

CITY OF POWELL

ANNUAL BUDGET

2021

Prepared by: The Finance Department



Powell

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City of Powell, Ohio
2021 Budget
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City of Powell, Ohio



Fiscal Year: January 1 through December 31

Prepared by: The Finance Department



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 estimated in 2018 that the population was 14,238.

The City of Powell, encompassing nearly six 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. The City Council placed a proposal for an income tax increase on the November 2018 ballot; the voters defeated the proposal. The City is still currently working on identifying a sustainable funding source for capital infrastructure needs.

Children of Powell residents who enroll in public schools attend the Olentangy Local School District. The District consists of four high schools, five middle schools, 15 elementary schools and a special-needs preschool program. The enrollment totals 21,199 and includes 6,565 in high school, 5,112 in middle school and 9,522 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 6.1 percent increase. Based on these growth assumptions, the school district is continuously evaluating when and where new facilities will be constructed to accommodate their expected growth.

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 John Glenn 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	Frank Bertone	term expires 12/31/21
Vice Mayor	Tom Counts	term expires 12/31/21
Member	Brian Lorenz	term expires 12/31/21
Member	Heather Karr	term expires 12/31/23
Member	Jon C. Bennehoof	term expires 12/31/23
Member	Daniel Swartwout	term expires 12/31/23
Member	Melissa Riggins	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.

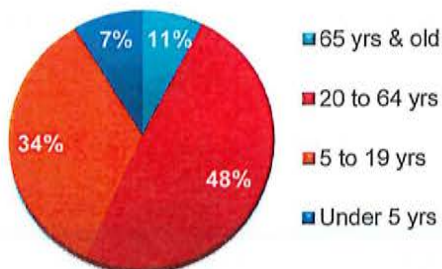
<u>City Administration</u>		
City Manager	Andrew White	April 2020
Finance Director	Karen Sybert	September 2019
Assistant City Manager	Megan Canavan	October 2020
City Engineer	Chris Huber	April 2015
City Clerk	Karen Mitchell	August 2015
Chief Building Official	Kevin Moran	October 2017
Parks, Rec. & Public Service Director	Vacant	
Police Chief	Stephen Hrytzik	September 2019
*start dates in Administrative position		

Demographics and Economics

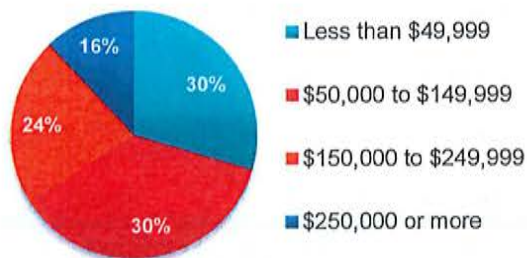
Powell's population is family oriented and consists primarily of professional workers. The median family income is approximately \$136,250 per year and the median single family home value is \$335,800. Residents enjoy living in planned neighborhoods that are interconnected and have access to public facilities 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 3.3 percent and 3.7 percent, respectively, were lower than the state's average unemployment rate of 4.2 percent. But, are in line or better than the national average of 3.8 percent in June 2019. 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	32,111	4.23%
OhioHealth	Health Care	2	26,599	3.51%
Wal-Mart Stores	Retail	3	26,000	3.43%
State of Ohio	Government	4	24,955	3.29%
JPMorgan Chase & Co	Finance	5	18,701	2.47%
Nationwide Mutual Insurance, Co.	Finance	6	13,455	1.77%
Nationwide Children's Hospital	Health Care	7	12,023	1.59%
Kroger Co.	Retail	8	11,206	1.48%
City of Columbus	Government	9	8,873	1.17%
Mount Carmel Health System	Health Care	10	8,708	1.15%
Total Principal Employers in Region			182,631	24.08%
Franklin County Employment	658,600			
Delaware County Employment	99,900			
Total in Region	758,500			

Top Ten Property Tax Payers in Powell	
Taxpayer	% of Total Assessed Value
Ohio Power Company	1.35%
Market at Liberty Crossing	0.87%
Pulte Homes of Ohio LLC	0.43%
CSRA Columbus OH Fitness ST LLC	0.36%
Kinsale Golf and Fitness Club LLC	0.32%
Verona LLC	0.31%
Faith Life Church Inc.	0.24%
Mt. Carmel Health System	0.24%
LDH 2000 Family Limited Partnership	0.23%
Powell Grand Communities LLC	0.21%
Total Top Ten Property Tax Payers in Powell	4.56%
Total Assessed Valuation in Powell 665,586,660	

Assessed Valuation in Powell by Component Unit					
Tax Year	Residential	Farm	Commercial	Industrial	Total
2021*	609,295,000	348,860	53,709,970	2,232,830	665,586,660

*Collected in 2020

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

Budget Process

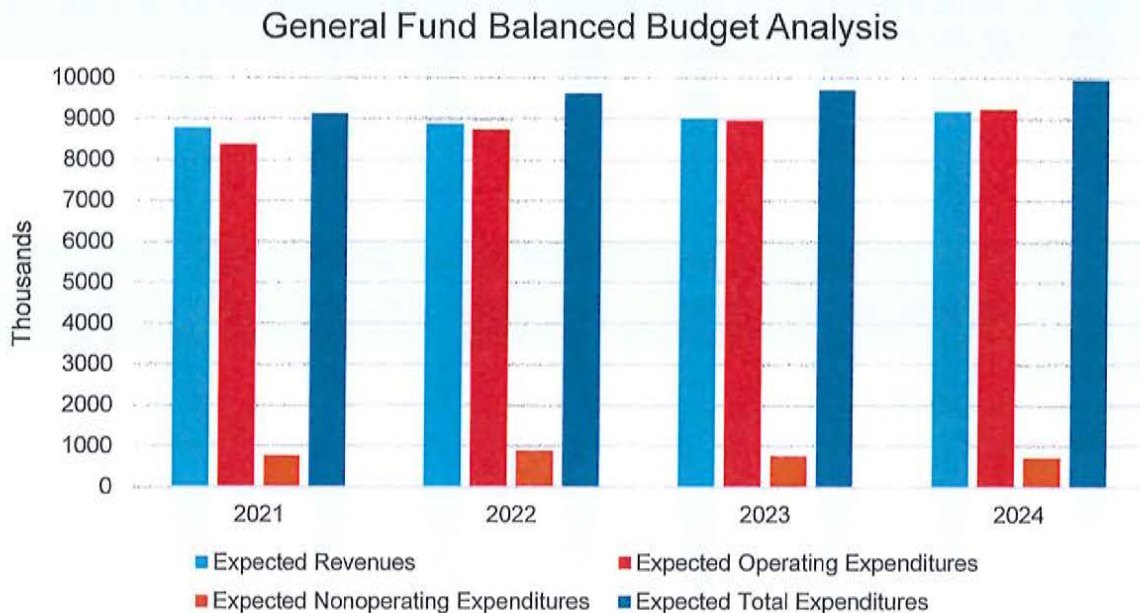
One of the most important activities undertaken each year by the City is the budget process. The quality of the decisions made in the budget process conveys the City's long-range plans and policies for current and future services and programs.

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.



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

2021 Budget Calendar

Date	Budget Step
January – June 2020	Finance and other Council Committees work on Capital Improvement Planning and interaction with Master Plan.
July 2020	Tax Budget Resolution and Estimated Revenues approved by City Council.
July 2020	Finance Department distributes budget worksheets with historical and current information
August 2020	2020 Budget requests due from departments
August – September 2020	City Manager and Finance Director meet with Dept. Heads to review budget requests
August - September 2020	Finance Department completes draft report
September – October 2020	Finance Committee meeting to review non-General Fund budget
October 2020	Finance Department completes draft budget document
November 2020	Finance Committee meeting to review draft of budget
October 2020	2021 Budget – First Reading by City Council
November 2020	2021 Budget – Second Reading by City Council; vote on budget
December 2020	2021 Budget – Reserved if additional City Council meeting is needed
December 2020	Finance sends 2021 Budget to County Tax Commission with year-end numbers

Reviewing and Developing the Budget

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

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



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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 City Council voted to put the Task Force's recommendation of changing the income tax rate and credit on the November 2018 ballot. The City Council also voted to put the second recommendation of dedicating 25% of all income taxes to infrastructure maintenance on the November 2018 ballot. These budget measures did not pass, and the City Council is continuing to explore other options to fund capital infrastructure needs.

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.

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, as well as Powell Festival and Special Events.
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

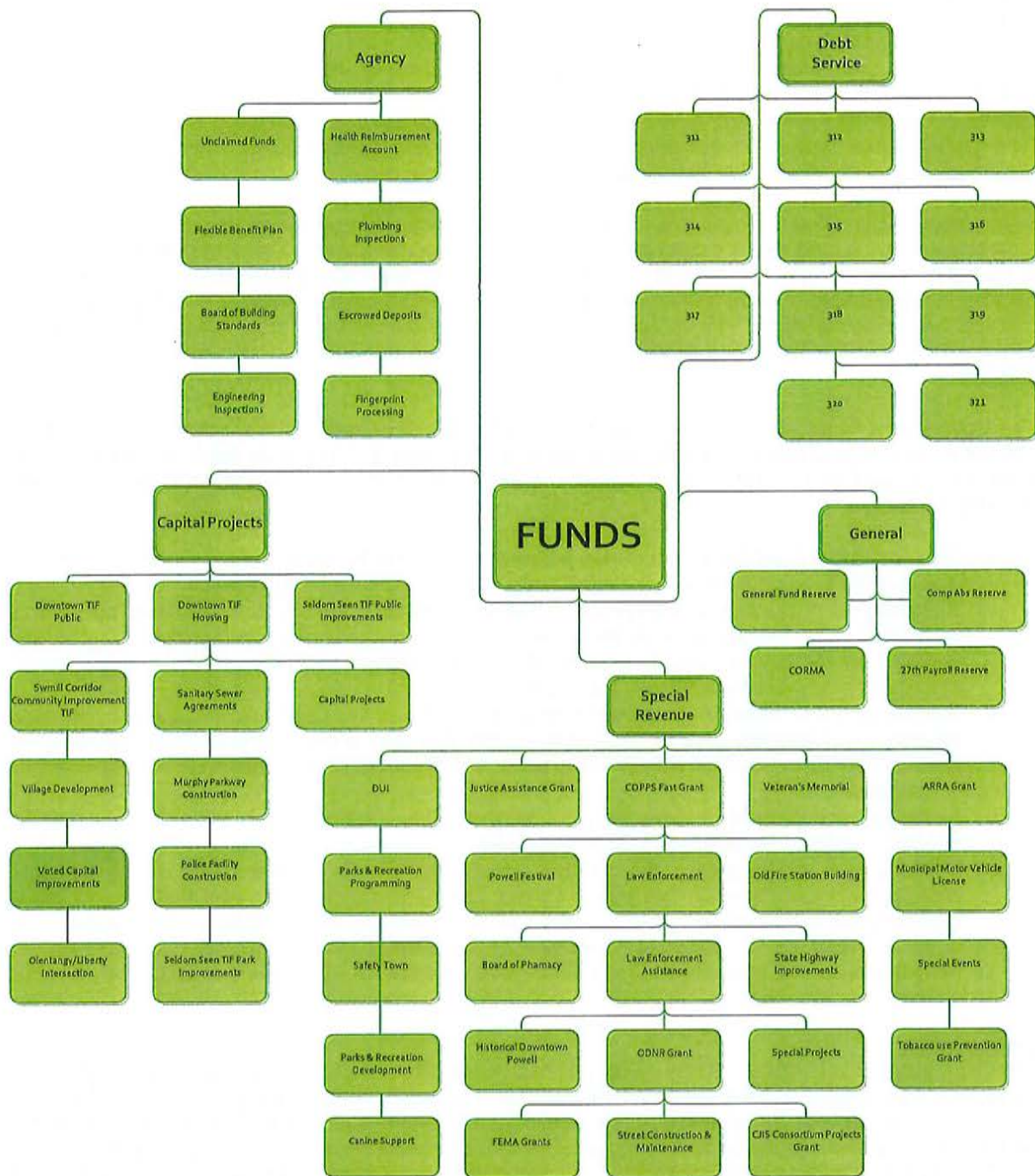
Fund No.	Fund Name	Description
910	Unclaimed Funds Fund	Stale dated checks for payee for five years.
911	Flexible Benefits Plan Fund	Employee deductions for miscellaneous medical, dental and/or childcare tax-deductible expenses.
912	Health Reimbursement Account (HRA) Fund	Employer contributions for HRA's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

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. (Inactive)
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).

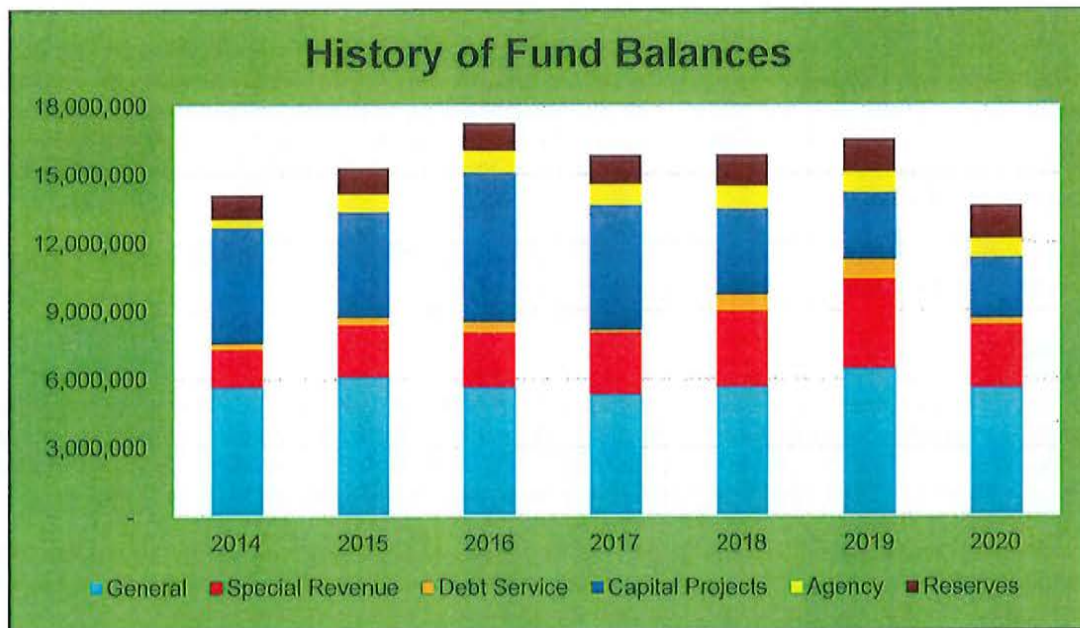
Again, what is a fund balance? Simply, it is the difference between revenues and expenditures reported in a particular fund. A fund balance can have five separate categories based on the extent to which the City is bound to honor constraints: nonspendable fund balance, restricted fund balance, committed 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	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	5,680,918	3,326,420	734,040	3,759,735	1,017,707	1,329,034
2019	6,487,541	3,916,007	868,587	2,926,222	940,233	1,387,422
2020	5,622,106	2,761,433	308,015	2,649,660	844,787	1,425,887

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.

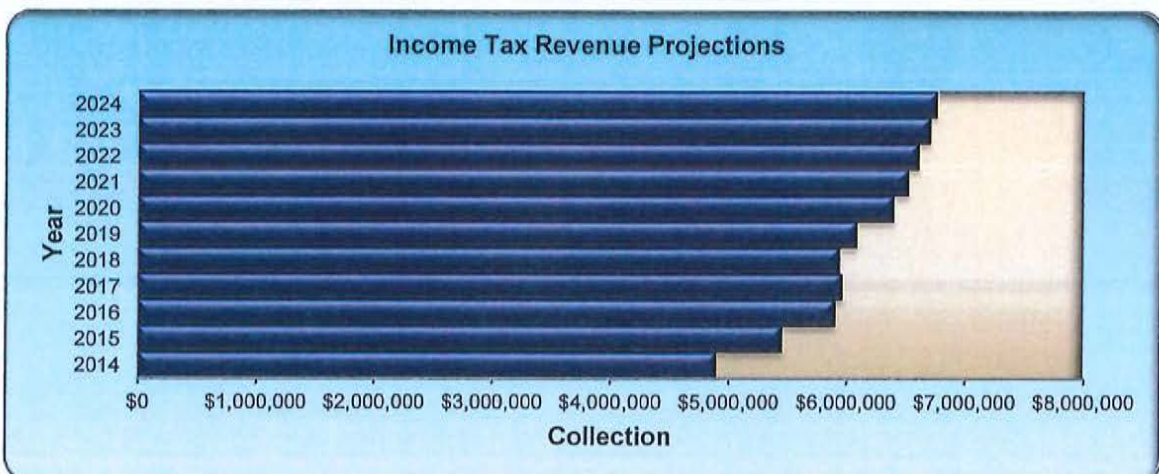
The City must go to the voters to change the structure of the income tax rate. Changing the income tax rate structure has been a discussion item at Finance Committee and City Council meetings for several years. In 2010, City Council agreed that an income tax rate re-structure was needed and the change 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 1.62 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. During 2019, the State of Ohio permitted cities to adopt an additional \$5.00 vehicle registration tax on motor vehicles registered in Powell. In July 2019, the City Council approved the adoption of this additional fee; the City expects to begin collecting this revenue in July 2020.

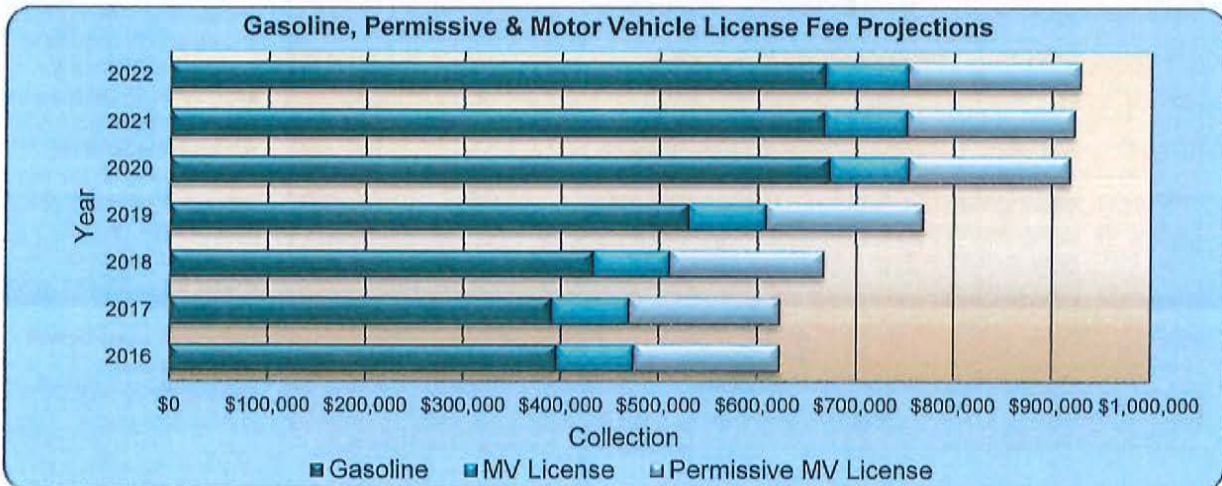
The State of Ohio restricts how the money from these two revenues may be spent, and the City has no ability to change the rate or allocation formula for these fees and tax; only the State may do that. The City has not heard of any plans from the State of Ohio to make changes either to the rate or allocation 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 2020 state budget, the state portion of the LGF was reinstated and the City began collecting a small amount of revenue in July 2019. 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.
- **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.

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.

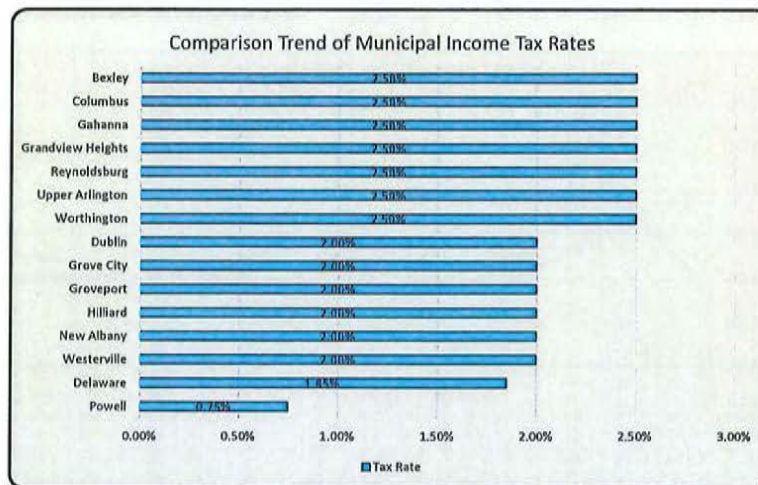
Collection by Category Type										
Year	Withholding	%	3 year Avg %	Individual	%	3 year Avg %	Net Profits	%	3 year Avg %	Totals
2007	1,076,455	5.0%	7.8%	2,420,306	3.2%	13.4%	102,336	-61.2%	-12.7%	3,599,097
2008	1,193,859	10.9%	8.4%	2,595,907	7.3%	10.6%	170,553	66.7%	4.5%	3,960,329
2009	1,252,602	4.9%	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%	3,336,580	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	2,288,458	4.5%	6.5%	3,259,723	-4.1%	0.0%	341,380	4.2%	18.5%	5,889,561
2019	2,537,076	10.9%	6.2%	3,459,232	6.1%	1.3%	336,857	-1.3%	-5.2%	6,333,165
2020	2,590,000	2.1%	5.8%	3,622,878	4.7%	2.3%	285,000	-15.4%	-4.2%	6,497,878
2021	2,616,000	1.0%	4.6%	3,626,501	0.1%	3.7%	282,000	-1.1%	-5.9%	6,523,501
2022	2,686,000	2.7%	1.9%	3,644,633	0.5%	1.8%	280,000	-0.7%	-5.7%	6,609,633
2023	2,765,000	3.0%	2.2%	3,662,857	0.5%	0.4%	280,000	0.0%	-0.6%	6,707,857
2024	2,800,945	1.3%	2.3%	3,681,171	0.5%	0.5%	280,000	0.0%	-0.2%	6,762,116

By Total Collections			
Year	Totals	%	5 year Avg %
2008	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	5,889,561	0.5%	6.6%
2019	6,333,165	7.5%	5.8%
2020	6,497,878	2.6%	6.0%
2021	6,523,501	0.4%	3.9%
2022	6,609,633	1.3%	2.5%
2023	6,707,857	1.5%	2.7%
2024	6,762,116	0.8%	1.3%

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

2020	\$ 6,497,878
2021	\$ 6,523,501
2022	\$ 6,609,633
2023	\$ 6,707,857
2024	\$ 6,762,116

*Partial NOL goes into effect



Trend Analysis and Assumptions (con't)

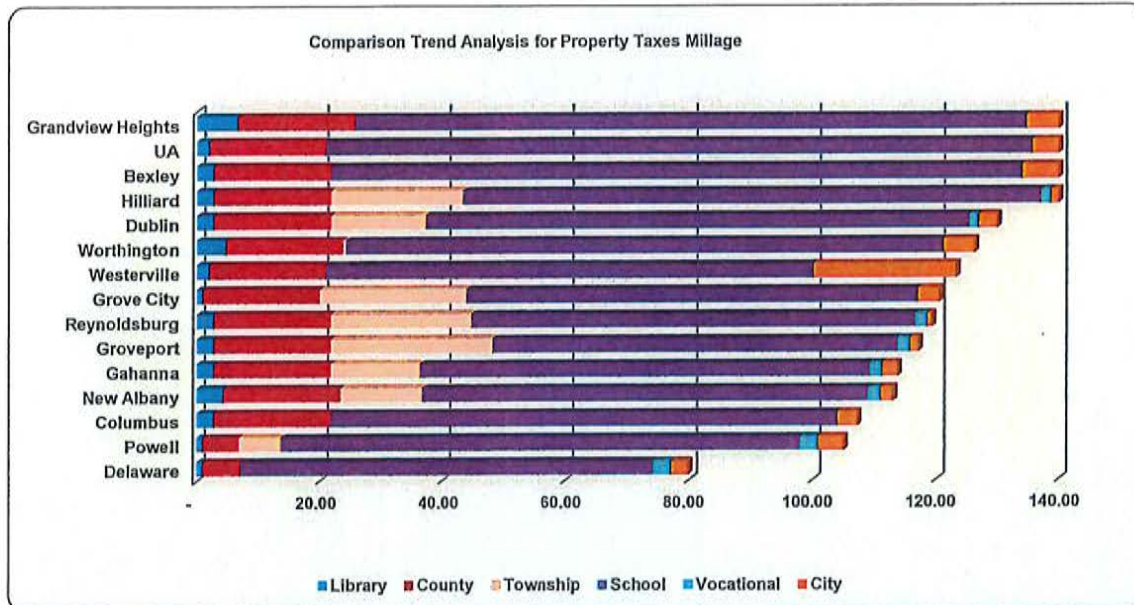
Trend Analysis and Assumptions for Real Estate (or Property) Tax

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

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

Year	Levy Millage	General Fund Levy	Debt Fund(s) Levy
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	2.82	42.6%	57.4%
2020	2.82	42.6%	57.4%
2021	2.50	48.0%	52.0%
2022	1.20	100.0%	0.0%
2023	1.20	100.0%	0.0%
2024	1.20	100.0%	0.0%

Year	Total Tax Levy	General Fund Tax Levy	Debt Fund(s) Tax Levy
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	1,682,971	715,402	967,569
2021	1,538,498	736,864	801,634
2022	758,959	758,959	-
2023	781,739	781,739	-
2024	805,191	805,191	-



City's current net assessed valuation is:

\$ 588,354,860





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City of Powell, Ohio



**General Fund
Summary**



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City Council's
Executive Report

