,377          | 270,924          | 2.5%                | 2.5%                |
| 5112                        | Life Insurance                     | 1,757            | 1,635            | 1,635            | 1,635            | 1,575            | -3.7%               | -3.7%               |
| 5230                        | Professional Services-Interpreting | 23,902           | 26,298           | 35,000           | 21,597           | 35,000           | 0.0%                | 62.1%               |
| 5260                        | Travel/Training                    | 3,783            | 3,013            | 7,000            | 6,839            | 8,000            | 14.3%               | 17.0%               |
| 5261                        | Membership and Dues                | 1,930            | 1,300            | 3,000            | 2,033            | 4,000            | 33.3%               | 96.8%               |
| 5272                        | Garage Rotary                      | 2,134            | 3,022            | 5,000            | 2,485            | 5,000            | 0.0%                | 101.2%              |
| 5330                        | Operating Supply                   | 7,767            | 9,895            | 21,000           | 5,572            | 21,000           | 0.0%                | 276.9%              |
| <b>TOTAL ADMINISTRATION</b> |                                    | <b>1,294,716</b> | <b>1,388,023</b> | <b>1,494,083</b> | <b>1,398,760</b> | <b>1,534,444</b> | <b>2.7%</b>         | <b>9.7%</b>         |
| 240-2415- 5100              | Wages                              | 0                | 10,064           | 17,680           | 36,013           | 59,103           | 234.3%              | 64.1%               |
| 5101                        | PERS                               | 0                | 4,433            | 2,570            | 9,000            | 8,274            | 221.9%              | -8.1%               |
| 5103                        | Medicare                           | 0                | 146              | 256              | 500              | 857              | 234.8%              | 71.4%               |
| 5104                        | Workers Compensation               | 0                | 10,000           | 367              | 367              | 1,182            | 222.1%              | 0.0%                |
| 5111                        | Health Insurance                   | 0                | 0                | 0                | 0                | 19,950           | 0.0%                | 0.0%                |
| 5112                        | Life Insurance                     | 0                | 0                | 0                | 0                | 60               | 0.0%                | 0.0%                |
| <b>TOTAL MISSION COURT</b>  |                                    | <b>0</b>         | <b>24,643</b>    | <b>20,873</b>    | <b>45,880</b>    | <b>89,426</b>    | <b>328.4%</b>       | <b>94.9%</b>        |

**LINE ITEM DETAIL  
MUNICIPAL COURT FUND  
COURT ADMINISTRATION**

**Explanation of significant line items**

| <i>Description:</i>                  | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|--------------------------------------|--------------|----------------|--|
| Wages                                | 5100         | \$1,012,819    | Wage increase averaging approximately 3.3%. The court has hired an additional part-time Magistrate/Staff Attorney  |
| Professional Services & Interpreting | 5230         | \$35,000       | Interpreting services; mental health/psychiatric evaluations for defendants; written transcripts for indigent appeals  |
| Travel/Training                      | 5260         | \$8,000        | Annual judicial/magistrate conferences; Annual firearms qualifications for bailiffs and probation officers; Annual conference for jury commissioner; Bailiff and probation officer training; Tuition cost of Ohio Court Management Program for Jury Commissioner/Assignment Commissioner |
| Membership and Dues                  | 5261         | \$4,000        | Annual membership dues for Chief Probation Officer, Jury Commissioner, Ohio Judicial Conference and Assn. of Muni. Court Judges; Ohio Assn. of Magistrates; Delaware County Bar Assn. dues; Ohio Bar Assn dues   |
| Garage Rotary                        | 5272         | \$5,000        | Maintenance of 3 vehicles that bailiffs use to serve required papers on parties in civil matters, and probation officers use to make home visits   |
| Operating Supply                     | 5330         | \$21,000       | Office and jury supplies including business cards for staff, books, ammunition for annual firearm qualifications for bailiffs/probation officers. Printed reference materials for judges and magistrate.   |

2020 BUDGET DETAIL

FUND: MUNICIPAL COURT  
 DEPARTMENT: CLERK OF COURT

| <i>Account #</i> | <i>Description</i>          | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> | <i>% Δ Prior<br/>Budget</i> | <i>% Δ Prior<br/>Actual</i> |
|------------------|-----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-----------------------------|-----------------------------|
| 240-2420 5100    | Wages                       | 839,911                | 850,036                | 908,125                | 800,000                | 870,421                | -4.2%                       | 8.8%                        |
| 5101             | PERS                        | 116,627                | 109,569                | 124,738                | 110,000                | 121,841                | -2.3%                       | 10.8%                       |
| 5103             | Medicare                    | 11,726                 | 11,832                 | 13,023                 | 11,000                 | 12,621                 | -3.1%                       | 14.7%                       |
| 5104             | Workers Compensation        | 23,500                 | 13,524                 | 17,963                 | 17,963                 | 17,408                 | -3.1%                       | -3.1%                       |
| 5111             | Health Insurance            | 166,705                | 179,663                | 175,732                | 175,732                | 179,535                | 2.2%                        | 2.2%                        |
| 5112             | Life Insurance              | 1,392                  | 1,290                  | 1,170                  | 1,170                  | 1,200                  | 2.6%                        | 2.6%                        |
| 5220             | Postage                     | 31,253                 | 32,881                 | 45,000                 | 35,583                 | 45,000                 | 0.0%                        | 26.5%                       |
| 5230             | Professional Services       | 0                      | 0                      | 500                    | 0                      | 500                    | 0.0%                        | 0.0%                        |
| 5231             | Bank Fees                   | 369                    | 331                    | 5,000                  | 320                    | 5,000                  | 0.0%                        | 1462.5%                     |
| 5232             | Witness Fees                | 287                    | 308                    | 1,000                  | 300                    | 0                      | -100.0%                     | -100.0%                     |
| 5260             | Travel/Training             | 3,276                  | 1,064                  | 5,500                  | 750                    | 5,500                  | 0.0%                        | 633.3%                      |
| 5261             | Membership and Dues         | 375                    | 825                    | 900                    | 835                    | 900                    | 0.0%                        | 7.8%                        |
| 5270             | Maintenance of Equipment    | 893                    | 1,388                  | 3,000                  | 1,400                  | 3,000                  | 0.0%                        | 114.3%                      |
| 5330             | Operating Supply            | 14,215                 | 16,523                 | 23,000                 | 17,000                 | 25,000                 | 8.7%                        | 47.1%                       |
| 5390             | Small Equipment             | 0                      | 0                      | 1,000                  | 0                      | 1,000                  | 0.0%                        | 0.0%                        |
|                  | <b>TOTAL CLERK OF COURT</b> | <b>1,210,529</b>       | <b>1,219,234</b>       | <b>1,325,651</b>       | <b>1,172,053</b>       | <b>1,288,926</b>       | <b>-2.8%</b>                | <b>10.0%</b>                |

**LINE ITEM DETAIL  
MUNICIPAL COURT FUND  
COURT CLERK**

**Explanation of significant line items**

| <i>Description:</i>      | <i>Code:</i> | <i>Amount:</i> | <i>Explanation:</i>  |
|--------------------------|--------------|----------------|--|
| Postage                  | 5220         | \$45,000       | Postage - utilizing pre-sort pricing   |
| Travel/Training          | 5260         | \$5,500        | Clerk and Court Administrators conference and Judicial College courses.  |
| Membership and Dues      | 5261         | \$900          | Ohio Association of Municipal & County Court Clerks Association, Ohio Association of Court Administrators, National Association of Court Administrators and Delaware County Criminal Justice Association |
| Maintenance of Equipment | 5270         | \$3,000        | Maintenance of time-stamp machines   |

**2020 BUDGET DETAIL**

**FUND: STATE HIGHWAY IMPROVEMENT**

The State Highway Improvement Fund receives money from the state and county through collected state license fees and gasoline and excise Taxes. License fee taxes collected by the state are allocated between the State's highway bond retirement fund and local governments. Municipalities where vehicles are registered, receive 34% of the amount collected for their jurisdiction. The City also receives a percentage of gasoline taxes collected by the state. This money is used in the repairing of state highways running through the City.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>106,060</b>         | <b>211,818</b>         | <b>219,665</b>         | <b>219,665</b>         | <b>52,165</b>          |
| 201- 4160        | License Fees                                   | 18,583                 | 18,982                 | 19,000                 | 18,000                 | 18,393                 |
| 4170             | Gasoline Tax                                   | 87,049                 | 89,442                 | 89,000                 | 110,000                | 145,000                |
| 4740             | Interest Income                                | 1,726                  | 3,323                  | 1,500                  | 4,500                  | 1,500                  |
|                  | <b>Total Revenue</b>                           | <b>107,358</b>         | <b>111,747</b>         | <b>109,500</b>         | <b>132,500</b>         | <b>164,893</b>         |
| 201-0201- 5534   | Urban Resurfacing City Share                   | 1,600                  | 103,900                | 0                      | 0                      | 180,000                |
| 5536             | US 23/Pennsylvania Intersection                | 0                      | 0                      | 0                      | 0                      | 0                      |
| 5537             | Transportation Plan Update                     | 0                      | 0                      | 0                      | 0                      | 0                      |
| 5538             | Bridge Maintenance                             | 0                      | 0                      | 0                      | 0                      | 0                      |
| 5539             | US 36/E. William Improvements                  | 0                      | 0                      | 300,000                | 300,000                | 0                      |
|                  | <b>Total Expenditures</b>                      | <b>1,600</b>           | <b>103,900</b>         | <b>300,000</b>         | <b>300,000</b>         | <b>180,000</b>         |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>211,818</b>         | <b>219,665</b>         | <b>29,165</b>          | <b>52,165</b>          | <b>37,058</b>          |

**2020 BUDGET DETAIL**

**FUND: LICENSE FEES**

The City has enacted a \$10 per vehicle permissive license fee. This fee is collected by the BMV when license plates are renewed and remitted to the City on a monthly basis. These funds must be spent on road improvements.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>223,447</b>         | <b>222,084</b>         | <b>238,083</b>         | <b>238,083</b>         | <b>104,932</b>         |
| 202- 4160        | License Fees                                   | 413,515                | 431,218                | 430,000                | 440,000                | 440,000                |
| 4740             | Interest Income                                | 3,499                  | 7,328                  | 4,000                  | 6,000                  | 4,000                  |
|                  | <b>Total Revenue</b>                           | <b>417,014</b>         | <b>438,546</b>         | <b>434,000</b>         | <b>446,000</b>         | <b>444,000</b>         |
| 202-0202- 5530   | Resurfacing                                    | 287,769                | 91,250                 | 200,000                | 221,489                | 200,000                |
| 5556             | OPWC City Share                                | 130,608                | 331,297                | 357,750                | 357,662                | 180,000                |
| 5557             | Bridge Improvements                            | 0                      | 0                      | 0                      | 0                      | 50,000                 |
| 5558             | US 23/36 Exit Bin Wall Improvement             | 0                      | 0                      | 0                      | 0                      | 50,000                 |
|                  | <b>Total Expenditures</b>                      | <b>418,377</b>         | <b>422,547</b>         | <b>557,750</b>         | <b>579,151</b>         | <b>480,000</b>         |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>222,084</b>         | <b>238,083</b>         | <b>114,333</b>         | <b>104,932</b>         | <b>68,932</b>          |

**2020 BUDGET DETAIL**

**FUND: TREE FUND**

The Tree Fund is used to account for fees and donations received to assist in the purchase and maintenance of trees that populate the City’s streets and neighborhoods.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1st</b>              | <b>211,030</b>         | <b>216,317</b>         | <b>156,124</b>         | <b>156,124</b>         | <b>106,087</b>         |
| 215- 4490        | Developer Tree Fees                            | 64,001                 | 8,600                  | 15,000                 | 13,237                 | 10,000                 |
| 4750             | Miscellaneous                                  | 330                    | 150                    | 0                      | 0                      | 0                      |
| 4910             | Transfer - General Fund                        | 45,000                 | 0                      | 0                      | 0                      | 0                      |
|                  | <b>Total Revenue</b>                           | <b>109,331</b>         | <b>8,750</b>           | <b>15,000</b>          | <b>13,237</b>          | <b>10,000</b>          |
| 215-0215- 5503   | Tree Purchases                                 | 54,044                 | 18,943                 | 15,000                 | 13,274                 | 15,000                 |
| 5701             | Transfer To Parks Fund                         | 50,000                 | 50,000                 | 50,000                 | 50,000                 | 50,000                 |
|                  | <b>Total Expenditures</b>                      | <b>104,044</b>         | <b>68,943</b>          | <b>65,000</b>          | <b>63,274</b>          | <b>65,000</b>          |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>216,317</b>         | <b>156,124</b>         | <b>106,124</b>         | <b>106,087</b>         | <b>51,087</b>          |

**2020 BUDGET DETAIL**

**FUND: AIRPORT 2000 T-HANGAR**

The Airport 2000 T-Hangar Fund was established to separately account for the operating revenues and expenses from the three t-hangar buildings (30 units) constructed by the City in 2000. Rents generated by the t-hangars needs to be sufficient to cover the annual maintenance cost and debt service for money borrowed to construct.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1st</b>              | <b>143,529</b>         | <b>164,197</b>         | <b>173,352</b>         | <b>173,352</b>         | <b>177,795</b>         |
| 223- 4690        | Hangar Deposits                                | 1,042                  | 0                      | 400                    | 40                     | 400                    |
| 4730             | Hangar Rent                                    | 94,185                 | 100,042                | 96,000                 | 98,000                 | 100,000                |
| 4744             | Late Fees                                      | 0                      | 100                    | 0                      | 0                      | 0                      |
| 4750             | Miscellaneous                                  | 0                      | 1,290                  | 0                      | 0                      | 0                      |
|                  | <b>Total Revenue</b>                           | <b>95,227</b>          | <b>101,432</b>         | <b>96,400</b>          | <b>98,040</b>          | <b>100,400</b>         |
| 223-0223- 5211   | Electric                                       | 2,971                  | 3,690                  | 3,750                  | 3,000                  | 3,750                  |
| 5271             | Maintenance of Facility                        | 0                      | 591                    | 1,000                  | 650                    | 1,000                  |
| 5292             | Real Estate Taxes                              | 17,548                 | 19,753                 | 20,000                 | 19,884                 | 21,000                 |
| 5602             | Security Deposits                              | 889                    | 346                    | 400                    | 1,000                  | 1,000                  |
| 5700             | Transfer to Bond Retirement Fund               | 53,151                 | 67,897                 | 69,063                 | 69,063                 | 68,179                 |
|                  | <b>Total Expenditures</b>                      | <b>74,559</b>          | <b>92,277</b>          | <b>94,213</b>          | <b>93,597</b>          | <b>94,929</b>          |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>164,197</b>         | <b>173,352</b>         | <b>175,539</b>         | <b>177,795</b>         | <b>183,266</b>         |

**2020 BUDGET DETAIL**

**FUND: RECREATION FACILITIES INCOME TAX**

This fund was set up to account for the 0.15 % income tax passed in 2008 to be used to construct a new recreation center and to make other park improvements. After the improvements are completed this fund will be used to pay the debt issued to make the improvements.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>3,530,990</b>       | <b>4,002,841</b>       | <b>4,583,228</b>       | <b>4,583,228</b>       | <b>5,294,231</b>       |
| 233- 4120        | Income Tax Collections                         | 2,099,160              | 2,256,245              | 2,355,580              | 2,300,000              | 2,426,500              |
| 4740             | Investment Income                              | 40,827                 | 84,456                 | 115,000                | 106,500                | 95,000                 |
|                  | <b>Total Revenue</b>                           | <b>2,139,987</b>       | <b>2,340,701</b>       | <b>2,470,580</b>       | <b>2,406,500</b>       | <b>2,521,500</b>       |
| 233-0233- 5527   | Parks General Construction Projects            | 57,797                 | 148,270                | 88,324                 | 48,465                 | 39,859                 |
| 5530             | Miscellaneous Park Improvements                | 18,532                 | 0                      | 0                      | 0                      | 0                      |
| 5532             | Wayfinding and Signage                         | 21,160                 | 2,590                  | 98,900                 | 0                      | 98,900                 |
| 5535             | Splashpad Construction                         | 12,791                 | 34,302                 | 0                      | 0                      | 0                      |
| 5601             | Tax Refunds                                    | 68,681                 | 73,593                 | 78,000                 | 125,000                | 100,000                |
| 5801             | Transfer Parks Bond Fund. - Principal          | 542,500                | 572,917                | 607,917                | 607,917                | 640,000                |
| 5803             | Transfer to Gen Bond - Principal               | 120,000                | 125,000                | 125,000                | 125,000                | 130,000                |
| 5811             | Transfer Parks Bond Fund - Interest            | 746,045                | 725,412                | 713,385                | 713,385                | 691,202                |
| 5813             | Transfer to Gen Bond - Interest                | 80,630                 | 78,230                 | 75,730                 | 75,730                 | 73,230                 |
|                  | <b>Total Expenditures</b>                      | <b>1,668,136</b>       | <b>1,760,314</b>       | <b>1,787,256</b>       | <b>1,695,497</b>       | <b>1,773,191</b>       |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>4,002,841</b>       | <b>4,583,228</b>       | <b>5,266,552</b>       | <b>5,294,231</b>       | <b>6,042,540</b>       |

