



**Powell**

# City of Powell, Ohio **2018** Annual Budget

Fiscal Year January 1 through December 31, 2018



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City of Powell, Ohio

## **2018 Annual Budget**

Fiscal Year: January 1 through December 31

Prepared by: The Finance Department



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2018 Budget  
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November 21, 2017

Members of the City Council  
City of Powell  
47 Hall Street  
Powell, Ohio 43065-8357

Dear Council Members:

I am pleased to present the City of Powell's proposed 2018 Annual Budget for Operating and Capital Improvements. This budget has been prepared based on City Council input and direction through council planning sessions and various committee and Council meetings. As a result of this preliminary work, issues confronting the 2018 budget were identified, including maintaining and enhancing effective programs and services that continue to improve the quality of life for Powell residents and business owners. In addition, staff has analyzed revenue and expenditure trends and made revenue projections and expenditure calculations for all of the City funds.

The City's Finance and Operation Committees reviewed this budget at their October 10<sup>th</sup> and October 17<sup>th</sup> open and advertised public meetings. Committee recommendations have been incorporated into this document. Staff will be presenting the proposed budget to the City Council at their November 21<sup>st</sup> and December 5<sup>th</sup> public meetings.

#### Background on Developing this Budget

##### *Policy Issues:*

- No increase in the property tax mill levy rate for general operations has been requested for 2018. For more than thirty years, the City has maintained a general operating mill levy rate of 1.20.
- Continue the practice of the General Fund Reserve receiving a contribution this year. The General Fund Reserve is where the City maintains funds in case of unforeseen hazards and/or emergencies. The goal is to stay in the 15-20% range of the General Fund personnel and operating expenses, and is projected to be 15.19% at the end of this calendar year (2017).
- *2018 Key Policy Issues* – In October 2015, City Council adopted an updated Comprehensive Plan for the community. Council, residents and staff have been working on putting the plans into actionable projects.
- *2018 Key Policy Issues* - "Keep Powell Moving" is a community outreach project to assist in balancing the various solutions in helping to improve the traffic circulation, parking and walkability of the City. This project will help prioritize the various improvement projects necessary to improve traffic circulation.
- *2018 Key Policy Issues* – Fiscal Sustainability is currently a Council committee project to assist with education of Council members and residents about the fiscal needs of the City. This project was elevated to a community outreach project in late 2017 to assist in operating and capital funding sustainability. We anticipate their report to be available in the spring of 2018.
- *2018 Key Policy Issues* – Capital project funding is extremely limited. The City has received approval of a MORPC grant for road improvements on a large segment on Sawmill Parkway with



funding available in 2021 or 2022. However, the road improvements can't wait until funding is available and therefore, the City will work on borrowing funds until the grant funding is available.

- *2018 Key Policy Issues* – The City continues to evaluate its staffing levels as the City has grown in land area and population which has increased workloads along with additional federal and regulatory reporting requirements in multiple areas. However, finding staffing especially for part-time positions is difficult in the Central Ohio job market.
- *2018 Key Policy Issues* – The City completed negotiations with two of their unions and is currently in negotiations with the third union. The City has implemented those contracts into the 2018 Budget and future years through 2020.

#### *Economic Factors:*

- The City resolved a lawsuit arising from an unconstitutional Charter Amendment with a payment of \$1.8 million. This payment was made through a combination of funds contributed by the City (\$950,000) and the City's insurer, Great American Insurance Group (\$850,000). The Federal Court ruled in March 2016 that a Charter Amendment initiated by a citizen petition and approved in late 2014 by Powell voters was unconstitutional. It also determined that Powell Crossing, LLC. was entitled to permanent injunctive relief, damages and attorney fees.
- The City belongs to the Central Ohio Risk Management Association (CORMA) for pooled risk liability insurance. Costs of this insurance will be increasing over 40% in 2018 and anticipated to be high in the next few years.
- Delaware County Auditor's Office completed their full, general countywide reappraisal which occurs once every six years. The appraisers are required to view and appraise every property in the county for this purpose. Adjustments are made to the value to assure that the equitability of the valuations are maintained or corrected.
- The City belongs to the Central Ohio Health Care Consortium (COHCC) and it re-entered into a three-year commitment with nine other Ohio municipalities for pooled health insurance for the years 2016-2018. The COHCC board is working with actuaries to provide a reappraisal of each group for 2019 to ensure on-going financial sustainability. Adjustments will be made in 2018 and 2019 to realign each municipality to assure the equitability of insurance needs are maintained.
- Bond rating – Standard and Poor's upgraded the City's bond rating to AAA in September 2013 while Moody's maintained the City's bond rating at Aa1. The City strives to maintain its current ratings.

#### *Regulatory and/or Legislative Challenges:*

- The State of Ohio continues to change municipalities' municipal income tax codes. Each year since 2015, new code changes have occurred that affect how the City's income tax is charged. The last change again altered the net profit tax code.
- A ballot issue to continue a dedicated property tax mill levy for capital improvements was passed by the voters in November 2012. The \$7.1 million of general obligations authorized by this dedicated property tax mill was divided into two issues. In October 2013, the City issued \$4.1 million and in February 2016, the City issued the remaining \$3 million. The City continues to hold proceeds as it tries to work through the issues affecting the building of Seldom Seen Park. Issues such as multiple E.P.A. permits for wetlands and bids higher than anticipated. The City is cognizant that it needs the remaining funds spent by early 2019 for bond compliance purposes.
- State pension boards, Ohio Public Employee Retirement System and Ohio Police Fire Pension Fund, on retirement changes to contributions to employers.
- Reductions in state funding including reduced Local Government Funds (LGF), and the elimination of estate tax.
- National Pollutant Discharge Elimination System (NPDES) on storm-water tracking is adding reporting, monitoring and inspection requirement duties.

#### Overview

The proposed 2018 budget, which is higher than the 2017 operating budget, contemplates providing slightly enhanced service levels with similar resources.



The General Fund is the largest of the City's operational funds, accounting for the majority of the total City budget. Public safety, public service, parks and recreation, building (including engineering and development) and administration services are the principal programs and services supported from this fund.

General Fund Proposed Budget			
	2017 Original Budget	2018 Proposed Budget	2019 Projected Budget
Revenues	\$8,033,455	\$8,548,237	\$8,413,954
Expenditures	\$8,298,740	\$8,767,139	\$9,364,503
Surplus (deficit)	(\$265,285)	(\$218,902)	(\$950,549)
Growth (reduction)		5.65%	6.82%
Note: Growth (reduction) is in relation to expenditure budget.			

Total operating revenues from the General Fund are anticipated to increase from \$8,033,455 (2017) to \$8,548,237 (2018), primarily as a result of the improving economy and the projected increase in income taxes and property tax valuations over 2017. Total expenditures are projected to increase from \$8,298,740 (2017) to \$8,767,139 (2018). Primary factors contributing to this increase include adding the remaining costs for the Police Officer that started in July 2017, contract assistance and rising healthcare costs. Please remember this comparison is from the original 2017 budget and does not include any of the revisions made throughout the 2017 year.

At the end of 2017, we anticipate having a General Fund carryover balance of \$4,828,160 which is \$842,525 lower than the balance we had one year ago. Primary factor contributing to this decrease is the \$950,000 legal settlement. The projections presented in the proposed budget identify carryover being decreased to \$4,523,000 in 2018, \$3,492,255 in 2019, \$2,457,581 in 2020, and \$1,151,561 in 2021.

Also at the end of 2017, we anticipate having a General Fund Reserve balance of \$1,100,000, a CORMA Fund Reserve balance of \$46,537, a 27<sup>th</sup> Payroll Reserve balance of \$44,538, and Compensated Absences Reserve balance of \$34,652.

#### Revenues

Projecting revenues is an important component in the preparation of the annual budget. In 2017, our General Fund budgeted revenues were budgeted for \$8,033,455. We anticipate the actual revenues will be \$8,425,144. The main difference without the advance for the increase is higher than anticipated income tax collections and development related revenue.

General Fund Proposed Budget - Revenues			
Revenues	2017 Original Budget	2017 Estimate	2018 Proposed Budget
Taxes, Assessments	\$6,778,279	\$6,958,762	\$7,151,671
Local Revenue	\$25,910	\$30,831	\$28,175
Development-related	\$658,584	\$696,592	\$678,316
Other	\$443,130	\$556,820	\$495,493
CORMA	\$25,000	\$34,587	\$30,000
City contributions	\$102,552	\$137,552	\$164,582
Total General Fund Revenue	\$8,033,455	\$8,425,144	\$8,548,237

The 2018 General Fund budget projects total operating revenues to be \$8,548,237, which represents a \$123,093 increase from our 2017 estimated revenues. This increase is mostly due to increases in income tax revenue and property tax valuation changes.

The City's income tax continues to be the largest single revenue source for the City. Income tax receipts normally account for approximately 70% of the City's General Fund revenue; in 2017, income tax receipts are estimated to account for 71.2% of the City's General Fund revenue source. Income tax receipts are anticipated to account for 71.79% in 2018. Our 2017 income tax revenues are estimated to be increased by 1.62% from our 2016 collections (from \$5,904,705 to \$5,999,871).

The Special Revenue Funds derive their revenue from various sources. Many of these sources are taxes imposed at the County and State levels. Projected future growth from most of these sources is minimal due to the financial constraints facing these governmental units. The City must continue to monitor these funds because the revenue earmarked from these funds does not always provide sufficient funding for the services it supports. In cases where sufficient funds are not available, the City may allocate General Fund revenues to make up the shortfall.

#### Expenditures

There are several proposed expenditures that I would like to highlight. These include:

- Contingencies – The contingency appropriation in the proposed budget has been established at \$75,000. These funds are available to be utilized by the City Council for expenditures not anticipated or planned at the present time.
- General Fund Reserve – The City is continuing its trend of maintaining the General Fund Reserve at a certain level now instead of working to build the reserve as it did for many years. The proposed budget is estimated to add \$60,000 to the City's General Fund Reserve Fund. The purpose of this account is to have funds available in case of unforeseen hazards and/or emergencies. This money is used after the City has exhausted the contingencies and fund balances. The goal now is to try to keep the reserve in near the 17.5% range which is why the City has raised the annual contribution from \$50,000 to \$60,000. For the next year (2018), it is projected that this account will contain \$1,160,000 which represents 14.13% of the estimated 2018 personnel and operation expenses.
- Fund Balance Policy – It is anticipated the 2017 General Fund Balance will drop from the "Long-term Planning Range" to the "Fiscally Prudent Range" or 70.26% of the Five-Year Average of General Fund Revenues. This drop in the drop fund balance is due to the City utilizing the fund balance to settle the lawsuit due to the unconstitutional charter amendment created and passed by the residents. At this point, the City's highest budget priorities should be to: (1) improve revenues and monitor both operating and non-operating expenditures levels to ensure effectiveness and efficiency; and (2) increase to the extent possible the Unassigned Fund Balance to at least 75% of the Five-Year Average of the General Fund Revenues.
- CORMA (Central Ohio Risk Management Association) – The City joined the risk management pool in February 2010. Over the last eight years, the City has adjusted the budget to account for a different plan year, the on-going costs of the program and added additional coverage. The proposed budget for 2018 is for \$140,000.

Other Reserves (27<sup>th</sup> Payroll and Compensated Absences) – The City will experience another 27<sup>th</sup> payday in calendar year 2025 after experiencing one in 2014. The City anticipates putting aside money each year to assist with the extra paycheck. The proposed budget for 2018 is \$16,928. The City has numerous employees who will become eligible to retire in the next couple of years. The Compensated Absences reserve serves as a way to set money aside for those payouts. The proposed budget for 2018 is \$7,654.

General Fund Proposed Budget - Expenditures			
Expenditures	2017 Original Budget	2017 Estimated	2018 Proposed Budget
Personnel	\$5,557,266	\$5,459,441	\$5,901,465
Operating	\$1,823,072	\$1,805,171	\$1,858,167
Capital	\$408,000	\$453,859	\$387,600
Other	\$288,000	\$269,105	\$287,000
CORMA	\$119,850	\$149,609	\$168,325
City Contribution	\$102,552	\$137,552	\$164,582
Legal Settlement		\$950,000	
Total General Fund Expenditures	\$8,298,740	\$9,224,737	\$8,767,139

Other proposed changes to the expenditures budget I would like to highlight include:

*Departments:*

- ▶ Building
  - Includes \$4,785 for additional plan review and contract services due to additional work and changes in certified/licensed employees
- ▶ Communications
  - Includes \$10,000 for one-time assistance while an employee is on leave in 2018
- ▶ City Clerk
  - Includes \$3,750 for records maintenance and storage
- ▶ Engineering
  - Includes \$10,000 for plan review assistance due to additional work
- ▶ Lands & Buildings
  - Includes \$2,000 for rental of the scaffolding until the CSX Tunnel is repaired
  - Includes \$5,000 for additional maintenance needs for aging buildings

*Capital Improvements:*

- ▶ Traffic Related Projects in the Downtown area, \$500,000
- ▶ 4 Corners update project, \$226,600
- ▶ Seldom Seen Park Improvements, \$3,288,726

Future Capital Improvements

In November 2012, voters approved to continue a tax levy to fund a portion of the capital improvements needed in the City for the next ten years. A majority of the projects including, extending Murphy Parkway to South Liberty Street, are anticipated to be completed by the end of 2017. The new park at Seldom Seen is anticipated to begin phased construction in 2018.

If City Council wishes to pursue a specific project beyond these projects, the following dollars are available in 2018 :

Park Development Fund, \$223,187 and Village Development, \$27,563.

The funds available in the Downtown TIF Fund - Public Improvements and Housing Improvements are already being considered for potential projects based on their specific spending restrictions.

In prior years, City Council has prepared and prioritized a 10-year Capital Improvement Budget Plan. Due to the lack of a funding mechanism, the plan has not been implemented.

Conclusion

Our challenge is to review all requests for City funds and to ensure that we are the best stewards of public funds that we can be. We need to do this while balancing the needs of our citizens and protecting the fiscal capacity to deliver those needed and requested services in an efficient and effective manner. It is important that we require high performance and accountability standards from all City departments.

Thank you to the entire City Staff, which assisted in preparing the proposed budget. As always special thanks is in order to Finance Director, Debra Miller and Assistant Finance Director, Jessica Marquez. They have spent countless hours of analysis and creative thought in developing this document.

Sincerely,



Steve Lutz  
City Manager

City of Powell, Ohio  
2018 Budget Snapshot  
"An Accountant's View"

Fund type:	General	Special Revenue	Debt Service	Capital Project	Agency	Total
Taxes & assessments	\$ 7,151,671	\$ 557,000	\$ 1,207,000	\$ 675,000	\$ 0	\$ 9,590,671
Local revenue	28,175	58,500	0	0	0	86,675
Development-related	678,316	24,375	1,606,965	123,211	0	2,432,867
Other revenue	660,075	384,250	2,532,625	205,500	179,850	3,962,300
CORMA	30,000	0	0	0	0	30,000
Total Revenue Sources	\$ 8,548,237	\$ 1,024,125	\$ 5,346,590	\$ 1,003,711	\$ 179,850	\$ 16,102,513
Personnel	\$ 5,901,465	\$ 47,530	\$ 0	\$ 0	\$ 0	\$ 5,948,995
Operating expenses	1,858,167	1,098,900	5,240,786	0	456,235	8,654,088
CORMA	168,325	0	0	0	0	168,325
Total Operating Expenditures	\$ 7,927,957	\$ 1,146,430	\$ 5,240,786	\$ 0	\$ 456,235	\$ 14,771,408
Transfers	\$ 376,582	\$ 62,500	\$ 0	\$ 267,000	\$ 1,493	\$ 707,575
Advances	0	0	25,000	301,500	0	326,500
Capital	387,600	0	0	4,047,027	0	4,434,627
Other non-operating	75,000	0	0	0	0	75,000
Total Non-operating Expenditures	\$ 839,182	\$ 62,500	\$ 25,000	\$ 4,615,527	\$ 1,493	\$ 5,543,702
Excess (deficiency) of revenue over all expenditures	\$ (218,902)	\$ (184,805)	\$ 80,804	\$ (3,611,816)	\$ (277,878)	\$ (4,212,597)
Beginning of Year Fund Balance	\$ 6,053,887	\$ 2,197,881	\$ 120,672	\$ 4,820,284	\$ 933,866	\$ 14,126,590
Unappropriated	\$ 4,523,000	\$ 2,013,076	\$ 201,476	\$ 1,208,468	\$ 655,988	\$ 8,602,008
General Fund Reserve	1,160,000					1,160,000
CORMA Reserve	48,212					48,212
27 <sup>TH</sup> Payroll Reserve	61,467					61,467
Comp Abs Reserve	42,306					42,306
End of Year Fund Balance	\$ 5,834,985	\$ 2,013,076	\$ 201,476	\$ 1,208,468	\$ 655,988	\$ 9,913,993



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Powell  
Ohio**

For the Fiscal Year Beginning

**January 1, 2017**



Executive Director





Same  
Building  
built in  
1890



### **Geographical and Historical Background**

We embrace our humble roots and take pride in maintaining a quaint, homespun downtown that is alive and thriving with excitement and activity. We have preserved the historic village lined with beautiful sidewalks, which are perfectly suited for leisurely strolls to distinctive shops and casual restaurants. We have paired that small-town atmosphere with all the modern-day conveniences and amenities of a prosperous city that offers upscale dining, specialty shops and services, and family-friendly special events.

Early in the 1700's, the French set up a system of trading posts, which controlled the fur trade in the region. In 1754, France and Great Britain fought the 'French and Indian War,' which resulted in the Treaty of Paris, where the French ceded control of Ohio to Great Britain. 'Pontiac's Rebellion' in the 1760's posed a challenge to the British military control and along with the colonists' victory in the American Revolution led to Britain ceding all claims to Ohio in 1783.

The United States created the Northwest Territory under the Northwest Ordinance of 1787. Settlement began by the Ohio Company of Associates, the Miami Company and the Connecticut Land Company. Under the Northwest Ordinance, areas of the territory could be defined and admitted as states once their population reached 60,000. On February 19, 1803, President Jefferson signed the act of Congress that approved Ohio's boundaries and constitution, and became the 17<sup>th</sup> state.

Settlers from Middlebury, Connecticut first arrived here to "Powell" in 1801. They immediately fell in love with the area and named it Middlebury after their old home. However, in 1857, Judge Thomas Powell established the Village's first post office and the townspeople decided to rename the village in his honor. In 1876, the Powell community was surveyed and platted.

In 1947, the Village of Powell was recognized and incorporated as a municipality, with nearly 400 residents calling it home. The Village of Powell's population remained stable at approximately 400 residents until the early 1980's, when residential development in the northern parts of the Greater Columbus metropolitan area reached Powell. Powell attained city status in 2001, when the 2000 census showed the area had more than 6,000 residents. The U.S. Census Bureau estimates in 2016 the population was 12,810.

The City of Powell, encompassing approximately five and a half square miles, is located on rolling highlands between the Scioto and Olentangy River valleys, approximately 18 miles north of downtown Columbus, and the capital of Ohio. The City is located near the intersection of scenic State Route 315 and State Route 750, with State Route 750 bisecting the City.





## **Community Profile**

The City's strategic location in southern Delaware County has promoted its development as a semi-rural, suburban, greenbelt town. Residential development combined with open space preservation and minimized commercial and industrial development, has made Powell one of the premier residential communities within central Ohio. The City of Powell was listed by *Movoto Insider*, one of the top 5 safest communities in Ohio in 2014 and by *Ohio Magazine's* Best Hometown's in 2015-2016. Powell was also listed in 2013 by *Money Magazine* and *CNN/Money* as a "Top 20 Best Places to Live: Top Earning Towns" and *The Business Journals* as one of the 2011 "Top 5 Midwestern Quality-of-Life Communities."

In 2015 the City Council adopted a revised Master Plan that replaced a more than twenty year old document. The revised Master Plan addresses plans for future development, traffic studies and the fiscal impact all of these items will have on the community. In the coming years, the City staff will be working to implement suggestions laid out by the Master Plan as well as working to find a sustainable source of funding.

Children of Powell residents who enroll in public schools attend the Olentangy Local School District. The District consists of three high schools, five middle schools, 15 elementary schools and a special-needs preschool program. The enrollment totals 19,983 and includes 5,885 in high school, 5,037 in middle school and 9,061 in the elementary schools not including Pre-K. The school system has estimated that, by the school year 2020-2021, enrollment will grow to 22,206, which represents an 11.1 percent increase. Based on these growth assumptions, the school district is continuously evaluating when and where new facilities will be constructed to accommodate their expected growth. The fourth high school is to open for the 2018-2019 school year.

Several public and private two-year and four-year colleges and universities are located within commuting distance. These colleges and universities provide a wide range of facilities and opportunities. They include: The Ohio State University, Capital University, Ohio Wesleyan University, Otterbein University, Ohio Dominican University, Franklin University, Columbus State Community College, University of Phoenix and DeVry Institute of Technology. The Delaware Area Career Center offers evening and adult education courses at two different locations, one of which is within eight miles or ten minutes of the City.

The City is served by several hospitals within the cities of Columbus, Delaware, Dublin and Westerville, including Riverside Methodist Hospital, The Ohio State University Hospital, Grady Memorial Hospital, Dublin Methodist Hospital and Mount Carmel St. Ann's Hospital, all of which are within 20 minutes or less drive time from the City.

Commercial passenger air service is available at Port Columbus International Airport, approximately 30 minutes away, or the Delaware Municipal Airport, approximately 15 minutes away. Public transport is available through the Central Ohio Transportation Authority (COTA), with a park and ride station within a few minutes of the City and Delaware Area Transit Agency (DATA), with both a fixed-route and on-demand request service.

The City is also conveniently located near many museums and cultural venues. These venues offer a wide range of facilities, events and entertainment, giving residents access to everything from art, glasswork and historical events to concerts, plays, comedy shows and sporting events, including; the Columbus Blue Jackets, Columbus Clippers, Columbus Crew and The Ohio State Buckeyes.

In the last decade, the City built six new recreation parks within the City limits. These parks include a splash pad, a skateboard bowl, assorted playground equipment, an amphitheater and two ponds. The City is working on the master plan of a seventh park to be constructed in 2018-2019. A number of recreational areas are located within commuting distance of the City, including the 8,600-acre Alum Creek State Park, the 1,050-acre Highbanks Metro Park and the regional Columbus Zoo/Zoombezi Bay complex consisting of a 20-acre amusement and water park and naturalistic habitats for more than 6,000 animals.

The municipal office building is located in the center of the historical downtown and is part of Village Green Park. The municipal offices include a 10,000 square-foot facility in its train-station-like atmosphere. The

Village Green Park/Municipal Office complex also includes – a park pavilion and carport – which has solar panels on the roofs.

The sanitation and recycling services are provided by an independent hauler, with the City contracting for its residents. Fire protection services are provided by Liberty or Concord Township, separate government entities that overlap the City boundaries. Water and sanitary sewer are provided by countywide entities, while electric and gas utility services are provided by for-profit corporations.

### **Government Structure**

In 1989, the citizens of Powell adopted a City Charter that took effect on February 1, 1990 and has been amended from time to time with the most recent amendments taking effect on January 1, 2015. The City's Charter, similar to other municipal charters throughout the state, takes advantage of home rule provisions of the Ohio constitution and enables the City to be governed in a professional and efficient manner.

The Charter reads, in part, *"The municipality of the City of Powell shall have all the powers of local self-government and the benefits of a municipal home rule that may now or hereafter by lawfully possessed or exercised by municipal corporations under the constitution and the laws of the State of Ohio. All such powers shall be exercised in the manner prescribed in this Charter or, to the extent that the manner is not prescribed herein, in such manner as shall be provided by ordinance or resolution of the Council. When not prescribed in this Charter or by ordinance or resolution, then the powers shall be exercised in the manner as may now hereafter be provided by the laws of the State of Ohio."*

The Charter vests the legislative power of the City in the City Council and outlines the responsibilities of the City Manager and the administrative departments. It also creates various Boards and Commissions, describes the personnel system for the City and establishes basic provisions regulating the financial aspects of the City.

### **City Council**

The City Council is nonpartisan and consists of seven (7) members elected to four-year overlapping terms. All of the members of Council are elected at-large and the terms of Council are staggered so they do not expire at the same time. A Mayor and Vice Mayor are selected from the elected members of Council and appointed by a majority vote of Council to serve a two-year term. The Mayor is the official head of the City for all ceremonial purposes and serves as the President of Council. The Mayor has no veto power, but has full voting and other privileges of Council membership.

The City Council is the legislative and taxing authority for the City, and it has the power to enact ordinances and resolutions; adopt and modify a master plan for the City; authorize and levy taxes; issue bonds; and take other measures necessary to carry out the municipal functions. The City Council also has the power to delegate various municipal duties to the City's administrative departments, a specific City officer or the City's boards and commissions.

<u>Members of City Council</u>			
Mayor	Brian Lorenz	2 <sup>nd</sup> term	term expires 12/31/17
Vice Mayor	Jon Bennehoof	2 <sup>nd</sup> term	term expires 12/31/19
Member	Frank Bertone	1 <sup>st</sup> term	term expires 12/31/17
Member	Tom Counts	4 <sup>th</sup> term	term expires 12/31/17
Member	Jim Hrivnak	3 <sup>rd</sup> term	term expires 12/31/17
Member	Brendan Newcomb	1 <sup>st</sup> term	term expires 12/31/19
Member	Daniel Swartwout	1 <sup>st</sup> term	term expires 12/31/19

### City Administration

City Council appoints a City Manager who serves at the pleasure of Council. The City Manager is the Chief Executive Officer of the City and is charged with the responsibility to conserve the peace and enforce all laws, ordinances and terms of the Charter. The City Charter also creates several administrative departments, including a Department of Public Service, a Department of Finance, a Development Department and a Department of Law. The City Council retains the power to create other such departments as needed. The management staff (administration) report directly to the City Manager except for the Law Director and the Finance Director, who report to both the City Manager and City Council.

The conditions of employment of the City Manager are subject to contract and reviewed on an annual basis. The conditions of employment for the management staff (administration) are subject to the provisions of the general employee personnel rules except for the Law Director, which is under a legal service contract.

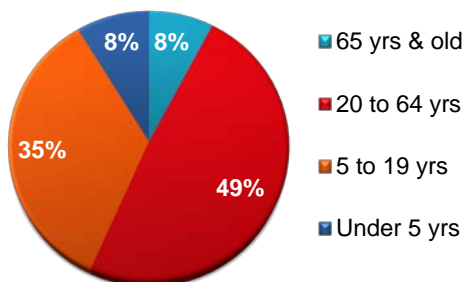
<u>City Administration</u>		
City Manager	Stephen Lutz	September 1996*
Finance Director	Debra K. Miller	June 2005
Chief Building Official	Kevin Moran	October 2017
City Engineer	Chris Huber	April 2015
City Clerk	Karen Mitchell	August 2015
Development Director	David Betz	March 1992
Parks, Rec. & Public Service Director	Jeffrey Snyder	March 2000
Police Chief	Gary Vest	May 1996
*start dates in Administrative position		

### Demographics and Economics

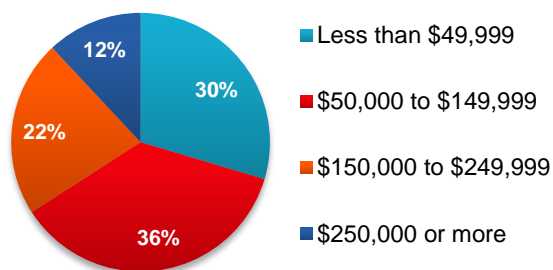
Powell's population is family oriented and consists primarily of professional workers. The median family income is approximately \$136,250 per year and the median single family home value is \$335,800. Residents enjoy living in planned neighborhoods that are interconnected and have access to public facilities such as parks and bike paths.

The City of Powell is a residential community with only a small portion utilized for commercial or retail activity. Therefore, the City is not reliant on its own commercial base but on the larger, more diversified regional base in Delaware and Franklin counties for its residents' workplaces. Delaware County's and Franklin County's unemployment rates of 3.9 percent and 4.4 percent, respectively, were lower than the state's average unemployment rate of 5.4 percent or the national average of 4.5 percent in June 2017. This trend has existed over the past 20 years.

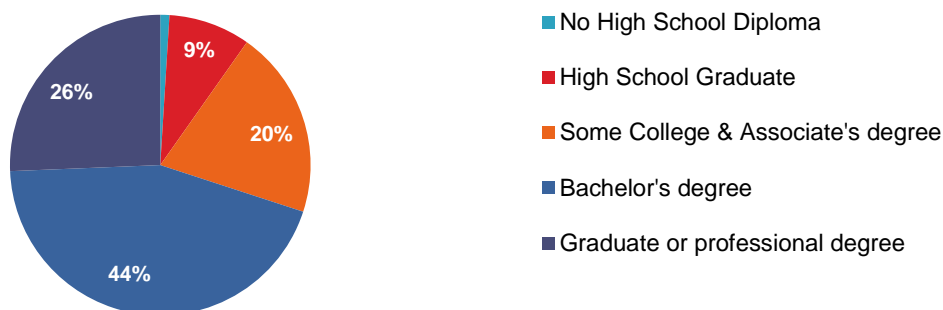
**Age of Powell Population**



**Income of Powell Households**



### Educational Attainment Of Powell Residents (age 25 and over)



Comparing the typical City of Powell resident to a typical State of Ohio resident:

- the median age is 37.9 years (State 39.3 years)
- median household income is \$136,250 (State \$48,849)
- median housing value is \$335,800 with 94.1% owning (State \$129,600 with 66.9% owning)
- 72.3% has a bachelor's degree or higher (State 25.6%)
- Mean travel time to work is 24.7 minutes (State 23.1 minutes)

### Top Ten Principal Employers in Region

<u>Employer</u>	<u>Principal Business</u>	<u>Rank</u>	<u>Number of Employees</u>	<u>% of Total Employment</u>
The Ohio State University	Education	1	30,963	4.22%
JPMorgan Chase & Co	Finance	2	29,147	3.98%
State of Ohio	Government	3	23,859	3.26%
OhioHealth Corp	Health Care	4	19,936	2.72%
Kroger Co.	Retail	5	12,451	1.70%
Nationwide Mutual Insurance, Co.	Finance	6	12,200	1.66%
Mount Carmel Health System	Health Care	7	8,818	1.20%
City of Columbus	Government	8	8,510	1.16%
Nationwide Children's Hospital	Health Care	9	8,508	1.16%
Honda North America, Inc.	Automotive	10	7,800	1.06%

Total Principal Employers	162,192	22.13%
Franklin County Employment		632,400
Delaware County Employment		100,504

Top Ten Property Tax Payers in Powell		
Taxpayer	Taxable Assessed Value	%
Market at Liberty Crossing	18,000,000	3.39%
Ohio Power Company	16,816,660	3.16%
CSRA Columbus Oh Fitness St LLC	14,945,200	2.81%
Target Corporation	8,660,000	1.63%
Store Master Funding IV LLC	4,847,500	.91%
Village Academy Schools Inc.	4,806,700	.90%
Ganzhorn Real Estate of Powell LLC	4,660,000	.88%
S-K Powell Owner, LLC	4,600,000	.87%
Mt Carmel Health System	4,569,500	.86%
Kinsale Golf and Fitness Club LLC	<u>4,349,500</u>	<u>.82%</u>
Total Top Ten Property Tax Payers in Powell	86,255,060	16.23%
Total Assessed Valuation in Powell	531,681,190	

Assessed Valuation in Powell by Component Unit					
Tax Year	Residential	Farm	Commercial	Public Util.	Total
2016*	478,559,220	17,290	53,095,890	8,790	531,681,190

\*Collected in tax year 2017

Source of Demographic and Economic Information:  
U.S. Census  
Delaware County, Ohio Auditor

### **Budget Process**

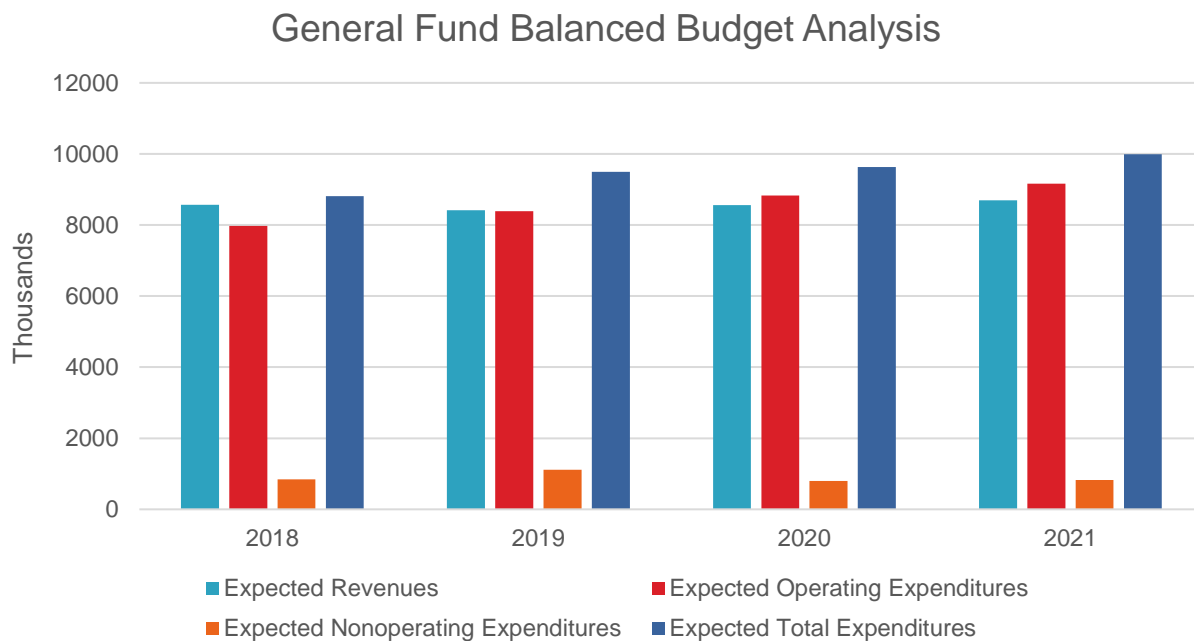
One of the most important activities undertaken each year by the City is the budget process. The quality of the decisions made in the budget process conveys the City's long-range plans and policies for current and future services and programs.

### **Definition**

A good budget process is defined by the Government Finance Officers Association (GFOA) as:

"Far more than the preparation of a legal document that appropriates funds for a series of line items. Good budgeting is a broadly defined process that has political, managerial, planning, communication and financial dimensions. A good budget process is characterized by several essential features. A good budget process incorporates a long-term perspective; establishes linkages to broad organizational goals; focuses budget decisions on results and outcomes; involves and promotes effective communication with stakeholders; and provides incentives to government management and employees."

The budget serves as a means to communicate these goals and objectives through the details of this budget document. Traditional items such as balancing revenues and expenditures one year at a time through detailing the costs of City services and programs and the revenues that support these activities are also supplied in this budget document. The City defines a balanced budget as when the revenue is anticipated to exceed the anticipated operating expenditures. This shows during the current year that there are sufficient funds being generated to pay for the services of the City.



Based upon the above information, the City is projecting a balanced budget for the next two fiscal years mostly due to current projections of increasing revenues and increasing expenditures. The City will continue to considering alternative funding options as well as possible areas to reduce expenditures. While total expenditures exceed expected revenue in all of these years, the City does not consider nonoperating expenditures when determining whether the City's budget is balanced. Nonoperating expenditures include capital expenditures, transfers, advances and contingencies that are generally budgeted for specific projects not related to the day to day operation of the City.

### **Mission of the Budget Process**

The budget document serves as the guide to the various departments in implementing their goals and objectives.

### Communication and Involvement

It is important that the budget process communicates with and involves the “stakeholders” of the City. Who are the “stakeholders” of Powell? They are the citizens, elected officials, staff, management, businesses and all other parties interested in the City. The budget process should involve and promote effective communication with these stakeholders by identifying stakeholder issues and concerns; obtaining stakeholder support for the budget process with different opportunities to get involved or express opinions; achieving stakeholder knowledge and understanding of the goals and resource allocation; and reporting to stakeholders on services and resource utilization.

The budget process is a year-round activity because regular reporting is necessary to provide accountability, understanding and confidence in the City. The City provides different types of reporting activities to facilitate this process. These reports include but are not limited to the City’s annual report; quarterly newsletters; monthly department reports; budget document; popular annual financial report (PAFR) and audited comprehensive annual financial report (CAFR) available both in paper format and electronically on the website. Social media activities allow for comments, public notices and in-person contact beyond the traditional forms of communication.

### Principal Steps of the Budget Process

The principal steps of the budget process reflect that all stakeholders are involved in the development of the City’s budget because it conveys the long-range plans and policies for the current and future services and programs.

1. Review – to adjust services and service levels to needs and preferences; improve performance by better understanding what is expected; and to adjust long-term strategies to provide for fiscally sustainable future.
2. Develop – to understand priorities in planning, budgeting and managing services; to establish long-term strategies to provide for a fiscally sustainable future; measure performance to perception; differentiate among expectations; ensure capital investment decisions are informed; and provide information to public.
3. Budget – to understand priorities in planning, budgeting and managing services; understanding the financial constraints the City has currently and in the future;
4. Evaluate – all stakeholders are involved in reviewing the performance of programs, functions and financial planning; and provide information to make evaluations.

Specific Steps of Budget	Generic Step	Occurrence	Citizens	Elected Officials	Staff	Management	Businesses	Other*
Strategic Planning	Review & Evaluate	Bi-annually	√	√	√	√	√	√
Survey	Review & Evaluate	Bi-annually	√					
Reporting	Develop & Evaluate	Various intervals	√	√	√	√	√	√
Focus Groups or Task Forces	Review & Evaluate	As needed						
Budget Calendar	Budget	Annually		√	√	√		√
Capital Improvements	Review, Develop & Evaluate	Annually	√	√	√	√	√	√
Expenditure Calculations	Budget	Annually			√	√		√
Revenue Calculations	Budget	Annually			√	√		√
Discuss Calculations	Budget	Annually			√	√		
Finance Committee	Develop & Budget	Annually	√	√	√	√	√	√
Public Hearings	Review & Evaluate	Annually	√	√	√	√	√	√
City Council Approval	Budget	Annually		√				

\*Other includes: Council Committees, Advisory Boards, Delaware County Commissions, Delaware County Auditor, State of Ohio and miscellaneous companies for estimations



### 2018 Budget Calendar

Date	Budget Step
January – September 2017	Multiple Committees work on Capital Improvement Planning, Bi-Annual Survey & scheduling of Master Plan Update
June 13, 2017	Budget Calendar is reviewed and adopted by Finance Committee
June 20, 2017	Tax Budget Resolution scheduled for approval by City Council
July 3, 2017	Finance Department distributes budget worksheets with historical and current information
August 1 – 31, 2017	Finance Department works on revenue projections
August 4, 2017	Departments turn in budget worksheets to Finance Department
August 7 – 31, 2017	Finance Department compiles and reviews requests
September 5 or 19, 2017	Millage Resolution scheduled for approval by City Council
September 1 – 22, 2017	City Manager and Finance Director meet with Dept. Heads to review budget requests
September 29, 2017	Fee Schedule changes due to City Clerk and Finance Department
October 6, 2017	Finance Department completes draft budget document
October 10, 2017	Finance Committee meeting to review draft of budget 1 of 2
November 7, 2017	First Reading of 2018 Fee Schedule by City Council
November 14, 2017	Finance Committee meeting to review draft of budget 2 of 2
November 21, 2017	Second Reading of 2018 Fee Schedule by City Council
	2018 Budget – First Reading by City Council
December 5, 2017	2018 Budget – Second Reading by City Council
December 31, 2017	Finance sends 2018 Budget to County Tax Commission with year-end numbers

### Reviewing and Developing the Budget

Officially, the next year's budget starts with the adoption of the budget calendar in June. However, the budget process is a year-round activity so on any day the City can find itself reviewing the current budget while developing a future budget.

The City has three legally required elements of a budget. First, Finance completes and submits the tax budget report to City Council for its approval. After City Council approves the tax budget, it is sent to the Delaware County Budget Commission (Budget Commission). Sending to the Budget Commission starts the process to set up funding from property taxes. The Budget Commission will set the millage requirements for the following year based on passed legislation and ballot issues for the general fund and voted debt obligations. No change can be requested at this level to add millage for additional taxes; this requires a ballot question and vote. The second required element is City Council approving the millage requirements set forth by the Budget Commission before September 30<sup>th</sup>. The last requirement is sending the approved budget ordinance along with the estimated year-end numbers to the Budget Commission before December 31<sup>st</sup>.

The internal process utilized by the City to compile the budget is detailed by the budget calendar. Each department head is requested to review his or her goals (needs) and complete the budget worksheets to start the budget process. Before receiving the budget worksheets, the department head has participated in strategic planning; attended committee meetings to review and adjust needs, services and long-term strategies; researched costs and reviewed applicable financial reports.

Finance works on personnel and benefit costs along with estimating revenue streams during the time the department heads are working on operating and capital expenditures. Throughout the year, Finance has been monitoring the local economy, the investment market, federal and state legislation; contract negotiation; and other factors that affect the collection of revenue and personnel costs. The City Manager and Finance Director belong to several organizations that assist the City in keeping abreast of these changes.

The City Manager and Finance Director meet with department heads to review the expenditure and revenue projections. Department Heads are asked to justify their needs compared to the priorities and financial constraints of the City. This process allows the City Manager and Finance Director to review total needs to the revenue projections to make sure there is adequate funding. The preliminary budget is then presented to the Finance Committee for a detailed review and additional input. The Finance Committee is composed of council members and members of the public. Once the budget has passed through the Finance Committee, it goes to City Council for adoption.

### Adopting and Revising the Budget

City Council holds a public hearing during its first reading of the budget. The City Manager and Finance Director present the budget, detailing the changes in service levels; staffing; new or additional funding requests; capital equipment and improvements; and revenue projections. The proposed budget is available before the meeting in paper form and on the city's Web site.

The budget is officially adopted at the first meeting in December unless significant changes were requested during the first meeting, in which case the budget is officially adopted at the second meeting in December. The fiscal year for the City of Powell is the calendar year (January 1 through December 31) so the budget is effective on January 1. The budget ordinance that is presented to City Council is presented in the budgetary level of control format (fund, department and category). The budget book is presented on a fund, department, category and object level format to assist the staff and Council members in their ongoing review and evaluation of the City.

The budget can be amended (or revised) as needed during the year by two methods. The City Manager can move funds within the object level format. An example is moving funding from lab test fees to gasoline for the Police Department. City Council must approve all other changes to the budget through either an appropriation amendment ordinance or transfer appropriation amendment ordinance. Unless stipulated as an emergency measure, the amendment requires reading at two (2) meetings and takes effect immediately after passage.

An example of an appropriation amendment is adding funding to operating expenses for Park Department utilities. An example of a transfer appropriation amendment is moving funding from salaries to operating expenses to pay for temporary assistance through an agency.

### Evaluate

All stakeholders are involved in evaluating the performance of programs, functions and financial planning as the stakeholders receive their various forms of communication reports from the staff, and public perception and expectations are reformed. The budget process will begin again.

### **Relationship between Budgets and Financial Reports**

It is important to note there are several differences in how a budget is reported and how a financial statement will report the same event. An understanding of the generally accepted accounting principles (GAAP) is important to explain the major differences between the basis of accounting used in the budget document and the basis of accounting used in the financial reports and statements. Likewise, it is important to understand the various uses of these reports to explain which document is appropriate for a particular use. The City's budget is a 'working' or 'part of daily operation' document; it does not present the various funds by major or non-major funds, as the financial statements do.

### Definition

The term "basis of accounting" is defined by the Government Finance Officers Association (GFOA) as:

"Basis of accounting is used to describe the timing of recognition that is when the effects of transactions or events should be recognized. Disparities between GAAP and the budgetary basis of accounting often occur because regulations governing budgeting (i.e. laws or ordinances of the state, county, city or some other jurisdiction) differ from GAAP. An understanding of GAAP basis of accounting is critical to the proper budgeting of available financial resources."

### Basis of Accounting

The budget basis of accounting or budgetary basis refers to the type of accounting used to estimate financing resources (revenues) and financing uses (expenditures or expenses) in the budget. The four different bases of accounting that can be used are cash basis, accrual basis, modified accrual basis and modified cash basis.

- ▶ Cash basis indicates transactions are recognized only when cash is received (increased) or disbursed (decreased).
- ▶ Accrual basis indicates revenues are recognized when they are earned (whether or not the cash has been received) and expenditures are recognized when goods and services are received (whether or not cash has been disbursed).
- ▶ Modified accrual basis modifies the accrual basis by recognizing expenditures when goods and services are received except for long-term expenditures, and used cash basis revenue except for material and/or available revenues that are accrued to reflect items levied and earned.
- ▶ Modified cash basis modifies the cash basis by recognizing expenditures when goods and services are committed (encumbered/encumbrance).

### Examples:

1. Capital assets are not included in the modified accrual, modified cash or cash basis of accounting. Capital assets reflect the value of vehicles, infrastructure, buildings and other equipment that has already been purchased.
2. Property taxes that have been levied and earned but not received are not included in modified cash or cash basis of accounting.
3. Commitment to purchase a vehicle that needs to be "created" is not included in the cash basis of accounting.

State law establishes the budget basis of accounting for all entities in Ohio; therefore, the City utilizes a modified cash basis for its budgetary basis of accounting. Revenues are recognized when the cash is received while expenditures include cash payments for goods and services, as well as encumbrances. An

encumbrance is a commitment to purchase goods and services, and includes one or more years of payments depending on the relationship between the services rendered and the stream of payments.

#### Fund Accounting

The financial activity of the City is undertaken in accounting entities called funds. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, expenditures and other financing sources and uses.

The general fund is the City's primary operating fund. It accounts for all the financial activity of the general government, except for those required to be accounted in another fund.

Other fund types are special revenue, capital project, debt service and agency funds. Special revenue funds are used to account for revenues derived from specific taxes, grants or other restricted revenue sources. The use and limitation of the special revenue funds are specified by City ordinance or federal or state statutes. Capital project funds are used to account for the acquisition or construction of major capital investments. The debt service fund is used to account for the accumulation of resources to pay the general obligation long-term debt principal, interest and related costs. Agency funds are used to account for revenues received that belong to parties other than the City.

All funds are budgeted and included in the City's budget document. The general, special revenue, debt service and capital project funds are appropriated through the annual budget ordinance. Agency funds are not required to be appropriated. All funds are reported in the City's annual financial report. However, many of the funds are consolidated due to Major, Nonmajor and Agency fund reporting or change in fund structure.

Fund structure changes include combining all debt services funds into one fund for financial reporting; combining the Municipal Motor Vehicle License Tax Fund with Street Construction and Maintenance Fund; and combining the Special Project Fund, CORMA Fund, General Fund Reserve, 27<sup>th</sup> Payroll Reserve and Compensated Absences Reserve funds with the General Fund because of similar fund balance restrictions.

The major funds of the City include the General Fund, Debt Service Fund, Voted Capital Improvements Fund, Downtown TIF Fund and Sawmill TIF Fund. Occasionally, other funds qualify as major funds; like in 2016, the Seldom Seen TIF Public Improvements Fund and Sanitary Sewer Agreement Fund qualified. The agency funds of the City are the same in both the budget and the financial reports. Nonmajor Funds account for all other funds not listed in the Major or Agency funds.

#### Financial Reporting

The financial records are maintained throughout the year on the budgetary basis and all changes to prepare the financial records for other basis of accounting are done independent of the financial records system.

The City utilizes modified cash basis for its monthly financial status reports, called 'Finance Director Reports' and distributed to City Council and the public on the city's web site. The City utilizes accrual, modified accrual and modified cash basis for its comprehensive annual financial report.

Items called revenues and expenditures under the budgetary basis of accounting may be reclassified from revenue or expenditure items to "other financing sources" or "other financing uses" under generally accepted accounting principles (GAAP). Organizations that are separate entities, called component units, from the City may be incorporated into the financial report.

The Powell Community Improvement Corporation (Powell CIC) is a separate legal entity, but for financial reporting purposes is a component unit of the City. Its budget is included in the appendix section of this budget document but not in the totals for the City.

The City complies with state law for external reporting purposes and prepares its annual financial reports based on GAAP prescribed by the Government Accounting Standards Board (GASB). There are three varieties of schedules in the financial statements and each variety utilizes a different basis of accounting.

The Budget and Actual Schedules use the modified cash basis of accounting. The Statement of Net Position and Statement of Activities use the accrual basis of accounting while the Balance Sheet and the Statement of Revenue, Expenditures and Changes in Fund Balance use the modified accrual basis of accounting. The City produces a Comprehensive Annual Financial Report (CAFR) in conformance with the guidelines prescribed by the Government Finance Officers Association (GFOA). Each year the City receives a financial audit from an independent auditor and the audited version of the CAFR is made available to the public on both the Ohio Auditor of State's and the City's web sites.

## **Strategic Planning and Goals**

### **Long-term Planning**

In February 2014, Powell City Council participated in a strategic planning session and focused on issues affecting the future of the City in the coming year(s). The initiation of a Comprehensive Plan update was one of the outcomes of the planning session.

The update was undertaken during a time of significant change for the Powell community as a whole. As Powell began the planning process, the Mid-Ohio Regional Planning Agency (MORPC) was also engaging leading national planning consultants to analyze demographic and development trends for Central Ohio. This study along with studies by Columbus 2020 and Urban Land Institute document significant demographic changes that will affect development patterns throughout the region. Central Ohio is projected to experience continued growth and economic development over the next 30 years.

In the spring of 2014, Powell engaged a public opinion research firm to conduct a community attitudes survey. The survey identified two major issues that the community needs to address: 1) traffic congestion and 2) residential development involving higher densities. In order to generate public outreach and discussion during the update process, the planning team and the City developed an interactive outreach website called *Plan Powell* using a web-based discussion platform designed specifically for public collaboration.

At the beginning of the planning process, the planning team conducted targeted interviews with individuals and small groups representing a variety of interest in and around Powell. Such interviews help to supplement the information gained from online discussion and community-wide public meetings by providing planners with direct insights from those who live in and conduct business in the community. Groups included residents, business owners, local developers, representatives from local government agencies, including the Olentangy Local School District, Delaware County, and Liberty Township.

Three public workshops were held in 2015. These provided an opportunity for the planning team to share findings and educate the public about key issues, and to listen to residents' concerns and ideas to help guide the development of the plan. The City wanted all residents to have the opportunity to voice what they loved about Powell and this had to include the younger residents who are such a pivotal part of Powell. The City hosted a workshop specially designed to engage the younger population to better understand their likes and dislikes.

The planning process that resulted in a new comprehensive plan was initiated to address these important issues facing Powell, and to provide a vision and strategies to guide the community as it makes decisions about growth, development, infrastructure, and fiscal policies over the coming years. The document can be found on the city's website [www.cityofpowell.us](http://www.cityofpowell.us).

### **City's Mission:**

To serve the Powell community by providing high-quality, cost-effective services to meet existing and future needs consistent with the policies of the City of Powell City Council.

### **Vision:**

The City of Powell is one of Central Ohio's premier communities, sought after for its high quality of life, unique community character, and vibrant business environment. Situated in a significant growth corridor in southern Delaware County, Powell has planned for continued growth and development in a responsible and strategic manner. It has retained the charm of a small town with rural roots while responding to changing trends and development pressures in a way that is uniquely Powell.

### **Guiding Principles for the City's Vision:**

1. The historic, small town charm of Downtown Powell should be preserved and enhanced. Downtown Powell should be a vibrant, accessible center of the community with a diverse mixture of uses and activities.

2. Traffic improvements should strive to relieve congestion at the Four Corners, but not at the expense of pedestrian mobility and safety. Improvements should enhance, rather than detract from, the character of Downtown.
3. Diverse housing options are important to the community. The City embraces its family friendly character and also recognizes the need for housing to serve a diverse population in all stages of life. Alternatives to large lot single family subdivisions are acceptable, but design aesthetics, character, and high quality development standards are critical to ensuring new options are appropriate for Powell.
4. New residential development should include, where appropriate, accessible and useable public parks and open spaces in a variety of scales and types.
5. Rural character should be preserved and reinstated (through new development) along the community's edges. This may be through preservation of farmsteads and active farming operations within the surrounding townships, or through sensitive roadway designs, landscape treatments and development practices that retain a rural feel for those living in and traveling through the community.
6. The City should strive to plan cooperatively with Liberty Township and other nearby communities to establish a shared vision and development practices.
7. Pedestrian and bicycle connections should be enhanced and expanded throughout the community, including connections to the surrounding townships, parks, and other destinations.
8. Development patterns should seek to minimize traffic impacts by mixing uses or locating compatible uses within walking distance, and by providing interconnected street systems and paths.
9. New commercial development should contribute to both the service needs of the community as well as the economic and fiscal well-being of the City.
10. Opportunities to expand transportation options (public transportation, car/ride sharing, bikes, paths, etc.) into and through Powell should be supported, both to increase transportation options for residents and employees, and to alleviate traffic congestion.

To assist readers in understanding the connectivity of plans, goals, missions, etc. the below chart shows how process flows from one area into the other.





### **Strategic Planning and Initiatives**

Strategic Planning defined by Wikipedia is: “an organization’s process of defining its strategy, or direction, and making decisions on allocating its resources to pursue this strategy.

The Comprehensive Plan also includes a detailed matrix intended to serve as guide for how the community can turn vision into reality. The matrix identifies leadership to be responsible for implementing each individual plan element. The City utilizes council committees, ad hoc committees and specialized commissions or boards as their structure to explore, strategize, plan and review the various plans, projects and initiatives proposed by staff, residents, developers and council. City Council committees include but are not limited to:

- Development Committee – activities include city planning; economic development; zoning administration; property management and subdivision regulation.
- Finance Committee – activities include financial planning and forecasting; accounting, payroll and financial reporting and management; risk management; employee benefits and human resource activities.
- Operations Committee – activities include administration and all other items not related to development or finance.
- Ad hoc Committee(s) – Zoning & Building Code Update Diagnostic Committee (active); Downtown Revitalization Committee (not active).
- Specialized Commission or Board(s) – Planning & Zoning Commission; and Powell Community Improvement Corporation.

Among the variety of policies and actions listed in the Comprehensive Plan for implementation, some items should be considered high priorities for implementation, based on their significance in addressing the major issues identified in the plan. Three key priorities were identified:



1. Initiate a strategic urban design plan for Downtown Powell.
2. Create a sustainable revenue structure.
3. Establish a multi-jurisdictional working group.

Separate capital planning is critical to essential public services and community development. The City has several types of capital planning tools that are detailed in the capital summary section of this budget document. These capital planning tools assist the City in tracking and evaluating the condition of the City’s buildings, infrastructure, technology and major equipment. The City also has a capital plan for both infrastructure and equipment, described in detail in the capital summary section of this budget.

### **Council Goals**

The City Council has a strategic planning emphasis or goal-setting meeting after the election of new Council members every two years. The current council goals were discussed in 2016 along with the new comprehensive plan. The next update will be in 2018 with the election of new Council members. The Council establishes its plans or goals, which are used to determine what areas of the fundamental strategies (or community goals) will receive special emphasis above and beyond the department goals.

### **Department Goals, Objectives and Actions**

Individual department goals are established by the Department Head along with his or her oversight committee or board. Each department is required to project their staffing levels for the next three years along with their operations and capital needs.

The goals for the departments are listed in the department budget sections. The goals are established by the Department Head along with his or her oversight committee or board. These goals address the needs of the department that need to be accomplished along with the various goals that the Department Head is part of the leadership structure.

### **Everyday Goals**

These are the goals that are needed to keep the City up-to-date and in compliance with various organization, governing boards, etc. but may not further the vision or fundamental principles of the City.

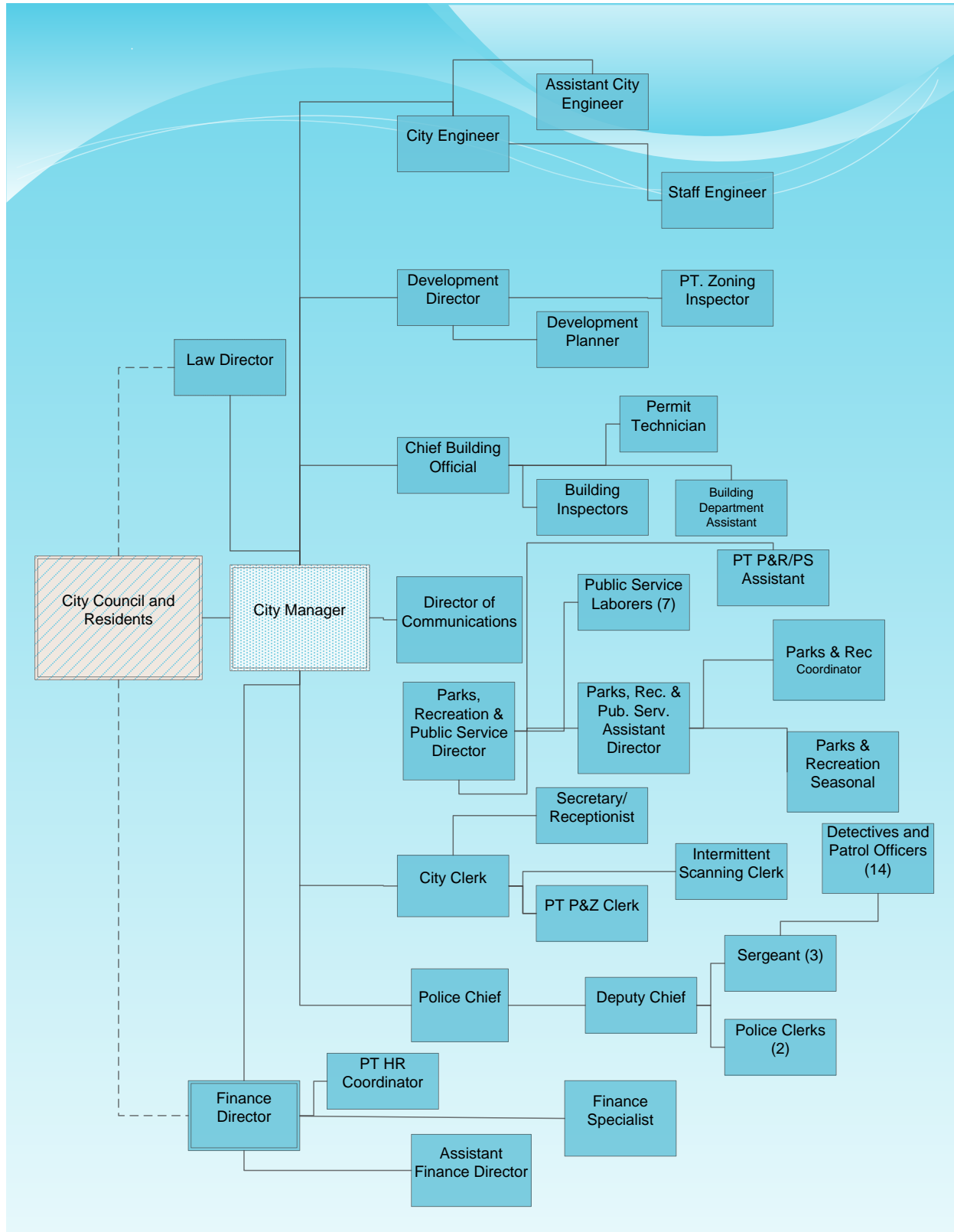
Examples of the three types of goals are:

- Council Goal in 2010 was to work on identifying public parking in the Downtown.
- Department Goal is to review all financial policies on a bi-annual basis.
- Everyday goal is to work on reflectivity of traffic signs based on changing Federal Highway Administration and Ohio Department of Transportation regulations on new uniform control devices.

### **Performance Measurements and/or Operating Indicators**

The budget document lists some of the various performance measurements and/or operating indicators that each department gathers. This will be last year for many of the performance measurements as the departments are working on gathering information on more effective measures.

# City of Powell's Organizational Chart



## **Overview**

The intent of the 'Overview' section is to assist readers in understanding major budgetary items and trends. You will find consolidated summaries of budgetary funds that each illustrates different information about the funds; fund balance definitions, trends and reserve information; financial indicators; revenue descriptions, trends and statistical information; expenditure descriptions, trends and statistical information; department descriptions; and fund descriptions and structure.

## **Funds and Departments**

The financial activity of the City is undertaken in accounting entities called funds. The operations of each fund are accounted for with a separate set of self-balancing accounts.

## **General Fund**

The general fund is the City's primary operating fund. It accounts for the majority of all the financial activity of the City including the following departments: police, parks maintenance, development, building, engineering, public service, administration, council, communications, finance, lands and buildings, information technology and other charges. The City also has "sub-funds" of the General Fund called General Fund Reserve, Central Ohio Risk Management Association (CORMA) 27<sup>th</sup> Payroll Reserve and Comp Abs Reserve. The General Fund is fund number 100, General Fund Reserve is fund number 101, CORMA is fund number 105, 27<sup>th</sup> Payroll Reserve is fund number 110 and Comp Abs Reserve is fund number 111.

## **Special Revenue Funds**

<b>Fund No.</b>	<b>Fund Name</b>	<b>Description</b>
<b>210</b>	Municipal Motor Vehicle License Fund	Repair and maintenance of City streets where funding is received from a dedicated local fee.
<b>211</b>	Street Maintenance & Repair Fund	Repair and maintenance of City streets where funding is received from dedicated state fees.
<b>212</b>	COPPS Fast Fund	Grant funding from Department of Justice program for hiring police officers. (inactive)
<b>221</b>	State Highway Improvement Fund	Repair and maintenance of State Highway where funding is received from dedicated state fees.
<b>231</b>	Old Fire Station Building Fund	Basic maintenance of pre-remodeled building where funding is received from rental income. (inactive)
<b>232</b>	Historical Downtown Powell Fund	Temporary funding of HDP before incorporated into separate entity. (inactive)
<b>241</b>	Park Development Fund	Development of parks through designated developer fees.
<b>251</b>	FEMA Grant Fund	Reimbursement for periods of designated emergency. (inactive)
<b>252</b>	ARRA Grant Fund	Grant funding from federal stimulus money for energy efficiency projects. (inactive)
<b>261</b>	CJIS Consortium Project Fund	Grant funding from Office of Criminal Justice program for shared data communication system. (inactive)
<b>262</b>	Tobacco Use Prevention Grant Fund	Grant funding from Ohio Tobacco Use Prevention Foundation for programs related to smoking prevention. (inactive)
<b>263</b>	Justice Assistance Grant Fund	Grant funding from Office of Criminal Justice program for forensic computer equipment. (inactive)
<b>264</b>	ODNR Grant Fund	Grant funding from Ohio Department of Natural Resources "step outside" program for youth fishing. (inactive)
<b>265</b>	Law Enforcement Assistance Fund	Law enforcement training where funding is reimbursed from State of Ohio.
<b>271</b>	Law Enforcement Fund	Law enforcement purchases where funding is from seizure of tangible property and related funds.
<b>281</b>	D.U.I. Fund	Detection and prevention of driving while impaired expenditures where funding is from court fees.
<b>290</b>	Special Projects Fund	Contribution from a developer for Council projects. (inactive)
<b>291</b>	Board of Pharmacy Fund	This fund receives court fines assessed in drug related cases. The uses of these fines are limited to detection and prevention of drug offenses.
<b>292</b>	Powell Festival Fund	Festival expenditures where funding is from annual donations. (inactive)
<b>294</b>	Safety Town Fund	Safety town expenditures where funding is from donations. (inactive)

295	Parks and Recreation Programs Fund	Recreational activities and classes where funding is fee-based.
296	Veteran's Memorial Fund	Maintenance and adding bricks to memorial where funding is from donations and brick sales.
297	Special Events Fund	Certain events funded by donations. (inactive)
298	Police Canine Support Fund	Police department has obtained a canine unit funded through donations from citizens.

### Debt Service Funds

Fund No.	Fund Name	Description
310	Seldom Seen TIF Debt Service	Payment of principal and interest on specific debt
311	2013 Capital Improvements Bond	Payment of principal and interest on specific debt
312	1991 Road Construction & Repair Bond	Payment of principal and interest on specific debt (inactive)
313	1995 Road Construction & Repair Bond	Payment of principal and interest on specific debt (inactive)
314	1999 Land Acquisition/Construction Bond	Payment of principal and interest on specific debt (inactive)
315	Current refunding of Series 1997 & 1999	Payment of principal and interest on specific debt
316	1999 Village Green/Construction Bond	Payment of principal and interest on specific debt (inactive)
317	Liberty Community Infrastructure Financing Authority Bonds (LCIFA)	Payment of principal and interest on specific debt
318	2002 Voted Park Improvement Bond	Payment of principal and interest on specific debt (inactive)
319	Police Facility Bond	Payment of principal and interest on specific debt
321	Powell Community Infrastructure Financing Authority Bonds (PCIFA)	Payment of principal and interest on specific debt

### Capital Project Funds

Fund No.	Fund Name	Description
451	Downtown TIF Public Improvements Fund	Capital improvements in designated section of downtown funded by tax increment financing.
452	Downtown TIF Housing Renovations Fund	Capital improvements in designated section of downtown funded by tax increment financing.
453	Seldom Seen TIF Public Improvements Fund	Capital improvements on a designated section of Seldom Seen Road funded by tax increment financing.
455	Sawmill Corridor Community Improvement TIF Fund	Capital improvements in designated section of Sawmill Parkway funded by tax increment financing.
470	Sanitary Sewer Agreements Fund	Capital improvements to sanitary sewer funding will be through special assessments as development occurs.
491	Capital Projects Fund	Construction and major repairs of city properties funded by transfers from general fund. (inactive)
492	Village Development Fund	Construction and major repairs of city properties funded by specific developer fees.
493	Murphy Parkway Construction Fund	Construction of parkway funded by developer fees.
494	Voted Capital Improvements Fund	Capital improvement projects funded by voted bond levy.
495	Police Facility Construction Fund	Construction of new police facility funded by unvoted debt issue. (inactive)
496	Olentangy/Liberty Intersection Fund	Improvements for intersection funded by developer fees.
497	Seldom Seen TIF Park Improvements	Capital improvements for building a park on Seldom Seen Road funded by tax increment financing.

### Agency Funds

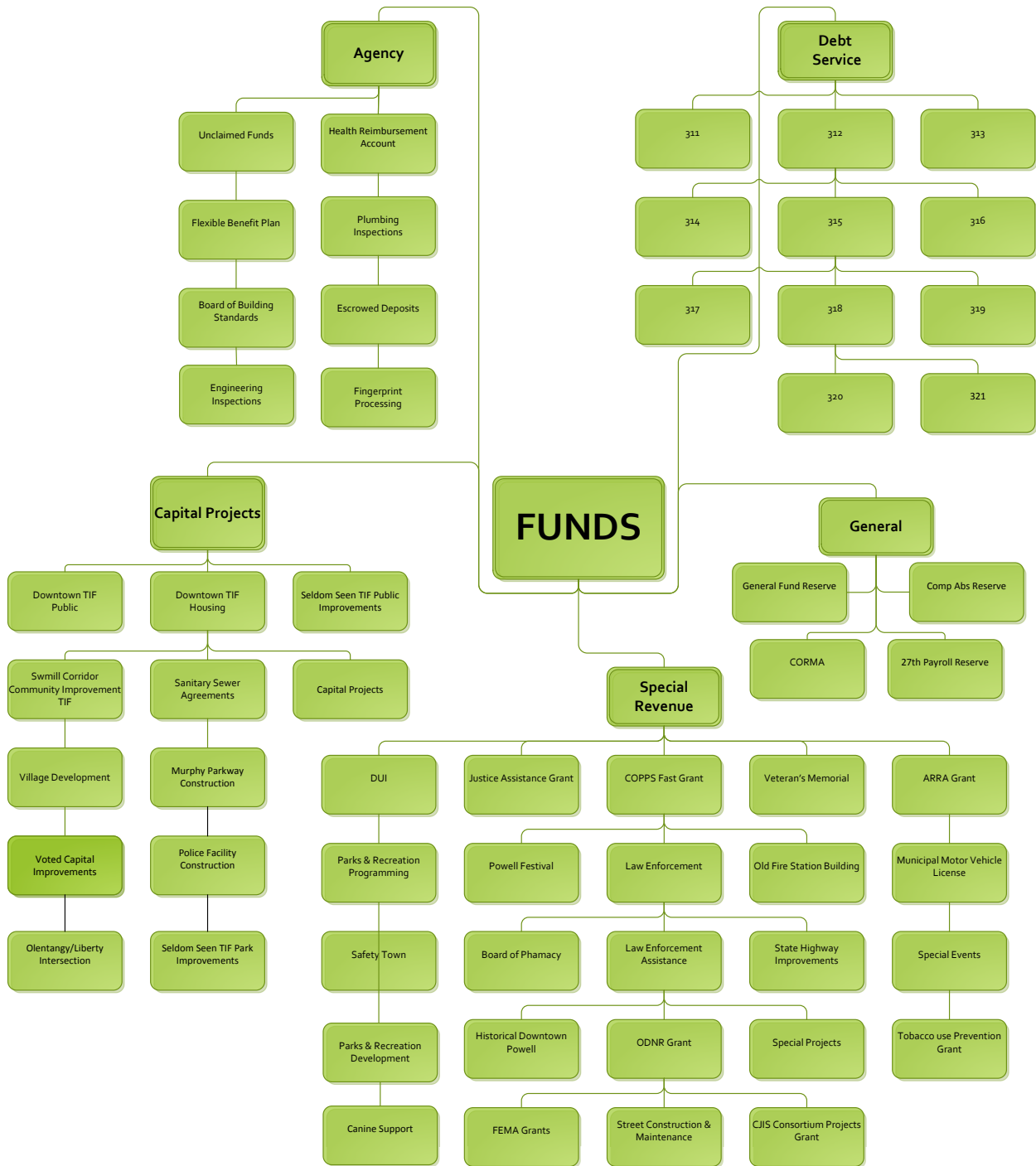
Fund No.	Fund Name	Description
910	Unclaimed Funds Fund	Stale dated checks for payee for five years.
911	Flexible Benefits Plan Fund	Employee deductions for miscellaneous medical, dental and/or childcare tax-deductible expenses.
912	Health Reimbursement Account (HRA) Fund	Employer contributions for HRA's offered to employees through the City's benefit plan.

<b>991</b>	Board of Building Standard	State of Ohio required fee on all commercial building projects.
<b>992</b>	Engineering Inspections Fund	Developers pay for the inspections of infrastructure improvements.
<b>993</b>	Plumbing Inspection Fund	Delaware General Health District required fee on all plumbing inspections.
<b>994</b>	Escrowed Deposits Fund	Security deposits on usage of public property.
<b>996</b>	Fingerprint Processing Fund	Ohio Bureau of Criminal Investigation required fee on fingerprinting.

## Departments

Department Name	Description
<b>Administration</b>	Provides overall direction and administration of policies and program; coordinates activities of all departments.
<b>Building</b>	Reviews all applications and plans; issues permits and inspects all new construction and remodeling.
<b>Communications</b>	Prepares public communications, marketing materials and coordinates special events with local organizations
<b>Council/Clerk</b>	Activities of the governing body and maintaining of City records.
<b>Development</b>	Reviews all development applications and plans; zoning inspections; economic and community development activities.
<b>Engineering</b>	Reviews and approves engineering plans; inspection services; and prepares/administer City's capital improvement projects.
<b>Finance</b>	Responsible for accounting and financial reporting of all City operations; employee benefit and human resource activities.
<b>Information Technology</b>	Costs to provide computer technology and support for all departments.
<b>Lands and Buildings</b>	Maintenance and operation of City-owned buildings and land areas.
<b>Other Charges</b>	Legal expenses, health department, transfers, advances and contingencies.
<b>Parks Maintenance</b>	Repair and maintenance of parks, splash pad and other related infrastructure.
<b>Parks &amp; Recreation Programming</b>	Creates, sponsors and oversees recreational activities for the community.
<b>Police</b>	Public safety and citizen police academy.
<b>Public Service</b>	Maintenance of street surfaces, curbs, sidewalks; and ice/snow removal from streets; street lights, signs and markings.

## Comprehensive Listing of Funds and Fund Structure



### General Fund Departments:

Administration, Building, City Council/City Clerk, Communications, Development, Engineering, Finance, Information Technology, Lands & Buildings, Other Charges, Parks Maintenance, Police and Public Service.



## **Fund Balance**

What is a fund balance?

Governments organize their accounting system on a “fund” basis or segregate their financial resources and uses by activity. Governments do this because they must show that they used their financial resources for specific and restricted purposes. An example is the Street Maintenance and Repair Fund. The revenue (or financial resources) is generated from vehicle registrations and gasoline sales. However, this revenue can be spent only on street-related expenditures (restricted purpose).

Again, what is a fund balance? Simply, it is the difference between revenues and expenditures reported in a particular fund. A fund balance can have five separate categories based on the extent to which the City is bound to honor constraints: nonspendable fund balance, restricted fund balance, committed fund balance, assigned fund balance and unassigned fund balance. The determination of an appropriate fund balance is a critical part of the financial planning and budgeting processes, but it's dependent on the 'Fund Balance Policy' of the City. The City's policy formalizes the framework and plan that defines the five categories.

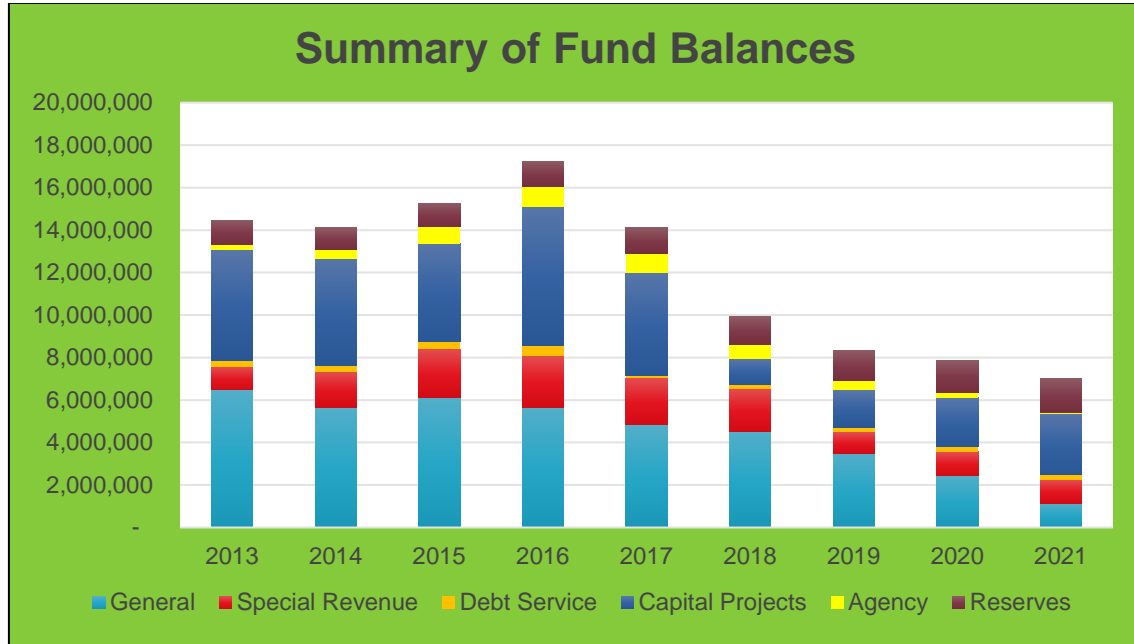
The Government Finance Officers Association has stated that “it is essential that governments maintain adequate levels of fund balance to mitigate current and future risks and to ensure stable tax rates.” Credit agencies, such as Moody's and Standard & Poor's, monitor levels of fund balances to make their evaluation of credit-worthiness.

- **Non-spendable Fund Balance** includes amounts that cannot be spent because they are (a) not in a spendable form or (b) legally or contractually required to be maintained intact.
- **Restricted Fund Balance** includes amounts that are restricted to specific purposes when constraints are placed on the use of the resources by being either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed Fund Balance** includes amounts that can only be used only for specific purposes pursuant to constraints imposed by either (a) formal action of the City Council by ordinance or resolution; or (b) contractual obligations to that extent the existing resources have been specifically committed.
- **Assigned Fund Balance** includes amounts constrained by the City's intent to be used for specific purposes, but are neither restricted nor committed.
- **Unassigned Fund Balance** is the residual classification for the general fund. These amounts represent the fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund. The general fund is the only fund that can report an unassigned positive fund balance. The City has a guideline to monitor the level of unrestricted fund balance that will assist in liquidity and allow the City to work on long-term planning.

## **Contingencies**

The City utilizes three different types of contingency funding to assist with liquidity, unpredictability of revenues, unanticipated or rising costs that are immediate or over a short-period of time. The first level of contingency funding is as an expenditure line item. The City budgets, in 'Other Charges', an amount for the City Manager to distribute for contingencies. The City also budgets, in 'Other Charges', an amount for City Council to distribute for contingencies. The second level of contingency funding is the General Fund Reserve, which is where the City is building an account to have funds available in case of loss of revenue stream, unforeseen hazards (disasters) and/or emergencies. The goal for the 'General Fund' Reserve is 15 – 20% of the General Fund personnel and operating expenditures. This is calculated and monitored on the General Fund Expenditures Summary chart each year. The Finance Committee currently has decided to keep the 'General Fund' Reserve in the 17.5% range. At the third level, the City maintains a level of fund balance to allow for difference in timing of receiving revenues or maturing investments (liquidity).

General Fund Reserve Range									
	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Estimated 2017	Proposed 2018	Projected 2019	Projected 2020	Projected 2021
Percentage	18.05%	16.16%	16.26%	16.52%	13.39%	14.95%	15.12%	15.03%	15.11%



	General	Special Revenue	Debt Service	Capital Projects	Agency	Reserves
2013	6,486,906	1,082,965	290,165	5,190,084	272,530	1,149,758
2014	5,666,739	1,660,229	279,686	5,073,052	387,932	1,034,171
2015	6,123,915	2,276,838	348,477	4,621,434	817,128	1,086,562
2016	5,670,685	2,407,410	483,817	6,549,550	952,381	1,182,794
2017	4,828,160	2,197,881	120,672	4,820,284	933,866	1,225,728
2018	4,523,000	2,013,076	201,476	1,208,468	655,989	1,311,985
2019	3,492,255	1,005,775	224,276	1,740,084	463,309	1,392,181
2020	2,457,581	1,106,158	259,669	2,305,339	237,428	1,488,782
2021	1,151,561	1,111,455	217,169	2,877,069	46,913	1,609,696

Understanding why the fund balances are changing year-to-year is an important part of the budgeting process. The City has illustrated on the Summary of Fund Balance chart the percentage change anticipated for fund balances for this fiscal year by fund type.

- General Fund – the fund balance is projected to decrease as the City Council has chosen to utilize a portion of the fund balance to pay for the 2006 General Obligation Bond for the Police Facility. However, based on prior years, it is expected that in future years that one-time revenues or higher collections will pay for some if not all of the debt payment.

The City is projecting that the new Seldom Seen Park will open in 2018 which will increase both personnel and operating expenditures. The City is also projecting to have to add staff in each of the future years in order to maintain the same level of service to the growing population.

- Special Revenue – overall the fund balances are projected to decrease based on limited growth capabilities of the revenue and projected rising costs. The one area of concern is the Street Maintenance Fund and City Council is aware and working to find other funding sources in order to maintain its street infrastructure. In 2014 and 2015 street maintenance expenses have been funded by bond funds coming from the capital project funds, therefore the special revenue fund balances have been slightly higher in these years.
- Debt Service – the fund balances for most funds are projected to remain fairly constant unless a debt is close to its payoff date, as only sufficient funds necessary to pay debt service are requested from the various revenue sources. The voted capital improvement debt fund has been gathering excess funds to pay for the note that was issued in 2016. This will allow the City to maintain an “even” property tax millage over the ten years instead of spiking for the last few years.
- Capital Projects – the fund balances are projected to decrease after 2016 as construction projects are planned and executed over the next few years. Projects for the Downtown TIF will be organized in 2018 as it is the only growing capital fund.
- Agency – the fund balances are projected to decrease based on decline in usage and change in City procedures for several of the agency funds.
- Reserve – the fund balances are projected to increase as the City rebuilds its 27<sup>th</sup> payroll reserve after utilizing the balance in 2014, as well as the addition of a comp abs reserve fund to help the City plan for retirements that will be occurring in the coming years.

