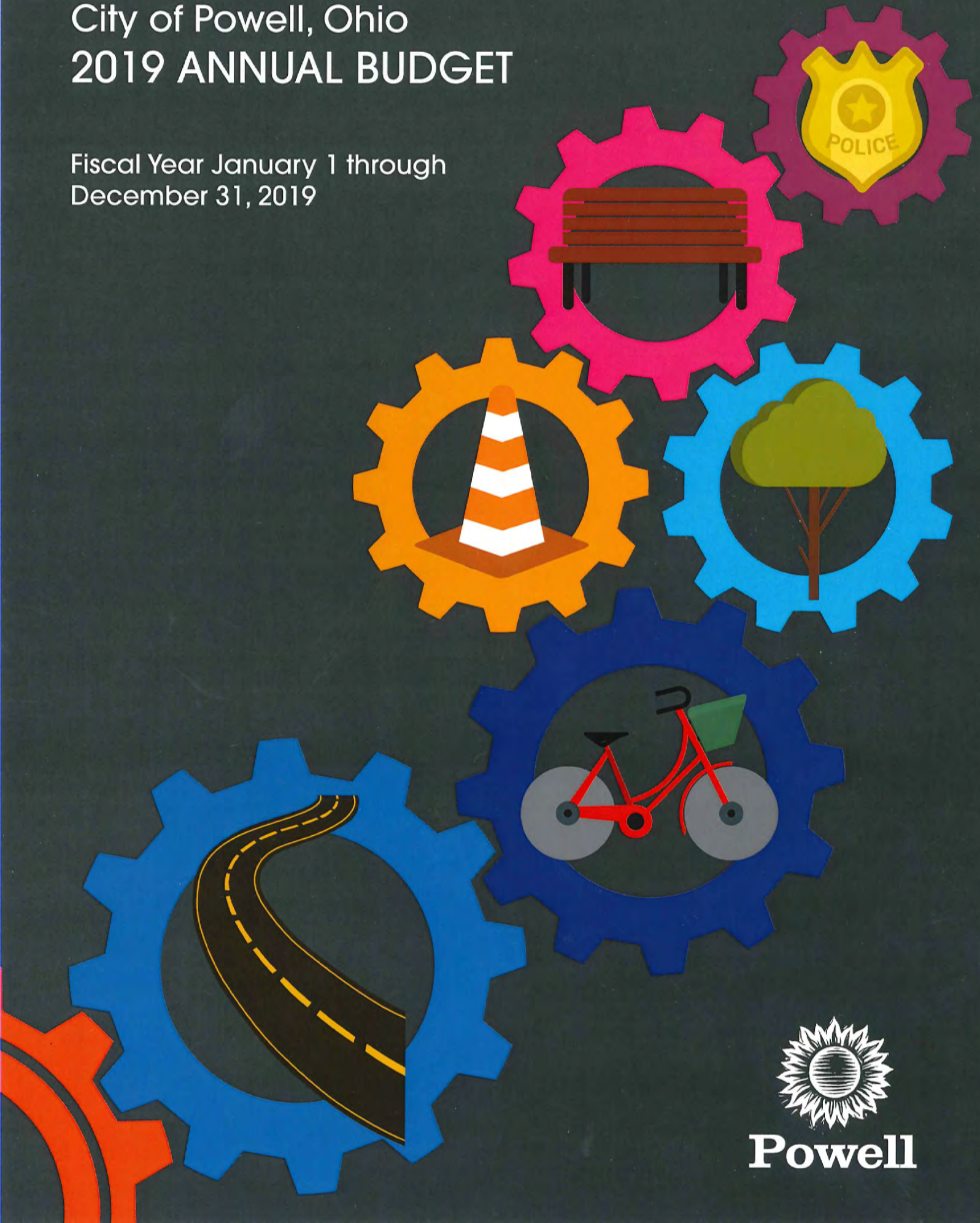


City of Powell, Ohio 2019 ANNUAL BUDGET

Fiscal Year January 1 through
December 31, 2019



Powell



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City of Powell, Ohio

2019 Annual Budget

Fiscal Year: January 1 through December 31

Prepared by: The Finance Department



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City of Powell, Ohio
2019 Budget
Table of Contents

I. INTRODUCTORY

1. Table of Contents.....	3
2. Budget Message.....	5
3. Budget Snapshot.....	11
4. GFOA Budget Award.....	12
5. Geographical & Historical Background.....	13
6. Community Profile.....	14
7. Government Structure.....	15
8. Demographics & Economics.....	16
9. Budget Process.....	19
10. Relationship between Budgets & Financial Reports.....	23
11. Strategic Planning & Goals.....	26
12. Organizational Chart.....	30

II. OVERVIEW

1. Funds & Departments.....	31
2. Fund Balance.....	35
3. Consolidated Summary of All Budgetary Funds.....	39
4. Summary of All Budgetary Funds.....	41
5. Revenue Descriptions, Trends & Assumptions.....	44
6. Expenditure Descriptions, Trends & Assumptions.....	59

III. GENERAL FUND SUMMARY

1. Executive Report.....	65
2. Revenue Summary.....	66
3. Expenditure Summary.....	68
4. Expenditures Sources by Department & Category (2019).....	70
5. Expenditure by Category.....	70
6. Expenditures Sources by Department & Category (2020 - 2022)	71
7. Historical Expenditures by Department & Category.....	72

IV. DEPARTMENT BUDGETS – GENERAL FUND

1. Administration.....	76
2. Building.....	80
3. Communications.....	84
4. Council and City Clerk.....	88
5. Development.....	92
6. Engineering.....	96
7. Finance	
a. Finance Administration.....	100
b. Other Charges.....	104
c. CORMA.....	104
d. Reserves.....	105
e. 27 th Payroll.....	105
f. Compensated Absences	105
8. Information Technology.....	112
9. Lands & Buildings.....	116
10. Parks, Recreation and Public Service	
a. Parks & Recreation.....	122
b. Public Service.....	122

City of Powell, Ohio
2019 Budget
Table of Contents

11. Police.....	128
 V. <u>ALL OTHER BUDGETARY FUNDS</u>	
1. Special Revenue Summary.....	134
2. Special Revenues: Street-Related Funds.....	136
3. Special Revenues: Park-Related Funds.....	142
4. Special Revenues: Police-Related Funds.....	148
5. Special Revenues: Event-Related Funds.....	154
6. Special Revenues: Grant-Related Funds.....	158
7. Debt Service Summary.....	162
8. Debt Service by Revenue Source & Expenditure Type.....	166
9. Debt Service by Debt Issue.....	166
10. Debt Service: Individual Funds.....	168
11. Capital Project Summary.....	176
12. Capital Projects: Individual Funds.....	178
13. Agency Summary.....	192
14. Agency: Individual Funds.....	194
 VI. <u>CAPITAL SUMMARY</u>	
1. Capital Outlay or Expenditures.....	201
2. Capital Planning.....	203
3. Five-Year Capital Planning.....	210
4. Capital Improvement Program by Project Report.....	212
5. Capital Equipment Program by Project Report.....	216
 VII. <u>APPENDIX</u>	
1. Summary of Financial, Budgetary and Non-financial Policies.....	219
2. Summary of Comprehensive Plan.....	225
3. Employment Summary.....	232
4. Financial Accounting System Assistance.....	236
5. Glossary of Terms.....	237
6. Acronyms.....	248
7. Powell Community Improvement Corporation.....	250



City of Powell
47 Hall Street
Powell, Ohio
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November 7, 2018

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 2019 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 2019 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 Committee reviewed this budget at their September 11th and October 9th 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 7th and November 20th 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 2019. 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 15.53% at the end of this calendar year (2018).
- *2019 Key Policy Issues* – In October 2015, City Council adopted an updated Comprehensive Plan for the community. In November 2016, "Keep Powell Moving" was adopted to assist in balancing the various solutions in helping improve the traffic circulation, parking and walkability. Council, residents and staff have been working on prioritizing and putting the plans into actionable projects.
- *2019 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 January 2018 to assist in operating and capital funding sustainability. The Citizens Financial Review Task Force was charged to address cost-containment efforts, determine long-range financial impacts of the City's revenue stream, assess the potential for strengthening long-term revenue prospects and review and identify long-term capital needs and potential funding sources. The Citizens Financial Review Task Force presented their report in June 2018.
- *2019 Key Policy Issues* – City Council voted to put the Citizens Financial Review Task Forces recommendation on the November 6th ballot. The request is in two parts. First, is to raise the

municipal income tax from .75 percent to 1.15 percent on earned income along with modifying the credit given to residents who work outside the City. Second, is to dedicate 25 percent of all municipal income tax collections to infrastructure maintenance.

- *2019 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.
- *2019 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.
- *2019 Key Policy Issues* – The City will be opening Seldom Seen Park in 2019. Capital equipment and operating costs related to running the park need to be added to the budget.

Economic Factors:

- The City belongs to the Central Ohio Risk Management Association (CORMA) for pooled risk liability insurance. Costs of this insurance has risen in 2018 and is anticipated to be high in the next few years due to the City's claim experience.
- 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 2019-2021. The COHCC board worked with actuaries to provide a reappraisal of each group for 2019 to ensure on-going financial sustainability. Adjustments were made in 2018 and 2019 to realign each municipality to assure the equitability of insurance needs are maintained.
- The City has three unions with all three contracts ending in 2020.
- The State of Ohio required all municipalities who collect a municipal income tax to implement a five-year carryforward code. This City will begin seeing the effect to this change implemented over the next few years.
- 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 altered the net profit tax code including how it is collected.
- 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 2019 budget, which is higher than the 2018 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			
	2018 Original Budget	2019 Proposed Budget	2020 Projected Budget
Revenues	\$8,548,237	\$8,351,230	\$8,377,632
Expenditures	\$8,767,139	\$9,192,697	\$9,472,992
Surplus (deficit)	(\$218,902)	(\$841,467)	(\$1,095,360)
Growth (reduction)		4.8%	3.0%
Note: Growth (reduction) is in relation to expenditure budget.			

Total operating revenues from the General Fund are anticipated to decrease from \$8,548,237 (2018) to \$8,351,230 (2019), primarily as a result of a General Fund Advance has been repaid and plumbing permitting being done by Delaware General Health District instead of the City. Total expenditures are projected to increase from \$8,767,139 (2018) to \$9,192,697 (2019). Primary factors contributing to this increase include the opening of Seldom Seen Park including a new parks employee and higher equipment needs to equip and maintain the park. Please remember this comparison is from the original 2018 budget and does not include any of the revisions made throughout the 2018 year.

At the end of 2018, we anticipate having a General Fund carryover balance of \$5,283,098 which is \$61,497 lower than the balance we had one year ago. The primary factor contributing to this decrease is higher legal fees. The projections presented in the proposed budget identify carryover being decreased to \$4,356,565 in 2019, \$3,180,872 in 2020, \$2,015,437 in 2021, and \$594,341 in 2022.

Also at the end of 2018, we anticipate having a General Fund Reserve balance of \$1,160,000, a CORMA Fund Reserve balance of \$52,757, a 27th Payroll Reserve balance of \$61,466, and Compensated Absences Reserve balance of \$42,306.

Revenues

Projecting revenues is an important component in the preparation of the annual budget. In 2018, our General Fund budgeted revenues were budgeted for \$8,548,237. We anticipate the actual revenues will be \$8,441,234. The main differences are: plumbing permitting is no longer handled by the City but by Delaware General Health District due to the City's Plumbing/Health certified inspector retired; and the smaller than anticipated increase in municipal income tax collections.

General Fund Proposed Budget - Revenues			
Revenues	2018 Original Budget	2018 Estimate	2019 Proposed Budget
Taxes, Assessments	\$7,151,671	\$7,016,366	\$7,117,237
Local Revenue	\$28,175	\$30,095	\$28,525
Development-related	\$678,316	\$614,594	\$622,923
Other	\$495,493	\$586,747	\$401,654
CORMA	\$30,000	\$28,900	\$30,000
City contributions	\$164,582	\$164,582	\$150,891
Total General Fund Revenue	\$8,548,237	\$8,441,284	\$8,351,230

The 2019 General Fund budget projects total operating revenues to be \$8,351,230, which represents a \$90,004 decrease from our 2018 estimated revenues. This decrease is mostly due to all the General Fund Advances have been repaid.

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 2018, income tax receipts are estimated to account for 70.8% of the City's General Fund revenue source. Income tax receipts are anticipated to account for 72.8% in 2019. Our 2018 income tax revenues are estimated to be increased by .2% from our 2017 collections (from \$5,963,436 to \$5,977,589).

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 \$65,000 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 \$60,000 to \$65,000. For the next year (2019), it is projected that this account will contain \$1,225,000 which represents 15.2% of the estimated 2019 personnel and operation expenses.
- Fund Balance Policy – It is anticipated the 2018 General Fund Balance will continue in the "Fiscally Prudent Range" or 68.90% of the Five-Year Average of General Fund Revenues. The City dropped to the "Fiscally Prudent Range" from the "Long-term Planning Range" in 2017 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 decade, 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 2019 is for \$125,000.

Other Reserves (27th Payroll and Compensated Absences) – The City will experience another 27th 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 2019 is \$17,203. 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 2019 is \$8,688.

General Fund Proposed Budget - Expenditures			
Expenditures	2018 Original Budget	2018 Estimated	2019 Proposed Budget
Personnel	\$5,901,465	\$5,691,205	\$6,180,067
Operating	\$1,858,167	\$1,778,605	\$1,871,194
Capital	\$387,600	\$392,477	\$547,720
Other	\$287,000	\$232,430	\$297,000
CORMA	\$168,325	\$149,262	\$145,825
City Contribution	\$164,582	\$164,582	\$150,891
Total General Fund Expenditures	\$8,767,139	\$8,408,561	\$9,192,697

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

Departments:

- ▶ Information Technology
 - Includes \$25,000 for Adobe software update which is anticipated every four (4) years.
 - Includes \$16,000 to add a new server to the City's network for replication (or real time off-site backups).
- ▶ Parks
 - Includes \$58,686 for additional employee to assist with the maintenance of the new Seldom Seen and Blue Bird Parks.
 - Includes \$47,134 for additional operating expenditures due to the opening of the two new Parks.
- ▶ Public Service
 - Includes \$125,000 to add a new snow plow to the City's fleet, bringing to total to 6.5 snow plows.

Capital Improvements:

- ▶ Scioto Street/Liberty Street sewer, \$200,000
- ▶ 4 Corners paving project, \$275,000
- ▶ Seldom Seen Park Improvements, \$208,095

Future Capital Improvements

If City Council wishes to pursue a specific project beyond these projects, the following dollars are available in 2019 :

Park Development Fund, \$359,428

The restricted funds available in the Downtown TIF Fund – Public Improvements and Sawmill Corridor TIF already being considered for potential projects based on their specific spending restrictions.

November 2018 Ballot Issue

The City has a Ballot Issue on the November 6th election to increase the City's municipal income tax from .75% to 1.15%. This increase would be utilized to begin a capital maintenance plan for the City's infrastructure beginning in 2020. The ballot issue is not considered in the 2019 Proposed Budget.

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
2019 Budget Snapshot
"An Accountant's View"

Fund type:	General	Special Revenue	Debt Service	Capital Project	Agency	Total
Taxes & assessments	\$ 7,117,237	\$ 635,500	\$ 1,177,282	\$ 763,600	\$ 0	\$ 9,693,619
Local revenue	28,525	342,500	0	0	0	371,025
Development-related	622,923	26,250	1,604,915	97,515	0	2,351,603
Other revenue	552,545	864,950	2,590,800	515,200	183,200	4,706,695
CORMA	30,000	0	0	0	0	30,000
Total Revenue Sources	\$ 8,351,230	\$ 1,869,200	\$ 5,372,997	\$ 1,376,315	\$ 183,200	\$ 17,152,942
Personnel	\$ 6,180,067	\$ 50,880	\$ 0	\$ 0	\$ 0	\$ 6,230,947
Operating expenses	1,871,194	1,876,400	5,219,919	0	253,400	9,220,913
CORMA	145,825	0	0	0	0	145,825
Total Operating Expenditures	\$ 8,197,086	\$ 1,927,280	\$ 5,219,919	\$ 0	\$ 253,400	\$ 15,597,685
Transfers	\$ 372,891	\$ 64,500	\$ 0	\$ 0	\$ 118,904	\$ 556,295
Advances	0	0	0	0	0	0
Capital	547,720	2,500	0	1,452,779	0	2,002,999
Other non-operating	75,000	0	0	0	0	75,000
Total Non-operating Expenditures	\$ 995,611	\$ 67,000	\$ 0	\$ 1,452,779	\$ 118,904	\$ 2,634,294
Excess (deficiency) of revenue over all expenditures	\$ (841,467)	\$ (125,080)	\$ 153,078	\$ (76,463)	\$ (189,104)	\$ (1,079,036)
Beginning of Year Fund Balance	\$ 6,599,627	\$ 2,725,346	\$ 536,175	\$ 1,625,967	\$ 1,016,203	\$ 12,503,318
Unappropriated	\$ 4,356,565	\$ 2,600,266	\$ 689,253	\$ 1,549,504	\$ 827,099	\$ 10,022,687
General Fund Reserve	1,225,000					1,225,000
CORMA Reserve	46,932					46,932
27 TH Payroll Reserve	78,669					78,669
Comp Abs Reserve	50,994					50,994
End of Year Fund Balance	\$ 5,758,160	\$ 2,600,266	\$ 689,253	\$ 1,549,503	\$ 827,099	\$ 11,424,282



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Powell
Ohio**

For the Fiscal Year Beginning

January 1, 2018

Christopher P. Morill

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 17th 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 2017 the population was 13,204.

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 as No. 33 by the *Business Insider* for Best Places to Live in America in 2017, as well as the Safest City to Live in Ohio (Population 10,000 – 30,000) by *Elite Personal Finance*. In 2018, Powell was named the Second Best Place to Raise a Family in Ohio by *WalletHub* and the 28th Safest City in America by *SafeWise*.

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. City staff and City Council are implementing suggestions laid out by the Master Plan each year. In November 2016, the City adopted the 'Keep Powell Moving', a transportation plan for the Downtown area for Street System and Circulation. This plan is an effort to improve traffic circulation, add parking and increase walkability and bicycling. In January 2018, the City created a Citizen's Financial Review Task Force to review near-term and long-term capital infrastructure needs and identify potential funding sources. Results of the Task Force was presented and City Council approving their recommendation on a ballot issue in November 2018. Information about the Task Force can be found at: <https://cityofpowell.us/government/powell-citizen-financial-review-task-force/>

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 20,701 and includes 6,228 in high school, 5,172 in middle school and 9,301 in the elementary schools not including Pre-K. The school system has estimated that, by the school year 2021-2022, enrollment will grow to 22,501, which represents an 8.7 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. A fourth high school opened 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.

The City has six recreation parks within the City limits with a seven park under construction. These parks include a splash pad, a skateboard bowl, assorted playground equipment, an amphitheater and two ponds. 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	Jon Bennehoof	2 nd term	term expires 12/31/19
Vice Mayor	Tom Counts	5 th term	term expires 12/31/21
Member	Brian Lorenz	3 rd term	term expires 12/31/21
Member	Frank Bertone	2 nd term	term expires 12/31/21
Member	Brendan Newcomb	1 st term	term expires 12/31/19
Member	Daniel Swartwout	1 st term	term expires 12/31/19
Member	Melissa Riggins	1 st term	term expires 12/31/21

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.

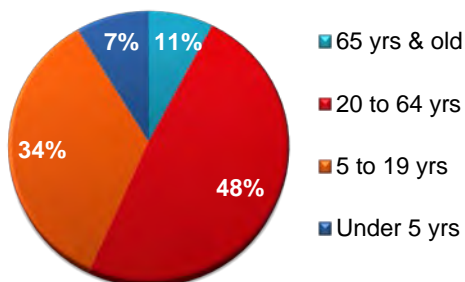
<u>City Administration</u>		
City Manager	Stephen Lutz	September 1996*
Finance Director	Debra K. Miller	June 2005
Chief Building Official	Kevin Moran	October 2017
City Engineer	Chris Huber	April 2015
City Clerk	Karen Mitchell	August 2015
Development Director	David Betz	March 1992
Parks, Rec. & Public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

Demographics and Economics

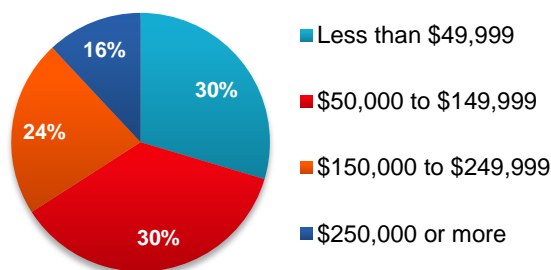
Powell's population is family oriented and consists primarily of professional workers. The median family income is approximately \$136,250 per year and the median single family home value is \$335,800. Residents enjoy living in planned neighborhoods that are interconnected and have access to public facilities 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 3.7 percent and 4.1 percent, respectively, were lower than the state's average unemployment rate of 4.6 percent. But, are in line or better than the national average of 3.9 percent in July 2018. This trend has existed over the past 20 years.

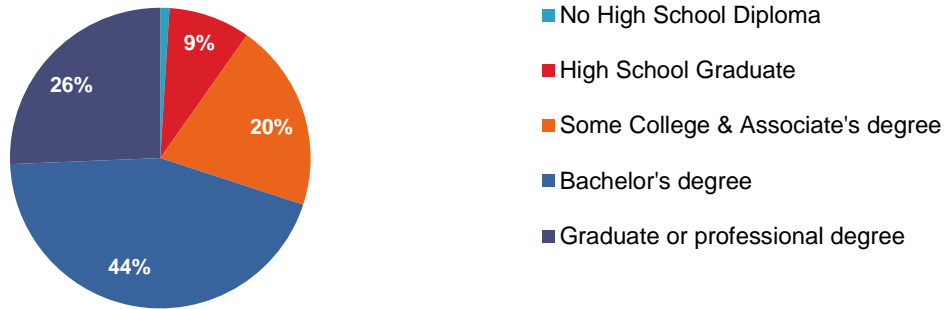
Age of Powell Population



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 \$132,917 (State \$50,674)
- median housing value is \$348,000 with 95.8% owning (State \$131,900 with 66.0% owning)
- 73.4% has a bachelor's degree or higher (State 26.7%)
- Mean travel time to work is 24.9 minutes (State 23.3 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	30,804	3.93%
JPMorgan Chase & Co	Finance	2	29,300	3.73%
Kroger Co.	Retail	3	25,070	3.20%
State of Ohio	Government	4	24,067	3.07%
OhioHealth Corp	Health Care	5	21,117	2.69%
Nationwide Mutual Insurance, Co.	Finance	6	14,100	1.80%
Nationwide Children's Hospital	Health Care	7	10,032	1.28%
Mount Carmel Health System	Health Care	8	8,852	1.13%
City of Columbus	Government	9	8,815	1.13%
Columbus City Schools	Education	10	8,004	1.02%
Total Principal Employers in Region			180,161	22.98%
Franklin County Employment	685,600			
Delaware County Employment	99,900			
Total in Region	785,500			

Top Ten Property Tax Payers in Powell		
Taxpayer	Taxable Assessed Value	%
Ohio Power Company	19,435,540	3.30%
Market at Liberty Crossing	18,557,100	3.10%
CSRA Columbus Oh Fitness St LLC	14,945,200	2.50%
S-K Powell Owner, LLC	11,248,400	1.90%
Target Corporation	10,435,300	1.70%
Board of Education of the Olentangy LSD (Tyler Run Elementary)	7,837,500	1.30%
Ganzhorn Real Estate of Powell LLC	5,613,800	1.00%
The Kroger Co	4,691,500	.80%
Village Academy Schools Inc	4,687,600	.80%
Mount Carmel Health System	<u>4,556,900</u>	<u>.70%</u>
Total Top Ten Property Tax Payers in Powell	102,008,840	17.10%
Total Assessed Valuation in Powell	580,623,710	

Assessed Valuation in Powell by Component Unit					
Tax Year	Residential	Farm	Commercial	Public Util.	Total
2017*	526,223,270	94,640	54,297,060	8,740	580,623,710

*Collected in tax year 2018

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

Budget Process

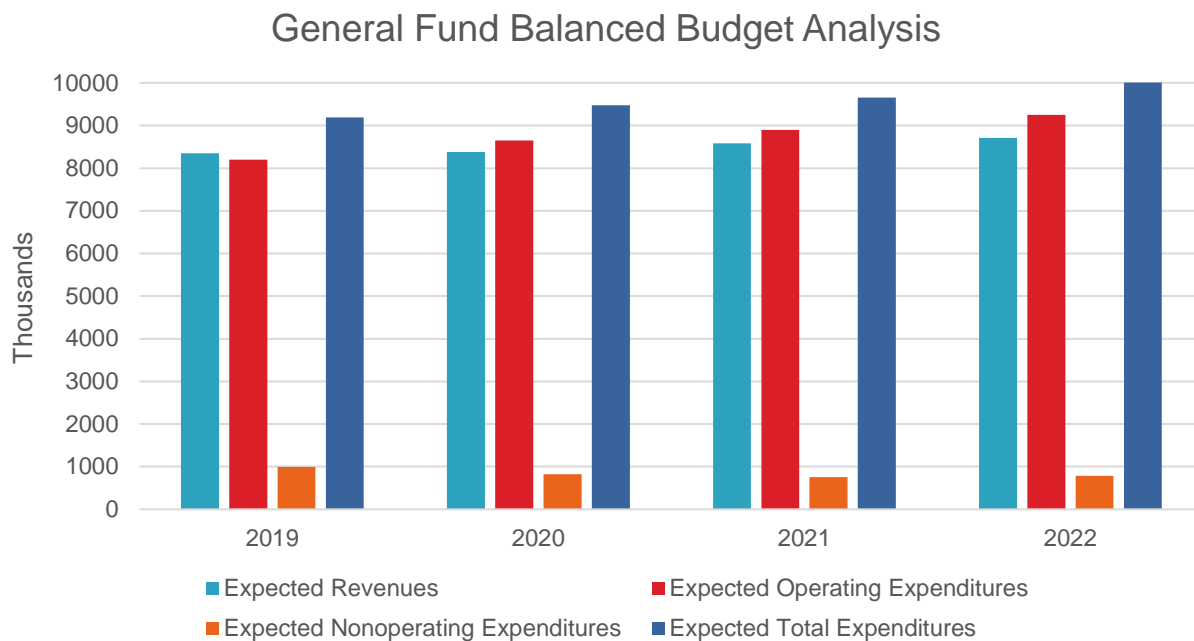
One of the most important activities undertaken each year by the City is the budget process. The quality of the decisions made in the budget process conveys the City's long-range plans and policies for current and future services and programs.

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 fiscal year 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

2019 Budget Calendar

Date	Budget Step
January – June 2018	Citizen's Financial Review Task Force created and will on the four concerns set by City Council. Finance and other staff work on providing data to the Task Force.
June 4, 2018	Tax Budget Resolution scheduled for approval by City Council. *
June 12, 2018	Budget Calendar is reviewed and adopted by Finance Committee.
June 19, 2018	Citizen's Financial Review Task Force Report Presentation
June 27, 2018	Finance Department distributes budget worksheets with historical and current information
July 10, 2018	Open House- to discuss Task Force Report with residents
July 27, 2018	2019 Budget requests due from departments
August 1 – 31, 2018	Finance Department works on revenue projections
August 1 – 17, 2018	Finance Department compiles and reviews requests
September 6 or 20, 2018	Millage Resolution scheduled for approval by City Council
September 1 – 10, 2018	City Manager and Finance Director meet with Dept. Heads to review budget requests
September 11, 2018	Finance Committee meeting to review non-General Fund budget – meeting 1 of 2
September 21, 2018	Fee Schedule changes due to City Clerk and Finance Department
October 1, 2018	Finance Department completes draft budget document
October 9, 2018	Finance Committee meeting to review draft of budget 2 of 2 (general fund)
October 16, 2018	First Reading of 2019 Fee Schedule by City Council
November 6, 2018	Second Reading of 2019 Fee Schedule by City Council 2019 Budget – First Reading by City Council
November 20, 2018	2019 Budget – Second Reading by City Council; vote on budget
December 4, 2018	2019 Budget – Reserved if additional City Council meeting is needed
December 31, 2018	Finance sends 2019 Budget to County Tax Commission with year-end numbers

*Brought to City Council early to allow more time for Task Force presentation.

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 30th. The last requirement is sending the approved budget ordinance along with the estimated year-end numbers to the Budget Commission before December 31st.

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, 27th 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.

In 2016, the Powell City Council took the next step in implementing the master plan and long-term planning by beginning a "Keep Powell Moving" campaign. This campaign highlighted the initiative to put together a [Downtown Street System and Circulation plan](#). The plan is an effort to improve traffic circulation, add parking and increase walkability and bicycling. Two public workshops were held in 2016. 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 long-term viability of the plan.

In 2018, The Powell City Council formed a citizen financial review task force to review operating expenditures, revenues and capital needs. The purpose of the task force was to:

- To undertake a high level review of the City's cost reduction efforts to date, compare service levels and costs to other jurisdictions, consider best practices, and identify possible near-term strategies for additional savings; and
- Determine the long-range financial impacts of revenue losses and reductions, structural changes to the overall revenue stream as result of these reductions, and their impacts to operating and capital improvement budgets looking forward; and

- Assess the potential for strengthening long-term revenue prospects through approaches such as; but no limited to; adjusting user fees, including indirect costs in cost recovery efforts, increasing the income tax rate, reducing the income tax credit or increasing property taxes, and economic development; and
- Review near-term and long-term capital needs Identify potential funding sources; and;
- Report findings and provide viable options for City Council to consider by the end of June, 2018.

The Citizens Financial Review Task Force presented their report in June 2018, a public forum was held in July to provide an opportunity for the Task Force to share finding and educate the public about the City's finances and infrastructure, and to have City Council listen to residents' concerns and ideas to help guide the long-term financial planning. The City Council voted to put the Task Force's recommendation of changing the income tax rate and credit on the November ballot. The City Council also voted to put the second recommendation of dedicating 25% of all income taxes to infrastructure maintenance on the November ballot.

This budget does not "assume" either a positive or negative outcome on the November ballot since additional time would be needed to put together an updated Capital Improvement Plan (CIP) before including in a budget.

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 2018 along with the new comprehensive plan. The next update will be in 2020 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.*

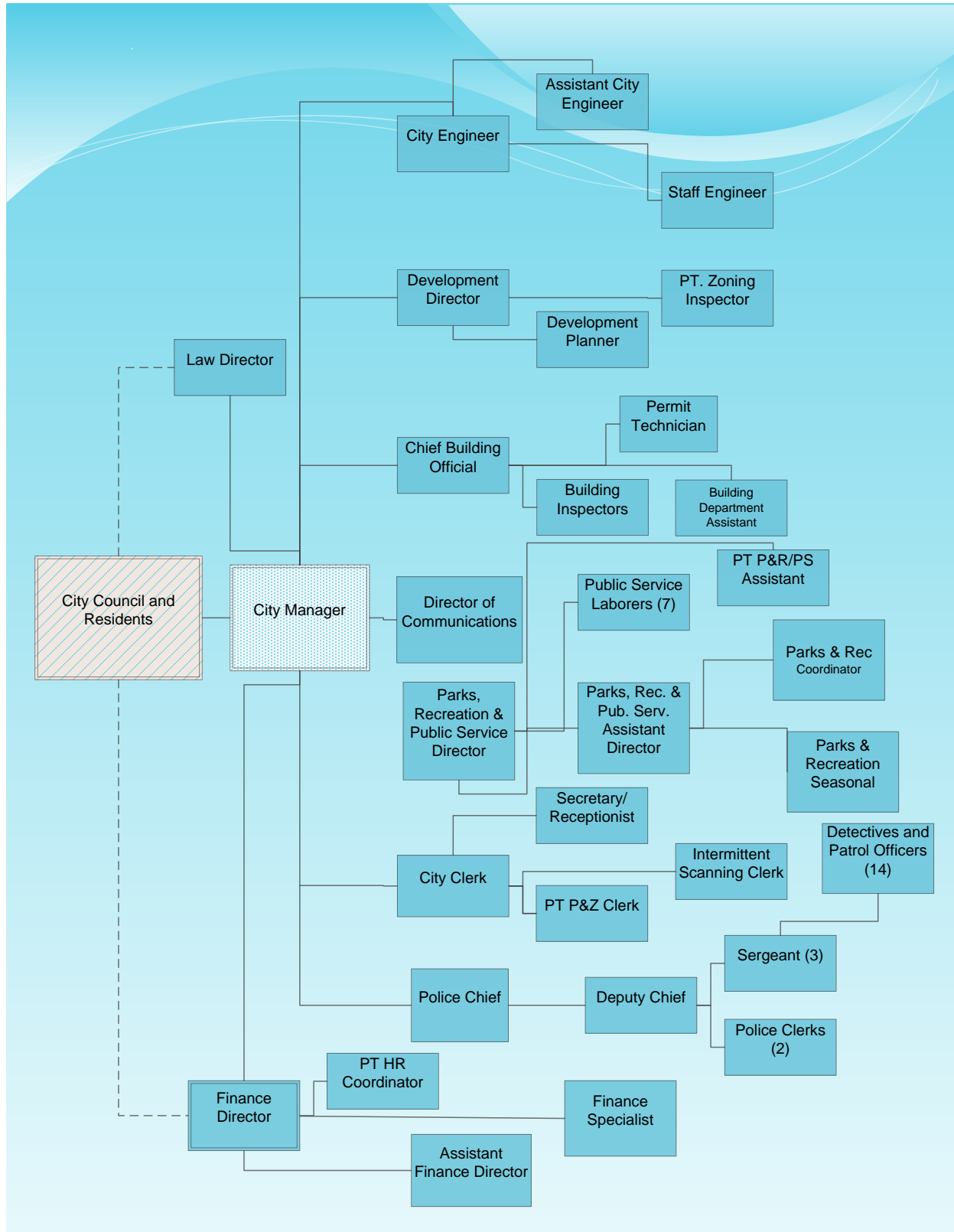
Examples of the three types of goals are:

- 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) 27th 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, 27th Payroll Reserve is fund number 110 and Comp Abs Reserve is fund number 111.

Special Revenue Funds

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

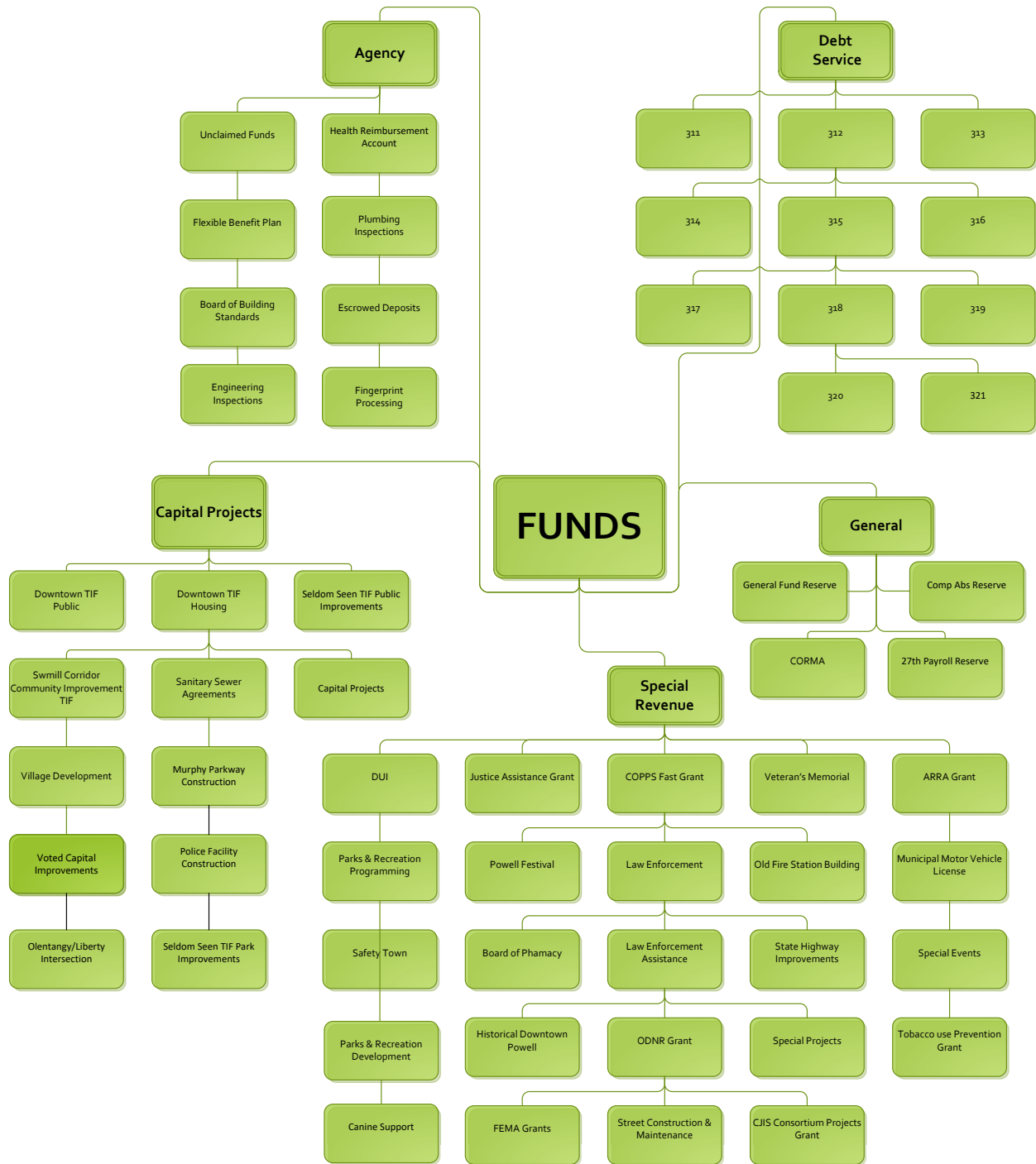
Fund No.	Fund Name	Description
910	Unclaimed Funds Fund	Stale dated checks for payee for five years.
911	Flexible Benefits Plan Fund	Employee deductions for miscellaneous medical, dental and/or childcare tax-deductible expenses.
912	Health Reimbursement Account (HRA) Fund	Employer contributions for HRA's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

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

Departments

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

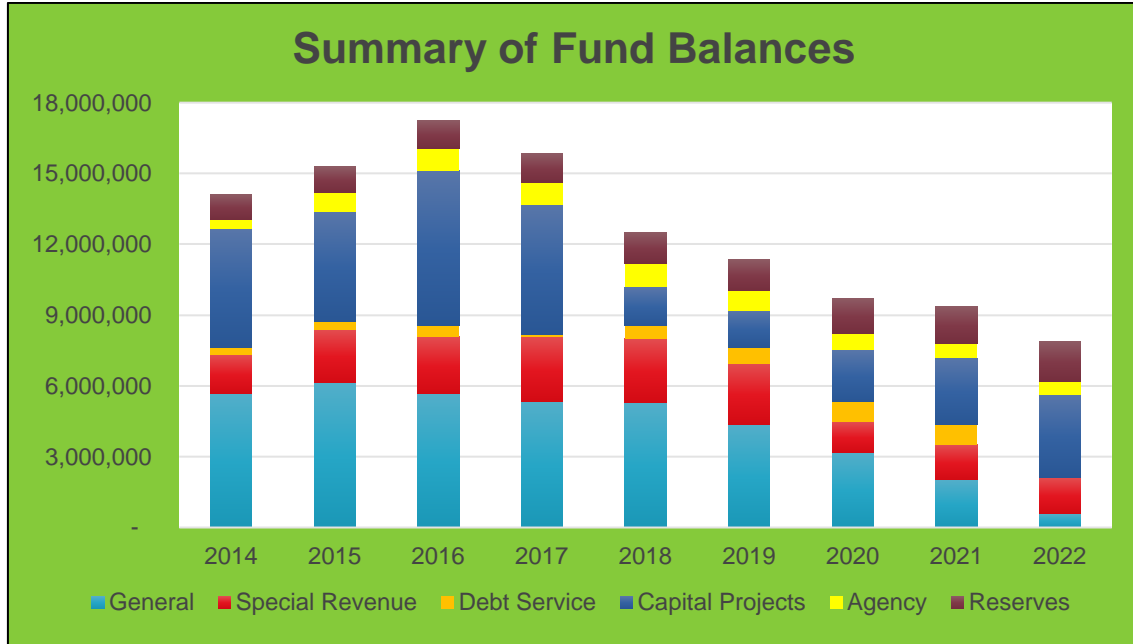
The Government Finance Officers Association has stated that “it is essential that governments maintain adequate levels of fund balance to mitigate current and future risks and to ensure stable tax rates.” Credit agencies, such as Moody's and Standard & Poor's, monitor levels of fund balances to make 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 2014	Actual 2015	Actual 2016	Actual 2017	Estimated 2018	Proposed 2019	Projected 2020	Projected 2021	Projected 2022
Percentage	16.16%	16.26%	16.35%	13.92%	15.53%	14.90%	14.90%	15.30%	15.50%



	General	Special Revenue	Debt Service	Capital Projects	Agency	Reserves
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	5,344,595	2,724,395	121,424	5,468,379	954,094	1,222,309
2018	5,283,098	2,725,346	536,175	1,625,967	1,016,203	1,316,529
2019	4,356,565	2,600,266	689,253	1,549,503	827,099	1,401,595
2020	3,180,872	1,305,243	864,183	2,165,309	712,068	1,481,929
2021	2,015,437	1,486,685	848,535	2,815,268	629,203	1,571,473
2022	594,341	1,537,768	7,740	3,481,177	579,136	1,664,773

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 2019 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. In 2020 the City is planning a major road improvement that will require matching of grant funds.
- 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 2019 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 27th 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	2017		2018		2019		2020
	Beginning Fund Balance	Increases/ (Decreases)	Beginning Fund Balance	Increases/ (Decreases)	Beginning Fund Balance	Increases/ (Decreases)	Beginning Fund Balance
General							
General	5,670,685	(326,090)	5,344,595	(61,497)	5,283,098	(926,533)	4,356,565
% Change		-5.75%		-1.15%		-17.54%	
27th Payroll Reserve	28,928	15,611	44,538	16,928	61,466	17,203	78,669
CORMA Reserve	41,560	1,559	43,119	9,638	52,757	(5,825)	46,932
Comp Abs Reserve	62,307	(27,655)	34,652	7,654	42,306	8,688	50,994
General Reserve	1,050,000	50,000	1,100,000	60,000	1,160,000	65,000	1,225,000
Reserve Totals	1,182,794	39,515	1,222,309	94,220	1,316,529	85,066	1,401,595
% Change		5.99%		7.29%		5.99%	
Special Revenue Funds							
Municipal Motor License Tax	18,279	573	18,851	1,167	20,018	(3,000)	17,018
Street Maintenance & Repair	1,565,549	243,710	1,809,258	(247,406)	1,561,852	(173,050)	1,388,802
State Highway Improvement	333,201	46,772	379,973	41,271	421,244	34,050	455,294
Park Development	252,978	(26,330)	226,647	132,781	359,428	21,250	380,678
Law Enforcement Assistance	6,680	0	6,680	5,890	12,570	(10,000)	2,570
Law Enforcement	21,864	(3,968)	17,896	(1,255)	16,641	(4,600)	12,041
DUI	8,831	(4,764)	4,067	175	4,242	(800)	3,442
Board of Pharmacy	5,431	175	5,606	250	5,856	100	5,956
Parks Programs Fund	171,549	58,345	229,894	47,234	277,128	17,220	294,348
Veteran's Memorial	6,342	303	6,644	200	6,844	(250)	6,594
Canine Support Fund	16,707	2,171	18,878	20,643	39,521	(6,000)	33,521
Special Revenue Totals	2,407,410	316,985	2,724,395	950	2,725,346	(125,080)	2,600,266
% Change		13.17%		0.03%		-4.59%	
Debt Service	483,817	(362,392)	121,424	414,751	536,175	153,078	689,253
% Change		-74.90%		341.57%		28.55%	
Capital Project Funds							
Downtown TIF Public Improvements	1,590,637	(45,364)	1,545,273	(248,277)	1,296,996	(102,500)	1,194,496
Downtown TIF Housing Improvements	20,327	2,950	23,276	3,678	26,955	3,700	30,655
Seldom Seen TIF Public Improvements	1,202,149	(1,163,002)	39,147	(39,147)	(0)	0	0
Seldom Seen TIF Park Improvements	250,362	978,281	1,228,642	(1,020,547)	208,095	(208,095)	0
Sawmill Corridor TIF	66,019	(34,605)	31,414	20,374	51,787	174,500	226,287
Village Development	284,405	13,560	297,965	(297,417)	549	97,516	98,065
Voted Capital Improvements	3,109,052	(832,990)	2,276,061	(2,261,077)	14,984	(14,984)	0
Olentangy/Liberty Intersection	26,600	0	26,600	0	26,600	(26,600)	0
Sanitary Sewer Agreements	0	0	0	0	0	0	0
Capital Project Totals	6,549,550	(1,081,170)	5,468,379	(3,842,413)	1,625,967	(76,463)	1,549,503
% Change		-16.51%		-70.27%		-4.70%	
Agency Funds							
Unclaimed Funds	1,206	(213)	993	555	1,548	(180)	1,368
Flexible Benefit Plan	0	0	0	0	0	0	0
Health Reimbursement Acct.	0	1,311	1,311	(1,311)	0	0	0
Board of Building Standards	1,041	(135)	906	(906)	0	0	0
Engineering Inspections	839,473	49,380	888,853	80,469	969,322	(168,624)	800,698
Plumbing Inspections	688	103	791	(791)	0	0	0
Escrowed Deposits	109,338	(49,237)	60,101	(14,768)	45,333	(20,300)	25,033
Fingerprint Processing	636	504	1,140	(1,140)	0	0	0
Agency Totals	952,381	1,712	954,094	62,109	1,016,203	(189,104)	827,099
% Change		0.18%		6.51%		-18.61%	
Total	\$ 17,246,638	\$ (1,411,441)	\$ 15,835,197	\$ (3,331,879)	\$ 12,503,318	\$ (1,079,037)	\$ 11,424,281

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

Source	2017 General	2018 General	2019 General	2017 Reserves*	2018 Reserves*	2019 Reserves*
Beginning Fund Balance	\$ 5,670,685	\$ 5,344,595	\$ 5,283,098	\$ 1,182,794	\$ 1,222,309	\$ 1,316,529
<u>Revenues:</u>						
Property Tax-Real Estate	\$ 563,750	\$ 623,187	\$ 628,674	\$ -	\$ -	\$ -
Income Tax	\$ 5,975,674	\$ 5,988,060	\$ 6,086,214	\$ -	\$ -	\$ -
Development Related	\$ 819,036	\$ 614,594	\$ 622,923	\$ -	\$ -	\$ -
Interest	\$ 137,752	\$ 126,221	\$ 120,000	\$ -	\$ -	\$ -
Other Revenues	\$ 636,889	\$ 567,949	\$ 635,528	\$ 53,442	\$ 28,900	\$ 30,000
Subtotal Revenues	\$ 8,133,102	\$ 7,920,012	\$ 8,093,339	\$ 53,442	\$ 28,900	\$ 30,000
<u>Expenditures:</u>						
Personnel	\$ 5,432,553	\$ 5,691,205	\$ 6,180,067	\$ -	\$ -	\$ -
Operating expenses	\$ 1,520,262	\$ 1,778,605	\$ 1,871,194	\$ -	\$ -	\$ -
Capital	\$ 458,132	\$ 382,477	\$ 532,720	\$ -	\$ 10,000	\$ 15,000
Other Expenditures	\$ 950,000	\$ 24,830	\$ 75,000	\$ 200,479	\$ 149,262	\$ 145,825
Subtotal Expenditures	\$ 8,360,948	\$ 7,877,117	\$ 8,658,981	\$ 200,479	\$ 159,262	\$ 160,825
<u>Other Financing Sources/Uses:</u>						
Sources/(Uses)	\$ (98,244)	\$ (104,391)	\$ (360,891)	\$ 186,552	\$ 224,582	\$ 215,891
Excess (deficiency) of revenue overall expenditures	\$ (326,090)	\$ (61,497)	\$ (926,533)	\$ 39,515	\$ 94,220	\$ 85,066
Ending Fund Balance	\$ 5,344,595	\$ 5,283,098	\$ 4,356,565	\$ 1,222,309	\$ 1,316,529	\$ 1,401,595

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

Source	2017 Special Revenue	2018 Special Revenue	2019 Special Revenue	2017 Debt Service	2018 Debt Service	2019 Debt Service
Beginning Fund Balance	\$ 2,407,410	\$ 2,724,395	\$ 2,725,346	\$ 483,817	\$ 121,424	\$ 536,175
<u>Revenues:</u>						
Property Tax-Real Estate				\$ 1,114,528	\$ 1,518,777	\$ 1,049,382
Income Tax						
Development Related						
Interest	\$ 18,594	\$ 28,673	\$ 26,000			
Other Revenues	\$ 1,035,582	\$ 1,186,749	\$ 1,778,700	\$ 1,758,211	\$ 1,833,082	\$ 1,732,815
Subtotal Revenues	\$ 1,054,176	\$ 1,215,422	\$ 1,804,700	\$ 2,872,739	\$ 3,351,859	\$ 2,782,197
<u>Expenditures:</u>						
Personnel						
Operating expenses	\$ 905,272	\$ 1,276,972	\$ 1,994,280	\$ 7,662,815	\$ 5,473,772	\$ 5,219,919
Capital						
CORMA						
Subtotal Expenditures	\$ 905,272	\$ 1,276,972	\$ 1,994,280	\$ 7,662,815	\$ 5,473,772	\$ 5,219,919
<u>Other Financing Sources/Uses:</u>						
Sources/(Uses)	\$ 168,081	\$ 62,500	\$ 64,500	\$ 4,427,683	\$ 2,536,664	\$ 2,590,800
Excess (deficiency) of revenue overall expenditures	\$ 316,985	\$ 950	\$ (125,080)	\$ (362,392)	\$ 414,751	\$ 153,078
Ending Fund Balance	\$ 2,724,395	\$ 2,725,346	\$ 2,600,266	\$ 121,424	\$ 536,175	\$ 689,253

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

	2017	2018	2019	2017	2018	2019
Source	Capital Projects	Capital Projects	Capital Projects	Agency	Agency	Agency
Beginning Fund Balance	\$ 6,549,550	\$ 5,468,379	\$ 1,625,967	\$ 952,381	\$ 954,094	\$ 1,016,203
<u>Revenues:</u>						
Property Tax-Real Estate	\$ 544,598	\$ 818,526	\$ 763,599			
Income Tax						
Development Related	\$ 142,779	\$ 85,000	\$ 97,516			
Interest	\$ 29,851	\$ 28,416	\$ 1,000			
Other Revenues	\$ 330,786	\$ 143,402	\$ 514,201	\$ 231,990	\$ 501,128	\$ 183,200
Subtotal Revenues	\$ 1,048,015	\$ 1,075,345	\$ 1,376,316	\$ 231,990	\$ 501,128	\$ 183,200
<u>Expenditures:</u>						
Personnel						
Operating expenses				\$ 230,277	\$ 439,019	\$ 372,304
Capital	\$ 2,894,688	\$ 5,233,684	\$ 1,245,779			
CORMA						
Subtotal Expenditures	\$ 2,894,688	\$ 5,233,684	\$ 1,245,779	\$ 230,277	\$ 439,019	\$ 372,304
<u>Other Financing Sources/Uses:</u>						
Sources/(Uses)	\$ 765,503	\$ 315,926	\$ (207,000)	\$ -	\$ -	\$ -
Excess (deficiency) of revenue overall expenditures	\$ (1,081,170)	\$ (3,842,413)	\$ (76,463)	\$ 1,712	\$ 62,109	\$ (189,104)
Ending Fund Balance	\$ 5,468,379	\$ 1,625,967	\$ 1,549,503	\$ 954,094	\$ 1,016,203	\$ 827,099

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

Fund	2017 Fund Balance	Actual Revenue	Actual Expenditures	2017 Ending Balance
General				
General	\$ 5,670,685	\$ 8,460,918	\$ (8,787,008)	\$ 5,344,595
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	\$ 172,442	\$ (170,883)	\$ 43,119
Special Revenue Funds				
Municipal Motor License Tax	\$ 18,279	\$ 60,573	\$ (60,000)	\$ 18,851
Street Maintenance & Repair	\$ 1,565,549	\$ 621,684	\$ (377,974)	\$ 1,809,258
State Highway Improvement	\$ 333,201	\$ 47,527	\$ (755)	\$ 379,973
Park Development	\$ 252,978	\$ 104,316	\$ (130,646)	\$ 226,647
Law Enforcement Assistance	\$ 6,680	\$ -	\$ -	\$ 6,680
Law Enforcement	\$ 21,864	\$ 69	\$ (4,037)	\$ 17,896
DUI	\$ 8,831	\$ 385	\$ (5,149)	\$ 4,067
Board of Pharmacy	\$ 5,431	\$ 175	\$ -	\$ 5,606
Parks Programs Fund	\$ 171,549	\$ 381,914	\$ (323,569)	\$ 229,894
Veteran's Memorial	\$ 6,342	\$ 400	\$ (98)	\$ 6,644
Canine Support	\$ 16,707	\$ 5,216	\$ (3,045)	\$ 18,878
<i>Special Revenue Totals</i>	<u>\$ 2,407,410</u>	<u>\$ 1,222,258</u>	<u>\$ (905,272)</u>	<u>\$ 2,724,395</u>
Debt Service	\$ 483,817	\$ 7,300,422	\$ (7,662,815)	\$ 121,424
Capital Project Funds				
Downtown TIF Public Improv.	\$ 1,590,637	\$ 295,339	\$ (340,703)	\$ 1,545,273
Downtown TIF Housing Improv.	\$ 20,327	\$ 2,983	\$ (34)	\$ 23,276
Seldom Seen TIF Public Improv.	\$ 1,202,149	\$ 47,433	\$ (1,210,435)	\$ 39,147
Seldom Seen TIF Park Improv.	\$ 250,362	\$ 1,011,340	\$ (33,059)	\$ 1,228,642
Sawmill Corridor TIF	\$ 66,019	\$ 263,223	\$ (297,828)	\$ 31,414
Village Development	\$ 284,405	\$ 142,779	\$ (129,219)	\$ 297,965
Voted Capital Improvements	\$ 3,109,052	\$ 21,872	\$ (854,862)	\$ 2,276,061
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>\$ 1,813,518</u>	<u>\$ (2,894,688)</u>	<u>\$ 5,468,379</u>
Agency Funds				
Unclaimed Funds	\$ 1,206	\$ 167	\$ (380)	\$ 993
Flexible Benefit Plan	\$ -	\$ -	\$ -	\$ -
Health Reimbursement Acct	\$ -	\$ 2,500	\$ (1,189)	\$ 1,311
Engineering Inspections	\$ 839,473	\$ 171,160	\$ (121,780)	\$ 888,853
Board of Building Standards	\$ 1,041	\$ 13,960	\$ (14,095)	\$ 906
Plumbing Inspections	\$ 688	\$ 16,822	\$ (16,719)	\$ 791
Escrowed Deposits	\$ 109,338	\$ 12,828	\$ (62,065)	\$ 60,101
Fingerprint Processing	\$ 636	\$ 14,552	\$ (14,048)	\$ 1,140
<i>Agency Totals</i>	<u>\$ 952,381</u>	<u>\$ 231,990</u>	<u>\$ (230,277)</u>	<u>\$ 954,094</u>
Total	<u>\$ 17,246,638</u>	<u>\$ 19,269,099</u>	<u>\$ (20,680,540)</u>	<u>\$ 15,835,197</u>

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

Fund	2018 Fund Balance	Estimated Revenue	Estimated Expenditures	2018 Ending Balance
General				
General	\$ 5,344,595	\$ 8,247,802	\$ (8,309,299)	\$ 5,283,098
General Fund Reserve	\$ 1,100,000	\$ 60,000	\$ -	\$ 1,160,000
27th Pay Reserve	\$ 44,538	\$ 16,928	\$ -	\$ 61,466
Compensated Absence Reserve	\$ 34,652	\$ 7,654	\$ -	\$ 42,306
CORMA Reserve	\$ 43,119	\$ 168,900	\$ (159,262)	\$ 52,757
Special Revenue Funds				
Municipal Motor License Tax	\$ 18,851	\$ 63,667	\$ (62,500)	\$ 20,018
Street Maintenance & Repair	\$ 1,809,258	\$ 638,354	\$ (885,760)	\$ 1,561,852
State Highway Improvement	\$ 379,973	\$ 51,771	\$ (10,500)	\$ 421,244
Park Development	\$ 226,647	\$ 133,916	\$ (1,135)	\$ 359,428
Law Enforcement Assistance	\$ 6,680	\$ 7,600	\$ (1,710)	\$ 12,570
Law Enforcement	\$ 17,896	\$ -	\$ (1,255)	\$ 16,641
DUI	\$ 4,067	\$ 175	\$ -	\$ 4,242
Board of Pharmacy	\$ 5,606	\$ 250	\$ -	\$ 5,856
Parks Programs Fund	\$ 229,894	\$ 356,889	\$ (309,655)	\$ 277,128
Veteran's Memorial	\$ 6,644	\$ 300	\$ (100)	\$ 6,844
Canine Support Fund	\$ 18,878	\$ 25,000	\$ (4,357)	\$ 39,521
<i>Special Revenue Totals</i>	<u>\$ 2,724,395</u>	<u>\$ 1,277,922</u>	<u>\$ (1,276,972)</u>	<u>\$ 2,725,346</u>
Debt Service	\$ 121,424	\$ 5,888,523	\$ (5,473,772)	\$ 536,175
Capital Project Funds				
Downtown TIF Public Improv.	\$ 1,545,273	\$ 368,733	\$ (617,009)	\$ 1,296,996
Downtown TIF Housing Improv.	\$ 23,276	\$ 3,724	\$ (45)	\$ 26,955
Seldom Seen TIF Public Improv.	\$ 39,147	\$ 12,706	\$ (51,853)	\$ (0)
Seldom Seen TIF Park Improv.	\$ 1,228,642	\$ 389,044	\$ (1,409,591)	\$ 208,095
Sawmill Corridor TIF	\$ 31,414	\$ 464,472	\$ (444,098)	\$ 51,787
Village Development	\$ 297,965	\$ 85,000	\$ (382,417)	\$ 549
Voted Capital Improvements	\$ 2,276,061	\$ 13,600	\$ (2,274,677)	\$ 14,984
Olentangy/Liberty Intersection	\$ 26,600	\$ -	\$ -	\$ 26,600
Sanitary Sewer Agreements	\$ -	\$ 53,994	\$ (53,994)	\$ -
<i>Capital Project Totals</i>	<u>\$ 5,468,379</u>	<u>\$ 1,391,271</u>	<u>\$ (5,233,684)</u>	<u>\$ 1,625,967</u>
Agency Funds				
Unclaimed Funds	\$ 993	\$ 555	\$ -	\$ 1,548
Flexible Benefit Plan	\$ -	\$ -	\$ -	\$ -
Health Reimbursement Acct	\$ 1,311	\$ 5,932	\$ (7,242)	\$ -
Engineering Inspections	\$ 888,853	\$ 444,234	\$ (363,764)	\$ 969,322
Board of Building Standards	\$ 906	\$ 11,423	\$ (12,329)	\$ -
Plumbing Inspections	\$ 791	\$ 22	\$ (813)	\$ -
Escrowed Deposits	\$ 60,101	\$ 26,281	\$ (41,049)	\$ 45,333
Fingerprint Processing	\$ 1,140	\$ 12,682	\$ (13,822)	\$ -
<i>Agency Totals</i>	<u>\$ 954,094</u>	<u>\$ 501,128</u>	<u>\$ (439,019)</u>	<u>\$ 1,016,203</u>
Total	<u>\$ 15,835,197</u>	<u>\$ 17,560,129</u>	<u>\$ (20,892,008)</u>	<u>\$ 12,503,318</u>

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

Fund	2019 Fund Balance	Projected Revenue	Projected Expenditures	2019 Ending Balance
General				
General	\$ 5,283,098	\$ 8,170,339	\$ (9,096,872)	\$ 4,356,565
General Fund Reserve	\$ 1,160,000	\$ 65,000	\$ -	\$ 1,225,000
27th Pay Reserve	\$ 61,466	\$ 17,203	\$ -	\$ 78,669
Comp Abs Reserve	\$ 42,306	\$ 8,688	\$ -	\$ 50,994
CORMA Reserve	\$ 52,757	\$ 155,000	\$ (160,825)	\$ 46,932
Special Revenue Funds				
Municipal Motor License Tax	\$ 20,018	\$ 61,500	\$ (64,500)	\$ 17,018
Street Maintenance & Repair	\$ 1,561,852	\$ 1,382,950	\$ (1,556,000)	\$ 1,388,802
State Highway Improvement	\$ 421,244	\$ 49,050	\$ (15,000)	\$ 455,294
Park Development	\$ 359,428	\$ 26,250	\$ (5,000)	\$ 380,678
Law Enforcement Assistance	\$ 12,570	\$ 2,000	\$ (12,000)	\$ 2,570
Law Enforcement	\$ 16,641	\$ 400	\$ (5,000)	\$ 12,041
DUI	\$ 4,242	\$ 200	\$ (1,000)	\$ 3,442
Board of Pharmacy	\$ 5,856	\$ 100	\$ -	\$ 5,956
Parks Programs Fund	\$ 277,128	\$ 342,500	\$ (325,280)	\$ 294,348
Veteran's Memorial	\$ 6,844	\$ 250	\$ (500)	\$ 6,594
Canine Support	\$ 39,521	\$ 4,000	\$ (10,000)	\$ 33,521
<i>Special Revenue Totals</i>	<u>\$ 2,725,346</u>	<u>\$ 1,869,200</u>	<u>\$ (1,994,280)</u>	<u>\$ 2,600,266</u>
Debt Service	\$ 536,175	\$ 5,372,997	\$ (5,219,919)	\$ 689,253
Capital Project Funds				
Downtown TIF Public Improv.	\$ 1,296,996	\$ 378,000	\$ (480,500)	\$ 1,194,496
Downtown TIF Housing Improv.	\$ 26,955	\$ 3,800	\$ (100)	\$ 30,655
Seldom Seen TIF Public Improv.	\$ (0)	\$ 210,000	\$ (210,000)	\$ -
Seldom Seen TIF Park Improv.	\$ 208,095	\$ -	\$ (208,095)	\$ -
Sawmill Corridor TIF	\$ 51,787	\$ 400,000	\$ (225,500)	\$ 226,287
Village Development	\$ 549	\$ 97,516	\$ -	\$ 98,065
Voted Capital Improvements	\$ 14,984	\$ 1,000	\$ (15,984)	\$ 0
Olentangy/Liberty Intersection	\$ 26,600	\$ -	\$ (26,600)	\$ -
Sanitary Sewer Agreements	\$ -	\$ 79,000	\$ (79,000)	\$ -
<i>Capital Project Totals</i>	<u>\$ 1,625,967</u>	<u>\$ 1,169,316</u>	<u>\$ (1,245,779)</u>	<u>\$ 1,549,503</u>
Agency Funds				
Unclaimed Funds	\$ 1,548	\$ 200	\$ (380)	\$ 1,368
Flexible Benefit Plan	\$ -	\$ -	\$ -	\$ -
Health Reimbursement Acct	\$ -	\$ -	\$ -	\$ -
Engineering Inspections	\$ 969,322	\$ 150,000	\$ (318,624)	\$ 800,698
Board of Building Standards	\$ -	\$ 12,500	\$ (12,500)	\$ -
Plumbing Inspections	\$ -	\$ -	\$ -	\$ -
Escrowed Deposits	\$ 45,333	\$ 5,500	\$ (25,800)	\$ 25,033
Fingerprint Processing	\$ -	\$ 15,000	\$ (15,000)	\$ -
<i>Agency Totals</i>	<u>\$ 1,016,203</u>	<u>\$ 183,200</u>	<u>\$ (372,304)</u>	<u>\$ 827,099</u>
Total	<u><u>\$ 12,503,318</u></u>	<u><u>\$ 17,010,943</u></u>	<u><u>\$ (18,089,979)</u></u>	<u><u>\$ 11,424,281</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 (3/4th 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 15th.