**2020 BUDGET DETAIL**

**FUND: AIRPORT TIF**

The Airport TIF Fund is used to account for the tax increment financing real estate tax payments received. The TIF funds are generated from property taxes paid on the corporate hangar and the private t-hangars constructed at the airport. TIF proceeds must be used for public improvements at the Airport identified when the TIF was established in 2004.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>57,415</b>          | <b>82,416</b>          | <b>109,485</b>         | <b>109,485</b>         | <b>136,736</b>         |
| 235- 4110        | Property Tax Receipts                          | 25,001                 | 27,069                 | 27,500                 | 27,251                 | 27,500                 |
|                  | <b>Total Revenue</b>                           | <b>25,001</b>          | <b>27,069</b>          | <b>27,500</b>          | <b>27,251</b>          | <b>27,500</b>          |
| 235-4510- 5505   | Airport TIF Improvements                       | 0                      | 0                      | 0                      | 0                      | 0                      |
|                  | <b>Total Expenditures</b>                      | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>82,416</b>          | <b>109,485</b>         | <b>136,985</b>         | <b>136,736</b>         | <b>164,236</b>         |

**2020 BUDGET DETAIL**

**FUND: SKY CLIMBER/V&P HYDRAULICS TIF FUND**

The Sky Climber/VP Hydraulics TIF Fund is used to account for the tax increment financing real estate tax payments received. The TIF funds are generated from property taxes paid on the improvements by these two businesses on Pittsburgh Drive. TIF proceeds are remitted to the businesses and DCSD when received. This TIF was established as an economic development inducement.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               |
| 237- 4110        | Property Tax Receipts - Sky Climber            | 19,591                 | 24,161                 | 35,000                 | 24,324                 | 35,000                 |
| 4210             | Property Tax Receipts - V&P                    | 20,458                 | 23,815                 | 35,000                 | 23,976                 | 35,000                 |
|                  | <b>Total Revenue</b>                           | <b>40,049</b>          | <b>47,976</b>          | <b>70,000</b>          | <b>48,300</b>          | <b>70,000</b>          |
| 237-2370- 5602   | TIF Distribution to Schools                    | 24,029                 | 28,786                 | 42,000                 | 28,980                 | 42,000                 |
| 5603             | TIF Distribution to Sky Climber                | 7,837                  | 9,664                  | 14,000                 | 9,730                  | 14,000                 |
| 5604             | TIF Distribution to V&P Hydraulics             | 8,183                  | 9,526                  | 14,000                 | 9,590                  | 14,000                 |
|                  | <b>Total Expenditures</b>                      | <b>40,049</b>          | <b>47,976</b>          | <b>70,000</b>          | <b>48,300</b>          | <b>70,000</b>          |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               |

**2020 BUDGET DETAIL**

**FUND: MILL RUN TIF FUND**

The Mill Run TIF Fund is used to account for the tax increment financing real estate tax payments received related to the Glenwood Commons shopping center development. The TIF funds are to be used to pay for the cost of constructing Mill Run Blvd. and to reimburse the developer for onsite utility improvements. TIF proceeds are remitted to the developer as received.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               |
| 238- 4110        | Property Tax TIF Receipts                      | 132,229                | 147,824                | 170,000                | 151,840                | 170,000                |
|                  | <b>Total Revenue</b>                           | <b>132,229</b>         | <b>147,824</b>         | <b>170,000</b>         | <b>151,840</b>         | <b>170,000</b>         |
| 238-2380- 5603   | TIF Distribution Zarcal                        | 132,229                | 147,824                | 170,000                | 151,840                | 170,000                |
|                  | <b>Total Expenditures</b>                      | <b>132,229</b>         | <b>147,824</b>         | <b>170,000</b>         | <b>151,840</b>         | <b>170,000</b>         |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               |

**2020 BUDGET DETAIL**

**FUND: IDIAM FUND**

The IDIAM Fund (Indigent drivers interlock and alcohol monitoring fund) is a fund established under R.C. 4511.191 (I)(1). The fund receives money from the Ohio Bureau of Motor Vehicles whenever persons convicted of drunk driving pay a driver's license reinstatement fee at the end of their license suspensions. The money collected can be used only to pay the cost of an immobilizing or disabling device, including a certified ignition interlock device, or an alcohol monitoring device when a judge has both ordered the use of such a device and has determined that the defendant does not have the means to pay for the device.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>18,784</b>          | <b>22,433</b>          | <b>30,321</b>          | <b>30,321</b>          | <b>19,286</b>          |
| 241- 4341        | IDIAM Fees                                     | 27,517                 | 27,054                 | 36,354                 | 31,965                 | 31,500                 |
| 241-2410- 5231   | Professional Services<br><i>Carryover PO's</i> | 23,868                 | 19,166                 | 60,000                 | 43,000                 | 50,000                 |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>22,433</b>          | <b>30,321</b>          | <b>6,675</b>           | <b>19,286</b>          | <b>786</b>             |

**2020 BUDGET DETAIL**

**FUND: DRUG ENFORCEMENT**

The Drug Enforcement Fund is used to account for a portion of money seized during drug-related arrests used in educating students in the consequences of using drugs.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>54,013</b>          | <b>58,800</b>          | <b>57,260</b>          | <b>57,260</b>          | <b>43,818</b>          |
| 250- 4390        | Drug Enforcement Fines                         | 5,050                  | 3,106                  | 6,500                  | 4,665                  | 6,500                  |
| 4750             | Drug Enforcement Other                         | 0                      | 0                      | 0                      | 6,500                  | 0                      |
|                  | <b>Total Revenues</b>                          | <b>5,050</b>           | <b>3,106</b>           | <b>6,500</b>           | <b>11,165</b>          | <b>6,500</b>           |
| 250-0250- 5230   | Professional Services                          | 140                    | 420                    | 15,000                 | 3,700                  | 35,000                 |
| 5500             | Capital Outlay                                 | 123                    | 4,226                  | 35,000                 | 14,407                 | 14,822                 |
|                  | <b>Total Expenditures</b>                      | <b>263</b>             | <b>4,646</b>           | <b>50,000</b>          | <b>18,107</b>          | <b>49,822</b>          |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>58,800</b>          | <b>57,260</b>          | <b>13,760</b>          | <b>43,818</b>          | <b>496</b>             |

**2020 BUDGET DETAIL**

**FUND: INDIGENT ALCOHOL TREATMENT**

The Indigent Drivers Alcohol Treatment Fund established under R.C. 4511.191(H) receives money from the State of Ohio and also from court fines and costs paid by persons convicted of certain traffic violations. The money collected is administered by the Court to provide treatment to, and monitoring of, persons convicted of alcohol or drug-related traffic offenses.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>516,519</b>         | <b>534,109</b>         | <b>546,244</b>         | <b>546,244</b>         | <b>581,244</b>         |
| 251- 4340        | Court Fees Indigent Driver                     | 65,437                 | 61,822                 | 40,000                 | 60,000                 | 60,000                 |
| 251-2510- 5230   | Professional Services                          | 47,847                 | 49,687                 | 100,000                | 25,000                 | 100,000                |
|                  | <b>Total Expenditures</b>                      | <b>47,847</b>          | <b>49,687</b>          | <b>100,000</b>         | <b>25,000</b>          | <b>100,000</b>         |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>534,109</b>         | <b>546,244</b>         | <b>486,244</b>         | <b>581,244</b>         | <b>541,244</b>         |

**2020 BUDGET DETAIL**

**FUND: OMVI ENFORCEMENT AND EDUCATION**

The OMVI Enforcement and Education Fund receives money from an allocation of court fines charged against drivers caught operating a motor vehicle under the influence. The money is used to educate these drivers on the risk associated and for new equipment to aid in OMVI deterrence and enforcement.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>4,036</b>           | <b>5,904</b>           | <b>6,468</b>           | <b>6,468</b>           | <b>4,672</b>           |
| 252- 4350        | Court Fees - OMVI                              | 1,868                  | 1,441                  | 1,500                  | 1,675                  | 1,500                  |
| 252-2520- 5230   | Professional Services                          | 0                      | 0                      | 0                      | 0                      | 0                      |
| 5500             | New Equip / Cap Outlay                         | 0                      | 877                    | 2,759                  | 3,471                  | 4,445                  |
|                  | <b>Total Expenditures</b>                      | <b>0</b>               | <b>877</b>             | <b>2,759</b>           | <b>3,471</b>           | <b>4,445</b>           |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>5,904</b>           | <b>6,468</b>           | <b>5,209</b>           | <b>4,672</b>           | <b>1,727</b>           |

**2020 BUDGET DETAIL**

**FUND: POLICE JUDGMENT**

The Police Judgment Fund receives money from the seizure of cash made during an arrest, usually drug related. The money is used, in part, to purchase new police equipment.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>114,881</b>         | <b>121,506</b>         | <b>121,012</b>         | <b>121,012</b>         | <b>13,619</b>          |
| 253- 4750        | Miscellaneous Income                           | 41,543                 | 57,966                 | 15,000                 | 16,255                 | 15,000                 |
| 253-2530- 5230   | Professional Services                          | 4,749                  | 5,450                  | 10,000                 | 1,604                  | 0                      |
| 5260             | Travel/Training                                | 0                      | 0                      | 0                      | 0                      | 10,000                 |
| 5500             | New Equip / Cap Outlay                         | 30,169                 | 53,010                 | 100,000                | 105,000                | 11,636                 |
| 5710             | Transfer to Federal Judgement Fund             | 0                      | 0                      | 0                      | 17,044                 | 0                      |
|                  | <b>Total Expenditures</b>                      | <b>34,918</b>          | <b>58,460</b>          | <b>110,000</b>         | <b>123,648</b>         | <b>21,636</b>          |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>121,506</b>         | <b>121,012</b>         | <b>26,012</b>          | <b>13,619</b>          | <b>6,983</b>           |

**2020 BUDGET DETAIL**

**FUND: POLICE FEDERAL JUDGMENT FUND**

The Police Federal Judgment Fund receives money from the seizure of cash made during an arrest, usually drug related. The money is used, in part, to purchase new police equipment.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>17,044</b>          |
| 254- 4750        | Miscellaneous Income                           | 0                      | 0                      | 0                      | 17,044                 | 0                      |
| 254-2430- 5500   | New Equip / Cap Outlay                         | 0                      | 0                      | 0                      | 0                      | 17,044                 |
|                  | <b>Total Expenditures</b>                      | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>17,044</b>          |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>17,044</b>          | <b>0</b>               |

**2020 BUDGET DETAIL**

**FUND: PARK EXACTION FEE**

The Park Exaction Fee Fund receives money from developers who choose to provide money in lieu of land to comply with the City's park exaction fee ordinance. The money is used to improve the City's public parklands.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>205,177</b>         | <b>167,887</b>         | <b>184,116</b>         | <b>184,116</b>         | <b>184,116</b>         |
| 255- 4252        | Grant ODNR Glenn Ross Park                     | 0                      | 43,729                 | 0                      | 0                      | 0                      |
| 4490             | Developers Fees -Parks                         | 26,808                 | 0                      | 5,000                  | 0                      | 5,000                  |
|                  | <b>Total Revenues</b>                          | <b>26,808</b>          | <b>43,729</b>          | <b>5,000</b>           | <b>0</b>               | <b>5,000</b>           |
| 255-2550- 5513   | Playground Equipment                           | 0                      | 0                      | 5,000                  | 0                      | 0                      |
| 5518             | Willowbrook Park                               | 0                      | 0                      | 138,000                | 0                      | 138,000                |
| 5522             | Glen Ross Park                                 | 64,098                 | 27,500                 | 0                      | 0                      | 0                      |
|                  | <b>Total Expenditures</b>                      | <b>64,098</b>          | <b>27,500</b>          | <b>143,000</b>         | <b>0</b>               | <b>138,000</b>         |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>167,887</b>         | <b>184,116</b>         | <b>46,116</b>          | <b>184,116</b>         | <b>51,116</b>          |

**2020 BUDGET DETAIL**

**FUND: COMPUTER LEGAL RESEARCH**

The Computer Legal Research Fund established under R.C. 1901.261 receives money from the court costs paid by parties to both civil and criminal cases at the Court. The money is used by the Court and Clerk of Court to pay for legal research on cases and for purchasing and maintaining computer equipment.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>486,966</b>         | <b>620,407</b>         | <b>714,293</b>         | <b>714,293</b>         | <b>725,141</b>         |
| 256- 4340        | Court Fees                                     | 329,991                | 289,267                | 310,000                | 270,000                | 275,000                |
|                  | <b>Total Revenue</b>                           | <b>329,991</b>         | <b>289,267</b>         | <b>310,000</b>         | <b>270,000</b>         | <b>275,000</b>         |
| 256-2560- 5222   | Data Processing                                | 6,245                  | 6,012                  | 10,000                 | 9,152                  | 11,000                 |
| 5230             | Professional Services                          | 68,574                 | 75,661                 | 96,246                 | 50,000                 | 97,740                 |
| 5500             | New Equip / Cap Outlay                         | 21,731                 | 13,708                 | 101,000                | 100,000                | 89,500                 |
| 5701             | Transfers - Municipal Court Fund               | 100,000                | 100,000                | 100,000                | 100,000                | 100,000                |
|                  | <b>Total Expenditures</b>                      | <b>196,550</b>         | <b>195,381</b>         | <b>307,246</b>         | <b>259,152</b>         | <b>298,240</b>         |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>620,407</b>         | <b>714,293</b>         | <b>717,047</b>         | <b>725,141</b>         | <b>701,901</b>         |

**2020 BUDGET DETAIL**

**FUND: COURT SPECIAL PROJECTS**

The Court Special Projects Fund established under R.C. 1901.26(B) receives money from the court costs paid by parties to both civil and criminal cases at the Court. The money may be used to purchase new court equipment, pay for the services of a consultant who assists with the Court's mediation program, and any other purposes for the efficient operation of the court. Within the Special Projects Fund, some funds are segregated under R.C. 4511.19(G)(5)(e) to cover the cost of interlock devices and other alcohol monitors for indigent offenders.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>865,397</b>         | <b>867,015</b>         | <b>752,409</b>         | <b>752,409</b>         | <b>722,241</b>         |
| 257- 4340        | Court Fees                                     | 304,150                | 266,804                | 260,000                | 248,832                | 250,000                |
| 4341             | IDIAM Fees                                     | 32,173                 | 24,937                 | 24,000                 | 24,500                 | 24,000                 |
|                  | <b>Total Revenue</b>                           | <b>336,323</b>         | <b>291,741</b>         | <b>284,000</b>         | <b>273,332</b>         | <b>274,000</b>         |
| 257-2570- 5230   | Professional Services                          | 21,371                 | 19,007                 | 102,268                | 65,000                 | 103,298                |
| 5231             | IDIAM Expense                                  | 15,591                 | 21,022                 | 25,000                 | 13,500                 | 30,000                 |
| 5500             | New Equip / Cap Outlay                         | 47,743                 | 66,318                 | 40,350                 | 25,000                 | 95,000                 |
| 5702             | Transfers - Municipal Court Fund               | 250,000                | 300,000                | 200,000                | 200,000                | 150,000                |
|                  | <b>Total Expenditures</b>                      | <b>334,705</b>         | <b>406,347</b>         | <b>367,618</b>         | <b>303,500</b>         | <b>378,298</b>         |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>867,015</b>         | <b>752,409</b>         | <b>668,791</b>         | <b>722,241</b>         | <b>617,943</b>         |