**Please be aware that rounding differences may occur in charts due to using both “cents” and “no cents” in this document.**

**Summary of Fund Balance Differences  
For Prior Year, Current Year and Budget Year**

FUND	2016		2017		2018		2019
	Beginning Fund Balance	Increases/ (Decreases)	Beginning Fund Balance	Increases/ (Decreases)	Beginning Fund Balance	Increases/ (Decreases)	Beginning Fund Balance
<b>General</b>							
General	6,123,915	(453,229)	5,670,685	(842,526)	4,828,160	(305,159)	4,523,000
% Change		-7.40%		-14.86%		-6.32%	
27th Payroll Reserve	14,051	14,877	28,928	15,611	44,538	16,928	61,466
CORMA Reserve	28,549	13,010	41,560	4,978	46,537	1,675	48,212
Comp Abs Reserve	26,461	35,847	62,307	(27,655)	34,652	7,654	42,306
General Reserve	1,017,500	32,500	1,050,000	50,000	1,100,000	60,000	1,160,000
Reserve Totals	1,086,561	96,234	1,182,794	42,933	1,225,728	86,257	1,311,985
% Change		5.70%		6.30%		6.60%	
<b>Special Revenue Funds</b>							
Municipal Motor License Tax	19,301	(1,023)	18,279	1,096	19,375	(4,000)	15,375
Street Maintenance & Repair	1,651,396	(85,847)	1,565,549	(208,094)	1,357,455	(240,775)	1,116,680
State Highway Improvement	296,620	36,581	333,201	31,611	364,813	28,775	393,588
Park Development	165,616	87,362	252,978	(52,665)	200,312	22,875	223,187
FEMA Grants	0	0	0	0	0	0	0
ARRA Grant	0	0	0	0	0	0	0
ODNR Grant	0	0	0	0	0	0	0
Law Enforcement Assistance	2,720	3,960	6,680	(2,000)	4,680	(500)	4,180
Law Enforcement	21,391	473	21,864	(14,981)	6,883	(2,100)	4,783
DUI	8,631	200	8,831	(7,675)	1,156	(800)	356
Special Projects	0	0	0	0	0	0	0
Board of Pharmacy	5,106	325	5,431	(4,825)	606	100	706
Powell Festival	0	0	0	0	0	0	0
Parks Programs Fund	86,580	84,969	171,549	48,094	219,643	15,120	234,763
Veteran's Memorial	5,736	606	6,342	100	6,442	0	6,442
Special Events	0	0	0	0	0	0	0
Canine Support Fund	13,741	2,966	16,707	(191)	16,516	(3,500)	13,016
Special Revenue Totals	2,276,838	130,572	2,407,410	(209,529)	2,197,881	(184,805)	2,013,076
% Change		5.73%		-8.70%		-8.41%	
<b>Debt Service</b>	348,477	135,340	483,817	(363,144)	120,672	80,804	201,476
% Change		38.84%		-75.06%		66.96%	
<b>Capital Project Funds</b>							
Downtown TIF Public Improvements	1,443,522	147,115	1,590,637	(141,300)	1,449,337	(409,500)	1,039,837
Downtown TIF Housing Improvemts	17,322	3,004	20,327	2,949	23,276	2,900	26,176
Seldom Seen TIF Public Improvements	0	1,202,149	1,202,149	(1,198,851)	3,298	(3,000)	298
Seldom Seen TIF Park Improvements	0	250,362	250,362	977,037	1,227,398	(1,226,922)	476
Sawmill Corridor TIF	50,801	15,218	66,019	(34,605)	31,414	(18,350)	13,064
Capital Improvement	0	0	0	0	0	0	0
Village Development	155,608	128,797	284,405	(81,749)	202,657	(74,789)	127,868
Murphy Parkway Construction	93,932	(93,932)	0	0	0	0	0
Voted Capital Improvements	2,833,649	275,402	3,109,052	(1,252,747)	1,856,304	(1,856,304)	0
Olentangy/Liberty Intersection	26,600	0	26,600	0	26,600	(26,600)	0
Sanitary Sewer Agreements	0	0	0	0	0	750	750
Capital Project Totals	4,621,434	1,928,116	6,549,550	(1,729,266)	4,820,284	(3,611,816)	1,208,468
% Change		41.72%		-26.40%		-74.93%	
<b>Agency Funds</b>							
Unclaimed Funds	983	223	1,206	(330)	876	0	876
Flexible Benefit Plan	361	(361)	0	0	0	0	0
Health Reimbursement Acct.	1,053	(1,053)	0	1,493	1,493	(1,493)	0
Board of Building Standards	656	385	1,041	247	1,288	(250)	1,038
Engineering Inspections	746,748	92,725	839,473	29,958	869,431	(225,000)	644,431
Plumbing Inspections	471	217	688	1,406	2,094	(500)	1,594
Escrowed Deposits	65,778	43,560	109,338	(51,915)	57,422	(49,372)	8,050
Fingerprint Processing	1,078	(442)	636	626	1,262	(1,262)	0
Agency Totals	817,128	135,253	952,381	(18,515)	933,866	(277,878)	655,989
% Change		16.55%		-1.94%		-29.76%	
Total	\$ 15,274,353	\$ 1,972,285	\$ 17,246,638	\$ (3,120,047)	\$ 14,126,591	\$ (4,212,597)	\$ 9,913,994

**Consolidated Summary of All Budgetary Funds  
For Prior Year, Current Year and Budget Year**

Source	2016 General	2017 General	2018 General	2016 Reserves*	2017 Reserves*	2018 Reserves*
Beginning Fund Balance	\$ 6,123,915	\$ 5,670,685	\$ 4,828,160	\$ 1,086,561	\$ 1,182,794	\$ 1,225,728
<u>Revenues:</u>						
Property Tax-Real Estate	\$ 556,265	\$ 563,750	\$ 619,436	\$ -	\$ -	\$ -
Income Tax	\$ 5,914,980	\$ 6,012,278	\$ 6,136,450	\$ -	\$ -	\$ -
Development Related	\$ 822,341	\$ 696,592	\$ 678,316	\$ -	\$ -	\$ -
Interest	\$ 19,341	\$ 98,600	\$ 97,500	\$ -	\$ -	\$ -
Other Revenues	\$ 530,786	\$ 553,970	\$ 511,460	\$ 22,333	\$ 34,587	\$ 30,000
Subtotal Revenues	\$ 7,843,714	\$ 7,925,190	\$ 8,043,162	\$ 22,333	\$ 34,587	\$ 30,000
<u>Expenditures:</u>						
Personnel	\$ 5,092,733	\$ 5,459,441	\$ 5,901,465	\$ -	\$ -	\$ -
Operating expenses	\$ 1,322,673	\$ 1,805,171	\$ 1,858,167	\$ -	\$ -	\$ -
Capital	\$ 309,834	\$ 453,859	\$ -	\$ -	\$ -	\$ -
Other Expenditures	\$ -	\$ 950,000	\$ 75,000	\$ 89,323	\$ 179,205	\$ 168,325
Subtotal Expenditures	\$ 6,725,240	\$ 8,668,471	\$ 7,834,632	\$ 89,323	\$ 179,205	\$ 168,325
<u>Other Financing Sources/Uses:</u>						
Sources/(Uses)	\$ (1,571,704)	\$ (99,244)	\$ (513,689)	\$ 163,223	\$ 187,552	\$ 224,582
Excess (deficiency) of revenue overall expenditures	\$ (453,229)	\$ (842,526)	\$ (305,159)	\$ 96,234	\$ 42,933	\$ 86,257
Ending Fund Balance	\$ 5,670,685	\$ 4,828,160	\$ 4,523,000	\$ 1,182,794	\$ 1,225,728	\$ 1,311,985

\*Includes General Fund Reserve, CORMA Reserve, 27th Payroll Reserve and Comp Absence

Source	2016 Special Revenue	2017 Special Revenue	2018 Special Revenue	2016 Debt Service	2017 Debt Service	2018 Debt Service
Beginning Fund Balance	\$ 2,276,838	\$ 2,407,410	\$ 2,197,881	\$ 348,477	\$ 483,816	\$ 120,672
<u>Revenues:</u>						
Property Tax-Real Estate				\$ 1,144,939	\$ 1,164,958	\$ 1,202,076
Income Tax						
Development Related						
Interest	\$ 11,125	\$ 13,863	\$ 10,600			
Other Revenues	\$ 1,100,815	\$ 1,074,245	\$ 953,525	\$ 1,884,223	\$ 5,932,874	\$ 3,942,014
Subtotal Revenues	\$ 1,111,941	\$ 1,088,108	\$ 964,125	\$ 3,029,162	\$ 7,097,833	\$ 5,144,090
<u>Expenditures:</u>						
Personnel						
Operating expenses	\$ 1,035,368	\$ 1,352,637	\$ 1,208,930	\$ 3,096,822	\$ 7,663,477	\$ 5,265,786
Capital						
CORMA						
Subtotal Expenditures	\$ 1,035,368	\$ 1,352,637	\$ 1,208,930	\$ 3,096,822	\$ 7,663,477	\$ 5,265,786
<u>Other Financing Sources/Uses:</u>						
Sources/(Uses)	\$ 54,000	\$ 55,000	\$ 60,000	\$ 203,000	\$ 202,500	\$ 202,500
Excess (deficiency) of revenue overall expenditures	\$ 130,572	\$ (209,529)	\$ (184,805)	\$ 135,340	\$ (363,144)	\$ 80,804
Ending Fund Balance	\$ 2,407,410	\$ 2,197,881	\$ 2,013,076	\$ 483,816	\$ 120,672	\$ 201,476

**Consolidated Summary of All Budgetary Funds  
For Prior Year, Current Year and Budget Year**

Source	2016 Capital Projects	2017 Capital Projects	2018 Capital Projects	2016 Agency	2017 Agency	2018 Agency
Beginning Fund Balance	\$ 4,621,434	\$ 6,549,550	\$ 4,820,284	\$ 817,128	\$ 952,381	\$ 933,866
<u>Revenues:</u>						
Property Tax-Real Estate	\$ 499,002	\$ 1,570,405	\$ 812,000			
Income Tax						
Development Related	\$ 129,050	\$ 91,470	\$ 123,211			
Interest		\$ 11,397	\$ 7,500			
Other Revenues	\$ -	\$ 28,550	\$ 61,000	\$ 427,920	\$ 154,683	\$ 179,850
Subtotal Revenues	\$ 628,052	\$ 1,701,822	\$ 1,003,711	\$ 427,920	\$ 154,683	\$ 179,850
<u>Expenditures:</u>						
Personnel						
Operating expenses				\$ 292,667	\$ 173,198	\$ 457,728
Capital	\$ 6,687,269	\$ 3,431,088	\$ 4,615,527			
CORMA						
Subtotal Expenditures	\$ 6,687,269	\$ 3,431,088	\$ 4,615,527	\$ 292,667	\$ 173,198	\$ 457,728
<u>Other Financing Sources/Uses:</u>						
Sources/(Uses)	\$ 7,987,332	\$ -	\$ -	\$ -	\$ -	\$ -
Excess (deficiency) of revenue overall expenditures	\$ 1,928,116	\$ (1,729,266)	\$ (3,611,816)	\$ 135,253	\$ (18,515)	\$ (277,878)
Ending Fund Balance	\$ 6,549,550	\$ 4,820,284	\$ 1,208,468	\$ 952,381	\$ 933,866	\$ 655,989

**Summary of All Budgetary Funds  
For Prior Year, Current Year and Budget Year**

<b>Fund</b>	<b>2016 Fund Balance</b>	<b>Actual Revenue</b>	<b>Actual Expenditures</b>	<b>2016 Ending Balance</b>
<b><u>General</u></b>				
General	\$ 6,123,915	\$ 10,239,948	\$ (10,693,177)	\$ 5,670,685
General Fund Reserve	\$ 1,017,500	\$ 32,500	\$ -	\$ 1,050,000
27th Pay Reserve	\$ 14,051	\$ 14,877	\$ -	\$ 28,928
Compensated Absence Reserve	\$ 26,461	\$ 35,847	\$ -	\$ 62,307
CORMA Reserve	\$ 28,549	\$ 102,333	\$ (89,323)	\$ 41,560
<b><u>Special Revenue Funds</u></b>				
Municipal Motor License Tax	\$ 19,301	\$ 58,978	\$ (60,000)	\$ 18,279
Street Maintenance & Repair	\$ 1,651,396	\$ 582,818	\$ (668,665)	\$ 1,565,549
State Highway Improvement	\$ 296,620	\$ 42,576	\$ (5,994)	\$ 333,201
Park Development	\$ 165,616	\$ 87,362	\$ -	\$ 252,978
FEMA Grants	\$ -	\$ -	\$ -	\$ -
ARRA Grant	\$ -	\$ -	\$ -	\$ -
ODNR Grant	\$ -	\$ -	\$ -	\$ -
Law Enforcement Assistance	\$ 2,720	\$ 3,960	\$ -	\$ 6,680
Law Enforcement	\$ 21,391	\$ 2,767	\$ (2,294)	\$ 21,864
DUI	\$ 8,631	\$ 200	\$ -	\$ 8,831
Special Projects	\$ -	\$ -	\$ -	\$ -
Board of Pharmacy	\$ 5,106	\$ 325	\$ -	\$ 5,431
Powell Festival	\$ -	\$ -	\$ -	\$ -
Parks Programs Fund	\$ 86,580	\$ 379,366	\$ (294,398)	\$ 171,549
Veteran's Memorial	\$ 5,736	\$ 700	\$ (94)	\$ 6,342
Special Events	\$ -	\$ -	\$ -	\$ -
Canine Support	\$ 13,741	\$ 6,889	\$ (3,923)	\$ 16,707
<i>Special Revenue Totals</i>	<u>\$ 2,276,838</u>	<u>\$ 1,165,941</u>	<u>\$ (1,035,368)</u>	<u>\$ 2,407,410</u>
<b>Debt Service</b>	\$ 348,477	\$ 3,232,162	\$ (3,096,822)	\$ 483,817
<b><u>Capital Project Funds</u></b>				
Downtown TIF Public Improv.	\$ 1,443,522	\$ 301,154	\$ (154,039)	\$ 1,590,637
Downtown TIF Housing Improv.	\$ 17,322	\$ 3,042	\$ (38)	\$ 20,327
Seldom Seen TIF Public Improv.	\$ -	\$ 2,410,818	\$ (1,208,669)	\$ 1,202,149
Seldom Seen TIF Park Improv.	\$ -	\$ 1,257,746	\$ (1,007,385)	\$ 250,362
Sawmill Corridor TIF	\$ 50,801	\$ 194,805	\$ (179,587)	\$ 66,019
Capital Improvement	\$ -	\$ -	\$ -	\$ -
Village Development	\$ 155,608	\$ 129,050	\$ (253)	\$ 284,405
Murphy Parkway Construction	\$ 93,932	\$ -	\$ (93,932)	\$ -
Voted Capital Improvements	\$ 2,833,649	\$ 3,038,666	\$ (2,763,264)	\$ 3,109,052
Olentangy/Liberty Intersection	\$ 26,600	\$ -	\$ -	\$ 26,600
Sanitary Sewer Agreements	\$ -	\$ 1,280,103	\$ (1,280,103)	\$ -
<i>Capital Project Totals</i>	<u>\$ 4,621,434</u>	<u>\$ 8,615,384</u>	<u>\$ (6,687,269)</u>	<u>\$ 6,549,550</u>
<b><u>Agency Funds</u></b>				
Unclaimed Funds	\$ 983	\$ 565	\$ (342)	\$ 1,206
Flexible Benefit Plan	\$ 361	\$ -	\$ (361)	\$ -
Health Reimbursement Acct	\$ 1,053	\$ 2,781	\$ (3,834)	\$ -
Engineering Inspections	\$ 746,748	\$ 336,286	\$ (243,560)	\$ 839,473
Board of Building Standards	\$ 656	\$ 13,279	\$ (12,894)	\$ 1,041
Plumbing Inspections	\$ 471	\$ 12,237	\$ (12,020)	\$ 688
Escrowed Deposits	\$ 65,778	\$ 46,560	\$ (3,000)	\$ 109,338
Fingerprint Processing	\$ 1,078	\$ 16,213	\$ (16,655)	\$ 636
<i>Agency Totals</i>	<u>\$ 817,128</u>	<u>\$ 427,920</u>	<u>\$ (292,667)</u>	<u>\$ 952,381</u>
<b>Total</b>	<u>\$ 15,274,353</u>	<u>\$ 23,866,910</u>	<u>\$ (21,894,625)</u>	<u>\$ 17,246,638</u>

**Summary of All Budgetary Funds  
For Prior Year, Current Year and Budget Year**

<b>Fund</b>	<b>2017 Fund Balance</b>	<b>Estimated Revenue</b>	<b>Estimated Expenditures</b>	<b>2017 Ending Balance</b>
<b><u>General</u></b>				
General	\$ 5,670,685	\$ 8,253,006	\$ (9,095,532)	\$ 4,828,160
General Fund Reserve	\$ 1,050,000	\$ 50,000	\$ -	\$ 1,100,000
27th Pay Reserve	\$ 28,928	\$ 15,611	\$ -	\$ 44,538
Compensated Absence Reserve	\$ 62,307	\$ 1,941	\$ (29,596)	\$ 34,652
CORMA Reserve	\$ 41,560	\$ 154,587	\$ (149,609)	\$ 46,537
<b><u>Special Revenue Funds</u></b>				
Municipal Motor License Tax	\$ 18,279	\$ 61,096	\$ (60,000)	\$ 19,375
Street Maintenance & Repair	\$ 1,565,549	\$ 591,791	\$ (799,885)	\$ 1,357,455
State Highway Improvement	\$ 333,201	\$ 44,611	\$ (13,000)	\$ 364,813
Park Development	\$ 252,978	\$ 78,416	\$ (131,081)	\$ 200,312
ODNR Grants	\$ -	\$ -	\$ -	\$ -
ARRA Grant	\$ -	\$ -	\$ -	\$ -
Law Enforcement Assistance	\$ 6,680	\$ -	\$ (2,000)	\$ 4,680
Law Enforcement	\$ 21,864	\$ 19	\$ (15,000)	\$ 6,883
DUI	\$ 8,831	\$ 325	\$ (8,000)	\$ 1,156
Special Projects	\$ -	\$ -	\$ -	\$ -
Board of Pharmacy	\$ 5,431	\$ 175	\$ (5,000)	\$ 606
Powell Festival	\$ -	\$ -	\$ -	\$ -
Parks Programs Fund	\$ 171,549	\$ 361,274	\$ (313,180)	\$ 219,643
Veteran's Memorial	\$ 6,342	\$ 300	\$ (200)	\$ 6,442
Special Events	\$ -	\$ -	\$ -	\$ -
Canine Support Fund	\$ 16,707	\$ 5,100	\$ (5,291)	\$ 16,516
<i>Special Revenue Totals</i>	<u>\$ 2,407,410</u>	<u>\$ 1,143,108</u>	<u>\$ (1,352,637)</u>	<u>\$ 2,197,881</u>
<b>Debt Service</b>	\$ 483,817	\$ 7,300,333	\$ (7,663,477)	\$ 120,672
<b><u>Capital Project Funds</u></b>				
Downtown TIF Public Improv.	\$ 1,590,637	\$ 295,251	\$ (436,550)	\$ 1,449,337
Downtown TIF Housing Improv.	\$ 20,327	\$ 2,982	\$ (34)	\$ 23,276
Seldom Seen TIF Public Improv.	\$ 1,202,149	\$ 1,809	\$ (1,200,660)	\$ 3,298
Seldom Seen TIF Park Improv.	\$ 250,362	\$ 1,007,140	\$ (30,104)	\$ 1,227,398
Sawmill Corridor TIF	\$ 66,019	\$ 263,223	\$ (297,828)	\$ 31,414
Capital Improvement	\$ -	\$ -	\$ -	\$ -
Village Development	\$ 284,405	\$ 91,470	\$ (173,219)	\$ 202,657
Murphy Parkway Construction	\$ -	\$ -	\$ -	\$ -
Voted Capital Improvements	\$ 3,109,052	\$ 11,397	\$ (1,264,144)	\$ 1,856,304
Olentangy/Liberty Intersection	\$ 26,600	\$ -	\$ -	\$ 26,600
Sanitary Sewer Agreements	\$ -	\$ 28,550	\$ (28,550)	\$ -
<i>Capital Project Totals</i>	<u>\$ 6,549,550</u>	<u>\$ 1,701,822</u>	<u>\$ (3,431,088)</u>	<u>\$ 4,820,284</u>
<b><u>Agency Funds</u></b>				
Unclaimed Funds	\$ 1,206	\$ 50	\$ (380)	\$ 876
Flexible Benefit Plan	\$ -	\$ -	\$ -	\$ -
Health Reimbursement Acct	\$ -	\$ 2,500	\$ (1,007)	\$ 1,493
Engineering Inspections	\$ 839,473	\$ 109,922	\$ (79,965)	\$ 869,431
Board of Building Standards	\$ 1,041	\$ 13,490	\$ (13,244)	\$ 1,288
Plumbing Inspections	\$ 688	\$ 15,000	\$ (13,594)	\$ 2,094
Escrowed Deposits	\$ 109,338	\$ 4,450	\$ (56,365)	\$ 57,422
Fingerprint Processing	\$ 636	\$ 9,270	\$ (8,644)	\$ 1,262
<i>Agency Totals</i>	<u>\$ 952,381</u>	<u>\$ 154,683</u>	<u>\$ (173,198)</u>	<u>\$ 933,866</u>
<b>Total</b>	<u><u>\$ 17,184,331</u></u>	<u><u>\$ 18,773,149</u></u>	<u><u>\$ (21,865,540)</u></u>	<u><u>\$ 14,126,591</u></u>



**Summary of All Budgetary Funds  
For Prior Year, Current Year and Budget Year**

<b>Fund</b>	<b>2018 Fund Balance</b>	<b>Projected Revenue</b>	<b>Projected Expenditures</b>	<b>2018 Ending Balance</b>
<b><u>General</u></b>				
General	\$ 4,828,160	\$ 8,353,655	\$ (8,658,814)	\$ 4,523,000
General Fund Reserve	\$ 1,100,000	\$ 60,000	\$ -	\$ 1,160,000
27th Pay Reserve	\$ 44,538	\$ 16,928	\$ -	\$ 61,466
Comp Abs Reserve	\$ 34,652	\$ 7,654	\$ -	\$ 42,306
CORMA Reserve	\$ 46,537	\$ 170,000	\$ (168,325)	\$ 48,212
<b><u>Special Revenue Funds</u></b>				
Municipal Motor License Tax	\$ 19,375	\$ 58,500	\$ (62,500)	\$ 15,375
Street Maintenance & Repair	\$ 1,357,455	\$ 588,725	\$ (829,500)	\$ 1,116,680
State Highway Improvement	\$ 364,813	\$ 43,775	\$ (15,000)	\$ 393,588
Park Development	\$ 200,312	\$ 24,375	\$ (1,500)	\$ 223,187
ARRA Grant	\$ -	\$ -	\$ -	\$ -
ODNR Grants	\$ -	\$ -	\$ -	\$ -
Law Enforcement Assistance	\$ 4,680	\$ 1,500	\$ (2,000)	\$ 4,180
Law Enforcement	\$ 6,883	\$ 400	\$ (2,500)	\$ 4,783
DUI	\$ 1,156	\$ 200	\$ (1,000)	\$ 356
Special Projects	\$ -	\$ -	\$ -	\$ -
Board of Pharmacy	\$ 606	\$ 100	\$ -	\$ 706
Powell Festival	\$ -	\$ -	\$ -	\$ -
Parks Programs Fund	\$ 219,643	\$ 302,550	\$ (287,430)	\$ 234,763
Veteran's Memorial	\$ 6,442	\$ -	\$ -	\$ 6,442
Special Events	\$ -	\$ -	\$ -	\$ -
Canine Support	\$ 16,516	\$ 4,000	\$ (7,500)	\$ 13,016
<i>Special Revenue Totals</i>	<u>\$ 2,197,881</u>	<u>\$ 1,024,125</u>	<u>\$ (1,208,930)</u>	<u>\$ 2,013,076</u>
<b>Debt Service</b>	\$ 120,672	\$ 5,346,590	\$ (5,265,786)	\$ 201,476
<b><u>Capital Project Funds</u></b>				
Downtown TIF Public Improv.	\$ 1,449,337	\$ 295,500	\$ (705,000)	\$ 1,039,837
Downtown TIF Housing Improv.	\$ 23,276	\$ 3,000	\$ (100)	\$ 26,176
Seldom Seen TIF Public Improv.	\$ 3,298	\$ 15,500	\$ (18,500)	\$ 298
Seldom Seen TIF Park Improv.	\$ 1,227,398	\$ 198,000	\$ (1,424,922)	\$ 476
Sawmill Corridor TIF	\$ 31,414	\$ 300,000	\$ (318,350)	\$ 13,064
Capital Improvement	\$ -	\$ -	\$ -	\$ -
Village Development	\$ 202,657	\$ 123,211	\$ (198,000)	\$ 127,868
Murphy Parkway Construction	\$ -	\$ -	\$ -	\$ -
Voted Capital Improvements	\$ 1,856,304	\$ 7,500	\$ (1,863,804)	\$ -
Olentangy/Liberty Intersection	\$ 26,600	\$ -	\$ (26,600)	\$ -
Sanitary Sewer Agreements	\$ -	\$ 61,000	\$ (60,250)	\$ 750
<i>Capital Project Totals</i>	<u>\$ 4,820,284</u>	<u>\$ 1,003,711</u>	<u>\$ (4,615,527)</u>	<u>\$ 1,208,468</u>
<b><u>Agency Funds</u></b>				
Unclaimed Funds	\$ 876	\$ 100	\$ (100)	\$ 876
Flexible Benefit Plan	\$ -	\$ -	\$ -	\$ -
Health Reimbursement Acct	\$ 1,493	\$ 2,500	\$ (3,993)	\$ -
Engineering Inspections	\$ 869,431	\$ 125,000	\$ (350,000)	\$ 644,431
Board of Building Standards	\$ 1,288	\$ 14,750	\$ (15,000)	\$ 1,038
Plumbing Inspections	\$ 2,094	\$ 14,000	\$ (14,500)	\$ 1,594
Escrowed Deposits	\$ 57,422	\$ 6,000	\$ (55,372)	\$ 8,050
Fingerprint Processing	\$ 1,262	\$ 17,500	\$ (18,762)	\$ -
<i>Agency Totals</i>	<u>\$ 933,866</u>	<u>\$ 179,850</u>	<u>\$ (457,728)</u>	<u>\$ 655,989</u>
<b>Total</b>	<u><u>\$ 14,126,591</u></u>	<u><u>\$ 16,162,513</u></u>	<u><u>\$ (20,375,110)</u></u>	<u><u>\$ 9,913,994</u></u>

## **Revenue Descriptions**

The City is dependent on the resources that generate revenue to provide the different services that our residents receive. This dependency is the limiting factor in determining what services can be provided to our residents. These services range from the basic services of public safety and road maintenance to services enhancing the quality of life such as parks and community events. Our resources are affected by a number of factors, including city, state and federal laws; rates; demographics; and local and regional economic conditions.

The following section provides a description of the majority of the revenue sources, including how they are generated and their relationship to the overall budget.

### **Income Tax**

#### **Description:**

The City of Powell has a municipal income tax rate of .75% or (3/4<sup>th</sup> of 1%). The municipal income tax applies to residents' earned income, including net profits of local businesses. Residents who work in communities other than Powell are given credit (up to a maximum of .25%) for taxes paid to the communities in which they work. The majority of the City's residents work outside the city limits of Powell.

The City receives municipal income taxes in three ways: withholdings remitted by employers; filings by individual residents of the City; and the net profits of businesses located in or doing business in the City. The City has mandatory filing requirements for all residents and the filing deadline is April 15<sup>th</sup>.

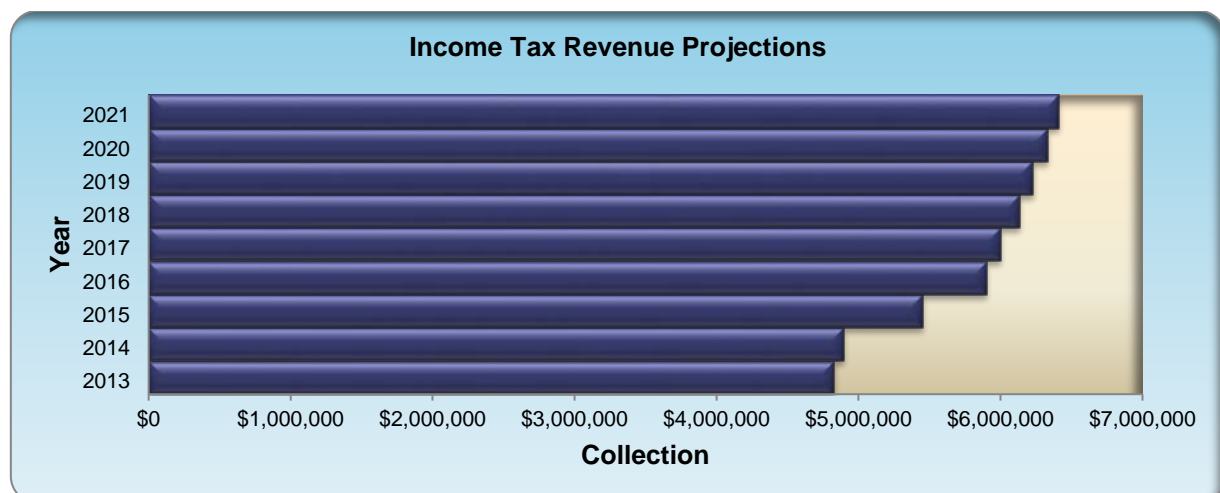
The City must go to the voters to change the structure of the income tax rate. Changing the income tax rate structure has been a discussion item at Finance Committee and City Council meetings for several years. In 2010, City Council agreed that an income tax rate re-structure was needed and the change would dedicate funds for capital improvements, however, the ballot issue did not pass. The Finance Committee has taken time to learn why the issue was not supported and future plans to change the income tax rate structure and other revenue streams will incorporate this research. The re-structure conversation has been ongoing as the City continues to look for sustainable sources of revenue to fund capital improvement projects.

#### **Relationship to Budget:**

The income tax is the largest source of revenue for the City for all budgetary (and appropriated) funds. It is deposited entirely into the General Fund.

#### **Statistical Information:**

The City uses two methods to approach estimating its income tax collections. The first is based on historical trends of the three categories of collecting income taxes. The second is based on historical trends of income tax collection as a whole. The City then averages the two methods to determine its estimated revenue for the budget year. The City utilizes knowledge of the local economy along with historical trends to analyze and determine the projected income for future years beyond the budget year.



## Real Estate or Property Tax

### Description:

The real estate tax is a tax levied on all property in the city limits of Powell. The City had a fast-growing base in the 1990's and 2000's due to the number of new housing and commercial developments. The City will continue to experience increases in its real estate tax revenue due to new development; however, not at the rate it experienced during its growth period as it gets closer to build-out. The City also experienced appraisal growth because every six years the County Auditor reappraises all the county's property with a small update in year three.

The City has a fixed general fund real estate tax millage of 1.20 and a dedicated general obligation bond retirement fund millage of 2.90 that fluctuates based on the current principal and interest due. No changes can be made to the general fund millage rate without a vote of the residents. The residents would also need to vote for any new dedicated debt millage. There are no plans, at this time, to request additional general operating funding through the real estate tax millage. However, the Finance Committee and City Council are considering, in the future, going to the voters to replace expiring dedicated millage for additional capital improvements.

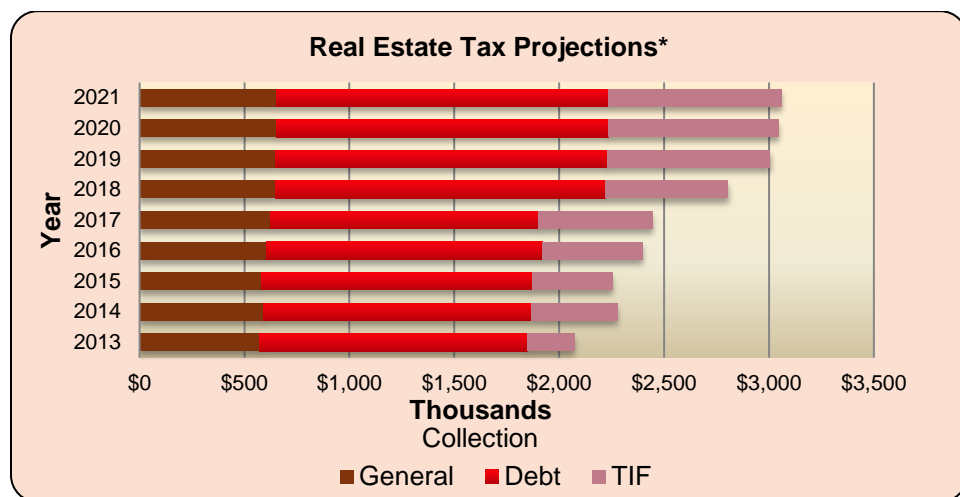
Tax-Increment Financing (TIF) is financing secured by the incremental increase in tax revenues, resulting from the redevelopment of an area. The City has three TIF areas, one called the Downtown TIF, which encompasses approximately 300 acres; another called the Sawmill Parkway Commercial TIF, which encompasses approximately 260.65 acres; and the third is called the Seldom Seen TIF, which encompasses approximately 39.02 acres. The net assessed valuation of the year of inception is the baseline for the TIFs. The baseline for the Downtown TIF is 2005, the Sawmill Parkway Commercial TIF is 2011, and the Seldom Seen TIF is 2015.

### Relationship to Budget:

The real estate tax makes up a significant portion of the City's revenue for all budgetary (and appropriated) funds. It is usually one of the City's top five revenue sources. The dedicated real estate tax is restricted to pay only debt service on a particular debt obligation, and therefore the dedicated real estate tax is deposited into the appropriate debt service fund. The general fund real estate is deposited into the general fund and the TIF real estate is deposited into the TIF funds.

### Statistical Information:

The City receives estimates from the Delaware County Auditor's office for the real estate taxes in August or September of each year preceding the tax collection year. In 2017 for 2018 collections, the City received its every-six-year appraisal change in net assessed valuation, there was an overall increase in valuation throughout the County. The next triennial update will occur in 2020 for 2021 collections.



\*Please note that only the Downtown TIF is reflected under the collections for 2010-2012. In 2013, the City began receiving funds related to the Sawmill Parkway TIF and received retroactive payments going back to 2011. It is anticipated that funds related to the Seldom Seen TIF will be in 2018. Projections going forward will be based on development growth.

### Gasoline Tax and Motor Vehicle License Fees

#### Description:

The gas tax is distributed to the City from the State of Ohio based on the number of vehicles registered in the City compared to the total number of vehicles registered in the State. State law has levied \$0.28 per gallon, with about 10.7% of total gas tax collections allocated to the cities. The City receives its allocated share on a monthly basis.

The motor vehicle license fees are distributed to the City from the State of Ohio on a different basis. For each passenger vehicle registered in the City, the State levies a fee of \$20.00, of which \$6.80 is returned to the City and the remainder is kept by the State. Delaware County and the City have levied an additional \$20.00. Of this, the City receives \$15.00 and the County receives \$5.00. The fees for other types of vehicles vary based on weight and type, but the same allocation methods are used.

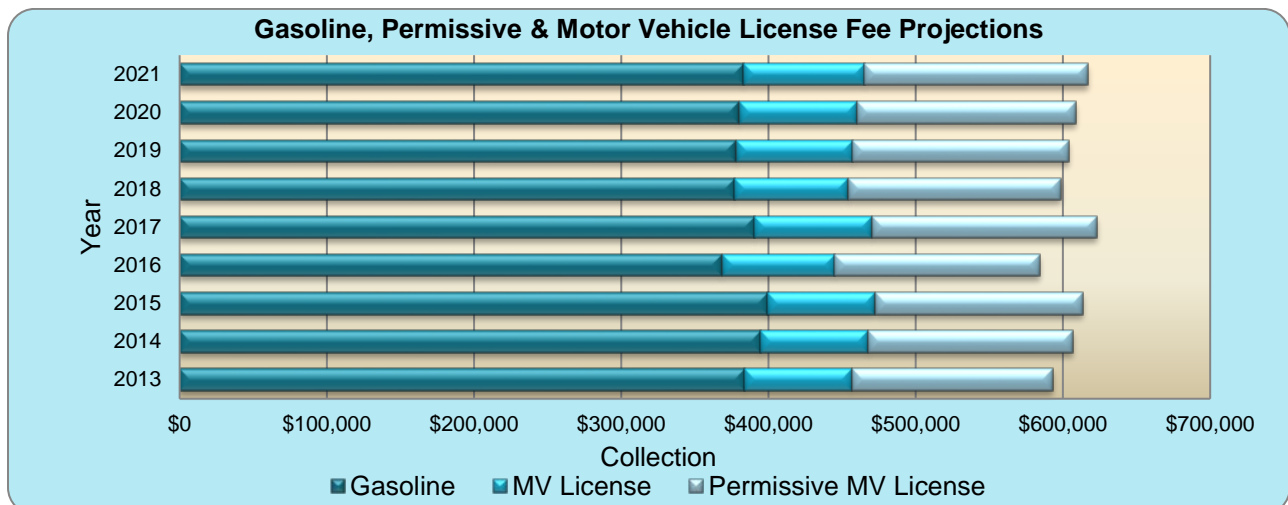
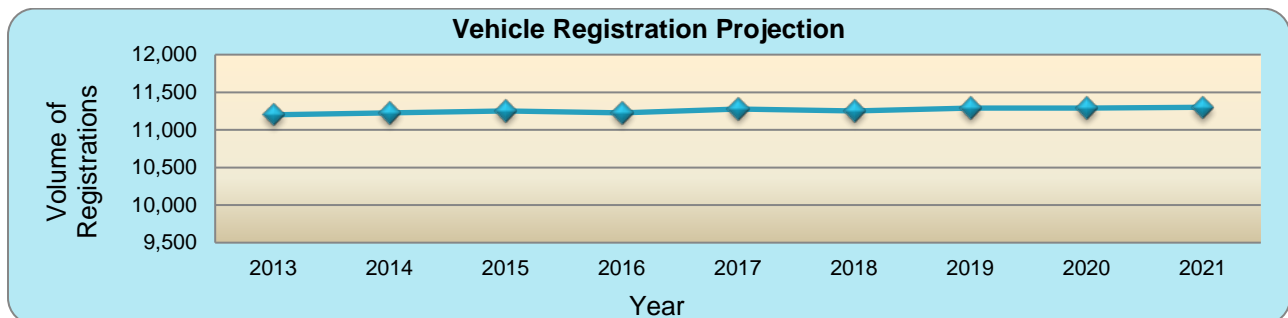
The State of Ohio restricts how the money from these two revenues may be spent, and the City has no ability to change the rate or allocation formula for these fees and tax; only the State may do that. The City has not heard of any plans from the State of Ohio to make changes either to the rate or allocation formula.

#### Relationship to Budget:

The gasoline tax and motor vehicle license fees make up a significant portion usually in the top five of the City's sources of revenues for all budgetary (and appropriated) funds. The gasoline and motor vehicle license fees are deposited in three different special revenue accounts: Street Maintenance and Repair Fund, Municipal Motor Vehicle License Tax Fund and State Highway Improvement Fund.

#### Statistical Information:

The City receives reports from the State that monitors the registration of vehicles. These reports give the City the trend analysis that it needs to project these revenue sources.



### Community Development Charges

#### Description:

Liberty Community Infrastructure Financing Authority (LCIFA) assets (consisting of various road and infrastructure improvements) were acquired. As part of the agreement, the LCIFA is required to collect, and remit to the City, the Community Development Charges for payment on the annual principal and interest costs for the City's outstanding general obligation bonds.

Currently, the LCIFA accounts for three outstanding debts. First, the 2002 debt that was refinanced in 2011; second, the 2008 debt that started out as a one-year note that was rolled until sufficient funds were available to pay both principal and interest; and third, the 2012 debt that was held by the developer.

Powell Community Infrastructure Financing Authority (PCIFA) assets (consisting of various road and infrastructure improvements) were acquired. As part of the agreement, the PCIFA is required to collect, and remit to the City, the Community Development Charges for payment on the annual principal and interest costs for the City's outstanding general obligation bonds.

Currently, the PCIFA accounts for one outstanding debt. The debt was financed in 2012 for debt that had been held by the developer.

The LCIFA is charging the maximum amount allowable (10.25 mills) to pay for the outstanding principal and interest costs. The mills cannot be reduced unless sufficient money is being collected to pay for all the outstanding principal and interest. The only ways to increase this revenue source are increased property values or developing remaining parcels.

The PCIFA is charging the maximum amount allowable (10.25 mills) to pay for the outstanding principal and interest costs. The mills cannot be reduced unless sufficient money is collected to pay for all the outstanding principal and interest. The only ways to increase this revenue source are increased property values or having the last parcel developed.

The LCIFA is a separate governmental entity and has its own financial statements. The PCIFA is also a separate governmental entity and has its own financial statements. A copy of those statements can be found on the Ohio's Auditor of State's web site, [www.auditor.state.oh.us](http://www.auditor.state.oh.us).

#### Relationship to Budget:

The community development charges make up a significant portion of the City's sources of revenues for all budgetary (and appropriated) funds, and usually are among the City's top five revenue sources. The debt associated with this charge is in a separate debt service fund called LCIFA Debt Service Fund or PCIFA Debt Service Fund.

#### Statistical Information:

The charges are calculated by the Delaware County Auditor based on the annual millage adopted by the LCIFA and PCIFA. Budget estimations are based on the actual principal and interest needed to fund the debt service, as all excess revenue collections are held by the individual authority. The excess revenue will be utilized once the debt is eligible to be called.

### Development Related Revenue

The City has three departments (Building, Engineering and Development) that work with developers, contractors and residents to inspect, review, plan and enforce zoning regulations. These services have a fee that is assessed based on the work being requested. The City publishes a schedule that lists the fee associated with each type of service. The City reviews the rates charged for development-related fees annually. The schedule is reviewed to make sure that allowed costs are being recovered.

The following categories are listed as development-related revenues:

Zoning Permits	Residential Building Permits	Additional Building Permits
Commercial Building Permits	Alarm Registrations	Sidewalk – Final Inspection Fees
Contractor Registration Fees	Engineering Plan Review Fees	Plumbing Inspections
Storm Water Operations Plan Fees	Zoning Plan, Filing & Review Fees	Commercial Building Permits/ Township
Exempt Plumbing Permits		Plan Review Fees

#### Relationship to Budget:

The development-related revenue makes up a significant portion of the City's sources of revenue for all budgetary (and appropriated) funds. It is usually one of the City's top five revenue sources. The majority of all development-related revenue is deposited into the General Fund, with some types being deposited into special revenue or capital projects dependent on the type of development.

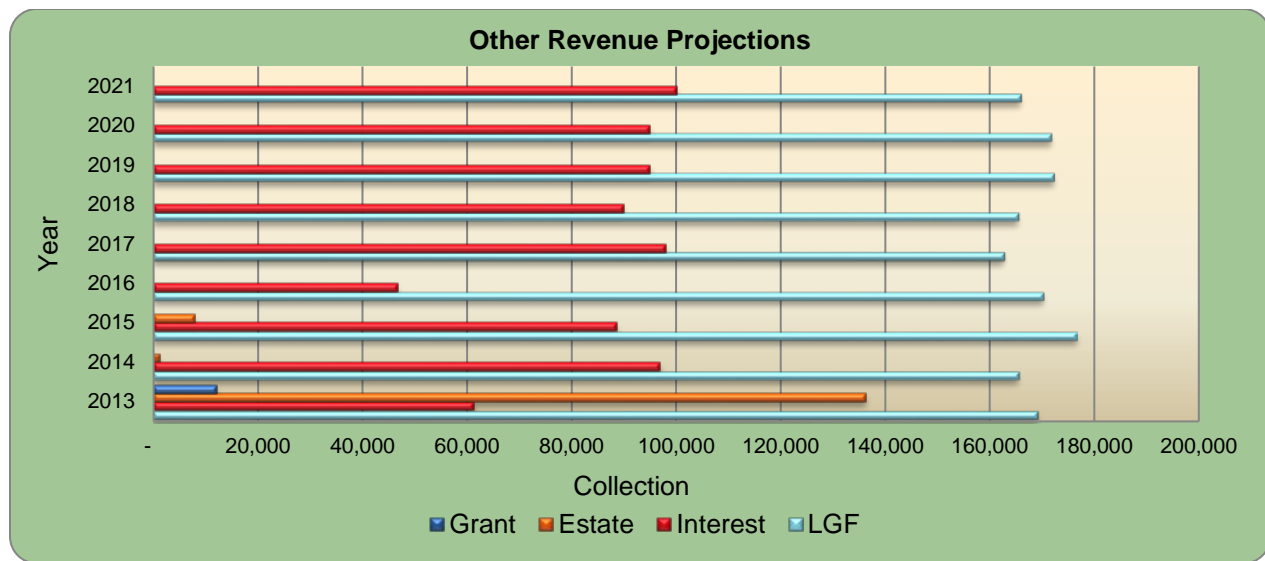
#### Statistical Information:

The Development Director, City Engineer and Chief Building Official assist the Finance Director in projecting the development-related revenue by utilizing the development assumptions worksheet.

#### Other Revenue

The City of Powell has many other revenue sources that, in some years, are significant to the yearly budget. Some of the other revenue sources are:

- **Local Government Fund** – The Local Government Fund (LGF) is the State of Ohio's general purpose revenue-sharing program for local governments, including counties, cities, villages, park districts and libraries. The LGF has two components: (1) distribution to the county where each county has a formula for distribution; and (2) distribution straight to the municipalities. The LGF has a long, complicated history that has finally come to conclusion. In the 2018 state budget the LGF distribution was restructured, and the City anticipates continued decreasing revenue from this source. The LGF is deposited into the General Fund for general operating purposes.
- **Interest Earnings** – Interest earnings are a function of cash management. The City takes available cash and invests it at the current market rate. The City invests its monies according to its Investment Policy, which is based on policy examples from the GFOA. A summary of the investment policy is included in the Appendix of this document. Interest income is deposited into several different funds and is allocated based on the percent amount it had deposited on the last day of the month. Funds that receive an allocation are the General Fund, Street Maintenance-related funds and capital project funds funded by general obligation debt. The City continues to have sufficient funds to invest. However, the return on investments is still recovering from the financial crisis that occurred several years ago. The City projects having funds to invest, but only with a slow growth in the market on investment rates.
- **Inheritance (Estate) Tax** – The estate tax percentage charged increases as the size of the estate increases. The minimum taxable estate is \$338,333 at a 5% rate. The rate increases to 7% for estates valued in excess of \$500,000. The City receives 80% of the total collected and the remainder goes to the State of Ohio. Because of the volatility of this revenue, the City usually budgets only \$35,000 and the rest is utilized for one-time projects when the revenue is received. The State of Ohio passed legislation to eliminate the tax beginning in January 1, 2013. The City deposits these funds in the General Fund. The City may continue to receive funds for past years after January 1, 2013, but they are anticipated to be minimal. The City has not collected any inheritance tax since fiscal year 2015.
- **Grants** – The City sometimes is a recipient of federal, state or other types of grants. These revenues are segregated to a separate Special Revenue fund that is applicable to the grant. Grants are applied for but not reflected in the budget until the grant acceptance is received.



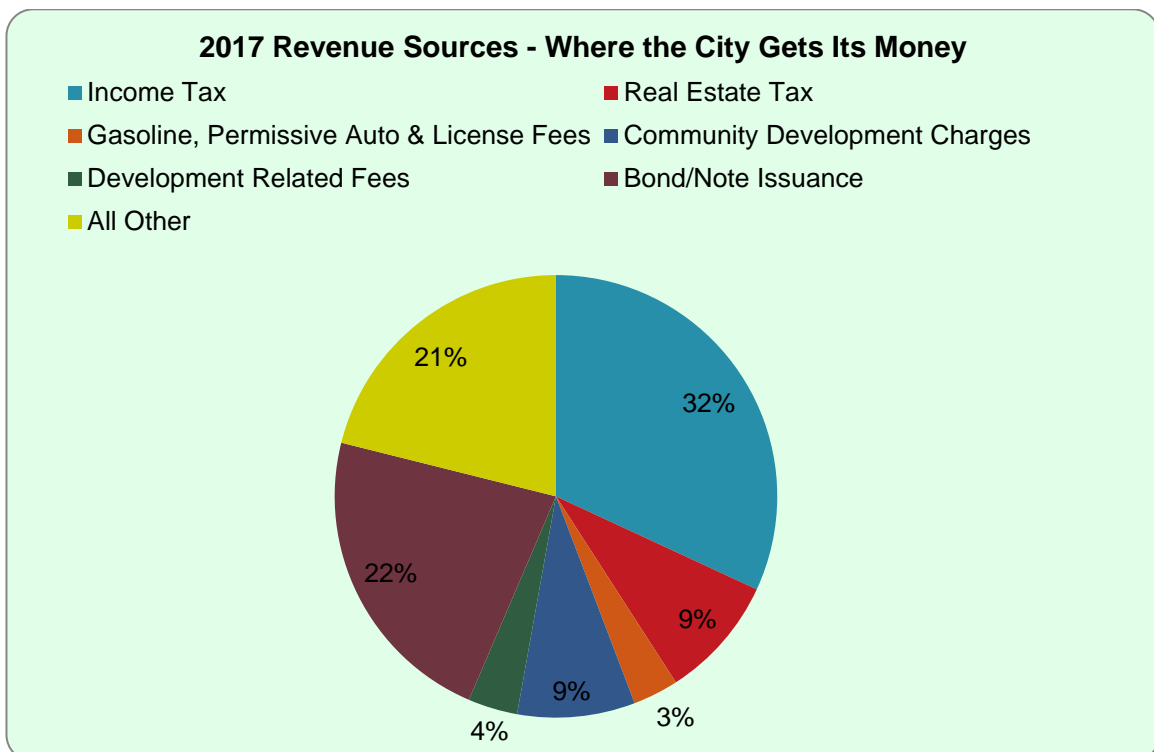
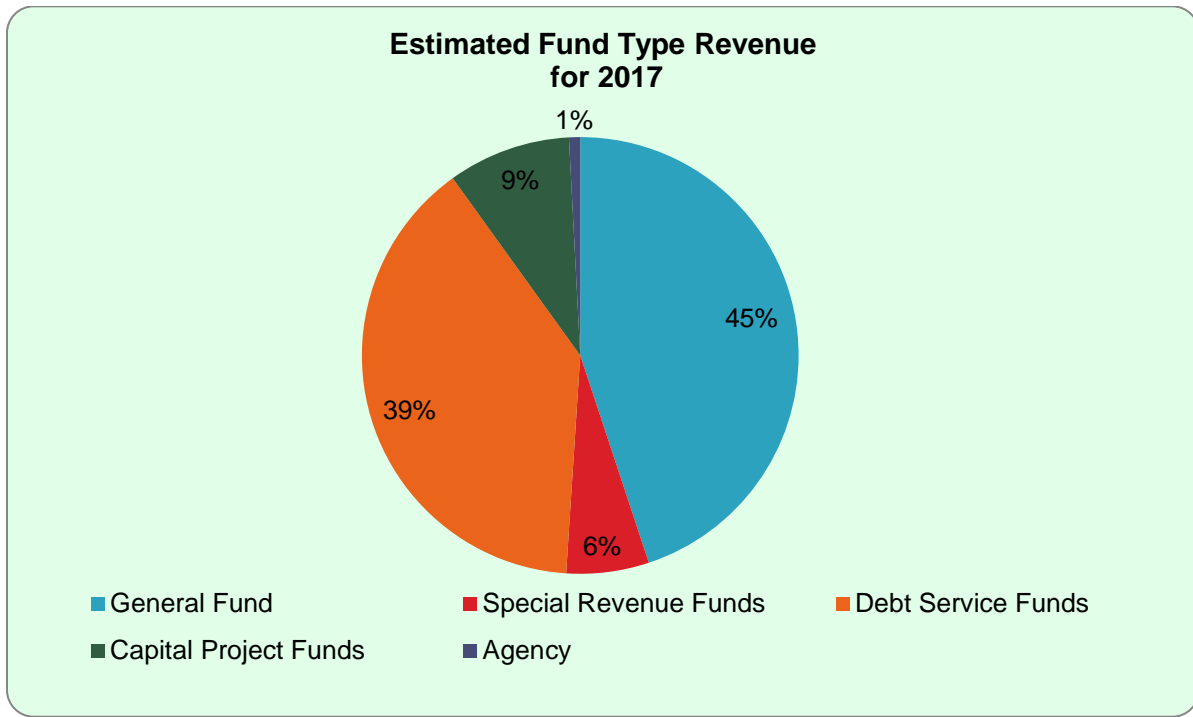
The City has numerous small revenue sources that assist in stabilizing the revenue sources of the City. Some of these small revenue sources include:

- **Parks and Recreation Programs** – creative programs that residents and non-residents may attend for a fee. These program fees are deposited into the Special Revenue Fund – Parks and Recreation Program Fund. Currently, the number of programs offered by the City is at its maximum due to space limitations. The rates charged are reviewed annually as fees are based on costs associated with the program and only minor increases are anticipated since little to no additional programs can be offered.
- **Police Fines** – fines assessed by the court and by the City for noncompliance of laws. These fines are deposited into the General Fund if assessed by the City or Special Revenue funds if assessed by the court. The majority of the rates are set by the State of Ohio and only the State can change the rate. At this time, no rate changes are anticipated for police fines, nor is it anticipated that the volume of fines will change.
- **Fingerprinting** – costs assessed by the City to process fingerprints for residents and non-residents for purposes other than police activities. These fines are deposited into the General Fund and an Agency fund. The majority of the rate is assessed by the Federal Bureau of Investigation or the State of Ohio. However, costs related to the City for processing the fingerprinting are included. Therefore, the City reviews the rates annually to make sure costs are being recovered. While minor increases in the rates are anticipated, the volume should remain fairly constant.
- **Franchise Fees** – the City receives cable and other utility franchise fees for the use of City-owned right of way. The State of Ohio administers these fees and has standardized the fees. Therefore, the State controls the rates for the franchise fees. These fees are deposited in the General Fund and the City does not anticipate any volume change.



### Relationship to Overall Budget

The City has a wide range of revenue sources, with the majority of the revenue being deposited into the General Fund for general operations. The following charts show how the revenue is allocated to different fund types, and how the various sources of revenue compare to each other for the overall budget.





### Statistical Information

The City utilizes a variety of methods to estimate and project future revenues. The following charts assist the City in analyzing the trends, reviewing assumptions that are made and projecting our revenues.

### Trend Analysis and Assumptions for Income Tax

The City of Powell continues to look for the "best" method of budgeting its income taxes since the majority is based on its residents' income instead of business income. It has tried various methods over the years, including looking at averages, subdivision collections, building applications and annexations. Currently, the City is utilizing a combination of (a) category type of collection so the percentage changes are reflective of the method of collection; and (b) total collections by a five-year average.

The City then uses information about collection, unemployment rates, building permits and other economic factors to determine which percentages to use for projecting future revenue. The following highlights the percentage they have chosen to utilize in projections.

#### Collection by Category Type

Year	Withholding	%	3 year Avg	Individual	%	3 year Avg	Net Profits	%	3 year Avg	Totals
2005	938,613	9.2%	8.4%	1,931,808	15.7%	5.8%	244,241	15.1%	22.1%	3,114,662
2006	1,024,848	9.2%	7.0%	2,345,698	21.4%	13.1%	263,559	7.9%	13.2%	3,634,105
2007	1,076,455	5.0%	7.8%	2,420,306	3.2%	13.4%	102,336	-61.2%	-12.7%	3,599,097
2008	1,193,869	10.9%	8.4%	2,595,907	7.3%	10.6%	170,553	66.7%	4.5%	3,960,329
2009	1,252,602	4.9%	7.0%	2,528,860	-2.6%	2.6%	216,233	26.8%	10.8%	3,997,695
2010	1,280,117	2.2%	6.0%	2,327,950	-7.9%	-1.1%	73,575	-66.0%	9.2%	3,681,642
2011	1,354,054	5.8%	4.3%	2,929,395	25.8%	5.1%	144,600	96.5%	19.1%	4,428,049
2012	1,423,843	5.2%	4.4%	2,701,991	-7.8%	3.4%	179,793	24.3%	18.3%	4,305,627
2013	1,579,230	10.9%	7.3%	2,952,926	9.3%	9.1%	263,489	46.6%	55.8%	4,795,645
2014	1,714,074	8.5%	8.2%	2,852,847	-3.4%	-0.6%	295,982	12.3%	27.7%	4,862,903
2015	1,896,781	10.7%	10.0%	3,262,425	14.4%	6.8%	236,459	-20.1%	12.9%	5,395,665
2016	2,120,084	11.8%	10.3%	3,338,580	2.3%	4.4%	401,568	69.8%	20.7%	5,860,232
2017	2,160,850	1.9%		3,424,647	2.6%		414,374	3.2%		5,999,871 *
2018	2,208,388	2.2%		3,513,688	2.6%		414,374	0.0%		6,136,450
2019	2,250,347	1.9%		3,560,128	1.3%		418,518	1.0%		6,228,993
2020	2,285,411	1.6%		3,630,259	2.0%		416,446	-0.5%		6,332,116
2021	2,310,521	1.1%		3,681,445	1.4%		420,610	1.0%		6,412,576

#### By Total Collections

Year	Totals	%	5 year Avg
2005	3,114,662	13.6%	
2006	3,634,105	16.7%	
2007	3,599,097	-1.0%	
2008	3,960,329	10.0%	
2009	3,997,695	0.9%	8.1%
2010	3,681,642	-7.9%	3.8%
2011	4,428,049	20.3%	4.5%
2012	4,305,627	-2.8%	4.1%
2013	4,795,645	11.4%	4.4%
2014	4,862,903	1.4%	4.5%
2015	5,395,665	11.0%	8.2%
2016	5,860,232	8.6%	5.9%
2017	5,999,871	2.4%	6.9%
2018	6,136,450	2.3%	5.1%
2019	6,228,993	1.5%	5.1%
2020	6,332,116	1.7%	3.3%
2021	6,412,576	1.3%	1.8%

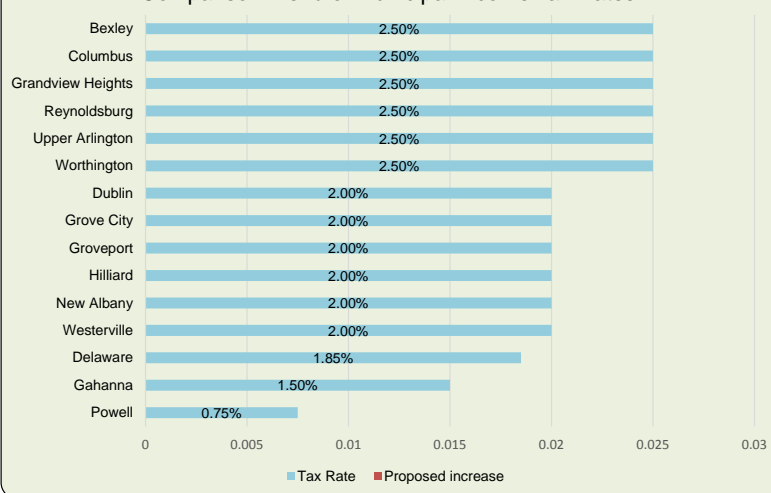
#### Income Tax

Based on collection category and five-year average, the following is being used for budget purposes:

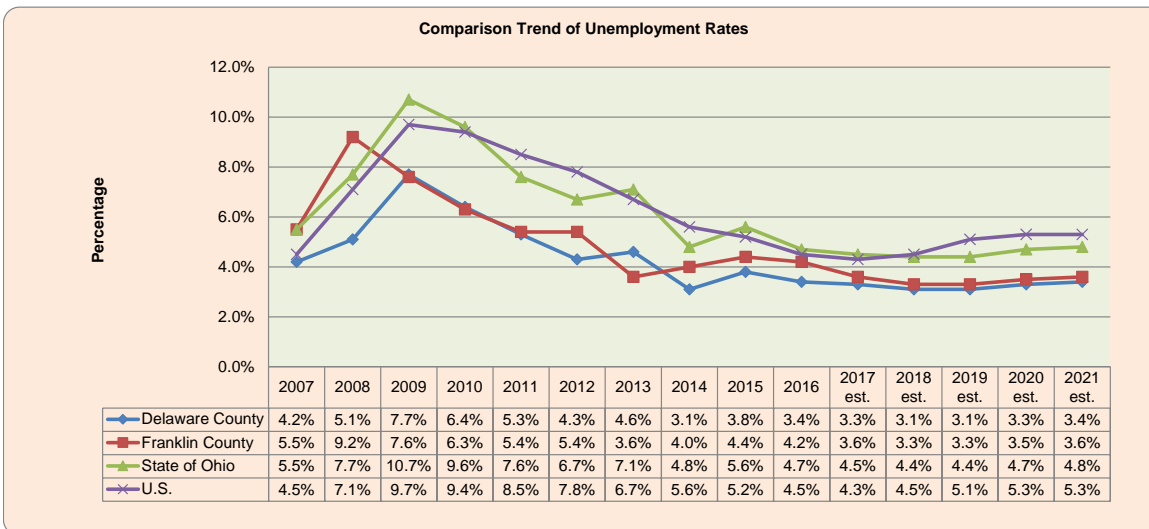
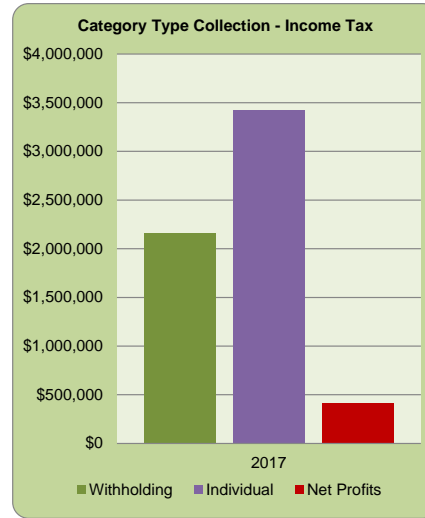
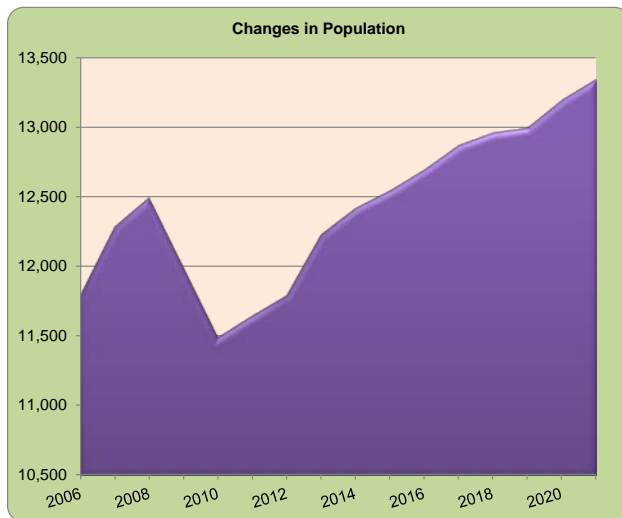
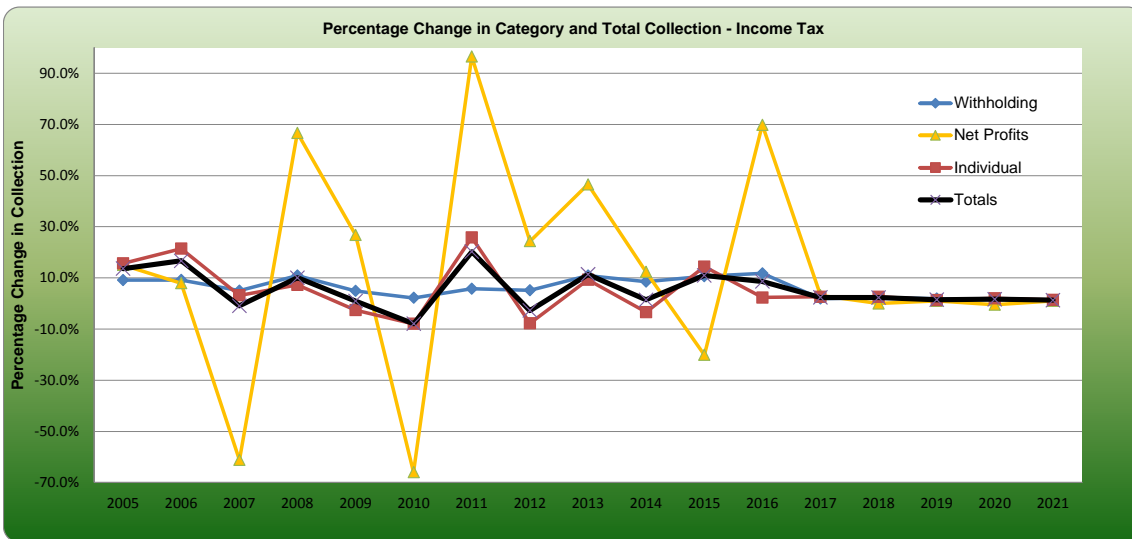
2018	\$	6,136,450
2019	\$	6,228,993
2020	\$	6,332,116
2021	\$	6,412,576

\*Partial NOL goes into effect

#### Comparison Trend of Municipal Income Tax Rates



### Trend Analysis and Assumptions (con't)



### Trend Analysis and Assumptions for Real Estate (or Property) Tax

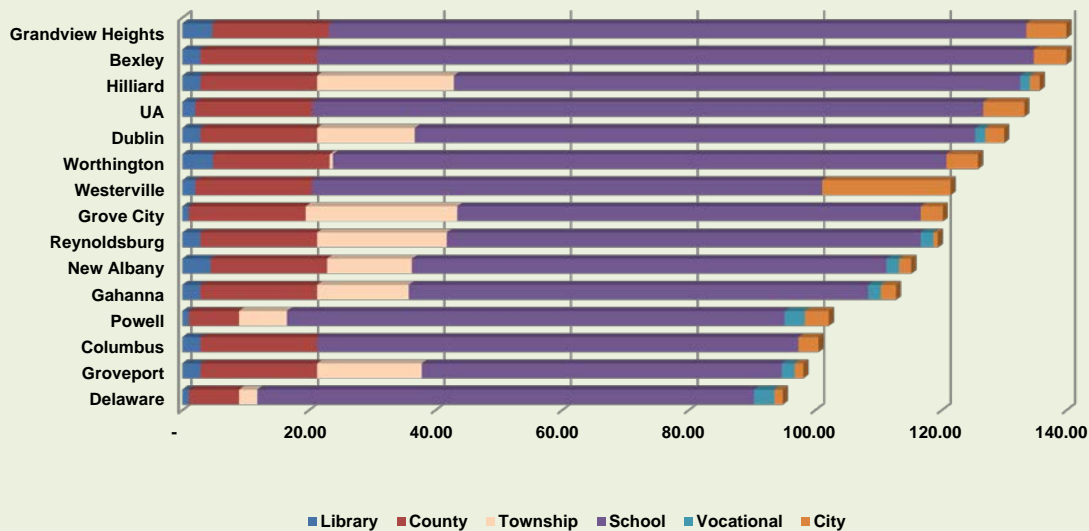
The Delaware County Auditor's office is responsible of the actual appraisals for the City's real estate. Delaware County had its tri-annual reappraisal process in late 2016 and throughout 2017. The results of the reappraisal process are reflected in the 2017 net assessed property values for collection in 2018. Because the net assessed valuation for the next year is not available when the City prepares its budget, the City estimates the property taxes and then adjusts to the actual projection by the Delaware County Auditor in January of each year. The next reappraisal process will begin in late 2019 and throughout 2020.

The City then uses information about collection, unemployment rates, building permits and other economic factors to determine which percentages to use for projecting future revenue. The following highlights the percentage they have chosen to utilize in projections.

Year	Levy	General Fund	Debt Fund(s)
	Millage	Levy	Levy
2010	3.72	32.3%	67.7%
2011	3.89	30.8%	69.2%
2012	3.96	30.3%	69.7%
2013	3.88	30.9%	69.1%
2014	3.80	31.6%	68.4%
2015	3.80	31.6%	68.4%
2016	3.80	31.6%	68.4%
2017	3.57	33.6%	66.4%
2018	4.12	29.1%	70.9%
2019	3.80	31.6%	68.4%
2020	3.80	31.6%	68.4%
2021	3.80	31.6%	68.4%

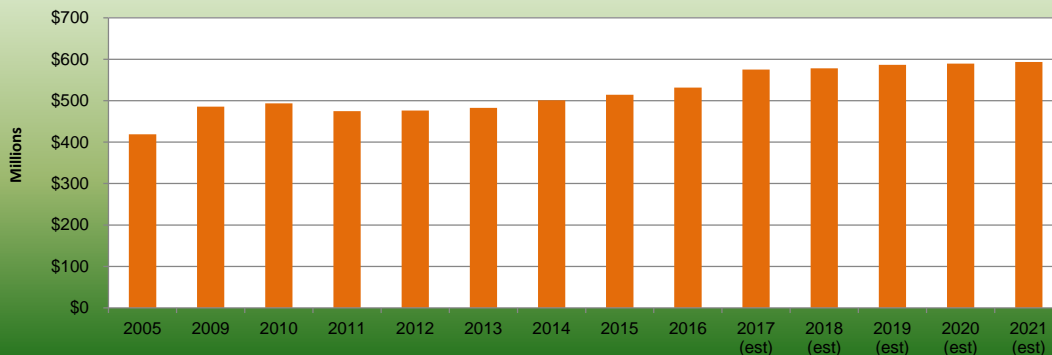
Year	Total Tax	General Fund	Debt Fund(s)
	Levy	Tax Levy	Tax Levy
2010	1,824,195	588,450	1,235,745
2011	1,858,206	573,226	1,284,980
2012	1,849,585	560,480	1,289,105
2013	1,846,796	571,174	1,275,622
2014	1,865,804	589,201	1,276,603
2015	1,873,260	579,357	1,293,903
2016	1,919,959	606,300	1,313,659
2017	1,900,214	623,478	1,276,736
2018	2,278,997	703,905	1,575,092
2019	2,283,000	706,000	1,577,000
2020	2,287,000	710,000	1,577,000
2021	2,290,000	712,000	1,578,000

Comparison Trend Analysis for Property Taxes Millage



City's current net assessed valuation is: \$ 531,681,190

Total Assessed Valuation



### Trend Analysis and Assumptions (con't)

Collection of Tax Levy							
Year	General Fund Collection	Delinquent %	3 yr Avg	Debt Fund(s) Collection	Delinquent %	3 yr Avg	All Taxes Collection
2010	513,622	12.7%		1,138,700	7.9%		1,652,322
2011	527,679	7.9%		1,108,126	13.8%		1,635,805
2012	495,682	11.6%	10.7%	1,111,155	13.8%	11.8%	1,606,837
2013	496,509	13.1%	10.9%	1,142,431	10.4%	12.7%	1,638,940
2014	512,651	13.0%	12.5%	1,144,939	10.3%	11.5%	1,657,590
2015	537,612	7.2%	11.1%	1,164,958	10.0%	10.2%	1,702,570
2016	556,265	8.3%	9.5%	1,205,926	8.2%	9.5%	1,762,192
2017	563,750	9.6%	8.3%	1,114,528	12.7%	10.3%	1,678,278
2018	619,436	12.0%	9.9%	1,386,081	12.0%	11.0%	2,005,517
2019	621,280	12.0%	11.2%	1,387,760	12.0%	12.2%	2,009,040
2020	624,800	12.0%	12.0%	1,387,760	12.0%	12.0%	2,012,560
2021	626,560	12.0%	12.0%	1,388,640	12.0%	12.0%	2,015,200

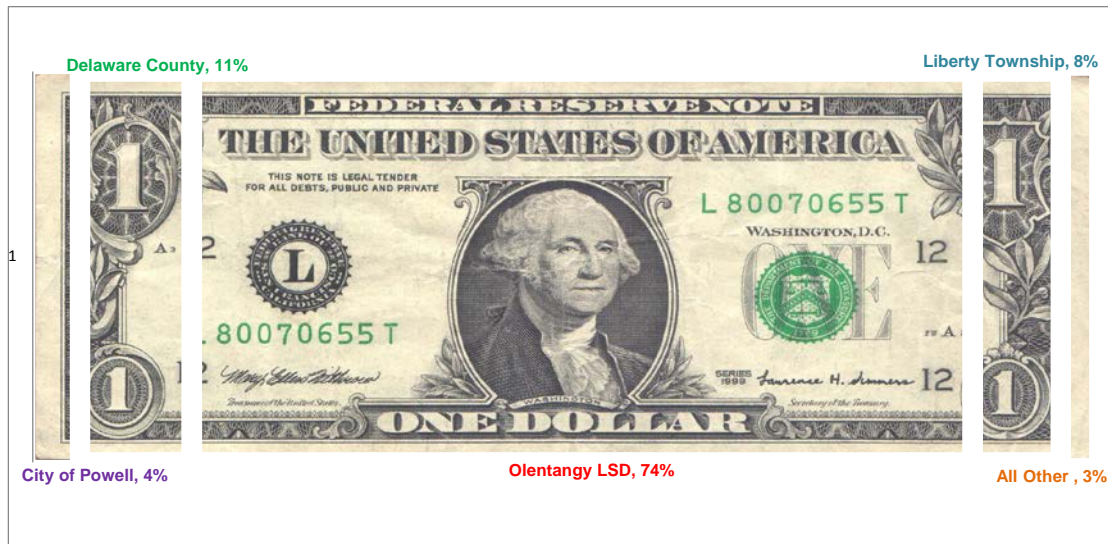
\*County assumes a standard 12% delinquency when determining tax levy.

Property Tax			
Based on property reappraisals and delinquency rates the following is being used for budget purposes:			
	General Fund		Debt Service Fund(s)
2018	\$ 619,436	2018	\$ 1,386,081
2019	\$ 621,280	2019	\$ 1,387,760
2020	\$ 624,800	2020	\$ 1,387,760
2021	\$ 626,560	2021	\$ 1,388,640

Average home value in the City is approximately \$300,000; how the property taxes are allocated:

City of Powell	\$ 349.01
Delaware County	\$ 531.62
Olentangy School District	\$ 4,829.17
Liberty Township	\$ 616.16
All other	\$ 549.63
	<u>\$ 6,875.59</u>

### How a 'Dollar' of property tax is allocated in the City of Powell



### Trend Analysis and Assumptions (con't)

Tax-Increment Financing (TIF) is financing secured by the incremental increase in property tax revenues resulting from the redevelopment of an area. The Delaware County Auditor's office follows the same process it does for general fund property tax calculation. Because the net assessed valuation for the next year is not available when the City prepares its budget, the City estimates the property taxes and then adjusts to the actual projection by the Delaware County Auditor in January of each year.

Downtown TIF net assessed valuation is: \$ 14,154,770  
 Sawmill Parkway TIF net assessed valuation is: \$ 12,099,770  
 Seldom Seen TIF net assessed valuation is: \$ 1,719,700

Downtown TIF			
Year	Public	Housing	Total
2011	184,502	1,864	186,366
2012	220,643	2,229	222,872
2013	186,254	1,881	188,135
2014	269,374	2,721	272,095
2015	278,381	2,812	281,193
2016	282,332	2,852	285,184
2017	278,562	2,814	281,376
2018	287,000	2,870	289,870
2019	300,000	3,000	303,000
2020	305,000	3,050	308,050
2021	307,000	3,070	310,070

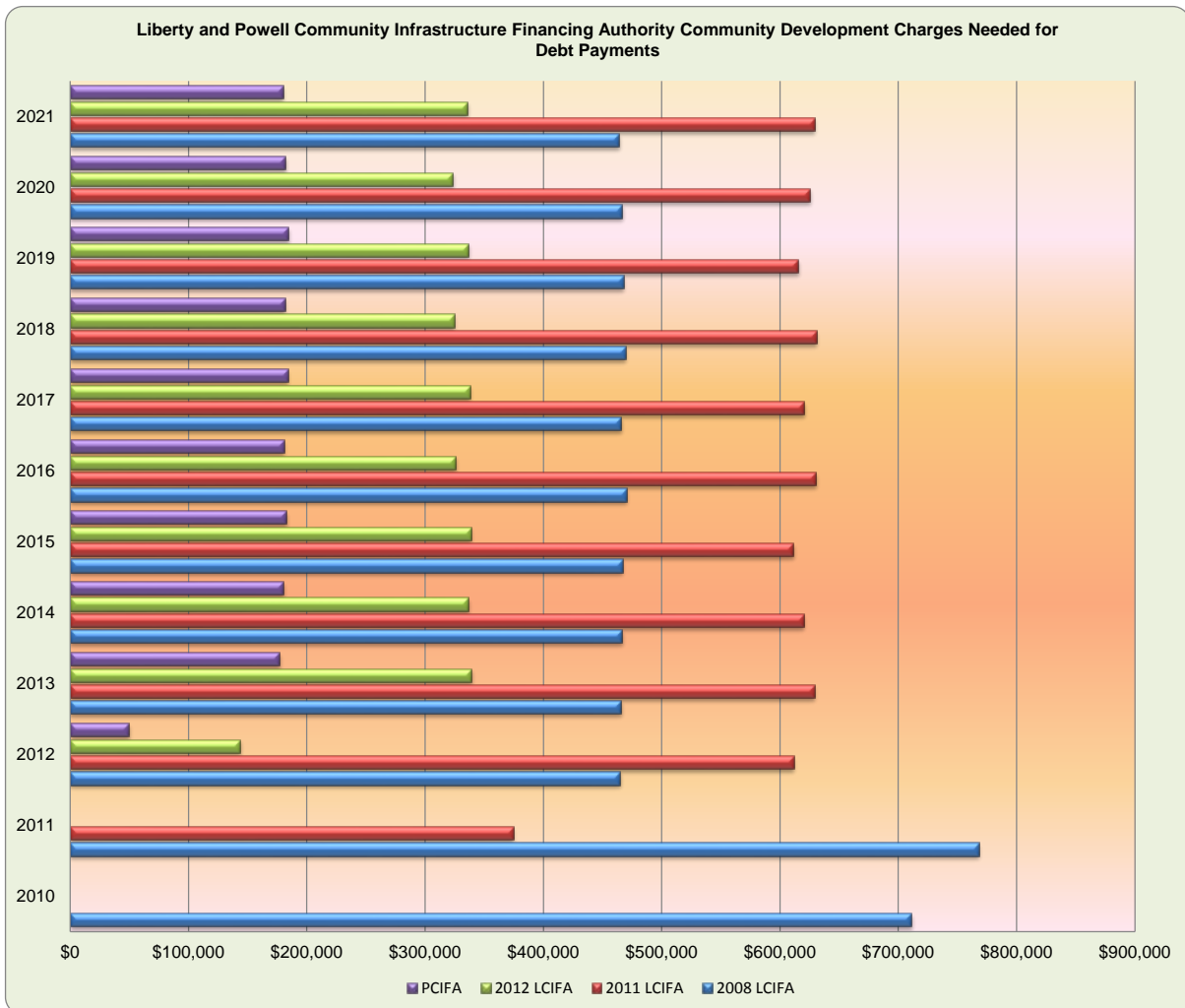
Sawmill Parkway TIF	
Year	Public
2011	-
2012	-
2013*	37,847
2014	142,152
2015	101,087
2016	194,805
2017	263,223
2018	274,000
2019	280,000
2020	295,000
2021	300,000

Seldom Seen TIF	
Year	Public
2011	-
2012	-
2013	-
2014	-
2015	-
2016	-
2017	-
2018	20,000
2019	192,410
2020	209,246
2021	215,000

\*Includes retroactive payments back to 2011

### Trend Analysis and Assumptions for Community Development Charges

The Delaware County Auditor's office is responsible for the actual appraisals for the various Community Infrastructure Financing Authorities' real estate. The Delaware County Auditor's office follows the same process it does for general fund property tax calculation. Because the net assessed valuation for the next year is not available when the City prepares the budget, the City uses the actual amount needed to pay its principal and interest payment only.



**Development Related Revenue Details by Licenses, Permits and Fees**

Development Related Revenue		Actual or Average* Amount of Fee	2018		2019		2020		2021	
			Estimated Usage	Estimated Revenue	Estimated Usage	Estimated Revenue	Estimated Usage	Estimated Revenue	Estimated Usage	Estimated Revenue
<b>Alarm Licenses</b>										
Registrations per year		\$ 25	100	\$ 2,500	105	\$ 2,625	105	\$ 2,625	110	\$ 2,750
Late registrations addtl		\$ 25	2	\$ 50	2	\$ 50	2	\$ 50	3	\$ 75
Violations Per Calendar Year:										
Fourth false alarm		\$ 25	11		11		11		11	
Fifth false alarm		\$ 50	1		1		1		1	
Sixth false alarm		\$ 100	1		1		1		1	
Seventh or more false alarms		\$ 150	0		0		0		0	
Violations per year			13	\$ 425	13	\$ 425	13	\$ 425	13	\$ 425
Subtotal				\$ 2,975		\$ 3,100		\$ 3,100		\$ 3,250
<b>Additional Building Permits</b>										
Residential Construction Special Administrative Fee		\$ 250	63	\$ 15,750	60	\$ 15,000	60	\$ 15,000	65	\$ 16,250
<b>Contractor Registration</b>										
Registration & Renewals		\$ 60	775	\$ 46,500	775	\$ 46,500	775	\$ 46,500	775	\$ 46,500
Violation Fee		\$ 60	2	\$ 120	2	\$ 120	2	\$ 120	2	\$ 120
Subtotal				\$ 46,620		\$ 46,620		\$ 46,620		\$ 46,620
<b>Grading/Sidewalk</b>										
Lot Plan Review		\$100	55	\$ 5,500	55	\$ 5,500	57	\$ 5,700	57	\$ 5,700
<b>Plumbing Inspections - City</b>										
Fee Schedule set by Delaware County Health Dept.		\$ 278	175	\$ 48,650	180	\$ 50,040	180	\$ 50,040	180	\$ 50,040
<b>Exempt Plumbing</b>										
Fee Schedule set by Delaware County Health Dept.		\$ 67	95	\$ 6,365	95	\$ 6,365	100	\$ 6,700	100	\$ 6,700
<b>Stormwater Operations Fee</b>										
Stormwater Management Plan & Post Construction Plan		\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
<b>Residential Building Permits</b>										
1. Plan Review & Structural	9. Miscellaneous									
2. Decks	10. Reinspection									
3. Electrical	11. Reissuance									
4. Plumbing	12. Conditional Occupancy									
5. Fuel Gas Line	13. Final Occupancy									
6. Heating, Air Conditioning	14. Renewal/Withdrawal/Transfer of Permits									
7. Insulation										
8. Pools & Ponds		\$ 160	1180	\$ 188,800	1240	\$ 198,400	1250	\$ 200,000	1250	\$ 200,000
<b>City Commercial Building Permits</b>										
1. Plan Review	12. Demolition									
2. Structural Permit	13. Reinspection									
3. Electrical Permit	14. Conditional Occupancy									
4. Heating, Air Cond. & Venting	15. Occupany or Certificate of Use									
5. Plumbing	16. Multi-Residential Occupancy									
6. Fuel Gas Line	17. Construction Industrialized Unit									
7. Insulation/Energy Conservation	18. Sales Industrialized Unit									
8. Fire Protection	19. Pool/Spa/Whirlpool									
9. Sign	20. Awnings/Canopy									
10. Staking/Footer Inspection	21. Renewal/Withdrawal/Transfer of Permits	\$ 495	355	\$ 175,725	345	\$ 170,775	345	\$ 170,775	350	\$ 173,250
11. Miscellaneous										
<b>Liberty Twp. Commercial Building Permits</b>										
1. Plan Review	12. Demolition									
2. Structural Permit	13. Reinspection									
3. Electrical Permit	14. Conditional Occupancy									
4. Heating, Air Cond. & Venting	15. Occupany or Certificate of Use									
5. Plumbing	16. Multi-Residential Occupancy									
6. Fuel Gas Line	17. Construction Industrialized Unit									
7. Insulation/Energy Conservation	18. Sales Industrialized Unit									
8. Fire Protection	19. Pool/Spa/Whirlpool									
9. Sign	20. Awnings/Canopy									
10. Staking/Footer Inspection	21. Renewal/Withdrawal/Transfer of Permits	\$ 191	590	\$ 112,690	580	\$ 110,780	580	\$ 110,780	600	\$ 114,600
11. Miscellaneous										
<b>Engineering Plan Review</b>										
1. Residential Lot Final Engineering Inspection or Re-inspection		\$ 75	35	\$ 2,625	35	\$ 2,625	35	\$ 2,625	40	\$ 3,000
2. New Construction Sidewalk & Approach Inspection		\$ 50	50	\$ 2,500	50	\$ 2,500	50	\$ 2,500	50	\$ 2,500
Other:										
A. Privately Owned or Maintained Sites										
B. All Other Field Inspections										
C. Non-compliance with Conditional Acceptance										
1. Plat or Subdivision w/o Plat	4. Traffic/Miscellaneous									
2. Combined Engineering Plans	5. Stand-alone Plans									
3. Sanitary Sewer Plan	6. Plan/Plot Revisions	\$ 1,416	24	\$ 33,984	26	\$ 36,816	26	\$ 36,816	28	\$ 39,648
Subtotal				\$ 39,109		\$ 41,941		\$ 41,941		\$ 45,148
<b>Plan Review Fees</b>										
1. Pre-application Mtg Sketch Plan		\$ 400	13	\$ 5,200	13	\$ 5,200	14	\$ 5,600	14	\$ 5,600
2. Preliminary Development Plan or Preliminary Plat		\$ 597	8	\$ 4,776	7	\$ 4,179	7	\$ 4,179	7	\$ 4,179
3. Final or Combo Prelim/Final Development Plan		\$ 807	8	\$ 6,456	7	\$ 5,649	8	\$ 6,456	8	\$ 6,456
4. Amendment to Approved Dev. Plan		\$ 550	3	\$ 1,650	4	\$ 2,200	3	\$ 1,650	3	\$ 1,650
5. Administrative Review		\$ 300	3	\$ 900	4	\$ 1,200	3	\$ 900	3	\$ 900
Subtotal				\$ 18,982		\$ 18,428		\$ 18,785		\$ 18,785
<b>Zoning Permit/Fees</b>										
1. Residential Zoning Certificate	8. Sign									
2. Non-Residential Zoning Certificate	9. Miscellaneous									
3. Change of Use	10. Late Submittals									
4. Certificate of Compliance	11. Reinspection									
5. Certificate of Appropriateness	12. Resubmission									
6. Applications	13. Floodplain Development									
7. Lot Split (Subdivision w/o Plat)		\$ 70	245	\$ 17,150	245	\$ 17,150	245	\$ 17,150	245	\$ 17,150
<b>General Fund</b>				\$ 678,316		\$ 684,099		\$ 686,591		\$ 697,493

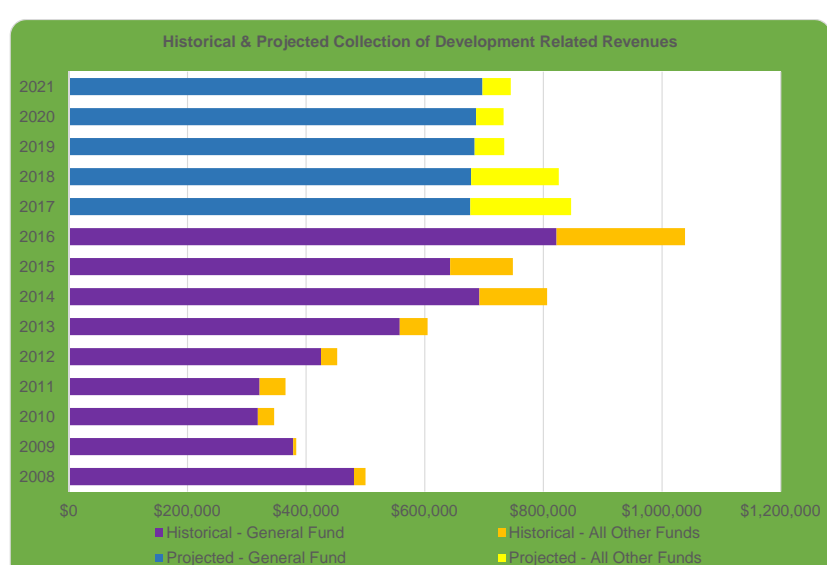
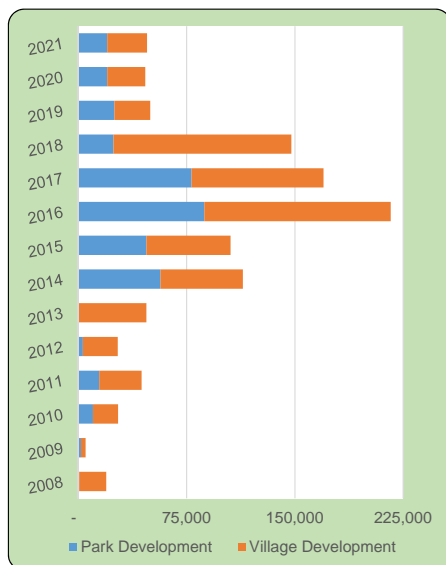
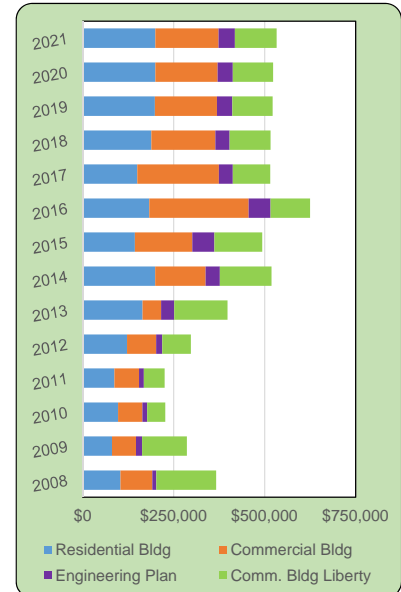
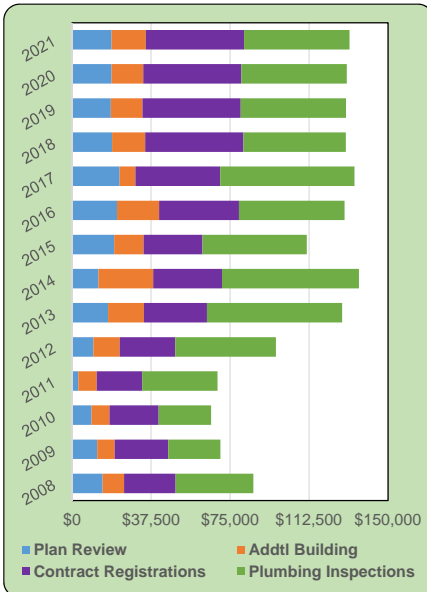
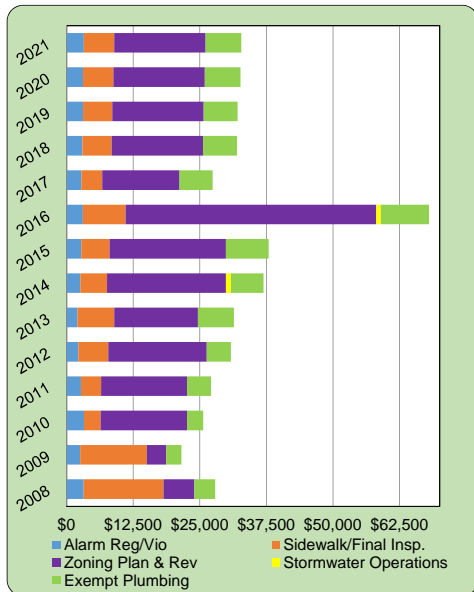
### Development Related Revenue Details by Licenses, Permits and Fees

Development Related Revenue		Actual or Average* Amount of Fee	2018		2019		2020		2021	
			Estimated Usage	Estimated Revenue	Estimated Usage	Estimated Revenue	Estimated Usage	Estimated Revenue	Estimated Usage	Estimated Revenue
<b>Park Development Fund</b> (per unit or acre)										
1. Planned Residence District Dev. Park Fee in Lieu of Dedication		<i>formula</i>		\$ -		\$ -		\$ -		\$ -
2. All Other Residential Developments		\$ 3,750	4	\$ 15,000	4	\$ 15,000	4	\$ 15,000	4	\$ 15,000
3. Non-Residential Developments		\$ 3,750	2.50	\$ 9,375	2.67	\$ 10,013	1.35	\$ 5,063	1.35	\$ 5,063
<b>Total</b>				<b>\$ 24,375</b>		<b>\$ 25,013</b>		<b>\$ 20,063</b>		<b>\$ 20,063</b>
<b>Village Development Fund</b>										
1. Residential		\$ 400	220	\$ 88,000	55	\$ 22,000	55	\$ 22,000	58	\$ 23,200
2. Commerical or Industrial										
Small		\$ 1,453	2	\$ 2,906	2	\$ 2,906	3	\$ 4,359	3	\$ 4,359
Large		\$ 32,305	1	\$ 32,305	0	\$ -	0	\$ -	0	\$ -
<b>Total</b>				<b>\$ 123,211</b>		<b>\$ 24,906</b>		<b>\$ 26,359</b>		<b>\$ 27,559</b>

\*Average fee is based on actual collections of the various fees in that specific category for the current year period January - August.

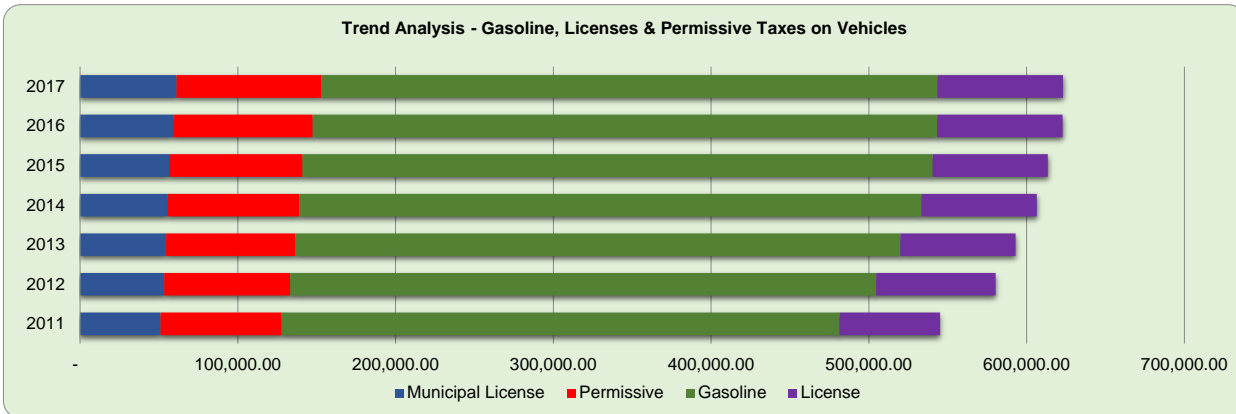
### Trend Analysis and Assumptions for Development (Related) Licenses, Permits and Fees

Development related revenues are made up of various types of permit and inspection fees related to planning, designing, building and monitoring of new construction, remodeling and maintaining the infrastructure and buildings around the City. The Development, Engineering and Building Departments assist the Finance Department in analyzing information in order to make assumptions of what kind of activity may occur. These Departments also do the research to know what kind of fees are common and in-line with other communities. Those assumptions follow the historical analysis along with knowledge of what is happening in the planning and designing phases.



### Trend Analysis and Assumptions for Gasoline, License & Permissive Taxes on Vehicles

The number of licenses and vehicles is not anticipated to drastically change in the future, nor is the amount charged anticipated to change in the future as only State of Ohio legislation can change the amount charged. Therefore, the City utilizes historical trends to estimate its future revenues.



\*Age of residents shows that the number of vehicles may grow slightly as children reach high-school age.  
 \*Several new additions of new homes are being built ; therefore, number of new vehicles should grow for a few years

Amount being used for Budget purposes:

	<u>Municipal License</u>	<u>Permissive</u>	<u>Gasoline</u>	<u>License</u>
2018	58,500.00	89,000.00	391,000.00	77,000.00
2019	59,000.00	90,000.00	392,000.00	79,000.00
2020	59,500.00	90,000.00	392,000.00	80,000.00
2021	60,000.00	92,000.00	394,000.00	82,000.00

### Trend Analysis and Assumptions for Local Government Fund (LGF)

Over the past several years, the City has seen a cut to the Local Government Fund (LGF), the fiscal year 2018 budget that was approved by the State of Ohio, shows new calculation methods for distributing the LGF, and all funding will be coming from the County, rather than split between the County and State. The City is expecting a decline, then some leveling off for a couple of years.

The City has put together the actual collections for the last three fiscal years and then averaged over three years to assist in reflecting the ups and downs of the State of Ohio general collections. The average of three years collections was then used as the anticipated baseline the City would have received from the LGF. The following chart illustrates what the City should have been expecting in the LGF and what it anticipates will occur over the next several years.