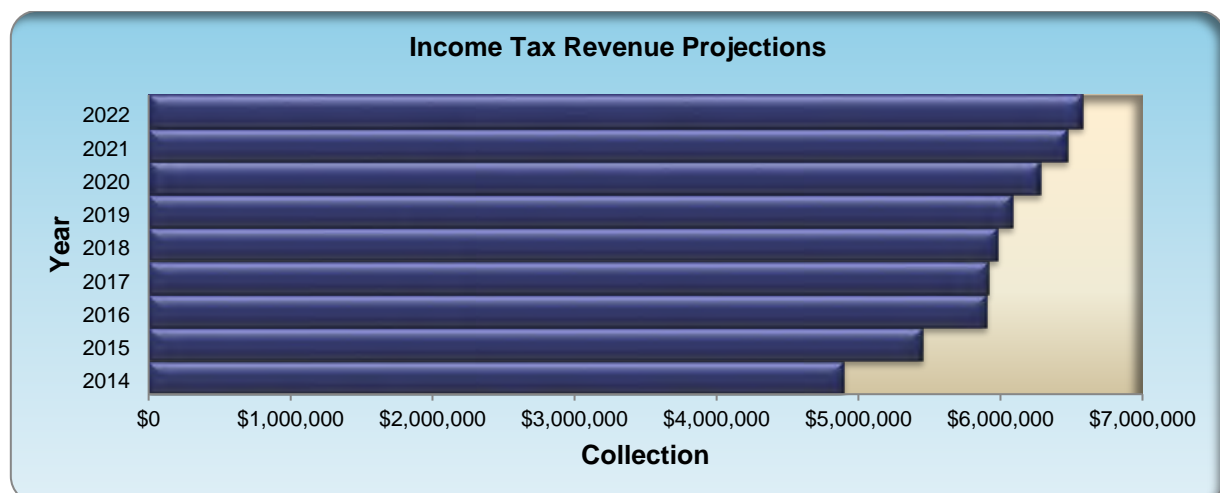
The City must go to the voters to change the structure of the income tax rate. Changing the income tax rate structure has been a discussion item at Finance Committee and City Council meetings for several years. In 2010, City Council agreed that an income tax rate re-structure was needed and the change 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.

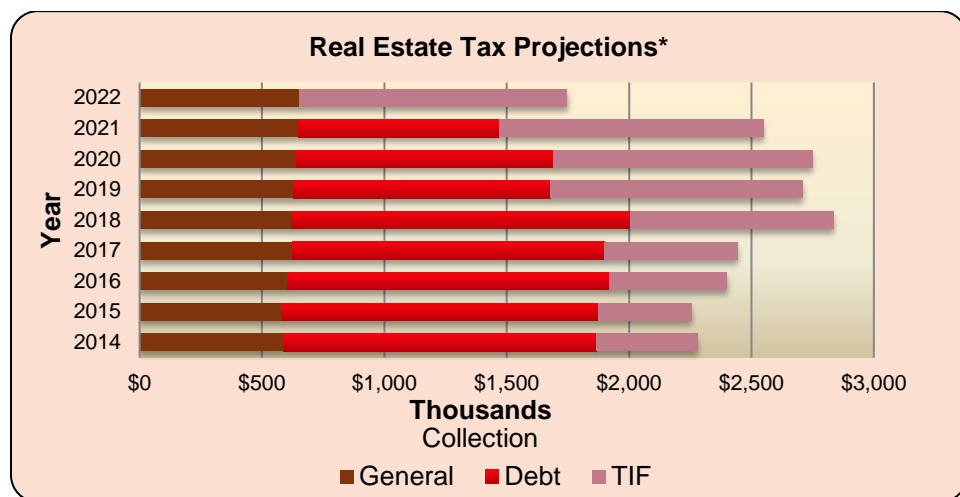
Tax-Increment Financing (TIF) is financing secured by the incremental increase in tax revenues, resulting from the redevelopment of an area. The City has three TIF areas, one called the Downtown TIF, which encompasses approximately 300 acres; another called the Sawmill Parkway Commercial TIF, which encompasses 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.

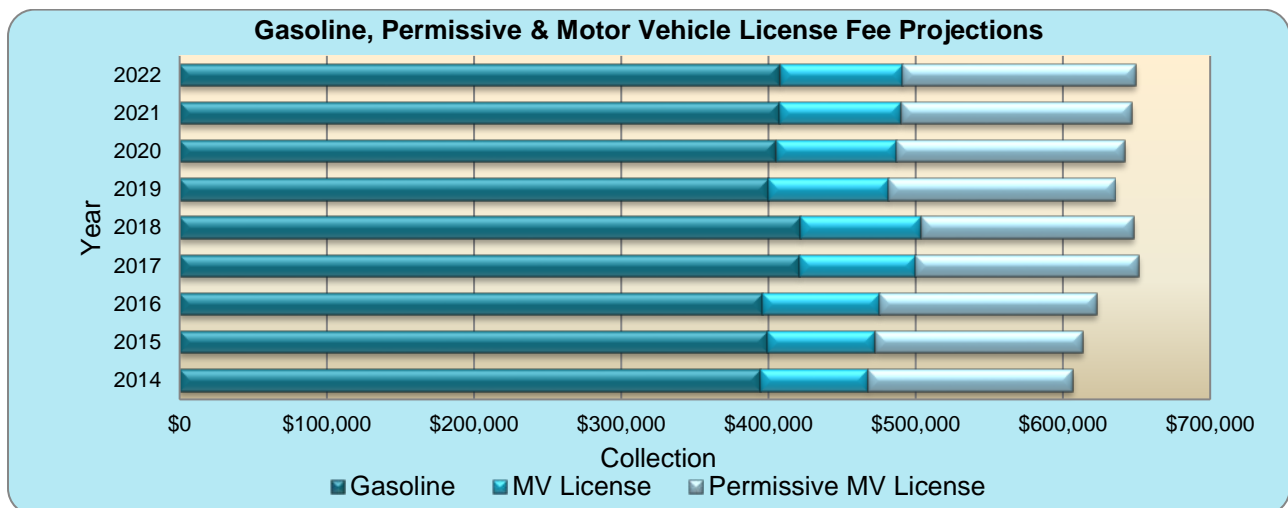
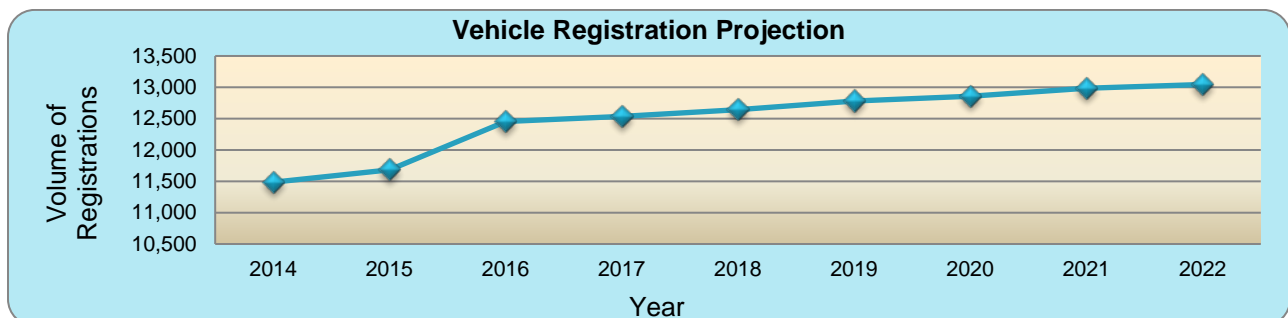
The State of Ohio restricts how the money from these two revenues may be spent, and the City has no ability to change the rate or allocation formula for these fees and tax; only the State may do that. The City has not heard of any plans from the State of Ohio to make changes either to the rate or allocation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

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	Reinspection Fees
Storm Water Operations Plan Fees	Zoning Plan, Filing & Review Fees	Commercial Building Permits/ Township
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.

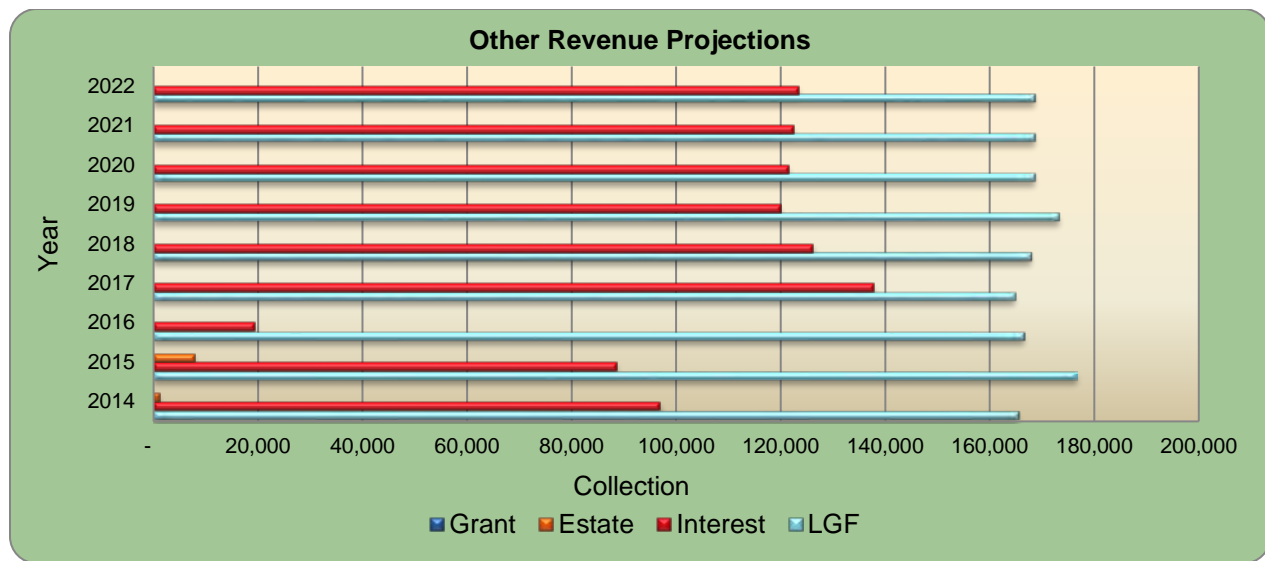
Statistical Information:

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.

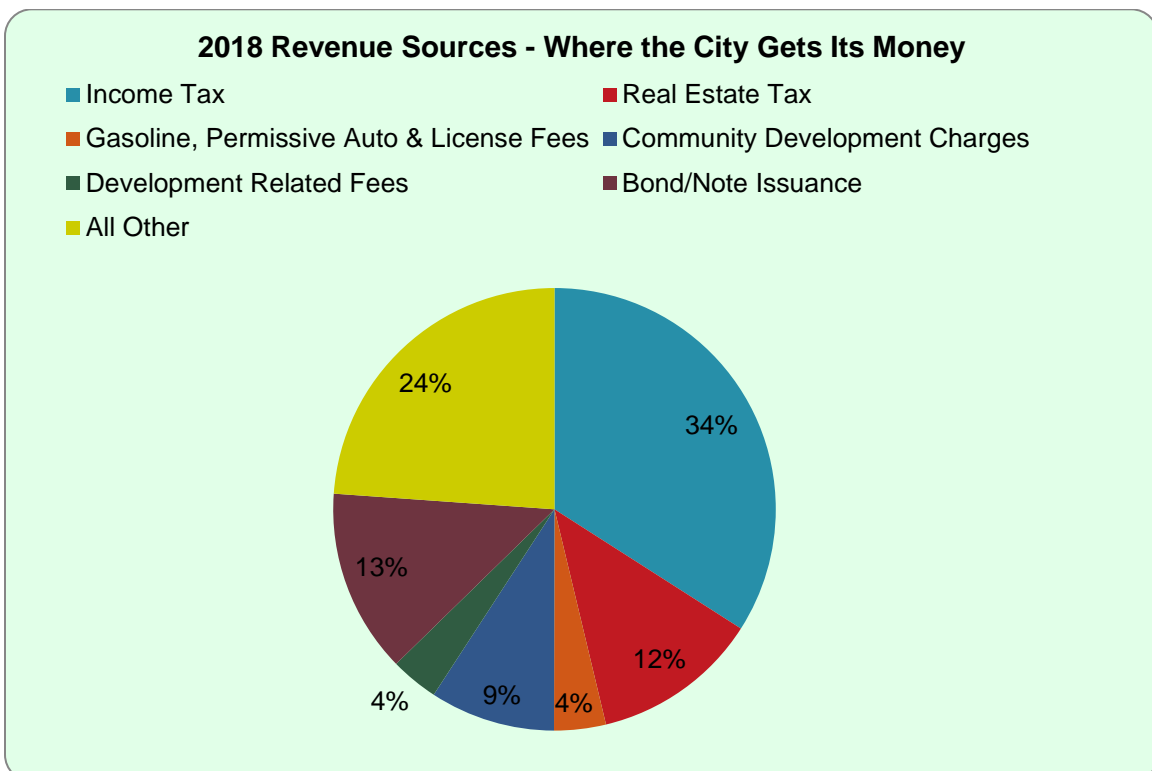
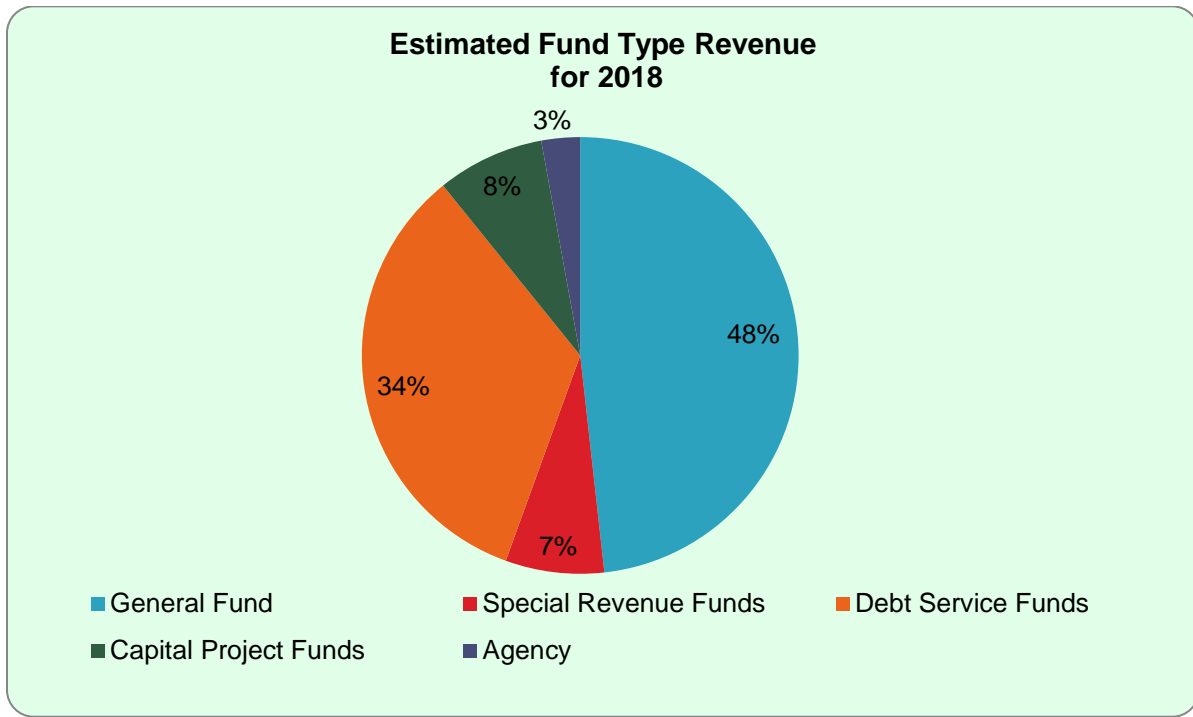


The City has numerous small revenue sources that assist in stabilizing the revenue sources of the City. Some of these small revenue sources include:

- **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
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	2,189,662	3.3%	8.6%	3,399,027	1.8%	6.2%	327,613	-18.4%	10.4%	5,916,302 *
2018	2,264,198	3.4%		3,414,931	0.5%		298,460	-8.9%		5,977,589
2019	2,332,112	3.0%		3,449,080	1.0%		305,022	2.2%		6,086,214
2020	2,425,396	4.0%		3,535,307	2.5%		318,748	4.5%		6,279,451
2021	2,464,202	1.6%		3,681,445	4.1%		328,310	3.0%		6,473,957
2022	2,525,807	2.5%		3,718,259	1.0%		333,235	1.5%		6,577,301

By Total Collections

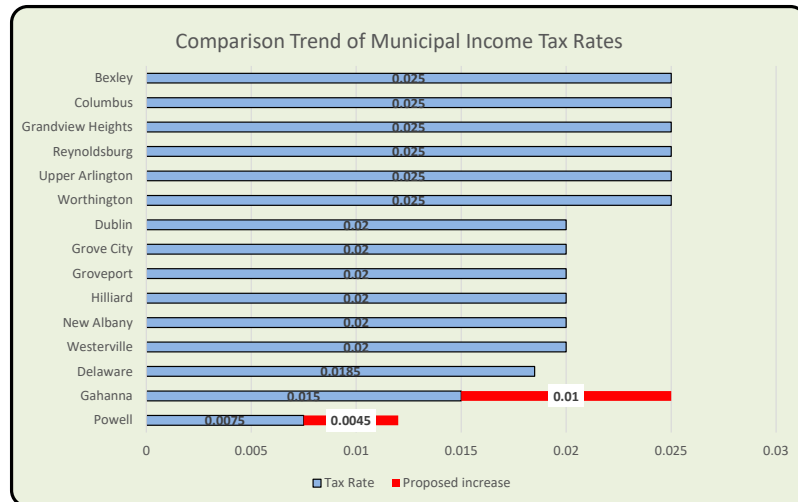
Year	Totals	%	5 year Avg %
2006	3,634,105	16.7%	
2007	3,599,097	-1.0%	
2008	3,960,329	10.0%	
2009	3,997,695	0.9%	
2010	3,681,642	-7.9%	3.8%
2011	4,428,049	20.3%	4.5%
2012	4,305,627	-2.8%	4.1%
2013	4,795,645	11.4%	4.4%
2014	4,862,903	1.4%	4.5%
2015	5,395,665	11.0%	8.2%
2016	5,860,232	8.6%	5.9%
2017	5,916,302	1.0%	6.7%
2018	5,977,589	2.0%	6.9%
2019	6,086,214	1.8%	5.0%
2020	6,279,451	3.2%	5.3%
2021	6,473,957	3.1%	3.7%
2022	6,577,301	1.6%	2.3%

Income Tax

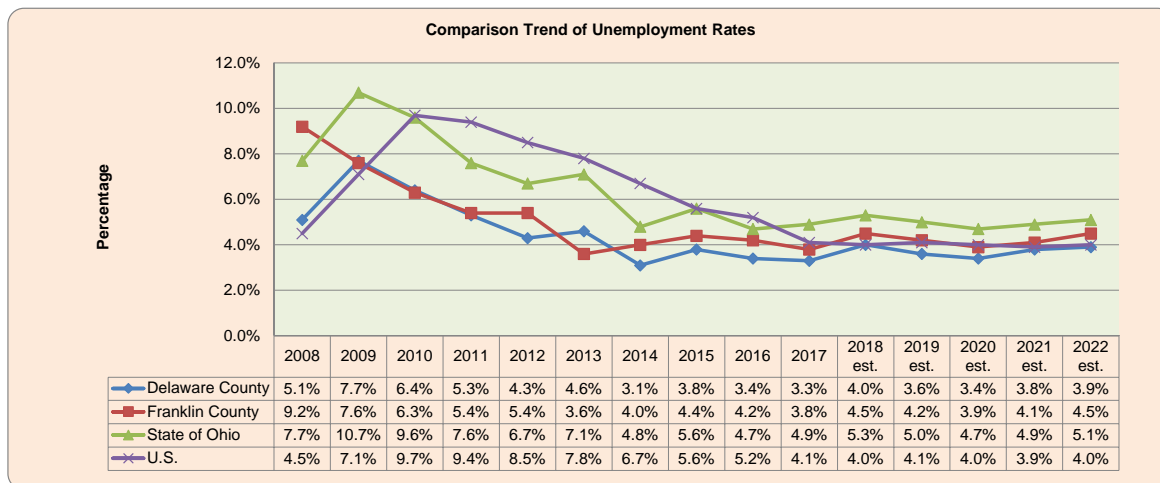
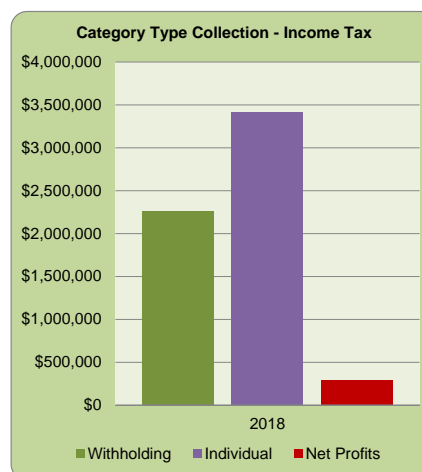
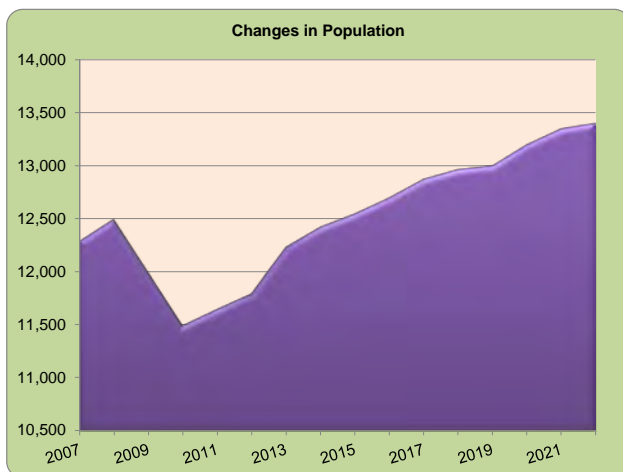
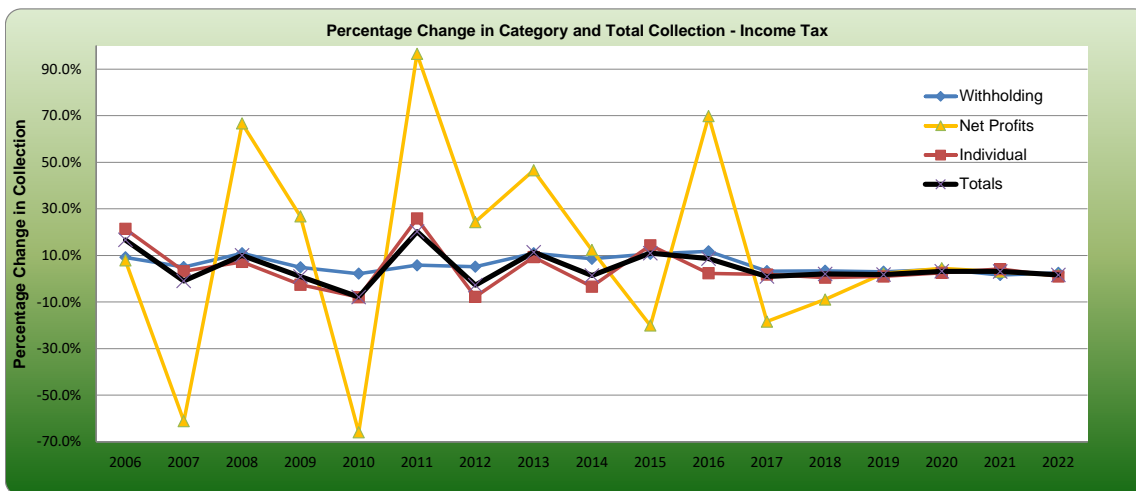
Based on collection category and five-year average, the following is being used for budget purposes:

2019	\$	6,086,214
2020	\$	6,279,451
2021	\$	6,473,957
2022	\$	6,577,301

*Partial NOL goes into effect



Trend Analysis and Assumptions (con't)



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

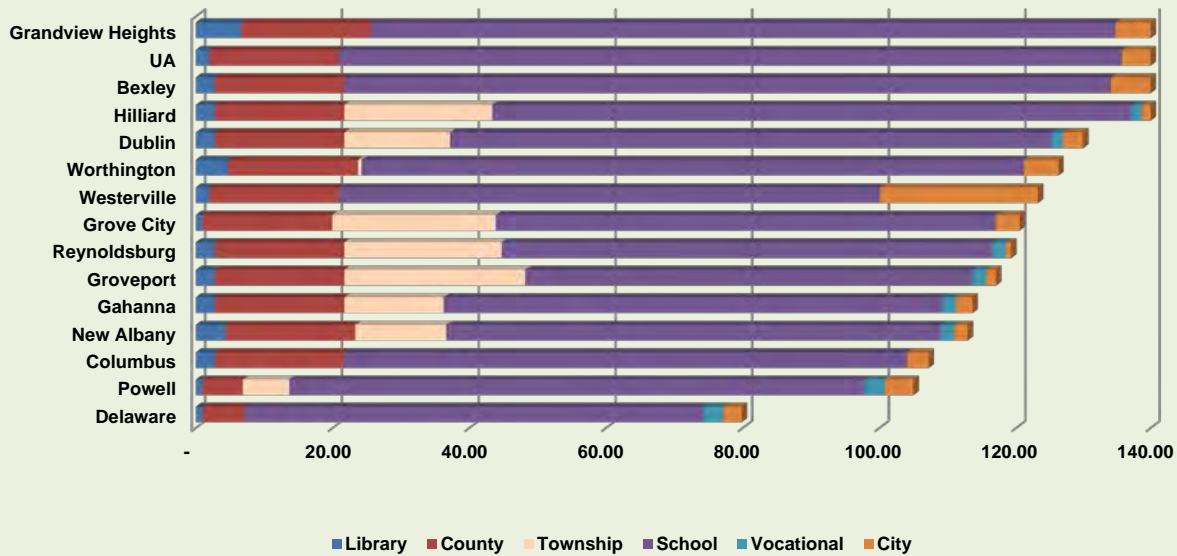
The Delaware County Auditor's office is responsible for the actual appraisals for the City's real estate. Delaware County had its tri-annual reappraisal process in late 2016 and throughout 2017. The results of the reappraisal process are reflected in the 2017 net assessed property values for collection 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 Millage	General Fund Levy	Debt Fund(s) Levy
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	3.20	37.5%	62.5%
2020	3.20	37.5%	62.5%
2021	2.40	50.0%	50.0%
2022	1.20	100.0%	0.0%

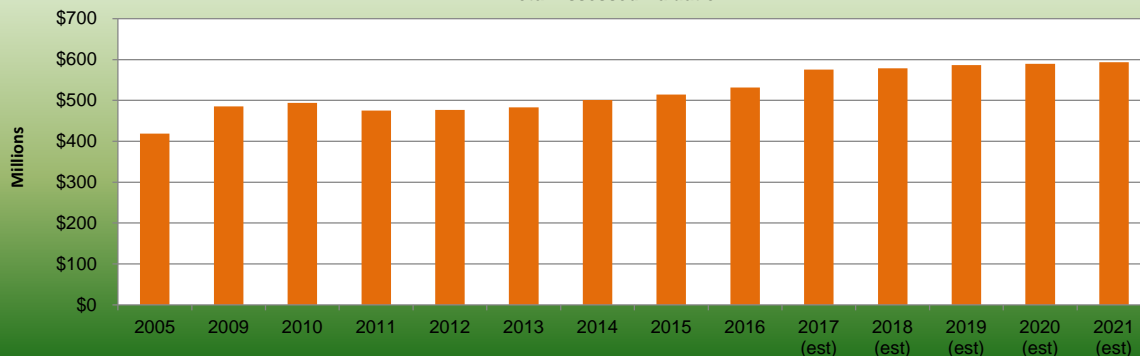
Year	Total Tax Levy	General Fund Tax Levy	Debt Fund(s) Tax Levy
2011	1,858,206	573,226	1,284,980
2012	1,849,585	560,480	1,289,105
2013	1,846,796	571,174	1,275,622
2014	1,865,804	589,201	1,276,603
2015	1,873,260	579,357	1,293,903
2016	1,919,959	606,300	1,313,659
2017	1,900,214	623,478	1,276,736
2018	2,005,516	619,436	1,386,080
2019	1,882,595	705,313	1,177,282
2020	1,690,382	641,000	1,049,382
2020	1,468,000	648,000	820,000
2021	653,000	653,000	-

Comparison Trend Analysis for Property Taxes Millage



City's current net assessed valuation is: \$ 588,640,900

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
2011	527,679	7.95%		1,108,126	13.76%		1,635,805
2012	495,682	13.22%		1,111,155	13.80%		1,606,837
2013	496,509	15.73%	12.3%	1,142,431	10.44%	12.7%	1,638,940
2014	512,651	11.51%	13.5%	1,144,939	10.31%	11.5%	1,657,590
2015	537,612	11.33%	12.9%	1,164,958	9.97%	10.2%	1,702,570
2016	556,265	10.78%	11.2%	1,205,926	8.20%	9.5%	1,762,192
2017	563,750	8.99%	10.4%	1,114,528	12.70%	10.3%	1,678,278
2018	623,187	11.64%	10.5%	1,518,777	-9.57%	3.8%	2,141,964
2019	628,674	11.96%	10.9%	1,049,382	10.86%	4.7%	1,678,056
2020	595,000	7.18%	10.3%	938,000	10.61%	4.0%	1,533,000
2021	601,000	7.25%	8.8%	730,133	10.96%	10.8%	1,331,133
2022	607,000	7.04%	7.2%	-	#DIV/0!	#DIV/0!	607,000

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

Property Tax

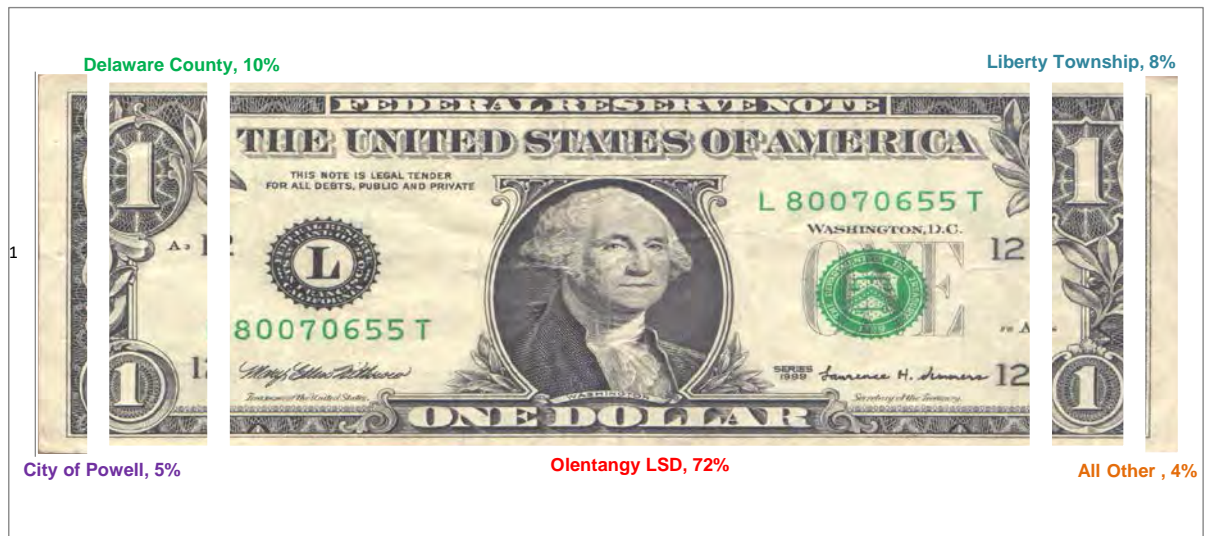
Based on property reappraisals and delinquency rates the following is being used for budget purposes:

General Fund		Debt Service Fund(s)	
2019	\$ 628,674	2019	\$ 1,049,382
2020	\$ 595,000	2020	\$ 938,000
2021	\$ 601,000	2021	\$ 730,133
2022	\$ 607,000	2022	\$ -

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: \$ 15,698,370
 Sawmill Parkway TIF net assessed valuation is: \$ 19,222,530
 Seldom Seen TIF net assessed valuation is: \$ 6,776,200

Downtown TIF			
Year	Public	Housing	Total
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	350,514	3,541	354,055
2019	385,500	3,850	389,350
2020	400,000	4,000	404,000
2021	402,500	4,100	406,600
2022	405,000	4,250	409,250

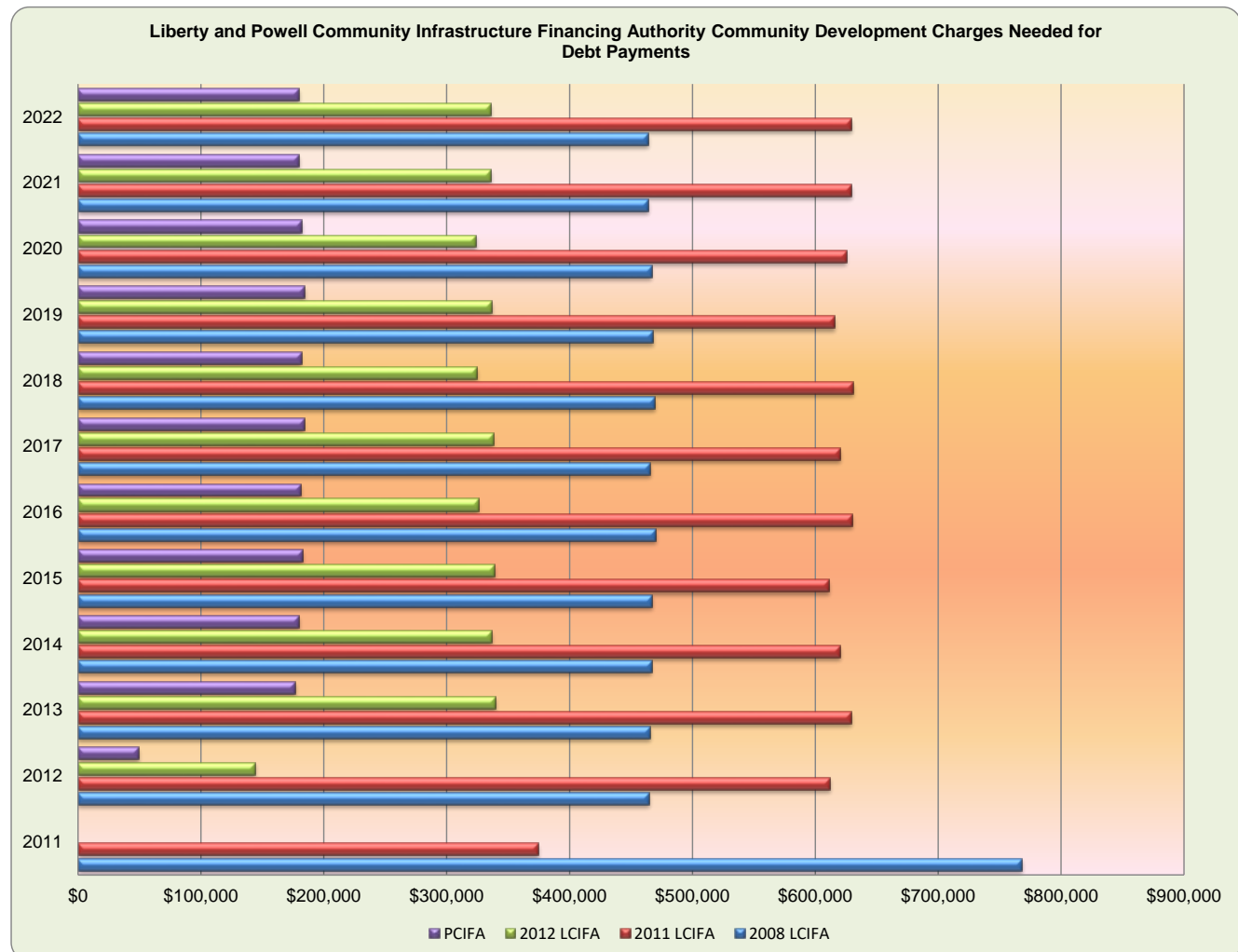
Sawmill Parkway TIF	
Year	Public
2012	-
2013*	37,847
2014	142,152
2015	101,087
2016	194,805
2017	263,223
2018	464,472
2019	504,000
2020	525,000
2021	530,000
2022	535,000

Seldom Seen TIF	
Year	Public
2012	-
2013	-
2014	-
2015	-
2016	-
2017	-
2018	12,389
2019**	138,000
2020	130,000
2021	145,000
2022	150,000

*Includes retroactive payments back to 2011
 **Anticipating retroactive payments back to 2016

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 ¹ Amount of Fee	2019		2020		2021		2022	
			Estimated Usage	Estimated Revenue	Estimated Usage	Estimated Revenue	Estimated Usage	Estimated Revenue	Estimated Usage	Estimated Revenue
Alarm Licenses										
Registrations per year		\$ 25	75	\$ 1,875	95	\$ 2,375	85	\$ 2,125	75	\$ 1,875
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				\$ 2,350		\$ 2,850		\$ 2,600		\$ 2,375
Additional Building Permits										
Residential Construction Special Administrative Fee		\$ 250	65	\$ 16,250	63	\$ 15,750	60	\$ 15,000	63	\$ 15,750
Contractor Registration										
Registration & Renewals		\$ 60	615	\$ 36,900	625	\$ 37,500	600	\$ 36,000	615	\$ 36,900
Violation Fee		\$ 60	2	\$ 120	2	\$ 120	2	\$ 120	2	\$ 120
Subtotal				\$ 37,020		\$ 37,620		\$ 36,120		\$ 37,020
Grading/Sidewalk										
Lot Plan Review		\$100	60	\$ 6,000	55	\$ 5,500	57	\$ 5,700	57	\$ 5,700
Plumbing Inspections - City										
Fee Schedule set by Delaware County Health Dept.			Delaware County Health Dept. does their own inspections instead of contracting to the City							
Exempt Plumbing										
Fee Schedule set by Delaware County Health Dept.			Delaware County Health Dept. does their own inspections instead of contracting to the City							
Stormwater Operations Fee										
Stormwater Management Plan & Post Construction Plan		\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Residential Building Permits										
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	1030	\$ 164,800	1100	\$ 176,000	1080	\$ 172,800	1050	\$ 168,000
City Commercial Building Permits										
1. Plan Review	12. Demolition									
2. Structural Permit	13. Reinspection									
3. Electrical Permit	14. Conditional Occupancy									
4. Heating, Air Cond. & Venting	15. Occupancy 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									
11. Miscellaneous		\$ 495	385	\$ 190,575	340	\$ 168,300	315	\$ 155,925	300	\$ 148,500
Liberty Twp. Commercial Building Permits										
1. Plan Review	12. Demolition									
2. Structural Permit	13. Reinspection									
3. Electrical Permit	14. Conditional Occupancy									
4. Heating, Air Cond. & Venting	15. Occupancy 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									
11. Miscellaneous		\$ 191	625	\$ 119,375	600	\$ 114,600	580	\$ 110,780	600	\$ 114,600
Engineering Plan Review										
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	31	\$ 43,896	38	\$ 53,808	28	\$ 39,648	26	\$ 36,816
Subtotal				\$ 49,021		\$ 58,933		\$ 44,773		\$ 42,316
Plan Review Fees										
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
Zoning Permit/Fees										
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	265	\$ 18,550	255	\$ 17,850	245	\$ 17,150	250	\$ 17,500
General Fund				\$ 622,923		\$ 615,831		\$ 579,633		\$ 570,546

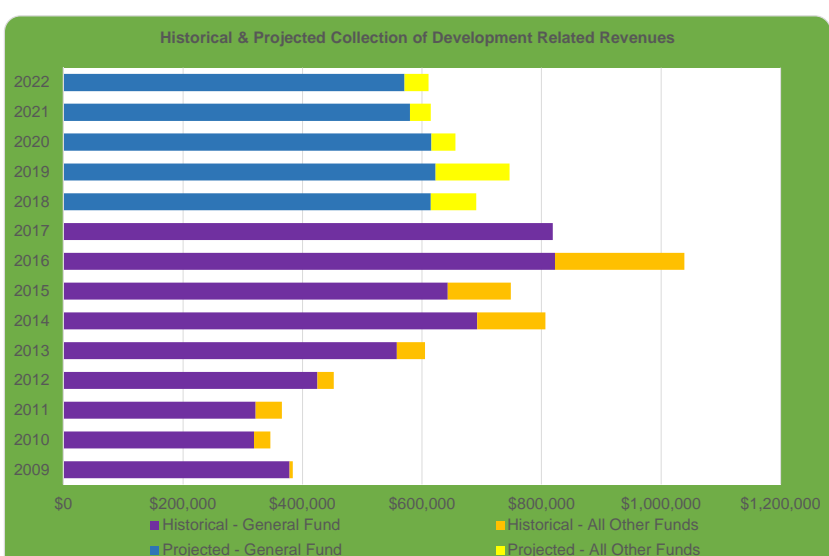
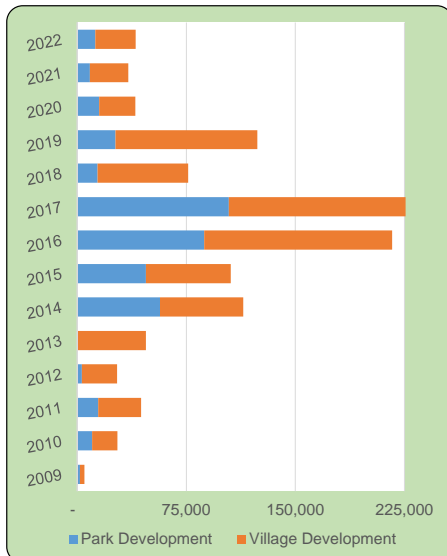
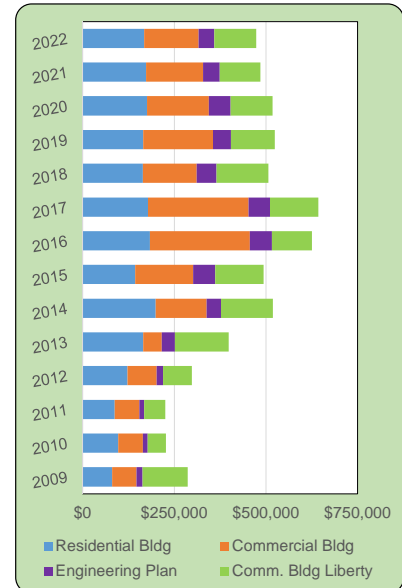
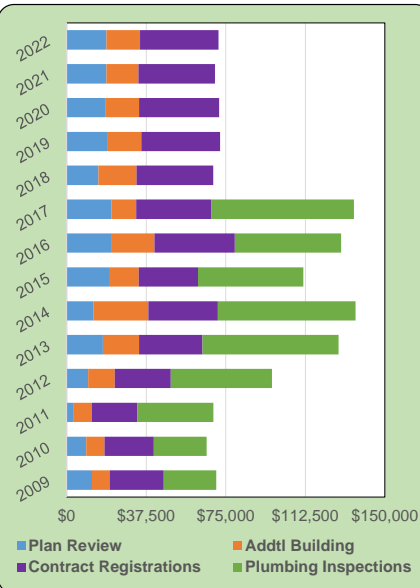
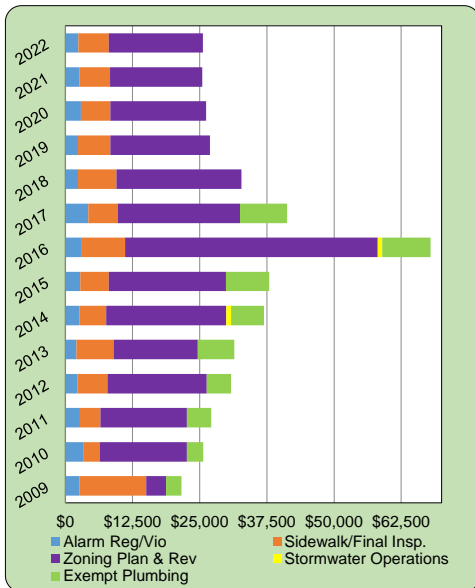
Development Related Revenue Details by Licenses, Permits and Fees

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
Park Development Fund (per unit or acre)										
1. Planned Residence District Dev. Park Fee in Lieu of Dedication		formula		\$ -		\$ -		\$ -		\$ -
2. All Other Residential Developments		\$ 3,750	2	\$ 7,500	2	\$ 7,500	1	\$ 3,750	2	\$ 7,500
3. Non-Residential Developments		\$ 3,750	5.00	\$ 18,750	2.00	\$ 7,500	1.35	\$ 5,063	1.35	\$ 5,063
Total				\$ 26,250		\$ 15,000		\$ 8,813		\$ 12,563
Village Development Fund										
1. Residential		\$ 400	75	\$ 30,000	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	2	\$ 64,610	0	\$ -	0	\$ -	0	\$ -
Total				\$ 97,516		\$ 24,906		\$ 26,359		\$ 27,559

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

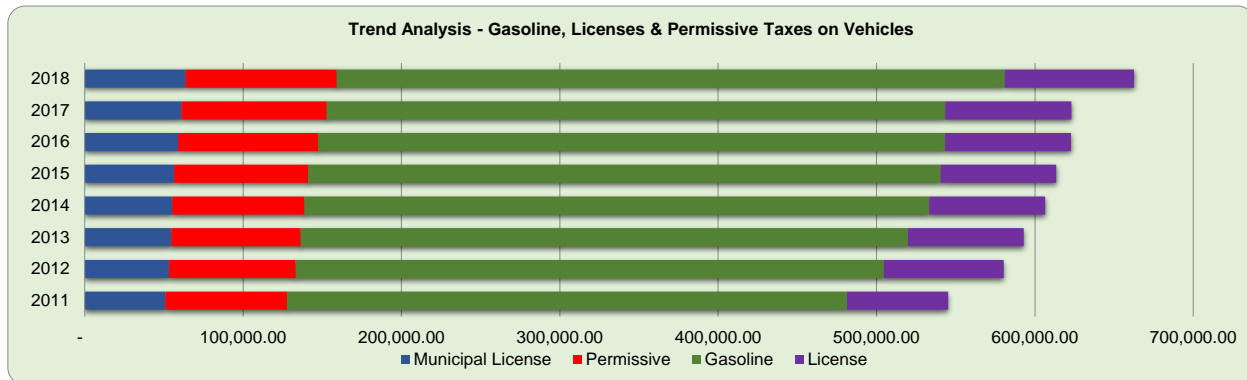
Trend Analysis and Assumptions for Development (Related) Licenses, Permits and Fees

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:

	Municipal License	Permissive	Gasoline	License
2019	61,500.00	92,500.00	400,000.00	81,500.00
2020	62,000.00	93,000.00	405,000.00	82,000.00
2021	63,000.00	94,000.00	407,500.00	82,500.00
2022	63,500.00	95,000.00	408,000.00	83,000.00

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 is expecting in the LGF based on current knowledge and what it anticipates will occur over the next several years.

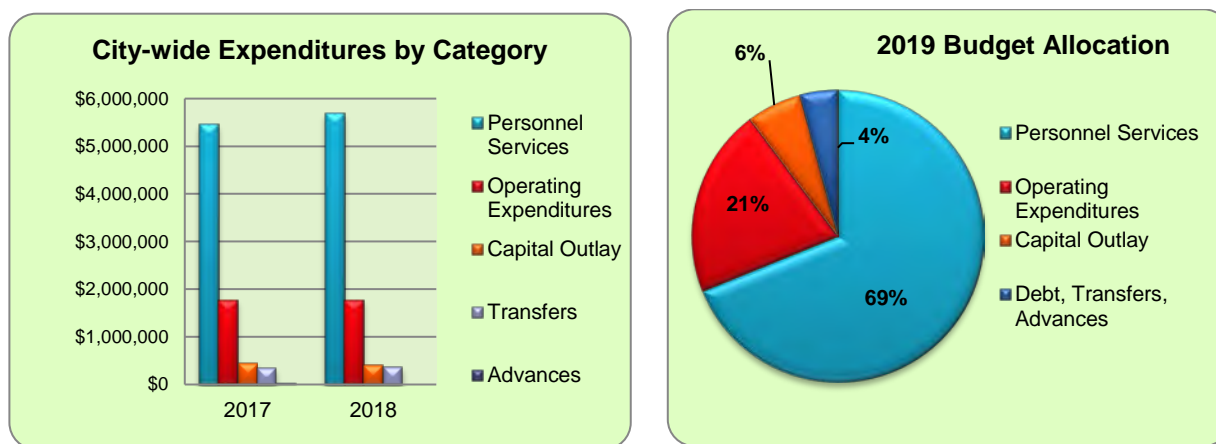
	Average	January 2016 - December 2016	January 2017- December 2017	January 2018- December 2018	January 2019- December 2019	January 2020- December 2020	January 2021- December 2021	January 2022- December 2022
July	16,155.97	15,708.88	16,352.10	16,406.94	16,410.00	16,410.00	16,410.00	16,410.00
August	12,307.03	11,902.91	12,453.23	12,564.94	13,060.00	12,560.00	12,560.00	12,560.00
September	14,831.28	14,391.31	14,661.27	15,441.27	15,550.00	14,660.00	14,660.00	14,660.00
October	12,897.48	13,223.37	12,569.08	12,900.00	13,220.00	13,220.00	13,220.00	13,220.00
November	13,199.71	13,116.50	13,182.63	13,300.00	14,000.00	13,300.00	13,300.00	13,300.00
December	14,063.93	13,964.88	14,126.90	14,100.00	14,900.00	14,130.00	14,130.00	14,130.00
January	13,810.60	14,102.83	13,865.13	13,463.83	14,105.00	14,105.00	14,105.00	14,105.00
February	15,889.54	15,533.74	15,251.07	16,883.81	17,200.00	16,880.00	16,880.00	16,880.00
March	11,334.01	10,700.71	11,584.20	11,717.12	12,359.32	11,710.00	11,710.00	11,710.00
April	10,645.61	11,003.84	10,458.41	10,474.59	11,005.00	11,005.00	11,005.00	11,005.00
May	13,883.34	13,102.31	13,601.40	14,946.30	15,300.00	14,950.00	14,950.00	14,950.00
June	14,696.57	14,087.88	14,468.63	15,533.21	16,000.00	15,530.00	15,530.00	15,530.00
		\$ 160,839.16	\$ 162,574.05	\$ 167,732.01	\$ 173,109.32	\$ 168,460.00	\$ 168,460.00	\$ 168,460.00

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 is October 16, 2017 – October 15, 2020. 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.

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, Foresters or ICMA. Other employee-optional coverage or deductions includes Vision Insurance, AFLAC, College Advantage and United Way.