**2020 BUDGET DETAIL**

**FUND: COURT - PROBATION SERVICES**

The Court's Probation Services Fund established under R.C. 737.41 receives money from the court costs paid by persons who are placed on probation at the Court. The money is used to pay probation officers' salaries and to provide training to them.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>451,587</b>         | <b>498,020</b>         | <b>572,555</b>         | <b>572,555</b>         | <b>614,946</b>         |
| 259- 4340        | Court Fees                                     | 284,956                | 317,706                | 300,000                | 317,391                | 310,000                |
|                  | <b>Total Revenue</b>                           | <b>284,956</b>         | <b>317,706</b>         | <b>300,000</b>         | <b>317,391</b>         | <b>310,000</b>         |
| 259-2590- 5230   | Professional Services                          | 28,129                 | 40,263                 | 105,000                | 45,000                 | 31,000                 |
| 5500             | New Equip / Cap Outlay                         | 10,394                 | 2,908                  | 38,350                 | 30,000                 | 10,350                 |
| 5702             | Transfer to Municipal Court Fund               | 200,000                | 200,000                | 200,000                | 200,000                | 200,000                |
|                  | <b>Total Expenditures</b>                      | <b>238,523</b>         | <b>243,171</b>         | <b>343,350</b>         | <b>275,000</b>         | <b>241,350</b>         |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>498,020</b>         | <b>572,555</b>         | <b>529,205</b>         | <b>614,946</b>         | <b>683,596</b>         |

**2020 BUDGET DETAIL**

**FUND: POLICE DISABILITY PENSION**

The Police Disability Pension Fund receives money from a levy assessed on property owners in the City. The money is used to make pension payments for police officers.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               |
| 261- 4110        | Real Property Tax                              | 185,416                | 212,106                | 225,000                | 227,702                | 240,000                |
| 4111             | Property Homestead Credit                      | 3,911                  | 3,856                  | 5,000                  | 3,814                  | 3,850                  |
| 4112             | Property Rollback                              | 18,858                 | 21,828                 | 23,000                 | 22,621                 | 23,000                 |
|                  | <b>Total Revenues</b>                          | <b>208,185</b>         | <b>237,790</b>         | <b>253,000</b>         | <b>254,137</b>         | <b>266,850</b>         |
| 261-2610- 5710   | Transfers - General Fund                       | 208,185                | 237,790                | 253,000                | 254,137                | 266,850                |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               |

**2020 BUDGET DETAIL**

**FUND: FIRE DISABILITY PENSION**

The Fire Disability Pension Fund receives money from a levy assessed on property owners in the City. The money is used to make pension payments for firefighters.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               |
| 262- 4110        | Real Property Tax                              | 185,416                | 212,106                | 225,000                | 227,702                | 240,000                |
| 4111             | Property Homestead Credit                      | 3,911                  | 3,856                  | 5,000                  | 3,814                  | 3,850                  |
| 4112             | Property Rollback                              | 18,858                 | 21,828                 | 23,000                 | 22,621                 | 23,000                 |
|                  | <b>Total Revenues</b>                          | <b>208,185</b>         | <b>237,790</b>         | <b>253,000</b>         | <b>254,137</b>         | <b>266,850</b>         |
| 262-2620- 5710   | Transfers - Fire/EMS Fund                      | 208,185                | 237,790                | 253,000                | 254,137                | 266,850                |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               |

**2020 BUDGET DETAIL**

**FUND: COMMUNITY PROMOTION FUND**

The Community Promotion Fund allocates revenues from the City's Hotel/Motel Occupancy Tax to events, organizations, and activities that promote the community and other cultural opportunities.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>45,497</b>          | <b>62,077</b>          | <b>69,220</b>          | <b>69,220</b>          | <b>56,968</b>          |
| 272- 4130        | Hotel/Motel Tax                                | 82,835                 | 85,748                 | 89,000                 | 76,748                 | 80,000                 |
| 4720             | Donations                                      | 35,125                 | 25,000                 | 25,000                 | 25,000                 | 25,000                 |
|                  | <b>Total Revenues</b>                          | <b>117,960</b>         | <b>110,748</b>         | <b>114,000</b>         | <b>101,748</b>         | <b>105,000</b>         |
| 272-0272- 5231   | Main Street Support                            | 17,500                 | 25,000                 | 30,000                 | 30,000                 | 35,000                 |
| 5232             | Arts Castle                                    | 11,250                 | 15,000                 | 10,000                 | 10,000                 | 10,000                 |
| 5235             | Central Ohio Symphony                          | 10,000                 | 10,000                 | 10,000                 | 10,000                 | 10,000                 |
| 5236             | Second Ward Community Initiative               | 15,029                 | 11,530                 | 11,500                 | 11,500                 | 11,500                 |
| 5237             | Ross Art Museum                                | 0                      | 0                      | 5,000                  | 5,000                  | 0                      |
| 5238             | Arena Fair Theatre                             | 0                      | 0                      | 0                      | 0                      | 5,000                  |
| 5290             | Fireworks                                      | 35,000                 | 35,000                 | 35,000                 | 35,000                 | 35,000                 |
| 5292             | Sister City Promotion                          | 4,614                  | 1,700                  | 1,000                  | 1,000                  | 5,000                  |
| 5293             | City of Delaware Special Events                | 7,987                  | 5,375                  | 7,000                  | 7,000                  | 2,500                  |
| 5401             | RB Hayes Statue                                | 0                      | 0                      | 4,500                  | 4,500                  | 0                      |
|                  | <b>Total Expenditures</b>                      | <b>101,380</b>         | <b>103,605</b>         | <b>114,000</b>         | <b>114,000</b>         | <b>114,000</b>         |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>62,077</b>          | <b>69,220</b>          | <b>69,220</b>          | <b>56,968</b>          | <b>47,968</b>          |

**2020 BUDGET DETAIL**

**FUND: COMMUNITY DEVELOPMENT BLOCK GRANT**

The Community Development Block Grant Fund receives federal grant money for the purpose of developing and improving roads, sidewalks, parks, etc. within targeted low and moderate income areas of the City.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>2,530</b>           | <b>2,530</b>           | <b>2,530</b>           | <b>2,530</b>           | <b>12,280</b>          |
| 4257             | FY 16 Grant                                    | 82,000                 | 0                      | 0                      | 0                      | 0                      |
| 4258             | FY 18 Grant                                    | 0                      | 0                      | 139,000                | 139,000                | 0                      |
|                  | <b>Total Revenue</b>                           | <b>82,000</b>          | <b>0</b>               | <b>139,000</b>         | <b>139,000</b>         | <b>0</b>               |
| 291-2924- 5501   | Street Improvements - FY16                     | 70,000                 | 0                      | 0                      | 0                      | 0                      |
| 5852             | Fair Housing - FY16                            | 2,000                  | 0                      | 0                      | 0                      | 0                      |
| 5857             | Administration - FY16                          | 10,000                 | 0                      | 0                      | 0                      | 0                      |
| 291-2925- 5501   | Street Improvements - FY18                     | 0                      | 0                      | 120,000                | 120,000                | 0                      |
| 5852             | Fair Housing - FY18                            | 0                      | 0                      | 1,000                  | 0                      | 1,000                  |
| 5853             | Fair Housing Impediments Analysis              | 0                      | 0                      | 8,000                  | 8,000                  | 0                      |
| 5857             | Administration - FY18                          | 0                      | 0                      | 10,000                 | 1,250                  | 10,000                 |
|                  | <b>Total Expenditures</b>                      | <b>82,000</b>          | <b>0</b>               | <b>139,000</b>         | <b>129,250</b>         | <b>11,000</b>          |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>2,530</b>           | <b>2,530</b>           | <b>2,530</b>           | <b>12,280</b>          | <b>1,280</b>           |

**2020 BUDGET DETAIL**

**FUND: REVOLVING LOAN FUND**

The Revolving Loan Fund accounts for State of Ohio economic development funds loaned to qualified Delaware businesses. The loan payments are made available for future loans to new businesses.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>478,274</b>         | <b>197,661</b>         | <b>270,186</b>         | <b>270,186</b>         | <b>226,791</b>         |
| 295 4230         | Loan Interest Payments                         | 17,070                 | 15,785                 | 16,800                 | 14,265                 | 14,000                 |
| 4231             | Loan Principal Payments                        | 86,523                 | 87,970                 | 88,000                 | 91,268                 | 92,000                 |
| 4740             | Revolving Loan Fund Interest Income            | 5,008                  | 4,637                  | 3,500                  | 5,385                  | 4,500                  |
|                  | <b>Total Revenues</b>                          | <b>108,601</b>         | <b>108,392</b>         | <b>108,300</b>         | <b>110,918</b>         | <b>110,500</b>         |
| 295-0000- 5501   | RLF Projects                                   | 248,350                | 0                      | 25,000                 | 0                      | 25,000                 |
| 5502             | Façade Loan Program                            | 49,189                 | 15,249                 | 75,000                 | 70,829                 | 75,000                 |
| 5857             | RLF Administration                             | 25,931                 | 20,618                 | 20,000                 | 20,000                 | 20,000                 |
| 5859             | Wayfinding Plan                                | 2,371                  | 0                      | 0                      | 0                      | 0                      |
| 5864             | CDBG City Share                                | 30,000                 | 0                      | 30,000                 | 25,984                 | 0                      |
| 5865             | Blighted Property Demolitions                  | 33,373                 | 0                      | 50,000                 | 37,500                 | 30,000                 |
| 5866             | Neighborhood Park Project                      | 0                      | 0                      | 0                      | 0                      | 50,000                 |
|                  | <b>Total Expenditures</b>                      | <b>389,214</b>         | <b>35,867</b>          | <b>200,000</b>         | <b>154,313</b>         | <b>200,000</b>         |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>197,661</b>         | <b>270,186</b>         | <b>178,486</b>         | <b>226,791</b>         | <b>137,291</b>         |

**2020 BUDGET DETAIL**

**FUND: CHIP GRANT**

The CHIP (Comprehensive Housing Improvement Program) Grant Fund receives federal grant money for the purpose of improving rental and owner occupied properties located in the City in accordance with the City's Comprehensive Housing Improvement Strategy. Program income is generated when a past recipient of grant fund improvements sells their property. The program income can be rolled back into other housing improvement programs.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>(62,267)</b>        | <b>401</b>             | <b>0</b>               | <b>0</b>               | <b>0</b>               |
| 299- 4240        | CDBG State Grant Funds                         | 27,498                 | 0                      | 0                      | 0                      | 0                      |
| 4242             | Home-Federal Grant Funds                       | 188,493                | 0                      | 0                      | 0                      | 0                      |
|                  | <b>Total Revenues</b>                          | <b>215,991</b>         | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               |
| 299-2990- 5230   | Administration - CDBG                          | 15,001                 | 0                      | 0                      | 0                      | 0                      |
| 5231             | CHIP Fair Housing - CDBG                       | 1,000                  | 0                      | 0                      | 0                      | 0                      |
| 5232             | Rental Assistance                              | 124,293                | 0                      | 0                      | 0                      | 0                      |
| 5238             | Administration - Home                          | 7,429                  | 0                      | 0                      | 0                      | 0                      |
| 5500             | Private Rehabilitation                         | 0                      | 0                      | 0                      | 0                      | 0                      |
| 5503             | New Construction - Habitat                     | 5,600                  | 401                    | 0                      | 0                      | 0                      |
|                  | <b>Total Expenditures</b>                      | <b>153,323</b>         | <b>401</b>             | <b>0</b>               | <b>0</b>               | <b>0</b>               |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>401</b>             | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               |

**2020 BUDGET DETAIL**

**FUND: GENERAL BOND RETIREMENT**

The General Bond Retirement Fund is used to service the City's general debt obligations not assessed against individual land owners.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>72,366</b>          | <b>331,642</b>         | <b>336,521</b>         | <b>336,521</b>         | <b>614,400</b>         |
| 300- 4010        | Note Sale                                      | 450,000                | 450,000                | 400,000                | 0                      | 0                      |
| 4011             | Note Sale - Premium                            | 2,956                  | 5,440                  | 0                      | 0                      | 0                      |
| 4020             | Bond Sale                                      | 771,735                | 0                      | 0                      | 0                      | 0                      |
| 4021             | Bond Sale - Premium Airport                    | 78,000                 | 0                      | 0                      | 0                      | 0                      |
| 4021             | Bond Sale - Premium Fire                       | 333,337                | 0                      | 0                      | 0                      | 0                      |
| 4021             | Bond Sale - Premium 2019                       | 0                      | 0                      | 0                      | 323,883                | 0                      |
| 4740             | Investment Income                              | 5,503                  | 6,294                  | 0                      | 7,000                  | 0                      |
| 4910             | Transfer Police Impact Fee Justice Center      | 60,227                 | 60,099                 | 59,565                 | 59,565                 | 58,891                 |
| 4910             | Transfer Municipal Impact Fee                  | 131,998                | 131,816                | 131,660                | 131,660                | 130,160                |
| 4910             | Transfer T-Hangar Fund                         | 53,151                 | 67,897                 | 69,063                 | 69,063                 | 68,179                 |
| 4910             | Transfer CIP 2002 G.O. Bonds                   | 313,907                | 315,237                | 313,658                | 313,658                | 299,529                |
| 4910             | Transfer CIP Sidewalk Improvements             | 4,487                  | 6,044                  | 58,023                 | 458,023                | 0                      |
| 4910             | Transfer Fire/EMS Fund                         | 589,951                | 629,883                | 602,261                | 602,261                | 510,541                |
| 4910             | Transfer Fire Impact Fee Station 303           | 100,000                | 100,000                | 100,000                | 100,000                | 100,000                |
| 4910             | Transfer Park Levy Fund 2015 GO Debt           | 200,630                | 203,230                | 200,730                | 200,730                | 203,230                |
| 4910             | Transfer CIP 2019 Buildings/Software           | 0                      | 0                      | 0                      | 0                      | 385,000                |
|                  | <b>Total Revenue</b>                           | <b>3,095,882</b>       | <b>1,975,940</b>       | <b>1,934,960</b>       | <b>2,265,843</b>       | <b>1,755,530</b>       |
| 300-3000- 5230   | Professional Services                          | 82,521                 | 3,991                  | 100,000                | 53,000                 | 100,000                |
| 5801             | Bond Principal- Streetscape/Houk Rd.           | 282,574                | 286,730                | 290,885                | 290,885                | 282,574                |
| 5801             | Bond Principal - T-hangars                     | 868,328                | 42,259                 | 44,272                 | 44,272                 | 44,272                 |
| 5801             | Bond Principal - Fire Station 302/303          | 182,426                | 183,270                | 189,115                | 189,115                | 187,426                |
| 5801             | Bond Principal - EMS Vehicles                  | 80,000                 | 80,000                 | 80,000                 | 80,000                 | 85,000                 |
| 5801             | Bond Principal - Justice Center/PW Gar.        | 135,000                | 140,000                | 145,000                | 145,000                | 145,000                |
| 5801             | Bond Principal - 2015 Rec Improve. GO          | 120,000                | 125,000                | 125,000                | 125,000                | 130,000                |
| 5801             | Bond Principal - Fire Station 304              | 285,000                | 285,000                | 265,000                | 265,000                | 180,000                |
| 5801             | Bond Principal - 2019 Bldg/Software            | 0                      | 0                      | 0                      | 0                      | 385,000                |
| 5802             | Note Principal Sidewalks                       | 450,000                | 450,000                | 450,000                | 450,000                | 0                      |
| 5811             | Bond Interest - Streetscape/Houk Rd.           | 31,333                 | 28,507                 | 22,773                 | 22,773                 | 16,955                 |
| 5811             | Bond Interest - T-hangars                      | 34,558                 | 25,638                 | 24,793                 | 24,793                 | 23,907                 |
| 5811             | Bond Interest - Fire Station 302/303           | 62,886                 | 57,311                 | 51,147                 | 51,147                 | 48,015                 |
| 5811             | Bond Interest - EMS Vehicles                   | 13,950                 | 12,350                 | 10,750                 | 10,750                 | 9,150                  |
| 5811             | Bond Interest - Justice Center/PW Gar.         | 57,225                 | 51,825                 | 46,226                 | 46,226                 | 44,050                 |
| 5811             | Bond Interest - 2015 Rec Improve. GO           | 80,630                 | 78,230                 | 75,730                 | 75,730                 | 73,230                 |
| 5811             | Bond Interest - Fire Station 304               | 65,688                 | 111,950                | 106,250                | 106,250                | 100,950                |
| 5811             | Bond Interest - 2019 Bldg/Software             | 0                      | 0                      | 0                      | 0                      | 159,803                |
| 5812             | Note Interest - Sidewalks                      | 4,487                  | 9,000                  | 8,023                  | 8,023                  | 0                      |
|                  | <b>Total Expenditures</b>                      | <b>2,836,606</b>       | <b>1,971,061</b>       | <b>2,034,964</b>       | <b>1,987,964</b>       | <b>2,015,332</b>       |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>331,642</b>         | <b>336,521</b>         | <b>236,517</b>         | <b>614,400</b>         | <b>354,598</b>         |