	<u>Average</u>	<u>January 2015 - December 2015</u>	<u>January 2016 - December 2016</u>	<u>January 2017 - December 2017</u>	<u>January 2018 - December 2018</u>	<u>January 2019 - December 2019</u>	<u>January 2020 - December 2020</u>	<u>January 2021 - December 2021</u>
July	16,206.43	15,993.41	16,273.77	16,352.10	15,023.00	15,002.00	14,914.74	14,622.00
August	12,484.82	12,895.56	12,105.66	12,453.23	12,952.00	14,766.32	14,689.45	13,966.00
September	14,050.43	14,223.62	14,825.67	13,102.00	13,042.00	15,200.96	15,103.52	14,850.00
October	14,098.24	14,236.07	13,557.66	14,501.00	14,011.00	14,196.24	14,085.75	13,750.00
November	13,414.40	14,296.01	13,437.19	12,510.00	13,572.00	14,362.86	14,220.11	13,922.00
December	13,749.76	14,594.62	14,360.48	12,294.17	15,386.00	15,200.33	15,088.13	14,844.00
January	14,580.26	14,740.80	14,741.32	14,258.65	13,250.00	14,220.00	14,239.26	14,196.00
February	16,339.65	16,925.32	16,312.71	15,780.92	14,965.00	15,865.00	16,122.88	15,001.00
March	11,363.27	11,329.53	11,009.05	11,751.22	12,032.00	12,003.00	12,801.47	12,123.00
April	11,365.65	12,214.41	11,350.69	10,531.84	13,845.00	12,368.00	12,933.68	11,962.00
May	15,406.10	18,554.67	13,670.70	13,992.93	14,662.00	14,685.00	13,347.12	12,852.00
June	15,382.36	16,498.78	14,727.63	14,920.67	12,458.50	14,235.96	14,011.86	13,566.00
		\$ 176,502.80	\$ 166,372.53	\$ 162,448.73	\$ 165,198.50	\$ 172,105.67	\$ 171,557.97	\$ 165,654.00

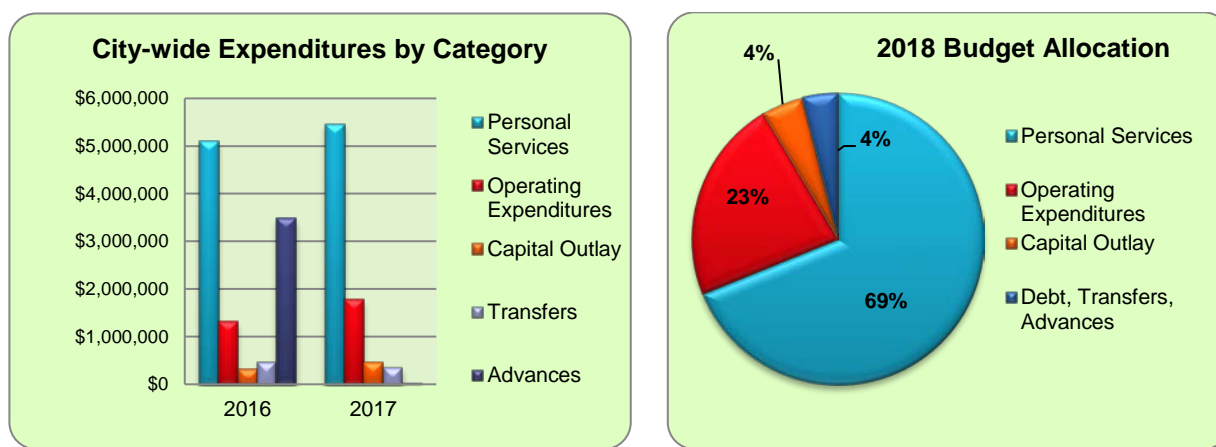


### Expenditure Descriptions

The City provides services that range from the basic services of public safety and road maintenance to services enhancing the quality of life such as parks and community events. The services of the City are classified into the following departments: administration, building, council and clerk, communications, development, engineering, finance, information technology, lands and buildings, other charges, park maintenance, public service and parks & recreation programs. The City also has the following additional classifications: debt service, street improvements, capital improvements, contingencies, transfers, advances and add to restricted reserve.

### Expenditure Categories

The City uses four categories to classify its expenditure budgeting. The main three categories are personnel services, operating expenditures and capital outlay. The fourth category segregates the debt payments, advances, transfers and additions to the reserve.



### Personnel Services

The Personnel Services category consists of salaries and wages, pension expenses and fringe benefits. Salaries and wages are (a) paid by police union contracts, (b) paid by public service/parks maintenance union contract, or (c) set by City Manager and City Council. Pension expenses are where the employees belong to one of two mandatory public retirement systems. Police officers belong to the Ohio Police and Fire Pension Fund and remaining employees belong to the Ohio Public Employee Retirement System. Fringe benefits include health and dental care insurance, life insurance, Medicare, worker's compensation insurance and direct unemployment costs.

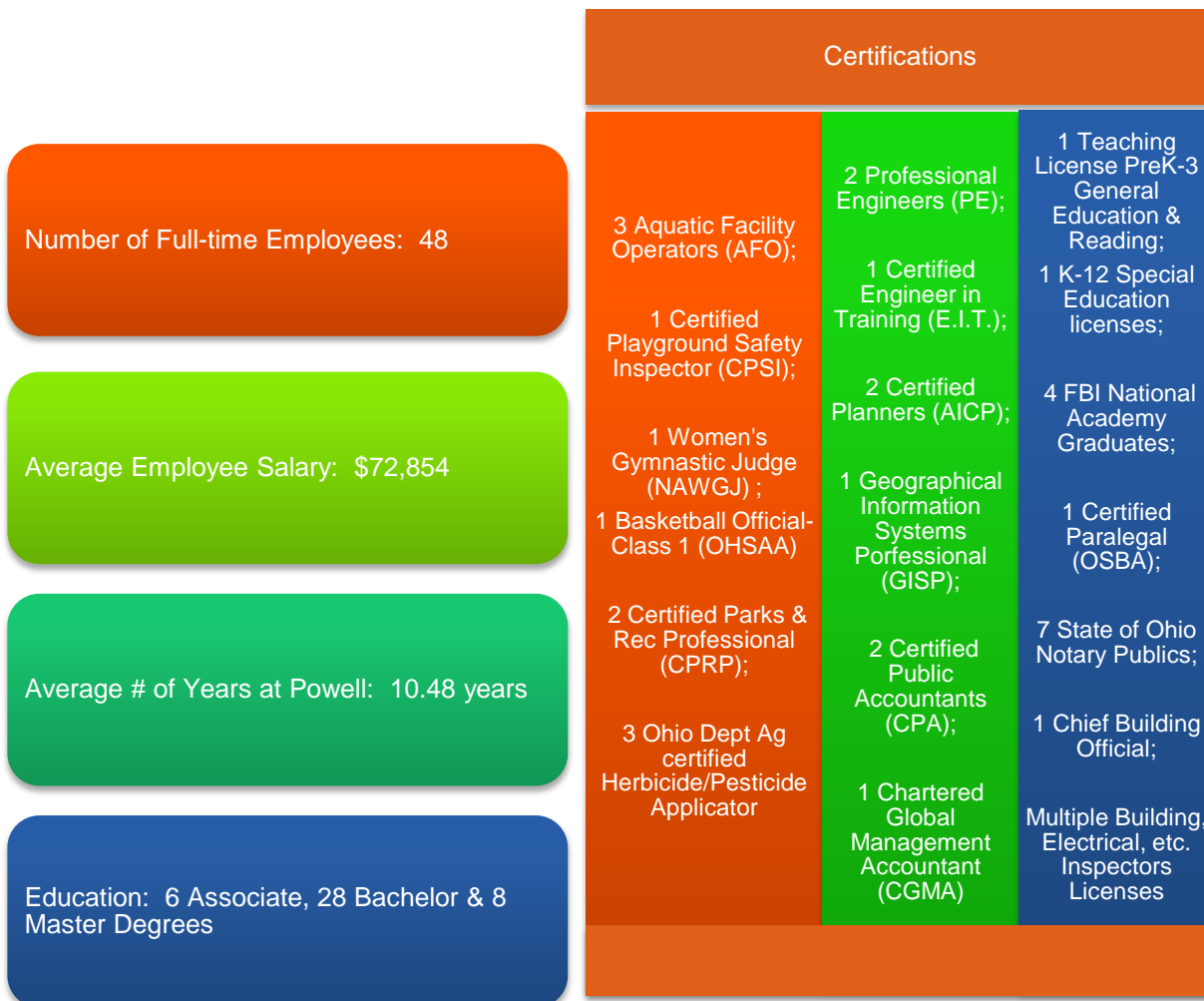
The salary ranges for employees, including the unions, can be found in the appendix. The union ranges are based on negotiated three-year contracts. The current contract periods for a police officer and a sergeant are July 1, 2017 – December 31, 2020 and the public service/parks maintenance contract period ends October 15, 2017 and is currently being negotiated for future years. The non-union or general employees' salary range is adjusted based on the Department of Labor, Bureau of Labor Statistics, and July to July change in salaries, while their actual raises are based on performance and recommendations by the City Manager.

The City Council's and Mayor's salaries are tied to the minimum earnable salary for full credit at the Ohio Public Employee Retirement System (OPERS). OPERS has increased their minimum earnable salary to \$660 per month from \$600 per month.

The City offers health and dental care insurance plans for both the employee and his or her family. The cost of the plan varies by four distinct groups: employee only; employee plus child(ren); employee plus spouse; and family for employee, spouse and child(ren). The City implemented a high-deductible health savings account plan in 2010, with the City contributing a portion of the employee's deductible.

The City offers life insurance at one-time the employee's salary, up to \$75,000, with the employee having the option to purchase additional life insurance for themselves and their spouse or children. Many cities in Ohio still have employees that do not belong to Medicare; however, all of the City's employees belong to Medicare. As an employer, the City has worker's compensation insurance for employees injured on the job, and unemployment coverage is based on an as-needed basis or at actual cost when it occurs.

The City also offers flexible benefit plans for limited medical and dependent care expenses. The employee has the option of participating in several annuity plans such as Ohio Deferred Compensation, ING or ICMA. Other employee-optional coverage or deductions includes Vision Insurance, AFLAC, College Advantage and United Way.



### Operating Expenditures

This category is the catch-all category. If it isn't personnel services, debt service, transfer or capital, then it has to be an operating expenditure. This is where you will find the supplies, reference materials, travel, utilities, contractual services, audit fees, maintenance and other various expenditures. The following are the major operating expenditures that are used in the budget and a brief description of each.

- Supplies: The City budgets for generic office supplies in two places – other charges and police departments. Other charges pay for the office supplies for all departments except the

police department. Copier-related supplies are budgeted for in the administrative department while specialized supplies are budgeted in the related department needing the specialized supply. Example: a chain saw would be in parks.

- ▶Utilities: The City budgets for utility expenses in three places – lands and buildings, public service and park maintenance. Utilities consist of electricity, sewer, water, natural gas and telephone service. Gasoline for vehicles and equipment is budgeted separately under gasoline.
- ▶Maintenance: The City budgets for maintenance in each department that needs specialized maintenance, but for overall general maintenance of property it uses Lands and Buildings. Vehicle or cruiser maintenance is budgeted separately in departments that have vehicles.
- ▶Contracted Services: The City utilizes multiple companies to assist in maintaining a high level of services without adding additional personnel. It budgets for contracted services in each department that needs assistance. Some of the services contracted include: architecture; legal; street sweeping; audit; insurances; income tax collection; storm water planning; and inspections.
- ▶Travel/  
Seminars/Mileage: The City budgets for travel, seminars, training, mileage and other related travel costs in each department under one line item.
- ▶Dues/Subscriptions: Both the City's membership dues and employee's professional organization dues are budgeted under this line item, along with subscriptions to publications and reports. Each department will have its related dues and/or subscriptions.
- ▶Uniforms/Gear: The City provides the clothing and related accessories worn by the police officers and parks and public service workers. Each department has a budget line item for this cost.
- ▶Programs: The City has a 'Sidewalk Repair Program' and a 'Share-the-cost Tree Program'. These programs are budgeted in the public service and parks department. All revenue or reimbursements for these programs are accounted for in a separate revenue account.
- ▶Agency: The City is responsible for maintaining other companies' and individuals' monies for certain functions, such as plumbing inspections, escrowed deposits, employees' flexible benefit plans, fingerprinting and unclaimed funds.
- ▶Contingency: The City budgets an amount to add to the general fund reserve each year and two separate contingency lines for miscellaneous increases in costs and unanticipated costs. The City Council has a line item of \$75,000 and the City Manager has a line item of \$25,000 to move around the general fund.

### Capital Outlay

There are two types of capital outlay: equipment and improvements. The capital equipment budget, adopted annually, is composed of any additional or replacement equipment needed in the City's fleet, office and technology areas, along with other miscellaneous tools and equipment. Details of capital equipment planning are discussed in the capital section. The capital improvements budget is also adopted annually with the assistance of the Capital Improvement Plan. Details of capital improvement planning are discussed in the capital section.

Capital equipment is budgeted in the department requesting the equipment, except for information technology equipment. Capital improvements are budgeted by the funding source that will be paying for and/or supporting the improvements. A detailed list of all capital equipment and improvements can be found in the capital section of the budget book.

The City of Powell has two definitions for "capital outlay." The first is the definition for the Comprehensive Annual Financial Report (CAFR):

*All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and reductions during the year. The City maintains a capitalization threshold of five thousand (\$5,000) dollars. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized.*

The second is the definition for budgeting purposes:

*Equipment costing less than \$1,000 is assumed to be an operating supply or a specialized supply. Equipment costing more than \$1,000 is budgeted in the capital equipment budget to allow for management, committees and City Council to review and approve the concept of the purchase. The City's budget is still small enough that monitoring at this level is still valid and an important tool. However, you will find instances of equipment that costs, between \$250 - \$1000, listed in the capital equipment line, because the department needs one-time assistance in purchasing the needed item.*

### All Other Categories

#### Debt Service

This category is used to account for the accumulation of resources for, and the payment of, long-term debt principal and interest. The State of Ohio limits the amount of debt that can be issued by the City regardless of the source of revenue used to pay the debt. Debt issued without the vote of the people is limited to 5.5% of the City's net assessed valuation. The limitation for total debt voted and unvoted is 10.5% of the assessed valuation. The state does have some exemptions from the 5.5% unvoted limitation, such as general obligation debt (to the extent that such debt is "self-supporting") and revenue bonds.

Issue Name	Description	Type	Maturity Date	Original Principal Amount	Outstanding Principal Amount
<b>2010 Series</b>	Road Construction*	V	12/1/2020	\$ 3,155,000	\$ 315,000
<b>2013 Series</b>	Capital Improvement Bonds	V	12/1/2020	\$ 4,100,000	\$ 1,510,000
<b>2017 Series</b>	Capital Improvement Bank Loan	V	12/1/2022	\$ 2,700,000	\$ 2,400,000
<b>2006 Series</b>	Police Facility Construction	UVE	12/1/2024	\$ 2,750,000	\$ 1,190,000
<b>2008 Series</b>	LCIFA Bonds #2	UVE	12/1/2029	\$ 6,900,000	\$ 4,405,000
<b>2011 Series</b>	LCIFA Bonds #1**	UVE	12/1/2032	\$ 9,015,000	\$ 7,395,000
<b>2012 Series</b>	LCIFA Bonds #3	UVE	12/1/2036	\$ 6,785,000	\$ 6,050,000
<b>2012 Series</b>	PCIFA Bonds	UVE	12/1/2036	\$ 3,130,000	\$ 2,615,000
<b>2017 Series</b>	Seldom Seen TIF Note	UVE	8/8/2018	\$ 2,265,000	\$ 2,265,000
<b>Totals</b>				<b>\$40,800,000</b>	<b>\$28,145,000</b>

V = voted debt

UV = unvoted debt

UVE = unvoted debt and exempt from 5.5% limitation

\*Refinancing the 1995 (or 1997-A) and 1999 Series Bonds

\*\*Refinancing of the 2002 Golf Village Bond

Additional information on debt limitations, levies and debt margins can be found in the All Other Funds section.

#### Additions to the Reserve

This is one of the methods the City utilizes for contingency funding to assist with liquidity, unpredictability of revenues, and unanticipated or rising costs that are immediate or over a short-period of time. The goal for the 'General Fund' reserve is 15 – 20% of the General Fund personnel and operating expenditures. This is calculated and monitored yearly.

### Advances and Transfers

The City transfers money from one fund to another for a variety of reasons. Some of reoccurring reasons are:

1. The City issued debt but did not go to the voters to request additional taxes. The general fund pays for this debt by transferring funds to the appropriate debt service fund.
2. The City has a Parks and Recreation program that works on being self-sufficient; however, that is not always possible. Occasionally, the general fund transfers money to assist the program.
3. The City has multiple restricted funds for street improvements. Revenue collected in the Municipal Income Tax Fund is transferred to the Street Maintenance Fund to assist in paying for street improvements.
4. The City decides to fund the Community Improvement Corporation (CIC) limited revenue-sharing program.

The difference between an advance and a transfer is an "advance" is to be repaid. Budgeted transfers and advances for the year 2018 are as follows:

Funds Transferred TO:	Funds Transferred FROM:			
	General Fund	Municipal License Tax Fund	Agency Funds	All Other Funds
Debt Service	\$ 197,000.00			
CIC	\$ 15,000.00			
CORMA/27 <sup>th</sup> Pay/Comp Abs	\$ 164,665.71			
Street Maintenance		\$ 62,500.00		
General			\$ 1,493.28	
All Other Funds				\$ 267,000.00

Funds Advanced TO:	Funds Advanced FROM:			
	General Fund	Tax Increment Financing	Capital Projects	All Other Funds
General Fund		\$ 250,000.00	\$ 7,500.00	
Debt Service				
Tax Increment				
Grant				
Capital Improvements				
All Other Funds				



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City Council's  
Executive Report

Revenue Source	Actual 2015	Actual 2016	Estimated 2017	Proposed 2018	Projected 2019	Projected 2020	Projected 2021
Taxes, assessments & related revenue	6,429,303.56	6,866,950.59	6,958,761.59	7,151,670.50	7,257,378.67	7,367,633.97	7,445,395.00
Local revenue	30,536.74	30,062.13	30,831.38	28,175.00	28,175.00	28,230.00	28,230.00
Development-related rev.	642,968.31	822,341.33	696,592.34	678,316.00	684,099.00	686,591.00	697,493.00
Other revenue	134,128.98	118,904.54	239,004.85	236,500.00	182,000.00	183,000.00	180,000.00
CORMA reimbursements	19,981.78	22,332.90	34,586.56	30,000.00	30,000.00	30,000.00	30,000.00
City Contribution *	127,389.22	130,723.43	137,551.77	164,582.00	172,021.44	192,426.24	216,738.33
Repay Advance	175,000.00	2,400,455.83	297,990.00	257,500.00	60,000.00	72,500.00	98,000.00
Transfers from other funds**	6,878.00	1,233.38	29,826.00	1,493.28	280.00	131.10	414.63
<b>Total Operating Revenues</b>	<b>7,566,186.59</b>	<b>10,393,004.13</b>	<b>8,425,144.49</b>	<b>8,548,236.78</b>	<b>8,413,954.11</b>	<b>8,560,512.31</b>	<b>8,696,270.96</b>
Beginning Balances:							
CORMA Fund Reserve	46,670.63	28,549.49	41,559.68	46,537.24	48,212.24	46,387.24	45,562.24
Comp Abs Reserve	-	26,460.50	62,307.00	34,652.00	42,305.99	46,764.99	65,554.99
27th Payroll Reserve	-	14,050.72	28,927.65	44,538.42	61,466.43	79,028.87	97,665.11
General Fund Reserve	987,500.00	1,017,500.00	1,050,000.00	1,100,000.00	1,160,000.00	1,220,000.00	1,280,000.00
Fund Balance	5,666,739.48	6,123,914.53	5,670,685.18	4,828,159.56	4,523,000.34	3,492,255.13	2,457,580.72
<b>Balances</b>	<b>6,700,910.11</b>	<b>7,210,475.24</b>	<b>6,853,479.51</b>	<b>6,053,887.22</b>	<b>5,834,985.00</b>	<b>4,884,436.23</b>	<b>3,946,363.06</b>
<b>Total Available Funds</b>	<b>14,267,096.70</b>	<b>17,603,479.37</b>	<b>15,278,624.00</b>	<b>14,602,124.00</b>	<b>14,248,939.11</b>	<b>13,444,948.54</b>	<b>12,642,634.02</b>
Expenditures Source	Actual 2015	Actual 2016	Estimated 2017	Proposed 2018	Projected 2019	Projected 2020	Projected 2021
Personnel Services	4,771,748.61	5,092,733.15	5,459,441.04	5,901,465.00	6,209,806.00	6,626,680.00	6,993,830.00
Operating expenditures	1,452,483.98	1,322,672.85	1,805,171.30	1,858,167.00	1,861,429.00	1,888,328.00	1,876,846.00
Legal Settlement	-	-	950,000.00	-	-	-	-
CORMA fund	118,102.92	89,322.71	149,609.00	168,325.00	181,825.00	185,825.00	185,825.00
<b>Total Operating Expenditures</b>	<b>6,342,335.51</b>	<b>6,504,728.71</b>	<b>8,364,221.34</b>	<b>7,927,957.00</b>	<b>8,253,060.00</b>	<b>8,700,833.00</b>	<b>9,056,501.00</b>
Excess (deficiency) of operating revenues over operating expenditures	1,223,851.08	3,888,275.42	60,923.15	620,279.78	160,894.11	(140,320.69)	(360,230.04)
Capital equipment	335,911.03	309,833.73	453,858.96	387,600.00	630,400.00	280,900.00	261,900.00
Transfers	371,496.92	455,334.79	352,060.48	376,582.00	406,042.88	441,852.48	487,976.66
Advances - Returned same year	-	2,200,000.00	-	-	-	-	-
Advances	-	1,280,102.63	25,000.00	-	-	-	-
Contingencies	-	-	-	75,000.00	75,000.00	75,000.00	75,000.00
Reserve Usage	6,878.00	-	29,596.00	-	-	-	-
<b>Total Nonoperating Expenditures</b>	<b>714,285.95</b>	<b>4,245,271.15</b>	<b>860,515.44</b>	<b>839,182.00</b>	<b>1,111,442.88</b>	<b>797,752.48</b>	<b>824,876.66</b>
<b>Total Expenditures</b>	<b>7,056,621.46</b>	<b>10,749,999.86</b>	<b>9,224,736.78</b>	<b>8,767,139.00</b>	<b>9,364,502.88</b>	<b>9,498,585.48</b>	<b>9,881,377.66</b>
Excess (deficiency) of revenue over expenditures not including advance		923,106.90	(774,592.29)				
Excess (deficiency) of revenue over all expenditures	509,565.13	(356,995.73)	(799,592.29)	(218,902.22)	(950,548.77)	(938,073.17)	(1,185,106.70)
Addition to G.F. Reserve	30,000.00	32,500.00	50,000.00	60,000.00	60,000.00	60,000.00	60,000.00
Addition to 27th Reserve	14,050.72	14,876.93	15,610.77	16,928.01	17,562.44	18,636.24	19,497.33
Addition to Comp Abs Reserve	33,338.50	35,846.50	1,941.00	7,653.99	4,459.00	18,790.00	39,741.00
Ending Balances:							
CORMA Fund Reserve	28,549.49	41,559.68	46,537.24	48,212.24	46,387.24	45,562.24	47,237.24
Comp Abs Reserve	26,460.50	62,307.00	34,652.00	42,305.99	46,764.99	65,554.99	105,295.99
27th Payroll Reserve	14,050.72	28,927.65	44,538.42	61,466.43	79,028.87	97,665.11	117,162.44
General Fund Reserve	1,017,500.00	1,050,000.00	1,100,000.00	1,160,000.00	1,220,000.00	1,280,000.00	1,340,000.00
Fund Balance	6,123,914.53	5,670,685.18	4,828,159.56	4,523,000.34	3,492,255.13	2,457,580.72	1,151,560.69
<b>Balances</b>	<b>7,210,475.24</b>	<b>6,853,479.51</b>	<b>6,053,887.22</b>	<b>5,834,985.00</b>	<b>4,884,436.23</b>	<b>3,946,363.06</b>	<b>2,761,256.36</b>
<b>Total Available Funds</b>	<b>14,267,096.70</b>	<b>17,603,479.37</b>	<b>15,278,624.00</b>	<b>14,602,124.00</b>	<b>14,248,939.11</b>	<b>13,444,948.54</b>	<b>12,642,634.02</b>

\*to CORMA, 27th Payroll Reserve and Comp Abs Reserve

General Fund Revenue Detail

Revenues	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016
<b>Taxes, Assessments &amp; Related Revenue:</b>						
Property Tax - Real Estate	\$ 527,679.90	\$ 495,681.91	\$ 510,610.59	\$ 512,651.31	\$ 537,612.22	\$ 556,265.46
Personal Property Tax	\$ 892.03	\$ -	\$ -	\$ -	\$ -	\$ -
Income Tax	\$ 4,462,375.97	\$ 4,364,559.44	\$ 4,827,215.24	\$ 4,896,255.82	\$ 5,455,284.69	\$ 5,904,705.42
Income Tax - Electric Light	\$ 10,672.31	\$ 6,440.41	\$ 5,045.93	\$ 7,876.07	\$ 6,906.97	\$ 10,275.07
Franchise Fees	\$ 112,918.88	\$ 124,391.12	\$ 124,272.69	\$ 124,211.13	\$ 128,356.47	\$ 125,318.14
Public Utility Reimbursement	\$ 1,139.93	\$ 697.27	\$ 795.21	\$ 877.91	\$ 798.79	\$ 809.77
Local Government - County	\$ 264,979.64	\$ 203,756.14	\$ 153,782.71	\$ 150,252.61	\$ 164,724.12	\$ 160,839.16
Local Government - State	\$ 26,767.73	\$ 18,617.27	\$ 15,173.06	\$ 14,989.26	\$ 11,778.68	\$ 5,533.37
Inheritance Tax	\$ 441,784.71	\$ 88,847.85	\$ 136,170.15	\$ 1,133.13	\$ 7,814.33	\$ -
Cigarette Tax	\$ 150.00	\$ 150.00	\$ 150.00	\$ 75.00	\$ 112.50	\$ 112.50
Liquor and Beer Permits	\$ 17,550.40	\$ 21,009.45	\$ 21,783.96	\$ 17,557.40	\$ 22,968.05	\$ 20,392.05
Rollback/Homestead/Trailer Tax	\$ 70,232.59	\$ 66,741.15	\$ 67,843.30	\$ 69,404.04	\$ 72,164.27	\$ 73,860.21
Sidewalk Repairs & Assessments	\$ 17,272.01	\$ 18,913.78	\$ 19,694.15	\$ 24,787.74	\$ 20,782.47	\$ 8,839.44
Subtotal - Tax Revenue	\$ 5,954,416.10	\$ 5,409,805.79	\$ 5,882,536.99	\$ 5,820,071.42	\$ 6,429,303.56	\$ 6,866,950.59
<b>Local Revenue:</b>						
Police Fines and Fingerprinting	\$ 25,627.29	\$ 15,123.60	\$ 13,415.30	\$ 12,870.10	\$ 14,201.85	\$ 14,441.81
Parking Violations	\$ 320.00	\$ 620.00	\$ 310.00	\$ 140.00	\$ 200.00	\$ 230.00
Peddler's Registration	\$ 2,550.00	\$ 848.00	\$ 2,129.00	\$ 1,794.00	\$ 2,914.00	\$ 2,853.00
Vending Machine Income	\$ 2,034.72	\$ 2,880.17	\$ 2,265.45	\$ 1,994.96	\$ 1,590.89	\$ 1,842.82
Rental Income	\$ 9,515.00	\$ 6,300.50	\$ 6,869.02	\$ 7,305.00	\$ 6,020.00	\$ 5,242.50
Community Meeting Room Income	\$ 5,385.00	\$ 6,395.00	\$ 7,180.00	\$ 8,160.00	\$ 4,730.00	\$ 4,847.00
Assemblage/Parade permits	\$ -	\$ -	\$ -	\$ 1,100.00	\$ 880.00	\$ 605.00
Subtotal - Local Revenue	\$ 45,432.01	\$ 32,167.27	\$ 32,168.77	\$ 33,364.06	\$ 30,536.74	\$ 30,062.13
<b>Development Revenue</b>						
Alarm Registrations/Violations	\$ 3,100.00	\$ 2,235.00	\$ 2,050.00	\$ 2,600.00	\$ 2,775.00	\$ 3,075.00
Plan Review Fees	\$ 2,440.00	\$ 10,144.82	\$ 17,110.36	\$ 12,521.01	\$ 19,968.98	\$ 21,325.41
Residential Building Permits	\$ 113,457.51	\$ 122,140.36	\$ 164,765.93	\$ 199,368.81	\$ 143,469.34	\$ 183,143.30
Addtl Building Permit Fee	\$ 11,250.00	\$ 12,500.00	\$ 17,000.00	\$ 26,000.00	\$ 14,000.00	\$ 20,000.00
Commercial Building Permits	\$ 87,403.25	\$ 79,903.18	\$ 50,800.85	\$ 138,489.38	\$ 157,990.79	\$ 272,781.28
Sidewalk/Final Inspection Fees	\$ 4,400.00	\$ 5,600.00	\$ 6,900.00	\$ 5,000.00	\$ 5,300.00	\$ 8,000.00
Contractor Registration Fees	\$ 24,990.00	\$ 26,370.00	\$ 29,905.00	\$ 32,700.00	\$ 27,960.00	\$ 37,880.00
Engineering Plan Review Fees	\$ 13,455.00	\$ 16,785.00	\$ 36,180.00	\$ 39,070.00	\$ 60,452.00	\$ 60,251.00
Zoning Plan Filing & Review Fees	\$ 18,620.00	\$ 18,480.00	\$ 15,700.00	\$ 22,314.25	\$ 21,831.93	\$ 47,071.25
Comm. Bldg. Liberty Township	\$ 70,967.79	\$ 78,667.30	\$ 146,444.34	\$ 142,171.25	\$ 131,657.27	\$ 108,798.94
Plumbing Inspections - City share	\$ 43,400.00	\$ 47,760.00	\$ 64,180.00	\$ 64,984.00	\$ 49,548.00	\$ 50,163.00
Stormwater Operation Plan	\$ -	\$ -	\$ -	\$ 925.00	\$ -	\$ 837.15
Exempt Plumbing Permits	\$ 5,240.00	\$ 4,530.00	\$ 6,775.00	\$ 6,130.00	\$ 8,015.00	\$ 9,015.00
Subtotal - Development Revenue	\$ 398,723.55	\$ 425,115.66	\$ 557,811.48	\$ 692,273.70	\$ 642,968.31	\$ 822,341.33
<b>Other Revenue:</b>						
Interest (Net)	\$ 62,220.90	\$ 50,871.79	\$ 61,310.79	\$ 96,891.08	\$ 88,655.58	\$ 19,341.06
GATS - Solar	\$ -	\$ -	\$ 23,362.50	\$ 2,585.00	\$ 1,120.00	\$ 1,766.40
Sale of Assets	\$ 30,379.44	\$ 11,275.82	\$ 1,380.51	\$ 13,909.60	\$ 16,124.30	\$ 41,828.32
Donations/Contributions	\$ -	\$ 1,500.00	\$ 9,700.00	\$ 9,400.00	\$ 14,344.22	\$ 2,500.00
Miscellaneous	\$ 23,581.27	\$ 24,980.44	\$ 61,768.19	\$ 47,531.98	\$ 13,884.88	\$ 58,924.59
Transfer - Other Funds	\$ 6,493.43	\$ 80,964.14	\$ 11,051.61	\$ 362,086.86	\$ 6,878.00	\$ 1,233.38
Advance - Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advance - Interest from TIF funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advance - TIF Funds	\$ -	\$ -	\$ -	\$ -	\$ 175,000.00	\$ 2,375,000.00
Advance - Grants	\$ -	\$ 821,861.00	\$ 12,108.00	\$ -	\$ -	\$ -
Advance - Parks & Rec Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
Advance - Capital Imp Funds	\$ -	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -
Subtotal - Other Revenue	\$ 122,675.04	\$ 991,453.19	\$ 280,681.60	\$ 532,404.52	\$ 316,006.98	\$ 2,520,593.75
<b>CORMA, 27th Payroll &amp; Comp Abs:</b>						
Insurance Reimbursements	\$ 9,047.69	\$ 12,055.58	\$ 3,190.81	\$ 4,896.00	\$ 19,981.78	\$ 22,332.90
City Contributions	\$ 107,813.68	\$ 95,237.25	\$ 102,055.03	\$ 78,500.00	\$ 127,389.22	\$ 130,723.43
Subtotal - CORMA	\$ 116,861.37	\$ 107,292.83	\$ 105,245.84	\$ 83,396.00	\$ 147,371.00	\$ 153,056.33
Total Operating Revenues	\$ 6,638,108.07	\$ 6,965,834.74	\$ 6,858,444.68	\$ 7,161,509.70	\$ 7,566,186.59	\$ 10,393,004.13
Beginning CORMA Fund Reserve	\$ 20,060.75	\$ 2,002.78	\$ 7,994.43	\$ 24,957.63	\$ 46,670.63	\$ 28,549.49
Beginning Comp Abs Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,460.50
Beginning 27th Payroll Reserve	\$ 41,980.90	\$ 59,794.58	\$ 87,531.83	\$ 115,586.86	\$ -	\$ 14,050.72
Beginning General Fund Reserve	\$ 850,000.00	\$ 930,000.00	\$ 937,500.00	\$ 962,500.00	\$ 987,500.00	\$ 1,017,500.00
Beginning Fund Balance	\$ 5,282,275.75	\$ 4,958,726.60	\$ 5,902,578.49	\$ 6,486,905.69	\$ 5,666,739.48	\$ 6,123,914.53
Total Available Funds in Year	\$ 12,814,611.79	\$ 12,888,621.45	\$ 13,794,049.43	\$ 14,751,459.88	\$ 14,267,096.70	\$ 17,603,479.37



## General Fund Revenue Detail

Budgeted 2017	Estimated 2017	% Difference 2017 Budget to 2017 Est.	Proposed 2018	% of Change 2017 Budget to 2018 Budget	Projected 2019	Projected 2020	Projected 2021
\$ 568,290.20	\$ 563,749.98	-0.8%	\$ 619,436.00	9.0%	\$ 621,280.00	\$ 624,800.00	\$ 626,560.00
\$ 5,809,472.00	\$ 5,999,871.00	3.3%	\$ 6,136,450.00	5.6%	\$ 6,228,993.00	\$ 6,332,116.00	\$ 6,412,576.00
\$ -	\$ 12,406.59	100.0%					
\$ 122,000.00	\$ 112,678.05	-7.6%	\$ 122,500.00	0.4%	\$ 124,000.00	\$ 125,000.00	\$ 125,000.00
\$ -	\$ 804.97	0.0%					
\$ 170,030.22	\$ 160,441.34	-5.6%	\$ 165,198.50	-2.8%	\$ 172,105.67	\$ 171,557.97	\$ 165,654.00
\$ 7,200.00	\$ 2,007.39	-72.1%					
\$ 100.00	\$ 100.00	0.0%	\$ 100.00	0.0%	\$ 100.00	\$ 100.00	\$ 200.00
\$ 18,500.00	\$ 23,592.40	27.5%	\$ 20,000.00	8.1%	\$ 20,000.00	\$ 22,000.00	\$ 22,000.00
\$ 77,494.12	\$ 75,930.44	-2.0%	\$ 80,486.00	3.9%	\$ 82,900.00	\$ 84,560.00	\$ 85,405.00
\$ 27,500.00	\$ 7,179.43	-73.9%	\$ 7,500.00	-72.7%	\$ 8,000.00	\$ 7,500.00	\$ 8,000.00
\$ 6,800,586.54	\$ 6,958,761.59	2.3%	\$ 7,151,670.50	5.2%	\$ 7,257,378.67	\$ 7,367,633.97	\$ 7,445,395.00
\$ 11,500.00	\$ 13,104.30	14.0%	\$ 12,900.00	12.2%	\$ 12,900.00	\$ 12,900.00	\$ 12,900.00
\$ 250.00	\$ 310.00	24.0%	\$ 250.00	0.0%	\$ 250.00	\$ 250.00	\$ 250.00
\$ 2,000.00	\$ 2,576.00	28.8%	\$ 2,200.00	10.0%	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00
\$ 1,500.00	\$ 1,746.08	16.4%	\$ 1,600.00	6.7%	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00
\$ 6,000.00	\$ 5,410.00	-9.8%	\$ 5,400.00	-10.0%	\$ 5,400.00	\$ 5,400.00	\$ 5,400.00
\$ 4,000.00	\$ 6,710.00	67.8%	\$ 5,000.00	25.0%	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
\$ 660.00	\$ 975.00	47.7%	\$ 825.00	25.0%	\$ 825.00	\$ 880.00	\$ 880.00
\$ 25,910.00	\$ 30,831.38	19.0%	\$ 28,175.00	8.7%	\$ 28,175.00	\$ 28,230.00	\$ 28,230.00
\$ 2,725.00	\$ 3,100.00	13.8%	\$ 2,975.00	9.2%	\$ 3,100.00	\$ 3,100.00	\$ 3,250.00
\$ 15,374.00	\$ 22,583.94	46.9%	\$ 18,982.00	23.5%	\$ 18,428.00	\$ 18,785.00	\$ 18,785.00
\$ 192,800.00	\$ 148,360.24	-23.0%	\$ 188,800.00	-2.1%	\$ 198,400.00	\$ 200,000.00	\$ 200,000.00
\$ 15,750.00	\$ 9,500.00	-39.7%	\$ 15,750.00	0.0%	\$ 15,000.00	\$ 15,000.00	\$ 16,250.00
\$ 162,360.00	\$ 228,412.48	40.7%	\$ 175,725.00	8.2%	\$ 170,775.00	\$ 170,775.00	\$ 173,250.00
\$ 5,200.00	\$ 4,800.00	-7.7%	\$ 5,500.00	5.8%	\$ 5,500.00	\$ 5,700.00	\$ 5,700.00
\$ 49,620.00	\$ 40,280.00	-18.8%	\$ 46,620.00	-6.0%	\$ 46,620.00	\$ 46,620.00	\$ 46,620.00
\$ 28,415.00	\$ 44,632.32	57.1%	\$ 39,109.00	37.6%	\$ 41,941.00	\$ 41,941.00	\$ 45,148.00
\$ 18,550.00	\$ 14,500.00	-21.8%	\$ 17,150.00	-7.5%	\$ 17,150.00	\$ 17,150.00	\$ 17,150.00
\$ 115,555.00	\$ 112,951.36	-2.3%	\$ 112,690.00	-2.5%	\$ 110,780.00	\$ 110,780.00	\$ 114,600.00
\$ 45,870.00	\$ 61,892.00	34.9%	\$ 48,650.00	6.1%	\$ 50,040.00	\$ 50,040.00	\$ 50,040.00
\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	\$ -	\$ -
\$ 6,365.00	\$ 5,580.00	-12.3%	\$ 6,365.00	0.0%	\$ 6,365.00	\$ 6,700.00	\$ 6,700.00
\$ 658,584.00	\$ 696,592.34	5.8%	\$ 678,316.00	3.0%	\$ 684,099.00	\$ 686,591.00	\$ 697,493.00
\$ 85,000.00	\$ 98,599.82	16.0%	\$ 97,500.00	14.7%	\$ 100,000.00	\$ 100,000.00	\$ 101,000.00
\$ 1,500.00	\$ -	-100.0%	\$ 1,000.00	-33.3%	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
\$ 5,000.00	\$ 15,244.66	204.9%	\$ 7,500.00	50.0%	\$ 6,000.00	\$ 7,500.00	\$ 6,000.00
\$ 10,000.00	\$ -	-100.0%	\$ 5,000.00	-50.0%	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
\$ 25,000.00	\$ 125,160.37	400.6%	\$ 74,000.00	196.0%	\$ 30,000.00	\$ 32,000.00	\$ 32,000.00
\$ 34,230.00	\$ 29,826.00	-12.9%	\$ 1,493.28	-95.6%	\$ 280.00	\$ 131.10	\$ 414.63
\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	\$ -	\$ -
\$ -	\$ 22,534.17	0.0%	\$ 51,500.00	0.0%	\$ 40,000.00	\$ 37,500.00	\$ 35,000.00
\$ 262,400.00	\$ 250,000.00	-4.7%	\$ 250,000.00	100.0%	\$ -	\$ -	\$ -
\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	\$ -	\$ -
\$ 20,000.00	\$ 20,000.00	0.0%	\$ -	0.0%	\$ -	\$ -	\$ -
\$ -	\$ 5,455.83	0.0%	\$ 7,500.00	0.0%	\$ 60,000.00	\$ 72,500.00	\$ 98,000.00
\$ 443,130.00	\$ 566,820.85	27.9%	\$ 495,493.28	11.8%	\$ 242,280.00	\$ 255,631.10	\$ 278,414.63
\$ 25,000.00	\$ 34,586.56	-38.3%	\$ 30,000.00	20.0%	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
\$ 102,551.77	\$ 137,551.77	-34.1%	\$ 164,582.00	60.5%	\$ 172,021.44	\$ 192,426.24	\$ 216,738.33
\$ 127,551.77	\$ 172,138.33	35.0%	\$ 194,582.00	52.6%	\$ 202,021.44	\$ 222,426.24	\$ 246,738.33
\$ 8,055,762.31	\$ 8,425,144.49	4.6%	\$ 8,548,236.78	6.1%	\$ 8,413,954.11	\$ 8,560,512.31	\$ 8,696,270.96
\$ 41,559.68	\$ 41,559.68		\$ 46,537.24		\$ 48,212.24	\$ 46,387.24	\$ 45,562.24
\$ 62,307.00	\$ 62,307.00		\$ 34,652.00		\$ 42,305.99	\$ 46,764.99	\$ 65,554.99
\$ 28,927.65	\$ 28,927.65		\$ 44,538.42		\$ 61,466.43	\$ 79,028.87	\$ 97,665.11
\$ 1,050,000.00	\$ 1,050,000.00		\$ 1,100,000.00		\$ 1,160,000.00	\$ 1,220,000.00	\$ 1,280,000.00
\$ 5,670,685.18	\$ 5,670,685.18		\$ 4,828,159.56		\$ 4,523,000.34	\$ 3,492,255.13	\$ 2,457,580.72
\$ 14,818,007.17	\$ 15,278,624.00		\$ 14,602,124.00		\$ 14,248,939.11	\$ 13,444,948.54	\$ 12,642,634.02

General Fund Expenditure Detail

Expenditures	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016
Administration	\$ 221,299.24	\$ 238,909.26	\$ 232,943.05	\$ 268,048.00	\$ 272,674.44	\$ 293,617.36
Building Department	\$ 342,059.46	\$ 309,104.20	\$ 328,456.52	\$ 458,116.54	\$ 545,917.57	\$ 569,029.86
Communications	\$ 99,361.44	\$ 79,312.85	\$ 80,750.18	\$ 115,999.59	\$ 128,642.09	\$ 182,542.81
Council and City Clerk	\$ 131,380.97	\$ 134,527.85	\$ 158,959.08	\$ 189,451.13	\$ 210,222.03	\$ 202,280.15
Development Department	\$ 223,228.07	\$ 236,870.90	\$ 218,221.31	\$ 251,653.00	\$ 257,114.63	\$ 262,556.58
Engineering	\$ 299,558.65	\$ 307,751.40	\$ 299,263.36	\$ 307,093.64	\$ 262,612.16	\$ 339,633.42
Finance Administration	\$ 507,391.91	\$ 544,381.82	\$ 540,459.69	\$ 548,042.35	\$ 591,848.60	\$ 626,031.45
Information Technology	\$ 134,139.25	\$ 144,915.95	\$ 158,903.70	\$ 189,072.15	\$ 218,988.18	\$ 197,363.47
Lands and Buildings	\$ 156,432.22	\$ 153,372.84	\$ 152,718.07	\$ 191,511.77	\$ 156,958.70	\$ 156,727.34
Other Charges	\$ 170,390.50	\$ 176,398.56	\$ 158,480.99	\$ 250,831.47	\$ 347,267.54	\$ 207,327.76
Parks Maintenance	\$ 407,017.15	\$ 400,451.21	\$ 412,744.14	\$ 457,408.17	\$ 423,431.56	\$ 462,046.06
Police Department	\$ 2,175,475.86	\$ 2,213,622.24	\$ 2,289,703.20	\$ 2,471,494.43	\$ 2,504,407.79	\$ 2,588,177.85
Public Service	\$ 611,450.46	\$ 618,469.69	\$ 673,932.99	\$ 766,137.05	\$ 640,058.33	\$ 637,905.62
CORMA & Comp. Abs. Funds	\$ 117,105.66	\$ 73,563.93	\$ 60,227.61	\$ 61,683.00	\$ 124,980.92	\$ 89,322.71
<b>Total Operating Expenditures</b>	<b>\$ 5,596,290.84</b>	<b>\$ 5,631,652.70</b>	<b>\$ 5,765,763.89</b>	<b>\$ 6,526,542.29</b>	<b>\$ 6,685,124.54</b>	<b>\$ 6,814,562.44</b>
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer - Debt Service	\$ 202,500.00	\$ 202,500.00	\$ 202,500.00	\$ 203,000.00	\$ 202,500.00	\$ 263,300.00
Transfer - Capital Improvements	\$ 100,000.00	\$ -	\$ -	\$ 250,000.00	\$ -	\$ -
Transfer - P&R Programming	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 50,000.00
Transfer - CIC	\$ 12,000.00	\$ 20,000.00	\$ 20,000.00	\$ 5,000.00	\$ 5,000.00	\$ -
Transfer - CIC (Income Tax)	\$ 11,296.99	\$ 7,148.00	\$ 12,730.33	\$ 21,920.62	\$ 21,607.70	\$ 11,311.36
Transfer - CORMA	\$ 90,000.00	\$ 67,500.00	\$ 74,000.00	\$ 78,500.00	\$ 80,000.00	\$ 80,000.00
Transfer - Grant Funds	\$ 20,000.00	\$ 12,108.00	\$ -	\$ -	\$ -	\$ -
Transfer- Other	\$ -	\$ -	\$ 1,050.00	\$ -	\$ 47,389.22	\$ 50,723.43
Advances	\$ 832,000.00	\$ 12,108.00	\$ 100,000.00	\$ 850,000.00	\$ -	\$ 3,480,102.63
<b>Total Non-Operating Expenses</b>	<b>\$ 1,267,796.99</b>	<b>\$ 321,364.00</b>	<b>\$ 410,280.33</b>	<b>\$ 1,408,420.62</b>	<b>\$ 371,496.92</b>	<b>\$ 3,935,437.42</b>
<b>Total Expenditures</b>	<b>\$ 6,864,087.83</b>	<b>\$ 5,953,016.70</b>	<b>\$ 6,176,044.22</b>	<b>\$ 7,934,962.91</b>	<b>\$ 7,056,621.46</b>	<b>\$ 10,749,999.86</b>
Add to General Fund Reserve	\$ 80,000.00	\$ 7,500.00	\$ 25,000.00	\$ 25,000.00	\$ 30,000.00	\$ 32,500.00
Add to 27th Payroll Reserve	\$ 17,813.68	\$ 27,737.25	\$ 28,055.03	\$ (115,586.86)	\$ 14,050.72	\$ 14,876.93
Add to Comp Abs Reserve	\$ -	\$ -	\$ -	\$ -	\$ 33,338.50	\$ 35,846.50
Ending CORMA Fund Reserve	\$ 2,002.78	\$ 7,994.43	\$ 24,957.63	\$ 46,670.63	\$ 28,549.49	\$ 41,559.68
Ending Comp Abs Reserve	\$ -	\$ -	\$ -	\$ -	\$ 26,460.50	\$ 62,307.00
Ending 27th Payroll Reserve	\$ 59,794.58	\$ 87,531.83	\$ 115,586.86	\$ -	\$ 14,050.72	\$ 28,927.65
Ending General Fund Reserve	\$ 930,000.00	\$ 937,500.00	\$ 962,500.00	\$ 987,500.00	\$ 1,017,500.00	\$ 1,050,000.00
Ending Fund Balance	\$ 4,958,726.60	\$ 5,902,578.49	\$ 6,486,905.69	\$ 5,666,739.48	\$ 6,123,914.53	\$ 5,670,685.18
<b>Total Available Funds in Year</b>	<b>\$ 12,814,611.79</b>	<b>\$ 12,888,621.45</b>	<b>\$ 13,794,049.43</b>	<b>\$ 14,520,286.16</b>	<b>\$ 14,267,096.70</b>	<b>\$ 17,603,479.37</b>

General Fund Expenditure Detail

Budgeted & PY Encumbered 2017	Estimated 2017	% Difference 2017 Budget to 2017 Est.	Proposed 2018	% of Change 2017 Budget to 2018 Budget	Projected 2019	Projected 2020	Projected 2021
\$ 300,762.95	\$ 290,830.79	-3.3%	\$ 311,490.00	3.6%	\$ 320,520.00	\$ 329,425.00	\$ 340,055.00
\$ 658,691.19	\$ 636,699.75	-3.3%	\$ 620,050.00	-5.9%	\$ 648,265.00	\$ 680,170.00	\$ 707,950.00
\$ 185,948.06	\$ 176,716.80	-5.0%	\$ 198,060.00	6.5%	\$ 192,098.00	\$ 190,013.00	\$ 198,779.00
\$ 201,122.86	\$ 231,551.44	15.1%	\$ 248,045.00	23.3%	\$ 257,550.00	\$ 272,430.00	\$ 288,535.00
\$ 293,379.98	\$ 276,008.34	-5.9%	\$ 305,375.00	4.1%	\$ 318,500.00	\$ 328,650.00	\$ 339,730.00
\$ 393,571.92	\$ 376,551.74	-4.3%	\$ 407,260.00	3.5%	\$ 430,930.00	\$ 445,895.00	\$ 468,355.00
\$ 727,645.87	\$ 657,490.58	-9.6%	\$ 703,610.00	-3.3%	\$ 862,585.00	\$ 735,350.00	\$ 750,845.00
\$ 228,107.96	\$ 209,993.07	-7.9%	\$ 204,300.00	-10.4%	\$ 176,100.00	\$ 187,250.00	\$ 160,750.00
\$ 240,712.33	\$ 202,629.33	-15.8%	\$ 232,770.00	-3.3%	\$ 240,165.00	\$ 235,769.00	\$ 247,477.00
\$ 1,358,495.77	\$ 1,317,039.90	-3.1%	\$ 275,450.00	-79.7%	\$ 275,075.00	\$ 308,325.00	\$ 273,350.00
\$ 625,832.31	\$ 570,710.32	-8.8%	\$ 616,833.00	-1.4%	\$ 749,458.00	\$ 708,263.00	\$ 728,865.00
\$ 2,978,706.63	\$ 2,847,009.97	-4.4%	\$ 3,115,615.00	4.6%	\$ 3,259,151.00	\$ 3,520,230.00	\$ 3,756,330.00
\$ 961,473.53	\$ 875,239.27	-9.0%	\$ 908,374.00	-5.5%	\$ 971,238.00	\$ 854,138.00	\$ 871,555.00
\$ 159,350.00	\$ 179,205.00	12.5%	\$ 168,325.00	5.6%	\$ 181,825.00	\$ 185,825.00	\$ 185,825.00
\$ 9,313,801.36	\$ 8,847,676.30	-5.0%	\$ 8,315,557.00	-10.7%	\$ 8,883,460.00	\$ 8,981,733.00	\$ 9,318,401.00
\$ -	\$ -		\$ 75,000.00		\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
\$ 203,000.00	\$ 203,000.00	0.0%	\$ 197,000.00	-3.0%	\$ 197,000.00	\$ 197,000.00	\$ 197,000.00
\$ -	\$ -	0.0%	\$ -	0.0%	\$ 22,021.44	\$ 37,426.24	\$ 59,238.33
\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	\$ -	\$ -
\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	\$ -	\$ -
\$ 11,508.71	\$ 11,508.71	0.0%	\$ 15,000.00	30.3%	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
\$ 120,000.00	\$ 120,000.00	0.0%	\$ 140,000.00	16.7%	\$ 150,000.00	\$ 155,000.00	\$ 157,500.00
\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	\$ -	\$ -
\$ 17,551.77	\$ 17,551.77	0.0%	\$ 24,582.00	0.0%	\$ 22,021.44	\$ 37,426.24	\$ 59,238.33
\$ -	\$ 25,000.00	0.0%	\$ -	0.0%	\$ -	\$ -	\$ -
\$ 352,060.48	\$ 377,060.48	7.1%	\$ 451,582.00	28.3%	\$ 481,042.88	\$ 516,852.48	\$ 562,976.66
\$ 9,665,861.84	\$ 9,224,736.78	-4.6%	\$ 8,767,139.00	-9.3%	\$ 9,364,502.88	\$ 9,498,585.48	\$ 9,881,377.66
\$ 50,000.00	\$ 50,000.00		\$ 60,000.00		\$ 60,000.00	\$ 60,000.00	\$ 60,000.00
\$ 15,610.77	\$ 15,610.77		\$ 16,928.01		\$ 17,562.44	\$ 18,636.24	\$ 19,497.33
\$ 1,941.00	\$ 1,941.00		\$ 7,653.99		\$ 4,459.00	\$ 18,790.00	\$ 39,741.00
\$ 27,209.68	\$ 46,537.24		\$ 48,212.24		\$ 46,387.24	\$ 45,562.24	\$ 47,237.24
\$ 34,652.00	\$ 34,652.00		\$ 42,305.99		\$ 46,764.99	\$ 65,554.99	\$ 105,295.99
\$ 44,538.42	\$ 44,538.42		\$ 61,466.43		\$ 79,028.87	\$ 97,665.11	\$ 117,162.44
\$ 1,100,000.00	\$ 1,100,000.00		\$ 1,160,000.00		\$ 1,220,000.00	\$ 1,280,000.00	\$ 1,340,000.00
\$ 4,478,061.46	\$ 4,828,159.56		\$ 4,523,000.34		\$ 3,492,255.13	\$ 2,457,580.72	\$ 1,151,560.69
\$ 15,372,812.17	\$ 15,278,624.00		\$ 14,602,124.00		\$ 14,248,939.11	\$ 13,444,948.54	\$ 12,642,634.02

General Fund Expenditure Summaries

DEPARTMENT	2018 Proposed			
	PERSONNEL SERVICES	OPERATING EXPENDITURES	CAPITAL EQUIPMENT	TOTAL
Administration	\$ 282,090.00	\$ 29,400.00	\$ -	\$ 311,490.00
Building	\$ 514,520.00	\$ 105,530.00	\$ -	\$ 620,050.00
Communications	\$ 117,080.00	\$ 80,980.00	\$ -	\$ 198,060.00
Council & Clerk	\$ 196,765.00	\$ 51,280.00	\$ -	\$ 248,045.00
Development	\$ 261,475.00	\$ 43,900.00	\$ -	\$ 305,375.00
Engineering	\$ 341,010.00	\$ 66,250.00	\$ -	\$ 407,260.00
Finance Administration	\$ 389,630.00	\$ 313,980.00	\$ -	\$ 703,610.00
Information Technology	\$ -	\$ 90,700.00	\$ 113,600.00	\$ 204,300.00
Lands & Buildings	\$ -	\$ 190,770.00	\$ 42,000.00	\$ 232,770.00
Other Charges	\$ -	\$ 275,450.00	\$ -	\$ 275,450.00
Parks Maintenance	\$ 385,560.00	\$ 201,273.00	\$ 30,000.00	\$ 616,833.00
Police	\$ 2,857,965.00	\$ 170,650.00	\$ 87,000.00	\$ 3,115,615.00
Public Service	\$ 555,370.00	\$ 238,004.00	\$ 115,000.00	\$ 908,374.00
CORMA & Comp. Abs Funds	\$ -	\$ 168,325.00	\$ -	\$ 168,325.00
<i>Subtotal Operating Expenditures</i>	\$ 5,901,465.00	\$ 2,026,492.00	\$ 387,600.00	\$ 8,315,557.00
Transfers	\$ -	\$ 376,582.00	\$ -	\$ 376,582.00
Advances	\$ -	\$ -	\$ -	\$ -
Add to General Fund Reserve	\$ -	\$ 60,000.00	\$ -	\$ 60,000.00
Contingencies	\$ -	\$ 75,000.00	\$ -	\$ 75,000.00
<i>Subtotal Non-Operating Expenditures</i>	\$ -	\$ 511,582.00	\$ -	\$ 511,582.00
<b>TOTALS</b>	\$ 5,901,465.00	\$ 2,538,074.00	\$ 387,600.00	\$ 8,827,139.00
General Expenditures Chart does not reflect addition to G.F. Reserve in Totals	\$ -	\$ 60,000.00	\$ -	\$ 60,000.00
<b>REVISED TOTALS</b>	\$ 5,901,465.00	\$ 2,478,074.00	\$ 387,600.00	\$ 8,767,139.00

CATEGORY	ALL DEPARTMENTS			
	Proposed 2018	Projected 2019	Projected 2020	Projected 2021
Personnel Services	5,901,465.00	6,209,806.00	6,626,680.00	6,993,830.00
Operating Expenditures	2,026,492.00	2,043,254.00	2,074,153.00	2,062,671.00
Capital Equipment	387,600.00	630,400.00	280,900.00	261,900.00
Transfers (Includes Add to General Fund Reserve)	436,582.00	444,021.44	464,426.24	488,738.33
Advances	-	-	-	-
Contingency	75,000.00	75,000.00	75,000.00	75,000.00
Total Expenditures	8,827,139.00	9,402,481.44	9,521,159.24	9,882,139.33
CORMA Reserve	48,212.24	46,387.24	45,562.24	47,237.24
Comp Abs Reserve	42,305.99	46,764.99	65,554.99	105,295.99
27th Payroll Reserve	61,466.43	79,028.87	97,665.11	117,162.44
General Fund Reserve	1,160,000.00	1,220,000.00	1,280,000.00	1,340,000.00
Fund Balance	4,523,000.34	3,492,255.13	2,457,580.72	1,151,560.69
Total Expenditures + Balances	14,662,124.00	14,286,917.67	13,467,522.30	12,643,395.69

<b>General Fund Reserve - - as a percentage of "Current Years" Personnel and Operating Expenditures</b>	14.6%	14.8%	14.7%	14.8%
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General Fund Expenditure Summaries

DEPARTMENT	2019 Projected			
	PERSONNEL SERVICES	OPERATING EXPENDITURES	CAPITAL EQUIPMENT	TOTAL
Administration	\$ 290,720.00	\$ 29,800.00	\$ -	\$ 320,520.00
Building	\$ 541,070.00	\$ 107,195.00	\$ -	\$ 648,265.00
Communications	\$ 123,385.00	\$ 68,713.00	\$ -	\$ 192,098.00
Council & Clerk	\$ 205,560.00	\$ 51,990.00	\$ -	\$ 257,550.00
Development	\$ 274,575.00	\$ 43,925.00	\$ -	\$ 318,500.00
Engineering	\$ 360,205.00	\$ 70,725.00	\$ -	\$ 430,930.00
Finance Administration	\$ 423,970.00	\$ 313,615.00	\$ 125,000.00	\$ 862,585.00
Information Technology	\$ -	\$ 90,700.00	\$ 85,400.00	\$ 176,100.00
Lands & Buildings	\$ -	\$ 197,665.00	\$ 42,500.00	\$ 240,165.00
Other Charges	\$ -	\$ 275,075.00	\$ -	\$ 275,075.00
Parks Maintenance	\$ 449,145.00	\$ 221,313.00	\$ 79,000.00	\$ 749,458.00
Police	\$ 2,953,871.00	\$ 171,280.00	\$ 134,000.00	\$ 3,259,151.00
Public Service	\$ 587,305.00	\$ 245,933.00	\$ 138,000.00	\$ 971,238.00
CORMA & Comp. Abs. Funds	\$ -	\$ 155,325.00	\$ 26,500.00	\$ 181,825.00
<i>Subtotal Operating Expenditures</i>	\$ 6,209,806.00	\$ 2,043,254.00	\$ 630,400.00	\$ 8,883,460.00
Transfers	\$ -	\$ 384,021.44	\$ -	\$ 384,021.44
Advances	\$ -	\$ -	\$ -	\$ -
Add to General Fund Reserve	\$ -	\$ 60,000.00	\$ -	\$ 60,000.00
Contingencies	\$ -	\$ 75,000.00	\$ -	\$ 75,000.00
<i>Subtotal Non-Operating Expenditures</i>	\$ -	\$ 519,021.44	\$ -	\$ 519,021.44
<b>TOTALS*</b>	\$ 6,209,806.00	\$ 2,562,275.44	\$ 630,400.00	\$ 9,402,481.44

DEPARTMENT	2020 Projected			
	PERSONNEL SERVICES	OPERATING EXPENDITURES	CAPITAL EQUIPMENT	TOTAL
Administration	\$ 299,625.00	\$ 29,800.00	\$ -	\$ 329,425.00
Building	\$ 571,185.00	\$ 108,985.00	\$ -	\$ 680,170.00
Communications	\$ 129,655.00	\$ 60,358.00	\$ -	\$ 190,013.00
Council & Clerk	\$ 214,760.00	\$ 52,670.00	\$ 5,000.00	\$ 272,430.00
Development	\$ 284,725.00	\$ 43,925.00	\$ -	\$ 328,650.00
Engineering	\$ 378,060.00	\$ 67,835.00	\$ -	\$ 445,895.00
Finance Administration	\$ 416,815.00	\$ 318,535.00	\$ -	\$ 735,350.00
Information Technology	\$ -	\$ 91,350.00	\$ 95,900.00	\$ 187,250.00
Lands & Buildings	\$ -	\$ 193,269.00	\$ 42,500.00	\$ 235,769.00
Other Charges	\$ -	\$ 308,325.00	\$ -	\$ 308,325.00
Parks Maintenance	\$ 465,950.00	\$ 221,313.00	\$ 21,000.00	\$ 708,263.00
Police	\$ 3,257,700.00	\$ 172,530.00	\$ 90,000.00	\$ 3,520,230.00
Public Service	\$ 608,205.00	\$ 245,933.00	\$ -	\$ 854,138.00
CORMA & Comp. Abs. Funds	\$ -	\$ 159,325.00	\$ 26,500.00	\$ 185,825.00
<i>Subtotal Operating Expenditures</i>	\$ 6,626,680.00	\$ 2,074,153.00	\$ 280,900.00	\$ 8,981,733.00
Transfers	\$ -	\$ 404,426.24	\$ -	\$ 404,426.24
Advances	\$ -	\$ -	\$ -	\$ -
Add to General Fund Reserve	\$ -	\$ 60,000.00	\$ -	\$ 60,000.00
Contingencies	\$ -	\$ 75,000.00	\$ -	\$ 75,000.00
<i>Subtotal Non-Operating Expenditures</i>	\$ -	\$ 539,426.24	\$ -	\$ 539,426.24
<b>TOTALS*</b>	\$ 6,626,680.00	\$ 2,613,579.24	\$ 280,900.00	\$ 9,521,159.24

DEPARTMENT	2021 Projected			
	PERSONNEL SERVICES	OPERATING EXPENDITURES	CAPITAL EQUIPMENT	TOTAL
Administration	\$ 310,255.00	\$ 29,800.00	\$ -	\$ 340,055.00
Building	\$ 598,375.00	\$ 109,575.00	\$ -	\$ 707,950.00
Communications	\$ 135,180.00	\$ 63,599.00	\$ -	\$ 198,779.00
Council & Clerk	\$ 223,345.00	\$ 52,690.00	\$ 12,500.00	\$ 288,535.00
Development	\$ 295,805.00	\$ 43,925.00	\$ -	\$ 339,730.00
Engineering	\$ 397,105.00	\$ 71,250.00	\$ -	\$ 468,355.00
Finance Administration	\$ 432,815.00	\$ 318,030.00	\$ -	\$ 750,845.00
Information Technology	\$ -	\$ 91,350.00	\$ 69,400.00	\$ 160,750.00
Lands & Buildings	\$ -	\$ 204,977.00	\$ 42,500.00	\$ 247,477.00
Other Charges	\$ -	\$ 273,350.00	\$ -	\$ 273,350.00
Parks Maintenance	\$ 484,765.00	\$ 223,100.00	\$ 21,000.00	\$ 728,865.00
Police	\$ 3,491,000.00	\$ 175,330.00	\$ 90,000.00	\$ 3,756,330.00
Public Service	\$ 625,185.00	\$ 246,370.00	\$ -	\$ 871,555.00
CORMA & Comp. Abs. Funds	\$ -	\$ 159,325.00	\$ 26,500.00	\$ 185,825.00
<i>Subtotal Operating Expenditures</i>	\$ 6,993,830.00	\$ 2,062,671.00	\$ 261,900.00	\$ 9,318,401.00
Transfers	\$ -	\$ 428,738.33	\$ -	\$ 428,738.33
Advances	\$ -	\$ -	\$ -	\$ -
Add to General Fund Reserve	\$ -	\$ 60,000.00	\$ -	\$ 60,000.00
Contingencies	\$ -	\$ 75,000.00	\$ -	\$ 75,000.00
<i>Subtotal Non-Operating Expenditures</i>	\$ -	\$ 563,738.33	\$ -	\$ 563,738.33
<b>TOTALS*</b>	\$ 6,993,830.00	\$ 2,626,409.33	\$ 261,900.00	\$ 9,882,139.33

\*Reduce totals by General Fund Reserve to match Totals on the General Expenditures Summary page.

## General Fund Expenditure Summaries

DEPARTMENT	HISTORICAL - 2015 ACTUAL			
	PERSONNEL SERVICES	OPERATING EXPENDITURES	CAPITAL EQUIPMENT	TOTAL
Administration	\$ 249,058.36	\$ 23,616.08	\$ -	\$ 272,674.44
Building	\$ 456,755.24	\$ 89,162.33	\$ -	\$ 545,917.57
Communications	\$ 93,793.64	\$ 34,519.45	\$ 329.00	\$ 128,642.09
Council & Clerk	\$ 183,668.43	\$ 26,172.70	\$ 380.90	\$ 210,222.03
Development	\$ 216,123.13	\$ 40,991.50	\$ -	\$ 257,114.63
Engineering	\$ 236,103.73	\$ 26,508.43	\$ -	\$ 262,612.16
Finance Administration	\$ 326,158.12	\$ 265,690.48	\$ -	\$ 591,848.60
Information Technology	\$ -	\$ 110,254.38	\$ 108,733.80	\$ 218,988.18
Lands & Buildings	\$ -	\$ 144,812.70	\$ 12,146.00	\$ 156,958.70
Other Charges	\$ -	\$ 347,267.54	\$ -	\$ 347,267.54
Parks Maintenance	\$ 281,989.79	\$ 116,274.67	\$ 25,167.10	\$ 423,431.56
Police	\$ 2,284,972.68	\$ 138,498.13	\$ 80,936.98	\$ 2,504,407.79
Public Service	\$ 443,125.49	\$ 123,218.59	\$ 73,714.25	\$ 640,058.33
CORMA Funds	\$ -	\$ 83,599.92	\$ 34,503.00	\$ 118,102.92
<i>Subtotal Operating Expenditures</i>	\$ 4,771,748.61	\$ 1,570,586.90	\$ 335,911.03	\$ 6,678,246.54
Transfers	\$ -	\$ 371,496.92	\$ -	\$ 371,496.92
Advances	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -
<i>Subtotal Non-Operating Expenditures</i>	\$ -	\$ 371,496.92	\$ -	\$ 371,496.92
<b>TOTALS</b>	\$ 4,771,748.61	\$ 1,942,083.82	\$ 335,911.03	\$ 7,049,743.46

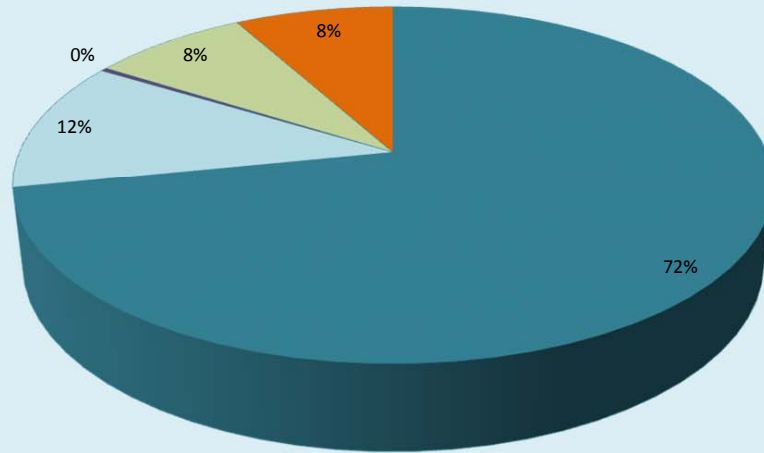
DEPARTMENT	HISTORICAL - 2016 ACTUAL			
	PERSONNEL SERVICES	OPERATING EXPENDITURES	CAPITAL EQUIPMENT	TOTAL
Administration	\$ 260,931.41	\$ 32,685.95	\$ -	\$ 293,617.36
Building	\$ 478,710.50	\$ 90,319.36	\$ -	\$ 569,029.86
Communications	\$ 106,138.07	\$ 76,404.74	\$ -	\$ 182,542.81
Council & Clerk	\$ 175,145.19	\$ 27,134.96	\$ -	\$ 202,280.15
Development	\$ 222,248.38	\$ 40,308.20	\$ -	\$ 262,556.58
Engineering	\$ 303,961.89	\$ 35,671.53	\$ -	\$ 339,633.42
Finance Administration	\$ 343,465.65	\$ 279,745.88	\$ 2,819.92	\$ 626,031.45
Information Technology	\$ -	\$ 82,758.69	\$ 114,604.78	\$ 197,363.47
Lands & Buildings	\$ -	\$ 132,112.67	\$ 24,614.67	\$ 156,727.34
Other Charges	\$ -	\$ 207,327.76	\$ -	\$ 207,327.76
Parks Maintenance	\$ 306,450.57	\$ 116,109.33	\$ 39,486.16	\$ 462,046.06
Police	\$ 2,421,027.99	\$ 117,340.65	\$ 49,809.21	\$ 2,588,177.85
Public Service	\$ 474,653.50	\$ 93,303.13	\$ 69,948.99	\$ 637,905.62
CORMA Fund	\$ -	\$ 80,772.71	\$ 8,550.00	\$ 89,322.71
<i>Subtotal Operating Expenditures</i>	\$ 5,092,733.15	\$ 1,411,995.56	\$ 309,833.73	\$ 6,814,562.44
Transfers	\$ -	\$ 455,334.79	\$ -	\$ 455,334.79
Advances	\$ -	\$ 3,480,102.63	\$ -	\$ 3,480,102.63
Contingencies	\$ -	\$ -	\$ -	\$ -
<i>Subtotal Non-Operating Expenditures</i>	\$ -	\$ 3,935,437.42	\$ -	\$ 3,935,437.42
<b>TOTALS</b>	\$ 5,092,733.15	\$ 5,347,432.98	\$ 309,833.73	\$ 10,749,999.86

DEPARTMENT	ESTIMATED - 2017			
	PERSONNEL SERVICES	OPERATING EXPENDITURES	CAPITAL EQUIPMENT	TOTAL
Administration	\$ 268,489.95	\$ 22,340.84	\$ -	\$ 290,830.79
Building	\$ 533,231.46	\$ 103,468.29	\$ -	\$ 636,699.75
Communications	\$ 110,215.30	\$ 66,501.50	\$ -	\$ 176,716.80
Council & Clerk	\$ 184,040.82	\$ 47,510.62	\$ -	\$ 231,551.44
Development	\$ 237,422.34	\$ 38,586.00	\$ -	\$ 276,008.34
Engineering	\$ 325,568.82	\$ 48,806.96	\$ 2,175.96	\$ 376,551.74
Finance Administration	\$ 355,220.29	\$ 300,911.29	\$ 1,359.00	\$ 657,490.58
Information Technology	\$ -	\$ 81,023.07	\$ 128,970.00	\$ 209,993.07
Lands & Buildings	\$ -	\$ 177,629.33	\$ 25,000.00	\$ 202,629.33
Other Charges	\$ -	\$ 1,317,039.90	\$ -	\$ 1,317,039.90
Parks Maintenance	\$ 367,258.74	\$ 168,451.58	\$ 35,000.00	\$ 570,710.32
Police	\$ 2,569,333.88	\$ 166,676.09	\$ 111,000.00	\$ 2,847,009.97
Public Service	\$ 508,659.44	\$ 236,579.83	\$ 130,000.00	\$ 875,239.27
CORMA Fund & Comp. Abs. Fund	\$ -	\$ 158,851.00	\$ 20,354.00	\$ 179,205.00
<i>Subtotal Operating Expenditures</i>	\$ 5,459,441.04	\$ 2,934,376.30	\$ 453,858.96	\$ 8,847,676.30
Transfers	\$ -	\$ 352,060.48	\$ -	\$ 352,060.48
Advances	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00
Contingencies	\$ -	\$ -	\$ -	\$ -
<i>Subtotal Non-Operating Expenditures</i>	\$ -	\$ 377,060.48	\$ -	\$ 377,060.48
<b>TOTALS</b>	\$ 5,459,441.04	\$ 3,311,436.78	\$ 453,858.96	\$ 9,224,736.78

## Based on 2018 Proposed Revenues:

### Where Does The General Fund (OPERATING) Money Come From?

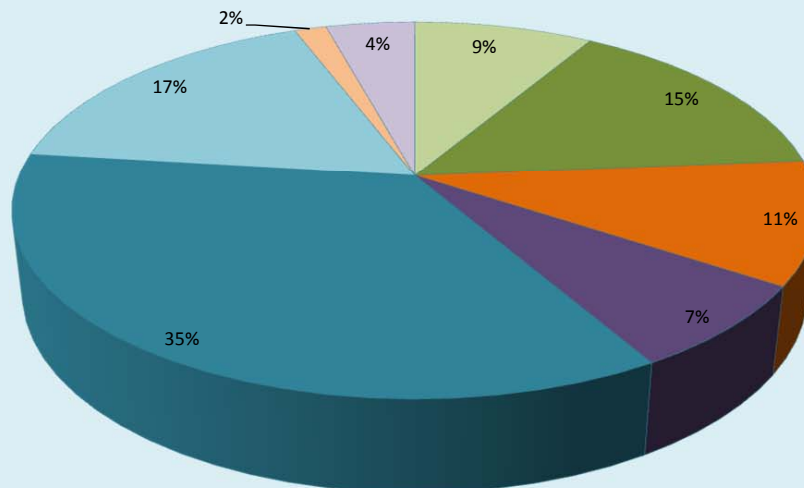
■ Income Tax    ■ Property & Other Taxes    ■ Local Revenue    ■ Development    ■ Other



## Based on 2018 Proposed Expenditures:

### How are the General Fund (OPERATING) Dollars Spent?

■ Administration; Council & Communications    ■ Building; Development & Engineering  
■ Finance; Lands & Building    ■ Information Technology; Other Charges; CORMA  
■ Police Department    ■ Public Service; Parks and Recreation  
■ Contingencies & Adding to Reserve    ■ Transfers or Advances to Other Funds





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## GENERAL FUND SECTION



Department: Administration

Description: Responsible to Council for managing the day-to-day operations of the City.

City Manager: Stephen Lutz

Contact: Hours: Monday - Friday; 8:00 a.m. to 5:00 p.m.  
Location: 47 Hall Street; Powell, OH 43065-8357  
Email: [slutz@cityofpowell.us](mailto:slutz@cityofpowell.us)

#### Services Provided by Department (in-house)

- Administration - conducts overall direction and management of policies and programs; coordinates activities of all operating departments, and formulates policies.
- Keeps the Council fully advised of the departmental activities affecting residents and businesses. Assists Council by attending meetings on behalf of the City.
- Community - works with local developers, chamber of commerce, downtown organizations and others to support and promote the City.

#### Services Outsourced by Department:

- Bi-annual Survey: The City hires a contractor who is familiar with conducting statistical surveys.

**No changes in service levels are being recommended**



	Budget Summary			
	2018	2019	2020	2021
Revenues:				
Expenditures:				
Personnel Services	282,090	290,720	299,625	310,255
Operating Expenses	29,400	29,800	29,800	29,800
Capital Equipment	-	-	-	-
Total Expenditures	\$ 311,490	\$ 320,520	\$ 329,425	\$ 340,055

#### Future Challenges or Issues facing the Department

All challenges or issues facing this Department are reflected in each individual department or the City as a whole.



Department: Administration

### Department Goals, Objectives & Actions

In relation to the City Comprehensive Plan



1. Work with all departments in interpreting and implementing the City's Comprehensive Plan.
2. Union contracts expire and will need to be reviewed and renegotiated.
3. Capital Improvement Plan (CIP) - review and update; include funding and unfunded needs.
4. Work with staff, City Council and residents on "Keep Powell Moving" initiative.

#### **Performance Measurements:**

A. Bi-annual survey questions:	<u>2008</u>	<u>2010</u>	<u>2012</u>	<u>2014</u>	<u>2016</u>
"All things considered, as a place to live, would you rate Powell.....? <i>Exceptional and Better than average</i>	94%	95%	98%	97%	95%
Very Satisfied and Somewhat Satisfied with Particular Services:					
Police	96%	96%	99%	94%	93%
City-sponsored events and activities	94%	93%	94%	90%	91%
Parks, open spaces and bike paths	91%	86%	92%	92%	94%
Snow removal	90%	90%	94%	93%	89%
Maintaining Powell's streets and roads	87%	88%	87%	87%	87%
Revitalizing downtown	83%	74%	86%	81%	73%
Listening to the concerns of local residents	60%	67%	73%	69%	66%
Managing the city's finances	62%	70%	70%	77%	74%



Department: Administration  
Fund: General Fund

Acct No.	Personnel Services:	2015 Actual	2016 Actual	2017 Budget + Enc.	2017 Estimated
100-710-5190-00	Salaries & Wages	192,291.60	202,329.04	208,825.00	208,825.00
100-710-5190-11	Overtime	700.99	462.44	660.00	483.23
100-710-5211-00	P.E.R.S.	25,084.06	26,967.18	29,330.00	27,000.00
100-710-5213-00	Medicare	2,621.17	2,818.01	3,040.00	3,000.00
100-710-5221-00	Health Insurance	23,930.06	23,901.40	25,435.00	24,422.40
100-710-5222-00	Life Insurance	789.66	812.40	885.00	885.00
100-710-5223-00	Dental Insurance	1,219.32	1,219.32	1,380.00	1,219.32
100-710-5225-00	Workers Compensation	2,421.50	2,421.62	3,057.95	2,655.00
<b>Total Personnel Services</b>		<b>\$ 249,058.36</b>	<b>\$ 260,931.41</b>	<b>\$ 272,612.95</b>	<b>\$ 268,489.95</b>
<b>Operating Expenditures:</b>					
100-710-5321-80	Cell Phones	-	-	-	-
100-710-5415-00	Copy Supplies	1,487.64	1,511.64	1,800.00	1,518.93
100-710-5415-01	Copier Costs	8,301.97	6,332.83	8,200.00	6,338.04
100-710-5481-00	Printing	263.50	518.00	500.00	200.00
100-710-5500-00	Dues/Subscriptions	1,585.48	2,012.13	2,500.00	2,483.87
100-710-5510-00	Travel/Seminars/Mileage	3,240.99	926.44	2,850.00	1,500.00
100-710-5540-00	Consulting Services	5,822.00	21,384.91	10,300.00	10,300.00
100-710-5545-00	Contract Temp Services	2,914.50	-	2,000.00	-
<b>Total Operating Expenditures</b>		<b>\$ 23,616.08</b>	<b>\$ 32,685.95</b>	<b>\$ 28,150.00</b>	<b>\$ 22,340.84</b>
<b>Capital Outlay:</b>					
		-	-	-	-
<b>Total Capital Equipment</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Administration Expenditures</b>					
		<b>\$ 272,674.44</b>	<b>\$ 293,617.36</b>	<b>\$ 300,762.95</b>	<b>\$ 290,830.79</b>



Department: Administration  
Fund: General Fund

	2018 PROPOSED	2019 Projected	2020 Projected	2021 Projected
<b>Personnel Services:</b>				
Salaries & Wages	215,880.00	221,150.00	226,545.00	233,165.00
Overtime	630.00	660.00	690.00	690.00
P.E.R.S.	30,315.00	31,055.00	31,815.00	32,740.00
Medicare	3,140.00	3,220.00	3,295.00	3,395.00
Health Insurance	26,845.00	29,150.00	31,300.00	33,670.00
Life Insurance	910.00	945.00	985.00	985.00
Dental Insurance	1,310.00	1,375.00	1,440.00	1,585.00
Workers Compensation	3,060.00	3,165.00	3,555.00	4,025.00
<b>Total Personnel Services</b>	<b>\$ 282,090.00</b>	<b>\$ 290,720.00</b>	<b>\$ 299,625.00</b>	<b>\$ 310,255.00</b>
<b>Operating Expenditures:</b>				
Cell Phones	1,000.00	1,000.00	1,000.00	1,000.00
Copy Supplies	1,800.00	1,800.00	1,800.00	1,800.00
Copier Costs	8,200.00	8,200.00	8,200.00	8,200.00
Printing	500.00	500.00	500.00	500.00
Dues/Subscriptions	2,750.00	3,000.00	3,000.00	3,000.00
Travel/Seminars/Mileage	2,850.00	3,000.00	3,000.00	3,000.00
Consulting Services	10,300.00	10,300.00	10,300.00	10,300.00
Contract Temp Services	2,000.00	2,000.00	2,000.00	2,000.00
<b>Total Operating Expenditures</b>	<b>\$ 29,400.00</b>	<b>\$ 29,800.00</b>	<b>\$ 29,800.00</b>	<b>\$ 29,800.00</b>
<b>Capital Outlay:</b>				
	-	-	-	-
<b>Total Capital Equipment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Administration Expenditures</b>	<b>\$ 311,490.00</b>	<b>\$ 320,520.00</b>	<b>\$ 329,425.00</b>	<b>\$ 340,055.00</b>

No significant changes recommended for this budget.



Department: Building

Description: Responsible for reviewing plans and inspecting the new construction and remodeling within the City to ensure the construction meets or exceeds building codes.

Chief Building  
Official: Kevin Moran

Contact: Hours: Monday - Friday; 8:00 a.m. to 5:00 p.m.  
Location: 47 Hall Street; Powell, OH 43065-8357  
Email: [kmoran@cityofpowell.us](mailto:kmoran@cityofpowell.us)

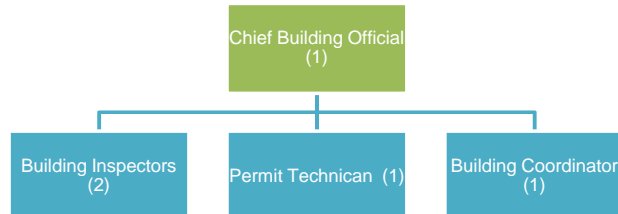
Services Provided by Department (in-house):

- Inspection - reviews all new construction, additions and alterations; verify code compliance for plans and applications.
- Liberty Township - provides commercial plan review and inspection services on a contractual basis for the township.
- Delaware County - provides plumbing inspection within the township on a contractual basis for the County.
- Permits - reviews all applications and plans before issuing plan approvals and permits to applicants.

Services Outsourced by Department:

- Backup Inspectors - during absences of City inspectors the City hires contract inspectors to assist.
- Backup Plan Review - during absences of City employees and during peak times the City hires contractors to assist.

**No changes in service levels are being recommended.**



Budget Summary				
	2018	2019	2020	2021
Revenues:				
Expenditures:				
Personnel Services	514,520	541,070	571,185	598,375
Operating Expenses	105,530	107,195	108,985	109,575
Capital Equipment	-	-	-	-
Total Expenditures	\$ 620,050	\$ 648,265	\$ 680,170	\$ 707,950

Future Challenges or Issues facing the Department

\*Reviewing, reorganization and improving intradepartmental software and services to assist with changing work loads.

\*Document storage and retention

\*Daily inspection demands

\*Electronic plan submittals



Department: Building

## Department Goals, Objectives & Actions

In relation to the City Comprehensive Plan



1. Maintain the pace of construction for in process housing stock projects for new renter occupied homes of diversified housing options
2. Continue to monitor building department funds and expense balances.
3. Continue ensuring building quality per Powell and Ohio standards.
4. Coordinating building egulations with development regulations with the Development and Engineering Departments.
5. Continue working relationships with the Liberty Township Fire Department, Liberty Township Zoning and Delaware General Health District.
6. Work towards electronic permit applications.
7. Work towards electronic plan submittals, reviews and plan approvals.

### **Performance Measurements:**

	Actual <u>2015</u>	Actual <u>2016</u>	Estimated <u>2017</u>	Projected	
A. Permits:				<u>2018</u>	<u>2019</u>
Single - family building permits issued and inspected	56	80	75	75	65
Remodeling permits issued and inspected	45	40	90	40	45
Decks	26	18	32	25	25
Commercial building permits issued and inspected	200	250	215	175	175
Liberty Township Commerical building permits issued and inspected	243	217	150	175	175
Liberty Township Plumbing	209	265	200	200	200
B. Inspections:					
City of Powell	3,871	3,966	4,000	4,100	4,150
Liberty Township	801	772	795	800	825
Liberty Township Plumbing	517	630	600	620	625



Department: Building  
Fund: General Fund

Acct No.	Personnel Services:	2015 Actual	2016 Actual	2017 Budget + Enc.	2017 Estimated
100-490-5190-00	Salaries & Wages	324,122.33	341,452.97	388,646.00	380,500.00
100-490-5190-11	Overtime	329.92	1,207.04	1,730.00	1,600.00
100-490-5211-00	P.E.R.S.	45,101.47	47,972.09	50,165.00	49,500.00
100-490-5213-00	Medicare	4,603.77	4,881.62	5,200.00	5,200.00
100-490-5221-00	Health Insurance	73,170.02	73,058.46	85,864.81	85,851.27
100-490-5222-00	Life Insurance	2,006.48	2,069.40	2,128.19	2,128.19
100-490-5223-00	Dental Insurance	3,330.72	3,330.72	3,802.00	3,802.00
100-490-5225-00	Workers Compensation	4,090.53	4,738.20	5,250.05	4,650.00
<b>Total Personnel Services</b>		<b>\$ 456,755.24</b>	<b>\$ 478,710.50</b>	<b>\$ 542,786.05</b>	<b>\$ 533,231.46</b>
<b>Operating Expenditures:</b>					
100-490-5321-25	Cell Phones	2,091.12	2,284.76	2,500.65	2,254.28
100-490-5321-80	Internet/Data Access	1,437.63	1,445.40	1,720.45	1,500.00
100-490-5322-75	Delivery Services	845.50	872.44	1,545.00	998.29
100-490-5325-00	Gasoline	-	-	1,000.00	750.00
100-490-5420-17	Maintenance Supplies	689.89	-	1,300.00	200.00
100-490-5420-19	Reference Materials	311.45	52.75	1,505.00	1,004.90
100-490-5420-30	Safety Equipment	10.99	22.69	800.00	671.07
100-490-5440-00	Vehicle Maintenance	-	-	1,000.00	1,000.00
100-490-5442-00	Copier Maint. Agreement	301.56	325.95	535.00	323.33
100-490-5450-31	Computer Software Agr.	-	6,900.00	14,000.00	9,000.00
100-490-5481-00	Printing	307.15	423.40	500.00	323.46
100-490-5500-00	Dues/Subscriptions	850.00	280.00	1,000.00	660.00
100-490-5510-00	Travel/Seminars/Mileage	5,270.30	4,300.11	5,000.00	4,842.96
100-490-5510-90	Car Allowance	4,410.00	4,410.00	4,410.00	2,940.00
100-490-5532-00	Other Contractual Services	52,102.94	51,846.36	54,414.54	54,000.00
100-490-5533-00	Plan Review Services	19,020.00	17,155.50	24,674.50	23,000.00
100-490-5545-00	Contract Temp Services	1,513.80	-	-	-
<b>Total Operating Expenditures</b>		<b>\$ 89,162.33</b>	<b>\$ 90,319.36</b>	<b>\$ 115,905.14</b>	<b>\$ 103,468.29</b>
<b>Capital Outlay:</b>					
100-490-5680-01	Office Equip/Furn	-	-	-	-
<b>Total Capital Equipment</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Building Department Expenditures</b>					
		<b>\$ 545,917.57</b>	<b>\$ 569,029.86</b>	<b>\$ 658,691.19</b>	<b>\$ 636,699.75</b>





Department: Building  
Fund: General Fund

	2018 PROPOSED	2019 Projected	2020 Projected	2021 Projected
<b>Personnel Services:</b>				
Salaries & Wages	345,285.00	359,385.00	375,825.00	390,510.00
Overtime	1,175.00	1,230.00	1,280.00	1,280.00
P.E.R.S.	48,505.00	50,490.00	52,795.00	54,855.00
Medicare	5,025.00	5,230.00	6,470.00	5,685.00
Health Insurance	103,170.00	112,820.00	121,830.00	131,750.00
Life Insurance	2,310.00	2,405.00	2,510.00	2,515.00
Dental Insurance	4,155.00	4,365.00	4,580.00	5,040.00
Workers Compensation	4,895.00	5,145.00	5,895.00	6,740.00
<b>Total Personnel Services</b>	<b>\$ 514,520.00</b>	<b>\$ 541,070.00</b>	<b>\$ 571,185.00</b>	<b>\$ 598,375.00</b>
<b>Operating Expenditures:</b>				
Cell Phones	2,425.00	2,425.00	2,425.00	2,425.00
Internet/Data Access	1,500.00	1,575.00	1,575.00	1,575.00
Delivery Services	1,575.00	1,605.00	1,640.00	1,675.00
Gasoline	1,000.00	1,050.00	1,100.00	1,150.00
Maintenance Supplies	1,325.00	1,355.00	1,380.00	1,410.00
Reference Materials	1,535.00	1,565.00	1,600.00	1,630.00
Safety Equipment	815.00	835.00	850.00	865.00
Vehicle Maintenance	1,000.00	1,100.00	1,200.00	1,300.00
Copier Maint. Agreement	545.00	555.00	565.00	575.00
Computer Software Maintenance Agreement	7,140.00	7,285.00	7,430.00	7,575.00
Printing	510.00	520.00	530.00	540.00
Dues/Subscriptions	1,020.00	1,040.00	1,060.00	1,080.00
Travel/Seminars/Mileage	8,140.00	8,285.00	8,430.00	8,575.00
Car Allowance				
Other Contractual Services	54,000.00	54,000.00	54,200.00	54,200.00
Plan Review Services	23,000.00	24,000.00	25,000.00	25,000.00
Contract Temp Services	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 105,530.00</b>	<b>\$ 107,195.00</b>	<b>\$ 108,985.00</b>	<b>\$ 109,575.00</b>
<b>Capital Outlay:</b>				
Building Department Office Equip/Furn	-		-	-
<b>Total Capital Equipment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Building Department Expenditures</b>	<b>\$ 620,050.00</b>	<b>\$ 648,265.00</b>	<b>\$ 680,170.00</b>	<b>\$ 707,950.00</b>

No significant changes recommended for this budget.