Revenue Source	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024
Taxes, assessments & related revenue	6,940,488.95	6,990,446.85	7,479,305.38	7,445,375.26	7,718,852.88	7,809,542.38	7,914,635.55	8,064,636.83
Local revenue	34,300.04	28,739.68	29,998.44	28,110.00	28,110.00	29,400.00	29,900.00	29,900.00
Development-related rev.	819,036.08	645,648.97	547,572.59	495,189.00	511,204.00	513,793.00	526,831.00	534,678.00
Other revenue	387,266.82	333,712.29	491,541.50	425,000.00	210,000.00	210,000.00	210,000.00	210,000.00
CORMA reimbursements	53,442.15	26,695.03	23,266.68	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
City Contribution *	136,551.77	164,582.00	150,890.64	171,584.67	155,185.00	159,517.06	156,806.32	158,002.35
Repay Advance	250,000.00	284,169.32	31,824.29	80,200.00	91,800.00	91,800.00	113,500.00	132,900.00
Transfers from other funds**	29,826.00	43,621.09	186,729.75	40,131.10	40,414.63	40,167.00	38,405.00	37,500.00
Total Operating Revenues	8,650,911.81	8,517,615.23	8,941,129.27	8,710,590.03	8,780,566.51	8,879,219.44	9,015,077.87	9,192,617.18
Beginning Balances:								
CORMA Fund Reserve	41,559.68	43,118.66	65,262.00	57,677.68	54,852.68	72,367.68	84,507.68	91,632.68
Comp Abs Reserve	62,307.00	34,652.00	42,305.99	26,075.00	-	-	-	-
27th Payroll Reserve	28,927.65	44,538.42	61,466.43	78,669.06	95,886.73	113,715.73	132,143.79	151,078.11
General Fund Reserve	1,050,000.00	1,100,000.00	1,160,000.00	1,225,000.00	1,295,000.00	1,363,000.00	1,438,000.00	1,513,000.00
Fund Balance	5,670,685.18	5,344,594.75	5,680,917.92	6,487,540.80	5,077,552.94	6,217,130.00	5,580,175.03	4,986,635.59
Balances	6,853,479.51	6,566,903.83	7,009,952.34	7,874,962.54	6,523,292.35	7,766,213.41	7,234,626.50	6,742,346.38
Total Available Funds	15,504,391.32	15,084,519.06	15,951,081.61	16,585,552.57	15,303,858.86	16,645,432.85	16,249,904.37	15,934,963.56
Expenditures Source	Actual 2017	Actual 2018	Actual 2019	Budget 2020	Projected 2021	Projected 2022	Projected 2023	Projected 2024
Personnel Services	5,432,553.18	5,312,609.64	5,607,179.82	6,319,245.02	6,065,405.00	6,284,639.29	6,511,071.67	6,755,134.13
Operating expenditures	1,547,741.93	1,618,772.03	1,563,898.72	2,317,763.68	2,120,692.00	2,278,300.00	2,274,280.00	2,296,288.00
Legal Settlement	950,000.00	-	-	-	-	-	-	-
CORMA fund	170,863.17	130,199.69	151,344.00	208,267.00	187,206.00	178,949.00	180,747.00	181,375.00
Total Operating Expenditures	8,101,178.28	6,961,581.36	7,322,422.54	8,845,275.70	8,373,303.00	8,741,888.29	8,966,098.67	9,232,797.13
Excess (deficiency) of operating revenues over operating expenditures	549,733.53	1,556,033.87	1,618,706.73	(134,685.67)	407,263.51	137,331.16	48,979.20	(40,179.95)
Capital equipment	418,017.32	373,016.64	375,649.94	734,399.85	301,400.00	427,150.00	299,400.00	265,150.00
Transfers	351,060.48	375,181.72	353,127.59	407,584.67	376,185.00	380,517.06	377,806.32	378,253.62
Advances - Returned same year	-	-	-	-	-	-	-	-
Advances	25,000.00	-	-	-	-	-	-	-
Contingencies	-	-	-	75,000.00	75,000.00	75,000.00	75,000.00	75,000.00
Reserve Usage	29,596.00	-	24,919.00	-	-	-	-	-
Total Nonoperating Expenditures	823,673.80	748,198.36	753,696.53	1,216,984.52	752,585.00	882,667.06	752,206.32	718,403.62
Total Expenditures	8,924,852.08	7,709,779.72	8,076,119.07	10,062,260.22	9,125,888.00	9,624,555.35	9,718,304.99	9,951,200.75
Excess (deficiency) of revenue over all expenditures	(273,940.27)	807,835.51	865,010.20	(1,351,670.19)	(345,321.49)	(745,335.90)	(703,227.12)	(758,583.57)
Addition to G.F. Reserve	50,000.00	60,000.00	65,000.00	70,000.00	75,000.00	75,000.00	75,000.00	75,000.00
Addition to 27th Reserve	15,610.77	16,928.01	17,202.63	17,217.67	17,829.00	18,428.06	18,934.32	19,502.35
Addition to Comp Abs Reserve	1,941.00	7,653.99	8,688.01	4,367.00	2,356.00	6,089.00	2,872.00	3,500.00
Ending Balances:								
CORMA Fund Reserve	43,118.66	65,262.00	57,677.68	54,852.68	72,367.68	84,507.68	91,632.68	58,757.68
Comp Abs Reserve	34,652.00	42,305.99	26,075.00	-	-	-	-	-
27th Payroll Reserve	44,538.42	61,466.43	78,669.06	95,886.73	113,715.73	132,143.79	151,078.11	170,580.46
General Fund Reserve	1,100,000.00	1,160,000.00	1,225,000.00	1,295,000.00	1,363,000.00	1,438,000.00	1,513,000.00	1,588,000.00
Fund Balance	5,344,594.75	5,680,917.92	6,487,540.80	5,077,552.94	6,217,130.00	5,580,175.03	4,986,635.59	4,337,799.67
Balances	6,566,903.83	7,009,952.34	7,874,962.54	6,523,292.35	7,766,213.41	7,234,626.50	6,742,346.38	6,155,137.61
Total Available Funds	15,491,755.91	14,719,732.06	15,951,081.61	16,585,552.57	16,892,101.41	16,859,381.85	16,460,651.37	16,106,338.56

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

General Fund Revenue Detail

Revenues	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Budgeted 2019	Actual 2019
Taxes, Assessments & Related Revenue:							
Property Tax - Real Estate	\$ 512,651.31	\$ 537,612.22	\$ 556,265.46	\$ 563,749.98	\$ 630,038.12	\$ 637,666.20	\$ 633,289.91
Income Tax	\$ 4,896,255.82	\$ 5,455,284.69	\$ 5,904,705.42	\$ 5,963,435.72	\$ 5,940,042.61	\$ 6,086,214.00	\$ 6,402,705.18
Income Tax - Electric Light	\$ 7,876.07	\$ 6,906.97	\$ 10,275.07	\$ 12,238.57	\$ 6,173.15	\$ -	\$ 7,766.40
Franchise Fees	\$ 124,211.13	\$ 128,356.47	\$ 125,318.14	\$ 116,852.77	\$ 120,121.47	\$ 118,000.00	\$ 120,435.49
Public Utility Reimbursement	\$ 877.91	\$ 798.79	\$ 809.77	\$ 804.97	\$ 24.49	\$ -	\$ 57.15
Local Government - County	\$ 150,252.61	\$ 164,724.12	\$ 160,839.16	\$ 162,574.05	\$ 170,528.40	\$ 171,101.89	\$ 178,017.27
Local Government - State	\$ 14,989.26	\$ 11,778.68	\$ 5,533.37	\$ 2,007.39	\$ -	\$ -	\$ 19,583.77
Inheritance Tax	\$ 1,133.13	\$ 7,814.33	\$ -	\$ -	\$ -	\$ -	\$ -
Cigarette Tax	\$ 75.00	\$ 112.50	\$ 112.50	\$ 96.93	\$ 112.50	\$ 100.00	\$ 150.00
Liquor and Beer Permits	\$ 17,557.40	\$ 22,968.05	\$ 20,392.05	\$ 23,030.70	\$ 22,584.45	\$ 22,000.00	\$ 27,242.95
Rollback/Homestead/Trailer Tax	\$ 69,404.04	\$ 72,164.27	\$ 73,860.21	\$ 75,930.44	\$ 82,734.92	\$ 77,735.55	\$ 84,174.26
Sidewalk Repairs & Assessments	\$ 24,787.74	\$ 20,782.47	\$ 8,839.44	\$ 19,767.43	\$ 18,086.74	\$ 12,500.00	\$ 5,883.00
Subtotal - Tax Revenue	\$ 5,820,071.42	\$ 6,429,303.56	\$ 6,866,950.59	\$ 6,940,488.95	\$ 6,990,446.85	\$ 7,125,317.64	\$ 7,479,305.38
Local Revenue:							
Police Fines and Fingerprinting	\$ 12,870.10	\$ 14,201.85	\$ 14,441.81	\$ 14,313.30	\$ 13,715.04	\$ 13,000.00	\$ 13,793.05
Parking Violations	\$ 140.00	\$ 200.00	\$ 230.00	\$ 300.00	\$ 100.00	\$ 250.00	\$ 70.00
Peddler's Registration	\$ 1,794.00	\$ 2,914.00	\$ 2,853.00	\$ 2,932.00	\$ 3,487.00	\$ 2,200.00	\$ 3,693.00
Vending Machine Income	\$ 1,994.96	\$ 1,590.89	\$ 1,842.82	\$ 1,914.74	\$ 1,558.64	\$ 1,750.00	\$ 1,000.89
Rental Income	\$ 7,305.00	\$ 6,020.00	\$ 5,242.50	\$ 5,400.00	\$ 4,074.00	\$ 5,500.00	\$ 8,062.50
Community Meeting Room Income	\$ 8,160.00	\$ 4,730.00	\$ 4,847.00	\$ 8,465.00	\$ 5,255.00	\$ 5,000.00	\$ 2,939.00
Assemblage/Parade permits	\$ 1,100.00	\$ 880.00	\$ 605.00	\$ 975.00	\$ 550.00	\$ 825.00	\$ 440.00
Subtotal - Local Revenue	\$ 33,364.06	\$ 30,536.74	\$ 30,062.13	\$ 34,300.04	\$ 28,739.68	\$ 28,525.00	\$ 29,998.44
Development Revenue							
Alarm Registrations/Violations	\$ 2,600.00	\$ 2,775.00	\$ 3,075.00	\$ 4,250.00	\$ 2,750.00	\$ 2,350.00	\$ 3,225.00
Plan Review Fees	\$ 12,521.01	\$ 19,968.98	\$ 21,325.41	\$ 21,083.94	\$ 15,288.06	\$ 18,982.00	\$ 24,266.40
Residential Building Permits	\$ 199,368.81	\$ 143,469.34	\$ 183,143.30	\$ 178,509.75	\$ 154,901.65	\$ 164,800.00	\$ 153,933.45
Addtl Building Permit Fee	\$ 26,000.00	\$ 14,000.00	\$ 20,000.00	\$ 11,750.00	\$ 15,250.00	\$ 16,250.00	\$ 9,250.00
Commercial Building Permits	\$ 138,489.38	\$ 157,990.79	\$ 272,781.28	\$ 274,122.00	\$ 184,979.17	\$ 190,575.00	\$ 91,849.56
Sidewalk/Final Inspection Fees	\$ 5,000.00	\$ 5,300.00	\$ 8,000.00	\$ 5,500.00	\$ 6,000.00	\$ 6,000.00	\$ 5,875.00
Contractor Registration Fees	\$ 32,700.00	\$ 27,960.00	\$ 37,880.00	\$ 35,220.00	\$ 44,460.00	\$ 37,020.00	\$ 43,960.00
Engineering Plan Review Fees	\$ 39,070.00	\$ 60,452.00	\$ 60,251.00	\$ 58,057.32	\$ 46,204.13	\$ 49,021.00	\$ 91,153.50
Zoning Plan Filing & Review Fees	\$ 22,314.25	\$ 21,831.93	\$ 47,071.25	\$ 22,774.00	\$ 25,765.00	\$ 18,550.00	\$ 32,741.30
Comm. Bldg. Liberty Township	\$ 142,171.25	\$ 131,657.27	\$ 108,798.94	\$ 131,741.07	\$ 139,459.41	\$ 119,375.00	\$ 75,214.33
Plumbing Inspections - City share	\$ 64,984.00	\$ 49,548.00	\$ 50,163.00	\$ 67,288.00	\$ 261.55	\$ -	\$ 2,159.05
Stormwater Operation Plan	\$ 925.00	\$ -	\$ 837.15	\$ -	\$ -	\$ -	\$ -
Reinspection Fees	\$ -	\$ -	\$ -	\$ -	\$ 10,125.00	\$ -	\$ 13,945.00
Exempt Plumbing Permits	\$ 6,130.00	\$ 8,015.00	\$ 9,015.00	\$ 8,740.00	\$ 205.00	\$ -	\$ -
Subtotal - Development Revenue	\$ 692,273.70	\$ 642,968.31	\$ 822,341.33	\$ 819,036.08	\$ 645,648.97	\$ 622,923.00	\$ 547,572.59
Other Revenue:							
Interest (Net)	\$ 96,891.08	\$ 88,655.58	\$ 19,341.06	\$ 137,752.42	\$ 187,948.59	\$ 120,000.00	\$ 287,609.20
GATS - Solar	\$ 2,585.00	\$ 1,120.00	\$ 1,766.40	\$ -	\$ 811.75	\$ 750.00	\$ -
Sale of Assets	\$ 13,909.60	\$ 16,124.30	\$ 41,828.32	\$ 34,199.87	\$ 7,920.52	\$ 7,500.00	\$ 12,627.61
Donations/Contributions	\$ 9,400.00	\$ 14,344.22	\$ 2,500.00	\$ 16,551.80	\$ -	\$ 2,500.00	\$ -
Bond/Note Premium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,265.50
Miscellaneous	\$ 47,531.98	\$ 13,884.88	\$ 58,924.59	\$ 150,772.73	\$ 137,031.43	\$ 75,000.00	\$ 81,039.19
Transfer - Other Funds	\$ 362,086.86	\$ 6,878.00	\$ 1,233.38	\$ 29,826.00	\$ -	\$ 118,904.39	\$ 144,577.64
Transfer - Interest from TIF funds	\$ -	\$ -	\$ -	\$ 22,534.17	\$ 43,621.09	\$ 43,000.00	\$ 42,152.11
Advance - Debt	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -
Advance - TIF Funds	\$ -	\$ 175,000.00	\$ 2,375,000.00	\$ 250,000.00	\$ 250,000.00	\$ -	\$ -
Advance - Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Advance - Parks & Rec Fund	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -	\$ -
Advance - Capital Imp Funds	\$ -	\$ -	\$ -	\$ 5,455.83	\$ 9,169.32	\$ 34,000.00	\$ 31,824.29
Subtotal - Other Revenue	\$ 532,404.52	\$ 318,006.98	\$ 2,520,593.75	\$ 667,092.82	\$ 661,502.70	\$ 401,654.39	\$ 710,095.54
CORMA, 27th Payroll & Comp Abs:							
Insurance Reimbursements	\$ 4,896.00	\$ 19,981.78	\$ 22,332.90	\$ 53,442.15	\$ 26,695.03	\$ 30,000.00	\$ 23,266.68
City Contributions	\$ 78,500.00	\$ 127,389.22	\$ 130,723.43	\$ 136,551.77	\$ 164,582.00	\$ 150,890.64	\$ 150,890.64
Subtotal-CORMA, 27th Pay, Comp Abs	\$ 83,396.00	\$ 147,371.00	\$ 153,056.33	\$ 189,993.92	\$ 191,277.03	\$ 180,890.64	\$ 174,157.32
Total Operating Revenues	\$ 7,161,509.70	\$ 7,566,186.59	\$ 10,393,004.13	\$ 8,650,911.81	\$ 8,517,615.23	\$ 8,369,310.67	\$ 8,941,129.27
Beginning CORMA Fund Reserve	\$ 24,957.63	\$ 46,670.63	\$ 28,549.49	\$ 41,559.68	\$ 43,118.66	\$ 65,262.00	\$ 65,262.00
Beginning Comp Abs Reserve	\$ -	\$ -	\$ 26,460.50	\$ 62,307.00	\$ 34,652.00	\$ 42,305.99	\$ 42,305.99
Beginning 27th Payroll Reserve	\$ 115,586.86	\$ -	\$ 14,050.72	\$ 28,927.65	\$ 44,538.42	\$ 61,466.43	\$ 61,466.43
Beginning General Fund Reserve	\$ 962,500.00	\$ 987,500.00	\$ 1,017,500.00	\$ 1,050,000.00	\$ 1,100,000.00	\$ 1,160,000.00	\$ 1,160,000.00
Beginning Fund Balance	\$ 6,486,905.69	\$ 5,666,739.48	\$ 6,123,914.53	\$ 5,670,685.18	\$ 5,344,594.75	\$ 5,680,917.92	\$ 5,680,917.92
Total Available Funds in Year	\$ 14,751,459.88	\$ 14,267,096.70	\$ 17,603,479.37	\$ 15,504,391.32	\$ 15,084,519.06	\$ 15,265,490.59	\$ 15,951,081.61

General Fund Revenue Detail

Budget 2020	Estimated 2020	% of Change 2020 Budget to 2020 Estimate	Projected 2021	% of Change 2020 Budget to 2021 Budget	Projected 2022	Projected 2023	Projected 2024
\$ 633,290.00	\$ 727,813.00	14.9%	\$ 731,452.00	15.5%	\$ 735,109.00	\$ 738,785.00	\$ 831,133.00
\$ 6,335,000.00	\$ 6,497,878.00	2.6%	\$ 6,523,500.88	3.0%	\$ 6,609,633.38	\$ 6,707,856.55	\$ 6,762,115.83
\$ 5,200.00	\$ 3,290.00	-36.7%	\$ 5,400.00	3.8%	\$ 5,500.00	\$ 5,550.00	\$ 5,600.00
\$ 120,000.00	\$ 112,000.00	-6.7%	\$ 120,000.00	0.0%	\$ 120,000.00	\$ 120,000.00	\$ 120,000.00
\$ 191,513.40	\$ 175,000.00	-8.6%	\$ 182,000.00	-5.0%	\$ 184,000.00	\$ 185,000.00	\$ 185,000.00
\$ 45,279.00	\$ 44,000.00	-2.8%	\$ 48,000.00	6.0%	\$ 49,000.00	\$ 50,000.00	\$ 50,000.00
\$ 100.00	\$ 150.00	50.0%	\$ 100.00	0.0%	\$ 100.00	\$ 100.00	\$ 100.00
\$ 24,500.00	\$ 19,500.00	-20.4%	\$ 25,000.00	2.0%	\$ 25,000.00	\$ 26,000.00	\$ 27,000.00
\$ 86,492.86	\$ 85,000.00	-1.7%	\$ 80,000.00	-7.5%	\$ 78,000.00	\$ 78,144.00	\$ 80,488.00
\$ 4,000.00	\$ 2,000.00	-50.0%	\$ 3,400.00	-15.0%	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00
\$ 7,445,375.26	\$ 7,666,631.00	3.0%	\$ 7,718,852.88	3.7%	\$ 7,809,542.38	\$ 7,914,635.55	\$ 8,064,636.83
\$ 12,500.00	\$ 7,573.00	-39.4%	\$ 12,500.00	0.0%	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00
\$ 200.00	\$ 100.00	-50.0%	\$ 200.00	0.0%	\$ 200.00	\$ 200.00	\$ 200.00
\$ 3,000.00	\$ 1,225.00	-59.2%	\$ 3,000.00	0.0%	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
\$ 1,500.00	\$ 350.00	-76.7%	\$ 1,500.00	0.0%	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
\$ 5,250.00	\$ 515.00	-90.2%	\$ 5,250.00	0.0%	\$ 6,000.00	\$ 6,500.00	\$ 6,500.00
\$ 5,000.00	\$ 2,280.00	-54.4%	\$ 5,000.00	0.0%	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
\$ 660.00	\$ 55.00	-91.7%	\$ 660.00	0.0%	\$ 700.00	\$ 700.00	\$ 700.00
\$ 28,110.00	\$ 12,098.00	-57.0%	\$ 28,110.00	0.0%	\$ 29,400.00	\$ 29,900.00	\$ 29,900.00
\$ 2,000.00	\$ 2,000.00	0.0%	\$ 2,050.00	2.5%	\$ 2,125.00	\$ 2,275.00	\$ 2,300.00
\$ 18,582.00	\$ 6,050.00	-67.4%	\$ 15,824.00	-14.8%	\$ 17,738.00	\$ 17,878.00	\$ 17,878.00
\$ 160,000.00	\$ 160,050.00	0.0%	\$ 168,000.00	5.0%	\$ 172,000.00	\$ 176,000.00	\$ 180,000.00
\$ 11,250.00	\$ 11,250.00	0.0%	\$ 11,250.00	0.0%	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
\$ 180,675.00	\$ 85,700.00	-52.6%	\$ 185,625.00	2.7%	\$ 188,100.00	\$ 190,575.00	\$ 192,000.00
\$ 4,500.00	\$ 8,125.00	80.6%	\$ 4,500.00	0.0%	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
\$ 36,120.00	\$ 21,040.00	-41.7%	\$ 36,720.00	1.7%	\$ 37,020.00	\$ 37,320.00	\$ 37,500.00
\$ 50,562.00	\$ 30,432.00	-39.8%	\$ 54,685.00	8.2%	\$ 54,810.00	\$ 58,683.00	\$ 60,000.00
\$ 21,000.00	\$ 24,300.00	15.7%	\$ 21,700.00	3.3%	\$ 21,000.00	\$ 22,400.00	\$ 22,500.00
\$ -	\$ -		\$ -		\$ -	\$ -	\$ -
\$ -	\$ 2,800.00		\$ -		\$ -	\$ -	\$ -
\$ -	\$ -		\$ -		\$ -	\$ -	\$ -
\$ 10,500.00	\$ 11,275.00	7.4%	\$ 10,850.00	3.3%	\$ 10,500.00	\$ 11,200.00	\$ 12,000.00
\$ 495,189.00	\$ 363,022.00	-26.7%	\$ 511,204.00	3.2%	\$ 513,793.00	\$ 526,831.00	\$ 534,678.00
\$ 190,000.00	\$ 150,765.00	-20.7%	\$ 175,000.00	-7.9%	\$ 175,000.00	\$ 175,000.00	\$ 175,000.00
\$ 500.00	\$ -	-100.0%	\$ 500.00	0.0%	\$ 500.00	\$ 500.00	\$ 500.00
\$ 7,500.00	\$ 1,400.00	-81.3%	\$ 7,500.00	0.0%	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00
\$ 2,000.00	\$ -	-100.0%	\$ 2,000.00	0.0%	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
\$ -	\$ -		\$ -		\$ -	\$ -	\$ -
\$ 225,000.00	\$ 263,759.00	17.2%	\$ 25,000.00	-88.9%	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
\$ 131.10	\$ 131.10	0.0%	\$ 414.63	216.3%	\$ 167.00	\$ 405.00	\$ -
\$ 40,000.00	\$ 40,000.00	0.0%	\$ 40,000.00	0.0%	\$ 40,000.00	\$ 38,000.00	\$ 37,500.00
\$ -	\$ -		\$ -		\$ -	\$ -	\$ -
\$ -	\$ -		\$ -		\$ -	\$ -	\$ -
\$ -	\$ -		\$ -		\$ -	\$ -	\$ -
\$ -	\$ -		\$ -		\$ -	\$ -	\$ -
\$ 80,200.00	\$ 80,200.00	0.0%	\$ 91,800.00	14.5%	\$ 91,800.00	\$ 113,500.00	\$ 132,900.00
\$ 545,331.10	\$ 536,255.10	-1.7%	\$ 342,214.63	-37.2%	\$ 341,967.00	\$ 361,905.00	\$ 380,400.00
\$ 25,000.00	\$ 15,000.00	-40.0%	\$ 25,000.00	0.0%	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
\$ 171,584.67	\$ 171,584.67	0.0%	\$ 155,185.00	-9.6%	\$ 159,517.06	\$ 156,806.32	\$ 158,002.35
\$ 196,584.67	\$ 186,584.67	-5.1%	\$ 180,185.00	-8.3%	\$ 184,517.06	\$ 181,806.32	\$ 183,002.35
\$ 8,710,590.03	\$ 8,764,590.77	0.6%	\$ 8,780,566.51	0.8%	\$ 8,879,219.44	\$ 9,015,077.87	\$ 9,192,617.18
\$ 57,677.68	\$ 57,677.68	0.0%	\$ 54,852.68	-4.9%	\$ 72,367.68	\$ 84,507.68	\$ 91,632.68
\$ 26,075.00	\$ 26,075.00	0.0%	\$ -	-100.0%	\$ -	\$ -	\$ -
\$ 78,669.06	\$ 78,669.06	0.0%	\$ 95,886.73	21.9%	\$ 113,715.73	\$ 132,143.79	\$ 151,078.11
\$ 1,225,000.00	\$ 1,225,000.00	0.0%	\$ 1,295,000.00	5.7%	\$ 1,363,000.00	\$ 1,438,000.00	\$ 1,513,000.00
\$ 6,487,540.80	\$ 6,487,540.80	0.0%	\$ 5,077,552.94	-21.7%	\$ 5,580,175.03	\$ 4,986,635.59	\$ 4,337,799.67
\$ 16,585,552.57	\$ 16,639,553.31	0.3%	\$ 15,303,858.86	-7.7%	\$ 16,008,477.89	\$ 15,656,364.93	\$ 15,286,127.64