**2020 BUDGET DETAIL**

**FUND: PARK IMPROVEMENT BOND FUND**

The Park Improvement Bond Fund is used to accumulate the resources necessary to remit annual debt service payments on the \$20,000,000 Recreation Income Tax Revenue Bonds issued to finance construction of the recreation facility on Houk Road, and other park improvements.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>107,796</b>         | <b>109,778</b>         | <b>111,273</b>         | <b>111,273</b>         | <b>116,473</b>         |
| 301- 4740        | Investment Income                              | 6,338                  | 8,517                  | 4,300                  | 4,300                  | 4,000                  |
| 4910             | Transfer In from Recreation Tax Fund           | 1,288,545              | 1,298,329              | 1,321,302              | 1,321,302              | 1,331,202              |
|                  | <b>Total Revenue</b>                           | <b>1,294,883</b>       | <b>1,306,846</b>       | <b>1,325,602</b>       | <b>1,325,602</b>       | <b>1,335,202</b>       |
| 301-3010- 5801   | Bond Principal                                 | 540,000                | 570,000                | 605,000                | 605,000                | 640,000                |
| 5811             | Bond Interest                                  | 752,901                | 735,351                | 715,402                | 715,402                | 691,202                |
|                  | <b>Total Expenditures</b>                      | <b>1,292,901</b>       | <b>1,305,351</b>       | <b>1,320,402</b>       | <b>1,320,402</b>       | <b>1,331,202</b>       |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>109,778</b>         | <b>111,273</b>         | <b>116,473</b>         | <b>116,473</b>         | <b>120,473</b>         |

**2020 BUDGET DETAIL**

**FUND: SE HIGHLAND SEWER BOND FUND**

The SE Highland Sewer Bond Fund is used to accumulate the resources necessary to remit annual debt service payments on the \$15,000,000 Sewer Income Tax Revenue Bonds issued to finance construction of the SE Highland Sewer.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>83,023</b>          | <b>83,896</b>          | <b>83,995</b>          | <b>83,995</b>          | <b>0</b>               |
| 302- 4740        | Investment Income                              | 4,840                  | 6,441                  | 3,300                  | 4,951                  | 0                      |
| 4910             | Transfer In Sewer Funds                        | 991,804                | 991,267                | 997,525                | 848,289                | 0                      |
|                  | <b>Total Revenue</b>                           | <b>996,644</b>         | <b>997,708</b>         | <b>1,000,825</b>       | <b>853,240</b>         | <b>0</b>               |
| 302-3020- 5801   | Bond Principal                                 | 405,000                | 420,000                | 440,000                | 440,000                | 0                      |
| 5811             | Bond Interest                                  | 590,771                | 577,609                | 556,609                | 497,235                | 0                      |
|                  | <b>Total Expenditures</b>                      | <b>995,771</b>         | <b>997,609</b>         | <b>996,609</b>         | <b>937,235</b>         | <b>0</b>               |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>83,896</b>          | <b>83,995</b>          | <b>88,211</b>          | <b>0</b>               | <b>0</b>               |

2020 BUDGET DETAIL

FUND: CAPITAL IMPROVEMENTS

The Capital Improvement Fund is used to account for the majority of capital projects, as they relate to the City, including major road construction, building improvements, park improvements, and City beautification.

| Capital Improvement Fund                       |  | 2017             | 2018             | 2019             | 2019              | 2020             |
|--|--|------------------|------------------|------------------|-------------------|------------------|
| Account #                                      | Description                              | Actual           | Actual           | Budget           | Actual            | Budget           |
| <b>Fund Balance - January 1<sup>st</sup></b>   |  | <b>1,408,849</b> | <b>1,333,336</b> | <b>2,037,626</b> | <b>2,037,626</b>  | <b>3,228,408</b> |
| 410- 4020                                      | Bond Sale                                | 0                | 0                | 1,800,000        | 4,000,000         | 0                |
| 4160   | JEDD Receipts                            | 72,657           | 0                | 0                | 0                 | 0                |
| 4269   | OPWC                                     | 0                | 406,083          | 497,250          | 363,633           | 992,000          |
| 4270   | MORPC Trans Funding                      | 65               | 0                | 727,618          | 900,000           | 0                |
| 4271   | Federal Earmark Grant                    | 76,850           | 277,331          | 2,551,000        | 2,690,087         | 0                |
| 4272   | ODOT Reimbursement SR315/US23            | 432              | 0                | 0                | 0                 | 0                |
| 4273   | ODOT Safety Funds                        | 0                | 0                | 0                | 750,000           | 315,000          |
| 4276   | ODOT Microsurfacing                      | 0                | 267,972          | 53,182           | 0                 | 0                |
| 4811   | Sidewalk Assessments - Auditor           | 60,072           | 57,225           | 50,910           | 59,050            | 40,000           |
| 4812   | Sidewalk Assessments - Direct Pay        | 86,753           | 8,294            | 5,000            | 244               | 0                |
| 4813   | County Reimb - OPWC                      | 0                | 0                | 175,000          | 90,282            | 260,000          |
| 4820   | Reimbursements                           | 0                | 0                | 0                | 20,397            | 0                |
| 4850   | Advance from General Fund                |                  | 1,236,286        | (1,236,286)      | (1,236,286)       | 0                |
| 4910   | Transfer from General Fund               | 2,039,700        | 2,237,500        | 2,065,055        | 2,740,712         | 1,850,000        |
| <b>Total Revenue</b>                           |  | <b>2,336,529</b> | <b>4,490,691</b> | <b>6,688,729</b> | <b>10,378,119</b> | <b>3,457,000</b> |
| 410-4100- 5705                                 | Transfer Bond Fund - 2002 G. O Debt      | 313,907          | 315,237          | 313,658          | 313,658           | 299,529          |
| 5712   | Transfer Bond Fund - 2019 Bldg/Software  | 0                | 0                | 0                | 0                 | 385,000          |
| 5802   | Note Principal/Interest                  | 4,487            | 6,044            | 58,023           | 458,023           | 0                |
| 4103- 5530                                     | Street Resurfacing                       | 0                | 80,272           | 5,000            | 9,821             | 0                |
| 5536   | US 23/Penn Interchange Improvements      | 3,916            | 0                | 0                | 4,522             | 0                |
| 5539   | US 23/ Hull Dr. Safety Improvements      | 0                | 0                | 0                | 0                 | 350,000          |
| 5552   | OPWC London Road                         | 441,339          | 0                | 0                | 20,946            | 0                |
| 5553   | OPWC Heffner St/Winter St                | 0                | 319,332          | 0                | 45,193            | 0                |
| 5554   | OPWC Houk B+D, Union St.                 | 0                | 0                | 617,250          | 617,250           | 0                |
| 5555   | OPWC Belle Ave/US 36                     | 0                | 0                | 0                | 0                 | 645,000          |
| 4104- 5540                                     | SE Arterial Alternative                  | 265,746          | 299,318          | 0                | 8,110             | 0                |
| 5541   | US 36/E. William St. Corridor            | 0                | 0                | 3,650,000        | 4,800,000         | 100,000          |
| 4107- 5505                                     | Point Intersection                       | 0                | 369,999          | 200,000          | 200,000           | 200,000          |
| 5509   | East Side Circulation Study              | 24,310           | 9,621            | 0                | 5,882             | 0                |
| 5732   | Transfer to FAA Grant Funds - City Share | 0                | 0                | 33,000           | 0                 | 0                |
| 5740   | Curtis St. Turn Lane                     | 0                | 0                | 27,000           | 0                 | 27,000           |
| 5740   | DiGenova Way Extension                   | 0                | 0                | 0                | 24,370            | 0                |
| 5531   | Bridge Improvements                      | 1,991            | 78,906           | 0                | 4,554             | 0                |
| 5532   | CSX @ Central Overheight Detection       | 1,206            | 90,815           | 0                | 0                 | 0                |
| 4109- 5530                                     | Sidewalk/ADA Improvements                | 34,960           | 12,104           | 25,000           | 37,889            | 355,000          |
| 5531   | Sidewalk Repair Program - City           | 222,696          | 55,612           | 10,000           | 5,085             | 0                |
| 5532   | Sidewalk Repair Program - Citizens       | 117,547          | 0                | 20,000           | 0                 | 0                |
| 4111- 5501                                     | Traffic Signal System Upgrades           | 0                | 89,486           | 0                | 185,372           | 100,000          |
| 5502   | Signal Improvement Phase I               | 0                | 0                | 25,000           | 85,097            | 100,000          |
| 4112- 5500                                     | Equipment Acquisition                    | 510,000          | 300,000          | 500,000          | 500,000           | 833,016          |
| 5511   | Downtown Arch                            | 0                | 0                | 0                | 0                 | 25,000           |
| 4113- 5530                                     | Parks Master Plan                        | 0                | 0                | 0                | 0                 | 80,000           |
| 5531   | Playground Equipment                     | 0                | 0                | 0                | 0                 | 260,000          |
| 4113- 5532                                     | Other Park Development                   | 40,000           | 65,001           | 55,000           | 73,149            | 35,000           |
| 4116- 5539                                     | Network Improvements                     | 122,336          | 47,636           | 10,800           | 15,096            | 0                |
| 5540   | PC Replacement                           | 14,327           | 29,889           | 30,000           | 30,001            | 0                |
| 5541   | Fiber Installation                       | 9,996            | 0                | 0                | 50,000            | 50,000           |
| 5542   | Software Systems                         | 0                | 7,074            | 1,250,000        | 877,151           | 622,849          |
| 5543   | Copier Replacement                       | 32,884           | 5,167            | 20,000           | 12,000            | 0                |
| 4118- 5520                                     | Building Renovations/Maintenance         | 7,898            | 0                | 279,000          | 0                 | 740,385          |
| 5522   | Public Works Building                    | 179,070          | 12,980           | 0                | 0                 | 35,000           |
| 5524   | Carpet Replacement                       | 0                | 11,400           | 35,000           | 35,000            | 25,000           |
| 5525   | Justice Center Painting                  | 0                | 0                | 0                | 0                 | 25,000           |
| 5526   | Parking Lot Improvement E. William St.   | 0                | 0                | 328,600          | 0                 | 0                |
| 5527   | Emergency Backup Generators              | 0                | 0                | 0                | 0                 | 61,000           |
| 5528   | Annex Improvements                       | 0                | 1,122,585        | 0                | 570,000           | 0                |
| 5530   | Parks Maint. Bldg. E. William St. site   | 46,300           | 159,302          | 0                | 0                 | 0                |
| 5531   | HVAC Maintenance                         | 17,126           | 29,870           | 175,000          | 175,000           | 25,000           |
| 5533   | EV Charging Station                      | 0                | 0                | 0                | 24,168            | 0                |
| 4119- 5503                                     | Unanticipated Projects                   | 0                | 0                | 0                | 0                 | 100,000          |
| <b>Total Expenditures</b>                      |  | <b>2,412,042</b> | <b>3,786,401</b> | <b>7,667,331</b> | <b>9,187,337</b>  | <b>5,478,779</b> |
| <i>Carryover PO's</i>                          |  |                  |                  |                  |                   |                  |
| <b>Fund Balance - December 31<sup>st</sup></b> |  | <b>1,333,336</b> | <b>2,037,626</b> | <b>1,059,024</b> | <b>3,228,408</b>  | <b>1,206,629</b> |

**2020 BUDGET DETAIL**

**FUND: POINT PROJECT CAPITAL FUND**

The Point Project Capital Fund is used to account for the the capital improvements related to removing and replacing the railroad bridge on East William Street including associated grant activity.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>0</b>               | <b>0</b>               | <b>565,337</b>         | <b>565,337</b>         | <b>1,094,884</b>       |
| 415- 4275        | ODOT Safety Grant (90/100)                     | 0                      | 299,071                | 2,920,916              | 2,700,929              | 0                      |
| 4278             | TRAC Grant (75/25)                             | 0                      | 0                      | 0                      | 0                      | 1,500,000              |
| 4810             | Berkshire JEDD Tax Receipts                    | 0                      | 183,103                | 85,000                 | 142,141                | 136,010                |
| 4820             | Outlet Center NCA (1.5 mills)                  | 0                      | 131,712                | 55,597                 | 55,597                 | 55,597                 |
| 4910             | City Funds                                     | 0                      | 350,000                | 200,000                | 200,000                | 200,000                |
|                  | <b>Total Revenue</b>                           | <b>0</b>               | <b>963,886</b>         | <b>3,261,513</b>       | <b>3,098,667</b>       | <b>1,891,607</b>       |
| 415-4150- 5230   | Professional Services                          | 0                      | 398,549                | 2,333,333              | 2,469,120              | 600,000                |
| 5532             | Right of Way Acquisition                       | 0                      | 0                      | 0                      | 0                      | 2,000,000              |
| 5560             | Railroad Force Account                         | 0                      | 0                      | 0                      | 100,000                | 25,000                 |
|                  | <b>Total Expenditures</b>                      | <b>0</b>               | <b>398,549</b>         | <b>2,333,333</b>       | <b>2,569,120</b>       | <b>2,625,000</b>       |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>0</b>               | <b>565,337</b>         | <b>1,493,517</b>       | <b>1,094,884</b>       | <b>361,491</b>         |

**2020 BUDGET DETAIL**

**FUND: FAA AIRPORT GRANT**

The FAA Airport Grant Fund is used to account for the City's relocation of the runways and renovations at the Municipal Airport.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>(374,800)</b>       | <b>0</b>               | <b>48,413</b>          | <b>48,413</b>          | <b>0</b>               |
| 430- 4233        | State Funds                                    | 0                      | 14,808                 | 0                      | 0                      | 0                      |
| 4240             | Federal Funds                                  | 560,496                | 94,615                 | 0                      | 0                      | 0                      |
| 4810             | Reimbursements                                 | 68,953                 | 0                      | 0                      | 0                      | 0                      |
| 4850             | General Fund Advance                           | 61,010                 | (61,010)               | 0                      | 0                      | 0                      |
| 4910             | City Funds                                     | 0                      | 0                      | 0                      | 0                      | 0                      |
|                  | <b>Total Revenue</b>                           | <b>690,459</b>         | <b>48,413</b>          | <b>0</b>               | <b>0</b>               | <b>0</b>               |
| 430-4315- 5504   | Construction Consulting Services               | 19,485                 | 0                      | 0                      | 0                      | 0                      |
| 430-4318- 5701   | Transfer to FAA Airport AIP Grant Fund         | 0                      | 0                      | 0                      | 48,413                 | 0                      |
| 430-4318- 5702   | Taxiway A Design/Construction                  | 296,174                | 0                      | 0                      | 0                      | 0                      |
|                  | <b>Total Expenditures</b>                      | <b>315,659</b>         | <b>0</b>               | <b>0</b>               | <b>48,413</b>          | <b>0</b>               |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>0</b>               | <b>48,413</b>          | <b>48,413</b>          | <b>0</b>               | <b>0</b>               |