Department: Communications  
 \*Previously Public Information Department, name changed mid-2014

Description: Responsible for all communication between the City and its residents, the media and any others making inquiries.

Director: Megan Canavan

Contact: Hours: Monday - Friday; 8:00 a.m. to 5:00 p.m.  
 Location: 47 Hall Street; Powell, OH 43065-8357  
 Email: [mcanavan@cityofpowell.us](mailto:mcanavan@cityofpowell.us)

Services Provided by Department (in-house):

- Written communication - includes press releases, proclamations, weekly e-Newsletter, annual report, Parks and Recreation program guides, website updates, social media (Facebook/Twitter/LinkedIn/NextDoor/Instagram) updates and articles for outside publications.
- Media relations - first point of contact for central Ohio media outlets, including *Olentangy Valley News*, the *Columbus Dispatch*, *Delaware Gazette*, Columbus radio and television stations and online blogs.
- Event planning - assist in coordinating events such as the Memorial Day Parade & Ceremony, Lolli-Pops! Summer Children's Concert, Powell Festival, Mystery Night Out, Community Bonfire, Veteran's Day, Holidays in Powell, and more.
- Photography - serve as the City's primary photographer, taking pictures at events and various City locations for use in City publications and online.
- Editing/Proofreading - carefully review numerous City documents, including meeting minutes, agendas, letters, postcards and publications for proper grammar and spelling.
- Community Outreach - represent the City in service to many community organizations.

Services Outsourced by Department:

- Graphic design - a freelance graphic designer typically handles our major design projects each year- The City's annual report, Parks & Recreation guides and other projects which results in a visually appealing report at a fraction of the cost of doing the work in house.
- Website - the City's website was designed by a local web development company, who provides updates to the site each year.
- Commercial printing - works with an outside printer to produce the annual report and other special print projects.
- Video- the City is utilizing an agency to develop more videos that can be used online and shared with community organizations for marketing and promoting Powell as central Ohio's premier place to raise a family, start your business or visit.
- Special Projects- the City will occasionally use a consultant for assistance on special projects, such as new initiatives, updating graphic standards, search engine optimization, etc.

**No significant changes are being recommended.**

Director of  
Communications (1)

\*Note: This department name was changed mid-2014 from Public Information to Communications.

Budget Summary (General Fund Only)				
	2018	2019	2020	2021
Revenues:				
Expenditures:				
Personnel Services	117,080	123,385	129,655	135,180
Operating Expenses	80,980	68,713	60,358	63,599
Capital Equipment	-	-	-	-
Total Expenditures	\$ 198,060	\$ 192,098	\$ 190,013	\$ 198,779

Future Challenges or Issues Facing the Department

\*Monitoring multiple communication channels.

\*Keeping up with new methods of communication while maintaining a relatively small budget.

\*Maintaining a current brand identity as the community grows and changes.



## Department Goals, Objectives & Actions

In relation to the City Comprehensive Plan



1. Research and implement innovative forms of communication to reach target audiences (i.e. residents, businesses, visitors, future residents and business owners, etc.)
2. Assist other departments in promoting their projects (goals) to the community, and help achieve the goals established by City Council.
3. Secure \$100,000 in donations and contributions to fund special events for the community.
4. Update the City's graphic standards.
5. Develop neighborhood outreach programs to engage residents who may be affected by infill and redevelopment.
6. Communicate bi-monthly educational messages related to the Keep Powell Moving initiative.

### **Performance Measurements:**

	<u>Actual 2015</u>	<u>Actual 2016</u>	<u>Estimated 2017</u>	<u>Projected 2018</u>	<u>Projected 2019</u>
A. Explore innovative forms of communication to reach target audiences:					
Subscribers reached through the City's weekly e-newsletter	1,752	1,849	1,965	2,033	2,236
Households reached through the City's quarterly newsletter and annual report	4,300	4,500	4,500	4,700	4,700
Followers on Social Media:					
Facebook	4,216	5,197	5,850	6,002	6,600
Twitter- City Page	2,236	2,885	3,339	3,491	3,840
Twitter- Police Page	N/A	550	1,272	1,500	1,650
Instagram	448	1,032	1,398	1,500	1,650
LinkedIn	140	181	206	210	231
Pinterest	74	95	109	110	121
Total unique visitors to the City's website	138,715	188,199	200,000	220,000	242,000
Total unique visitors to the Powell Festival website	N/A	20,966	27,000	29,700	32,670
Total unique visitors to the Business in Powell website	N/A	48	2,000	2,200	2,420

\*Note: Performance measures for the communications department were re-evaluated when the new director came on in mid-2013, new measures were began for 2015.



Department: Communications  
Fund: General Fund

Acct No.	Personnel Services:	2015 Actual	2016 Actual	2017 Budget + Enc.	2017 Estimated
100-720-5190-00	Salaries & Wages	62,298.16	72,020.80	75,415.00	75,000.00
100-720-5211-00	P.E.R.S.	8,721.70	10,082.91	10,560.00	10,400.00
100-720-5213-00	Medicare	878.13	1,024.18	1,095.00	1,080.00
100-720-5221-00	Health Insurance	19,623.03	20,743.52	22,225.00	21,363.22
100-720-5222-00	Life Insurance	419.76	439.44	480.00	480.00
100-720-5223-00	Dental Insurance	892.08	892.08	1,005.00	892.08
100-720-5225-00	Workers Compensation	960.78	935.14	1,108.29	1,000.00
<b>Total Personnel Services</b>		<b>\$ 93,793.64</b>	<b>\$ 106,138.07</b>	<b>\$ 111,888.29</b>	<b>\$ 110,215.30</b>
<b>Operating Expenditures:</b>					
100-720-5321-25	Cell Phone	600.00	600.00	600.00	600.00
100-720-5381-00	Other Special Events	-	308.99	370.00	343.27
100-720-5416-00	Promotional Supplies	1,474.56	1,316.86	1,655.00	1,655.00
100-720-5481-00	Printing/Photo Develop.	16,021.94	5,950.03	11,484.00	9,481.75
100-720-5482-00	Advertising	3,103.36	6,501.53	3,768.13	3,500.00
100-720-5484-00	Signage Materials	-	1,224.00	-	-
100-720-5484-10	Downtown Banners	-	2,010.00	3,150.00	1,547.00
100-720-5500-00	Dues/Subscriptions	1,060.00	1,060.00	1,655.00	1,392.84
100-720-5510-00	Travel/Seminars/Mileage	112.09	2,014.35	1,500.00	1,080.00
100-720-5540-00	Consulting Services	12,147.50	51,327.75	42,795.25	39,845.25
100-720-5550-00	Website Maintenance	-	4,091.23	7,082.39	7,056.39
<b>Total Operating Expenditures</b>		<b>\$ 34,519.45</b>	<b>\$ 76,404.74</b>	<b>\$ 74,059.77</b>	<b>\$ 66,501.50</b>
<b>Capital Outlay:</b>					
New account	Furniture	-	-	-	-
100-720-5694-00	Digital Camera/Equipment	329.00	-	-	-
<b>Total Capital Equipment</b>		<b>\$ 329.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Communications Dept Expenditures</b>					
		<b>\$ 128,642.09</b>	<b>\$ 182,542.81</b>	<b>\$ 185,948.06</b>	<b>\$ 176,716.80</b>



Department: Communications  
Fund: General Fund

	2018 PROPOSED	2019 Projected	2020 Projected	2021 Projected
<b>Personnel Services:</b>				
Salaries & Wages	78,760.00	82,185.00	85,610.00	88,180.00
P.E.R.S.	11,030.00	11,510.00	11,990.00	12,345.00
Medicare	1,145.00	1,195.00	1,245.00	1,280.00
Health Insurance	23,590.00	25,815.00	27,895.00	30,185.00
Life Insurance	490.00	505.00	525.00	520.00
Dental Insurance	950.00	1,000.00	1,050.00	1,150.00
Workers Compensation	1,115.00	1,175.00	1,340.00	1,520.00
<b>Total Personnel Services</b>	<b>\$ 117,080.00</b>	<b>\$ 123,385.00</b>	<b>\$ 129,655.00</b>	<b>\$ 135,180.00</b>
<b>Operating Expenditures:</b>				
Cell Phone	600.00	600.00	600.00	600.00
Other Special Events	370.00	370.00	370.00	370.00
Promotional Supplies	1,655.00	1,738.00	1,825.00	1,916.00
Printing/Photo Development	10,200.00	10,200.00	10,200.00	10,200.00
Advertising	3,500.00	3,500.00	3,500.00	3,500.00
Signage Materials	-	-	-	-
Downtown Banners	-	3,150.00	-	3,150.00
Dues/Subscriptions	1,655.00	1,655.00	1,738.00	1,738.00
Travel/Seminars/Mileage	2,500.00	2,500.00	2,625.00	2,625.00
Consulting Services	56,000.00	35,000.00	35,000.00	35,000.00
Website Maintenance	4,500.00	10,000.00	4,500.00	4,500.00
<b>Total Operating Expenditures</b>	<b>\$ 80,980.00</b>	<b>\$ 68,713.00</b>	<b>\$ 60,358.00</b>	<b>\$ 63,599.00</b>
<b>Capital Outlay:</b>				
Furniture	-	-	-	-
Digital Camera/Equipment	-	-	-	-
<b>Total Capital Equipment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Communications Dept Expenditures</b>	<b>\$ 198,060.00</b>	<b>\$ 192,098.00</b>	<b>\$ 190,013.00</b>	<b>\$ 198,779.00</b>

No significant changes are being recommended.



Department: City Council and City Clerk

Description: City Council serves as the legislative and policy-making body. The City Clerk serves the City Council and multiple other City boards.

Director: Karen Mitchell

Contact: Hours: Monday - Friday; 8:00 a.m. to 5:00 p.m.

Location: 47 Hall Street; Powell, OH 43065-8357

Email: [council@cityofpowell.us](mailto:council@cityofpowell.us)

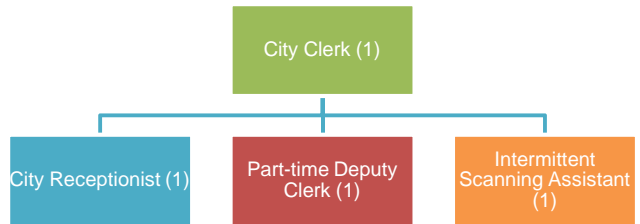
Services Provided by Department (in-house):

- Prepare agendas, legislation and exhibits/attachments for consideration by Council.
- Coordinate notification regarding public hearings.
- Coordinate efforts to auction surplus equipment and impounded items.
- Council Designee for Public Record training.
- Record Manager for all City departments; maintain retention schedule and process all records for disposal as per City policy and State statute.
- Schedule, prepare meeting room, attend, and prepare minutes for City Council, Planning & Zoning Commission, Board of Zoning Appeals, Records Commission and Charter Review Commission and Committee meetings.
- Prepare minutes for Historic Downtown Advisory Commission.
- Maintain all agendas, minutes and legislation on City website.
- Maintain all permanent records for City departments.
- Receive and prepare/review public record requests received by the City.
- Receive and process all annexations, initiatives and petitions.
- Supervise and implement electronic record management program.
- Civil Service
- Prepare fee schedule and city address books.

Services Outsourced by Department:

- Online auction of surplus/impounded items.
- Scanning of large-format documents for electronic management program.
- Shredding of records approved for disposal.

**No significant changes are being recommended**



Budget Summary				
	2018	2019	2020	2021
Revenues:				
Expenditures:				
Personnel Services	196,765	205,560	214,760	223,345
Operating Expenses	51,280	51,990	52,670	52,690
Capital Equipment	-	-	5,000	12,500
Total Expenditures	\$ 248,045	\$ 257,550	\$ 272,430	\$ 288,535

Future Challenges or Issues facing the Department

\*Coordinating staff efforts and contracted service provides a challenge as large amounts of records and data must be processed in a timely manner. This is a large project managed in coordination with daily duties of City Clerk and Receptionist.

\*The need to find an adequate way to store and retrieve social media in order to meet the requirements for records storage and retention.



## Department Goals, Objectives &amp; Actions

In relation to the City Comprehensive Plan



1. Continue the scanning and loading into the OnBase electronic document system of documents from all City departments, which provides easy access to public records for City Staff and Public.  
**Guiding Principal/Implementation:** To contribute to both the service needs of the community as well as the economic and fiscal well-being of the City to conserve resources and cut costs by using a more efficient software to find/locate documents as well as using electronic copies versus paper.
2. Investigate, compile and document all current practices within the Clerk Department.  
**Guiding Principal/Implementation:** To contribute to both the service needs of the community as well as the economic and fiscal well-being of the City by conserving resources and cutting costs by continuing training toward a CMC designation.
3. Convert from paper packets to an all electronic packet for Council and committees.  
**Guiding Principal/Implementation:** To contribute to both the service needs of the community as well as the economic and fiscal well-being of the City by conserving resources and cutting costs by changing from paper packets to electronic packets.
4. Investigate the need for a solution to capture, maintain and store social media to comply with state laws concerning public records and public records requests.  
**Guiding Principal/Implementation:** To contribute to both the service needs of the community as well as the economic and fiscal well-being of the City by maintaining records consistent with state law and efficient retrieval for records requests.

**Performance Measurements:**

	Actual <u>2015</u>	Actual <u>2016</u>	Estimated <u>2017</u>	Projected <u>2018</u>	Projected <u>2019</u>
A. Transparent and Proactive Communication					
Records retention software:					
Number of departments participating	7	7	7	8	8
Percentage of departments participating	87%	87%	87%	100%	100%
Number of resolutions & ordinances issued	80	92	90	95	95
Public Meetings & minutes	24	87	92	90	90
Average ordinances/resolutions issued per meeting	3.3	1.1	1.0	1.1	1.1
Public Record Requests completed for all departments	450	342	428	440	440



Department: City Council and City Clerk  
Fund: General Fund

Acct No.	Personnel Services:	2015 Actual	2016 Actual	2017 Budget + Enc.	2017 Estimated
100-715-5190-00	Salaries & Wages	145,962.86	143,118.92	152,576.00	150,900.00
100-715-5211-00	P.E.R.S.	18,004.49	18,894.22	21,365.00	19,750.00
100-715-5212-00	Social Security	483.60	505.92	500.00	500.00
100-715-5213-00	Medicare	2,095.33	2,058.73	2,215.00	2,200.00
100-715-5221-00	Health Insurance	14,121.21	7,838.96	8,365.00	7,968.58
100-715-5222-00	Life Insurance	412.15	415.63	470.00	470.00
100-715-5223-00	Dental Insurance	656.23	327.24	380.00	327.24
100-715-5225-00	Workers Compensation	1,932.56	1,985.57	2,233.29	1,925.00
<b>Total Personnel Services</b>		<b>\$ 183,668.43</b>	<b>\$ 175,145.19</b>	<b>\$ 188,104.29</b>	<b>\$ 184,040.82</b>
<b>Operating Expenditures:</b>					
100-715-5420-81	Awards	267.96	135.24	400.00	261.90
100-715-5450-76	Records Maint. Agreement	3,083.38	6,565.36	13,150.00	12,982.30
100-715-5481-00	Printing	57.19	-	-	-
100-715-5501-00	Dues/Subscriptions	8,768.30	9,516.16	11,500.00	9,760.00
100-715-5510-00	Travel/Meetings	478.15	1,376.62	1,450.00	1,441.52
100-715-5554-01	Codification	3,872.92	6,385.23	6,984.77	6,984.45
100-715-5555-00	Records Storage	-	-	7,400.00	7,326.42
100-715-5560-00	Contracted Services	9,644.80	3,156.35	8,791.48	8,754.03
<b>Total Operating Expenditures</b>		<b>\$ 26,172.70</b>	<b>\$ 27,134.96</b>	<b>\$ 49,676.25</b>	<b>\$ 47,510.62</b>
<b>Capital Outlay:</b>					
100-715-5680-06	Records Retention File	380.90	-	-	-
New Account	Furniture	-	-	-	-
<b>Total Capital Equipment</b>		<b>\$ 380.90</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Council &amp; Clerk Expenditures</b>		<b>\$ 210,222.03</b>	<b>\$ 202,280.15</b>	<b>\$ 237,780.54</b>	<b>\$ 231,551.44</b>

**Membership Dues:**

Mid-Ohio Regional Planning Commission  
Ohio Municipal League  
International Municipal Clerks  
Ohio Municipal Clerks Association  
Greater Powell Area Chamber of Commerce  
Ohio State Bar Association

**Council and Board Salary:**

Planning & Zoning Member	\$ 600 per year
Board of Zoning Appeals Member	\$ 600 per year
City Council Member	\$7,920 per year*
Mayor	\$11,880 per year*

\*Based on State Legislation change effective January 1, 2018





Department: City Council and City Clerk  
Fund: General Fund

	2018 PROPOSED	2019 Projected	2020 Projected	2021 Projected
<b>Personnel Services:</b>				
Salaries & Wages	160,100.00	166,935.00	173,970.00	180,375.00
P.E.R.S.	21,915.00	22,825.00	23,785.00	24,680.00
Social Security	500.00	550.00	575.00	575.00
Medicare	2,325.00	2,425.00	2,525.00	2,620.00
Health Insurance	8,820.00	9,565.00	10,260.00	11,025.00
Life Insurance	480.00	500.00	530.00	530.00
Dental Insurance	360.00	375.00	395.00	435.00
Workers Compensation	2,265.00	2,385.00	2,720.00	3,105.00
<b>Total Personnel Services</b>	<b>\$ 196,765.00</b>	<b>\$ 205,560.00</b>	<b>\$ 214,760.00</b>	<b>\$ 223,345.00</b>
<b>Operating Expenditures:</b>				
Awards	450.00	550.00	300.00	400.00
Records Maintenance Agreement	15,500.00	15,500.00	15,500.00	15,900.00
Printing	100.00	-	100.00	-
Dues/Subscriptions	11,430.00	11,740.00	12,670.00	12,590.00
Travel/Meetings	2,300.00	2,700.00	2,300.00	2,000.00
Codification	4,300.00	4,300.00	4,500.00	4,500.00
Records Storage	8,800.00	8,800.00	8,900.00	8,900.00
Contracted Services	8,400.00	8,400.00	8,400.00	8,400.00
<b>Total Operating Expenditures</b>	<b>\$ 51,280.00</b>	<b>\$ 51,990.00</b>	<b>\$ 52,670.00</b>	<b>\$ 52,690.00</b>
<b>Capital Outlay:</b>				
Records Retention File	-	-	-	-
Furniture	-	-	5,000.00	12,500.00
<b>Total Capital Equipment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000.00</b>	<b>\$ 12,500.00</b>
<b>Total Council &amp; Clerk Expenditures</b>	<b>\$ 248,045.00</b>	<b>\$ 257,550.00</b>	<b>\$ 272,430.00</b>	<b>\$ 288,535.00</b>

No significant changes are being recommended.



Department: Development

Description: Responsible for Planning, Zoning and Economic Development activities of the City and entrusted for proper plan review, enforcement and administration of development related regulations and policies.

Director: David M. Betz, AICP

Contact: Hours: Monday - Friday; 8:00 a.m. to 5:00 p.m.  
Location: 47 Hall Street; Powell, OH 43065-8357  
Email: [dbetz@cityofpowell.us](mailto:dbetz@cityofpowell.us)

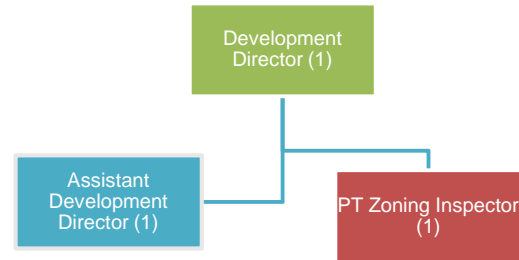
Services Provided by Department (in-house):

- Zoning Administration - Review development plans and follow procedures for review through Planning and Zoning Commission and City Council as required by law.
- Zoning Enforcement - Investigating complaints and proactively finding violations of the Zoning Code and Property Maintenance Code as required by law.
- Subdivision Administration - Review subdivision proposals and plats and following procedures for review through Planning and Zoning Commission and City Council as required by law.
- Long Range Planning - Preparing plans for the long term growth and vitality of the City.
- Capital Improvement Planning - Preparing plans for future capital improvements.
- Economic Development - Recruiting and retaining businesses and industry.
- Tax Increment Finance District reporting to the Ohio Department of Development.
- Coordinates activities of the Planning and Zoning Commission, Historic Downtown Advisory Commission, Arbor Advisory Commission and Community Improvement Corporation.
- Maintains City's Tree City USA status.
- Improves and maintains the City's GIS Mapping System

Services Outsourced by Department:

- Architectural Advisory services - Architect needed for design review and compatibility.
- Court Reporter services - for Court Reporting of appeals and variances proceedings as required by law.
- Special legal counsel as needed.

No changes in service levels are being recommended



Budget Summary				
	2018	2019	2020	2021
Revenues:				
Expenditures:				
Personnel Services	261,475	274,575	284,725	295,805
Operating Expenses	43,900	43,925	43,925	43,925
Capital Equipment	-	-	-	-
Total Expenditures	\$ 305,375	\$ 318,500	\$ 328,650	\$ 339,730

Future Challenges or Issues facing the Department

\*Continued growth of new and existing business in the face of challenging economic times.

\*Capital Improvement Planning and Development in conjunction with funding through Finance Department.

\*Maintaining best practices of local government planning, zoning and development with declining budget opportunities.

\*Growth management issues and updating zoning code

\*Maintaining City's GIS Mapping and Asset Management Programs

\*Pace and Scale of new development

\*Addressing development issues through social media

\*Public outreach and education related to development issues



Department: Development

## Department Goals, Objectives & Actions

In relation to the City Comprehensive Plan



1. Continue minor amendments to zoning code as needed.
2. Begin implementation of the Keep Powell Moving Initiative. A plan that focuses on addressing transportation in the historic core.
3. Identify partnership opportunities for the construction of regional and cross-jurisdictional infrastructure improvements and engage other funding entities.
4. Continue to develop the annual Capital Improvement Plan with additional detail.
5. Work with Council and interested parties to determine strategic annexations.
6. Initiate a community-wide market study and market strategy initiative that analyzes specific commercial sectors, residential types and areas of the City.
7. Create a map of potential focus areas and corridors and establish a priority list and timeframe for planning initiatives.
8. Engage Liberty Township to update the Cooperative Economic Development Agreement.
9. Continue to develop and enhance the City's GIS.
10. Develop TIF District residential rehabilitation program.
11. Increase business recruitment and retainment efforts.
12. Engage the Central Ohio Transit Authority and the Delaware Area Transit Authority to explore opportunities to expand public transit service to Powell.

### Performance Measurements:

	Actual <u>2015</u>	Actual <u>2016</u>	Estimated <u>2017</u>	Projected <u>2018</u>	Projected <u>2019</u>
A. Development projects					
Number of P&Z Commission Projects reviewed	33	37	37	26	30
Number of Board of Appeal Projects reviewed	0	1	0	1	1
Number of Historic Downtown Advisory Projects	6	0	3	4	3
B. Economic Development projects	0	0	0	0	0
Number of CIC agreements	0	0	0	0	0
C. Zoning					
Number of Zoning Certificates Issued	402	620	300	350	350



Department: Development  
Fund: General Fund

Acct No.	Personnel Services:	2015 Actual	2016 Actual	2017 Budget + Enc.	2017 Estimated
100-410-5190-00	Salaries & Wages	170,057.15	175,548.67	195,790.00	188,000.00
100-410-5211-00	P.E.R.S.	23,771.62	24,398.14	27,415.00	26,500.00
100-410-5213-00	Medicare	2,455.32	2,535.06	2,840.00	2,825.00
100-410-5221-00	Health Insurance	15,726.64	15,706.72	16,730.00	15,997.86
100-410-5222-00	Life Insurance	857.94	871.44	945.00	945.00
100-410-5223-00	Dental Insurance	654.48	654.48	755.00	654.48
100-410-5225-00	Workers Compensation	2,599.98	2,533.87	2,864.82	2,500.00
<b>Total Personnel Services</b>		<b>\$ 216,123.13</b>	<b>\$ 222,248.38</b>	<b>\$ 247,339.82</b>	<b>\$ 237,422.34</b>
<b>Operating Expenditures:</b>					
100-410-5321-25	Cell Phones	1,240.15	1,200.00	1,200.00	1,200.00
100-410-5321-80	Internet/Data Access	441.65	485.71	540.16	495.00
100-410-5420-19	Reference Materials	58.07	-	600.00	300.00
100-410-5440-00	Equipment Maintenance	428.98	-	200.00	-
100-410-5450-90	GIS Maintenance	10,138.98	8,091.00	12,000.00	8,091.00
100-410-5482-02	Legal Ads	2,904.96	2,251.39	2,500.00	2,500.00
100-410-5500-00	Dues/Subscriptions	920.00	2,654.00	3,000.00	3,000.00
100-410-5510-00	Travel/Seminars/Mileage	6,133.71	2,226.10	7,000.00	7,000.00
100-410-5531-00	Contracted Services	500.00	-	1,000.00	-
100-410-5533-03	Architecture Advisor	12,880.00	15,640.00	10,000.00	10,000.00
100-410-5553-00	Court Reporter	-	300.00	1,000.00	-
100-410-5554-00	Economic Dev. Activity	5,345.00	7,460.00	7,000.00	6,000.00
<b>Total Operating Expenditures</b>		<b>\$ 40,991.50</b>	<b>\$ 40,308.20</b>	<b>\$ 46,040.16</b>	<b>\$ 38,586.00</b>
<b>Capital Outlay:</b>					
100-410-5690-04	GIS Upgrades	-	-	-	-
<b>Total Capital Equipment</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Development Dept. Expenditures</b>					
		<b>\$ 257,114.63</b>	<b>\$ 262,556.58</b>	<b>\$ 293,379.98</b>	<b>\$ 276,008.34</b>



Department: Development  
Fund: General Fund

	2018 PROPOSED	2019 Projected	2020 Projected	2021 Projected
<b>Personnel Services:</b>				
Salaries & Wages	207,200.00	217,055.00	224,220.00	232,010.00
P.E.R.S.	29,010.00	30,390.00	31,395.00	32,485.00
Medicare	3,005.00	3,150.00	3,255.00	3,365.00
Health Insurance	17,640.00	19,125.00	20,515.00	22,045.00
Life Insurance	975.00	1,005.00	1,045.00	1,045.00
Dental Insurance	715.00	750.00	785.00	865.00
Workers Compensation	2,930.00	3,100.00	3,510.00	3,990.00
<b>Total Personnel Services</b>	<b>\$ 261,475.00</b>	<b>\$ 274,575.00</b>	<b>\$ 284,725.00</b>	<b>\$ 295,805.00</b>
<b>Operating Expenditures:</b>				
Cell Phones	1,200.00	1,200.00	1,200.00	1,200.00
Internet/Data Access	500.00	525.00	525.00	525.00
Reference Materials	500.00	500.00	500.00	500.00
Equipment Maintenance	200.00	200.00	200.00	200.00
GIS Maintenance	10,000.00	10,000.00	10,000.00	10,000.00
Legal Ads	2,500.00	2,500.00	2,500.00	2,500.00
Dues/Subscriptions	3,000.00	3,000.00	3,000.00	3,000.00
Travel/Seminars/Mileage	7,000.00	7,000.00	7,000.00	7,000.00
Contracted Services	1,000.00	1,000.00	1,000.00	1,000.00
Architecture Advisor	10,000.00	10,000.00	10,000.00	10,000.00
Court Reporter	1,000.00	1,000.00	1,000.00	1,000.00
Economic Development Activity	7,000.00	7,000.00	7,000.00	7,000.00
<b>Total Operating Expenditures</b>	<b>\$ 43,900.00</b>	<b>\$ 43,925.00</b>	<b>\$ 43,925.00</b>	<b>\$ 43,925.00</b>
<b>Capital Outlay:</b>				
GIS Upgrades	-	-	-	-
<b>Total Capital Equipment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Development Dept. Expenditures</b>	<b>\$ 305,375.00</b>	<b>\$ 318,500.00</b>	<b>\$ 328,650.00</b>	<b>\$ 339,730.00</b>

No changes in service requested.



Department: Engineering

Description: Responsible for providing various engineering-related services for capital improvement projects and privately-developed sites.

City Engineer: Chris Huber, P.E.

Contact: Hours: Monday - Friday; 8:00 a.m. to 5:00 p.m.  
Location: 47 Hall Street; Powell, OH 43065-8357  
Email: [chuber@cityofpowell.us](mailto:chuber@cityofpowell.us)

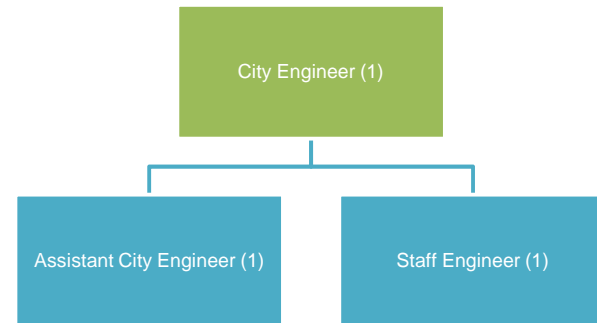
#### Services Provided by Department (in-house):

- Street Maintenance & Repair Program: Rate each roadway and pathway in the entire City; analyze the data collected; formulate the scope of the program; prepare construction cost estimate; prepare bid documents(including plans, details and specifications); execute bid process; perform construction inspection; contract administration and project close-out.
- Sidewalk Repair & Replacement Program: All sidewalks within the entire City are inspected against adopted criteria; a program is planned/identified; notices are sent to property owners having deficiencies; nearly one-half of those receiving notices contact the City with questions (with some requiring meetings/site visits/ additional information to City Council); an entire "opt-out" process is administered; contract/bid documents are prepared; the program is publicly bid; construction commences with associated inspection and finally, improvements are approved.
- Various Capital Improvement Projects: Certain manageably-sized projects that can be completely performed on an as-needed basis such as; culvert reconstructions, storm sewer structure reconstructions, pathway/sidewalk extensions and roadway reconstructions.
- Engineering Plan Review: Review of all engineering plans including, but not limited to, site layout, grading, stormwater management, traffic maintenance, erosion and sediment control.
- Provide scopes/descriptions/consideration/cost estimates for various capital improvement projects: prepare information for City Council, and various committees, in regard to various possible projects utilizing staff's institutional knowledge and expertise.
- Perform Residential Lot Engineering Inspections: Provide field inspections for conditional and final occupancy permits for all residential lots within the City, including site grading/drainage, sidewalks, drive approaches, driveways, plantings, utilities, and health, safety and welfare items.
- Permit Approval: Provide review of driveways, patios, decks, signage, utility work, etc.
- Post-Construction BMP inspections: Annual inspect BMP for storm water management systems for all private sites.

#### Services Outsourced by Department:

- NPDES, Ph. 2 Program (shared): As a municipality with a separate storm sewer system, the City is required to adhere to regulations for protection of "waters of the state" from pollutants in stormwater discharges.
- Various CIP Preliminary Studies/Analysis/Cost Estimates/ Designs (shared): Depending on the specific scope, size and complexity of proposed projects, consultants may be used.
- Traffic/Transportation Studies: As traffic-related studies can be relatively complex in nature, this is an area requiring the expertise provided by a traffic engineer.
- Permits Associated with FEMA, OEPA, Army Corps, etc: Permitting with these agencies can be time-consuming and intricate and often requires the sophisticated level of expertise provided by a consultant.

No changes in service levels are being recommended



Budget Summary				
	2018	2019	2020	2021
Revenues:				
Expenditures:				
Personnel Services	341,010	360,205	378,060	397,105
Operating Expenses	66,250	70,725	67,835	71,250
Capital Equipment	-	-	-	-
Total Expenditures	\$ 407,260	\$ 430,930	\$ 445,895	\$ 468,355

#### Future Challenges or Issues facing the Department

\*With the potential for increased development and additional Capital Improvement Projects, staff is currently low on work space, filing space, conference rooms, etc. This will only be compounded into the future as demands on the department increase and will be progressively more difficult to maintain departmental efficiency; especially if departmental staff size increases.

\*The City is entering a time where the need to replace or repair aging infrastructure will be increasing dramatically. Current budgetary amounts for the purposes of maintaining aging infrastructure will not be adequate to maintain present conditions.



Department: Engineering

### Department Goals, Objectives & Actions

In relation to the City Comprehensive Plan



1. Implement code updates changes from review of current city code related to regulations associated with development and engineering plan submission requirements, minimum design standards, inspection/guarantee/acceptance process, and drainage and abatement procedures.
2. Work with City Council to identify and develop future capital improvement projects including integrating future projects relating to the "Keep Powell Moving" initiative and prioritizing multi-use pathway connections.
3. Work with other departments to utilize the development GIS database to facilitate daily operations and maintenance.
4. Continue developing Auto-Cad drafting standards that were implemented in 2016 and add HydroCad to supplement Auto Cad.
5. Establish R/W permit process for utilities.
6. Seek consultant to facilitate engineering plan reviews.
7. Develop newly hired Staff Engineer to be able to assist department with more complex departmental functions.

#### **Performance Measurements:**

	Actual <u>2015</u>	Actual <u>2016</u>	Estimated <u>2017</u>	Projected	
				<u>2018</u>	<u>2019</u>
A. Maintain and expand infrastructure networking:					
Number of participants in Sidewalk Repair Program	37	0	58	30	50
Number of Conditional Inspection Approvals	40	46	80	85	95
Number of Final Inspection Approvals	50	46	85	95	105
Percentage of Conditional Inspections to Final Inspections	80.0%	100.0%	94.0%	89.0%	90.0%



Department: Engineering  
Fund: General Fund

Acct No.	Personnel Services:	2015 Actual	2016 Actual	2017 Budget + Enc.	2017 Estimated
100-610-5190-00	Salaries & Wages	167,139.99	215,818.25	228,635.00	228,000.00
100-610-5190-01	Other Earnings	1,500.00	-	-	-
100-610-5190-11	Overtime	16.53	447.26	525.00	200.00
100-610-5211-00	P.E.R.S.	23,341.90	29,935.13	32,085.00	29,500.00
100-610-5213-00	Medicare	2,403.26	3,057.44	3,325.00	3,325.00
100-610-5221-00	Health Insurance	35,825.58	48,647.20	57,895.75	57,832.77
100-610-5222-00	Life Insurance	1,032.92	1,267.83	1,240.72	1,240.72
100-610-5223-00	Dental Insurance	1,741.70	2,111.40	2,538.53	2,538.53
100-610-5225-00	Workers Compensation	3,101.85	2,677.38	3,350.01	2,931.80
<b>Total Personnel Services</b>		<b>\$ 236,103.73</b>	<b>\$ 303,961.89</b>	<b>\$ 329,595.01</b>	<b>\$ 325,568.82</b>
<b>Operating Expenditures:</b>					
100-610-5321-25	Cell Phones	-	-	250.00	250.00
100-610-5321-80	Internet/Data Access	-	441.65	590.15	540.15
100-610-5420-19	Reference Materials	-	193.99	300.00	300.00
100-610-5420-50	Field Supplies	232.98	203.98	400.00	400.00
100-610-5481-00	Printing/Scanning	98.12	65.00	100.00	96.72
100-610-5500-00	Dues/Subscriptions	3,387.80	5,395.25	5,000.00	4,100.00
100-610-5510-00	Travel/Seminars/Mileage	2,371.80	1,998.82	3,000.00	2,500.00
100-610-5531-00	Contract Engineer	-	-	10,740.00	5,000.00
100-610-5565-04	NPDES Contract Serv.	20,417.73	27,372.84	41,420.76	35,620.09
New Account	Engineering Plan Review	-	-	-	-
<b>Total Operating Expenditures</b>		<b>\$ 26,508.43</b>	<b>\$ 35,671.53</b>	<b>\$ 61,800.91</b>	<b>\$ 48,806.96</b>
<b>Capital Outlay:</b>					
100-610-5680-01	Office Furniture	-	-	2,176.00	2,175.96
100-610-5631-01	Murphy Park Connector	-	-	-	-
100-610-5631-02	Traffic Signal Study	-	-	-	-
<b>Total Capital Equipment</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,176.00</b>	<b>\$ 2,175.96</b>
<b>Total Engineering Dept. Expenditures</b>		<b>\$ 262,612.16</b>	<b>\$ 339,633.42</b>	<b>\$ 393,571.92</b>	<b>\$ 376,551.74</b>





Department: Engineering  
Fund: General Fund

	2018 PROPOSED	2019 Projected	2020 Projected	2021 Projected
<b>Personnel Services:</b>				
Salaries & Wages	240,250.00	252,025.00	262,665.00	273,790.00
Other Earnings	-	-	-	-
Overtime	500.00	525.00	550.00	550.00
P.E.R.S.	33,705.00	35,360.00	36,850.00	38,410.00
Medicare	3,495.00	3,665.00	3,820.00	3,980.00
Health Insurance	55,995.00	61,190.00	66,045.00	71,385.00
Life Insurance	1,410.00	1,465.00	1,530.00	1,535.00
Dental Insurance	2,255.00	2,370.00	2,485.00	2,735.00
Workers Compensation	3,400.00	3,605.00	4,115.00	4,720.00
<b>Total Personnel Services</b>	<b>\$ 341,010.00</b>	<b>\$ 360,205.00</b>	<b>\$ 378,060.00</b>	<b>\$ 397,105.00</b>
<b>Operating Expenditures:</b>				
Cell Phones	600.00	600.00	600.00	600.00
Internet/Data Access	1,000.00	1,000.00	1,000.00	1,000.00
Reference Materials	300.00	300.00	300.00	300.00
Field Supplies	400.00	400.00	400.00	400.00
Printing/Scanning	150.00	125.00	135.00	150.00
Dues/Subscriptions	5,800.00	5,100.00	5,000.00	5,200.00
Travel/Seminars/Mileage	3,000.00	3,200.00	3,400.00	3,600.00
Contract Engineer	10,000.00	15,000.00	12,000.00	15,000.00
NPDES Contract Serv.	35,000.00	35,000.00	35,000.00	35,000.00
Engineering Plan Review	10,000.00	10,000.00	10,000.00	10,000.00
<b>Total Operating Expenditures</b>	<b>\$ 66,250.00</b>	<b>\$ 70,725.00</b>	<b>\$ 67,835.00</b>	<b>\$ 71,250.00</b>
<b>Capital Outlay:</b>				
Office Furniture	-	-	-	-
Murphy Park Connector	-	-	-	-
Traffic Signal Study	-	-	-	-
<b>Total Capital Equipment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Engineering Dept. Expenditures</b>	<b>\$ 407,260.00</b>	<b>\$ 430,930.00</b>	<b>\$ 445,895.00</b>	<b>\$ 468,355.00</b>

No significant changes or new expenditures are being proposed in this department.



Department: Finance

Description: Responsible for the accounting and financial reporting of all City operations and is entrusted with collecting, depositing and investing all City funds.

Director: Debra K. Miller, CPA

Contact: Hours: Monday - Friday; 8:00 a.m. to 5:00 p.m.  
Location: 47 Hall Street; Powell, OH 43065-8357  
Email: [dmiller@cityofpowell.us](mailto:dmiller@cityofpowell.us)

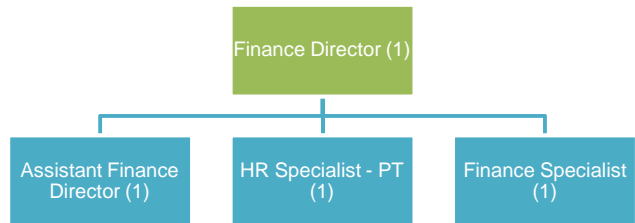
Services Provided by Department (in-house):

- General Accounting - recording the City's transactions into the general ledger; processing the accounts payable, payroll and receivables; and bank reconciliations.
- Cash and Debt Management - prepare monthly cash status reports; make investment decisions; track investments; prepare quarterly investment reports; make debt payments; work with rating agencies; and post-issuance compliance.
- Financial and Budgetary Reporting - prepares monthly financial and budgetary reports; prepares annual budget document; prepares annual financial statement including Comprehensive Annual Financial Report.
- Risk Management - monitors and maintains liability insurance claims through self-insurance pool; board representative for self-insurance pool; and safety committee coordinator.
- Human Resources - administers employee benefits including insurances, COBRA and personnel files.
- Income tax - delinquent tax collections including attending court and correspondence with residents.
- Other - assets management; participate in union negotiations; prevailing wage; records retention and many other activities.

Services Outsourced by Department:

- Income tax recordkeeping and collection is done by the Regional Income Tax Agency (RITA); costs associated reflected in the Finance Department budget.
- Self-insurance Pool for Risk Management - Wichert Insurance processes claims and represents CORMA pool; costs associated reflected in CORMA budget.
- Central Ohio Healthcare Consortium- Group Benefits Agency and UMR administer the city's healthcare as part of a pool with several other cities/villages/townships in Central Ohio.
- GAAP consultant, Kennedy, Cottrell, Richards, assists the City with GAAP financial statements; costs associated part of Finance Department budget.
- Property taxes are collected by Delaware County Auditor for all government entities in the County; costs associated reflected in Finance Department budget for the General Fund and in each related collection fund.

No changes in service levels are being recommended



Budget Summary				
	2018	2019	2020	2021
Revenues:				
Expenditures:				
Personnel Services	389,630	423,970	416,815	432,815
Operating Expenses	313,980	313,615	318,535	318,030
Capital Equipment	-	125,000	-	-
Total Expenditures	\$ 703,610	\$ 862,585	\$ 735,350	\$ 750,845

Future Challenges or Issues facing the Department

\* Ohio Society of CPAs and the Governor are looking at introducing various legislative bills to change the municipal income tax code language and collection methods. This could change the cash flow timing and the collection amount for the City. The City can't address either problem until the bill has been written and passed.

\*Maintaining GFOA best practices and standards with a small government and staff. Continuing to balance best practices with what is effective and efficient for a small government.

\*Planning for long term capital improvements, including: financial strategies and updating the comprehensive Capital Improvement Plan.



## Department Goals, Objectives & Actions

In relation to the City Comprehensive Plan



1. Review, compare and analyze the Development-related revenues to see if potential adjustments are needed to meet associated costs and are in high-demand market range.
2. Conduct income tax collection review on a variety of areas to ensure collections in a timely manner.
3. Capital Improvement Plan (CIP) - review and update; include funding and unfunded needs.
4. Bi-annual examination and review of financial policies and strategies. Continue to utilize the GFOA Best Practices as guidelines in maintaining financial policies.
5. Human Resource activities will be documented into procedures with creation of new position.
6. Union contracts expire and will need to be reviewed and renegotiated. Actual information will then need to be applied into forecasts.
7. Monitor development and multi-jurisdiction incentive agreements for compliance and report periodically.
8. Implement a public education campaign to address concerns and gain support for potential tax or fee rate adjustments. Also, include various improvements and operating expenditures and publize the costs.

### Performance Measurements:

	Actual <u>2015</u>	Actual <u>2016</u>	Estimated <u>2017</u>	Proposed <u>2018</u> <u>2019</u>	
A. Financial accountability and standards					
1. GFOA Comprehensive Annual Financial Report (CAFR)		Received for years 2006 through 2016		Apply for - 2017	Maintain
2. GFOA Distinguished Budget Award		Received for years 2007 through 2017		Apply for - 2018	Maintain
3. GFOA Popular Annual Financial Report (PAFR) Award <sup>1</sup>	N/A	N/A	Received for 2016	Apply for - 2017	Maintain
4. National Debt Rating - Standard & Poor's	AAA	AAA	AAA	Maintain AAA	
B. Delinquent Tax Collection Programs					
1. Subpoena program	\$178,774				
2. City Delinquent letter program	\$44,456				
C. Communication Tools					
1. Quarterly and Annual Report Articles	each included	each included	each included	Maintain	Maintain
2. Newspaper articles about City finance	not tracked	not tracked	not tracked	5 +	Maintain
3. Income Tax Postcard	mailed Feb.	mailed Feb.	mailed Feb.	mail Feb.	Maintain
D. Financial forecasting and strategies:					
Variance of Budget versus Actual Revenue for:					
1. Income Tax Revenue	8.32%				
2. Total General Fund Revenues	9.54%				

1. The Popular Annual Financial Report was new for year ended 12/31/2016.



Department: Finance  
Fund: General Fund

Acct No.	Personnel Services:	2015 Actual	2016 Actual	2017 Budget + Enc.	2017 Estimated
100-725-5190-00	Salaries & Wages	224,741.34	241,373.76	271,805.00	260,000.00
100-725-5190-11	Overtime	91.78	274.37	785.00	350.00
100-725-5211-00	P.E.R.S.	31,319.29	33,830.83	38,165.00	36,000.00
100-725-5213-00	Medicare	3,174.85	3,382.13	3,955.00	3,750.00
100-725-5221-00	Health Insurance	59,587.25	57,479.46	61,520.00	48,153.66
100-725-5222-00	Life Insurance	1,256.54	1,283.76	1,390.00	1,390.00
100-725-5223-00	Dental Insurance	2,676.24	2,676.24	3,005.00	2,111.40
100-725-5225-00	Workers Compensation	3,310.83	3,165.10	3,981.07	3,465.23
<b>Total Personnel Services</b>		<b>\$ 326,158.12</b>	<b>\$ 343,465.65</b>	<b>\$ 384,606.07</b>	<b>\$ 355,220.29</b>
<b>Operating Expenditures:</b>					
100-725-5321-25	Cell Phone	600.00	600.00	1,200.00	1,200.00
100-725-5351-00	Postage Meter	1,320.00	1,320.00	1,320.00	1,320.00
100-725-5420-19	Reference Materials	72.00	72.00	286.00	166.29
100-725-5440-00	Equipment Maintenance	577.74	300.12	420.00	375.00
100-725-5450-76	SSI Maint. Agreement	10,207.17	10,717.53	12,135.00	11,900.00
100-725-5481-00	Printing	1,004.16	1,106.10	8,188.00	8,188.00
100-725-5500-00	Dues/Subscription	3,145.00	2,985.00	4,380.00	3,645.00
100-725-5510-00	Travel/Seminars/Mileage	6,828.63	5,009.66	8,100.00	7,500.00
100-725-5560-75	GAAP Conversion	9,880.00	6,800.00	14,460.00	14,460.00
100-725-5560-80	State Audit Services	23,997.50	23,614.60	43,000.00	22,800.00
100-725-5560-90	Income Tax Collection Fee	183,533.63	198,315.13	199,947.00	199,947.00
100-725-5560-94	Credit Card Fees	5,260.11	4,580.92	6,467.27	6,350.00
100-725-5560-95	Bank Fees	1,082.15	1,191.21	8,706.47	5,500.00
100-725-5560-96	Auditor/Treasurer Fees	8,041.61	10,158.38	14,000.00	7,460.00
100-725-5560-97	Asset Auction Fees	844.99	2,095.60	3,000.00	1,600.00
100-725-5591-00	Refunded Fees/Permits	3,599.40	6,795.44	6,000.00	2,500.00
100-725-5591-01	Reimbursed Expenses	5,696.39	4,084.19	10,071.06	6,000.00
<b>Total Operating Expenditures</b>		<b>\$ 265,690.48</b>	<b>\$ 279,745.88</b>	<b>\$ 341,680.80</b>	<b>\$ 300,911.29</b>
<b>Capital Outlay:</b>					
100-725-5680-09	Office Equipment	-	2,819.92	1,359.00	1,359.00
100-725-5680-10	Software	-	-	-	-
<b>Total Capital Equipment</b>		<b>\$ -</b>	<b>\$ 2,819.92</b>	<b>\$ 1,359.00</b>	<b>\$ 1,359.00</b>
<b>Total Finance Department Expenditures</b>					
		<b>\$ 591,848.60</b>	<b>\$ 626,031.45</b>	<b>\$ 727,645.87</b>	<b>\$ 657,490.58</b>



Department: Finance  
Fund: General Fund

	2018 PROPOSED	2019 Projected	2020 Projected	2021 Projected
<b>Personnel Services:</b>				
Salaries & Wages	283,540.00	311,635.00	301,350.00	310,390.00
Overtime	1,500.00	785.00	825.00	850.00
P.E.R.S.	39,910.00	43,740.00	42,305.00	43,575.00
Medicare	4,135.00	4,535.00	4,385.00	4,515.00
Health Insurance	52,835.00	54,965.00	59,190.00	63,850.00
Life Insurance	1,425.00	1,480.00	1,545.00	1,545.00
Dental Insurance	2,255.00	2,370.00	2,490.00	2,735.00
Workers Compensation	4,030.00	4,460.00	4,725.00	5,355.00
<b>Total Personnel Services</b>	<b>\$ 389,630.00</b>	<b>\$ 423,970.00</b>	<b>\$ 416,815.00</b>	<b>\$ 432,815.00</b>
<b>Operating Expenditures:</b>				
Cell Phone	1,200.00	1,200.00	600.00	600.00
Postage Meter	1,335.00	1,400.00	1,400.00	1,400.00
Reference Materials	400.00	475.00	550.00	550.00
Equipment Maintenance	445.00	465.00	485.00	505.00
SSI Maint. Agreement	12,150.00	12,350.00	12,600.00	12,600.00
Printing	4,850.00	6,050.00	4,950.00	6,150.00
Dues/Subsription	5,100.00	5,125.00	5,150.00	5,175.00
Travel/Seminars/Mileage	8,200.00	6,200.00	7,550.00	6,200.00
GAAP Conversion	8,000.00	8,500.00	8,500.00	8,500.00
State Audit Services	25,800.00	25,900.00	26,000.00	26,100.00
Income Tax Collection Fee	200,000.00	202,000.00	204,000.00	206,000.00
Credit Card Fees	6,050.00	6,100.00	6,150.00	6,200.00
Bank Fees	5,400.00	5,450.00	5,500.00	5,550.00
Auditor/Treasurer Fees	14,050.00	14,100.00	14,100.00	14,200.00
Asset Auction Fees	5,000.00	2,300.00	5,000.00	2,300.00
Refunded Fees/Permits	6,000.00	6,000.00	6,000.00	6,000.00
Reimbursed Expenses	10,000.00	10,000.00	10,000.00	10,000.00
<b>Total Operating Expenditures</b>	<b>\$ 313,980.00</b>	<b>\$ 313,615.00</b>	<b>\$ 318,535.00</b>	<b>\$ 318,030.00</b>
<b>Capital Outlay:</b>				
Office Equipment	-	-	-	-
Software	-	125,000.00	-	-
<b>Total Capital Equipment</b>	<b>\$ -</b>	<b>\$ 125,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Finance Department Expenditures</b>	<b>\$ 703,610.00</b>	<b>\$ 862,585.00</b>	<b>\$ 735,350.00</b>	<b>\$ 750,845.00</b>

No significant changes or new expenditures are being proposed in this department.

Speciality Department: Other Charges  
Fund: General Fund

Services Provided by Department (in-house):

- The City doesn't have a Human Resources or Personnel Department so costs associated with these duties are charged to Other Charges budget. The finance department handles the majority of the duties associated with Human Resources.
- The City has centralized purchasing for their office supplies and the costs associated with this purchases are charged to Other Charges budget. The administrative department handles the purchases for all department except the Police Department.

Services Outsourced by Department:

- The City is part of the Delaware County Health District instead of having its own Health Department. Costs associated are charged to Other Charges budget.
- The City is part of the Delaware County Office of Homeland Security and Emergency Management which allows it to share equipment and training around the County. Costs associated are charged to Other Charges budget.
- The Delaware County Elections Board handles the elections throughout the county. Costs associated with City elections are charged to Other Charges budget.
- The City contracts with Frost Brown Todd for their general legal needs and other attorneys for specialized needs and the costs associated are charged to Other Charges budget.
- The City contracts with the City of Delaware for its Prosecutor services while the costs associated are charged to the Other Charges budget.



Budget Summary				
	2018	2019	2020	2021
Revenues:				
Expenditures:				
Personnel Services				
Operating Expenses	275,450	275,075	308,325	273,350
Capital Equipment				
Total Expenditures	\$ 275,450	\$ 275,075	\$ 308,325	\$ 273,350

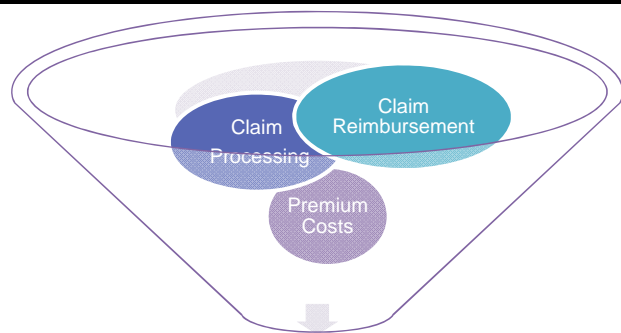
Speciality Department: CORMA  
Fund: General Fund

Services Provided by Department (in-house):

- Claims administration, including collection from third party insurance companies is done by the finance department.
- The Finance Director and Assistant Finance Director represent the City on the CORMA board.
- Bookkeeping of the CORMA pool is done by one of the member cities. Currently, it is being done by the City of Powell.

Services Outsourced by Department:

- Wichert Insurance is the pool's third party administrator that pays claims through the pool.
- Actuarial and premium setting is done by outside parties based on the levels of insurance coverages requested by the pool.



City Risk Management

Budget Summary				
	2018	2019	2020	2021
Revenues:				
CORMA Revenues	30,000	30,000	30,000	30,000
All Other	140,000	150,000	155,000	157,500
Total Revenues	170,000	180,000	185,000	187,500
Expenditures:				
Personnel Services				
Operating Expenses	168,325	181,825	185,825	185,825
Capital Equipment				
Total Expenditures	\$ 168,325	\$ 181,825	\$ 185,825	\$ 185,825

Services Provided by Department (in-house):

- Rainy day type fund for the City



Services Outsourced by Department:

- None

Budget Summary				
	2018	2019	2020	2021
Revenues:				
Revenues	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000
Expenditures:				
Personnel Services				
Operating Expenses				
Capital Equipment				
Total Expenditures	\$ -	\$ -	\$ -	\$ -

Services Provided by Department (in-house):

- The City pays its employees bi-weekly which usually occurs twenty-six (26) times a year. However, every 11 to 14 years a "twenty-seventh" payday occurs. The City puts aside a fraction each year to pay for this "unusual" occurrence.
- The last time this occurred was in calendar year 2014.



Services Outsourced by Department:

- None

Budget Summary				
	2018	2019	2020	2021
Revenues:				
Revenues	\$ 16,928	\$ 17,562	\$ 18,636	\$ 19,497
Expenditures:				
Personnel Services				
Operating Expenses	-	-	-	-
Capital Equipment				
Total Expenditures	\$ -	\$ -	\$ -	\$ -

Services Provided by Department (in-house):

- The City has numerous employees who will become eligible to retire in the next couple of years. This reserve serves as a way to set money aside for payouts that will occur for these employees.
- Based on the City's Audit Compensated Absence workpapers; employees who are age 60 during the year and over.



Services Outsourced by Department:

- None

Budget Summary				
	2018	2019	2020	2021
Revenues:				
Revenues	\$ 7,654	\$ 4,459	\$ 18,790	\$ 39,741
Expenditures:				
Personnel Services				
Operating Expenses				
Capital Equipment				
Total Expenditures	\$ -	\$ -	\$ -	\$ -



Department: Other Charges  
Fund: General Fund

Acct No.	Operating Expenditures:	2015 Actual	2016 Actual	2017 Budget + Enc.	2017 Estimated
100-750-5551-00	Legal Services	105,412.97	137,560.67	278,374.38	265,000.00
100-750-5552-00	Prosecutor	11,435.00	12,545.00	19,000.00	18,500.00
100-750-5554-00	Legal Settlements	-	-	950,000.00	950,000.00
<b>Subtotal Legal Services</b>		<b>\$ 116,847.97</b>	<b>\$ 150,105.67</b>	<b>\$ 1,247,374.38</b>	<b>\$ 1,233,500.00</b>
100-790-5322-00	Postage	5,825.01	5,943.75	7,800.00	6,200.00
100-790-5410-00	Office Supplies	10,465.70	8,765.84	10,500.00	9,000.00
100-790-5501-00	Memberships	150.00	150.00	150.00	150.00
100-790-5510-75	Personnel (HR) Training	141.19	-	1,000.00	300.00
100-790-5520-00	Wellness Program	4,504.04	2,183.96	12,730.00	4,000.00
100-790-5554-02	Election Expenses	6,686.76	2,000.00	2,000.00	-
100-790-5560-59	Personnel Admin. Fees	2,710.24	2,252.04	5,000.00	2,350.50
100-790-5560-60	DOT Compliance Program	-	-	3,250.00	-
100-790-5560-78	Employee Screening	6,339.16	3,291.00	10,652.00	10,304.19
100-790-5560-79	Health Department	21,176.76	20,861.68	22,650.00	20,912.66
100-790-5570-00	Liberty Township Agree.	-	-	5,000.00	-
100-790-5585-00	Special Projects	167,356.71	6,580.62	4,635.39	4,577.35
100-790-5586-00	Public Transp. Assist.	-	-	-	-
100-790-5594-00	Emergency Mgmt Comm.	5,064.00	5,193.20	5,270.00	5,261.20
100-790-5930-10	Internal Contingency	-	-	20,484.00	20,484.00
<b>Subtotal General Charges</b>		<b>\$ 230,419.57</b>	<b>\$ 57,222.09</b>	<b>\$ 111,121.39</b>	<b>\$ 83,539.90</b>
<b>Total Operating Expenditures</b>		<b>\$ 347,267.54</b>	<b>\$ 207,327.76</b>	<b>\$ 1,358,495.77</b>	<b>\$ 1,317,039.90</b>
<b>Transfers/Advances And Contingency:</b>					
100-910-5910-00	TR - Debt Service	202,500.00	263,300.00	203,000.00	203,000.00
100-910-5910-02	TR- Other	47,389.22	50,723.43	17,551.77	17,551.77
100-910-5910-04	TR - Capital Projects	-	-	-	-
100-910-5910-06	TR - P&R Programming	15,000.00	50,000.00	-	-
100-910-5910-08	TR - CIC (Regular Assistanc	5,000.00	-	-	-
100-910-5910-08	TR - CIC (Income Tax)	21,607.70	11,311.36	11,508.71	11,508.71
100-910-5910-07	TR - CORMA	80,000.00	80,000.00	120,000.00	120,000.00
100-910-5910-09	TR - Grants	-	-	-	-
<b>Subtotal Transfers</b>		<b>\$ 371,496.92</b>	<b>\$ 455,334.79</b>	<b>\$ 352,060.48</b>	<b>\$ 352,060.48</b>
100-920-5810-02	ADV - Grant Funds	-	-	-	-
100-920-5810-03	ADV- Capital Funds	-	3,480,102.63	-	-
100-920-5810-04	ADV- Parks & Rec Fund	-	-	-	-
100-920-5810-05	ADV- Debt Service Fund	-	-	25,000.00	25,000.00
<b>Subtotal Advances</b>		<b>\$ -</b>	<b>\$ 3,480,102.63</b>	<b>\$ 25,000.00</b>	<b>\$ 25,000.00</b>
100-930-5930-00	Council Contingency	-	-	35,000.00	35,000.00
<b>Subtotal Contingencies</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,000.00</b>	<b>\$ 35,000.00</b>
100-940-5900-00	Restricted Reserve	30,000.00	32,500.00	50,000.00	50,000.00
<b>Total Non-Operating Expenditures</b>		<b>\$ 371,496.92</b>	<b>\$ 3,967,937.42</b>	<b>\$ 462,060.48</b>	<b>\$ 462,060.48</b>
<b>Total Other Charges Expenditures</b>		<b>\$ 718,764.46</b>	<b>\$ 4,175,265.18</b>	<b>\$ 1,820,556.25</b>	<b>\$ 1,779,100.38</b>





Department: Other Charges  
Fund: General Fund

	2018 PROPOSED	2019 Projected	2020 Projected	2021 Projected
<b>Operating Expenditures:</b>				
Legal Services	144,500.00	144,500.00	179,500.00	144,500.00
Prosecutor	19,000.00	19,000.00	19,100.00	19,100.00
Legal Settlements	-	-	-	-
<b>Subtotal Legal Services</b>	<b>\$ 163,500.00</b>	<b>\$ 163,500.00</b>	<b>\$ 198,600.00</b>	<b>\$ 163,600.00</b>
Postage	7,850.00	7,250.00	7,250.00	7,250.00
Office Supplies	10,500.00	10,600.00	10,600.00	10,600.00
Memberships	150.00	150.00	150.00	150.00
Personnel (HR) Training	1,500.00	1,500.00	1,500.00	1,500.00
Wellness Program	12,750.00	12,750.00	12,800.00	12,800.00
Election Expenses	4,000.00	2,000.00	-	-
Personnel Admin. Fees	5,000.00	5,100.00	5,100.00	5,100.00
DOT Compliance Program	3,250.00	3,250.00	3,300.00	3,300.00
Employee Screening	5,700.00	7,700.00	7,700.00	7,700.00
Health Department	22,750.00	22,750.00	22,800.00	22,800.00
Liberty Township Agreements	5,000.00	5,000.00	5,000.00	5,000.00
Special Projects	-	-	-	-
Public Transportation Assistance	-	-	-	-
Emergency Mgmt Comm.	8,500.00	8,525.00	8,525.00	8,550.00
Internal Contingency	25,000.00	25,000.00	25,000.00	25,000.00
<b>Subtotal General Charges</b>	<b>\$ 111,950.00</b>	<b>\$ 111,575.00</b>	<b>\$ 109,725.00</b>	<b>\$ 109,750.00</b>
<b>Total Operating Expenditures</b>	<b>\$ 275,450.00</b>	<b>\$ 275,075.00</b>	<b>\$ 308,325.00</b>	<b>\$ 273,350.00</b>
<b>Transfers/Advances And Contingency:</b>				
Transfer - Debt Service	197,000.00	197,000.00	197,000.00	197,000.00
TR- Other	24,582.00	22,021.44	37,426.24	59,238.33
Transfer - Capital Projects				
Transfer - P&R Programming				
Transfer - CIC (regular assistance)	-	-	-	-
Transfer - CIC (income tax sharing)	15,000.00	15,000.00	15,000.00	15,000.00
Transfer - CORMA	140,000.00	150,000.00	155,000.00	157,500.00
Transfer - Grants				
<b>Subtotal Transfers</b>	<b>\$ 376,582.00</b>	<b>\$ 384,021.44</b>	<b>\$ 404,426.24</b>	<b>\$ 428,738.33</b>
Advance - Various Grant Funds	-	-	-	-
Advance- Capital Funds	-	-	-	-
Advance- Parks & Rec Fund	-	-	-	-
Advance- Debt Service Fund				
<b>Subtotal Advances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
City Council Contingency	75,000.00	75,000.00	75,000.00	75,000.00
<b>Subtotal Contingencies</b>	<b>\$ 75,000.00</b>	<b>\$ 75,000.00</b>	<b>\$ 75,000.00</b>	<b>\$ 75,000.00</b>
Add to General Fund Restricted Reserve	60,000.00	60,000.00	60,000.00	60,000.00
<b>Total Non-Operating Expenditures</b>	<b>\$ 511,582.00</b>	<b>\$ 519,021.44</b>	<b>\$ 539,426.24</b>	<b>\$ 563,738.33</b>
<b>Total Other Charges Expenditures</b>	<b>\$ 787,032.00</b>	<b>\$ 794,096.44</b>	<b>\$ 847,751.24</b>	<b>\$ 837,088.33</b>

No significant changes or new expenditures are being proposed in this department.



Department: CORMA  
Fund: General Fund

Beginning Balance		\$	46,670.63	\$	28,549.49	\$	41,559.68	\$	41,559.68
Acct No. Revenues:		2015 Actual	2016 Actual	2017 Budget + Enc.	2017 Estimated				
105-000-4890-10	Insurance Reimbursements	19,981.78	22,332.90	25,000.00	34,586.56				
105-000-4931-00	TR IN - General Fund	80,000.00	80,000.00	120,000.00	120,000.00				
Total Revenues		\$	99,981.78	\$	102,332.90	\$	145,000.00	\$	154,586.56
Operating Expenditures:									
105-790-5420-60	Ins Admin Expenses	4.01	275.71	325.00	100.00				
105-790-5435-00	Ins Claim (Repair)	1,011.91	-	4,025.00	4,025.00				
105-790-5435-01	Ins Claim (Repl. Non-cap)	-	179.00	-	-				
105-790-5500-00	Memberships	385.00	385.00	500.00	385.00				
105-790-5555-00	Property Liab Premium	82,199.00	79,933.00	129,500.00	124,745.00				
105-790-5676-00	Ins Claim (Capital)	34,503.00	8,550.00	25,000.00	20,354.00				
Total Expenditures		\$	118,102.92	\$	89,322.71	\$	159,350.00	\$	149,609.00
Unappropriated		\$	(18,121.14)	\$	13,010.19	\$	(14,350.00)	\$	4,977.56
CORMA Ending Balance		\$	28,549.49	\$	41,559.68	\$	27,209.68	\$	46,537.24

Department: General Reserve Fund: General Fund					
Beginning Balance		\$ 987,500.00	\$ 1,017,500.00	\$ 1,050,000.00	\$ 1,050,000.00
Acct No.	Revenues:	2015 Actual	2016 Actual	2017 Budget + Enc.	2017 Estimated
101-000-4932-00	TR IN - General Fund	30,000.00	32,500.00	50,000.00	50,000.00
Total Revenues		\$ 30,000.00	\$ 32,500.00	\$ 50,000.00	\$ 50,000.00
Operating Expenditures:					
Total Expenditures		\$ -	\$ -	\$ -	\$ -
Unappropriated		\$ 30,000.00	\$ 32,500.00	\$ 50,000.00	\$ 50,000.00
General Reserve Ending Balance		\$ 1,017,500.00	\$ 1,050,000.00	\$ 1,100,000.00	\$ 1,100,000.00



Department: CORMA  
Fund: General Fund

<b>Beginning Balance</b>	\$	46,537.24	\$	48,212.24	\$	46,387.24	\$	45,562.24
<b>Revenues:</b>		<b>2018 PROPOSED</b>		<b>2019 Projected</b>		<b>2020 Projected</b>		<b>2021 Projected</b>
Insurance Reimbursements		30,000.00		30,000.00		30,000.00		30,000.00
Transfer In - General Fund		140,000.00		150,000.00		155,000.00		157,500.00
<b>Total Revenues</b>	\$	170,000.00	\$	180,000.00	\$	185,000.00	\$	187,500.00
<b>Operating Expenditures:</b>								
Ins Admin Expenses		325.00		325.00		325.00		325.00
Ins Claim (Repair)		2,500.00		2,500.00		2,500.00		2,500.00
Ins Claim (Replace Non-capital)		1,000.00		1,000.00		1,000.00		1,000.00
Memberships		500.00		500.00		500.00		500.00
Property Liab Premium		137,500.00		151,000.00		155,000.00		155,000.00
Ins Claim (Capital)		26,500.00		26,500.00		26,500.00		26,500.00
<b>Total Expenditures</b>	\$	168,325.00	\$	181,825.00	\$	185,825.00	\$	185,825.00
<b>Unappropriated</b>	\$	1,675.00	\$	(1,825.00)	\$	(825.00)	\$	1,675.00
<b>CORMA Ending Balance</b>	\$	48,212.24	\$	46,387.24	\$	45,562.24	\$	47,237.24

No significant changes or new expenditures are being proposed in this department.

<b>Beginning Balance</b>	\$	1,100,000.00	\$	1,160,000.00	\$	1,220,000.00	\$	1,280,000.00
<b>Revenues:</b>		<b>2018 PROPOSED</b>		<b>2019 Projected</b>		<b>2020 Projected</b>		<b>2021 Projected</b>
Transfer In - General Fund		60,000.00		60,000.00		60,000.00		60,000.00
<b>Total Revenues</b>	\$	60,000.00	\$	60,000.00	\$	60,000.00	\$	60,000.00
<b>Operating Expenditures:</b>								
<b>Total Expenditures</b>	\$	-	\$	-	\$	-	\$	-
<b>Unappropriated</b>	\$	60,000.00	\$	60,000.00	\$	60,000.00	\$	60,000.00
<b>General Reserve Ending Balance</b>	\$	1,160,000.00	\$	1,220,000.00	\$	1,280,000.00	\$	1,340,000.00



Department: Finance  
Fund: 27th Payroll

<b>Beginning Balance</b>		\$ -	\$ 14,050.72	\$ 28,927.65	\$ 28,927.65
<b>Acct No.</b>	<b>Revenues:</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>	<b>2017 Estimated</b>
110-000-4932-00	Prorated Portion of 27th payroll	14,050.72	14,876.93	15,610.77	15,610.77
<b>Total Revenues</b>		\$ 14,050.72	\$ 14,876.93	\$ 15,610.77	\$ 15,610.77
<b>Operating Expenditures:</b>					
110-910-5910-00	Transfer to General Fund	-	-	-	-
<b>Total Expenditures</b>		\$ -	\$ -	\$ -	\$ -
<b>Unappropriated</b>		\$ 14,050.72	\$ 14,876.93	\$ 15,610.77	\$ 15,610.77
<b>27th Payroll Ending Balance</b>		\$ 14,050.72	\$ 28,927.65	\$ 44,538.42	\$ 44,538.42

The City experienced a 27th payday in calendar year 2014.

It is projected the next 27th payday will occur in calendar year 2025.



Department: Finance  
Fund: Comp Abs Reserve

<b>Beginning Balance</b>		\$ -	\$ 26,460.50	\$ 62,307.00	\$ 62,307.00
<b>Acct No.</b>	<b>Revenues:</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>	<b>2017 Estimated</b>
111-000-4932-00	Estimated Comp Abs payout	33,338.50	35,846.50	1,941.00	1,941.00
<b>Total Revenues</b>		\$ 33,338.50	\$ 35,846.50	\$ 1,941.00	\$ 1,941.00
<b>Operating Expenditures:</b>					
111-910-5910-00	Transfer to General Fund	6,878.00	-	29,596.00	29,596.00
<b>Total Expenditures</b>		\$ 6,878.00	\$ -	\$ 29,596.00	\$ 29,596.00
<b>Unappropriated</b>		\$ 26,460.50	\$ 35,846.50	\$ (27,655.00)	\$ (27,655.00)
<b>Comp Abs Reserve Ending Balance</b>		\$ 26,460.50	\$ 62,307.00	\$ 34,652.00	\$ 34,652.00



Department: Finance  
Fund: 27th Payroll

<b>Beginning Balance</b>	\$	44,538.42	\$	61,466.43	\$	79,028.87	\$	97,665.11
<b>Revenues:</b>		<b>2018 PROPOSED</b>		<b>2019 Projected</b>		<b>2020 Projected</b>		<b>2021 Projected</b>
Prorated Portion of 27th payroll		16,928.01		17,562.44		18,636.24		19,497.33
<b>Total Revenues</b>	\$	16,928.01	\$	17,562.44	\$	18,636.24	\$	19,497.33
<b>Operating Expenditures:</b>								
Transfer to General Fund		-		-		-		-
<b>Total Expenditures</b>	\$	-	\$	-	\$	-	\$	-
<b>Unappropriated</b>	\$	16,928.01	\$	17,562.44	\$	18,636.24	\$	19,497.33
<b>27th Payroll Ending Balance</b>	\$	61,466.43	\$	79,028.87	\$	97,665.11	\$	117,162.44

No significant changes or new expenditures are being proposed in this department.

Based on a 27th payroll occurring in 2025, the city would have eleven years putting aside money beginning in calendar year 2015.  
The estimate for year is based on the payroll costs budgeted in that budget year.



Department: Finance  
Fund: Comp Abs Reserve

<b>Beginning Balance</b>	\$	34,652.00	\$	42,305.99	\$	46,764.99	\$	65,554.99
<b>Revenues:</b>		<b>2018 PROPOSED</b>		<b>2019 Projected</b>		<b>2020 Projected</b>		<b>2021 Projected</b>
Estimated comp abs payout		7,653.99		4,459.00		18,790.00		39,741.00
<b>Total Revenues</b>	\$	7,653.99	\$	4,459.00	\$	18,790.00	\$	39,741.00
<b>Operating Expenditures:</b>								
Transfer to General Fund		-		-		-		-
<b>Total Expenditures</b>	\$	-	\$	-	\$	-	\$	-
<b>Unappropriated</b>	\$	7,653.99	\$	4,459.00	\$	18,790.00	\$	39,741.00
<b>Comp Abs Reserve Ending Balance</b>	\$	42,305.99	\$	46,764.99	\$	65,554.99	\$	105,295.99



Department: Information Technology

Description: Responsible for the support, planning and special projects related to information technology at the City.

Director: Debra K. Miller, CPA and IT Committee

Contact: Hours: Monday - Friday; 8:00 a.m. to 5:00 p.m.  
 Location: 47 Hall Street; Powell, OH 43065-8357  
 Email: [dmiller@cityofpowell.us](mailto:dmiller@cityofpowell.us)

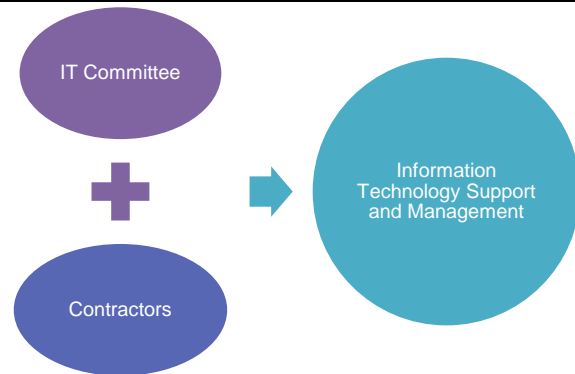
Services Provided by Department (in-house):

- Troubleshooting, staff support and training - works with staff on various daily problems relating to technology usage and works to get these issues resolved.
- Supervises consultants on various maintenance and project related activities for the City.
- Planning - short and long term - works with various departments to plan for changes in technology over time, including adopting of new technologies and the phasing out of old technologies.
- Budget - preparation of the annual budget based upon planning and coordination with the various departments, and professional assessment of the City needs.
- License Management - manages the various software licensing agreements to ensure that the City remains in compliance as the City's needs grow and change over time.
- Backups - management of the weekly offsite backups for the City.
- 24/7 Emergency Response
- The City has formed an IT committee that meets regularly to discuss IT related issues and plan for purchases.

Services Outsourced by Department:

- Maintenance - weekly maintenance of all IT related hardware for the City.
- Server management and setup - specialized professionals with certifications are utilized.
- Coverage - overlap coverage for maintenance, support and emergency response for City.
- Consulting - specialized advice, research and assistance with technology related issues including implementation and installation.

**No changes in service levels are being recommended**

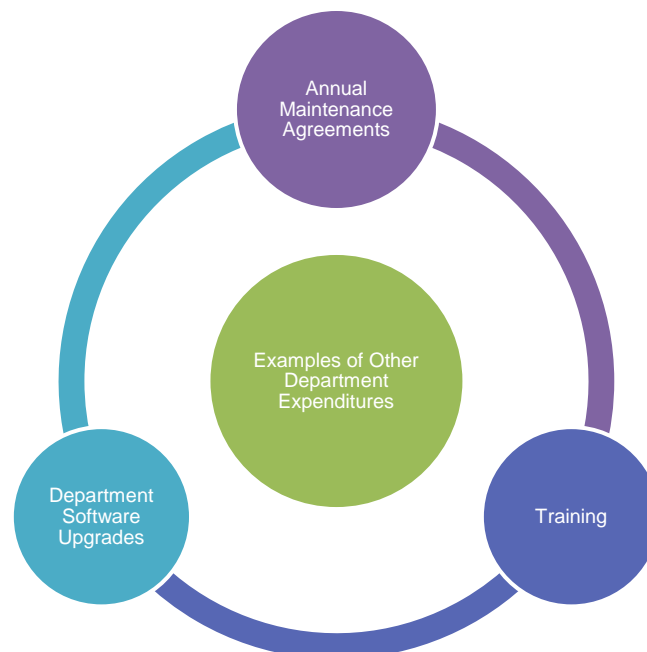
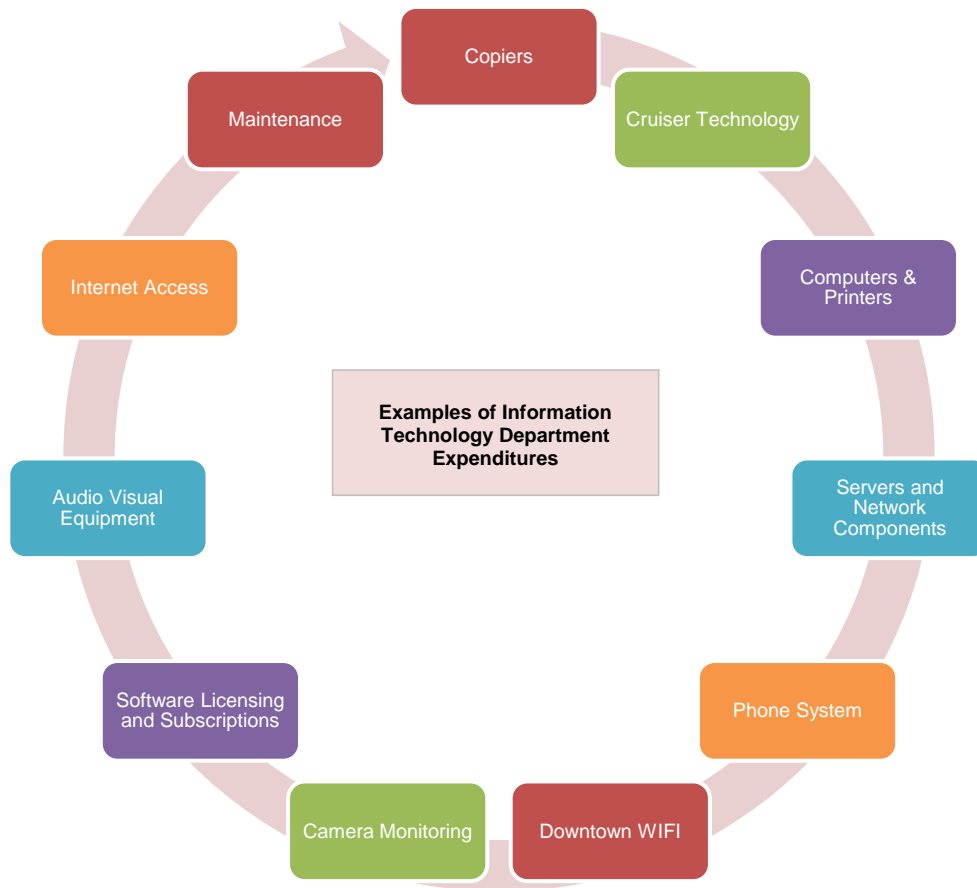


Budget Summary				
	2018	2019	2020	2021
Revenues:				
Expenditures:				
Personal Services	-	-	-	-
Operating Expenses	90,700	90,700	91,350	91,350
Capital Equipment	113,600	85,400	95,900	69,400
Total Expenditures	\$ 204,300	\$ 176,100	\$ 187,250	\$ 160,750

Future Challenges or Issues facing the Department

\*Continue finding ways of improving employee production through the adoption of new technologies at the lowest possible cost.

\*Maintaining best practices of local government information technology with declining budget opportunities.





Department: Information Technology  
Fund: General Fund

Acct No.	Personnel Services:	2015 Actual	2016 Actual	2017 Budget + Enc.	2017 Estimated
<b>Total Personnel Services</b>		\$ -	\$ -	\$ -	\$ -
<b>Operating Expenditures:</b>					
100-740-5321-80	Internet Access	12,060.74	13,295.24	13,590.36	13,560.00
100-740-5412-00	Computer Supplies	1,801.42	1,469.71	2,285.00	1,750.00
100-740-5450-00	Computer Maintenance	50,400.00	57,101.90	57,465.00	57,463.07
100-740-5500-25	Software/Subscriptions	5,913.46	4,940.72	8,250.00	8,250.00
100-740-5510-00	Training Expenses	-	2,181.98	2,000.00	-
100-740-5560-30	Website Design	19,514.76	39.14	-	-
100-740-5540-00	Consulting Services	20,564.00	3,730.00	4,500.00	-
<b>Total Operating Expenditures</b>		\$ 110,254.38	\$ 82,758.69	\$ 88,090.36	\$ 81,023.07
<b>Capital Outlay:</b>					
100-740-5680-02	Copiers	8,882.40	24,832.00	-	-
100-740-5682-10	Police Cruiser - video; laptop	22,034.64	-	64,997.60	60,000.00
100-740-5690-00	Miscellaneous Equip.	1,764.35	276.55	2,700.00	2,700.00
100-740-5690-02	Software	27,439.05	7,874.00	6,020.00	6,020.00
100-740-5691-00	Printers/Scanners	4,151.16	439.85	500.00	250.00
100-740-5692-00	Server/Network Comp.	22,469.81	59,550.53	5,500.00	5,500.00
100-740-5693-00	Computers	13,281.52	15,835.06	15,000.00	15,000.00
100-740-5693-01	Laptops/I-pads	2,020.08	366.00	5,500.00	5,500.00
100-740-5694-00	Camera Monitoring	5,317.90	3,427.53	5,000.00	4,000.00
100-740-5695-00	Digital Document System	-	-	-	-
100-740-5696-00	Assets Management Sys.	-	-	-	-
100-740-5697-00	WiFi Equipment	1,372.89	472.39	4,800.00	2,500.00
100-740-5698-00	Phone System	-	-	30,000.00	27,500.00
100-740-5699-00	Audio/Visual Equipment	-	1,530.87	-	-
<b>Total Capital Equipment</b>		\$ 108,733.80	\$ 114,604.78	\$ 140,017.60	\$ 128,970.00
<b>Total IT Department Expenditures</b>		\$ 218,988.18	\$ 197,363.47	\$ 228,107.96	\$ 209,993.07





Department: Information Technology  
Fund: General Fund

	2018 PROPOSED	2019 Projected	2020 Projected	2021 Projected
<b>Personnel Services:</b>				
<b>Total Personnel Services</b>	\$ -	\$ -	\$ -	\$ -
<b>Operating Expenditures:</b>				
Internet Access	13,350.00	13,350.00	13,350.00	13,350.00
Computer Supplies	4,000.00	4,000.00	4,000.00	4,000.00
Computer Maintenance	56,000.00	56,000.00	56,500.00	56,500.00
Software/Subscriptions	9,850.00	9,850.00	10,000.00	10,000.00
Training Expenses	2,500.00	2,500.00	2,500.00	2,500.00
Website Design	-	-	-	-
Consulting Services	5,000.00	5,000.00	5,000.00	5,000.00
<b>Total Operating Expenditures</b>	\$ 90,700.00	\$ 90,700.00	\$ 91,350.00	\$ 91,350.00
<b>Capital Outlay:</b>				
Copiers	29,000.00	3,000.00	-	-
Police Cruiser - video; laptops; communication	11,600.00	3,200.00	16,400.00	13,200.00
Miscellaneous Equipment	2,500.00	2,500.00	2,500.00	2,500.00
Software	38,500.00	30,000.00	20,000.00	20,000.00
Printers/Scanners	500.00	500.00	500.00	500.00
Server/Network Components	5,000.00	10,000.00	5,000.00	5,000.00
Computers	15,000.00	15,000.00	15,000.00	15,000.00
Laptops/I-pads	1,500.00	3,200.00	1,500.00	3,200.00
Camera Monitoring	5,000.00	5,000.00	5,000.00	5,000.00
Digital Document System	-	-	-	-
Assets Management System	-	-	-	-
WiFi Equipment	5,000.00	5,000.00	5,000.00	5,000.00
Phone System	-	-	-	-
Audio/Visual Equipment	-	8,000.00	25,000.00	-
<b>Total Capital Equipment</b>	\$ 113,600.00	\$ 85,400.00	\$ 95,900.00	\$ 69,400.00
<b>Total IT Department Expenditures</b>	\$ 204,300.00	\$ 176,100.00	\$ 187,250.00	\$ 160,750.00

No significant changes recommended for this budget.



Department: Lands & Buildings

Description: Consolidates the maintenance and operation of City-owned buildings and land areas.

Directors: Jeffrey Snyder, CPRP - for maintenance and operation  
Debra K. Miller, CPA - for utilities and property tax

Contact: Hours: Monday - Friday; 7:00 a.m. to 3:00 p.m.  
Email: [jsnyder@cityofpowell.us](mailto:jsnyder@cityofpowell.us) or [dmiller@cityofpowell.us](mailto:dmiller@cityofpowell.us)

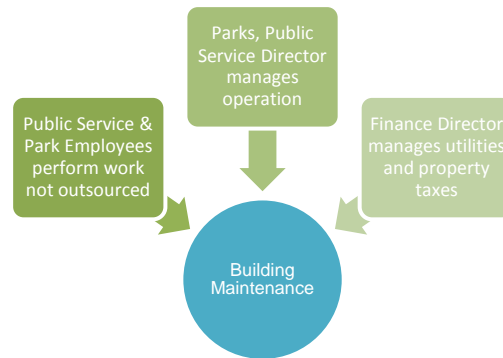
Services Provided by Department (in-house):

- Routine facility maintenance including HVAC, plumbing, electrical, painting, etc.
- Planning and construction management of facility improvements.
- Oversight of out-sourced contracts.
- Minor construction projects.
- Oversight of various Requests for Proposals

Services Outsourced by Department:

- Janitorial services performed by multiple companies based on size and need of particular building.
- Pest control performed by Terminix for Buildings.
- HVAC preventative maintenance performed by 3B Mechanical on a quarterly basis at all facilities.
- Street Sweeping
- Solid waste and recycling collection
- Street tree maintenance
- Storm Sewer maintenance and inspection

No changes in service levels are being recommended



Budget Summary				
	2018	2019	2020	2021
Revenues:				
Expenditures:				
Personal Services				
Operating Expenses	190,770	197,665	193,269	204,977
Capital Equipment	42,000	42,500	42,500	42,500
Total Expenditures	\$ 232,770	\$ 240,165	\$ 235,769	\$ 247,477

Future Challenges or Issues facing the Department

- \*Maintaining aging facilities on a reduced/limited budget.
- \*Implementing capital improvements with a limited budget.
- \*Updating technology and systems throughout the facilities on a limited budget.



## Department Goals, Objectives & Actions

In relation to the City Comprehensive Plan



1. Preserve and maintain natural areas of the City's parcels, easements, entry and other land areas.
2. Maintain community facilities that are used for community events and community identity purposes.
3. Maintain facilities that target small entrepreneurial businesses.
4. Maintain municipal offices in the town center and provide a Village Green.
5. Implement clean energy projects with a conversion to LED lighting.
6. Study ways to beautify the entries into the City.
7. Continue to work to integrate technology into the department operations to reduce supply acquisition and improve efficiency.