General Fund Expenditure Detail

Expenditures	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019
Administration	\$ 266,048.00	\$ 272,674.44	\$ 293,617.36	\$ 285,102.56	\$ 302,930.33	\$ 285,853.47
Building Department	\$ 458,116.54	\$ 545,917.57	\$ 569,029.86	\$ 610,596.76	\$ 561,180.16	\$ 520,143.44
Communications	\$ 115,999.59	\$ 128,642.09	\$ 182,542.81	\$ 175,543.98	\$ 206,572.28	\$ 176,959.22
Council and City Clerk	\$ 189,451.13	\$ 210,222.03	\$ 202,280.15	\$ 219,484.33	\$ 238,164.95	\$ 235,802.43
Development Department	\$ 251,653.00	\$ 257,114.63	\$ 262,556.58	\$ 276,172.43	\$ 288,005.98	\$ 291,130.37
Engineering	\$ 307,093.64	\$ 262,612.16	\$ 339,633.42	\$ 361,629.94	\$ 385,914.68	\$ 354,262.45
Finance Administration	\$ 548,042.35	\$ 591,848.60	\$ 626,031.45	\$ 634,747.90	\$ 641,421.71	\$ 749,023.88
Information Technology	\$ 189,072.15	\$ 218,988.18	\$ 197,363.47	\$ 225,292.70	\$ 191,520.88	\$ 204,410.30
Lands and Buildings	\$ 191,511.77	\$ 156,958.70	\$ 156,727.34	\$ 163,035.44	\$ 138,903.86	\$ 160,807.57
Other Charges	\$ 250,831.47	\$ 347,267.54	\$ 207,327.76	\$ 1,320,724.86	\$ 302,463.98	\$ 321,771.63
Parks Maintenance	\$ 457,408.17	\$ 423,431.56	\$ 462,046.00	\$ 491,837.12	\$ 527,947.08	\$ 560,160.39
Police Department	\$ 2,471,494.43	\$ 2,504,407.79	\$ 2,588,177.85	\$ 2,815,237.05	\$ 3,014,662.18	\$ 2,988,620.04
Public Service	\$ 766,137.05	\$ 640,058.33	\$ 637,905.62	\$ 781,542.77	\$ 777,145.24	\$ 693,277.29
CORMA & Comp. Abs. Funds	\$ 61,693.00	\$ 124,980.92	\$ 89,322.71	\$ 200,479.17	\$ 144,551.69	\$ 180,770.00
Total Operating Expenditures	\$ 6,526,542.29	\$ 6,685,124.54	\$ 6,814,562.44	\$ 8,561,427.01	\$ 7,699,385.00	\$ 7,722,991.48
Contingencies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer - Debt Service	\$ 203,000.00	\$ 202,500.00	\$ 263,300.00	\$ 203,000.00	\$ 197,000.00	\$ 197,000.00
Transfer - Capital Improvements	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer - P&R Programming	\$ -	\$ 15,000.00	\$ 50,000.00	\$ -	\$ -	\$ -
Transfer - CIC	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -
Transfer - CIC (Income Tax)	\$ 21,920.62	\$ 21,607.70	\$ 11,311.36	\$ 11,508.71	\$ 13,599.72	\$ 5,238.95
Transfer - CORMA	\$ 78,500.00	\$ 80,000.00	\$ 80,000.00	\$ 119,000.00	\$ 140,000.00	\$ 125,000.00
Transfer - Grant Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer - Other	\$ -	\$ 47,389.22	\$ 50,723.43	\$ 17,551.77	\$ 24,582.00	\$ 25,890.64
Advances	\$ 850,000.00	\$ -	\$ 3,480,102.63	\$ 25,000.00	\$ -	\$ -
Total Non-Operating Expenses	\$ 1,408,420.62	\$ 371,496.92	\$ 3,935,437.42	\$ 376,060.48	\$ 375,181.72	\$ 353,127.59
Total Expenditures	\$ 7,934,962.91	\$ 7,056,621.46	\$ 10,749,999.86	\$ 8,937,487.49	\$ 8,074,566.72	\$ 8,076,119.07
Add to General Fund Reserve	\$ 25,000.00	\$ 30,000.00	\$ 32,500.00	\$ 50,000.00	\$ 60,000.00	\$ 65,000.00
Add to 27th Payroll Reserve	\$ (115,586.86)	\$ 14,050.72	\$ 14,876.93	\$ 15,610.77	\$ 16,928.01	\$ 17,202.63
Add to Comp Abs Reserve	\$ -	\$ 33,338.50	\$ 35,846.50	\$ 1,941.00	\$ 7,653.99	\$ 8,688.01
Ending CORMA Fund Reserve	\$ 46,670.63	\$ 28,549.49	\$ 41,559.68	\$ 43,118.66	\$ 65,262.00	\$ 57,677.68
Ending Comp Abs Reserve	\$ -	\$ 26,460.50	\$ 62,307.00	\$ 34,652.00	\$ 42,305.99	\$ 26,075.00
Ending 27th Payroll Reserve	\$ -	\$ 14,050.72	\$ 28,927.65	\$ 44,538.42	\$ 61,466.43	\$ 78,669.06
Ending General Fund Reserve	\$ 987,500.00	\$ 1,017,500.00	\$ 1,050,000.00	\$ 1,100,000.00	\$ 1,160,000.00	\$ 1,225,000.00
Ending Fund Balance	\$ 5,666,739.48	\$ 6,123,914.53	\$ 5,670,685.18	\$ 5,344,594.75	\$ 5,680,917.92	\$ 6,487,540.80
Total Available Funds in Year	\$ 14,520,286.16	\$ 14,267,096.70	\$ 17,603,479.37	\$ 15,504,391.32	\$ 15,084,519.06	\$ 15,951,081.61

General Fund Expenditure Detail

Budgeted & PY Encumbered 2020	Estimated 2020	% Difference 2020 Budget to 2020 Est.	Expenditures	Proposed 2021	% of Change 2020 Budget to 2021 Budget	Projected 2022	Projected 2023	Projected 2024
\$ 378,421.75	\$ 374,140.00	-1.1%	Administration	\$ 343,546.00	-9.2%	\$ 332,069.10	\$ 343,307.73	\$ 354,958.64
\$ 543,861.22	\$ 479,592.00	-11.8%	Building Department	\$ 411,538.00	-24.3%	\$ 419,139.94	\$ 432,436.03	\$ 443,702.45
\$ 175,737.48	\$ 166,625.20	-5.2%	Communications	\$ 199,590.00	13.6%	\$ 207,478.10	\$ 211,707.76	\$ 218,181.49
\$ 257,045.81	\$ 243,123.40	-5.4%	Council and City Clerk	\$ 257,983.00	0.4%	\$ 269,869.54	\$ 263,935.00	\$ 278,234.80
\$ 302,245.98	\$ 214,260.00	-29.1%	Development Department	\$ 414,841.00	37.2%	\$ 428,521.78	\$ 443,207.60	\$ 458,763.54
\$ 468,632.15	\$ 276,805.00	-40.9%	Engineering	\$ 495,459.00	5.7%	\$ 511,868.50	\$ 528,909.25	\$ 545,705.34
\$ 754,376.92	\$ 582,195.00	-25.5%	Finance Administration	\$ 660,088.00	-12.5%	\$ 676,457.97	\$ 684,616.14	\$ 702,518.92
\$ 221,620.33	\$ 206,640.00	-6.8%	Information Technology	\$ 242,985.00	9.6%	\$ 244,200.00	\$ 255,300.00	\$ 238,050.00
\$ 263,830.74	\$ 168,611.82	-36.1%	Lands and Buildings	\$ 240,315.00	-8.9%	\$ 249,025.00	\$ 233,555.00	\$ 236,280.00
\$ 578,398.27	\$ 573,775.00	-0.8%	Other Charges	\$ 409,550.00	-29.2%	\$ 389,425.00	\$ 381,945.00	\$ 390,300.00
\$ 874,976.63	\$ 771,926.12	-11.8%	Parks Maintenance	\$ 592,822.00	-32.2%	\$ 581,575.02	\$ 620,386.77	\$ 617,510.48
\$ 3,487,923.58	\$ 3,151,717.48	-9.6%	Police Department	\$ 3,448,062.00	-1.1%	\$ 3,574,339.80	\$ 3,689,002.45	\$ 3,811,638.12
\$ 1,064,337.69	\$ 693,120.72	-34.9%	Public Service	\$ 770,958.00	-27.6%	\$ 912,170.54	\$ 800,695.96	\$ 824,353.34
\$ 208,267.00	\$ 180,902.00	-13.1%	CORMA & Comp. Abs. Funds	\$ 187,206.00	-10.1%	\$ 193,949.00	\$ 195,747.00	\$ 196,375.00
\$ 9,579,675.55	\$ 8,053,433.74	-15.8%	Total Operating Expenditures	\$ 8,674,703.00	-9.4%	\$ 8,990,089.29	\$ 9,084,751.67	\$ 9,316,572.13
\$ 75,000.00	\$ 75,000.00	0.0%	Contingencies	\$ 75,000.00	0.0%	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00
\$ 196,000.00	\$ 196,000.00	0.0%	Transfer - Debt Service	\$ 196,000.00	0.0%	\$ 196,000.00	\$ 196,000.00	\$ 195,251.27
\$ -	\$ -	0.0%	Transfer - Capital Improvements	\$ -	0.0%	\$ -	\$ -	\$ -
\$ -	\$ -	0.0%	Transfer - P&R Programming	\$ -	0.0%	\$ -	\$ -	\$ -
\$ -	\$ -	0.0%	Transfer - CIC	\$ -	0.0%	\$ -	\$ -	\$ -
\$ 40,000.00	\$ 40,000.00	0.0%	Transfer - CIC (Income Tax)	\$ 25,000.00	-37.5%	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00
\$ 150,000.00	\$ 150,000.00	0.0%	Transfer - CORMA	\$ 135,000.00	-10.0%	\$ 135,000.00	\$ 135,000.00	\$ 135,000.00
\$ -	\$ -	0.0%	Transfer - Grant Funds	\$ -	0.0%	\$ -	\$ -	\$ -
\$ 25,890.64	\$ 21,584.67	16.6%	Transfer - Other	\$ 20,185.00	-22.0%	\$ 24,517.06	\$ 24,517.06	\$ 24,517.06
\$ -	\$ -	0.0%	Advances	\$ -	0.0%	\$ -	\$ -	\$ -
\$ 482,584.67	\$ 482,584.67	0.0%	Total Non-Operating Expenses	\$ 451,185.00	-6.5%	\$ 455,517.06	\$ 452,806.32	\$ 453,253.62
\$ 10,062,260.22	\$ 8,546,018.41	-15.1%	Total Expenditures	\$ 9,125,888.00	-9.3%	\$ 9,445,606.35	\$ 9,537,557.99	\$ 9,769,825.75
\$ 70,000.00	\$ 70,000.00		Add to General Fund Reserve	\$ 75,000.00		\$ 80,000.00	\$ 85,000.00	\$ 85,000.00
\$ 17,217.67	\$ 17,217.67		Add to 27th Payroll Reserve	\$ 17,828.00		\$ 18,428.06	\$ 18,934.32	\$ 19,502.35
\$ 4,367.00	\$ 4,367.00		Add to Comp Abs Reserve	\$ 2,356.00		\$ 6,089.00	\$ 2,872.00	\$ 3,500.00
\$ 54,852.68	\$ 72,217.68		Ending CORMA Fund Reserve	\$ 72,367.68		\$ 84,507.68	\$ 91,632.68	\$ 58,757.68
\$ -	\$ -		Ending Comp Abs Reserve	\$ -		\$ -	\$ -	\$ -
\$ 95,886.73	\$ 95,886.73		Ending 27th Payroll Reserve	\$ 113,715.73		\$ 132,143.79	\$ 151,078.11	\$ 170,580.46
\$ 1,295,000.00	\$ 1,295,000.00		Ending General Fund Reserve	\$ 1,363,000.00		\$ 1,438,000.00	\$ 1,513,000.00	\$ 1,588,000.00
\$ 5,077,552.94	\$ 6,630,430.49		Ending Fund Balance	\$ 6,217,130.00		\$ 5,580,175.03	\$ 4,986,635.59	\$ 4,337,799.67
\$ 16,585,552.57	\$ 16,639,553.31		Total Available Funds in Year	\$ 16,892,101.41		\$ 16,680,432.85	\$ 16,279,904.37	\$ 15,924,963.56

General Fund Expenditure Summaries

DEPARTMENT	2021 Proposed			
	PERSONNEL SERVICES	OPERATING EXPENDITURES	CAPITAL EQUIPMENT	TOTAL
Administration	\$ 289,871.00	\$ 53,675.00	\$ -	\$ 343,546.00
Building	\$ 301,788.00	\$ 105,750.00	\$ 4,000.00	\$ 411,538.00
Communications	\$ 150,505.00	\$ 49,085.00	\$ -	\$ 199,590.00
Council & Clerk	\$ 204,303.00	\$ 53,660.00	\$ -	\$ 257,963.00
Development	\$ 381,641.00	\$ 33,000.00	\$ -	\$ 414,641.00
Engineering	\$ 393,709.00	\$ 101,750.00	\$ -	\$ 495,459.00
Finance Administration	\$ 333,568.00	\$ 324,520.00	\$ 2,000.00	\$ 660,088.00
Information Technology	\$ -	\$ 168,565.00	\$ 74,400.00	\$ 242,965.00
Lands & Buildings	\$ -	\$ 173,315.00	\$ 67,000.00	\$ 240,315.00
Other Charges	\$ -	\$ 409,550.00	\$ -	\$ 409,550.00
Parks Maintenance	\$ 316,525.00	\$ 242,297.00	\$ 34,000.00	\$ 592,822.00
Police	\$ 3,155,412.00	\$ 172,650.00	\$ 120,000.00	\$ 3,448,062.00
Public Service	\$ 538,083.00	\$ 232,875.00	\$ -	\$ 770,958.00
CORMA & Comp. Abs Funds	\$ -	\$ 172,206.00	\$ 15,000.00	\$ 187,206.00
<i>Subtotal Operating Expenditures</i>	\$ 6,065,405.00	\$ 2,292,898.00	\$ 316,400.00	\$ 8,674,703.00
Transfers	\$ -	\$ 376,185.00	\$ -	\$ 376,185.00
Advances	\$ -	\$ -	\$ -	\$ -
Add to General Fund Reserve	\$ -	\$ 75,000.00	\$ -	\$ 75,000.00
Contingencies	\$ -	\$ 75,000.00	\$ -	\$ 75,000.00
<i>Subtotal Non-Operating Expenditures</i>	\$ -	\$ 526,185.00	\$ -	\$ 526,185.00
TOTALS	\$ 6,065,405.00	\$ 2,819,083.00	\$ 316,400.00	\$ 9,200,888.00
General Expenditures Chart does not reflect addition to G.F. Reserve in Totals				
	\$ -	\$ 75,000.00	\$ -	\$ 75,000.00
REVISED TOTALS	\$ 6,065,405.00	\$ 2,744,083.00	\$ 316,400.00	\$ 9,125,888.00

DEPARTMENT	2020 Budgeted			
	PERSONNEL SERVICES	OPERATING EXPENDITURES	CAPITAL EQUIPMENT	TOTAL
Administration	\$ 340,108.23	\$ 38,313.52	\$ -	\$ 378,421.75
Building	\$ 431,404.30	\$ 108,456.92	\$ 4,000.00	\$ 543,861.22
Communications	\$ 124,301.85	\$ 51,435.63	\$ -	\$ 175,737.48
Council & Clerk	\$ 199,206.85	\$ 57,588.96	\$ 250.00	\$ 257,045.81
Development	\$ 265,605.80	\$ 36,640.18	\$ -	\$ 302,245.98
Engineering	\$ 354,085.45	\$ 114,546.70	\$ -	\$ 468,632.15
Finance Administration	\$ 391,942.02	\$ 362,434.90	\$ -	\$ 754,376.92
Information Technology	\$ -	\$ 114,867.48	\$ 106,752.85	\$ 221,620.33
Lands & Buildings	\$ -	\$ 177,795.74	\$ 86,035.00	\$ 263,830.74
Other Charges	\$ -	\$ 578,398.27	\$ -	\$ 578,398.27
Parks Maintenance	\$ 512,563.19	\$ 278,995.16	\$ 83,418.28	\$ 874,976.63
Police	\$ 3,094,541.70	\$ 184,438.16	\$ 208,943.72	\$ 3,487,923.58
Public Service	\$ 605,485.63	\$ 213,852.06	\$ 245,000.00	\$ 1,064,337.69
CORMA & Comp. Abs Funds	\$ -	\$ 193,267.00	\$ 15,000.00	\$ 208,267.00
<i>Subtotal Operating Expenditures</i>	\$ 6,319,245.02	\$ 2,511,030.68	\$ 749,399.85	\$ 9,579,675.55
Transfers	\$ -	\$ 407,584.67	\$ -	\$ 407,584.67
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>	\$ -	\$ 552,584.67	\$ -	\$ 552,584.67
TOTALS	\$ 6,319,245.02	\$ 3,063,615.35	\$ 749,399.85	\$ 10,132,260.22
General Expenditures Chart does not reflect addition to G.F. Reserve in Totals				
	\$ -	\$ 70,000.00	\$ -	\$ 70,000.00
REVISED TOTALS	\$ 6,319,245.02	\$ 2,993,615.35	\$ 749,399.85	\$ 10,062,260.22

General Fund Expenditure Summaries

DEPARTMENT	2022 Projected			
	PERSONNEL SERVICES	OPERATING EXPENDITURES	CAPITAL EQUIPMENT	TOTAL
Administration	\$ 300,244.10	\$ 31,825.00	\$ -	\$ 332,069.10
Building	\$ 311,934.94	\$ 107,205.00	\$ -	\$ 419,139.94
Communications	\$ 156,268.10	\$ 51,210.00	\$ -	\$ 207,478.10
Council & Clerk	\$ 209,859.54	\$ 60,010.00	\$ -	\$ 269,869.54
Development	\$ 395,521.78	\$ 33,000.00	\$ -	\$ 428,521.78
Engineering	\$ 408,618.50	\$ 103,250.00	\$ -	\$ 511,868.50
Finance Administration	\$ 345,222.97	\$ 331,235.00	\$ -	\$ 676,457.97
Information Technology	\$ -	\$ 179,050.00	\$ 65,150.00	\$ 244,200.00
Lands & Buildings	\$ -	\$ 177,025.00	\$ 72,000.00	\$ 249,025.00
Other Charges	\$ -	\$ 389,425.00	\$ -	\$ 389,425.00
Parks Maintenance	\$ 328,959.02	\$ 237,616.00	\$ 15,000.00	\$ 581,575.02
Police	\$ 3,269,639.80	\$ 179,700.00	\$ 125,000.00	\$ 3,574,339.80
Public Service	\$ 558,370.54	\$ 218,800.00	\$ 135,000.00	\$ 912,170.54
CORMA & Comp. Abs. Funds	\$ -	\$ 178,949.00	\$ 15,000.00	\$ 193,949.00
<i>Subtotal Operating Expenditures</i>	\$ 6,284,639.29	\$ 2,278,300.00	\$ 427,150.00	\$ 8,990,089.29
Transfers	\$ -	\$ 380,517.06	\$ -	\$ 380,517.06
Advances	\$ -	\$ -	\$ -	\$ -
Add to General Fund Reserve	\$ -	\$ 80,000.00	\$ -	\$ 80,000.00
Contingencies	\$ -	\$ 75,000.00	\$ -	\$ 75,000.00
<i>Subtotal Non-Operating Expenditures</i>	\$ -	\$ 535,517.06	\$ -	\$ 535,517.06
TOTALS*	\$ 6,284,639.29	\$ 2,813,817.06	\$ 427,150.00	\$ 9,525,606.35

DEPARTMENT	2023 Projected			
	PERSONNEL SERVICES	OPERATING EXPENDITURES	CAPITAL EQUIPMENT	TOTAL
Administration	\$ 311,207.73	\$ 32,100.00	\$ -	\$ 343,307.73
Building	\$ 322,621.03	\$ 109,815.00	\$ -	\$ 432,436.03
Communications	\$ 162,372.76	\$ 49,335.00	\$ -	\$ 211,707.76
Council & Clerk	\$ 212,650.00	\$ 51,285.00	\$ -	\$ 263,935.00
Development	\$ 410,207.60	\$ 33,000.00	\$ -	\$ 443,207.60
Engineering	\$ 424,434.25	\$ 104,475.00	\$ -	\$ 528,909.25
Finance Administration	\$ 357,526.14	\$ 327,090.00	\$ -	\$ 684,616.14
Information Technology	\$ -	\$ 179,900.00	\$ 75,400.00	\$ 255,300.00
Lands & Buildings	\$ -	\$ 181,555.00	\$ 52,000.00	\$ 233,555.00
Other Charges	\$ -	\$ 381,945.00	\$ -	\$ 381,945.00
Parks Maintenance	\$ 342,203.77	\$ 246,183.00	\$ 32,000.00	\$ 620,386.77
Police	\$ 3,387,302.45	\$ 176,700.00	\$ 125,000.00	\$ 3,689,002.45
Public Service	\$ 580,545.96	\$ 220,150.00	\$ -	\$ 800,695.96
CORMA & Comp. Abs. Funds	\$ -	\$ 180,747.00	\$ 15,000.00	\$ 195,747.00
<i>Subtotal Operating Expenditures</i>	\$ 6,511,071.67	\$ 2,274,280.00	\$ 299,400.00	\$ 9,084,751.67
Transfers	\$ -	\$ 377,806.32	\$ -	\$ 377,806.32
Advances	\$ -	\$ -	\$ -	\$ -
Add to General Fund Reserve	\$ -	\$ 85,000.00	\$ -	\$ 85,000.00
Contingencies	\$ -	\$ 75,000.00	\$ -	\$ 75,000.00
<i>Subtotal Non-Operating Expenditures</i>	\$ -	\$ 537,806.32	\$ -	\$ 537,806.32
TOTALS*	\$ 6,511,071.67	\$ 2,812,086.32	\$ 299,400.00	\$ 9,622,557.99

DEPARTMENT	2024 Projected			
	PERSONNEL SERVICES	OPERATING EXPENDITURES	CAPITAL EQUIPMENT	TOTAL
Administration	\$ 322,808.64	\$ 32,150.00	\$ -	\$ 354,958.64
Building	\$ 333,887.45	\$ 109,815.00	\$ -	\$ 443,702.45
Communications	\$ 168,846.49	\$ 49,335.00	\$ -	\$ 218,181.49
Council & Clerk	\$ 221,599.80	\$ 56,635.00	\$ -	\$ 278,234.80
Development	\$ 425,763.54	\$ 33,000.00	\$ -	\$ 458,763.54
Engineering	\$ 441,230.34	\$ 104,475.00	\$ -	\$ 545,705.34
Finance Administration	\$ 370,528.92	\$ 331,990.00	\$ -	\$ 702,518.92
Information Technology	\$ -	\$ 179,900.00	\$ 58,150.00	\$ 238,050.00
Lands & Buildings	\$ -	\$ 184,280.00	\$ 52,000.00	\$ 236,280.00
Other Charges	\$ -	\$ 390,300.00	\$ -	\$ 390,300.00
Parks Maintenance	\$ 356,327.48	\$ 246,183.00	\$ 15,000.00	\$ 617,510.48
Police	\$ 3,509,938.12	\$ 176,700.00	\$ 125,000.00	\$ 3,811,638.12
Public Service	\$ 604,203.34	\$ 220,150.00	\$ -	\$ 824,353.34
CORMA & Comp. Abs. Funds	\$ -	\$ 181,375.00	\$ 15,000.00	\$ 196,375.00
<i>Subtotal Operating Expenditures</i>	\$ 6,755,134.13	\$ 2,296,288.00	\$ 265,150.00	\$ 9,316,572.13
Transfers	\$ -	\$ 378,253.62	\$ -	\$ 378,253.62
Advances	\$ -	\$ -	\$ -	\$ -
Add to General Fund Reserve	\$ -	\$ 85,000.00	\$ -	\$ 85,000.00
Contingencies	\$ -	\$ 75,000.00	\$ -	\$ 75,000.00
<i>Subtotal Non-Operating Expenditures</i>	\$ -	\$ 538,253.62	\$ -	\$ 538,253.62
TOTALS*	\$ 6,755,134.13	\$ 2,834,541.62	\$ 265,150.00	\$ 9,854,825.75

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

General Fund Expenditure Summaries

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	\$ 23,467.09	\$ -	\$ 348,994.53
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 Funds	\$ -	\$ 132,944.17	\$ 37,939.00	\$ 170,883.17
<i>Subtotal Operating Expenditures</i>	\$ 5,432,553.18	\$ 2,630,686.10	\$ 455,956.32	\$ 8,519,195.60
Transfers	\$ -	\$ 380,656.48	\$ -	\$ 380,656.48
Advances	\$ -	\$ 25,000.00	\$ -	\$ 25,000.00
Contingencies	\$ -	\$ -	\$ -	\$ -
<i>Subtotal Non-Operating Expenditures</i>	\$ -	\$ 405,656.48	\$ -	\$ 405,656.48
TOTALS	\$ 5,432,553.18	\$ 3,036,342.58	\$ 455,956.32	\$ 8,924,852.08

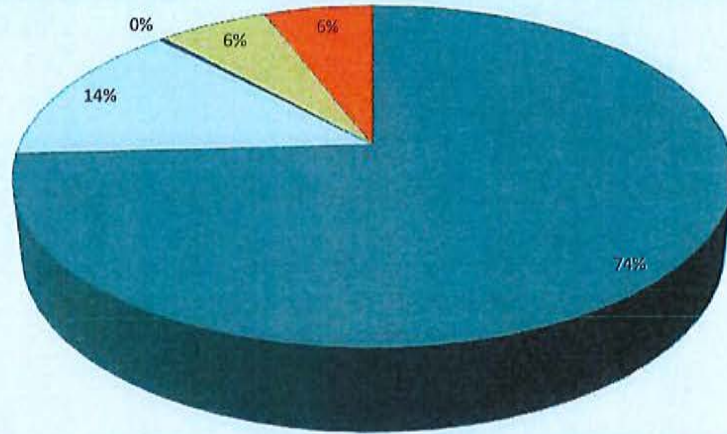
DEPARTMENT	HISTORICAL - 2018 ACTUAL			
	PERSONNEL SERVICES	OPERATING EXPENDITURES	CAPITAL EQUIPMENT	TOTAL
Administration	\$ 271,438.08	\$ 31,492.25	\$ -	\$ 302,930.33
Building	\$ 482,260.89	\$ 78,919.27	\$ -	\$ 561,180.16
Communications	\$ 107,649.14	\$ 98,923.14	\$ -	\$ 206,572.28
Council & Clerk	\$ 190,309.12	\$ 45,855.83	\$ -	\$ 236,164.95
Development	\$ 248,351.67	\$ 19,654.31	\$ -	\$ 268,005.98
Engineering	\$ 341,204.44	\$ 44,710.24	\$ -	\$ 385,914.68
Finance Administration	\$ 356,766.65	\$ 284,655.06	\$ -	\$ 641,421.71
Information Technology	\$ -	\$ 86,378.64	\$ 105,142.24	\$ 191,520.88
Lands & Buildings	\$ -	\$ 133,838.02	\$ 5,065.84	\$ 138,903.86
Other Charges	\$ -	\$ 302,463.98	\$ -	\$ 302,463.98
Parks Maintenance	\$ 364,024.81	\$ 119,198.31	\$ 44,723.96	\$ 527,947.08
Police	\$ 2,767,957.09	\$ 147,063.99	\$ 99,641.10	\$ 3,014,662.18
Public Service	\$ 528,266.43	\$ 144,787.31	\$ 104,091.50	\$ 777,145.24
CORMA Fund	\$ -	\$ 130,199.69	\$ 14,352.00	\$ 144,551.69
<i>Subtotal Operating Expenditures</i>	\$ 5,312,609.64	\$ 1,648,971.72	\$ 373,016.64	\$ 7,699,385.00
Transfers	\$ -	\$ 375,181.72	\$ -	\$ 375,181.72
Advances	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -
<i>Subtotal Non-Operating Expenditures</i>	\$ -	\$ 375,181.72	\$ -	\$ 375,181.72
TOTALS	\$ 5,312,609.64	\$ 2,024,153.44	\$ 373,016.64	\$ 8,074,566.72