**2020 BUDGET DETAIL**

**FUND: FAA AIRPORT AIP GRANT FUND**

The FAA Airport AIP Grant Fund accounts for funds allocated to general aviation airports by the FAA for use with approved airport improvements. The City must provide a 10% match for these grant funds.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>(406,370)</b>       | <b>0</b>               | <b>47,948</b>          | <b>47,948</b>          | <b>15,001</b>          |
| 431- 4233        | ODOT State Funds                               | 412,091                | 8,606                  | 300,000                | 0                      | 349,400                |
| 4240             | Federal Funds                                  | 182,330                | 64,377                 | 0                      | 0                      | 0                      |
| 4850             | City Gen Fund Advance                          | 20,865                 | (20,865)               | 0                      | 0                      | 0                      |
| 4910             | City Transfer                                  | 0                      | 0                      | 33,000                 | 48,413                 | 0                      |
|                  | <b>Total Revenue</b>                           | <b>615,286</b>         | <b>52,118</b>          | <b>333,000</b>         | <b>48,413</b>          | <b>349,400</b>         |
| 431-4315- 5535   | Taxiway A Design/Construction                  | 208,916                | 4,170                  | 0                      |                        |                        |
| 431-4330- 5531   | T Hanger Pavement Area Resurfacing             | 0                      | 0                      | 333,000                | 81,360                 | 251,640                |
| 431-4330- 5540   | Apron B Rehabilitation                         | 0                      | 0                      | 0                      | 0                      | 52,000                 |
|                  | <b>Total Expenditures</b>                      | <b>208,916</b>         | <b>4,170</b>           | <b>333,000</b>         | <b>81,360</b>          | <b>303,640</b>         |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>0</b>               | <b>47,948</b>          | <b>47,948</b>          | <b>15,001</b>          | <b>60,761</b>          |

**2020 BUDGET DETAIL**

**FUND: EQUIPMENT REPLACEMENT**

The Equipment Replacement Fund is used to account for the City's replacement of major equipment, mainly for the Public Works, Parks, Police and Fire Departments and the airport.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>199,822</b>         | <b>141,957</b>         | <b>158,550</b>         | <b>158,550</b>         | <b>47,994</b>          |
| 440- 4910        | Transfer from CIP                              | 510,000                | 300,000                | 500,000                | 500,000                | 833,016                |
|                  | <b>Total Revenue</b>                           | <b>510,000</b>         | <b>300,000</b>         | <b>500,000</b>         | <b>500,000</b>         | <b>833,016</b>         |
| 440-4410- 5500   | SMR Equipment Acquisition                      | 320,001                | 88,994                 | 300,000                | 290,000                | 291,100                |
| 5510             | Parks Equipment Acquisition                    | 94,918                 | 57,368                 | 142,023                | 125,397                | 184,273                |
| 5520             | Police Equipment Acquisition                   | 152,946                | 137,045                | 174,000                | 174,000                | 392,955                |
| 5540             | Airport Equipment                              | 0                      | 0                      | 16,000                 | 13,885                 | 0                      |
| 5560             | Cemetery                                       | 0                      | 0                      | 14,300                 | 7,274                  | 0                      |
|                  | <b>Total Expenditures</b>                      | <b>567,865</b>         | <b>283,407</b>         | <b>646,323</b>         | <b>610,556</b>         | <b>868,328</b>         |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>141,957</b>         | <b>158,550</b>         | <b>12,227</b>          | <b>47,994</b>          | <b>12,682</b>          |

**2020 BUDGET DETAIL**

**FUND: PARK IMPACT FEES IMPROVEMENT**

The Park Impact Fees Improvement Fund is used to improve the level of service at the City's public parks brought on by new development and increased housing. Residential development pays an impact fee of \$1,226 per new house.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>1,082,919</b>       | <b>1,120,156</b>       | <b>1,455,146</b>       | <b>1,455,146</b>       | <b>2,037,343</b>       |
| 491- 4250        | Grant Income                                   | 0                      | 0                      | 25,000                 | 25,000                 | 0                      |
| 4630             | Park Impact Fees                               | 289,302                | 634,952                | 300,000                | 730,000                | 350,000                |
| 4720             | Donations -                                    | 0                      | 0                      | 0                      | 0                      | 0                      |
| 4740             | Investment Income                              | 11,724                 | 25,777                 | 15,000                 | 36,000                 | 25,000                 |
|                  | <b>Total Revenue</b>                           | <b>301,026</b>         | <b>660,729</b>         | <b>340,000</b>         | <b>791,000</b>         | <b>375,000</b>         |
| 491-4910- 5230   | Professional Services                          | 24,993                 | 1,080                  | 0                      | 5,000                  | 0                      |
| 5545             | Trail Imp. SR 37 West Westfield-Trotters       | 90,798                 | 302,881                | 0                      | 78,803                 | 0                      |
| 5546             | Ross St. Parkland Expansion                    | 0                      | 0                      | 175,000                | 0                      | 75,000                 |
| 5547             | Trail Imp. SR 37 West Buehlers-Lexington       | 147,998                | 18,100                 | 0                      | 0                      | 0                      |
| 5549             | Trail Imp. SR 37, Lexington-Houk               | 0                      | 0                      | 25,000                 | 75,000                 | 0                      |
| 5550             | Cheshire Trail Improvement                     | 0                      | 0                      | 50,000                 | 50,000                 | 0                      |
| 5551             | Central Avenue Pedestrian Corridor             | 0                      | 0                      | 0                      | 0                      | 490,000                |
| 5552             | South Community Park Land Acquisition          | 0                      | 0                      | 0                      | 0                      | 18,000                 |
| 5601             | Refunds  | 0                      | 3,678                  | 0                      | 0                      | 0                      |
|                  | <b>Total Expenditures</b>                      | <b>263,789</b>         | <b>325,739</b>         | <b>250,000</b>         | <b>208,803</b>         | <b>583,000</b>         |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>1,120,156</b>       | <b>1,455,146</b>       | <b>1,545,146</b>       | <b>2,037,343</b>       | <b>1,829,343</b>       |

**2020 BUDGET DETAIL**

**FUND: POLICE IMPACT FEE IMPROVEMENT**

The Police Impact Fees Improvement Fund is used to improve the level of service from the City's Police force brought on by new development and increased housing. Residential development pays an impact fee of \$162 per new house.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>334,055</b>         | <b>311,853</b>         | <b>354,038</b>         | <b>354,038</b>         | <b>431,173</b>         |
| 492- 4630        | Police Impact Fees                             | 41,969                 | 96,411                 | 70,000                 | 128,000                | 75,000                 |
| 4740             | Investment Income                              | 3,457                  | 6,717                  | 5,000                  | 8,700                  | 5,000                  |
|                  | <b>Total Revenue</b>                           | <b>45,426</b>          | <b>103,128</b>         | <b>75,000</b>          | <b>136,700</b>         | <b>80,000</b>          |
| 492-4920- 5230   | Professional Services                          | 7,401                  | 358                    | 0                      | 0                      | 0                      |
| 492-4921- 5601   | Refunds  | 0                      | 486                    | 0                      | 0                      | 0                      |
| 492-4920- 5706   | Transfer Bond Fund - Justice Center Debt       | 60,227                 | 60,099                 | 59,565                 | 59,565                 | 58,891                 |
|                  | <b>Total Expenditures</b>                      | <b>67,628</b>          | <b>60,943</b>          | <b>59,565</b>          | <b>59,565</b>          | <b>58,891</b>          |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>311,853</b>         | <b>354,038</b>         | <b>369,473</b>         | <b>431,173</b>         | <b>452,282</b>         |

**2020 BUDGET DETAIL**

**FUND: FIRE IMPACT FEE IMPROVEMENT**

The Fire Impact Fees Improvement Fund is used to improve the level of service from the City's Fire Department brought on by new development and increased housing. Residential development pays an impact fee of \$314 per new house.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>330,732</b>         | <b>305,460</b>         | <b>397,705</b>         | <b>397,705</b>         | <b>547,305</b>         |
| 493- 4020        | Note Issue                                     |                        |                        |                        |                        |                        |
| 4630             | Fire Impact Fees                               | 78,585                 | 187,048                | 100,000                | 240,000                | 125,000                |
| 4740             | Investment Income                              | 3,564                  | 6,500                  | 4,250                  | 9,600                  | 5,000                  |
|                  | <b>Total Revenue</b>                           | <b>82,149</b>          | <b>193,548</b>         | <b>104,250</b>         | <b>249,600</b>         | <b>130,000</b>         |
| 493-4930- 5230   | Professional Services                          | 7,421                  | 360                    | 0                      | 0                      | 0                      |
| 5601             | Refund   | 0                      | 943                    | 0                      | 0                      | 0                      |
| 5705             | Transfer Bond Retirement Fund                  | 100,000                | 100,000                | 100,000                | 100,000                | 100,000                |
|                  | <b>Total Expenditures</b>                      | <b>107,421</b>         | <b>101,303</b>         | <b>100,000</b>         | <b>100,000</b>         | <b>100,000</b>         |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>305,460</b>         | <b>397,705</b>         | <b>401,955</b>         | <b>547,305</b>         | <b>577,305</b>         |

**2020 BUDGET DETAIL**

**FUND: MUNICIPAL IMPACT FEE IMPROVEMENT**

The Municipal Impact Fees Improvement Fund is used to expand the capacity of the City's municipal facilities. Residential development pays an impact fee of \$366 per new house.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>535,121</b>         | <b>556,779</b>         | <b>361,999</b>         | <b>361,999</b>         | <b>439,948</b>         |
| 494- 4630        | Municipal Impact Fees                          | 90,332                 | 211,657                | 110,000                | 280,000                | 150,000                |
| 4740             | Investment Income                              | 5,745                  | 9,241                  | 4,000                  | 8,500                  | 7,500                  |
| 4910             | Transfer In Sewer Cap - Cherry St. Fac.        | 65,000                 | 65,000                 | 65,000                 | 65,000                 | 65,000                 |
|                  | <b>Total Revenue</b>                           | <b>161,077</b>         | <b>285,898</b>         | <b>179,000</b>         | <b>353,500</b>         | <b>222,500</b>         |
| 494-4940- 5230   | Professional Services                          | 7,421                  | 360                    | 0                      | 169                    | 0                      |
| 5504             | Land Acquisition - Public Works                | 0                      | 0                      | 180,000                | 0                      | 180,000                |
| 5510             | Annex Building Improvements                    | 0                      | 347,404                | 0                      | 141,722                | 0                      |
| 5601             | Refund   | 0                      | 1,098                  | 0                      | 2,000                  | 3,000                  |
| 5706             | Transfer Bond Fund - Annex                     | 0                      | 0                      | 35,000                 | 0                      | 35,000                 |
| 5706             | Transfer Bond Fund - PW/Justice Bldgs          | 131,998                | 131,816                | 131,660                | 131,660                | 130,160                |
|                  | <b>Total Expenditures</b>                      | <b>139,419</b>         | <b>480,678</b>         | <b>346,660</b>         | <b>275,551</b>         | <b>348,160</b>         |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>556,779</b>         | <b>361,999</b>         | <b>194,339</b>         | <b>439,948</b>         | <b>314,288</b>         |

**2020 BUDGET DETAIL**

**FUND: GLENN ROAD SOUTH CONSTRUCTION FUND**

The Glenn Road South Construction Fund accounts for costs incurred with the construction of Glenn Road from the northern point of the Glenn Ross development south 8,700 feet to the intersection with US Route 23.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>3,086,736</b>       | <b>2,870,049</b>       | <b>2,749,561</b>       | <b>2,749,561</b>       | <b>1,553,525</b>       |
| 496- 4010        | Note Proceeds                                  | 10,565,000             | 9,815,000              | 8,965,000              | 0                      | 0                      |
| 4011             | Note Premium                                   | 69,412                 | 118,663                | 0                      | 0                      | 0                      |
| 4020             | Bond Proceeds                                  | 0                      | 0                      | 0                      | 7,150,000              | 0                      |
| 4021             | Bond Premium                                   | 0                      | 0                      | 0                      | 389,825                | 0                      |
| 4115             | Community Authority Fees                       | 439,746                | 607,335                | 750,000                | 735,442                | 860,000                |
| 4262             | County Intersection Funds                      | 0                      | 0                      | 50,000                 | 50,000                 | 0                      |
| 4263             | DACC Intersection Funds                        | 0                      | 0                      | 52,500                 | 525,800                | 0                      |
| 4650             | Transportation Impact Fees                     | 105,423                | 140,156                | 100,000                | 142,000                | 100,000                |
| 4660             | Developer Payments                             | 0                      | 0                      | 0                      | 172,834                | 0                      |
| 4710             | Land Sale                                      | 0                      | 0                      | 583,471                | 583,471                | 0                      |
|                  | <b>Total Revenue</b>                           | <b>11,179,581</b>      | <b>10,681,154</b>      | <b>10,500,971</b>      | <b>9,749,372</b>       | <b>960,000</b>         |
| 496-4960- 5230   | Professional Services                          | 24,147                 | 22,342                 | 25,000                 | 119,750                | 25,000                 |
| 5551             | Construction Glenn Road Phase 1B               | 0                      | 0                      | 0                      | 140,000                | 0                      |
| 5601             | Transportation Fee Refunds                     | 45,282                 | 3,000                  | 5,000                  | 8,000                  | 10,000                 |
| 5801             | Note Principal                                 | 11,215,000             | 10,565,000             | 9,815,000              | 9,815,000              | 0                      |
| 5802             | Bond Principal                                 | 0                      | 0                      | 0                      | 440,000                | 430,000                |
| 5811             | Note Interest                                  | 111,839                | 211,300                | 293,632                | 293,633                | 0                      |
| 5812             | Bond Interest                                  | 0                      | 0                      | 0                      | 129,025                | 236,050                |
|                  | <b>Total Expenditures</b>                      | <b>11,396,268</b>      | <b>10,801,642</b>      | <b>10,138,632</b>      | <b>10,945,408</b>      | <b>701,050</b>         |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>2,870,049</b>       | <b>2,749,561</b>       | <b>3,111,900</b>       | <b>1,553,525</b>       | <b>1,812,475</b>       |

**2020 BUDGET DETAIL**

**FUND: GLENN ROAD NORTH CONSTRUCTION FUND**

The Glenn Road North Construction Fund accounts for costs incurred with the construction of Glenn Road from Curve Road 5,500 feet north to US Route 36/37

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>400,000</b>         | <b>384,602</b>         | <b>362,801</b>         | <b>362,801</b>         | <b>325,741</b>         |
| 498- 4115        | Comm Auth Charges                              | 93,025                 | 95,173                 | 95,000                 | 93,635                 | 95,000                 |
|                  | <b>Total Revenue</b>                           | <b>93,025</b>          | <b>95,173</b>          | <b>95,000</b>          | <b>93,635</b>          | <b>95,000</b>          |
| 498-4980- 5230   | Professional Services                          | 3,028                  | 2,079                  | 10,000                 | 6,500                  | 10,000                 |
| 5802             | Bond Principal                                 | 25,000                 | 35,000                 | 45,000                 | 45,000                 | 60,000                 |
| 5812             | Bond Interest                                  | 80,395                 | 79,895                 | 79,195                 | 79,195                 | 78,295                 |
|                  | <b>Total Expenditures</b>                      | <b>108,423</b>         | <b>116,974</b>         | <b>134,195</b>         | <b>130,695</b>         | <b>148,295</b>         |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>384,602</b>         | <b>362,801</b>         | <b>323,606</b>         | <b>325,741</b>         | <b>272,446</b>         |