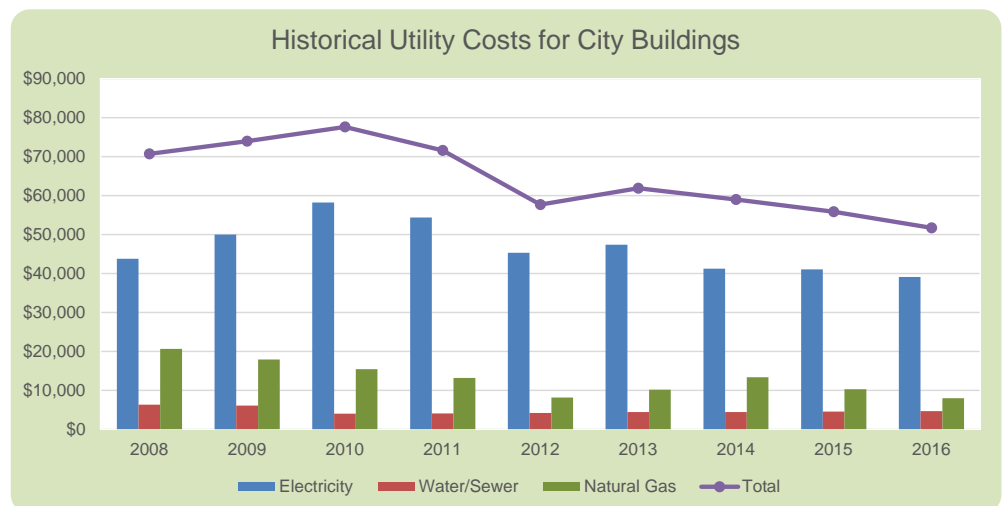
### Performance Measurements:

#### A. Fiscal accountability with green initiatives

1. Electricity
2. Water/Sewer Service
3. Natural Gas

	Actual 2015	Actual 2016	Estimated 2017	BUDGETED	
				2018	2019
\$	41,055	\$ 39,107	\$ 42,728	\$ 47,295	\$ 48,118
\$	4,535	\$ 4,648	\$ 4,958	\$ 5,325	\$ 5,362
\$	10,260	\$ 7,948	\$ 11,826	\$ 16,650	\$ 17,135
\$	55,850	\$ 51,703	\$ 59,512	\$ 69,270	\$ 70,615

Solar Generation	kWh units	83,158	84,046	82,067	83,400	82,859
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Department: Lands & Buildings  
Fund: General Fund

Acct No.	Operating Expenditures:	2015 Actual	2016 Actual	2017 Budget + Enc.	2017 Estimated
100-730-5311-00	Electricity - 47 Hall	30,534.10	31,940.67	38,486.05	33,986.87
100-730-5312-00	Water/Sewer Service - 47	3,001.40	3,081.71	3,578.60	3,131.84
100-730-5313-00	Natural Gas - 47 Hall	5,946.89	4,875.30	9,691.05	7,147.38
100-730-5321-00	Telephone - 47 Hall	9,650.09	10,220.47	10,701.39	9,060.99
100-732-5311-00	Electricity - Seldom Seen	-	-	-	-
100-732-5312-00	Water/Sewer Service - SS	-	-	-	-
100-732-5313-00	Natural Gas - Seldom Seen	-	-	-	-
100-732-5321-00	Telephone - Seldom Seen	-	-	-	-
100-735-5311-00	Electricity - 260 Adventure	4,273.53	4,216.82	4,920.33	4,312.06
100-735-5312-00	Water/Sewer Service - 260	1,034.55	1,041.25	1,339.92	1,275.36
100-735-5313-00	Natural Gas - 260 Advent.	1,368.13	907.26	2,889.79	1,376.84
100-735-5321-00	Telephone - 260 Advent.	1,270.69	1,319.32	1,359.92	1,342.85
100-736-5311-00	Electricity - 44 N. Liberty	1,477.82	1,293.63	2,149.83	2,211.36
100-736-5312-00	Water/Sewer Service - 44	498.60	525.45	581.85	550.44
100-736-5313-00	Natural Gas - 44 N. Liberty	1,000.08	844.64	3,730.90	1,163.45
100-736-5321-00	Telephone - 44 N. Liberty	2,345.40	2,639.44	2,870.50	4,422.43
100-737-5311-00	Electricity - 99 S. Liberty	4,769.17	1,656.16	6,019.60	2,217.34
100-737-5313-00	Natural Gas - 99 S. Liberty	2,446.92	1,320.73	3,510.25	2,137.83
<b>Subtotal Utilities</b>		<b>\$ 69,617.37</b>	<b>\$ 65,882.85</b>	<b>\$ 91,829.98</b>	<b>\$ 74,337.04</b>
100-730-5411-00	Janitorial Supplies	7,691.55	7,955.75	8,000.00	7,000.00
100-730-5432-48	Weed/Brush/Pest Control	417.00	541.00	1,000.00	1,000.00
100-730-5440-00	Equipment Maintenance	1,410.34	1,000.00	950.00	950.00
100-730-5440-54	Phone Maint. Agreement	2,865.00	2,115.00	3,250.00	3,250.00
100-730-5460-00	Building Maintenance	17,244.29	6,951.50	11,500.00	11,500.00
100-730-5467-52	Office Cleaning	6,200.00	6,760.00	13,520.00	13,000.00
100-730-5470-00	Grounds Maintenance	523.65	994.37	1,000.00	1,000.00
100-730-5550-76	Software Maintenance	2,250.00	2,750.00	5,200.00	5,200.00
100-730-5581-00	Property Taxes	8,840.44	8,730.88	9,300.00	9,149.74
100-731-5352-00	Water Cooler Rental	766.35	760.50	1,029.80	1,000.00
100-731-5411-00	Janitorial Supplies	5,692.43	5,487.44	6,000.00	6,000.00
100-731-5460-00	Building Maintenance	1,864.88	2,081.96	5,000.00	5,000.00
100-731-5467-52	Office Cleaning	5,200.00	6,760.00	8,520.00	7,500.00
100-732-5411-00	Janitorial Supplies	-	-	-	-
100-732-5432-48	Weed/Brush/Pest Control	-	-	-	-
100-732-5440-00	Equipment Maintenance	-	-	-	-
100-732-5440-54	Phone Maint. Agreement	-	-	-	-
100-732-5460-00	Building Maintenance	-	-	-	-
100-732-5470-00	Grounds Maintenance	-	-	-	-
100-735-5411-00	Janitorial Supplies	244.57	278.19	2,300.00	2,000.00
100-735-5432-48	Weed/Brush/Pest Control	454.00	585.00	1,000.00	1,000.00
100-735-5440-00	Equipment Maintenance	1,116.54	1,122.24	1,250.00	1,500.00
100-735-5440-54	Phone Maint. Agreement	1,250.00	1,000.00	1,500.00	
100-735-5450-00	Rentals	3,096.00	3,096.00	5,000.00	5,000.00
100-735-5460-00	Building Maintenance	2,430.29	2,199.99	14,242.55	14,242.55
100-735-5467-52	Office Cleaning	3,880.00	4,560.00	5,320.00	3,000.00
100-735-5470-00	Grounds Maintenance	108.00	-	1,000.00	1,000.00
100-736-5432-48	Weed/Brush/Pest Control	-	-	1,000.00	500.00
100-736-5440-54	Phone Maint. Agreement	-	-	-	-
100-736-5460-00	Building Maintenance	850.00	-	2,000.00	1,500.00
100-736-5470-00	Grounds Maintenance	-	-	500.00	500.00
100-737-5432-48	Weed/Brush/Pest Control	-	-	500.00	-
100-737-5460-00	Building Maintenance	800.00	500.00	1,500.00	1,500.00
<b>Subtotal Maintenance Expenses</b>		<b>\$ 75,195.33</b>	<b>\$ 66,229.82</b>	<b>\$ 111,382.35</b>	<b>\$ 103,292.29</b>
<b>Total Operating Expenditures</b>		<b>\$ 144,812.70</b>	<b>\$ 132,112.67</b>	<b>\$ 203,212.33</b>	<b>\$ 177,629.33</b>



Department: Lands & Buildings  
Fund: General Fund

	2018 PROPOSED	2019 Projected	2020 Projected	2021 Projected
<b>Operating Expenditures:</b>				
Electricity - 47 Hall	36,360.00	37,087.00	37,087.00	37,829.00
Water/Sewer Service - 47 Hall	3,400.00	3,437.00	3,449.00	3,486.00
Natural Gas - 47 Hall	8,250.00	8,415.00	8,415.00	8,583.00
Telephone - 47 Hall	9,750.00	9,750.00	9,750.00	9,750.00
Electricity - Seldom Seen	-	-	-	4,979.00
Water/Sewer Service - Seldom Seen	-	-	-	1,350.00
Natural Gas - Seldom Seen	-	-	-	2,652.00
Telephone - Seldom Seen	-	-	-	1,450.00
Electricity - 260 Adventure	4,785.00	4,881.00	4,881.00	4,979.00
Water/Sewer Service - 260 Adventure	1,325.00	1,325.00	1,350.00	1,350.00
Natural Gas - 260 Adventure	2,400.00	2,600.00	2,600.00	2,652.00
Telephone - 260 Adventure	1,450.00	1,450.00	1,450.00	1,450.00
Electricity - 44 N. Liberty	2,350.00	2,350.00	2,397.00	2,397.00
Water/Sewer Service - 44 N. Liberty	600.00	600.00	620.00	630.00
Natural Gas - 44 N. Liberty	3,000.00	3,060.00	3,060.00	3,120.00
Telephone - 44 N. Liberty	4,500.00	4,500.00	4,500.00	4,500.00
Electricity - 99 S. Liberty	3,800.00	3,800.00	3,800.00	3,800.00
Natural Gas - 99 S. Liberty	3,000.00	3,060.00	3,060.00	3,120.00
<b>Subtotal Utilities</b>	<b>\$ 84,970.00</b>	<b>\$ 86,315.00</b>	<b>\$ 86,419.00</b>	<b>\$ 98,077.00</b>
Janitorial Supplies	8,000.00	8,000.00	8,000.00	8,000.00
Weed/Brush/Pest Control	1,000.00	1,000.00	1,000.00	1,000.00
Equipment Maintenance	1,000.00	1,000.00	1,000.00	1,000.00
Phone Maint. Agreement	-	-	-	-
Building Maintenance - 47 Hall	15,000.00	15,000.00	15,000.00	15,000.00
Office Cleaning	13,000.00	13,000.00	13,000.00	13,000.00
Grounds Maintenance	1,000.00	1,000.00	1,000.00	1,000.00
Software Maintenance	3,000.00	3,000.00	3,000.00	3,000.00
Property Taxes	9,300.00	9,350.00	9,350.00	9,400.00
Water Cooler Rental	1,000.00	1,000.00	1,000.00	1,000.00
Janitorial Supplies	6,000.00	6,000.00	6,000.00	6,000.00
Building Maintenance - Chambers	6,000.00	6,000.00	6,000.00	6,000.00
Office Cleaning	8,000.00	8,000.00	8,000.00	8,000.00
Janitorial Supplies	-	1,000.00	1,000.00	1,000.00
Weed/Brush/Pest Control	-	3,000.00	3,500.00	3,500.00
Equipment Maintenance	-	1,000.00	1,000.00	1,000.00
Phone Maint. Agreement	-	500.00	1,000.00	1,000.00
Building Maintenance - Seldom Seen	-	-	500.00	500.00
Grounds Maintenance	-	-	1,000.00	1,000.00
Janitorial Supplies	2,500.00	2,500.00	2,500.00	2,500.00
Weed/Brush/Pest Control	1,000.00	1,000.00	1,000.00	1,000.00
Equipment Maintenance	1,500.00	1,500.00	1,500.00	1,500.00
Phone Maint. Agreement	-	-	-	-
Rentals - Storage Units	7,000.00	7,000.00	5,000.00	5,000.00
Building Maintenance - 260 Adventure	10,000.00	10,000.00	5,000.00	5,000.00
Office Cleaning	5,000.00	5,000.00	5,000.00	5,000.00
Grounds Maintenance	1,000.00	1,000.00	1,000.00	1,000.00
Weed/Brush/Pest Control	1,000.00	1,000.00	1,000.00	1,000.00
Phone Maint. Agreement	-	-	-	-
Building Maintenance - 44 N. Liberty	2,000.00	2,000.00	2,000.00	2,000.00
Grounds Maintenance	500.00	500.00	500.00	500.00
Weed/Brush/Pest Control	500.00	500.00	500.00	500.00
Building Maintenance - 99 S. Liberty	1,500.00	1,500.00	1,500.00	1,500.00
<b>Subtotal Maintenance Expenses</b>	<b>\$ 105,800.00</b>	<b>\$ 111,350.00</b>	<b>\$ 106,850.00</b>	<b>\$ 106,900.00</b>
<b>Total Operating Expenditures</b>	<b>\$ 190,770.00</b>	<b>\$ 197,665.00</b>	<b>\$ 193,269.00</b>	<b>\$ 204,977.00</b>



**Powell**

Department: Lands & Buildings

Fund: General Fund

Acct No.	Capital Outlay Exp.:	2015 Actual	2016 Actual	2017 Budget + Enc.	2017 Estimated
<b>Capital Outlay:</b>					
100-730-5619-00	Building Improvements	4,461.62	13,087.42	17,500.00	15,000.00
100-732-5619-00	Building Improvements	-	-	2,500.00	-
100-735-5619-00	Building Improvements	7,684.38	7,126.90	10,000.00	10,000.00
100-736-5619-00	Building Improvements	-	56.34	7,500.00	-
100-737-5619-00	Building Improvements	-	4,344.01	-	-
<b>Total Capital Equipment</b>		<b>\$ 12,146.00</b>	<b>\$ 24,614.67</b>	<b>\$ 37,500.00</b>	<b>\$ 25,000.00</b>
<b>Total Lands &amp; Buildings Expenditures</b>		<b>\$ 156,958.70</b>	<b>\$ 156,727.34</b>	<b>\$ 240,712.33</b>	<b>\$ 202,629.33</b>



Department: Lands & Buildings  
Fund: General Fund

<b>Capital Outlay Expenditures:</b>	<b>2018 PROPOSED</b>	<b>2019 Projected</b>	<b>2020 Projected</b>	<b>2021 Projected</b>
<b>Capital Outlay:</b>				
Building Improvements	15,000.00	15,000.00	15,000.00	15,000.00
Building Improvements	2,000.00	2,500.00	2,500.00	2,500.00
Building Improvements	10,000.00	10,000.00	10,000.00	10,000.00
Building Improvements	7,500.00	7,500.00	7,500.00	7,500.00
Building Improvements	7,500.00	7,500.00	7,500.00	7,500.00
<b>Total Capital Equipment</b>	<b>\$ 42,000.00</b>	<b>\$ 42,500.00</b>	<b>\$ 42,500.00</b>	<b>\$ 42,500.00</b>
<b>Total Lands &amp; Buildings Expenditures</b>				
	<b>\$ 232,770.00</b>	<b>\$ 240,165.00</b>	<b>\$ 235,769.00</b>	<b>\$ 247,477.00</b>

The City plans to have the new public service facility functioning at Seldom Seen Park in the near future.



Department: Parks, Recreation and Public Service

Description: Maintains the parks, green space, public infrastructure and all other public areas.

Director: Jeffrey W. Snyder, CPRP

Contact: Hours: Monday - Friday; 7:30 a.m. to 3:30 p.m.  
 Location: 260 Adventure Park Dr, Powell, Ohio 43065-6800  
 Email: [jsnyder@cityofpowell.us](mailto:jsnyder@cityofpowell.us)

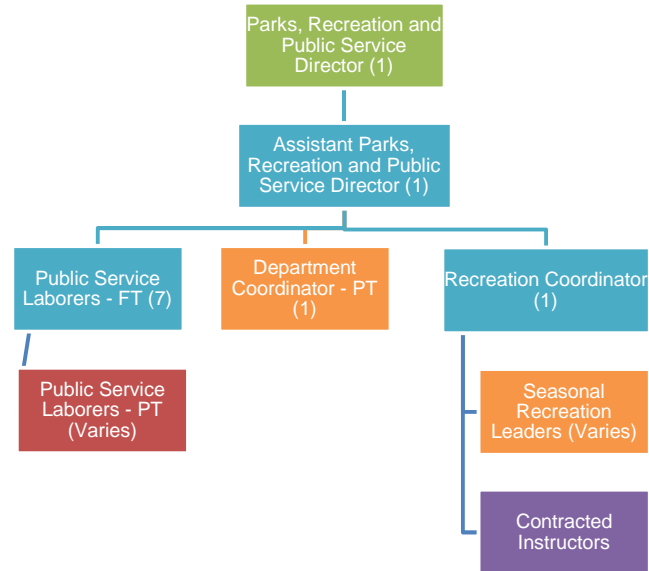
Services Provided by Department (in-house):

- Comprehensive recreation programming for all ages.
- Planning, implementation and supervision of community-wide events.
- Oversight of contracted events and programming.
- Overall maintenance of all public grounds including parks, right-of-ways, easements and municipal buildings.
- Roadway and pathway maintenance including asphalt and concrete maintenance, snow and ice removal.
- Stormwater management
- Capital asset tracking and reporting.
- Bidding and oversight of contracts/vendors for capital projects and supply and equipment procurement.
- Weed, brush and pest control including removing and disposing of dead animals on roadways.
- Oversight and operations of a licensed water feature.
- Minor fleet and equipment maintenance.
- Janitorial services for parks during summer.

Services Outsourced by Department:

- City-wide solid waste and recycling disposal.
- City-wide street sweeping programs.
- Public grounds (Parks) fertilization and herbicide application.
- Vehicle and fleet maintenance.
- Large tree removal.
- Utility maintenance.

**No changes in service levels are being recommended.**  
 However, a parks laborer is being requested for 2019.



Budget Summary				
	2018	2019	2020	2021
<b>Revenues:</b>				
Sidewalk Program	20,000	25,000	20,000	25,000
Tree Program	-	-	-	-
Total Revenues	\$ 20,000	\$ 25,000	\$ 20,000	\$ 25,000
<b>Expenditures:</b>				
Personnel Services	940,930	1,036,450	1,074,155	1,109,950
Operating Exp.	439,277	467,246	467,246	469,470
Capital Equipment	145,000	217,000	21,000	21,000
Total Expenditures	\$ 1,525,207	\$ 1,720,696	\$ 1,562,401	\$ 1,600,420

Future Challenges or Issues facing the Department

- \*Maintaining capital assets with limited funding.
- \*Inability to offer additional services/programs due to limited staff.
- \*Generating adequate revenue to fund recreation programs.
- \*Conducting operations from an inadequate facility.
- \*Funding Powell Festival and all other special events through sponsorship funding only.





## Department Goals, Objectives & Actions

In relation to the City Comprehensive Plan



1. Continue working to secure new local partnerships for special events and other non-traditional services.
2. Further investigate fuel and energy saving equipment including exploring an anti-idle policy for City vehicles and implement a project to convert to LED lighting in all parks and at all traffic signals.
3. Maintain two street sweeps a year.
4. Continue to offer community events that promote the City of Powell brand.
5. Obtain grant funding to assist in construction of Seldom Seen Park and associated features.
6. Maintain cooperative service agreements with local entities (i.e., county or township) to assist in reducing operations costs and duplicated services

### Performance Measurements:

	Actual <u>2015</u>	Actual <u>2016</u>	Estimated <u>2017</u>	Proposed <u>2018</u> <u>2019</u>	
1. Fiscal accountability:					
Gasoline usage - Gallons used	7,283	6,782	7,000	7,500	7,500
2. Service level volume:					
Snow accumulation per winter season (inches of snow)	9.00	12.00	18.00	20.00	20.00
Number of programs offered	200	287	295	300	305
Number of participants	1,584	1,689	1,750	1,800	1,850
Average # of participants to program	7.92	5.89	5.93	6.00	6.07
3. High Quality of Service - Community satisfaction survey					
Somewhat and very satisfied with parks and bikepaths	<u>2010</u> 86%	<u>2012</u> 92%	<u>2014</u> 92%	<u>2016</u> 94%	
Somewhat and very satisfied with snow removal	90%	94%	93%	89%	



Department: Parks  
Fund: General Fund

Acct No.	Personnel Services:	2015 Actual	2016 Actual	2017 Budget + Enc.	2017 Estimated
100-320-5190-00	Salaries & Wages	182,641.85	199,242.60	251,520.00	248,000.00
100-320-5190-01	Other Earnings	1,860.00	587.00	1,900.00	1,100.00
100-320-5190-11	Overtime	3,891.78	4,105.50	10,000.00	7,000.00
100-320-5211-00	P.E.R.S.	26,375.10	29,626.92	36,880.00	34,500.00
100-320-5213-00	Medicare	2,628.49	2,903.76	3,820.00	3,650.00
100-320-5221-00	Health Insurance	57,662.14	63,069.41	65,395.00	64,904.49
100-320-5222-00	Life Insurance	1,288.70	1,413.73	1,600.00	1,600.00
100-320-5223-00	Dental Insurance	2,399.17	2,914.44	3,290.00	2,924.64
100-320-5225-00	Workers Compensation	3,242.56	2,587.21	3,837.41	3,579.61
<b>Total Personnel Services</b>		<b>\$ 281,989.79</b>	<b>\$ 306,450.57</b>	<b>\$ 378,242.41</b>	<b>\$ 367,258.74</b>
<b>Operating Expenditures:</b>					
100-320-5311-00	Electricity	11,306.14	9,779.62	13,480.84	11,000.00
100-320-5312-00	Water/Sewer Service	21,438.32	23,083.18	23,511.60	21,000.00
100-320-5321-00	Telephone	770.39	728.46	1,061.43	811.43
100-320-5321-80	Internet/Data Access	-	441.65	540.15	540.15
100-320-5381-00	Special Events	7,643.73	7,941.99	-	-
100-320-5411-00	Janitorial Supplies	5,975.23	4,398.54	10,000.00	8,000.00
100-320-5420-00	Vending Machine Exp.	-	-	500.00	500.00
100-320-5431-90	Utility Repairs	533.82	1,188.91	5,000.00	4,500.00
100-320-5432-00	Park Maint (mulch/plants)	14,082.86	10,944.48	20,446.90	18,000.00
100-320-5432-10	Turf Maint/Fertilization	8,870.49	9,202.99	23,331.25	20,000.00
100-320-5432-20	Pond Maintenance	1,997.71	1,784.95	10,000.00	5,000.00
100-320-5432-25	Irrigation System Maint.	268.00	348.10	1,800.00	1,000.00
100-320-5432-30	Splash Pad Maint.	5,902.30	3,820.38	9,000.00	8,000.00
100-320-5432-40	Cemetery Maintenance	4,711.98	-	5,417.73	3,000.00
100-320-5432-48	Weed/Pest Control	238.45	2,777.51	2,000.00	1,500.00
100-320-5440-00	Equipment Maintenance	2,125.72	1,233.58	5,000.00	4,500.00
100-320-5440-01	Playground Maintenance	2,204.89	3,200.92	7,500.00	7,500.00
100-320-5460-00	Building Maintenance	801.63	570.37	5,000.00	5,000.00
100-320-5470-01	Tree Trimming/Removal	15,475.62	19,783.00	26,000.00	20,000.00
100-320-5470-02	Downtown Plantings	5,995.48	6,573.33	10,000.00	10,000.00
100-320-5470-03	Park Trees	2,261.43	2,791.51	3,000.00	3,000.00
100-320-5482-00	Advertising	517.74	2,196.40	2,500.00	2,500.00
100-320-5510-00	Training/Seminars	2,307.31	2,738.25	3,500.00	3,500.00
100-320-5520-00	Uniforms	845.43	581.21	3,000.00	3,000.00
100-320-5531-00	Contracted Services	-	-	21,000.00	6,600.00
<b>Total Operating Expenditures</b>		<b>\$ 116,274.67</b>	<b>\$ 116,109.33</b>	<b>\$ 212,589.90</b>	<b>\$ 168,451.58</b>
<b>Capital Outlay:</b>					
100-320-5681-07	Mowers	14,996.95	14,967.00	25,000.00	25,000.00
100-320-5681-08	Cemetery Improvements	-	-	-	-
100-320-5681-09	Specialized Vehicles	-	-	-	-
100-320-5681-10	Pond/Fountain Impr.	-	-	5,000.00	5,000.00
100-320-5682-00	Park Equipment	9,411.19	19,598.23	-	-
100-320-5683-00	Park Maint. Equip.	758.96	4,920.93	5,000.00	5,000.00
<b>Total Capital Equipment</b>		<b>\$ 25,167.10</b>	<b>\$ 39,486.16</b>	<b>\$ 35,000.00</b>	<b>\$ 35,000.00</b>
<b>Total Parks Department Expenditures</b>					
		<b>\$ 423,431.56</b>	<b>\$ 462,046.06</b>	<b>\$ 625,832.31</b>	<b>\$ 570,710.32</b>

"I think it is an exceptional place  
and it is on the right track"

2014 Community Survey  
Comments



Department: Parks  
Fund: General Fund

	2018 PROPOSED	2019 Projected	2020 Projected	2021 Projected
<b>Personnel Services:</b>				
Salaries & Wages	254,550.00	271,510.00	281,065.00	288,755.00
Other Earnings	1,900.00	2,000.00	2,000.00	2,000.00
Overtime	10,000.00	15,850.00	15,925.00	15,850.00
P.E.R.S.	37,305.00	40,510.00	41,860.00	42,925.00
Medicare	3,865.00	4,555.00	4,340.00	4,450.00
Health Insurance	69,415.00	104,190.00	110,015.00	119,060.00
Life Insurance	1,645.00	2,130.00	2,240.00	2,240.00
Dental Insurance	3,115.00	4,270.00	3,830.00	4,210.00
Workers Compensation	3,765.00	4,130.00	4,675.00	5,275.00
<b>Total Personnel Services</b>	<b>\$ 385,560.00</b>	<b>\$ 449,145.00</b>	<b>\$ 465,950.00</b>	<b>\$ 484,765.00</b>
<b>Operating Expenditures:</b>				
Electricity	12,423.00	12,671.00	12,671.00	12,925.00
Water/Sewer Service	25,850.00	26,367.00	26,367.00	26,400.00
Telephone	1,000.00	1,000.00	1,000.00	1,000.00
Internet/Data Access	500.00	525.00	525.00	525.00
Special Events	<i>Moved to Parks &amp; Recreation Programming Fund</i>			
Janitorial Supplies	10,000.00	11,000.00	11,000.00	11,000.00
Vending Machine Expenditures	500.00	500.00	500.00	500.00
Utility Repairs	5,000.00	6,000.00	6,000.00	6,000.00
Park Maint (mulch/plants)	20,000.00	25,000.00	25,000.00	25,000.00
Turf Maint/Fertilization	20,000.00	25,000.00	25,000.00	25,000.00
Pond Maintenance	8,000.00	8,000.00	8,000.00	8,000.00
Irrigation System Maintenance	2,000.00	2,000.00	2,000.00	2,000.00
Splash Pad Maintenance	9,000.00	9,000.00	9,000.00	9,000.00
Cemetery Maintenance	5,000.00	5,000.00	5,000.00	5,000.00
Weed/Pest Control	2,000.00	2,500.00	2,500.00	2,500.00
Equipment Maintenance	5,000.00	5,000.00	5,000.00	5,000.00
Playground Maintenance	7,500.00	10,000.00	10,000.00	10,000.00
Building Maintenance	5,000.00	6,250.00	6,250.00	6,250.00
Tree Trimming/Removal Services	20,000.00	20,000.00	20,000.00	20,000.00
Downtown Plantings	10,000.00	10,000.00	10,000.00	10,000.00
Park Trees	3,000.00	3,000.00	3,000.00	3,000.00
Advertising	2,500.00	2,500.00	2,500.00	2,500.00
Training/Seminars	4,000.00	4,000.00	4,000.00	4,000.00
Uniforms	3,000.00	3,500.00	3,500.00	3,500.00
Contracted Services	20,000.00	22,500.00	22,500.00	24,000.00
<b>Total Operating Expenditures</b>	<b>\$ 201,273.00</b>	<b>\$ 221,313.00</b>	<b>\$ 221,313.00</b>	<b>\$ 223,100.00</b>
<b>Capital Outlay:</b>				
Mowers	25,000.00	56,000.00	16,000.00	16,000.00
Cemetery Improvements	-	-	-	-
Specialized Vehicles	-	18,000.00	-	-
Pond/Fountain Improvements	-	-	-	-
Park Equipment - Boom Mower	-	-	-	-
Park Maintenance Equipment	5,000.00	5,000.00	5,000.00	5,000.00
<b>Total Capital Equipment</b>	<b>\$ 30,000.00</b>	<b>\$ 79,000.00</b>	<b>\$ 21,000.00</b>	<b>\$ 21,000.00</b>
<b>Total Parks Department Expenditures</b>	<b>\$ 616,833.00</b>	<b>\$ 749,458.00</b>	<b>\$ 708,263.00</b>	<b>\$ 728,865.00</b>

The City is planning for new employee in 2019 with the opening of Seldom Seen Park and Blue Bird Park.



Department: Public Service  
Fund: General Fund

Acct No.	Personnel Services:	2015 Actual	2016 Actual	2017 Budget + Enc.	2017 Estimated
100-620-5190-00	Salaries & Wages	279,059.73	310,668.27	343,440.00	340,000.00
100-620-5190-01	Other Earnings	3,780.50	3,287.00	4,800.00	2,850.00
100-620-5190-11	Overtime	11,833.13	13,041.88	24,950.00	11,750.00
100-620-5211-00	P.E.R.S.	41,012.55	45,747.37	52,250.00	47,750.00
100-620-5213-00	Medicare	4,262.97	4,590.38	5,415.00	5,000.00
100-620-5221-00	Health Insurance	92,216.88	86,857.32	96,570.00	89,756.64
100-620-5222-00	Life Insurance	2,068.89	2,153.54	2,480.00	2,480.00
100-620-5223-00	Dental Insurance	3,899.17	4,222.80	4,760.00	4,222.80
100-620-5225-00	Workers Compensation	4,991.67	4,084.94	5,444.75	4,850.00
<b>Total Personnel Services</b>		<b>\$ 443,125.49</b>	<b>\$ 474,653.50</b>	<b>\$ 540,109.75</b>	<b>\$ 508,659.44</b>
<b>Operating Expenditures:</b>					
100-620-5311-45	Electricity	17,209.74	18,426.37	23,044.98	19,000.00
100-620-5321-25	Cell Phones	5,665.67	5,014.43	5,922.90	5,500.00
100-620-5321-80	Internet/Data Access	1,624.81	2,488.25	3,805.70	2,800.00
100-620-5325-00	Gasoline	20,277.28	11,774.57	42,238.06	17,736.85
100-620-5420-30	Safety Equipment	563.59	43.80	1,254.95	1,000.00
100-620-5420-47	Shop Supplies	1,292.60	2,044.44	5,000.00	4,000.00
100-620-5420-50	Field Supplies/Tools	2,160.06	1,927.51	4,699.21	4,000.00
100-620-5431-10	Street Sweeping	12,170.00	12,170.00	15,000.00	15,000.00
100-620-5431-49	Villagescape Repairs	39.76	391.63	2,500.00	2,500.00
100-620-5431-50	Snow & Ice Removal	-	-	5,000.00	-
100-620-5431-51	Street Light Repairs	16,123.60	8,847.42	26,030.00	25,000.00
100-620-5431-52	Drainage Repairs	10,396.36	10,312.66	21,927.65	20,000.00
100-620-5431-53	Mailbox Repair & Repl.	-	-	1,200.00	500.00
100-620-5431-54	Subdivision Signs/Grd	6,598.14	964.75	5,000.00	5,000.00
100-620-5431-55	Storm Damage Clean-up	-	-	5,000.00	1,000.00
100-620-5431-57	Sidewalk Program *	-	1,103.40	75,000.00	72,750.00
100-620-5432-48	Weed/Pest/Brush Ctrl.	83.31	194.58	1,000.00	1,000.00
100-620-5440-00	Vehicle/Equip. Maint.	18,598.85	11,291.03	23,634.41	20,000.00
100-620-5440-10	Radio System Repairs	205.05	425.37	2,000.00	1,500.00
100-620-5467-46	Building Maint. (Bays)	3,918.00	1,774.00	4,000.00	4,000.00
100-620-5470-75	Mosquito Control	-	197.50	500.00	300.00
100-620-5500-00	Dues/Subscription	-	-	300.00	300.00
100-620-5501-44	Certification/CDL	-	105.00	300.00	-
100-620-5510-00	Travel/Seminars	1,654.12	188.47	3,000.00	3,000.00
100-620-5520-00	Uniforms	4,132.94	2,935.43	5,062.94	5,000.00
100-620-5531-00	Contract Engineer	-	-	5,000.00	5,000.00
100-620-5546-00	Contracted Zoning Ctrl.	-	-	750.00	-
100-620-5560-07	OUPS Referrals	504.71	682.52	3,192.98	692.98
<b>Total Operating Expenditures</b>		<b>\$ 123,218.59</b>	<b>\$ 93,303.13</b>	<b>\$ 291,363.78</b>	<b>\$ 236,579.83</b>
<b>Capital Outlay:</b>					
new account	Street Lights	-	-	-	-
100-620-5540-21	Trailer	-	-	-	-
100-620-5681-04	Snow Plow	-	-	130,000.00	130,000.00
100-620-5681-02	Vehicles	69,214.25	69,948.99	-	-
100-620-5681-03	Specialized Equipment	4,500.00	-	-	-
<b>Total Capital Equipment</b>		<b>\$ 73,714.25</b>	<b>\$ 69,948.99</b>	<b>\$ 130,000.00</b>	<b>\$ 130,000.00</b>
<b>Total Public Service Dept. Expenditures</b>		<b>\$ 640,058.33</b>	<b>\$ 637,905.62</b>	<b>\$ 961,473.53</b>	<b>\$ 875,239.27</b>

\* Sidewalk Program:  
Reflects total cost of the City-sponsored sidewalk program. Residents pay in full or request to pay through a 5-year special assessment paid with their annual property taxes.



Department: Public Service  
Fund: General Fund

	2018 PROPOSED	2019 Projected	2020 Projected	2021 Projected
<b>Personnel Services:</b>				
Salaries & Wages	360,140.00	369,450.00	379,310.00	387,190.00
Other Earnings	4,000.00	4,000.00	4,000.00	4,000.00
Overtime	19,800.00	25,750.00	25,875.00	25,750.00
P.E.R.S.	53,755.00	55,890.00	57,290.00	58,375.00
Medicare	5,570.00	5,790.00	5,935.00	6,050.00
Health Insurance	99,625.00	113,340.00	121,655.00	128,420.00
Life Insurance	2,545.00	2,650.00	2,765.00	2,755.00
Dental Insurance	4,510.00	4,740.00	4,975.00	5,475.00
Workers Compensation	5,425.00	5,695.00	6,400.00	7,170.00
<b>Total Personnel Services</b>	<b>\$ 555,370.00</b>	<b>\$ 587,305.00</b>	<b>\$ 608,205.00</b>	<b>\$ 625,185.00</b>
<b>Operating Expenditures:</b>				
Electricity - Street & Traffic Lights	21,454.00	21,883.00	21,883.00	22,320.00
Cell Phones	5,500.00	6,000.00	6,000.00	6,000.00
Internet/Data Access	3,000.00	3,000.00	3,000.00	3,000.00
Gasoline	30,000.00	30,000.00	30,000.00	30,000.00
Safety Equipment	1,000.00	1,500.00	1,500.00	1,500.00
Shop Supplies	5,000.00	5,000.00	5,000.00	5,000.00
Field Supplies/Tools	4,500.00	4,500.00	4,500.00	4,500.00
Street Sweeping	15,000.00	15,000.00	15,000.00	15,000.00
Villagescape Repairs	4,000.00	4,000.00	4,000.00	4,000.00
Snow & Ice Removal	5,000.00	5,000.00	5,000.00	5,000.00
Street Light Repairs	28,000.00	28,000.00	28,000.00	28,000.00
Drainage Repairs	25,000.00	30,000.00	30,000.00	30,000.00
Mailbox Repair & Replacement	1,500.00	1,500.00	1,500.00	1,500.00
Subdivision Signs/Guardrails/R&R	5,000.00	5,000.00	5,000.00	5,000.00
Storm Damage Clean-up	5,000.00	5,000.00	5,000.00	5,000.00
Sidewalk Program *	35,000.00	35,000.00	35,000.00	35,000.00
Weed/Pest/Brush Control	1,000.00	1,000.00	1,000.00	1,000.00
Vehicle/Equip. Maintenance	20,000.00	20,000.00	20,000.00	20,000.00
Radio System Repairs	2,000.00	2,000.00	2,000.00	2,000.00
Building Maint. (Bays)	4,000.00	4,000.00	4,000.00	4,000.00
Mosquito Control	500.00	1,000.00	1,000.00	1,000.00
Dues/Subscription	500.00	500.00	500.00	500.00
Certification/CDL	300.00	300.00	300.00	300.00
Travel/Seminars	3,000.00	3,000.00	3,000.00	3,000.00
Uniforms	5,000.00	6,000.00	6,000.00	6,000.00
Contract Engineer	5,000.00	5,000.00	5,000.00	5,000.00
Contracted Zoning Control	250.00	250.00	250.00	250.00
OUPS Referrals	2,500.00	2,500.00	2,500.00	2,500.00
<b>Total Operating Expenditures</b>	<b>\$ 238,004.00</b>	<b>\$ 245,933.00</b>	<b>\$ 245,933.00</b>	<b>\$ 246,370.00</b>
<b>Capital Outlay:</b>				
Street Lights	-	8,000.00	-	-
Trailer	-	-	-	-
Snow Plow	-	130,000.00	-	-
Vehicles	80,000.00	-	-	-
Specialized Equipment	35,000.00	-	-	-
<b>Total Capital Equipment</b>	<b>\$ 115,000.00</b>	<b>\$ 138,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Public Service Dept. Expenditures</b>	<b>\$ 908,374.00</b>	<b>\$ 971,238.00</b>	<b>\$ 854,138.00</b>	<b>\$ 871,555.00</b>

A full time employee is being requested for when the Park at Seldom Seen opens.



Department: Police

Description: A 24/7 full service police department where duties include apprehension and identification of offenders, recovery of stolen property, preparation of cases for presentation in court, regulating people in their non-criminal (traffic) activities, participating in community programs and events, and other duties as requested by the citizens.

Director: Chief Gary Vest

Contact: Hours: 24/7  
Location: 47 Hall Street; Powell, OH 43065-8357  
Email: [cityofpowell@cityofpowell.us](mailto:cityofpowell@cityofpowell.us)

#### Services Provided by Department (in-house):

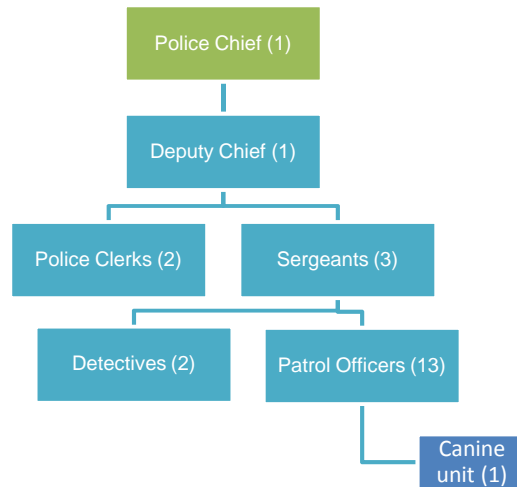
- Schedule Software - The agency reviewed several vendor software packages for scheduling. It was determined that a program of equal or greater value could be developed in-house by an officer who holds a computer science degree.
- Basic Marijuana Testing - The agency has trained one officer to conduct basic marijuana testing for minor evidence.
- Audio/Video File Transcriptions - The agency utilizes its police clerks to create written transcriptions of audio and video files when necessary for an investigation.
- Document Printing - The agency utilizes well over 250 unique brochures, pamphlets, and forms in the course of its duties. The majority are printed in-house by agency personnel on agency equipment.
- Patrol and Investigations - apprehension and identification of offenders; recovery of stolen property, preparation of cases for presenting in court, regulating people in their non-criminal (traffic) activities, participating in community programs and events, and performing other duties and services that are requested by the citizens.

#### Services Outsourced by Department:

- Vehicle Maintenance - The agency utilizes third-party mechanics to provide maintenance for their vehicles. Costs associated are in the police budget.
- Prosecutor - The City contracts with the Delaware City Prosecutor's Office to provide these services. As part of the agreement, the City only pays for cases that go to motion hearings and/or trials. The costs associated are in the Other Charges budget.
- Crime Lab - The agency utilizes a third-party lab for the majority of its physical evidence testing. Costs associated are in the police budget.
- Radio communications - The City has partnered with several police and fire agencies in Delaware County to combine dispatch responsibilities. The costs associated are in paid through a separate millage issue sent directly to the Delaware County 911 Board.

**No changes in service levels are being recommended**

*However, we a police officer is being requested in 2019 & 2020*



Budget Summary				
	2018	2019	2020	2021
Revenues:				
Expenditures:				
Personnel Services	2,857,965	2,953,871	3,257,700	3,491,000
Operating Exp.	170,650	171,280	172,530	175,330
Capital Equipment	87,000	134,000	90,000	90,000
Total Expenditures	\$ 3,115,615	\$ 3,259,151	\$ 3,520,230	\$ 3,756,330

#### Future Challenges or Issues facing the Department

- \*The regional growth of southern Delaware County continues to create a higher demand on police services in the city without a corresponding increase in revenue. Continued growth of the Zoo and improvements to Sawmill Parkway north have led to increasing traffic and calls for service; including an increase in property crimes.
- \*Each year law enforcement sees an increase in the number of victims who have their identity stolen. The victim is usually unaware that their identity has been compromised until months later when bill collectors start calling. The hardest part about investigating these cases is establishing venue and getting cooperation from multiple agencies, in other states.
- \*The Powell Police Department continues to be fiscally responsible through collaborative relationships with regional law enforcement. By tapping into specialized resources when they are needed, we are able to force multiply our response. Keeping relationships up and spreading specialized resources through multiple jurisdictions is necessary in this smaller world.



Department: Police

## Department Goals, Objectives & Actions

In relation to the City Comprehensive Plan



1. Transportation: Review current vehicle replacement schedules and inventory needs.
2. Transportation: Explore alternative transportation options for patrol officers.
3. Land Use Plan: Revise and update resource allocation of police personnel. Ref. Police Staffing Assessment report.
4. Fiscal: Continue the training study in collaboration with Columbus State Community College and Franklin University.
5. Fiscal: Coordinate the purchase (grant money) of the remaining body cameras.

### Performance Measurements:

A. Maintain level of service, but improve delivery:	Actual	Actual	Estimated	Estimated
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Traffic Citations	179	219	274	300
Accidents	146	170	162	180
# of Citations to Accidents	1.23	1.29	1.69	1.67
Calls for service	17,673	19,128	21,078	22,000
Incident Reports	1,383	1,282	1,410	1,500
# of Calls that required incident reports	7.8%	6.7%	6.7%	6.8%
Bi-annual survey question results	<u>2010</u>	<u>2012</u>	<u>2014</u>	<u>2016</u>
Satisfaction level for police (very satisfied and somewhat satisfied)	96%	99%	94%	93%
B. Transparency, communication and proactive activities:	Actual	Actual	Estimated	Estimated
	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Participate in community programs -				
Nationally recognized programs	4	4	4	4
Veteran's Day, Toys for Tots, National Drug				
Take-Back Day, Memorial Day & National				
Night Out				
Local community programs				
Citizen's Police Academy, radKIDS Program,	6	6	8	8
Park Programs (multiple)				



Department: Police  
Fund: General Fund

Acct No.	Personnel Services:	2015 Actual	2016 Actual	2017 Budget + Enc.	2017 Estimated
100-110-5190-00	Salaries & Wages	1,485,787.53	1,612,794.08	1,748,222.00	1,725,000.00
100-110-5190-01	Other Earnings	26,204.30	27,890.17	33,848.00	30,000.00
100-110-5190-11	Overtime	103,500.51	84,283.54	87,000.00	85,000.00
100-110-5211-00	P.E.R.S.	10,799.45	11,980.29	12,590.00	12,500.00
100-110-5213-00	Medicare	22,838.19	24,385.87	25,230.00	25,230.00
100-110-5215-00	Police Pension	294,900.00	312,882.31	339,240.00	338,000.00
100-110-5221-00	Health Insurance	295,513.15	302,079.77	346,825.00	308,707.74
100-110-5222-00	Life Insurance	8,361.77	8,764.90	10,030.00	10,030.00
100-110-5223-00	Dental Insurance	12,923.05	13,344.32	17,405.00	12,995.64
100-110-5225-00	Workers Compensation	24,144.73	22,622.74	25,161.31	21,870.50
<b>Total Personnel Services</b>		<b>\$ 2,284,972.68</b>	<b>\$ 2,421,027.99</b>	<b>\$ 2,645,551.31</b>	<b>\$ 2,569,333.88</b>
<b>Operating Expenditures:</b>					
100-110-5321-25	Cell Phones	4,680.43	4,611.34	6,880.44	4,274.58
100-110-5321-80	Internet/Data Access	-	3,310.83	4,031.09	3,892.75
100-110-5325-00	Gasoline/Oil	27,897.35	23,993.76	45,467.66	31,978.76
100-110-5331-00	Rents/Leases	17,889.08	14,430.43	17,000.00	17,000.00
100-110-5385-00	Community Relations	275.59	2,424.98	500.00	500.00
100-110-5410-00	Office Supplies	5,211.85	3,836.23	5,500.00	5,500.00
100-110-5420-19	Reference Materials	-	-	600.00	-
100-110-5440-00	Equipment Maintenance	10,740.66	5,043.72	15,041.86	15,000.00
100-110-5440-16	Cruiser Maintenance	10,707.08	7,625.34	16,119.92	16,000.00
100-110-5442-00	Copier Maintenance	4,142.88	1,556.49	4,100.00	2,000.00
100-110-5481-00	Printing/Photo Develop.	1,633.99	2,382.44	3,000.00	3,000.00
100-110-5500-00	Dues/Subscriptions	812.00	985.00	1,800.00	1,800.00
100-110-5510-00	Travel/Seminars/Mileage	4,930.86	3,635.73	26,500.00	26,500.00
100-110-5510-66	Education/Training	24,630.43	14,803.94	730.00	730.00
100-110-5519-00	Supplies	-	-	6,500.00	4,000.00
100-110-5520-00	Uniforms/Gear	20,645.11	22,992.80	26,577.35	26,500.00
100-110-5560-10	Fingerprint Processing	780.00	780.00	800.00	800.00
100-110-5560-11	Lab Test Fees	148.00	475.00	1,200.00	1,200.00
100-110-5582-00	Accreditation Process	3,372.82	4,452.62	6,877.00	6,000.00
<b>Total Operating Expenditures</b>		<b>\$ 138,498.13</b>	<b>\$ 117,340.65</b>	<b>\$ 189,225.32</b>	<b>\$ 166,676.09</b>
<b>Capital Outlay:</b>					
100-110-5680-00	Miscellaneous Equipment	11,703.98	10,980.90	12,000.00	12,000.00
100-110-5681-00	Vehicles/Cruisers	69,233.00	38,828.31	131,930.00	99,000.00
<b>Total Capital Equipment</b>		<b>\$ 80,936.98</b>	<b>\$ 49,809.21</b>	<b>\$ 143,930.00</b>	<b>\$ 111,000.00</b>
<b>Total Police Department Expenditures</b>					
		<b>\$ 2,504,407.79</b>	<b>\$ 2,588,177.85</b>	<b>\$ 2,978,706.63</b>	<b>\$ 2,847,009.97</b>





Department: Police  
Fund: General Fund

	2018 PROPOSED	2019 Projected	2020 Projected	2021 Projected
<b>Personnel Services:</b>				
Salaries & Wages	1,892,457.00	1,935,956.00	2,111,035.00	2,243,601.00
Other Earnings	33,848.00	34,265.00	34,785.00	35,304.00
Overtime	98,875.00	99,375.00	102,925.00	107,250.00
P.E.R.S.	13,140.00	13,585.00	13,925.00	14,340.00
Medicare	29,375.00	30,010.00	32,610.00	34,600.00
Police Pension	376,715.00	384,655.00	419,115.00	445,330.00
Health Insurance	360,730.00	400,315.00	477,915.00	536,365.00
Life Insurance	10,485.00	10,665.00	11,575.00	12,370.00
Dental Insurance	16,380.00	17,320.00	20,805.00	23,315.00
Workers Compensation	25,960.00	27,725.00	33,010.00	38,525.00
<b>Total Personnel Services</b>	<b>\$ 2,857,965.00</b>	<b>\$ 2,953,871.00</b>	<b>\$ 3,257,700.00</b>	<b>\$ 3,491,000.00</b>
<b>Operating Expenditures:</b>				
Cell Phones	5,250.00	5,250.00	5,250.00	5,250.00
Internet/Data Access	4,000.00	4,080.00	4,080.00	4,080.00
Gasoline/Oil	37,000.00	37,000.00	37,500.00	37,500.00
Rents/Leases	17,000.00	17,000.00	17,000.00	17,000.00
Community Relations/Awards	500.00	500.00	500.00	500.00
Office Supplies	5,500.00	5,500.00	5,500.00	5,500.00
Reference Materials	600.00	600.00	600.00	600.00
Equipment Maintenance	15,000.00	15,000.00	15,000.00	15,000.00
Cruiser Maintenance	16,000.00	16,000.00	16,000.00	16,000.00
Copier Maintenance and Agreement	3,500.00	3,500.00	3,750.00	4,000.00
Printing/Photo Development	3,000.00	3,000.00	3,000.00	3,000.00
Dues/Subscriptions	1,800.00	1,800.00	1,800.00	1,800.00
Travel/Seminars/Mileage	26,500.00	27,000.00	27,500.00	28,000.00
Education/Training	COMBINED WITH TRAVEL/SEMINARS/MILEAGE			
Supplies	4,000.00	4,000.00	4,000.00	4,000.00
Uniforms/Gear	25,000.00	25,000.00	25,000.00	25,000.00
Fingerprint Processing	800.00	850.00	850.00	900.00
Lab Test Fees	1,200.00	1,200.00	1,200.00	1,200.00
Accreditation Process	4,000.00	4,000.00	4,000.00	6,000.00
<b>Total Operating Expenditures</b>	<b>\$ 170,650.00</b>	<b>\$ 171,280.00</b>	<b>\$ 172,530.00</b>	<b>\$ 175,330.00</b>
<b>Capital Outlay:</b>				
Miscellaneous Equipment	12,000.00	35,000.00	15,000.00	15,000.00
Vehicles/Cruisers	75,000.00	99,000.00	75,000.00	75,000.00
<b>Total Capital Equipment</b>	<b>\$ 87,000.00</b>	<b>\$ 134,000.00</b>	<b>\$ 90,000.00</b>	<b>\$ 90,000.00</b>
<b>Total Police Department Expenditures</b>	<b>\$ 3,115,615.00</b>	<b>\$ 3,259,151.00</b>	<b>\$ 3,520,230.00</b>	<b>\$ 3,756,330.00</b>

No significant changes recommended for this budget



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## ALL OTHER FUNDS SECTION

Special Revenue Funds - Summary					
Revenues by Fund:	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016
Municipal Motor License Tax	53,290.00	54,563.75	55,248.75	56,407.50	58,977.50
Street Maintenance & Repair	546,299.18	554,839.99	569,516.57	585,129.57	582,818.19
State Highway Improvement	40,458.05	41,577.37	42,940.56	43,591.59	42,575.75
Park Development	3,283.75	-	56,962.50	47,171.23	87,361.87
FEMA Grant	-	-	-	-	-
ARRA Grant	821,861.00	-	-	-	-
ODNR Grant	24,216.00	12,108.00	-	-	-
Law Enforcement Assistance	-	-	-	2,720.00	3,960.00
Law Enforcement	4,173.32	16,870.55	5,191.64	975.00	2,767.00
DUI	413.00	193.00	50.00	95.00	200.00
Special Projects	-	-	-	-	-
Board of Pharmacy	75.00	75.00	1,075.00	50.00	325.00
Powell Festival	500.00	-	-	-	-
P&R Programming	155,259.69	151,051.10	177,630.53	180,146.00	379,366.27
Veterans' Memorial	10,851.75	600.00	2,500.00	700.00	700.00
Special Events	8,400.00	-	-	-	-
Canine Support Fund	-	30,676.74	4,000.00	3,000.00	6,888.92
Closed Funds	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 1,669,080.74</b>	<b>\$ 862,555.50</b>	<b>\$ 915,115.55</b>	<b>\$ 919,985.89</b>	<b>\$ 1,165,940.50</b>
Carryover from Prior Year	1,775,118.82	1,054,455.57	1,082,965.11	1,660,229.27	2,276,837.91
<b>Total Available in Special Revenue Funds</b>	<b>\$ 3,444,199.56</b>	<b>\$ 1,917,011.07</b>	<b>\$ 1,998,080.66</b>	<b>\$ 2,580,215.16</b>	<b>\$ 3,442,778.41</b>
<b>Expenditures by Fund:</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
Municipal Motor License Tax	55,000.00	52,500.00	54,000.00	55,000.00	60,000.00
Street Maintenance & Repair	485,355.88	552,631.92	100,576.01	69,902.59	668,665.32
State Highway Improvement	3,535.53	8,066.95	2,460.65	5,640.00	5,994.45
Park Development	59,424.64	2,212.00	6,375.25	1,149.00	-
FEMA Grant	-	-	-	-	-
ARRA Grant	1,466,427.00	8,406.20	-	-	-
ODNR Grant	-	36,324.00	-	-	-
Law Enforcement Assistance	390.00	-	120.00	-	-
Law Enforcement	55,564.04	10,854.48	1,237.00	-	2,294.00
DUI	-	-	-	-	-
Special Projects	102,594.02	-	-	-	-
Board of Pharmacy	-	-	-	-	-
Powell Festival	3,498.14	-	-	1,500.00	-
P&R Programming	146,284.92	146,651.69	168,160.44	164,006.78	294,397.67
Veterans' Memorial	10,000.00	67.50	54.00	796.50	94.00
Special Events	8,319.34	2,645.41	-	-	-
Canine Support	-	13,685.81	4,868.04	5,382.38	3,922.60
Closed Funds	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,396,393.51</b>	<b>\$ 834,045.96</b>	<b>\$ 337,851.39</b>	<b>\$ 303,377.25</b>	<b>\$ 1,035,368.04</b>
Unappropriated at Year-End	1,054,455.57	1,082,965.11	1,660,229.27	2,276,837.91	2,407,410.37
<b>Total Available in Special Revenue Funds</b>	<b>\$ 3,450,849.08</b>	<b>\$ 1,917,011.07</b>	<b>\$ 1,998,080.66</b>	<b>\$ 2,580,215.16</b>	<b>\$ 3,442,778.41</b>
<b>Ending Fund Balance:</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>
Municipal Motor License Tax	14,581.41	16,645.16	17,893.91	19,301.41	18,278.91
Street Maintenance & Repair	665,020.04	667,228.11	1,136,168.67	1,651,395.65	1,565,548.52
State Highway Improvement	184,678.19	218,188.61	258,668.52	296,620.11	333,201.41
Park Development	71,218.22	69,006.22	119,593.47	165,615.70	252,977.57
FEMA Grant	-	-	-	-	-
ARRA Grant	8,406.20	-	-	-	-
ODNR Grant	24,216.00	-	-	-	-
Law Enforcement Assistance	120.00	120.00	-	2,720.00	6,680.00
Law Enforcement	10,445.76	16,461.83	20,416.47	21,391.47	21,864.47
DUI	8,293.00	8,486.00	8,536.00	8,631.00	8,831.00
Special Projects	-	-	-	-	-
Board of Pharmacy	3,905.76	3,980.76	5,055.76	5,105.76	5,430.76
Powell Festival	1,500.00	1,500.00	1,500.00	-	-
P&R Programming	56,571.75	60,971.16	70,441.25	86,580.47	171,549.07
Veterans' Memorial	2,853.83	3,386.33	5,832.33	5,735.83	6,341.83
Special Events	2,645.41	-	-	-	-
Canine Support	-	16,990.93	16,122.89	13,740.51	16,706.83
Closed Funds	-	-	-	-	-
<b>Total Fund Balance</b>	<b>\$ 1,054,455.57</b>	<b>\$ 1,082,965.11</b>	<b>\$ 1,660,229.27</b>	<b>\$ 2,276,837.91</b>	<b>\$ 2,407,410.37</b>

Special Revenue Funds- Summary						
Budget 2017	Estimated 2017	% of Change Bud. to Est.	Proposed 2018	Projected		
				2019	2020	2021
55,500.00	61,096.25	110.1%	58,500.00	59,000.00	59,500.00	60,000.00
550,700.00	591,791.22	107.5%	588,725.00	1,593,925.00	588,350.00	593,900.00
40,500.00	44,611.24	110.2%	43,775.00	44,175.00	44,350.00	44,850.00
75,000.00	78,416.00	104.6%	24,375.00	25,012.50	20,062.50	20,062.50
-	-	0.0%	-	-	-	-
-	-	0.0%	-	-	-	-
-	-	0.0%	-	-	-	-
-	-	0.0%	1,500.00	-	1,500.00	1,500.00
600.00	19.00	3.2%	400.00	400.00	400.00	400.00
100.00	325.00	100.0%	200.00	100.00	200.00	100.00
-	-	0.0%	-	-	-	-
100.00	175.00	175.0%	100.00	100.00	100.00	100.00
-	-	0.0%	-	-	-	-
296,550.00	361,274.46	121.8%	302,550.00	302,550.00	310,550.00	310,550.00
500.00	300.00	60.0%	-	-	-	-
-	-	0.0%	-	-	-	-
5,000.00	5,100.00	102.0%	4,000.00	3,500.00	3,500.00	3,500.00
-	-	0.0%	-	-	-	-
\$ 1,024,550.00	\$ 1,143,108.17	111.6%	\$ 1,024,125.00	\$ 2,028,762.50	\$ 1,028,512.50	\$ 1,034,962.50
2,407,410.37	2,407,410.37		2,197,881.23	2,013,076.23	1,005,775.42	1,106,157.92
\$ 3,431,960.37	\$ 3,550,518.54		\$ 3,222,006.23	\$ 4,041,838.73	\$ 2,034,287.92	\$ 2,141,120.42
2017	2017	Bud. to Est.	2018	2019	2020	2021
60,000.00	60,000.00	100.0%	62,500.00	62,500.00	62,500.00	62,500.00
1,218,812.26	799,885.23	65.6%	829,500.00	2,648,323.31	542,500.00	642,500.00
13,000.00	13,000.00	100.0%	15,000.00	15,000.00	15,000.00	15,000.00
131,081.24	131,081.24	0.0%	1,500.00	3,000.00	3,000.00	3,000.00
-	-	0.0%	-	-	-	-
-	-	0.0%	-	-	-	-
-	-	0.0%	-	-	-	-
2,000.00	2,000.00	0.0%	2,000.00	2,000.00	2,000.00	2,000.00
20,000.00	15,000.00	75.0%	2,500.00	5,000.00	-	-
8,000.00	8,000.00	0.0%	1,000.00	-	500.00	-
-	-	0.0%	-	-	-	-
5,000.00	5,000.00	0.0%	-	-	-	-
-	-	0.0%	-	-	-	-
338,518.74	313,180.06	92.5%	287,430.00	292,740.00	294,880.00	296,665.00
500.00	200.00	40.0%	-	-	-	-
-	-		-	-	-	-
7,500.00	5,290.78	70.5%	7,500.00	7,500.00	7,750.00	8,000.00
-	-	0.0%	-	-	-	-
\$ 1,804,412.24	\$ 1,352,637.31	75.0%	\$ 1,208,930.00	\$ 3,036,063.31	\$ 928,130.00	\$ 1,029,665.00
1,627,548.13	2,197,881.23		2,013,076.23	1,005,775.42	1,106,157.92	1,111,455.42
\$ 3,431,960.37	\$ 3,550,518.54		\$ 3,222,006.23	\$ 4,041,838.73	\$ 2,034,287.92	\$ 2,141,120.42
2017	2017	Bud. to Est.	2018	2019	2020	2021
13,778.91	19,375.16	140.6%	15,375.16	11,875.16	8,875.16	6,375.16
897,436.26	1,357,454.51	151.3%	1,116,679.51	62,281.20	108,131.20	59,531.20
360,701.41	364,812.65	101.1%	393,587.65	422,762.65	452,112.65	481,962.65
196,896.33	200,312.33	101.7%	223,187.33	245,199.83	262,262.33	279,324.83
-	-	0.0%	-	-	-	-
-	-	0.0%	-	-	-	-
-	-	0.0%	-	-	-	-
4,680.00	4,680.00	0.0%	4,180.00	2,180.00	1,680.00	1,180.00
2,464.47	6,883.47	279.3%	4,783.47	183.47	583.47	983.47
931.00	1,156.00	124.2%	356.00	456.00	156.00	256.00
-	-	0.0%	-	-	-	-
530.76	605.76	114.1%	705.76	805.76	905.76	1,005.76
-	-	0.0%	-	-	-	-
129,580.33	219,643.47	169.5%	234,763.47	244,573.47	260,243.47	274,128.47
6,341.83	6,441.83	101.6%	6,441.83	6,441.83	6,441.83	6,441.83
-	-	0.0%	-	-	-	-
14,206.83	16,516.05	0.0%	13,016.05	9,016.05	4,766.05	266.05
-	-	0.0%	-	-	-	-
\$ 1,627,548.13	\$ 2,197,881.23	135.0%	\$ 2,013,076.23	\$ 1,005,775.42	\$ 1,106,157.92	\$ 1,111,455.42

Special Revenue Fund Name:

Street Maintenance and Repair Fund

Description:

Maintenance, upkeep and repair of City streets

- This fund receives 92.5% of the gasoline, auto license and permissive auto tax received from the State of Ohio and Delaware County. The remaining percentage is accounted for in the State Highway Improvement Fund since it is limited to expenditures to City highways only.



## Budget Summary (Street Maintenance &amp; Repair Fund)

	2018	2019	2020	2021
<b>Revenues:</b>				
Gasoline Tax	361,675	362,600	362,600	364,450
All Other	227,050	1,231,325	225,750	229,450
<b>Total Revenues</b>	<b>\$ 588,725</b>	<b>\$ 1,593,925</b>	<b>\$ 588,350</b>	<b>\$ 593,900</b>
<b>Expenditures:</b>				
Personnel Services	-	-	-	-
Operating Exp.	829,500	2,648,323	542,500	642,500
Capital Equipment	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 829,500</b>	<b>\$ 2,648,323</b>	<b>\$ 542,500</b>	<b>\$ 642,500</b>

Special Revenue Fund Name:

State Highway Improvement Fund

Description:

Maintenance, upkeep and repair of State Highway that runs through City limits.

- This fund receives 7.5% of the gasoline, auto license and permissive auto tax received from the State of Ohio and Delaware County. The remaining percentage is accounted for in the Street Maintenance and Repair Fund since its limitation is for any streets within the City.



## Budget Summary (State Highway Improvement Fund)

	2018	2019	2020	2021
<b>Revenues:</b>				
Gasoline	29,325	29,400	29,400	29,550
All Other	14,450	14,775	14,950	15,300
<b>Total Revenues</b>	<b>\$ 43,775</b>	<b>\$ 44,175</b>	<b>\$ 44,350</b>	<b>\$ 44,850</b>
<b>Expenditures:</b>				
Personnel Services				
Operating Exp.	15,000	15,000	15,000	15,000
Capital Equipment				
<b>Total Expenditures</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>

Special Revenue Fund Name:

Municipal Motor License Tax Fund

Description:

Maintenance, upkeep and repair of City streets.

- An additional \$5.00 has been placed on the license tax for City streets. The City transfers the funding to the Street Maintenance Fund for expending.

Budget Summary (Municipal Motor License Tax Fund)

	2018	2019	2020	2021
Revenues:				
Total Revenues	\$ 58,500	\$ 59,000	\$ 59,500	\$ 60,000
Expenditures:				
Personnel Services	-	-	-	-
Operating Exp.	62,500	62,500	62,500	62,500
Capital Equipment	-	-	-	-
Total Expenditures	\$ 62,500	\$ 62,500	\$ 62,500	\$ 62,500



Department: Engineering & Public Service  
Fund: Street Maintenance and Repair Fund

<b>Beginning Balance</b>		<b>\$ 1,136,168.67</b>	<b>\$ 1,651,395.65</b>	<b>\$ 1,565,548.52</b>	<b>\$ 1,565,548.52</b>
<b>Acct No.</b>	<b>Revenues:</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>	<b>2017 Estimated</b>
211-000-4140-00	Permissive Auto Tax	78,224.86	81,830.95	76,775.00	84,771.04
211-000-4225-00	Gasoline Tax	369,460.86	366,105.46	344,100.00	361,324.96
211-000-4226-00	License Tax	67,538.00	73,521.72	63,825.00	73,695.22
211-000-4701-00	Interest	8,746.17	1,360.06	6,000.00	12,000.00
211-000-4890-00	Miscellaneous	6,159.68	-	-	-
new account	Short-term Borrowing	-	-	-	-
211-000-4931-00	Transfer Motor Lic. Fund	55,000.00	60,000.00	60,000.00	60,000.00
211-000-4931-02	Transfer General Fund	-	-	-	-
<b>Total Revenues</b>		<b>\$ 585,129.57</b>	<b>\$ 582,818.19</b>	<b>\$ 550,700.00</b>	<b>\$ 591,791.22</b>
<b>Expenditures:</b>					
<i>Engineering Dept:</i>					
211-621-5431-00	Annual Street Repair Prog.	-	599,583.64	1,079,979.22	704,885.23
	Specific Street Repair	-	-	-	-
	Specific Street Repair	-	-	-	-
new account	Cost of issuance	-	-	-	-
<i>Public Service Dept:</i>					
211-630-5431-50	Snow and Ice Removal	69,902.59	57,123.05	121,046.72	80,000.00
211-650-5431-75	Traffic Signs and Signals	-	11,958.63	17,786.32	15,000.00
new account	Guardrails	-	-	-	-
<b>Total Expenditures</b>		<b>\$ 69,902.59</b>	<b>\$ 668,665.32</b>	<b>\$ 1,218,812.26</b>	<b>\$ 799,885.23</b>
<b>Change in fund balance</b>		<b>\$ 515,226.98</b>	<b>\$ (85,847.13)</b>	<b>\$ (668,112.26)</b>	<b>\$ (208,094.01)</b>
<b>Balance Street Maintenance Fund</b>		<b>\$ 1,651,395.65</b>	<b>\$ 1,565,548.52</b>	<b>\$ 897,436.26</b>	<b>\$ 1,357,454.51</b>

Department: Engineering & Public Service  
Fund: State Highway Improvement Fund

<b>Beginning Balance</b>		<b>\$ 258,668.52</b>	<b>\$ 296,620.11</b>	<b>\$ 333,201.41</b>	<b>\$ 333,201.41</b>
<b>Acct No.</b>	<b>Revenues:</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>	<b>2017 Estimated</b>
221-000-4140-00	Permissive Auto Tax	6,342.56	6,634.94	6,225.00	6,873.33
221-000-4225-00	Gasoline Tax	29,956.29	29,684.21	27,900.00	29,262.62
221-000-4226-00	License Tax	5,476.05	5,961.23	5,175.00	5,975.29
221-000-4701-00	Interest	1,816.69	295.37	1,200.00	2,500.00
<b>Total Revenues</b>		<b>\$ 43,591.59</b>	<b>\$ 42,575.75</b>	<b>\$ 40,500.00</b>	<b>\$ 44,611.24</b>
<b>Expenditures:</b>					
<i>Engineering Dept:</i>					
221-621-5431-00	Street Repair	-	-	-	-
<i>Public Service Dept:</i>					
221-640-5431-60	Storm Sewers & Drains	-	-	5,000.00	5,000.00
221-650-5431-75	Traffic Signs and Signals	5,640.00	5,994.45	8,000.00	8,000.00
<b>Total Expenditures</b>		<b>\$ 5,640.00</b>	<b>\$ 5,994.45</b>	<b>\$ 13,000.00</b>	<b>\$ 13,000.00</b>
<b>Change in Fund Balance</b>		<b>\$ 37,951.59</b>	<b>\$ 36,581.30</b>	<b>\$ 27,500.00</b>	<b>\$ 31,611.24</b>
<b>Balance State Highway Imp. Fund</b>		<b>\$ 296,620.11</b>	<b>\$ 333,201.41</b>	<b>\$ 360,701.41</b>	<b>\$ 364,812.65</b>





Department: Engineering & Public Service  
Fund: Street Maintenance and Repair Fund

<b>Beginning Balance</b>	\$	1,357,454.51	\$	1,116,679.51	\$	62,281.20	\$	108,131.20
<b>Revenues:</b>		<b>2018 PROPOSED</b>		<b>2019 Projected</b>		<b>2020 Projected</b>		<b>2021 Projected</b>
Permissive Auto Tax (92.5%)		82,325.00		83,250.00		83,250.00		85,100.00
Gasoline Tax (92.5%)		361,675.00		362,600.00		362,600.00		364,450.00
License Tax (92.5%)		71,225.00		73,075.00		74,000.00		75,850.00
Interest		11,000.00		12,500.00		6,000.00		6,000.00
Miscellaneous		-		-		-		-
Short-term Borrowing *		-		1,000,000.00		-		-
Transfer Municipal Motor License Tax Fund		62,500.00		62,500.00		62,500.00		62,500.00
Transfer General Fund		-		-		-		-
<b>Total Revenues</b>	\$	588,725.00	\$	1,593,925.00	\$	588,350.00	\$	593,900.00
<b>Expenditures:</b>								
<i>Engineering Dept:</i>								
Annual Street Repair Program		350,000.00		-		400,000.00		500,000.00
Street Repair - Sawmill Pkwy (N.of Seldom Sn)		175,000.00		1,748,823.31		22,000.00		22,000.00
Street Repair - Seldom Seen/Liberty**		152,500.00		760,500.00		-		-
Cost of issuance		-		18,500.00		-		-
<i>Public Service Dept:</i>								
Snow and Ice Removal		105,000.00		105,000.00		105,000.00		105,000.00
Traffic Signs and Signals		30,000.00		15,000.00		15,000.00		15,000.00
Guardrails		17,000.00		500.00		500.00		500.00
<b>Total Expenditures</b>	\$	829,500.00	\$	2,648,323.31	\$	542,500.00	\$	642,500.00
<b>Change in fund balance</b>	\$	(240,775.00)	\$	(1,054,398.31)	\$	45,850.00	\$	(48,600.00)
<b>Balance Street Maintenance Fund</b>	\$	1,116,679.51	\$	62,281.20	\$	108,131.20	\$	59,531.20

\*Short-term note to be repaid by MORPC grant between the dates of 7/2021 and 6/2022

\*\*Possible grant which would reduce 2019 costs by \$324,000

<b>Beginning Balance</b>	\$	364,812.65	\$	393,587.65	\$	422,762.65	\$	452,112.65
<b>Revenues:</b>		<b>2018 PROPOSED</b>		<b>2019 Projected</b>		<b>2020 Projected</b>		<b>2021 Projected</b>
Permissive Auto Tax (7.5%)		6,675.00		6,750.00		6,750.00		6,900.00
Gasoline Tax (7.5%)		29,325.00		29,400.00		29,400.00		29,550.00
License Tax (7.5%)		5,775.00		5,925.00		6,000.00		6,150.00
Interest		2,000.00		2,100.00		2,200.00		2,250.00
<b>Total Revenues</b>	\$	43,775.00	\$	44,175.00	\$	44,350.00	\$	44,850.00
<b>Expenditures:</b>								
<i>Engineering Dept:</i>								
Street Repair								
<i>Public Service Dept:</i>								
Storm Sewers & Drains		5,000.00		5,000.00		5,000.00		5,000.00
Traffic Signs and Signals		10,000.00		10,000.00		10,000.00		10,000.00
<b>Total Expenditures</b>	\$	15,000.00	\$	15,000.00	\$	15,000.00	\$	15,000.00
<b>Change in Fund Balance</b>	\$	28,775.00	\$	29,175.00	\$	29,350.00	\$	29,850.00
<b>Balance State Highway Imp. Fund</b>	\$	393,587.65	\$	422,762.65	\$	452,112.65	\$	481,962.65



Department: Finance  
Fund: Municipal Motor License Tax Fund

<b>Beginning Balance</b>		<b>\$ 17,893.91</b>	<b>\$ 19,301.41</b>	<b>\$ 18,278.91</b>	<b>\$ 18,278.91</b>
<b>Acct No.</b>	<b>Revenues:</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>	<b>2017 Estimated</b>
210-000-4140-00	Permissive Auto Tax	56,407.50	58,977.50	55,500.00	61,096.25
<b>Total Revenues</b>		<b>\$ 56,407.50</b>	<b>\$ 58,977.50</b>	<b>\$ 55,500.00</b>	<b>\$ 61,096.25</b>
<b>Expenditures:</b>					
210-621-5910-03	Transfer Street Maint. Fund	55,000.00	60,000.00	60,000.00	60,000.00
<b>Total Expenditures</b>		<b>\$ 55,000.00</b>	<b>\$ 60,000.00</b>	<b>\$ 60,000.00</b>	<b>\$ 60,000.00</b>
<b>Change in Fund Balance</b>		<b>\$ 1,407.50</b>	<b>\$ (1,022.50)</b>	<b>\$ (4,500.00)</b>	<b>\$ 1,096.25</b>
<b>Balance Munic. Motor License Tax Fund</b>		<b>\$ 19,301.41</b>	<b>\$ 18,278.91</b>	<b>\$ 13,778.91</b>	<b>\$ 19,375.16</b>



Department: Finance  
Fund: Municipal Motor License Tax Fund

Beginning Balance		\$	19,375.16	\$	15,375.16	\$	11,875.16	\$	8,875.16
Revenues:		2018 PROPOSED		2019 Projected		2020 Projected		2021 Projected	
Permissive Auto Tax		58,500.00		59,000.00		59,500.00		60,000.00	
Total Revenues		\$	58,500.00	\$	59,000.00	\$	59,500.00	\$	60,000.00
Expenditures:									
Transfer Street Maintenance Repair Fund		62,500.00		62,500.00		62,500.00		62,500.00	
Total Expenditures		\$	62,500.00	\$	62,500.00	\$	62,500.00	\$	62,500.00
Change in Fund Balance		\$	(4,000.00)	\$	(3,500.00)	\$	(3,000.00)	\$	(2,500.00)
Balance Munic. Motor License Tax Fund		\$	15,375.16	\$	11,875.16	\$	8,875.16	\$	6,375.16

No significant changes or new expenditures are being proposed in this fund.

Special Revenue Fund Name:	Park Development Fund
Description:	Greenspace recreation fees from developers and grants to develop and enhance park space

#### Adventure Park

As one of our busiest parks, you'll not only find our Parks & Recreation Department offices located there, but a 17,000 square-foot skate parks, playground, basketball courts, and a variety of recreation programs held inside and outside for all to enjoy. You'll also find two on-site gazebo's, great for hosting a picnic or small gathering.

#### Arbor Ridge Park

Visitors can step onto our tennis courts for a competitive game of tennis, play the day away on our handicapped accessible playground, or fly a kite as winds blow through the open green space.

#### Beechwood Park

A heavily wooded nature preserve offering great opportunities for hiking or educational programming, adjacent to Adventure Park.

#### Library Park

Athletic fields make up a significant portion of this park with wide open spaces. Mixed in are a variety of court games and a playground for kids of all ages to enjoy. The local library is also located in this park.

Budget Summary (Park Dev. Fund)				
	2018	2019	2020	2021
Revenues:				
Total Revenues	\$ 24,375	\$ 25,013	\$ 20,063	\$ 20,063
Expenditures:				
Personnel Services	-	-	-	-
Operating Exp.	-	-	-	-
Capital Equipment	1,500	3,000	3,000	3,000
Total Expenditures	\$ 1,500	\$ 3,000	\$ 3,000	\$ 3,000

Special Revenue Fund Name:	Park & Recreation Programming Fund
Description:	Registration fees from participants in classes along with the associated costs for classes.

#### Meadowview Park

Nestled in the heart of the Ashmoore subdivision, this park boasts a winding forest trail, a leisurely fishing pond, and playground. The cattails surrounding the pond offer not only a good hiding place for the many animals that call this park home, but a serene backdrop for a picnic.

#### Murphy Park

A quiet site featuring two playgrounds, horse shoe and bocce ball areas, as well as a summer house available to rent for parties, reunions or cookouts amount the mature trees.

#### Oak Park

Residents can enjoy a stroll through the quite nature preserve near the southern edge of Powell.

#### Village Green Park

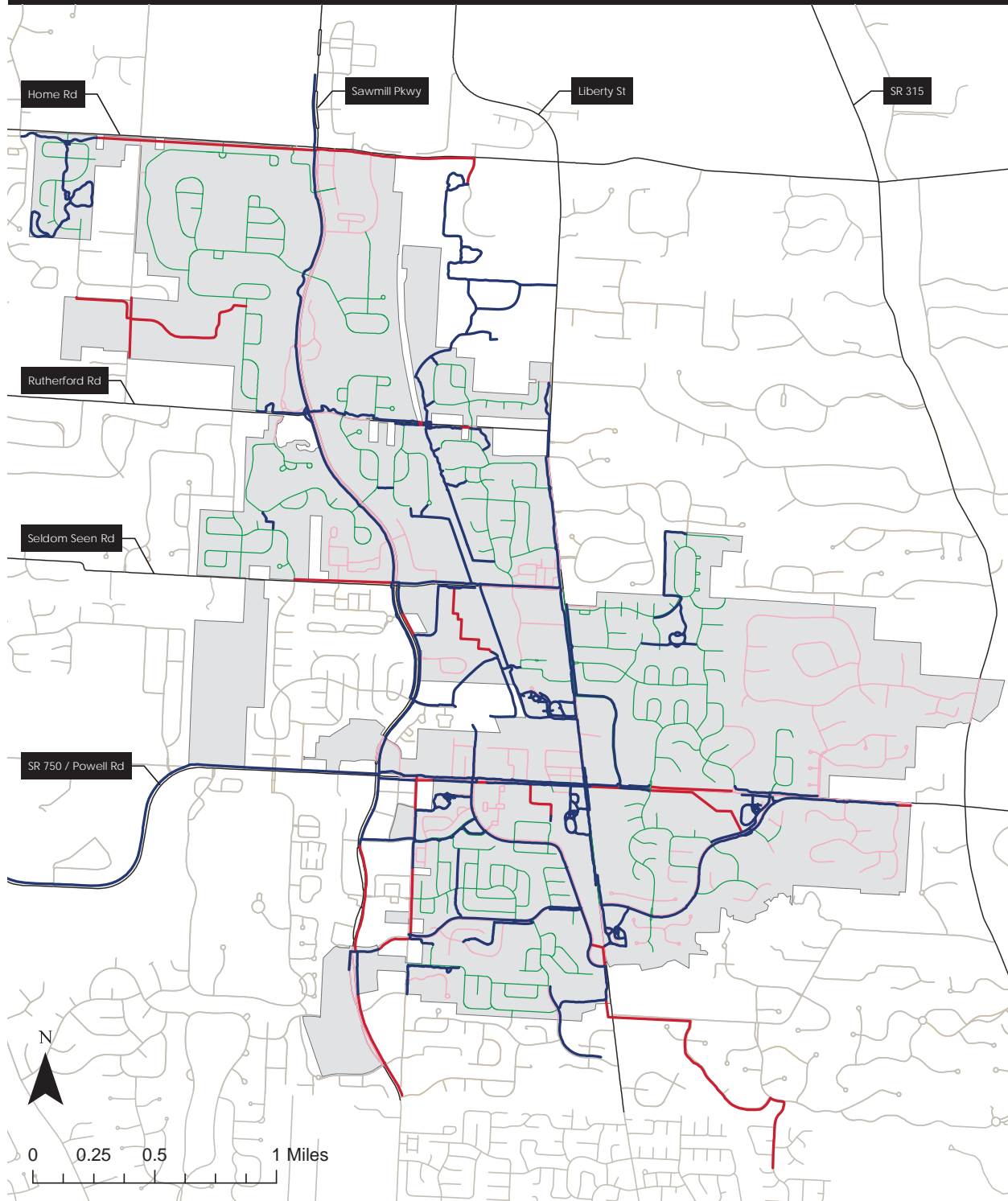
Events such as the annual Powell Festival, are held here, along with children making waves in the ever-popular splash pad, and you can often hear music filing the air from our concert amphitheater. The municipal offices and police department are also adjacent to the park for those needing to do business with the City.

Budget Summary (P&R Prg Fund)				
	2018	2019	2020	2021
Revenues:				
Registration	170,000	170,000	175,000	175,000
All Other	500	500	500	500
Total Revenues	\$ 170,500	\$ 170,500	\$ 175,500	\$ 175,500
Expenditures:				
Personnel Services	47,530	48,540	49,580	50,115
Operating Exp.	239,900	244,200	245,300	246,550
Capital Equipment	-	-	-	-
Total Expenditures	\$ 287,430	\$ 292,740	\$ 294,880	\$ 296,665



# Powell Bikepaths Plan, 2017

Development Department 47 Hall St, Powell, Ohio 43065 (614) 885 5380 cityofpowell.us



- Existing Bikepaths
- Proposed Bikepaths
- Powell Streets with Sidewalks
- Powell Streets without Sidewalks



Department: Parks, Recreation and Public Service  
Fund: Park Development

<b>Beginning Balance</b>		<b>\$ 119,593.47</b>	<b>\$ 165,615.70</b>	<b>\$ 252,977.57</b>	<b>\$ 252,977.57</b>
<b>Acct No.</b>	<b>Revenues:</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>	<b>2017 Estimated</b>
241-000-4523-00	Developer's Rec. Fees	47,171.23	87,361.87	75,000.00	78,416.00
241-000-4820-00	Donations/Contributions	-	-	-	-
<b>Total Revenues</b>		<b>\$ 47,171.23</b>	<b>\$ 87,361.87</b>	<b>\$ 75,000.00</b>	<b>\$ 78,416.00</b>
<b>Capital Outlay:</b>					
241-320-5670-00	Park Improvements	-	-	-	-
241-320-5670-02	Basketball Standards	-	-	-	-
241-320-5683-04	Snow Clearing Equip.	-	-	-	-
241-320-5683-05	Dog Waste Stations	1,149.00	-	-	-
241-320-5683-06	Park Security Lighting	-	-	3,000.00	3,000.00
241-910-5910-00	Transfer to Seldom Seen	-	-	128,081.24	128,081.24
<b>Total Capital Equipment</b>		<b>\$ 1,149.00</b>	<b>\$ -</b>	<b>\$ 131,081.24</b>	<b>\$ 131,081.24</b>
<b>Change in Fund Balance</b>					
		<b>\$ 46,022.23</b>	<b>\$ 87,361.87</b>	<b>\$ (56,081.24)</b>	<b>\$ (52,665.24)</b>
<b>Balance Park Development Fund</b>					
		<b>\$ 165,615.70</b>	<b>\$ 252,977.57</b>	<b>\$ 196,896.33</b>	<b>\$ 200,312.33</b>



Department: Parks, Recreation and Public Service  
Fund: Park Development

<b>Beginning Balance</b>	\$	200,312.33	\$	223,187.33	\$	245,199.83	\$	262,262.33
<b>Revenues:</b>		<b>2018 PROPOSED</b>		<b>2019 Projected</b>		<b>2020 Projected</b>		<b>2021 Projected</b>
Developer's Recreation Fees		24,375.00		25,012.50		20,062.50		20,062.50
Donations/Contributions		-		-		-		-
<b>Total Revenues</b>	\$	24,375.00	\$	25,012.50	\$	20,062.50	\$	20,062.50
<b>Capital Outlay:</b>								
Park Improvements		-		-		-		-
Basketball Standards		-		-		-		-
Snow Clearing Equipment for Pathways		-		-		-		-
Dog Waste Stations		1,500.00		3,000.00		3,000.00		3,000.00
Park Security Lighting		-		-		-		-
Transfer to Seldom Seen Park		-		-		-		-
<b>Total Capital Equipment</b>	\$	1,500.00	\$	3,000.00	\$	3,000.00	\$	3,000.00
<b>Change in Fund Balance</b>	\$	22,875.00	\$	22,012.50	\$	17,062.50	\$	17,062.50
<b>Balance Park Development Fund</b>	\$	223,187.33	\$	245,199.83	\$	262,262.33	\$	279,324.83

No significant changes or new expenditures are being proposed in this fund.



Department: Parks, Recreation and Public Service  
Fund: Parks & Recreation Programming

<b>Beginning Balance</b>		<b>\$ 70,441.25</b>	<b>\$ 86,580.47</b>	<b>\$ 171,549.07</b>	<b>\$ 171,549.07</b>
<b>Acct No.</b>	<b>Revenues:</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>	<b>2017 Estimated</b>
295-000-4522-00	Sale of Merchandise	-	363.00	50.00	10.00
295-000-4523-00	Recreation Fees	164,996.00	195,827.75	165,000.00	188,438.50
295-000-4820-00	Donations- Parks & Rec	150.00	133,175.52	1,500.00	-
295-000-4820-01	Donations- Powell Festival	-	-	130,000.00	132,943.31
295-000-4820-02	Festival Sales	-	-	-	39,729.05
295-000-4890-00	Refunds & Reimb.	-	-	-	153.60
295-000-4890-04	BWC Premium Refund	-	-	-	-
295-000-4931-00	TR - General Fund	15,000.00	50,000.00	-	-
<b>Total Revenues</b>		<b>\$ 180,146.00</b>	<b>\$ 379,366.27</b>	<b>\$ 296,550.00</b>	<b>\$ 361,274.46</b>
<b>Personnel Services:</b>					
295-320-5190-00	Salaries & Wages	28,593.64	32,799.50	40,885.00	37,000.00
295-320-5190-11	Overtime	2,445.69	1,785.47	1,500.00	1,000.00
295-320-5211-00	PERS	4,345.48	4,841.96	5,935.00	5,650.00
295-320-5213-00	Medicare	448.54	499.95	615.00	600.00
295-320-5221-00	Health Insurance	2,205.86	2,203.41	2,100.00	2,007.99
295-320-5322-00	Life Insurance	96.54	108.49	110.00	110.00
295-320-5223-00	Dental Insurance	89.04	89.04	100.00	78.84
295-320-5225-00	Workers Compensation	449.27	435.49	619.10	561.48
<b>Total Personnel Services</b>		<b>\$ 38,674.06</b>	<b>\$ 42,763.31</b>	<b>\$ 51,864.10</b>	<b>\$ 47,008.31</b>
<b>Operating Expenditures:</b>					
295-320-5321-00	Cell Phones	-	453.83	1,051.39	1,050.00
295-320-5322-00	Postage	2,486.59	3,318.51	3,518.50	3,518.50
295-320-5331-00	Rentals	3,666.12	4,937.01	5,500.00	5,000.00
295-320-5420-00	Operating Supplies	18,243.03	23,593.01	23,400.00	23,000.00
295-320-5420-01	Noncap Equipment	516.01	-	-	-
295-320-5481-00	Printing/Brochures	15,626.65	16,974.79	18,681.50	18,000.00
295-320-5510-00	Training	1,209.38	1,678.52	1,800.00	1,500.00
295-320-5520-00	Uniforms	180.00	396.00	900.00	1,300.00
295-320-5550-76	Software Maintenance Fee	1,000.00	1,000.00	2,200.00	2,200.00
295-320-5560-40	Contracted Instructors	68,683.50	76,119.40	57,500.00	57,500.00
295-320-5591-00	Refunds	11,295.30	14,918.50	12,450.00	12,450.00
295-320-5599-00	Miscellaneous	176.14	87.38	153.25	153.25
295-350-5385-00	Powell Festival	2,250.00	87,457.41	127,968.00	109,000.00
295-350-5390-00	Special Events	-	-	10,032.00	10,000.00
295-350-5591-00	Powell Festival Refunds	-	700.00	1,500.00	1,500.00
<b>Total Operating Expenditures</b>		<b>\$ 125,332.72</b>	<b>\$ 231,634.36</b>	<b>\$ 266,654.64</b>	<b>\$ 246,171.75</b>
<b>Capital Outlay/Transfers and Advances:</b>					
295-320-5680-00	Equipment	-	-	-	-
295-920-5810-00	Repay Adv to General Fund	-	20,000.00	20,000.00	20,000.00
<b>Total Capital Outlay/Transf. and Adv.</b>		<b>\$ -</b>	<b>\$ 20,000.00</b>	<b>\$ 20,000.00</b>	<b>\$ 20,000.00</b>
<b>Total P&amp;R Programming Expenditures</b>		<b>\$ 164,006.78</b>	<b>\$ 294,397.67</b>	<b>\$ 338,518.74</b>	<b>\$ 313,180.06</b>
<b>Change in Fund Balance</b>		<b>\$ 16,139.22</b>	<b>\$ 84,968.60</b>	<b>\$ (41,968.74)</b>	<b>\$ 48,094.40</b>
<b>Balance P&amp;R Programming Fund</b>		<b>\$ 86,580.47</b>	<b>\$ 171,549.07</b>	<b>\$ 129,580.33</b>	<b>\$ 219,643.47</b>





Department: Parks, Recreation and Public Service  
Fund: Parks & Recreation Programming

<b>Beginning Balance</b>	\$	219,643.47	\$	234,763.47	\$	244,573.47	\$	260,243.47
<b>Revenues:</b>		<b>2018 PROPOSED</b>		<b>2019 Projected</b>		<b>2020 Projected</b>		<b>2021 Projected</b>
Sale of Merchandise		50.00		50.00		50.00		50.00
Recreation Fees		170,000.00		170,000.00		175,000.00		175,000.00
Donations- Parks & Rec		500.00		500.00		500.00		500.00
Donations- Powell Festival/Special Events		132,000.00		132,000.00		135,000.00		135,000.00
Festival Sales		-		-		-		-
Refunds & Reimb.		-		-		-		-
BWC Premium Refund		-		-		-		-
TR - General Fund		-		-		-		-
<b>Total Revenues</b>	\$	302,550.00	\$	302,550.00	\$	310,550.00	\$	310,550.00
<b>Personnel Services:</b>								
Salaries & Wages		37,100.00		37,790.00		38,230.00		38,465.00
Overtime		1,500.00		1,500.00		1,750.00		1,750.00
PERS		5,405.00		5,505.00		5,600.00		5,630.00
Medicare		560.00		570.00		580.00		585.00
Health Insurance		2,210.00		2,395.00		2,565.00		2,755.00
Life Insurance		115.00		120.00		125.00		125.00
Dental Insurance		90.00		95.00		100.00		110.00
Workers Compensation		550.00		565.00		630.00		695.00
<b>Total Personnel Services</b>	\$	47,530.00	\$	48,540.00	\$	49,580.00	\$	50,115.00
<b>Operating Expenditures:</b>								
Cell Phones		1,200.00		1,200.00		1,300.00		1,300.00
Postage		4,000.00		4,500.00		4,500.00		5,000.00
Rentals		5,500.00		5,500.00		6,000.00		6,000.00
Operating Supplies		22,000.00		22,500.00		23,000.00		23,500.00
Noncap Equipment		2,000.00		2,000.00		2,000.00		2,000.00
Printing/Brochures		18,000.00		20,000.00		20,000.00		20,000.00
Training		2,000.00		2,500.00		2,500.00		2,500.00
Uniforms		1,500.00		2,000.00		2,000.00		2,000.00
Software Maintenance Fee		2,200.00		2,500.00		2,500.00		2,750.00
Contracted Instructors		60,000.00		60,000.00		60,000.00		60,000.00
Refunds		10,000.00		10,000.00		10,000.00		10,000.00
Miscellaneous		500.00		500.00		500.00		500.00
Powell Festival		100,000.00		100,000.00		100,000.00		100,000.00
Special Events		10,000.00		10,000.00		10,000.00		10,000.00
Powell Festival Refunds		1,000.00		1,000.00		1,000.00		1,000.00
<b>Total Operating Expenditures</b>	\$	239,900.00	\$	244,200.00	\$	245,300.00	\$	246,550.00
<b>Capital Outlay/Transfers and Advances:</b>								
Equipment		-		-		-		-
Repay Advance to General Fund		-		-		-		-
<b>Total Capital Outlay/Transf. and Adv.</b>	\$	-	\$	-	\$	-	\$	-
<b>Total P&amp;R Programming Expenditures</b>	\$	287,430.00	\$	292,740.00	\$	294,880.00	\$	296,665.00
<b>Change in Fund Balance</b>	\$	15,120.00	\$	9,810.00	\$	15,670.00	\$	13,885.00
<b>Balance P&amp;R Programming Fund</b>	\$	234,763.47	\$	244,573.47	\$	260,243.47	\$	274,128.47

No significant changes or new expenditures are being proposed in this fund.