DEPARTMENT	ACTUAL - 2019			
	PERSONNEL SERVICES	OPERATING EXPENDITURES	CAPITAL EQUIPMENT	TOTAL
Administration	\$ 273,630.61	\$ 12,222.86	\$ -	\$ 285,853.47
Building	\$ 468,300.65	\$ 51,842.79	\$ -	\$ 520,143.44
Communications	\$ 118,072.78	\$ 58,885.44	\$ -	\$ 176,958.22
Council & Clerk	\$ 188,768.41	\$ 47,034.02	\$ -	\$ 235,802.43
Development	\$ 251,497.17	\$ 39,633.20	\$ -	\$ 291,130.37
Engineering	\$ 312,514.29	\$ 41,748.16	\$ -	\$ 354,262.45
Finance Administration	\$ 345,161.98	\$ 403,102.10	\$ 759.80	\$ 749,023.88
Information Technology	\$ -	\$ 101,391.04	\$ 103,019.26	\$ 204,410.30
Lands & Buildings	\$ -	\$ 118,367.59	\$ 42,439.98	\$ 160,807.57
Other Charges	\$ -	\$ 321,771.63	\$ -	\$ 321,771.63
Parks Maintenance	\$ 373,139.04	\$ 123,175.64	\$ 63,845.71	\$ 560,160.39
Police	\$ 2,818,219.34	\$ 134,322.51	\$ 36,078.19	\$ 2,988,620.04
Public Service	\$ 457,875.55	\$ 110,401.74	\$ 125,000.00	\$ 693,277.29
CORMA Fund	\$ -	\$ 151,344.00	\$ 4,507.00	\$ 155,851.00
<i>Subtotal Operating Expenditures</i>	\$ 5,607,179.82	\$ 1,715,242.72	\$ 375,649.94	\$ 7,698,072.48
Transfers	\$ -	\$ 378,046.59	\$ -	\$ 378,046.59
Advances	\$ -	\$ -	\$ -	\$ -
Contingencies	\$ -	\$ -	\$ -	\$ -
<i>Subtotal Non-Operating Expenditures</i>	\$ -	\$ 378,046.59	\$ -	\$ 378,046.59
TOTALS	\$ 5,607,179.82	\$ 2,093,289.31	\$ 375,649.94	\$ 8,076,119.07

Based on 2021 Proposed Revenues:

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

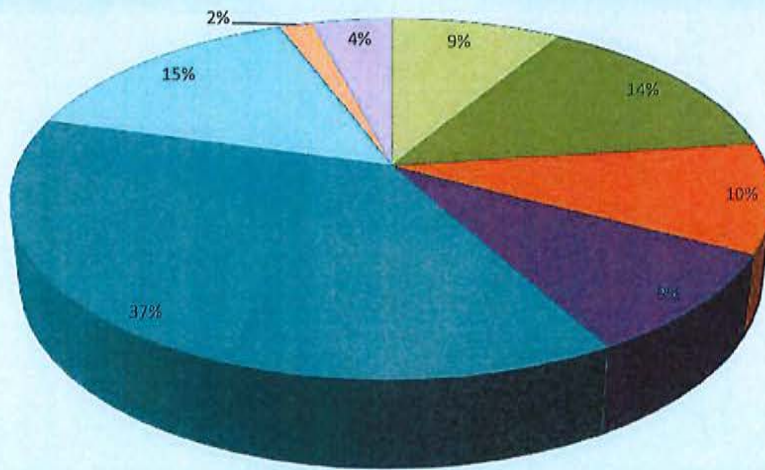
■ Income Tax □ Property & Other Taxes ■ Local Revenue □ Development ■ Other



Based on 2021 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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City of Powell, Ohio



**Departmental
Budgets
General Fund**



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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.....?"	95%	98%	97%	95%	95%
<i>Exceptional and Better than average</i>					
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:	2018 Actual	2019 Actual	2020 Budget	2020 Estimated
100-710-5190-00	Salaries & Wages	209,964.34	210,296.99	262,420.00	262,420.00
100-710-5190-11	Overtime	537.23	471.30	750.00	750.00
100-710-5211-00	P.E.R.S.	28,001.60	28,039.14	30,685.00	30,685.00
100-710-5213-00	Medicare	2,917.49	2,922.22	3,180.00	3,180.00
100-710-5221-00	Health Insurance	25,078.20	27,661.78	37,960.00	37,960.00
100-710-5222-00	Life Insurance	842.64	845.16	880.00	880.00
100-710-5223-00	Dental Insurance	1,219.32	1,169.64	1,495.00	1,495.00
100-710-5225-00	Workers Compensation	2,877.26	2,224.38	2,738.23	2,520.00
Total Personnel Services		\$ 271,438.08	\$ 273,630.61	\$ 340,108.23	\$ 339,890.00
Operating Expenditures:					
100-710-5321-80	Cell Phones	568.01	624.04	752.00	450.00
100-710-5415-00	Copy Supplies	1,511.64	1,061.76	1,800.00	1,800.00
100-710-5415-01	Copier Costs	6,826.70	7,549.52	9,061.52	8,000.00
100-710-5481-00	Printing	-	312.00	1,000.00	-
100-710-5500-00	Dues/Subscriptions	2,492.85	1,887.36	2,700.00	1,000.00
100-710-5510-00	Travel/Seminars/Mileage	1,193.05	788.18	5,750.00	5,750.00
100-710-5540-00	Consulting Services	18,900.00	-	17,250.00	17,250.00
100-710-5545-00	Contract Services	-	-	-	-
Total Operating Expenditures		\$ 31,492.25	\$ 12,222.86	\$ 38,313.52	\$ 34,250.00
Capital Outlay:					
Total Capital Equipment		\$ -	\$ -	\$ -	\$ -
Total Administration Expenditures		\$ 302,930.33	\$ 285,853.47	\$ 378,421.75	\$ 374,140.00



Department: Administration
Fund: General Fund

	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
Personnel Services:				
Salaries & Wages	201,000.00	205,522.50	210,146.76	214,875.06
Overtime	750.00	750.00	750.00	750.00
P.E.R.S.	28,245.00	28,878.15	29,525.55	30,187.51
Medicare	2,926.00	2,990.95	3,058.00	3,126.56
Health Insurance	52,000.00	56,940.00	62,349.30	68,272.48
Life Insurance	900.00	950.00	1,000.00	1,050.00
Dental Insurance	1,250.00	1,312.50	1,378.13	1,447.03
Workers Compensation	2,800.00	2,900.00	3,000.00	3,100.00
Total Personnel Services	\$ 289,871.00	\$ 300,244.10	\$ 311,207.73	\$ 322,808.64
Operating Expenditures:				
Cell Phones	1,200.00	1,200.00	1,200.00	1,200.00
Copy Supplies	1,800.00	1,800.00	1,850.00	1,850.00
Copier Costs	8,100.00	8,150.00	8,200.00	8,250.00
Printing	1,000.00	1,000.00	1,000.00	1,000.00
Dues/Subscriptions	3,200.00	3,300.00	3,350.00	3,350.00
Travel/Seminars/Mileage	6,000.00	6,000.00	6,000.00	6,000.00
Consulting Services	10,375.00	10,375.00	10,500.00	10,500.00
Contract Services	22,000.00	-	-	-
Total Operating Expenditures	\$ 53,675.00	\$ 31,825.00	\$ 32,100.00	\$ 32,150.00
Capital Outlay:				
	-	-	-	-
Total Capital Equipment	\$ -	\$ -	\$ -	\$ -
Total Administration Expenditures	\$ 343,546.00	\$ 332,069.10	\$ 343,307.73	\$ 354,958.64



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

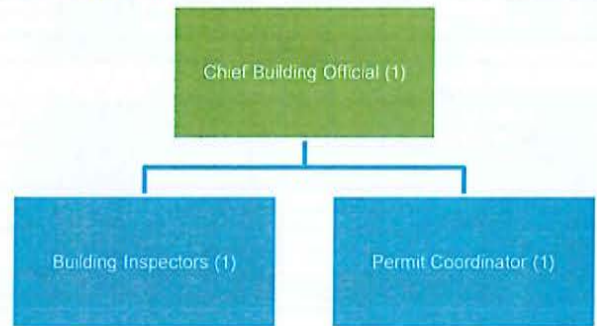
Contact: Hours: Monday - Friday; 8:00 a.m. to 5:00 p.m.
Location: 47 Hall Street; Powell, OH 43065-8357
Email: kmoran@cityofpowell.us

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.
- Permits - reviews all applications and plans before issuing plan approvals and permits to applicants.
- Development/Zoning- collect fees due at time of permit application.
- Engineering fees - collect fees due at time of permit application.
- Engineering Reinspection fees - invoice and collect fees due before issuance of Certificate of Occupancy.

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.



Budget Summary				
	2021	2022	2023	2024
Revenues:				
Expenditures:				
Personnel Services	301,788	311,935	322,621	333,887
Operating Expenses	105,750	107,205	109,815	109,815
Capital Equipment	4,000	-	-	-
Total Expenditures	\$ 411,538	\$ 419,140	\$ 432,436	\$ 443,702

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 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.
11. Due to the loss of the Liberty Township commercial building inspections, monitor department staffing levels throughout 2020 and make adjustments as conditions dictate.

Performance Measurements:

	Actual <u>2019</u>	Actual <u>2020</u>	Proposed <u>2021</u>	Projected <u>2022</u>	Projected <u>2023</u>	Projected <u>2024</u>
A. Permits:						
One, two and three family building permits issued	40	47	60	75	75	75
Residential Alteration / Addition Permits Issued	98	86	70	75	75	75
Commercial building permits issued and inspected	218	208	175	185	185	185
B. Inspections:						
City of Powell	2,714	2,380	2,500	2500	2500	2500
Liberty Township	955					



Department: Building
Fund: General Fund

Acct No.	Personnel Services:	2018 Actual	2019 Actual	2020 Budget	2020 Estimate
100-490-5190-00	Salaries & Wages	328,328.41	322,564.59	282,583.00	287,000.00
100-490-5190-11	Overtime	2,434.49	2,051.41	900.00	900.00
100-490-5211-00	P.E.R.S.	45,800.67	45,066.49	39,565.00	41,000.00
100-490-5213-00	Medicare	4,601.34	4,509.60	4,100.00	4,162.00
100-490-5221-00	Health Insurance	90,434.65	84,440.40	95,415.00	62,000.00
100-490-5222-00	Life Insurance	2,082.50	2,015.19	1,825.00	1,825.00
100-490-5223-00	Dental Insurance	3,915.36	4,065.81	3,475.00	3,430.00
100-490-5225-00	Workers Compensation	4,663.47	3,587.16	3,541.30	3,400.00
Total Personnel Services		\$ 482,260.89	\$ 468,300.65	\$ 431,404.30	\$ 403,717.00
Operating Expenditures:					
100-490-5321-25	Cell Phones	1,874.48	2,392.07	2,756.00	2,000.00
100-490-5321-80	Internet/Data Access	1,457.80	1,493.43	1,820.54	1,700.00
100-490-5322-75	Delivery Services	553.78	463.83	1,540.00	500.00
100-490-5325-00	Gasoline	1,244.21	1,107.60	1,275.13	750.00
100-490-5420-17	Maintenance Supplies	169.99	-	1,000.00	125.00
100-490-5420-19	Reference Materials	60.00	821.60	1,000.00	-
100-490-5420-30	Safety Equipment	149.99	163.43	920.00	100.00
100-490-5440-00	Vehicle Maintenance	1,899.52	238.92	1,335.06	500.00
100-490-5442-00	Copier Maint. Agreement	277.16	721.54	631.44	750.00
100-490-5450-31	Computer Software Agr.	9,000.00	9,000.00	9,500.00	9,500.00
100-490-5481-00	Printing	103.44	76.00	300.00	250.00
100-490-5500-00	Dues/Subscriptions	420.00	245.00	1,370.00	700.00
100-490-5510-00	Travel/Seminars/Mileage	1,234.90	492.87	3,500.00	1,000.00
100-490-5532-00	Other Contractual Services	42,913.95	25,587.75	57,193.75	48,000.00
100-490-5533-00	Plan Review Services	17,560.05	9,038.75	24,315.00	10,000.00
Total Operating Expenditures		\$ 78,919.27	\$ 51,842.79	\$ 108,456.92	\$ 75,875.00
Capital Outlay:					
100-490-5680-01	Office Equip/Furn	-	-	4,000.00	-
Total Capital Equipment		\$ -	\$ -	\$ 4,000.00	\$ -
Total Building Department Expenditures					
		\$ 561,180.16	\$ 520,143.44	\$ 543,861.22	\$ 479,592.00



Department: Building
Fund: General Fund

	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
Personnel Services:				
Salaries & Wages	215,100.00	219,939.75	224,888.39	229,948.38
Overtime	1,000.00	1,000.00	1,000.00	1,000.00
P.E.R.S.	30,254.00	30,931.57	31,624.38	32,332.77
Medicare	3,134.00	3,203.63	3,275.38	3,348.75
Health Insurance	45,000.00	49,275.00	53,956.13	59,081.96
Life Insurance	1,500.00	1,550.00	1,600.00	1,650.00
Dental Insurance	2,700.00	2,835.00	2,976.75	3,125.59
Workers Compensation	3,100.00	3,200.00	3,300.00	3,400.00
Total Personnel Services	\$ 301,788.00	\$ 311,934.94	\$ 322,621.03	\$ 333,887.45
Operating Expenditures:				
Cell Phones	2,650.00	2,650.00	2,700.00	2,700.00
Internet/Data Access	1,750.00	1,775.00	1,805.00	1,805.00
Delivery Services	1,000.00	1,025.00	1,050.00	1,050.00
Gasoline	1,300.00	1,350.00	1,400.00	1,400.00
Maintenance Supplies	1,025.00	1,050.00	1,075.00	1,075.00
Reference Materials	1,000.00	1,000.00	1,000.00	1,000.00
Safety Equipment	950.00	970.00	990.00	990.00
Vehicle Maintenance	1,300.00	1,400.00	1,500.00	1,500.00
Copier Maint. Agreement	575.00	585.00	595.00	595.00
Computer Software Maintenance Agreement	9,500.00	9,500.00	10,000.00	10,000.00
Printing	300.00	300.00	300.00	300.00
Dues/Subscriptions	800.00	850.00	900.00	900.00
Travel/Seminars/Mileage	3,600.00	3,750.00	4,000.00	4,000.00
Other Contractual Services	55,000.00	56,000.00	56,500.00	56,500.00
Plan Review Services	25,000.00	25,000.00	26,000.00	26,000.00
Total Operating Expenditures	\$ 105,750.00	\$ 107,205.00	\$ 109,815.00	\$ 109,815.00
Capital Outlay:				
Building Department Office Equip/Furn	4,000.00	-	-	-
Total Capital Equipment	\$ 4,000.00	\$ -	\$ -	\$ -
Total Building Department Expenditures	\$ 411,538.00	\$ 419,139.94	\$ 432,436.03	\$ 443,702.45



Department: Communications

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 and podcasts.
- 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.

Assistant City manager /
Director of
Communications (1)

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.

Budget Summary (General Fund Only)

	2021	2022	2023	2024
Revenues:				
Expenditures:				
Personnel Services	150,505	156,268	162,373	168,846
Operating Expenses	49,085	51,210	49,335	49,335
Capital Equipment	-	-	-	-
Total Expenditures	\$ 199,590	\$ 207,478	\$ 211,708	\$ 218,181

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. Develop neighborhood outreach program - "Neighborhood Chats" to engage and educate residents.

Performance Measurements:

	<u>Actual 2017</u>	<u>Actual 2018</u>	<u>Estimated 2019</u>	<u>Projected 2020</u>	<u>Projected 2021</u>
A. Explore innovative forms of communication to reach target audiences:					
Subscribers reached through the City's weekly e-newsletter	1,965	2,150	2,236	2,570	2,647
Households reached through the City's quarterly newsletter and annual report	4,500	4,700	4,700	4,850	5,000
Followers on Social Media:					
Facebook	5,850	6,441	6,825	8,700	8,961
Twitter- City Page	3,339	3,652	4,000	4,100	4,223
Twitter- Police Page	1,272	1,698	1,890	2,600	2,678
Instagram	1,398	1,616	1,785	3,300	3,400
LinkedIn	206	245	262	500	515
Pinterest	109	114	121	121	125
NextDoor	N/A	N/A	2,618	3,415	3,517
Total unique visitors to the City's website	200,000	208,428	242,000	83,430	86,000
Total unique visitors to the Powell Festival website	27,000	28,423	32,670	3,400	3,500
Total unique visitors to the Business in Powell website	2,000	1,782	2,420	1,400	1,442



Department: Communications
Fund: General Fund

Acct No.	Personnel Services:	2018 Actual	2019 Actual	2020 Budget	2020 Estimated
100-720-5190-00	Salaries & Wages	72,012.00	79,212.00	81,625.00	81,180.00
100-720-5211-00	P.E.R.S.	10,171.32	11,089.68	11,430.00	11,365.20
100-720-5213-00	Medicare	1,029.95	1,108.86	1,185.00	1,150.00
100-720-5221-00	Health Insurance	22,028.09	24,527.80	27,715.00	27,000.00
100-720-5222-00	Life Insurance	454.56	454.56	475.00	525.00
100-720-5223-00	Dental Insurance	892.08	855.96	870.00	825.00
100-720-5225-00	Workers Compensation	1,063.14	823.92	1,001.85	875.00
Total Personnel Services		\$ 107,649.14	\$ 118,072.78	\$ 124,301.85	\$ 122,920.20
Operating Expenditures:					
100-720-5321-25	Cell Phone	600.00	600.00	600.00	600.00
100-720-5321-80	Internet/Data Access	-	441.87	540.18	500.00
100-720-5381-00	Other Special Events	74.79	227.56	370.00	250.00
100-720-5416-00	Promotional Supplies	1,339.45	1,070.31	1,655.00	1,655.00
100-720-5481-00	Printing/Photo Develop.	11,984.52	4,517.65	10,200.00	8,000.00
100-720-5482-00	Advertising	1,826.39	980.26	4,720.08	3,000.00
100-720-5484-00	Signage Materials	-	-	-	-
100-720-5484-10	Downtown Banners	-	-	2,000.00	-
100-720-5500-00	Dues/Subscriptions	1,060.00	1,066.98	1,686.49	1,500.00
100-720-5510-00	Travel/Seminars/Mileage	-	1,065.00	1,100.00	200.00
100-720-5540-00	Consulting Services	76,247.50	43,027.50	22,000.00	22,000.00
100-720-5550-00	Website Maintenance	5,790.49	5,888.31	6,563.88	6,000.00
Total Operating Expenditures		\$ 98,923.14	\$ 58,885.44	\$ 51,435.63	\$ 43,705.00
Capital Outlay:					
New account	Furniture	-	-	-	-
100-720-5694-00	Digital Camera/Equipment	-	-	-	-
Total Capital Equipment		\$ -	\$ -	\$ -	\$ -
Total Communications Dept Expenditures		\$ 206,572.28	\$ 176,958.22	\$ 175,737.48	\$ 166,625.20



Department:
Fund:

Communications
General Fund

	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Personnel Services:				
Salaries & Wages	101,000.00	103,272.50	105,596.13	107,972.04
P.E.R.S.	14,140.00	14,458.15	14,783.46	15,116.09
Medicare	1,465.00	1,497.45	1,531.14	1,565.59
Health Insurance	31,000.00	33,945.00	37,169.78	40,700.90
Life Insurance	500.00	550.00	600.00	650.00
Dental Insurance	900.00	945.00	992.25	1,041.86
Workers Compensation	1,500.00	1,600.00	1,700.00	1,800.00
Total Personnel Services	\$ 150,505.00	\$ 156,268.10	\$ 162,372.76	\$ 168,846.49
Operating Expenditures:				
Cell Phone	600.00	600.00	600.00	600.00
Internet/Data Access	525.00	550.00	575.00	575.00
Other Special Events	370.00	370.00	370.00	370.00
Promotional Supplies	1,655.00	1,655.00	1,655.00	1,655.00
Printing/Photo Development	10,200.00	10,200.00	10,200.00	10,200.00
Advertising	3,500.00	3,500.00	3,500.00	3,500.00
Signage Materials	-	-	-	-
Downtown Banners	-	2,000.00	-	-
Dues/Subscriptions	1,655.00	1,655.00	1,655.00	1,655.00
Travel/Seminars/Mileage	2,500.00	2,500.00	2,500.00	2,500.00
Consulting Services	22,000.00	22,000.00	22,000.00	22,000.00
Website Maintenance	6,080.00	6,180.00	6,280.00	6,280.00
Total Operating Expenditures	\$ 49,085.00	\$ 51,210.00	\$ 49,335.00	\$ 49,335.00
Capital Outlay:				
Furniture	-	-	-	-
Digital Camera/Equipment	-	-	-	-
Total Capital Equipment	\$ -	\$ -	\$ -	\$ -
Total Communications Dept Expenditures	\$ 199,590.00	\$ 207,478.10	\$ 211,707.76	\$ 218,181.49



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

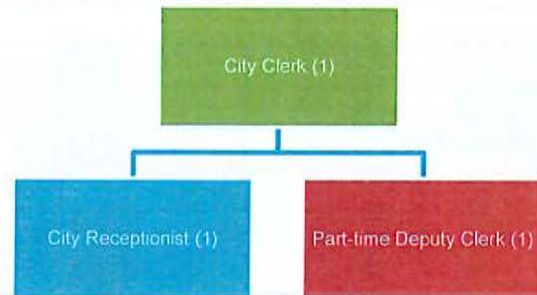
Services Provided by Department (in-house):

- 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.
- Attend Ohio Municipal Clerks Association training seminars to keep up-to-date in changes in procedure and law.
- Attend training through the Ohio State Bar Association to maintain certification and keep abreast of changes in the law.

Services Outsourced by Department:

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

No significant changes are being recommended



Budget Summary				
	2021	2022	2023	2024
Revenues:				
Expenditures:				
Personnel Services	204,303	209,860	212,650	221,600
Operating Expenses	53,660	60,010	51,285	56,635
Capital Equipment	-	-	-	-
Total Expenditures	\$ 257,963	\$ 269,870	\$ 263,935	\$ 278,235

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. Lack of funds and staff continue to make this a slow process.

*The continued challenge to ensure that all public records, including those on private devices are adequately preserved and maintained.