Number of Full-time Employees: 49	Certifications		
Average Employee Salary: \$77,126	3 Aquatic Facility Operators (AFO);	2 Professional Engineers (PE);	1 Teaching License PreK-3 General Education & Reading;
	1 Certified Playground Safety Inspector (CPSI);	1 Certified Engineer in Training (E.I.T.);	1 K-12 Special Education licenses;
Average # of Years at Powell: 11.22 years	1 Women's Gymnastic Judge (NAWGJ) ;	2 Certified Planners (AICP);	4 FBI National Academy Graduates;
	1 Basketball Official-Class 1 (OHSAA)	1 Geographical Information Systems Professional (GISP);	1 Certified Paralegal (OSBA);
Education: 8 Associate, 28 Bachelor & 8 Master Degrees	3 Certified Parks & Rec Professional (CPRP);	2 Certified Public Accountants (CPA);	7 State of Ohio Notary Publics;
	3 Ohio Dept Ag certified Herbicide/Pesticide Applicator	1 Chartered Global Management Accountant (CGMA)	1 Chief Building Official;
	1 ICC Certified Permit Technician		Multiple Building, Electrical, etc. Inspectors Licenses
	1 Certified Municipal Clerk (CMC)		

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

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 2019 are as follows:

Funds Transferred TO:	Funds Transferred FROM:			
	General Fund	Municipal License Tax Fund	Agency Funds	All Other Funds
Debt Service	\$197,000			\$130,000
CIC	\$25,000			
CORMA/27 th Pay/Comp Abs	\$151,056			
Street Maintenance		\$64,500		
General			\$118,624	
All Other Funds				\$43,000

Funds Advanced TO:	Funds Advanced FROM:			
	General Fund	Tax Increment Financing	Capital Projects	All Other Funds
General Fund		\$34,000		
Debt Service				
Tax Increment				
Grant				
Capital Improvements				
All Other Funds				



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City Council's
Executive Report

Revenue Source	Actual 2016	Actual 2017	Estimated 2018	Proposed 2019	Projected 2020	Projected 2021	Projected 2022
Taxes, assessments & related revenue	6,866,950.59	6,940,488.95	7,016,366.19	7,117,236.71	7,277,011.00	7,479,517.00	7,589,361.00
Local revenue	30,062.13	34,300.04	30,095.00	28,525.00	28,725.00	28,880.00	29,030.00
Development-related rev.	822,341.33	819,036.08	614,594.00	622,923.00	615,831.00	579,633.00	570,546.00
Other revenue	144,360.37	339,276.82	302,577.41	205,750.00	180,750.00	183,250.00	182,750.00
CORMA reimbursements	22,332.90	53,442.15	28,900.00	30,000.00	30,000.00	30,000.00	30,000.00
City Contribution *	130,723.43	136,551.77	164,582.00	150,890.64	150,184.38	158,393.61	162,674.54
Repay Advance	2,375,000.00	275,455.83	284,169.32	77,000.00	95,000.00	118,000.00	141,000.00
Transfers from other funds**	1,233.38	52,360.17	-	118,904.39	131.10	564.63	167.00
Total Operating Revenues	10,393,004.13	8,650,911.81	8,441,283.92	8,351,229.74	8,377,632.48	8,578,238.24	8,705,528.54
Beginning Balances:							
CORMA Fund Reserve	28,549.49	41,559.68	43,118.66	52,756.98	46,931.98	39,081.98	35,231.98
Comp Abs Reserve	26,460.50	62,307.00	34,652.00	42,305.99	50,994.00	53,350.00	57,850.00
27th Payroll Reserve	14,050.72	28,927.65	44,538.42	61,466.43	78,669.06	96,497.44	115,391.05
General Fund Reserve	1,017,500.00	1,050,000.00	1,100,000.00	1,160,000.00	1,225,000.00	1,293,000.00	1,363,000.00
Fund Balance	6,123,914.53	5,670,685.18	5,344,594.75	5,283,097.82	4,356,565.28	3,180,871.62	2,015,437.03
Balances	7,210,475.24	6,853,479.51	6,566,903.83	6,599,627.22	5,758,160.32	4,662,801.04	3,586,910.06
Total Available Funds	17,603,479.37	15,504,391.32	15,008,187.75	14,950,856.96	14,135,792.80	13,241,039.28	12,292,438.60
Expenditures Source	Actual 2016	Actual 2017	Estimated 2018	Proposed 2019	Projected 2020	Projected 2021	Projected 2022
Personnel Services	5,092,733.15	5,432,553.18	5,691,205.26	6,180,067.00	6,500,704.00	6,809,677.00	7,141,330.00
Operating expenditures	1,331,222.85	1,520,262.38	1,778,605.12	1,871,194.00	1,998,069.00	1,932,815.00	1,951,771.00
Legal Settlement	-	950,000.00	-	-	-	-	-
CORMA fund	80,772.71	170,883.17	149,261.68	145,825.00	152,850.00	153,850.00	156,875.00
Total Operating Expenditures	6,504,728.71	8,073,698.73	7,619,072.06	8,197,086.00	8,651,623.00	8,896,342.00	9,249,976.00
Excess (deficiency) of operating revenues over operating expenditures	3,888,275.42	577,213.08	822,211.86	154,143.74	(273,990.52)	(318,103.76)	(544,447.46)
Capital equipment	309,833.73	458,132.28	392,476.75	547,720.00	349,000.00	274,000.00	286,000.00
Transfers	455,334.79	351,060.48	372,181.72	372,890.64	397,368.76	408,787.22	422,349.08
Advances -							
Returned same year	2,200,000.00	-	-	-	-	-	-
Advances	1,280,102.63	25,000.00	-	-	-	-	-
Contingencies	-	-	24,830.00	75,000.00	75,000.00	75,000.00	75,000.00
Reserve Usage	-	29,596.00	-	-	-	-	-
Total Nonoperating Expenditures	4,245,271.15	863,788.76	789,488.47	995,610.64	821,368.76	757,787.22	783,349.08
Total Expenditures	10,749,999.86	8,937,487.49	8,408,560.53	9,192,696.64	9,472,991.76	9,654,129.22	10,033,325.08
Excess (deficiency) of revenue over expenditures not including advance	923,106.90						
Excess (deficiency) of revenue over all expenditures	(356,995.73)	(286,575.68)	32,723.39	(841,466.90)	(1,095,359.28)	(1,075,890.98)	(1,327,796.54)
Addition to G.F. Reserve	32,500.00	50,000.00	60,000.00	65,000.00	68,000.00	70,000.00	72,500.00
Addition to 27th Reserve	14,876.93	15,610.77	16,928.01	17,202.63	17,828.38	18,893.61	19,524.54
Addition to Comp Abs Reserve	35,846.50	1,941.00	7,653.99	8,688.01	2,356.00	4,500.00	8,150.00
Ending Balances:							
CORMA Fund Reserve	41,559.68	43,118.66	52,756.98	46,931.98	39,081.98	35,231.98	28,356.98
Comp Abs Reserve	62,307.00	34,652.00	42,305.99	50,994.00	53,350.00	57,850.00	66,000.00
27th Payroll Reserve	28,927.65	44,538.42	61,466.43	78,669.06	96,497.44	115,391.05	134,915.59
General Fund Reserve	1,050,000.00	1,100,000.00	1,160,000.00	1,225,000.00	1,293,000.00	1,363,000.00	1,435,500.00
Fund Balance	5,670,685.18	5,344,594.75	5,283,097.82	4,356,565.28	3,180,871.62	2,015,437.03	594,340.95
Balances	6,853,479.51	6,566,903.83	6,599,627.22	5,758,160.32	4,662,801.04	3,586,910.06	2,259,113.52
Total Available Funds	17,603,479.37	15,504,391.32	15,008,187.75	14,950,856.96	14,135,792.80	13,241,039.28	12,292,438.60

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

General Fund Revenue Detail

Revenues	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
Taxes, Assessments & Related Revenue:						
Property Tax - Real Estate	\$ 495,681.91	\$ 510,610.59	\$ 512,651.31	\$ 537,612.22	\$ 556,265.46	\$ 563,749.98
Income Tax	\$ 4,364,559.44	\$ 4,827,215.24	\$ 4,896,255.82	\$ 5,455,284.69	\$ 5,904,705.42	\$ 5,963,435.72
Income Tax - Electric Light	\$ 6,440.41	\$ 5,045.93	\$ 7,876.07	\$ 6,906.97	\$ 10,275.07	\$ 12,238.57
Franchise Fees	\$ 124,391.12	\$ 124,272.69	\$ 124,211.13	\$ 128,356.47	\$ 125,318.14	\$ 116,852.77
Public Utility Reimbursement	\$ 697.27	\$ 795.21	\$ 877.91	\$ 798.79	\$ 809.77	\$ 804.97
Local Government - County	\$ 203,756.14	\$ 153,782.71	\$ 150,252.61	\$ 164,724.12	\$ 160,839.16	\$ 162,574.05
Local Government - State	\$ 18,617.27	\$ 15,173.06	\$ 14,989.26	\$ 11,778.68	\$ 5,533.37	\$ 2,007.39
Inheritance Tax	\$ 88,847.85	\$ 136,170.15	\$ 1,133.13	\$ 7,814.33	\$ -	\$ -
Cigarette Tax	\$ 150.00	\$ 150.00	\$ 75.00	\$ 112.50	\$ 112.50	\$ 96.93
Liquor and Beer Permits	\$ 21,009.45	\$ 21,783.96	\$ 17,557.40	\$ 22,968.05	\$ 20,392.05	\$ 23,030.70
Rollback/Homestead/Trailer Tax	\$ 66,741.15	\$ 67,843.30	\$ 69,404.04	\$ 72,164.27	\$ 73,860.21	\$ 75,930.44
Sidewalk Repairs & Assessments	\$ 18,913.78	\$ 19,694.15	\$ 24,787.74	\$ 20,782.47	\$ 8,839.44	\$ 19,767.43
Subtotal - Tax Revenue	\$ 5,409,805.79	\$ 5,882,536.99	\$ 5,820,071.42	\$ 6,429,303.56	\$ 6,866,950.59	\$ 6,940,488.95
Local Revenue:						
Police Fines and Fingerprinting	\$ 15,123.60	\$ 13,415.30	\$ 12,870.10	\$ 14,201.85	\$ 14,441.81	\$ 14,313.30
Parking Violations	\$ 620.00	\$ 310.00	\$ 140.00	\$ 200.00	\$ 230.00	\$ 300.00
Peddler's Registration	\$ 848.00	\$ 2,129.00	\$ 1,794.00	\$ 2,914.00	\$ 2,853.00	\$ 2,932.00
Vending Machine Income	\$ 2,880.17	\$ 2,265.45	\$ 1,994.96	\$ 1,590.89	\$ 1,842.82	\$ 1,914.74
Rental Income	\$ 6,300.50	\$ 6,869.02	\$ 7,305.00	\$ 6,020.00	\$ 5,242.50	\$ 5,400.00
Community Meeting Room Income	\$ 6,395.00	\$ 7,180.00	\$ 8,160.00	\$ 4,730.00	\$ 4,847.00	\$ 8,465.00
Assemblage/Parade permits	\$ -	\$ -	\$ 1,100.00	\$ 880.00	\$ 605.00	\$ 975.00
Subtotal - Local Revenue	\$ 32,167.27	\$ 32,168.77	\$ 33,364.06	\$ 30,536.74	\$ 30,062.13	\$ 34,300.04
Development Revenue						
Alarm Registrations/Violations	\$ 2,235.00	\$ 2,050.00	\$ 2,600.00	\$ 2,775.00	\$ 3,075.00	\$ 4,250.00
Plan Review Fees	\$ 10,144.82	\$ 17,110.36	\$ 12,521.01	\$ 19,968.98	\$ 21,325.41	\$ 21,083.94
Residential Building Permits	\$ 122,140.36	\$ 164,765.93	\$ 199,368.81	\$ 143,469.34	\$ 183,143.30	\$ 178,509.75
Addtl Building Permit Fee	\$ 12,500.00	\$ 17,000.00	\$ 26,000.00	\$ 14,000.00	\$ 20,000.00	\$ 11,750.00
Commercial Building Permits	\$ 79,903.18	\$ 50,800.85	\$ 138,489.38	\$ 157,990.79	\$ 272,781.28	\$ 274,122.00
Sidewalk/Final Inspection Fees	\$ 5,600.00	\$ 6,900.00	\$ 5,000.00	\$ 5,300.00	\$ 8,000.00	\$ 5,500.00
Contractor Registration Fees	\$ 26,370.00	\$ 29,905.00	\$ 32,700.00	\$ 27,960.00	\$ 37,880.00	\$ 35,220.00
Engineering Plan Review Fees	\$ 16,785.00	\$ 36,180.00	\$ 39,070.00	\$ 60,452.00	\$ 60,251.00	\$ 58,057.32
Zoning Plan Filing & Review Fees	\$ 18,480.00	\$ 15,700.00	\$ 22,314.25	\$ 21,831.93	\$ 47,071.25	\$ 22,774.00
Comm. Bldg. Liberty Township	\$ 78,667.30	\$ 146,444.34	\$ 142,171.25	\$ 131,657.27	\$ 108,798.94	\$ 131,741.07
Plumbing Inspections - City share	\$ 47,760.00	\$ 64,180.00	\$ 64,984.00	\$ 49,548.00	\$ 50,163.00	\$ 67,288.00
Stormwater Operation Plan	\$ -	\$ -	\$ 925.00	\$ -	\$ 837.15	\$ -
Reinspection Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exempt Plumbing Permits	\$ 4,530.00	\$ 6,775.00	\$ 6,130.00	\$ 8,015.00	\$ 9,015.00	\$ 8,740.00
Subtotal - Development Revenue	\$ 425,115.66	\$ 557,811.48	\$ 692,273.70	\$ 642,968.31	\$ 822,341.33	\$ 819,036.08
Other Revenue:						
Interest (Net)	\$ 50,871.79	\$ 61,310.79	\$ 96,891.08	\$ 88,655.58	\$ 19,341.06	\$ 137,752.42
GATS - Solar	\$ -	\$ 23,362.50	\$ 2,585.00	\$ 1,120.00	\$ 1,766.40	\$ -
Sale of Assets	\$ 11,275.82	\$ 1,380.51	\$ 13,909.60	\$ 16,124.30	\$ 41,828.32	\$ 34,199.87
Donations/Contributions	\$ 1,500.00	\$ 9,700.00	\$ 9,400.00	\$ 14,344.22	\$ 2,500.00	\$ 16,551.80
Miscellaneous	\$ 24,980.44	\$ 61,768.19	\$ 47,531.98	\$ 13,884.88	\$ 58,924.59	\$ 150,772.73
Transfer - Other Funds	\$ 80,964.14	\$ 11,051.61	\$ 362,086.86	\$ 6,878.00	\$ 1,233.38	\$ 29,826.00
Transfer - Interest from TIF funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,534.17
Advance - Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advance - TIF Funds	\$ -	\$ -	\$ -	\$ 175,000.00	\$ 2,375,000.00	\$ 250,000.00
Advance - Grants	\$ 821,861.00	\$ 12,108.00	\$ -	\$ -	\$ -	\$ -
Advance - Parks & Rec Fund	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00
Advance - Capital Imp Funds	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 5,455.83
Subtotal - Other Revenue	\$ 991,453.19	\$ 280,681.60	\$ 532,404.52	\$ 316,006.98	\$ 2,520,593.75	\$ 667,092.82
CORMA, 27th Payroll & Comp Abs:						
Insurance Reimbursements	\$ 12,055.58	\$ 3,190.81	\$ 4,896.00	\$ 19,981.78	\$ 22,332.90	\$ 53,442.15
City Contributions	\$ 95,237.25	\$ 102,055.03	\$ 78,500.00	\$ 127,389.22	\$ 130,723.43	\$ 136,551.77
Subtotal - CORMA	\$ 107,292.83	\$ 105,245.84	\$ 83,396.00	\$ 147,371.00	\$ 153,056.33	\$ 189,993.92
Total Operating Revenues	\$ 6,965,834.74	\$ 6,858,444.68	\$ 7,161,509.70	\$ 7,566,186.59	\$ 10,393,004.13	\$ 8,650,911.81
Beginning CORMA Fund Reserve	\$ 2,002.78	\$ 7,994.43	\$ 24,957.63	\$ 46,670.63	\$ 28,549.49	\$ 41,559.68
Beginning Comp Abs Reserve	\$ -	\$ -	\$ -	\$ -	\$ 26,460.50	\$ 62,307.00
Beginning 27th Payroll Reserve	\$ 59,794.58	\$ 87,531.83	\$ 115,586.86	\$ -	\$ 14,050.72	\$ 28,927.65
Beginning General Fund Reserve	\$ 930,000.00	\$ 937,500.00	\$ 962,500.00	\$ 987,500.00	\$ 1,017,500.00	\$ 1,050,000.00
Beginning 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
Total Available Funds in Year	\$ 12,888,621.45	\$ 13,794,049.43	\$ 14,751,459.88	\$ 14,267,096.70	\$ 17,603,479.37	\$ 15,504,391.32

General Fund Revenue Detail

Budgeted 2018	Estimated 2018	% Difference 2018 Budget to 2018 Est.	Proposed 2019	% of Change 2018 Budget to 2019 Budget	Projected 2020	Projected 2021	Projected 2022
\$ 620,675.78	\$ 623,186.89	0.4%	\$ 628,674.04	1.3%	\$ 595,000.00	\$ 601,000.00	\$ 607,000.00
\$ 6,136,450.00	\$ 5,977,589.00	-2.6%	\$ 6,086,214.00	-0.8%	\$ 6,279,451.00	\$ 6,473,957.00	\$ 6,577,301.00
\$ -	\$ 10,471.34	100.0%					
\$ 122,500.00	\$ 114,120.00	-6.8%	\$ 118,000.00	-3.7%	\$ 118,000.00	\$ 118,000.00	\$ 118,000.00
\$ -	\$ 724.49	0.0%					
\$ 163,759.32	\$ 167,732.01	2.4%	\$ 173,109.32	5.7%	\$ 168,460.00	\$ 168,460.00	\$ 168,460.00
\$ -	\$ -	#DIV/0!					
\$ 100.00	\$ 75.00	-25.0%	\$ 100.00	0.0%	\$ 100.00	\$ 100.00	\$ 100.00
\$ 20,000.00	\$ 23,010.90	15.1%	\$ 22,000.00	10.0%	\$ 22,000.00	\$ 23,000.00	\$ 23,000.00
\$ 84,637.61	\$ 81,369.82	-3.9%	\$ 76,639.35	-9.5%	\$ 81,500.00	\$ 82,500.00	\$ 83,000.00
\$ 7,500.00	\$ 18,086.74	141.2%	\$ 12,500.00	66.7%	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00
\$ 7,155,622.71	\$ 7,016,366.19	-1.9%	\$ 7,117,236.71	-0.5%	\$ 7,277,011.00	\$ 7,479,517.00	\$ 7,589,361.00
\$ 12,900.00	\$ 13,430.00	4.1%	\$ 13,000.00	0.8%	\$ 13,200.00	\$ 13,200.00	\$ 13,350.00
\$ 250.00	\$ 70.00	-72.0%	\$ 250.00	0.0%	\$ 250.00	\$ 250.00	\$ 250.00
\$ 2,200.00	\$ 4,075.00	85.2%	\$ 2,200.00	0.0%	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00
\$ 1,600.00	\$ 1,950.00	21.9%	\$ 1,750.00	9.4%	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00
\$ 5,400.00	\$ 6,080.00	12.6%	\$ 5,500.00	1.9%	\$ 5,500.00	\$ 5,600.00	\$ 5,600.00
\$ 5,000.00	\$ 3,740.00	-25.2%	\$ 5,000.00	0.0%	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
\$ 825.00	\$ 750.00	-9.1%	\$ 825.00	0.0%	\$ 825.00	\$ 880.00	\$ 880.00
\$ 28,175.00	\$ 30,095.00	6.8%	\$ 28,525.00	1.2%	\$ 28,725.00	\$ 28,880.00	\$ 29,030.00
\$ 2,975.00	\$ 2,315.00	-22.2%	\$ 2,350.00	-21.0%	\$ 2,850.00	\$ 2,600.00	\$ 2,375.00
\$ 18,982.00	\$ 14,970.00	-21.1%	\$ 18,982.00	0.0%	\$ 18,428.00	\$ 18,785.00	\$ 18,785.00
\$ 188,800.00	\$ 164,320.00	-13.0%	\$ 164,800.00	-12.7%	\$ 176,000.00	\$ 172,800.00	\$ 168,000.00
\$ 15,750.00	\$ 18,000.00	14.3%	\$ 16,250.00	3.2%	\$ 15,750.00	\$ 15,000.00	\$ 15,750.00
\$ 175,725.00	\$ 146,428.00	-16.7%	\$ 190,575.00	8.5%	\$ 168,300.00	\$ 155,925.00	\$ 148,500.00
\$ 5,500.00	\$ 7,200.00	30.9%	\$ 6,000.00	9.1%	\$ 5,500.00	\$ 5,700.00	\$ 5,700.00
\$ 46,620.00	\$ 36,000.00	-22.8%	\$ 37,020.00	-20.6%	\$ 37,620.00	\$ 36,120.00	\$ 37,020.00
\$ 39,109.00	\$ 54,380.00	39.0%	\$ 49,021.00	25.3%	\$ 58,933.00	\$ 44,773.00	\$ 42,316.00
\$ 17,150.00	\$ 23,185.00	35.2%	\$ 18,550.00	8.2%	\$ 17,850.00	\$ 17,150.00	\$ 17,500.00
\$ 112,690.00	\$ 141,703.00	25.7%	\$ 119,375.00	5.9%	\$ 114,600.00	\$ 110,780.00	\$ 114,600.00
\$ 48,650.00	\$ 88.00						
\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	\$ -	\$ -
\$ -	\$ 5,850.00	100.0%	\$ -	100.0%	\$ -	\$ -	\$ -
\$ 6,365.00	\$ 155.00						
\$ 678,316.00	\$ 614,594.00	-9.4%	\$ 622,923.00	-8.2%	\$ 615,831.00	\$ 579,633.00	\$ 570,546.00
\$ 97,500.00	\$ 126,221.45	29.5%	\$ 120,000.00	23.1%	\$ 121,500.00	\$ 122,500.00	\$ 123,500.00
\$ 1,000.00	\$ 811.75	-18.8%	\$ 750.00	-25.0%	\$ 750.00	\$ 750.00	\$ 750.00
\$ 7,500.00	\$ 7,786.21	3.8%	\$ 7,500.00	0.0%	\$ 6,000.00	\$ 7,500.00	\$ 6,000.00
\$ 5,000.00	\$ -	-100.0%	\$ 2,500.00	-50.0%	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
\$ 74,000.00	\$ 124,136.91	67.8%	\$ 75,000.00	1.4%	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
\$ 1,493.28	\$ -	-100.0%	\$ 118,904.39	7862.6%	\$ 131.10	\$ 564.63	\$ 167.00
\$ 51,500.00	\$ 43,621.09	0.0%	\$ 43,000.00	0.0%	\$ 37,700.00	\$ 35,734.00	\$ 33,632.00
\$ -	\$ 25,000.00	0.0%	\$ -	0.0%	\$ -	\$ -	\$ -
\$ 250,000.00	\$ 250,000.00	0.0%	\$ -	100.0%	\$ -	\$ -	\$ -
\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	\$ -	\$ -
\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	\$ -	\$ -
\$ 7,500.00	\$ 9,169.32	0.0%	\$ 34,000.00	0.0%	\$ 57,300.00	\$ 82,266.00	\$ 107,368.00
\$ 495,493.28	\$ 586,746.73	18.4%	\$ 401,654.39	-18.9%	\$ 275,881.10	\$ 301,814.63	\$ 323,917.00
\$ 30,000.00	\$ 28,900.00	3.7%	\$ 30,000.00	0.0%	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
\$ 164,582.00	\$ 164,582.00	0.0%	\$ 150,890.64	-8.3%	\$ 150,184.38	\$ 158,393.61	\$ 162,674.54
\$ 194,582.00	\$ 193,482.00	-0.6%	\$ 180,890.64	-7.0%	\$ 180,184.38	\$ 188,393.61	\$ 192,674.54
\$ 8,552,188.99	\$ 8,441,283.92	-1.3%	\$ 8,351,229.74	-2.3%	\$ 8,377,632.48	\$ 8,578,238.24	\$ 8,705,528.54
\$ 43,118.66	\$ 43,118.66		\$ 52,756.98		\$ 46,931.98	\$ 39,081.98	\$ 35,231.98
\$ 34,652.00	\$ 34,652.00		\$ 42,305.99		\$ 50,994.00	\$ 53,350.00	\$ 57,850.00
\$ 44,538.42	\$ 44,538.42		\$ 61,466.43		\$ 78,669.06	\$ 96,497.44	\$ 115,391.05
\$ 1,100,000.00	\$ 1,100,000.00		\$ 1,160,000.00		\$ 1,225,000.00	\$ 1,293,000.00	\$ 1,363,000.00
\$ 5,670,685.18	\$ 5,344,594.75		\$ 5,283,097.82		\$ 4,356,565.28	\$ 3,180,871.62	\$ 2,015,437.03
\$ 15,365,992.83	\$ 15,008,187.75		\$ 14,950,856.96		\$ 14,135,792.80	\$ 13,241,039.28	\$ 12,292,438.60

General Fund Expenditure Detail

Expenditures	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
Administration	\$ 238,909.26	\$ 232,943.05	\$ 268,048.00	\$ 272,674.44	\$ 293,617.36	\$ 285,102.56
Building Department	\$ 309,104.20	\$ 328,456.52	\$ 458,116.54	\$ 545,917.57	\$ 569,029.86	\$ 610,596.76
Communications	\$ 79,312.85	\$ 80,750.18	\$ 115,999.59	\$ 128,642.09	\$ 182,542.81	\$ 175,543.98
Council and City Clerk	\$ 134,527.85	\$ 158,959.08	\$ 189,451.13	\$ 210,222.03	\$ 202,280.15	\$ 219,484.33
Development Department	\$ 236,870.90	\$ 218,221.31	\$ 251,653.00	\$ 257,114.63	\$ 262,556.58	\$ 276,172.43
Engineering	\$ 307,751.40	\$ 299,263.36	\$ 307,093.64	\$ 262,612.16	\$ 339,633.42	\$ 361,629.94
Finance Administration	\$ 544,381.82	\$ 540,459.69	\$ 548,042.35	\$ 591,848.60	\$ 626,031.45	\$ 634,747.90
Information Technology	\$ 144,915.95	\$ 158,903.70	\$ 189,072.15	\$ 218,988.18	\$ 197,363.47	\$ 225,292.70
Lands and Buildings	\$ 153,372.84	\$ 152,718.07	\$ 191,511.77	\$ 156,958.70	\$ 156,727.34	\$ 163,035.44
Other Charges	\$ 176,398.56	\$ 158,480.99	\$ 250,831.47	\$ 347,267.54	\$ 207,327.76	\$ 1,320,724.86
Parks Maintenance	\$ 400,451.21	\$ 412,744.14	\$ 457,408.17	\$ 423,431.56	\$ 462,046.06	\$ 491,837.12
Police Department	\$ 2,213,622.24	\$ 2,289,703.20	\$ 2,471,494.43	\$ 2,504,407.79	\$ 2,588,177.85	\$ 2,815,237.05
Public Service	\$ 618,469.69	\$ 673,932.99	\$ 766,137.05	\$ 640,058.33	\$ 637,905.62	\$ 781,542.77
CORMA & Comp. Abs. Funds	\$ 73,563.93	\$ 60,227.61	\$ 61,683.00	\$ 124,980.92	\$ 89,322.71	\$ 200,479.17
Total Operating Expenditures	\$ 5,631,652.70	\$ 5,765,763.89	\$ 6,526,542.29	\$ 6,685,124.54	\$ 6,814,562.44	\$ 8,561,427.01
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer - Debt Service	\$ 202,500.00	\$ 202,500.00	\$ 203,000.00	\$ 202,500.00	\$ 263,300.00	\$ 203,000.00
Transfer - Capital Improvements	\$ -	\$ -	\$ 250,000.00	\$ -	\$ -	\$ -
Transfer - P&R Programming	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 50,000.00	\$ -
Transfer - CIC	\$ 20,000.00	\$ 20,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -
Transfer - CIC (Income Tax)	\$ 7,148.00	\$ 12,730.33	\$ 21,920.62	\$ 21,607.70	\$ 11,311.36	\$ 11,508.71
Transfer - CORMA	\$ 67,500.00	\$ 74,000.00	\$ 78,500.00	\$ 80,000.00	\$ 80,000.00	\$ 119,000.00
Transfer - Grant Funds	\$ 12,108.00	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer- Other	\$ -	\$ 1,050.00	\$ -	\$ 47,389.22	\$ 50,723.43	\$ 17,551.77
Advances	\$ 12,108.00	\$ 100,000.00	\$ 850,000.00	\$ -	\$ 3,480,102.63	\$ 25,000.00
Total Non-Operating Expenses	\$ 321,364.00	\$ 410,280.33	\$ 1,408,420.62	\$ 371,496.92	\$ 3,935,437.42	\$ 376,060.48
Total Expenditures	\$ 5,953,016.70	\$ 6,176,044.22	\$ 7,934,962.91	\$ 7,056,621.46	\$ 10,749,999.86	\$ 8,937,487.49
Add to General Fund Reserve	\$ 7,500.00	\$ 25,000.00	\$ 25,000.00	\$ 30,000.00	\$ 32,500.00	\$ 50,000.00
Add to 27th Payroll Reserve	\$ 27,737.25	\$ 28,055.03	\$ (115,586.86)	\$ 14,050.72	\$ 14,876.93	\$ 15,610.77
Add to Comp Abs Reserve	\$ -	\$ -	\$ -	\$ 33,338.50	\$ 35,846.50	\$ 1,941.00
Ending CORMA Fund Reserve	\$ 7,994.43	\$ 24,957.63	\$ 46,670.63	\$ 28,549.49	\$ 41,559.68	\$ 43,118.66
Ending Comp Abs Reserve	\$ -	\$ -	\$ -	\$ 26,460.50	\$ 62,307.00	\$ 34,652.00
Ending 27th Payroll Reserve	\$ 87,531.83	\$ 115,586.86	\$ -	\$ 14,050.72	\$ 28,927.65	\$ 44,538.42
Ending General Fund Reserve	\$ 937,500.00	\$ 962,500.00	\$ 987,500.00	\$ 1,017,500.00	\$ 1,050,000.00	\$ 1,100,000.00
Ending Fund Balance	\$ 5,902,578.49	\$ 6,486,905.69	\$ 5,666,739.48	\$ 6,123,914.53	\$ 5,670,685.18	\$ 5,344,594.75
Total Available Funds in Year	\$ 12,888,621.45	\$ 13,794,049.43	\$ 14,520,286.16	\$ 14,267,096.70	\$ 17,603,479.37	\$ 15,504,391.32

General Fund Expenditure Detail

Budgeted & PY Encumbered 2018	Estimated 2018	% Difference 2018 Budget to 2018 Est.	Proposed 2019	% of Change 2018 Budget to 2019 Budget	Projected 2020	Projected 2021	Projected 2022
\$ 320,758.35	\$ 310,119.87	-3.3%	\$ 312,085.00	-2.7%	\$ 321,432.00	\$ 332,376.00	\$ 343,177.00
\$ 637,294.14	\$ 587,052.84	-7.9%	\$ 631,865.00	-0.9%	\$ 660,120.00	\$ 692,760.00	\$ 721,805.00
\$ 225,960.16	\$ 209,410.44	-7.3%	\$ 186,977.00	-17.3%	\$ 175,019.00	\$ 181,130.00	\$ 188,402.00
\$ 201,122.86	\$ 252,352.45	25.5%	\$ 246,205.00	22.4%	\$ 255,065.00	\$ 261,320.00	\$ 268,610.00
\$ 317,704.84	\$ 284,465.08	-10.5%	\$ 301,905.00	-5.0%	\$ 314,180.00	\$ 326,255.00	\$ 335,855.00
\$ 423,324.52	\$ 395,154.34	-6.7%	\$ 433,780.00	2.5%	\$ 453,119.00	\$ 481,692.00	\$ 500,820.00
\$ 735,015.59	\$ 650,493.06	-11.5%	\$ 717,105.00	-2.4%	\$ 770,400.00	\$ 793,915.00	\$ 815,880.00
\$ 204,847.09	\$ 195,502.25	-4.6%	\$ 224,335.00	9.5%	\$ 260,580.00	\$ 208,250.00	\$ 170,865.00
\$ 253,479.96	\$ 176,795.31	-30.3%	\$ 239,054.00	-5.7%	\$ 247,870.00	\$ 231,857.00	\$ 255,930.00
\$ 390,192.40	\$ 343,939.66	-11.9%	\$ 280,445.00	-28.1%	\$ 313,745.00	\$ 277,400.00	\$ 282,825.00
\$ 655,079.78	\$ 589,800.89	-10.0%	\$ 824,962.00	25.9%	\$ 790,457.00	\$ 791,243.00	\$ 842,474.00
\$ 3,199,401.49	\$ 3,038,810.78	-5.0%	\$ 3,245,011.00	1.4%	\$ 3,390,989.00	\$ 3,541,696.00	\$ 3,715,639.00
\$ 939,678.24	\$ 818,390.16	-12.9%	\$ 940,252.00	0.1%	\$ 879,797.00	\$ 881,598.00	\$ 921,819.00
\$ 185,765.68	\$ 159,261.68	-14.3%	\$ 160,825.00	-13.4%	\$ 167,850.00	\$ 168,850.00	\$ 171,875.00
\$ 8,689,625.10	\$ 8,011,548.81	-7.8%	\$ 8,744,806.00	0.6%	\$ 9,000,623.00	\$ 9,170,342.00	\$ 9,535,976.00
\$ 24,830.00	\$ 24,830.00		\$ 75,000.00		\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
\$ 197,000.00	\$ 197,000.00	0.0%	\$ 197,000.00	0.0%	\$ 197,000.00	\$ 197,000.00	\$ 197,000.00
\$ -	\$ -	0.0%	\$ -	0.0%	\$ 20,184.38	\$ 23,393.61	\$ 27,674.54
\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	\$ -	\$ -
\$ -	\$ -	0.0%	\$ -	0.0%	\$ 2,500.00	\$ -	\$ 2,500.00
\$ 15,000.00	\$ 10,599.72	0.0%	\$ 25,000.00	0.0%	\$ 27,500.00	\$ 30,000.00	\$ 32,500.00
\$ 140,000.00	\$ 140,000.00	0.0%	\$ 125,000.00	-10.7%	\$ 130,000.00	\$ 135,000.00	\$ 135,000.00
\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	\$ -	\$ -
\$ 24,582.00	\$ 24,582.00	0.0%	\$ 25,890.64	0.0%	\$ 20,184.38	\$ 23,393.61	\$ 27,674.54
\$ -	\$ -	0.0%	\$ -	0.0%	\$ -	\$ -	\$ -
\$ 401,412.00	\$ 397,011.72	-1.1%	\$ 447,890.64	11.6%	\$ 472,368.76	\$ 483,787.22	\$ 497,349.08
\$ 9,091,037.10	\$ 8,408,560.53	-7.5%	\$ 9,192,696.64	1.1%	\$ 9,472,991.76	\$ 9,654,129.22	\$ 10,033,325.08
\$ 60,000.00	\$ 60,000.00		\$ 65,000.00		\$ 68,000.00	\$ 70,000.00	\$ 72,500.00
\$ 16,928.01	\$ 16,928.01		\$ 17,202.63		\$ 17,828.38	\$ 18,893.61	\$ 19,524.54
\$ 7,653.99	\$ 7,653.99		\$ 8,688.01		\$ 2,356.00	\$ 4,500.00	\$ 8,150.00
\$ 27,352.98	\$ 52,756.98		\$ 46,931.98		\$ 39,081.98	\$ 35,231.98	\$ 28,356.98
\$ 42,305.99	\$ 42,305.99		\$ 50,994.00		\$ 53,350.00	\$ 57,850.00	\$ 66,000.00
\$ 61,466.43	\$ 61,466.43		\$ 78,669.06		\$ 96,497.44	\$ 115,391.05	\$ 134,915.59
\$ 1,160,000.00	\$ 1,160,000.00		\$ 1,225,000.00		\$ 1,293,000.00	\$ 1,363,000.00	\$ 1,435,500.00
\$ 5,491,668.10	\$ 5,283,097.82		\$ 4,356,565.28		\$ 3,180,871.62	\$ 2,015,437.03	\$ 594,340.95
\$ 15,897,636.61	\$ 15,008,187.75		\$ 14,950,856.96		\$ 14,135,792.80	\$ 13,241,039.28	\$ 12,292,438.60

General Fund Expenditure Summaries

DEPARTMENT	2019 Proposed			
	PERSONNEL SERVICES	OPERATING EXPENDITURES	CAPITAL EQUIPMENT	TOTAL
Administration	\$ 284,485.00	\$ 27,600.00	\$ -	\$ 312,085.00
Building	\$ 519,555.00	\$ 108,310.00	\$ 4,000.00	\$ 631,865.00
Communications	\$ 120,997.00	\$ 65,980.00	\$ -	\$ 186,977.00
Council & Clerk	\$ 194,555.00	\$ 51,650.00	\$ -	\$ 246,205.00
Development	\$ 261,005.00	\$ 40,900.00	\$ -	\$ 301,905.00
Engineering	\$ 361,830.00	\$ 71,950.00	\$ -	\$ 433,780.00
Finance Administration	\$ 398,085.00	\$ 317,820.00	\$ 1,200.00	\$ 717,105.00
Information Technology	\$ -	\$ 107,815.00	\$ 116,520.00	\$ 224,335.00
Lands & Buildings	\$ -	\$ 172,054.00	\$ 67,000.00	\$ 239,054.00
Other Charges	\$ -	\$ 280,445.00	\$ -	\$ 280,445.00
Parks Maintenance	\$ 471,555.00	\$ 248,407.00	\$ 105,000.00	\$ 824,962.00
Police	\$ 2,976,190.00	\$ 154,821.00	\$ 114,000.00	\$ 3,245,011.00
Public Service	\$ 591,810.00	\$ 223,442.00	\$ 125,000.00	\$ 940,252.00
CORMA & Comp. Abs Funds	\$ -	\$ 145,825.00	\$ 15,000.00	\$ 160,825.00
<i>Subtotal Operating Expenditures</i>	\$ 6,180,067.00	\$ 2,017,019.00	\$ 547,720.00	\$ 8,744,806.00
Transfers	\$ -	\$ 372,890.64	\$ -	\$ 372,890.64
Advances	\$ -	\$ -	\$ -	\$ -
Add to General Fund Reserve	\$ -	\$ 65,000.00	\$ -	\$ 65,000.00
Contingencies	\$ -	\$ 75,000.00	\$ -	\$ 75,000.00
<i>Subtotal Non-Operating Expenditures</i>	\$ -	\$ 512,890.64	\$ -	\$ 512,890.64
TOTALS	\$ 6,180,067.00	\$ 2,529,909.64	\$ 547,720.00	\$ 9,257,696.64
General Expenditures Chart does not reflect addition to				
G.F. Reserve in Totals	\$ -	\$ 65,000.00	\$ -	\$ 65,000.00
REVISED TOTALS	\$ 6,180,067.00	\$ 2,464,909.64	\$ 547,720.00	\$ 9,192,696.64

CATEGORY	ALL DEPARTMENTS			
	Proposed 2019	Projected 2020	Projected 2021	Projected 2022
Personnel Services	6,180,067.00	6,500,704.00	6,809,677.00	7,141,330.00
Operating Expenditures	2,017,019.00	2,150,919.00	2,086,665.00	2,108,646.00
Capital Equipment	547,720.00	349,000.00	274,000.00	286,000.00
Transfers (Includes Add to General Fund Reserve)	437,890.64	445,184.38	455,393.61	467,174.54
Advances	-	-	-	-
Contingency	75,000.00	75,000.00	75,000.00	75,000.00
Total Expenditures	9,257,696.64	9,520,807.38	9,700,735.61	10,078,150.54
CORMA Reserve	46,931.98	39,081.98	35,231.98	28,356.98
Comp Abs Reserve	50,994.00	53,350.00	57,850.00	66,000.00
27th Payroll Reserve	78,669.06	96,497.44	115,391.05	134,915.59
General Fund Reserve	1,225,000.00	1,293,000.00	1,363,000.00	1,435,500.00
Fund Balance	4,356,565.28	3,180,871.62	2,015,437.03	594,340.95
Total Expenditures + Balances	15,015,856.96	14,183,608.42	13,287,645.67	12,337,264.06

General Fund Reserve - - as a percentage of "Current Years" Personnel and Operating Expenditures	14.9%	14.9%	15.3%	15.5%
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General Fund Expenditure Summaries

DEPARTMENT	2020 Projected			
	PERSONNEL SERVICES	OPERATING EXPENDITURES	CAPITAL EQUIPMENT	TOTAL
Administration	\$ 293,600.00	\$ 27,832.00	\$ -	\$ 321,432.00
Building	\$ 549,640.00	\$ 110,480.00	\$ -	\$ 660,120.00
Communications	\$ 126,525.00	\$ 48,494.00	\$ -	\$ 175,019.00
Council & Clerk	\$ 202,050.00	\$ 53,015.00	\$ -	\$ 255,065.00
Development	\$ 273,280.00	\$ 40,900.00	\$ -	\$ 314,180.00
Engineering	\$ 380,394.00	\$ 72,725.00	\$ -	\$ 453,119.00
Finance Administration	\$ 412,475.00	\$ 357,925.00	\$ -	\$ 770,400.00
Information Technology	\$ -	\$ 158,080.00	\$ 102,500.00	\$ 260,580.00
Lands & Buildings	\$ -	\$ 175,870.00	\$ 72,000.00	\$ 247,870.00
Other Charges	\$ -	\$ 313,745.00	\$ -	\$ 313,745.00
Parks Maintenance	\$ 505,845.00	\$ 247,112.00	\$ 37,500.00	\$ 790,457.00
Police	\$ 3,134,595.00	\$ 166,394.00	\$ 90,000.00	\$ 3,390,989.00
Public Service	\$ 622,300.00	\$ 225,497.00	\$ 32,000.00	\$ 879,797.00
CORMA & Comp. Abs. Funds	\$ -	\$ 152,850.00	\$ 15,000.00	\$ 167,850.00
<i>Subtotal Operating Expenditures</i>	\$ 6,500,704.00	\$ 2,150,919.00	\$ 349,000.00	\$ 9,000,623.00
Transfers	\$ -	\$ 377,184.38	\$ -	\$ 377,184.38
Advances	\$ -	\$ -	\$ -	\$ -
Add to General Fund Reserve	\$ -	\$ 68,000.00	\$ -	\$ 68,000.00
Contingencies	\$ -	\$ 75,000.00	\$ -	\$ 75,000.00
<i>Subtotal Non-Operating Expenditures</i>	\$ -	\$ 520,184.38	\$ -	\$ 520,184.38
TOTALS*	\$ 6,500,704.00	\$ 2,671,103.38	\$ 349,000.00	\$ 9,520,807.38

DEPARTMENT	2021 Projected			
	PERSONNEL SERVICES	OPERATING EXPENDITURES	CAPITAL EQUIPMENT	TOTAL
Administration	\$ 304,160.00	\$ 28,216.00	\$ -	\$ 332,376.00
Building	\$ 580,120.00	\$ 112,640.00	\$ -	\$ 692,760.00
Communications	\$ 134,150.00	\$ 46,980.00	\$ -	\$ 181,130.00
Council & Clerk	\$ 206,625.00	\$ 54,695.00	\$ -	\$ 261,320.00
Development	\$ 285,355.00	\$ 40,900.00	\$ -	\$ 326,255.00
Engineering	\$ 407,192.00	\$ 74,500.00	\$ -	\$ 481,692.00
Finance Administration	\$ 427,815.00	\$ 366,100.00	\$ -	\$ 793,915.00
Information Technology	\$ -	\$ 98,750.00	\$ 109,500.00	\$ 208,250.00
Lands & Buildings	\$ -	\$ 179,857.00	\$ 52,000.00	\$ 231,857.00
Other Charges	\$ -	\$ 277,400.00	\$ -	\$ 277,400.00
Parks Maintenance	\$ 529,315.00	\$ 254,428.00	\$ 7,500.00	\$ 791,243.00
Police	\$ 3,281,870.00	\$ 169,826.00	\$ 90,000.00	\$ 3,541,696.00
Public Service	\$ 653,075.00	\$ 228,523.00	\$ -	\$ 881,598.00
CORMA & Comp. Abs. Funds	\$ -	\$ 153,850.00	\$ 15,000.00	\$ 168,850.00
<i>Subtotal Operating Expenditures</i>	\$ 6,809,677.00	\$ 2,086,665.00	\$ 274,000.00	\$ 9,170,342.00
Transfers	\$ -	\$ 385,393.61	\$ -	\$ 385,393.61
Advances	\$ -	\$ -	\$ -	\$ -
Add to General Fund Reserve	\$ -	\$ 70,000.00	\$ -	\$ 70,000.00
Contingencies	\$ -	\$ 75,000.00	\$ -	\$ 75,000.00
<i>Subtotal Non-Operating Expenditures</i>	\$ -	\$ 530,393.61	\$ -	\$ 530,393.61
TOTALS*	\$ 6,809,677.00	\$ 2,617,058.61	\$ 274,000.00	\$ 9,700,735.61

DEPARTMENT	2022 Projected			
	PERSONNEL SERVICES	OPERATING EXPENDITURES	CAPITAL EQUIPMENT	TOTAL
Administration	\$ 314,775.00	\$ 28,402.00	\$ -	\$ 343,177.00
Building	\$ 606,095.00	\$ 115,710.00	\$ -	\$ 721,805.00
Communications	\$ 138,875.00	\$ 49,527.00	\$ -	\$ 188,402.00
Council & Clerk	\$ 213,940.00	\$ 54,670.00	\$ -	\$ 268,610.00
Development	\$ 294,955.00	\$ 40,900.00	\$ -	\$ 335,855.00
Engineering	\$ 425,545.00	\$ 75,275.00	\$ -	\$ 500,820.00
Finance Administration	\$ 444,100.00	\$ 371,780.00	\$ -	\$ 815,880.00
Information Technology	\$ -	\$ 99,365.00	\$ 71,500.00	\$ 170,865.00
Lands & Buildings	\$ -	\$ 183,930.00	\$ 72,000.00	\$ 255,930.00
Other Charges	\$ -	\$ 282,825.00	\$ -	\$ 282,825.00
Parks Maintenance	\$ 554,115.00	\$ 250,859.00	\$ 37,500.00	\$ 842,474.00
Police	\$ 3,456,540.00	\$ 169,099.00	\$ 90,000.00	\$ 3,715,639.00
Public Service	\$ 692,390.00	\$ 229,429.00	\$ -	\$ 921,819.00
CORMA & Comp. Abs. Funds	\$ -	\$ 156,875.00	\$ 15,000.00	\$ 171,875.00
<i>Subtotal Operating Expenditures</i>	\$ 7,141,330.00	\$ 2,108,646.00	\$ 286,000.00	\$ 9,535,976.00
Transfers	\$ -	\$ 394,674.54	\$ -	\$ 394,674.54
Advances	\$ -	\$ -	\$ -	\$ -
Add to General Fund Reserve	\$ -	\$ 72,500.00	\$ -	\$ 72,500.00
Contingencies	\$ -	\$ 75,000.00	\$ -	\$ 75,000.00
<i>Subtotal Non-Operating Expenditures</i>	\$ -	\$ 542,174.54	\$ -	\$ 542,174.54
TOTALS*	\$ 7,141,330.00	\$ 2,650,820.54	\$ 286,000.00	\$ 10,078,150.54

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

General Fund Expenditure Summaries

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 Funds	\$ -	\$ 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
TOTALS	\$ 5,092,733.15	\$ 5,347,432.98	\$ 309,833.73	\$ 10,749,999.86

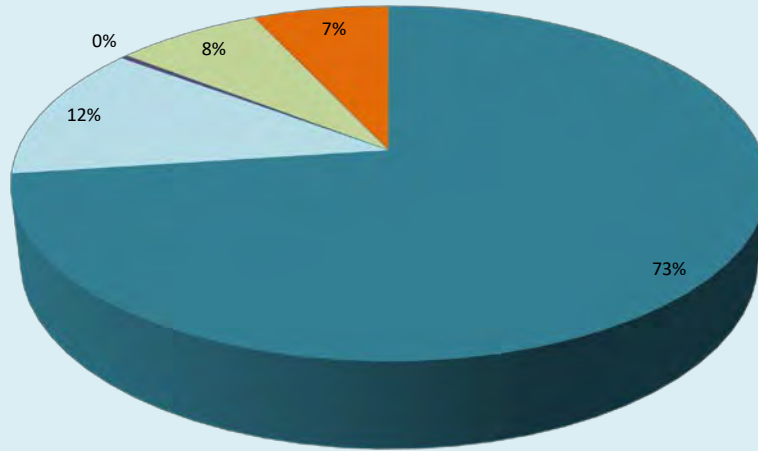
DEPARTMENT	HISTORICAL - 2017 ACTUAL			
	PERSONNEL SERVICES	OPERATING EXPENDITURES	CAPITAL EQUIPMENT	TOTAL
Administration	\$ 270,373.97	\$ 14,728.59	\$ -	\$ 285,102.56
Building	\$ 506,663.30	\$ 103,933.46	\$ -	\$ 610,596.76
Communications	\$ 110,541.52	\$ 65,002.46	\$ -	\$ 175,543.98
Council & Clerk	\$ 182,886.36	\$ 36,597.97	\$ -	\$ 219,484.33
Development	\$ 242,545.76	\$ 33,626.67	\$ -	\$ 276,172.43
Engineering	\$ 325,537.44	\$ 33,916.54	\$ 2,175.96	\$ 361,629.94
Finance Administration	\$ 344,720.98	\$ 288,667.92	\$ 1,359.00	\$ 634,747.90
Information Technology	\$ -	\$ 81,659.71	\$ 143,632.99	\$ 225,292.70
Lands & Buildings	\$ -	\$ 130,174.80	\$ 32,860.64	\$ 163,035.44
Other Charges	\$ -	\$ 1,320,724.86	\$ -	\$ 1,320,724.86
Parks Maintenance	\$ 341,085.75	\$ 120,974.92	\$ 29,776.45	\$ 491,837.12
Police	\$ 2,610,122.52	\$ 112,813.89	\$ 92,300.64	\$ 2,815,237.05
Public Service	\$ 498,075.58	\$ 165,379.59	\$ 118,087.60	\$ 781,542.77
CORMA Fund	\$ -	\$ 162,540.17	\$ 37,939.00	\$ 200,479.17
<i>Subtotal Operating Expenditures</i>	\$ 5,432,553.18	\$ 2,670,741.55	\$ 458,132.28	\$ 8,561,427.01
Transfers	\$ -	\$ 351,060.48	\$ -	\$ 351,060.48
Advances	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00
Contingencies	\$ -	\$ -	\$ -	\$ -
<i>Subtotal Non-Operating Expenditures</i>	\$ -	\$ 376,060.48	\$ -	\$ 376,060.48
TOTALS	\$ 5,432,553.18	\$ 3,046,802.03	\$ 458,132.28	\$ 8,937,487.49

DEPARTMENT	ESTIMATED - 2018			
	PERSONNEL SERVICES	OPERATING EXPENDITURES	CAPITAL EQUIPMENT	TOTAL
Administration	\$ 277,592.87	\$ 32,527.00	\$ -	\$ 310,119.87
Building	\$ 495,567.84	\$ 91,485.00	\$ -	\$ 587,052.84
Communications	\$ 104,635.44	\$ 104,775.00	\$ -	\$ 209,410.44
Council & Clerk	\$ 196,338.92	\$ 56,013.53	\$ -	\$ 252,352.45
Development	\$ 248,509.14	\$ 35,955.94	\$ -	\$ 284,465.08
Engineering	\$ 343,503.64	\$ 51,650.70	\$ -	\$ 395,154.34
Finance Administration	\$ 358,368.96	\$ 292,124.10	\$ -	\$ 650,493.06
Information Technology	\$ -	\$ 87,535.50	\$ 107,966.75	\$ 195,502.25
Lands & Buildings	\$ -	\$ 154,795.31	\$ 22,000.00	\$ 176,795.31
Other Charges	\$ -	\$ 343,939.66	\$ -	\$ 343,939.66
Parks Maintenance	\$ 375,010.89	\$ 171,250.00	\$ 43,540.00	\$ 589,800.89
Police	\$ 2,757,404.40	\$ 178,406.38	\$ 103,000.00	\$ 3,038,810.78
Public Service	\$ 534,273.16	\$ 178,147.00	\$ 105,970.00	\$ 818,390.16
CORMA Fund & Comp. Abs. Fund	\$ -	\$ 149,261.68	\$ 10,000.00	\$ 159,261.68
<i>Subtotal Operating Expenditures</i>	\$ 5,691,205.26	\$ 1,927,866.80	\$ 392,476.75	\$ 8,011,548.81
Transfers	\$ -	\$ 372,181.72	\$ -	\$ 372,181.72
Advances	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ -	\$ 24,830.00	\$ -	\$ 24,830.00
<i>Subtotal Non-Operating Expenditures</i>	\$ -	\$ 397,011.72	\$ -	\$ 397,011.72
TOTALS	\$ 5,691,205.26	\$ 2,324,878.52	\$ 392,476.75	\$ 8,408,560.53

Based on 2019 Proposed Revenues:

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

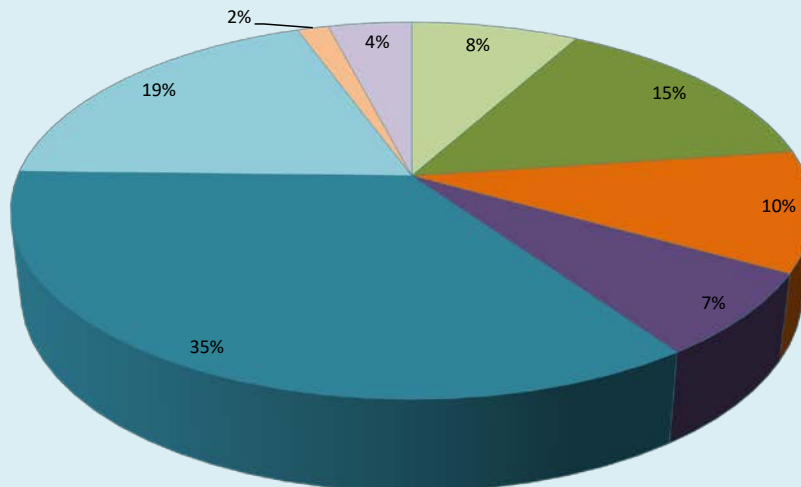
■ Income Tax ■ Property & Other Taxes ■ Local Revenue ■ Development ■ Other



Based on 2019 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

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				
	2019	2020	2021	2022
Revenues:				
Expenditures:				
Personnel Services	284,485	293,600	304,160	314,775
Operating Expenses	27,600	27,832	28,216	28,402
Capital Equipment	-	-	-	-
Total Expenditures	\$ 312,085	\$ 321,432	\$ 332,376	\$ 343,177

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. Capital Improvement Plan (CIP) - review and update; include funding and unfunded needs.
3. Work with staff, City Council and residents on "Keep Powell Moving" initiative.

Performance Measurements:

A. Bi-annual survey questions:	<u>2010</u>	<u>2012</u>	<u>2014</u>	<u>2016</u>	<u>2018</u>
"All things considered, as a place to live, would you rate Powell.....? <i>Exceptional and Better than average</i>	95%	98%	97%	95%	95%
Very Satisfied and Somewhat Satisfied with Particular Services:					
Police	96%	99%	94%	93%	95%
City-sponsored events and activities	93%	94%	90%	91%	89%
Parks, open spaces and bike paths	86%	92%	92%	94%	86%
Snow removal	90%	94%	93%	89%	91%
Maintaining Powell's streets and roads	88%	87%	87%	87%	87%
Revitalizing downtown	74%	86%	81%	73%	73%
Listening to the concerns of local residents	67%	73%	69%	66%	73%
Managing the city's finances	70%	70%	77%	74%	60%



Department: Administration
Fund: General Fund

Acct No.	Personnel Services:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
100-710-5190-00	Salaries & Wages	202,329.04	209,993.98	215,880.00	215,500.00
100-710-5190-11	Overtime	462.44	584.58	630.00	630.00
100-710-5211-00	P.E.R.S.	26,967.18	28,035.79	30,315.00	27,975.00
100-710-5213-00	Medicare	2,818.01	2,927.21	3,140.00	2,950.00
100-710-5221-00	Health Insurance	23,901.40	24,422.40	26,845.00	25,080.20
100-710-5222-00	Life Insurance	812.40	837.72	910.00	910.00
100-710-5223-00	Dental Insurance	1,219.32	1,219.32	1,310.00	1,219.32
100-710-5225-00	Workers Compensation	2,421.62	2,352.97	3,328.35	3,328.35
Total Personnel Services		\$ 260,931.41	\$ 270,373.97	\$ 282,358.35	\$ 277,592.87
Operating Expenditures:					
100-710-5321-80	Cell Phones	-	-	1,000.00	545.00
100-710-5415-00	Copy Supplies	1,511.64	1,516.50	1,800.00	1,511.00
100-710-5415-01	Copier Costs	6,332.83	7,973.32	8,200.00	8,000.00
100-710-5481-00	Printing	518.00	418.00	500.00	250.00
100-710-5500-00	Dues/Subscriptions	2,012.13	2,283.04	2,750.00	2,336.00
100-710-5510-00	Travel/Seminars/Mileage	926.44	1,237.73	2,850.00	985.00
100-710-5540-00	Consulting Services	21,384.91	1,300.00	19,300.00	18,900.00
100-710-5545-00	Contract Temp Services	-	-	2,000.00	-
Total Operating Expenditures		\$ 32,685.95	\$ 14,728.59	\$ 38,400.00	\$ 32,527.00
Capital Outlay:					
		-	-	-	-
Total Capital Equipment		\$ -	\$ -	\$ -	\$ -
Total Administration Expenditures					
		\$ 293,617.36	\$ 285,102.56	\$ 320,758.35	\$ 310,119.87



Department: Administration
Fund: General Fund

	2019 PROPOSED	2020 Projected	2021 Projected	2022 Projected
Personnel Services:				
Salaries & Wages	215,385.00	220,610.00	227,055.00	233,690.00
Overtime	660.00	750.00	750.00	750.00
P.E.R.S.	30,250.00	30,990.00	31,895.00	32,825.00
Medicare	3,135.00	3,210.00	3,305.00	3,400.00
Health Insurance	30,415.00	32,995.00	35,600.00	38,460.00
Life Insurance	855.00	890.00	895.00	895.00
Dental Insurance	1,310.00	1,375.00	1,510.00	1,510.00
Workers Compensation	2,475.00	2,780.00	3,150.00	3,245.00
Total Personnel Services	\$ 284,485.00	\$ 293,600.00	\$ 304,160.00	\$ 314,775.00
Operating Expenditures:				
Cell Phones	650.00	682.00	716.00	752.00
Copy Supplies	1,800.00	1,800.00	1,800.00	1,800.00
Copier Costs	8,250.00	8,300.00	8,300.00	8,350.00
Printing	1,000.00	1,000.00	1,000.00	1,000.00
Dues/Subscriptions	2,900.00	3,000.00	3,050.00	3,100.00
Travel/Seminars/Mileage	2,750.00	2,800.00	2,850.00	2,900.00
Consulting Services	10,250.00	10,250.00	10,500.00	10,500.00
Contract Temp Services	-	-	-	-
Total Operating Expenditures	\$ 27,600.00	\$ 27,832.00	\$ 28,216.00	\$ 28,402.00
Capital Outlay:				
	-	-	-	-
Total Capital Equipment	\$ -	\$ -	\$ -	\$ -
Total Administration Expenditures	\$ 312,085.00	\$ 321,432.00	\$ 332,376.00	\$ 343,177.00

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

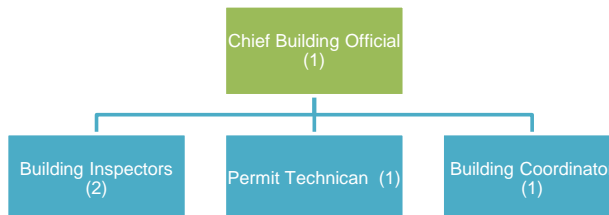
Services Provided by Department (in-house):

- Plan review- review all residential and commercial new construction , addition and alteration plans; verify code compliance of plans.
- 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.
- Permits - reviews all applications and plans before issuing plan approvals and permits to applicants.
- Engineering fees - collect fees due at time of permit application.
- Engineering Reinspection fees - invoice and collect fees due before issuance of Certificate of Occupancy.
- Development/Zoning- collect fees due at time of permit application.