Special Revenue Fund Name:	Law Enforcement Assistance Fund
Description:	Reimbursement from State for certain law enforcement training

*Available only when the State legislation decides to fund mandated law enforcement training.*

Budget Summary (Law Enforcement Asst. Fund)				
	2018	2019	2020	2021
Revenues:				
Total Revenues	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
Expenditures:				
Personnel Services	-	-	-	-
Operating Exp.	2,000	2,000	2,000	2,000
Capital Equipment	-	-	-	-
Total Expenditures	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000

Special Revenue Fund Name:	Law Enforcement Fund
Description:	Law Enforcement expenditures funded by seizure of tangible property by Local, State and Federal Agencies.

- The City participates with other law enforcement agencies that sometimes involves seizure of tangible property. The City receives a prorata share of the sold tangible property.

Budget Summary (Law Enforcement Fund)				
	2018	2019	2020	2021
Revenues:				
Total Revenues	\$ 400	\$ 400	\$ 400	\$ 400
Expenditures:				
Personnel Services				
Operating Exp.	2,500	5,000	-	-
Capital Equipment				
Total Expenditures	\$ 2,500	\$ 5,000	\$ -	\$ -

Special Revenue Fund Name:		D.U.I. Fund			
Description:		Detection and prevention of driving while impaired; funded by court fees assessed in criminal and traffic cases.			
The City holds the funds until sufficient to pay for various equipment needs to assist the Police Department.	Budget Summary (D.U.I. Fund)				
		2018	2019	2020	2021
	Revenues:				
	Total Revenues	\$ 200	\$ 100	\$ 200	\$ 100
	Expenditures:				
	Personnel Services				
	Operating Exp.	1,000	-	500	-
	Capital Equipment				
	Total Expenditures	\$ 1,000	\$ -	\$ 500	\$ -
Special Revenue Fund Name:		Board of Pharmacy Fund			
Description:		Detection and prevention of drug offenses; funded by court fees assessed in drug-related cases.			
The City holds the funds until sufficient to pay for various equipment needs to assist the Police Department.	Budget Summary (Board of Pharmacy Fund)				
		2018	2019	2020	2021
	Revenues:				
	Total Revenues	\$ 100	\$ 100	\$ 100	\$ 100
	Expenditures:				
	Personnel Services				
	Operating Exp.	-	-	-	-
	Capital Equipment				
	Total Expenditures	\$ -	\$ -	\$ -	\$ -
Special Revenue Fund Name:		Canine Support Fund			
Description:		Pay for the operating expenses associated with the Police Canine unit; funded by donations and contributions from residents.			
The City obtains donations from residents of the City of Powell and uses them to pay for operating expenses associated with the Police Canine unit.	Budget Summary (Canine Support Fund)				
		2018	2019	2020	2021
	Revenues:				
	Total Revenues	\$ 4,000	\$ 3,500	\$ 3,500	\$ 3,500
	Expenditures:				
	Personnel Services				
	Operating Exp.	7,500	7,500	7,750	8,000
	Capital Equipment				
	Total Expenditures	\$ 7,500	\$ 7,500	\$ 7,750	\$ 8,000



Department: Police  
Fund: Law Enforcement Assistance

<b>Beginning Balance</b>				
	\$	-	\$ 2,720.00	\$ 6,680.00
	\$			\$ 6,680.00
<b>Acct No. Revenues:</b>		<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>
265-000-4422-00 Police Training Reimb.		2,720.00	3,960.00	-
<b>Total Revenues</b>	\$	2,720.00	\$ 3,960.00	\$ -
<b>Expenditures:</b>				
265-110-5510-00 Training/Education		-	-	2,000.00
<b>Total Expenditures</b>	\$	-	\$ -	\$ 2,000.00
<b>Change in Fund Balance</b>	\$	2,720.00	\$ 3,960.00	\$ (2,000.00)
<b>Balance Law Enforcement Asst. Fund</b>	\$	2,720.00	\$ 6,680.00	\$ 4,680.00

Department: Police  
Fund: Law Enforcement

<b>Beginning Balance</b>				
	\$	20,416.47	\$ 21,391.47	\$ 21,864.47
	\$			\$ 21,864.47
<b>Acct No. Revenues:</b>		<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>
271-011-4440-00 LEAP Seizure Funds		-	-	200.00
271-012-4440-00 Del Co Seizure Funds		900.00	250.00	200.00
271-013-4440-00 State AG Seizure Funds		-	-	100.00
271-014-4440-00 Powell PD Seizure Funds		75.00	2,517.00	100.00
271-015-4440-00 DOJ Seizure Funds			-	-
271-016-4440-00 DOT Seizure Funds			-	-
<b>Total Revenues</b>	\$	975.00	\$ 2,767.00	\$ 600.00
<b>Expenditures:</b>				
271-111-5598-00 Law Enforcement Exp.		-	2,294.00	15,000.00
271-111-5690-00 Law Enforcement Exp.		-	-	5,000.00
<b>Total Expenditures</b>	\$	-	\$ 2,294.00	\$ 20,000.00
<b>Change in Fund Balance</b>	\$	975.00	\$ 473.00	\$ (19,400.00)
<b>Balance Law Enforcement Fund</b>	\$	21,391.47	\$ 21,864.47	\$ 2,464.47



Department: Police  
Fund: Law Enforcement Assistance

<b>Beginning Balance</b>	\$	4,680.00	\$	4,180.00	\$	2,180.00	\$	1,680.00
<b>Revenues:</b>		<b>2018 PROPOSED</b>		<b>2019 Projected</b>		<b>2020 Projected</b>		<b>2021 Projected</b>
Police Training State Reimbursement		1,500.00		-		1,500.00		1,500.00
<b>Total Revenues</b>	\$	1,500.00	\$	-	\$	1,500.00	\$	1,500.00
<b>Expenditures:</b>								
Training/Education		2,000.00		2,000.00		2,000.00		2,000.00
<b>Total Expenditures</b>	\$	2,000.00	\$	2,000.00	\$	2,000.00	\$	2,000.00
<b>Change in Fund Balance</b>	\$	(500.00)	\$	(2,000.00)	\$	(500.00)	\$	(500.00)
<b>Balance Law Enforcement Asst. Fund</b>	\$	4,180.00	\$	2,180.00	\$	1,680.00	\$	1,180.00

No significant changes or new expenditures are being proposed in this fund.

Department: Police  
Fund: Law Enforcement

<b>Beginning Balance</b>	\$	6,883.47	\$	4,783.47	\$	183.47	\$	583.47
<b>Revenues:</b>		<b>2018 PROPOSED</b>		<b>2019 Projected</b>		<b>2020 Projected</b>		<b>2021 Projected</b>
LEAP Seizure Funds		100.00		100.00		100.00		100.00
Del Co Seizure Funds		100.00		100.00		100.00		100.00
State AG Seizure Funds		100.00		100.00		100.00		100.00
Powell PD Seizure Funds		100.00		100.00		100.00		100.00
DOJ Seizure Funds		-		-		-		-
DOT Seizure Funds		-		-		-		-
<b>Total Revenues</b>	\$	400.00	\$	400.00	\$	400.00	\$	400.00
<b>Expenditures:</b>								
Law Enforcement Expenditures - Noncapital		2,500.00		-		-		-
Law Enforcement Expenditures - Capital		-		5,000.00		-		-
<b>Total Expenditures</b>	\$	2,500.00	\$	5,000.00	\$	-	\$	-
<b>Change in Fund Balance</b>	\$	(2,100.00)	\$	(4,600.00)	\$	400.00	\$	400.00
<b>Balance Law Enforcement Fund</b>	\$	4,783.47	\$	183.47	\$	583.47	\$	983.47

No significant changes or new expenditures are being proposed in this fund.



Department: Police  
Fund: D.U.I.

<b>Beginning Balance</b>				
	\$	8,536.00	\$	8,631.00
			\$	8,831.00
			\$	8,831.00
<b>Acct No.</b>	<b>Revenues:</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>
281-000-4612-00	D.U.I. Fines	95.00	200.00	100.00
				325.00
	<b>Total Revenues</b>	\$ 95.00	\$ 200.00	\$ 100.00
				\$ 325.00
<b>Expenditures:</b>				
281-111-5596-00	D.U.I. Expenditures	-	-	8,000.00
				8,000.00
	<b>Total Expenditures</b>	\$ -	\$ -	\$ 8,000.00
				\$ 8,000.00
<b>Change in Fund Balance</b>	\$	95.00	\$	200.00
				(7,900.00)
				(7,675.00)
<b>Balance D.U.I. Fund</b>	\$	8,631.00	\$	8,831.00
				931.00
				1,156.00

Department: Police  
Fund: Board of Pharmacy

<b>Beginning Balance</b>				
	\$	5,055.76	\$	5,105.76
			\$	5,430.76
			\$	5,430.76
<b>Acct No.</b>	<b>Revenues:</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>
291-000-4612-00	Drug Fines	50.00	325.00	100.00
				175.00
	<b>Total Revenues</b>	\$ 50.00	\$ 325.00	\$ 100.00
				\$ 175.00
<b>Expenditures:</b>				
291-112-5597-00	Brd. Of Pharmacy Exp.	-	-	-
291-112-5694-00	Equipment	-	-	5,000.00
				5,000.00
	<b>Total Expenditures</b>	\$ -	\$ -	\$ 5,000.00
				\$ 5,000.00
<b>Change in Fund Balance</b>	\$	50.00	\$	325.00
				(4,900.00)
				(4,825.00)
<b>Balance Board of Pharmacy Fund</b>	\$	5,105.76	\$	5,430.76
				530.76
				605.76

Department: Police  
Fund: Canine Support Fund

<b>Beginning Balance</b>				
	\$	16,122.89	\$	13,740.51
			\$	16,706.83
			\$	16,706.83
<b>Acct No.</b>	<b>Revenues:</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>
298-000-4820-00	Contributions/Donations	3,000.00	5,000.00	5,000.00
298-000-4890-02	Reimbursements	-	1,888.92	-
				-
	<b>Total Revenues</b>	\$ 3,000.00	\$ 6,888.92	\$ 5,000.00
				\$ 5,100.00
<b>Expenditures:</b>				
298-110-5420-00	Operating Expenses	5,382.38	3,922.60	7,500.00
				5,290.78
	<b>Total Expenditures</b>	\$ 5,382.38	\$ 3,922.60	\$ 7,500.00
				\$ 5,290.78
<b>Change in Fund Balance</b>	\$	(2,382.38)	\$	2,966.32
				(2,500.00)
				(190.78)
<b>Balance Canine Support Fund</b>	\$	13,740.51	\$	16,706.83
				14,206.83
				16,516.05



Department: Police  
Fund: D.U.I.

<b>Beginning Balance</b>				
	\$	1,156.00	\$	356.00
			\$	456.00
			\$	156.00
<b>Revenues:</b>		<b>2018 PROPOSED</b>	<b>2019 Projected</b>	<b>2020 Projected</b>
D.U.I. Fines		200.00	100.00	200.00
<b>Total Revenues</b>	\$	200.00	\$	100.00
			\$	200.00
			\$	100.00
<b>Expenditures:</b>				
D.U.I. Expenditures		1,000.00	-	500.00
<b>Total Expenditures</b>	\$	1,000.00	\$	-
			\$	500.00
			\$	-
<b>Change in Fund Balance</b>	\$	(800.00)	\$	100.00
			\$	(300.00)
			\$	100.00
<b>Balance D.U.I. Fund</b>	\$	356.00	\$	456.00
			\$	156.00
			\$	256.00

No significant changes or new expenditures are being proposed in this fund.

Department: Police  
Fund: Board of Pharmacy

<b>Beginning Balance</b>				
	\$	605.76	\$	705.76
			\$	805.76
			\$	905.76
<b>Revenues:</b>		<b>2018 PROPOSED</b>	<b>2019 Projected</b>	<b>2020 Projected</b>
Drug Fines		100.00	100.00	100.00
<b>Total Revenues</b>	\$	100.00	\$	100.00
			\$	100.00
			\$	100.00
<b>Expenditures:</b>				
Board of Pharmacy Ependitures		-	-	-
Equipment		-	-	-
<b>Total Expenditures</b>	\$	-	\$	-
			\$	-
			\$	-
<b>Change in Fund Balance</b>	\$	100.00	\$	100.00
			\$	100.00
			\$	100.00
<b>Balance Board of Pharmacy Fund</b>	\$	705.76	\$	805.76
			\$	905.76
			\$	1,005.76

No significant changes or new expenditures are being proposed in this fund.

Department: Police  
Fund: Canine Support Fund

<b>Beginning Balance</b>				
	\$	16,516.05	\$	13,016.05
			\$	9,016.05
			\$	4,766.05
<b>Revenues:</b>		<b>2018 PROPOSED</b>	<b>2019 Projected</b>	<b>2020 Projected</b>
Contributions/Donations		4,000.00	3,500.00	3,500.00
Reimbursements		-	-	-
<b>Total Revenues</b>	\$	4,000.00	\$	3,500.00
			\$	3,500.00
			\$	3,500.00
<b>Expenditures:</b>				
Operating Expenses		7,500.00	7,500.00	7,750.00
<b>Total Expenditures</b>	\$	7,500.00	\$	7,500.00
			\$	7,750.00
			\$	8,000.00
<b>Change in Fund Balance</b>	\$	(3,500.00)	\$	(4,000.00)
			\$	(4,250.00)
			\$	(4,500.00)
<b>Balance Canine Support Fund</b>	\$	13,016.05	\$	9,016.05
			\$	4,766.05
			\$	266.05

No significant changes or new expenditures are being proposed in this fund.

Special Revenue Fund Name: Veteran's Memorial Fund

Description: Items related to maintaining or constructing the Veteran's Memorial and the surrounding area

Brick Sale

People interested in recognizing or honoring a veteran can purchase a brick with their information to place on the walkway of the Memorial. The Memorial represents all five branches of the service: Army, Air Force, Marines, Navy and Coast Guard.

Budget Summary (Vet. Mem. Fund)

	2018	2019	2020	2021
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Personnel Services				
Operating Exp.	-	-	-	-
Capital Equipment	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -

Special Revenue Fund Name: Special Events Fund

Description: Items related to the Special Events held by the City.

Touch A Truck

Lolli-Pops! Concerts

Community Bonfire

Budget Summary (Special Events Fund)

	2018	2019	2020	2021
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Personnel Services	-	-	-	-
Operating Exp.	-	-	-	-
Capital Equipment				
Total Expenditures	\$ -	\$ -	\$ -	\$ -





Veteran's Memorial



Memorial Day

Veteran's Day



Community Bonfire



Touch-a-Truck

Lolli-Pops! Concert



Arbor Day



Candy by the Carload



Department: Public Information  
Fund: Veteran's Memorial

<b>Beginning Balance</b>				
	\$	5,832.33	\$	5,735.83
	\$		\$	6,341.83
	\$		\$	6,341.83
<b>Acct No.</b>	<b>Revenues:</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>
296-000-4522-00	Brick Sale	700.00	600.00	500.00
296-000-4820-00	Contributions/Donations	-	100.00	-
	<b>Total Revenues</b>	\$ 700.00	\$ 700.00	\$ 500.00
				\$ 300.00
<b>Operating Expenditures:</b>				
296-720-5420-00	Field Supplies	796.50	94.00	500.00
	<b>Total Operating Expenditures</b>	\$ 796.50	\$ 94.00	\$ 500.00
				\$ 200.00
<b>Capital Outlay:</b>				
296-800-5510-00	Memorial Structure	-	-	-
	<b>Total Capital Equipment</b>	\$ -	\$ -	\$ -
				\$ -
	<b>Total Veteran's Memorial Expenditures</b>	\$ 796.50	\$ 94.00	\$ 500.00
				\$ 200.00
	<b>Change in Fund Balance</b>	\$ (96.50)	\$ 606.00	\$ -
				\$ 100.00
	<b>Balance Veteran's Memorial Fund</b>	\$ 5,735.83	\$ 6,341.83	\$ 6,341.83
				\$ 6,441.83

<b>Beginning Balance</b>				
	\$	-	\$	-
	\$		\$	-
	\$		\$	-
<b>Acct No.</b>	<b>Revenues:</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>
297-000-4820-00	Contributions/Donations	-	-	-
	<b>Total Revenues</b>	\$ -	\$ -	\$ -
				\$ -
<b>Personal Services:</b>				
297-790-5190-00	Salaries & Wages	-	-	-
297-790-5190-11	Overtime	-	-	-
297-790-5211-00	OPERS	-	-	-
297-790-5213-00	Medicare	-	-	-
	<b>Total Personal Services</b>	\$ -	\$ -	\$ -
				\$ -
<b>Operating Expenditures:</b>				
297-790-5381-00	Special Events Operation	-	-	-
297-910-5910-00	Transfer to General Fund	-	-	-
	<b>Total Operating Expenditures</b>	\$ -	\$ -	\$ -
				\$ -
	<b>Total Special Events Expenditures</b>	\$ -	\$ -	\$ -
				\$ -
	<b>Change in Fund Balance</b>	\$ -	\$ -	\$ -
				\$ -
	<b>Balance Special Events Fund</b>	\$ -	\$ -	\$ -
				\$ -



Department: Public Information  
Fund: Veteran's Memorial

<b>Beginning Balance</b>				
	\$	6,441.83	\$	6,441.83
	\$	6,441.83	\$	6,441.83
	\$	6,441.83	\$	6,441.83
	\$	6,441.83	\$	6,441.83
<b>Revenues:</b>				
Brick Sale				
Contributions/Donations		-	-	-
<b>Total Revenues</b>	\$	-	\$	-
	\$	-	\$	-
<b>Operating Expenditures:</b>				
Field Supplies				
<b>Total Operating Expenditures</b>	\$	-	\$	-
	\$	-	\$	-
<b>Capital Outlay:</b>				
Memorial Structure		-	-	-
<b>Total Capital Equipment</b>	\$	-	\$	-
	\$	-	\$	-
<b>Total Veteran's Memorial Expenditures</b>	\$	-	\$	-
	\$	-	\$	-
<b>Change in Fund Balance</b>	\$	-	\$	-
	\$	-	\$	-
<b>Balance Veteran's Memorial Fund</b>	\$	6,441.83	\$	6,441.83
	\$	6,441.83	\$	6,441.83
	\$	6,441.83	\$	6,441.83
	\$	6,441.83	\$	6,441.83

No significant changes or new expenditures are being proposed in this fund.

<b>Beginning Balance</b>				
	\$	-	\$	-
	\$	-	\$	-
	\$	-	\$	-
	\$	-	\$	-
<b>Revenues:</b>				
Contributions/Donations		-	-	-
<b>Total Revenues</b>	\$	-	\$	-
	\$	-	\$	-
<b>Personal Services:</b>				
Salaries & Wages		-	-	-
Overtime		-	-	-
OPERS		-	-	-
Medicare		-	-	-
<b>Total Personal Services</b>	\$	-	\$	-
	\$	-	\$	-
<b>Operating Expenditures:</b>				
Special Events Operation		-	-	-
Transfer to General Fund		-	-	-
<b>Total Operating Expenditures</b>	\$	-	\$	-
	\$	-	\$	-
<b>Total Special Events Expenditures</b>	\$	-	\$	-
	\$	-	\$	-
<b>Change in Fund Balance</b>	\$	-	\$	-
	\$	-	\$	-
<b>Balance Special Events Fund</b>	\$	-	\$	-
	\$	-	\$	-
	\$	-	\$	-
	\$	-	\$	-

This fund activity has been moved to the Parks & Recreation Programming Fund due to timing of receipts.

Special Revenue Fund Name: Various Special Revenue Grant Funds

Description: The City will periodically receive grants from state and federal agencies to fund projects throughout the City. These grants are summarized below.

#### Recent Grants

**2012-** The City has received state assistance from the Ohio Department of Natural Resources (ODNR) to remove and replace ash trees that were infected with the Emerald Ash Borer. (Fund 264)

**2010-** The City received a federal ARRA grant to fund the construction and implementation of solar panels and energy efficient lighting throughout City Hall. Construction of the solar pavilion and solar carport were completed in 2012 (Fund 252)

**As needed-** The City has periodically received federal assistance from FEMA, to pay for damage and storm clean-up from weather related incidents. Most recently assistance was received in 2008.

#### Budget Summary (Various Special Revenue Grant Funds)

	2018	2019	2020	2021
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Personnel Services				
Operating Exp.				
Capital Equipment				
Total Expenditures	\$ -	\$ -	\$ -	\$ -



Solar Pavilion at Village Green Park, completed in 2012, funded by ARRA grant funds



## A Look at the Grants the City has Received



### Federal Emergency Management Agency (FEMA)

▶ Wind Damage	(Fall 2008)	\$	30,613
▶ Snow Removal	(Winter 2005)	\$	15,391
▶ Snow Removal	(Winter 2003)	\$	5,951

### Office of Criminal Justice

▶ Equipment	(2006)	\$	7,823
▶ Equipment	(2003-2005)	\$	141,157



### Department of Justice Programs (COPPS)

▶ Officers	(1999-2001)	\$	107,295
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### Ohio Department of Natural Resources (ODNR)

▶ Ash Tree Removal	(2012-2013)	\$	12,108
▶ Fish for Pond	(2006)	\$	500

### Mid-Ohio Regional Planning Commission (MORPC)

▶ Road work	(2009)	\$	100,000
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### American Recovery and Reinvestment Act of 2009 (ARRA)

▶ Solar & efficiency	(2011-2012)	\$	832,000
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### Tobacco Use Control and Prevention Foundation of Ohio

▶ Prevention	(2005)	\$	8,768
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Department: Various  
Fund: Various Special Revenue Grant Funds

<b>Beginning Balance</b>		\$ -	\$ -	\$ -	\$ -
<b>Acct No.</b>	<b>Revenues:</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>	<b>2017 Estimated</b>
252-000-4940-00	Advance from General Fund	-	-	-	-
252-000-4931-00	Transfer from General Fund	-	-	-	-
252-000-4890-00	Grant Reimbursement	-	-	-	-
264-000-4429-00	ODNR Reimbursement	-	-	-	-
264-000-4931-00	Transfer from General Fund	-	-	-	-
264-000-4932-00	Advance from General Fund	-	-	-	-
<b>Total Revenues</b>		\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>					
252-800-5531-01	Energy Efficiency Costs	-	-	-	-
252-800-5531-00	Professional Services	-	-	-	-
252-820-5820-00	Repayment of Advance	-	-	-	-
264-320-5420-02	ODNR Tree Removal	-	-	-	-
264-820-5820-00	ODNR Repay Advance	-	-	-	-
<b>Total Expenditures</b>		\$ -	\$ -	\$ -	\$ -
<b>Change in Fund Balances</b>		\$ -	\$ -	\$ -	\$ -
<b>Balance Special Revenue Grant Funds</b>		\$ -	\$ -	\$ -	\$ -



Department: Various  
Fund: Various Special Revenue Grant Funds

<b>Beginning Balance</b>				
	\$	-	\$	-
<b>Revenues:</b>		<b>2018 PROPOSED</b>	<b>2019 Projected</b>	<b>2020 Projected</b>
Advance from General Fund		-	-	-
Transfer from General Fund		-	-	-
Grant Reimbursement		-	-	-
ODNR Reimbursement		-	-	-
Transfer from General Fund		-	-	-
Advance from General Fund		-	-	-
<b>Total Revenues</b>	\$	-	\$	-
<b>Expenditures:</b>				
Energy Efficiency Costs		-	-	-
Professional Services		-	-	-
Repayment of Advance		-	-	-
ODNR Tree Removal		-	-	-
ODNR Repay Advance		-	-	-
<b>Total Expenditures</b>	\$	-	\$	-
<b>Change in Fund Balances</b>	\$	-	\$	-
<b>Balance Special Revenue Grant Funds</b>	\$	-	\$	-

No significant changes or new expenditures are being proposed in these funds.

Special Revenue Fund Name:	Special Projects Fund
Description:	Donation and contributions for various projects around the City.

This fund is used for various capital improvement projects around the City.

The last project was in 2012 and funds were used to make the solar panel structure into park pavillon.

Budget Summary (Special Projects)				
	2018	2019	2020	2021
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Personnel Services				
Operating Exp.				
Capital Outlay	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -

Special Revenue Fund Name:	Powell Festival
Description:	Donations and contributions to pay for specific event.

Since 1997, on the anniversary of the incorporation of the City, the City has held a festival during the month of June that provides various activities for the community over a weekend. The events are funded entirely through donations and contributions from both private citizens and businesses.

The activities have grown to include a large fireworks display that is the highlight of the event. There are various children's activities and food vendors, as well as concerts by local bands.

In 2008, Historic Downtown Powell, Inc. took over the organization of the event. The City paid for the fireworks or other large-ticket items for the event with the remaining donations over five years which concluded in 2012.

Currently, the City receives revenue from various individuals or business through various contract negotiations. This money is then utilized by the Public Information Officer to enhance the Powell Festival experience.

Budget Summary (Powell Festival)				
	2018	2019	2020	2021
Revenues:				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures:				
Personnel Services				
Operating Exp.	-	-	-	-
Capital Equipment				
Total Expenditures	\$ -	\$ -	\$ -	\$ -





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Department: Finance  
Fund: Special Projects

<b>Beginning Balance</b>		\$ -	\$ -	\$ -	\$ -
<b>Acct No.</b>	<b>Revenues:</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>	<b>2017 Estimated</b>
290-000-4890-00	Special Projects	-	-	-	-
<b>Total Revenues</b>		\$ -	\$ -	\$ -	\$ -
<b>Operating Expenditures:</b>					
290-610-5531-01	Engineering	-	-	-	-
<b>Total Operating Expenditures</b>		\$ -	\$ -	\$ -	\$ -
<b>Capital Outlay:</b>					
290-800-5610-00	Capital Outlay	-	-	-	-
<b>Total Capital Equipment</b>		\$ -	\$ -	\$ -	\$ -
<b>Total Special Projects Expenditures</b>		\$ -	\$ -	\$ -	\$ -
<b>Change in Fund Balance</b>		\$ -	\$ -	\$ -	\$ -
<b>Balance Special Projects Fund</b>		\$ -	\$ -	\$ -	\$ -

Department: Finance  
Fund: Powell Festival

<b>Beginning Balance</b>		\$ 1,500.00	\$ -	\$ -	\$ -
<b>Acct No.</b>	<b>Revenues:</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>	<b>2017 Estimated</b>
292-000-4820-00	Donations	-	-	-	-
<b>Total Revenues</b>		\$ -	\$ -	\$ -	\$ -
<b>Expenditures:</b>					
292-721-5381-00	Powell Festival Expenses	1,500.00	-	-	-
<b>Total Expenditures</b>		\$ 1,500.00	\$ -	\$ -	\$ -
<b>Change in Fund Balance</b>		\$ (1,500.00)	\$ -	\$ -	\$ -
<b>Balance Powell Festival Fund</b>		\$ -	\$ -	\$ -	\$ -



Department: Finance  
Fund: Special Projects

<b>Beginning Balance</b>	\$	-	\$	-	\$	-	\$	-
<b>Revenues:</b>		<b>2018 PROPOSED</b>		<b>2019 Projected</b>		<b>2020 Projected</b>		<b>2021 Projected</b>
Special Projects		-		-		-		-
<b>Total Revenues</b>	\$	-	\$	-	\$	-	\$	-
<b>Operating Expenditures:</b>								
Engineering		-		-		-		-
<b>Total Operating Expenditures</b>	\$	-	\$	-	\$	-	\$	-
<b>Capital Outlay:</b>								
Capital Outlay		-		-		-		-
<b>Total Capital Equipment</b>	\$	-	\$	-	\$	-	\$	-
<b>Total Special Projects Expenditures</b>	\$	-	\$	-	\$	-	\$	-
<b>Change in Fund Balance</b>	\$	-	\$	-	\$	-	\$	-
<b>Balance Special Projects Fund</b>	\$	-	\$	-	\$	-	\$	-

No significant changes or new expenditures are being proposed in this fund.

Department: Finance  
Fund: Powell Festival

<b>Beginning Balance</b>	\$	-	\$	-	\$	-	\$	-
<b>Revenues:</b>		<b>2018 PROPOSED</b>		<b>2019 Projected</b>		<b>2020 Projected</b>		<b>2021 Projected</b>
Donations		-		-		-		-
<b>Total Revenues</b>	\$	-	\$	-	\$	-	\$	-
<b>Expenditures:</b>								
		-		-		-		-
Powell Festival Expenses		-		-		-		-
<b>Total Expenditures</b>	\$	-	\$	-	\$	-	\$	-
<b>Change in Fund Balance</b>	\$	-	\$	-	\$	-	\$	-
<b>Balance Powell Festival Fund</b>	\$	-	\$	-	\$	-	\$	-

No significant changes or new expenditures are being proposed in this fund.

Debt Service Funds - Summary by Fund					
Revenues by Fund:	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016
310 - Seldom Seen TIF	-	-	-	-	-
311 - Capital Improvements	-	239,834.35	834,290.73	873,184.27	947,912.77
312 - 1991 Road Construct.	-	-	-	-	-
313 - 1995 Road Construct.	-	-	-	-	-
314 - 1999 Land Acquisition	-	-	-	-	-
315 - Current Refunding	430,261.67	438,612.13	465,650.63	448,143.21	420,316.79
316 - 1999 Village Green	-	-	-	-	-
317 - LCIFA Debt	8,017,907.06	1,437,686.26	1,420,686.26	6,192,500.46	1,419,598.22
319 - Police Facility	1,771,084.70	263,300.00	203,000.00	1,771,084.70	263,300.00
321 - PCIFA Debt	3,190,930.76	177,033.76	180,133.76	183,133.76	181,033.76
<b>Total Revenue</b>	\$ 13,410,184.19	\$ 2,556,466.50	\$ 3,103,761.38	\$ 9,468,046.40	\$ 3,232,161.54
Carryover from Prior Year	66,572.36	34,617.70	290,164.97	279,686.16	348,476.60
<b>Total Available in Debt Service Funds</b>	\$ 13,476,756.55	\$ 2,591,084.20	\$ 3,393,926.35	\$ 9,747,732.56	\$ 3,580,638.14
Expenditures by Fund:	2012	2013	2014	2015	2016
310 - Seldom Seen TIF	-	-	-	-	-
311 - Capital Improvements	-	-	873,835.00	826,118.60	801,882.16
312 - 1991 Road Construct.	-	-	-	-	-
313 - 1995 Road Construct.	-	-	-	-	-
314 - 1999 Land Acquisition	-	-	-	-	-
315 - Current Refunding	431,855.79	425,056.71	433,442.67	430,941.93	426,426.11
316 - 1999 Village Green	-	-	-	-	-
317 - LCIFA Debt	8,047,587.60	1,434,736.26	1,423,636.26	6,187,648.25	1,424,450.43
319 - Police Facility	203,180.00	203,292.50	203,192.50	1,771,413.42	263,029.18
321 - PCIFA Debt	3,190,930.76	177,033.76	180,133.76	183,133.76	181,033.76
<b>Total Expenditures</b>	\$ 12,720,471.24	\$ 3,158,846.60	\$ 3,114,240.19	\$ 9,399,255.96	\$ 3,096,821.64
Unappropriated at Year-End	34,617.70	290,164.97	279,686.16	348,476.60	483,816.50
<b>Total Available in Debt Service Funds</b>	\$ 12,755,088.94	\$ 3,449,011.57	\$ 3,393,926.35	\$ 9,747,732.56	\$ 3,580,638.14
Ending Fund Balance:	2012	2013	2014	2015	2016
310 - Seldom Seen TIF	-	-	-	-	-
311 - Capital Improvements	-	239,834.35	200,290.08	247,355.75	393,386.36
312 - 1991 Road Construct.	-	-	-	-	-
313 - 1995 Road Construct.	-	-	-	-	-
314 - 1999 Land Acquisition	-	-	-	-	-
315 - Current Refunding	32,826.07	46,381.49	78,589.45	95,790.73	89,681.41
316 - 1999 Village Green	-	-	-	-	-
317 - LCIFA Debt	-	2,950.00	-	4,852.21	-
319 - Police Facility	1,791.63	999.13	806.63	477.91	748.73
321 - PCIFA Debt	-	-	-	-	-
<b>Total Fund Balance</b>	\$ 34,617.70	\$ 290,164.97	\$ 279,686.16	\$ 348,476.60	\$ 483,816.50

Debt Service Funds - Summary by Fund						
Budget 2017	Estimated 2017	% of Change Bud. to Est.	Proposed 2018	Projected		
				2019	2020	2021
1,479,000.00	1,499,683.40	101.4%	2,335,625.00	100,000.00	135,000.00	145,000.00
3,670,319.66	3,660,519.63	99.7%	962,000.00	925,000.00	912,000.00	675,000.00
-	-	0.0%	-	-	-	-
-	-	0.0%	-	-	-	-
-	-	0.0%	-	-	-	-
331,416.73	329,114.53	99.3%	245,000.00	108,500.00	14,279.10	-
-	-	0.0%	-	-	-	-
1,424,081.26	1,424,081.26	100.0%	1,425,231.26	1,420,381.26	1,415,781.26	1,429,531.26
203,000.00	203,000.00	100.0%	197,000.00	197,000.00	197,000.00	197,000.00
183,933.76	183,933.76	100.0%	181,733.76	184,533.76	182,233.76	180,048.76
\$ 7,291,751.41	\$ 7,300,332.58	100.1%	\$ 5,346,590.02	\$ 2,935,415.02	\$ 2,856,294.12	\$ 2,626,580.02
348,476.60	348,476.60		120,672.30	201,476.04	224,276.38	259,669.22
\$ 7,640,228.01	\$ 7,648,809.18		\$ 5,467,262.32	\$ 3,136,891.06	\$ 3,080,570.50	\$ 2,886,249.24
2017	2017	Bud. to Est.	2018	2019	2020	2021
1,479,000.00	1,479,000.00	100.0%	2,331,625.00	124,683.40	135,000.00	145,000.00
3,961,605.50	3,960,505.50	100.0%	887,140.00	876,060.00	875,380.00	715,900.00
-	-	0.0%	-	-	-	-
-	-	0.0%	-	-	-	-
-	-	0.0%	-	-	-	-
420,756.26	416,556.26	99.0%	243,756.26	108,756.26	17,506.26	-
-	-	0.0%	-	-	-	-
1,424,081.26	1,424,081.26	100.0%	1,425,231.26	1,420,381.26	1,415,781.26	1,429,531.26
199,400.00	199,400.00	100.0%	196,300.00	198,200.00	195,000.00	198,600.00
183,933.76	183,933.76	100.0%	181,733.76	184,533.76	182,233.76	180,048.76
\$ 7,668,776.78	\$ 7,663,476.78	99.9%	\$ 5,265,786.28	\$ 2,912,614.68	\$ 2,820,901.28	\$ 2,669,080.02
106,791.13	120,672.30		201,476.04	224,276.38	259,669.22	217,169.22
\$ 7,775,567.91	\$ 7,784,149.08		\$ 5,467,262.32	\$ 3,136,891.06	\$ 3,080,570.50	\$ 2,886,249.24
2017	2017	Bud. to Est.	2018	2019	2020	2021
-	20,683.40	100.0%	24,683.40	-	-	-
102,100.52	93,400.49	91.5%	168,260.49	217,200.49	253,820.49	212,920.49
-	-	0.0%	-	-	-	-
-	-	0.0%	-	-	-	-
-	-	0.0%	-	-	-	-
341.88	2,239.68	655.1%	3,483.42	3,227.16	0.00	0.00
-	-	0.0%	-	-	-	-
-	-	0.0%	-	-	-	-
4,348.73	4,348.73	100.0%	5,048.73	3,848.73	5,848.73	4,248.73
-	-	0.0%	-	-	-	-
\$ 106,791.13	\$ 120,672.30	113.0%	\$ 201,476.04	\$ 224,276.38	\$ 259,669.22	\$ 217,169.22

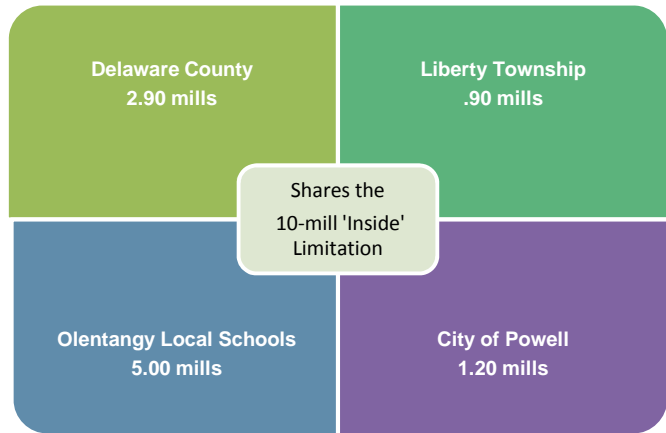
**Services Provided by Department (in-house):**

- The Finance Department provides the administrative duties associated with managing debt such as payments and post-issuance compliance.

**Services Outsourced by Department:**

- Arbitrage calculations.
- Refinancing calculations.
- A Financial Advisor is used during issuance of debt to assist with the review of bond documents provided by bond attorneys and underwriters.

All taxing districts are limited to 10-mills that can be levied without a vote of the people in the taxing district. The inside millage grows with the change of net assessed valuation.



Budget Summary				
	2018	2019	2020	2021
Revenues:				
CIFA's	1,606,965	1,604,915	1,598,015	1,609,580
All Other	3,739,625	1,330,500	1,258,279	1,017,000
Total Revenue	5,346,590	2,935,415	2,856,294	2,626,580
Expenditures:				
Personal Serv.	-	-	-	-
Operating Exp.	5,265,786	2,912,615	2,820,901	2,669,080
Capital Equip.	-	-	-	-
Total Expend.	\$ 5,265,786	\$ 2,912,615	\$ 2,820,901	\$ 2,669,080

**City of Powell Charter - Article X - Borrowing**

- 10.01 Limitations of Debt - The Municipality shall not incur debt in excess of the limitations imposed by the Constitution and the general laws of the State of Ohio.
- 10.02 Issuance of Bonds or Notes - The Council may authorize bonds or notes only by ordinance passed by the affirmative votes of at least four (4) of its members.
- 10.03 Procedure in Bond or Notes Issues - In all aspects not provided for otherwise in this Charter, the procedure followed in authorizing and issuing bonds and notes and applying the proceeds shall be in accordance with the laws of the State of Ohio.
- 10.04 Fiscal Agent - The Council shall designate the fiscal officer or trustee for the Municipality for the purpose of all transactions authorizing the issuance of bonds or notes.

*By State law there are limitations on the amount of debt that can be regardless of the source of revenue used to pay the debt.*

For debt issued without a vote of the people, the limit used is 5.5% of the City's assessed valuation.

For debt issued with a vote of the people combined with debt issued without a vote of the people, the limitation is 10.5% of the City's assessed valuation.

**Post-Issuance Compliance Policy - Resolution 2014-15**

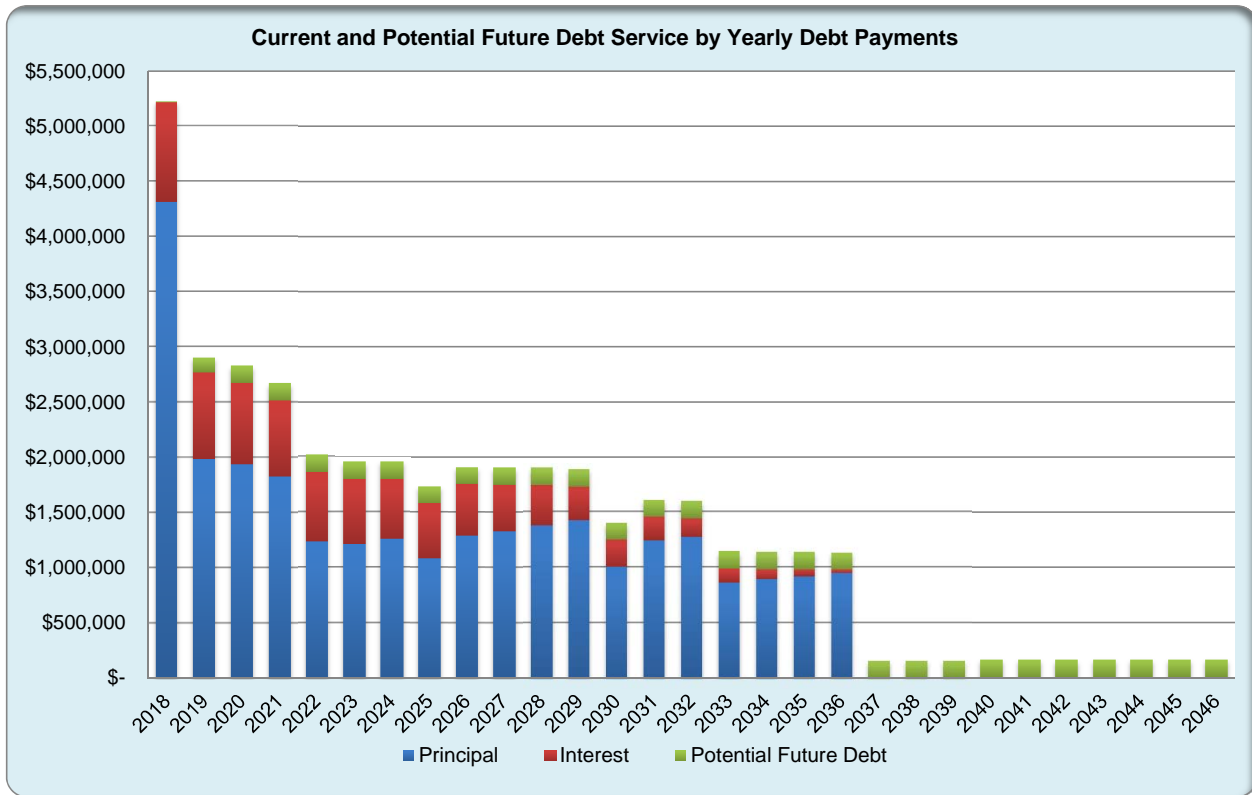
Outlines the policies and procedures to promote compliance with federal securities and income tax laws, as well as the requirement set forth in the bond documents for each bond issue.

**Debt Management Policy - Resolution 2015-06**

A written guideline for the City that affects the amount and type of debt issued, the issuance process, external and internal restrictions and the management of the debt portfolio.

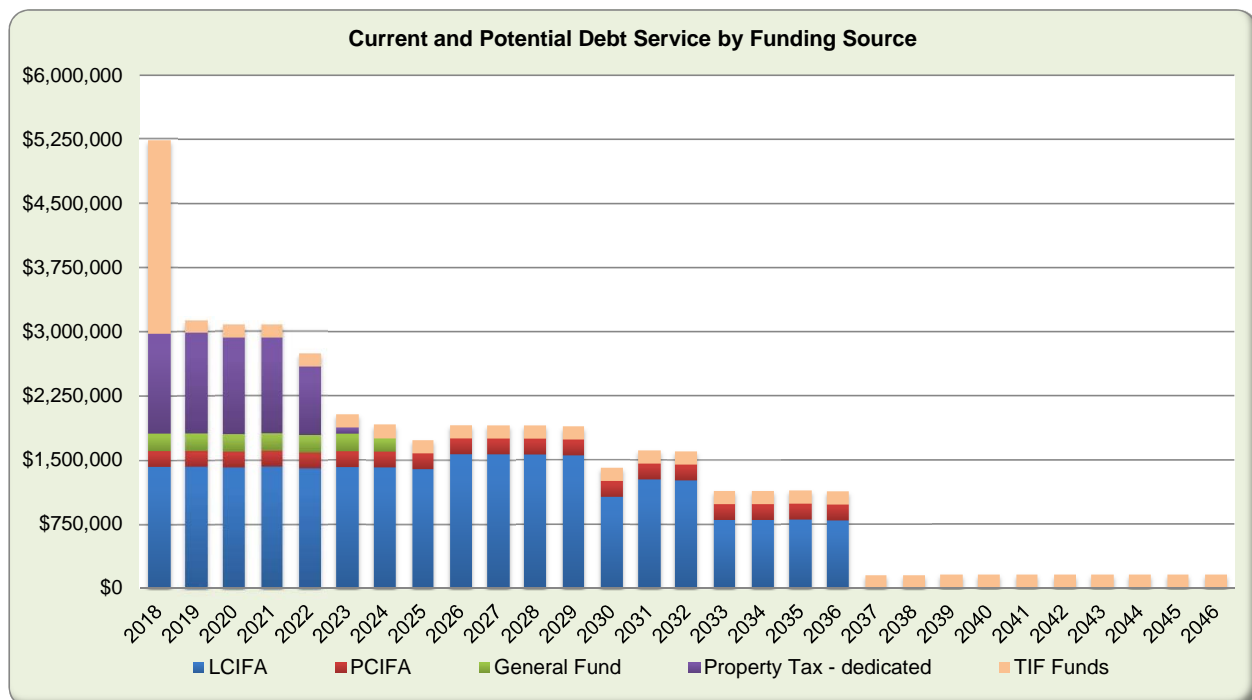
**Long-Term Financial Planning Policy - Resolution 2013-05**

A framework for effective decision-making and efficient allocation of financial resources. It is a collaborative process that considers future scenarios and assists the City in navigating financial challenges. Includes: Capital Planning; Strategic Planning; Succession Management; and Financial Plans.



**Looking at Potential Future Debt not Reflected:**

- The City anticipates issuing debt with its Downtown TIF revenues but timing won't be determined until the Murphy Parkway Connector is completed in 2016/2017. This funding would be used to assist with traffic flow in the Downtown area.
- The City may issue a note to assist with the timing of receipts that would be reimbursed from a grant in 2021. Currently, the grant is only tentative but once actual approval is received then planning will begin.



**Debt Service Summaries**  
**By Revenue Source and Expenditure Type**

	<b>Beginning Balance</b>	\$ 279,686.16	\$ 348,476.60	\$ 483,816.50	\$ 483,816.50
<b>Acct No.</b>	<b>Revenues:</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>	<b>2017 Estimated</b>
4110	Property Tax - Dedicated	1,164,958.31	1,205,926.29	1,123,528.02	1,114,527.64
4120	Real Estate Surplus	-	-	-	-
4231	Rollback/Homestead Tax	156,369.17	160,103.27	153,208.37	150,106.52
4390	LCIFA Comm. Dev. Chrg.	1,417,136.26	1,419,598.22	1,424,081.26	1,424,081.26
4390	PCIFA Comm. Dev. Chrg.	183,133.76	181,033.76	183,933.76	183,933.76
4542	Tap Fees	-	-	-	-
4702	Bond or Note Premiums	-	-	2,405.00	20,683.40
4910	Bond or Note Proceeds	6,343,948.90	-	4,164,195.00	4,179,000.00
4931	Transfer - TIF Funds	-	-	12,400.00	-
4931	TR - Bond Funds	-	2,200.00	-	-
4931	Transfer - General Fund	202,500.00	263,300.00	203,000.00	203,000.00
4940	Advance- General Fund	-	-	25,000.00	25,000.00
	<b>Total Revenues</b>	\$ 9,468,046.40	\$ 3,232,161.54	\$ 7,291,751.41	\$ 7,300,332.58
	<b>Expenditures</b>				
5500	Issuance to CIFA	-	-	-	-
5500	Issuance to PCIFA	-	-	-	-
5500	Escrow Proceeds	-	-	-	-
5560	Auditors' Fees	16,429.27	16,802.01	20,500.00	15,200.00
5560	Cost of Issuance	6,339,045.41	(2,750.00)	35,000.00	35,000.00
5710	Principal	2,000,000.00	2,155,000.00	6,645,000.00	6,645,000.00
5720	Interest	1,043,781.28	927,769.63	968,276.78	968,276.78
5810	Repay Advance	-	-	-	-
5910	TR - Debt Service	-	-	-	-
	<b>Total Operating Expenditures</b>	\$ 9,399,255.96	\$ 3,096,821.64	\$ 7,668,776.78	\$ 7,663,476.78
	<b>Subtotal</b>	\$ 68,790.44	\$ 135,339.90	\$ (377,025.37)	\$ (363,144.20)
	<b>Balance Debt Service Funds</b>	\$ 348,476.60	\$ 483,816.50	\$ 106,791.13	\$ 120,672.30

**Debt Service Summaries**  
**By Debt Issue**

<u>Unvoted Issues-General Obligation Bonds</u>	<u>Maturity Date</u>	<u>Original Principal Amount</u>	<u>Outstanding Principal as of 12/31/2017</u>	<u>Interest Rate</u>
2002 Series** LCIFA Bonds #1	12/1/2032	\$ 9,015,000	\$ 7,395,000	3.43%
2006 Series*** Police Facility Construction	12/1/2024	\$ 2,750,000	\$ 1,190,000	4.43%
2008 Series*** LCIFA Bonds #2	12/1/2029	\$ 6,900,000	\$ 4,405,000	3.99%
2012 Series LCIFA Bonds #3	12/1/2036	\$ 6,785,000	\$ 6,050,000	3.29%
2012 Series PCIFA Bonds	12/1/2036	\$ 3,130,000	\$ 2,615,000	3.01%
2017 Series Seldom Seen TIF Note	8/8/2018	\$ 2,265,000	\$ 2,265,000	2.50%
<b>Total Unvoted Issues - General Obligation</b>		<b>\$ 30,845,000</b>	<b>\$ 23,920,000</b>	

\*\*Refinanced in 2011

\*\*\*Refinanced in 2015



**Debt Service Summaries  
By Revenue Source and Expenditure Type**

<b>Beginning Balance</b>	\$ 120,672.30	\$ 201,476.04	\$ 224,276.38	\$ 259,669.22
<b>Revenues:</b>	<b>2018 PROPOSED</b>	<b>2019 Projected</b>	<b>2020 Projected</b>	<b>2021 Projected</b>
Property Tax - Dedicated	1,080,000.00	930,000.00	838,779.10	600,000.00
Tangible Pers. Property	-	-	-	-
Rollback/Homestead Tax	127,000.00	103,500.00	87,500.00	75,000.00
LCIFA Comm. Dev. Chrg.	1,425,231.26	1,420,381.26	1,415,781.26	1,429,531.26
PCIFA Comm. Dev. Chrg.	181,733.76	184,533.76	182,233.76	180,048.76
Tap Fees	-	-	-	-
Bond or Note Premiums	2,000.00	-	-	-
Bond or Note Proceeds	2,321,625.00	-	-	-
Transfer - TIF Funds	12,000.00	100,000.00	135,000.00	145,000.00
Transfer- Bond Funds	-	-	-	-
Transfer - General Fund	197,000.00	197,000.00	197,000.00	197,000.00
Advance - General Fund	-	-	-	-
<b>Total Revenues</b>	<b>\$ 5,346,590.02</b>	<b>\$ 2,935,415.02</b>	<b>\$ 2,856,294.12</b>	<b>\$ 2,626,580.02</b>
<b>Operating Expenditures:</b>				
Issuance to CIFA	-	-	-	-
Issuance to PCIFA	-	-	-	-
Escrow Proceeds	-	-	-	-
Auditors' Fees	17,500.00	17,500.00	15,000.00	10,000.00
Cost of Issuance	-	-	-	-
Principal	4,315,000.00	2,005,000.00	1,965,000.00	1,875,000.00
Interest	908,286.28	890,114.68	840,901.28	784,080.02
Repay Advance	25,000.00	-	-	-
Transfer- Between Debt Funds	-	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 5,265,786.28</b>	<b>\$ 2,912,614.68</b>	<b>\$ 2,820,901.28</b>	<b>\$ 2,669,080.02</b>
<b>Subtotal</b>	<b>\$ 80,803.74</b>	<b>\$ 22,800.34</b>	<b>\$ 35,392.84</b>	<b>\$ (42,500.00)</b>
<b>Balance Debt Service Funds</b>	<b>\$ 201,476.04</b>	<b>\$ 224,276.38</b>	<b>\$ 259,669.22</b>	<b>\$ 217,169.22</b>

**Debt Service Summaries  
By Debt Issue**

<u>Voted Issued - General Obligation Bonds</u>	<u>Maturity Date</u>	<u>Original Principal Amount</u>	<u>Outstanding Principal as of 12/31/2017</u>	<u>Interest Rate</u>
2010 Series    Refinancing of 1995 & 1999 (Road Construction & Village Green)	12/1/2020	\$ 3,155,000	\$ 315,000	2.79%
2013 Series    Capital Improvements (Murphy Parkway & Seldom Seen Park)	12/1/2020	\$ 4,100,000	\$ 1,510,000	1.24%
2017 Series    Capital Improvements Bank Loan (Capital Improvements & Seldom Seen Park)	12/1/2022	\$ 2,700,000	\$ 2,400,000	2.06%
<b>Total Voted Issued - General Obligation</b>		<b>\$ 9,955,000</b>	<b>\$ 4,225,000</b>	
<b>Total Debt by Debt Issue</b>		<b>\$ 40,800,000</b>	<b>\$ 28,145,000</b>	



Department: Finance  
Fund: Debt

Debt Service Fund Name: Capital Improvements

Maturity Date: Series 2013 Bond: December 1, 2020; Series 2017 Bank Loan: December 1, 2022

<b>Beginning Balance</b>		\$ 200,290.08	\$ 247,355.75	\$ 393,386.36	\$ 393,386.36
<b>Acct No.</b>	<b>Revenue:</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>	<b>2017 Estimated</b>
311-000-4110-00	Real Estate Tax	769,740.05	834,872.04	853,881.30	846,476.69
311-000-4231-00	Homestead and Rollback	103,444.22	110,840.73	116,438.36	114,042.94
311-000-4911-00	Note Proceeds	-	-	2,700,000.00	2,700,000.00
311-000-4931-00	Transfer In - Bond Funds	-	2,200.00	-	-
<b>Total Revenue</b>		\$ 873,184.27	\$ 947,912.77	\$ 3,670,319.66	\$ 3,660,519.63
<b>Operating Expenditures:</b>					
<b>Bond - 2013 Series</b>					
311-850-5710-01	Bond Principal#1	700,000.00	710,000.00	485,000.00	485,000.00
311-850-5720-01	Bond Interest#1	115,250.00	80,250.00	44,750.00	44,750.00
<b>Bank Loan - 2017 Series*</b>					
311-850-5710-01	Note Principal#1 (roll)	-	-	3,000,000.00	3,000,000.00
311-850-5720-02	Note Interest	-	-	41,250.00	41,250.00
311-850-5710-01	Bank Loan Principal	-	-	300,000.00	300,000.00
311-850-5720-02	Bank Loan Interest	-	-	43,105.50	43,105.50
311-850-5560-85	Cost of Issuance	-	-	35,000.00	35,000.00
311-850-5560-96	Auditor/Treasurer Fees	10,868.60	11,632.16	12,500.00	11,400.00
<b>Total Operating Expenditures</b>		\$ 826,118.60	\$ 801,882.16	\$ 3,961,605.50	\$ 3,960,505.50
<b>Unappropriated</b>					
		\$ 47,065.67	\$ 146,030.61	\$ (291,285.84)	\$ (299,985.87)
<b>Specific Debt Service Fund</b>					
		\$ 247,355.75	\$ 393,386.36	\$ 102,100.52	\$ 93,400.49

\*In 2017, the City rolled a one year note into a bank loan that will be paid off in 2022.



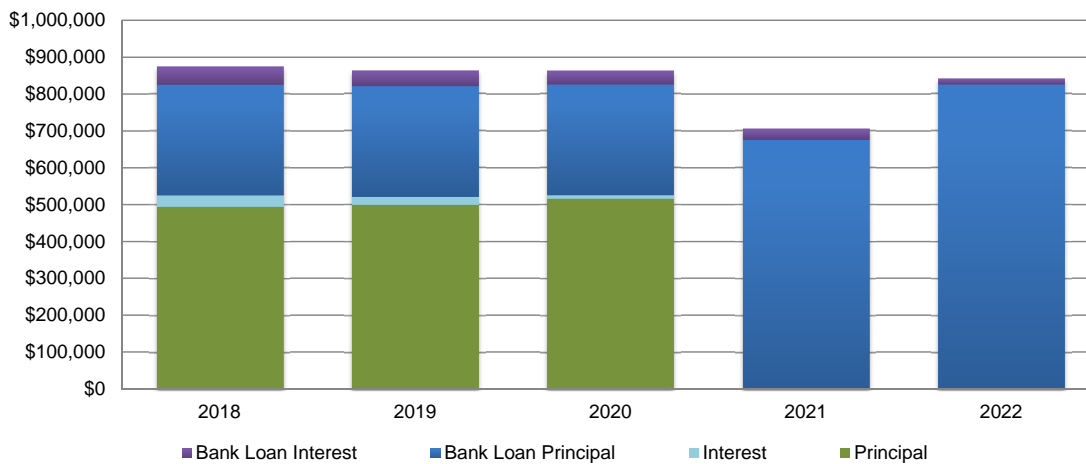
Department: Finance  
Fund: Debt

Debt Service Fund Name: Capital Improvements

Maturity Date: Series 2013 Bond: December 1, 2020; Series 2017 Bank Loan: December 1, 2022

<b>Beginning Balance</b>	\$ 93,400.49	\$ 168,260.49	\$ 217,200.49	\$ 253,820.49
<b>Revenue:</b>	<b>2018 PROPOSED</b>	<b>2019 Projected</b>	<b>2020 Projected</b>	<b>2021 Projected</b>
Real Estate Tax	850,000.00	825,000.00	825,000.00	600,000.00
Homestead and Rollback	112,000.00	100,000.00	87,000.00	75,000.00
Note Proceeds	-	-	-	-
Transfer In - Bond Funds	-	-	-	-
<b>Total Revenue</b>	<b>\$ 962,000.00</b>	<b>\$ 925,000.00</b>	<b>\$ 912,000.00</b>	<b>\$ 675,000.00</b>
<b>Operating Expenditures:</b>				
<b>Bond - 2013 Series</b>				
Bond Principal#1	495,000.00	500,000.00	515,000.00	-
Bond Interest#1	30,200.00	20,300.00	10,300.00	-
<b>Bank Loan - 2017 Series*</b>				
Note Principal #1 (roll)	-	-	-	-
Note interest	-	-	-	-
Bank Loan Principal	300,000.00	300,000.00	300,000.00	675,000.00
Bank Loan Interest	49,440.00	43,260.00	37,080.00	30,900.00
Cost of Issuance				
Auditor/Treasurer Fees	12,500.00	12,500.00	13,000.00	10,000.00
<b>Total Operating Expenditures</b>	<b>\$ 887,140.00</b>	<b>\$ 876,060.00</b>	<b>\$ 875,380.00</b>	<b>\$ 715,900.00</b>
<b>Unappropriated</b>	<b>\$ 74,860.00</b>	<b>\$ 48,940.00</b>	<b>\$ 36,620.00</b>	<b>\$ (40,900.00)</b>
<b>Specific Debt Service Fund</b>	<b>\$ 168,260.49</b>	<b>\$ 217,200.49</b>	<b>\$ 253,820.49</b>	<b>\$ 212,920.49</b>

Outstanding Principal & Interest for Fund #311

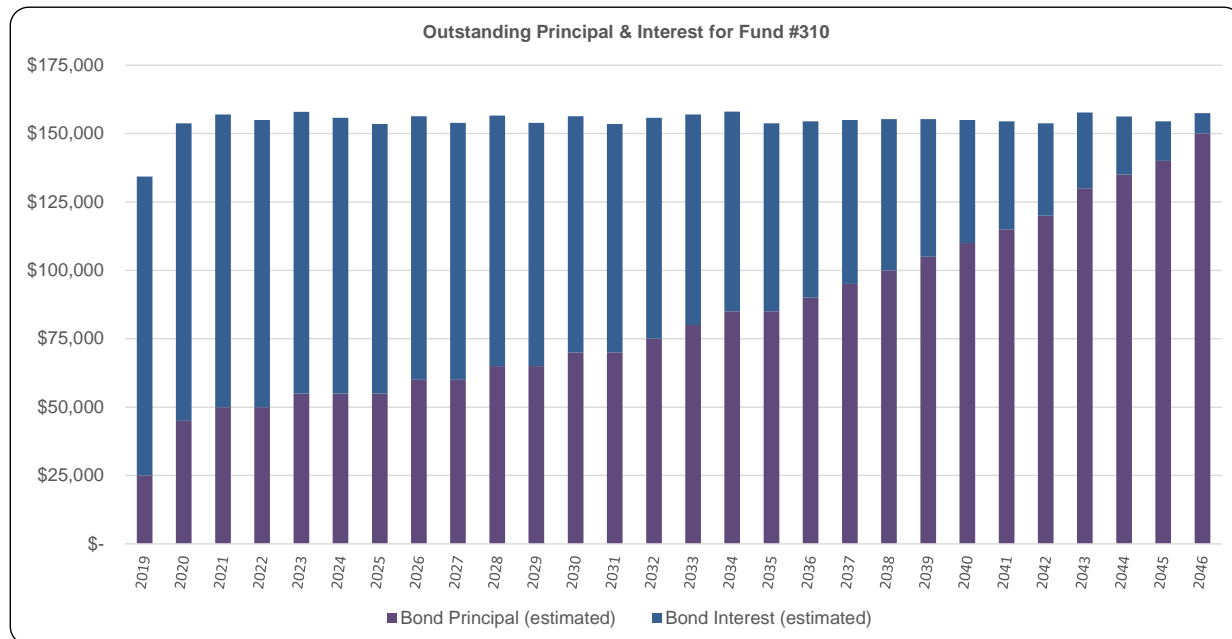




Department: Finance  
Fund: Debt

Debt Service Fund Name: Current Refunding of Series 1997-A and 1999  
Maturity Date: December 1, 2020

<b>Beginning Balance</b>		\$ 78,589.45	\$ 95,790.73	\$ 89,681.41	\$ 89,681.41
<b>Acct No.</b>	<b>Revenue:</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>	<b>2017 Estimated</b>
315-000-4110-00	Property Tax - Dedicated	395,218.26	371,054.25	269,646.72	268,050.95
315-000-4231-00	Rollback/Homestead	52,924.95	49,262.54	36,770.01	36,063.58
315-000-4931-03	Transfer In - Debt Funds	-	-	-	-
315-000-4940-00	Advance from General Fund	-	-	25,000.00	25,000.00
<b>Total Revenue</b>		\$ 448,143.21	\$ 420,316.79	\$ 331,416.73	\$ 329,114.53
<b>Operating Expenditures:</b>					
315-850-5560-96	Auditors' Fees	5,560.67	5,169.85	8,000.00	3,800.00
315-850-5710-06	Principal	365,000.00	370,000.00	380,000.00	380,000.00
315-850-5710-06	Interest	60,381.26	51,256.26	32,756.26	32,756.26
New Account	Repay Advance to General Fund	-	-	-	-
<b>Total Operating Expenditures</b>		\$ 430,941.93	\$ 426,426.11	\$ 420,756.26	\$ 416,556.26
<b>Unappropriated</b>		\$ 17,201.28	\$ (6,109.32)	\$ (89,339.53)	\$ (87,441.73)
<b>Specific Debt Service Fund</b>		\$ 95,790.73	\$ 89,681.41	\$ 341.88	\$ 2,239.68



Debt Service Fund Name: Seldom Seen TIF  
Maturity Date: August 8, 2018

<b>Beginning Balance</b>		\$ -	\$ -	\$ -	\$ -
<b>Acct No.</b>	<b>Revenue:</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>	<b>2017 Estimated</b>
310-000-4931-00	Transfer - TIF	-	-	12,400.00	-
310-000-4910-00	Bond or Note Proceeds	-	-	1,464,195.00	1,479,000.00
310-000-4702-00	Note Premium	-	-	2,405.00	20,683.40
<b>Total Revenues</b>		\$ -	\$ -	\$ 1,479,000.00	\$ 1,499,683.40
<b>Operating Expenditures:</b>					
<b>Note - 2016 &amp; 2017 Series</b>					
310-850-5710-02/08	Principal	-	-	1,450,000.00	1,450,000.00
310-850-5710-02/08	Interest	-	-	29,000.00	29,000.00
<b>Debt - 2018 Series*</b>					
310-850-5710-08	Principal	-	-	-	-
310-850-5710-08	Interest	-	-	-	-
<b>Total Operating Expenditures</b>		\$ -	\$ -	\$ 1,479,000.00	\$ 1,479,000.00
<b>Unappropriated</b>		\$ -	\$ -	\$ -	\$ 20,683.40
<b>Specific Debt Service Fund</b>		\$ -	\$ -	\$ -	\$ 20,683.40

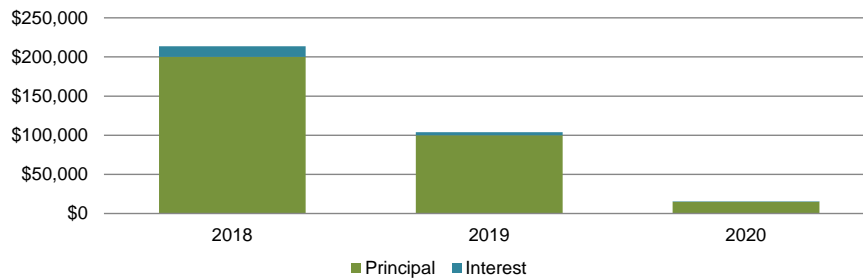


Department: Finance  
Fund: Debt

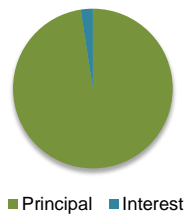
Debt Service Fund Name: Current Refunding of Series 1997-A and 1999  
Maturity Date: December 1, 2020

<b>Beginning Balance</b>	\$ 2,239.68	\$ 3,483.42	\$ 3,227.16	\$ -
<b>Revenue:</b>	<b>2018 PROPOSED</b>	<b>2019 Projected</b>	<b>2020 Projected</b>	<b>2021 Projected</b>
Property Tax - Dedicated	230,000.00	105,000.00	13,779.10	-
Rollback/Homestead Tax	15,000.00	3,500.00	500.00	-
Transfer In - Debt Funds	-	-	-	-
Advance from General Fund	-	-	-	-
<b>Total Revenue</b>	<b>\$ 245,000.00</b>	<b>\$ 108,500.00</b>	<b>\$ 14,279.10</b>	<b>\$ -</b>
<b>Operating Expenditures:</b>				
Auditors' Fees	5,000.00	5,000.00	2,000.00	-
Principal	200,000.00	100,000.00	15,000.00	-
Interest	13,756.26	3,756.26	506.26	-
Repay Advance to General Fund	25,000.00	-	-	-
<b>Total Operating Expenditures</b>	<b>\$ 243,756.26</b>	<b>\$ 108,756.26</b>	<b>\$ 17,506.26</b>	<b>\$ -</b>
<b>Unappropriated</b>	<b>\$ 1,243.74</b>	<b>\$ (256.26)</b>	<b>\$ (3,227.16)</b>	<b>\$ -</b>
<b>Specific Debt Service Fund</b>	<b>\$ 3,483.42</b>	<b>\$ 3,227.16</b>	<b>\$ -</b>	<b>\$ -</b>

Outstanding Principal & Interest for Fund #315



1 Year Note for Fund #310



Debt Service Fund Name: Seldom Seen TIF  
Maturity Date: August 8, 2018

\*Projecting to roll note into bonds in 2018

<b>Beginning Balance</b>	\$ 20,683.40	\$ 24,683.40	\$ -	\$ -
<b>Revenue:</b>	<b>2018 PROPOSED</b>	<b>2019 Projected</b>	<b>2020 Projected</b>	<b>2021 Projected</b>
Transfer - TIF	12,000.00	100,000.00	135,000.00	145,000.00
Bond or Note Proceeds	2,321,625.00	-	-	-
Note Premium	2,000.00	-	-	-
<b>Total Revenues</b>	<b>\$ 2,335,625.00</b>	<b>\$ 100,000.00</b>	<b>\$ 135,000.00</b>	<b>\$ 145,000.00</b>
<b>Operating Expenditures:</b>				
<b>Note - 2016 &amp; 2017 Series</b>				
Principal	2,265,000.00	-	-	-
Interest	56,625.00	-	-	-
<b>Debt - 2018 Series</b>				
Principal	-	20,000.00	35,000.00	50,000.00
Interest	10,000.00	104,683.40	100,000.00	95,000.00
<b>Total Operating Expenditures</b>	<b>\$ 2,331,625.00</b>	<b>\$ 124,683.40</b>	<b>\$ 135,000.00</b>	<b>\$ 145,000.00</b>
<b>Unappropriated</b>	<b>\$ 4,000.00</b>	<b>\$ (24,683.40)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Specific Debt Service Fund</b>	<b>\$ 24,683.40</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**Powell**

Department: Finance  
Fund: Debt

Debt Service Fund Name: LCIFA Debt Service

Maturity Date: 2002 Issue- December 1, 2032; 2008 Series- December 1, 2029; 2012 Series- December 1, 2036

<b>Beginning Balance</b>		\$ -	\$ 4,852.21	\$ -	\$ -
<b>Acct No.</b>	<b>Revenue:</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>	<b>2017 Estimated</b>
317-000-4910-00	Bond Proceeds	4,775,364.20	-	-	-
317-000-4390-00	LCIFA Community Charge	1,417,136.26	1,419,598.22	1,424,081.26	1,424,081.26
317-000-4542-00	Tap Fees	-	-	-	-
317-000-4702-00	Bond Premium	-	-	-	-
317-000-4890-00	Miscellaneous	-	-	-	-
<b>Total Revenue</b>		\$ 6,192,500.46	\$ 1,419,598.22	\$ 1,424,081.26	\$ 1,424,081.26
<b>Operating Expenditures:</b>					
317-800-5500-00	Issuance for LCIFA	-	-	-	-
317-850-5500-01	Escrow Proceeds	-	-	-	-
317-850-5560-85	Issuance Costs	4,770,511.99	(2,062.50)	-	-
<b>LCIFA Bond #1 - 2002 Series*</b>					
317-850-5710-05	Principal	300,000.00	325,000.00	325,000.00	325,000.00
317-850-5720-05	Interest	311,293.76	305,293.76	295,543.76	295,543.76
<b>LCIFA Bond #2 - 2008 Series**</b>					
317-850-5710-09	Principal	250,000.00	290,000.00	285,000.00	285,000.00
317-850-5720-09	Interest	217,105.00	180,481.67	180,600.00	180,600.00
<b>LCIFA Bond #3 - 2012 Series***</b>					
317-850-5710-10	Principal	150,000.00	140,000.00	155,000.00	155,000.00
317-850-5720-10	Interest	188,737.50	185,737.50	182,937.50	182,937.50
<b>Total Operating Expenditures</b>		\$ 6,187,648.25	\$ 1,424,450.43	\$ 1,424,081.26	\$ 1,424,081.26
<b>Unappropriated</b>		\$ 4,852.21	\$ (4,852.21)	\$ -	\$ -
<b>Specific Debt Service Fund</b>		\$ 4,852.21	\$ -	\$ -	\$ -

\*Refinanced in 2011 - LCIFA can look at paying off future years of this debt in 2021, which it intends to do.

\*\*Refinanced in 2015 - LCIFA can look at paying off future years of this debt in 2025, which it intends to do.

\*\*\*Financed in 2012 - LCIFA can look at paying off future years of this debt in 2022, which it intends to do.

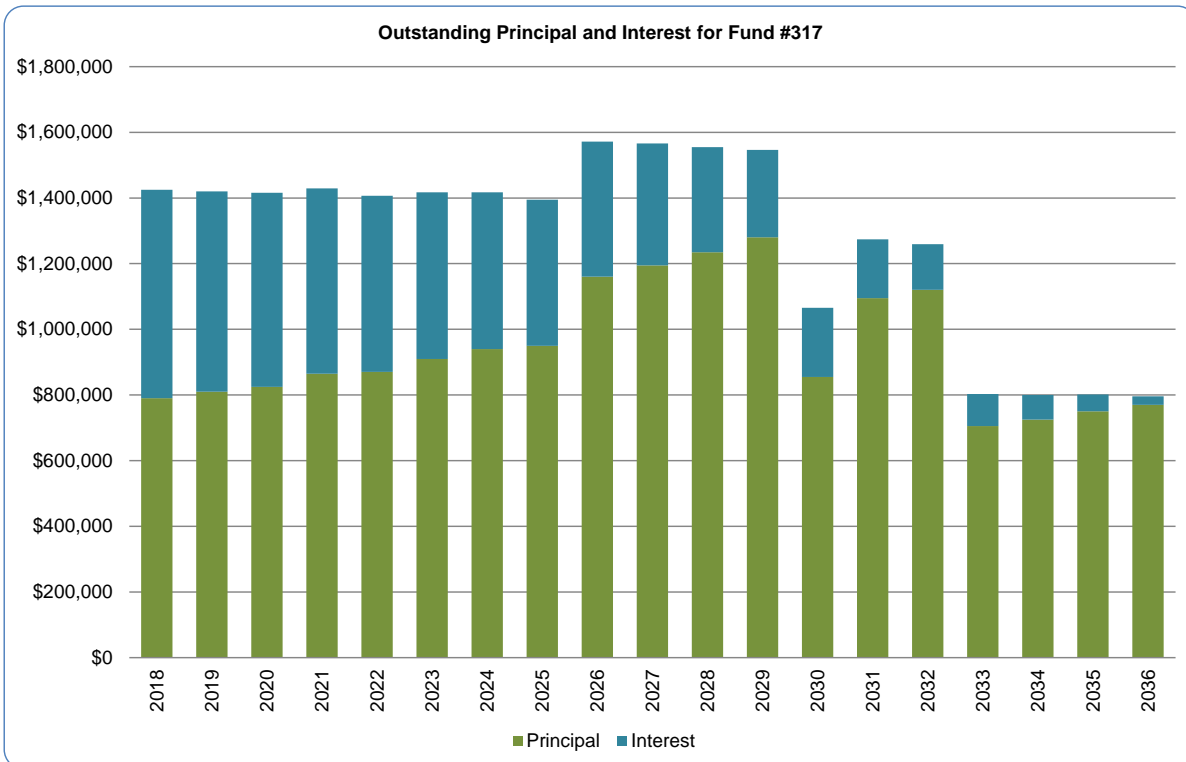


Department: Finance  
Fund: Debt

Debt Service Fund Name: LCIFA Debt Service

Maturity Date: 2002 Issue- December 1, 2032; 2008 Series- December 1, 2029; 2012 Series- December 1, 2036

<b>Beginning Balance</b>	\$ -	\$ -	\$ -	\$ -
<b>Revenue:</b>	<b>2018 PROPOSED</b>	<b>2019 Projected</b>	<b>2020 Projected</b>	<b>2021 Projected</b>
Bond Proceeds	-	-	-	-
LCIFA Community Development Charge	1,425,231.26	1,420,381.26	1,415,781.26	1,429,531.26
Tap Fees	-	-	-	-
Bond Premium	-	-	-	-
Miscellaneous	-	-	-	-
<b>Total Revenue</b>	<b>\$ 1,425,231.26</b>	<b>\$ 1,420,381.26</b>	<b>\$ 1,415,781.26</b>	<b>\$ 1,429,531.26</b>
<b>Operating Expenditures:</b>				
Issuance for LCIFA	-	-	-	-
Escrow Proceeds	-	-	-	-
Issuance Costs	-	-	-	-
<b>LCIFA Bond #1 - 2002 Series</b>				
Principal	345,000.00	340,000.00	360,000.00	375,000.00
Interest	285,793.76	275,443.76	265,243.76	254,443.76
<b>LCIFA Bond #2 - 2008 Series</b>				
Principal	300,000.00	310,000.00	315,000.00	325,000.00
Interest	169,600.00	158,000.00	151,800.00	139,200.00
<b>LCIFA Bond #3 - 2012 Series</b>				
Principal	145,000.00	160,000.00	150,000.00	165,000.00
Interest	179,837.50	176,937.50	173,737.50	170,887.50
<b>Total Operating Expenditures</b>	<b>\$ 1,425,231.26</b>	<b>\$ 1,420,381.26</b>	<b>\$ 1,415,781.26</b>	<b>\$ 1,429,531.26</b>
<b>Unappropriated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Specific Debt Service Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

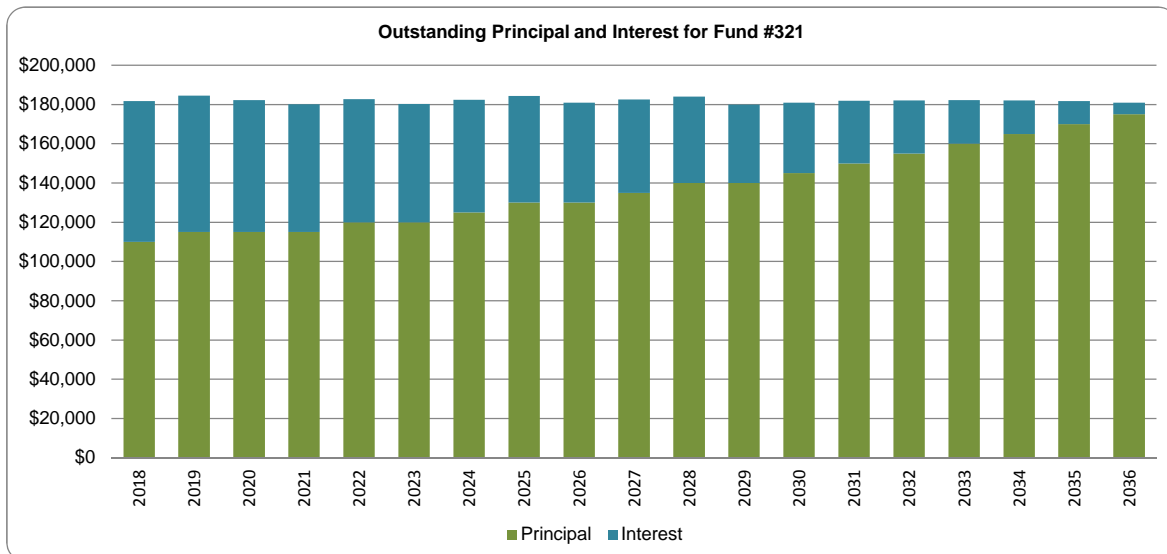




Department: Finance  
Fund: Debt

Debt Service Fund Name: Police Facility Construction (Refinanced 2015)  
Maturity Date: December 1, 2024

<b>Beginning Balance</b>		\$ 806.63	\$ 477.91	\$ 748.73	\$ 748.73
<b>Acct No.</b>	<b>Revenue:</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>	<b>2017 Estimated</b>
319-000-4910-00	Bond Proceeds	1,568,584.70	-	-	-
319-000-4931-00	Transfer - General Fund	202,500.00	263,300.00	203,000.00	203,000.00
<b>Total Revenue</b>		<b>\$ 1,771,084.70</b>	<b>\$ 263,300.00</b>	<b>\$ 203,000.00</b>	<b>\$ 203,000.00</b>
<b>Operating Expenditures:</b>					
319-850-5560-85	Issuance Costs	1,568,533.42	(687.50)	-	-
319-850-5710-10	Principal	130,000.00	215,000.00	155,000.00	155,000.00
319-850-5720-10	Interest	72,880.00	48,716.68	44,400.00	44,400.00
<b>Total Operating Expenditures</b>		<b>\$ 1,771,413.42</b>	<b>\$ 263,029.18</b>	<b>\$ 199,400.00</b>	<b>\$ 199,400.00</b>
<b>Unappropriated</b>		<b>\$ (328.72)</b>	<b>\$ 270.82</b>	<b>\$ 3,600.00</b>	<b>\$ 3,600.00</b>
<b>Specific Debt Service Fund</b>		<b>\$ 477.91</b>	<b>\$ 748.73</b>	<b>\$ 4,348.73</b>	<b>\$ 4,348.73</b>



Debt Service Fund Name: 2012 PCIFA Debt Service  
Maturity Date: December 1, 2036

<b>Beginning Balance</b>		\$ -	\$ -	\$ -	\$ -
<b>Acct No.</b>	<b>Revenue:</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>	<b>2017 Estimated</b>
321-000-4390-00	PCIFA Comm. Charge	183,133.76	181,033.76	183,933.76	183,933.76
321-000-4890-00	Miscellaneous	-	-	-	-
321-000-4910-00	Bond Proceeds	-	-	-	-
<b>Total Revenue</b>		<b>\$ 183,133.76</b>	<b>\$ 181,033.76</b>	<b>\$ 183,933.76</b>	<b>\$ 183,933.76</b>
<b>Operating Expenditures:</b>					
321-850-5500-00	Issuance for PCIFA	-	-	-	-
321-850-5560-85	Issuance Costs	-	-	-	-
321-850-5710-00	Principal	105,000.00	105,000.00	110,000.00	110,000.00
321-850-5720-00	Interest	78,133.76	76,033.76	73,933.76	73,933.76
<b>Total Operating Expenditures</b>		<b>\$ 183,133.76</b>	<b>\$ 181,033.76</b>	<b>\$ 183,933.76</b>	<b>\$ 183,933.76</b>
<b>Unappropriated</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Specific Debt Service Fund</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

\*Financed in 2012 - PCIFA can look at paying off future years of this debt in 2022, which it intends to do

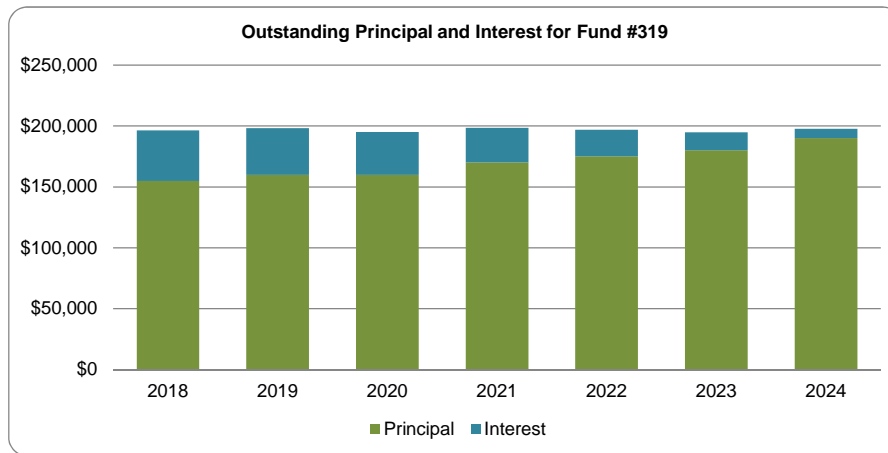




Department: Finance  
Fund: Debt

Debt Service Fund Name: Police Facility Construction  
Maturity Date: December 1, 2024

<b>Beginning Balance</b>	\$ 4,348.73	\$ 5,048.73	\$ 3,848.73	\$ 5,848.73
<b>Revenue:</b>	<b>2018 PROPOSED</b>	<b>2019 Projected</b>	<b>2020 Projected</b>	<b>2021 Projected</b>
Bond Proceeds	-	-	-	-
Transfer - General Fund	197,000.00	197,000.00	197,000.00	197,000.00
<b>Total Revenue</b>	<b>\$ 197,000.00</b>	<b>\$ 197,000.00</b>	<b>\$ 197,000.00</b>	<b>\$ 197,000.00</b>
<b>Operating Expenditures:</b>				
Issuance Costs	-	-	-	-
Principal	155,000.00	160,000.00	160,000.00	170,000.00
Interest	41,300.00	38,200.00	35,000.00	28,600.00
<b>Total Operating Expenditures</b>	<b>\$ 196,300.00</b>	<b>\$ 198,200.00</b>	<b>\$ 195,000.00</b>	<b>\$ 198,600.00</b>
<b>Unappropriated</b>	<b>\$ 700.00</b>	<b>\$ (1,200.00)</b>	<b>\$ 2,000.00</b>	<b>\$ (1,600.00)</b>
<b>Specific Debt Service Fund</b>	<b>\$ 5,048.73</b>	<b>\$ 3,848.73</b>	<b>\$ 5,848.73</b>	<b>\$ 4,248.73</b>



Debt Service Fund Name: 2012 PCIFA Debt Service  
Maturity Date: December 1, 2036

<b>Beginning Balance</b>	\$ -	\$ -	\$ -	\$ -
<b>Revenue:</b>	<b>2018 PROPOSED</b>	<b>2019 Projected</b>	<b>2020 Projected</b>	<b>2021 Projected</b>
PCIFA Community Development Charge	181,733.76	184,533.76	182,233.76	180,048.76
Miscellaneous	-	-	-	-
Bond Proceeds	-	-	-	-
<b>Total Revenue</b>	<b>\$ 181,733.76</b>	<b>\$ 184,533.76</b>	<b>\$ 182,233.76</b>	<b>\$ 180,048.76</b>
<b>Operating Expenditures:</b>				
Issuance for PCIFA	-	-	-	-
Issuance Costs	-	-	-	-
Principal	110,000.00	115,000.00	115,000.00	115,000.00
Interest	71,733.76	69,533.76	67,233.76	65,048.76
<b>Total Operating Expenditures</b>	<b>\$ 181,733.76</b>	<b>\$ 184,533.76</b>	<b>\$ 182,233.76</b>	<b>\$ 180,048.76</b>
<b>Unappropriated</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Specific Debt Service Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Capital Project Funds - Summary					
Revenues by Fund:	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016
Downtown TIF - Public Impr.	238,715.82	199,410.38	289,031.66	297,845.11	301,154.47
Downtown TIF - Housing	2,411.27	2,014.25	2,919.52	3,008.53	3,041.97
Seldom Seen TIF - Public Impr.	-	-	-	-	2,410,817.66
Seldom Seen TIF - Park Impr.	-	-	-	-	1,257,746.16
Sawmill Corridor TIF	-	152,645.89	992,152.45	101,087.23	194,805.38
Capital Improvement Projects	317.66	-	250,000.00	-	-
Village Development	24,216.60	47,190.12	57,081.15	58,365.50	129,050.20
Murphy Parkway Construction	-	-	-	-	-
Voted Capital Improvements	-	4,279,938.42	35,276.75	(23,384.42)	3,038,665.95
Olentangy/Liberty Connect.	-	-	-	-	-
Sanitary Sewer Agreements	-	-	-	-	1,280,102.63
<b>Total Revenue</b>	<b>\$ 265,661.35</b>	<b>\$ 4,681,199.06</b>	<b>\$ 1,626,461.53</b>	<b>\$ 436,921.95</b>	<b>\$ 8,615,384.42</b>
Carryover from Prior Year	906,124.95	1,053,102.43	5,190,083.95	5,073,052.20	4,621,434.34
<b>Total Available in Capital Project Funds</b>	<b>\$ 1,171,786.30</b>	<b>\$ 5,734,301.49</b>	<b>\$ 6,816,545.48</b>	<b>\$ 5,509,974.15</b>	<b>\$ 13,236,818.76</b>
Expenditures by Fund:	2012	2013	2014	2015	2016
Downtown TIF - Public Impr.	31,908.88	29,284.91	3,580.59	21,985.53	154,039.29
Downtown TIF - Housing	33.20	27.83	36.16	38.39	37.57
Seldom Seen TIF - Public Impr.	-	-	-	-	1,208,668.89
Seldom Seen TIF - Park Impr.	-	-	-	-	1,007,384.61
Sawmill Corridor TIF	-	115,000.65	606,443.55	473,640.69	179,587.00
Capital Improvement Projects	30,084.34	184,154.70	250,000.00	-	-
Village Development	56,657.45	22,345.30	8,500.00	-	253.04
Murphy Parkway Construction	-	-	-	3,030.85	93,932.15
Voted Capital Improvements	-	193,404.15	874,932.98	389,844.35	2,763,263.69
Olentangy/Liberty Connect.	-	-	-	-	-
Sanitary Sewer Agreements	-	-	-	-	1,280,102.63
<b>Total Expenditures</b>	<b>\$ 118,683.87</b>	<b>\$ 544,217.54</b>	<b>\$ 1,743,493.28</b>	<b>\$ 888,539.81</b>	<b>\$ 6,687,268.87</b>
Unappropriated at Year-End	906,124.95	1,053,102.43	5,190,083.95	5,073,052.20	6,549,549.89
<b>Total Available in Capital Project Funds</b>	<b>\$ 1,024,808.82</b>	<b>\$ 1,597,319.97</b>	<b>\$ 6,933,577.23</b>	<b>\$ 5,961,592.01</b>	<b>\$ 13,236,818.76</b>
Ending Fund Balance:	2012	2013	2014	2015	2016
Downtown TIF - Public Impr.	712,085.77	882,211.24	1,167,662.31	1,443,521.89	1,590,637.07
Downtown TIF - Housing	9,482.36	11,468.78	14,352.14	17,322.28	20,326.68
Seldom Seen TIF - Public Impr.	-	-	-	-	1,202,148.77
Seldom Seen TIF - Park Impr.	-	-	-	-	250,361.55
Sawmill Corridor TIF	-	37,645.24	423,354.14	50,800.68	66,019.06
Capital Improvement Projects	184,154.70	-	-	-	-
Village Development	23,816.60	48,661.42	97,242.57	155,608.07	284,405.23
Murphy Parkway Construction	96,963.00	96,963.00	96,963.00	93,932.15	-
Voted Capital Improvements	-	4,086,534.27	3,246,878.04	2,833,649.27	3,109,051.53
Olentangy/Liberty Connect.	26,600.00	26,600.00	26,600.00	26,600.00	26,600.00
Sanitary Sewer Agreements	-	-	-	-	-
<b>Total Fund Balance</b>	<b>\$ 1,053,102.43</b>	<b>\$ 5,190,083.95</b>	<b>\$ 5,073,052.20</b>	<b>\$ 4,621,434.34</b>	<b>\$ 6,549,549.89</b>

Capital Project Funds - Summary						
Budget 2017	Estimated 2017	% of Change Bud. to Est.	Proposed 2018	Projected		
				2019	2020	2021
297,700.00	295,250.52	99.2%	295,500.00	295,500.00	318,000.00	318,000.00
3,000.00	2,982.49	99.4%	3,000.00	3,000.00	3,000.00	3,200.00
29,050.00	1,809.28	6.2%	15,500.00	197,410.00	215,246.00	216,346.00
1,057,549.84	1,007,140.31	95.2%	198,000.00	-	-	-
232,500.00	263,222.79	113.2%	300,000.00	285,000.00	295,000.00	305,000.00
-	-	0.0%	-	-	-	-
90,063.00	91,470.00	101.6%	123,211.00	24,906.00	26,359.00	27,559.00
-	-	0.0%	-	-	-	-
2,500.00	11,396.71	455.9%	7,500.00	-	-	-
-	-	0.0%	-	-	-	-
46,000.00	28,549.80	62.1%	61,000.00	101,500.00	112,000.00	135,000.00
\$ 1,758,362.84	\$ 1,701,821.90	96.8%	\$ 1,003,711.00	\$ 907,316.00	\$ 969,605.00	\$ 1,005,105.00
6,549,549.89	6,549,549.89		4,820,283.98	1,208,468.11	1,740,084.11	2,305,339.11
\$ 8,307,912.73	\$ 8,251,371.79		\$ 5,823,994.98	\$ 2,115,784.11	\$ 2,709,689.11	\$ 3,310,444.11
2017	2017	Bud. to Est.	2018	2019	2020	2021
1,078,289.63	436,550.15	40.5%	705,000.00	10,000.00	7,500.00	12,500.00
100.00	33.62	33.6%	100.00	100.00	100.00	125.00
1,229,900.00	1,200,660.00	97.6%	18,500.00	195,500.00	216,250.00	216,750.00
1,066,603.87	30,103.61	2.8%	1,424,922.39	-	-	-
298,250.00	297,828.27	99.9%	318,350.00	68,550.00	68,750.00	69,000.00
-	-	0.0%	-	-	-	-
354,218.60	173,218.60	48.9%	198,000.00	-	-	-
-	-	0.0%	-	-	-	-
2,857,500.80	1,264,143.76	44.2%	1,863,804.48	-	-	-
-	-	0.0%	26,600.00	-	-	-
45,750.00	28,549.80	62.4%	60,250.00	101,550.00	111,750.00	135,000.00
\$ 6,930,612.90	\$ 3,431,087.81	49.5%	\$ 4,615,526.87	\$ 375,700.00	\$ 404,350.00	\$ 433,375.00
1,377,299.83	4,820,283.98		1,208,468.11	1,740,084.11	2,305,339.11	2,877,069.11
\$ 8,307,912.73	\$ 8,251,371.79		\$ 5,823,994.98	\$ 2,115,784.11	\$ 2,709,689.11	\$ 3,310,444.11
2017	2017	Bud. to Est.	2018	2019	2020	2021
810,047.44	1,449,337.44	178.9%	1,039,837.44	1,325,337.44	1,635,837.44	1,941,337.44
23,226.68	23,275.55	100.2%	26,175.55	29,075.55	31,975.55	35,050.55
1,298.77	3,298.05	0.0%	298.05	2,208.05	1,204.05	800.05
241,307.52	1,227,398.25	0.0%	475.86	475.86	475.86	475.86
269.06	31,413.58	100.0%	13,063.58	229,513.58	455,763.58	691,763.58
-	-	0.0%	-	-	-	-
20,249.63	202,656.63	1000.8%	127,867.63	152,773.63	179,132.63	206,691.63
-	-	0.0%	-	-	-	-
254,050.73	1,856,304.48	730.7%	-	-	-	-
26,600.00	26,600.00	100.0%	-	-	-	-
250.00	-	0.0%	750.00	700.00	950.00	950.00
\$ 1,377,299.83	\$ 4,820,283.98	350.0%	\$ 1,208,468.11	\$ 1,740,084.11	\$ 2,305,339.11	\$ 2,877,069.11

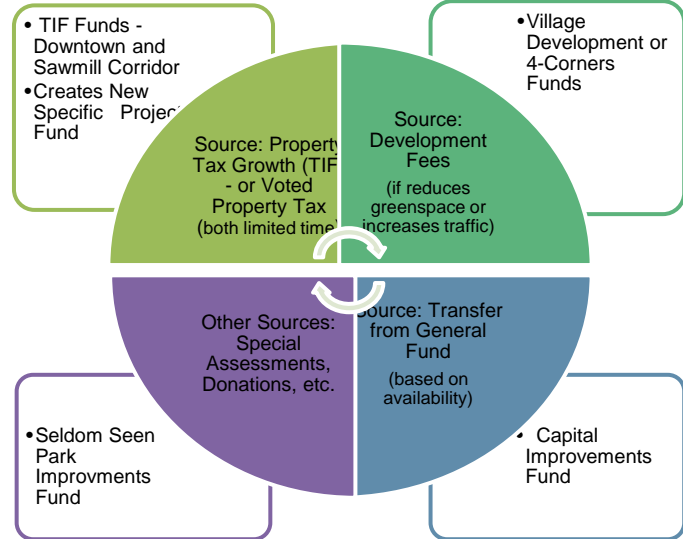
Department: Finance  
Fund: Capital Project Funds

Services Provided by Department (in-house):

- Varies depending on size of project. Engineering, inspection and project management can be completed in-house.