**2020 BUDGET DETAIL**

**FUND: GLENN ROAD BRIDGE TIF FUND**

The Glenn Road Bridge TIF Fund accounts for costs incurred with the construction of Glenn Road from a point 1,000 feet south of the Glenn Road railroad bridge to a point 2,000 feet immediately north of the Glenn Road railroad bridge.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Budget</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>1,463,309</b>       | <b>2,000,559</b>       | <b>2,878,283</b>       | <b>2,878,283</b>       | <b>1,925,166</b>       |
| 236- 4010        | Note Proceeds                                  | 0                      | 0                      | 0                      | 0                      | 2,000,000              |
| 4011             | Note Premium                                   | 0                      | 0                      | 0                      | 0                      | 0                      |
| 236- 4110        | Property Tax Receipts                          | 550,000                | 1,035,245              | 900,000                | 846,285                | 900,000                |
| 4111             | Homestead                                      | 1,100                  | 1,109                  | 1,300                  | 1,125                  | 1,300                  |
| 4112             | Rollback                                       | 85,000                 | 86,410                 | 88,000                 | 106,733                | 100,000                |
| 4740             | Investment Income                              | 4,000                  | 51,090                 | 25,000                 | 40,222                 | 50,000                 |
|                  | <b>Total Revenue</b>                           | <b>640,100</b>         | <b>1,173,854</b>       | <b>1,014,300</b>       | <b>994,365</b>         | <b>3,051,300</b>       |
| 236-2360- 5230   | Professional Services                          | 50,000                 | 86,849                 | 115,000                | 220,000                | 248,000                |
| 5532             | Land Acquisition Berlin Station Phase          | 0                      | 0                      | 1,600,000              | 1,525,000              | 0                      |
| 5556             | Construction Berlin Station Phase              | 0                      | 0                      | 0                      | 0                      | 4,275,000              |
| 5802             | Bond Principal - Phase 2B - \$1.6m             | 170,000                | 170,000                | 170,000                | 170,000                | 175,000                |
| 5812             | Bond Interest - Phase 2B                       | 46,082                 | 39,281                 | 32,482                 | 32,482                 | 29,932                 |
|                  | <b>Total Expenditures</b>                      | <b>266,082</b>         | <b>296,130</b>         | <b>1,917,482</b>       | <b>1,947,482</b>       | <b>4,727,932</b>       |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>1,837,327</b>       | <b>2,878,283</b>       | <b>1,975,101</b>       | <b>1,925,166</b>       | <b>248,534</b>         |

**2020 BUDGET DETAIL**

**FUND: PARKING LOTS**

The Parking Lots Fund is used to account for lots owned by the City and rented to businesses and for parking meter revenue and related expenses.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>28,667</b>          | <b>42,271</b>          | <b>45,944</b>          | <b>45,944</b>          | <b>47,288</b>          |
| 520- 4451        | Meter Collections Lot #1                       | 10,061                 | 8,423                  | 10,250                 | 8,100                  | 8,500                  |
| 4452             | Meter Collections Lot #2                       | 2,461                  | 2,302                  | 3,000                  | 2,450                  | 2,500                  |
| 4453             | Meter Collections Lot #3                       | 18,081                 | 12,932                 | 18,000                 | 13,500                 | 13,500                 |
| 4454             | Meter Collections Lot #4                       | 19,092                 | 20,111                 | 18,000                 | 20,000                 | 20,000                 |
|                  | <b>Total Revenues</b>                          | <b>49,695</b>          | <b>43,768</b>          | <b>49,250</b>          | <b>44,050</b>          | <b>44,500</b>          |
| 520-5200- 5230   | Professional Services                          | 560                    | 4,995                  | 15,000                 | 15,108                 | 5,000                  |
| 5710             | Transfer to General                            | 10,000                 | 6,625                  | 10,000                 | 0                      | 10,000                 |
| 520-5201- 5211   | Electric - Lot #1                              | 367                    | 429                    | 400                    | 430                    | 500                    |
| 5270             | Maintenance of Equipment - Lot #1              | 152                    | 480                    | 500                    | 100                    | 500                    |
| 5292             | Taxes - Lot #1                                 | 3,064                  | 3,403                  | 3,600                  | 3,426                  | 3,600                  |
|                  | <b>Total Parking Lot #1</b>                    | <b>3,583</b>           | <b>4,312</b>           | <b>4,500</b>           | <b>3,956</b>           | <b>4,600</b>           |
| 520-5202- 5211   | Electric - Lot #2                              | 367                    | 429                    | 400                    | 430                    | 500                    |
| 5235             | Rent of Parking Lot                            | 1,982                  | 1,694                  | 2,250                  | 2,493                  | 2,600                  |
| 5270             | Maintenance of Equipment - Lot #2              | 104                    | 260                    | 300                    | 46                     | 300                    |
|                  | <b>Total Parking Lot #2</b>                    | <b>2,453</b>           | <b>2,383</b>           | <b>2,950</b>           | <b>2,969</b>           | <b>3,400</b>           |
| 520-5203- 5211   | Electric - Lot #3                              | 894                    | 1,256                  | 1,200                  | 1,150                  | 1,300                  |
| 5235             | Rent UM Church                                 | 863                    | 696                    | 900                    | 452                    | 750                    |
| 5270             | Maintenance of Equipment - Lot #3              | 201                    | 765                    | 500                    | 175                    | 250                    |
| 5292             | Taxes - Lot #3                                 | 3,127                  | 3,552                  | 3,750                  | 3,777                  | 3,900                  |
|                  | <b>Total Parking Lot #3</b>                    | <b>5,085</b>           | <b>6,269</b>           | <b>6,350</b>           | <b>5,554</b>           | <b>6,200</b>           |
| 520-5204- 5211   | Electric - Lot #4                              | 1,100                  | 1,100                  | 1,200                  | 1,200                  | 1,200                  |
| 5270             | Maintenance of Equipment - Lot #4              | 176                    | 702                    | 600                    | 175                    | 400                    |
| 5292             | Taxes - Lot #4                                 | 4,281                  | 4,800                  | 5,000                  | 4,832                  | 5,100                  |
|                  | <b>Total Parking Lot #4</b>                    | <b>5,557</b>           | <b>6,602</b>           | <b>6,800</b>           | <b>6,207</b>           | <b>6,700</b>           |
| 520-5205- 5292   | Taxes - Lot #5                                 | 453                    | 509                    | 700                    | 512                    | 650                    |
|                  | <b>Total Parking Lot #5</b>                    | <b>453</b>             | <b>509</b>             | <b>700</b>             | <b>512</b>             | <b>650</b>             |
| 520-5209- 5235   | Church Rent - Lot #9                           | 8,400                  | 8,400                  | 8,820                  | 8,400                  | 9,250                  |
|                  | <b>Total Expenses</b>                          | <b>36,091</b>          | <b>40,095</b>          | <b>55,120</b>          | <b>42,706</b>          | <b>45,800</b>          |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>42,271</b>          | <b>45,944</b>          | <b>40,074</b>          | <b>47,288</b>          | <b>45,988</b>          |

**2020 BUDGET DETAIL**

**FUND: WATER CONSTRUCTION**

The Water Construction Fund accounts for maintenance related capital improvements within the water fund. Projects are taken from the five-year Capital Improvement Plan (CIP) adopted by City Council.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>1,904,488</b>       | <b>2,146,541</b>       | <b>2,323,261</b>       | <b>2,323,261</b>       | <b>2,149,637</b>       |
| 531- 4910        | Transfer from Water Fund                       | 750,000                | 775,000                | 800,000                | 800,000                | 800,000                |
| 4910             | Transfer from Water Fund Surcharge             | 1,064,620              | 1,085,912              | 1,107,631              | 1,107,631              | 1,129,783              |
|                  | <b>Total Revenues</b>                          | <b>1,814,620</b>       | <b>1,860,912</b>       | <b>1,907,631</b>       | <b>1,907,631</b>       | <b>1,929,783</b>       |
| 531-5300- 5803   | OWDA Principal Debt Service - Plant            | 553,914                | 643,082                | 663,800                | 663,800                | 685,194                |
| 5813             | OWDA Interest Debt Service - Plant             | 662,706                | 642,645                | 621,928                | 621,928                | 600,534                |
| 531-5310- 5530   | Treatment Building Improvements                | 167,286                | 0                      | 85,000                 | 85,000                 | 0                      |
| 531-5317- 5532   | Elevated Tank Painting                         | 0                      | 0                      | 550,000                | 36,000                 | 650,000                |
| 5534             | Elevated Tank Maintenance                      | 0                      | 0                      | 40,000                 | 35,000                 | 0                      |
| 531-5320- 5502   | Settling Basins Chain & Valve Replace.         | 4,578                  | 0                      | 0                      | 0                      | 0                      |
| 5503             | Plant Maintenance                              | 0                      | 91,660                 | 140,000                | 105,000                | 125,000                |
| 5561             | Blymer St. Waterline                           | 0                      | 93,767                 | 0                      | 400                    | 0                      |
| 5562             | East Winter St. Waterline                      | 0                      | 69,756                 | 0                      | 0                      | 0                      |
| 5563             | East William St. Waterline                     | 0                      | 0                      | 300,000                | 300,000                | 0                      |
| 5564             | Lincoln Ave. Waterline                         | 0                      | 0                      | 0                      | 0                      | 300,000                |
| 531-5330- 5500   | Water Meter Replacement                        | 19,251                 | 28,828                 | 0                      | 1,889                  | 25,000                 |
| 531-5331- 5530   | Small Main Replacement                         | 31,048                 | 18,789                 | 50,000                 | 50,000                 | 50,000                 |
| 5531             | Fire Flow Improvement                          | 16,972                 | 20,732                 | 75,000                 | 75,000                 | 75,000                 |
| 531-5334- 5500   | Equipment Purchase                             | 9,533                  | 60,850                 | 60,000                 | 107,238                | 0                      |
| 5504             | Building Improvement/Evaluation                | 0                      | 3,185                  | 0                      | 0                      | 0                      |
| 5505             | Rt. 23 Turn Lane Improvements                  | 0                      | 0                      | 0                      | 0                      | 250,000                |
| 5550             | Automated Meter Reading System                 | 107,279                | 10,898                 | 0                      | 0                      | 0                      |
|                  | <b>Total Expenses</b>                          | <b>1,572,567</b>       | <b>1,684,192</b>       | <b>2,585,728</b>       | <b>2,081,255</b>       | <b>2,760,728</b>       |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>2,146,541</b>       | <b>2,323,261</b>       | <b>1,645,164</b>       | <b>2,149,637</b>       | <b>1,318,692</b>       |

**2020 BUDGET DETAIL**

**FUND: WATER UTILITY RESERVE FUND**

The Water Utility Reserve Fund was created in compliance with bond covenants from the last water bond issue. Operational reserves are transferred from the water operating fund to be used for future projects and oversizing projects.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>2,000,000</b>       | <b>2,000,000</b>       | <b>2,000,000</b>       | <b>2,000,000</b>       | <b>2,000,000</b>       |
| 533- 4910        | Transfer from Water Fund                       | 0                      | 0                      | 0                      | 0                      | 0                      |
| 4910             | Transfer from Repair & Improvement             | 0                      | 0                      | 0                      | 0                      | 0                      |
|                  | <b>Total Revenue</b>                           | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               |
| 533-5331- 5230   | Professional Services                          | 0                      | 0                      | 0                      | 0                      | 0                      |
| 5530             | Oversizing                                     | 0                      | 0                      | 0                      | 0                      | 0                      |
|                  | <b>Total Expenditures</b>                      | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               |
|                  | Carryover Encumbrances                         |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>2,000,000</b>       | <b>2,000,000</b>       | <b>2,000,000</b>       | <b>2,000,000</b>       | <b>2,000,000</b>       |

**2020 BUDGET DETAIL**

**FUND: WATER CAPACITY FEE**

The Water Construction Fund accounts for capital improvements within the water fund. Projects are taken from the five-year Capital Improvement Plan adopted by City Council.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>5,790,941</b>       | <b>6,003,395</b>       | <b>8,005,102</b>       | <b>8,005,102</b>       | <b>10,997,488</b>      |
| 536- 4020        | Bond Sale                                      | 2,390,957              | 0                      | 0                      | 0                      | 0                      |
| 4021             | Bond Premium                                   | 194,892                | 0                      | 0                      | 0                      | 0                      |
| 4620             | Capacity Fees                                  | 1,392,199              | 3,081,171              | 1,200,000              | 4,050,000              | 2,000,000              |
|                  | <b>Total Revenues</b>                          | <b>3,978,048</b>       | <b>3,081,171</b>       | <b>1,200,000</b>       | <b>4,050,000</b>       | <b>2,000,000</b>       |
| 536-5300- 5802   | G.O. Bond Principal                            | 2,690,216              | 130,926                | 137,161                | 137,161                | 137,161                |
| 5803             | OWDA Principal                                 | 335,642                | 377,460                | 390,072                | 390,072                | 403,112                |
| 5812             | G.O. Bond Interest                             | 107,027                | 79,428                 | 76,810                 | 76,810                 | 74,067                 |
| 5813             | OWDA Interest                                  | 385,492                | 373,292                | 360,680                | 360,680                | 347,641                |
| 536-5316- 5535   | Sawmill Parkway Waterline                      | 305                    | 0                      | 0                      | 0                      | 0                      |
| 5536             | Glenn Rd Waterline Extension                   | 0                      | 0                      | 450,000                | 0                      | 0                      |
| 5537             | Olentangy Ave. River Crossing                  | 0                      | 0                      | 959,075                | 31,891                 | 0                      |
| 5539             | Panhandle Bridge Waterline                     | 134,680                | 0                      | 120,000                | 0                      | 570,000                |
| 5540             | Vernon Ave. Waterline                          | 91,757                 | 1,750                  | 0                      | 0                      | 0                      |
| 536-5360- 5230   | Professional Services                          | 0                      | 0                      | 75,000                 | 0                      | 0                      |
| 5601             | Refunds  | 0                      | 22,600                 | 0                      | 30,000                 | 25,000                 |
| 536-5390- 5230   | Water Line Extensions/Oversizing               | 20,475                 | 94,008                 | 400,000                | 31,000                 | 250,000                |
|                  | <b>Total Expenses</b>                          | <b>3,765,594</b>       | <b>1,079,464</b>       | <b>2,968,798</b>       | <b>1,057,614</b>       | <b>1,806,981</b>       |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>6,003,395</b>       | <b>8,005,102</b>       | <b>6,236,304</b>       | <b>10,997,488</b>      | <b>11,190,507</b>      |

**2020 BUDGET DETAIL**

**FUND: WASTEWATER CONSTRUCTION**

The Wastewater Construction Fund accounts for maintenance related capital improvements within the wastewater fund. Projects are taken from the five-year Capital Improvement Plan (CIP) adopted by City Council.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>3,483,634</b>       | <b>3,462,422</b>       | <b>2,749,019</b>       | <b>2,749,019</b>       | <b>2,982,384</b>       |
| 541- 4910        | Transfer in - Sewer Fund                       | 1,391,532              | 1,419,363              | 1,447,750              | 1,447,750              | 1,476,705              |
|                  | <b>Total Revenue</b>                           | <b>1,391,532</b>       | <b>1,419,363</b>       | <b>1,447,750</b>       | <b>1,447,750</b>       | <b>1,476,705</b>       |
| 541-5410- 5803   | OWDA Principal                                 | 112,390                | 116,461                | 120,680                | 120,680                | 125,051                |
| 541-5410- 5813   | OWDA Interest                                  | 38,943                 | 35,542                 | 32,017                 | 32,017                 | 28,364                 |
| 541-5411- 5530   | Inflow/Infiltrate Remediation                  | 0                      | 0                      | 175,000                | 0                      | 175,000                |
| 541-5417- 5531   | Hayes Colony Sewer Rehab                       | 0                      | 0                      | 200,000                | 0                      | 0                      |
| 541-5430- 5535   | Plant Improvement                              | 608,346                | 1,614,581              | 100,000                | 250,000                | 0                      |
| 5536             | Wastewater Plant Maintenance                   | 157,310                | 229,175                | 425,000                | 525,000                | 725,000                |
| 5537             | Pump Station Repair                            | 26,499                 | 0                      | 0                      | 86,000                 | 25,000                 |
| 541-5433- 5500   | Meter Replacement                              | 19,251                 | 28,956                 | 0                      | 1,761                  | 0                      |
| 541-5439- 5535   | Sanitary Sewer Replacement                     | 0                      | 7,625                  | 75,000                 | 3,927                  | 75,000                 |
| 5536             | South Central Sewer Repair                     | 0                      | 0                      | 35,000                 | 0                      | 0                      |
| 5537             | W. William St CIPP Lining                      | 0                      | 0                      | 0                      | 0                      | 150,000                |
| 541-5440- 5502   | Equipment                                      | 9,533                  | 85,976                 | 80,000                 | 185,000                | 130,000                |
| 5503             | Automated Meter Reading System                 | 440,472                | 10,898                 | 0                      | 0                      | 0                      |
| 5504             | Building Improvement/Evaluation                | 0                      | 3,552                  | 200,000                | 10,000                 | 0                      |
| 5505             | Maintenance Building Expansion                 | 0                      | 0                      | 0                      | 0                      | 150,000                |
|                  | <b>Total Expenses</b>                          | <b>1,412,744</b>       | <b>2,132,766</b>       | <b>1,442,697</b>       | <b>1,214,385</b>       | <b>1,583,415</b>       |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>3,462,422</b>       | <b>2,749,019</b>       | <b>2,754,072</b>       | <b>2,982,384</b>       | <b>2,875,674</b>       |