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.
- Plumbing Inspections - the City has contracted with Delaware County General Health District to perform plumbing inspections.
- Electrical Inspections- the city hires a contract inspector to perform electrical inspections.

No changes in service levels are being recommended.



Budget Summary				
	2019	2020	2021	2022
Revenues:				
Expenditures:				
Personnel Services	519,555	549,640	580,120	606,095
Operating Expenses	108,310	110,480	112,640	115,710
Capital Equipment	4,000	-	-	-
Total Expenditures	\$ 631,865	\$ 660,120	\$ 692,760	\$ 721,805

Future Challenges or Issues facing the Department

- *Reviewing, reorganization and improving intradepartmental software and services to assist with changing work loads.
- *Better work flow within each physical office.
- *Tracking of permit documents
- *Document storage and retention.
- *Daily inspection demands.
- *Electronic plan submittals.
- *Electronic plan review.



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 regulations 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.
8. Reorganize physical offices of CBO and Permit Technician to allow better work flow within each office.
9. Revise retention schedule.
10. Use new software more including access to drawings by contract plans examiner.

Performance Measurements:

	Actual <u>2016</u>	Actual <u>2017</u>	Estimated <u>2018</u>	Projected	
				<u>2019</u>	<u>2020</u>
A. Permits:					
Single - family building permits issued and inspected	80	73	75	85	85
Remodeling permits issued and inspected	40	161	45	45	45
Decks	18	29	25	25	25
Commercial building permits issued and inspected	250	285	175	185	180
Liberty Township Commerical building permits issued and inspected	217	228	175	185	200
Liberty Township Plumbing*	265	302	1	0	0
B. Inspections:					
City of Powell	3,966	4,178	3,900	4,100	4,200
Liberty Township	772	588	780	800	850
Liberty Township Plumbing	630	870	-	-	-

*Plumbing permits and inspections were taken over by the Delaware General Health District in early 2018.



Department: Building
Fund: General Fund

Acct No.	Personnel Services:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
100-490-5190-00	Salaries & Wages	341,452.97	363,645.82	345,285.00	337,900.00
100-490-5190-11	Overtime	1,207.04	2,111.00	1,175.00	1,100.00
100-490-5211-00	P.E.R.S.	47,972.09	45,373.29	48,505.00	48,505.00
100-490-5213-00	Medicare	4,881.62	5,195.71	5,025.00	4,800.00
100-490-5221-00	Health Insurance	73,058.46	80,820.72	104,704.28	91,551.97
100-490-5222-00	Life Insurance	2,069.40	1,971.94	2,347.47	2,347.47
100-490-5223-00	Dental Insurance	3,330.72	3,502.56	4,230.34	3,976.90
100-490-5225-00	Workers Compensation	4,738.20	4,042.26	5,386.50	5,386.50
Total Personnel Services		\$ 478,710.50	\$ 506,663.30	\$ 516,658.59	\$ 495,567.84
Operating Expenditures:					
100-490-5321-25	Cell Phones	2,284.76	2,022.36	2,595.45	2,150.00
100-490-5321-80	Internet/Data Access	1,445.40	1,342.41	1,632.19	1,465.00
100-490-5322-75	Delivery Services	872.44	611.40	1,591.86	600.00
100-490-5325-00	Gasoline	-	877.71	1,585.81	1,415.00
100-490-5420-17	Maintenance Supplies	-	119.99	1,325.00	650.00
100-490-5420-19	Reference Materials	52.75	810.87	1,535.00	750.00
100-490-5420-30	Safety Equipment	22.69	471.07	815.00	450.00
100-490-5440-00	Vehicle Maintenance	-	2,200.92	1,000.00	750.00
100-490-5442-00	Copier Maint. Agreement	325.95	322.06	545.00	305.00
100-490-5450-31	Computer Software Agr.	6,900.00	9,000.00	12,140.00	9,000.00
100-490-5481-00	Printing	423.40	223.46	613.44	300.00
100-490-5500-00	Dues/Subscriptions	280.00	730.00	1,020.00	500.00
100-490-5510-00	Travel/Seminars/Mileage	4,300.11	3,228.64	8,140.00	3,750.00
100-490-5510-90	Car Allowance	4,410.00	2,940.00	-	-
100-490-5532-00	Other Contractual Services	51,846.36	60,963.26	60,855.80	52,100.00
100-490-5533-00	Plan Review Services	17,155.50	18,069.31	25,241.00	17,300.00
100-490-5545-00	Contract Temp Services	-	-	-	-
Total Operating Expenditures		\$ 90,319.36	\$ 103,933.46	\$ 120,635.55	\$ 91,485.00
Capital Outlay:					
100-490-5680-01	Office Equip/Furn	-	-	-	-
Total Capital Equipment		\$ -	\$ -	\$ -	\$ -
Total Building Department Expenditures					
		\$ 569,029.86	\$ 610,596.76	\$ 637,294.14	\$ 587,052.84



Department: Building
Fund: General Fund

	2019 PROPOSED	2020 Projected	2021 Projected	2022 Projected
Personnel Services:				
Salaries & Wages	343,555.00	360,200.00	376,805.00	389,635.00
Overtime	1,870.00	1,930.00	2,100.00	2,100.00
P.E.R.S.	48,360.00	50,700.00	53,050.00	54,850.00
Medicare	5,010.00	5,255.00	5,500.00	5,685.00
Health Insurance	110,465.00	120,360.00	130,350.00	141,325.00
Life Insurance	2,180.00	2,280.00	2,280.00	2,290.00
Dental Insurance	4,155.00	4,365.00	4,800.00	4,800.00
Workers Compensation	3,960.00	4,550.00	5,235.00	5,410.00
Total Personnel Services	\$ 519,555.00	\$ 549,640.00	\$ 580,120.00	\$ 606,095.00
Operating Expenditures:				
Cell Phones	3,025.00	3,040.00	3,045.00	3,050.00
Internet/Data Access	1,500.00	1,575.00	1,650.00	1,725.00
Delivery Services	1,605.00	1,640.00	1,675.00	1,700.00
Gasoline	1,580.00	1,620.00	1,650.00	1,670.00
Maintenance Supplies	1,355.00	1,380.00	1,410.00	1,440.00
Reference Materials	1,565.00	1,600.00	1,630.00	1,650.00
Safety Equipment	900.00	920.00	950.00	970.00
Vehicle Maintenance	1,100.00	1,200.00	1,300.00	1,400.00
Copier Maint. Agreement	555.00	565.00	575.00	585.00
Computer Software Maintenance Agreement	9,500.00	9,650.00	9,800.00	10,000.00
Printing	300.00	300.00	300.00	300.00
Dues/Subscriptions	1,040.00	1,060.00	1,080.00	2,000.00
Travel/Seminars/Mileage	5,285.00	5,430.00	5,575.00	5,720.00
Car Allowance				
Other Contractual Services	55,000.00	55,500.00	56,000.00	56,500.00
Plan Review Services	24,000.00	25,000.00	26,000.00	27,000.00
Contract Temp Services	-	-	-	-
Total Operating Expenditures	\$ 108,310.00	\$ 110,480.00	\$ 112,640.00	\$ 115,710.00
Capital Outlay:				
Building Department Office Equip/Furn	4,000.00	-	-	-
Total Capital Equipment	\$ 4,000.00	\$ -	\$ -	\$ -
Total Building Department Expenditures	\$ 631,865.00	\$ 660,120.00	\$ 692,760.00	\$ 721,805.00

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

Services Provided by Department (in-house):

- Strategic Communication - assist departments and City Council on communicating different initiatives and programs to the community.
- Written communication - includes press releases, 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)				
	2019	2020	2021	2022
Revenues:				
Expenditures:				
Personnel Services	120,997	126,525	134,150	138,875
Operating Expenses	65,980	48,494	46,980	49,527
Capital Equipment	-	-	-	-
Total Expenditures	\$ 186,977	\$ 175,019	\$ 181,130	\$ 188,402

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: Communications

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. Launch the City's graphic standards.
5. Develop neighborhood outreach program - "Neighborhood Chats" to engage and educate residents.

Performance Measurements:

	<u>Actual 2016</u>	<u>Actual 2017</u>	<u>Estimated 2018</u>	<u>Projected 2019</u>	<u>Projected 2020</u>
A. Explore innovative forms of communication to reach target audiences:					
Subscribers reached through the City's weekly e-newsletter	1,849	1,965	2,150	2,236	2,348
Households reached through the City's quarterly newsletter and annual report	4,500	4,500	4,700	4,700	4,850
Followers on Social Media:					
Facebook	5,197	5,850	6,500	6,825	7,166
Twitter- City Page	2,885	3,339	3,800	4,000	4,032
Twitter- Police Page	550	1,272	1,800	1,890	1,733
Instagram	1,032	1,398	1,700	1,785	1,733
LinkedIn	181	206	250	262	275
Pinterest	95	109	120	121	127
Total unique visitors to the City's website	188,199	200,000	220,000	242,000	254,100
Total unique visitors to the Powell Festival website	20,966	27,000	29,700	32,670	34,308
Total unique visitors to the Business in Powell website	48	2,000	2,200	2,420	2,541



Department: Communications
Fund: General Fund

Acct No.	Personnel Services:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
100-720-5190-00	Salaries & Wages	72,020.80	75,356.40	78,760.00	69,200.00
100-720-5211-00	P.E.R.S.	10,082.91	10,549.85	11,030.00	9,800.00
100-720-5213-00	Medicare	1,024.18	1,071.91	1,145.00	1,000.00
100-720-5221-00	Health Insurance	20,743.52	21,363.22	23,590.00	22,027.59
100-720-5222-00	Life Insurance	439.44	454.56	490.00	490.00
100-720-5223-00	Dental Insurance	892.08	892.08	950.00	892.08
100-720-5225-00	Workers Compensation	935.14	853.50	1,225.77	1,225.77
Total Personnel Services		\$ 106,138.07	\$ 110,541.52	\$ 117,190.77	\$ 104,635.44
Operating Expenditures:					
100-720-5321-25	Cell Phone	600.00	600.00	600.00	600.00
New Account	Internet/Data Access	-	-	-	-
100-720-5381-00	Other Special Events	308.99	363.83	370.00	370.00
100-720-5416-00	Promotional Supplies	1,316.86	1,738.63	1,655.00	1,655.00
100-720-5481-00	Printing/Photo Develop.	5,950.03	9,765.02	10,200.00	10,200.00
100-720-5482-00	Advertising	6,501.53	3,976.86	3,506.50	3,500.00
100-720-5484-00	Signage Materials	1,224.00	-	-	-
100-720-5484-10	Downtown Banners	2,010.00	1,547.00	-	-
100-720-5500-00	Dues/Subscriptions	1,060.00	1,332.84	1,655.00	1,130.00
100-720-5510-00	Travel/Seminars/Mileage	2,014.35	195.00	2,500.00	500.00
100-720-5540-00	Consulting Services	51,327.75	38,890.34	83,720.00	82,620.00
100-720-5550-00	Website Maintenance	4,091.23	6,592.94	4,562.89	4,200.00
Total Operating Expenditures		\$ 76,404.74	\$ 65,002.46	\$ 108,769.39	\$ 104,775.00
Capital Outlay:					
New account	Furniture	-	-	-	-
100-720-5694-00	Digital Camera/Equipment	-	-	-	-
Total Capital Equipment		\$ -	\$ -	\$ -	\$ -
Total Communications Dept Expenditures		\$ 182,542.81	\$ 175,543.98	\$ 225,960.16	\$ 209,410.44



Department: Communications
Fund: General Fund

	2019 PROPOSED	2020 Projected	2021 Projected	2022 Projected
Personnel Services:				
Salaries & Wages	79,242.00	81,700.00	85,900.00	87,580.00
P.E.R.S.	11,095.00	11,445.00	12,030.00	12,265.00
Medicare	1,150.00	1,190.00	1,250.00	1,270.00
Health Insurance	27,190.00	29,685.00	32,200.00	34,970.00
Life Insurance	460.00	480.00	480.00	480.00
Dental Insurance	950.00	1,000.00	1,100.00	1,100.00
Workers Compensation	910.00	1,025.00	1,190.00	1,210.00
Total Personnel Services	\$ 120,997.00	\$ 126,525.00	\$ 134,150.00	\$ 138,875.00
Operating Expenditures:				
Cell Phone	600.00	600.00	600.00	600.00
Internet/Data Access	500.00	520.00	540.00	560.00
Other Special Events	370.00	370.00	370.00	370.00
Promotional Supplies	1,655.00	1,704.00	1,755.00	1,807.00
Printing/Photo Development	9,200.00	9,500.00	9,815.00	10,140.00
Advertising	3,500.00	3,600.00	3,700.00	3,800.00
Signage Materials	-	-	-	-
Downtown Banners	-	2,000.00	-	2,000.00
Dues/Subscriptions	1,655.00	1,700.00	1,700.00	1,750.00
Travel/Seminars/Mileage	2,500.00	2,500.00	2,500.00	2,500.00
Consulting Services	41,000.00	21,000.00	21,000.00	21,000.00
Website Maintenance	5,000.00	5,000.00	5,000.00	5,000.00
Total Operating Expenditures	\$ 65,980.00	\$ 48,494.00	\$ 46,980.00	\$ 49,527.00
Capital Outlay:				
Furniture	-	-	-	-
Digital Camera/Equipment	-	-	-	-
Total Capital Equipment	\$ -	\$ -	\$ -	\$ -
Total Communications Dept Expenditures	\$ 186,977.00	\$ 175,019.00	\$ 181,130.00	\$ 188,402.00

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

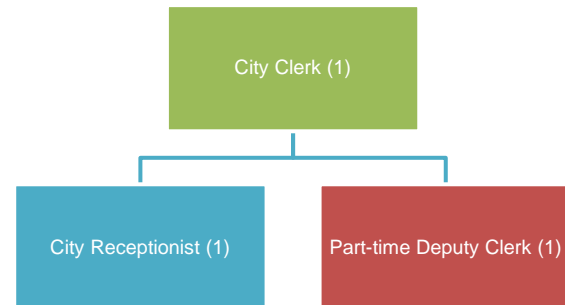
Services Provided by Department (in-house):

- 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.
- Some long-term records storage

No significant changes are being recommended



Budget Summary				
	2019	2020	2021	2022
Revenues:				
Expenditures:				
Personnel Services	194,555	202,050	206,625	213,940
Operating Expenses	51,650	53,015	54,695	54,670
Capital Equipment	-	-	-	-
Total Expenditures	\$ 246,205	\$ 255,065	\$ 261,320	\$ 268,610

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, Deputy Clerk, Sanning Assistant and Receptionist.

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

*The need to have a social media policy and training for staff, council and committee members.



Department Goals, Objectives & Actions

In relation to the City Comprehensive Plan



- 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.
- 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.
- 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.
- 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>2016</u>	Actual <u>2017</u>	Estimated <u>2018</u>	Projected	
				<u>2019</u>	<u>2020</u>
A. Transparent and Proactive Communication					
Records retention software:					
Number of departments participating	7	7	8	8	8
Percentage of departments participating	87%	87%	100%	100%	100%
Number of resolutions & ordinances issued	92	90	84	90	90
Public Meetings & minutes	87	92	89	90	90
Average ordinances/resolutions issued per meeting	1.1	1.0	1.1	1.0	1.0
Public Record Requests completed for all departments	342	428	470	440	440



Department: City Council and City Clerk
Fund: General Fund

Acct No.	Personnel Services:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
100-715-5190-00	Salaries & Wages	143,118.92	149,922.37	160,100.00	160,100.00
100-715-5211-00	P.E.R.S.	18,894.22	19,846.71	21,915.00	21,900.00
100-715-5212-00	Social Security	505.92	505.92	500.00	500.00
100-715-5213-00	Medicare	2,058.73	2,153.46	2,325.00	2,325.00
100-715-5221-00	Health Insurance	7,838.96	7,970.56	8,820.00	8,239.08
100-715-5222-00	Life Insurance	415.63	437.28	480.00	480.00
100-715-5223-00	Dental Insurance	327.24	327.24	360.00	327.24
100-715-5225-00	Workers Compensation	1,985.57	1,722.82	2,467.60	2,467.60
Total Personnel Services		\$ 175,145.19	\$ 182,886.36	\$ 196,967.60	\$ 196,338.92
Operating Expenditures:					
100-715-5420-81	Awards	135.24	224.60	450.00	230.00
100-715-5450-76	Records Maint. Agreement	6,565.36	12,982.30	15,500.00	13,500.00
100-715-5481-00	Printing	-	-	100.00	-
100-715-5501-00	Dues/Subscriptions	9,516.16	9,599.74	11,430.00	11,405.00
100-715-5510-00	Travel/Meetings	1,376.62	1,516.52	2,300.00	1,865.00
100-715-5554-01	Codification	6,385.23	8,642.26	14,300.00	11,449.00
100-715-5555-00	Records Storage	-	2,878.52	6,650.70	6,650.70
100-715-5560-00	Contracted Services	3,156.35	754.03	10,913.83	10,913.83
Total Operating Expenditures		\$ 27,134.96	\$ 36,597.97	\$ 61,644.53	\$ 56,013.53
Capital Outlay:					
100-715-5680-06	Records Retention File	-	-	-	-
New Account	Furniture	-	-	-	-
Total Capital Equipment		\$ -	\$ -	\$ -	\$ -
Total Council & Clerk Expenditures					
		\$ 202,280.15	\$ 219,484.33	\$ 258,612.13	\$ 252,352.45

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

	2019 PROPOSED	2020 Projected	2021 Projected	2022 Projected
Personnel Services:				
Salaries & Wages	157,565.00	163,100.00	166,080.00	171,805.00
P.E.R.S.	21,560.00	22,285.00	22,705.00	23,480.00
Social Security	500.00	550.00	550.00	575.00
Medicare	2,290.00	2,365.00	2,410.00	2,495.00
Health Insurance	10,020.00	10,850.00	11,690.00	12,615.00
Life Insurance	450.00	475.00	480.00	180.00
Dental Insurance	360.00	375.00	415.00	415.00
Workers Compensation	1,810.00	2,050.00	2,295.00	2,375.00
Total Personnel Services	\$ 194,555.00	\$ 202,050.00	\$ 206,625.00	\$ 213,940.00
Operating Expenditures:				
Awards	775.00	300.00	625.00	300.00
Records Maintenance Agreement	13,050.00	13,050.00	13,500.00	13,500.00
Printing	-	-	-	-
Dues/Subscriptions	13,225.00	13,065.00	13,370.00	13,870.00
Travel/Meetings	2,700.00	4,400.00	4,600.00	4,200.00
Codification	5,000.00	5,000.00	5,000.00	5,000.00
Records Storage	6,500.00	6,800.00	7,200.00	7,400.00
Contracted Services	10,400.00	10,400.00	10,400.00	10,400.00
Total Operating Expenditures	\$ 51,650.00	\$ 53,015.00	\$ 54,695.00	\$ 54,670.00
Capital Outlay:				
Records Retention File	-	-	-	-
Furniture	-	-	-	-
Total Capital Equipment	\$ -	\$ -	\$ -	\$ -
Total Council & Clerk Expenditures	\$ 246,205.00	\$ 255,065.00	\$ 261,320.00	\$ 268,610.00

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

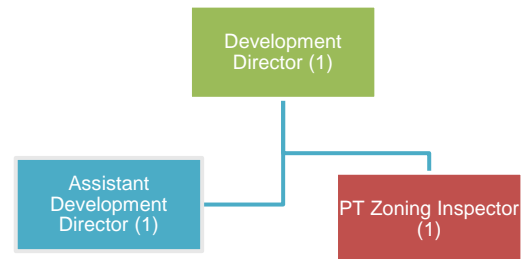
Services Provided by Department (in-house):

- 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				
	2019	2020	2021	2022
Revenues:				
Expenditures:				
Personnel Services	261,005	273,280	285,355	294,955
Operating Expenses	40,900	40,900	40,900	40,900
Capital Equipment	-	-	-	-
Total Expenditures	\$ 301,905	\$ 314,180	\$ 326,255	\$ 335,855

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, especially with Engineering and Public Service for right-of-way permitting requirements for small cell development.
2. Continue 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. Finalize 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 (if given direction by City Council).
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.
13. Research Powell's potential for smart city initiatives

Performance Measurements:

	Actual <u>2016</u>	Actual <u>2017</u>	Estimated <u>2018</u>	Projected <u>2019</u>	Projected <u>2020</u>
A. Development projects					
Number of P&Z Commission Projects reviewed	37	37	28	28	28
Number of Board of Appeal Projects reviewed	1	0	2	1	1
Number of Historic Downtown Advisory Projects	0	3	4	3	3
B. Economic Development projects	0	0	0	0	0
Number of CIC agreements	0	0	2	0	0
C. Zoning					
Number of Zoning Certificates Issued	620	300	350	350	350



Department: Development
Fund: General Fund

Acct No.	Personnel Services:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
100-410-5190-00	Salaries & Wages	175,548.67	192,875.13	206,695.00	196,700.00
100-410-5211-00	P.E.R.S.	24,398.14	26,810.37	29,010.00	27,600.00
100-410-5213-00	Medicare	2,535.06	2,767.48	3,005.00	2,850.00
100-410-5221-00	Health Insurance	15,706.72	15,999.84	17,640.00	16,546.20
100-410-5222-00	Life Insurance	871.44	896.76	975.00	975.00
100-410-5223-00	Dental Insurance	654.48	983.97	1,220.00	1,220.00
100-410-5225-00	Workers Compensation	2,533.87	2,212.21	3,219.67	2,617.94
Total Personnel Services		\$ 222,248.38	\$ 242,545.76	\$ 261,764.67	\$ 248,509.14
Operating Expenditures:					
100-410-5321-25	Cell Phones	1,200.00	1,200.00	1,200.00	1,200.00
100-410-5321-80	Internet/Data Access	485.71	482.02	540.17	482.00
100-410-5420-19	Reference Materials	-	242.04	500.00	350.00
100-410-5440-00	Equipment Maintenance	-	-	200.00	19.00
100-410-5450-90	GIS Maintenance	8,091.00	8,091.00	10,000.00	8,234.94
100-410-5482-02	Legal Ads	2,251.39	2,761.07	2,500.00	500.00
100-410-5500-00	Dues/Subscriptions	2,654.00	1,117.00	3,000.00	1,658.00
100-410-5510-00	Travel/Seminars/Mileage	2,226.10	3,484.54	7,000.00	2,482.00
100-410-5531-00	Contracted Services	-	-	13,000.00	12,000.00
100-410-5533-03	Architecture Advisor	15,640.00	10,160.00	10,000.00	2,450.00
100-410-5553-00	Court Reporter	300.00	-	1,000.00	300.00
100-410-5554-00	Economic Dev. Activity	7,460.00	6,089.00	7,000.00	6,280.00
Total Operating Expenditures		\$ 40,308.20	\$ 33,626.67	\$ 55,940.17	\$ 35,955.94
Capital Outlay:					
100-410-5690-04	GIS Upgrades	-	-	-	-
Total Capital Equipment		\$ -	\$ -	\$ -	\$ -
Total Development Dept. Expenditures					
		\$ 262,556.58	\$ 276,172.43	\$ 317,704.84	\$ 284,465.08



Department: Development
Fund: General Fund

	2019 PROPOSED	2020 Projected	2021 Projected	2022 Projected
Personnel Services:				
Salaries & Wages	204,750.00	213,570.00	222,120.00	228,755.00
P.E.R.S.	28,670.00	29,900.00	31,100.00	32,030.00
Medicare	2,970.00	3,100.00	3,220.00	3,320.00
Health Insurance	20,035.00	21,700.00	23,380.00	25,225.00
Life Insurance	920.00	955.00	955.00	955.00
Dental Insurance	1,310.00	1,370.00	1,510.00	1,510.00
Workers Compensation	2,350.00	2,685.00	3,070.00	3,160.00
Total Personnel Services	\$ 261,005.00	\$ 273,280.00	\$ 285,355.00	\$ 294,955.00
Operating Expenditures:				
Cell Phones	1,200.00	1,200.00	1,200.00	1,200.00
Internet/Data Access	500.00	500.00	500.00	500.00
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	500.00	500.00	500.00	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	-	-	-	-
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
Total Operating Expenditures	\$ 40,900.00	\$ 40,900.00	\$ 40,900.00	\$ 40,900.00
Capital Outlay:				
GIS Upgrades	-	-	-	-
Total Capital Equipment	\$ -	\$ -	\$ -	\$ -
Total Development Dept. Expenditures	\$ 301,905.00	\$ 314,180.00	\$ 326,255.00	\$ 335,855.00

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

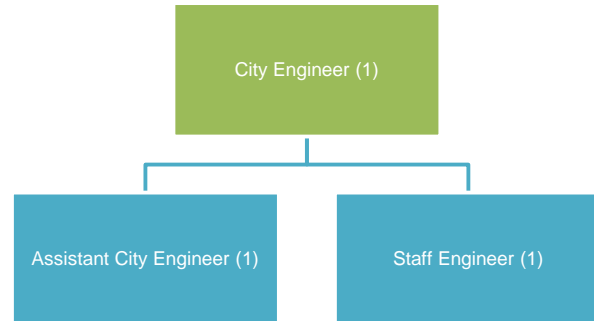
Services Provided by Department (in-house):

- 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				
	2019	2020	2021	2022
Revenues:				
Expenditures:				
Personnel Services	361,830	380,394	407,192	425,545
Operating Expenses	71,950	72,725	74,500	75,275
Capital Equipment	-	-	-	-
Total Expenditures	\$ 433,780	\$ 453,119	\$ 481,692	\$ 500,820

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 Goals, Objectives & Actions

In relation to the City Comprehensive Plan



1. Evaluate different methods/software for roadway evaluations.
2. Continue identifying and developing future capital improvement projects including integrating future projects relating to the "Keep Powell Moving" initiative, maintenance of existing infrastructure, and prioritizing multi-use pathway connections and maintenance.
3. Work with other departementes to utilize the development GIS database to facilitate daily operations and maintenance.
4. Continue developing Auto-Cad drafting standards that were implemented in 2016.
5. Coordinate with lega counsel to develop a Right-of-Way Ordinance.
6. Seek consultant to facilitate engineering plan reviews.
7. Continue to develop Staff Engineer to be able to assist department with more complex departmental functions.
8. Staff Engineer to obtain Certified Erosion Sediment Stormwater Certification (CESSWI).

Performance Measurements:

	Actual <u>2016</u>	Actual <u>2017</u>	Estimated <u>2018</u>	Projected	
				<u>2019</u>	<u>2020</u>
A. Maintain and expand infrastructure networking:					
Number of participants in Sidewalk Repair Program	0	60	0	40	44
Number of Conditional Inspection Approvals	46	53	55	55	58
Number of Final Inspection Approvals	46	33	48	74	65
Percentage of Conditional Inspections to Final Inspections	100.0%	160.0%	115.0%	74.0%	89.0%



Department: Engineering
Fund: General Fund

Acct No.	Personnel Services:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
100-610-5190-00	Salaries & Wages	215,818.25	226,778.19	237,150.00	237,150.00
100-610-5190-11	Overtime	447.26	241.25	500.00	450.00
100-610-5211-00	P.E.R.S.	29,935.13	31,212.58	33,705.00	33,700.00
100-610-5213-00	Medicare	3,057.44	3,194.23	3,495.00	3,475.00
100-610-5221-00	Health Insurance	48,647.20	57,752.22	60,973.00	60,919.83
100-610-5222-00	Life Insurance	1,267.83	1,241.14	1,410.00	1,410.00
100-610-5223-00	Dental Insurance	2,111.40	2,536.03	2,677.00	2,677.00
100-610-5225-00	Workers Compensation	2,677.38	2,581.80	3,721.81	3,721.81
Total Personnel Services		\$ 303,961.89	\$ 325,537.44	\$ 343,631.81	\$ 343,503.64
Operating Expenditures:					
100-610-5321-25	Cell Phones	-	250.00	600.00	600.00
100-610-5321-80	Internet/Data Access	441.65	642.70	1,080.34	965.00
100-610-5420-19	Reference Materials	193.99	77.27	300.00	150.00
100-610-5420-50	Field Supplies	203.98	226.79	400.00	400.00
100-610-5481-00	Printing/Scanning	65.00	96.72	150.00	100.00
100-610-5500-00	Dues/Subscriptions	5,395.25	3,988.69	5,800.00	5,500.00
100-610-5510-00	Travel/Seminars/Mileage	1,998.82	2,477.98	3,000.00	2,287.00
100-610-5531-00	Contract Engineer	-	2,699.30	11,498.70	9,648.70
100-610-5531-03	Engineering Plan Review	-	-	10,000.00	-
100-610-5565-04	NPDES Contract Serv.	27,372.84	23,457.09	46,863.67	32,000.00
Total Operating Expenditures		\$ 35,671.53	\$ 33,916.54	\$ 79,692.71	\$ 51,650.70
Capital Outlay:					
100-610-5680-01	Office Furniture	-	2,175.96	-	-
100-610-5631-01	Murphy Park Connector	-	-	-	-
100-610-5631-02	Traffic Signal Study	-	-	-	-
Total Capital Equipment		\$ -	\$ 2,175.96	\$ -	\$ -
Total Engineering Dept. Expenditures					
		\$ 339,633.42	\$ 361,629.94	\$ 423,324.52	\$ 395,154.34



Department: Engineering
Fund: General Fund

	2019 PROPOSED	2020 Projected	2021 Projected	2022 Projected
Personnel Services:				
Salaries & Wages	241,790.00	251,500.00	260,947.00	269,525.00
Overtime	815.00	845.00	885.00	915.00
P.E.R.S.	33,970.00	35,330.00	36,660.00	37,860.00
Medicare	3,520.00	3,660.00	3,800.00	3,925.00
Health Insurance	74,775.00	81,505.00	96,595.00	104,895.00
Life Insurance	1,330.00	1,389.00	1,395.00	1,400.00
Dental Insurance	2,850.00	2,990.00	3,290.00	3,290.00
Workers Compensation	2,780.00	3,175.00	3,620.00	3,735.00
Total Personnel Services	\$ 361,830.00	\$ 380,394.00	\$ 407,192.00	\$ 425,545.00
Operating Expenditures:				
Cell Phones	600.00	600.00	600.00	600.00
Internet/Data Access	1,000.00	1,050.00	1,100.00	1,150.00
Reference Materials	300.00	300.00	300.00	300.00
Field Supplies	400.00	425.00	425.00	450.00
Printing/Scanning	150.00	150.00	175.00	175.00
Dues/Subscriptions	5,000.00	5,100.00	5,200.00	5,300.00
Travel/Seminars/Mileage	5,500.00	5,600.00	5,700.00	5,800.00
Contract Engineer	12,000.00	12,000.00	13,000.00	13,000.00
Engineering Plan Review	12,000.00	12,000.00	12,000.00	12,000.00
NPDES Contract Serv.	35,000.00	35,500.00	36,000.00	36,500.00
Total Operating Expenditures	\$ 71,950.00	\$ 72,725.00	\$ 74,500.00	\$ 75,275.00
Capital Outlay:				
Office Furniture	-	-	-	-
Murphy Park Connector	-	-	-	-
Traffic Signal Study	-	-	-	-
Total Capital Equipment	\$ -	\$ -	\$ -	\$ -
Total Engineering Dept. Expenditures	\$ 433,780.00	\$ 453,119.00	\$ 481,692.00	\$ 500,820.00

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

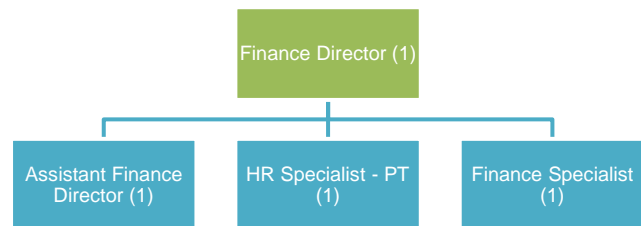
Services Provided by Department (in-house):

- 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				
	2019	2020	2021	2022
Revenues:				
Expenditures:				
Personnel Services	398,085	412,475	427,815	444,100
Operating Expenses	317,820	357,925	366,100	371,780
Capital Equipment	1,200	-	-	-
Total Expenditures	\$ 717,105	\$ 770,400	\$ 793,915	\$ 815,880

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.
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 publizize the costs.

Performance Measurements:

	Actual <u>2016</u>	Actual <u>2017</u>	Estimated <u>2018</u>	Proposed <u>2019</u> <u>2020</u>	
A. Financial accountability and standards					
1. GFOA Comprehensive Annual Financial Report (CAFR)	Received for years 2006 through 2016		Apply for - 2017 2007	Apply for - 2018	Maintain
2. GFOA Distinguished Budget Award	Received for years through 2018			Apply for - 2019	Maintain
3. GFOA Popular Annual Financial Report (PAFR) Award ¹	N/A	Received for 2016	Apply for - 2017	Apply for - 2018	Maintain
4. National Debt Rating - Standard & Poor's	AAA	AAA	AAA	Maintain AAA	
B. Delinquent Tax Collection Programs					
1. Subpoena program	\$178,774	\$95,306	\$75,000	\$75,000	\$75,000
2. City Delinquent letter program	\$44,456	No program done	No program done	Reinstate program	
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	6.10%	2.65%	-2.60%	1.00%	1.00%
2. Total General Fund Revenues	35.82%	7.69%	-1.30%	1.50%	1.50%

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



Department: Finance
Fund: General Fund

Acct No.	Personnel Services:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
100-725-5190-00	Salaries & Wages	241,373.76	252,796.16	283,540.00	262,150.00
100-725-5190-11	Overtime	274.37	699.20	1,500.00	750.00
100-725-5211-00	P.E.R.S.	33,830.83	35,489.56	39,910.00	36,700.00
100-725-5213-00	Medicare	3,382.13	3,566.77	4,135.00	3,700.00
100-725-5221-00	Health Insurance	57,479.46	45,670.98	52,835.00	47,140.56
100-725-5222-00	Life Insurance	1,283.76	1,321.68	1,425.00	1,425.00
100-725-5223-00	Dental Insurance	2,676.24	2,111.40	2,255.00	2,111.40
100-725-5225-00	Workers Compensation	3,165.10	3,065.23	4,392.00	4,392.00
Total Personnel Services		\$ 343,465.65	\$ 344,720.98	\$ 389,992.00	\$ 358,368.96
Operating Expenditures:					
100-725-5321-25	Cell Phone	600.00	1,200.00	1,200.00	1,200.00
100-725-5351-00	Postage Meter	1,320.00	1,320.00	1,385.00	1,250.00
100-725-5420-19	Reference Materials	72.00	130.29	436.00	150.00
100-725-5440-00	Equipment Maintenance	300.12	324.12	445.00	350.00
100-725-5450-76	SSI Maint. Agreement	10,717.53	11,560.64	12,150.00	11,648.00
100-725-5481-00	Printing	1,106.10	8,238.62	4,850.00	4,850.00
100-725-5500-00	Dues/Subsription	2,985.00	3,145.00	5,380.00	3,800.00
100-725-5510-00	Travel/Seminars/Mileage	5,009.66	7,307.35	8,200.00	6,000.00
100-725-5560-00	Contracted Services	-	-	2,500.00	2,500.00
100-725-5560-75	GAAP Conversion	6,800.00	6,960.00	15,120.00	7,120.00
100-725-5560-80	State Audit Services	23,614.60	20,177.20	47,500.00	21,506.10
100-725-5560-90	Income Tax Collection Fee	198,315.13	202,307.52	200,000.00	200,000.00
100-725-5560-94	Credit Card Fees	4,580.92	5,229.89	6,402.04	6,200.00
100-725-5560-95	Bank Fees	1,191.21	5,524.31	5,932.66	5,850.00
100-725-5560-96	Auditor/Treasurer Fees	10,158.38	7,459.62	12,550.00	8,500.00
100-725-5560-97	Asset Auction Fees	2,095.60	1,754.38	5,005.00	1,000.00
100-725-5591-00	Refunded Fees/Permits	6,795.44	1,708.11	6,000.00	3,200.00
100-725-5591-01	Reimbursed Expenses	4,084.19	4,320.87	9,967.89	7,000.00
Total Operating Expenditures		\$ 279,745.88	\$ 288,667.92	\$ 345,023.59	\$ 292,124.10
Capital Outlay:					
100-725-5680-09	Office Equipment	2,819.92	1,359.00	-	-
100-725-5680-10	Software	-	-	-	-
Total Capital Equipment		\$ 2,819.92	\$ 1,359.00	\$ -	\$ -
Total Finance Department Expenditures					
		\$ 626,031.45	\$ 634,747.90	\$ 735,015.59	\$ 650,493.06



Department: Finance
Fund: General Fund

	2019 PROPOSED	2020 Projected	2021 Projected	2022 Projected
Personnel Services:				
Salaries & Wages	287,580.00	295,495.00	303,870.00	312,985.00
Overtime	1,350.00	1,000.00	850.00	850.00
P.E.R.S.	40,450.00	41,510.00	42,665.00	43,940.00
Medicare	4,190.00	4,300.00	4,420.00	4,550.00
Health Insurance	57,605.00	62,675.00	67,795.00	73,425.00
Life Insurance	1,345.00	1,400.00	1,400.00	1,410.00
Dental Insurance	2,255.00	2,370.00	2,605.00	2,605.00
Workers Compensation	3,310.00	3,725.00	4,210.00	4,335.00
Total Personnel Services	\$ 398,085.00	\$ 412,475.00	\$ 427,815.00	\$ 444,100.00
Operating Expenditures:				
Cell Phone	1,200.00	1,200.00	600.00	600.00
Postage Meter	720.00	720.00	720.00	720.00
Reference Materials	200.00	200.00	200.00	200.00
Equipment Maintenance	500.00	530.00	560.00	590.00
SSI Maint. Agreement	12,125.00	12,375.00	12,620.00	12,870.00
Printing	6,375.00	4,850.00	6,150.00	4,900.00
Dues/Subscriptions	4,500.00	4,550.00	4,600.00	4,650.00
Travel/Seminars/Mileage	6,000.00	6,750.00	6,500.00	7,500.00
Contracted Services	-	-	-	-
GAAP Conversion	7,500.00	7,750.00	8,000.00	8,250.00
State Audit Services	23,500.00	26,500.00	24,500.00	25,000.00
Income Tax Collection Fee	210,000.00	245,000.00	255,000.00	258,000.00
Credit Card Fees	6,700.00	6,800.00	6,900.00	7,000.00
Bank Fees	6,000.00	6,200.00	6,500.00	6,500.00
Auditor/Treasurer Fees	12,000.00	12,500.00	12,750.00	13,000.00
Asset Auction Fees	2,000.00	3,500.00	2,000.00	3,500.00
Refunded Fees/Permits	6,000.00	6,000.00	6,000.00	6,000.00
Reimbursed Expenses	12,500.00	12,500.00	12,500.00	12,500.00
Total Operating Expenditures	\$ 317,820.00	\$ 357,925.00	\$ 366,100.00	\$ 371,780.00
Capital Outlay:				
Office Equipment	1,200.00	-	-	-
Software	-	-	-	-
Total Capital Equipment	\$ 1,200.00	\$ -	\$ -	\$ -
Total Finance Department Expenditures	\$ 717,105.00	\$ 770,400.00	\$ 793,915.00	\$ 815,880.00

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				
	2019	2020	2021	2022
Revenues:				
Expenditures:				
Personnel Services				
Operating Expenses	280,445	313,745	277,400	282,825
Capital Equipment				
Total Expenditures	\$ 280,445	\$ 313,745	\$ 277,400	\$ 282,825

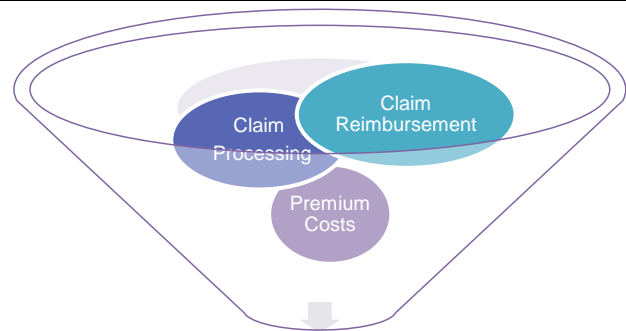
Speciality Department: CORMA
Fund: General Fund

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				
	2019	2020	2021	2022
Revenues:				
CORMA Revenues	20,000	20,000	20,000	20,000
All Other	125,000	130,000	135,000	135,000
Total Revenues	145,000	150,000	155,000	155,000
Expenditures:				
Personnel Services				
Operating Expenses	160,825	167,850	168,850	171,875
Capital Equipment				
Total Expenditures	\$ 160,825	\$ 167,850	\$ 168,850	\$ 171,875

Services Provided by Department (in-house):

- Rainy day type fund for the City



Services Outsourced by Department:

- None

Budget Summary				
	2019	2020	2021	2022
Revenues:				
Revenues	\$ 65,000	\$ 68,000	\$ 70,000	\$ 72,500
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				
	2019	2020	2021	2022
Revenues:				
Revenues	\$ 17,203	\$ 17,828	\$ 18,894	\$ 19,525
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				
	2019	2020	2021	2022
Revenues:				
Revenues	\$ 8,688	\$ 2,356	\$ 4,500	\$ 8,150
Expenditures:				
Personnel Services				
Operating Expenses				
Capital Equipment				
Total Expenditures	\$ -	\$ -	\$ -	\$ -



Department: Other Charges
Fund: General Fund

Acct No.	Operating Expenditures:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
100-750-5551-00	Legal Services	137,560.67	294,297.59	253,344.95	253,344.95
100-750-5552-00	Prosecutor	12,545.00	18,730.00	21,870.00	21,700.00
100-750-5554-00	Legal Settlements	-	950,000.00	-	-
Subtotal Legal Services		\$ 150,105.67	\$ 1,263,027.59	\$ 275,214.95	\$ 275,044.95
100-790-5322-00	Postage	5,943.75	4,963.08	7,850.00	6,000.00
100-790-5410-00	Office Supplies	8,765.84	8,087.83	10,500.00	8,000.00
100-790-5501-00	Memberships	150.00	150.00	249.00	249.00
100-790-5510-75	Personnel (HR) Training	-	100.00	1,500.00	300.00
100-790-5520-00	Wellness Program	2,183.96	4,780.97	12,644.40	2,500.00
100-790-5554-02	Election Expenses	2,000.00	-	4,050.00	4,009.05
100-790-5560-59	Personnel Admin. Fees	2,252.04	2,378.50	5,000.00	3,500.00
100-790-5560-60	DOT Compliance Program	-	-	3,250.00	1,000.00
100-790-5560-78	Employee Screening	3,291.00	10,985.68	6,439.01	3,000.00
100-790-5560-79	Health Department	20,861.68	20,912.66	22,700.00	20,912.66
100-790-5570-00	Liberty Township Agree.	-	-	5,000.00	-
100-790-5585-00	Special Projects	6,580.62	77.35	5,558.04	-
100-790-5594-00	Emergency Mgmt Comm.	5,193.20	5,261.20	8,500.00	6,924.00
100-790-5930-10	Internal Contingency	-	-	21,737.00	12,500.00
Subtotal General Charges		\$ 57,222.09	\$ 57,697.27	\$ 114,977.45	\$ 68,894.71
Total Operating Expenditures		\$ 207,327.76	\$ 1,320,724.86	\$ 390,192.40	\$ 343,939.66
Transfers/Advances And Contingency:					
100-910-5910-00	TR - Debt Service	263,300.00	203,000.00	197,000.00	197,000.00
100-910-5910-02	TR- Other	50,723.43	17,551.77	24,582.00	24,582.00
100-910-5910-04	TR - Capital Projects	-	-	-	-
100-910-5910-06	TR - P&R Programming	50,000.00	-	-	-
100-910-5910-07	TR - CORMA	80,000.00	119,000.00	140,000.00	140,000.00
100-910-5910-08	TR - CIC (Regular Assistanc	-	-	-	-
100-910-5910-08	TR - CIC (Income Tax)	11,311.36	11,508.71	15,000.00	10,599.72
100-910-5910-09	TR - Grants	-	-	-	-
Subtotal Transfers		\$ 455,334.79	\$ 351,060.48	\$ 376,582.00	\$ 372,181.72
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	-	-
Subtotal Advances		\$ 3,480,102.63	\$ 25,000.00	\$ -	\$ -
100-930-5930-00	Council Contingency	-	-	24,830.00	24,830.00
Subtotal Contingencies		\$ -	\$ -	\$ 24,830.00	\$ 24,830.00
100-940-5900-00	Restricted Reserve	32,500.00	50,000.00	60,000.00	60,000.00
Total Non-Operating Expenditures		\$ 3,935,437.42	\$ 426,060.48	\$ 461,412.00	\$ 457,011.72
Total Other Charges Expenditures					
		\$ 4,142,765.18	\$ 1,746,785.34	\$ 851,604.40	\$ 800,951.38



Department: Other Charges
Fund: General Fund

	2019 PROPOSED	2020 Projected	2021 Projected	2022 Projected
Operating Expenditures:				
Legal Services	147,000.00	182,000.00	150,000.00	150,000.00
Prosecutor	22,000.00	22,000.00	22,000.00	22,000.00
Legal Settlements	-	-	-	-
Subtotal Legal Services	\$ 169,000.00	\$ 204,000.00	\$ 172,000.00	\$ 172,000.00
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	270.00	270.00	275.00	275.00
Personnel (HR) Training	1,500.00	1,500.00	1,500.00	1,500.00
Wellness Program	13,500.00	13,750.00	14,000.00	14,250.00
Election Expenses	5,000.00	5,000.00	-	5,000.00
Personnel Admin. Fees	5,075.00	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	8,000.00	6,000.00	6,200.00	6,200.00
Health Department	21,000.00	21,500.00	21,650.00	21,800.00
Liberty Township Agreements	2,000.00	2,000.00	2,000.00	2,000.00
Special Projects	-	-	-	-
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
Subtotal General Charges	\$ 111,445.00	\$ 109,745.00	\$ 105,400.00	\$ 110,825.00
Total Operating Expenditures	\$ 280,445.00	\$ 313,745.00	\$ 277,400.00	\$ 282,825.00
Transfers/Advances And Contingency:				
Transfer - Debt Service	197,000.00	197,000.00	197,000.00	197,000.00
TR- Other	25,890.64	20,184.38	23,393.61	27,674.54
Transfer - Capital Projects	-	-	-	-
Transfer - P&R Programming	-	-	-	-
Transfer - CORMA	125,000.00	130,000.00	135,000.00	135,000.00
Transfer - CIC (regular assistance)	-	2,500.00	-	2,500.00
Transfer - CIC (income tax sharing)	25,000.00	27,500.00	30,000.00	32,500.00
Transfer - Grants	-	-	-	-
Subtotal Transfers	\$ 372,890.64	\$ 377,184.38	\$ 385,393.61	\$ 394,674.54
Advance - Various Grant Funds	-	-	-	-
Advance- Capital Funds	-	-	-	-
Advance- Parks & Rec Fund	-	-	-	-
Advance- Debt Service Fund	-	-	-	-
Subtotal Advances	\$ -	\$ -	\$ -	\$ -
City Council Contingency	75,000.00	75,000.00	75,000.00	75,000.00
Subtotal Contingencies	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
Add to General Fund Restricted Reserve	65,000.00	68,000.00	70,000.00	72,500.00
Total Non-Operating Expenditures	\$ 512,890.64	\$ 520,184.38	\$ 530,393.61	\$ 542,174.54
Total Other Charges Expenditures	\$ 793,335.64	\$ 833,929.38	\$ 807,793.61	\$ 824,999.54

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



Department: CORMA
Fund: General Fund

Beginning Balance					
	\$	28,549.49	\$	41,559.68	\$ 43,118.66
Acct No.	Revenues:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
105-000-4890-10	Insurance Reimbursements	22,332.90	53,442.15	30,000.00	16,400.00
105-000-4890-11	Reimb. For Discont. Poles	-	-	-	12,500.00
105-000-4931-00	TR IN - General Fund	80,000.00	119,000.00	140,000.00	140,000.00
Total Revenues		\$ 102,332.90	\$ 172,442.15	\$ 170,000.00	\$ 168,900.00
Operating Expenditures:					
105-790-5420-60	Ins Admin Expenses	275.71	-	325.00	300.00
105-790-5435-00	Ins Claim (Repair)	-	4,021.17	12,999.68	12,726.68
105-790-5435-01	Ins Claim (Repl. Non-cap)	179.00	1,219.00	1,000.00	850.00
105-790-5500-00	Memberships	385.00	385.00	500.00	385.00
105-790-5555-00	Property Liab Premium	79,933.00	127,319.00	137,500.00	135,000.00
105-790-5676-00	Ins Claim (Capital)	8,550.00	37,939.00	33,441.00	10,000.00
Total Expenditures		\$ 89,322.71	\$ 170,883.17	\$ 185,765.68	\$ 159,261.68
Unappropriated		\$ 13,010.19	\$ 1,558.98	\$ (15,765.68)	\$ 9,638.32
CORMA Ending Balance		\$ 41,559.68	\$ 43,118.66	\$ 27,352.98	\$ 52,756.98

Beginning Balance					
	\$	1,017,500.00	\$	1,050,000.00	\$ 1,100,000.00
Acct No.	Revenues:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
101-000-4932-00	TR IN - General Fund	32,500.00	50,000.00	60,000.00	60,000.00
Total Revenues		\$ 32,500.00	\$ 50,000.00	\$ 60,000.00	\$ 60,000.00
Operating Expenditures:					
Total Expenditures		\$ -	\$ -	\$ -	\$ -
Unappropriated		\$ 32,500.00	\$ 50,000.00	\$ 60,000.00	\$ 60,000.00
General Reserve Ending Balance		\$ 1,050,000.00	\$ 1,100,000.00	\$ 1,160,000.00	\$ 1,160,000.00



Department: CORMA
Fund: General Fund

Beginning Balance	\$	52,756.98	\$	46,931.98	\$	39,081.98	\$	35,231.98
Revenues:		2019 PROPOSED		2020 Projected		2021 Projected		2022 Projected
Insurance Reimbursements		20,000.00		20,000.00		20,000.00		20,000.00
Reimbursement for Discontinued Light Poles		10,000.00		10,000.00		10,000.00		10,000.00
Transfer In - General Fund		125,000.00		130,000.00		135,000.00		135,000.00
Total Revenues	\$	155,000.00	\$	160,000.00	\$	165,000.00	\$	165,000.00
Operating Expenditures:								
Ins Admin Expenses		325.00		350.00		350.00		375.00
Ins Claim (Repair)		10,000.00		15,000.00		10,000.00		15,000.00
Ins Claim (Replace Non-capital)		5,000.00		2,000.00		5,000.00		2,000.00
Memberships		500.00		500.00		500.00		500.00
Property Liab Premium		130,000.00		135,000.00		138,000.00		139,000.00
Ins Claim (Capital)		15,000.00		15,000.00		15,000.00		15,000.00
Total Expenditures	\$	160,825.00	\$	167,850.00	\$	168,850.00	\$	171,875.00
Unappropriated	\$	(5,825.00)	\$	(7,850.00)	\$	(3,850.00)	\$	(6,875.00)
CORMA Ending Balance	\$	46,931.98	\$	39,081.98	\$	35,231.98	\$	28,356.98

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

Beginning Balance	\$	1,160,000.00	\$	1,225,000.00	\$	1,293,000.00	\$	1,363,000.00
Revenues:		2019 PROPOSED		2020 Projected		2021 Projected		2022 Projected
Transfer In - General Fund		65,000.00		68,000.00		70,000.00		72,500.00
Total Revenues	\$	65,000.00	\$	68,000.00	\$	70,000.00	\$	72,500.00
Operating Expenditures:								
Total Expenditures	\$	-	\$	-	\$	-	\$	-
Unappropriated	\$	65,000.00	\$	68,000.00	\$	70,000.00	\$	72,500.00
General Reserve Ending Balance	\$	1,225,000.00	\$	1,293,000.00	\$	1,363,000.00	\$	1,435,500.00



Department: Finance
Fund: 27th Payroll

Beginning Balance		\$	14,050.72	\$	28,927.65	\$	44,538.42	\$	44,538.42
Acct No. Revenues:			2016 Actual		2017 Actual		2018 Budget + Enc.		2018 Estimated
110-000-4932-00	Prorated Portion of 27th payroll		14,876.93		15,610.77		16,928.01		16,928.01
Total Revenues		\$	14,876.93	\$	15,610.77	\$	16,928.01	\$	16,928.01
Operating Expenditures:									
110-910-5910-00	Transfer to General Fund		-		-		-		-
Total Expenditures		\$	-	\$	-	\$	-	\$	-
Unappropriated		\$	14,876.93	\$	15,610.77	\$	16,928.01	\$	16,928.01
27th Payroll Ending Balance		\$	28,927.65	\$	44,538.42	\$	61,466.43	\$	61,466.43

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

Beginning Balance		\$	26,460.50	\$	62,307.00	\$	34,652.00	\$	34,652.00
Acct No. Revenues:			2016 Actual		2017 Actual		2018 Budget + Enc.		2018 Estimated
111-000-4932-00	Estimated Comp Abs payout		35,846.50		1,941.00		7,653.99		7,653.99
Total Revenues		\$	35,846.50	\$	1,941.00	\$	7,653.99	\$	7,653.99
Operating Expenditures:									
111-910-5910-00	Transfer to General Fund		-		29,596.00		-		-
Total Expenditures		\$	-	\$	29,596.00	\$	-	\$	-
Unappropriated		\$	35,846.50	\$	(27,655.00)	\$	7,653.99	\$	7,653.99
Comp Abs Reserve Ending Balance		\$	62,307.00	\$	34,652.00	\$	42,305.99	\$	42,305.99



Department: Finance
Fund: 27th Payroll

Beginning Balance	\$	61,466.43	\$	78,669.06	\$	96,497.44	\$	115,391.05
Revenues:		2019 PROPOSED		2020 Projected		2021 Projected		2022 Projected
Prorated Portion of 27th payroll		17,202.63		17,828.38		18,893.61		19,524.54
Total Revenues	\$	17,202.63	\$	17,828.38	\$	18,893.61	\$	19,524.54
Operating Expenditures:								
Transfer to General Fund		-		-		-		-
Total Expenditures	\$	-	\$	-	\$	-	\$	-
Unappropriated	\$	17,202.63	\$	17,828.38	\$	18,893.61	\$	19,524.54
27th Payroll Ending Balance	\$	78,669.06	\$	96,497.44	\$	115,391.05	\$	134,915.59

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

Beginning Balance	\$	42,305.99	\$	50,994.00	\$	53,350.00	\$	57,850.00
Revenues:		2019 PROPOSED		2020 Projected		2021 Projected		2022 Projected
Estimated comp abs payout		8,688.01		2,356.00		4,500.00		8,150.00
Total Revenues	\$	8,688.01	\$	2,356.00	\$	4,500.00	\$	8,150.00
Operating Expenditures:								
Transfer to General Fund		-		-		-		-
Total Expenditures	\$	-	\$	-	\$	-	\$	-
Unappropriated	\$	8,688.01	\$	2,356.00	\$	4,500.00	\$	8,150.00
Comp Abs Reserve Ending Balance	\$	50,994.00	\$	53,350.00	\$	57,850.00	\$	66,000.00



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

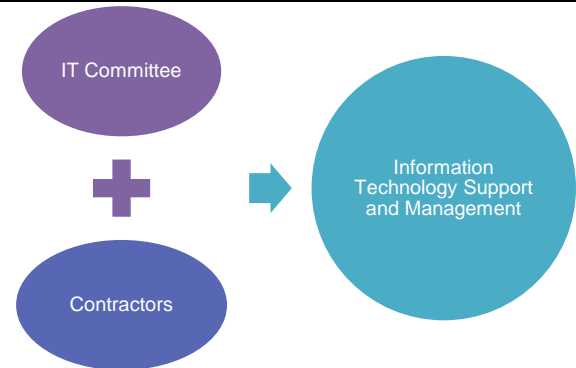
Services Provided by Department (in-house):

- 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

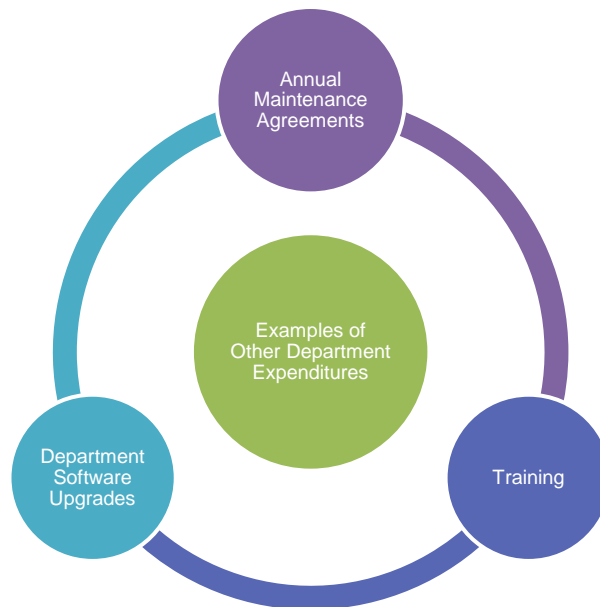
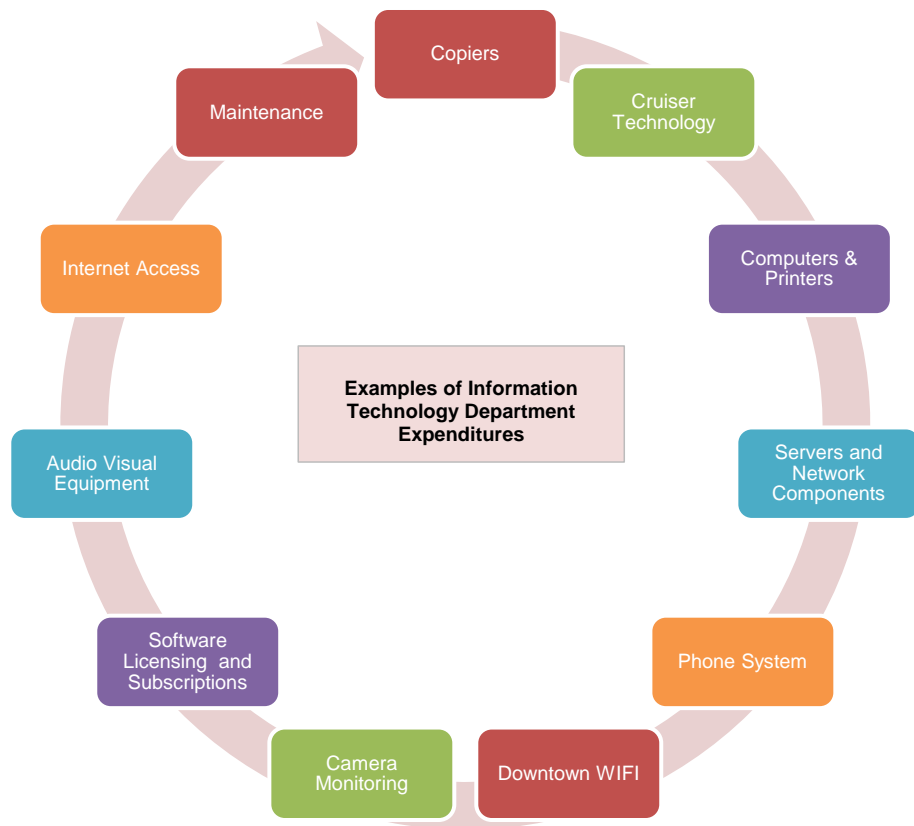