Department: City Council and City Clerk

Department Goals, Objectives & Actions

In relation to the City Comprehensive Plan



1. Continue the scanning and loading into the OnBase electronic document system of documents from all City departments, which provides easy access to public records for City Staff and Public.
Guiding Principal/Implementation: To contribute to both the service needs of the community as well as the economic and fiscal well-being of the City to conserve resources and cut costs by using a more efficient software to find/locate documents as well as using electronic copies versus paper.
2. Convert from paper packets to an all electronic packet for Council and committees as well as exploring ways to communicate with residents via social media/live streaming Council meetings.
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.
3. 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>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Estimated <u>2020</u>	Projected <u>2021</u>
A. Transparent and Proactive Communication					
Records retention software:					
Number of departments participating	7	7	7	7	7
Percentage of departments participating	87%	87%	87%	87%	87%
Number of resolutions & ordinances issued	90	80	76	58	83
Public Meetings & minutes	92	92	61	68	68
Average ordinances/resolutions issued per meeting	1.0	0.9	1.2	0.9	1.2
Public Record Requests completed for all departments	428	579	425	799	550



Department:
Fund:

City Council and City Clerk
General Fund

Acct No.	Personnel Services:	2018 Actual	2019 Actual	2020 BUDGET	2020 Estimate
100-715-5190-00	Salaries & Wages	155,786.50	154,184.82	161,250.00	154,000.00
100-715-5211-00	P.E.R.S.	20,617.30	20,323.15	22,025.00	20,500.00
100-715-5212-00	Social Security	528.24	528.24	550.00	788.40
100-715-5213-00	Medicare	2,236.89	2,211.48	2,340.00	2,200.00
100-715-5221-00	Health Insurance	8,237.58	9,121.80	10,190.00	10,000.00
100-715-5222-00	Life Insurance	439.80	443.08	470.00	520.00
100-715-5223-00	Dental Insurance	327.24	313.68	330.00	330.00
100-715-5225-00	Workers Compensation	2,135.57	1,642.16	2,051.85	1,935.00
Total Personnel Services		\$ 190,309.12	\$ 188,768.41	\$ 199,206.85	\$ 190,273.40
Operating Expenditures:					
100-715-5420-81	Awards	218.58	264.65	436.90	250.00
100-715-5450-76	Records Maint. Agreement	8,851.86	16,400.60	19,050.00	18,200.00
100-715-5481-00	Printing	-	-	-	-
100-715-5501-00	Dues/Subscriptions	11,322.34	10,528.43	13,050.00	12,500.00
100-715-5510-00	Travel/Meetings	865.00	1,608.20	2,460.00	1,500.00
100-715-5554-01	Codification	11,146.77	2,831.66	6,500.00	6,000.00
100-715-5555-00	Records Storage	4,426.80	4,457.12	5,692.06	4,000.00
100-715-5560-00	Contracted Services	9,024.48	10,943.36	10,400.00	10,400.00
Total Operating Expenditures		\$ 45,855.83	\$ 47,034.02	\$ 57,588.96	\$ 52,850.00
Capital Outlay:					
100-715-5680-06	Records Retention File	-	-	-	-
100-715-5680-00	Furniture	-	-	250.00	-
Total Capital Equipment		\$ -	\$ -	\$ 250.00	\$ -
Total Council & Clerk Expenditures					
		\$ 236,164.95	\$ 235,802.43	\$ 257,045.81	\$ 243,123.40



Department:
Fund:

City Council and City Clerk
General Fund

	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
Personnel Services:				
Salaries & Wages	163,000.00	166,667.50	170,417.52	174,251.91
P.E.R.S.	22,820.00	23,333.45	23,858.45	24,395.27
Social Security	802.00	820.05	838.50	857.36
Medicare	2,364.00	2,416.68	2,471.05	2,526.65
Health Insurance	11,967.00	13,103.87	14,348.73	15,711.86
Life Insurance	490.00	540.00	590.00	640.00
Dental Insurance	360.00	378.00	396.90	416.75
Workers Compensation	2,500.00	2,600.00	2,700.00	2,800.00
Total Personnel Services	\$ 204,303.00	\$ 209,859.54	\$ 212,650.00	\$ 221,599.80
Operating Expenditures:				
Awards	775.00	775.00	775.00	775.00
Records Maintenance Agreement	15,000.00	19,050.00	19,050.00	19,050.00
Printing	-	-	-	-
Dues/Subscriptions	12,625.00	12,925.00	13,250.00	13,250.00
Travel/Meetings	4,160.00	5,960.00	2,160.00	2,160.00
Codification	5,100.00	5,200.00	5,300.00	5,300.00
Records Storage	5,700.00	5,800.00	5,800.00	5,800.00
Contracted Services	10,300.00	10,300.00	10,300.00	10,300.00
Total Operating Expenditures	\$ 53,660.00	\$ 60,010.00	\$ 51,285.00	\$ 56,635.00
Capital Outlay:				
Records Retention File	-	-	-	-
Furniture	-	-	-	-
Total Capital Equipment	\$ -	\$ -	\$ -	\$ -
Total Council & Clerk Expenditures	\$ 257,963.00	\$ 269,869.54	\$ 263,935.00	\$ 278,234.80



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: Jeffrey Tyler

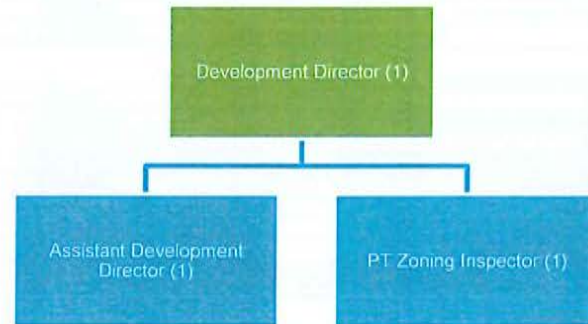
Contact: Hours: Monday - Friday; 8:00 a.m. to 5:00 p.m.
Location: 47 Hall Street; Powell, OH 43065-8357
Email: ityler@cityofpowell.us

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, and Community Improvement Corporation.
- Maintains City's Tree City USA status.
- Improves and maintains the City's GIS Mapping System
- Provides IT assistance to Staff

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.



Budget Summary				
	2021	2022	2023	2024
Revenues:				
Expenditures:				
Personnel Services	381,641	395,522	410,208	425,764
Operating Expenses	33,000	33,000	33,000	33,000
Capital Equipment	-	-	-	-
Total Expenditures	\$ 414,641	\$ 428,522	\$ 443,208	\$ 458,764

Future Challenges or Issues facing the Department

- *Continued growth of new and existing business in the face of challenging economic and political times.
- *Future of City growth given problems with north corridor extension.
- *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. Determine with City Council the need to update Comprehensive Plan and growth opportunities outside of Powell and look inward for opportunities.
7. Create a map of potential focus areas and corridors and establish a priority list and timeframe for planning initiatives.
8. Continue to develop and enhance the City's GIS.
9. Develop TIF District residential rehabilitation program.
10. Increase business recruitment and retainment efforts.
11. Engage the Central Ohio Transit Authority and the Delaware Area Transit Authority to explore opportunities to expand public transit service to Powell.
12. Research Powell's potential for smart city initiatives

Performance Measurements:

	<u>Actual 2017</u>	<u>Actual 2018</u>	<u>Actual 2019</u>	<u>Est. 2020</u>	<u>Projected 2021</u>
A. Development projects					
Number of P&Z Commission Projects reviewed	37	32	31	15	33
Number of Board of Appeal Projects reviewed	0	5	0	5	5
Number of Historic Downtown Advisory Projects	3	1	2	1	3
B. Economic Development projects	0	1	0	0	1
Number of CIC agreements	0	1	1	1	1
C. Zoning					
Number of Zoning Certificates Issued	300	343	272	274	297



Department: Development
Fund: General Fund

Acct No.	Personnel Services:	2018 Actual	2019 Actual	2020 Budget	2020 Estimated
100-410-5190-00	Salaries & Wages	196,680.74	198,586.93	208,250.00	159,000.00
100-410-5211-00	P.E.R.S.	27,391.25	27,667.86	29,160.00	22,260.00
100-410-5213-00	Medicare	2,820.96	2,843.01	3,020.00	2,250.00
100-410-5221-00	Health Insurance	16,543.20	18,177.38	20,385.00	15,000.00
100-410-5222-00	Life Insurance	904.20	906.58	950.00	750.00
100-410-5223-00	Dental Insurance	1,219.32	1,169.64	1,200.00	750.00
100-410-5225-00	Workers Compensation	2,792.00	2,145.77	2,640.80	2,400.00
Total Personnel Services		\$ 248,351.67	\$ 251,497.17	\$ 265,605.80	\$ 202,410.00
Operating Expenditures:					
100-410-5321-25	Cell Phones	1,200.00	1,200.00	1,200.00	650.00
100-410-5321-80	Internet/Data Access	482.04	482.04	640.18	600.00
100-410-5420-19	Reference Materials	-	193.00	500.00	-
100-410-5440-00	Equipment Maintenance	19.00	-	200.00	-
100-410-5450-90	GIS Maintenance	8,234.94	8,200.00	-	-
100-410-5482-02	Legal Ads	278.25	474.55	500.00	-
100-410-5500-00	Dues/Subscriptions	1,158.00	1,443.00	3,000.00	600.00
100-410-5510-00	Travel/Seminars/Mileage	2,205.00	2,448.62	6,000.00	2,000.00
100-410-5531-00	Contracted Services	-	11,000.00	5,000.00	-
100-410-5533-03	Architecture Advisor	4,347.08	7,397.99	10,000.00	5,000.00
100-410-5553-00	Court Reporter	450.00	-	2,000.00	1,000.00
100-410-5554-00	Economic Dev. Activity	1,280.00	6,794.00	7,600.00	2,000.00
Total Operating Expenditures		\$ 19,654.31	\$ 39,633.20	\$ 36,640.18	\$ 11,850.00
Capital Outlay:					
100-410-5690-04	GIS Upgrades	-	-	-	-
Total Capital Equipment		\$ -	\$ -	-	-
Total Development Dept. Expenditure					
		\$ 268,005.98	\$ 291,130.37	\$ 302,245.98	\$ 214,260.00



Department: Development
Fund: General Fund

	2021 Projected	2022 Projected	2023 Projected	2023 Projected
Personnel Services:				
Salaries & Wages	262,000.00	267,895.00	273,922.64	280,085.90
P.E.R.S.	36,680.00	37,505.30	38,349.17	39,212.03
Medicare	3,799.00	3,884.48	3,971.88	4,061.25
Health Insurance	71,500.00	78,292.50	85,730.29	93,874.66
Life Insurance	1,500.00	1,550.00	1,600.00	1,650.00
Dental Insurance	2,650.00	2,782.50	2,921.63	3,067.71
Workers Compensation	3,512.00	3,612.00	3,712.00	3,812.00
Total Personnel Services	\$ 381,641.00	\$ 395,521.78	\$ 410,207.60	\$ 425,763.54
Operating Expenditures:				
Cell Phones	1,200.00	1,200.00	1,200.00	1,200.00
Internet/Data Access	600.00	600.00	600.00	600.00
Reference Materials	500.00	500.00	500.00	500.00
Equipment Maintenance	200.00	200.00	200.00	200.00
GIS Maintenance				
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	6,000.00	6,000.00	6,000.00	6,000.00
Contracted Services	5,000.00	5,000.00	5,000.00	5,000.00
Architecture Advisor	10,000.00	10,000.00	10,000.00	10,000.00
Court Reporter	1,000.00	1,000.00	1,000.00	1,000.00
Economic Development Activity	5,000.00	5,000.00	5,000.00	5,000.00
Total Operating Expenditures	\$ 33,000.00	\$ 33,000.00	\$ 33,000.00	\$ 33,000.00
Capital Outlay:				
GIS Upgrades	-	-	-	-
Total Capital Equipment	\$ -	\$ -	\$ -	\$ -
Total Development Dept. Expenditures	\$ 414,641.00	\$ 428,521.78	\$ 443,207.60	\$ 458,763.54



Department: Engineering

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

City Engineer: Chris Huber, P.E.

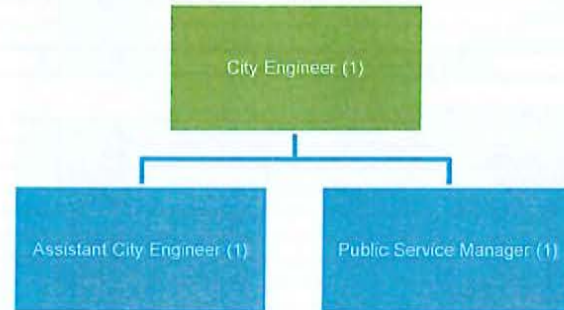
Contact: Hours: Monday - Friday; 8:00 a.m. to 5:00 p.m.
Location: 47 Hall Street; Powell, OH 43065-8357
Email: chuber@cityofpowell.us

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.



Budget Summary				
	2021	2022	2023	2024
Revenues:				
Expenditures:				
Personnel Services	393,709	408,619	424,434	441,230
Operating Expenses	101,750	103,250	104,475	104,475
Capital Equipment	-	-	-	-
Total Expenditures	\$ 495,459	\$ 511,869	\$ 528,909	\$ 545,705

Future Challenges or Issues facing the Department

*Filling of vacant staff positions.

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



Department: Engineering

Department Goals, Objectives & Actions

In relation to the City Comprehensive Plan



1. 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 departments to utilize the development GIS database to facilitate daily operations and maintenance.
4. Continue developing Auto-Cad drafting standards.
5. Coordinate with legal 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. Update new Stormwater permit as required by OEPA.

Performance Measurements:

	Actual 2018	Actual 2019	Estimated 2020	Projected 2021	Projected 2022
A. Maintain and expand infrastructure networking:					
Number of participants in Sidewalk Repair Program	0	0	0	0	60
Number of Conditional Inspection Approvals	37	21	77	41	38
Number of Final Inspection Approvals	47	47	42	92	103
Percentage of Conditional Inspections to Final Inspections	79.0%	44.7%	183.3%	44.6%	36.9%



Department:
Fund:

Engineering
General Fund

Acct No.	Personnel Services:	2018 Actual	2019 Actual	2020 Budget	2020 Estimated
100-610-5190-00	Salaries & Wages	236,315.16	212,353.82	230,905.00	170,000.00
100-610-5190-01	Other Earnings	-	-	-	-
100-610-5190-11	Overtime	640.44	1,569.61	3,845.00	2,050.00
100-610-5211-00	P.E.R.S.	32,789.76	29,291.08	32,865.00	22,000.00
100-610-5213-00	Medicare	3,323.02	2,994.86	3,405.00	2,500.00
100-610-5221-00	Health Insurance	60,918.33	60,335.28	76,195.00	46,000.00
100-610-5222-00	Life Insurance	1,314.48	1,165.36	1,375.00	955.00
100-610-5223-00	Dental Insurance	2,676.24	2,281.56	2,605.00	1,575.00
100-610-5225-00	Workers Compensation	3,227.01	2,522.72	2,890.45	1,725.00
Total Personnel Services		\$ 341,204.44	\$ 312,514.29	\$ 354,085.45	\$ 246,805.00
Operating Expenditures:					
100-610-5321-25	Cell Phones	600.00	400.00	600.00	250.00
100-610-5321-80	Internet/Data Access	964.08	964.08	1,180.36	1,000.00
100-610-5420-19	Reference Materials	46.61	-	300.00	-
100-610-5420-50	Field Supplies	584.14	202.49	459.99	100.00
100-610-5481-00	Printing/Scanning	-	176.80	200.00	200.00
100-610-5482-00	Advertising	-	-	4,942.08	4,200.00
100-610-5500-00	Dues/Subscriptions	5,414.74	3,987.40	5,143.50	3,650.00
100-610-5510-00	Travel/Seminars/Mileage	1,976.13	2,545.45	2,636.00	600.00
100-610-5531-00	Contract Engineer	9,582.62	1,105.17	37,635.83	5,000.00
100-610-5531-03	Engineering Plan Review	-	5,746.06	12,253.94	5,000.00
100-610-5565-04	NPDES Contract Serv.	25,541.92	26,620.71	49,195.00	10,000.00
Total Operating Expenditures		\$ 44,710.24	\$ 41,748.16	\$ 114,546.70	\$ 30,000.00
Capital Outlay:					
100-610-5680-01	Office Furniture	-	-	-	-
100-610-5631-02	Traffic Signal Study	-	-	-	-
Total Capital Equipment		\$ -	\$ -	\$ -	\$ -
Total Engineering Dept. Expenditures					
		\$ 385,914.68	\$ 354,262.45	\$ 468,632.15	\$ 276,805.00



Department: Engineering
Fund: General Fund

	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Personnel Services:				
Salaries & Wages	263,000.00	268,917.50	274,968.14	281,154.93
Other Earnings	-	-	-	-
Overtime	-	-	-	-
P.E.R.S.	36,820.00	37,648.45	38,495.54	39,361.69
Medicare	3,814.00	3,899.30	3,987.04	4,076.75
Health Insurance	82,600.00	90,447.00	99,039.47	108,448.21
Life Insurance	1,500.00	1,550.00	1,600.00	1,650.00
Dental Insurance	2,625.00	2,756.25	2,894.06	3,038.77
Workers Compensation	3,350.00	3,400.00	3,450.00	3,500.00
Total Personnel Services	\$ 393,709.00	\$ 408,618.50	\$ 424,434.25	\$ 441,230.34
Operating Expenditures:				
Cell Phones	1,300.00	1,300.00	1,300.00	1,300.00
Internet/Data Access	600.00	600.00	600.00	600.00
Reference Materials	300.00	300.00	300.00	300.00
Field Supplies	425.00	425.00	450.00	450.00
Printing/Scanning	175.00	175.00	175.00	175.00
Advertising	5,000.00	5,250.00	5,750.00	5,750.00
Dues/Subscriptions	5,200.00	5,300.00	5,400.00	5,400.00
Travel/Seminars/Mileage	3,750.00	3,900.00	4,000.00	4,000.00
Contract Engineer	25,000.00	25,000.00	25,000.00	25,000.00
Engineering Plan Review	24,000.00	24,500.00	25,000.00	25,000.00
NPDES Contract Serv.	36,000.00	36,500.00	36,500.00	36,500.00
Total Operating Expenditures	\$ 101,750.00	\$ 103,250.00	\$ 104,475.00	\$ 104,475.00
Capital Outlay:				
Office Furniture	-	-	-	-
Traffic Signal Study	-	-	-	-
Total Capital Equipment	\$ -	\$ -	\$ -	\$ -
Total Engineering Dept. Expenditures	\$ 495,459.00	\$ 511,868.50	\$ 528,909.25	\$ 545,705.34



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: Karen Sybert

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

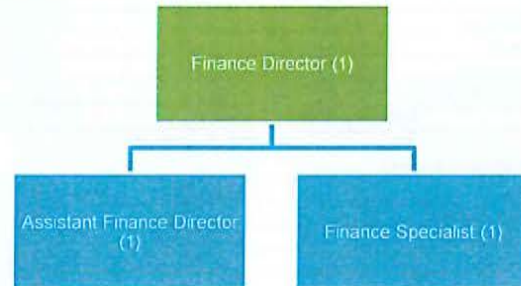
Services Provided by Department (in-house):

- 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				
	2021	2022	2023	2024
Revenues:				
Expenditures:				
Personnel Services	333,568	345,223	357,526	370,529
Operating Expenses	324,520	331,235	327,090	331,990
Capital Equipment	2,000	-	-	-
Total Expenditures	\$ 660,088	\$ 676,458	\$ 684,616	\$ 702,519

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 publicize the costs.

Performance Measurements:

	Actual 2018	Actual 2019	Actual 2020	Proposed 2021
A. Financial accountability and standards				
1. GFOA Comprehensive Annual Financial Report (CAFR)	Received for years 2006 through 2018		Maintain	Maintain
2. GFOA Distinguished Budget Award	Received for years 2007 through 2019		Maintain	Maintain
4. National Debt Rating - Standard & Poor's	AAA	AAA	AAA	Maintain
B. Delinquent Tax Collection Programs				
1. Subpoena program	\$121,149	\$100,000	No program done	\$75,000
2. City Delinquent letter program	No program done	No program done	No program done	Reinstate program
C. Communication Tools				
1. Quarterly and Annual Report Articles	each included	each included	Maintain	Maintain
2. Newspaper articles about City finance	not tracked	not tracked	Maintain	Maintain
3. Income Tax Postcard	mailed Feb.	mailed Feb.	mail Feb.	Maintain
D. Financial forecasting and strategies:				
Variance of Budget versus Actual Revenue for:				
1. Income Tax Revenue	-3.20%	3.00%	1.00%	1.00%
2. Total General Fund Revenues	10.1%	1.50%	1.50%	1.50%



Department: Finance
Fund: General Fund

Acct No.	Personnel Services:	2018 Actual	2019 Actual	2020 Budget	2020 Estimated
100-725-5190-00	Salaries & Wages	261,657.10	250,987.05	272,505.00	192,000.00
100-725-5190-11	Overtime	430.80	922.95	1,000.00	-
100-725-5211-00	P.E.R.S.	36,630.92	32,049.50	37,875.00	27,000.00
100-725-5213-00	Medicare	3,678.21	3,518.88	3,925.00	3,000.00
100-725-5221-00	Health Insurance	47,139.06	51,485.76	69,245.00	45,000.00
100-725-5222-00	Life Insurance	1,326.60	1,177.66	1,390.00	1,200.00
100-725-5223-00	Dental Insurance	2,111.40	2,037.06	2,605.00	1,900.00
100-725-5225-00	Workers Compensation	3,792.56	2,983.12	3,397.02	2,050.00
Total Personnel Services		\$ 356,766.65	\$ 345,161.98	\$ 391,942.02	\$ 272,150.00
Operating Expenditures:					
100-725-5321-25	Cell Phone	1,200.00	1,000.00	1,200.00	600.00
100-725-5351-00	Postage Meter	1,137.24	636.24	879.06	720.00
100-725-5420-19	Reference Materials	72.00	72.00	236.00	75.00
100-725-5440-00	Equipment Maintenance	320.87	529.29	326.21	200.00
100-725-5450-76	SSI Maint. Agreement	11,648.00	12,230.41	12,125.00	12,125.00
100-725-5481-00	Printing	5,027.34	4,388.26	4,482.63	1,000.00
100-725-5500-00	Dues/Subscriptions	3,800.00	2,115.00	3,650.00	1,200.00
100-725-5510-00	Travel/Seminars/Mileage	6,148.73	1,449.69	5,000.00	500.00
100-725-5560-00	Contracted Services	2,500.00	-	-	-
100-725-5560-75	GAAP Conversion	7,120.00	7,250.00	15,250.00	13,125.00
100-725-5560-80	State Audit Services	21,506.10	19,107.50	61,292.50	18,000.00
100-725-5560-90	Income Tax Collection Fee	191,758.63	203,687.15	215,034.35	215,000.00
100-725-5560-94	Credit Card Fees	6,918.56	7,477.24	7,758.82	9,000.00
100-725-5560-95	Bank Fees	5,502.43	2,207.50	5,840.33	4,800.00
100-725-5560-96	Auditor/Treasurer Fees	8,431.12	8,392.53	10,650.00	10,000.00
100-725-5560-97	Asset Auction Fees	518.42	720.95	1,210.00	1,200.00
100-725-5570-00	Issuance Costs	-	110,265.50	-	-
100-725-5591-00	Refunded Fees/Permits	3,458.11	2,724.48	5,000.00	2,000.00
100-725-5591-01	Reimbursed Expenses	7,587.51	18,848.36	12,500.00	500.00
Total Operating Expenditures		\$ 284,655.06	\$ 403,102.10	\$ 362,434.90	\$ 290,045.00
Capital Outlay:					
100-725-5680-09	Office Equipment	-	759.80	-	-
100-725-5680-10	Software	-	-	-	-
Total Capital Equipment		\$ -	\$ 759.80	\$ -	\$ -
Total Finance Department Expenditures					
		\$ 641,421.71	\$ 749,023.88	\$ 754,376.92	\$ 562,195.00



Department: Finance
Fund: General Fund

	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
Personnel Services:				
Salaries & Wages	233,000.00	238,242.50	243,602.96	249,084.02
Overtime	1,000.00	1,000.00	1,000.00	1,000.00
P.E.R.S.	32,760.00	33,493.95	34,244.41	35,011.76
Medicare	3,393.00	3,469.02	3,546.74	3,626.22
Health Insurance	56,000.00	61,320.00	67,145.40	73,524.21
Life Insurance	1,435.00	1,485.00	1,535.00	1,585.00
Dental Insurance	2,650.00	2,782.50	2,921.63	3,067.71
Workers Compensation	3,330.00	3,430.00	3,530.00	3,630.00
Total Personnel Services	\$ 333,568.00	\$ 345,222.97	\$ 357,528.14	\$ 370,528.92
Operating Expenditures:				
Cell Phone	600.00	600.00	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	325.00	350.00	350.00	350.00
SSI Maint. Agreement	12,375.00	12,615.00	12,870.00	12,870.00
Printing	5,000.00	5,000.00	5,000.00	5,000.00
Dues/Subscriptions	3,600.00	3,800.00	3,800.00	3,800.00
Travel/Seminars/Mileage	2,000.00	5,500.00	5,500.00	5,500.00
Contracted Services	-	-	-	-
GAAP Conversion	14,000.00	14,000.00	14,000.00	14,000.00
State Audit Services	25,000.00	25,000.00	25,000.00	25,000.00
Income Tax Collection Fee	217,500.00	220,000.00	220,000.00	220,000.00
Credit Card Fees	10,000.00	10,000.00	10,000.00	10,000.00
Bank Fees	6,000.00	6,250.00	6,500.00	6,500.00
Auditor/Treasurer Fees	11,000.00	11,000.00	11,250.00	11,250.00
Asset Auction Fees	1,200.00	1,200.00	1,200.00	1,200.00
Issuance Costs	-	-	-	-
Refunded Fees/Permits	2,500.00	2,500.00	2,500.00	2,500.00
Reimbursed Expenses	12,500.00	12,500.00	12,500.00	12,500.00
Total Operating Expenditures	\$ 324,520.00	\$ 331,235.00	\$ 327,090.00	\$ 331,990.00
Capital Outlay:				
Office Equipment	2,000.00	-	-	-
Software	-	-	-	-
Total Capital Equipment	\$ 2,000.00	\$ -	\$ -	\$ -
Total Finance Department Expenditures	\$ 660,088.00	\$ 676,457.97	\$ 684,618.14	\$ 702,518.92

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				
	2021	2022	2023	2024
Revenues:				
Expenditures:				
Personnel Services				
Operating Expenses	409,550	389,425	381,945	390,300
Capital Equipment				
Total Expenditures	\$ 409,550	\$ 389,425	\$ 381,945	\$ 390,300

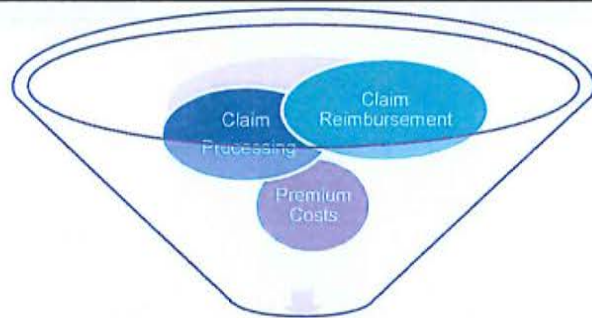
Speciality Department: CORMA
Fund: General Fund

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 Dublin.

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				
	2021	2022	2023	2024
Revenues:				
CORMA Revenues	15,000	15,000	15,000	15,000
All Other	145,000	145,000	145,000	145,000
Total Revenues	160,000	160,000	160,000	160,000
Expenditures:				
Personnel Services				
Operating Expenses	184,850	187,860	192,875	192,875
Capital Equipment				
Total Expenditures	\$ 184,850	\$ 187,860	\$ 192,875	\$ 192,875

Department: Finance
Fund: General Fund Reserve

Services Provided by Department (in-house):

- Rainy day type fund for the City



Services Outsourced by Department:

- None

Budget Summary				
	2021	2022	2023	2024
Revenues:				
Revenues	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Expenditures:				
Personnel Services				
Operating Expenses				
Capital Equipment				
Total Expenditures	\$ -	\$ -	\$ -	\$ -

Department: Finance
Fund: 27th Pay

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. The next time it is projected to occur is in 2025.