Services Outsourced by Department:

- Construction and other services as needed.



• Downtown Tax Increment Financing (TIF) Public Improvements and Public Housing Funds:

Property taxes from the increased value of improvements made to undeveloped land in the designated downtown area is used to enhance the viability and usefulness of the area.

• Sawmill Corridor TIF Fund

Property taxes from the increased value of improvements made to undeveloped land in the designated Sawmill Parkway area is used to enhance the viability and usefulness of the area.

• Seldom Seen TIF Public Infrastructure TIF Fund

Property taxes from the increased value of improvements made to undeveloped land on the corner of Seldom Seen and Sawmill Parkway area is used to enhance the viability and usefulness of the area.

• Sanitary Sewer Agreements Fund

Developer fees and special assessments to assist with the sewer capacity and expansion in particular areas of the City.

• Capital Improvement Projects Fund:

Capital Improvements to city-owned property or capital purchases based on transfers from the General Fund.

• Village Development Fund and Olentangy/Liberty Intersection Fund

Developers pay a developer fee based on their specific project reducing greenspace or if increases traffic in the downtown area.

• Murphy Parkway Construction Fund

Developer contribution to assist in the construction of Murphy Parkway and Liberty Road intersection.

• Seldom Seen TIF Park Improvements Fund

Property taxes from the increased value of improvements made to undeveloped land along with a variety of other revenue sources to develop a park.

• Specific Project Fund

Created when dedicated funding is received from voters.

Budget Summary				
	2018	2019	2020	2021
<b>Revenues:</b>				
Property tax	598,500	583,500	616,000	626,200
All Other	130,711	24,906	26,359	27,559
<b>Total Revenues</b>	<b>729,211</b>	<b>608,406</b>	<b>642,359</b>	<b>653,759</b>
<b>Expenditures:</b>				
Personal Serv.				
Capital	3,111,854	78,650	76,350	81,625
Operating Exp.				
<b>Total Expend.</b>	<b>3,111,854</b>	<b>78,650</b>	<b>76,350</b>	<b>81,625</b>

**Future Challenges or Issues facing the City**

\* Creating and maintaining funding of capital improvements is an issue the City Council is working on and will continue monitoring as new funding and issues are brought forward.

\* Maintaining existing City infrastructure with limited funding possibilities.

Examples of a Variety of Capital Improvements Completed in the Last Ten Years



Road, curb and handicap ramps



Traffic Signal



Skate Park and Arbor Ridge Park Development



Solar Pavilion Construction



Police Facility Construction





Department: Development and Finance  
Fund: Downtown TIF Public Improvements

Beginning Balance		\$ 1,167,662.31	\$ 1,443,521.89	\$ 1,590,637.07	\$ 1,590,637.07
Acct No.	Revenue:	2015 Actual	2016 Actual	2017 Budget + Enc.	2017 Estimated
451-000-4110-00	Property Taxes	278,381.38	282,332.39	278,500.00	278,561.89
451-000-4231-00	Rollback/Homestead	19,463.73	18,822.08	19,200.00	16,688.63
Total Revenue		\$ 297,845.11	\$ 301,154.47	\$ 297,700.00	\$ 295,250.52
Capital Outlay:					
451-800-5531-04	Contract Engineering	-	144,040.52	34,393.88	34,393.88
451-800-5540-09	Traffic Related Projects	4,400.00	1,200.00	747,500.00	127,431.76
451-800-5540-10	Streetscape	5,823.36	5,080.00	-	-
451-800-5600-00	Downtown Projects	-	-	233,895.75	233,895.75
451-800-5600-01	Paver Repairs	3,360.00	-	5,000.00	-
451-800-5600-02	4 Corners Project	-	-	50,000.00	35,000.00
451-800-5601-02	Land or ROW Acquisition	4,600.00	-	2,500.00	2,500.00
451-850-5560-96	Auditor & Treasurer Fees	3,802.17	3,718.77	5,000.00	3,328.76
Total Capital Outlay		\$ 21,985.53	\$ 154,039.29	\$ 1,078,289.63	\$ 436,550.15
Unappropriated		\$ 275,859.58	\$ 147,115.18	\$ (780,589.63)	\$ (141,299.63)
Downtown TIF Fund		\$ 1,443,521.89	\$ 1,590,637.07	\$ 810,047.44	\$ 1,449,337.44

Department: Development and Finance  
Fund: Downtown TIF Housing

Beginning Balance		\$	14,352.14	\$	17,322.28	\$	20,326.68	\$	20,326.68
Acct No. Revenue:		2015 Actual		2016 Actual		2017 Budget + Enc.		2017 Estimated	
452-000-4110-00 Property Taxes		2,811.93		2,851.85		2,800.00		2,813.76	
452-000-4231-00 Rollback/Homestead		196.60		190.12		200.00		168.73	
Total Revenue		\$	3,008.53	\$	3,041.97	\$	3,000.00	\$	2,982.49
Capital Outlay:									
452-850-5560-96 Auditor & Treasurer Fees		38.39		37.57		100.00		33.62	
452-800-5600-00 Housing Projects		-		-		-		-	
Total Capital Outlay		\$	38.39	\$	37.57	\$	100.00	\$	33.62
Unappropriated		\$	2,970.14	\$	3,004.40	\$	2,900.00	\$	2,948.87
Downtown TIF Housing Fund		\$	17,322.28	\$	20,326.68	\$	23,226.68	\$	23,275.55



Department: Development and Finance  
Fund: Downtown TIF Public Improvements

Beginning Balance	\$	1,449,337.44	\$	1,039,837.44	\$	1,325,337.44	\$	1,635,837.44
Revenue:		2018 PROPOSED		2019 Projected		2020 Projected		2021 Projected
Property Taxes - dedicated		278,500.00		278,500.00		301,000.00		301,000.00
Rollback/Homestead		17,000.00		17,000.00		17,000.00		17,000.00
Total Revenue	\$	295,500.00	\$	295,500.00	\$	318,000.00	\$	318,000.00
Capital Outlay:								
Contract Engineering		-		-		-		-
Traffic Related Projects		500,000.00		-		-		-
Streetscape		-		-		-		-
Downtown Projects		-		-		-		-
Paver Repairs		-		5,000.00		-		5,000.00
4 Corners Project*		200,000.00		-		-		-
Land or ROW Acquisition		-		-		-		-
Auditor & Treasurer Fees		5,000.00		5,000.00		7,500.00		7,500.00
Total Capital Outlay	\$	705,000.00	\$	10,000.00	\$	7,500.00	\$	12,500.00
Unappropriated	\$	(409,500.00)	\$	285,500.00	\$	310,500.00	\$	305,500.00
Downtown TIF Fund	\$	1,039,837.44	\$	1,325,337.44	\$	1,635,837.44	\$	1,941,337.44

Department: Development and Finance  
Fund: Downtown TIF Housing

Beginning Balance	\$	23,275.55	\$	26,175.55	\$	29,075.55	\$	31,975.55
Revenue:		2018 PROPOSED		2019 Projected		2020 Projected		2021 Projected
Property Taxes - dedicated		2,800.00		2,800.00		2,800.00		3,000.00
Rollback/Homestead		200.00		200.00		200.00		200.00
Total Revenue	\$	3,000.00	\$	3,000.00	\$	3,000.00	\$	3,200.00
Capital Outlay:								
Auditor & Treasurer Fees		100.00		100.00		100.00		125.00
Housing Projects		-		-		-		-
Total Capital Outlay	\$	100.00	\$	100.00	\$	100.00	\$	125.00
Unappropriated	\$	2,900.00	\$	2,900.00	\$	2,900.00	\$	3,075.00
Downtown TIF Housing Fund	\$	26,175.55	\$	29,075.55	\$	31,975.55	\$	35,050.55





Department: Development and Finance  
Fund: Seldom Seen TIF Public Improvements

Beginning Balance		\$	-	\$	-	\$	1,202,148.77	\$	1,202,148.77
Acct No. Revenue:		2015 Actual	2016 Actual	2017 Budget + Enc.	2017 Estimated				
453-000-4110-00 Property Taxes		-	-	12,000.00	-				
453-000-4231-00 Rollback/Homestead		-	-	500.00	-				
453-000-4701-00 Interest (Net)		-	2,282.96	50.00	1,809.28				
453-000-4702-00 Note Premium		-	8,534.70	16,500.00	-				
453-000-4911-00 Note Proceeds		-	1,200,000.00	-	-				
453-000-4940-00 Advance from General Fund		-	1,200,000.00	-	-				
Total Revenue		\$	-	\$	2,410,817.66	\$	29,050.00	\$	1,809.28
Capital Outlay:									
453-850-5560-85 Cost of Issuance		-	8,668.89	16,500.00	660.00				
453-850-5560-96 Auditor & Treasurer Fees		-	-	1,000.00	-				
453-850-5600-00 Seldom Seen TIF Capital		-	-	1,200,000.00	1,200,000.00				
453-850-5600-00 Seldom Seen Capital - Residual			-	-	-				
453-910-5910-00 Transfer - Debt Service		-	-	12,400.00	-				
453-920-5820-00 Return G.F. Advance		-	1,200,000.00	-	-				
Total Capital Outlay		\$	-	\$	1,208,668.89	\$	1,229,900.00	\$	1,200,660.00
Unappropriated		\$	-	\$	1,202,148.77	\$	(1,200,850.00)	\$	(1,198,850.72)
Seldom Seen TIF Public Improv. Fund		\$	-	\$	1,202,148.77	\$	1,298.77	\$	3,298.05

Department: Development and Finance  
Fund: Seldom Seen TIF Park Improvements

Beginning Balance		\$	-	\$	-	\$	250,361.55	\$	250,361.55
Acct No.      Revenue:		2015 Actual	2016 Actual	2017 Budget + Enc.	2017 Estimated				
497-000-4701-00 Interest (Net)		-	475.86	250.00	1,796.86				
497-000-4702-00 Note Premium		-	7,270.30	-	7,043.61				
497-000-4911-00 Note Proceeds		-	250,000.00	800,000.00	741,000.00				
497-000-4931-00 Transfer - Village Dev.		-	-	129,218.60	129,218.60				
497-000-4931-01 Transfer - Park Dev.		-	-	128,081.24	128,081.24				
497-000-4940-00 Advance from Gen. Fund			1,000,000.00						
				-	-				
Total Revenue		\$	-	\$	1,257,746.16	\$	1,057,549.84	\$	1,007,140.31
Capital Outlay:									
497-800-5670-00 Park Improvements		-	-	1,058,103.87	25,000.00				
497-800-5560-85 Cost of Issuance		-	7,384.61	8,500.00	5,103.61				
497-820-5820-00 Repay Advance		-	1,000,000.00	-	-				
Total Capital Outlay		\$	-	\$	1,007,384.61	\$	1,066,603.87	\$	30,103.61
Unappropriated		\$	-	\$	250,361.55	\$	(9,054.03)	\$	977,036.70
Seldom Seen TIF Park Improvements Fund		\$	-	\$	250,361.55	\$	241,307.52	\$	1,227,398.25





Department: Development and Finance  
Fund: Seldom Seen TIF Public Improvements

<b>Beginning Balance</b>				
	\$	3,298.05	\$	298.05
	\$		\$	2,208.05
	\$		\$	1,204.05
<b>Revenue:</b>		<b>2018 PROPOSED</b>	<b>2019 Projected</b>	<b>2020 Projected</b>
Property Taxes - dedicated		15,000.00	192,410.00	209,246.00
Rollback/Homestead		500.00	5,000.00	6,000.00
Interest (Net)		-	-	-
Note Premium		-	-	-
Note Proceeds		-	-	-
Advance from General Fund		-	-	-
<b>Total Revenue</b>	\$	15,500.00	\$	197,410.00
	\$		\$	215,246.00
	\$		\$	216,346.00
<b>Capital Outlay:</b>				
Cost of Issuance		-	-	-
Auditor & Treasurer Fees		1,000.00	3,000.00	3,250.00
Seldom Seen TIF Capital Improvements		-	-	-
Seldom Seen Capital - Residual		-	-	-
Transfer - Debt Service		17,500.00	192,500.00	213,000.00
Return G.F. Advance		-	-	-
<b>Total Capital Outlay</b>	\$	18,500.00	\$	195,500.00
	\$		\$	216,250.00
	\$		\$	216,750.00
<b>Unappropriated</b>	\$	(3,000.00)	\$	1,910.00
	\$		\$	(1,004.00)
	\$		\$	(404.00)
<b>Seldom Seen TIF Public Improv. Fund</b>	\$	298.05	\$	2,208.05
	\$		\$	1,204.05
	\$		\$	800.05

<b>Beginning Balance</b>				
	\$	1,227,398.25	\$	475.86
	\$		\$	475.86
	\$		\$	475.86
<b>Revenue:</b>		<b>2018 PROPOSED</b>	<b>2019 Projected</b>	<b>2020 Projected</b>
Interest (Net)		-	-	-
Note Premium		-	-	-
Note Proceeds		-	-	-
Transfer - Village Development Fund		198,000.00	-	-
Transfer - Park Development Fund		-	-	-
Advance from General Fund		-	-	-
<b>Total Revenue</b>	\$	198,000.00	\$	-
	\$		\$	-
	\$		\$	-
<b>Capital Outlay:</b>				
Park Improvements		1,424,922.39	-	-
Cost of issuance		-	-	-
Repay Advance		-	-	-
<b>Total Capital Outlay</b>	\$	1,424,922.39	\$	-
	\$		\$	-
	\$		\$	-
<b>Unappropriated</b>	\$	(1,226,922.39)	\$	-
	\$		\$	-
	\$		\$	-
<b>Seldom Seen TIF Park Improvements Fund</b>	\$	475.86	\$	475.86
	\$		\$	475.86
	\$		\$	475.86



Department: Engineering and Finance  
Fund: Village Development

Beginning Balance		\$ 97,242.57	\$ 155,608.07	\$ 284,405.23	\$ 284,405.23
Acct No.	Revenue:	2015 Actual	2016 Actual	2017 Budget + Enc.	2017 Estimated
492-000-4529-00	Development Fees	58,365.50	129,050.20	90,063.00	91,470.00
Total Revenue		\$ 58,365.50	\$ 129,050.20	\$ 90,063.00	\$ 91,470.00
Capital Outlay:					
492-800-5591-00	Refunded Fees	-	253.04	-	-
492-621-5532-00	Street Maintenance	-	-	-	-
492-800-5610-00	Capital Outlay	-	-	225,000.00	44,000.00
492-910-5910-00	TR - Seldom Seen Park	-	-	129,218.60	129,218.60
Total Capital Outlay		\$ -	\$ 253.04	\$ 354,218.60	\$ 173,218.60
Unappropriated		\$ 58,365.50	\$ 128,797.16	\$ (264,155.60)	\$ (81,748.60)
Village Development Fund		\$ 155,608.07	\$ 284,405.23	\$ 20,249.63	\$ 202,656.63

Department: Engineering and Finance  
Fund: Murphy Parkway Construction

Beginning Balance		\$	96,963.00	\$	93,932.15	\$	-	\$	-
Acct No.      Revenue:		2015 Actual		2016 Actual		2017 Budget + Enc.		2017 Estimated	
493-000-4890-00    Developer Fees		-		-		-		-	
Total Revenue		\$ -		\$ -		\$ -		\$ -	
Capital Outlay:									
493-800-5531-01    Design/Engineering		3,030.85		93,932.15		-		-	
Total Capital Outlay		\$ 3,030.85		\$ 93,932.15		\$ -		\$ -	
Unappropriated		\$ (3,030.85)		\$ (93,932.15)		\$ -		\$ -	
Murphy Parkway Construction Fund		\$ 93,932.15		\$ -		\$ -		\$ -	



Department: Engineering and Finance  
Fund: Village Development

Beginning Balance	\$	202,656.63	\$	127,867.63	\$	152,773.63	\$	179,132.63
Revenue:		2018 PROPOSED		2019 Projected		2020 Projected		2021 Projected
Development Fees		123,211.00		24,906.00		26,359.00		27,559.00
Total Revenue	\$	123,211.00	\$	24,906.00	\$	26,359.00	\$	27,559.00
Capital Outlay:								
Refunded Fees		-		-		-		-
Street Maintenance		-		-		-		-
Capital Outlay		-		-		-		-
TR- Seldom Seen Park		198,000.00		-		-		-
Total Capital Outlay	\$	198,000.00	\$	-	\$	-	\$	-
Unappropriated	\$	(74,789.00)	\$	24,906.00	\$	26,359.00	\$	27,559.00
Village Development Fund	\$	127,867.63	\$	152,773.63	\$	179,132.63	\$	206,691.63

Department: Engineering and Finance  
Fund: Murphy Parkway Construction

Beginning Balance	\$	-	\$	-	\$	-	\$	-
Revenue:		2018 PROPOSED		2019 Projected		2020 Projected		2021 Projected
Developer Fees		-		-		-		-
Total Revenue	\$	-	\$	-	\$	-	\$	-
Capital Outlay:								
Design/Engineering		-		-		-		-
Total Capital Outlay	\$	-	\$	-	\$	-	\$	-
Unappropriated	\$	-	\$	-	\$	-	\$	-
Murphy Parkway Construction Fund	\$	-	\$	-	\$	-	\$	-



Department: Development and Finance  
Fund: Sawmill Corridor TIF

<b>Beginning Balance</b>					
	\$	423,354.14	\$	50,800.68	\$ 66,019.06 \$ 66,019.06
<b>Acct No.</b>	<b>Revenue:</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>	<b>2017 Estimated</b>
455-000-4110-00	Property Taxes	101,087.23	194,805.38	232,500.00	263,222.79
455-000-4940-00	Advance from General Fund	-	-	-	-
<b>Total Revenue</b>		\$ 101,087.23	\$ 194,805.38	\$ 232,500.00	\$ 263,222.79
<b>Capital Outlay:</b>					
455-850-5560-96	Auditor & Treasurer Fees	1,124.52	2,187.00	3,250.00	2,886.19
455-850-5600-00	Comm TIF Capital Imp.	150,000.00	-	-	-
455-850-5600-01	Traffic Signals	147,516.17	2,400.00	-	-
455-850-5600-02	Spectrum- Capital Outlay	-	-	45,000.00	44,942.08
455-790-5300-00	Operating Expenses	-	-	-	-
455-920-5810-00	Repay Advance	175,000.00	175,000.00	250,000.00	250,000.00
<b>Total Capital Outlay</b>		\$ 473,640.69	\$ 179,587.00	\$ 298,250.00	\$ 297,828.27
<b>Unappropriated</b>		\$ (372,553.46)	\$ 15,218.38	\$ (65,750.00)	\$ (34,605.48)
<b>Sawmill Corridor TIF Fund</b>		\$ 50,800.68	\$ 66,019.06	\$ 269.06	\$ 31,413.58

Repayment of Advance from Sawmill TIF to General Fund

		<b>Balance to be repaid</b>	
<b>2014</b>	Advance from General Fund	\$	850,000
<b>2015</b>	Repayment Year #1	\$ (175,000.00)	\$ 675,000
<b>2016</b>	Repayment Year #2	\$ (175,000.00)	\$ 500,000
<b>2017</b>	Repayment Year #3	\$ (250,000.00)	\$ 250,000
<b>Balance at 12/31/2017</b>		<b>\$</b>	<b>250,000</b>

Department: Engineering and Finance Fund: Capital Improvement Projects Fund					
<b>Beginning Balance</b>					
	\$	-	\$ -	\$ -	\$ -
<b>Acct No.</b>	<b>Revenue:</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>	<b>2017 Estimated</b>
491-000-4890-00	Miscellaneous	-	-	-	-
491-000-4931-00	Transfer General Fund	-	-	-	-
<b>Total Revenue</b>		\$ -	\$ -	\$ -	\$ -
<b>Capital Outlay:</b>					
491-800-5640-02	Culvert/Drainage	-	-	-	-
491-621-5431-00	Annual Street Maint.	-	-	-	-
491-910-5910-00	Transfer to General Fund	-	-	-	-
<b>Total Capital Outlay</b>		\$ -	\$ -	\$ -	\$ -
<b>Unappropriated</b>		\$ -	\$ -	\$ -	\$ -
<b>Capital Improvements Project Fund</b>		\$ -	\$ -	\$ -	\$ -



Department: Development and Finance  
Fund: Sawmill Corridor TIF

<b>Beginning Balance</b>				
	\$	31,413.58	\$	13,063.58
	\$		\$	229,513.58
	\$		\$	455,763.58
<b>Revenue:</b>		<b>2018 PROPOSED</b>	<b>2019 Projected</b>	<b>2020 Projected</b>
Property Taxes - dedicated		300,000.00	285,000.00	295,000.00
Advance from General Fund		-	-	-
<b>Total Revenue</b>	\$	300,000.00	\$	285,000.00
	\$		\$	295,000.00
	\$		\$	305,000.00
<b>Capital Outlay:</b>				
Auditor & Treasurer Fees		3,350.00	3,550.00	3,750.00
Comm TIF Capital Improvement Projects		-	-	-
Traffic Signals		-	-	-
Spectrum -Capital Improvements		65,000.00	65,000.00	65,000.00
Operating Expenses		-	-	-
Repay Advance		250,000.00	-	-
<b>Total Capital Outlay</b>	\$	318,350.00	\$	68,550.00
	\$		\$	68,750.00
	\$		\$	69,000.00
<b>Unappropriated</b>	\$	(18,350.00)	\$	216,450.00
	\$		\$	226,250.00
	\$		\$	236,000.00
<b>Sawmill Corridor TIF Fund</b>	\$	13,063.58	\$	229,513.58
	\$		\$	455,763.58
	\$		\$	691,763.58

Department: Engineering and Finance  
Fund: Capital Improvement Projects Fund

<b>Beginning Balance</b>				
	\$	-	\$	-
	\$		\$	-
	\$		\$	-
<b>Revenue:</b>		<b>2018 PROPOSED</b>	<b>2019 Projected</b>	<b>2020 Projected</b>
Miscellaneous		-	-	-
Transfer General Fund		-	-	-
<b>Total Revenue</b>	\$	-	\$	-
	\$		\$	-
	\$		\$	-
<b>Capital Outlay:</b>				
Culvert/Drainage		-	-	-
Annual Street Maintenance Program		-	-	-
Transfer to General Fund		-	-	-
<b>Total Capital Outlay</b>	\$	-	\$	-
	\$		\$	-
	\$		\$	-
<b>Unappropriated</b>	\$	-	\$	-
	\$		\$	-
	\$		\$	-
<b>Capital Improvements Project Fund</b>	\$	-	\$	-
	\$		\$	-
	\$		\$	-



Department: Engineering and Finance  
Fund: Voted Capital Improvements

Beginning Balance		\$ 3,246,878.04	\$ 2,833,649.27	\$ 3,109,051.53	\$ 3,109,051.53
Acct No.	Revenue:	2015 Actual	2016 Actual	2017 Budget + Enc.	2017 Estimated
494-000-4701-00	Interest Earnings	(23,384.42)	17,065.95	2,500.00	11,396.71
494-000-4702-00	Premium/Discount	-	-	-	-
494-000-4890-00	Miscellaneous	-	-	-	-
494-000-4910-00	Bond Proceeds	-	-	-	-
494-000-4911-00	Note Proceeds	-	3,021,600.00	-	-
494-000-4940-00	Advance fr. General Fund	-	-	-	-
Total Revenue		\$ (23,384.42)	\$ 3,038,665.95	\$ 2,500.00	\$ 11,396.71
Capital Outlay:					
494-800-5600-01	Traffic Signals	159,809.20	2,600.00	-	-
494-800-5600-02	Street & Storm Maintenance	70,993.22	566,605.84	-	-
494-800-5600-03	Bike path Improvements	9,468.75	34,292.17	468,816.25	451,017.91
494-800-5600-04	Murphy Parkway	126,173.18	1,957,898.90	400,426.57	350,426.57
494-800-5600-05	Park Improv. I	-	97,234.70	77,765.30	77,765.30
494-800-5600-06	Park Improv. II	-	37,010.10	1,300.00	1,300.00
494-800-5631-00	Design/Engineering	-	-	-	-
494-800-5640-02	Drainage/Culvert/Storm	23,400.00	20,999.32	130,600.68	130,599.68
494-800-5670-00	Park Improvements/Seldom	-	25,042.66	1,778,592.00	253,034.30
494-820-5820-00	Repay Advance	-	-	-	-
494-850-5560-85	Cost of Issuance	-	19,380.00	-	-
494-910-5910-00	Transfer to Debt Service	-	2,200.00	-	-
Total Capital Outlay		\$ 389,844.35	\$ 2,763,263.69	\$ 2,857,500.80	\$ 1,264,143.76
Unappropriated		\$ (413,228.77)	\$ 275,402.26	\$ (2,855,000.80)	\$ (1,252,747.05)
Voted Capital Improvements Fund		\$ 2,833,649.27	\$ 3,109,051.53	\$ 254,050.73	\$ 1,856,304.48

Department: Engineering and Finance  
Fund: Olentangy/Liberty Street Intersection

Beginning Balance		\$	26,600.00	\$	26,600.00	\$	26,600.00	\$	26,600.00		
Acct No.		Revenue:		2015 Actual		2016 Actual		2017 Budget + Enc.		2017 Estimated	
496-000-4529-00		Development Fees		-		-		-		-	
Total Revenue		\$		-		\$		-		\$	
Capital Outlay:											
496-800-5650-04		Street Improvements		-		-		-		-	
Total Capital Outlay		\$		-		\$		-		\$	
Unappropriated		\$		-		\$		-		\$	
Olentangy/Liberty St. Intersection Fund		\$		26,600.00		\$		26,600.00		\$	



Department: Engineering and Finance  
Fund: Voted Capital Improvements

<b>Beginning Balance</b>				
	\$	1,856,304.48	\$	-
			\$	-
			\$	-
<b>Revenue:</b>		<b>2018 PROPOSED</b>	<b>2019 Projected</b>	<b>2020 Projected</b>
Interest Earnings		7,500.00	-	-
Premium/Discount		-	-	-
Miscellaneous		-	-	-
Bond Proceeds		-	-	-
Note Proceeds		-	-	-
Advance from General Fund		-	-	-
<b>Total Revenue</b>	\$	7,500.00	\$	-
			\$	-
			\$	-
<b>Capital Outlay:</b>				
Traffic Signals		-	-	-
Street & Storm Maintenance		-	-	-
Bike path Improvements		-	-	-
Murphy Parkway		-	-	-
Splash Pad Improvements		-	-	-
Basketball Court		-	-	-
Design/Engineering		-	-	-
Drainage/Culvert/Storm water		-	-	-
Park Improvements - Seldom Seen Park		1,863,804.48	-	-
Repay Advance		-	-	-
Cost of Issuance		-	-	-
Transfer to Debt Service		-	-	-
<b>Total Capital Outlay</b>	\$	1,863,804.48	\$	-
			\$	-
<b>Unappropriated</b>	\$	(1,856,304.48)	\$	-
			\$	-
<b>Voted Capital Improvements Fund</b>	\$	-	\$	-
			\$	-

After 2017 year-end, staff will be bringing to Council an amendment for this fund to authorize the "adjusted to actual" remaining available cash.

Department: Engineering and Finance Fund: Olentangy/Liberty Street Intersection				
<b>Beginning Balance</b>				
	\$	26,600.00	\$	-
			\$	-
			\$	-
<b>Revenue:</b>		<b>2018 PROPOSED</b>	<b>2019 Projected</b>	<b>2020 Projected</b>
Development Fees		-	-	-
<b>Total Revenue</b>	\$	-	\$	-
			\$	-
<b>Capital Outlay:</b>				
Street Improvements		26,600.00	-	-
<b>Total Capital Outlay</b>	\$	26,600.00	\$	-
			\$	-
<b>Unappropriated</b>	\$	(26,600.00)	\$	-
			\$	-
<b>Olentangy/Liberty St. Intersection Fund</b>	\$	-	\$	-
			\$	-



Department: Development and Finance  
Fund: Sanitary Sewer Agreements

<b>Beginning Balance</b>					
	\$	-	\$	-	\$ -
<b>Acct No.</b>	<b>Revenue:</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>	<b>2017 Estimated</b>
470-000-4500-00	Developer Contributions	-	-	-	-
470-000-4600-00	Assessments	-	-	46,000.00	28,549.80
470-000-4940-00	Advance fr. General Fund	-	1,280,102.63	-	-
<b>Total Revenue</b>		\$ -	\$ 1,280,102.63	\$ 46,000.00	\$ 28,549.80
<b>Capital Outlay:</b>					
470-790-5300-00	Auditor & Treasurer Fees	-	-	750.00	559.80
470-850-5600-00	Verona- Capital Outlay	-	1,280,102.63	-	-
470-910-5910-00	Transfer to G.F.	-	-	34,000.00	22,534.17
470-920-5810-00	Repay Advance G.F.	-	-	11,000.00	5,455.83
<b>Total Capital Outlay</b>		\$ -	\$ 1,280,102.63	\$ 45,750.00	\$ 28,549.80
<b>Unappropriated</b>					
	\$	-	\$	250.00	\$ -
<b>Sanitary Sewer Agreements Fund</b>					
	\$	-	\$	250.00	\$ -

**Repayment of Advance from Sanitary Sewer Agreements to General Fund**

<b>2016</b>		<b>Balance to be repaid</b>
Advance from General Fund		\$ 1,280,102.63
<b>2017</b>	Repayment Year #1	\$ (5,455.83)
<b>Balance at 12/31/2017</b>		<b>\$ 1,274,646.80</b>

\*The City will earn 3% interest on the assessments based upon the agreement signed with the developer and the homeowners.





Department: Development and Finance  
Fund: Sanitary Sewer Agreements

<b>Beginning Balance</b>				
	\$	-	\$	750.00
	\$		\$	700.00
	\$		\$	950.00
<b>Revenue:</b>		<b>2018 PROPOSED</b>	<b>2019 Projected</b>	<b>2020 Projected</b>
Developer Contributions		-	-	-
Assessments		61,000.00	101,500.00	112,000.00
Advance fr. General Fund		-	-	-
<b>Total Revenue</b>	\$	61,000.00	\$	101,500.00
			\$	112,000.00
			\$	135,000.00
<b>Capital Outlay:</b>				
Auditor & Treasurer Fees		1,250.00	1,550.00	1,750.00
Verona- Capital Outlay		-	-	-
Transfer to G.F. (Interest on Internal Note)		51,500.00	40,000.00	37,500.00
Repay Advance to General Fund		7,500.00	60,000.00	72,500.00
<b>Total Capital Outlay</b>	\$	60,250.00	\$	101,550.00
			\$	111,750.00
			\$	135,000.00
<b>Unappropriated</b>	\$	750.00	\$	(50.00)
			\$	250.00
			\$	-
<b>Sanitary Sewer Agreements Fund</b>	\$	750.00	\$	700.00
			\$	950.00
			\$	950.00

Agency Funds - Summary					
Revenues by Fund:	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016
Unclaimed Funds	150.00	-	280.00	131.10	564.63
Flexible Benefits Plan	5,000.00	3,999.95	4,287.21	2,800.00	-
Health Reimbursement Account	-	-	7,083.33	2,600.00	2,780.76
Engineering Inspections	42,805.99	78,507.79	180,561.45	455,684.14	336,285.80
Board of Building Standards	5,972.88	7,565.16	10,413.55	10,124.23	13,278.88
Plumbing Inspections	11,940.00	16,045.00	16,155.00	12,387.00	12,237.00
Escrowed Deposits	5,250.00	3,650.00	5,850.00	66,978.03	46,559.52
Fingerprint Processing	15,068.00	12,768.00	11,778.00	15,330.00	16,213.00
<b>Total Revenue</b>	\$ 86,186.87	\$ 122,535.90	\$ 236,408.54	\$ 566,034.50	\$ 427,919.59
Carryover from Prior Year	270,801.65	210,985.25	272,529.60	387,931.84	817,128.44
<b>Total Available in Agency Funds</b>	\$ 356,988.52	\$ 333,521.15	\$ 508,938.14	\$ 953,966.34	\$ 1,245,048.03
Expenditures by Fund:	2012	2013	2014	2015	2016
Unclaimed Funds	574.16	-	-	-	342.02
Flexible Benefits Plan	5,750.32	4,182.81	4,300.00	2,438.69	361.31
Health Reimbursement Account	-	-	7,083.33	1,547.02	3,833.74
Engineering Inspections	102,169.03	17,401.99	65,745.42	91,146.20	243,560.44
Board of Building Standards	6,104.76	7,513.75	10,463.55	9,957.99	12,894.08
Plumbing Inspections	12,071.00	15,685.00	16,526.00	12,412.00	12,020.00
Escrowed Deposits	4,950.00	3,650.00	4,650.00	4,650.00	3,000.00
Fingerprint Processing	14,384.00	12,558.00	12,238.00	14,686.00	16,655.00
<b>Total Expenditures</b>	\$ 146,003.27	\$ 60,991.55	\$ 121,006.30	\$ 136,837.90	\$ 292,666.59
Unappropriated at Year-End	270,801.65	210,985.25	272,529.60	387,931.84	952,381.44
<b>Total Available in Agency Funds</b>	\$ 416,804.92	\$ 271,976.80	\$ 393,535.90	\$ 524,769.74	\$ 1,245,048.03
Ending Fund Balance:	2012	2013	2014	2015	2016
Unclaimed Funds	572.02	572.02	852.02	983.12	1,205.73
Flexible Benefits Plan	195.65	12.79	-	361.31	-
Health Reimbursement Account	-	-	-	1,052.98	-
Engineering Inspections	206,288.30	267,394.10	382,210.13	746,748.07	839,473.43
Board of Building Standards	488.28	539.69	489.69	655.93	1,040.73
Plumbing Inspections	507.00	867.00	496.00	471.00	688.00
Escrowed Deposits	2,250.00	2,250.00	3,450.00	65,778.03	109,337.55
Fingerprint Processing	684.00	894.00	434.00	1,078.00	636.00
<b>Total Fund Balance</b>	\$ 210,985.25	\$ 272,529.60	\$ 387,931.84	\$ 817,128.44	\$ 952,381.44

Agency Funds - Summary						
Budget 2017	Estimated 2017	% of Change Bud. to Est.	Proposed 2018	Projected		
				2019	2020	2021
100.00	50.00	50.0%	100.00	100.00	100.00	100.00
-	-	0.0%	-	-	-	-
8,000.00	2,500.00	31.3%	2,500.00	2,500.00	2,500.00	2,500.00
125,000.00	109,922.19	87.9%	125,000.00	125,000.00	125,000.00	125,000.00
11,500.00	13,490.44	117.3%	14,750.00	10,000.00	8,700.00	8,700.00
14,000.00	15,000.00	107.1%	14,000.00	14,000.00	14,000.00	14,000.00
6,000.00	4,450.00	74.2%	6,000.00	6,000.00	6,000.00	6,000.00
20,000.00	9,270.00	46.4%	17,500.00	17,500.00	17,500.00	17,500.00
\$ 184,600.00	\$ 154,682.63	83.8%	\$ 179,850.00	\$ 175,100.00	\$ 173,800.00	\$ 173,800.00
952,381.44	952,381.44		933,866.37	655,988.77	463,308.77	237,427.67
\$ 1,136,981.44	\$ 1,107,064.07		\$ 1,113,716.37	\$ 831,088.77	\$ 637,108.77	\$ 411,227.67
2017	2017	Bud. to Est.	2018	2019	2020	2021
380.00	380.00	100.0%	100.00	380.00	231.10	514.63
-	-	0.0%	-	-	-	-
7,926.02	1,006.72	12.7%	3,993.28	2,500.00	2,500.00	2,500.00
193,475.29	79,964.57	41.3%	350,000.00	315,000.00	350,000.00	315,000.00
11,000.00	13,243.59	120.4%	15,000.00	10,500.00	8,800.00	8,800.00
11,000.00	13,593.59	123.6%	14,500.00	14,000.00	14,500.00	14,000.00
74,650.00	56,365.23	75.5%	55,372.32	7,900.00	6,150.00	6,000.00
20,092.00	8,644.00	43.0%	18,762.00	17,500.00	17,500.00	17,500.00
\$ 318,523.31	\$ 173,197.70	54.4%	\$ 457,727.60	\$ 367,780.00	\$ 399,681.10	\$ 364,314.63
818,458.13	933,866.37		655,988.77	463,308.77	237,427.67	46,913.04
\$ 1,136,981.44	\$ 1,107,064.07		\$ 1,113,716.37	\$ 831,088.77	\$ 637,108.77	\$ 411,227.67
2017	2017	Bud. to Est.	2018	2019	2020	2021
925.73	875.73	94.6%	875.73	595.73	464.63	50.00
-	-	0.0%	-	-	-	-
73.98	1,493.28	0.0%	-	-	-	-
770,998.14	869,431.05	112.8%	644,431.05	454,431.05	229,431.05	39,431.05
1,540.73	1,287.58	100.0%	1,037.58	537.58	437.58	337.58
3,688.00	2,094.41	100.0%	1,594.41	1,594.41	1,094.41	1,094.41
40,687.55	57,422.32	141.1%	8,050.00	6,150.00	6,000.00	6,000.00
544.00	1,262.00	0.0%	-	-	-	-
\$ 818,458.13	\$ 933,866.37	114.1%	\$ 655,988.77	\$ 463,308.77	\$ 237,427.67	\$ 46,913.04



Department: Finance  
Fund: Unclaimed Funds

<b>Beginning Balance</b>		\$	852.02	\$	983.12	\$	1,205.73	\$	1,205.73
<b>Acct No.</b>	<b>Revenue:</b>		<b>2015 Actual</b>		<b>2016 Actual</b>		<b>2017 Budget + Enc.</b>		<b>2017 Estimated</b>
910-000-4890-00	Uncashed City Checks		131.10		564.63		100.00		50.00
<b>Total Revenue</b>		\$	131.10	\$	564.63	\$	100.00	\$	50.00
<b>Operating Expenditures:</b>									
910-725-5692-00	Uncashed Check Payment		-		-		150.00		150.00
910-910-5910-02	Transfer to General Fund		-		342.02		230.00		230.00
<b>Total Operating</b>		\$	-	\$	342.02	\$	380.00	\$	380.00
<b>Subtotal</b>									
		\$	131.10	\$	222.61	\$	(280.00)	\$	(330.00)
<b>Specific Agency Fund</b>									
		\$	983.12	\$	1,205.73	\$	925.73	\$	875.73

Department: Finance  
Fund: Flexible Benefits Plan

<b>Beginning Balance</b>		\$	-	\$	361.31	\$	-	\$	-
<b>Acct No.</b>	<b>Revenue:</b>		<b>2015 Actual</b>		<b>2016 Actual</b>		<b>2017 Budget + Enc.</b>		<b>2017 Estimated</b>
911-000-4510-00	FSA Deductions-Medical		1,300.00		-		-		-
911-000-4510-00	FSA Deductions-Child		1,500.00		-		-		-
911-000-4900-00	Transfer from General Fund		-		-		-		-
<b>Total Revenue</b>		\$	2,800.00	\$	-	\$	-	\$	-
<b>Operating Expenditures:</b>									
911-725-5526-00	Medical FSA Expenses		996.44		303.56		-		-
911-725-5526-01	Childcare FSA Expenses		1,442.25		57.75		-		-
911-725-5526-01	Transfer to General Fund		-		-		-		-
<b>Total Operating</b>		\$	2,438.69	\$	361.31	\$	-	\$	-
<b>Subtotal</b>									
		\$	361.31	\$	(361.31)	\$	-	\$	-
<b>Specific Agency Fund</b>									
		\$	361.31	\$	-	\$	-	\$	-

Department: Finance  
Fund: Health Reimbursement Account

<b>Beginning Balance</b>		\$	-	\$	1,052.98	\$	-	\$	-
<b>Acct No.</b>	<b>Revenue:</b>		<b>2015 Actual</b>		<b>2016 Actual</b>		<b>2017 Budget + Enc.</b>		<b>2017 Estimated</b>
912-000-4510-00	HRA Contributions		2,600.00		2,780.76		8,000.00		2,500.00
<b>Total Revenue</b>		\$	2,600.00	\$	2,780.76	\$	8,000.00	\$	2,500.00
<b>Operating Expenditures:</b>									
912-725-5526-00	Medical HRA Expenses		1,547.02		2,942.38		7,500.00		1,006.72
912-910-5910-00	Transfer to General Fund		-		891.36		426.02		-
<b>Total Operating</b>		\$	1,547.02	\$	3,833.74	\$	7,926.02	\$	1,006.72
<b>Subtotal</b>									
		\$	1,052.98	\$	(1,052.98)	\$	73.98	\$	1,493.28
<b>Specific Agency Fund</b>									
		\$	1,052.98	\$	-	\$	73.98	\$	1,493.28



Department: Finance  
Fund: Unclaimed Funds

<b>Beginning Balance</b>	\$	875.73	\$	875.73	\$	595.73	\$	464.63
<b>Revenue:</b>		<b>2018 PROPOSED</b>		<b>2019 Projected</b>		<b>2020 Projected</b>		<b>2021 Projected</b>
Uncashed City Checks		100.00		100.00		100.00		100.00
<b>Total Revenue</b>	\$	100.00	\$	100.00	\$	100.00	\$	100.00
<b>Operating Expenditures:</b>								
Uncashed Check Payment		100.00		100.00		100.00		100.00
Transfer to General Fund		-		280.00		131.10		414.63
<b>Total Operating</b>	\$	100.00	\$	380.00	\$	231.10	\$	514.63
<b>Subtotal</b>	\$	-	\$	(280.00)	\$	(131.10)	\$	(414.63)
<b>Specific Agency Fund</b>	\$	875.73	\$	595.73	\$	464.63	\$	50.00

Department: Finance  
Fund: Flexible Benefits Plan

<b>Beginning Balance</b>	\$	-	\$	-	\$	-	\$	-
<b>Revenue:</b>		<b>2018 PROPOSED</b>		<b>2019 Projected</b>		<b>2020 Projected</b>		<b>2021 Projected</b>
FSA Deductions-Medical		-		-		-		-
FSA Deductions-Childcare		-		-		-		-
<b>Total Revenue</b>	\$	-	\$	-	\$	-	\$	-
<b>Operating Expenditures:</b>								
Medical FSA Expenses		-		-		-		-
Childcare FSA Expenses		-		-		-		-
Transfer to General Fund		-		-		-		-
<b>Total Operating</b>	\$	-	\$	-	\$	-	\$	-
<b>Subtotal</b>	\$	-	\$	-	\$	-	\$	-
<b>Specific Agency Fund</b>	\$	-	\$	-	\$	-	\$	-

Department: Finance  
Fund: Health Reimbursement Account

<b>Beginning Balance</b>	\$	1,493.28	\$	-	\$	-	\$	-
<b>Revenue:</b>		<b>2018 PROPOSED</b>		<b>2018 Projected</b>		<b>2020 Projected</b>		<b>2021 Projected</b>
HRA Contributions		2,500.00		2,500.00		2,500.00		2,500.00
<b>Total Revenue</b>	\$	2,500.00	\$	2,500.00	\$	2,500.00	\$	2,500.00
<b>Operating Expenditures:</b>								
Medical HRA Expenses		2,500.00		2,500.00		2,500.00		2,500.00
Transfer to General Fund		1,493.28		-		-		-
<b>Total Operating</b>	\$	3,993.28	\$	2,500.00	\$	2,500.00	\$	2,500.00
<b>Subtotal</b>	\$	(1,493.28)	\$	-	\$	-	\$	-
<b>Specific Agency Fund</b>	\$	-	\$	-	\$	-	\$	-



Department: Engineering and Finance  
Fund: Engineering Inspection

<b>Beginning Balance</b>		\$ 382,210.13	\$ 746,748.07	\$ 839,473.43	\$ 839,473.43
<b>Acct No.</b>	<b>Revenue:</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>	<b>2017 Estimated</b>
992-000-4544-00	Developer Deposits	455,684.14	336,285.80	125,000.00	109,922.19
<b>Total Revenue</b>		\$ 455,684.14	\$ 336,285.80	\$ 125,000.00	\$ 109,922.19
<b>Operating Expenditures:</b>					
992-494-5532-00	Engineering Services	65,327.50	243,260.44	163,475.29	79,964.57
992-910-5910-02	Transfer to General Fund	-	-	30,000.00	-
992-494-5591-00	Reimbursements	25,818.70	300.00	-	-
<b>Total Operating</b>		\$ 91,146.20	\$ 243,560.44	\$ 193,475.29	\$ 79,964.57
<b>Subtotal</b>					
		\$ 364,537.94	\$ 92,725.36	\$ (68,475.29)	\$ 29,957.62
<b>Specific Agency Fund</b>					
		\$ 746,748.07	\$ 839,473.43	\$ 770,998.14	\$ 869,431.05

Department: Building and Finance  
Fund: Board of Building Standards

<b>Beginning Balance</b>		\$ 489.69	\$ 655.93	\$ 1,040.73	\$ 1,040.73
<b>Acct No.</b>	<b>Revenue:</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>	<b>2017 Estimated</b>
<b>Commercial Building Permits - 3% of Permit Fees</b>					
991-000-4290-00	City Permit Fees	4,739.78	8,183.47	5,000.00	8,269.37
991-000-4290-01	Township Permit Fees	3,949.79	3,263.99	4,000.00	3,446.24
<b>Residential Building Permits - 1% of Permit Fees</b>					
991-000-4290-02	City Permit Fees	1,434.66	1,831.42	2,500.00	1,774.83
		503277.06			
<b>Total Revenue</b>		\$ 10,124.23	\$ 13,278.88	\$ 11,500.00	\$ 13,490.44
<b>Operating Expenditures:</b>					
991-493-5595-00	Board of Building Stds.	9,957.99	12,894.08	11,000.00	13,243.59
<b>Total Operating</b>		\$ 9,957.99	\$ 12,894.08	\$ 11,000.00	\$ 13,243.59
<b>Subtotal</b>					
		\$ 166.24	\$ 384.80	\$ 500.00	\$ 246.85
<b>Specific Agency Fund</b>					
		\$ 655.93	\$ 1,040.73	\$ 1,540.73	\$ 1,287.58

Department: Building and Finance  
Fund: Plumbing Inspection

<b>Beginning Balance</b>		\$ 496.00	\$ 471.00	\$ 688.00	\$ 688.00
<b>Acct No.</b>	<b>Revenue:</b>	<b>2015 Actual</b>	<b>2016 Actual</b>	<b>2017 Budget + Enc.</b>	<b>2017 Estimated</b>
993-000-4622-00	20% Township Fees	12,387.00	12,237.00	14,000.00	15,000.00
<b>Total Revenue</b>		\$ 12,387.00	\$ 12,237.00	\$ 14,000.00	\$ 15,000.00
<b>Operating Expenditures:</b>					
993-490-5565-02	County Share of Plumbing	12,412.00	12,020.00	11,000.00	13,593.59
<b>Total Operating</b>		\$ 12,412.00	\$ 12,020.00	\$ 11,000.00	\$ 13,593.59
<b>Subtotal</b>					
		\$ (25.00)	\$ 217.00	\$ 3,000.00	\$ 1,406.41
<b>Specific Agency Fund</b>					
		\$ 471.00	\$ 688.00	\$ 3,688.00	\$ 2,094.41



Department: Engineering and Finance  
Fund: Engineering Inspection

<b>Beginning Balance</b>	\$ 869,431.05	\$ 644,431.05	\$ 454,431.05	\$ 229,431.05
<b>Revenue:</b>	<b>2018 PROPOSED</b>	<b>2019 Projected</b>	<b>2020 Projected</b>	<b>2021 Projected</b>
Developer Deposits	125,000.00	125,000.00	125,000.00	125,000.00
<b>Total Revenue</b>	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00
<b>Operating Expenditures:</b>				
Engineering Services	300,000.00	275,000.00	300,000.00	275,000.00
Transfer to General Fund	15,000.00	15,000.00	15,000.00	15,000.00
Reimbursements	35,000.00	25,000.00	35,000.00	25,000.00
<b>Total Operating</b>	\$ 350,000.00	\$ 315,000.00	\$ 350,000.00	\$ 315,000.00
<b>Subtotal</b>	\$ (225,000.00)	\$ (190,000.00)	\$ (225,000.00)	\$ (190,000.00)
<b>Specific Agency Fund</b>	\$ 644,431.05	\$ 454,431.05	\$ 229,431.05	\$ 39,431.05

Department: Building and Finance  
Fund: Board of Building Standards

<b>Beginning Balance</b>	\$ 1,287.58	\$ 1,037.58	\$ 537.58	\$ 437.58
<b>Revenue:</b>	<b>2018 PROPOSED</b>	<b>2019 Projected</b>	<b>2020 Projected</b>	<b>2021 Projected</b>
<b>Commercial Building Permits - 3% of Permit Fees</b>				
City Permit Fees	8,500.00	5,500.00	4,500.00	4,500.00
Township Permit Fees	4,000.00	3,000.00	2,800.00	2,800.00
<b>Residential Building Permits - 1% of Permit Fees</b>				
City Permit Fees	2,250.00	1,500.00	1,400.00	1,400.00
<b>Total Revenue</b>	\$ 14,750.00	\$ 10,000.00	\$ 8,700.00	\$ 8,700.00
<b>Operating Expenditures:</b>				
Board of Building Standards	15,000.00	10,500.00	8,800.00	8,800.00
<b>Total Operating</b>	\$ 15,000.00	\$ 10,500.00	\$ 8,800.00	\$ 8,800.00
<b>Subtotal</b>	\$ (250.00)	\$ (500.00)	\$ (100.00)	\$ (100.00)
<b>Specific Agency Fund</b>	\$ 1,037.58	\$ 537.58	\$ 437.58	\$ 337.58

Department: Building and Finance  
Fund: Plumbing Inspection

<b>Beginning Balance</b>	\$ 2,094.41	\$ 1,594.41	\$ 1,594.41	\$ 1,094.41
<b>Revenue:</b>	<b>2018 PROPOSED</b>	<b>2019 Projected</b>	<b>2020 Projected</b>	<b>2021 Projected</b>
20% Township Fees	14,000.00	14,000.00	14,000.00	14,000.00
<b>Total Revenue</b>	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00	\$ 14,000.00
<b>Operating Expenditures:</b>				
County Share of Plumbing Inspections	14,500.00	14,000.00	14,500.00	14,000.00
<b>Total Operating</b>	\$ 14,500.00	\$ 14,000.00	\$ 14,500.00	\$ 14,000.00
<b>Subtotal</b>	\$ (500.00)	\$ -	\$ (500.00)	\$ -
<b>Specific Agency Fund</b>	\$ 1,594.41	\$ 1,594.41	\$ 1,094.41	\$ 1,094.41



Department: Police and Finance  
Fund: Fingerprint Processing

<b>Beginning Balance</b>		\$	434.00	\$	1,078.00	\$	636.00	\$	636.00
<b>Acct No.</b>	<b>Revenue:</b>		<b>2015 Actual</b>		<b>2016 Actual</b>		<b>2017 Budget + Enc.</b>		<b>2017 Estimated</b>
996-000-4590-86	Fingerprint Fees *		15,330.00		16,213.00		20,000.00		9,270.00
<b>Total Revenue</b>		\$	15,330.00	\$	16,213.00	\$	20,000.00	\$	9,270.00
<b>Operating Expenditures:</b>									
996-100-5560-10	Fingerprint Processing Costs		14,686.00		16,655.00		20,092.00		8,644.00
<b>Total Operating</b>		\$	14,686.00	\$	16,655.00	\$	20,092.00	\$	8,644.00
<b>Subtotal</b>		\$	644.00	\$	(442.00)	\$	(92.00)	\$	626.00
<b>Specific Agency Fund</b>		\$	1,078.00	\$	636.00	\$	544.00	\$	1,262.00

Department: Finance  
Fund: Escrowed Deposits

<b>Beginning Balance</b>		\$	3,450.00	\$	65,778.03	\$	109,337.55	\$	109,337.55
<b>Acct No.</b>	<b>Revenue:</b>		<b>2015 Actual</b>		<b>2016 Actual</b>		<b>2017 Budget + Enc.</b>		<b>2017 Estimated</b>
994-000-4544-01	Meeting Room Deposits		4,350.00		3,450.00		6,000.00		4,450.00
994-000-4544-01	Construction Guarantees		62,628.03		43,109.52		-		-
<b>Total Revenue</b>		\$	66,978.03	\$	46,559.52	\$	6,000.00	\$	4,450.00
<b>Operating Expenditures:</b>									
994-725-5591-00	Refunded Deposits-Room		4,650.00		3,000.00		4,650.00		-
994-725-5591-00	Refunded Deposits-Const.		-		-		70,000.00		56,365.23
994-910-5910-00	Transfer to General Fund		-		-		-		-
<b>Total Operating</b>		\$	4,650.00	\$	3,000.00	\$	74,650.00	\$	56,365.23
<b>Subtotal</b>		\$	62,328.03	\$	43,559.52	\$	(68,650.00)	\$	(51,915.23)
<b>Specific Agency Fund</b>		\$	65,778.03	\$	109,337.55	\$	40,687.55	\$	57,422.32





Department: Police and Finance  
Fund: Fingerprint Processing

<b>Beginning Balance</b>	\$	1,262.00	\$	-	\$	-	\$	-
<b>Revenue:</b>		<b>2018 PROPOSED</b>		<b>2019 Projected</b>		<b>2020 Projected</b>		<b>2021 Projected</b>
Fingerprint Fees		17,500.00		17,500.00		17,500.00		17,500.00
<b>Total Revenue</b>	\$	17,500.00	\$	17,500.00	\$	17,500.00	\$	17,500.00
<b>Operating Expenditures:</b>								
Fingerprint Processing Costs		18,762.00		17,500.00		17,500.00		17,500.00
<b>Total Operating</b>	\$	18,762.00	\$	17,500.00	\$	17,500.00	\$	17,500.00
<b>Subtotal</b>	\$	(1,262.00)	\$	-	\$	-	\$	-
<b>Specific Agency Fund</b>	\$	-	\$	-	\$	-	\$	-

Department: Finance  
Fund: Escrowed Deposits

<b>Beginning Balance</b>	\$	57,422.32	\$	8,050.00	\$	6,150.00	\$	6,000.00
<b>Revenue:</b>		<b>2018 PROPOSED</b>		<b>2019 Projected</b>		<b>2020 Projected</b>		<b>2021 Projected</b>
Meeting Room Deposits		6,000.00		6,000.00		6,000.00		6,000.00
Construction Guarantees		-		-		-		-
<b>Total Revenue</b>	\$	6,000.00	\$	6,000.00	\$	6,000.00	\$	6,000.00
<b>Operating Expenditures:</b>								
Refunded Deposits-Meeting Room		6,000.00		7,900.00		6,150.00		6,000.00
Refunded Deposits-Construction Guarantees		49,372.32		-		-		-
Transfer to General Fund		-		-		-		-
<b>Total Operating</b>	\$	55,372.32	\$	7,900.00	\$	6,150.00	\$	6,000.00
<b>Subtotal</b>	\$	(49,372.32)	\$	(1,900.00)	\$	(150.00)	\$	-
<b>Specific Agency Fund</b>	\$	8,050.00	\$	6,150.00	\$	6,000.00	\$	6,000.00



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### **Capital Outlays or Expenditures**

The City of Powell has two definitions for “capital expenditures.” The first is the definition used for the Comprehensive Annual Financial Report (CAFR) and the second is the definition used for budgeting purposes.

#### **Capital Expenditures (CAFR):**

All capital assets are capitalized at cost (or estimated historical cost or fair market value when applicable) and updated for additions and reductions during the year. The City maintains a capitalization threshold of five thousand (\$5,000) dollars. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

#### **Capital Expenditures (Budgeting):**

Equipment costing less than \$1,000 is assumed to be an operating supply or a specialized supply. Equipment costing more than \$1,000 is budgeted in the capital equipment budget to allow for management, committees and City to review and approve the concept of the purchase. The City's budget is still small enough that monitoring at this level is still a valid and an important tool.

The City also has two types of capital expenditures; capital equipment and capital improvements or sometimes called infrastructure. All costs associated with improvements, whether maintenance or construction, are listed in the capital improvements budget to allow for management, committees and City Council to review and approve the concept of these large dollar expenditures.

Type of Capital	2018 Total Capital Expenditures			
	Project	Amount	Funding	User
Buildings	Various Building Improvements	\$42,000	General	Lands & Buildings
Mach & Equip	Police Related	\$12,000	General	Police
Mach & Equip	Copiers	\$29,000	General	Info. Technology
Mach & Equip	Cruiser Equipment	\$11,600	General	Info. Technology
Mach & Equip	IT Related	\$3,000	General	Info. Technology
Mach & Equip	Software updates	\$38,500	General	Info. Technology
Mach & Equip	Server/Network Components	\$5,000	General	Info. Technology
Mach & Equip	Computers/Laptops	\$16,500	General	Info. Technology
Mach & Equip	Cameras & Monitoring	\$5,000	General	Info. Technology
Mach & Equip	WiFi Equipment	\$5,000	General	Info. Technology
Mach & Equip	Park Related	\$5,000	General	Parks
Mach & Equip	Mowers	\$25,000	General	Parks
Mach & Equip	Tree Chipper	\$35,000	General	Parks/Pub.Service
Vehicles	Cruisers	\$75,000	General	Police
Vehicles	F-350 Truck	\$80,000	General	Public Service
Infrastructure	Traffic Related Projects	\$700,000	Downtown	Engineering
Infrastructure	Street Improvements	\$26,600	Olent/Lib	Engineering
Land Imp.	Seldom Seen Park	\$1,863,804	Voted	Parks
Land Imp.	Seldom Seen Park	\$1,424,992	SS Park	Parks
Land Imp.	Various Parks	\$1,500	Village D.	Parks
Infrastructure	Annual Improvement Program- Streets	\$350,000	Str. Maint.	Engineering
Infrastructure	Specific Street Repair	\$327,500	Str. Maint	Engineering

Additional capital expenditures are in planning and engineering stages however until the engineer estimates are completed those projects are not being projected to start this year. A budget amendment will be utilized to add any potential capital expenditures after planning or other funding is finalized.

Recurring capital expenditures are those routine expenditures that are included in almost every capital budget or expenditures that have no significant impact on the operating budget. Nonrecurring capital expenditures are the non-routine expenditures that occur infrequently in the capital budget or expenditures that have a significant impact on the operating budget.

Understanding what effect nonrecurring capital expenditures have on the City's current and future operating budget and its services is sometimes a hard concept to grasp by many. The GFOA has implemented two questions to assist both readers and department heads in understanding what impact nonrecurring capital expenditures have. These questions are:

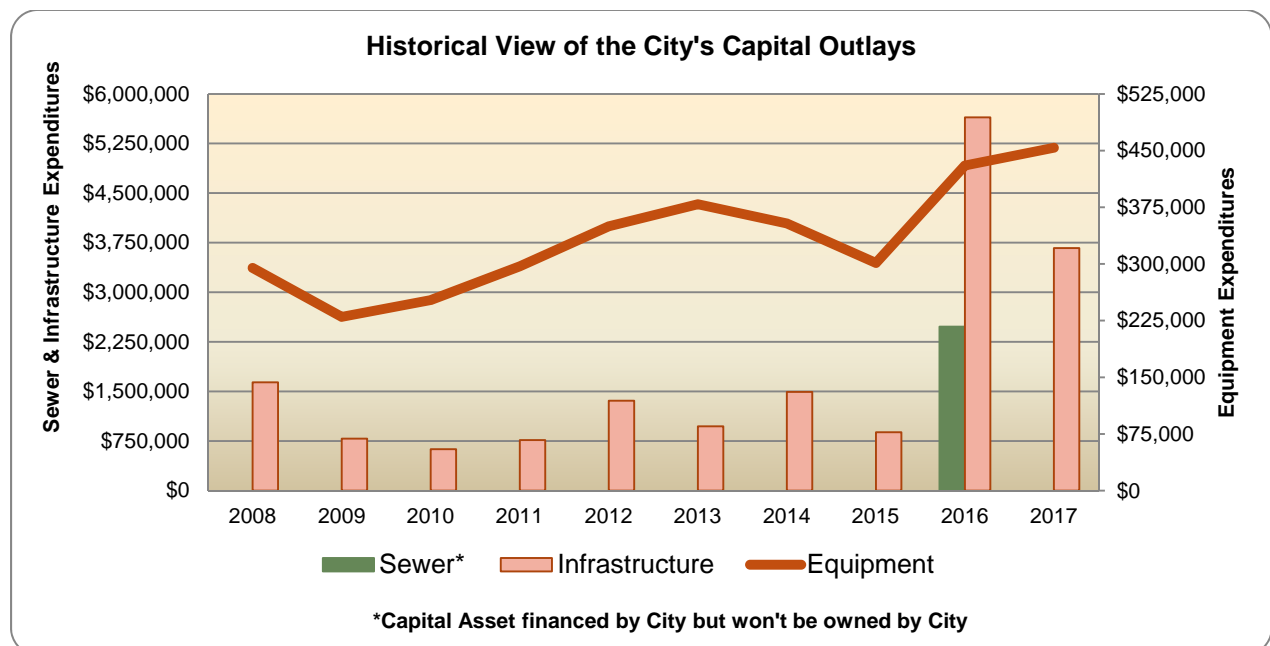
1. Are anticipated operating costs associated with this significant nonrecurring capital expenditure described and quantified?

Response examples would include: additional personnel costs; additional maintenance or utility costs; or additional storage or building space.

2. Are anticipated savings or revenues expected to result from this significant nonrecurring capital expenditure described and quantified

Response examples would include: reduced utility or maintenance costs; new or enhanced revenue sources.

Identification of the anticipated non-financial impact of significant nonrecurring capital expenditures should also be included. Examples could include: cleaner environment, improved response time by public safety employees, smaller class sizes and access to public buildings by all citizens.



The following capital summary sections include the planning criteria, planning cycles and rationale for each of the recurring and nonrecurring capital expenditures for the budget year. The capital expenditures for the projected years are for planning purposes only and did not require a definite explanation until the budget year, only the concept, to allow for planning and timing of future capital purchases.

## Capital Planning

Planning for capital expenditures is done through different category specific criteria and cycles. The categories are Streets and Bike paths, Water and Sanitary Sewer Lines, Storm Sewers, Land Improvements, Land, Buildings, Vehicles, Machinery and Equipment, and Other Infrastructure.

### Streets and Bike Paths

#### Planning Criteria:

The City adopted the Ohio Department of Transportation's (ODOT) "Pavement Condition Rating System." The ODOT pavement condition rating system is a "*snapshot in time*" of the current condition of the pavement and it does not forecast how long the pavement will stay in that condition.

The rating method is based on visual inspection of pavement distress. There is general agreement that the ability of a pavement to sustain traffic loads in a safe and smooth manner is adversely affected by the occurrence of observable distress. The rating method provides a consistent procedure for uniformly identifying and describing, in terms of severity and extent, pavement distress.

The mathematical formula for pavement condition rating (PCR) provides an index reflecting the composite effects of varying distress types, severity and extent upon the overall condition of the pavement. Simply put, the City starts at 100 (perfect pavement) and, from there, deducts the weighted sum of all the observed distress types, severities and extents.

Distress	Distress Weight	Severity* L	Severity* M	Severity* H	Extent** O	Extent** F	Extent** E	STR ***
Raveling	10	Slight loss of sand	Open Texture	Rough or pitted	<20%	20-50%	>50%	
Bleeding	5	Not rated	Bit/Aggregate visible	Black surface	<10%	10 – 30%	>30%	
Patching	5	< 1ft <sup>2</sup>	< 1 yd <sup>2</sup>	>1 yd <sup>2</sup>	<10%	10–20 miles	>20 miles	
Debonding	5	Depth <1"	Mixed	Depth >1"	<5 miles	5-10 miles	>10 miles	
Crack Sealing Deficiency	5	Not considered			<50%	>50%	No sealant	
Rutting	10	1/8" – 3/8"	3/8" – 3/4"	>3/4"	<20%	20 - 50%	>50%	√
Settlements	-	Note effect ride on ride	Some Discomfort	Poor Ride	<2 miles	2-4 miles	>4 miles	√
Potholes	10	Depth <1"	Mixed	Depth >1"	<5 miles	5-10 miles	>10 miles	√
Wheel Track Cracking	15	Single cracks <1/4"	Multiple cracks > 1/4"	Alligator >1/4" Spalling with	<20%	20 - 50%	>50%	√
Block & Transverse Cracking	10	>6' x 6' or transverse crack	6' x 6' to 3' x 3'	<3' x 3"	<20%	20 – 50%	>50%	
Longitudinal Cracking	5	Single, > 1/4"	Single/Multiple 1/4" to 1"	Multiple, >1"	<50' per 100'	50 – 150' per 100'	>150' per 100'	√
Edge Cracking	10	Tight, <1/4"	>1/4", some spalling	>1/4", moderate	<20%	20 – 50%	>50%	√
Thermal Cracking	10	<1/4"	1/4" – 1"	>1"	CS>200'	CS 75 – 200'	CS<75'	√

Chart abbreviations:

\*L = Low; M = Medium; H = High

\*\* O = Occasional; F = Frequent; E = Extensive

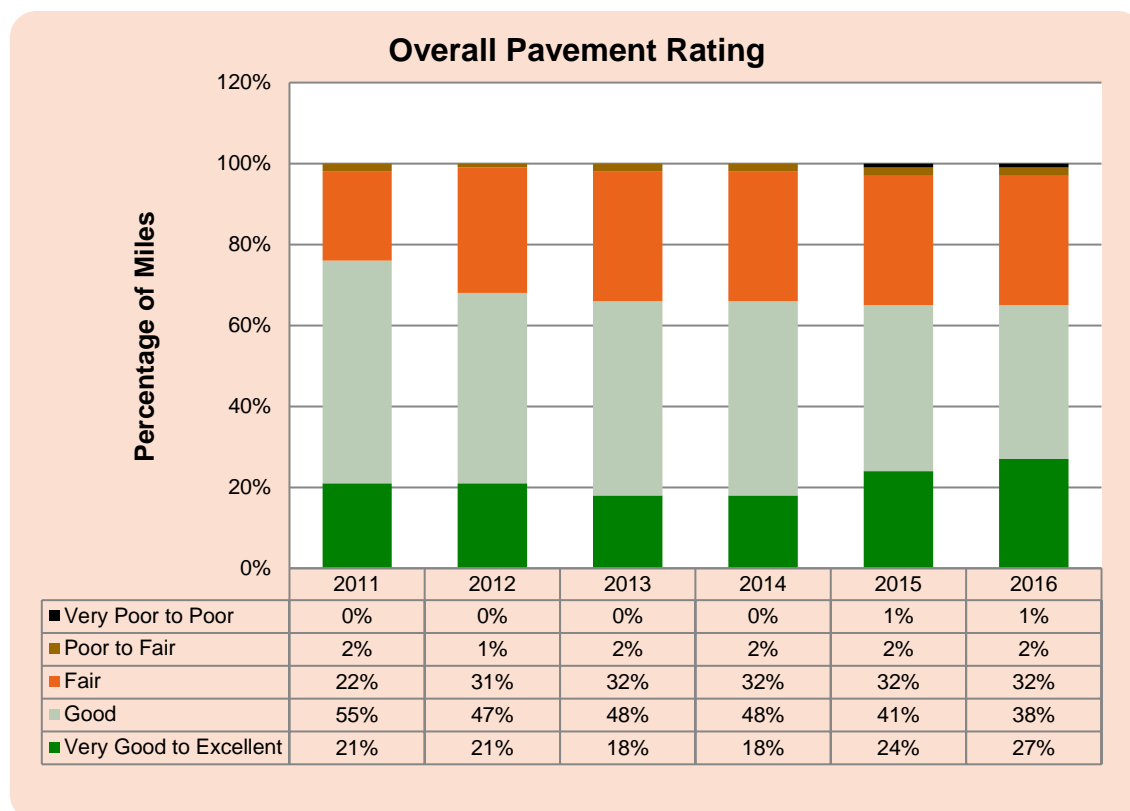
\*\*\* STR = Distress included in structural deduct calculations

The City has a weighted average street rating for the 2017 Street Maintenance Program of 83.6 – comfortably in the "good" range. The weighted average street rating for the 2015 and 2016 Street Maintenance Program was 83.7 and 83.6, respectively. From past experience, the City generally begins to first receive contact from residents with concerns on streets that rate around 80+/- the upper end of "Fair" to the low end of "Good" range.

Around a rating of 80, the streets still remain very functional; however, deterioration accelerates and these streets have become less appropriate candidates for further *preventative maintenance measures* such as crack sealing, seal coating, etc. At this time, the City is working on maintaining an above 80 pavement rating level.

Starting in 2016, the Engineering Department switched their detailed evaluation of rating the streets to a bi-annual process, with periodic visual inspections in the off year. The most recent detailed evaluation was performed in 2015 and the next one will begin in the fall of 2017.

The City has adopted the following scale to reflect the pavement condition: Very Good to Excellent (90-100%); Good (80-90%); Fair (70-80%); Poor to Fair (60-70%); and Very Poor to Poor (0-60%).



#### Planning Cycle:

The City has dedicated funds in the Street Maintenance Fund that are utilized annually for preventive measurements and capital improvements. In 2014 and 2015, the annual Street Program was paid with voted debt. Based on the City Engineers bi-annual overall pavement rating, each section of street and bike paths are evaluated annually to determine which streets and bike paths will be the best candidate for preventative maintenance and which are in need of repairs or reconstruction.

New streets and bike paths are evaluated and examined separately. Normally, the City has developers build new streets and bike paths as part of their development plan and after construction are given to the City. Periodically, the City has to build a new street or bike path to assist in areas where new development will not be occurring. These new streets or bike paths are put on the City's Capital Improvement List as they are identified. Any new streets and bike paths are built from dedicated funds separate from the Street Maintenance Fund.

#### Rationale:

Street and bike paths are classified as recurring capital expenditures because (1) they are included in almost every budget and (2) they have no significant impact on the operating budget as long as the City continues to maintain its streets and bike paths with a PCR rating of 80 or above.

The operating budget (General Fund) does not spend any money on maintaining the streets and bike paths except for (a) semi-annual street cleaning, (b) labor costs for winter snow, ice or any other debris removal, (c) labor costs for implementing, inspecting and overseeing the annual street maintenance project and (d) labor and supply costs for minor pot hole filling.

#### **Water and Sanitary Sewer Lines**

The City does not own or maintain the water and sanitary sewer lines within the city limits. Del-Co, a private company, is responsible for the water distribution, maintenance and replacement. Delaware County Sanitary Engineer, a department of Delaware County, is responsible for the sanitary sewer distribution, maintenance and replacement.

In 2016, the City with various Developers are assisting the County with the back-log demand for additional sanitary sewers. The City will be assisting with financing additional sewer lines with new dedicated revenue streams – Seldom Seen TIF, Sawmill TIF and Sanitary Sewer Agreements. Once completed, the assets will be transferred to Delaware County.

#### **Storm Sewers**

##### Planning Criteria:

Like many other cities, the City of Powell is working the Environmental Protection Agency (EPA) on its National Pollutant Discharge Elimination System (NPDES). The program not only helps in education of the residents since storm water runoff is the most common cause of water pollution, but it also helps the City establish its maintenance and improvement schedules of its storm sewer systems.

A few years ago, the City purchased an Assets Management program and began a three-year-phase implementation process of locating storm sewers and putting the geographical location into the system. This will assist the City in meeting its mandated NPDES storm water tracking requirement which began in 2014. The City also anticipates utilizing this program to track other infrastructure along with beginning a maintenance and replacement criteria and schedule.

At this time, there is no recommended rating method of storm sewers. Therefore, the City is utilizing the Public Service Department clean-out cycle to notify the Engineering Department of storm sewers that may need attention. The Engineering Department inspects the specified storm sewers and determines which ones could be repaired in-house by the Public Service Department, as they handle the minor repairs. Larger projects are out-sourced based on need and the amount of funding available.

##### Planning Cycle:

The City budgets for small, minor, repairs in the General Fund under the Public Service Department. However, the City does not have any dedicated funds for storm sewer that are utilized for capital improvements and must utilize whatever funding is available. The Engineering Department began requesting a minimum amount of \$30,000 for capital improvements each year for storm sewers with larger specific projects budgeted separately. However, the last four years no money has been budgeted specifically for storm sewers as the street maintenance programs have been larger and included select storm sewer repairs and maintenance, and any specific improvements were being funded with bond money from the 2013 bond issue. New funding will need to be found since the last of the bond issue money will be spent the winter of 2017/2018.

New storm sewers are evaluated and examined separately. Normally, the City has developers build new storm sewers as part of their development plan and after construction they are given to the City.

#### Rationale:

Storm sewers are currently classified as recurring capital expenditures because (1) they are included in almost every budget and (2) they have no significant impact on the operating budget as long as the City continues to maintain its storm sewers.

The operating budget (General Fund) budgets approximately \$15,000 to \$20,000 each year on maintaining drainage-type expenditures which include (a) any costs associated with cleaning and (b) any minor repairs.

#### **Other Infrastructure**

The City is working on an Assets Management Project that will include tracking of other infrastructure such as right-of-ways, easements, etc. Currently, none of the other infrastructure listed requires planning of maintenance or repairs.

#### **Land Improvements**

##### Planning Criteria:

The City's land improvements consist mainly of traffic signals, a skate park, splash pad, golf-cart bridge and other park-related improvements. The City has used its professional staff in these areas to put together the major maintenance and replacement schedules. The majority of these improvements are approximately ten years old since the City constructed the six parks in 2006.

At this time, there is no recommended rating method of land improvements. Therefore, the City is utilizing the City's Parks Department to monitor park-related improvements, the Public Service Department to monitor traffic signals and Kinsale Golf Club to monitor the golf-cart bridge. The Parks and Public Service Departments handle minor repairs and larger projects are out-sourced based on need and the amount of funding available.

##### Planning Cycle:

The City budgets for small, minor, repairs in the General Fund under the Parks and Public Service Departments. The City has some dedicated funds in the Park Development Fund but mainly the City must utilize whatever funding is available. Larger projects when identified are requested separately in the budget cycle.

New land improvements are evaluated and examined separately. Normally, the City has developers donate land or funding to the Park Development Fund during their project development stage. The City then determines when the park improvements, etc. are constructed.

#### Rationale:

Land improvements are currently classified as non-recurring capital expenditures because (1) they are not routinely included in a budget and (2) they will have a significant impact on the operating budget either currently or in the future.

The operating budget (General Fund) budgets approximately \$90,000 each year on park maintenance, turf maintenance and fertilization, pond maintenance, irrigation system maintenance, splash pad maintenance, weed control, park trees, cemetery maintenance, street light repairs, streetscape repairs and other minor repairs. The operating budget (General Fund) budgets approximately \$35,000 each year on electricity, water and other utilities related to land improvements.

#### **Land**

The City's land consists mainly of park land and building land. The City has used its professional staff in these areas to put together the list of City-owned land. Any infrastructure or improvements related to the land that would need maintenance and put on a replacement schedule is listed either under other infrastructure or land improvements. The purchase of land is not common to the City as most park land is dedicated or donated by developers or individuals.



## Buildings

### Planning Criteria:

The City's buildings are one of the capital items that are in the older, aging category. The City hired an architect in 2005 to analyze and evaluate the ability of existing or new facilities to accommodate the long-term needs and uses. Also, during the same evaluation, the architect strove to evaluate each department's location and existing facility best-use utilization in regard to the location within the community in order to enhance public service, civic presence and community identity.

The City utilizes its professional staff in this area to put together the major maintenance schedule to maintain the buildings for their current uses. The City also has put on the capital list enhancements and new buildings that would assist it in its future needs and uses.

### Planning Cycle:

The City budgets for small, minor, repairs in the General Fund under the Lands and Buildings Department. However, the City does not have any dedicated funds for buildings and must utilize whatever funding is available. Each year, a minimum amount of \$7,500 for building improvements for each building is requested in the budget. Larger projects that are already identified are requested separately in the budget cycle including new buildings identified by the needs assessment.

### Rationale:

The yearly, building improvements are currently classified as recurring capital expenditures because (1) they are included in almost every budget and (2) they have no significant impact on the operating budget as long as the City continues to maintain its buildings at an adequate level.

Specific building improvements that are above a beyond the annual allocation are currently classified as non-recurring capital expenditures (1) they are not routinely included in a budget and (2) they will have a significant impact on the operating budget either currently or in the future.

The operating budget (General Fund) budgets approximately \$30,000 each year on minor repairs along with approximately \$90,000 each year on electricity, water and other utilities related to buildings.

## Machinery & Equipment

### Planning Criteria:

The City's machinery and equipment consists mainly of copiers, major software, technology-related equipment and park or street maintenance equipment. The City uses its professional staff to put together the maintenance and replacement schedules using manufacturer recommendations, warranties and historical use information.

Type	Estimated Usage Life*	Maintenance	Replacement
Copier	5 – 10 years	Purchase maintenance contract.	High volume – replace year 7 Low volume – replace year 10
Software – Major	8 – 12 years	Purchase maintenance contract with fixes and updates.	(1) Evaluation process of meeting service needs at year 9 – if not, purchase new. (2) Evaluation process of capabilities and future needs at year 12 and every 3 years until purchase new.
Technology Related	5 – 10 years	Maintenance of equipment maintained through warranties and contract technology assistance.	(1) Rotate equipment from high-volume user to low-volume user to extend usage life. (2) Separate schedule rotation & replacement based on type of equipment.
Maintenance Related	10 – 15 years	Preventative maintenance based on equipment recommendation and warranties	Replacement schedule based on usage, on-going maintenance costs and timing of other large equipment.

\*Note: estimated usage life may be higher than depreciated useful life used in financial statements due to rotating equipment to lower usage areas.

#### Planning Cycle:

Each responsible department budgets for minor repairs of their equipment. Currently, the City does not have any dedicated funding source for machinery and equipment. However, the City considers capital equipment such as machinery and equipment to be part of its annual non-operating costs in the General Fund. Each year, the City budgets around \$300,000 for all capital equipment to be identified each year.

#### Rationale:

Machinery and equipment that have a set replacement cycle are currently classified as recurring capital expenditures because (1) they are included in almost every budget and (2) they have no significant impact on the operating budget as long as the City continues to maintain its machinery and equipment at an adequate level.

Machinery and equipment that do not have a set replacement cycle are currently classified as non-recurring capital expenditures because (1) they are not routinely included in a budget and (2) they will have a significant impact on the operating budget either currently or in the future.

The operating budget (General Fund) budgets approximately \$15,000 each year on minor machinery and equipment repairs above and beyond any annual maintenance contract costs. The purchase cost of equipment includes any warranty costs.

### **Vehicles**

#### Planning Criteria:

The City's vehicles consist mainly of cruisers and park or street-related vehicles. The City uses its professional staff to put together the maintenance and replacement schedule using manufactory recommendations, warranties and historical use information.

Type	Estimated Usage Life*	Maintenance	Replacement
Police - Cruiser	3 years	Preventive maintenance based on vehicle recommendation and warranties.	Rotating fleet—average mileage in 3 years is over 100,000.
Police – Other	5 – 7 years	Preventive maintenance based on vehicle recommendation and warranties.	Replacement schedule based on rotating vehicle to lower usage area.
Pickups	7 – 9 years	Preventive maintenance based on vehicle recommendation and warranties.	Replacement schedule based on rotating vehicle to lower usage area.
Specialty Vehicles	10 – 15 years	Preventive maintenance based on vehicle recommendation and warranties.	Replacement schedule based on rotating vehicle to lower usage area.