Budget Summary				
	2019	2020	2021	2022
Revenues:				
Expenditures:				
Personal Services	-	-	-	-
Operating Expenses	107,815	158,080	98,750	99,365
Capital Equipment	116,520	102,500	109,500	71,500
Total Expenditures	\$ 224,335	\$ 260,580	\$ 208,250	\$ 170,865

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:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
Total Personnel Services		\$ -	\$ -	\$ -	\$ -
Operating Expenditures:					
100-740-5321-80	Internet Access	13,295.24	12,702.86	13,489.59	12,404.59
100-740-5412-00	Computer Supplies	1,469.71	2,375.89	3,400.00	1,800.00
100-740-5450-00	Computer Maintenance	57,101.90	57,463.07	57,800.00	57,783.07
100-740-5500-25	Software/Subscriptions	4,940.72	8,388.03	9,450.00	9,190.34
100-740-5510-00	Training Expenses	2,181.98	-	2,025.00	1,500.00
100-740-5540-00	Consulting Services	3,730.00	729.86	5,082.50	4,857.50
100-740-5560-30	Website Design	39.14	-	-	-
Total Operating Expenditures		\$ 82,758.69	\$ 81,659.71	\$ 91,247.09	\$ 87,535.50
Capital Outlay:					
100-740-5680-02	Copiers	24,832.00	-	29,165.00	29,162.54
100-740-5682-10	Police Cruiser - video; laptop	-	72,869.40	11,600.00	11,000.00
100-740-5690-00	Miscellaneous Equip.	276.55	3,420.42	2,335.00	2,000.00
100-740-5690-02	Software	7,874.00	16,578.77	38,500.00	38,500.00
100-740-5691-00	Printers/Scanners	439.85	-	500.00	500.00
100-740-5692-00	Server/Network Comp.	59,550.53	-	7,500.00	6,897.00
100-740-5693-00	Computers	15,835.06	14,107.44	12,500.00	10,907.21
100-740-5693-01	Laptops/I-pads	366.00	5,939.06	1,500.00	500.00
100-740-5694-00	Camera Monitoring	3,427.53	4,156.52	5,000.00	3,500.00
100-740-5695-00	Digital Document System	-	-	-	-
100-740-5696-00	Assets Management Sys.	-	-	-	-
100-740-5697-00	WiFi Equipment	472.39	994.72	5,000.00	5,000.00
100-740-5698-00	Phone System	-	25,566.66	-	-
100-740-5699-00	Audio/Visual Equipment	1,530.87	-	-	-
Total Capital Equipment		\$ 114,604.78	\$ 143,632.99	\$ 113,600.00	\$ 107,966.75
Total IT Department Expenditures		\$ 197,363.47	\$ 225,292.70	\$ 204,847.09	\$ 195,502.25



Department: Information Technology
Fund: General Fund

	2019 PROPOSED	2020 Projected	2021 Projected	2022 Projected
Personnel Services:				
Total Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures:				
Internet Access	12,600.00	12,750.00	12,900.00	13,000.00
Computer Supplies	4,000.00	4,000.00	4,000.00	4,000.00
Computer Maintenance	58,000.00	58,000.00	58,500.00	59,000.00
Software/Subscriptions	12,815.00	12,830.00	12,850.00	12,865.00
Training Expenses	3,000.00	3,000.00	3,000.00	3,000.00
Consulting Services	7,400.00	67,500.00	7,500.00	7,500.00
Website Design	10,000.00	-	-	-
Total Operating Expenditures	\$ 107,815.00	\$ 158,080.00	\$ 98,750.00	\$ 99,365.00
Capital Outlay:				
Copiers	-	-	3,000.00	3,000.00
Police Cruiser - video; laptops; communication	3,200.00	16,500.00	13,500.00	16,500.00
Miscellaneous Equipment	6,500.00	2,500.00	2,500.00	2,500.00
Software	30,420.00	5,000.00	20,000.00	5,000.00
Printers/Scanners	500.00	500.00	500.00	500.00
Server/Network Components	46,000.00	10,000.00	10,000.00	12,000.00
Computers	16,900.00	17,000.00	17,000.00	17,000.00
Laptops/I-pads	3,000.00	1,000.00	3,000.00	1,000.00
Camera Monitoring	5,000.00	5,000.00	5,000.00	5,000.00
Digital Document System	-	-	-	-
Assets Management System	-	10,000.00	-	-
WiFi Equipment	5,000.00	5,000.00	5,000.00	5,000.00
Phone System	-	-	-	-
Audio/Visual Equipment	-	30,000.00	30,000.00	4,000.00
Total Capital Equipment	\$ 116,520.00	\$ 102,500.00	\$ 109,500.00	\$ 71,500.00
Total IT Department Expenditures	\$ 224,335.00	\$ 260,580.00	\$ 208,250.00	\$ 170,865.00

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 or dmiller@cityofpowell.us

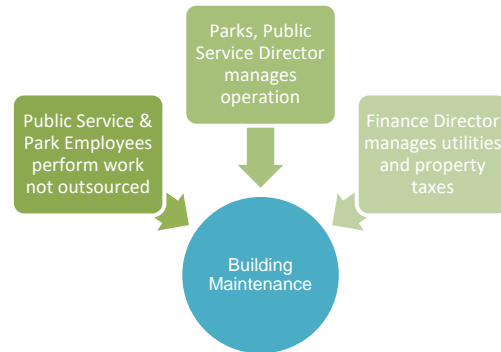
Services Provided by Department (in-house):

- 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				
	2019	2020	2021	2022
Revenues:				
Expenditures:				
Personal Services				
Operating Expenses	172,054	175,870	179,857	183,930
Capital Equipment	67,000	72,000	52,000	72,000
Total Expenditures	\$ 239,054	\$ 247,870	\$ 231,857	\$ 255,930

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

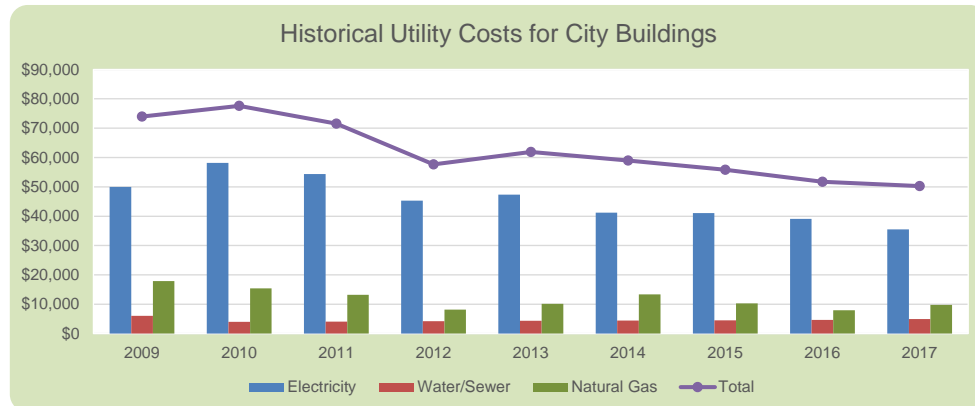
In relation to the City Comprehensive Plan



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:

<u>Performance Measurements:</u>		Actual	Actual	Estimated	BUDGETED			
		<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>		
A.	Fiscal accountability with green initiatives							
	1. Electricity	\$ 39,107	\$ 35,524	\$ 40,420	\$ 44,783	\$ 47,022		
	2. Water/Sewer Service	\$ 4,648	\$ 4,967	\$ 5,062	\$ 5,184	\$ 5,443		
	3. Natural Gas	\$ 7,948	\$ 9,774	\$ 11,900	\$ 11,385	\$ 11,954		
		<u>\$ 51,703</u>	<u>\$ 50,265</u>	<u>\$ 57,382</u>	<u>\$ 61,352</u>	<u>\$ 64,419</u>		
B.	Solar Generation	kWh units						
		2012	48,794	2015	59,172	2018	50,690	estimated
		2013	79,229	2016	84,046	2019	80,000	estimated
		2014	80,677	2017	80,910	2020	80,000	estimated





Department: Lands & Buildings
Fund: General Fund

Acct No.	Operating Expenditures:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
100-730-5311-00	Electricity - 47 Hall	31,940.67	29,363.17	36,913.76	33,520.00
100-730-5312-00	Water/Sewer Service - 47	3,081.71	3,101.16	3,614.20	3,202.00
100-730-5313-00	Natural Gas - 47 Hall	4,875.30	6,010.55	9,523.51	7,200.00
100-730-5321-00	Telephone - 47 Hall	10,220.47	10,046.99	12,117.58	11,850.00
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	4,216.82	3,345.16	5,197.69	3,700.00
100-735-5312-00	Water/Sewer Service - 260	1,041.25	1,339.85	1,354.28	1,300.00
100-735-5313-00	Natural Gas - 260 Advent.	907.26	1,194.35	2,692.58	1,500.00
100-735-5321-00	Telephone - 260 Advent.	1,319.32	1,235.18	1,562.49	1,425.00
100-736-5311-00	Electricity - 44 N. Liberty	1,293.63	1,175.57	2,467.64	1,400.00
100-736-5312-00	Water/Sewer Service - 44	525.45	526.20	611.85	560.00
100-736-5313-00	Natural Gas - 44 N. Liberty	844.64	984.96	3,186.25	1,200.00
100-736-5321-00	Telephone - 44 N. Liberty	2,639.44	3,745.84	4,799.45	4,100.00
100-737-5311-00	Electricity - 99 S. Liberty	1,656.16	1,639.70	3,927.35	1,800.00
100-737-5313-00	Natural Gas - 99 S. Liberty	1,320.73	1,583.91	3,355.10	2,000.00
Subtotal Utilities		\$ 65,882.85	\$ 65,292.59	\$ 91,323.73	\$ 74,757.00
100-730-5411-00	Janitorial Supplies	7,955.75	5,525.95	9,869.98	2,000.00
100-730-5432-48	Weed/Brush/Pest Control	541.00	-	1,000.00	250.00
100-730-5440-00	Equipment Maintenance	1,000.00	-	1,000.00	500.00
100-730-5440-54	Phone Maint. Agreement	2,115.00	1,840.00	2,113.00	1,113.00
100-730-5460-00	Building Maintenance	6,951.50	10,246.04	18,855.39	18,855.39
100-730-5467-52	Office Cleaning	6,760.00	6,200.00	13,540.00	6,800.00
100-730-5470-00	Grounds Maintenance	994.37	149.94	1,000.00	600.00
100-730-5550-76	Software Maintenance	2,750.00	2,950.00	5,200.00	5,200.00
100-730-5581-00	Property Taxes	8,730.88	9,149.74	9,300.00	9,249.92
100-731-5352-00	Water Cooler Rental	760.50	647.15	970.00	770.00
100-731-5411-00	Janitorial Supplies	5,487.44	5,391.30	6,128.88	1,000.00
100-731-5460-00	Building Maintenance	2,081.96	2,626.19	6,348.75	4,000.00
100-731-5467-52	Office Cleaning	6,760.00	6,280.00	8,500.00	6,500.00
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	278.19	216.10	2,500.00	300.00
100-735-5432-48	Weed/Brush/Pest Control	585.00	-	1,000.00	500.00
100-735-5440-00	Equipment Maintenance	1,122.24	1,409.72	1,500.00	1,200.00
100-735-5440-54	Phone Maint. Agreement	1,000.00	-	-	-
100-735-5450-00	Rentals	3,096.00	3,096.00	7,000.00	4,000.00
100-735-5460-00	Building Maintenance	2,199.99	4,235.64	11,360.23	10,000.00
100-735-5467-52	Office Cleaning	4,560.00	4,160.00	5,320.00	4,200.00
100-735-5470-00	Grounds Maintenance	-	-	1,000.00	500.00
100-736-5432-48	Weed/Brush/Pest Control	-	-	1,000.00	300.00
100-736-5460-00	Building Maintenance	-	130.19	2,000.00	500.00
100-736-5470-00	Grounds Maintenance	-	-	500.00	300.00
100-737-5432-48	Weed/Brush/Pest Control	-	-	500.00	100.00
100-737-5460-00	Building Maintenance	500.00	628.25	1,500.00	1,300.00
Subtotal Maintenance Expenses		\$ 66,229.82	\$ 64,882.21	\$ 119,006.23	\$ 80,038.31
Total Operating Expenditures		\$ 132,112.67	\$ 130,174.80	\$ 210,329.96	\$ 154,795.31



Department: Lands & Buildings
Fund: General Fund

	2019 PROPOSED	2020 Projected	2021 Projected	2022 Projected
Operating Expenditures:				
Electricity - 47 Hall	38,145.00	40,052.00	42,055.00	44,157.00
Water/Sewer Service - 47 Hall	3,300.00	3,465.00	3,638.00	3,820.00
Natural Gas - 47 Hall	6,970.00	7,319.00	7,684.00	8,068.00
Telephone - 47 Hall	12,232.00	12,660.00	13,103.00	13,562.00
Electricity - Seldom Seen P.S. Bldg	-	-	-	-
Water/Sewer Service - Seldom Seen P.S. Bldg	-	-	-	-
Natural Gas - Seldom Seen P.S. Bldg.	-	-	-	-
Telephone - Seldom Seen P.S. Bldg.	-	-	-	-
Electricity - 260 Adventure	3,822.00	4,013.00	4,214.00	4,425.00
Water/Sewer Service - 260 Adventure	1,319.00	1,385.00	1,454.00	1,527.00
Natural Gas - 260 Adventure	1,588.00	1,667.00	1,750.00	1,838.00
Telephone - 260 Adventure	872.00	903.00	934.00	967.00
Electricity - 44 N. Liberty	1,217.00	1,278.00	1,342.00	1,409.00
Water/Sewer Service - 44 N. Liberty	565.00	593.00	622.00	653.00
Natural Gas - 44 N. Liberty	1,124.00	1,180.00	1,239.00	1,301.00
Telephone - 44 N. Liberty	1,798.00	1,888.00	1,982.00	2,081.00
Electricity - 99 S. Liberty	1,599.00	1,679.00	1,763.00	1,851.00
Natural Gas - 99 S. Liberty	1,703.00	1,788.00	1,877.00	1,971.00
Subtotal Utilities	\$ 76,254.00	\$ 79,870.00	\$ 83,657.00	\$ 87,630.00
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	1,350.00	1,400.00	1,450.00	1,500.00
Property Taxes	9,450.00	9,600.00	9,750.00	9,800.00
Water Cooler Rental	1,000.00	1,000.00	1,000.00	1,000.00
Janitorial Supplies	CHANGED ALLOCATION FOR 2019 GOING FORWARD			
Building Maintenance - Comm. Rooms	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	CHANGED ALLOCATION FOR 2019 GOING FORWARD			
Weed/Brush/Pest Control	-	-	-	-
Equipment Maintenance	-	-	-	-
Phone Maint. Agreement	-	-	-	-
Building Maintenance - Seldom Seen	-	-	-	-
Grounds Maintenance	-	-	-	-
Janitorial Supplies	CHANGED ALLOCATION FOR 2019 GOING FORWARD			
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	7,000.00	7,000.00
Building Maintenance - 260 Adventure	10,000.00	10,000.00	10,000.00	10,000.00
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
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
Subtotal Maintenance Expenses	\$ 95,800.00	\$ 96,000.00	\$ 96,200.00	\$ 96,300.00
Total Operating Expenditures	\$ 172,054.00	\$ 175,870.00	\$ 179,857.00	\$ 183,930.00



Department: Lands & Buildings
Fund: General Fund

Acct No.	Capital Outlay Exp.:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
Capital Outlay:					
100-730-5619-00	Building Improvements	13,087.42	10,935.64	16,150.00	13,000.00
100-732-5619-00	Building Improvements	-	-	2,000.00	-
100-735-5619-00	Building Improvements	7,126.90	16,574.00	10,000.00	5,000.00
100-736-5619-00	Building Improvements	56.34	5,351.00	7,500.00	3,000.00
100-737-5619-00	Building Improvements	4,344.01	-	7,500.00	1,000.00
Total Capital Equipment		\$ 24,614.67	\$ 32,860.64	\$ 43,150.00	\$ 22,000.00
Total Lands & Buildings Expenditures		\$ 154,789.47	\$ 243,190.60	\$ 253,479.96	\$ 176,795.31



Department: Lands & Buildings
Fund: General Fund

Capital Outlay Expenditures:	2019 PROPOSED	2020 Projected	2021 Projected	2022 Projected
Capital Outlay:				
Building Improvements	40,000.00	45,000.00	25,000.00	45,000.00
Building Improvements	2,000.00	2,000.00	2,000.00	2,000.00
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
Total Capital Equipment	\$ 67,000.00	\$ 72,000.00	\$ 52,000.00	\$ 72,000.00
Total Lands & Buildings Expenditures				
	\$ 239,054.00	\$ 247,870.00	\$ 231,857.00	\$ 255,930.00

No significant changes recommended for this budget



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

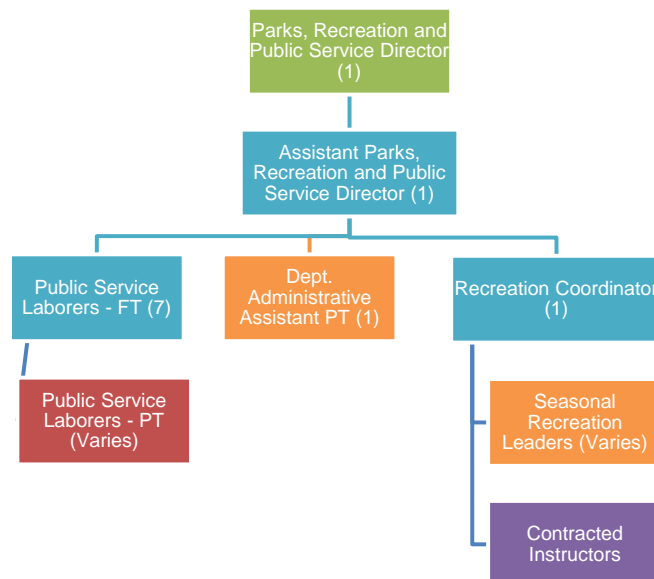
Services Provided by Department (in-house):

- 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.
- Janitorial services for Municipal Buildings.

A parks laborer is being recommended for 2019, beginning in April



Budget Summary				
	2019	2020	2021	2022
Revenues:				
Sidewalk Program	20,000	25,000	20,000	25,000
Tree Program	-	-	-	-
Total Revenues	\$ 20,000	\$ 25,000	\$ 20,000	\$ 25,000
Expenditures:				
Personnel Services	1,063,365	1,128,145	1,182,390	1,246,505
Operating Exp.	471,849	472,609	482,951	480,288
Capital Equipment	230,000	69,500	7,500	37,500
Total Expenditures	\$ 1,765,214	\$ 1,670,254	\$ 1,672,841	\$ 1,764,293

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 is becoming increasingly difficult; may need to explore an alternative funding source for the Powell Festival.



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 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. 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>2016</u>	Actual <u>2017</u>	Estimated <u>2018</u>	Proposed	
				<u>2019</u>	<u>2020</u>
1. Fiscal accountability:					
Gasoline usage - Gallons used	6,782	6,631	6,800	7,000	7,100
2. Service level volume:					
Snow accumulation per winter season (inches of snow)	12.00	11.00	15.00	15.00	15.00
Number of programs offered	287	330	335	340	350
Number of participants	1,689	1,707	1,800	1,850	1,900
Average # of participants to program	5.89	5.17	5.37	5.44	5.43
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%	<u>2018</u> 86%
Somewhat and very satisfied with snow removal	90%	94%	93%	89%	91%



Department: Parks
Fund: General Fund

Acct No.	Personnel Services:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
100-320-5190-00	Salaries & Wages	199,242.60	225,685.75	254,550.00	250,500.00
100-320-5190-01	Other Earnings	587.00	1,705.00	1,900.00	850.00
100-320-5190-11	Overtime	4,105.50	5,729.06	10,000.00	8,600.00
100-320-5211-00	P.E.R.S.	29,626.92	32,577.52	37,305.00	35,950.00
100-320-5213-00	Medicare	2,903.76	3,298.79	3,865.00	3,675.00
100-320-5221-00	Health Insurance	63,069.41	64,839.93	69,415.00	66,763.00
100-320-5222-00	Life Insurance	1,413.73	1,495.45	1,645.00	1,645.00
100-320-5223-00	Dental Insurance	2,914.44	2,924.64	3,115.00	2,924.64
100-320-5225-00	Workers Compensation	2,587.21	2,829.61	4,103.25	4,103.25
Total Personnel Services		\$ 306,450.57	\$ 341,085.75	\$ 385,898.25	\$ 375,010.89
Operating Expenditures:					
100-320-5311-00	Electricity	9,779.62	8,503.91	13,441.75	10,000.00
100-320-5312-00	Water/Sewer Service	23,083.18	23,605.36	27,015.20	24,750.00
100-320-5321-00	Telephone	728.46	738.51	1,061.74	750.00
100-320-5321-80	Internet/Data Access	441.65	482.02	540.17	540.00
100-320-5381-00	Special Events	7,941.99	-	-	-
100-320-5411-00	Janitorial Supplies	4,398.54	5,305.84	11,125.96	8,000.00
100-320-5420-00	Vending Machine Exp.	-	500.00	500.00	-
100-320-5431-90	Utility Repairs	1,188.91	4,783.96	5,000.00	3,500.00
100-320-5432-00	Park Maint (mulch/plants)	10,944.48	8,735.98	22,449.37	20,000.00
100-320-5432-10	Turf Maint/Fertilization	9,202.99	10,507.00	20,000.00	20,000.00
100-320-5432-20	Pond Maintenance	1,784.95	1,110.00	8,000.00	7,000.00
100-320-5432-25	Irrigation System Maint.	348.10	268.00	2,000.00	1,000.00
100-320-5432-30	Splash Pad Maint.	3,820.38	3,916.91	9,000.00	7,000.00
100-320-5432-40	Cemetery Maintenance	-	417.73	5,000.00	5,000.00
100-320-5432-48	Weed/Pest Control	2,777.51	1,175.22	2,000.00	1,500.00
100-320-5440-00	Equipment Maintenance	1,233.58	3,529.83	5,052.34	5,000.00
100-320-5440-01	Playground Maintenance	3,200.92	8,300.04	9,500.00	9,000.00
100-320-5460-00	Building Maintenance	570.37	4,251.30	5,000.00	5,000.00
100-320-5470-01	Tree Trimming/Removal	19,783.00	17,325.00	33,000.00	20,000.00
100-320-5470-02	Downtown Plantings	6,573.33	7,035.03	10,000.00	7,960.00
100-320-5470-03	Park Trees	2,791.51	2,848.00	3,000.00	3,000.00
100-320-5482-00	Advertising	2,196.40	572.40	2,500.00	-
100-320-5510-00	Training/Seminars	2,738.25	2,913.73	4,000.00	3,500.00
100-320-5520-00	Uniforms	581.21	367.90	4,345.00	750.00
100-320-5531-00	Contracted Services	-	3,781.25	20,200.00	8,000.00
New Account	Wetlands Monitoring	-	-	-	-
New Account	Athletic Field Maintenance	-	-	-	-
Total Operating Expenditures		\$ 116,109.33	\$ 120,974.92	\$ 223,731.53	\$ 171,250.00
Capital Outlay:					
100-320-5681-07	Mowers	14,967.00	21,613.50	19,038.00	19,038.00
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	19,598.23	-	10,450.00	10,450.00
100-320-5683-00	Park Maint. Equip.	4,920.93	8,162.95	10,962.00	9,052.00
Total Capital Equipment		\$ 39,486.16	\$ 29,776.45	\$ 45,450.00	\$ 43,540.00
Total Parks Department Expenditures					
		\$ 462,046.06	\$ 491,837.12	\$ 655,079.78	\$ 589,800.89



Department: Parks
Fund: General Fund

	2019 PROPOSED	2020 Projected	2021 Projected	2022 Projected
Personnel Services:				
Salaries & Wages	295,805.00	307,035.00	317,965.00	329,815.00
Other Earnings	2,000.00	2,000.00	2,300.00	2,500.00
Overtime	12,900.00	16,925.00	16,550.00	16,350.00
P.E.R.S.	43,360.00	45,495.00	47,015.00	48,675.00
Medicare	4,495.00	4,715.00	4,870.00	5,045.00
Health Insurance	103,800.00	119,320.00	129,270.00	140,200.00
Life Insurance	1,815.00	2,005.00	2,010.00	2,035.00
Dental Insurance	3,830.00	4,270.00	4,695.00	4,695.00
Workers Compensation	3,550.00	4,080.00	4,640.00	4,800.00
Total Personnel Services	\$ 471,555.00	\$ 505,845.00	\$ 529,315.00	\$ 554,115.00
Operating Expenditures:				
Electricity	13,880.00	14,574.00	15,303.00	16,068.00
Water/Sewer Service	28,482.00	29,906.00	31,402.00	32,972.00
Telephone	1,545.00	1,622.00	1,703.00	1,789.00
Internet/Data Access	500.00	510.00	520.00	530.00
Special Events	<i>Moved to Parks & Recreation Programming Fund</i>			
Janitorial Supplies	12,000.00	12,000.00	12,000.00	12,000.00
Vending Machine Expenditures	500.00	500.00	500.00	500.00
Utility Repairs	5,000.00	5,000.00	5,000.00	5,000.00
Park Maint (mulch/plants)	30,000.00	30,000.00	30,000.00	30,000.00
Turf Maint/Fertilization	30,000.00	30,000.00	30,000.00	30,000.00
Pond Maintenance	5,000.00	5,000.00	5,000.00	5,000.00
Irrigation System Maintenance	1,000.00	1,000.00	1,000.00	1,000.00
Splash Pad Maintenance	7,000.00	7,000.00	7,000.00	7,000.00
Cemetery Maintenance	5,000.00	5,000.00	5,000.00	5,000.00
Weed/Pest Control	2,000.00	2,000.00	2,000.00	2,000.00
Equipment Maintenance	6,000.00	6,000.00	6,000.00	6,000.00
Playground Maintenance	10,000.00	10,000.00	10,000.00	10,000.00
Building Maintenance	6,000.00	6,000.00	6,000.00	6,000.00
Tree Trimming/Removal Services	20,000.00	20,000.00	20,000.00	20,000.00
Downtown Plantings	8,000.00	8,000.00	8,000.00	8,000.00
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	5,000.00	5,000.00	5,000.00	5,000.00
Uniforms	3,500.00	3,500.00	3,500.00	3,500.00
Contracted Services	15,000.00	15,000.00	15,000.00	15,000.00
Wetlands Monitoring	20,000.00	16,500.00	21,500.00	15,500.00
Athletic Field Maintenance	7,500.00	7,500.00	7,500.00	7,500.00
Total Operating Expenditures	\$ 248,407.00	\$ 247,112.00	\$ 254,428.00	\$ 250,859.00
Capital Outlay:				
Mowers	-	25,000.00	-	25,000.00
Cemetery Improvements	-	-	-	-
Specialized Vehicles	22,000.00	-	-	-
Pond/Fountain Improvements	-	5,000.00	-	5,000.00
Park Equipment - Tri-wing mower	60,000.00	-	-	-
Park Maintenance Equipment	23,000.00	7,500.00	7,500.00	7,500.00
Total Capital Equipment	\$ 105,000.00	\$ 37,500.00	\$ 7,500.00	\$ 37,500.00
Total Parks Department Expenditures	\$ 824,962.00	\$ 790,457.00	\$ 791,243.00	\$ 842,474.00

The City is planning for new employee beginning in April 2019 with the opening of Seldom Seen Park.



Department: Public Service
Fund: General Fund

Acct No.	Personnel Services:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
100-620-5190-00	Salaries & Wages	310,668.27	329,801.03	359,540.00	349,500.00
100-620-5190-01	Other Earnings	3,287.00	3,135.75	4,600.00	4,570.00
100-620-5190-11	Overtime	13,041.88	11,952.10	19,800.00	18,000.00
100-620-5211-00	P.E.R.S.	45,747.37	48,186.23	53,755.00	51,900.00
100-620-5213-00	Medicare	4,590.38	4,839.89	5,570.00	5,300.00
100-620-5221-00	Health Insurance	86,857.32	89,760.60	99,625.00	92,329.97
100-620-5222-00	Life Insurance	2,153.54	2,299.42	2,554.06	2,554.06
100-620-5223-00	Dental Insurance	4,222.80	4,222.80	4,510.00	4,222.80
100-620-5225-00	Workers Compensation	4,084.94	3,877.76	5,896.33	5,896.33
Total Personnel Services		\$ 474,653.50	\$ 498,075.58	\$ 555,850.39	\$ 534,273.16
Operating Expenditures:					
100-620-5311-45	Electricity	18,426.37	17,386.80	23,724.46	19,100.00
100-620-5321-25	Cell Phones	5,014.43	5,066.46	5,923.64	5,500.00
100-620-5321-80	Internet/Data Access	2,488.25	2,528.62	3,210.72	2,900.00
100-620-5325-00	Gasoline	11,774.57	15,146.88	30,452.82	21,750.00
100-620-5420-30	Safety Equipment	43.80	510.43	1,000.00	1,000.00
100-620-5420-47	Shop Supplies	2,044.44	2,224.59	5,197.51	4,500.00
100-620-5420-50	Field Supplies/Tools	1,927.51	1,646.42	4,601.20	3,500.00
100-620-5431-10	Street Sweeping	12,170.00	11,800.00	15,000.00	13,000.00
100-620-5431-49	Villagescape Repairs	391.63	209.21	4,000.00	1,000.00
100-620-5431-50	Snow & Ice Removal	-	-	5,000.00	-
100-620-5431-51	Street Light Repairs	8,847.42	19,208.76	28,000.00	18,000.00
100-620-5431-52	Drainage Repairs	10,312.66	10,320.02	29,399.19	18,000.00
100-620-5431-53	Mailbox Repair & Repl.	-	-	1,500.00	-
100-620-5431-54	Subdivision Signs/Grd	964.75	1,874.14	5,000.00	5,000.00
100-620-5431-55	Storm Damage Clean-up	-	-	5,000.00	-
100-620-5431-57	Sidewalk Program *	1,103.40	53,431.74	54,288.48	26,347.00
100-620-5432-48	Weed/Pest/Brush Ctrl.	194.58	75.40	1,000.00	1,500.00
100-620-5440-00	Vehicle/Equip. Maint.	11,291.03	14,619.17	21,358.34	18,000.00
100-620-5440-10	Radio System Repairs	425.37	219.55	2,000.00	1,000.00
100-620-5467-46	Building Maint. (Bays)	1,774.00	3,746.50	4,000.00	4,000.00
100-620-5470-75	Mosquito Control	197.50	-	500.00	500.00
100-620-5500-00	Dues/Subscription	-	170.00	500.00	500.00
100-620-5501-44	Certification/CDL	105.00	-	300.00	300.00
100-620-5510-00	Travel/Seminars	188.47	1,515.96	3,000.00	3,000.00
100-620-5520-00	Uniforms	2,935.43	2,435.96	6,220.65	5,000.00
100-620-5531-00	Contract Engineer	-	550.00	5,000.00	2,500.00
100-620-5546-00	Contracted Zoning Ctrl.	-	-	250.00	250.00
100-620-5560-07	OUPS Referrals	682.52	692.98	3,400.84	2,000.00
Total Operating Expenditures		\$ 93,303.13	\$ 165,379.59	\$ 268,827.85	\$ 178,147.00
Capital Outlay:					
new account	Street Lights	-	-	-	-
100-620-5540-21	Trailer	-	-	-	-
100-620-5681-02	Vehicles	69,948.99	-	80,000.00	80,000.00
100-620-5681-03	Specialized Equipment	-	-	35,000.00	25,970.00
100-620-5681-04	Snow Plow	-	118,087.60	-	-
Total Capital Equipment		\$ 69,948.99	\$ 118,087.60	\$ 115,000.00	\$ 105,970.00
Total Public Service Dept. Expenditures		\$ 637,905.62	\$ 781,542.77	\$ 939,678.24	\$ 818,390.16

* 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

	2019 PROPOSED	2020 Projected	2021 Projected	2022 Projected
Personnel Services:				
Salaries & Wages	369,060.00	385,670.00	402,445.00	414,530.00
Other Earnings	4,000.00	4,200.00	4,250.00	4,300.00
Overtime	27,750.00	27,675.00	27,500.00	27,450.00
P.E.R.S.	55,835.00	58,175.00	60,510.00	62,200.00
Medicare	5,785.00	6,025.00	6,270.00	6,445.00
Health Insurance	117,285.00	127,425.00	137,675.00	162,165.00
Life Insurance	2,420.00	2,550.00	2,560.00	2,585.00
Dental Insurance	5,105.00	5,360.00	5,895.00	6,580.00
Workers Compensation	4,570.00	5,220.00	5,970.00	6,135.00
Total Personnel Services	\$ 591,810.00	\$ 622,300.00	\$ 653,075.00	\$ 692,390.00
Operating Expenditures:				
Electricity - Street & Traffic Lights	20,510.00	21,536.00	22,613.00	23,744.00
Cell Phones	7,132.00	7,489.00	8,963.00	8,257.00
Internet/Data Access	2,650.00	2,782.00	2,922.00	3,068.00
Gasoline	21,600.00	22,140.00	22,475.00	22,810.00
Safety Equipment	1,500.00	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	5,000.00	5,000.00	5,000.00	5,000.00
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	20,000.00	20,000.00	20,000.00	20,000.00
Drainage Repairs	20,000.00	20,000.00	20,000.00	20,000.00
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	2,000.00	2,000.00	2,000.00	2,000.00
Vehicle/Equip. Maintenance	22,000.00	22,000.00	22,000.00	22,000.00
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	2,000.00	2,000.00	2,000.00	2,000.00
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	6,000.00	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
Total Operating Expenditures	\$ 223,442.00	\$ 225,497.00	\$ 228,523.00	\$ 229,429.00
Capital Outlay:				
Street Lights	-	-	-	-
Trailer	-	-	-	-
Vehicles	-	-	-	-
Specialized Equipment	-	32,000.00	-	-
Snow Plow	125,000.00	-	-	-
Total Capital Equipment	\$ 125,000.00	\$ 32,000.00	\$ -	\$ -
Total Public Service Dept. Expenditures	\$ 940,252.00	\$ 879,797.00	\$ 881,598.00	\$ 921,819.00

No significant changes are being recommended for this budget



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

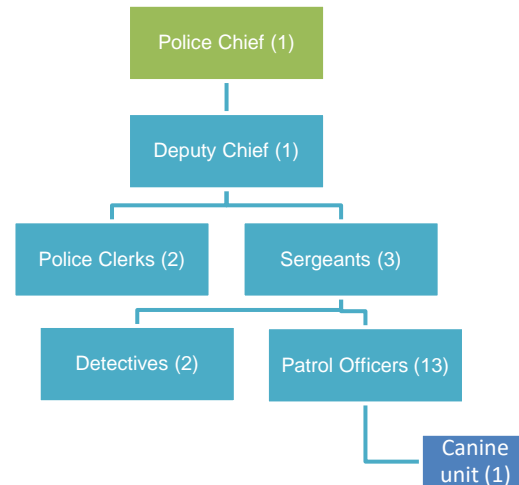
Services Provided by Department (in-house):

- 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



Budget Summary				
	2019	2020	2021	2022
Revenues:				
Expenditures:				
Personnel Services	2,976,190	3,134,595	3,281,870	3,456,540
Operating Exp.	154,821	166,394	169,826	169,099
Capital Equipment	114,000	90,000	90,000	90,000
Total Expenditures	\$ 3,245,011	\$ 3,390,989	\$ 3,541,696	\$ 3,715,639

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 changes in cruiser model year for equipment updates.
2. Transportation: Review changes in police cruiser.
3. Land Use Plan: Police Staffing - proposal for additional personnel including a fourth Sergeant position.
4. Fiscal: Present a five year plan specifically for the police department.
5. Fiscal: Research funding for police projects.

Performance Measurements:

A. Maintain level of service, but improve delivery:	Actual	Actual	Estimated	Estimated
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Traffic Citations	219	290	192	233
Accidents	170	147	136	120
# of Citations to Accidents	1.29	1.97	1.41	1.90
 Calls for service	 19,128	 20,493	 22,002	 23,400
Incident Reports	1,282	1,360	1,410	1,500
# of Calls that required incident reports	6.7%	6.6%	6.4%	6.4%
 Bi-annual survey question results	 <u>2012</u>	 <u>2014</u>	 <u>2016</u>	 <u>2018</u>
Satisfaction level for police (very satisfied and somewhat satisfied)	99%	94%	93%	93%
 B. Transparency, communication and proactive activities:	 Actual	 Actual	 Estimated	 Estimated
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</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	6	6
Park Programs (multiple)				



Department: Police
Fund: General Fund

Acct No.	Personnel Services:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
100-110-5190-00	Salaries & Wages	1,612,794.08	1,759,985.08	1,872,457.00	1,833,538.00
100-110-5190-01	Other Earnings	27,890.17	28,566.23	33,848.00	29,539.00
100-110-5190-11	Overtime	84,283.54	85,750.16	118,875.00	114,526.00
100-110-5211-00	P.E.R.S.	11,980.29	12,528.03	13,140.00	12,920.00
100-110-5213-00	Medicare	24,385.87	26,504.10	29,375.00	27,960.00
100-110-5215-00	Police Pension	312,882.31	343,021.67	376,715.00	361,220.00
100-110-5221-00	Health Insurance	302,079.77	311,825.44	360,730.00	324,601.12
100-110-5222-00	Life Insurance	8,764.90	9,466.09	10,485.00	10,485.00
100-110-5223-00	Dental Insurance	13,344.32	13,105.22	16,380.00	13,995.64
100-110-5225-00	Workers Compensation	22,622.74	19,370.50	28,619.64	28,619.64
Total Personnel Services		\$ 2,421,027.99	\$ 2,610,122.52	\$ 2,860,624.64	\$ 2,757,404.40
Operating Expenditures:					
100-110-5321-25	Cell Phones	4,611.34	4,302.23	5,466.54	5,250.00
100-110-5321-80	Internet/Data Access	3,310.83	3,850.41	4,681.38	4,681.38
100-110-5325-00	Gasoline/Oil	23,993.76	27,956.55	39,156.61	31,750.00
100-110-5331-00	Rents/Leases	14,430.43	15,626.48	17,000.00	16,000.00
100-110-5385-00	Community Relations	2,424.98	404.00	500.00	500.00
100-110-5410-00	Office Supplies	3,836.23	2,530.89	5,500.00	4,500.00
100-110-5420-19	Reference Materials	-	500.00	600.00	300.00
100-110-5440-00	Equipment Maintenance	5,043.72	7,662.53	33,151.76	33,000.00
100-110-5440-16	Cruiser Maintenance	7,625.34	6,744.71	16,803.85	15,000.00
100-110-5442-00	Copier Maintenance	1,556.49	1,624.40	3,500.00	3,500.00
100-110-5481-00	Printing	2,382.44	1,429.51	2,640.00	2,000.00
100-110-5500-00	Dues/Subscriptions	985.00	1,243.00	1,800.00	1,750.00
100-110-5510-00	Travel/Seminars/Mileage	3,635.73	18,843.99	26,500.00	26,500.00
100-110-5510-66	Education/Training	14,803.94	730.00	-	-
100-110-5519-00	Supplies	-	2,142.39	6,892.40	4,500.00
100-110-5520-00	Uniforms/Gear	22,992.80	14,990.04	32,225.03	25,000.00
100-110-5560-10	Fingerprint Processing	780.00	-	800.00	-
100-110-5560-11	Lab Test Fees	475.00	255.00	1,200.00	700.00
100-110-5582-00	Accreditation Process	4,452.62	1,977.76	4,000.00	3,475.00
Total Operating Expenditures		\$ 117,340.65	\$ 112,813.89	\$ 202,417.57	\$ 178,406.38
Capital Outlay:					
100-110-5680-00	Miscellaneous Equipment	10,980.90	9,503.64	15,422.00	15,000.00
100-110-5681-00	Vehicles/Cruisers	38,828.31	82,797.00	120,937.28	88,000.00
Total Capital Equipment		\$ 49,809.21	\$ 92,300.64	\$ 136,359.28	\$ 103,000.00
Total Police Department Expenditures					
		\$ 2,588,177.85	\$ 2,815,237.05	\$ 3,199,401.49	\$ 3,038,810.78



Department: Police
Fund: General Fund

	2019 PROPOSED	2020 Projected	2021 Projected	2022 Projected
Personnel Services:				
Salaries & Wages	1,955,985.00	2,046,235.00	2,124,880.00	2,198,680.00
Other Earnings	39,370.00	39,785.00	39,890.00	43,700.00
Overtime	97,675.00	94,600.00	95,600.00	95,600.00
P.E.R.S.	13,220.00	13,985.00	14,405.00	14,835.00
Medicare	30,350.00	31,620.00	32,780.00	33,850.00
Police Pension	389,730.00	405,750.00	420,715.00	434,565.00
Health Insurance	403,150.00	450,355.00	496,130.00	575,500.00
Life Insurance	9,950.00	10,360.00	10,340.00	10,345.00
Dental Insurance	14,250.00	16,200.00	17,820.00	19,190.00
Workers Compensation	22,510.00	25,705.00	29,310.00	30,275.00
Total Personnel Services	\$ 2,976,190.00	\$ 3,134,595.00	\$ 3,281,870.00	\$ 3,456,540.00
Operating Expenditures:				
Cell Phones	5,250.00	5,250.00	5,250.00	5,250.00
Internet/Data Access	4,051.00	4,254.00	4,466.00	4,689.00
Gasoline/Oil	34,920.00	35,790.00	36,510.00	37,060.00
Rents/Leases	14,100.00	14,100.00	14,100.00	14,100.00
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	500.00	500.00	500.00	500.00
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	3,500.00	3,500.00
Printing	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	16,500.00	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	-	-	-	-
Lab Test Fees	1,200.00	1,200.00	1,200.00	1,200.00
Accreditation Process	4,000.00	4,000.00	6,000.00	4,000.00
Total Operating Expenditures	\$ 154,821.00	\$ 166,394.00	\$ 169,826.00	\$ 169,099.00
Capital Outlay:				
Miscellaneous Equipment	15,000.00	15,000.00	15,000.00	15,000.00
Vehicles/Cruisers	99,000.00	75,000.00	75,000.00	75,000.00
Total Capital Equipment	\$ 114,000.00	\$ 90,000.00	\$ 90,000.00	\$ 90,000.00
Total Police Department Expenditures	\$ 3,245,011.00	\$ 3,390,989.00	\$ 3,541,696.00	\$ 3,715,639.00

No significant changes recommended for this budget



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ALL OTHER FUNDS SECTION

Special Revenue Funds - Summary					
Revenues by Fund:	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
Municipal Motor License Tax	54,563.75	55,248.75	56,407.50	58,977.50	60,572.50
Street Maintenance & Repair	554,839.99	569,516.57	585,129.57	582,818.19	621,683.91
State Highway Improvement	41,577.37	42,940.56	43,591.59	42,575.75	47,526.76
Park Development	-	56,962.50	47,171.23	87,361.87	104,315.63
FEMA Grant	-	-	-	-	-
ARRA Grant	-	-	-	-	-
ODNR Grant	12,108.00	-	-	-	-
Law Enforcement Assistance	-	-	2,720.00	3,960.00	-
Law Enforcement	16,870.55	5,191.64	975.00	2,767.00	69.00
DUI	193.00	50.00	95.00	200.00	385.00
Board of Pharmacy	75.00	1,075.00	50.00	325.00	175.00
P&R Programming	151,051.10	177,630.53	180,146.00	379,366.27	381,913.96
Veterans' Memorial	600.00	2,500.00	700.00	700.00	400.00
Canine Support Fund	30,676.74	4,000.00	3,000.00	6,888.92	5,215.75
Closed Funds	-	-	-	-	-
Total Revenue	\$ 862,555.50	\$ 915,115.55	\$ 919,985.89	\$ 1,165,940.50	\$ 1,222,257.51
Carryover from Prior Year	1,050,310.16	1,081,465.11	1,658,729.27	2,276,837.91	2,276,837.91
Total Available in Special Revenue Funds	\$ 1,912,865.66	\$ 1,996,580.66	\$ 2,578,715.16	\$ 3,442,778.41	\$ 3,499,095.42
Expenditures by Fund:	2013	2014	2015	2016	2017
Municipal Motor License Tax	52,500.00	54,000.00	55,000.00	60,000.00	60,000.00
Street Maintenance & Repair	552,631.92	100,576.01	69,902.59	668,665.32	377,974.06
State Highway Improvement	8,066.95	2,460.65	5,640.00	5,994.45	755.00
Park Development	2,212.00	6,375.25	1,149.00	-	130,646.08
FEMA Grant	-	-	-	-	-
ARRA Grant	8,406.20	-	-	-	-
ODNR Grant	36,324.00	-	-	-	-
Law Enforcement Assistance	-	120.00	-	-	-
Law Enforcement	10,854.48	1,237.00	-	2,294.00	4,037.09
DUI	-	-	-	-	5,148.91
Board of Pharmacy	-	-	-	-	-
P&R Programming	146,651.69	168,160.44	164,006.78	294,397.67	323,569.31
Veterans' Memorial	67.50	54.00	796.50	94.00	97.50
Canine Support	13,685.81	4,868.04	5,382.38	3,922.60	3,044.52
Closed Funds	-	-	-	-	-
Total Expenditures	\$ 831,400.55	\$ 337,851.39	\$ 301,877.25	\$ 1,035,368.04	\$ 905,272.47
Unappropriated at Year-End	1,081,465.11	1,658,729.27	2,276,837.91	2,407,410.37	2,724,395.41
Total Available in Special Revenue Funds	\$ 1,912,865.66	\$ 1,996,580.66	\$ 2,578,715.16	\$ 3,442,778.41	\$ 3,629,667.88
Ending Fund Balance:	2013	2014	2015	2016	2017
Municipal Motor License Tax	16,645.16	17,893.91	19,301.41	18,278.91	18,851.41
Street Maintenance & Repair	667,228.11	1,136,168.67	1,651,395.65	1,565,548.52	1,809,258.37
State Highway Improvement	218,188.61	258,668.52	296,620.11	333,201.41	379,973.17
Park Development	69,006.22	119,593.47	165,615.70	252,977.57	226,647.12
FEMA Grant	-	-	-	-	-
ARRA Grant	-	-	-	-	-
ODNR Grant	-	-	-	-	-
Law Enforcement Assistance	120.00	-	2,720.00	6,680.00	6,680.00
Law Enforcement	16,461.83	20,416.47	21,391.47	21,864.47	17,896.38
DUI	8,486.00	8,536.00	8,631.00	8,831.00	4,067.09
Board of Pharmacy	3,980.76	5,055.76	5,105.76	5,430.76	5,605.76
P&R Programming	60,971.16	70,441.25	86,580.47	171,549.07	229,893.72
Veterans' Memorial	3,386.33	5,832.33	5,735.83	6,341.83	6,644.33
Canine Support	16,990.93	16,122.89	13,740.51	16,706.83	18,878.06
Closed Funds	-	-	-	-	-
Total Fund Balance	\$ 1,081,465.11	\$ 1,658,729.27	\$ 2,276,837.91	\$ 2,407,410.37	\$ 2,724,395.41

Special Revenue Funds- Summary						
Budget 2018	Estimated 2018	% of Change Bud. to Est.	Proposed 2019	Projected		
				2020	2021	2022
58,500.00	63,667.00	108.8%	61,500.00	62,000.00	63,000.00	63,500.00
588,725.00	638,354.00	108.4%	1,382,950.00	622,500.00	626,450.00	628,550.00
43,775.00	51,771.00	118.3%	49,050.00	49,600.00	49,900.00	50,250.00
24,375.00	133,916.25	549.4%	26,250.00	15,000.00	8,812.50	12,562.50
-	-	0.0%	-	-	-	-
-	-	0.0%	-	-	-	-
-	-	0.0%	-	-	-	-
1,500.00	7,600.00	0.0%	2,000.00	2,000.00	2,000.00	2,000.00
400.00	-	0.0%	400.00	400.00	400.00	400.00
200.00	175.00	100.0%	200.00	200.00	200.00	200.00
100.00	250.00	250.0%	100.00	100.00	100.00	100.00
302,550.00	356,889.21	118.0%	342,500.00	345,500.00	347,500.00	349,500.00
-	300.00	0.0%	250.00	250.00	250.00	250.00
4,000.00	25,000.00	625.0%	4,000.00	4,000.00	4,000.00	4,000.00
-	-	0.0%	-	-	-	-
\$ 1,024,125.00	\$ 1,277,922.46	124.8%	\$ 1,869,200.00	\$ 1,101,550.00	\$ 1,102,612.50	\$ 1,111,312.50
2,724,395.41	2,724,395.41		2,725,345.82	2,600,265.82	1,305,242.51	1,486,685.01
\$ 3,748,520.41	\$ 4,002,317.87		\$ 4,594,545.82	\$ 3,701,815.82	\$ 2,407,855.01	\$ 2,597,997.51
2018	2018	Bud. to Est.	2019	2020	2021	2022
62,500.00	62,500.00	100.0%	64,500.00	64,500.00	64,500.00	64,500.00
1,406,837.25	885,760.01	63.0%	1,556,000.00	1,971,323.31	480,000.00	630,000.00
15,000.00	10,500.00	70.0%	15,000.00	15,000.00	15,000.00	15,000.00
1,935.16	1,135.16	0.0%	5,000.00	2,000.00	2,000.00	2,000.00
-	-	0.0%	-	-	-	-
-	-	0.0%	-	-	-	-
-	-	0.0%	-	-	-	-
2,000.00	1,710.00	0.0%	12,000.00	2,000.00	2,000.00	2,000.00
3,755.00	1,255.00	33.4%	5,000.00	2,500.00	5,000.00	2,500.00
1,000.00	-	0.0%	1,000.00	1,000.00	1,000.00	1,000.00
-	-	0.0%	-	-	-	-
331,201.54	309,655.20	93.5%	325,280.00	327,750.00	331,170.00	332,730.00
500.00	100.00	20.0%	500.00	500.00	500.00	500.00
7,500.00	4,356.68	58.1%	10,000.00	10,000.00	20,000.00	10,000.00
-	-	0.0%	-	-	-	-
\$ 1,832,228.95	\$ 1,276,972.05	69.7%	\$ 1,994,280.00	\$ 2,396,573.31	\$ 921,170.00	\$ 1,060,230.00
1,916,291.46	2,725,345.82		2,600,265.82	1,305,242.51	1,486,685.01	1,537,767.51
\$ 3,748,520.41	\$ 4,002,317.87		\$ 4,594,545.82	\$ 3,701,815.82	\$ 2,407,855.01	\$ 2,597,997.51
2018	2018	Bud. to Est.	2019	2020	2021	2022
14,851.41	20,018.41	134.8%	17,018.41	14,518.41	13,018.41	12,018.41
991,146.12	1,561,852.36	157.6%	1,388,802.36	39,979.05	186,429.05	184,979.05
408,748.17	421,244.17	103.1%	455,294.17	489,894.17	524,794.17	560,044.17
249,086.96	359,428.21	144.3%	380,678.21	393,678.21	400,490.71	411,053.21
-	-	0.0%	-	-	-	-
-	-	0.0%	-	-	-	-
-	-	0.0%	-	-	-	-
6,180.00	12,570.00	0.0%	2,570.00	2,570.00	2,570.00	2,570.00
14,541.38	16,641.38	114.4%	12,041.38	9,941.38	5,341.38	3,241.38
3,267.09	4,242.09	129.8%	3,442.09	2,642.09	1,842.09	1,042.09
5,705.76	5,855.76	102.6%	5,955.76	6,055.76	6,155.76	6,255.76
201,242.18	277,127.73	137.7%	294,347.73	312,097.73	328,427.73	345,197.73
6,144.33	6,844.33	111.4%	6,594.33	6,344.33	6,094.33	5,844.33
15,378.06	39,521.38	0.0%	33,521.38	27,521.38	11,521.38	5,521.38
-	-	0.0%	-	-	-	-
\$ 1,916,291.46	\$ 2,725,345.82	142.2%	\$ 2,600,265.82	\$ 1,305,242.51	\$ 1,486,685.01	\$ 1,537,767.51

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 & Repair Fund)

	2019	2020	2021	2022
Revenues:				
Gasoline Tax	370,000	374,625	376,938	377,400
All Other	1,012,950	247,875	249,513	251,150
Total Revenues	\$ 1,382,950	\$ 622,500	\$ 626,450	\$ 628,550
Expenditures:				
Personnel Services	-	-	-	-
Operating Exp.	1,556,000	1,971,323	480,000	630,000
Capital Equipment	-	-	-	-
Total Expenditures	\$ 1,556,000	\$ 1,971,323	\$ 480,000	\$ 630,000

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)

	2019	2020	2021	2022
Revenues:				
Gasoline	30,000	30,375	30,563	30,600
All Other	19,050	19,225	19,338	19,650
Total Revenues	\$ 49,050	\$ 49,600	\$ 49,900	\$ 50,250
Expenditures:				
Personnel Services				
Operating Exp.	15,000	15,000	15,000	15,000
Capital Equipment				
Total Expenditures	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000

Special Revenue Fund Name:		Municipal Motor License Tax Fund			
Description:		Maintenance, upkeep and repair of City streets.			
<ul style="list-style-type: none">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)				
		2019	2020	2021	2022
	Revenues:				
	Total Revenues	\$ 61,500	\$ 62,000	\$ 63,000	\$ 63,500
	Expenditures:				
	Personnel Services	-	-	-	-
	Operating Exp.	64,500	64,500	64,500	64,500
	Capital Equipment	-	-	-	-
	Total Expenditures	\$ 64,500	\$ 64,500	\$ 64,500	\$ 64,500



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

Beginning Balance		\$ 1,651,395.65	\$ 1,565,548.52	\$ 1,809,258.37	\$ 1,809,258.37
Acct No.	Revenues:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
211-000-4140-00	Permissive Auto Tax	81,830.95	84,044.33	82,325.00	88,309.00
211-000-4225-00	Gasoline Tax	366,105.46	389,667.97	361,675.00	390,167.00
211-000-4226-00	License Tax	73,521.72	72,608.22	71,225.00	75,555.00
211-000-4701-00	Interest	1,360.06	15,363.39	11,000.00	21,823.00
211-000-4890-00	Miscellaneous	-	-	-	-
211-000-4931-00	Transfer Motor Lic. Fund	60,000.00	60,000.00	62,500.00	62,500.00
211-000-4931-02	Transfer General Fund	-	-	-	-
Total Revenues		\$ 582,818.19	\$ 621,683.91	\$ 588,725.00	\$ 638,354.00
Expenditures:					
<i>Engineering Dept:</i>					
211-621-5431-00	Annual Street Repair Prog.	599,583.64	329,900.69	619,622.07	270,000.00
	Specific Street Repair	-	-	175,000.00	95,405.00
	Specific Street Repair	-	-	441,500.00	399,000.00
<i>Public Service Dept:</i>					
211-630-5431-50	Snow and Ice Removal	57,123.05	38,375.29	119,123.78	100,163.61
211-650-5431-75	Traffic Signs and Signals	11,958.63	9,698.08	34,591.40	21,191.40
211-650-5431-85	Guardrails	-	-	17,000.00	-
Total Expenditures		\$ 668,665.32	\$ 377,974.06	\$ 1,406,837.25	\$ 885,760.01
Change in fund balance		\$ (85,847.13)	\$ 243,709.85	\$ (818,112.25)	\$ (247,406.01)
Balance Street Maintenance Fund		\$ 1,565,548.52	\$ 1,809,258.37	\$ 991,146.12	\$ 1,561,852.36

Department: Engineering & Public Service Fund: State Highway Improvement Fund					
Beginning Balance		\$ 296,620.11	\$ 333,201.41	\$ 379,973.17	\$ 379,973.17
Acct No.	Revenues:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
221-000-4140-00	Permissive Auto Tax	6,634.94	6,814.42	6,675.00	7,160.00
221-000-4225-00	Gasoline Tax	29,684.21	31,594.71	29,325.00	31,635.00
221-000-4226-00	License Tax	5,961.23	5,887.15	5,775.00	6,126.00
221-000-4701-00	Interest	295.37	3,230.48	2,000.00	6,850.00
Total Revenues		\$ 42,575.75	\$ 47,526.76	\$ 43,775.00	\$ 51,771.00
Expenditures:					
<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	5,994.45	755.00	10,000.00	5,500.00
Total Expenditures		\$ 5,994.45	\$ 755.00	\$ 15,000.00	\$ 10,500.00
Change in Fund Balance		\$ 36,581.30	\$ 46,771.76	\$ 28,775.00	\$ 41,271.00
Balance State Highway Imp. Fund		\$ 333,201.41	\$ 379,973.17	\$ 408,748.17	\$ 421,244.17



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

Beginning Balance	\$	1,561,852.36	\$	1,388,802.36	\$	39,979.05	\$	186,429.05
Revenues:		2019 PROPOSED		2020 Projected		2021 Projected		2022 Projected
Permissive Auto Tax (92.5%)		85,562.50		86,025.00		86,950.00		87,875.00
Gasoline Tax (92.5%)		370,000.00		374,625.00		376,937.50		377,400.00
License Tax (92.5%)		75,387.50		75,850.00		76,312.50		76,775.00
Interest		20,000.00		21,500.00		21,750.00		22,000.00
Miscellaneous**		767,500.00		-		-		-
Transfer Municipal Motor License Tax Fund		64,500.00		64,500.00		64,500.00		64,500.00
Transfer General Fund		-		-		-		-
Total Revenues	\$	1,382,950.00	\$	622,500.00	\$	626,450.00	\$	628,550.00
Expenditures:								
<i>Engineering Dept:</i>								
Annual Street Repair Program		180,000.00		110,000.00		350,000.00		500,000.00
Street Repair - Sawmill Pkwy (N.of Seldom Sn)		75,000.00		1,731,323.31		-		-
Street Repair - Seldom Seen/Liberty*		1,171,000.00		-		-		-
<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		25,000.00		25,000.00		25,000.00		25,000.00
Guardrails		-		-		-		-
Total Expenditures	\$	1,556,000.00	\$	1,971,323.31	\$	480,000.00	\$	630,000.00
Change in fund balance	\$	(173,050.00)	\$	(1,348,823.31)	\$	146,450.00	\$	(1,450.00)
Balance Street Maintenance Fund	\$	1,388,802.36	\$	39,979.05	\$	186,429.05	\$	184,979.05

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

**Assuming reimbursement from Delaware County

Beginning Balance	\$	421,244.17	\$	455,294.17	\$	489,894.17	\$	524,794.17
Revenues:		2019 PROPOSED		2020 Projected		2021 Projected		2022 Projected
Permissive Auto Tax (7.5%)		6,937.50		6,975.00		7,050.00		7,125.00
Gasoline Tax (7.5%)		30,000.00		30,375.00		30,562.50		30,600.00
License Tax (7.5%)		6,112.50		6,150.00		6,187.50		6,225.00
Interest		6,000.00		6,100.00		6,100.00		6,300.00
Total Revenues	\$	49,050.00	\$	49,600.00	\$	49,900.00	\$	50,250.00
Expenditures:								
<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
Total Expenditures	\$	15,000.00	\$	15,000.00	\$	15,000.00	\$	15,000.00
Change in Fund Balance	\$	34,050.00	\$	34,600.00	\$	34,900.00	\$	35,250.00
Balance State Highway Imp. Fund	\$	455,294.17	\$	489,894.17	\$	524,794.17	\$	560,044.17



Department: Finance
Fund: Municipal Motor License Tax Fund

Beginning Balance				
	\$	19,301.41	\$	18,278.91
	\$		\$	18,851.41
	\$		\$	18,851.41
Acct No.	Revenues:	2016 Actual	2017 Actual	2018 Budget + Enc.
210-000-4140-00	Permissive Auto Tax	58,977.50	60,572.50	58,500.00
	Total Revenues	\$ 58,977.50	\$ 60,572.50	\$ 58,500.00
				\$ 63,667.00
Expenditures:				
210-621-5910-03	Transfer Street Maint. Fund	60,000.00	60,000.00	62,500.00
	Total Expenditures	\$ 60,000.00	\$ 60,000.00	\$ 62,500.00
				\$ 62,500.00
Change in Fund Balance				
	\$	(1,022.50)	\$	572.50
	\$		\$	(4,000.00)
	\$		\$	1,167.00
Balance Munic. Motor License Tax Fund				
	\$	18,278.91	\$	18,851.41
	\$		\$	14,851.41
	\$		\$	20,018.41



Department: Finance
Fund: Municipal Motor License Tax Fund

Beginning Balance				
	\$	20,018.41	\$	17,018.41
	\$		\$	14,518.41
	\$		\$	13,018.41
Revenues:		2019 PROPOSED	2020 Projected	2021 Projected
Permissive Auto Tax		61,500.00	62,000.00	63,000.00
Total Revenues	\$	61,500.00	\$	62,000.00
	\$		\$	63,000.00
	\$		\$	63,500.00
Expenditures:				
Transfer Street Maintenance Repair Fund		64,500.00	64,500.00	64,500.00
Total Expenditures	\$	64,500.00	\$	64,500.00
	\$		\$	64,500.00
Change in Fund Balance	\$	(3,000.00)	\$	(2,500.00)
	\$		\$	(1,500.00)
	\$		\$	(1,000.00)
Balance Munic. Motor License Tax Fund	\$	17,018.41	\$	14,518.41
	\$		\$	13,018.41
	\$		\$	12,018.41

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)

	2019	2020	2021	2022
Revenues:				
Total Revenues	\$ 26,250	\$ 15,000	\$ 8,813	\$ 12,563
Expenditures:				
Personnel Services	-	-	-	-
Operating Exp.	-	-	-	-
Capital Equipment	5,000	2,000	2,000	2,000
Total Expenditures	\$ 5,000	\$ 2,000	\$ 2,000	\$ 2,000

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.