Services Outsourced by Department:

- None

Budget Summary				
	2021	2022	2023	2024
Revenues:				
Revenues	\$ 17,829	\$ 18,428	\$ 18,934	\$ 19,502
Expenditures:				
Personnel Services				
Operating Expenses	-	-	-	-
Capital Equipment				
Total Expenditures	\$ -	\$ -	\$ -	\$ -

Department: Finance
Fund: Comp Abs Reserve

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				
	2021	2022	2023	2024
Revenues:				
Revenues	\$ 2,356	\$ 6,089	\$ 2,872	\$ 3,500
Expenditures:				
Personnel Services				
Operating Expenses				
Capital Equipment				
Total Expenditures	\$ -	\$ -	\$ -	\$ -



Department:
Fund:

Other Charges
General Fund

Acct No.	Operating Expenditures:	2018 Actual	2019 Actual	2020 Budget	2020 Estimated
100-750-5551-00	Legal Services	234,087.42	248,565.26	287,380.88	325,000.00
100-750-5552-00	Prosecutor	13,370.00	16,575.00	28,050.00	24,000.00
100-750-5554-00	Legal Settlements	-	-	-	-
Subtotal Legal Services		\$ 247,457.42	\$ 265,140.26	\$ 315,430.88	\$ 349,000.00
100-790-5322-00	Postage	5,617.88	5,384.60	7,250.00	1,100.00
100-790-5410-00	Office Supplies	8,619.46	7,709.08	10,731.28	8,000.00
100-790-5501-00	Memberships	269.00	210.00	330.00	200.00
100-790-5510-75	Personnel (HR) Training	230.00	150.00	1,000.00	-
100-790-5520-00	Wellness Program	2,385.32	5,268.13	10,429.11	3,500.00
100-790-5554-02	Election Expenses	4,009.05	1,581.67	5,000.00	4,750.00
100-790-5560-59	Personnel Admin. Fees	3,040.21	2,435.14	4,075.00	1,500.00
100-790-5560-60	DOT Compliance Program	46.00	1,518.00	3,250.00	200.00
100-790-5560-78	Employee Screening	2,953.00	4,840.25	38,502.00	37,325.00
100-790-5560-79	Health Department	20,912.66	20,640.78	20,400.00	10,200.00
100-790-5570-00	Liberty Township Agree.	-	-	4,000.00	-
100-790-5585-00	Special Projects	-	-	150,000.00	150,000.00
100-790-5594-00	Emergency Mgmt Comm.	6,924.00	6,893.72	8,000.00	8,000.00
100-790-5930-10	Internal Contingency	-	-	-	-
Subtotal General Charges		\$ 55,006.56	\$ 56,631.37	\$ 262,967.39	\$ 224,775.00
Total Operating Expenditures		\$ 302,463.98	\$ 321,771.63	\$ 578,398.27	\$ 573,775.00
Transfers/Advances And Contingency:					
100-910-5910-00	TR - Debt Service	197,000.00	197,000.00	196,000.00	196,000.00
100-910-5910-02	TR - Other	24,582.00	25,890.64	21,584.67	21,584.67
100-910-5910-04	TR - Capital Projects	-	-	-	-
100-910-5910-06	TR - P&R Programming	-	-	-	-
100-910-5910-07	TR - CORMA	140,000.00	125,000.00	150,000.00	150,000.00
100-910-5910-08	TR - CIC (Regular Assistance)	-	-	-	-
100-910-5910-08	TR - CIC (Income Tax)	13,599.72	5,236.95	40,000.00	40,000.00
100-910-5910-09	TR - Grants	-	-	-	-
Subtotal Transfers		\$ 375,181.72	\$ 353,127.59	\$ 407,584.67	\$ 407,584.67
100-920-5810-02	ADV - Grant Funds	-	-	-	-
100-920-5810-03	ADV- Capital Funds	-	-	-	-
100-920-5810-04	ADV- Parks & Rec Fund	-	-	-	-
100-920-5810-05	ADV- Debt Service Fund	-	-	-	-
Subtotal Advances		\$ -	\$ -	\$ -	\$ -
100-930-5930-00	Council Contingency	-	-	75,000.00	75,000.00
Subtotal Contingencies		\$ -	\$ -	\$ 75,000.00	\$ 75,000.00
100-940-5900-00	Restricted Reserve	60,000.00	65,000.00	70,000.00	70,000.00
Total Non-Operating Expenditures		\$ 375,181.72	\$ 353,127.59	\$ 482,584.67	\$ 482,584.67
Total Other Charges Expenditures					
		\$ 677,645.70	\$ 674,899.22	\$ 1,060,982.94	\$ 1,056,359.67



Department:
Fund:

Other Charges
General Fund

	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Operating Expenditures:				
Legal Services	276,000.00	260,000.00	260,000.00	260,000.00
Prosecutor	24,000.00	24,000.00	24,000.00	24,000.00
Legal Settlements	-	-	-	-
Subtotal Legal Services	\$ 300,000.00	\$ 284,000.00	\$ 279,000.00	\$ 284,000.00
Postage	7,300.00	7,350.00	7,400.00	7,400.00
Office Supplies	10,500.00	10,500.00	10,500.00	10,500.00
Memberships	300.00	325.00	350.00	350.00
Personnel (HR) Training	1,000.00	1,000.00	1,000.00	1,000.00
Wellness Program	12,000.00	12,500.00	12,500.00	12,500.00
Election Expenses	10,000.00	5,000.00	5,000.00	5,000.00
Personnel Admin. Fees	4,200.00	4,250.00	4,300.00	4,300.00
DOT Compliance Program	2,000.00	2,000.00	2,000.00	2,000.00
Employee Screening	6,250.00	6,250.00	6,250.00	6,250.00
Health Department	20,750.00	21,000.00	21,250.00	21,500.00
Liberty Township Agreements	2,000.00	2,000.00	2,000.00	2,000.00
Special Projects	-	-	-	-
Emergency Mgmt Comm.	8,250.00	8,250.00	8,500.00	8,500.00
Internal Contingency	25,000.00	25,000.00	25,000.00	25,000.00
Subtotal General Charges	\$ 109,550.00	\$ 105,425.00	\$ 102,945.00	\$ 106,300.00
Total Operating Expenditures	\$ 409,550.00	\$ 389,425.00	\$ 381,945.00	\$ 390,300.00
Transfers/Advances And Contingency:				
Transfer - Debt Service	196,000.00	196,000.00	196,000.00	195,251.27
TR- Other	20,185.00	24,517.06	21,806.32	23,002.35
Transfer - Capital Projects	-	-	-	-
Transfer - P&R Programming	-	-	-	-
Transfer - CORMA	135,000.00	135,000.00	135,000.00	135,000.00
Transfer - CIC (regular assistance)	-	-	-	-
Transfer - CIC (income tax sharing)	25,000.00	25,000.00	25,000.00	25,000.00
Transfer - Grants	-	-	-	-
Subtotal Transfers	\$ 376,185.00	\$ 380,517.06	\$ 377,806.32	\$ 378,253.62
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	75,000.00	80,000.00	85,000.00	85,000.00
Total Non-Operating Expenditures	\$ 526,185.00	\$ 535,517.06	\$ 576,806.32	\$ 538,253.62
Total Other Charges Expenditures	\$ 935,735.00	\$ 924,942.06	\$ 958,751.32	\$ 928,553.62

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



Department: CORMA
Fund: General Fund

Beginning Balance		\$	43,118.66	\$	65,262.00	\$	57,677.68	\$	57,677.68
Acct No.	Revenues:		2018 Actual		2019 Actual		2020 Budget		2020 Estimated
105-000-4890-10	Insurance Reimbursements		18,680.03		23,266.68		15,000.00		15,000.00
105-000-4890-11	Reimb. For Discont. Poles		8,015.00		-		10,000.00		-
105-000-4931-00	TR IN - General Fund		140,000.00		125,000.00		150,000.00		150,000.00
Total Revenues		\$	166,695.03	\$	148,266.68	\$	175,000.00	\$	165,000.00
Operating Expenditures:									
105-790-5420-60	Ins Admin Expenses		225.01		-		325.00		-
105-790-5435-00	Ins Claim (Repair)		12,726.68		14,515.00		15,000.00		6,000.00
105-790-5435-01	Ins Claim (Repl. Non-cap)		1,272.00		-		2,000.00		-
105-790-5500-00	Memberships		385.00		385.00		500.00		450.00
105-790-5555-00	Property Liab Premium		115,591.00		136,444.00		145,000.00		115,010.00
105-790-5676-00	Ins Claim (Capital)		14,352.00		4,507.00		15,000.00		29,000.00
Total Expenditures		\$	144,551.69	\$	155,851.00	\$	177,825.00	\$	150,460.00
Unappropriated		\$	22,143.34	\$	(7,584.32)	\$	(2,825.00)	\$	14,540.00
CORMA Ending Balance		\$	65,262.00	\$	57,677.68	\$	54,852.68	\$	72,217.68



Department: General Reserve
Fund: General Fund

Beginning Balance		\$	1,100,000.00	\$	1,160,000.00	\$	1,225,000.00	\$	1,225,000.00
Acct No.	Revenues:		2018 Actual		2019 Actual		2020 Budget		2020 Estimated
101-000-4932-00	TR IN - General Fund		60,000.00		65,000.00		70,000.00		70,000.00
Total Revenues		\$	60,000.00	\$	65,000.00	\$	70,000.00	\$	70,000.00
Operating Expenditures:									
Total Expenditures		\$	-	\$	-			\$	-
Unappropriated		\$	60,000.00	\$	65,000.00	\$	70,000.00	\$	70,000.00
General Reserve Ending Balance		\$	1,160,000.00	\$	1,225,000.00	\$	1,295,000.00	\$	1,295,000.00



Department:
Fund:

CORMA
General Fund

Beginning Balance	\$	72,217.68	\$	72,367.68	\$	84,507.68	\$	91,632.68
Revenues:		2021 Proposed		2022 Projected		2023 Projected		2024 Projected
Insurance Reimbursements		15,000.00		15,000.00		15,000.00		15,000.00
Reimbursement for Discontinued Light Poles		10,000.00		10,000.00		10,000.00		10,000.00
Transfer In - General Fund		135,000.00		135,000.00		135,000.00		135,000.00
Total Revenues	\$	185,000.00	\$	200,000.00	\$	200,000.00	\$	160,000.00
Operating Expenditures:								
Ins Admin Expenses		350.00		360.00		375.00		375.00
Ins Claim (Repair)		15,000.00		15,000.00		15,000.00		15,000.00
Ins Claim (Replace Non-capital)		2,000.00		2,000.00		2,000.00		2,000.00
Memberships		500.00		500.00		500.00		500.00
Property Liab Premium		152,000.00		155,000.00		160,000.00		160,000.00
Ins Claim (Capital)		15,000.00		15,000.00		15,000.00		15,000.00
Total Expenditures	\$	184,850.00	\$	187,860.00	\$	192,875.00	\$	192,875.00
Unappropriated	\$	150.00	\$	12,140.00	\$	7,125.00	\$	(32,875.00)
CORMA Ending Balance	\$	72,367.68	\$	84,507.68	\$	91,632.68	\$	58,757.68

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



Department:
Fund:

General Reserve
General Fund

Beginning Balance	\$	1,295,000.00	\$	1,363,000.00	\$	1,438,000.00	\$	1,513,000.00
Revenues:		2021 PROPOSED		2022 Projected		2023 Projected		2024 Projected
Transfer In - General Fund		75,000.00		75,000.00		75,000.00		75,000.00
Total Revenues	\$	75,000.00	\$	75,000.00	\$	75,000.00	\$	75,000.00
Operating Expenditures:								
Total Expenditures	\$	-	\$	-	\$	-	\$	-
Unappropriated	\$	68,000.00	\$	75,000.00	\$	75,000.00	\$	75,000.00
General Reserve Ending Balance	\$	1,363,000.00	\$	1,438,000.00	\$	1,513,000.00	\$	1,588,000.00



Department:
Fund:

Finance
27th Payroll

Beginning Balance		\$	44,538.42	\$	61,466.43	\$	78,669.06	\$	78,669.06
Acct No.	Revenues:		2018 Actual		2019 Actual		2020 Budget		2020 Estimated
110-000-4932-00	Prorated Portion of 27th payroll		16,928.01		17,202.63		17,217.67		17,217.67
Total Revenues		\$	16,928.01	\$	17,202.63	\$	17,217.67	\$	17,217.67
Operating Expenditures:									
110-910-5910-00	Transfer to General Fund		-		-		-		-
Total Expenditures		\$	-	\$	-	\$	-	\$	-
Unappropriated		\$	16,928.01	\$	17,202.63	\$	17,217.67	\$	17,217.67
27th Payroll Ending Balance		\$	61,466.43	\$	78,669.06	\$	95,886.73	\$	95,886.73

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


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



Department:
Fund:


Finance
Comp Abs Reserve

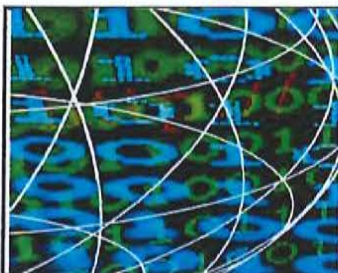
Beginning Balance		\$	34,652.00	\$	42,305.99	\$	28,075.00	\$	26,075.00
Acct No.	Revenues:		2018 Actual		2019 Actual		2020 Budget		2020 Estimated
111-000-4932-00	Estimated Comp Abs payout		7,653.99		8,688.01		4,367.00		4,367.00
Total Revenues		\$	7,653.99	\$	8,688.01	\$	4,367.00	\$	4,367.00
Operating Expenditures:									
111-910-5910-00	Transfer to General Fund		-		24,919.00		30,442.00		30,442.00
Total Expenditures		\$	-	\$	24,919.00	\$	30,442.00	\$	30,442.00
Unappropriated		\$	7,653.99	\$	(16,230.99)	\$	(26,075.00)	\$	(26,075.00)
Comp Abs Reserve Ending Balance		\$	42,305.99	\$	26,075.00	\$	-	\$	-

		Department: Finance Fund: 27th Payroll			
Beginning Balance		\$ 95,886.73	\$ 113,715.73	\$ 132,143.79	\$ 151,078.11
Revenues:	2021 Proposed	2022 Projected	2023 Projected	2024 Projected	
Prorated Portion of 27th payroll	17,829.00	18,428.06	18,934.32	19,502.35	
Total Revenues	\$ 17,829.00	\$ 18,428.06	\$ 18,934.32	\$ 19,502.35	
Operating Expenditures:					
Transfer to General Fund	-	-	-	-	
Total Expenditures	\$ -	\$ -	\$ -	\$ -	
Unappropriated	\$ 17,829.00	\$ 18,428.06	\$ 18,934.32	\$ 19,502.35	
27th Payroll Ending Balance	\$ 113,715.73	\$ 132,143.79	\$ 151,078.11	\$ 170,580.46	

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		\$ -	\$ -	\$ -	\$ -
Revenues:	2021 PROPOSED	2022 Projected	2023 Projected	2024 Projected	
Estimated comp abs payout	2,356.00	6,089.00	2,872.00	3,500.00	
Total Revenues	\$ 2,356.00	\$ 6,089.00	\$ 2,872.00	\$ 3,500.00	
Operating Expenditures:					
Transfer to General Fund	2,356.00	6,089.00	2,872.00	3,500.00	
Total Expenditures	\$ 2,356.00	\$ 6,089.00	\$ 2,872.00	\$ 3,500.00	
Unappropriated	\$ -	\$ -	\$ -	\$ -	
Comp Abs Reserve Ending Balance	\$ -	\$ -	\$ -	\$ -	



Department: Information Technology

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

Director: Karen Sybert, Finance Director 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: ksybert@cityofpowell.us

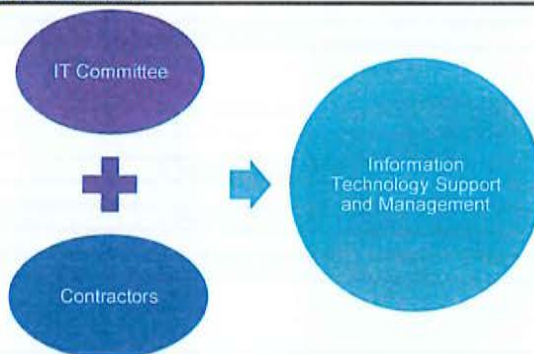
Services Provided by Department (in-house):

- 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

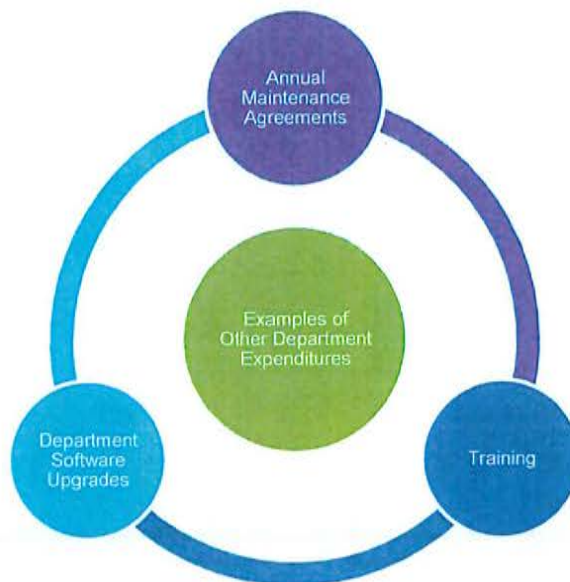
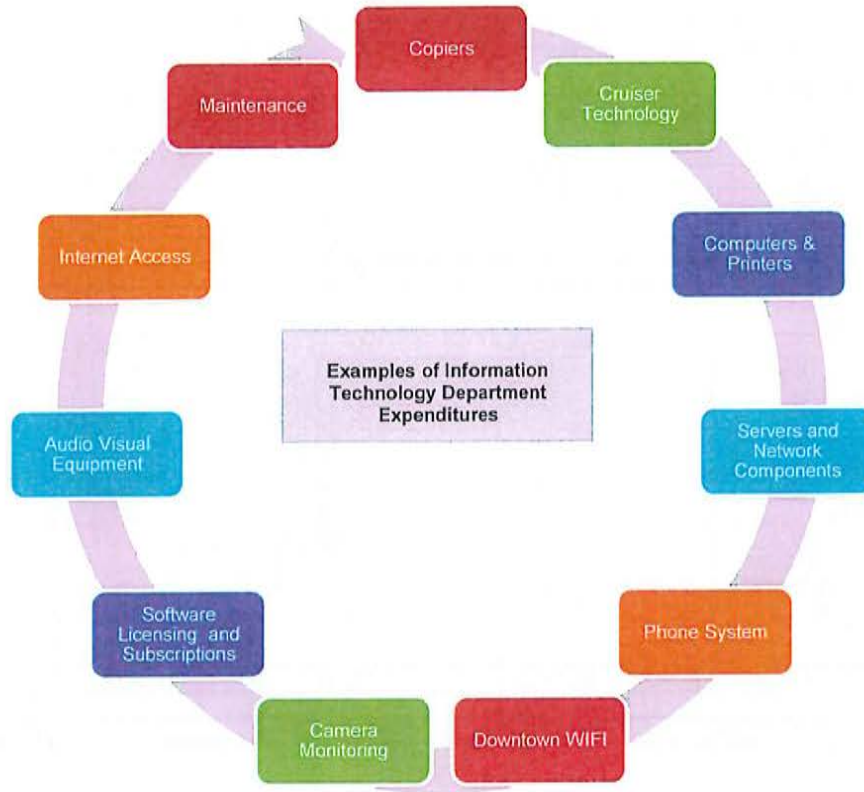


Budget Summary				
	2021	2022	2023	2024
Revenues:				
Expenditures:				
Personal Services	-	-	-	-
Operating Expenses	168,565	179,050	179,900	179,900
Capital Equipment	74,400	65,150	75,400	58,150
Total Expenditures	\$ 242,965	\$ 244,200	\$ 255,300	\$ 238,050

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.





Information Technology
General Fund

Acct No.	Personnel Services:	2018 Actual	2019 Actual	2020 Budget	2020 Estimated
Total Personnel Services		\$ -	\$ -	\$ -	\$ -
Operating Expenditures:					
100-740-5321-80	Internet Access	12,283.40	11,623.53	12,767.73	12,720.00
100-740-5412-00	Computer Supplies	1,264.57	961.62	4,079.75	1,500.00
100-740-5450-00	Computer Maintenance	57,783.07	57,395.07	60,000.00	57,000.00
100-740-5500-25	Software/Subscriptions	9,175.10	14,040.32	30,120.00	29,870.00
100-740-5510-00	Training Expenses	1,500.00	-	-	-
100-740-5540-00	Consulting Services	4,372.50	7,370.50	7,900.00	7,550.00
100-740-5560-30	Website Design	-	10,000.00	-	-
Total Operating Expenditures		\$ 86,378.64	\$ 101,391.04	\$ 114,867.48	\$ 108,640.00
Capital Outlay:					
100-740-5680-02	Copiers	29,162.54	-	1,300.00	-
100-740-5682-10	Police Cruiser - video; laptop	11,431.64	3,941.00	18,500.00	18,500.00
100-740-5690-00	Miscellaneous Equip.	1,062.90	4,123.96	3,100.00	2,500.00
100-740-5690-02	Software	34,833.80	22,665.90	17,435.00	15,000.00
100-740-5691-00	Printers/Scanners	-	329.97	500.00	500.00
100-740-5692-00	Server/Network Comp.	12,490.20	52,522.50	24,000.00	24,000.00
100-740-5693-00	Computers	9,907.21	16,526.12	15,800.00	17,800.00
100-740-5693-01	Laptops/I-pads	-	1,934.47	5,066.94	1,500.00
100-740-5694-00	Camera Monitoring	1,875.81	975.34	7,212.91	5,000.00
100-740-5695-00	Digital Document System	-	-	-	-
100-740-5696-00	Assets Management Sys.	-	-	-	-
100-740-5697-00	WiFi Equipment	4,378.14	-	5,638.00	5,000.00
100-740-5698-00	Phone System	-	-	-	-
100-740-5699-00	Audio/Visual Equipment	-	-	8,200.00	8,200.00
Total Capital Equipment		\$ 105,142.24	\$ 103,019.26	\$ 106,752.85	\$ 98,000.00
Total IT Department Expenditures		\$ 191,520.88	\$ 204,410.30	\$ 221,620.33	\$ 206,640.00



Department: Information Technology
Fund: General Fund

	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
Personnel Services:				
Total Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating Expenditures:				
Internet Access	12,720.00	13,000.00	13,200.00	13,200.00
Computer Supplies	4,000.00	4,150.00	4,200.00	4,200.00
Computer Maintenance	118,200.00	120,000.00	120,000.00	120,000.00
Software/Subscriptions	25,745.00	31,000.00	31,500.00	31,500.00
Training Expenses	-	3,000.00	3,000.00	3,000.00
Consulting Services	7,900.00	7,900.00	8,000.00	8,000.00
Website Design	-	-	-	-
Total Operating Expenditures	\$ 168,565.00	\$ 179,050.00	\$ 179,900.00	\$ 179,900.00
Capital Outlay:				
Copiers	2,000.00	5,000.00	2,000.00	5,000.00
Police Cruiser - video; laptops; communication	20,500.00	10,250.00	20,500.00	10,250.00
Miscellaneous Equipment	3,000.00	3,000.00	3,000.00	3,000.00
Software	5,000.00	5,000.00	5,000.00	5,000.00
Printers/Scanners	500.00	500.00	500.00	500.00
Server/Network Components	20,000.00	10,000.00	20,000.00	10,000.00
Computers	11,400.00	11,400.00	11,400.00	11,400.00
Laptops/I-pads	3,000.00	1,500.00	3,000.00	3,000.00
Camera Monitoring	5,000.00	5,000.00	5,000.00	5,000.00
Digital Document System	-	3,500.00	-	-
Assets Management System	-	-	-	-
WiFi Equipment	4,000.00	5,000.00	5,000.00	5,000.00
Phone System	-	-	-	-
Audio/Visual Equipment	-	5,000.00	-	-
Total Capital Equipment	\$ 74,400.00	\$ 65,150.00	\$ 75,400.00	\$ 58,150.00
Total IT Department Expenditures	\$ 242,965.00	\$ 244,200.00	\$ 255,300.00	\$ 238,050.00



Department: Lands & Buildings

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

Directors: Jeffrey Tyler - for maintenance and operation
Karen Sybert - for utilities and property tax

Contact: Hours: Monday - Friday; 7:00 a.m. to 3:00 p.m.
Email: Jtyler@cityofpowell.us or ksybert@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				
	2021	2022	2023	2024
Revenues:				
Expenditures:				
Personal Services				
Operating Expenses	173,315	177,025	181,555	184,280
Capital Equipment	67,000	72,000	52,000	52,000
Total Expenditures	\$ 240,315	\$ 249,025	\$ 233,555	\$ 236,280

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: Lands & Buildings

Department Goals, Objectives & Actions

In relation to the City Comprehensive Plan



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

Performance Measurements:

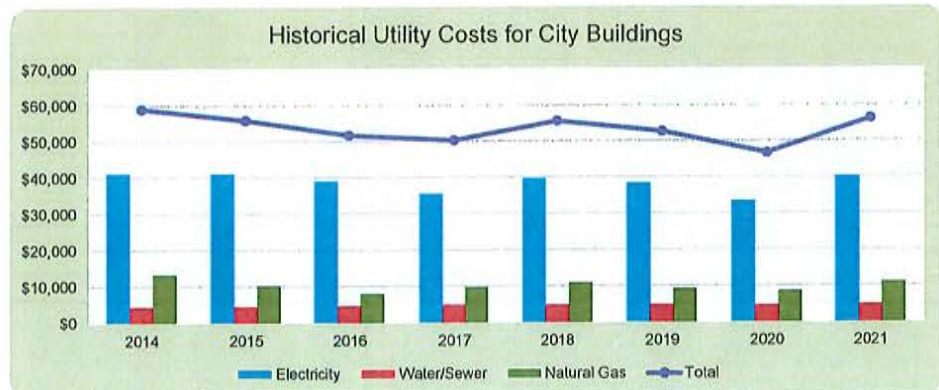
A. Fiscal accountability with green initiatives