**2020 BUDGET DETAIL**

**FUND: SEWER UTILITY RESERVE FUND**

The Sewer Utility Reserve Fund provides resources to address unforeseen or unanticipated financial impacts to the wastewater treatment system. This reserve fund has a targeted balance of \$2,000,000. In the event funds are utilized, payback of the amount will occur over succeeding years.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>1,500,000</b>       | <b>2,000,000</b>       | <b>2,000,000</b>       | <b>2,000,000</b>       | <b>2,000,000</b>       |
| 543- 4910        | Transfer from Sewer Fund                       | 500,000                | 0                      | 0                      | 0                      | 0                      |
| 4910             | Transfer from Capacity Fee Fund                | 0                      | 0                      | 0                      | 0                      | 0                      |
|                  | <b>Total Revenue</b>                           | <b>500,000</b>         | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               |
| 543-5431- 5230   | Professional Services                          | 0                      | 0                      | 0                      | 0                      | 0                      |
| 5530             | Oversizing                                     | 0                      | 0                      | 0                      | 0                      | 0                      |
|                  | <b>Total Expenditures</b>                      | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               | <b>0</b>               |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>2,000,000</b>       | <b>2,000,000</b>       | <b>2,000,000</b>       | <b>2,000,000</b>       | <b>2,000,000</b>       |

**2020 BUDGET DETAIL**

**FUND: WATER CUSTOMER DEPOSIT**

The Water Customer Deposit Fund is used to account for the City residents' water deposits. After 24 months of timely payments, the deposit is first applied to their account; the remainder refunded to the customer.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>208,183</b>         | <b>216,141</b>         | <b>227,199</b>         | <b>227,199</b>         | <b>236,199</b>         |
| 545- 4690        | Water Customer Deposits                        | 22,051                 | 15,758                 | 32,000                 | 15,000                 | 32,000                 |
| 545-5451- 5601   | Deposit Refunds                                | 14,093                 | 4,700                  | 32,000                 | 6,000                  | 32,000                 |
|                  | <b>Total Expenditures</b>                      | <b>14,093</b>          | <b>4,700</b>           | <b>32,000</b>          | <b>6,000</b>           | <b>32,000</b>          |
|                  | Carryover Encumbrances                         |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>216,141</b>         | <b>227,199</b>         | <b>227,199</b>         | <b>236,199</b>         | <b>236,199</b>         |

**2020 BUDGET DETAIL**

**FUND: WASTEWATER CAPACITY FEE**

The Wastewater Capacity Fee Construction Fund accounts for wastewater capital improvements that improve or increase capacity in the system. These projects are funded by enacted capacity fees on new development.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>1,755,328</b>       | <b>1,940,990</b>       | <b>3,802,018</b>       | <b>3,802,018</b>       | <b>6,650,399</b>       |
| 546- 4011        | Premium  | 54,801                 | 0                      | 0                      | 1,972,122              | 0                      |
| 4012             | Bond Proceeds                                  | 672,308                | 0                      | 0                      | 10,165,000             | 0                      |
| 546- 4620        | Capacity Charges                               | 1,333,181              | 2,961,459              | 1,250,000              | 3,550,000              | 2,000,000              |
| 4622             | Riverby Sewer Reimbursements                   | 0                      | 0                      | 325,000                | 0                      | 325,000                |
| 4910             | Transfer in - Sewer Fund/SE Highland           | 1,599,039              | 1,631,020              | 1,663,640              | 1,663,640              | 1,696,913              |
|                  | <b>Total Revenue</b>                           | <b>3,659,329</b>       | <b>4,592,479</b>       | <b>3,238,640</b>       | <b>17,350,762</b>      | <b>4,021,913</b>       |
| 546-5460- 5230   | Professional Services                          | 65,180                 | 0                      | 75,000                 | 0                      | 0                      |
| 5601             | Refunds  | 0                      | 21,539                 | 0                      | 28,000                 | 25,000                 |
| 5705             | Transfer Bond Service Cherry St. Fac.          | 65,000                 | 65,000                 | 65,000                 | 65,000                 | 65,000                 |
| 5802             | G.O. Bond Principal                            | 1,051,457              | 331,815                | 343,568                | 12,413,568             | 0                      |
| 5803             | OWDA Principal                                 | 1,191,436              | 1,234,591              | 1,279,312              | 1,279,312              | 0                      |
| 5812             | G.O. Bond Interest                             | 62,454                 | 51,734                 | 45,099                 | 45,099                 | 0                      |
| 5813             | OWDA Interest                                  | 412,835                | 376,772                | 339,402                | 339,402                | 0                      |
| 546-5466- 5533   | Sewer Extension/Oversizing                     | 0                      | 0                      | 1,100,000              | 0                      | 100,000                |
| 5537             | Sawmill Parkway Sewer Extension                | 305                    | 0                      | 0                      | 0                      | 0                      |
| 5540             | Riverby Sewer Extension                        | 0                      | 0                      | 325,000                | 7,000                  | 325,000                |
| 5541             | Spring Street Sewer Upsizing                   | 0                      | 0                      | 0                      | 0                      | 250,000                |
| 546-5499- 5741   | Transfer to SE Highland Sewer                  | 625,000                | 650,000                | 650,000                | 325,000                | 250,000                |
|                  | <b>Total Expenses</b>                          | <b>3,473,667</b>       | <b>2,731,451</b>       | <b>4,222,381</b>       | <b>14,502,381</b>      | <b>1,015,000</b>       |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>1,940,990</b>       | <b>3,802,018</b>       | <b>2,818,277</b>       | <b>6,650,399</b>       | <b>9,657,312</b>       |

**2020 BUDGET DETAIL**

**FUND: SE HIGHLAND SEWER FUND**

The Southeast Highland Sewer Fund accounts for construction of the SE Highland Sewer and the payback of the debt issued to finance the project. Residents served by the sewer will pay a \$3,200 ERU charge when they tie into the sewer.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>96,979</b>          | <b>161,159</b>         | <b>270,078</b>         | <b>270,078</b>         | <b>268,189</b>         |
| 548- 4622        | ERU Charges                                    | 430,985                | 459,785                | 325,000                | 530,000                | 400,000                |
| 4910             | Transfer In Sewer Capacity Fee Fund            | 625,000                | 650,000                | 650,000                | 325,000                | 250,000                |
|                  | <b>Total Revenue</b>                           | <b>1,055,985</b>       | <b>1,109,785</b>       | <b>975,000</b>         | <b>855,000</b>         | <b>650,000</b>         |
| 548-5480- 5601   | ERU Refunds                                    | 0                      | 9,600                  | 0                      | 8,600                  | 10,000                 |
| 5802             | Bond Principal                                 | 407,396                | 421,666                | 442,084                | 366,667                | 280,000                |
| 5812             | Bond Interest                                  | 584,409                | 569,600                | 533,417                | 481,622                | 548,320                |
|                  | <b>Total Expenses</b>                          | <b>991,805</b>         | <b>1,000,866</b>       | <b>975,501</b>         | <b>856,889</b>         | <b>838,320</b>         |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>161,159</b>         | <b>270,078</b>         | <b>269,577</b>         | <b>268,189</b>         | <b>79,869</b>          |

**2020 BUDGET DETAIL**

**FUND: SELF INSURANCE TRUST FUND**

The Self Insurance Trust Fund is used to account for employee health insurance claims. The City self funds the health insurance program paying claims for medical, dental, and prescription coverage. Stop loss insurance is provided for individual claims that exceed \$85,000.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>2,216,318</b>       | <b>1,918,596</b>       | <b>1,508,194</b>       | <b>1,508,194</b>       | <b>1,247,060</b>       |
| 610- 4810        | Reimbursements                                 | 814,682                | 823,391                | 500,000                | 825,000                | 500,000                |
| 4930             | Premiums                                       | 3,885,723              | 4,420,557              | 4,718,476              | 4,841,473              | 5,542,331              |
| 4931             | Employee Payments                              | 856,770                | 876,015                | 948,000                | 1,048,252              | 1,019,200              |
| 4932             | Employee Vision Care Payments                  | 15,368                 | 17,553                 | 19,500                 | 21,500                 | 21,500                 |
|                  | <b>Total Revenue</b>                           | <b>5,572,543</b>       | <b>6,137,516</b>       | <b>6,185,976</b>       | <b>6,736,225</b>       | <b>7,083,031</b>       |
| 610-6101- 5230   | Program Administration                         | 94,459                 | 94,248                 | 99,500                 | 98,750                 | 100,000                |
| 5231             | Preferred Provider Fees                        | 44,296                 | 36,779                 | 40,000                 | 38,000                 | 40,000                 |
| 5232             | Broker Fees                                    | 1,800                  | 0                      | 0                      | 0                      | 0                      |
| 5233             | Other Service Fee                              | 0                      | 5,853                  | 6,500                  | 6,500                  | 7,000                  |
| 5240             | Preventative Care                              | 31,169                 | 34,021                 | 55,000                 | 30,000                 | 25,000                 |
| 5280             | Life/ADD Insurance                             | 27,906                 | 11,231                 | 27,000                 | 26,000                 | 27,000                 |
| 5281             | Stop Loss Insurance                            | 731,081                | 737,761                | 795,000                | 853,367                | 1,000,000              |
| 5282             | Vision Insurance Premiums                      | 15,139                 | 33,668                 | 28,500                 | 28,000                 | 30,000                 |
| 5285             | Medical Claims                                 | 3,848,658              | 4,366,686              | 4,250,000              | 4,420,000              | 4,650,000              |
| 5286             | Dental Claims                                  | 253,291                | 253,948                | 285,000                | 270,000                | 285,000                |
| 5287             | Prescription                                   | 793,502                | 943,463                | 850,000                | 1,200,000              | 1,200,000              |
| 5610             | Opt Out Payments                               | 27,240                 | 27,440                 | 30,500                 | 23,850                 | 30,000                 |
| 5700             | Federal ACA Excise Tax                         | 1,724                  | 2,820                  | 5,000                  | 2,892                  | 5,000                  |
|                  | <b>Total Expenditures</b>                      | <b>5,870,265</b>       | <b>6,547,918</b>       | <b>6,472,000</b>       | <b>6,997,359</b>       | <b>7,399,000</b>       |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>1,918,596</b>       | <b>1,508,194</b>       | <b>1,222,170</b>       | <b>1,247,060</b>       | <b>931,091</b>         |

**2020 BUDGET DETAIL**

**FUND: WORKERS COMPENSATION RESERVE FUND**

The Workers Compensation Reserve Fund is used to account for workers compensation payments and to provide reserve funding for future claims. The City is covered under the Bureau's retrospective rating program which allows the City to self-fund a portion of its liability.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>1,973,888</b>       | <b>2,352,622</b>       | <b>2,628,786</b>       | <b>2,628,786</b>       | <b>2,603,161</b>       |
| 620- 4810        | Reimbursements                                 | 171,237                | 191,859                | 0                      | 279,535                | 0                      |
| 4930             | Premiums                                       | 569,714                | 356,579                | 244,608                | 122,534                | 0                      |
|                  | <b>Total Revenue</b>                           | <b>740,951</b>         | <b>548,438</b>         | <b>244,608</b>         | <b>402,069</b>         | <b>0</b>               |
| 620-6210- 5230   | Program Administration                         | 9,642                  | 8,000                  | 10,000                 | 8,000                  | 10,000                 |
| 5231             | Professional Services                          | 11,307                 | 7,668                  | 15,000                 | 11,500                 | 15,000                 |
| 5280             | BWC Premiums                                   | 193,642                | 172,904                | 250,000                | 200,000                | 250,000                |
| 5285             | Workers Comp Claims                            | 136,792                | 80,168                 | 275,000                | 208,194                | 275,000                |
| 5500             | Worker Safety Equipment                        | 10,834                 | 3,534                  | 10,000                 | 0                      | 10,000                 |
|                  | <b>Total Expenditures</b>                      | <b>362,217</b>         | <b>272,274</b>         | <b>560,000</b>         | <b>427,694</b>         | <b>560,000</b>         |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>2,352,622</b>       | <b>2,628,786</b>       | <b>2,313,394</b>       | <b>2,603,161</b>       | <b>2,043,161</b>       |

**2020 BUDGET DETAIL**

**FUND: FIRE DONATION FUND**

The Fire Donation Fund is used to account for donations received by the City's Fire Department. The donations are used, in part, to purchase equipment for the Fire Department.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>5,765</b>           | <b>6,345</b>           | <b>6,345</b>           | <b>6,345</b>           | <b>1,033</b>           |
| 701- 4720        | Donations                                      | 580                    | 0                      | 0                      | 150                    | 0                      |
|                  | <b>Total Revenue</b>                           | <b>580</b>             | <b>0</b>               | <b>0</b>               | <b>150</b>             | <b>0</b>               |
| 701-7010- 5390   | Small Equipment                                | 0                      | 0                      | 6,000                  | 5,462                  | 1,000                  |
|                  | <b>Total Expenditures</b>                      | <b>0</b>               | <b>0</b>               | <b>6,000</b>           | <b>5,462</b>           | <b>1,000</b>           |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>6,345</b>           | <b>6,345</b>           | <b>345</b>             | <b>1,033</b>           | <b>33</b>              |

**2020 BUDGET DETAIL**

**FUND: PARKS DONATION FUND**

The Parks Donation Fund is used to account for donations received by the City to help beautify and decorate the City's parks.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>25,000</b>          | <b>6,810</b>           | <b>16,410</b>          | <b>16,410</b>          | <b>6,810</b>           |
| 702- 4720        | Donations Miscellaneous                        | 0                      | 12,000                 | 0                      | 125,559                | 0                      |
| 4723             | Cemetery Tree Donation                         | 0                      | 0                      | 0                      | 0                      | 0                      |
|                  | <b>Total Revenue</b>                           | <b>0</b>               | <b>12,000</b>          | <b>0</b>               | <b>125,559</b>         | <b>0</b>               |
| 702-7020- 5271   | Maintenance                                    | 0                      | 0                      | 0                      | 0                      | 0                      |
| 5500             | Capital Outlay                                 | 0                      | 2,400                  | 0                      | 9,600                  | 0                      |
| 5506             | Tree Purchase Cemetery                         | 18,190                 | 0                      | 6,315                  | 0                      | 6,315                  |
| 5507             | Hayes Statue                                   | 0                      | 0                      | 0                      | 125,559                | 0                      |
| 5601             | Refund   | 0                      | 0                      | 0                      | 0                      | 0                      |
| 5710             | Transfer to Tree Fund                          | 0                      | 0                      | 0                      | 0                      | 0                      |
|                  | <b>Total Expenditures</b>                      | <b>18,190</b>          | <b>2,400</b>           | <b>6,315</b>           | <b>135,159</b>         | <b>6,315</b>           |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>6,810</b>           | <b>16,410</b>          | <b>10,095</b>          | <b>6,810</b>           | <b>495</b>             |

**2020 BUDGET DETAIL**

**FUND: POLICE DONATION FUND**

The Police Donation Fund is used to account for donations given to the City Police Department. The donations are used to purchase new equipment.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>7,809</b>           | <b>7,796</b>           | <b>7,809</b>           | <b>7,809</b>           | <b>10,819</b>          |
| 703- 4720        | Donations                                      | 1,540                  | 0                      | 500                    | 2,200                  | 1,000                  |
| 4721             | K-9 Donations                                  | 0                      | 775                    | 0                      | 1,510                  | 0                      |
|                  | <b>Total Revenue</b>                           | <b>1,540</b>           | <b>775</b>             | <b>500</b>             | <b>3,710</b>           | <b>1,000</b>           |
| 703-7030- 5330   | Supplies                                       | 53                     | 559                    | 2,000                  | 200                    | 9,336                  |
| 5500             | Capital Outlay / New Equipment                 | 1,500                  | 203                    | 6,000                  | 500                    | 0                      |
|                  | <b>Total Expenditures</b>                      | <b>1,553</b>           | <b>762</b>             | <b>8,000</b>           | <b>700</b>             | <b>9,336</b>           |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>7,796</b>           | <b>7,809</b>           | <b>309</b>             | <b>10,819</b>          | <b>2,483</b>           |