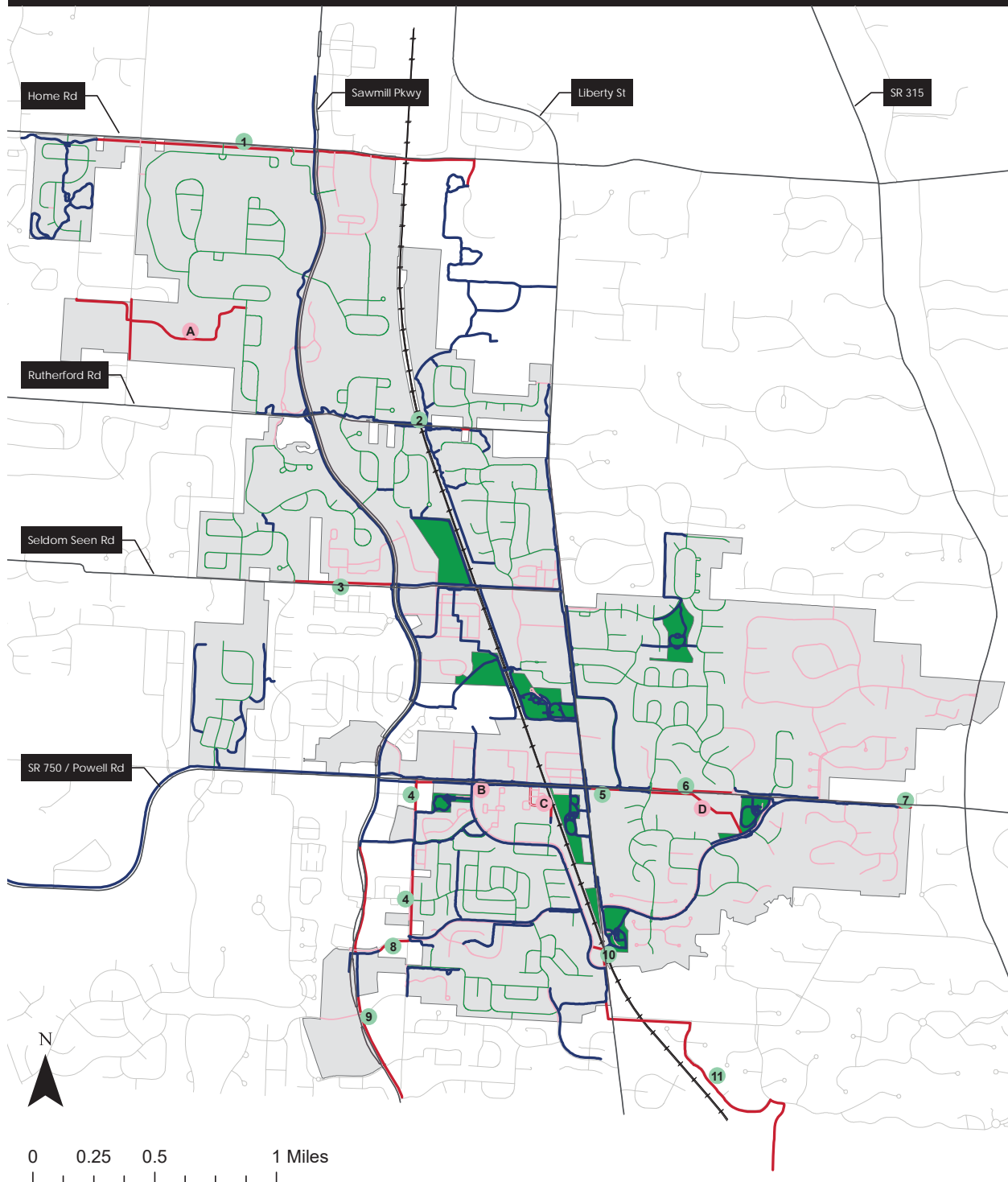
Budget Summary (P&R Prg Fund)

	2019	2020	2021	2022
Revenues:				
Registration	175,000	178,000	180,000	182,000
All Other	500	500	500	500
Total Revenues	\$ 175,500	\$ 178,500	\$ 180,500	\$ 182,500
Expenditures:				
Personnel Services	50,880	51,550	52,970	54,530
Operating Exp.	274,400	276,200	278,200	278,200
Capital Equipment	-	-	-	-
Total Expenditures	\$ 325,280	\$ 327,750	\$ 331,170	\$ 332,730



Powell Bike Paths

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



- | | |
|-------------------------------|----------------------------------|
| Existing Multiuse Paths | Powell Streets without Sidewalks |
| Proposed Multiuse Paths | Public Multiuse Path Project |
| Powell Streets with Sidewalks | Developer Multiuse Path Project |



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

Beginning Balance		\$ 165,615.70	\$ 252,977.57	\$ 226,647.12	\$ 226,647.12
Acct No.	Revenues:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
241-000-4523-00	Developer's Rec. Fees	87,361.87	104,315.63	24,375.00	133,916.25
241-000-4820-00	Donations/Contributions	-	-	-	-
Total Revenues		\$ 87,361.87	\$ 104,315.63	\$ 24,375.00	\$ 133,916.25
Capital Outlay:					
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	-	-	1,500.00	700.00
241-320-5683-06	Park Security Lighting	-	2,564.84	435.16	435.16
241-910-5910-00	Transfer to Seldom Seen	-	128,081.24	-	-
Total Capital Equipment		\$ -	\$ 130,646.08	\$ 1,935.16	\$ 1,135.16
Change in Fund Balance					
Change in Fund Balance		\$ 87,361.87	\$ (26,330.45)	\$ 22,439.84	\$ 132,781.09
Balance Park Development Fund					
Balance Park Development Fund		\$ 252,977.57	\$ 226,647.12	\$ 249,086.96	\$ 359,428.21



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

Beginning Balance	\$	359,428.21	\$	380,678.21	\$	393,678.21	\$	400,490.71
Revenues:		2019 PROPOSED		2020 Projected		2021 Projected		2022 Projected
Developer's Recreation Fees		26,250.00		15,000.00		8,812.50		12,562.50
Donations/Contributions		-		-		-		-
Total Revenues	\$	26,250.00	\$	15,000.00	\$	8,812.50	\$	12,562.50
Capital Outlay:								
Park Improvements		5,000.00		2,000.00		2,000.00		2,000.00
Basketball Standards		-		-		-		-
Snow Clearing Equipment for Pathways		-		-		-		-
Dog Waste Stations		-		-		-		-
Park Security Lighting		-		-		-		-
Transfer to Seldom Seen Park		-		-		-		-
Total Capital Equipment	\$	5,000.00	\$	2,000.00	\$	2,000.00	\$	2,000.00
Change in Fund Balance	\$	21,250.00	\$	13,000.00	\$	6,812.50	\$	10,562.50
Balance Park Development Fund	\$	380,678.21	\$	393,678.21	\$	400,490.71	\$	411,053.21

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



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

Beginning Balance		\$ 86,580.47	\$ 171,549.07	\$ 229,893.72	\$ 229,893.72
Acct No.	Revenues:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
295-000-4522-00	Sale of Merchandise	363.00	10.00	50.00	-
295-000-4523-00	Recreation Fees	195,827.75	205,508.50	170,000.00	183,763.50
295-000-4820-00	Donations- Parks & Rec	-	-	500.00	300.00
295-000-4820-01	Donations- Powell Festival	133,175.52	136,512.81	132,000.00	129,913.46
295-000-4820-02	Festival Sales	-	39,729.05	-	42,912.25
295-000-4890-00	Refunds & Reimb.	-	153.60	-	-
295-000-4890-04	BWC Premium Refund	-	-	-	-
295-000-4931-00	TR - General Fund	50,000.00	-	-	-
Total Revenues		\$ 379,366.27	\$ 381,913.96	\$ 302,550.00	\$ 356,889.21
Personnel Services:					
295-320-5190-00	Salaries & Wages	32,799.50	32,575.28	37,100.00	36,800.00
295-320-5190-11	Overtime	1,785.47	1,097.42	1,500.00	917.15
295-320-5211-00	PERS	4,841.96	4,714.02	5,405.00	5,200.00
295-320-5213-00	Medicare	499.95	487.42	560.00	555.00
295-320-5221-00	Health Insurance	2,203.41	2,007.37	2,210.00	2,059.63
295-320-5322-00	Life Insurance	108.49	101.59	115.00	115.00
295-320-5223-00	Dental Insurance	89.04	78.84	90.00	78.84
295-320-5225-00	Workers Compensation	435.49	461.48	600.99	600.99
Total Personnel Services		\$ 42,763.31	\$ 41,523.42	\$ 47,580.99	\$ 46,326.61
Operating Expenditures:					
295-320-5321-00	Cell Phones	453.83	618.03	1,251.70	701.70
295-320-5322-00	Postage	3,318.51	3,517.09	4,000.00	4,000.00
295-320-5331-00	Rentals	4,937.01	2,787.06	5,500.00	5,150.00
295-320-5420-00	Operating Supplies	23,593.01	23,060.62	41,506.35	32,448.76
295-320-5420-01	Noncap Equipment	-	-	2,000.00	-
295-320-5481-00	Printing/Brochures	16,974.79	18,571.50	18,000.00	18,000.00
295-320-5510-00	Training	1,678.52	1,366.21	2,500.00	2,292.00
295-320-5520-00	Uniforms	396.00	368.00	1,500.00	750.00
295-320-5550-76	Software Maintenance Fee	1,000.00	1,100.00	3,300.00	3,300.00
295-320-5560-40	Contracted Instructors	76,119.40	79,736.05	60,562.50	60,562.50
295-320-5591-00	Refunds	14,918.50	15,548.90	10,000.00	9,545.50
295-320-5599-00	Miscellaneous	87.38	27.37	500.00	275.00
295-350-5385-00	Powell Festival	87,457.41	106,116.14	122,000.00	116,678.13
295-350-5390-00	Special Events	-	7,728.92	10,000.00	9,525.00
295-350-5591-00	Powell Festival Refunds	700.00	1,500.00	1,000.00	100.00
Total Operating Expenditures		\$ 231,634.36	\$ 262,045.89	\$ 283,620.55	\$ 263,328.59
Capital Outlay/Transfers and Advances:					
295-320-5680-00	Equipment	-	-	-	-
295-920-5810-00	Repay Adv to General Fund	20,000.00	20,000.00	-	-
Total Capital Outlay/Transf. and Adv.		\$ 20,000.00	\$ 20,000.00	\$ -	\$ -
Total P&R Programming Expenditures		\$ 294,397.67	\$ 323,569.31	\$ 331,201.54	\$ 309,655.20
Change in Fund Balance		\$ 84,968.60	\$ 58,344.65	\$ (28,651.54)	\$ 47,234.01
Balance P&R Programming Fund		\$ 171,549.07	\$ 229,893.72	\$ 201,242.18	\$ 277,127.73



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

Beginning Balance	\$	277,127.73	\$	294,347.73	\$	312,097.73	\$	328,427.73
Revenues:		2019 PROPOSED		2020 Projected		2021 Projected		2022 Projected
Sale of Merchandise		-		-		-		-
Recreation Fees		175,000.00		178,000.00		180,000.00		182,000.00
Donations- Parks & Rec		500.00		500.00		500.00		500.00
Donations- Powell Festival/Special Events		132,000.00		132,000.00		132,000.00		132,000.00
Festival Sales		35,000.00		35,000.00		35,000.00		35,000.00
Refunds & Reimb.		-		-		-		-
BWC Premium Refund		-		-		-		-
TR - General Fund		-		-		-		-
Total Revenues	\$	342,500.00	\$	345,500.00	\$	347,500.00	\$	349,500.00
Personnel Services:								
Salaries & Wages		39,820.00		40,165.00		41,145.00		42,285.00
Overtime		1,500.00		1,500.00		1,500.00		1,500.00
PERS		5,785.00		5,835.00		5,975.00		6,130.00
Medicare		600.00		605.00		620.00		635.00
Health Insurance		2,505.00		2,715.00		2,925.00		3,155.00
Life Insurance		105.00		110.00		110.00		115.00
Dental Insurance		90.00		95.00		105.00		105.00
Workers Compensation		475.00		525.00		590.00		605.00
Total Personnel Services	\$	50,880.00	\$	51,550.00	\$	52,970.00	\$	54,530.00
Operating Expenditures:								
Cell Phones		1,200.00		1,500.00		1,500.00		1,500.00
Postage		4,000.00		4,000.00		4,000.00		4,000.00
Rentals		5,500.00		6,000.00		6,000.00		6,000.00
Operating Supplies		30,000.00		30,000.00		32,000.00		32,000.00
Noncap Equipment		2,000.00		2,000.00		2,000.00		2,000.00
Printing/Brochures		19,000.00		20,000.00		20,000.00		20,000.00
Training		2,500.00		2,500.00		2,500.00		2,500.00
Uniforms		1,500.00		1,500.00		1,500.00		1,500.00
Software Maintenance Fee		2,200.00		2,200.00		2,200.00		2,200.00
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		125,000.00		125,000.00		125,000.00		125,000.00
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
Total Operating Expenditures	\$	274,400.00	\$	276,200.00	\$	278,200.00	\$	278,200.00
Capital Outlay/Transfers and Advances:								
Equipment		-		-		-		-
Repay Advance to General Fund		-		-		-		-
Total Capital Outlay/Transf. and Adv.	\$	-	\$	-	\$	-	\$	-
Total P&R Programming Expenditures	\$	325,280.00	\$	327,750.00	\$	331,170.00	\$	332,730.00
Change in Fund Balance	\$	17,220.00	\$	17,750.00	\$	16,330.00	\$	16,770.00
Balance P&R Programming Fund	\$	294,347.73	\$	312,097.73	\$	328,427.73	\$	345,197.73

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																																																															
<p><i>Available only when the State legislation decides to fund mandated law enforcement training.</i></p>	<table><tr><th colspan="5">Budget Summary (Law Enforcement Asst. Fund)</th></tr><tr><th></th><th>2019</th><th>2020</th><th>2021</th><th>2022</th></tr><tr><td>Revenues:</td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Total Revenues</td><td>\$ 2,000</td><td>\$ 2,000</td><td>\$ 2,000</td><td>\$ 2,000</td></tr><tr><td>Expenditures:</td><td></td><td></td><td></td><td></td></tr><tr><td>Personnel Services</td><td>-</td><td>-</td><td>-</td><td>-</td></tr><tr><td>Operating Exp.</td><td>12,000</td><td>2,000</td><td>2,000</td><td>2,000</td></tr><tr><td>Capital Equipment</td><td>-</td><td>-</td><td>-</td><td>-</td></tr><tr><td>Total Expenditures</td><td>\$ 12,000</td><td>\$ 2,000</td><td>\$ 2,000</td><td>\$ 2,000</td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr></table>					Budget Summary (Law Enforcement Asst. Fund)						2019	2020	2021	2022	Revenues:										Total Revenues	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	Expenditures:					Personnel Services	-	-	-	-	Operating Exp.	12,000	2,000	2,000	2,000	Capital Equipment	-	-	-	-	Total Expenditures	\$ 12,000	\$ 2,000	\$ 2,000	\$ 2,000										
	Budget Summary (Law Enforcement Asst. Fund)																																																																
		2019	2020	2021	2022																																																												
	Revenues:																																																																
	Total Revenues	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000																																																												
	Expenditures:																																																																
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	Operating Exp.	12,000	2,000	2,000	2,000																																																												
	Capital Equipment	-	-	-	-																																																												
	Total Expenditures	\$ 12,000	\$ 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.																																																															
<ul style="list-style-type: none">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.	<table><tr><th colspan="5">Budget Summary (Law Enforcement Fund)</th></tr><tr><th></th><th>2019</th><th>2020</th><th>2021</th><th>2022</th></tr><tr><td>Revenues:</td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr><tr><td>Total Revenues</td><td>\$ 400</td><td>\$ 400</td><td>\$ 400</td><td>\$ 400</td></tr><tr><td>Expenditures:</td><td></td><td></td><td></td><td></td></tr><tr><td>Personnel Services</td><td></td><td></td><td></td><td></td></tr><tr><td>Operating Exp.</td><td>5,000</td><td>2,500</td><td>5,000</td><td>2,500</td></tr><tr><td>Capital Equipment</td><td></td><td></td><td></td><td></td></tr><tr><td>Total Expenditures</td><td>\$ 5,000</td><td>\$ 2,500</td><td>\$ 5,000</td><td>\$ 2,500</td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td></tr></table>					Budget Summary (Law Enforcement Fund)						2019	2020	2021	2022	Revenues:										Total Revenues	\$ 400	\$ 400	\$ 400	\$ 400	Expenditures:					Personnel Services					Operating Exp.	5,000	2,500	5,000	2,500	Capital Equipment					Total Expenditures	\$ 5,000	\$ 2,500	\$ 5,000	\$ 2,500										
	Budget Summary (Law Enforcement Fund)																																																																
		2019	2020	2021	2022																																																												
	Revenues:																																																																
	Total Revenues	\$ 400	\$ 400	\$ 400	\$ 400																																																												
	Expenditures:																																																																
	Personnel Services																																																																
	Operating Exp.	5,000	2,500	5,000	2,500																																																												
	Capital Equipment																																																																
	Total Expenditures	\$ 5,000	\$ 2,500	\$ 5,000	\$ 2,500																																																												

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)				
		2019	2020	2021	2022
	Revenues:				
	Total Revenues	\$ 200	\$ 200	\$ 200	\$ 200
	Expenditures:				
	Personnel Services				
	Operating Exp.	1,000	1,000	1,000	1,000
	Capital Equipment				
Total Expenditures	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
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)				
		2019	2020	2021	2022
	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)				
		2019	2020	2021	2022
	Revenues:				
	Total Revenues	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
	Expenditures:				
	Personnel Services				
	Operating Exp.	10,000	10,000	20,000	10,000
	Capital Equipment				
Total Expenditures	\$ 10,000	\$ 10,000	\$ 20,000	\$ 10,000	



Department: Police
Fund: Law Enforcement Assistance

Beginning Balance				
	\$	2,720.00	\$	6,680.00
	\$		\$	6,680.00
	\$		\$	6,680.00
Acct No.	Revenues:	2016 Actual	2017 Actual	2018 Budget + Enc.
265-000-4422-00	Police Training Reimb.	3,960.00	-	1,500.00
	Total Revenues	\$ 3,960.00	\$ -	\$ 1,500.00
				\$ 7,600.00
				\$ 7,600.00
Expenditures:				
265-110-5510-00	Training/Education	-	-	2,000.00
	Total Expenditures	\$ -	\$ -	\$ 2,000.00
				\$ 1,710.00
				\$ 1,710.00
Change in Fund Balance	\$	3,960.00	\$	-
				\$ (500.00)
				\$ 5,890.00
Balance Law Enforcement Asst. Fund	\$	6,680.00	\$	6,680.00
				\$ 6,180.00
				\$ 12,570.00

Department: Police
Fund: Law Enforcement

Beginning Balance				
	\$	21,391.47	\$	21,864.47
	\$		\$	17,896.38
	\$		\$	17,896.38
Acct No.	Revenues:	2016 Actual	2017 Actual	2018 Budget + Enc.
271-011-4440-00	LEAP Seizure Funds	-	-	100.00
271-012-4440-00	Del Co Seizure Funds	250.00	50.00	100.00
271-013-4440-00	State AG Seizure Funds	-	-	100.00
271-014-4440-00	Powell PD Seizure Funds	2,517.00	19.00	100.00
271-015-4440-00	DOJ Seizure Funds	-	-	-
271-016-4440-00	DOT Seizure Funds	-	-	-
	Total Revenues	\$ 2,767.00	\$ 69.00	\$ 400.00
				\$ -
Expenditures:				
271-111-5598-00	Law Enforcement Exp.	2,294.00	4,037.09	3,755.00
271-111-5690-00	Law Enforcement Exp.	-	-	-
	Total Expenditures	\$ 2,294.00	\$ 4,037.09	\$ 3,755.00
				\$ 1,255.00
Change in Fund Balance	\$	473.00	\$	(3,968.09)
				\$ (3,355.00)
				\$ (1,255.00)
Balance Law Enforcement Fund	\$	21,864.47	\$	17,896.38
				\$ 14,541.38
				\$ 16,641.38



Department: Police
Fund: Law Enforcement Assistance

Beginning Balance	\$	12,570.00	\$	2,570.00	\$	2,570.00	\$	2,570.00
Revenues:		2019 PROPOSED		2020 Projected		2021 Projected		2022 Projected
Police Training State Reimbursement		2,000.00		2,000.00		2,000.00		2,000.00
Total Revenues	\$	2,000.00	\$	2,000.00	\$	2,000.00	\$	2,000.00
Expenditures:								
Training/Education		12,000.00		2,000.00		2,000.00		2,000.00
Total Expenditures	\$	12,000.00	\$	2,000.00	\$	2,000.00	\$	2,000.00
Change in Fund Balance	\$	(10,000.00)	\$	-	\$	-	\$	-
Balance Law Enforcement Asst. Fund	\$	2,570.00	\$	2,570.00	\$	2,570.00	\$	2,570.00

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

Department: Police
Fund: Law Enforcement

Beginning Balance	\$	16,641.38	\$	12,041.38	\$	9,941.38	\$	5,341.38
Revenues:		2019 PROPOSED		2020 Projected		2021 Projected		2022 Projected
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								
Total Revenues	\$	400.00	\$	400.00	\$	400.00	\$	400.00
Expenditures:								
Law Enforcement Expenditures - Noncapital		2,500.00		2,500.00		2,500.00		2,500.00
Law Enforcement Expenditures - Capital		2,500.00		-		2,500.00		-
Total Expenditures	\$	5,000.00	\$	2,500.00	\$	5,000.00	\$	2,500.00
Change in Fund Balance	\$	(4,600.00)	\$	(2,100.00)	\$	(4,600.00)	\$	(2,100.00)
Balance Law Enforcement Fund	\$	12,041.38	\$	9,941.38	\$	5,341.38	\$	3,241.38

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



Department: Police
Fund: D.U.I.

Beginning Balance		\$	8,631.00	\$	8,831.00	\$	4,067.09	\$	4,067.09
		2016		2017		2018		2018	
Acct No.	Revenues:	Actual	Actual	Budget + Enc.	Estimated				
281-000-4612-00	D.U.I. Fines	200.00	385.00	200.00	175.00				
Total Revenues		\$	200.00	\$	385.00	\$	200.00	\$	175.00
Expenditures:									
281-111-5596-00	D.U.I. Expenditures	-	5,148.91	1,000.00	-				
Total Expenditures		\$	-	\$	5,148.91	\$	1,000.00	\$	-
Change in Fund Balance		\$	200.00	\$	(4,763.91)	\$	(800.00)	\$	175.00
Balance D.U.I. Fund		\$	8,831.00	\$	4,067.09	\$	3,267.09	\$	4,242.09

Department: Police
Fund: Board of Pharmacy

Beginning Balance		\$	5,105.76	\$	5,430.76	\$	5,605.76	\$	5,605.76
		2016 Actual		2017 Actual		2018 Budget + Enc.		2018 Estimated	
Acct No.	Revenues:								
291-000-4612-00	Drug Fines		325.00		175.00		100.00		250.00
Total Revenues		\$	325.00	\$	175.00	\$	100.00	\$	250.00
Expenditures:									
291-112-5597-00	Brd. Of Pharmacy Exp.		-		-		-		-
291-112-5694-00	Equipment		-		-		-		-
Total Expenditures		\$	-	\$	-	\$	-	\$	-
Change in Fund Balance		\$	325.00	\$	175.00	\$	100.00	\$	250.00
Balance Board of Pharmacy Fund		\$	5,430.76	\$	5,605.76	\$	5,705.76	\$	5,855.76

Department: Police
Fund: Canine Support Fund

Beginning Balance		\$	13,740.51	\$	16,706.83	\$	18,878.06	\$	18,878.06
Acct No.	Revenues:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated				
298-000-4820-00	Contributions/Donations	5,000.00	5,215.75	4,000.00	25,000.00				
298-000-4890-02	Reimbursements	1,888.92	-	-	-				
Total Revenues		\$	6,888.92	\$	5,215.75	\$	4,000.00	\$	25,000.00
Expenditures:									
298-110-5420-00	Operating Expenses	3,922.60	3,044.52	7,500.00	4,356.68				
Total Expenditures		\$	3,922.60	\$	3,044.52	\$	7,500.00	\$	4,356.68
Change in Fund Balance		\$	2,966.32	\$	2,171.23	\$	(3,500.00)	\$	20,643.32
Balance Canine Support Fund		\$	16,706.83	\$	18,878.06	\$	15,378.06	\$	39,521.38



Department: Police
Fund: D.U.I.

Beginning Balance	\$	4,242.09	\$	3,442.09	\$	2,642.09	\$	1,842.09
Revenues:		2019 PROPOSED		2020 Projected		2021 Projected		2022 Projected
D.U.I. Fines		200.00		200.00		200.00		200.00
Total Revenues	\$	200.00	\$	200.00	\$	200.00	\$	200.00
Expenditures:								
D.U.I. Expenditures		1,000.00		1,000.00		1,000.00		1,000.00
Total Expenditures	\$	1,000.00	\$	1,000.00	\$	1,000.00	\$	1,000.00
Change in Fund Balance	\$	(800.00)	\$	(800.00)	\$	(800.00)	\$	(800.00)
Balance D.U.I. Fund	\$	3,442.09	\$	2,642.09	\$	1,842.09	\$	1,042.09

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

Department: Police
Fund: Board of Pharmacy

Beginning Balance	\$	5,855.76	\$	5,955.76	\$	6,055.76	\$	6,155.76
Revenues:		2019 PROPOSED		2020 Projected		2021 Projected		2022 Projected
Drug Fines		100.00		100.00		100.00		100.00
Total Revenues	\$	100.00	\$	100.00	\$	100.00	\$	100.00
Expenditures:								
Board of Pharmacy Ependitures		-		-		-		-
Equipment		-		-		-		-
Total Expenditures	\$	-	\$	-	\$	-	\$	-
Change in Fund Balance	\$	100.00	\$	100.00	\$	100.00	\$	100.00
Balance Board of Pharmacy Fund	\$	5,955.76	\$	6,055.76	\$	6,155.76	\$	6,255.76

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

Department: Police
Fund: Canine Support Fund

Beginning Balance	\$	39,521.38	\$	33,521.38	\$	27,521.38	\$	11,521.38
Revenues:		2019 PROPOSED		2020 Projected		2021 Projected		2022 Projected
Contributions/Donations		4,000.00		4,000.00		4,000.00		4,000.00
Reimbursements		-		-		-		-
Total Revenues	\$	4,000.00	\$	4,000.00	\$	4,000.00	\$	4,000.00
Expenditures:								
Operating Expenses		10,000.00		10,000.00		20,000.00		10,000.00
Total Expenditures	\$	10,000.00	\$	10,000.00	\$	20,000.00	\$	10,000.00
Change in Fund Balance	\$	(6,000.00)	\$	(6,000.00)	\$	(16,000.00)	\$	(6,000.00)
Balance Canine Support Fund	\$	33,521.38	\$	27,521.38	\$	11,521.38	\$	5,521.38

Projecting replacing the Canine unit in 2021

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)

	2019	2020	2021	2022
Revenues:				
Total Revenues	\$ 250	\$ 250	\$ 250	\$ 250
Expenditures:				
Personnel Services				
Operating Exp.	500	500	500	500
Capital Equipment	-	-	-	-
Total Expenditures	\$ 500	\$ 500	\$ 500	\$ 500

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)

	2019	2020	2021	2022
Revenues:				
Total Revenues	\$ 250	\$ 250	\$ 250	\$ 250
Expenditures:				
Personnel Services	-	-	-	-
Operating Exp.	500	500	500	500
Capital Equipment				
Total Expenditures	\$ 500	\$ 500	\$ 500	\$ 500



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

Beginning Balance		\$ 5,735.83	\$ 6,341.83	\$ 6,644.33	\$ 6,644.33
Acct No.	Revenues:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
296-000-4522-00	Brick Sale	600.00	200.00	-	300.00
296-000-4820-00	Contributions/Donations	100.00	200.00	-	-
Total Revenues		\$ 700.00	\$ 400.00	\$ -	\$ 300.00
Operating Expenditures:					
296-720-5420-00	Field Supplies	94.00	97.50	500.00	100.00
Total Operating Expenditures		\$ 94.00	\$ 97.50	\$ 500.00	\$ 100.00
Capital Outlay:					
296-800-5510-00	Memorial Structure	-	-	-	-
Total Capital Equipment		\$ -	\$ -	\$ -	\$ -
Total Veteran's Memorial Expenditures		\$ 94.00	\$ 97.50	\$ 500.00	\$ 100.00
Change in Fund Balance		\$ 606.00	\$ 302.50	\$ (500.00)	\$ 200.00
Balance Veteran's Memorial Fund		\$ 6,341.83	\$ 6,644.33	\$ 6,144.33	\$ 6,844.33



Department: Public Information
Fund: Veteran's Memorial

Beginning Balance				
	\$	6,844.33	\$	6,594.33
	\$		\$	6,344.33
	\$		\$	6,094.33
Revenues:		2019 PROPOSED	2020 Projected	2021 Projected
Brick Sale		250.00	250.00	250.00
Contributions/Donations		-	-	-
Total Revenues	\$	250.00	\$	250.00
	\$		\$	250.00
Operating Expenditures:				
Field Supplies		500.00	500.00	500.00
Total Operating Expenditures	\$	500.00	\$	500.00
	\$		\$	500.00
Capital Outlay:				
Memorial Structure		-	-	-
Total Capital Equipment	\$	-	\$	-
	\$		\$	-
Total Veteran's Memorial Expenditures	\$	500.00	\$	500.00
	\$		\$	500.00
Change in Fund Balance	\$	(250.00)	\$	(250.00)
	\$		\$	(250.00)
Balance Veteran's Memorial Fund	\$	6,594.33	\$	6,344.33
	\$		\$	6,094.33
	\$		\$	5,844.33

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

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)

	2019	2020	2021	2022
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

Beginning Balance		\$ -	\$ -	\$ -	\$ -
Acct No.	Revenues:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
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	-	-	-	-
Total Revenues		\$ -	\$ -	\$ -	\$ -
Expenditures:					
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	-	-	-	-
Total Expenditures		\$ -	\$ -	\$ -	\$ -
Change in Fund Balances					
Balance Special Revenue Grant Funds		\$ -	\$ -	\$ -	\$ -



Department: Various
Fund: Various Special Revenue Grant Funds

Beginning Balance	\$	-	\$	-	\$	-	\$	-
Revenues:		2019 PROPOSED		2020 Projected		2021 Projected		2022 Projected
Advance from General Fund		-		-		-		-
Transfer from General Fund		-		-		-		-
Grant Reimbursement		-		-		-		-
ODNR Reimbursement		-		-		-		-
Transfer from General Fund		-		-		-		-
Advance from General Fund		-		-		-		-
Total Revenues	\$	-	\$	-	\$	-	\$	-
Expenditures:								
Energy Efficiency Costs		-		-		-		-
Professional Services		-		-		-		-
Repayment of Advance		-		-		-		-
ODNR Tree Removal		-		-		-		-
ODNR Repay Advance		-		-		-		-
Total Expenditures	\$	-	\$	-	\$	-	\$	-
Change in Fund Balances	\$	-	\$	-	\$	-	\$	-
Balance Special Revenue Grant Funds	\$	-	\$	-	\$	-	\$	-

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

Debt Service Funds - Summary by Fund					
Revenues by Fund:	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
310 - Seldom Seen TIF	-	-	-	-	1,499,773.21
311 - Capital Improvements	239,834.35	834,290.73	873,184.27	947,912.77	3,660,481.64
312 - 1991 Road Construct.	-	-	-	-	-
313 - 1995 Road Construct.	-	-	-	-	-
314 - 1999 Land Acquisition	-	-	-	-	-
315 - Current Refunding	438,612.13	465,650.63	448,143.21	420,316.79	329,152.52
316 - 1999 Village Green	-	-	-	-	-
317 - LCIFA Debt	1,437,686.26	1,420,686.26	6,192,500.46	1,419,598.22	1,424,081.26
319 - Police Facility	263,300.00	203,000.00	1,771,084.70	263,300.00	203,000.00
321 - PCIFA Debt	177,033.76	180,133.76	183,133.76	181,033.76	183,933.76
Total Revenue	\$ 2,556,466.50	\$ 3,103,761.38	\$ 9,468,046.40	\$ 3,232,161.54	\$ 7,300,422.39
Carryover from Prior Year	66,572.36	290,164.97	279,686.16	348,476.60	483,816.50
Total Available in Debt Service Funds	\$ 2,623,038.86	\$ 3,393,926.35	\$ 9,747,732.56	\$ 3,580,638.14	\$ 7,784,238.89
Expenditures by Fund:	2013	2014	2015	2016	2017
310 - Seldom Seen TIF	-	-	-	-	1,479,000.00
311 - Capital Improvements	-	873,835.00	826,118.60	801,882.16	3,960,146.96
312 - 1991 Road Construct.	-	-	-	-	-
313 - 1995 Road Construct.	-	-	-	-	-
314 - 1999 Land Acquisition	-	-	-	-	-
315 - Current Refunding	425,056.71	433,442.67	430,941.93	426,426.11	416,252.72
316 - 1999 Village Green	-	-	-	-	-
317 - LCIFA Debt	1,434,736.26	1,423,636.26	6,187,648.25	1,424,450.43	1,424,081.26
319 - Police Facility	203,292.50	203,192.50	1,771,413.42	263,029.18	199,400.00
321 - PCIFA Debt	177,033.76	180,133.76	183,133.76	181,033.76	183,933.76
Total Expenditures	\$ 3,158,846.60	\$ 3,114,240.19	\$ 9,399,255.96	\$ 3,096,821.64	\$ 7,662,814.70
Unappropriated at Year-End	290,164.97	279,686.16	348,476.60	483,816.50	121,424.19
Total Available in Debt Service Funds	\$ 3,449,011.57	\$ 3,393,926.35	\$ 9,747,732.56	\$ 3,580,638.14	\$ 7,784,238.89
Ending Fund Balance:	2013	2014	2015	2016	2017
310 - Seldom Seen TIF	-	-	-	-	20,773.21
311 - Capital Improvements	239,834.35	200,290.08	247,355.75	393,386.36	93,721.04
312 - 1991 Road Construct.	-	-	-	-	-
313 - 1995 Road Construct.	-	-	-	-	-
314 - 1999 Land Acquisition	-	-	-	-	-
315 - Current Refunding	46,381.49	78,589.45	95,790.73	89,681.41	2,581.21
316 - 1999 Village Green	-	-	-	-	-
317 - LCIFA Debt	2,950.00	-	4,852.21	-	-
319 - Police Facility	999.13	806.63	477.91	748.73	4,348.73
321 - PCIFA Debt	-	-	-	-	-
Total Fund Balance	\$ 290,164.97	\$ 279,686.16	\$ 348,476.60	\$ 483,816.50	\$ 121,424.19

Debt Service Funds - Summary by Fund						
Budget 2018	Estimated 2018	% of Change Bud. to Est.	Proposed 2019	Projected		
				2020	2021	2022
2,335,625.00	2,364,964.16	101.3%	2,393,800.00	125,000.00	136,000.00	146,000.00
1,065,684.58	1,060,379.66	99.5%	1,059,553.62	1,281,704.61	700,851.71	-
-	-	0.0%	-	-	-	-
-	-	0.0%	-	-	-	-
-	-	0.0%	-	-	-	-
653,161.52	659,214.00	100.9%	117,728.18	-	-	-
-	-	0.0%	-	-	-	-
1,425,231.26	1,425,231.26	100.0%	1,420,381.26	1,415,781.26	1,429,531.26	1,406,898.76
197,000.00	197,000.00	100.0%	197,000.00	197,000.00	197,000.00	197,000.00
181,733.76	181,733.76	100.0%	184,533.76	182,233.76	180,048.76	182,691.26
\$ 5,858,436.12	\$ 5,888,522.84	100.5%	\$ 5,372,996.82	\$ 3,201,719.63	\$ 2,643,431.73	\$ 1,932,590.02
483,816.50	483,816.50		536,175.11	689,253.15	864,183.49	848,535.20
\$ 6,342,252.62	\$ 6,372,339.34		\$ 5,909,171.93	\$ 3,890,972.78	\$ 3,507,615.22	\$ 2,781,125.22
2018	2018	Bud. to Est.	2019	2020	2021	2022
2,351,675.00	2,341,775.00	99.6%	2,436,987.50	124,683.40	135,000.00	145,000.00
890,140.00	887,175.64	99.7%	876,060.00	874,880.00	715,900.00	841,995.00
-	-	0.0%	-	-	-	-
-	-	0.0%	-	-	-	-
-	-	0.0%	-	-	-	-
247,756.26	441,556.26	178.2%	103,756.26	234,210.87	-	-
-	-	0.0%	-	-	-	-
1,425,231.26	1,425,231.26	100.0%	1,420,381.26	1,415,781.26	1,429,531.26	1,406,898.76
196,300.00	196,300.00	100.0%	198,200.00	195,000.00	198,600.00	196,800.00
181,733.76	181,733.76	100.0%	184,533.76	182,233.76	180,048.76	182,691.26
\$ 5,292,836.28	\$ 5,473,771.92	103.4%	\$ 5,219,918.78	\$ 3,026,789.29	\$ 2,659,080.02	\$ 2,773,385.02
687,024.03	536,175.11		689,253.15	864,183.49	848,535.20	7,740.20
\$ 5,979,860.31	\$ 6,009,947.03		\$ 5,909,171.93	\$ 3,890,972.78	\$ 3,507,615.22	\$ 2,781,125.22
2018	2018	Bud. to Est.	2019	2020	2021	2022
4,723.21	43,962.37	100.0%	774.87	1,091.47	2,091.47	3,091.47
269,265.62	266,925.06	99.1%	450,418.68	857,243.29	842,195.00	200.00
-	-	0.0%	-	-	-	-
-	-	0.0%	-	-	-	-
-	-	0.0%	-	-	-	-
407,986.47	220,238.95	54.0%	234,210.87	-	-	-
-	-	0.0%	-	-	-	-
-	-	0.0%	-	-	-	-
5,048.73	5,048.73	100.0%	3,848.73	5,848.73	4,248.73	4,448.73
-	-	0.0%	-	-	-	-
\$ 687,024.03	\$ 536,175.11	78.0%	\$ 689,253.15	\$ 864,183.49	\$ 848,535.20	\$ 7,740.20

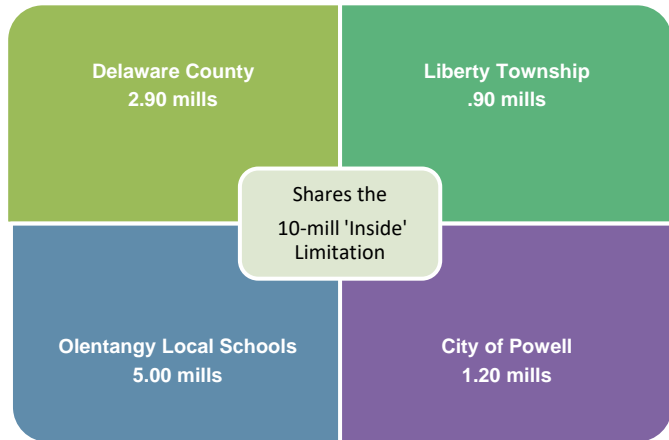
Services Provided by Department (in-house):

- 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				
	2019	2020	2021	2022
Revenues:				
CIFA's	1,604,915	1,598,015	1,609,580	1,589,590
All Other	3,768,082	1,603,705	1,033,852	343,000
Total Revenue	5,372,997	3,201,720	2,643,432	1,932,590
Expenditures:				
Personal Serv.	-	-	-	-
Operating Exp.	5,219,919	3,026,789	2,659,080	2,773,385
Capital Equip.	-	-	-	-
Total Expend.	\$ 5,219,919	\$ 3,026,789	\$ 2,659,080	\$ 2,773,385

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.

Post-Issuance Compliance Policy - Resolution 2017-26

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.

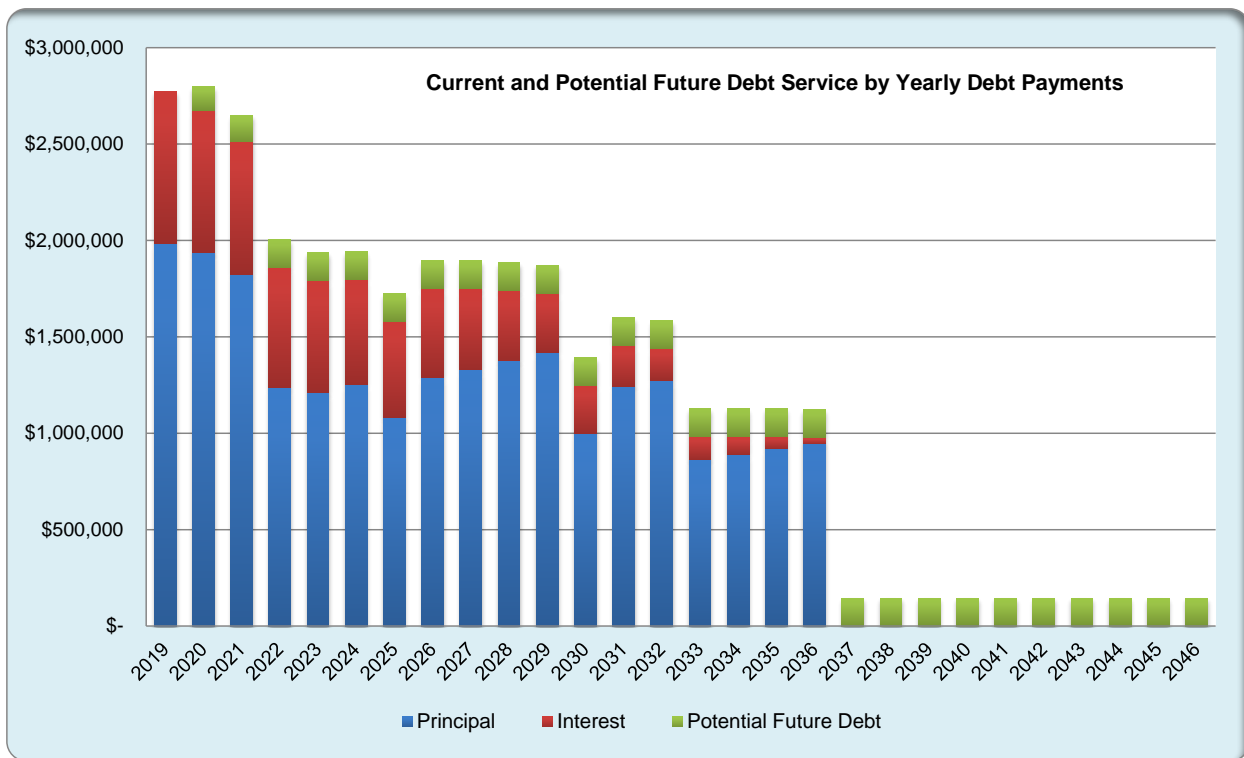
Long-Term Financial Planning Policy - Resolution 2013-05

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.

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.

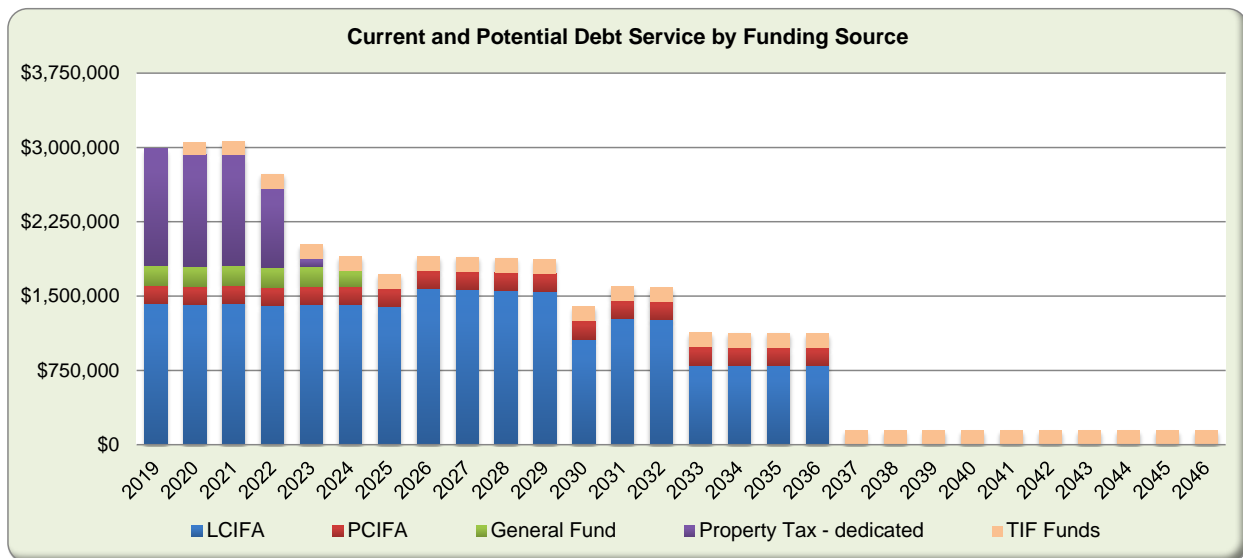
For debt issued without a vote of the people, the limit used is 5.5% of the City's assessed valuation.

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.



Looking at Potential Future Debt:

The City is looking at changing its one-year note to a general obligation bond in 2019.