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

	Actual 2017	Actual 2018	Actual 2019	Estimated 2020	Proposed 2021
\$	35,524	\$ 39,755	\$ 38,485	\$ 33,400	\$ 40,150
\$	4,967	\$ 4,874	\$ 4,880	\$ 4,700	\$ 4,950
\$	9,774	\$ 10,937	\$ 9,280	\$ 8,600	\$ 11,050
\$	50,265	\$ 55,566	\$ 52,645	\$ 46,700	\$ 56,150

B. Solar Generation kWh units

2012	48,794	2015	59,172	2018	43,893
2013	79,229	2016	84,046	2019	46,631 estimated
2014	80,677	2017	80,910	2020	50,000 estimated





Department:
Fund:

Lands & Buildings
General Fund

Acct No.	Operating Expenditures:	2018 Actual	2019 Actual	2020 Budget	2020 Estimated
100-730-5311-00	Electricity - 47 Hall	34,028.05	32,576.44	37,024.65	30,000.00
100-730-5312-00	Water/Sewer Service - 47	3,140.09	3,194.92	3,720.00	3,100.00
100-730-5313-00	Natural Gas - 47 Hall	6,865.75	6,105.75	8,109.95	6,000.00
100-730-5321-00	Telephone - 47 Hall	11,652.93	11,356.64	11,758.49	9,275.00
100-735-5311-00	Electricity - 260 Adventure	3,390.20	3,397.20	3,949.17	3,400.00
100-735-5312-00	Water/Sewer Service - 260	1,195.47	1,157.42	1,225.28	1,600.00
100-735-5313-00	Natural Gas - 260 Advent.	1,537.68	1,292.59	1,770.46	1,300.00
100-735-5321-00	Telephone - 260 Advent.	938.91	737.40	927.28	850.00
100-736-5311-00	Electricity - 44 N. Liberty	897.24	826.26	1,327.71	-
100-736-5312-00	Water/Sewer Service - 44	538.20	527.40	570.00	-
100-736-5313-00	Natural Gas - 44 N. Liberty	910.12	571.11	885.00	-
100-736-5321-00	Telephone - 44 N. Liberty	1,675.02	399.91	-	-
100-737-5311-00	Electricity - 99 S. Liberty	1,440.46	1,684.86	2,027.68	-
100-737-5313-00	Natural Gas - 99 S. Liberty	1,623.65	1,310.60	2,148.17	1,300.00
Subtotal Utilities		\$ 69,833.77	\$ 65,138.50	\$ 75,443.84	\$ 56,825.00
100-730-5411-00	Janitorial Supplies	662.65	1,805.73	8,300.00	3,000.00
100-730-5432-48	Weed/Brush/Pest Control	-	-	1,000.00	500.00
100-730-5440-00	Equipment Maintenance	-	300.00	1,000.00	-
100-730-5440-54	Phone Maint. Agreement	1,113.00	-	-	-
100-730-5460-00	Building Maintenance	15,776.15	10,152.74	15,816.97	15,000.00
100-730-5467-52	Office Cleaning	5,580.00	7,760.00	21,520.00	21,000.00
100-730-5470-00	Grounds Maintenance	342.00	-	1,000.00	-
100-730-5550-76	Software Maintenance	6,000.00	750.00	590.00	MOVED TO IT BUDGET
100-730-5581-00	Property Taxes	9,249.92	9,218.20	12,000.00	9,174.32
100-731-5352-00	Water Cooler Rental	722.30	607.30	1,057.70	150.00
100-731-5411-00	Janitorial Supplies	326.51	-	CHANGED ALLOCATION FOR 2019 GOING FOR	
100-731-5460-00	Building Maintenance	2,225.12	3,650.00	6,065.91	4,000.00
100-731-5467-52	Office Cleaning	8,376.00	5,760.00	520.00	CHANGED ALLOCATIO
100-732-5460-00	Building Maintenance	-	-	1,000.00	1,000.00
100-735-5411-00	Janitorial Supplies	57.97	-	CHANGED ALLOCATION FOR 2019 GOING FOR	
100-735-5432-48	Weed/Brush/Pest Control	464.00	-	1,000.00	-
100-735-5440-00	Equipment Maintenance	834.19	1,298.29	1,693.34	1,000.00
100-735-5450-00	Rentals	3,096.00	3,096.00	7,000.00	6,000.00
100-735-5460-00	Building Maintenance	4,883.29	3,401.70	10,967.98	8,000.00
100-735-5467-52	Office Cleaning	3,840.00	4,480.00	5,320.00	5,000.00
100-735-5470-00	Grounds Maintenance	32.00	-	1,000.00	-
100-736-5432-48	Weed/Brush/Pest Control	-	-	1,000.00	-
100-736-5460-00	Building Maintenance	46.90	949.13	2,000.00	2,000.00
100-736-5470-00	Grounds Maintenance	-	-	500.00	-
100-737-5432-48	Weed/Brush/Pest Control	-	-	500.00	500.00
100-737-5460-00	Building Maintenance	376.25	-	1,500.00	1,500.00
Subtotal Maintenance Expenses		\$ 64,004.25	\$ 53,229.09	\$ 102,351.90	\$ 77,824.32
Total Operating Expenditures		\$ 133,838.02	\$ 118,367.59	\$ 177,795.74	\$ 134,649.32



Department:
Fund:

Lands & Buildings
General Fund

Operating Expenditures:	2021 Projected	2022 Projected	2023 Projected	2023 Projected
Electricity - 47 Hall	34,500.00	34,750.00	35,000.00	35,000.00
Water/Sewer Service - 47 Hall	3,700.00	3,900.00	4,100.00	4,100.00
Natural Gas - 47 Hall	7,350.00	7,500.00	7,650.00	7,650.00
Telephone - 47 Hall	9,500.00	9,675.00	9,775.00	9,775.00
Electricity - 260 Adventure	3,700.00	3,900.00	4,100.00	4,100.00
Water/Sewer Service - 260 Adventure	1,250.00	1,275.00	1,300.00	1,300.00
Natural Gas - 260 Adventure	1,750.00	1,850.00	2,000.00	2,000.00
Telephone - 260 Adventure	865.00	875.00	880.00	880.00
Electricity - 44 N. Liberty	-	-	-	-
Water/Sewer Service - 44 N. Liberty	-	-	-	-
Natural Gas - 44 N. Liberty	-	-	-	-
Telephone - 44 N. Liberty	-	-	-	-
Electricity - 99 S. Liberty	1,950.00	2,000.00	2,100.00	2,100.00
Natural Gas - 99 S. Liberty	1,950.00	2,000.00	2,050.00	2,050.00
Subtotal Utilities	\$ 66,515.00	\$ 67,725.00	\$ 68,955.00	\$ 71,680.00
Janitorial Supplies	10,600.00	10,600.00	10,600.00	10,600.00
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	17,500.00	20,000.00	20,000.00	20,000.00
Office Cleaning	25,000.00	25,000.00	27,000.00	27,000.00
Grounds Maintenance	1,000.00	1,000.00	1,000.00	1,000.00
Software Maintenance	-	-	-	-
Property Taxes	9,500.00	9,500.00	9,500.00	9,500.00
Water Cooler Rental	1,000.00	1,000.00	1,000.00	1,000.00
Janitorial Supplies	-	-	-	-
Building Maintenance - Comm. Rooms	6,000.00	6,000.00	6,000.00	6,000.00
Office Cleaning	-	-	-	-
Building Maintenance - Seldom Seen	1,200.00	1,200.00	1,500.00	1,500.00
Janitorial Supplies	-	-	-	-
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
Rentals - Storage Units	6,000.00	6,000.00	6,000.00	6,000.00
Building Maintenance - 260 Adventure	10,000.00	10,000.00	10,000.00	10,000.00
Office Cleaning	6,000.00	6,000.00	7,000.00	7,000.00
Grounds Maintenance	500.00	500.00	500.00	500.00
Weed/Brush/Pest Control	500.00	500.00	500.00	500.00
Building Maintenance - 44 N. Liberty	4,000.00	4,000.00	4,000.00	4,000.00
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	2,500.00	2,500.00	2,500.00	2,500.00
Subtotal Maintenance Expenses	\$ 106,800.00	\$ 109,300.00	\$ 112,600.00	\$ 112,600.00
Total Operating Expenditures	\$ 173,315.00	\$ 177,025.00	\$ 181,555.00	\$ 184,280.00



Department:
Fund:

Lands & Buildings
General Fund

Acct No.	Capital Outlay Exp.:	2018 Actual	2019 Actual	2020 Budget	2020 Estimated
Capital Outlay:					
100-730-5619-00	Building Improvements	3,263.39	26,505.00	47,610.00	16,000.00
100-732-5619-00	Building Improvements	-	-	2,000.00	2,000.00
100-735-5619-00	Building Improvements	1,499.28	8,572.48	17,600.00	7,600.00
100-736-5619-00	Building Improvements	303.17	-	7,500.00	1,000.00
100-737-5619-00	Building Improvements	-	7,362.50	11,325.00	7,362.50
100-731-5680-05	Equipment	-	-	-	-
100-731-5680-04	Furniture	-	-	-	-
100-731-5680-06	Other	-	-	-	-
Total Capital Equipment		\$ 5,065.84	\$ 42,439.98	\$ 86,035.00	\$ 33,962.50
Total Lands & Buildings Expenditures					
		\$ 138,903.86	\$ 160,807.57	\$ 263,830.74	\$ 168,611.82



Department: Lands & Buildings
Fund: General Fund

	2021 Projected	2022 Projected	2023 Projected	2023 Projected
Capital Outlay Expenditures:				
Capital Outlay:				
Building Improvements	25,000.00	45,000.00	25,000.00	25,000.00
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
Equipment				
Furniture	10,000.00			
Other	5,000.00			
Total Capital Equipment	\$ 67,000.00	\$ 72,000.00	\$ 52,000.00	\$ 52,000.00
Total Lands & Buildings Expenditures	\$ 240,315.00	\$ 249,025.00	\$ 233,555.00	\$ 236,280.00

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: Silas Bowers (Interim Director)

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

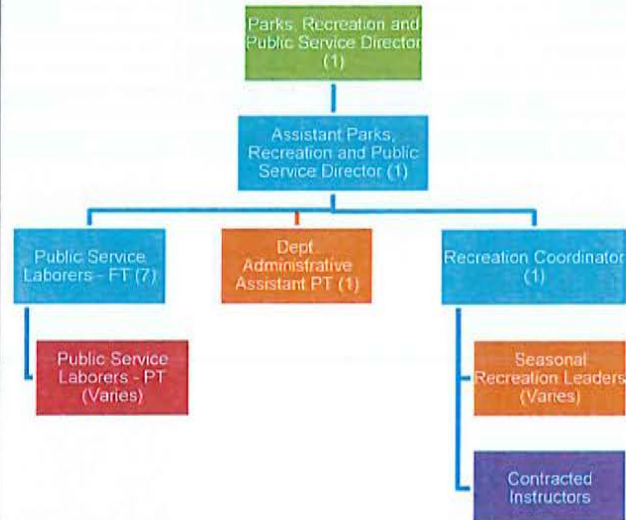
Services Provided by Department (in-house):

- 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.

No significant changes are being proposed for this department



Budget Summary				
	2021	2022	2023	2024
Revenues:				
Sidewalk Program	25,000	20,000	25,000	25,000
Tree Program	-	-	-	-
Total Revenues	\$ 25,000	\$ 20,000	\$ 25,000	\$ 25,000
Expenditures:				
Personnel Services	854,608	887,330	922,750	960,531
Operating Exp.	475,172	456,416	466,333	466,333
Capital Equipment	34,000	150,000	32,000	15,000
Total Expenditures	\$ 1,363,780	\$ 1,493,746	\$ 1,421,083	\$ 1,441,864

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: Parks, Recreation and Public Service

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>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Estimated <u>2020</u>	Proposed <u>2021</u>
1. Fiscal accountability:					
Gasoline usage - Gallons used	6,631	7,013	7,000	7,000	7,000
2. Service level volume:					
Snow accumulation per winter season (inches of snow)	11.00	19.00	26.00	20.00	20.00
Number of programs offered	330	226	216	49	200
Number of participants	1,707	1,557	1,530	333	1,500
Average # of participants to program	5.17	6.89	7.08	6.80	
3. High Quality of Service - Community satisfaction survey	<u>2010</u>	<u>2012</u>	<u>2014</u>	<u>2016</u>	<u>2018</u>
Somewhat and very satisfied with parks and bikepaths	86%	92%	92%	94%	86%
Somewhat and very satisfied with snow removal	90%	94%	93%	89%	91%



Department: Parks
Fund: General Fund

Acct No.	Personnel Services:	2018 Actual	2019 Actual	2020 Budget	2020 Estimated
100-320-5190-00	Salaries & Wages	242,985.10	237,216.71	319,905.00	235,000.00
100-320-5190-01	Other Earnings	1,249.00	6,240.50	3,500.00	7,100.00
100-320-5190-11	Overtime	6,787.95	9,470.42	15,425.00	10,000.00
100-320-5211-00	P.E.R.S.	34,797.37	35,014.91	47,440.00	33,000.00
100-320-5213-00	Medicare	3,542.21	3,536.05	4,915.00	3,500.00
100-320-5221-00	Health Insurance	66,758.62	74,257.09	111,550.00	85,000.00
100-320-5222-00	Life Insurance	1,529.87	1,544.13	2,005.00	1,600.00
100-320-5223-00	Dental Insurance	2,924.64	2,806.20	3,720.00	2,600.00
100-320-5225-00	Workers Compensation	3,450.05	3,053.03	4,103.19	3,820.00
Total Personnel Services		\$ 364,024.81	\$ 373,139.04	\$ 512,563.19	\$ 512,280.00
Operating Expenditures:					
100-320-5311-00	Electricity	9,308.75	10,993.85	15,507.30	12,300.00
100-320-5312-00	Water/Sewer Service	23,231.19	23,224.32	28,880.32	23,500.00
100-320-5321-00	Cell Phones	740.19	744.44	862.04	500.00
100-320-5321-80	Internet/Data Access	482.04	482.04	540.18	450.00
100-320-5411-00	Janitorial Supplies	4,973.64	3,099.34	10,138.58	5,500.00
100-320-5420-00	Vending Machine Exp.	-	-	500.00	-
100-320-5431-90	Utility Repairs	103.47	4,932.92	5,566.64	3,500.00
100-320-5432-00	Park Maint (mulch/plants)	14,434.67	11,212.70	34,605.05	23,000.00
100-320-5432-10	Turf Maint/Fertilization	8,230.08	13,203.59	30,325.00	25,000.00
100-320-5432-20	Pond Maintenance	2,668.00	4,689.30	8,000.00	7,000.00
100-320-5432-25	Irrigation System Maint.	623.69	371.00	1,000.00	1,000.00
100-320-5432-30	Splash Pad Maint.	4,347.50	8,011.35	7,000.00	1,325.00
100-320-5432-40	Cemetery Maintenance	-	20.00	4,000.00	800.00
100-320-5432-48	Weed/Pest Control	142.00	545.80	2,000.00	1,100.00
100-320-5440-00	Equipment Maintenance	3,028.62	3,640.36	6,073.26	3,000.00
100-320-5440-01	Playground Maintenance	4,200.71	8,930.11	10,000.00	10,000.00
100-320-5460-00	Building Maintenance	1,804.90	1,084.51	7,013.72	5,500.00
100-320-5470-01	Tree Trimming/Removal	17,616.37	4,420.80	32,675.00	21,000.00
100-320-5470-02	Downtown Plantings	8,005.55	6,130.39	8,000.00	7,500.00
100-320-5470-03	Park Trees	2,839.00	2,465.00	6,000.00	6,000.00
100-320-5482-00	Advertising	-	101.97	2,500.00	1,800.00
100-320-5510-00	Training/Seminars	3,778.30	3,747.13	5,988.07	3,000.00
100-320-5520-00	Uniforms	2,177.14	975.97	4,000.00	1,800.00
100-320-5531-00	Contracted Services	6,462.50	3,368.75	15,000.00	11,000.00
100-320-5540-00	Wetlands Monitoring	-	6,780.00	20,340.00	17,176.00
100-320-5550-00	Athletic Field Maintenance	-	-	12,500.00	7,500.00
Total Operating Expenditures		\$ 119,198.31	\$ 123,175.64	\$ 278,995.16	\$ 200,251.00
Capital Outlay:					
100-320-5681-07	Mowers	19,038.00	-	22,000.00	22,000.00
100-320-5681-08	Cemetery Improvements	-	-	-	-
100-320-5681-09	Specialized Vehicles	-	2,175.00	18,269.28	19,146.12
100-320-5681-10	Pond/Fountain Impr.	5,000.00	-	-	-
100-320-5682-00	Park Equipment	10,450.00	60,192.71	25,000.00	100.00
100-320-5683-00	Park Maint. Equip.	10,235.96	1,478.00	18,149.00	18,149.00
Total Capital Equipment		\$ 44,723.96	\$ 63,645.71	\$ 83,418.28	\$ 59,395.12
Total Parks Department Expenditures		\$ 527,947.08	\$ 560,160.39	\$ 874,976.63	\$ 771,926.12



Department: Parks
Fund: General Fund

	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
Personnel Services:				
Salaries & Wages	186,500.00	190,696.25	194,986.92	199,374.12
Other Earnings	-	-	-	-
Overtime	15,600.00	15,600.00	15,600.00	15,600.00
P.E.R.S.	28,294.00	28,881.48	29,482.17	30,096.38
Medicare	2,931.00	2,991.30	3,053.51	3,117.12
Health Insurance	77,000.00	84,315.00	92,324.93	101,095.79
Life Insurance	1,200.00	1,250.00	1,300.00	1,350.00
Dental Insurance	2,500.00	2,625.00	2,756.25	2,894.06
Workers Compensation	2,500.00	2,600.00	2,700.00	2,800.00
Total Personnel Services	\$ 316,525.00	\$ 328,959.02	\$ 342,203.77	\$ 356,327.48
Operating Expenditures:				
Electricity	12,450.00	12,550.00	12,750.00	12,750.00
Water/Sewer Service	27,500.00	27,750.00	28,000.00	28,000.00
Cell Phones	825.00	850.00	875.00	875.00
Internet/Data Access	520.00	540.00	560.00	560.00
Janitorial Supplies	10,000.00	10,000.00	10,000.00	10,000.00
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	8,000.00	8,000.00	8,000.00	8,000.00
Irrigation System Maintenance	1,500.00	1,500.00	1,500.00	1,500.00
Splash Pad Maintenance	7,000.00	7,000.00	7,000.00	7,000.00
Cemetery Maintenance	3,000.00	3,000.00	3,000.00	3,000.00
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	6,000.00	6,000.00	6,000.00	6,000.00
Advertising	2,500.00	2,500.00	2,500.00	2,500.00
Training/Seminars	6,000.00	6,000.00	6,000.00	6,000.00
Uniforms	4,000.00	4,000.00	4,000.00	4,000.00
Contracted Services	10,000.00	10,000.00	10,000.00	10,000.00
Wetlands Monitoring	17,502.00	12,426.00	19,998.00	19,998.00
Athletic Field Maintenance	8,000.00	8,000.00	8,500.00	8,500.00
Total Operating Expenditures	\$ 242,297.00	\$ 237,616.00	\$ 246,183.00	\$ 246,183.00
Capital Outlay:				
Mowers	22,000.00	-	22,000.00	-
Cemetery Improvements	-	-	-	-
Specialized Vehicles	-	15,000.00	-	15,000.00
Pond/Fountain Improvements	-	-	-	-
Park Equipment	12,000.00	-	10,000.00	-
Park Maintenance Equipment	-	-	-	-
Total Capital Equipment	\$ 34,000.00	\$ 15,000.00	\$ 32,000.00	\$ 15,000.00
Total Parks Department Expenditures	\$ 592,822.00	\$ 581,576.02	\$ 620,386.77	\$ 617,510.48



Department: Public Service
Fund: General Fund

Acct No.	Personnel Services:	2018 Actual	2019 Actual	2020 Budget	2020 Estimate
100-620-5190-00	Salaries & Wages	345,618.68	286,153.64	371,595.00	286,153.64
100-620-5190-01	Other Earnings	4,766.00	5,123.25	4,000.00	5,123.25
100-620-5190-11	Overtime	15,999.39	17,508.36	27,875.00	17,508.36
100-620-5211-00	P.E.R.S.	51,073.01	41,570.06	56,210.00	41,570.06
100-620-5213-00	Medicare	5,087.81	4,210.80	5,825.00	4,210.80
100-620-5221-00	Health Insurance	94,126.22	93,191.23	127,915.00	93,191.23
100-620-5222-00	Life Insurance	2,352.35	2,097.48	2,535.00	2,097.48
100-620-5223-00	Dental Insurance	4,411.08	4,021.34	4,670.00	4,021.34
100-620-5225-00	Workers Compensation	4,831.89	3,842.82	4,860.63	3,842.82
100-620-5240-00	Unemployment Claim	-	156.57	-	-
	Total Personnel Services	\$ 528,266.43	\$ 457,875.55	\$ 605,485.63	\$ 457,718.98
Operating Expenditures:					
100-620-5311-45	Electricity - Street & Traffic Lights	18,911.29	19,449.30	24,781.15	19,449.30
100-620-5321-25	Cell Phones	5,078.16	4,874.83	5,614.00	4,874.83
100-620-5321-80	Internet/Data Access	2,593.29	2,913.32	2,948.63	2,913.32
100-620-5325-00	Gasoline	19,296.48	15,783.36	20,253.40	15,783.36
100-620-5420-30	Safety Equipment	291.56	642.72	1,750.00	642.72
100-620-5420-47	Shop Supplies	880.86	1,447.96	5,000.00	1,447.96
100-620-5420-50	Field Supplies/Tools	836.01	476.94	5,036.99	476.94
100-620-5431-10	Street Sweeping	12,570.00	12,200.00	17,000.00	12,200.00
100-620-5431-49	Villagescape Repairs	166.90	200.59	4,039.23	200.59
100-620-5431-50	Snow & Ice Removal	-	-	5,000.00	-
100-620-5431-51	Street Light Repairs	20,607.72	11,962.43	11,336.77	11,962.43
100-620-5431-52	Drainage Repairs	40,076.82	18,254.72	32,137.00	18,254.72
100-620-5431-53	Mailbox Repair & Replacement	-	-	1,500.00	-
100-620-5431-54	Subdivision Signs/Guardrails/R&R	186.70	807.64	11,700.00	807.64
100-620-5431-55	Storm Damage Clean-up	-	10,740.00	5,000.00	10,740.00
100-620-5431-57	Sidewalk Program *	4,526.84	-	-	-
100-620-5432-48	Weed/Pest/Brush Control	161.96	253.72	2,019.79	253.72
100-620-5440-00	Vehicle/Equip. Maintenance	12,633.70	5,746.39	31,849.39	5,746.39
100-620-5440-10	Radio System Repairs	567.05	-	2,215.35	-
100-620-5467-46	Building Maint. (Bays)	1,467.00	2,374.56	5,324.68	2,374.56
100-620-5470-75	Mosquito Control	-	-	1,000.00	-
100-620-5500-00	Dues/Subscription	-	-	500.00	-
100-620-5501-44	Certification/CDL	-	-	300.00	-
100-620-5510-00	Travel/Seminars	1,326.77	216.57	5,230.00	216.57
100-620-5520-00	Uniforms	1,707.36	1,145.44	6,161.28	1,145.44
100-620-5531-00	Contract Engineer	-	-	3,500.00	-
100-620-5546-00	Contracted Zoning Control	-	-	-	-
100-620-5560-07	OUPS Referrals	900.84	911.25	2,654.40	911.25
	Total Operating Expenditures	\$ 144,787.31	\$ 110,401.74	\$ 213,852.06	\$ 110,401.74
Capital Outlay:					
100-620-5540-21	Trailer	-	-	-	-
100-620-5681-02	Vehicles	78,121.50	-	-	-
100-620-5681-03	Specialized Equipment	25,970.00	-	110,000.00	-
100-620-5681-04	Snow Plow	-	125,000.00	135,000.00	125,000.00
	Total Capital Equipment	\$ 104,091.50	\$ 125,000.00	\$ 245,000.00	\$ 125,000.00
	Total Public Service Dept. Expenditures	\$ 777,145.24	\$ 693,277.29	\$ 1,064,337.69	\$ 693,120.72



Department: Public Service
Fund: General Fund

	2021 Projected	2022 Projected	2023 Projected	2024 Projected
Personnel Services:				
Salaries & Wages	308,000.00	314,930.00	322,015.93	329,261.28
Other Earnings	4,000.00	4,090.00	4,182.03	4,276.12
Overtime	32,000.00	32,000.00	32,000.00	32,000.00
P.E.R.S.	48,160.00	49,142.80	50,147.71	51,175.24
Medicare	4,988.00	4,566.49	4,669.23	4,774.29
Health Insurance	130,000.00	142,350.00	155,873.25	170,681.21
Life Insurance	2,310.00	2,360.00	2,410.00	2,460.00
Dental Insurance	4,125.00	4,331.25	4,547.81	4,775.20
Workers Compensation	4,500.00	4,600.00	4,700.00	4,800.00
Unemployment Claim	-	-	-	-
Total Personnel Services	\$ 538,083.00	\$ 558,370.54	\$ 580,545.96	\$ 604,203.34
Operating Expenditures:				
Electricity - Street & Traffic Lights	20,500.00	20,750.00	21,000.00	21,000.00
Cell Phones	5,350.00	5,500.00	5,600.00	5,600.00
Internet/Data Access	2,725.00	2,750.00	2,750.00	2,750.00
Gasoline	19,500.00	20,000.00	21,000.00	21,000.00
Safety Equipment	2,000.00	2,000.00	2,000.00	2,000.00
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	17,000.00	17,000.00	17,000.00	17,000.00
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	10,000.00	10,000.00	10,000.00	10,000.00
Drainage Repairs	25,000.00	25,000.00	25,000.00	25,000.00
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 *	50,000.00	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)	5,000.00	5,000.00	5,000.00	5,000.00
Mosquito Control	1,000.00	1,000.00	1,000.00	1,000.00
Dues/Subscription	500.00	500.00	500.00	500.00
Certification/CDL	300.00	300.00	300.00	300.00
Travel/Seminars	5,000.00	5,000.00	5,000.00	5,000.00
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	-	-	-	-
OUPS Referrals	1,500.00	1,500.00	1,500.00	1,500.00
Total Operating Expenditures	\$ 232,875.00	\$ 218,800.00	\$ 220,150.00	\$ 220,150.00
Capital Outlay:				
Trailer	-	-	-	-
Vehicles	-	-	-	-
Specialized Equipment	-	-	-	-
Snow Plow	-	135,000.00	-	-
Total Capital Equipment	\$ -	\$ 135,000.00	\$ -	\$ -
Total Public Service Dept. Expenditures	\$ 770,958.00	\$ 912,170.54	\$ 800,695.96	\$ 824,353.34



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 Stephen Hrytzik

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

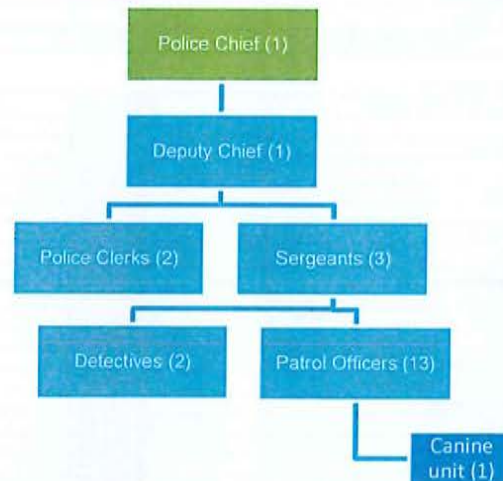
Services Provided by Department (in-house):

- 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.
- Audio/Video File Transcriptions - The agency utilizes its police clerks to create a written transcription 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				
	2021	2022	2023	2024
Revenues:				
Expenditures:				
Personnel Services	3,155,412	3,269,640	3,387,302	3,509,938
Operating Exp.	172,650	179,700	176,700	176,700
Capital Equipment	120,000	125,000	125,000	125,000
Total Expenditures	\$ 3,448,062	\$ 3,574,340	\$ 3,689,002	\$ 3,811,638

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 types of equipment to increase response and productivity.
2. Transportation: Review 2020 changes in police cruiser design.
3. Land Use Plan: Police Staffing - proposal for additional personnel including a fourth Sergeant position.
4. Fiscal: Update five year plan specifically for the police department.
5. Fiscal: Review alternate schedules to minimize time without supervisors on duty.