\*Note: estimated usage life may be higher than depreciated useful life used in financial statements due to rotating equipment to lower usage areas.

#### Planning Cycle:

Each responsible department budgets for minor repairs of their vehicles. Currently, the City does not have any dedicated funding source for vehicles. However, the City considers capital equipment such as vehicles to be part of its on-going operating costs. Each year, the City budgets around \$300,000 for capital equipment which includes vehicles to be identified each year.

#### Rationale:

Vehicles that have a set replacement cycle are currently classified as recurring capital expenditures because (1) they are included in almost every budget and (2) they have no significant impact on the operating budget as long as the City continues to maintain its machinery and equipment at an adequate level.

Vehicles that do not have a set replacement cycle are currently classified as non-recurring capital expenditures because (1) they are not routinely included in a budget and (2) they will have a significant impact on the operating budget either currently or in the future.

The operating budget (General Fund) budgets approximately \$40,000 each year on minor vehicle repairs. The purchase cost of vehicles includes any warranty costs.

### Five-Year Capital Planning

A list of capital improvement projects and capital equipment has been put together with the assistance of staff, residents and City Council. The list is the projected projects and equipment the City will be looking at accomplishing in the next five years.

Department	Description	Type	FY 18	FY 19	FY 20
<b>Funding: General Fund</b>					
Public Service	Street Lights	5	-	8,000	-
Lands & Buildings	Building Improvements	7	42,000	42,500	42,500
Info. Technology	Copiers	8	29,000	3,000	-
Info. Technology	In-cruiser equipment	8	11,600	3,200	16,400
Info. Technology	Software	8	38,500	30,000	20,000
Info. Technology	Printers/Scanners	8	500	500	500
Info. Technology	Server/Network Components	8	5,000	10,000	5,000
Info. Technology	Computers/Laptops	8	16,500	18,200	16,500
Info. Technology	Cameras & Monitoring	8	5,000	5,000	5,000
Info. Technology	WiFi Equipment	8	5,000	5,000	5,000
Info. Technology	Phone System	8	-	-	-
Info. Technology	Audio Visual Equipment	8	-	8,000	25,000
IT, Parks & Police	Miscellaneous Equipment	8	19,500	42,500	22,500
City Council & Clerk	Furniture	8	-	-	5,000
Finance	Software	8	-	125,000	-
Parks	Mowers	8	25,000	56,000	16,000
Parks	Specialized Vehicles	9	-	18,000	-
Police	Vehicles	9	-	24,000	-
Police	Cruisers	9	75,000	75,000	75,000
Public Service	Pickup Trucks	9	80,000	-	-
Public Service	Specialized Equipment	9	35,000	-	-
Public Service	Snow Plow	9	-	130,000	-
<b>Total General Fund Funding</b>			<b>387,600</b>	<b>595,900</b>	<b>254,400</b>
<b>Funding: Downtown Tax Increment Financing Public Improvements Fund</b>					
Engineering	Engineering 4-Corners	1	200,000	-	-
Engineering	4-Corners Intersection	1	-	-	-
Engineering	Traffic Related Projects	1	500,000	-	-
Engineering	Downtown Sidewalk Pavers	5	-	5,000	-
<b>Total Downtown TIF Funding</b>			<b>700,000</b>	<b>5,000</b>	<b>-</b>
<b>Funding: 10-year Ballot Issue</b>					
Parks	Seldom Seen Park	5	1,863,804	-	-
<b>Total 10-year Ballot Issue</b>			<b>1,863,804</b>	<b>-</b>	<b>-</b>
<b>Funding: All Other Funding Sources</b>					
Engineering	4-Corners Intersection ( <i>Olen/Lib Fund</i> )	1	26,600	-	-
Engineering	Street Network ( <i>Street Maint. Fund</i> )	1	350,000	-	400,000
Engineering	Specific Street Repairs ( <i>Street Maint. Fund</i> )	1	327,500	2,509,323	22,000
Parks	Park Improvements ( <i>Park Dev. Fund</i> )	5	1,500	10,000	3,000
Parks	Seldom Seen Park ( <i>TIF Park Fund</i> )	5	1,424,982	-	-
Police	Misc Equipment ( <i>Law Enforc. Fund</i> )	8	-	5,000	-
<b>Total All Other Sources</b>			<b>2,130,582</b>	<b>2,519,323</b>	<b>425,000</b>
<b>Total 5-Year Capital Planning</b>			<b>\$ 5,081,986</b>	<b>\$ 3,120,223</b>	<b>\$ 679,400</b>

FY 21	FY 22	Total	FY 18 Operating Impact
-	-	8,000	-
42,500	45,000	214,500	-
-	5,000	37,000	-
13,200	15,000	59,400	2,000
20,000	25,000	133,500	-
500	500	2,500	-
5,000	10,000	35,000	-
18,200	16,500	85,900	-
5,000	5,000	25,000	-
5,000	5,000	25,000	-
5,000	-	5,000	-
-	-	33,000	-
22,500	27,500	134,500	-
12,500	-	17,500	-
-	-	125,000	-
16,000	25,000	138,000	-
-	-	18,000	-
-	30,000	54,000	-
75,000	75,000	375,000	-
-	-	80,000	1,500
-	-	35,000	-
-	130,000	260,000	-
240,400	414,500	1,892,800	3,500
-	-	200,000	-
-	-	-	-
-	-	500,000	-
5,000	-	10,000	-
5,000	-	710,000	-
-	-	1,863,804	-
-	-	1,863,804	-
-	-	26,600	-
500,000	500,000	1,750,000	-
22,000	-	2,880,823	-
-	-	14,500	-
-	-	1,424,982	-
-	2,000	7,000	-
522,000	500,000	6,103,905	-
\$ 767,400	\$ 914,500	\$ 10,570,509	\$ 3,500

Type	Description
1	Streets & Bikepaths
2	Water & Sewer Lines
3	Storm Sewers
4	Other Infrastructure
5	Land Improvements
6	Land
7	Buildings
8	Machinery & Equipment
9	Vehicles

Project No. 2012-001	PROJECT NAME: Downtown Improvement Projects					
DESCRIPTION						
Infrastructure improvements in the Downtown area						
RATIONALE OR JUSTIFICATION						
Infrastructure improvements to improve the condition of the Downtown area for businesses and residents. Funded by a 30-year tax incremental financing (TIF) property tax fund.						
PROJECT COSTS	Project Costs in Prior Years	FISCAL YEAR ALLOCATION				Project Total Cost
		Budget				
		2018	2019	2020	2021	
Preliminary Engineering	421,750					421,750
Land/Right of Way	132,645					132,645
Design/Surveying	13,460					13,460
Construction	531,222	700,000				1,231,222
Other	39,761		5,000		5,000	49,761
TOTAL COSTS	\$ 1,138,838	\$ 700,000	\$ 5,000	\$ -	\$ 5,000	\$ 1,848,838

SOURCE OF FUNDING	Project Utilized in Prior Years	FISCAL YEAR ALLOCATION				Project Total Cost
		Budget				
		2018	2019	2020	2021	
General Funds						-
GO Bonds						-
Grant Funding						-
Other Funding	1,000,893	295,000	197,700	195,250	159,995	1,848,838
TOTAL FUNDING	\$ 1,000,893	\$ 295,000	\$ 197,700	\$ 195,250	\$ 159,995	\$ 1,848,838

PROJECT SCHEDULE	Start (Month, Year)	Finish (Month, Year)	Other Information:
Public Hearings	June, 2005		Project Manager: Chris Huber, City Engineer
Preliminary Engineering	January 2016		
Land/Right of Way		Dec. 2007 & Oct. 2015	
Design/Surveying	January 2016		
Construction			
Other - "Keep Powell Moving"	January 2016		

#### ANTICIPATED FINANCIAL AND NON-FINANCIAL IMPACTS

##### Reduced Personnel Services (Staff) Cost:

The completion of the project won't reduce personnel costs however it will free up the Engineering staff to work on other City projects.

##### Reduced Operating Expenditure Cost:

The completion of the project won't reduce operating costs but those labor costs will be free to be used on other City projects.

##### Additional Revenues:

##### Environmental:

##### Improved Service:

Improved access through downtown area with the redesign of the 4 corners intersection and other related traffic projects.

##### Access to Public:

Replacing the downtown sidewalk pavers that do not meet the sidewalk standards set for its residents and allow continued access to the public.

##### Other:



Impact on Operating Budget					
Revenue or Expenditure	Prior Years	2018	2019	2020	2021
Revenues					
Personnel Services	158,000	51,000	42,500	5,000	5,000
Operating Expenses					
Capital Outlay					
<b>Total</b>	<b>\$ 158,000</b>	<b>\$ 51,000</b>	<b>\$ 42,500</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>

Project No. 2013-001	PROJECT NAME: Seldom Seen Park					
DESCRIPTION						
Construct a new Park at Seldom Seen						
RATIONALE OR JUSTIFICATION						
Add park to side of City where no park is existing. This park will be an active park with more fields than the existing parks so little duplication in features.						
PROJECT COSTS	Project Costs in Prior Years	FISCAL YEAR ALLOCATION				Project Total Cost
		Budget				
		2018	2019	2020	2021	
Preliminary Engineering	253,034	100,000				353,034
Land/Right of Way						-
Design/Surveying	297,542	200,000				497,542
Construction		2,988,726				2,988,726
Other						-
TOTAL COSTS	\$ 550,576	\$ 3,288,726	\$ -	\$ -	\$ -	\$ 3,839,303

SOURCE OF FUNDING	Project Utilized in Prior Years	FISCAL YEAR ALLOCATION				Project Total Cost
		Budget				
		2018	2019	2020	2021	
General Funds						-
GO Bonds	3,384,003	-	-			3,384,003
Grant Funding						-
Other Funding	257,300	198,000				455,300
TOTAL FUNDING	\$ 3,641,303	\$ 198,000	\$ -	\$ -	\$ -	\$ 3,839,303

PROJECT SCHEDULE	Start (Month, Year)	Finish (Month, Year)	Other Information:
Public Hearings	January 2014		Project Managers: Chris Huber, City Engineer; Jeff Snyder, Parks and Public Service Director
Preliminary Engineering	September 2016		
Land/Right of Way	August 2013		
Design/Surveying	May 2016		
Construction			
Other			

#### ANTICIPATED FINANCIAL AND NON-FINANCIAL IMPACTS

##### **Reduced Personnel Services (Staff) Cost:**

The completion of the project won't reduce personnel costs however it will free up the Engineering staff to work on other City projects.

##### **Reduced Operating Expenditure Cost:**

The completion of the project won't reduce operating costs but those labor costs will be free to be used on other City projects.

##### **Additional Revenues:**

##### **Environmental:**

##### **Improved Service:**

##### **Access to Public:**

New park with the addition of additional outdoor recreation facilities

##### **Other:**

The completion of the project will increase operating costs for maintaining the park (mowing, turf and insect control) and utilities when shelter is completed.



Impact on Operating Budget					
Revenue or Expenditure	Prior Years	2018	2019	2020	2021
Revenues					
Personnel Services	22,500	25,000	95,000	95,000	95,000
Operating Expenses			15,000	15,000	15,000
Capital Outlay			70,000		
<b>Total</b>	<b>\$ 22,500</b>	<b>\$ 25,000</b>	<b>\$ 180,000</b>	<b>\$ 110,000</b>	<b>\$ 110,000</b>

Project No. 2014-001	PROJECT NAME: Public Service Building					
DESCRIPTION						
If adequate funds remain after the completion of Seldom Seen Park and Murphy Parkway, the City plans to construct a new public service facility.						
RATIONALE OR JUSTIFICATION						
At the current time, the public service department equipment and offices are not in one centralized location. There is also little space to store salt in the winter months.						
PROJECT COSTS	Project Costs in Prior Years	FISCAL YEAR ALLOCATION				Project Total Cost
		Budget				
		2018	2019	2020	2021	
Preliminary Engineering						-
Land/Right of Way						-
Design/Surveying						-
Construction						-
Other						-
TOTAL COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SOURCE OF FUNDING	Project Utilized in Prior Years	FISCAL YEAR ALLOCATION				Project Total Cost
		Budget				
		2018	2019	2020	2021	
General Funds						-
GO Bonds						-
Grant Funding						-
Other Funding						-
TOTAL FUNDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PROJECT SCHEDULE	Start (Month, Year)	Finish (Month, Year)	Other Information:
Public Hearings			Project Managers: Chris Huber, City Engineer; Jeff Snyder, Parks and Public Service Director
Preliminary Engineering	TBD		
Land/Right of Way			
Design/Surveying			
Construction			
Other			

#### ANTICIPATED FINANCIAL AND NON-FINANCIAL IMPACTS

Reduced Personnel Services (Staff) Cost:

Reduced Operating Expenditure Cost:

Additional Revenues:

Environmental:

Improved Service:

Access to Public:

Other:

Drawing will be reflected after Engineering Completed

Impact on Operating Budget					
Revenue or Expenditure	Prior Years	2018	2019	2020	2021
Revenues					
Personnel Services					
Operating Expenses					
Capital Outlay					
Total	\$ -	\$ -	\$ -	\$ -	\$ -



**2018 Capital Equipment Program by Project Report**

Description					Non-Financial Impact
Police - Cruiser and Cruiser-related equipment					Environmental
<b>Rational or Justification</b>  1. To keep a low operating maintenance budget the City relies heavily on use of warranties to maintain their vehicles. The warranty is expiring. It is anticipated that an additional \$3000 - \$5000 annual maintenance budget would be needed to maintain vehicles for another year. 2. The type of vehicle is no longer available therefore many of the add-ons will not be able to be utilized on the new vehicle so extra budget for this year has been included to replace the add-ons such as light bars. 3. Looking for new vehicle to improve gas mileage. 4. Other vehicles are unmarked cars and crime-scene van used when cruisers are not practical. These vehicles are also on a replacement cycle but a longer one than cruisers since they don't get the same, day-to-day, wear-and-tear.					Improved Service
					Access to Public
					Other
Impact of Operating Budget	2018	2019	2020	2021-2022	Total Equipment Costs
Budget Cost of Cruisers	75,000.00	75,000.00	75,000.00	150,000.00	375,000.00
Budget Cost of Other Vehicles		24,000.00		30,000.00	54,000.00
Reusage of add-ons	(7,000.00)	(7,000.00)	(7,000.00)	(14,000.00)	(35,000.00)
Revenue-sale of old vehicles	(4,500.00)	(4,500.00)	(4,500.00)	(9,000.00)	(22,500.00)
Lower gas usage	(250.00)	(250.00)	(250.00)	(500.00)	(1,250.00)
Total	\$ 63,250.00	\$ 87,250.00	\$ 63,250.00	\$ 156,500.00	\$ 370,250.00

Description					Non-Financial Impact
Mowers					Environmental
<b>Rational or Justification</b>  1. To keep a low operating maintenance budget the City relies heavily on use of warranties to maintain their heavy-duty mowers. The warranty is expiring. It is anticipated that an additional \$3000 - \$5000 annual maintenance budget would be needed to maintain mowers for another year. 2. New mower continues to improve gas mileage and environmental impact. 3. Request to add large mower for new Park area - will cover more area with one swipe					Improved Service
					Access to Public
					Other
					Efficiency
Impact of Operating Budget	2018	2019	2020	2021-2022	Total Equipment Costs
Budget Cost of Equipment	25,000.00	56,000.00	16,000.00	36,000.00	133,000.00
Specialty Mowers		-			-
Revenue-sale of old mowers	(2,000.00)	(2,000.00)	(2,000.00)	(4,500.00)	(10,500.00)
Lower gas usage	(250.00)	(500.00)	(250.00)	(400.00)	(1,400.00)
Total	\$ 22,750.00	\$ 53,500.00	\$ 13,750.00	\$ 31,100.00	\$ 121,100.00

Description					Non-Financial Impact
Public Service Vehicles					Environmental
<b>Rational or Justification</b>  1. This is one of the vehicles the City keeps past it warranty period because the annual maintenance has not been significant. 2. The vehicle's age and the annual maintenance is becoming significant. 3. Looking for new vehicle to improve gas mileage. 4. Additional budget money would be needed if the City kept the vehicle of approximately \$5,000 - \$8,000 per year. 5. Request to add a vehicle to the fleet so specialty vehicles don't receive additional wear and tear; and allowing smaller crews to handle maintenance. 6. Specialty vehicles (snow plows) receive alot a wear and tear due to their usage during winter storms. The City can't allow the vehicles to be down during a winter storm.					Improved Service
					Access to Public
					Other
Impact of Operating Budget	2018	2019	2020	2021-2022	Total Equipment Costs
Pickup Truck(s)	80,000.00	-			80,000.00
Specialty Vehicles	18,000.00	130,000.00	-	130,000.00	278,000.00
Revenue-sale of old truck	-	(8,000.00)	-	(15,000.00)	(23,000.00)
Lower gas usage	-	(1,250.00)	-	(1,350.00)	(2,600.00)
Total	\$ 98,000.00	\$ 120,750.00	\$ -	\$ 113,650.00	\$ 332,400.00

Description					Non-Financial Impact
Various Building Improvements					Environmental
<b>Rational or Justification</b>  1. The City has found that an undesignated amount for building improvements is necessary to continue operating in an efficient manner. These undesignated improvements have allowed for unplanned replacement of items such as HVAC units and small improvement projects as installing energy efficient windows in a older building.					Improved Service
					Access to Public
					Other
					Efficiency
Impact of Operating Budget	2018	2019	2020	2021-2022	Total Equipment Costs
Budget cost	(42,000)	(42,500)	(42,500)	(85,000)	(212,000)
					-
Total	(42,000)	(42,500)	(42,500)	(85,000)	(212,000)

2018 Capital Equipment Program by Project Report						
<b>Description</b>					<b>Non-Financial Impact</b>	
Park-related Equipment					Environmental	
<b>Rational or Justification</b>  1. The City has many small park-related machinery that periodically need replaced. The City has found that an undesignated amount for these type of equipment is necessary to continue operating in an efficient manner. These undesignated park-related equipment have included purchasing additional chain saws for storm clean.					Improved Service	
					Access to Public	
					Other	√
					Efficiency	
Impact of Operating Budget	2018	2019	2020	2021-2022	Total Equipment Costs	
Budget Cost of Equipment	-	18,000	-	10,000	28,000	
					-	
					-	
Total	-	18,000	-	10,000	28,000	
<b>Description</b>					<b>Non-Financial Impact</b>	
Software					Environmental	
<b>Rational or Justification</b>  1. Expansion of federal requirements in the human resource area -i.e. ACA, FMLA, etc. 2. Estimating for future replacement of the financial software.					Improved Service	√
					Access to Public	√
					Other	√
					Efficiency	
Impact of Operating Budget	2018	2019	2020	2021-2022	Total Equipment Costs	
Human Resource software				35,000	35,000	
Finance software	-	125,000		-	125,000	
Outsourcing assistance		15,000			15,000	
Total	-	140,000	-	35,000	175,000	
<b>Description</b>					<b>Non-Financial Impact</b>	
IT-related Equipment					Environmental	
<b>Rational or Justification</b>  1. The City operates its IT equipment on a replacement schedule and also includes budget for minor, unplanned replacements for (a) computers, laptops, camera monitoring and the City WiFi. 2. The replacement schedule allows the City to stay current, plan its regular ongoing technology costs and limit its down time. 3. Ability to produce public records in a timely, manner.					Improved Service	√
					Access to Public	
					Other	√
					Efficiency	
Impact of Operating Budget	2018	2019	2020	2021-2022	Total Equipment Costs	
WiFi-Related Budget cost	5,000	5,000	5,000	10,000	25,000	
Camera Monitoring Budget cost	5,000	5,000	5,000	10,000	25,000	
Computer/Laptop costs	16,500	18,200	16,500	34,700	85,900	
Server/Network Components	5,000	10,000	5,000	15,000	35,000	
Printers/Scanners	500	500	500	1,000	2,500	
Phone, Audio/Visual Costs	-	8,000	25,000	-	33,000	
Miscellaneous IT	2,500	2,500	2,500	5,000	12,500	
Police-related IT	11,600	3,200	16,400	20,000	51,200	
Copiers	29,000	3,000	-	5,000	37,000	
Lower Copier Maintenance Costs	(250)	(250)	(250)	(250)	(1,000)	
Recycle use of Computers/Laptops	(1,750)	(1,750)	(1,750)	(1,750)	(7,000)	
Revenue sale of old equip.	(1,000)	(1,250)	(1,000)	(1,250)	(4,500)	
Total	72,100	52,150	72,900	97,450	294,600	
<b>Description</b>					<b>Non-Financial Impact</b>	
All Other Equipment					Environmental	
<b>Rational or Justification</b>  1. Furniture and All Other Miscellaneous Equipment					Improved Service	
					Access to Public	
					Other	√
					Efficiency	
Impact of Operating Budget	2018	2019	2020	2021-2022	Total Equipment Costs	
Budget Cost of Equipment	17,000	40,000	20,000	45,000	122,000	
Budget Cost of Furniture	-	-	5,000	12,500	17,500	
Revenue sale of old items	(500)	(1,000)	(750)	(1,000)	(3,250)	
Total	16,500	39,000	24,250	56,500	136,250	

## **Summary of Financial, Budgetary and Non-Financial Policies**

The City strives to provide safe, reliable and timely services to its residents. A key element to maintaining these services is the discussion, writing and adopting of policies for these services. The City utilizes the assistance of many professional organizations and state law to assist it in putting together its business policies and practices. While the articulation of these policies is a difficult task, it is important for all concerned that the framework for making service decisions be understood.

The City's Finance Committee is committed to a strong, financial management system and has chosen to incorporate many of the recommended "best practices" of the GFOA. To assist the City's financial management in monitoring these best practices, the Finance Department put together a list of all the GFOA best practices and assigned a number for tracking. This will allow the financial management to maintain and update the necessary policies and procedures as future additions and modifications are made by GFOA. The Finance Director then wrote a memo listing best practices policies that would need to be written when the City implemented a particular activity; those best practices that are not included in a policy nor does best practice recommend a policy; and best practices that are not included as a policy because they are not relevant to the City's operations.

The following is just a **sample** of these policies, plans, codes, programs or ordinances the City has for its various services.

## **Treasury and Investment Management**

Identifying specific policies and procedures to improve treasury and investment management is essential in safeguarding the City's financial assets.

- ▶ **Investment Policy** – Resolution 2017-20 – establishes the guidelines for the safeguarding and efficient management and investment of the City's active, inactive and interim cash financial assets. The objective of the City is to invest in a manner that will provide the highest investment return with the maximum security, safety and liquidity to meet all necessary cash flows. The primary objectives, in priority order, of investment activities shall be safety, liquidity and then yield.

Suitable and authorized investments range from United States Treasury bills, notes, bonds, or any other obligations or securities issued by the United States Treasury or any other obligations guaranteed as to the principal and interest by the United States – to – interim deposits in authorized depositories, provided those deposits are properly insured or collateralized – to – bonds and other obligations of this state (Ohio); or other subdivisions of the state (such as municipalities and school districts) that are rated at the time of purchase in the double-A category or higher as established by one of the nationally recognized standard rating agencies.

With the exception of securities held as collateral for a written repurchase agreement, any investment must mature within five (5) years from the date of settlement, unless the investment is matched to a specific obligation or debt of the City.

The City's investment policy has a portfolio diversification section that lists by instrument and financial institution the percentage that is allowable portfolio limit. Example: Certificate of Deposits is limited to no more than 90% of the portfolio but an individual financial institution is limited to no more than 60% of the instrument limit.

- ▶ **Credit Card Policy** – Ordinance 2016-04 – Personnel Manual Section 3. E – establishes the guidelines for the use of city credit or prepaid cards for official City business. It states the cards shall not be used for personal use, cash advances or cash equivalents. It also reminds the employee that use of the cards does not waive the City's purchasing procedures.

Credit cards are kept in the Finance Department and checked out only after a completion of credit card usage form. Prepaid cards are purchased for restricted purposes and limited uses. These cards are used when use of a credit card is not advisable such as by a seasonal or part-time

employee. Transactional evidence (such as receipts) to support all charges must be turned into the Finance Department. Reimbursements for return of goods/or services must be credited directly to the card account except when authorization has been granted by the Finance Department.

- ▶ **Post-Issuance Compliance Policy** – Resolution 2014-25 – outlines the policies and procedures to promote compliance with federal securities and income tax laws, as well as the requirement set forth in the bond documents for each bond issue.

The Finance Director will be the City's Compliance Officer. The Compliance Officer will provide to the national and state repositories annual reports, material event disclosures and other quantitative financial and operating information.

- ▶ **Change Fund Policy** – Ordinance 2014-28 Section X. E – authorizes the establishment of cash change funds when the collection of some revenues requires the use of additional cash for making change. A change fund is different from a petty cash fund because no expenditures of any kind can be made from a change fund.
- ▶ **Ohio Revised Code** – Section 135.45(F)(2)(a) – participation is offered to subdivisions of the State of Ohio by the State Treasurer for the investment of interim monies. The investment objectives of STAR are the preservation of capital, the maintenance of liquidity, and providing current income.

StarOhio, the investment pool has Standard & Poor's highest rating AAAM. It offers consolidated monthly account statements, no charges for wire funds in or out of the fund, online trading, limited free check writing privileges, no minimum investment amount nor minimum period of investment.

The State Treasurer invests monies deposited in StarOhio in the same types of instruments as are provided for the investment of interim monies of the State. A copy of the STAR Investment Policy Statement is available at [www.STAROHIO.com](http://www.STAROHIO.com).

StarPlus, the investment pool is backed by Federal Deposit Insurance Corporation (FDIC) maximum amount (currently \$250,000). It offers a competitive yield which is secured by FDIC, consolidated monthly account statements, no-fee transfers, daily fund deposits but weekly fund withdrawals.

The State Treasurer invests monies deposited in STARPlus in a manner such that the amount each participant has on deposit in any single bank will never exceed the FDIC insurance limit.

- **Other Policies and Contracts** – include banking request for proposals and associated contracts. The proposals and contracts describe electronic payment systems, fees, procurement of banking services and supplemental services such as remote deposit capture.

### **Debt Management**

Guidelines and restrictions that affect the amount and type of debt issued by the City are essential in the management of issued debt and issuance process.

- ▶ **Debt Management** – Resolution 2015-06 – guidelines to improve the quality of decisions, demonstrate commitment to long-term financial planning, provide justification for the structure of debt issuance and identify policy goals that support a multi-year capital improvement plan.

The City utilizes various debt management elements along with the following criteria to determine which financing source shall be utilized to finance capital improvements. Criteria include: strive for future financial flexibility (low debt service); fairly allocating costs between current and future beneficiaries; matching the useful life of an asset with the duration of the funding; striving to

obtain the lowest cost of capital for each project; limiting the purpose for the issuance of debt to capital improvements; and minimizing risk.

The policy discusses the limitation of debt on the City based on limits set by the state of Ohio, residents of Powell (charter) and policy limits that City Council has imposed on themselves. To ensure that debt capacity is available during emergencies and disasters, the City limits its debt capacity to 8.0% of the City's assessed valuation which also includes a supporting ballot vote from residents.

The policy describes the various different ways the City may pay for its debt and the various structural and credit enhancement tools that are available in layman terms to assist future Council members in making decisions.

- ▶ **Post-Issuance Compliance Policy** – Resolution 2014-25 – outlines the policies and procedures to promote compliance with federal securities and income tax laws, as well as the requirement set forth in the bond documents for each bond issue.

Describes the investment of bond proceeds, arbitrage, investor and legal compliance requirements that the City undertakes when it issues bonds and other related debt.

- ▶ **Other Items** – Underwriter Request for Proposal; describes the competitive process the City will utilize to determine the firm(s) that best meets the City's needs at the time of issuance. Bond Counsel Request for Proposal; describes the competitive process the City will utilize to determine the firm(s) that best meets the City's needs.

### **Economic Development and Capital Planning**

Identifying policies and procedures that will contribute to improving management is essential in promoting economic development and planning for the City's infrastructure and capital needs.

- **Downtown Revitalization Plan** – issued February 2004 - describes the six goals including identifying redevelopment opportunities; determining physical issues and opportunities affecting long-term development.

Goal #1: Identify redevelopment opportunities that respond to a comprehensive market analysis.  
Goal #2: Determine the physical issues and opportunities affecting long term development and viability.  
Goal #3: Prepare a long term vision for downtown Powell.  
Goal #4: Identify short and long term action steps toward a strategic vision of downtown Powell.  
Goal #5: Prepare a realistic implementation strategy.  
Goal #6: Enhance the overall quality of life for the community.

- **Powell Comprehensive Plan (Master Plan)** – issued October 2015 - describes the fundamental goals for the City. The goals of the master plan have been described in the Budget's Introduction Section under Strategic Planning.
- **Economic Development Policy** – Resolution 2013-22 – establish the official policy and procedures of the City for the granting of economic development incentives, financial and non-financial, ranging from expedited planning and permitting to direct or indirect funding associated with projects within the City.

Because of City assets and the desire of area residents to plan for the future, economic incentives may not be offered to every entity that is eligible under state statutes. Every project seeking public investment should be subject to a "but for" test addressing both fiscal and social concerns (not just developer rate-of-return) and each project should be analyzed to determine the

overall fiscal impact of the City. The policy describes the application procedures, project compliance and ongoing policy evaluation.

- **Economic Development Incentives** – tools used by the City to retain or attract businesses range from a Community Improvement Corporation (CIC) that offers grants and loans; a business incubator, tax increment financing districts and development services.

### **Budgeting and Fiscal Policy**

Understanding the framework of the financial policies is essential in developing, reviewing and utilizing the budget and financial reports of the City.

- **Budgetary Policy** – Resolution 2013-03 –
  - Financial Planning Policies – the financial integrity of our City government is of utmost importance. The key element to maintaining this integrity is the discussion, writing and adopting of a set of financial policies. These policies address the need for a long-term view and the fundamental principle of a balanced budget.
  - Balancing the Budget – The City shall live within its means. The City shall adopt a balanced budget where operating revenues are equal to, or exceed, operating expenditures.
  - Budget Document – a concise summary and guide to the key issues and aspects of the City's budget should be included to ensure the understanding by more residents.
  - Financial Forecasting – assists in the planning of the City's future cash requirements; budget approach will not be solely based on inflationary indices; involving the public in the planning and budgeting; and utilizing sound procedures to provide an effective budget for personnel costs.
- **Long-term Financing Planning Policy** – Resolution 2013-05 –
  - Long-Range Planning – incorporates a perspective to assess the financial implications of policies, cash management, programs, budgets and assumptions. Establishes general fund reserve.
  - Capital Planning – identifies the need for a multi-year capital plan.
  - Succession Management – making provisions for the strategic development of candidates that have the potential to fill key leadership positions.
- **Assets Management Policy** – Resolution 2013-02-
  - Capital Asset Inventory – allows the City to plan for ongoing financial commitments required to maintain and replace the equipment and infrastructure.
  - Environmental Practices in the Capital Improvement Plan – consider environmental practices that reduce the ongoing impacts or footprint, to the extent it is practical to do so.
- **Fiscal Responsibility and Management Policy** – Resolution 2015-05 - Revenue Policies - Understanding the revenue stream is essential to prudent planning. These policies seek stability and to avoid potential service disruptions caused by revenue shortfalls.
  - Revenue Diversification – sources of revenue monitored to determine the rates are maximized; pursue federal, state and private grants; and looking for new unrestricted revenue sources.
  - Fees and Charges – charging fees for services where such appropriate is permissible, periodic review of user charges and levying to support full cost of operations.
  - Use of One-time Revenues – pursue one-time revenues but strictly limit expenses paid with these revenues and budget only when revenue or commitment notice is received.
  - Use of Unpredictable Revenues – uses conservative approach in making assumption for growth patterns including why it is unpredictable. Monitor factors that affect collection and budget lower than anticipated collection.
- **Fiscal Responsibility and Management Policy** – Resolution 2015-05 Expenditure Policies – prudent expenditure planning and accountability will ensure fiscal stability.
  - Stabilization – maintain prudent level of financial resources to protect the public against unexpected operational changes, legislative impacts or other economic events. Establishes general fund contingency funding at two different levels.



- Expenditure Accountability – periodic reviews to actual expenditures including reports, analysis and regular committee discussions.
- **Fund Balance Policy** – Resolution 2012-04 – formalizes the framework and plan that defines the five categories of fund balance for GAAP reporting. It also describes adequate levels of fund balance to mitigate risks, replenishing of the fund and utilization of fund balance.
- **Purchasing Policy** – Ordinance 2005–47 - provide the most value based on each tax dollar expended by purchasing planning, competitive bidding, quantity buying, annual purchase agreements and blanket purchase orders with approved vendors.
- **Shared Service Contracts** – describes relationship, financing, cost allocations, monitoring and mediation of joint government services.

### Accounting, Auditing and Financial Reporting

Communication is an essential component in the framework of internal controls of the City.

- **Fiscal Responsibility and Management Policy** – Resolution 2015-06 –
  - Accountability – identifies minimum level of financial reporting required to be given to City Council by the Finance Director.
  - Accounting Procedures – documents the various procedures of the accounts payable, payroll, depositing and general ledger posting.
  - Internal Control – assigns responsibility to implementing and maintaining a sound and comprehensive framework of internal control.
  - Revenue and Procurement Payment or Settlement Systems – managing funds in a manner that assures timely and accurate payment to its credits and vendors, its resident and related agencies and full use of funds for the benefit of the City from receipt until the payment is due.
  - Financial Reporting – monthly financial reports and annual audited Comprehensive Annual Financial Report (CAFR).
- **Audit or Finance Committee** – Resolution 2012-06 - provides oversight of the financial reporting process, internal controls and audit process.
- **Employee Benefit Consultant Contract** – health care, along with other employee benefit costs monitored and reviewed on annual basis to assist with cost containment.
- **Ohio Revised Code** – describes audit procurement by Auditor of State's office, prevailing wage contracts and other relevant financial requirements.

### Other Important City Policies

- **Personnel Manual** – Ordinance 2016-04 - summary of policies formulated to assist City employees in answering questions they may have regarding City operations and their benefits.
- **Income Tax Policy** – Ordinance 2015 – 49 - consolidated income tax code and standards of the code in accordance with the Internal Revenue Service and the State of Ohio.
- **Records Retention Policy** – Resolution 2011-03 identifies records that are stored on a fixed medium and schedules the retention period and destruction method.
- **Public Record Policy** – Resolution 2011-03 ability to access records maintained by the City.
- **Disaster Recover Planning Policy** – Resolution 2013-07 - address the potential of disasters through preparedness, mitigation, response and recovery by developing emergency planning documents. Includes: Emergency Operations Plan; Emergency Action Plan; Technology Recovery and Continuity Plan; Business Preparedness and Continuity Plans; Risk Management Program and Cost Documentation Program.
- **Union Contracts** – the City has three unions that have a variety of employment policies that are different from the policies listed in the personnel manual. Only when the union agreement is silent does the personnel manual policy take precedence.
- **E-mail and Electronic Storage Policy** – documents staff on managing electronic mail and overall electronic storage.
- **Communication Plan and Crisis Communication Plan** – describes how staff should communicate with residents on regular business including how to communicate on social

networks on City business. Crisis Plan describes how staff should communicate with residents on emergency business.

- **Mosquito Program** – effort to reduce adult and larval mosquito population within city limits to protect public health and environment with the Delaware General Health District.
- **Civil Service** – rules and regulation in maintaining an established system of personnel administration based on merit principles and personnel methods.
- **Building and Zoning Codes** – minimum uniform standards of construction, repairs and alterations for all structures and buildings.

The City has many other policies include employee safety; snow and ice removal; tree care (Tree City, USA); meeting room rental and alcohol; password termination; sidewalk maintenance; and trash removal. You can find many of the policies on the city's web site under public records.



### **Summary of Comprehensive Plan (Resolution 2015-11)**

The Comprehensive Plan is the key policy guide for land uses, development, annexation, and infrastructure decisions in the City of Powell. The actual document can be found on the city's website at: [www.cityofpowell.us](http://www.cityofpowell.us) The Plan is comprised of five major components:

**Introduction** – The Introduction provides an assessment of current conditions and relevant trends affecting the City of Powell. It also describes the process used to develop the plan.

**Land Use Plan** – The Plan documents Powell's current land use patterns, and provides recommendations for future land use and development decisions within the community. It is a guiding framework to be used when making public and private decisions about annexation, development, redevelopment, and related infrastructure investments.

**Transportation Plan** – This Plan provides recommendations for transportation policies and related infrastructure investments within the community. It guides decision-making regarding the appropriateness of development proposals and infrastructure improvements necessary to support future development. Also included is a Thoroughfare Plan to assist in identifying recommended roadway improvements, right-of-way needs and other roadway elements.

**Fiscal Analysis** – The fiscal analysis provides an assessment of the long-term sustainability of the City's finances, both at the current level of development and potential scenarios.

**Implementation** – Provides a detailed implementation matrix that outlines recommended policies and actions, and responsible parties. Among these implementation items, three Key Priorities are identified based on their significance in addressing the major issues facing the community:

1. **Initiate a strategic urban design plan for Downtown Powell** to address complex transportation and development needs in a coordinated manner.
2. **Create a sustainable revenue structure** by thoroughly examining and adjusting taxation and development policies to support long-term community needs.
3. **Establish a multi-jurisdictional working group** to address shared issues and advance coordinated planning initiatives amongst the City, surrounding townships and the County.

### **Property Rights, Land Use Planning and Zoning**

It is important to recognize the distinction between the Powell Land Use Plan (as established in this Comprehensive Plan) and the City's Zoning Code. The Land Use Plan is a statement of policy to be used as a guide for development and infrastructure decisions; the Zoning Code is a regulatory ordinance that governs the details of how property is permitted to be used and developed.

Adoption of this Plan does not change existing zoning. Over time, the Zoning Code may be modified through development approvals and municipal actions as a means to implement the policy recommendations. However, until such amendments are adopted into the Zoning Ordinance, this Plan does not change current zoning and does not affect how properties may be used today.

### **Implementation Matrix**

The following list of projects and tasks is a road map for implementation of the plan. This section provides a detailed listing of all the projects and tasks within the plan which work toward implementation. The goal is to break down the features into achievable tasks.

## Guiding Principles



The historic, small town charm of Downtown Powell should be preserved and enhanced. Downtown Powell should be a vibrant, accessible center of the community with a diverse mixture of uses and activities.



Traffic improvements should strive to relieve congestion at the Four Corners, but not at the expense of pedestrian mobility and safety. Improvements should enhance, rather than detract from, the character of Downtown.



Diverse housing options are important to the community. The City embraces its family-friendly character and also recognizes the need for housing to serve a diverse population in all stages of life. Alternatives to large lot single family subdivisions are acceptable, but design aesthetics, character, and high quality development standards are critical to ensuring new options are appropriate for Powell.



The natural environment should be preserved as a community amenity. This does not preclude development, but new development should be sensitively designed to protect natural features such as streams and wooded areas. Specifically, new residential development should include, where appropriate, accessible and useable public parks and open spaces in a variety of scales and types, integrating natural areas wherever possible.



Rural character should be preserved and reinstated (through new development) along the community's edges. This may be through preservation of farmsteads and active farming operations within the surrounding townships, or through sensitive roadway designs, landscape treatments and development practices that retain a rural feel for those living in and traveling through the community.



The City should strive to plan cooperatively with Liberty Township and other nearby communities to establish a shared vision and development policies.



Pedestrian and bicycle connections should be enhanced and expanded throughout the community, including connections to the surrounding townships, parks, and other destinations.



Development patterns should seek to minimize traffic impacts by mixing uses or locating compatible uses within walking distance (i.e. a 5 to 10 minute walk), and by providing interconnected street systems with sidewalks and multi-use paths that provide safe, comfortable and convenient pedestrian routes.

















New commercial development should contribute to both the service needs of the community as well as the economic and fiscal well-being of the City.















Opportunities to expand transportation options (public transportation, car/ride sharing, bikes, paths, etc.) into and through Powell should be supported, both to increase transportation options for residents and employees, and to alleviate traffic congestion.












# IMPLEMENTATION











GUIDING PRINCIPLES	LAND USE PLAN IMPLEMENTATION		LEADERSHIP
	Policy	Actions	Responsible Party
	<b>Use the Future Land Use Map as a guide in making development decisions</b>	Develop a standard procedure for including the Comprehensive Plan as part of the official development review and approvals process	Development Dept.
	<b>Update zoning and development regulations to advance the goals of this plan</b>	1. Conduct a "Code Diagnostic" by reviewing all zoning, subdivision and development requirements for consistency with the Plan	Development Dept. Engineering Dept. Building Dept.
		2. Revise regulations where necessary	Development Dept. Engineering Dept. Building Dept.
	<b>Balance land use, community character, infrastructure, transportation and fiscal sustainability goals</b>	1. Review policy and procedures	Development Dept. Engineering Dept. Finance Dept.
		2. Require new development to make fair share contributions to transportation and infrastructure improvements	Development Dept. Engineering Dept. Finance Dept.
	<b>Ensure adequate development and use of utility infrastructure to support land use and development goals</b>	Establish a joint policy between the City, Liberty Township, Concord Township and the Delaware County Sewer District to preserve sewer capacity for desired uses and development patterns	City Manager Development Dept.
	<b>Undertake more detailed plans and studies for specific focus areas and development corridors.</b>	Create a map of potential focus areas and corridors and establish a priority list and timeframe for planning initiatives	Development Dept.
	<b>Develop an annexation strategy to guide decisions about Powell's physical expansion</b>	Establish criteria for actively pursuing targeted annexations and/or accepting voluntary annexation requests	City Manager Finance Dept. Development Dept.
	<b>Encourage mixed use development in appropriate locations, as designated in the plan</b>	Create focus area and corridor plans for targeted mixed use areas	Development Dept.
		Adopt subdivision and development requirements that prevent the creation of isolated and disconnected developments	Development Dept. Engineering Dept.
	<b>Coordinate with surrounding communities and jurisdictions</b>	Establish a working group with Liberty Township, Delaware County and the City of Delaware to develop joint planning initiatives	City Manager/City Council
		Engage Liberty Township to update the Cooperative Economic Development Agreement	City Manager Development Dept.

GUIDING PRINCIPLES	LAND USE PLAN IMPLEMENTATION		LEADERSHIP
	Policy	Actions	Responsible Party
	<b>Promote sensitive infill development and redevelopment</b>	1. Create focus area plans for targeted infill and redevelopment areas to establish clear expectations for land use, development intensity, character and design	City Manager Development Dept. Finance Dept.
		2. Develop neighborhood outreach programs to engage residents who may be affected by infill and redevelopment	Public Information Office Development Dept.
		3. Provide development incentives to encourage infill and redevelopment of priority sites	Development Dept.
	<b>Create an interconnected open space system throughout the entire community</b>	Prioritize multi-use path connections as part of the annual CIP process	Engineering Dept.
		Establish a working group with Liberty Township, the Delaware County Engineer, ODOT, and Columbus Metro Parks to develop a safe bicycle connection between Powell and Highbanks Metro Park	Engineering Dept. Parks & Recreation
		Create minimum open space dedication, design, and connectivity standards for new development	Development Dept. Parks & Recreation
	<b>Maintain the Character of the Community in its Historic Village District and Advance implementation of the Downtown Powell Revitalization Plan</b>	Initiate a comprehensive design plan to integrate land use, urban design, and transportation objectives in a holistic manner	Development Dept. Engineering Dept.
		Monitor the legal status of the downtown housing Charter Amendment and reassess appropriate downtown housing types and design details accordingly	
	<b>Ensure development quality meets Powell's standards for aesthetic and community character</b>	Develop minimum quality standards (architectural and site design) for residential and commercial development	Development Dept.
	<b>Explore options for the creation of a community recreation center</b>	1. Initiate a community recreation center feasibility study	Parks & Recreation Finance Dept.
		2. Identify a preferred location	Parks & Recreation Finance Dept.
		3. Identify co-location and/or partnership opportunities	Parks & Recreation Finance Dept.
	<b>Preserve rural character by requiring conservation development patterns in growth areas north of Home Road</b>	Initiate a joint planning initiative with Liberty Township	City Manager Development Dept.
		Create development standards and regulations for conservation development	Development Dept.
		Create a focus area plan for the North of Home Road area	Development Dept.

# IMPLEMENTATION

GUIDING PRINCIPLES	TRANSPORTATION PLAN IMPLEMENTATION		LEADERSHIP
	Policy	Actions	Responsible Party
  	<b>Proactively address long-term transportation improvement needs</b>	Assess right-of-way needs for near-term and long-term transportation projects and develop acquisition strategies	Engineering Dept. Finance Dept.
		Continue to develop the annual CIP with additional detail. Use the CIP as a tool to prioritize all recommended transportation projects to ensure continual progress toward implementation	Engineering Dept. Finance Dept.
 	<b>Coordinate roadway improvements and maintenance with surrounding communities and jurisdictions</b>	Continue shared maintenance agreements with Liberty Township	City Manager Engineering Dept. Finance Dept.
		Identify partnership opportunities for the construction of regional and cross-jurisdictional infrastructure improvements and engage other funding entities proactively	City Manager Engineering Dept. Finance Dept.
		Engage the Delaware County Engineer and Liberty Township to establish a landscape and gateway beautification program for Sawmill Parkway	
 	<b>Implement access management programs to reduce congestion and improve safety</b>	Create an access management plan for Downtown Powell	Engineering Dept. Development Dept.
		Establish access management standards for other roadways and development areas throughout Powell	Engineering Dept. Development Dept.
	<b>Maximize roadway connectivity</b>	Establish minimum connectivity standards for all new development	Development Dept. Engineering Dept.
   	<b>Promote multi-modal transportation options throughout the community</b>	Prioritize multi-use path connections as part of the annual CIP process	Engineering Dept. Parks & Recreation
		Adopt complete streets and context-sensitive design standards for various roadway types throughout Powell	Engineering Dept. Development Dept.
		Encourage compact, walkable development patterns and pedestrian-friendly site design	Development Dept. Engineering Dept.
		Engage Liberty Township, the Delaware County Engineer, ODOT, and the Columbus-Franklin County Metro Parks to identify bicycle routes, roadway crossings, and river crossing points that will connect Powell residents to Highbanks Metro Park	
		Engage COTA and DATA to explore opportunities to expand public transit service to Powell	

GUIDING PRINCIPLES	TRANSPORTATION PLAN IMPLEMENTATION		LEADERSHIP
	Policy	Actions	Responsible Party
 	<b>Implement a signage program to direct drivers to alternate routes around Downtown Powell</b>	Establish a working group with County, State, and Township officials to identify appropriate routes and sign locations	Engineering Dept. City Manager
  	<b>Balance traffic capacity needs with community character impacts</b>	Establish roadway character guidelines for priority transportation corridors	Development Dept. Engineering Dept.
		Undertake corridor development studies that consider both public realm improvements and private development potential	Development Dept. Engineering Dept.
 	<b>Create a holistic design plan for the four corners intersection and associated downtown roadway improvements</b>	Initiate a comprehensive engineering and urban design process for Olentangy and Liberty Streets, the Four Corners intersection, and for a more robust downtown street and circulation system	Development Dept. Engineering Dept.
   	<b>Use the Thoroughfare Plan as a guide in the development approvals process</b>	Require right-of-way dedication for new developments	Engineering Dept.
		Require infrastructure improvements and/or fee-in-lieu payments according to the anticipated impacts of development	Engineering Dept. Finance Dept.

GUIDING PRINCIPLES	FISCAL IMPLEMENTATION		LEADERSHIP
	Strategy	Actions	Responsible Party
	<b>Closely monitor trends in revenues and expenses, particularly income taxes, and implement policies to address the fiscal gap</b>	1. Strategically implement the Future Land Use Plan to advance fiscal goals with revenue-generating uses	Development Dept. City Manager Finance Dept.
		2. Analyze and advance tax revenue strategies and consider potential adjustments to income tax structure	Development Dept. City Manager Finance Dept.
		3. Implement a public education campaign to address concerns and gain support for potential tax rate adjustments	Development Dept. City Manager Finance Dept.
	<b>Establish a dedicated fund for capital improvements, and communicate both funded and unfunded capital needs broadly</b>	Identify capital needs spelled out in the City's annual budget document that should be met but cannot be because funds are not available to do so	Development Dept. City Manager Finance Dept.
		Initiate a public discussion of unmet capital needs and their impact on municipal services	
	<b>Undertake a market study to assess the capacity for proposed commercial developments</b>	Initiate a community-wide market study and market strategy initiative that analyzes specific commercial sectors, residential types and geographic areas of the City	Development Dept. City Manager Finance Dept.
	<b>Prioritize the annexation of commercial and mixed use development over residential-only development</b>	Establish criteria to guide the annexation of residential developments that may have a strategic or community benefit	Development Dept. City Manager Finance Dept.
 	<b>Consider the impact of development holistically and strategically</b>	Conduct a market study to assess the degree to which new commercial development pays for new residential development	Development Dept. City Manager Finance Dept.
		Establish a strategic annexation policy for that will incorporate lands in a fiscally sustainable manner	
  	<b>Evaluate the status of conservation areas as a strategic issue</b>	Establish a standard policy with clear expectations for how conservation areas will be owned, maintained, and used by the public	Development Dept. City Manager Finance Dept.
		Explore opportunities to partner with land conservation entities such as the Metro Parks System or a private land trust	
	<b>Understand the scale impacts of proceeding with the development scenarios</b>	Analyze the specifics of accommodating a larger geographic area as part of the implementation strategy	Development Dept. City Manager Finance Dept.
		Create a City Staff position for an Economic Development Specialist	



## Employment Summary

Position Title	Salary Range					
Pay Grade: A	Casual, Seasonal and Part-time Employee Scale – charted separately					
Pay Grade: B	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Secretary/Receptionist	\$37,821	\$39,785	\$41,749	\$43,713	\$45,677	\$47,641
Bldg. Dept. Coordinator						
Police Clerk						
Public Service Union	\$36,961	\$38,480	\$40,580	\$42,806	\$44,990	\$47,154
Pay Grade: C	\$48,958	\$51,651	\$54,344	\$67,037	\$59,730	\$62,423
Finance Specialist						
Recreation Leader						
Permit Technician						
Staff Engineer						
Pay Grade: D	\$59,312	\$64,503	\$67,099	\$69,695	\$72,291	\$74,887
Building Inspector						
GIS Planner						
Council/P&Z Clerk						
Police Officer Union	\$59,816	\$67,195	\$76,647	\$82,019	\$86,475	n/a
Pay Grade: E	\$68,742	\$72,081	\$75,420	\$78,759	\$82,098	\$85,441
Director of Communications						
Assistant PSP&R Director						
Assistant City Engineer						
Assistant Finance Director						
Police Sergeant Union	\$95,139	\$99,466	n/a	n/a	n/a	n/a
Pay Grade: F	\$83,727	\$88,732	\$93,736	\$98,741	\$103,746	\$108,750
Police Deputy Chief						
Pay Grade: G	\$90,023	\$95,463	\$100,903	\$106,343	\$111,783	\$117,223
Chief Building Official						
Police Chief						
Finance Director						
City Engineer						
Development Director						
P&R, Pub. Serv. Director						
Pay Grade: H	\$150,925	Changed by City Council not by salary range				
City Manager						



## Employment Summary

Authorized Staff								
Department	2014	2015	2016	2017	2018	2019	2020	2021
Full-time:								
Administration	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Building	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Council/Clerk	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Development	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Engineering	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Finance	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Park Maint.	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
Police	20.0	20.0	21.0	22.0	22.0	23.0	24.0	24.0
Public Service	6.0	6.0	6.0	6.0	6.0	7.0	7.0	7.0
Public Info.	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
P&R Program	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Subtotal	<b>47.0</b>	<b>47.0</b>	<b>48.0</b>	<b>49.0</b>	<b>49.0</b>	<b>51.0</b>	<b>52.0</b>	<b>52.0</b>
Part-time	4.0	3.0	3.0	5.0	5.0	5.0	5.0	5.0
Seasonal*	3.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Total**	52.0	52.0	53.0	56.0	56.0	58.0	59.0	59.0

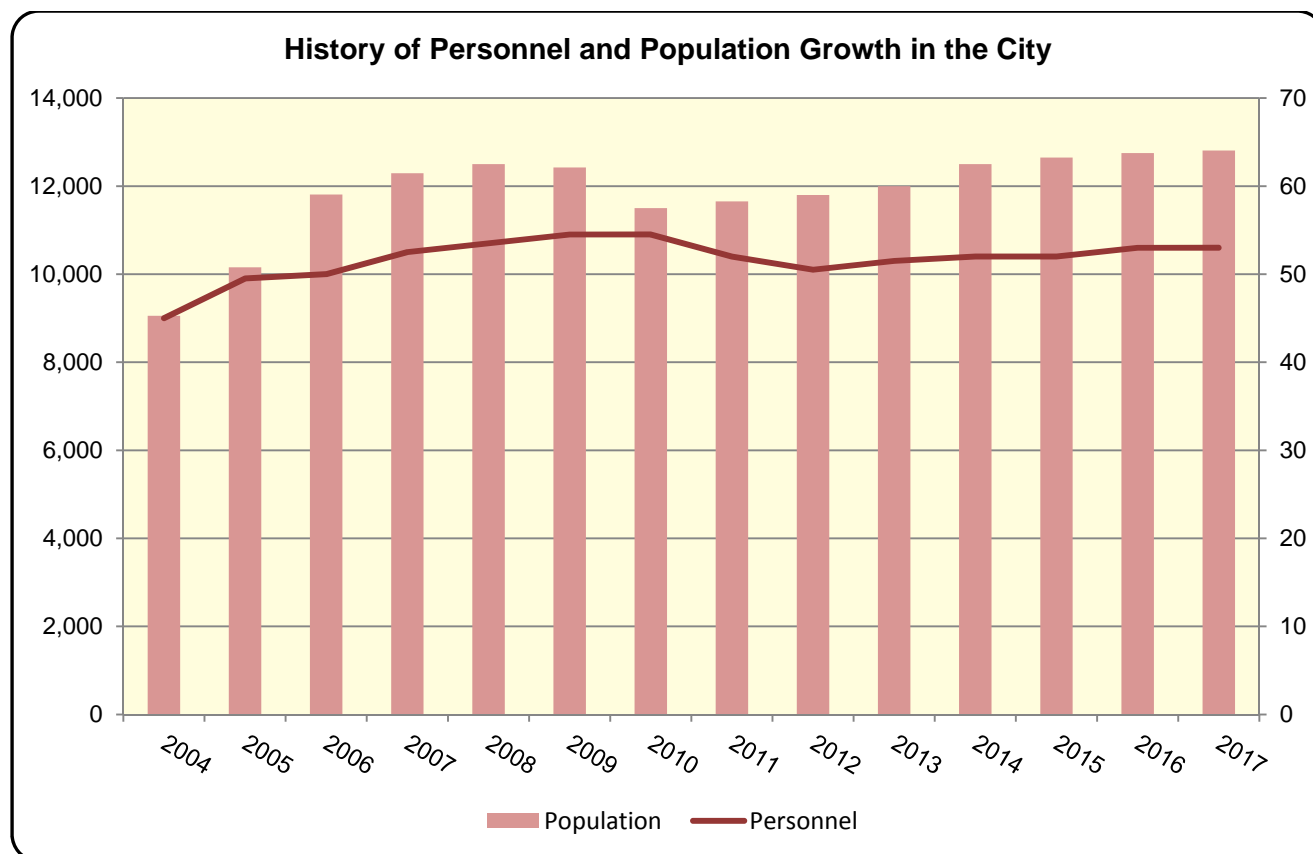
\*Actual number can vary as long as budgeted hours are not exceeded.

\*\*Does not include the City's canine.

## Employment Summary

Position Title	Salary Range					
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
<b>Pay Grade: A(1)</b>						
<b>Recreation Leader (Seas.)</b>	\$8.76	\$9.16	\$9.56	\$9.96	\$10.36	\$10.76
<b>A(2)</b>						
<b>Recreation Wrk-B'Parties (Casual)</b>	\$9.27	\$9.67	\$10.07	\$10.47	\$10.87	\$11.27
<b>A(3)</b>						
<b>Parks Laborer (Seas.)</b>	\$10.30	\$10.70	\$11.10	\$11.50	\$11.90	\$12.30
<b>A(4)</b>						
<b>Records Assist. (Casual)</b>	\$12.36	\$12.92	\$13.49	\$14.09	\$14.72	\$15.38
<b>Administrative Assist. (Casual)</b>						
<b>Laborer (PT)</b>						
<b>A(5)</b>						
<b>Zoning Insp. (PT)</b>	\$13.39	\$14.00	\$14.63	\$15.29	\$15.98	\$16.70
<b>A(6)</b>						
<b>Planning &amp; Zoning Clk (PT)</b>	\$14.42	\$15.07	\$15.75	\$16.46	\$17.20	\$17.97
<b>HR Specialist (PT)</b>						
<b>P.S. Receptionist (PT)</b>						

## Employment Summary

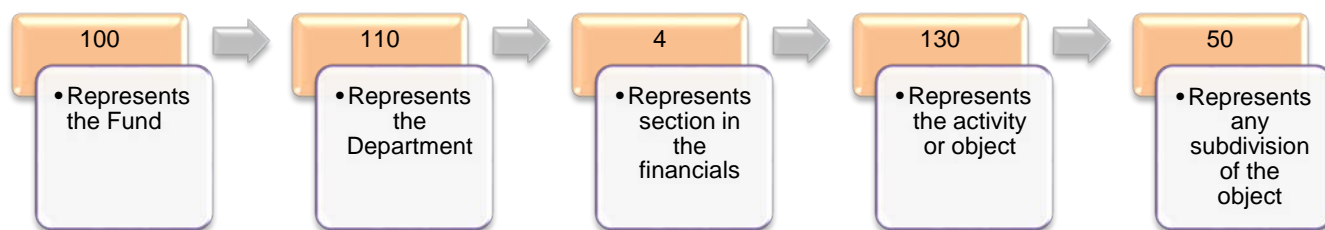


Employees Per 1,000 Population for Neighboring Communities**				
	2007	2010	2013	2015
Based on Full-Time Equivalents				
New Albany	8.87	8.67	8.24	8.18
Powell	4.43	4.28	4.29	4.34
Groveport	14.80	15.85	15.20	15.69
Delaware	9.08	8.44	8.41	8.56
Upper Arlington	8.41	7.28	7.86	7.63
Dublin	17.40	16.63	15.90	15.35
Columbus	9.70	9.04	9.07	9.14

\*\*Does not consider the different types of services each City may offer. Information taken from entities Comprehensive Annual Financial Reports.

### **Financial Accounting System Assistance**

The City uses Software Solutions as its Financial Management System. The account code structure allows the City to distinguish between different funds, departments and purpose when posting the transaction.



### **Fund**

The financial activity of the City is undertaken in accounting entities called funds. The operations of each fund are accounted for with a separate set of self-balancing accounts.

100's – General Fund  
200's – Special Revenue Funds  
300's – Debt Service Funds

400's - Capital Project Funds  
900's – Agency Funds

A detailed list of the fund number, names and descriptions can be found in the Overview section of the budget document.

### **Department**

A distinct, specialized division of the City, organized by function, knowledge and responsibility. A detailed list of the department numbers, names and descriptions can be found in the Overview section of the budget document.

### **Financial Section**

Financial statements typically have five sections: assets, liabilities, fund balance, revenues and expenditures. Each section has been assigned a particular number in the account code structure.

1 – Assets  
2 – Liabilities  
3 – Fund Balance

4 - Revenues  
5 - Expenditures

### **Activity or Object**

The method to receive or expend dollars such as type of product utilized or type of fee charged. The City has included the description beside each activity account code utilized in the budget book. Examples:

Account No.	OPERATING EXPENSE:
100-720-5484-00	Signage Materials

Account No.	REVENUE ITEM:
318-000-4110-00	General Property Tax – Real Estate

### **Subdivision of Object**

The method used to further detail, a particular activity or object. The City has included the description beside each activity account code utilized in the budget book. Examples:

Account No.	OPERATING EXPENSE:
100-720-5484-00	Signage Materials
100-720-5484-12	Downtown Banners

## **Glossary of Terms**

**A** Account – A fiscal and accounting entity with a self-balancing set of general ledger codes in which cash and other financial resources are recorded and segregated for the purpose of carrying on specific activities or attaining certain objects in accordance with special regulations, restrictions or limitations.

Accountability – A duty to justify the raising and spending of resources when described in financial terms.

Accounting System – The methods and records established to identify, assemble, analyze, classify, record and report transactions and to maintain accountability for assets and liabilities.

Accounts Payable – Amounts owed to others for goods or services that have been received by the entity.

Accrual basis of accounting – A method of accounting that recognizes the financial effect of transactions, events and interfund activities when they occur, regardless of the timing of the related cash flows.

Adopted budget – The City reflects the budget during different stages – draft, proposed, projected, adopted and revised. Adopted is the budget version that the City Council has approved.

Ad Valorem Tax – This is a tax based on the estimated market value of property or real estate.

Advances – Loans from one fund to another with a requirement for repayment.

Advance refunding – Transaction when an entity issues new debt to refinance existing debt, but due to the timing of the refunding the proceeds must be placed in escrow pending the maturity or call date.

Agency Funds – A fund type used to report resources held by the reporting government in a purely custodial capacity.

Amended budget – An amended budget is a budget that has been revised through the City Council process.

American Recovery and Reinvestment Act (ARRA) – Federal Stimulus funding granted to cities through a particular process.

Appropriation – The amount authorized by City Council for the staff to spend on the operations of the City. Appropriations are approved by ordinance.

Arbitrage – The reinvestment of the proceeds of tax-exempt securities in materially higher yielding taxable securities.

Assessed valuation – For real estate purposes, the assessed valuation is 35% of the total valuation of a parcel of property. For example, if the parcel has a value of \$100,000, the assessed valuation would be \$35,000.

Asset – A probable future economic benefit obtained or controlled by a particular entity as a result of a past transaction or event.

Assigned fund balance – The portion of the fund balance that has been earmarked by the government for a particular purpose.

Audits – Independent assurance of the fair presentation of financial information.

**B**      **Balanced budget** – The revenue is anticipated to exceed the operating expenditures. This shows during the current year that there are sufficient funds being generated to pay for the services of the City.

**Bankers' acceptance** – Short-term, noninterest-bearing notes sold at a discount and redeemed by the accepting banks at maturity for face value.

**Basis differences** – The differences arising when the basis of budgeting differs from the basis of accounting for a given fund type.

**Basis of accounting** – The timing of recognition; that is, when the effects of transactions or events should be recognized for financial reporting purposes. Basis of accounting is an essential part of measurement focus because a particular timing of recognition is necessary to accomplish a particular measurement focus.

**Beginning or Ending Fund Balance** – The fund balance as reflected on January 1 (beginning) or on December 31 (ending).

**Bond** – A promise to repay a specified amount of money (the face amount of the bond) on a particular date (maturity date). Bonds are primarily used to finance capital projects.

**Bond anticipation note** – Short-term, interest-bearing, note issued in anticipation of bond proceeds to be received later.

**Bond discount** – The excess of the face value of a bond over the price for which it is acquired or sold.

**Bond premium** – The excess of the price at which it is acquired or sold over its face value.

**Bonded debt** – The portion of indebtedness represented by outstanding bonds.

**Budget** – The City uses a set of budgetary accounts to record the anticipated revenue collection and estimated expenditure amounts in the general ledger to assist the City in monitoring and controlling the City's cash.

**Budgetary basis** – This refers to the basis of accounting used to estimate financing sources and uses in a budget.

**Budgetary control** – The control or management of a government unit's budget used for the purpose of keeping expenditures within the limitation of available appropriations and available resources.

**C**      **Capital assets** – Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art, historical treasures, infrastructure and all other tangible or intangible assets that are used in operations.

**Capital expenditures** – The amount paid for capital-related costs such as capital improvements; also used interchangeably with capital outlay.

**Capital improvement** – Adding value or betterment to a capital asset that extends its life or increases its usefulness or productivity; also used interchangeably with infrastructure.

**Capital outlay** – An appropriation line item for capital expenditures, including buildings, equipment

and infrastructure.

Capital Project Fund – A fund used for the acquisition or construction of major capital facilities, other than those financed by proprietary funds and trust funds.

Capitalization threshold – The dollar value at which the City decides to capitalize tangible and intangible assets.

Carry-forward of encumbrances – Encumbrances that are remaining at year-end are automatically carried forward to the next year and added to the next year's budget.

Cash basis of accounting – Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

Central Ohio HealthCare Consortium (COHCC) – A health insurance pool of which the City is a member.

Central Ohio Risk Management Association (CORMA) – A risk management pool of which the City is a member.

Certificate of Deposit (CD) – A time deposit offered by banks and credit unions.

City Charter – The governing document of the City containing provisions that establish the form of government. The residents must vote on any amendments made to the Charter.

City Council – The governing body of the City, elected by the residents.

Codified ordinance – The body of permanent laws enacted by past and present City Councils.

Committed fund balance - the portion of the fund balance that represents resources whose use is subject to a legally binding constraint that is imposed on the City itself and remains legally binding unless removed in the same manner.

Community Improvement Corporation – A separate legal entity, but for financial statement purposes listed as a component unit of the City.

Component unit – Legally separate entity for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations for which the nature and significance of their relationship with a primary government are such that exclusion would cause the City's financial statements to be incomplete or misleading.

Comprehensive Annual Financial Report (CAFR) – Financial report that contains, at a minimum, three sections: (1) introductory, (2) financial and (3) statistical. The financial section provides information on each individual fund and component unit. The City of Powell prepares an annual CAFR.

Contingency – Funds set aside for unforeseen expenses of uncertain amounts.

County Budget Commission – A three-member body consisting of the County Auditor, County Treasurer and County Prosecutor that sets limitations on the amounts available for appropriation from any fund. The Commission also sets the property tax rates that will be enacted by City Council, and provides estimates of amounts available for distribution to the City from the Local Government Funds.

**D** Debt service – The amount needed to retire bonds or notes issued by the City. Debt service includes both principal and interest.

Debt Service Fund – The fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Department – A major organizational unit, headed by a director that provides services to customers.

Depreciation – Method of attributing the historical or purchase cost of an asset across its useful life to correspond to the normal wear and tear.

Derivative – Financial instrument (1) whose value derives from the application of some variable to a contractually determined amount; (2) that involves little or no initial net investment; and (3) that allows for net settlement.

Developer fees - Charges to developers to cover, in whole or in part, the anticipated cost of inspections or improvements that will be necessary as a result of the development, such as building inspections and sidewalks.

Draft budget - The City budget reflects different stages – draft, proposed, projected, adopted and revised. Draft is the budget version that the staff creates before it is reviewed by the Finance Committee.

**E** Earmarking – Designating a specific amount to be used for a specific purpose.

Economic resources measurement focus – Measurement focus under which the aim of a set of financial statements is to report all the inflows, outflows and balances affecting or reflecting an entity's net assets.

Encumbrance – A commitment to purchase goods or services, evidenced by a purchase order. The establishment of an encumbrance results in a reduction of the amount available for future expenditures from an appropriation line item.

Ending Fund Balance or Beginning Fund Balance - The fund balance as reflected on January 1 (beginning) or on December 31 (ending).

Enterprise Fund – A fund type used to report an activity for which a fee is charged to external users for goods or services.

Escheat – Reversion of private property to a governmental entity due to not claiming within five years.

Escrow – A trust account to pay obligations.

Estimated Revenue – This is a budgetary term that identifies revenues expected to be received or accrued during a given period.

Expenditure – The amount paid for goods and service. Expenditure also includes a portion of an encumbrance that has not been executed by the end of the calendar year.

Expense – The amount paid for goods and services that is an outflow of cash or other valuable asset to another.

**F** Financial resources – Resources that are or will become available for spending. Financial resources include cash and resources ordinarily expected to be converted to cash (e.g., receivables, investments).



**Financing Authority** – A separate governing entity established to finance large development infrastructure projects. The City has two: Liberty Community Infrastructure Financing Authority (LCIFA) and Powell Community Infrastructure Financing Authority (PCIFA).

**Fiscal Year** – A 12-month period of time to which the annual budget applies and at the end of which a government unit determines its financial position and the results of its operations.

**Fund** – A fiscal and accounting entity that has a self-balancing group of accounts, including recording cash and other assets; liabilities; fund equities; revenues; expenditures; or expenses. Funds are established to carry on specific functions or objectives in accordance with the Ohio Revised Code and the Codified Ordinances of the City.

**Fund balance** – The difference between revenues and expenditures of a fund where a portion may be reserved, restricted or designated. The difference is also the net position.

**Fund type** – One of 11 classifications by which all funds can be categorized which include: General Fund; Special Revenue Fund; Debt Service Fund; Capital Project Funds; Permanent Funds; Enterprise Funds; Internal Service Funds; Pension and Trust Funds; Investment Trust Funds; Private-purpose Trust Funds; and Agency Funds.

**Full-time Equivalent Positions (FTE)** – A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.

**G**      **General Fund** – Typically serves as the chief operating fund of the government.

**General Fund Reserve** – The rainy day fund for the City.

**Generally Accepted Accounting Principles** – Uniform minimum standards for financial accounting and recording that encompass the conventions, rules and procedures that define accepted accounting principles.

**Goal** – An objective or desired result to which effort is being directed.

**Governmental accounting** – The historic system of fund accounting which is a separate, self-balance accountings for managing resources. Governmental accounting has a different focus for measuring accounting than private sector accounting. Rather than measuring the flow of economic resources, governmental accounting measures the flow of financial resources.

**Governmental Accounting Standards Board** – The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

**Governmental funds** – Consolidated term for funds used to account for tax-supported activities. There are five different types of governmental funds: General Fund, Special Revenue Funds, Debt Service Funds, Capital Project Funds and Permanent Funds.

**Grant** – A contribution by a government or other organization to support a particular function or project.

**H**      **Health savings account** – A bank account created for individuals who are covered under high-deductible health plans to save for medical expenses that the plan does not cover.

**Health insurance** – This accounts for the employer's portion of the health insurance premium cost by the City.

**Hiring freeze** – A situation where the entity has temporarily put into place a policy that no further new hiring will occur for the foreseeable future.

Historical cost – The original cost of an asset to the City.

Human capital – A measure of the economic value of an employee's skill set.

Human resources – Area charged with administering employee-benefit programs.

**I** Income tax – The tax on earned income of residents, nonresidents and net profits of companies doing business in the City, as provided in the codified ordinances. The current rate is three-quarters of a percent (.75%). Residents who work in another community are given a credit of up to one-quarter (.25%) on the income taxes paid to the other community.

Independent auditor – An external auditor with a certified public accounting designation that qualifies his or her to provide an auditor's report.

Infrastructure – Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples: dams, roads, streets, bridges and tunnels.

Interest – Revenue paid to the City from the investment of idle funds.

Interfund activity – Transactions between funds of the City. The City utilizes two types: Advances and Transfers. Transfers are flows of assets without the intent of repayment.

Internal Revenue Service – A United States government agency that is responsible for the collection and enforcement of taxes.

Internal Service Funds – A fund type that may be used to report any activity that provides goods or services to other funds, departments or agencies.

Inventory – An accumulation of raw materials that are used in a business. The City has an inventory of salt to assist in maintaining passable roads during snow storms.

Investment – An asset or item that is purchased with the hope that it will generate income or appreciate in the future.

Investment Trust Funds – A fund type used to report governmental external investment pools.

**J** Job market – A concept demonstrating the competition and interplay between different labor forces. The job market is directly related to the unemployment rate.

Joint economic development zone (JEDZ) – an agreement between multiple governments to work together to develop township land for commercial or industrial purposes.

Joint venture – A legal entity or organization that results from a contractual arrangement and that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control.

Jointly governed organization – A regional government or other multi-governmental arrangement that is governed by representatives from each of the governments that created the organization, but that is not a joint venture because the participants do not retain an ongoing financial interest or responsibility.

Journal – A 'book' that contains the entries of the City.

Judgment – A court order of a lawsuit to pay a specified sum of money such as unpaid taxes.

- K** Key employee – A term used by the IRS in regard to company-sponsored retirement and other sponsored plans. Key employees are usually highly compensated.
- Kiosk – A small, temporary, standalone booth used in high-traffic areas.
- L** Labor union – An organization intended to represent the collective interests of select workers in negotiations with the City over wages, hours and working conditions.
- Layoff – Term used when an entity eliminates jobs regardless of the employees' performance.
- Levy – The legal seizure of property to satisfy a debt. A levy differs from a lien because a levy takes the property to satisfy the tax debt, whereas a lien is a claim used as security for the tax debt.
- Liabilities – Probable future sacrifices of economic benefits arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events. The term does not include encumbrances.
- Liberty Community Infrastructure Financing Authority (LCIFA) – A separate government entity, that provides a revenue source for the Golf Village and related area debt service.
- Lien – A claim used as security for a tax debt.
- Line item – The individual, descriptive name of a revenue or expenditure listed.
- M** Major funds – A governmental or enterprise fund reported as a separate column in the basic fund financial statements and subject to a separate opinion in the independent auditor's or accountant's report. All other funds are grouped together in one column.
- Mandate – When the City is being required by a legislative, judicial or regulatory body to do something.
- Measurement focus – The object of measurement being expressed in reporting an entity's financial performance and position. A particular measurement focus is accomplished by considering not only which resources are measured (for example, financial or economic resources), but also when the effects of transactions or events involving those resources are recognized (basis of accounting).
- MidOhio Regional Planning Commission (MORPC) – Organization in central Ohio region planning for development, transportation, etc., of which the City is a member.
- Mill – One-tenth of a cent. A one-mill levy on real estate taxes would mean that a resident would pay one dollar of tax for each \$1,000 of assessed valuation on the parcel.
- Mission – The fundamental purpose of the City's existence.
- Modified accrual basis of accounting – Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable; (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.
- Moody's – An independent, unaffiliated research company that rates fixed-income securities and assigns ratings on the basis of risk and the borrower's ability to make payments.

Money market – A short-term, high liquid, debt instrument used as an investment.

**N** National Pollutant Discharge Elimination System (NPDES) – Storm water runoff or discharge monitoring to eliminate pollution.

Negotiation – A strategic discussion that resolves an issue in a way that both parties find acceptable.

Nonmajor funds – A governmental or enterprise fund that is grouped together to report in one column in the basic fund financial statements.

Non-recurring revenue – One-time revenue sources such as transfers or other miscellaneous items.

Nonspendable fund balance – The portion of the fund balance that cannot be spent either because the underlying resources are not in a spendable form or because the government is legally or contractually required to maintain the resources intact.

**O** Object – The individual description of a particular revenue or expenditure line item.

Objective – As used in the budget, the desired outcome of a program or activity.

Ohio Police and Fire Pension System (OP&FP) – Member of a municipal corporation police department who received an appointment as a full-time regular police officer from a duly established civil servant eligible list. Also, a member of a fire department who has satisfactorily completed a firefighter training course, approved by the ORC. May also be listed as OP&F.

Ohio Public Employee Retirement System (OPERS) – All employees who are paid in whole or in part by the state of Ohio, a county, municipality or any other political subdivision of the state or local government in Ohio must become members of OPERS unless they are covered under another state retirement system in Ohio or by the Cincinnati Retirement System.

Ohio Revised Code (ORC) – The permanent body of laws enacted by the General Assembly of Ohio.

Operating Fund – A fund that is primarily used to provide goods and services to customers.

Ordinance or Resolution – A specific piece of legislation enacted by City Council.

**P** Pension and Trust Funds – A fund type used to report resources that are required to be held in trust for the members and beneficiaries.

Performance measure – A description of a desired outcome for a particular element of service delivery for which a department can be held accountable.

Permanent fund – A fund used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used.

Personal property – Tangible property, other than real estate, that is subject to taxation. The assessed valuation for personal property is 25% of the actual value of the property.

Popular Annual Financial Report (PAFR) – A PAFR is a user-friendly annual companion report to the Comprehensive Annual Financial Report (CAFR). This report provides transparency of where the City revenues come from and where those dollars are going for residents that may not have finance or accounting backgrounds.

Powell Community Infrastructure Financing Authority (PCIFA) – A separate government entity, that provides a revenue source for the Murphy Park and related area debt service.

Private-purpose Trust Funds – A fund type used to report all trust arrangements, other than those properly reported in pension or investment.

Procedure – An action that implements a policy.

Process – A series of activities that are linked to perform a specific objective.

Projected Budget – The part of the budget that is being estimated for future planning but is not being requested to be adopted in the current year.

Property tax – A tax levied on all real estate and personal property in the City.

Proposed Budget – The budget that is being recommended by staff to the Finance Committee, then to City Council.

Public-entity risk pool – Cooperative group of governmental entities joining together to finance an exposure, liability or risk.

**Q** Quality of life – A highly subjective measure of happiness that is an important component of many financial decisions. Factors that play a role vary according to personal preferences and regional perceptions.

Quorum – The minimum acceptable level of Council members (four out of seven) needed to make the proceedings of a meeting valid under the charter.

**R** Real estate – land plus anything permanently affixed to it, including buildings, sheds and other items attached to the structure.

Receivable – Amounts of money due from residents, customers or other type of debtors.

Reconciliation – Comparison of two numbers or source documents to demonstrate why they are different when they should be the same.

Refinancing – Arrangement to provide funding to replace existing funding.

Replacements – Expenditures for making good or whole the portions of equipment or other property that have deteriorated through use or have been destroyed through accident.

Reserved fund balance – Portion of the City's fund net assets that are not available for appropriation.

Resolution or Ordinance – A specific piece of legislation enacted by City Council.

Restricted fund balance – The portion of the fund balance subject to constraints that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulation of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Revenue – In governmental fund-type accounts, revenues are increases in net current assets and are recognized in the accounting period in which they become measurable and available.

Revenue-neutral – The establishment of a fee or charge at a level sufficient to cover all direct expenditures and a contribution of indirect expenditures.

Revised budget - The budget version that the City Council has approved with an amendment to the adopted budget.

**S** Safekeeping – The storage of assets or other items of value in a protected area.

Sales tax – A tax imposed by the county and state government at the point of sale on retail goods and services.

Savings – The amount left over when the cost of expenditure is subtracted from the amount of income earned in a given period.

Savings account – A deposit account that provides principal security and a modest interest rate for investing.

Securities and Exchange Commission (SEC) – A federal commission created to regulate the securities markets and protect investors.

Social Security tax – The tax levied on both employers and employees used to fund the Social Security program, from which governments, including the City, are exempt from in the state of Ohio.

Special assessment – A charge for specific public improvements that is placed on properties that benefit from the improvement.

Special Revenue Fund – A fund that is used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for a specific purpose.

Standard & Poor's – An independent, unaffiliated research company that rates fixed income securities and assigns ratings on the basis of risk and the borrower's ability to make payments.

Statute – A written law enacted by the Legislature.

**T** Tangible personal property tax – A tax on a wide variety of equipment that was eliminated in the state of Ohio.

Tap fees – Fees charged to join or to extend an existing utility system.

Tax budget – The budget submitted to the County Budget Commission that sets forth the funding requested from property taxes.

Tax-increment financing – Financing secured by the anticipated incremental increase in tax revenues resulting from the redevelopment of an area.

Timing differences – Differences between the basis of budgeting and GAAP that occur when the period used for budgeting differs from the period used for GAAP reporting.

Transaction – An agreement between two parties to perform or exchange goods or services for payment.

Transfers – Money moved into or out of a fund from another fund that will not be repaid.

Treasury bill or bond – A limited-term debt obligation backed by the federal government.

**U** Unassigned fund balance – The portion of the fund balance that is remaining after reducing for nonspendable, restricted, committed and assigned components.

Unencumbered appropriations – Portion of an appropriation remaining after the deduction of expenditures and encumbrances.

Unemployment compensation – Funds paid to workers who have lost their jobs due to layoffs.

Unvoted General Obligation Debt – Debt issued pursuant to the ordinances of the City that does not require a vote of the people.

User fees – The payment of a fee for direct receipt of a public service by the party that benefits from the service.

**V** Valuation – The process of determining the current worth of an asset.

Variance – Difference between estimated value and the actual value.

Vendor – The party in the supply chain that makes goods and services available to others.

Voted General Obligation Debt – Debt issued pursuant to the ordinances of the City that requires a vote of the people.

**W** Warrant – Historically, governments issued warrants instead of checks. The warrant may or may not have been negotiable and authorized payment to the holder on demand or after a maturity date.

Workers' Compensation – A state-sponsored system that pays monetary benefits to workers who become injured or disabled in the course of their employment.

Work-in-progress – Partially completed project that may reflect inventory or infrastructure completion.

**X** X-mark signature – An X mark made by a person in lieu of a signature.

**Y** Year – A time period for which they report financial results are reported, which for the City is the calendar year.

Year-end Closing – The period necessary for all accounting transactions to be completed from the previous fiscal year.

Year-to-date (YTD) – The period beginning January 1<sup>st</sup> of the current year up until today's date.

Yield – The income return on an investment, usually expressed annually as a percentage based on the investment's cost, its current market value or its face value.

**Z** Zero-based Budgeting – A process emphasizing management's responsibility to plan, budget and evaluate. Zero-base budgeting provides for analysis of alternative methods of operation and various levels of efforts.

Zoning – Laws that dictate how real property can and cannot be used in certain areas.

## **Acronyms**

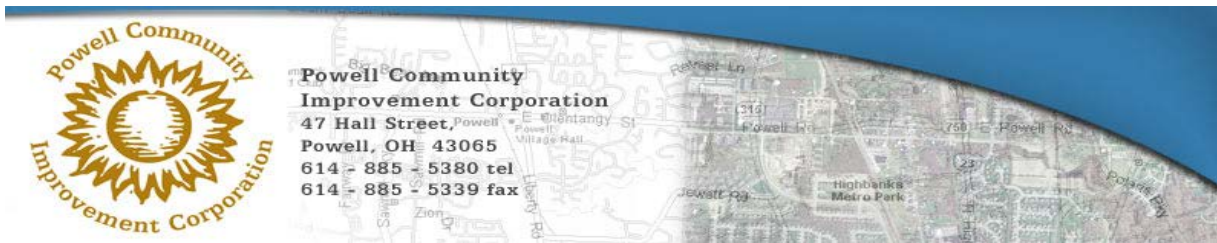
Abbreviations frequently used by the City:

AFO	(Aquatic Facility Operators)
AICP	(American Institute of Certified Planners)
ARRA	(American Reinvestment Recovery Act)
CAFR	(Comprehensive Annual Financial Report)
CD	(Certificate of Deposit)
CIC	(Community Improvement Corporation)
CIP	(Capital Improvement Program)
CMC	(Certified Municipal Clerk)
COHCC	(Central Ohio Health Care Consortium)
COPPS	(Community Oriented Policing Services)
CORMA	(Central Ohio Risk Management Association)
COTA	(Central Ohio Transit Authority)
CPA	(Certified Public Accountant)
CPRP	(Certified Parks and Recreation Professional)
CPSI	(Certified Playground Safety Inspector)
DATA	(Delaware Area Transit Authority)
DEPT	(Department)
EPA	(Environmental Protection Agency)
FEMA	(Federal Emergency Management Agency)
FTE	(Full-time Equivalent Positions)
GAAP	(Generally Accepted Accounting Principles)
GASB	(Governmental Accounting Standards Board)
GFOA	(Government Finance Officers Association)
GIS	(Geographical Information System)
IRS	(Internal Revenue Service)
JEDZ	(Joint Economic Development Zone)
LCIFA	(Liberty Community Infrastructure Financing Authority)
MORPC	(Mid-Ohio Regional Planning Commission)
NAWGJ	(National Association of Women's Gymnastics Judges)
NPDES	(National Pollutant Discharge Elimination System)
ODNR	(Ohio Department of Natural Resources)
OEPA	(Ohio Environmental Protection Agency)
OP&F	(Ohio Police and Fire Pension System)
OP&FP	(Ohio Police and Fire Pension System)
OPERS	(Ohio Public Employee Retirement System)
ORC	(Ohio Revised Code)
OSHA	(Occupational Safety & Health Administration)
PAFR	(Popular Annual Financial Report)
PCIFA	(Powell Community Infrastructure Financing Authority)
PE	(Professional Engineer)
SEC	(Securities and Exchange Commission)
TIF	(Tax Increment Financing)
YTD	(Year-to-date)





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	Contract Expires	Actual 2014	Actual 2015	Actual 2016	Budget 2017
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<b>Beginning Balance</b>		\$ 27,102.74	47,934.85	\$ 80,067.63	\$ 103,411.36
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<b>Revenue Items:</b>					
Contribution from the City's General Fund		5,000.00	5,000.00	-	-
Assistance from the City for Income Tax Generation		21,920.62	21,607.70	11,311.36	10,000.00
44 N. Liberty		17,085.00	30,000.00	36,000.00	36,000.00
All Other		250.00	1,153.75	23,308.25	2,000.00
<b>Total Revenue</b>		\$ 44,255.62	\$ 57,761.45	\$ 70,619.61	\$ 48,000.00

<b>Expenditures:</b>					
Administrative Expenses		1,502.89	4,020.97	35,964.52	3,000.00
<i>Relocation Contracts:</i>					10,000.00
2010 - AFK Partners, LLC	Dec. - 2015				
2010 - TekOrange Limited	Dec. - 2015				
2011 - Stump/Bardash	Dec. - 2016				
<i>Retainment Contracts:</i>					9,500.00
2014 - HealthEdge	Dec. - 2019			7,719.99	
2011 - Aeroflex	Dec. - 2016	4,756.57	4,894.78	-	
<i>Job Creation Contracts:</i>					10,000.00
2010 - Giant Eagle	April - 2016	7,164.05	6,724.90	1,122.63	
2010 - Market at Liberty Crossing	April - 2016	10,000.00	9,988.02	2,468.74	
<b>Total Expenditures</b>		\$ 23,423.51	\$ 25,628.67	\$ 47,275.88	\$ 32,500.00

<b>Operating Balance</b>		\$ -	\$ 80,067.63	\$ 103,411.36	\$ 118,911.36
<b>Escrow Balance</b>		\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
<b>Total Ending Balance</b>		\$ 47,934.85	\$ 82,567.63	\$ 105,911.36	\$ 121,411.36

#### **Purpose**

The Powell Community Improvement Corporation (CIC) was formed advance, encourage and promote the industrial, commerical, distribution and research development of th City in whatever way and by such means as will improve the normal growth, employment opportunities and stability of employment in existing industry; to advance the industrial and commerical life of the community and to stablize the general economy of the area; to participate in programs for the furtherance of the foregoing purposes and for the correction or improvement of conditions detrimental to the foregoing purposes in te Powell area; and to develop methods for or to assist in the development.

#### **Powers**

The CIC has all the powers granted to Community Improvement Corporations by the provisions of Chapter 1724 of the Ohio Revised Code, including but not limited to the following: borrowing money, issuing bonds, making loans an dgrants, purchasing and selling real and personal property, and acting as an agent for grant applications and administration.

The corporation shall not engage in any transaction described as "prohibited" by the provisions of the Internal Revenue Code relating to the exemption of orgnizations from income and profit taxes.

The City of Powell adopted Ordinance #2010-19 in which the City entered into an Agency agreement with the Powell CIC.

# Powell Community Improvement Corporation

(also known as the CIC - a separate legal entity but for financial statement purposes a component unit of the City)

[www.powellcic.org](http://www.powellcic.org)

Estimated 2017	Proposed 2018	Projected		
		2019	2020	2021

\$ 103,411.36	125,327.00	\$ 138,327.00	\$ 151,327.00	\$ 164,327.00
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-	-	-	-	-
11,508.71	15,000.00	15,000.00	15,000.00	15,000.00
36,000.00	36,000.00	36,000.00	36,000.00	36,000.00
250.00	2,000.00	2,000.00	2,000.00	2,000.00
\$ 47,758.71	\$ 53,000.00	\$ 53,000.00	\$ 53,000.00	\$ 53,000.00

16,834.36	12,500.00	12,500.00	12,500.00	12,500.00
	10,000.00	10,000.00	10,000.00	10,000.00
	10,000.00	10,000.00	10,000.00	10,000.00
11,508.71				
	10,000.00	10,000.00	10,000.00	10,000.00
\$ 28,343.07	\$ 42,500.00	\$ 42,500.00	\$ 42,500.00	\$ 42,500.00

\$ 122,827.00	\$ 135,827.00	\$ 148,827.00	\$ 161,827.00	\$ 174,827.00
\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
\$ 125,327.00	\$ 138,327.00	\$ 151,327.00	\$ 164,327.00	\$ 177,327.00

## Background

The CIC was incorporated on February 16, 2010. The Board is consisting of people from the community appointed by the Powell City Council that includes local residents, business owners and City of Powell Staff associated with the orderly development of the City.

The CIC applied and received recognition of exemption under Section 501(c)4 for civic leagues, social welfare organization or local associations of employees to the Internal Revenue Service.



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