Debt Service Summaries
By Revenue Source and Expenditure Type

	Beginning Balance	\$ 348,476.60	\$ 483,816.50	\$ 121,424.19	\$ 121,424.19
Acct No.	Revenues:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
4110	Property Tax - Dedicated	1,205,926.29	1,114,527.64	1,512,584.57	1,518,776.80
4120	Real Estate Surplus	-	-	-	-
4231	Rollback/Homestead Tax	160,103.27	150,106.52	206,261.53	200,816.86
4390	LCIFA Comm. Dev. Chrg.	1,419,598.22	1,424,081.26	1,425,231.26	1,425,231.26
4390	PCIFA Comm. Dev. Chrg.	181,033.76	183,933.76	181,733.76	181,733.76
4701	Interest	-	89.81	-	300.00
4702	Bond or Note Premiums	-	20,683.40	2,000.00	22,274.80
4910	Bond or Note Proceeds	-	4,179,000.00	2,321,625.00	2,330,000.00
4931	Transfer - TIF Funds	-	-	12,000.00	12,389.36
4931	TR - Bond Funds	2,200.00	-	-	-
4931	Transfer - General Fund	263,300.00	203,000.00	197,000.00	197,000.00
4931	Transfer - Debt Service	-	-	-	-
4940	Advance- General Fund	-	25,000.00	-	-
	Total Revenues	\$ 3,232,161.54	\$ 7,300,422.39	\$ 5,858,436.12	\$ 5,888,522.84
	Expenditures				
5500	Escrow Proceeds	-	-	-	-
5560	Auditors' Fees	16,802.01	14,537.92	24,500.00	16,335.64
5560	Cost of Issuance	(2,750.00)	35,000.00	20,150.00	20,150.00
5710	Principal	2,155,000.00	6,645,000.00	4,315,000.00	4,495,000.00
5720	Interest	927,769.63	968,276.78	908,186.28	917,286.28
5810	Repay Advance	-	-	25,000.00	25,000.00
5910	TR - Debt Service	-	-	-	-
	Total Operating Expenditures	\$ 3,096,821.64	\$ 7,662,814.70	\$ 5,292,836.28	\$ 5,473,771.92
	Subtotal	\$ 135,339.90	\$ (362,392.31)	\$ 565,599.84	\$ 414,750.92
	Balance Debt Service Funds	\$ 483,816.50	\$ 121,424.19	\$ 687,024.03	\$ 536,175.11

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%
Total Unvoted Issues - General Obligation		\$ 30,845,000	\$ 23,920,000	

**Refinanced in 2011

***Refinanced in 2015

Debt Service Summaries
By Revenue Source and Expenditure Type

Beginning Balance	\$ 536,175.11	\$ 689,253.15	\$ 864,183.49	\$ 848,535.20
Revenues:	2019 PROPOSED	2020 Projected	2021 Projected	2022 Projected
Property Tax - Dedicated	1,049,381.91	938,000.00	612,405.33	-
Tangible Pers. Property	-	-	-	-
Rollback/Homestead Tax	127,899.89	125,000.00	88,446.38	-
LCIFA Comm. Dev. Chrg.	1,420,381.26	1,415,781.26	1,429,531.26	1,406,898.76
PCIFA Comm. Dev. Chrg.	184,533.76	182,233.76	180,048.76	182,691.26
Tap Fees	-	-	-	-
Bond or Note Premiums	28,800.00	-	-	-
Bond or Note Proceeds	2,330,000.00	-	-	-
Transfer - TIF Funds	35,000.00	125,000.00	136,000.00	146,000.00
Transfer- Bond Funds	-	-	-	-
Transfer - General Fund	197,000.00	197,000.00	197,000.00	197,000.00
Transfer - Debt Service	-	218,704.61	-	-
Advance - General Fund	-	-	-	-
Total Revenues	\$ 5,372,996.82	\$ 3,201,719.63	\$ 2,643,431.73	\$ 1,932,590.02
Operating Expenditures:				
Escrow Proceeds	-	-	-	-
Auditors' Fees	12,500.00	12,500.00	10,000.00	-
Cost of Issuance	30,000.00	-	-	-
Principal	4,315,000.00	1,950,000.00	1,860,000.00	2,040,000.00
Interest	862,418.78	845,584.68	789,080.02	733,385.02
Repay Advance	-	-	-	-
Transfer- Between Debt Funds	-	218,704.61	-	-
Total Operating Expenditures	\$ 5,219,918.78	\$ 3,026,789.29	\$ 2,659,080.02	\$ 2,773,385.02
Subtotal	\$ 153,078.04	\$ 174,930.34	\$ (15,648.29)	\$ (840,795.00)
Balance Debt Service Funds	\$ 689,253.15	\$ 864,183.49	\$ 848,535.20	\$ 7,740.20

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%
Total Voted Issued - General Obligation		\$ 9,955,000	\$ 4,225,000	
Total Debt by Debt Issue		\$ 40,800,000	\$ 28,145,000	



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

Beginning Balance		\$ 247,355.75	\$ 393,186.36	\$ 93,521.04	\$ 93,521.04
Acct No.	Revenue:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
311-000-4110-00	Real Estate Tax	834,872.04	846,476.69	937,802.43	936,232.28
311-000-4231-00	Homestead and Rollback	110,840.73	114,004.95	127,882.15	124,147.38
311-000-4911-00	Note Proceeds	-	2,700,000.00	-	-
311-000-4931-00	Transfer In - Bond Funds	2,000.00	-	-	-
Total Revenue		\$ 947,712.77	\$ 3,660,481.64	\$ 1,065,684.58	\$ 1,060,379.66
Operating Expenditures:					
Bond - 2013 Series					
311-850-5710-01	Bond Principal#1	710,000.00	485,000.00	495,000.00	495,000.00
311-850-5720-01	Bond Interest#1	80,250.00	44,750.00	30,200.00	30,200.00
Bank Loan - 2017 Series*					
311-850-5710-01	Note Principal#1	-	3,000,000.00	-	-
311-850-5720-02	Note Interest	-	-	-	-
311-850-5710-01	Bank Loan Principal	-	300,000.00	300,000.00	300,000.00
311-850-5720-02	Bank Loan Interest	-	84,355.50	49,440.00	49,440.00
311-850-5560-85	Cost of Issuance	-	35,000.00	-	-
311-850-5560-96	Auditor/Treasurer Fees	11,632.16	11,041.46	15,500.00	12,535.64
Total Operating Expenditures		\$ 801,882.16	\$ 3,960,146.96	\$ 890,140.00	\$ 887,175.64
Unappropriated		\$ 145,830.61	\$ (299,665.32)	\$ 175,544.58	\$ 173,204.02
Specific Debt Service Fund		\$ 393,186.36	\$ 93,521.04	\$ 269,065.62	\$ 266,725.06

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

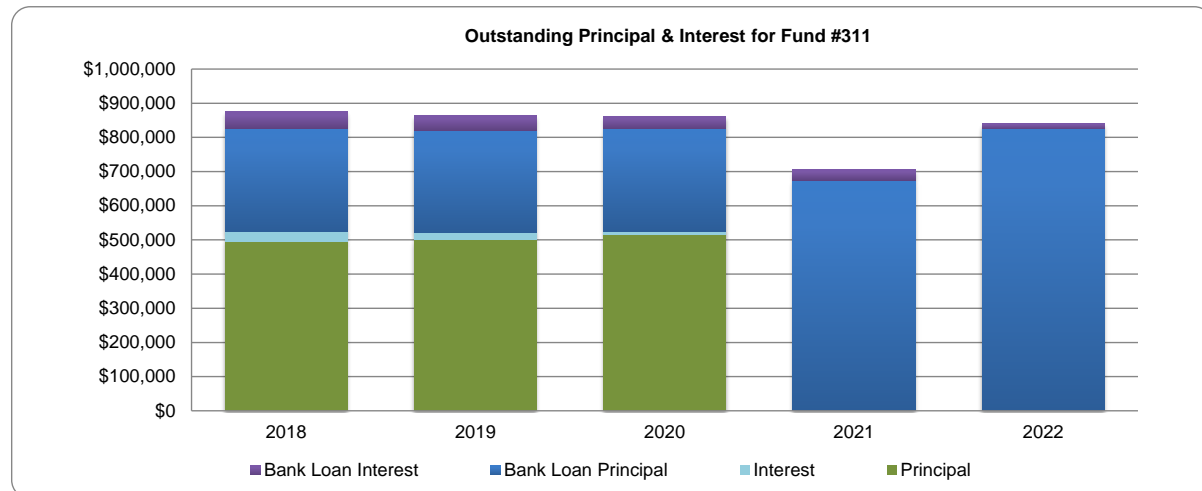


Department: Finance
Fund: Debt

Debt Service Fund Name: Capital Improvements

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

Beginning Balance	\$ 266,725.06	\$ 450,218.68	\$ 857,043.29	\$ 841,995.00
Revenue:	2019 PROPOSED	2020 Projected	2021 Projected	2022 Projected
Real Estate Tax	944,443.72	938,000.00	612,405.33	-
Homestead and Rollback	115,109.90	125,000.00	88,446.38	-
Note Proceeds	-	-	-	-
Transfer In - Bond Funds	-	218,704.61	-	-
Total Revenue	\$ 1,059,553.62	\$ 1,281,704.61	\$ 700,851.71	\$ -
Operating Expenditures:				
Bond - 2013 Series				
Bond Principal#1	500,000.00	515,000.00	-	-
Bond Interest#1	20,300.00	10,300.00	-	-
Bank Loan - 2017 Series*				
Note Principal #1	-	-	-	-
Note interest	-	-	-	-
Bank Loan Principal	300,000.00	300,000.00	675,000.00	825,000.00
Bank Loan Interest	43,260.00	37,080.00	30,900.00	16,995.00
Cost of Issuance				
Auditor/Treasurer Fees	12,500.00	12,500.00	10,000.00	-
Total Operating Expenditures	\$ 876,060.00	\$ 874,880.00	\$ 715,900.00	\$ 841,995.00
Unappropriated	\$ 183,493.62	\$ 406,824.61	\$ (15,048.29)	\$ (841,995.00)
Specific Debt Service Fund	\$ 450,218.68	\$ 857,043.29	\$ 841,995.00	\$ -



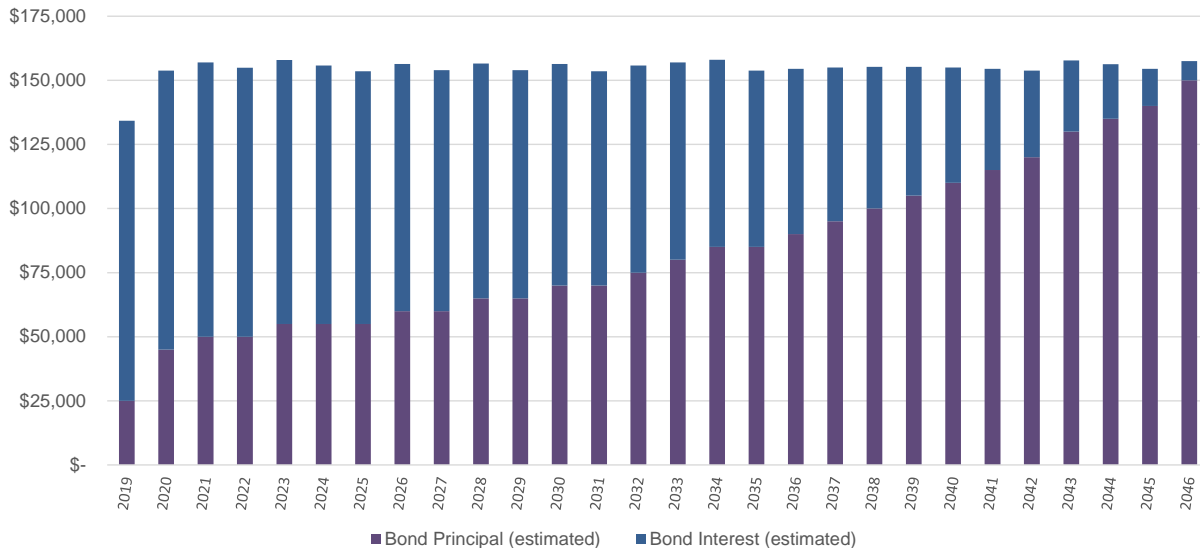


Department: Finance
Fund: Debt

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

Beginning Balance		\$ 95,790.73	\$ 89,681.41	\$ 2,581.21	\$ 2,581.21
Acct No.	Revenue:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
315-000-4110-00	Property Tax - Dedicated	371,054.25	268,050.95	574,782.14	582,544.52
315-000-4231-00	Rollback/Homestead	49,262.54	36,101.57	78,379.38	76,669.48
315-000-4931-03	Transfer In - Debt Funds	-	-	-	-
315-000-4940-00	Advance from General Fund	-	25,000.00	-	-
Total Revenue		\$ 420,316.79	\$ 329,152.52	\$ 653,161.52	\$ 659,214.00
Operating Expenditures:					
315-850-5560-96	Auditors' Fees	5,169.85	3,496.46	9,000.00	3,800.00
315-850-5710-06	Principal	370,000.00	380,000.00	200,000.00	380,000.00
315-850-5710-06	Interest	51,256.26	32,756.26	13,756.26	32,756.26
New account	Transfer to Debt Service (311)	-	-	-	-
315-920-5810-00	Repay Advance to General Fund	-	-	25,000.00	25,000.00
Total Operating Expenditures		\$ 426,426.11	\$ 416,252.72	\$ 247,756.26	\$ 441,556.26
Unappropriated		\$ (6,109.32)	\$ (87,100.20)	\$ 405,405.26	\$ 217,657.74
Specific Debt Service Fund		\$ 89,681.41	\$ 2,581.21	\$ 407,986.47	\$ 220,238.95

Outstanding Principal & Interest for Fund #310



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

Beginning Balance		\$ -	\$ -	\$ 20,773.21	\$ 20,773.21
Acct No.	Revenue:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
310-000-4701-00	Interest	-	89.81	-	300.00
310-000-4910-00	Bond or Note Proceeds	-	1,479,000.00	2,321,625.00	2,330,000.00
310-000-4702-00	Bond or Note Premium	-	20,683.40	2,000.00	22,274.80
310-000-4931-00	Transfers In - TIF Funds	-	-	12,000.00	12,389.36
Total Revenues		\$ -	\$ 1,499,773.21	\$ 2,335,625.00	\$ 2,364,964.16
Operating Expenditures:					
310-850-5560-85	Issuance Costs	-	-	20,150.00	20,150.00
Note - 2016 & 2017 Series					
310-850-5710-02/08	Principal	-	1,450,000.00	2,265,000.00	2,265,000.00
310-850-5710-02/08	Interest	-	29,000.00	66,525.00	56,625.00
Debt - 2019 Series*					
310-850-5710-08	Principal	-	-	-	-
310-850-5710-08	Interest	-	-	-	-
Total Operating Expenditures		\$ -	\$ 1,479,000.00	\$ 2,351,675.00	\$ 2,341,775.00
Unappropriated		\$ -	\$ 20,773.21	\$ (16,050.00)	\$ 23,189.16
Specific Debt Service Fund		\$ -	\$ 20,773.21	\$ 4,723.21	\$ 43,962.37

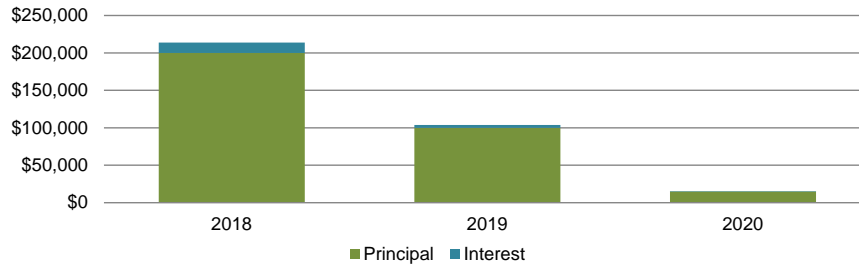


Department: Finance
Fund: Debt

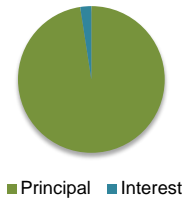
Debt Service Fund Name: Current Refunding of Series 1997-A and 1999
Maturity Date: December 1, 2020

Beginning Balance	\$ 220,238.95	\$ 234,210.87	\$ -	\$ -
Revenue:	2019 PROPOSED	2020 Projected	2021 Projected	2022 Projected
Property Tax - Dedicated	104,938.19	-	-	-
Rollback/Homestead Tax	12,789.99	-	-	-
Transfer In - Debt Funds	-	-	-	-
Advance from General Fund	-	-	-	-
Total Revenue	\$ 117,728.18	\$ -	\$ -	\$ -
Operating Expenditures:				
Auditors' Fees	-	-	-	-
Principal	100,000.00	15,000.00	-	-
Interest	3,756.26	506.26	-	-
Transfer to Debt Service (311)	-	218,704.61	-	-
Repay Advance to General Fund	-	-	-	-
Total Operating Expenditures	\$ 103,756.26	\$ 234,210.87	\$ -	\$ -
Unappropriated	\$ 13,971.92	\$ (234,210.87)	\$ -	\$ -
Specific Debt Service Fund	\$ 234,210.87	\$ -	\$ -	\$ -

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 2019

Beginning Balance	\$ 43,962.37	\$ 774.87	\$ 1,091.47	\$ 2,091.47
Revenue:	2019 PROPOSED	2020 Projected	2021 Projected	2022 Projected
Interest	-	-	-	-
Bond or Note Proceeds	2,330,000.00	-	-	-
Bond or Note Premium	28,800.00	-	-	-
Transfers In - TIF Funds	35,000.00	125,000.00	136,000.00	146,000.00
Total Revenues	\$ 2,393,800.00	\$ 125,000.00	\$ 136,000.00	\$ 146,000.00
Operating Expenditures:				
Issuance Costs	30,000.00	-	-	-
Note - 2016, 2017 & 2018 Series				
Principal	2,330,000.00	-	-	-
Interest	66,987.50	-	-	-
Debt - 2019 Series				
Principal	-	20,000.00	35,000.00	50,000.00
Interest	10,000.00	104,683.40	100,000.00	95,000.00
Total Operating Expenditures	\$ 2,436,987.50	\$ 124,683.40	\$ 135,000.00	\$ 145,000.00
Unappropriated	\$ (43,187.50)	\$ 316.60	\$ 1,000.00	\$ 1,000.00
Specific Debt Service Fund	\$ 774.87	\$ 1,091.47	\$ 2,091.47	\$ 3,091.47



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

Beginning Balance		\$ 4,852.21	\$ 0.00	\$ 0.00	\$ 0.00
Acct No.	Revenue:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
317-000-4910-00	Bond Proceeds	-	-	-	-
317-000-4390-00	LCIFA Community Charge	1,419,598.22	1,424,081.26	1,425,231.26	1,425,231.26
317-000-4542-00	Tap Fees	-	-	-	-
317-000-4702-00	Bond Premium	-	-	-	-
317-000-4890-00	Miscellaneous	-	-	-	-
Total Revenue		\$ 1,419,598.22	\$ 1,424,081.26	\$ 1,425,231.26	\$ 1,425,231.26
Operating Expenditures:					
317-800-5500-00	Issuance for LCIFA	-	-	-	-
317-850-5500-01	Escrow Proceeds	-	-	-	-
317-850-5560-85	Issuance Costs	(2,062.50)	-	-	-
LCIFA Bond #1 - 2002 Series*					
317-850-5710-05	Principal	325,000.00	325,000.00	345,000.00	345,000.00
317-850-5720-05	Interest	305,293.76	295,543.76	285,793.76	285,793.76
LCIFA Bond #2 - 2008 Series**					
317-850-5710-09	Principal	290,000.00	285,000.00	300,000.00	300,000.00
317-850-5720-09	Interest	180,481.67	180,600.00	169,600.00	169,600.00
LCIFA Bond #3 - 2012 Series***					
317-850-5710-10	Principal	140,000.00	155,000.00	145,000.00	145,000.00
317-850-5720-10	Interest	185,737.50	182,937.50	179,837.50	179,837.50
Total Operating Expenditures		\$ 1,424,450.43	\$ 1,424,081.26	\$ 1,425,231.26	\$ 1,425,231.26
Unappropriated		\$ (4,852.21)	\$ -	\$ -	\$ -
Specific Debt Service Fund		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

*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.

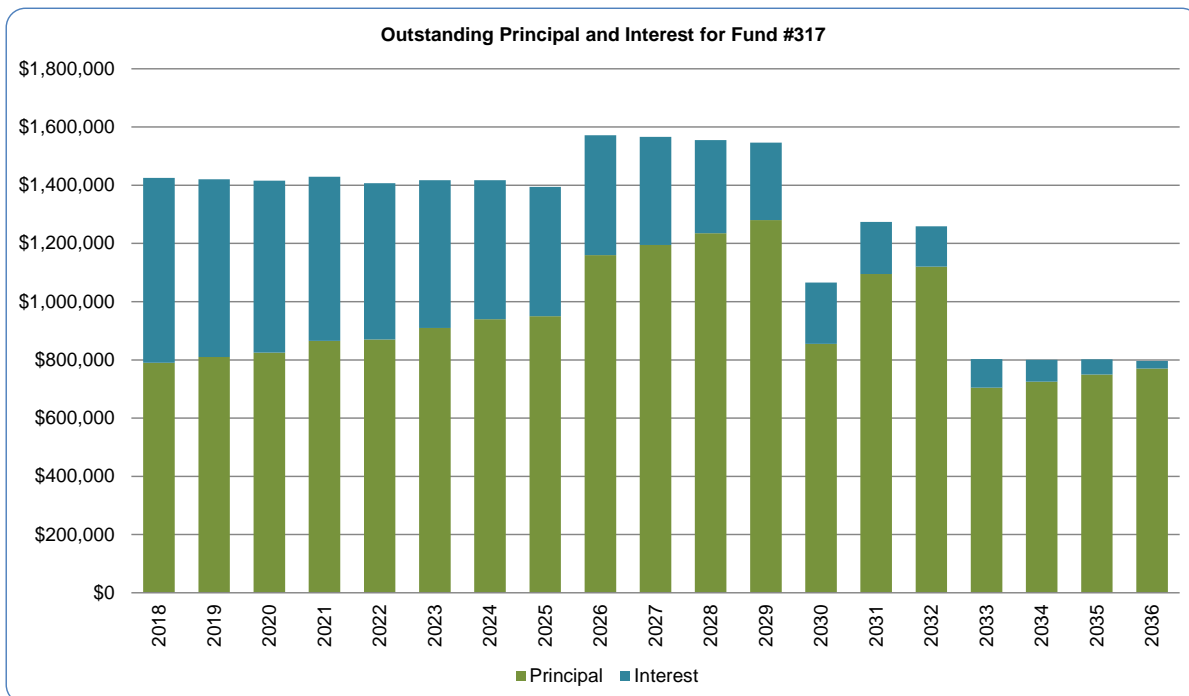


Department: Finance
Fund: Debt

Debt Service Fund Name: LCIFA Debt Service

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

Beginning Balance	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Revenue:	2019 PROPOSED	2020 Projected	2021 Projected	2022 Projected
Bond Proceeds	-	-	-	-
LCIFA Community Development Charge	1,420,381.26	1,415,781.26	1,429,531.26	1,406,898.76
Tap Fees	-	-	-	-
Bond Premium	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenue	\$ 1,420,381.26	\$ 1,415,781.26	\$ 1,429,531.26	\$ 1,406,898.76
Operating Expenditures:				
Issuance for LCIFA	-	-	-	-
Escrow Proceeds	-	-	-	-
Issuance Costs	-	-	-	-
LCIFA Bond #1 - 2002 Series				
Principal	340,000.00	360,000.00	375,000.00	370,000.00
Interest	275,443.76	265,243.76	254,443.76	243,193.76
LCIFA Bond #2 - 2008 Series				
Principal	310,000.00	315,000.00	325,000.00	345,000.00
Interest	158,000.00	151,800.00	139,200.00	126,200.00
LCIFA Bond #3 - 2012 Series				
Principal	160,000.00	150,000.00	165,000.00	155,000.00
Interest	176,937.50	173,737.50	170,887.50	167,505.00
Total Operating Expenditures	\$ 1,420,381.26	\$ 1,415,781.26	\$ 1,429,531.26	\$ 1,406,898.76
Unappropriated	\$ -	\$ -	\$ -	\$ -
Specific Debt Service Fund	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00



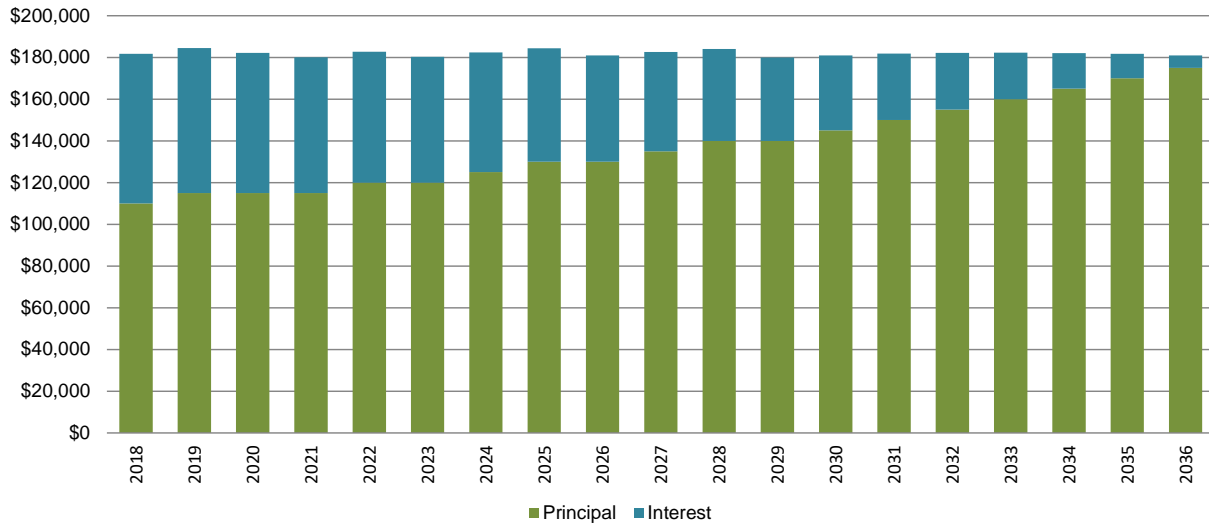


Department: Finance
Fund: Debt

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

Beginning Balance		\$ 477.91	\$ 748.73	\$ 4,348.73	\$ 4,348.73
Acct No.	Revenue:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
319-000-4910-00	Bond Proceeds	-	-	-	-
319-000-4931-00	Transfer - General Fund	263,300.00	203,000.00	197,000.00	197,000.00
Total Revenue		\$ 263,300.00	\$ 203,000.00	\$ 197,000.00	\$ 197,000.00
Operating Expenditures:					
319-850-5560-85	Issuance Costs	(687.50)	-	-	-
319-850-5710-10	Principal	215,000.00	155,000.00	155,000.00	155,000.00
319-850-5720-10	Interest	48,716.68	44,400.00	41,300.00	41,300.00
Total Operating Expenditures		\$ 263,029.18	\$ 199,400.00	\$ 196,300.00	\$ 196,300.00
Unappropriated		\$ 270.82	\$ 3,600.00	\$ 700.00	\$ 700.00
Specific Debt Service Fund		\$ 748.73	\$ 4,348.73	\$ 5,048.73	\$ 5,048.73

Outstanding Principal and Interest for Fund #321



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

	Beginning Balance	\$ -	\$ -	\$ -	\$ -
Acct No.	Revenue:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
321-000-4390-00	PCIFA Comm. Charge	181,033.76	183,933.76	181,733.76	181,733.76
321-000-4890-00	Miscellaneous	-	-	-	-
321-000-4910-00	Bond Proceeds	-	-	-	-
	Total Revenue	\$ 181,033.76	\$ 183,933.76	\$ 181,733.76	\$ 181,733.76
Operating Expenditures:					
321-850-5710-00	Principal	105,000.00	110,000.00	110,000.00	110,000.00
321-850-5720-00	Interest	76,033.76	73,933.76	71,733.76	71,733.76
	Total Operating Expenditures	\$ 181,033.76	\$ 183,933.76	\$ 181,733.76	\$ 181,733.76
	Unappropriated	\$ -	\$ -	\$ -	\$ -
	Specific Debt Service Fund	\$ -	\$ -	\$ -	\$ -

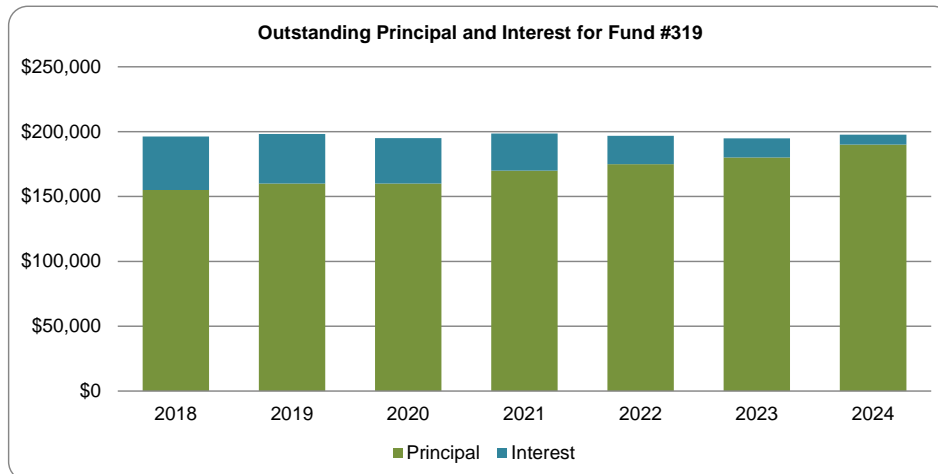
*Financed in 2012 - PCIFA can look at paying off future years of this debt in 2022, which it intends to do.



Department: Finance
Fund: Debt

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

Beginning Balance	\$	5,048.73	\$	3,848.73	\$	5,848.73	\$	4,248.73
Revenue:		2019 PROPOSED		2020 Projected		2021 Projected		2022 Projected
Bond Proceeds		-		-		-		-
Transfer - General Fund		197,000.00		197,000.00		197,000.00		197,000.00
Total Revenue	\$	197,000.00	\$	197,000.00	\$	197,000.00	\$	197,000.00
Operating Expenditures:								
Issuance Costs		-		-		-		-
Principal		160,000.00		160,000.00		170,000.00		175,000.00
Interest		38,200.00		35,000.00		28,600.00		21,800.00
Total Operating Expenditures	\$	198,200.00	\$	195,000.00	\$	198,600.00	\$	196,800.00
Unappropriated	\$	(1,200.00)	\$	2,000.00	\$	(1,600.00)	\$	200.00
Specific Debt Service Fund	\$	3,848.73	\$	5,848.73	\$	4,248.73	\$	4,448.73



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

Beginning Balance	\$	-	\$	-	\$	-	\$	-
Revenue:		2019 PROPOSED		2020 Projected		2021 Projected		2022 Projected
PCIFA Community Development Charge		184,533.76		182,233.76		180,048.76		182,691.26
Miscellaneous		-		-		-		-
Bond Proceeds		-		-		-		-
Total Revenue	\$	184,533.76	\$	182,233.76	\$	180,048.76	\$	182,691.26
Operating Expenditures:								
Principal		115,000.00		115,000.00		115,000.00		120,000.00
Interest		69,533.76		67,233.76		65,048.76		62,691.26
Total Operating Expenditures	\$	184,533.76	\$	182,233.76	\$	180,048.76	\$	182,691.26
Unappropriated	\$	-	\$	-	\$	-	\$	-
Specific Debt Service Fund	\$	-	\$	-	\$	-	\$	-

Capital Project Funds - Summary					
Revenues by Fund:	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
Downtown TIF - Public Impr.	199,410.38	289,031.66	297,845.11	301,154.47	295,339.15
Downtown TIF - Housing	2,014.25	2,919.52	3,008.53	3,041.97	2,983.22
Seldom Seen TIF - Public Impr.	-	-	-	2,410,817.66	47,432.93
Seldom Seen TIF - Park Impr.	-	-	-	1,257,746.16	1,011,339.54
Sawmill Corridor TIF	152,645.89	992,152.45	101,087.23	194,805.38	263,222.79
Capital Improvement Projects	-	250,000.00	-	-	-
Village Development	47,190.12	57,081.15	58,365.50	129,050.20	142,778.70
Murphy Parkway Construction	-	-	-	-	-
Voted Capital Improvements	4,279,938.42	35,276.75	(23,384.42)	3,038,665.95	21,871.72
Olentangy/Liberty Connect.	-	-	-	-	-
Sanitary Sewer Agreements	-	-	-	1,280,102.63	28,549.80
Total Revenue	\$ 4,681,199.06	\$ 1,626,461.53	\$ 436,921.95	\$ 8,615,384.42	\$ 1,813,517.85
Carryover from Prior Year	1,053,102.43	5,190,083.95	5,073,052.20	4,621,434.34	4,621,434.34
Total Available in Capital Project Funds	\$ 5,734,301.49	\$ 6,816,545.48	\$ 5,509,974.15	\$ 13,236,818.76	\$ 6,434,952.19
Expenditures by Fund:	2013	2014	2015	2016	2017
Downtown TIF - Public Impr.	29,284.91	3,580.59	21,985.53	154,039.29	340,702.96
Downtown TIF - Housing	27.83	36.16	38.39	37.57	33.62
Seldom Seen TIF - Public Impr.	-	-	-	1,208,668.89	1,210,434.59
Seldom Seen TIF - Park Impr.	-	-	-	1,007,384.61	33,058.61
Sawmill Corridor TIF	115,000.65	606,443.55	473,640.69	179,587.00	297,828.27
Capital Improvement Projects	184,154.70	250,000.00	-	-	-
Village Development	22,345.30	8,500.00	-	253.04	129,218.60
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	854,861.84
Olentangy/Liberty Connect.	-	-	-	-	-
Sanitary Sewer Agreements	-	-	-	1,280,102.63	28,549.80
Total Expenditures	\$ 544,217.54	\$ 1,743,493.28	\$ 888,539.81	\$ 6,687,268.87	\$ 2,894,688.29
Unappropriated at Year-End	1,053,102.43	5,190,083.95	5,073,052.20	6,549,549.89	5,468,379.45
Total Available in Capital Project Funds	\$ 1,597,319.97	\$ 6,933,577.23	\$ 5,961,592.01	\$ 13,236,818.76	\$ 8,363,067.74
Ending Fund Balance:	2013	2014	2015	2016	2017
Downtown TIF - Public Impr.	882,211.24	1,167,662.31	1,443,521.89	1,590,637.07	1,545,273.26
Downtown TIF - Housing	11,468.78	14,352.14	17,322.28	20,326.68	23,276.28
Seldom Seen TIF - Public Impr.	-	-	-	1,202,148.77	39,147.11
Seldom Seen TIF - Park Impr.	-	-	-	250,361.55	1,228,642.48
Sawmill Corridor TIF	37,645.24	423,354.14	50,800.68	66,019.06	31,413.58
Capital Improvement Projects	-	-	-	-	-
Village Development	48,661.42	97,242.57	155,608.07	284,405.23	297,965.33
Murphy Parkway Construction	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	2,276,061.41
Olentangy/Liberty Connect.	26,600.00	26,600.00	26,600.00	26,600.00	26,600.00
Sanitary Sewer Agreements	-	-	-	-	-
Total Fund Balance	\$ 5,190,083.95	\$ 5,073,052.20	\$ 4,621,434.34	\$ 6,549,549.89	\$ 5,468,379.45

Capital Project Funds - Summary						
Budget 2018	Estimated 2018	% of Change Bud. to Est.	Proposed 2019	Projected		
				2020	2021	2022
295,500.00	368,732.63	124.8%	378,000.00	393,500.00	406,500.00	406,500.00
3,000.00	3,723.66	124.1%	3,800.00	3,850.00	3,900.00	3,900.00
18,680.03	12,705.88	68.0%	210,000.00	230,000.00	230,000.00	230,000.00
375,500.00	389,043.67	103.6%	-	-	-	-
475,000.00	464,471.95	97.8%	400,000.00	425,000.00	450,000.00	465,000.00
-	-	0.0%	-	-	-	-
123,211.00	85,000.00	69.0%	97,516.00	24,906.00	26,359.00	27,559.00
-	-	0.0%	-	-	-	-
122,980.45	13,599.96	11.1%	1,000.00	-	-	-
-	-	0.0%	-	-	-	-
63,000.00	53,993.70	85.7%	79,000.00	97,000.00	120,000.00	143,500.00
\$ 1,476,871.48	\$ 1,391,271.45	94.2%	\$ 1,169,316.00	\$ 1,174,256.00	\$ 1,236,759.00	\$ 1,276,459.00
5,468,379.45	5,468,379.45		1,625,966.79	1,549,503.40	2,165,309.40	2,815,268.40
\$ 6,945,250.93	\$ 6,859,650.90		\$ 2,795,282.79	\$ 2,723,759.40	\$ 3,402,068.40	\$ 4,091,727.40
2018	2018	Bud. to Est.	2019	2020	2021	2022
827,093.51	617,009.42	74.6%	480,500.00	5,600.00	5,700.00	5,700.00
100.00	45.23	45.2%	100.00	100.00	100.00	100.00
57,827.14	51,852.99	89.7%	210,000.00	230,000.00	230,000.00	230,000.00
1,601,466.06	1,409,590.90	88.0%	208,095.25	-	-	-
503,850.00	444,098.11	88.1%	225,500.00	225,750.00	231,000.00	231,250.00
-	-	0.0%	-	-	-	-
382,416.53	382,416.53	100.0%	-	-	-	-
-	-	0.0%	-	-	-	-
2,305,434.56	2,274,677.23	98.7%	15,984.14	-	-	-
26,600.00	-	0.0%	26,600.00	-	-	-
62,950.00	53,993.70	85.8%	79,000.00	97,000.00	120,000.00	143,500.00
\$ 5,767,737.80	\$ 5,233,684.11	90.7%	\$ 1,245,779.39	\$ 558,450.00	\$ 586,800.00	\$ 610,550.00
1,177,513.13	1,625,966.79		1,549,503.40	2,165,309.40	2,815,268.40	3,481,177.40
\$ 6,945,250.93	\$ 6,859,650.90		\$ 2,795,282.79	\$ 2,723,759.40	\$ 3,402,068.40	\$ 4,091,727.40
2018	2018	Bud. to Est.	2019	2020	2021	2022
1,013,679.75	1,296,996.47	127.9%	1,194,496.47	1,582,396.47	1,983,196.47	2,383,996.47
26,176.28	26,954.71	103.0%	30,654.71	34,404.71	38,204.71	42,004.71
(0.00)	(0.00)	0.0%	-	-	-	-
2,676.42	208,095.25	0.0%	-	-	-	-
2,563.58	51,787.42	100.0%	226,287.42	425,537.42	644,537.42	878,287.42
-	-	0.0%	-	-	-	-
38,759.80	548.80	1.4%	98,064.80	122,970.80	149,329.80	176,888.80
-	-	0.0%	-	-	-	-
93,607.30	14,984.14	16.0%	0.00	0.00	0.00	0.00
-	26,600.00	0.0%	-	-	-	-
50.00	-	0.0%	-	-	-	-
\$ 1,177,513.13	\$ 1,625,966.79	138.1%	\$ 1,549,503.40	\$ 2,165,309.40	\$ 2,815,268.40	\$ 3,481,177.40

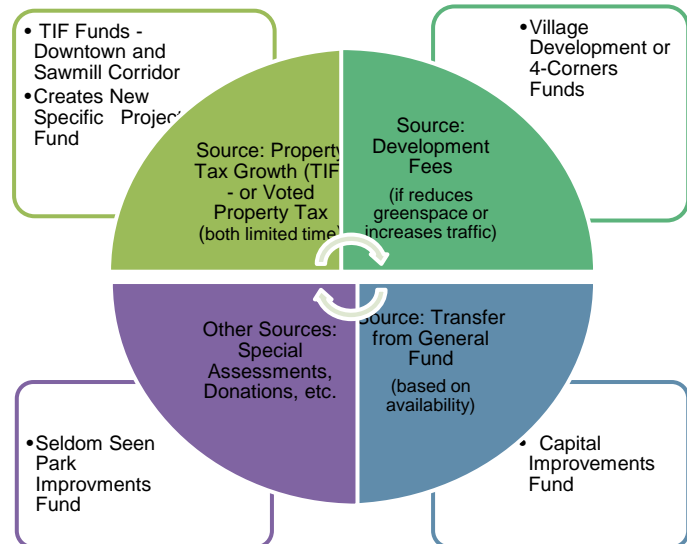
Department: Finance
Fund: Capital Project Funds

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				
	2019	2020	2021	2022
Revenues:				
Property tax	781,800	822,350	860,400	875,400
All Other	98,516	24,906	26,359	27,559
Total Revenues	880,316	847,256	886,759	902,959
Expenditures:				
Personal Serv.				
Capital	748,684	231,450	236,800	237,050
Operating Exp.				
Total Expend.	748,684	231,450	236,800	237,050

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



Solar Pavilion Construction



Skate Park and Arbor Ridge Park Development



Police Facility Construction





Department: Development and Finance
Fund: Downtown TIF Public Improvements

Beginning Balance					
	\$	1,443,521.89	\$	1,590,637.07	\$ 1,545,273.26
					\$ 1,545,273.26
Acct No.	Revenue:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
451-000-4110-00	Property Taxes	282,332.39	278,561.89	278,500.00	350,513.89
451-000-4231-00	Rollback/Homestead	18,822.08	16,777.26	17,000.00	18,218.74
Total Revenue		\$ 301,154.47	\$ 295,339.15	\$ 295,500.00	\$ 368,732.63
Capital Outlay:					
451-800-5531-04	Contract Engineering	144,040.52	29,813.13	4,580.75	4,580.75
451-800-5540-09	Traffic Related Projects	1,200.00	59,778.13	552,649.95	552,649.95
451-800-5540-10	Streetscape	5,080.00	-	-	-
451-800-5600-00	Downtown Projects	-	233,504.55	391.20	-
451-800-5600-01	Paver Repairs	-	-	-	-
451-800-5600-02	4 Corners Project	-	11,528.39	223,471.61	14,771.26
451-800-5601-02	Land or ROW Acquisition	-	2,750.00	41,000.00	40,530.00
451-850-5560-96	Auditor & Treasurer Fees	3,718.77	3,328.76	5,000.00	4,477.46
Total Capital Outlay		\$ 154,039.29	\$ 340,702.96	\$ 827,093.51	\$ 617,009.42
Unappropriated					
	\$	147,115.18	\$ (45,363.81)	\$ (531,593.51)	\$ (248,276.79)
Downtown TIF Fund					
	\$	1,590,637.07	\$ 1,545,273.26	\$ 1,013,679.75	\$ 1,296,996.47

Department: Development and Finance Fund: Downtown TIF Housing					
Beginning Balance					
	\$	17,322.28	\$ 20,326.68	\$ 23,276.28	\$ 23,276.28
Acct No.	Revenue:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
452-000-4110-00	Property Taxes	2,851.85	2,813.76	2,800.00	3,540.54
452-000-4231-00	Rollback/Homestead	190.12	169.46	200.00	183.12
Total Revenue		\$ 3,041.97	\$ 2,983.22	\$ 3,000.00	\$ 3,723.66
Capital Outlay:					
452-850-5560-96	Auditor & Treasurer Fees	37.57	33.62	100.00	45.23
452-800-5600-00	Housing Projects	-	-	-	-
Total Capital Outlay		\$ 37.57	\$ 33.62	\$ 100.00	\$ 45.23
Unappropriated					
	\$	3,004.40	\$ 2,949.60	\$ 2,900.00	\$ 3,678.43
Downtown TIF Housing Fund					
	\$	20,326.68	\$ 23,276.28	\$ 26,176.28	\$ 26,954.71



Department: Development and Finance
Fund: Downtown TIF Public Improvements

Beginning Balance				
	\$	1,296,996.47	\$	1,194,496.47
			\$	1,582,396.47
			\$	1,983,196.47
Revenue:		2019 PROPOSED	2020 Projected	2021 Projected
Property Taxes - dedicated		360,000.00	375,000.00	387,500.00
Rollback/Homestead		18,000.00	18,500.00	19,000.00
Total Revenue	\$	378,000.00	\$	393,500.00
			\$	406,500.00
			\$	406,500.00
Capital Outlay:				
Contract Engineering		-	-	-
Traffic Related Projects		-	-	-
Streetscape		-	-	-
Downtown Projects- Scioto/Liberty St.		200,000.00	-	-
Paver Repairs		-	-	-
4 Corners Project*		275,000.00	-	-
Land or ROW Acquisition		-	-	-
Auditor & Treasurer Fees		5,500.00	5,600.00	5,700.00
Total Capital Outlay	\$	480,500.00	\$	5,600.00
			\$	5,700.00
Unappropriated	\$	(102,500.00)	\$	387,900.00
			\$	400,800.00
Downtown TIF Fund	\$	1,194,496.47	\$	1,582,396.47
			\$	1,983,196.47
			\$	2,383,996.47

Department: Development and Finance Fund: Downtown TIF Housing				
Beginning Balance				
	\$	26,954.71	\$	30,654.71
			\$	34,404.71
			\$	38,204.71
Revenue:		2019 PROPOSED	2020 Projected	2021 Projected
Property Taxes - dedicated		3,600.00	3,650.00	3,700.00
Rollback/Homestead		200.00	200.00	200.00
Total Revenue	\$	3,800.00	\$	3,850.00
			\$	3,900.00
			\$	3,900.00
Capital Outlay:				
Auditor & Treasurer Fees		100.00	100.00	100.00
Housing Projects		-	-	-
Total Capital Outlay	\$	100.00	\$	100.00
			\$	100.00
Unappropriated	\$	3,700.00	\$	3,750.00
			\$	3,800.00
Downtown TIF Housing Fund	\$	30,654.71	\$	34,404.71
			\$	38,204.71
			\$	42,004.71



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

Beginning Balance		\$	-	\$	1,202,148.77	\$	39,147.11	\$	39,147.11
Acct No.	Revenue:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated				
453-000-4110-00	Property Taxes	-	-	15,000.00	12,389.36				
453-000-4231-00	Rollback/Homestead	-	-	500.00	-				
453-000-4701-00	Interest (Net)	2,282.96	1,983.34	3,180.03	316.52				
453-000-4702-00	Note Premium	8,534.70	449.59	-	-				
453-000-4911-00	Note Proceeds	1,200,000.00	45,000.00	-	-				
453-000-4940-00	Advance from General Fund	1,200,000.00	-	-	-				
Total Revenue		\$	2,410,817.66	\$	47,432.93	\$	18,680.03	\$	12,705.88
Capital Outlay:									
453-850-5560-85	Cost of Issuance	8,668.89	10,434.59	-	-				
453-850-5560-96	Auditor & Treasurer Fees	-	-	1,000.00	136.49				
453-850-5600-00	Seldom Seen TIF Capital	-	1,200,000.00	-	-				
453-850-5600-00	Seldom Seen Capital - Resid	-	-	-	-				
453-910-5910-00	Transfer - Debt Service	-	-	17,500.00	12,389.36				
453-910-5910-01	Transfer - Seldom Seen TIF Park		-	39,327.14	39,327.14				
453-920-5820-00	Return G.F. Advance	1,200,000.00	-	-	-				
Total Capital Outlay		\$	1,208,668.89	\$	1,210,434.59	\$	57,827.14	\$	51,852.99
Unappropriated		\$	1,202,148.77	\$	(1,163,001.66)	\$	(39,147.11)	\$	(39,147.11)
Seldom Seen TIF Public Improv. Fund		\$	1,202,148.77	\$	39,147.11	\$	0.00	\$	0.00

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

Beginning Balance		\$ -	\$ 250,361.55	\$ 1,228,642.48	\$ 1,228,642.48
Acct No.	Revenue:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
497-000-4701-00	Interest (Net)	475.86	5,996.09	956.33	14,500.00
497-000-4702-00	Note Premium	7,270.30	7,043.61	-	-
497-000-4911-00	Note Proceeds	250,000.00	741,000.00	-	-
497-000-4931-00	Transfer - Village Dev.	-	129,218.60	335,216.53	335,216.53
497-000-4931-01	Transfer - Park Dev.	-	128,081.24	-	-
497-000-4931-02	Transfer - Seldom Seen TIF	-	-	39,327.14	39,327.14
497-000-4940-00	Advance from Gen. Fund	1,000,000.00	-	-	-
				-	-
Total Revenue		\$ 1,257,746.16	\$ 1,011,339.54	\$ 375,500.00	\$ 389,043.67
Capital Outlay:					
497-800-5670-00	Park Improvements	-	25,000.00	1,601,466.06	1,409,590.90
497-800-5560-85	Cost of Issuance	7,384.61	8,058.61	-	-
497-820-5820-00	Repay Advance	1,000,000.00	-	-	-
Total Capital Outlay		\$ 1,007,384.61	\$ 33,058.61	\$ 1,601,466.06	\$ 1,409,590.90
Unappropriated		\$ 250,361.55	\$ 978,280.93	\$ (1,225,966.06)	\$ (1,020,547.23)
Seldom Seen TIF Park Improvements Fund		\$ 250,361.55	\$ 1,228,642.48	\$ 2,676.42	\$ 208,095.25



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

Beginning Balance				
	\$	0.00	\$	0.00
	\$	0.00	\$	0.00
	\$	0.00	\$	0.00
	\$	0.00	\$	0.00
Revenue:				
Property Taxes - dedicated		210,000.00	230,000.00	230,000.00
Rollback/Homestead		-	-	-
Interest (Net)		-	-	-
Note Premium		-	-	-
Note Proceeds		-	-	-
Advance from General Fund		-	-	-
Total Revenue	\$	210,000.00	\$	230,000.00
	\$	210,000.00	\$	230,000.00
	\$	210,000.00	\$	230,000.00
	\$	210,000.00	\$	230,000.00
Capital Outlay:				
Cost of Issuance		-	-	-
Auditor & Treasurer Fees		1,000.00	1,000.00	1,000.00
Seldom Seen TIF Capital Improvements		-	-	-
Seldom Seen Capital - Residual		79,000.00	79,000.00	79,000.00
Transfer - Debt Service		130,000.00	150,000.00	150,000.00
Transfer - Seldom Seen TIF Park Improve.		-	-	-
Return G.F. Advance		-	-	-
Total Capital Outlay	\$	210,000.00	\$	230,000.00
	\$	210,000.00	\$	230,000.00
	\$	210,000.00	\$	230,000.00
	\$	210,000.00	\$	230,000.00
Unappropriated	\$	-	\$	-
	\$	-	\$	-
Seldom Seen TIF Public Improv. Fund	\$	0.00	\$	0.00
	\$	0.00	\$	0.00
	\$	0.00	\$	0.00
	\$	0.00	\$	0.00

Beginning Balance				
	\$	208,095.25	\$	-
	\$	-	\$	-
	\$	-	\$	-
	\$	-	\$	-
Revenue:				
Interest (Net)		-	-	-
Note Premium		-	-	-
Note Proceeds		-	-	-
Transfer - Village Development Fund		-	-	-
Transfer - Park Development Fund		-	-	-
Transfer - Seldom Seen Public Imp. Fund		-	-	-
Advance from General Fund		-	-	-
Total Revenue	\$	-	\$	-
	\$	-	\$	-
	\$	-	\$	-
	\$	-	\$	-
Capital Outlay:				
Park Improvements		208,095.25	-	-
Cost of issuance		-	-	-
Repay Advance		-	-	-
Total Capital Outlay	\$	208,095.25	\$	-
	\$	208,095.25	\$	-
	\$	208,095.25	\$	-
	\$	208,095.25	\$	-
Unappropriated	\$	(208,095.25)	\$	-
	\$	(208,095.25)	\$	-
Seldom Seen TIF Park Improvements Fund	\$	-	\$	-
	\$	-	\$	-
	\$	-	\$	-
	\$	-	\$	-



Department: Development and Finance
Fund: Sawmill Corridor TIF

Beginning Balance		\$ 50,800.68	\$ 66,019.06	\$ 31,413.58	\$ 31,413.58
Acct No.	Revenue:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
455-000-4110-00	Property Taxes	194,805.38	263,222.79	475,000.00	464,471.95
455-000-4940-00	Advance from General Fund	-	-	-	-
Total Revenue		\$ 194,805.38	\$ 263,222.79	\$ 475,000.00	\$ 464,471.95
Capital Outlay:					
455-850-5560-96	Auditor & Treasurer Fees	2,187.00	2,886.19	5,850.00	5,278.45
455-850-5600-00	Comm TIF Capital Imp.	-	-		
455-850-5600-01	Traffic Signals	2,400.00	-		
455-850-5600-02	Spectrum- Capital Outlay	-	44,942.08	248,000.00	188,819.66
455-790-5300-00	Operating Expenses	-	-		
455-920-5810-00	Repay Advance	175,000.00	250,000.00	250,000.00	250,000.00
Total Capital Outlay		\$ 179,587.00	\$ 297,828.27	\$ 503,850.00	\$ 444,098.11
Unappropriated		\$ 15,218.38	\$ (34,605.48)	\$ (28,850.00)	\$ 20,373.84
Sawmill Corridor TIF Fund		\$ 66,019.06	\$ 31,413.58	\$ 2,563.58	\$ 51,787.42

Repayment of Advance from Sawmill TIF to General Fund

				Balance to be repaid	
2014	Advance from General Fund			\$	850,000
2015	Repayment Year #1	\$	(175,000.00)	\$	675,000
2016	Repayment Year #2	\$	(175,000.00)	\$	500,000
2017	Repayment Year #3	\$	(250,000.00)	\$	250,000
2017	Repayment Year #4	\$	(250,000.00)	\$	-
Balance at 12/31/2018				\$	-

Department: Engineering and Finance Fund: Capital Improvement Projects Fund									
Beginning Balance		\$	-	\$	-	\$	-	\$	-
Acct No. Revenue:		2016 Actual		2017 Actual		2018 Budget + Enc.		2018 Estimated	
491-000-4890-00 Miscellaneous		-		-		-		-	
491-000-4931-00 Transfer General Fund		-		-		-		-	
Total Revenue		\$	-	\$	-	\$	-	\$	-
Capital Outlay:									
491-800-5640-02 Culvert/Drainage		-		-		-		-	
491-621-5431-00 Annual Street Maint.		-		-		-		-	
491-910-5910-00 Transfer to General Fund		-		-		-		-	
Total Capital Outlay		\$	-	\$	-	\$	-	\$	-
Unappropriated		\$	-	\$	-	\$	-	\$	-
Capital Improvements Project Fund		\$	-	\$	-	\$	-	\$	-



Department: Development and Finance
Fund: Sawmill Corridor TIF

Beginning Balance				
	\$	51,787.42	\$	226,287.42
	\$		\$	425,537.42
	\$		\$	644,537.42
Revenue:		2019 PROPOSED	2020 Projected	2021 Projected
Property Taxes - dedicated		400,000.00	425,000.00	450,000.00
Advance from General Fund		-	-	-
Total Revenue	\$	400,000.00	\$	425,000.00
	\$		\$	450,000.00
	\$		\$	465,000.00
Capital Outlay:				
Auditor & Treasurer Fees		5,500.00	5,750.00	6,000.00
Comm TIF Capital Improvement Projects				
Traffic Signals				
Spectrum -Capital Improvements		220,000.00	220,000.00	225,000.00
Operating Expenses				
Repay Advance				
Total Capital Outlay	\$	225,500.00	\$	225,750.00
	\$		\$	231,000.00
	\$		\$	231,250.00
Unappropriated	\$	174,500.00	\$	199,250.00
	\$		\$	219,000.00
	\$		\$	233,750.00
Sawmill Corridor TIF Fund	\$	226,287.42	\$	425,537.42
	\$		\$	644,537.42
	\$		\$	878,287.42

Department: Engineering and Finance
Fund: Capital Improvement Projects Fund

Beginning Balance				
	\$	-	\$	-
	\$		\$	-
	\$		\$	-
Revenue:		2019 PROPOSED	2020 Projected	2021 Projected
Miscellaneous		-	-	-
Transfer General Fund		-	-	-
Total Revenue	\$	-	\$	-
	\$		\$	-
	\$		\$	-
Capital Outlay:				
Culvert/Drainage		-	-	-
Annual Street Maintenance Program		-	-	-
Transfer to General Fund		-	-	-
Total Capital Outlay	\$	-	\$	-
	\$		\$	-
	\$		\$	-
Unappropriated	\$	-	\$	-
	\$		\$	-
	\$		\$	-
Capital Improvements Project Fund	\$	-	\$	-
	\$		\$	-
	\$		\$	-



Department: Engineering and Finance
Fund: Village Development

Beginning Balance		\$	155,608.07	\$	284,405.23	\$	297,965.33	\$	297,965.33
Acct No. Revenue:		2016 Actual		2017 Actual		2018 Budget + Enc.		2018 Estimated	
492-000-4529-00 Development Fees		129,050.20		142,778.70		123,211.00		85,000.00	
Total Revenue		\$	129,050.20	\$	142,778.70	\$	123,211.00	\$	85,000.00
Capital Outlay:									
492-800-5591-00 Refunded Fees		253.04		-		3,200.00		3,200.00	
492-621-5532-00 Street Maintenance		-		-		-		-	
492-800-5610-00 Capital Outlay		-		-		44,000.00		44,000.00	
492-910-5910-00 TR - Seldom Seen Park		-		129,218.60		335,216.53		335,216.53	
Total Capital Outlay		\$	253.04	\$	129,218.60	\$	382,416.53	\$	382,416.53
Unappropriated		\$	128,797.16	\$	13,560.10	\$	(259,205.53)	\$	(297,416.53)
Village Development Fund		\$	284,405.23	\$	297,965.33	\$	38,759.80	\$	548.80

Department: Engineering and Finance
Fund: Murphy Parkway Construction

Beginning Balance		\$ 93,932.15	\$ -	\$ -	\$ -
Acct No.	Revenue:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
493-000-4890-00	Developer Fees	-	-	-	-
Total Revenue		\$ -	\$ -	\$ -	\$ -
Capital Outlay:					
493-800-5531-01	Design/Engineering	93,932.15	-	-	-
Total Capital Outlay		\$ 93,932.15	\$ -	\$ -	\$ -
Unappropriated		\$ (93,932.15)	\$ -	\$ -	\$ -
Murphy Parkway Construction Fund		\$ -	\$ -	\$ -	\$ -



Department: Engineering and Finance
Fund: Village Development

Beginning Balance	\$	548.80	\$	98,064.80	\$	122,970.80	\$	149,329.80
Revenue:		2019 PROPOSED		2020 Projected		2021 Projected		2022 Projected
Development Fees		97,516.00		24,906.00		26,359.00		27,559.00
Total Revenue	\$	97,516.00	\$	24,906.00	\$	26,359.00	\$	27,559.00
Capital Outlay:								
Refunded Fees		-		-		-		-
Street Maintenance		-		-		-		-
Capital Outlay		-		-		-		-
TR- Seldom Seen Park				-		-		-
Total Capital Outlay	\$	-	\$	-	\$	-	\$	-
Unappropriated	\$	97,516.00	\$	24,906.00	\$	26,359.00	\$	27,559.00
Village Development Fund	\$	98,064.80	\$	122,970.80	\$	149,329.80	\$	176,888.80

Department: Engineering and Finance
Fund: Murphy Parkway Construction

Beginning Balance	\$	-	\$	-	\$	-	\$	-
Revenue:	2019 PROPOSED		2020 Projected		2021 Projected		2022 Projected	
Developer Fees	-		-		-		-	
Total Revenue	\$	-	\$	-	\$	-	\$	-
Capital Outlay:								
Design/Engineering	-		-		-		-	
Total Capital Outlay	\$	-	\$	-	\$	-	\$	-
Unappropriated	\$	-	\$	-	\$	-	\$	-
Murphy Parkway Construction Fund	\$	-	\$	-	\$	-	\$	-



Department: Engineering and Finance
Fund: Voted Capital Improvements

Beginning Balance					
	\$	2,833,649.27	\$	3,109,051.53	\$ 2,276,061.41 \$ 2,276,061.41
Acct No.	Revenue:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
494-000-4701-00	Interest Earnings	17,065.95	21,871.72	122,980.45	13,599.96
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		\$ 3,038,665.95	\$ 21,871.72	\$ 122,980.45	\$ 13,599.96
Capital Outlay:					
494-800-5600-01	Traffic Signals	2,600.00	-		
494-800-5600-02	Street & Storm Maintenance	566,605.84	-		
494-800-5600-03	Bike path Improvements	34,292.17	250,058.83	220,758.30	220,758.30
494-800-5600-04	Murphy Parkway	1,957,898.90	236,695.61	49,109.63	49,109.63
494-800-5600-05	Park Improv. I	97,234.70	55,217.28		
494-800-5600-06	Park Improv. II	37,010.10	-		
494-800-5631-00	Design/Engineering	-	-		
494-800-5640-02	Drainage/Culvert/Storm	20,999.32	110,647.98	5,108.88	5,108.88
494-800-5670-00	Seldom Seen Park	25,042.66	202,242.14	2,030,457.75	1,999,700.42
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		\$ 2,763,263.69	\$ 854,861.84	\$ 2,305,434.56	\$ 2,274,677.23
Unappropriated		\$ 275,402.26	\$ (832,990.12)	\$ (2,182,454.11)	\$ (2,261,077.27)
Voted Capital Improvements Fund		\$ 3,109,051.53	\$ 2,276,061.41	\$ 93,607.30	\$ 14,984.14

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:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
496-000-4529-00	Development Fees	-	-	-	-
Total Revenue		\$ -	\$ -	\$ -	\$ -
Capital Outlay:					
496-800-5650-04	Street Improvements	-	-	26,600.00	-
Total Capital Outlay		\$ -	\$ -	\$ 26,600.00	\$ -
Unappropriated		\$ -	\$ -	\$ (26,600.00)	\$ -
Olentangy/Liberty St. Intersection Fund		\$ 26,600.00	\$ 26,600.00	\$ -	\$ 26,600.00



Department: Engineering and Finance
Fund: Voted Capital Improvements

Beginning Balance				
	\$	14,984.14	\$	(0.00)
			\$	(0.00)
			\$	(0.00)
Revenue:		2019 PROPOSED	2020 Projected	2021 Projected
Interest Earnings		1,000.00	-	-
Premium/Discount		-	-	-
Miscellaneous		-	-	-
Bond Proceeds		-	-	-
Note Proceeds		-	-	-
Advance from General Fund		-	-	-
Total Revenue	\$	1,000.00	\$	-
			\$	-
			\$	-
Capital Outlay:				
Traffic Signals		-	-	-
Street & Storm Maintenance		-	-	-
Bike path Improvements		-	-	-
Murphy Parkway		-	-	-
Splash Pad Improvements		-	-	-
Basketball Court		-	-	-
Design/Engineering		-	-	-
Drainage/Culvert/Storm water		-	-	-
Seldom Seen Park		15,984.14	-	-
Repay Advance		-	-	-
Cost of Issuance		-	-	-
Transfer to Debt Service		-	-	-
Total Capital Outlay	\$	15,984.14	\$	-
			\$	-
Unappropriated	\$	(14,984.14)	\$	-
			\$	-
Voted Capital Improvements Fund	\$	(0.00)	\$	(0.00)
			\$	(0.00)

After 2018 year-end, staff will be bringing to Council an amendment for this fund to authorize "adjustment to actual" remaining available cash.