**2020 BUDGET DETAIL**

**FUND: MAYOR'S DONATION FUND**

The Mayor's Donation Fund is used to account, in part, for donations received for marriage ceremonies performed by the Mayor. Funds are used in support of City activities.

| <i>Account #</i> | <i>Description</i>                                 | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>       | <b>1,958</b>           | <b>1,657</b>           | <b>1,202</b>           | <b>1,202</b>           | <b>1,152</b>           |
| 704- 4720        | Donations  | 2,040                  | 1,715                  | 2,000                  | 1,250                  | 1,250                  |
|                  | <b>Total Revenue</b>                               | <b>2,040</b>           | <b>1,715</b>           | <b>2,000</b>           | <b>1,250</b>           | <b>1,250</b>           |
| 704-7040- 5230   | Professional Services                              | 2,341                  | 2,170                  | 2,800                  | 1,300                  | 2,000                  |
|                  | <b>Total Expenditures</b><br><i>Carryover PO's</i> | <b>2,341</b>           | <b>2,170</b>           | <b>2,800</b>           | <b>1,300</b>           | <b>2,000</b>           |
|                  | <b>Fund Balance - December 31<sup>st</sup></b>     | <b>1,657</b>           | <b>1,202</b>           | <b>402</b>             | <b>1,152</b>           | <b>402</b>             |

**2020 BUDGET DETAIL**

**FUND: PROJECT TRUST FUND**

The Project Trust Fund is used to account for money received from developers as their contribution to infrastructure projects necessitated in part by their development. Moneys collected will be utilized on future improvements as identified.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>560,120</b>         | <b>546,221</b>         | <b>693,554</b>         | <b>693,554</b>         | <b>1,009,647</b>       |
| 705- 4115        | Curtis Farms Infrastructure Fees               | 8,339                  | 7,773                  | 7,500                  | 9,828                  | 10,000                 |
| 4120             | Ravines at Olentangy                           | 0                      | 0                      | 0                      | 28,000                 | 30,000                 |
| 4125             | Ohio Health                                    | 0                      | 0                      | 0                      | 195,000                | 65,000                 |
| 4490             | Developers Fees                                | 0                      | 139,560                | 0                      | 93,265                 | 0                      |
|                  | <b>Total Revenue</b>                           | <b>8,339</b>           | <b>147,333</b>         | <b>7,500</b>           | <b>326,093</b>         | <b>105,000</b>         |
| 705-7050- 5230   | Professional Services                          | 0                      | 0                      | 2,000                  | 0                      | 0                      |
| 5507             | Stratford Pedestrian Bridge                    | 9,209                  | 0                      | 0                      | 0                      | 0                      |
| 5508             | Howald/Srpingfield Trail                       | 13,029                 | 0                      | 0                      | 0                      | 0                      |
| 5509             | Hills Miller Sidewalk                          | 0                      | 0                      | 45,000                 | 10,000                 | 100,000                |
| 5510             | Curtis St. Turn Lane                           | 0                      | 0                      | 0                      | 0                      | 40,000                 |
| 5511             | Houk Rd. Pedestrian Crossing                   | 0                      | 0                      | 0                      | 0                      | 105,000                |
|                  | <b>Total Expenditures</b>                      | <b>22,238</b>          | <b>0</b>               | <b>47,000</b>          | <b>10,000</b>          | <b>245,000</b>         |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>546,221</b>         | <b>693,554</b>         | <b>654,054</b>         | <b>1,009,647</b>       | <b>869,647</b>         |

**2020 BUDGET DETAIL**

**FUND: UNCLAIMED FUNDS TRUST FUND**

The Unclaimed Fund Trust Fund is required by the Ohio Revised Code to account for various check payments made by the City and Municipal Court that remain uncashed or unclaimed. The funds are held for five years and then can be deposited/transferred to the General Fund.

| <i>Account #</i>            | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|-----------------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
| <b>CITY FUND</b>            |  |                        |                        |                        |                        |                        |
|                             | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>13,166</b>          | <b>15,394</b>          | <b>16,493</b>          | <b>16,493</b>          | <b>21,619</b>          |
| 707- 4391                   | UFTF Unclaimed Funds                           | 4,730                  | 7,480                  | 5,000                  | 9,410                  | 5,000                  |
|                             | <b>Total Revenue</b>                           | <b>4,730</b>           | <b>7,480</b>           | <b>5,000</b>           | <b>9,410</b>           | <b>5,000</b>           |
| 707-0707- 5600              | Unclaimed Funds Payment                        | 128                    | 0                      | 0                      | 0                      | 0                      |
| 5701                        | Transfer to General Fund                       | 2,374                  | 6,381                  | 8,000                  | 4,284                  | 8,000                  |
|                             | <b>Total Expenditures</b>                      | <b>2,502</b>           | <b>6,381</b>           | <b>8,000</b>           | <b>4,284</b>           | <b>8,000</b>           |
|                             | <b>Fund Balance - December 31<sup>st</sup></b> | <b>15,394</b>          | <b>16,493</b>          | <b>13,493</b>          | <b>21,619</b>          | <b>18,619</b>          |
| <b>MUNICIPAL COURT FUND</b> |  |                        |                        |                        |                        |                        |
|                             | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>54,953</b>          | <b>57,425</b>          | <b>68,877</b>          | <b>68,877</b>          | <b>86,293</b>          |
| 708- 4391                   | UFTF Unclaimed Funds                           | 2,722                  | 11,452                 | 5,000                  | 18,384                 | 5,000                  |
|                             | <b>Total Revenue</b>                           | <b>2,722</b>           | <b>11,452</b>          | <b>5,000</b>           | <b>18,384</b>          | <b>5,000</b>           |
| 708-0708- 5601              | Unclaimed Funds Payment                        | 250                    | 0                      | 2,500                  | 968                    | 7,500                  |
| 5701                        | Transfer to General Fund                       | 0                      | 0                      | 0                      | 0                      | 0                      |
|                             | <b>Total Expenditures</b>                      | <b>250</b>             | <b>0</b>               | <b>2,500</b>           | <b>968</b>             | <b>7,500</b>           |
|                             | <b>Fund Balance - December 31<sup>st</sup></b> | <b>57,425</b>          | <b>68,877</b>          | <b>71,377</b>          | <b>86,293</b>          | <b>83,793</b>          |

**2020 BUDGET DETAIL**

**FUND: DEVELOPMENT RESERVE FUND**

The Development Reserve Fund is a reserve fund to be used for future debt service obligations related to infrastructure constructed by the City in response to current and future development. In addition the funds are available for support of future economic development opportunities.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>807,886</b>         | <b>924,886</b>         | <b>964,886</b>         | <b>964,886</b>         | <b>1,008,886</b>       |
| 709- 4910        | Transfer from General Fund                     | 150,000                | 50,000                 | 50,000                 | 50,000                 | 50,000                 |
| 709-0709- 5230   | Professional Services                          | 33,000                 | 10,000                 | 0                      | 6,000                  | 10,000                 |
|                  | <b>Total Expenditures</b>                      | <b>33,000</b>          | <b>10,000</b>          | <b>0</b>               | <b>6,000</b>           | <b>10,000</b>          |
|                  | <i>Carryover PO's</i>                          |                        |                        |                        |                        |                        |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>924,886</b>         | <b>964,886</b>         | <b>1,014,886</b>       | <b>1,008,886</b>       | <b>1,048,886</b>       |

**2020 BUDGET DETAIL**

**FUND: GENERAL RESERVE FUND**

The General Reserve Fund represents contingency funds equal to 5% of annual General Fund revenues. The fund shall be used to stabilize the City's General Fund against cyclical changes in revenues and expenditures. The fund balance will not be appropriated to provide for ongoing general operations of the City.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>1,012,323</b>       | <b>1,047,056</b>       | <b>1,163,864</b>       | <b>1,163,864</b>       | <b>1,188,864</b>       |
| 710- 4910        | Transfer from General Fund                     | 34,733                 | 116,808                | 25,000                 | 25,000                 | 25,000                 |
|                  | Transfer from General CIP                      | 0                      | 0                      | 0                      | 0                      | 0                      |
|                  | <b>Total Revenue</b>                           | <b>34,733</b>          | <b>116,808</b>         | <b>25,000</b>          | <b>25,000</b>          | <b>25,000</b>          |
| 710-0710- 5710   | Transfer to General Fund                       | 0                      | 0                      | 0                      | 0                      | 0                      |
| 5711             | Transfer to CIP                                | 0                      | 0                      | 59,285                 | 0                      | 0                      |
|                  | <b>Total Expenditures</b>                      | <b>0</b>               | <b>0</b>               | <b>59,285</b>          | <b>0</b>               | <b>0</b>               |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>1,047,056</b>       | <b>1,163,864</b>       | <b>1,129,579</b>       | <b>1,188,864</b>       | <b>1,213,864</b>       |

**2020 BUDGET DETAIL**

**FUND: JEDD INCOME TAX FUND**

The JEDD Income Tax Fund is an agency fund utilized to account for the Berkshire Joint Economic Development District tax collected by the City under an agreement with the JEDD Board. The tax rate is the same as the City's income tax rate and is disbursed as follows: 4% to the City of Delaware for fiscal services, 1% to the JEDD Board for administrative purposes, 60% of the remaining funds to Berkshire Township, and 40% of the remaining funds to the City of Delaware.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>32,427</b>          | <b>203,703</b>         | <b>57,099</b>          | <b>57,099</b>          | <b>41,920</b>          |
| 711 4120         | JEDD Income Tax Collections                    | 363,034                | 339,489                | 500,000                | 360,000                | 525,000                |
|                  | <b>Total Revenue</b>                           | <b>363,034</b>         | <b>339,489</b>         | <b>500,000</b>         | <b>360,000</b>         | <b>525,000</b>         |
| 711-7110 5295    | Collection Fees                                | 0                      | 12                     | 0                      |                        |                        |
| 5600             | JEDD Refunds                                   | 555                    | 4,230                  | 5,000                  | 9,205                  | 10,000                 |
| 5601             | JEDD Board Fees (1%)                           | 1,912                  | 4,819                  | 5,000                  | 3,660                  | 50,000                 |
| 5602             | City General Fund (4%)                         | 7,648                  | 19,274                 | 20,000                 | 14,639                 | 20,000                 |
| 5605             | Berkshire Township Distribution                | 108,986                | 274,655                | 285,000                | 208,605                | 285,000                |
| 5606             | City of Delaware Distribution                  | 72,657                 | 183,103                | 190,000                | 139,070                | 190,000                |
|                  | <b>Total Expenditures</b>                      | <b>191,758</b>         | <b>486,093</b>         | <b>505,000</b>         | <b>375,179</b>         | <b>555,000</b>         |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>203,703</b>         | <b>57,099</b>          | <b>52,099</b>          | <b>41,920</b>          | <b>11,920</b>          |

**2020 BUDGET DETAIL**

**FUND: CEMETERY PERPETUAL CARE FUND**

The Cemetery Perpetual Care Fund is a Trust Fund accounting for money donated for the purpose of ongoing gravesite decorations at Oak Grove Cemetery. Investment earnings on funds provided by individuals are utilized for perpetual care of the identified gravesites.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>36,063</b>          | <b>34,982</b>          | <b>34,191</b>          | <b>34,191</b>          | <b>33,570</b>          |
| 750 4100         | Special Care Contributions                     | 0                      | 0                      | 0                      | 0                      | 0                      |
| 4740             | Investment Income                              | 367                    | 657                    | 750                    | 720                    | 650                    |
| 4910             | Transfer from Cemetery Fund                    | 0                      | 0                      | 0                      | 0                      | 0                      |
|                  | <b>Total Revenue</b>                           | <b>367</b>             | <b>657</b>             | <b>750</b>             | <b>720</b>             | <b>650</b>             |
| 750-0750- 5331   | Easter Arrangements                            | 280                    | 280                    | 400                    | 280                    | 400                    |
| 5332             | Memorial Day Arrangements                      | 599                    | 556                    | 675                    | 411                    | 675                    |
| 5333             | Christmas Arrangements                         | 569                    | 612                    | 675                    | 650                    | 675                    |
| 5335             | Other Event Arrangements                       | 0                      | 0                      | 250                    | 0                      | 250                    |
|                  | <b>Total Expenditures</b>                      | <b>1,448</b>           | <b>1,448</b>           | <b>2,000</b>           | <b>1,341</b>           | <b>2,000</b>           |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>34,982</b>          | <b>34,191</b>          | <b>32,941</b>          | <b>33,570</b>          | <b>32,220</b>          |

**2020 BUDGET DETAIL****FUND: HIGHWAY PATROL FUND**

The Highway Patrol Fund is used to account for one-half of the fine money received in Municipal Court from the Highway Patrol citations. The money is remitted to the Delaware County Law Library in its entirety for use at their discretion.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>252</b>             | <b>0</b>               | <b>9,699</b>           | <b>9,699</b>           | <b>0</b>               |
| 801- 4350        | Fines & Forfeitures                            | 68,684                 | 59,355                 | 75,000                 | 62,301                 | 75,000                 |
| 801-8010- 5230   | Professional Services                          | 68,936                 | 49,656                 | 75,000                 | 72,000                 | 75,000                 |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>0</b>               | <b>9,699</b>           | <b>9,699</b>           | <b>0</b>               | <b>0</b>               |

**2020 BUDGET DETAIL**

**FUND: STATE BUILDING PERMIT FEE FUND**

The State Building Permit Fee Fund is used to account for the allocation of permit fees collected by the City that is due to the State.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>474</b>             | <b>371</b>             | <b>466</b>             | <b>466</b>             | <b>466</b>             |
| 803- 4520        | 3% State Building Permit Fee                   | 2,605                  | 5,403                  | 8,000                  | 9,000                  | 10,000                 |
| 4521             | 1% State Plumbing Fee                          | 4,164                  | 6,217                  | 7,000                  | 7,000                  | 8,000                  |
|                  | <b>Total Revenue</b>                           | <b>6,769</b>           | <b>11,620</b>          | <b>15,000</b>          | <b>16,000</b>          | <b>18,000</b>          |
| 803-8030- 5230   | State Building Permit - 3%                     | 2,728                  | 5,396                  | 8,000                  | 9,000                  | 10,000                 |
| 5231             | State Plumbing Permit - 1%                     | 4,144                  | 6,129                  | 7,000                  | 7,000                  | 8,000                  |
|                  | <b>Total Expenditures</b>                      | <b>6,872</b>           | <b>11,525</b>          | <b>15,000</b>          | <b>16,000</b>          | <b>18,000</b>          |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>371</b>             | <b>466</b>             | <b>466</b>             | <b>466</b>             | <b>466</b>             |

**2020 BUDGET DETAIL**

**FUND: PERFORMANCE BOND FUND**

This Fund accounts for performance bonds/cash deposited with the City pending completion of repairs or public improvements. Deposits are made with the City and are returned when the work is performed satisfactorily.

| <i>Account #</i> | <i>Description</i>                             | <i>2017<br/>Actual</i> | <i>2018<br/>Actual</i> | <i>2019<br/>Budget</i> | <i>2019<br/>Actual</i> | <i>2020<br/>Budget</i> |
|------------------|--|------------------------|------------------------|------------------------|------------------------|------------------------|
|                  | <b>Fund Balance - January 1<sup>st</sup></b>   | <b>164,146</b>         | <b>185,077</b>         | <b>667,238</b>         | <b>667,238</b>         | <b>689,166</b>         |
| 804 4690         | Performance Bonds                              | 20,931                 | 486,309                | 250,000                | 359,928                | 250,000                |
|                  | <b>Total Revenue</b>                           | <b>20,931</b>          | <b>486,309</b>         | <b>250,000</b>         | <b>359,928</b>         | <b>250,000</b>         |
| 804-8040- 5600   | Performance Bond Reimbursements                | 0                      | 4,148                  | 807,301                | 338,000                | 900,000                |
|                  | <b>Total Expenditures</b>                      | <b>0</b>               | <b>4,148</b>           | <b>807,301</b>         | <b>338,000</b>         | <b>900,000</b>         |
|                  | <b>Fund Balance - December 31<sup>st</sup></b> | <b>185,077</b>         | <b>667,238</b>         | <b>109,937</b>         | <b>689,166</b>         | <b>39,166</b>          |