Department: Engineering and Finance Fund: Olentangy/Liberty Street Intersection				
Beginning Balance				
	\$	26,600.00	\$	-
			\$	-
			\$	-
Revenue:		2019 PROPOSED	2020 Projected	2021 Projected
Development Fees		-	-	-
Total Revenue	\$	-	\$	-
			\$	-
Capital Outlay:				
Street Improvements		26,600.00	-	-
Total Capital Outlay	\$	26,600.00	\$	-
			\$	-
Unappropriated	\$	(26,600.00)	\$	-
			\$	-
Olentangy/Liberty St. Intersection Fund	\$	-	\$	-
			\$	-



Department: Development and Finance
Fund: Sanitary Sewer Agreements

Beginning Balance		\$ -	\$ -	\$ -	\$ -
Acct No.	Revenue:	2016 Actual	2017 Actual	2018 Budget + Enc.	2018 Estimated
470-000-4500-00	Developer Contributions	-	-		
470-000-4600-00	Assessments	-	28,549.80	63,000.00	53,993.70
470-000-4940-00	Advance fr. General Fund	1,280,102.63	-		
Total Revenue		\$ 1,280,102.63	\$ 28,549.80	\$ 63,000.00	\$ 53,993.70
Capital Outlay:					
470-790-5300-00	Auditor & Treasurer Fees	-	559.80	2,250.00	1,203.29
470-850-5600-00	Verona- Capital Outlay	1,280,102.63	-		
470-910-5910-00	Transfer to G.F.	-	22,534.17	51,500.00	43,621.09
470-920-5810-00	Repay Advance G.F.		5,455.83	9,200.00	9,169.32
Total Capital Outlay		\$ 1,280,102.63	\$ 28,549.80	\$ 62,950.00	\$ 53,993.70
Unappropriated		\$ -	\$ -	\$ 50.00	\$ -
Sanitary Sewer Agreements Fund		\$ -	\$ -	\$ 50.00	\$ -

Repayment of Advance from Sanitary Sewer Agreements to General Fund

		Balance to be repaid
2016	Advance from General Fund	\$ 1,280,102.63
2017	Repayment Year #1	\$ (5,455.83)
2018	Repayment Year #2	\$ (9,169.32)
Balance at 12/31/2018		\$ 1,265,477.48

*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

Beginning Balance				
	\$	-	\$	-
	\$	-	\$	-
	\$	-	\$	-
	\$	-	\$	-
Revenue:		2019 PROPOSED	2020 Projected	2021 Projected
Developer Contributions		-	-	-
Assessments		79,000.00	97,000.00	120,000.00
Advance fr. General Fund		-	-	-
Total Revenue	\$	79,000.00	\$ 97,000.00	\$ 120,000.00
Capital Outlay:				
Auditor & Treasurer Fees		2,000.00	2,000.00	2,000.00
Verona- Capital Outlay				
Transfer to G.F. (Interest on Internal Note)		43,000.00	37,700.00	35,734.00
Repay Advance to General Fund		34,000.00	57,300.00	82,266.00
Total Capital Outlay	\$	79,000.00	\$ 97,000.00	\$ 120,000.00
Unappropriated	\$	-	\$	-
Sanitary Sewer Agreements Fund	\$	-	\$	-

Agency Funds - Summary					
Revenues by Fund:	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017
Unclaimed Funds	-	280.00	131.10	564.63	167.00
Flexible Benefits Plan	3,999.95	4,287.21	2,800.00	-	-
Health Reimbursement Account	-	7,083.33	2,600.00	2,780.76	2,500.00
Engineering Inspections	78,507.79	180,561.45	455,684.14	336,285.80	171,159.91
Board of Building Standards	7,565.16	10,413.55	10,124.23	13,278.88	13,960.41
Plumbing Inspections	16,045.00	16,155.00	12,387.00	12,237.00	16,822.00
Escrowed Deposits	3,650.00	5,850.00	66,978.03	46,559.52	12,828.31
Fingerprint Processing	12,768.00	11,778.00	15,330.00	16,213.00	14,552.00
Total Revenue	\$ 122,535.90	\$ 236,408.54	\$ 566,034.50	\$ 427,919.59	\$ 231,989.63
Carryover from Prior Year	210,985.25	272,529.60	387,931.84	817,128.44	952,381.44
Total Available in Agency Funds	\$ 333,521.15	\$ 508,938.14	\$ 953,966.34	\$ 1,245,048.03	\$ 1,184,371.07
Expenditures by Fund:	2013	2014	2015	2016	2017
Unclaimed Funds	-	-	-	342.02	380.00
Flexible Benefits Plan	4,182.81	4,300.00	2,438.69	361.31	-
Health Reimbursement Account	-	7,083.33	1,547.02	3,833.74	1,189.36
Engineering Inspections	17,401.99	65,745.42	91,146.20	243,560.44	121,780.39
Board of Building Standards	7,513.75	10,463.55	9,957.99	12,894.08	14,095.38
Plumbing Inspections	15,685.00	16,526.00	12,412.00	12,020.00	16,719.00
Escrowed Deposits	3,650.00	4,650.00	4,650.00	3,000.00	62,065.23
Fingerprint Processing	12,558.00	12,238.00	14,686.00	16,655.00	14,048.00
Total Expenditures	\$ 60,991.55	\$ 121,006.30	\$ 136,837.90	\$ 292,666.59	\$ 230,277.36
Unappropriated at Year-End	210,985.25	272,529.60	387,931.84	952,381.44	954,093.71
Total Available in Agency Funds	\$ 271,976.80	\$ 393,535.90	\$ 524,769.74	\$ 1,245,048.03	\$ 1,184,371.07
Ending Fund Balance:	2013	2014	2015	2016	2017
Unclaimed Funds	572.02	852.02	983.12	1,205.73	992.73
Flexible Benefits Plan	12.79	-	361.31	-	-
Health Reimbursement Account	-	-	1,052.98	-	1,310.64
Engineering Inspections	267,394.10	382,210.13	746,748.07	839,473.43	888,852.95
Board of Building Standards	539.69	489.69	655.93	1,040.73	905.76
Plumbing Inspections	867.00	496.00	471.00	688.00	791.00
Escrowed Deposits	2,250.00	3,450.00	65,778.03	109,337.55	60,100.63
Fingerprint Processing	894.00	434.00	1,078.00	636.00	1,140.00
Total Fund Balance	\$ 272,529.60	\$ 387,931.84	\$ 817,128.44	\$ 952,381.44	\$ 954,093.71

Agency Funds - Summary						
Budget 2018	Estimated 2018	% of Change Bud. to Est.	Proposed 2019	Projected		
				2020	2021	2022
100.00	555.00	555.0%	200.00	200.00	200.00	200.00
-	-	0.0%	-	-	-	-
8,250.00	5,931.71	71.9%	-	-	-	-
125,000.00	444,233.53	355.4%	150,000.00	100,000.00	125,000.00	150,000.00
15,000.00	11,423.15	76.2%	12,500.00	13,400.00	13,500.00	14,250.00
14,500.00	22.00	0.2%	-	-	-	-
6,000.00	26,281.00	438.0%	5,500.00	5,500.00	5,500.00	5,500.00
19,000.00	12,682.00	66.7%	15,000.00	17,500.00	15,000.00	17,500.00
\$ 187,850.00	\$ 501,128.39	266.8%	\$ 183,200.00	\$ 136,600.00	\$ 159,200.00	\$ 187,450.00
954,093.71	954,093.71		1,016,203.14	827,098.75	712,067.65	629,203.02
\$ 1,141,943.71	\$ 1,455,222.10		\$ 1,199,403.14	\$ 963,698.75	\$ 871,267.65	\$ 816,653.02
2018	2018	Bud. to Est.	2019	2020	2021	2022
100.00	-	0.0%	380.00	231.10	664.63	267.00
-	-	0.0%	-	-	-	-
8,735.63	7,242.35	82.9%	-	-	-	-
504,453.27	363,764.13	72.1%	318,624.39	200,000.00	200,000.00	200,000.00
15,905.76	12,328.91	77.5%	12,500.00	13,400.00	13,500.00	14,250.00
15,291.00	813.00	5.3%	-	-	-	-
55,372.32	41,048.57	74.1%	25,800.00	20,500.00	12,900.00	5,500.00
19,858.00	13,822.00	69.6%	15,000.00	17,500.00	15,000.00	17,500.00
\$ 619,715.98	\$ 439,018.96	70.8%	\$ 372,304.39	\$ 251,631.10	\$ 242,064.63	\$ 237,517.00
522,227.73	1,016,203.14		827,098.75	712,067.65	629,203.02	579,136.02
\$ 1,141,943.71	\$ 1,455,222.10		\$ 1,199,403.14	\$ 963,698.75	\$ 871,267.65	\$ 816,653.02
2018	2018	Bud. to Est.	2019	2020	2021	2022
992.73	1,547.73	155.9%	1,367.73	1,336.63	872.00	805.00
-	-	0.0%	-	-	-	-
825.01	-	0.0%	-	-	-	-
509,399.68	969,322.35	190.3%	800,697.96	700,697.96	625,697.96	575,697.96
-	-	100.0%	-	-	-	-
-	-	100.0%	-	-	-	-
10,728.31	45,333.06	422.6%	25,033.06	10,033.06	2,633.06	2,633.06
282.00	-	0.0%	-	-	-	-
\$ 522,227.73	\$ 1,016,203.14	194.6%	\$ 827,098.75	\$ 712,067.65	\$ 629,203.02	\$ 579,136.02



Department: Finance
Fund: Unclaimed Funds

Beginning Balance		\$	983.12	\$	1,205.73	\$	992.73	\$	992.73
Acct No.	Revenue:		2016 Actual		2017 Actual		2018 Budget + Enc.		2018 Estimated
910-000-4890-00	Uncashed City Checks		564.63		167.00		100.00		555.00
Total Revenue		\$	564.63	\$	167.00	\$	100.00	\$	555.00
Operating Expenditures:									
910-725-5692-00	Uncashed Check Payment		-		150.00		100.00		-
910-910-5910-02	Transfer to General Fund		342.02		230.00		-		-
Total Operating		\$	342.02	\$	380.00	\$	100.00	\$	-
Subtotal									
		\$	222.61	\$	(213.00)	\$	-	\$	555.00
Specific Agency Fund									
		\$	1,205.73	\$	992.73	\$	992.73	\$	1,547.73

Department: Finance
Fund: Flexible Benefits Plan

Beginning Balance		\$	361.31	\$	-	\$	-	\$	-
Acct No.	Revenue:		2016 Actual		2017 Actual		2018 Budget + Enc.		2018 Estimated
911-000-4510-00	FSA Deductions-Medical		-		-		-		-
911-000-4510-00	FSA Deductions-Child		-		-		-		-
911-000-4900-00	Transfer from General Fund		-		-		-		-
Total Revenue		\$	-	\$	-	\$	-	\$	-
Operating Expenditures:									
911-725-5526-00	Medical FSA Expenses		303.56		-		-		-
911-725-5526-01	Childcare FSA Expenses		57.75		-		-		-
911-725-5526-01	Transfer to General Fund		-		-		-		-
Total Operating		\$	361.31	\$	-	\$	-	\$	-
Subtotal									
		\$	(361.31)	\$	-	\$	-	\$	-
Specific Agency Fund									
		\$	-	\$	-	\$	-	\$	-

Department: Finance
Fund: Health Reimbursement Account

Beginning Balance		\$	1,052.98	\$	-	\$	1,310.64	\$	1,310.64
Acct No.	Revenue:		2016 Actual		2017 Actual		2018 Budget + Enc.		2018 Estimated
912-000-4510-00	HRA Contributions		2,780.76		2,500.00		8,250.00		5,931.71
Total Revenue		\$	2,780.76	\$	2,500.00	\$	8,250.00	\$	5,931.71
Operating Expenditures:									
912-725-5526-00	Medical HRA Expenses		2,942.38		1,189.36		7,242.35		7,242.35
912-910-5910-00	Transfer to General Fund		891.36		-		1,493.28		-
Total Operating		\$	3,833.74	\$	1,189.36	\$	8,735.63	\$	7,242.35
Subtotal									
		\$	(1,052.98)	\$	1,310.64	\$	(485.63)	\$	(1,310.64)
Specific Agency Fund									
		\$	-	\$	1,310.64	\$	825.01	\$	-



Department: Finance
Fund: Unclaimed Funds

Beginning Balance	\$	1,547.73	\$	1,367.73	\$	1,336.63	\$	872.00
Revenue:		2019 PROPOSED		2020 Projected		2021 Projected		2022 Projected
Uncashed City Checks		200.00		200.00		200.00		200.00
Total Revenue	\$	200.00	\$	200.00	\$	200.00	\$	200.00
Operating Expenditures:								
Uncashed Check Payment		100.00		100.00		100.00		100.00
Transfer to General Fund		280.00		131.10		564.63		167.00
Total Operating	\$	380.00	\$	231.10	\$	664.63	\$	267.00
Subtotal	\$	(180.00)	\$	(31.10)	\$	(464.63)	\$	(67.00)
Specific Agency Fund	\$	1,367.73	\$	1,336.63	\$	872.00	\$	805.00

Department: Finance
Fund: Flexible Benefits Plan

Beginning Balance	\$	-	\$	-	\$	-	\$	-
Revenue:		2019 PROPOSED		2020 Projected		2021 Projected		2022 Projected
FSA Deductions-Medical		-		-		-		-
FSA Deductions-Childcare		-		-		-		-
Total Revenue	\$	-	\$	-	\$	-	\$	-
Operating Expenditures:								
Medical FSA Expenses		-		-		-		-
Childcare FSA Expenses		-		-		-		-
Transfer to General Fund		-		-		-		-
Total Operating	\$	-	\$	-	\$	-	\$	-
Subtotal	\$	-	\$	-	\$	-	\$	-
Specific Agency Fund	\$	-	\$	-	\$	-	\$	-

Department: Finance
Fund: Health Reimbursement Account

Beginning Balance	\$	-	\$	-	\$	-	\$	-
Revenue:		2019 PROPOSED		2020 Projected		2021 Projected		2022 Projected
HRA Contributions		-		-		-		-
Total Revenue	\$	-	\$	-	\$	-	\$	-
Operating Expenditures:								
Medical HRA Expenses		-		-		-		-
Transfer to General Fund		-		-		-		-
Total Operating	\$	-	\$	-	\$	-	\$	-
Subtotal	\$	-	\$	-	\$	-	\$	-
Specific Agency Fund	\$	-	\$	-	\$	-	\$	-

HRA activity will run through the General Fund beginning in 2019



Department: Engineering and Finance
Fund: Engineering Inspection

Beginning Balance		\$	746,748.07	\$	839,473.43	\$	888,852.95	\$	888,852.95
Acct No.	Revenue:		2016 Actual		2017 Actual		2018 Budget + Enc.		2018 Estimated
992-000-4544-00	Developer Deposits		336,285.80		171,159.91		125,000.00		444,233.53
Total Revenue		\$	336,285.80	\$	171,159.91	\$	125,000.00	\$	444,233.53
Operating Expenditures:									
992-494-5532-00	Engineering Services		243,260.44		121,780.39		364,453.27		243,764.13
992-910-5910-02	Transfer to General Fund		-		-		15,000.00		-
992-494-5591-00	Reimbursements		300.00		-		125,000.00		120,000.00
Total Operating		\$	243,560.44	\$	121,780.39	\$	504,453.27	\$	363,764.13
Subtotal									
		\$	92,725.36	\$	49,379.52	\$	(379,453.27)	\$	80,469.40
Specific Agency Fund									
		\$	839,473.43	\$	888,852.95	\$	509,399.68	\$	969,322.35

Department: Building and Finance
Fund: Board of Building Standards

Beginning Balance		\$	655.93	\$	1,040.73	\$	905.76	\$	905.76
Acct No.	Revenue:		2016 Actual		2017 Actual		2018 Budget + Enc.		2018 Estimated
Commercial Building Permits - 3% of Permit Fees									
991-000-4290-00	City Permit Fees		8,183.47		8,223.74		8,750.00		5,722.13
991-000-4290-01	Township Permit Fees		3,263.99		3,952.28		4,000.00		4,178.21
Residential Building Permits - 1% of Permit Fees									
991-000-4290-02	City Permit Fees		1,831.42		1,784.39		2,250.00		1,522.81
503277.06									
Total Revenue		\$	13,278.88	\$	13,960.41	\$	15,000.00	\$	11,423.15
Operating Expenditures:									
991-493-5595-00	Board of Building Stds.		12,894.08		14,095.38		15,905.76		12,328.91
Total Operating		\$	12,894.08	\$	14,095.38	\$	15,905.76	\$	12,328.91
Subtotal									
		\$	384.80	\$	(134.97)	\$	(905.76)	\$	(905.76)
Specific Agency Fund									
		\$	1,040.73	\$	905.76	\$	-	\$	-

Department: Building and Finance
Fund: Plumbing Inspection

Beginning Balance		\$	471.00	\$	688.00	\$	791.00	\$	791.00
Acct No.	Revenue:		2016 Actual		2017 Actual		2018 Budget + Enc.		2018 Estimated
993-000-4622-00	20% Township Fees		12,237.00		16,822.00		14,500.00		22.00
Total Revenue		\$	12,237.00	\$	16,822.00	\$	14,500.00	\$	22.00
Operating Expenditures:									
993-490-5565-02	County Share of Plumbing		12,020.00		16,719.00		15,291.00		813.00
Total Operating		\$	12,020.00	\$	16,719.00	\$	15,291.00	\$	813.00
Subtotal									
		\$	217.00	\$	103.00	\$	(791.00)	\$	(791.00)
Specific Agency Fund									
		\$	688.00	\$	791.00	\$	-	\$	-



Department: Engineering and Finance
Fund: Engineering Inspection

Beginning Balance	\$	969,322.35	\$	800,697.96	\$	700,697.96	\$	625,697.96
Revenue:		2019 PROPOSED		2020 Projected		2021 Projected		2022 Projected
Developer Deposits		150,000.00		100,000.00		125,000.00		150,000.00
Total Revenue	\$	150,000.00	\$	100,000.00	\$	125,000.00	\$	150,000.00
Operating Expenditures:								
Engineering Services		200,000.00		200,000.00		200,000.00		200,000.00
Transfer to General Fund		118,624.39		-		-		-
Reimbursements		-		-		-		-
Total Operating	\$	318,624.39	\$	200,000.00	\$	200,000.00	\$	200,000.00
Subtotal	\$	(168,624.39)	\$	(100,000.00)	\$	(75,000.00)	\$	(50,000.00)
Specific Agency Fund	\$	800,697.96	\$	700,697.96	\$	625,697.96	\$	575,697.96

Department: Building and Finance
Fund: Board of Building Standards

Beginning Balance	\$	-	\$	-	\$	-	\$	-
Revenue:		2019 PROPOSED		2020 Projected		2021 Projected		2022 Projected
Commercial Building Permits - 3% of Permit Fees								
City Permit Fees		6,500.00		7,000.00		7,000.00		7,250.00
Township Permit Fees		4,000.00		4,200.00		4,250.00		4,500.00
Residential Building Permits - 1% of Permit Fees								
City Permit Fees		2,000.00		2,200.00		2,250.00		2,500.00
Total Revenue	\$	12,500.00	\$	13,400.00	\$	13,500.00	\$	14,250.00
Operating Expenditures:								
Board of Building Standards		12,500.00		13,400.00		13,500.00		14,250.00
Total Operating	\$	12,500.00	\$	13,400.00	\$	13,500.00	\$	14,250.00
Subtotal	\$	-	\$	-	\$	-	\$	-
Specific Agency Fund	\$	-	\$	-	\$	-	\$	-

Department: Building and Finance
Fund: Plumbing Inspection

Beginning Balance	\$	-	\$	-	\$	-	\$	-
Revenue:		2019 PROPOSED		2020 Projected		2021 Projected		2022 Projected
20% Township Fees		-		-		-		-
Total Revenue	\$	-	\$	-	\$	-	\$	-
Operating Expenditures:								
County Share of Plumbing Inspections		-		-		-		-
Total Operating	\$	-	\$	-	\$	-	\$	-
Subtotal	\$	-	\$	-	\$	-	\$	-
Specific Agency Fund	\$	-	\$	-	\$	-	\$	-

*Delaware General Health District took over plumbing permits early in 2018



Department: Police and Finance
Fund: Fingerprint Processing

Beginning Balance		\$	1,078.00	\$	636.00	\$	1,140.00	\$	1,140.00
Acct No.	Revenue:		2016 Actual		2017 Actual		2018 Budget + Enc.		2018 Estimated
996-000-4590-86	Fingerprint Fees *		16,213.00		14,552.00		19,000.00		12,682.00
Total Revenue		\$	16,213.00	\$	14,552.00	\$	19,000.00	\$	12,682.00
Operating Expenditures:									
996-100-5560-10	Fingerprint Processing Costs		16,655.00		14,048.00		19,858.00		13,822.00
Total Operating		\$	16,655.00	\$	14,048.00	\$	19,858.00	\$	13,822.00
Subtotal									
		\$	(442.00)	\$	504.00	\$	(858.00)	\$	(1,140.00)
Specific Agency Fund									
		\$	636.00	\$	1,140.00	\$	282.00	\$	-

Department: Finance
Fund: Escrowed Deposits

Beginning Balance		\$	65,778.03	\$	109,337.55	\$	60,100.63	\$	60,100.63
Acct No.	Revenue:		2016 Actual		2017 Actual		2018 Budget + Enc.		2018 Estimated
994-000-4544-01	Meeting Room Deposits		3,450.00		5,500.00		6,000.00		3,900.00
994-000-4544-01	Construction Guarantees		43,109.52		7,328.31		-		22,381.00
Total Revenue		\$	46,559.52	\$	12,828.31	\$	6,000.00	\$	26,281.00
Operating Expenditures:									
994-725-5591-00	Refunded Deposits-Room		3,000.00		5,700.00		6,000.00		2,250.00
994-725-5591-00	Refunded Deposits-Const.		-		56,365.23		49,372.32		38,798.57
994-910-5910-00	Transfer to General Fund		-		-		-		-
Total Operating		\$	3,000.00	\$	62,065.23	\$	55,372.32	\$	41,048.57
Subtotal									
		\$	43,559.52	\$	(49,236.92)	\$	(49,372.32)	\$	(14,767.57)
Specific Agency Fund									
		\$	109,337.55	\$	60,100.63	\$	10,728.31	\$	45,333.06



Department: Police and Finance
Fund: Fingerprint Processing

Beginning Balance	\$ -	\$ -	\$ -	\$ -
Revenue:	2019 PROPOSED	2020 Projected	2021 Projected	2022 Projected
Fingerprint Fees	15,000.00	17,500.00	15,000.00	17,500.00
Total Revenue	\$ 15,000.00	\$ 17,500.00	\$ 15,000.00	\$ 17,500.00
Operating Expenditures:				
Fingerprint Processing Costs	15,000.00	17,500.00	15,000.00	17,500.00
Total Operating	\$ 15,000.00	\$ 17,500.00	\$ 15,000.00	\$ 17,500.00
Subtotal	\$ -	\$ -	\$ -	\$ -
Specific Agency Fund	\$ -	\$ -	\$ -	\$ -

Department: Finance
Fund: Escrowed Deposits

Beginning Balance	\$ 45,333.06	\$ 25,033.06	\$ 10,033.06	\$ 2,633.06
Revenue:	2019 PROPOSED	2020 Projected	2021 Projected	2022 Projected
Meeting Room Deposits	5,500.00	5,500.00	5,500.00	5,500.00
Construction Guarantees	-	-	-	-
Total Revenue	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00
Operating Expenditures:				
Refunded Deposits-Meeting Room	5,800.00	5,500.00	5,900.00	5,500.00
Refunded Deposits-Construction Guarantees	20,000.00	15,000.00	7,000.00	-
Transfer to General Fund	-	-	-	-
Total Operating	\$ 25,800.00	\$ 20,500.00	\$ 12,900.00	\$ 5,500.00
Subtotal	\$ (20,300.00)	\$ (15,000.00)	\$ (7,400.00)	\$ -
Specific Agency Fund	\$ 25,033.06	\$ 10,033.06	\$ 2,633.06	\$ 2,633.06



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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.

2019 Total Capital Expenditures				
Type of Capital	Project	Amount	Funding	User
Mach & Equip	Storage Equipment/Furniture	\$ 4,000	General	Building Dept.
Mach & Equip	Conference Table/Chairs	\$ 1,000	General	Finance Dept.
Mach & Equip	Cruiser Equipment	\$ 3,200	General	Info. Technology
Mach & Equip	IT Related Equipment	\$ 3,000	General	Info. Technology
Mach & Equip	Software	\$ 30,420	General	Info. Technology
Mach & Equip	Server/Network Components	\$ 49,000	General	Info. Technology
Mach & Equip	Computers/Laptops/I-pads	\$ 19,900	General	Info. Technology
Mach & Equip	Cameras & Monitoring	\$ 5,000	General	Info. Technology
Mach & Equip	WiFi Equipment	\$ 5,000	General	Info. Technology
Mach & Equip	Tri-wing mower	\$ 60,000	General	Parks Dept.
Mach & Equip	Park Related Equipment	\$ 23,000	General	Parks Dept.
Mach & Equip	Police Related Equipment	\$ 15,000	General	Police Dept.
Mach & Equip	Police Related Equipment	\$ 2,500	Law Enf.	Police Dept.
Buildings	Various Building Improvements	\$ 67,000	General	Lands & Buildings
Vehicles	Specialized Vehicles (gators, etc.)	\$ 22,000	General	Parks Dept.
Vehicles	Snow Plow	\$ 125,000	General	Public Service
Vehicles	Cruisers and Unmarked	\$ 99,000	General	Police Dept.
Infrastructure	Annual Street Maintenance Program	\$ 180,000	Str. Maint.	Engineering Dept.
Infrastructure	Specific Street(s) Repair	\$1,246,000	Str. Maint.	Engineering Dept.
Infrastructure	Scioto/Liberty St.	\$ 200,000	Downtown	Engineering Dept.
Infrastructure	4 Corners	\$ 275,000	Downtown	Engineering Dept.
Infrastructure	4 Corners	\$ 26,600	Olen/Lib	Engineering Dept.
Land Improvement	Seldom Seen Park – trash cans/benches	\$ 5,000	Park Dev.	Parks Dept.
Land Improvement	Seldom Seen Park	\$ 208,095	S.S. Park	Parks Dept.
Land Improvement	Seldom Seen Park	\$ 15,984	Voted	Parks Dept.

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:

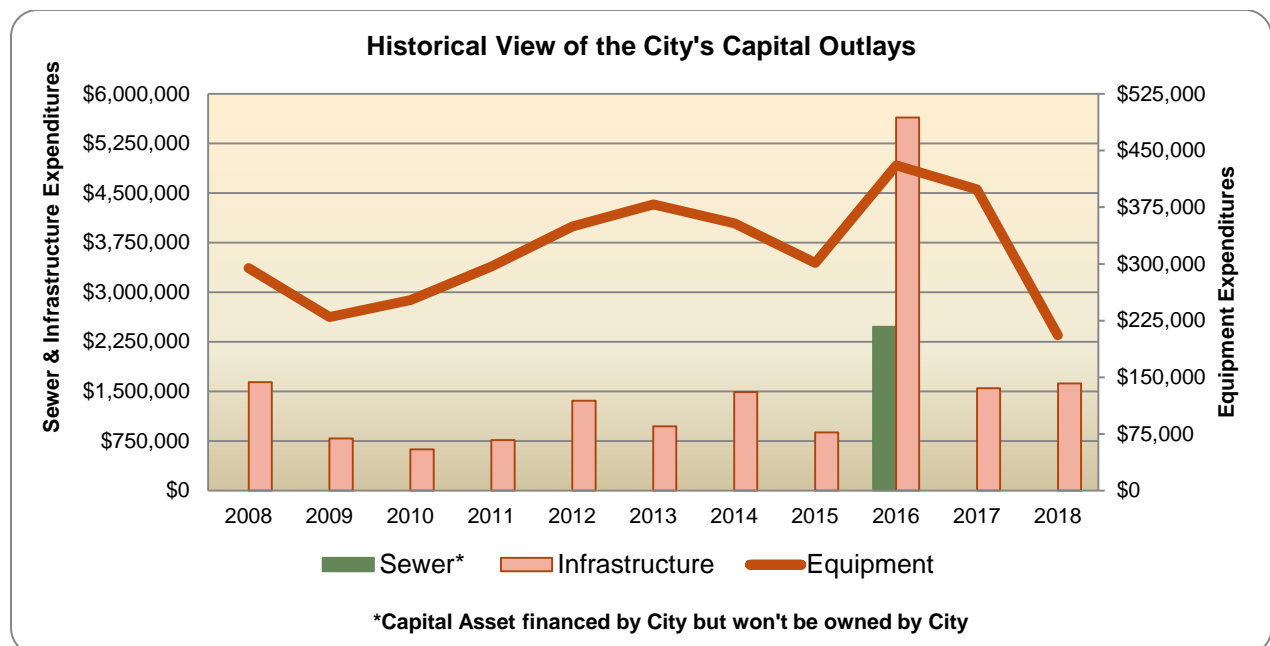
1. Are anticipated operating costs associated with this significant nonrecurring capital expenditure described and quantified?

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 ²	< 1 yd ²	>1 yd ²	<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

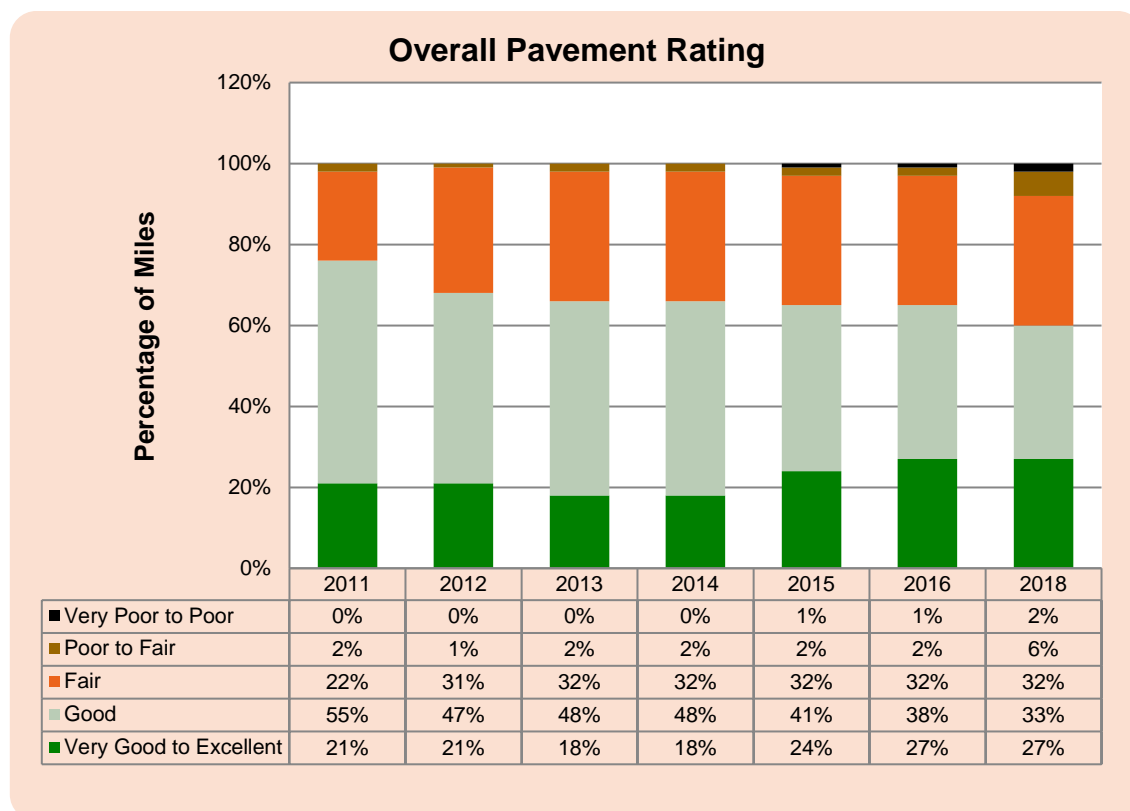
*** STR = Distress included in structural deduct calculations

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 2017 with a report in 2018. The City's overall pavement rating was 83.

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 19	FY 20	FY 21
Funding: General Fund					
Building	Storage Equipment/Furniture	8	4,000		
Finance	Conference Table/Chairs	8	1,000		
Info. Technology	Copiers	8			3,000
Info. Technology	Cruiser Equipment	8	3,200	16,500	13,500
Info. Technology	IT Related Equipment	8	3,000	3,000	3,000
Info. Technology	Software	8	30,420	15,000	20,000
Info. Technology	Server/Network Components	8	49,000	10,000	10,000
Info. Technology	Computers/Laptops/I-pads	8	19,900	18,000	20,000
Info. Technology	Cameras & Monitoring	8	5,000	5,000	5,000
Info. Technology	WiFi Equipment	8	5,000	5,000	5,000
Info. Technology	Audio/Visual Equipment	8		30,000	30,000
Parks	Mowers	8	60,000	25,000	
Parks	Park Related Equipment	8	23,000	12,500	7,500
Police	Police Related Equipment	8	15,000	15,000	15,000
Lands & Building	Various Building Improvements	7	67,000	72,000	52,000
Parks	Specialized Vehicles (gators, etc.)	9	22,000		
Public Service	Snow Plow	9	125,000		
Police	Cruisers and Unmarked vehicles	9	99,000	75,000	75,000
Public Service	Specialized Equipment	8		32,000	
Total General Fund Funding			527,520	334,000	259,000
Funding: Downtown Tax Increment Financing Public Improvements Fund					
Engineering	Scioto/Liberty Street	1	200,000		
Engineering	4 Corners	1	275,000		
Total Downtown TIF Funding			475,000	-	-
Funding: Street Maintenance & Repair Fund					
Engineering	Annual Street Maintenance Program	1	180,000	110,000	350,000
Engineering	Specific Street(s) Repair	1	1,246,000	1,731,323	
Total Street M&R Fund			1,426,000	1,841,323	350,000
Funding: All Other Funding Sources					
Police	Police Related Equipment	8	2,500		2,500
Engineering	4 Corners	1	26,600		
Parks	Seldom Seen Park - equipment	5	5,000	2,000	2,000
Parks	Seldom Seen Park	5	224,079		
Total All Other Sources			258,179	2,000	4,500
Total 5-Year Capital Planning			\$ 2,686,699	\$ 2,177,323	\$ 613,500

FY 22	FY 23	Total	FY 19 Operating Impact
		4,000	-
		1,000	-
3,000	25,000	31,000	-
16,500	20,000	69,700	-
3,000	3,000	15,000	-
5,000	25,000	95,420	-
10,000	25,000	104,000	-
18,000	20,000	95,900	-
5,000	5,000	25,000	-
5,000	5,000	25,000	-
4,000		64,000	-
25,000		110,000	2,000
12,500	7,500	63,000	-
15,000	15,000	75,000	-
72,000	60,000	323,000	-
		22,000	1,000
		125,000	5,000
75,000	80,000	404,000	2,500
	45,000	77,000	-
269,000	335,500	1,725,020	10,500
		200,000	-
		275,000	-
-	-	475,000	-
500,000	500,000	1,640,000	-
		2,977,323	-
500,000	500,000	4,617,323	-
	2,500	7,500	-
		26,600	-
2,000	2,000	13,000	-
		224,079	48,000
2,000	4,500	271,179	48,000
\$ 771,000	\$ 840,000	\$ 7,088,522	58,500

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. 2019-001	PROJECT NAME: Four Corners Improvements					
DESCRIPTION						
Infrastructure improvements at the City's main intersection called the "4 Corners"						
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				
		2019	2020	2021	2022	
Engineering	30,112					30,112
Land/Right of Way	-					-
Design/Surveying	-					-
Construction	-	301,600				301,600
Other	-					-
TOTAL COSTS	\$ 30,112	\$ 301,600	\$ -	\$ -	\$ -	\$ 331,712

SOURCE OF FUNDING	Project Utilized in Prior Years	FISCAL YEAR ALLOCATION				Project Total Cost
		Budget				
		2019	2020	2021	2022	
General Funds						-
GO Bonds						-
Grant Funding						-
Other Funding	30,112	301,600				331,712
TOTAL FUNDING	\$ 30,112	\$ 301,600	\$ -	\$ -	\$ -	\$ 331,712

PROJECT SCHEDULE	Start (Month, Year)	Finish (Month, Year)	Other Information:
Public Hearings	n/a	n/a	Project Manager: Chris Huber, City Engineer
Preliminary Engineering	April 2017	August 2018	
Land/Right of Way	n/a	n/a	
Design/Surveying	n/a	n/a	
Construction	rescheduled to Spring 2019	Summer 2019	
Other - "Keep Powell Moving"	n/a	n/a	

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:

Other:



Impact on Operating Budget					
Revenue or Expenditure	Prior Years	2019	2020	2021	2022
Revenues					
Personnel Services	45,000	25,000			
Operating Expenses					
Capital Outlay					
Total	\$ 45,000	\$ 25,000	\$ -	\$ -	\$ -

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				
		2019	2020	2021	2022	
Preliminary Engineering	253,034					253,034
Land/Right of Way						-
Design/Surveying	297,542					297,542
Construction	3,556,174	224,079				3,780,253
Other						-
TOTAL COSTS	\$ 4,106,750	\$ 224,079	\$ -	\$ -	\$ -	\$ 4,330,829

SOURCE OF FUNDING	Project Utilized in Prior Years	FISCAL YEAR ALLOCATION				Project Total Cost
		Budget				
		2019	2020	2021	2022	
General Funds						-
GO Bonds	3,384,003					3,384,003
Grant Funding						-
Other Funding	257,300	750,000				1,007,300
TOTAL FUNDING	\$ 3,641,303	\$ 750,000	\$ -	\$ -	\$ -	\$ 4,391,303

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	Spring 2018	Fall 2019	
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:

Possible. City Council will be making decision in 2019 on how the park fields will be handled - internally with revenue; or outsourced

Environmental:

Wetlands are part of the project and will be monitored by EPA.

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	2019	2020	2021	2022
Revenues					
Personnel Services	107,500	65,000	48,000	48,000	48,000
Operating Expenses		45,000	45,000	45,000	45,000
Capital Outlay		150,000			
Total	\$ 107,500	\$ 260,000	\$ 93,000	\$ 93,000	\$ 93,000

Project No. 2019-002	PROJECT NAME: Scioto/Liberty Street Intersecton					
DESCRIPTION						
Old stormwater sewer crumbling and affecting the street condition						
RATIONALE OR JUSTIFICATION						
Correct the damage being done by a crumbling stormwater sewer.						
PROJECT COSTS	Project Costs in Prior Years	FISCAL YEAR ALLOCATION				Project Total Cost
		Budget				
		2019	2020	2021	2022	
Preliminary Engineering		40,000				40,000
Land/Right of Way						-
Design/Surveying						-
Construction		135,000				135,000
Other		25,000				25,000
TOTAL COSTS	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000

SOURCE OF FUNDING	Project Utilized in Prior Years	FISCAL YEAR ALLOCATION				Project Total Cost
		Budget				
		2019	2020	2021	2022	
General Funds						-
GO Bonds						-
Grant Funding						-
Other Funding		200,000				200,000
TOTAL FUNDING	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000

PROJECT SCHEDULE	Start (Month, Year)	Finish (Month, Year)	Other Information:
Public Hearings	n/a	n/a	Project Manager: Chris Huber, City Engineer
Preliminary Engineering	February 2019		
Land/Right of Way	n/a	n/a	
Design/Surveying	n/a	n/a	
Construction	Fall 2019		
Other	n/a	n/a	

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:

Environmental issues won't be known until work begins and can see what the damage may have been done.

Improved Service:

Access to Public:

Return ease of access to the public

Other:



Impact on Operating Budget					
Revenue or Expenditure	Prior Years	2019	2020	2021	2022
Revenues					
Personnel Services	5,000	42,500			
Operating Expenses	1,250				
Capital Outlay					
Total	\$ 6,250	\$ 42,500	\$ -	\$ -	\$ -

Project No. 2019-003	PROJECT NAME: Sawmill Parkway					
DESCRIPTION						
Sawmill Parkway from Home Road to Seldom Seen Road						
RATIONALE OR JUSTIFICATION						
Sawmill Parkway is a major throughfare in the County and has been anticipating needing maintenance for multiple years. See applied for grant in several years ago with the assistance of the County and MORPC.						
PROJECT COSTS	Project Budgeted in Prior Years	FISCAL YEAR ALLOCATION				Project Total Cost
		Budget				
		2019	2020	2021	2022	
Preliminary Engineering	100,000	700,000				800,000
Land/Right of Way						-
Design/Surveying						-
Construction		446,000	1,731,323			2,177,323
Other						-
TOTAL COSTS	\$ 100,000	\$ 1,146,000	\$ 1,731,323	\$ -	\$ -	\$ 2,977,323

SOURCE OF FUNDING	Project Budgeted in Prior Years	FISCAL YEAR ALLOCATION				Project Total Cost
		Budget				
		2019	2020	2021	2022	
General Funds						-
GO Bonds						-
Grant Funding						-
Other Funding	100,000	1,146,000	1,731,323			2,977,323
TOTAL FUNDING	\$ 100,000	\$ 1,146,000	\$ 1,731,323	\$ -	\$ -	\$ 2,977,323

PROJECT SCHEDULE	Start (Month, Year)	Finish (Month, Year)	Other Information:
Public Hearings	n/a		Project Manager:Chris Huber, City Engineer
Preliminary Engineering	Spring 2019		
Land/Right of Way	n/a		
Design/Surveying			
Construction			
Other	n/a		

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:

By planning ahead, the City was able to apply for and receive a grant that will pay over 50% of the costs.

Additional Revenues:

Environmental:

Improved Service:

Access to Public:

Allows the City to maintain access to a highly used road.

Other:



Impact on Operating Budget					
Revenue or Expenditure	Prior Years	2019	2020	2021	2022
Revenues					
Personnel Services	75,000	55,000	55,000	5,000	
Operating Expenses				3,500	
Capital Outlay					
Total	\$ 75,000	\$ 55,000	\$ 55,000	\$ 8,500	\$ -

2019 Capital Equipment Program by Project Report

Description					Non-Financial Impact
Police - Cruiser and Cruiser-related equipment					Environmental
Rational or Justification 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	2019	2020	2021	2022-2023	Total Equipment Costs
Budget Cost of Cruisers	75,000.00	75,000.00	75,000.00	155,000.00	380,000.00
Budget Cost of Other Vehicles	26,500.00		2,500.00		29,000.00
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	\$ 89,750.00	\$ 63,250.00	\$ 65,750.00	\$ 131,500.00	\$ 350,250.00

Description					Non-Financial Impact
Mowers					Environmental
Rational or Justification 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	2019	2020	2021	2022-2023	Total Equipment Costs
Budget Cost of Equipment	60,000.00	25,000.00		25,000.00	110,000.00
Speciality Mowers					-
Revenue-sale of old mowers		(2,000.00)	(2,000.00)	(4,500.00)	(8,500.00)
Lower gas usage	(250.00)	(500.00)	(250.00)	(400.00)	(1,400.00)
Total	\$ 59,750.00	\$ 22,500.00	\$ (2,250.00)	\$ 20,100.00	\$ 100,100.00

Description					Non-Financial Impact
Snow Plows and Other Public Service Vehicles					Environmental
Rational or Justification 1. Adding a Snow Plow to the City's fleet with the addition of a new employee in the Parks Department. This will allow the City to revise the snow plow routes to give quicker coverage for a period of time as the City continues to grow in land area. 2. Adding a new "gator" with the opening of the new park.					Improved Service
					Access to Public
					Other
Impact of Operating Budget	2019	2020	2021	2022-2023	Total Equipment Costs
Pickup Truck(s)					-
Speciality Vehicles	147,000.00				147,000.00
Revenue-sale of old truck					-
Lower gas usage					-
Total	\$ 147,000.00	\$ -	\$ -	\$ -	\$ 147,000.00

Description					Non-Financial Impact
Various Building Improvements					Environmental
Rational or Justification 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	2019	2020	2021	2022-2023	Total Equipment Costs
Budget cost	67,000	72,000	52,000	132,000	323,000
					-
Total	67,000	72,000	52,000	132,000	323,000

2019 Capital Equipment Program by Project Report						
Description					Non-Financial Impact	
Park-related Equipment					Environmental	
Rational or Justification					Improved Service	
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. 2. Adding equipment due to the opening of a new park.					Access to Public	
					Other	√
					Efficiency	
Impact of Operating Budget	2019	2020	2021	2022-2023	Total Equipment Costs	
Budget Cost of Equipment	23,000	12,500	7,500	20,000	63,000	
					-	
					-	
Total	23,000	12,500	7,500	20,000	63,000	
Description					Non-Financial Impact	
Software					Environmental	
Rational or Justification					Improved Service	√
1. Maintain and Enhance the City's expected service levels with software assistance.					Access to Public	√
					Other	√
					Efficiency	
Impact of Operating Budget	2019	2020	2021	2022-2023	Total Equipment Costs	
Adobe Upgrade	30,420	15,000	20,000	30,000	95,420	
Finance & HR software					-	
Outsourcing assistance					-	
Total	30,420	15,000	20,000	30,000	95,420	
Description					Non-Financial Impact	
IT-related Equipment					Environmental	
Rational or Justification					Improved Service	√
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.					Access to Public	
					Other	√
					Efficiency	
Impact of Operating Budget	2019	2020	2021	2022-2023	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	19,900	18,000	20,000	38,000	95,900	
Server/Network Components	49,000	10,000	10,000	35,000	104,000	
Printers/Scanners					-	
Phone, Audio/Visual Costs		30,000	30,000	4,000	64,000	
Miscellaneous IT	3,000	3,000	3,000	6,000	15,000	
Police-related IT	3,200	16,500	13,500	36,500	69,700	
Copiers					-	
Lower Copier Maintenance Costs					-	
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	82,350	84,500	83,750	136,500	387,100	
Description					Non-Financial Impact	
All Other Equipment					Environmental	
Rational or Justification					Improved Service	
1. Furniture and All Other Miscellaneous Equipment					Access to Public	
					Other	√
					Efficiency	
Impact of Operating Budget	2019	2020	2021	2022-2023	Total Equipment Costs	
Budget Cost of Equipment					-	
Budget Cost of Furniture	5,000				5,000	
Revenue sale of old items	(100)				(100)	
Total	4,900	-	-	-	4,900	



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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.

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 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
 	Use the Future Land Use Map as a guide in making development decisions	Develop a standard procedure for including the Comprehensive Plan as part of the official development review and approvals process	Development Dept.
    	Update zoning and development regulations to advance the goals of this plan	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.
   	Balance land use, community character, infrastructure, transportation and fiscal sustainability goals	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.
 	Ensure adequate development and use of utility infrastructure to support land use and development goals	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.
   	Undertake more detailed plans and studies for specific focus areas and development corridors.	Create a map of potential focus areas and corridors and establish a priority list and timeframe for planning initiatives	Development Dept.
 	Develop an annexation strategy to guide decisions about Powell’s physical expansion	Establish criteria for actively pursuing targeted annexations and/or accepting voluntary annexation requests	City Manager Finance Dept. Development Dept.
  	Encourage mixed use development in appropriate locations, as designated in the plan	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.
 	Coordinate with surrounding communities and jurisdictions	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
	Promote sensitive infill development and redevelopment	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.
	Create an interconnected open space system throughout the entire community	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
	Maintain the Character of the Community in its Historic Village District and Advance implementation of the Downtown Powell Revitalization Plan	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	
	Ensure development quality meets Powell's standards for aesthetic and community character	Develop minimum quality standards (architectural and site design) for residential and commercial development	Development Dept.
	Explore options for the creation of a community recreation center	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.
	Preserve rural character by requiring conservation development patterns in growth areas north of Home Road	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
   	Proactively address long-term transportation improvement needs	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.
 	Coordinate roadway improvements and maintenance with surrounding communities and jurisdictions	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	
 	Implement access management programs to reduce congestion and improve safety	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.
	Maximize roadway connectivity	Establish minimum connectivity standards for all new development	Development Dept. Engineering Dept.
   	Promote multi-modal transportation options throughout the community	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
 	Implement a signage program to direct drivers to alternate routes around Downtown Powell	Establish a working group with County, State, and Township officials to identify appropriate routes and sign locations	Engineering Dept. City Manager
  	Balance traffic capacity needs with community character impacts	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.
 	Create a holistic design plan for the four corners intersection and associated downtown roadway improvements	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.
   	Use the Thoroughfare Plan as a guide in the development approvals process	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
	Closely monitor trends in revenues and expenses, particularly income taxes, and implement policies to address the fiscal gap	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.
	Establish a dedicated fund for capital improvements, and communicate both funded and unfunded capital needs broadly	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	
	Undertake a market study to assess the capacity for proposed commercial developments	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.
	Prioritize the annexation of commercial and mixed use development over residential-only development	Establish criteria to guide the annexation of residential developments that may have a strategic or community benefit	Development Dept. City Manager Finance Dept.
 	Consider the impact of development holistically and strategically	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	
  	Evaluate the status of conservation areas as a strategic issue	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	
	Understand the scale impacts of proceeding with the development scenarios	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	\$38,767	\$40,780	\$42,793	\$44,806	\$46,819	\$48,832
Police Clerk						
Public Service Union	\$38,730	\$40,331	\$42,536	\$44,866	\$47,154	\$49,421
Pay Grade: BB	\$44,475	\$46,861	\$49,248	\$51,635	\$54,021	\$56,408
Permit Coordinator						
Pay Grade: C	\$50,182	\$52,942	\$55,703	\$58,463	\$61,223	\$63,984
Finance Specialist						
Recreation Leader						
Staff Engineer						
Pay Grade: D	\$60,795	\$66,116	\$68,776	\$71,437	\$74,098	\$76,759
Building Inspector						
Council/P&Z Clerk						
Police Officer Union	\$61,760	\$69,378	\$79,138	\$84,685	\$89,285	n/a
Pay Grade: E	\$70,461	\$73,883	\$77,306	\$80,728	\$84,150	\$87,577
Director of Communications						
Assistant Development Director						
Assistant PSP&R Director						
Assistant City Engineer						
Assistant Finance Director						
Police Sergeant Union	\$98,238	\$102,690	n/a	n/a	n/a	n/a
Pay Grade: F	\$85,820	\$90,950	\$96,079	\$101,210	\$106,340	\$111,469
Police Deputy Chief						
Pay Grade: G	\$92,274	\$97,850	\$103,426	\$109,002	\$114,578	\$120,154
Chief Building Official						
Police Chief						
Finance Director						
City Engineer						
Development Director						
P&R, Pub. Serv. Director						
Pay Grade: H						
City Manager	\$150,925	Changed by City Council not by salary range				

Employment Summary

Authorized Staff								
Department	2015	2016	2017	2018	2019	2020^	2021^	2022^
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	4.5	4.5	4.5	4.5
Police	20.0	21.0	22.0	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	47.0	48.0	49.0	49.0	50.0	51.0	52.0	52.0
Part-time	4.0	3.0	5.0	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	53.0	56.0	56.0	57.0	58.0	59.0	59.0

*Actual number can vary as long as budgeted hours are not exceeded.

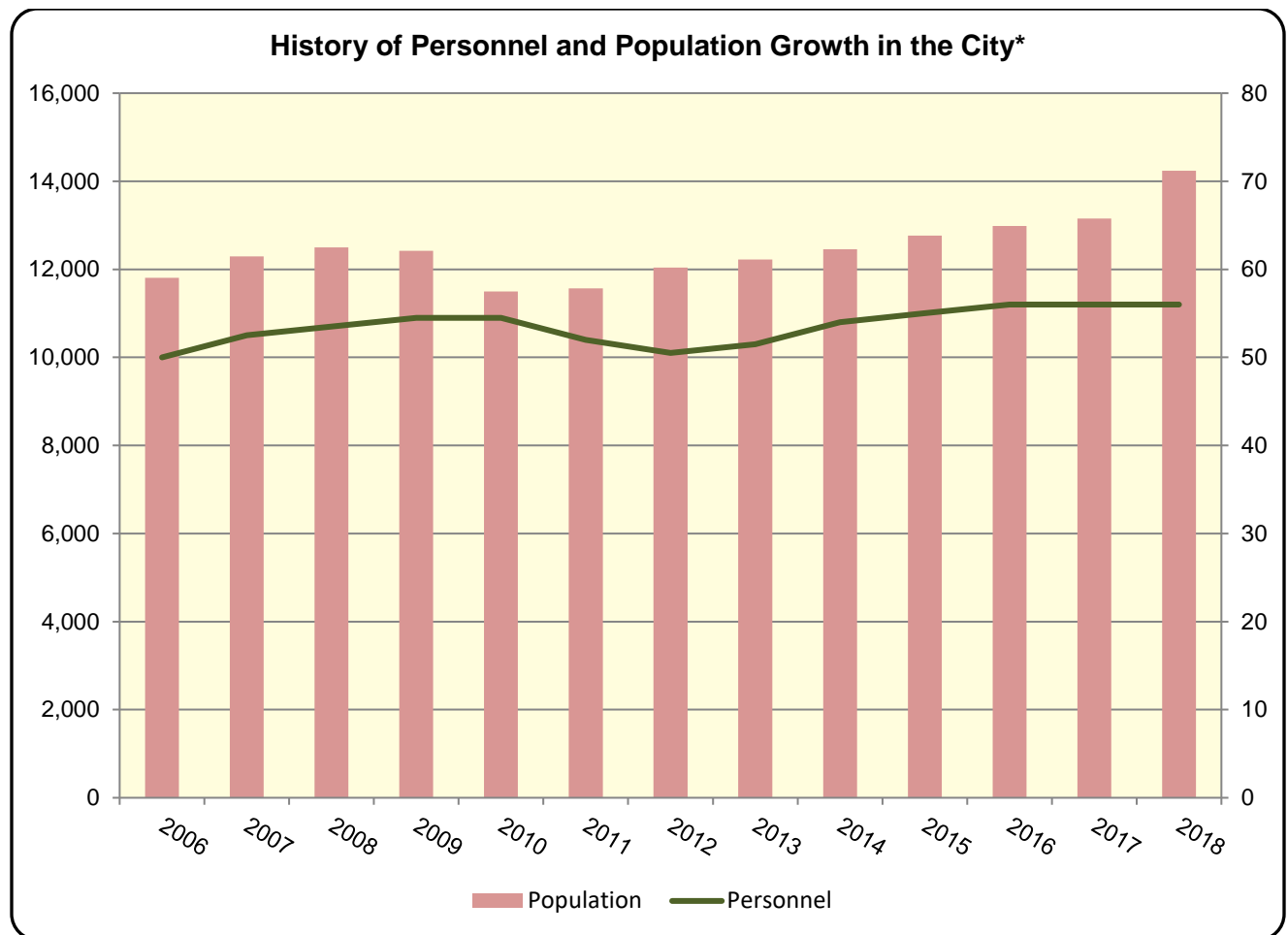
**Does not include the City's canine.

^Projected number of employees

Employment Summary

Position Title	Salary Range					
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
Pay Grade: A(1)						
Recreation Leader (Seas.)	\$9.25	\$9.65	\$10.05	\$10.45	\$10.94	\$11.25
A(2)						
Recreation Wrk-B'Parties (Casual)	\$9.52	\$9.92	\$10.32	\$10.72	\$11.12	\$11.52
A(3)						
Parks Laborer (Seas.)	\$10.30	\$10.70	\$11.10	\$11.50	\$11.90	\$12.30
A(4)						
Records Assist. (Casual)	\$12.36	\$12.92	\$13.49	\$14.09	\$14.72	\$15.38
Administrative Assist. (Casual)						
Laborer (PT)						
A(5)						
Zoning Insp. (PT)	\$13.39	\$14.00	\$14.63	\$15.29	\$15.98	\$16.70
A(6)						
Planning & Zoning Clk (PT)	\$14.42	\$15.07	\$15.75	\$16.46	\$17.20	\$17.97
HR Specialist (PT)						
P.S. Receptionist (PT)						

Employment Summary



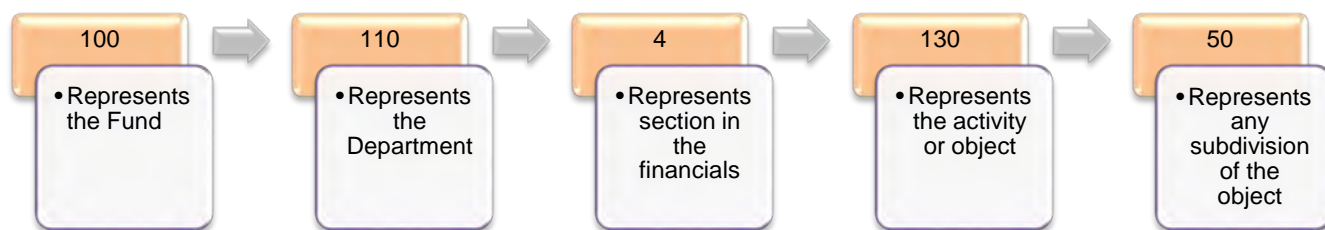
*Population based on MORPC reports

Employees Per 1,000 Population for Neighboring Communities**					
	2007	2010	2013	2015	2017
Based on Full-Time Equivalents					
New Albany	8.87	8.67	8.24	8.18	8.75
Powell	4.27	4.74	4.21	4.31	3.93
Groveport	14.80	15.85	15.20	15.69	16.93
Delaware	9.08	8.44	8.41	8.56	8.45
Upper Arlington	8.41	7.28	7.86	7.63	7.65
Dublin	17.40	16.63	15.90	15.35	13.72
Columbus	11.06	10.57	10.52	10.41	10.22

**Does not consider the different types of services each City may offer. Information taken from entities Comprehensive Annual Financial Report.

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 1st 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.

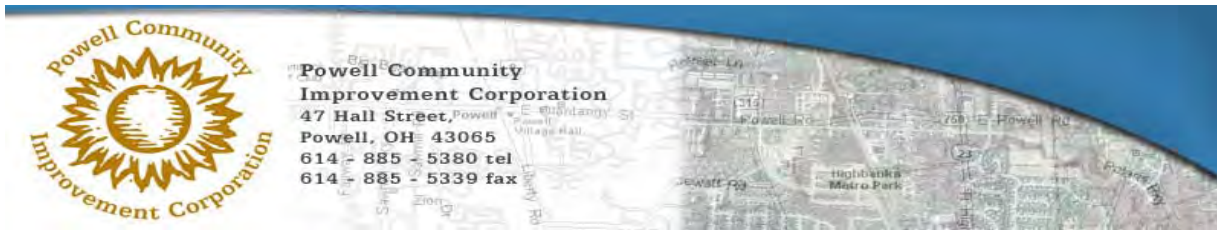
Acronyms

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)
INC	(Incorporated)
IRS	(Internal Revenue Service)
JEDZ	(Joint Economic Development Zone)
LCIFA	(Liberty Community Infrastructure Financing Authority)
LGF	(Local Government Funds)
LLC	(Limited Liability Company)
LSD	(Local School District)
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 2015	Actual 2016	Actual 2017	Budget 2018
Beginning Balance		\$ 47,934.85	80,067.63	\$ 103,411.36	\$ 126,861.01

Revenue Items:					
Contribution from the City's General Fund		5,000.00	-	-	-
Assistance from the City for Income Tax Generation		21,607.70	11,311.36	11,508.71	15,000.00
44 N. Liberty		30,000.00	36,000.00	36,000.00	32,400.00
All Other		1,153.75	23,308.25	1,350.00	2,000.00
Total Revenue		\$ 57,761.45	\$ 70,619.61	\$ 48,858.71	\$ 49,400.00

Expenditures:					
Administrative Expenses		4,020.97	35,964.52	16,400.35	31,910.00
<i>Relocation Contracts:</i>					
2018 - Elite Title	Dec - 2023				
<i>Retainment Contracts:</i>					
2014 - HealthEdge	Dec. - 2019		7,719.99	11,508.71	12,000.00
2011 - Aeroflex	Dec. - 2016	4,894.78	-	-	
<i>Job Creation Contracts:</i>					
2019 - Platinum Group	Dec - 2023				
2018 - BCI	Dec - 2022				
2010 - Giant Eagle	April - 2016	6,724.90	1,122.63		
2010 - Market at Liberty Crossing	April - 2016	9,988.02	2,468.74		
Total Expenditures		\$ 25,628.67	\$ 47,275.88	\$ 27,909.06	\$ 43,910.00

Operating Balance		\$ -	\$ 103,411.36	\$ 124,361.01	\$ 129,851.01
Escrow Balance		\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Total Ending Balance		\$ 80,067.63	\$ 105,911.36	\$ 126,861.01	\$ 132,351.01

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 organziations 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

Estimated 2018	Proposed 2019	Projected		
		2020	2021	2022
\$ 124,361.01	117,361.01	\$ 124,361.01	\$ 123,361.01	\$ 134,361.01

-	-	2,500.00	-	2,500.00
13,599.72	25,000.00	27,500.00	30,000.00	32,500.00
15,000.00	12,500.00	12,500.00	12,500.00	12,500.00
-	2,000.00	2,000.00	2,000.00	2,000.00
\$ 28,599.72	\$ 39,500.00	\$ 44,500.00	\$ 44,500.00	\$ 49,500.00

25,000.00	12,500.00	12,500.00	12,500.00	12,500.00
		5,000.00	5,000.00	5,000.00
	12,000.00	12,000.00		
10,599.72				
	8,000.00	16,000.00	16,000.00	16,000.00
\$ 35,599.72	\$ 32,500.00	\$ 45,500.00	\$ 33,500.00	\$ 33,500.00

\$ 117,361.01	\$ 124,361.01	\$ 123,361.01	\$ 134,361.01	\$ 150,361.01
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 117,361.01	\$ 124,361.01	\$ 123,361.01	\$ 134,361.01	\$ 150,361.01

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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