Performance Measurements:

A. Maintain level of service, but improve delivery:	Actual <u>2017</u>	Actual <u>2018</u>	Actual <u>2019</u>	Estimated <u>2020</u>
Traffic Citations	290	252	298	160
Accidents	147	145	146	138
# of Citations to Accidents	1.97	1.70	2.04	1.16
Calls for service	20,493	22,093	23,714	19,467
Incident Reports	1,360	1,323	1,204	875
# of Calls that required incident reports	6.6%	6.0%	5.1%	4.5%
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 <u>2017</u>	Actual <u>2018</u>	Estimated <u>2019</u>	Estimated <u>2020</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:
Fund:

Police
General Fund

Acct No.	Personnel Services:	2018 Actual	2019 Actual	2020 Budget	2020 Estimated
100-110-5190-00	Salaries & Wages	1,853,941.45	1,890,497.97	2,030,060.00	1,934,000.00
100-110-5190-01	Other Earnings	32,049.15	33,656.89	30,000.00	30,000.00
100-110-5190-11	Overtime	107,874.34	99,180.72	99,600.00	86,500.00
100-110-5211-00	P.E.R.S.	12,906.27	13,176.67	14,010.00	14,010.00
100-110-5213-00	Medicare	28,188.48	28,501.25	31,320.00	30,000.00
100-110-5215-00	Police Pension	364,372.41	364,474.53	401,625.00	350,000.00
100-110-5221-00	Health Insurance	320,518.37	346,552.03	436,049.63	380,000.00
100-110-5222-00	Life Insurance	9,442.03	9,334.99	10,285.00	10,325.00
100-110-5223-00	Dental Insurance	13,076.95	12,330.21	14,650.00	13,000.00
100-110-5225-00	Workers Compensation	25,587.64	20,514.08	26,942.07	20,500.00
Total Personnel Services		\$ 2,767,957.09	\$ 2,818,219.34	\$ 3,094,541.70	\$ 2,868,335.00
Operating Expenditures:					
100-110-5321-25	Cell Phones	3,312.43	2,742.50	4,738.12	4,000.00
100-110-5321-80	Internet/Data Access	4,497.05	4,338.36	5,361.62	4,700.00
100-110-5325-00	Gasoline/Oil	32,800.98	31,602.33	35,551.41	27,000.00
100-110-5331-00	Rents/Leases	15,261.45	9,077.35	19,357.00	10,000.00
100-110-5385-00	Community Relations	290.99	1,421.30	500.00	500.00
100-110-5410-00	Office Supplies	3,456.27	5,020.66	5,798.92	4,000.00
100-110-5420-19	Reference Materials	-	-	300.00	-
100-110-5440-00	Equipment Maintenance	27,194.91	10,766.18	17,009.56	15,500.00
100-110-5440-16	Cruiser Maintenance	11,430.82	13,529.13	16,019.58	12,000.00
100-110-5442-00	Copier Maintenance	1,531.84	1,789.60	2,773.57	2,000.00
100-110-5481-00	Printing	2,246.34	1,727.40	3,318.97	2,500.00
100-110-5500-00	Dues/Subscriptions	1,488.00	1,399.00	1,800.00	1,800.00
100-110-5510-00	Travel/Seminars/Mileage	16,953.77	19,838.42	31,325.00	13,500.00
100-110-5519-00	Supplies	853.70	2,916.07	4,590.12	3,500.00
100-110-5520-00	Uniforms/Gear	22,270.44	23,031.21	28,794.29	25,000.00
100-110-5560-11	Lab Test Fees	-	973.00	1,200.00	500.00
100-110-5582-00	Accreditation Process	3,475.00	4,150.00	6,000.00	4,200.00
Total Operating Expenditures		\$ 147,063.99	\$ 134,322.51	\$ 184,438.16	\$ 130,700.00
Capital Outlay:					
100-110-5680-00	Miscellaneous Equipment	8,852.62	5,331.19	20,664.85	15,000.00
100-110-5681-00	Vehicles/Cruisers	90,788.48	30,747.00	188,278.87	137,682.48
Total Capital Equipment		\$ 99,641.10	\$ 36,078.19	\$ 208,943.72	\$ 152,682.48
Total Police Department Expenditures		\$ 3,014,662.18	\$ 2,988,620.04	\$ 3,487,923.58	\$ 3,151,717.48



Department:
Fund:

Police
General Fund

	2021 Proposed	2022 Projected	2023 Projected	2024 Projected
Personnel Services:				
Salaries & Wages	2,053,000.00	2,099,192.50	2,151,672.31	2,200,084.94
Other Earnings	33,000.00	33,742.50	34,586.06	35,364.25
Overtime	110,000.00	112,475.00	115,286.88	117,880.83
P.E.R.S.	15,120.00	14,780.00	15,155.00	15,688.80
Medicare	31,842.00	33,600.00	34,515.00	35,000.00
Police Pension	406,450.00	431,135.00	443,030.00	460,000.00
Health Insurance	449,500.00	492,382.30	539,355.57	590,810.09
Life Insurance	10,350.00	10,450.00	10,550.00	10,650.00
Dental Insurance	14,650.00	15,382.50	16,151.63	16,959.21
Workers Compensation	31,500.00	26,500.00	27,000.00	27,500.00
Total Personnel Services	\$ 3,155,412.00	\$ 3,269,639.80	\$ 3,387,302.45	\$ 3,509,938.12
Operating Expenditures:				
Cell Phones	4,500.00	4,500.00	4,500.00	4,500.00
Internet/Data Access	5,100.00	5,150.00	5,200.00	5,200.00
Gasoline/Oil	35,250.00	35,500.00	35,750.00	35,750.00
Rents/Leases	17,000.00	17,000.00	17,000.00	17,000.00
Community Relations/Awards	500.00	500.00	500.00	500.00
Office Supplies	5,500.00	5,500.00	5,500.00	5,500.00
Reference Materials	300.00	300.00	300.00	300.00
Equipment Maintenance	15,500.00	15,750.00	15,750.00	15,750.00
Cruiser Maintenance	16,000.00	16,000.00	16,500.00	16,500.00
Copier Maintenance and Agreement	2,500.00	2,500.00	2,500.00	2,500.00
Printing	3,000.00	3,000.00	3,000.00	3,000.00
Dues/Subscriptions	1,800.00	1,800.00	2,000.00	2,000.00
Travel/Seminars/Mileage	28,000.00	30,000.00	30,000.00	30,000.00
Supplies	4,000.00	4,000.00	4,000.00	4,000.00
Uniforms/Gear	25,500.00	30,000.00	26,000.00	26,000.00
Lab Test Fees	1,200.00	1,200.00	1,200.00	1,200.00
Accreditation Process	7,000.00	7,000.00	7,000.00	7,000.00
Total Operating Expenditures	\$ 172,650.00	\$ 179,700.00	\$ 176,700.00	\$ 176,700.00
Capital Outlay:				
Miscellaneous Equipment	15,000.00	15,000.00	15,000.00	15,000.00
Vehicles/Cruisers	105,000.00	110,000.00	110,000.00	110,000.00
Total Capital Equipment	\$ 120,000.00	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00
Total Police Department Expenditures	\$ 3,448,062.00	\$ 3,574,339.80	\$ 3,689,002.45	\$ 3,811,638.12



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City of Powell, Ohio



All Other Funds

	Special Revenue Funds- Summary			
	Actual 2018	Actual 2019	Budget 2020	Estimated 2020
Revenues by Fund:				
Municipal Motor License Tax	62,346.80	64,315.75	92,000.00	65,000.00
Street Maintenance & Repair	646,534.60	759,411.33	2,075,812.50	1,694,012.50
State Highway Improvement	52,115.58	61,595.06	72,987.50	71,837.50
Park Development	253,916.25	-	18,750.00	491,100.00
Coronavirus Relief Fund	-	-	805,295.94	805,295.94
Law Enforcement Assistance	7,600.00	-	2,000.00	-
Law Enforcement	2,500.00	391.93	400.00	1,000.00
DUI	185.00	260.00	175.00	26.00
Board of Pharmacy	350.00	226.00	100.00	274.00
P&R Programming	345,594.21	331,662.70	305,000.00	32,320.00
Veterans' Memorial	400.00	500.00	300.00	100.00
Canine Support Fund	25,000.00	429.08	5,000.00	350.00
Closed Funds	-	-	-	-
Total Revenue	\$ 1,396,542.44	\$ 1,218,791.85	\$ 3,377,820.94	\$ 3,161,315.94
Carryover from Prior Year	2,276,837.91	2,662,015.97	3,916,007.29	3,916,007.29
Total Available in Special Revenue Funds	\$ 3,673,380.35	\$ 3,880,807.82	\$ 7,293,828.23	\$ 7,077,323.23
Expenditures by Fund:				
Municipal Motor License Tax	62,500.00	64,500.00	100,000.00	80,000.00
Street Maintenance & Repair	415,689.64	285,724.04	2,972,320.00	2,623,716.62
State Highway Improvement	14,565.60	4,569.24	20,500.00	15,000.00
Park Development	8,957.07	-	121,000.00	117,806.00
Coronavirus Relief Fund	-	-	805,295.94	805,295.94
Law Enforcement Assistance	1,066.80	3,720.36	0.00	0.00
Law Enforcement	1,855.00	1,772.00	5,000.00	5,000.00
DUI	-	-	0.00	0.00
Board of Pharmacy	-	-	0.00	0.00
P&R Programming	285,930.55	264,390.94	342,320.00	90,618.00
Veterans' Memorial	43.50	101.50	100.00	100.00
Canine Support	3,909.20	4,426.97	0.00	9,111.56
Closed Funds	-	-	-	-
Total Expenditures	\$ 794,517.36	\$ 629,205.05	\$ 4,366,535.94	\$ 3,746,648.12
Unappropriated at Year-End	3,326,420.49	3,916,007.29	2,924,476.54	3,330,675.11
Total Available in Special Revenue Funds	\$ 4,120,937.85	\$ 4,545,212.34	\$ 7,291,012.48	\$ 7,077,323.23
Ending Fund Balance:	2018	2019	2020	2020
Municipal Motor License Tax	18,698.21	18,513.96	7,698.21	3,513.96
Street Maintenance & Repair	2,040,103.33	2,513,790.62	1,617,283.12	1,584,086.50
State Highway Improvement	417,523.15	474,548.97	527,036.47	531,386.47
Park Development	471,606.30	471,606.30	369,356.30	844,900.30
Coronavirus Relief Fund	-	-	-	-
Law Enforcement Assistance	13,213.20	9,492.84	11,492.84	9,492.84
Law Enforcement	18,541.38	17,161.31	12,561.31	13,161.31
DUI	4,252.09	4,512.09	4,687.09	4,538.09
Board of Pharmacy	5,955.76	6,181.76	6,281.76	6,455.76
P&R Programming	289,557.38	356,829.14	319,509.14	298,531.14
Veterans' Memorial	7,000.83	7,399.33	7,599.33	7,399.33
Canine Support	39,968.86	35,970.97	40,970.97	27,209.41
Total Fund Balance	\$ 3,326,420.49	\$ 3,916,007.29	\$ 2,924,476.54	\$ 3,330,675.11

Revenues by Fund:	Special Revenue Funds- Summary			
	Proposed 2021	Projected		
		2022	2023	2024
Municipal Motor License Tax	122,000.00	122,000.00	124,000.00	126,000.00
Street Maintenance & Repair	1,339,450.00	972,962.50	980,200.00	982,512.50
State Highway Improvement	72,650.00	72,837.50	73,300.00	73,487.50
Park Development	75,000.00	56,250.00	56,250.00	56,250.00
Coronavirus Relief Fund	-	-	-	-
Law Enforcement Assistance	2,000.00	2,000.00	2,000.00	2,000.00
Law Enforcement	400.00	400.00	400.00	400.00
DUI	200.00	200.00	200.00	200.00
Board of Pharmacy	100.00	100.00	100.00	100.00
P&R Programming	295,250.00	314,250.00	323,250.00	330,250.00
Veterans' Memorial	300.00	300.00	300.00	300.00
Canine Support Fund	5,000.00	5,000.00	5,000.00	5,000.00
Closed Funds	-	-	-	-
Total Revenue	\$ 1,912,350.00	\$ 1,546,300.00	\$ 1,565,000.00	\$ 1,576,500.00
Carryover from Prior Year	3,330,675.11	3,413,558.11	3,341,916.72	3,297,109.51
Total Available in Special Revenue Funds	\$ 5,243,025.11	\$ 4,959,858.11	\$ 4,906,916.72	\$ 4,873,609.51
Expenditures by Fund:	2021	2022	2023	2024
Municipal Motor License Tax	120,000.00	120,000.00	122,000.00	124,000.00
Street Maintenance & Repair	1,194,014.00	971,676.01	1,015,338.02	1,015,338.02
State Highway Improvement	15,000.00	15,000.00	15,000.00	15,000.00
Park Development	121,000.00	123,000.00	123,000.00	123,000.00
Coronavirus Relief Fund	-	-	-	-
Law Enforcement Assistance	2,000.00	2,000.00	2,000.00	2,000.00
Law Enforcement	5,000.00	2,250.00	5,000.00	2,250.00
DUI	1,000.00	1,000.00	1,000.00	1,000.00
Board of Pharmacy	-	-	-	-
P&R Programming	361,253.00	365,815.38	316,269.18	375,314.85
Veterans' Memorial	200.00	200.00	200.00	200.00
Canine Support	10,000.00	17,000.00	10,000.00	10,000.00
Closed Funds	-	-	-	-
Total Expenditures	\$ 1,829,467.00	\$ 1,617,941.39	\$ 1,609,807.20	\$ 1,668,102.87
Unappropriated at Year-End	3,413,558.11	3,341,916.72	3,297,109.51	3,205,506.64
Total Available in Special Revenue Funds	\$ 5,243,025.11	\$ 4,959,858.11	\$ 4,906,916.72	\$ 4,873,609.51
Ending Fund Balance:	2021	2022	2023	2024
Municipal Motor License Tax	5,513.96	7,513.96	9,513.96	11,513.96
Street Maintenance & Repair	1,729,522.50	1,730,808.99	1,695,670.97	1,662,845.45
State Highway Improvement	589,036.47	646,873.97	705,173.97	763,661.47
Park Development	798,900.30	732,150.30	665,400.30	598,650.30
Coronavirus Relief Fund	-	-	-	-
Law Enforcement Assistance	9,492.84	9,492.84	9,492.84	9,492.84
Law Enforcement	8,561.31	6,711.31	2,111.31	261.31
DUI	3,738.09	2,938.09	2,138.09	1,338.09
Board of Pharmacy	6,555.76	6,555.76	6,755.76	6,855.76
P&R Programming	232,528.14	180,962.76	187,943.57	142,878.72
Veterans' Memorial	7,499.33	7,599.33	7,699.33	7,799.33
Canine Support	22,209.41	10,209.41	5,209.41	209.41
Total Fund Balance	\$ 3,413,558.11	\$ 3,341,916.72	\$ 3,297,109.51	\$ 3,205,506.64

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)

	2021	2022	2023	2024
Revenues:				
Gasoline Tax	665,075	666,000	667,850	668,775
All Other	674,375	306,963	312,350	313,738
Total Revenues	\$ 1,339,450	\$ 972,963	\$ 980,200	\$ 982,513
Expenditures:				
Personnel Services	-	-	-	-
Operating Exp.	1,194,014	971,676	1,015,338	1,015,338
Capital Equipment	-	-	-	-
Total Expenditures	\$ 1,194,014	\$ 971,676	\$ 1,015,338	\$ 1,015,338

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)

	2021	2022	2023	2024
Revenues:				
Gasoline	53,925	54,000	54,150	54,225
All Other	18,725	18,838	19,150	19,263
Total Revenues	\$ 72,650	\$ 72,838	\$ 73,300	\$ 73,488
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)				
		2021	2022	2023	2024
	Revenues:				
	Total Revenues	\$ 122,000	\$ 122,000	\$ 124,000	\$ 126,000
	Expenditures:				
	Personnel Services	-	-	-	-
	Operating Exp.	\$ 120,000	\$ 120,000	\$ 122,000	\$ 124,000
	Capital Equipment	-	-	-	-
	Total Expenditures	\$ 120,000	\$ 120,000	\$ 122,000	\$ 124,000



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

Beginning Balance		\$ 1,809,258.37	\$ 2,040,103.33	\$ 2,513,790.62	\$ 2,513,790.62
Acct No.	Revenues:	2018 Actual	2019 Actual	2020 Budget	2020 Estimated
211-000-4140-00	Permissive Auto Tax	86,488.98	89,215.01	87,875.00	87,875.00
211-000-4225-00	Gasoline Tax	400,600.26	490,618.84	656,750.00	656,750.00
211-000-4226-00	License Tax	72,695.08	72,541.53	75,387.50	75,387.50
211-000-4701-00	Interest	24,250.28	42,535.95	22,000.00	29,000.00
211-000-4910-00	SIB Loan Proceeds	-	-	1,133,800.00	765,000.00
211-000-4890-00	Miscellaneous	-	-	-	-
211-000-4931-00	Transfer Motor Lic. Fund	62,500.00	64,500.00	100,000.00	80,000.00
211-000-4931-02	Transfer General Fund	-	-		
Total Revenues		\$ 646,534.60	\$ 759,411.33	\$ 2,075,812.50	\$ 1,694,012.50
Expenditures:					
Engineering Dept:					
211-621-5431-00	Annual Street Repair Prog.	336,400.80	161,373.19	1,035,000.00	1,118,478.19
211-621-5431-01	Specific Street Repair	-	-	1,288,740.00	1,253,914.43
211-621-5431-02	Specific Street Repair	-	-	487,580.00	107,324.00
Public Service Dept:					
211-630-5431-50	Snow and Ice Removal	59,664.33	83,859.17	115,000.00	100,000.00
211-650-5431-75	Traffic Signs & Signals	19,624.51	34,491.68	40,000.00	44,000.00
211-650-5431-85	Guardrails				
211-650-5560-01	SIB Loan Interest Costs			6,000.00	
211-700-5570-01	SIB Loan Closing Costs		6,000.00		
Total Expenditures		\$ 415,689.64	\$ 285,724.04	\$ 2,972,320.00	\$ 2,623,716.62
Change in Fund Balance		\$ 230,844.96	\$ 473,687.29	\$ (896,507.50)	\$ (929,704.12)
Balance State Highway Imp. Fund		\$ 2,040,103.33	\$ 2,513,790.62	\$ 1,617,283.12	\$ 1,584,086.50

Department: Engineering & Public Service Fund: State Highway Improvement Fund					
Beginning Balance		\$ 379,973.17	\$ 417,523.15	\$ 474,548.97	\$ 474,548.97
Acct No.	Revenues:	2018 Actual	2019 Actual	2020 Budget	2020 Estimated
221-000-4140-00	Permissive Auto Tax	7,012.64	7,233.67	7,125.00	7,125.00
221-000-4225-00	Gasoline Tax	32,481.10	39,779.91	53,250.00	53,250.00
221-000-4226-00	License Tax	5,894.19	5,881.76	6,112.50	6,112.50
221-000-4701-00	Interest	6,727.65	8,699.72	6,500.00	5,350.00
Total Revenues		\$ 52,115.58	\$ 61,595.06	\$ 72,987.50	\$ 71,837.50
Expenditures:					
Engineering Dept:					
221-621-5431-00	Street Repair	-	-		-
Public Service Dept:					
221-640-5431-60	Storm Sewers & Drains	9,997.60	-	5,000.00	-
221-650-5431-75	Traffic Signs and Signals	4,568.00	4,569.24	15,500.00	15,000.00
Total Expenditures		\$ 14,565.60	\$ 4,569.24	\$ 20,500.00	\$ 15,000.00
Change in Fund Balance					
Change in Fund Balance		\$ 37,549.98	\$ 57,025.82	\$ 52,487.50	\$ 56,837.50
Balance State Highway Imp. Fund					
Balance State Highway Imp. Fund		\$ 417,523.15	\$ 474,548.97	\$ 527,036.47	\$ 531,386.47



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

Beginning Balance	\$	1,584,086.50	\$	1,729,522.50	\$	1,730,808.99	\$	1,695,670.97
Revenues:		2021 Proposed		2022 Projected		2023 Projected		2024 Projected
Permissive Auto Tax (92.5%)		89,725.00		90,650.00		91,575.00		92,500.00
Gasoline Tax (92.5%)		665,075.00		666,000.00		667,850.00		668,775.00
License Tax (92.5%)		75,850.00		76,312.50		76,775.00		77,237.50
Interest		20,000.00		20,000.00		22,000.00		22,000.00
SIB Loan Proceeds		368,800.00		-		-		-
Miscellaneous		-		-		-		-
Transfer Municipal Motor License Tax Fund		120,000.00		120,000.00		122,000.00		122,000.00
Transfer General Fund		-		-		-		-
Total Revenues	\$	1,339,450.00	\$	972,962.50	\$	980,200.00	\$	982,512.50
Expenditures:								
Engineering Dept:								
Annual Street Repair Program		1,000,000.00		800,000.00		850,000.00		850,000.00
Street Repair - Sawmill Pkwy (N. of Seldom Sn)		-		-		-		-
Street Repair - Seldom Seen/Liberty*		-		-		-		-
Public Service Dept:								
Snow and Ice Removal		115,000.00		115,000.00		120,000.00		120,000.00
Traffic Signs & Signals		45,000.00		34,000.00		34,000.00		34,000.00
Guardrails		-		-		-		-
SIB Loan Interest Costs		34,014.00		22,676.01		11,338.02		11,338.02
SIB Loan Closing Costs		-		-		-		-
Total Expenditures	\$	1,194,014.00	\$	971,676.01	\$	1,015,338.02	\$	1,015,338.02
Change in Fund Balance	\$	145,436.00	\$	1,286.49	\$	(35,138.02)	\$	(32,825.52)
Balance State Highway Imp. Fund	\$	1,729,522.50	\$	1,730,808.99	\$	1,695,670.97	\$	1,662,845.45

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

Beginning Balance	\$	531,386.47	\$	589,036.47	\$	646,873.97	\$	705,173.97
Revenues:		2021 Proposed		2022 Projected		2023 Projected		2024 Projected
Permissive Auto Tax (7.5%)		7,275.00		7,350.00		7,425.00		7,500.00
Gasoline Tax (7.5%)		53,925.00		54,000.00		54,150.00		54,225.00
License Tax (7.5%)		6,150.00		6,187.50		6,225.00		6,262.50
Interest		5,300.00		5,300.00		5,500.00		5,500.00
Total Revenues	\$	72,650.00	\$	72,837.50	\$	73,300.00	\$	73,487.50
Expenditures:								
Engineering Dept:								
Street Repair		-		-		-		-
Public Service Dept:								
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	\$	57,650.00	\$	57,837.50	\$	58,300.00	\$	58,487.50
Balance State Highway Imp. Fund	\$	589,036.47	\$	646,873.97	\$	705,173.97	\$	763,661.47



Department: Finance
Fund: Municipal Motor License Tax Fund

Beginning Balance		\$	18,851.41	\$	18,698.21	\$	18,513.96	\$	18,513.96
Acct No.	Revenues:		2018 Actual		2019 Actual		2020 Budget		2020 Estimated
210-000-4140-00	Permissive Auto Tax		62,346.80		64,315.75		92,000.00		65,000.00
Total Revenues		\$	62,346.80	\$	64,315.75	\$	92,000.00	\$	65,000.00
Expenditures:									
210-621-5910-03	Transfer Street Maint. Fund		62,500.00		64,500.00		100,000.00		80,000.00
Total Expenditures		\$	62,500.00	\$	64,500.00	\$	100,000.00	\$	80,000.00
Change in Fund Balance									
		\$	(153.20)	\$	(184.25)	\$	(8,000.00)	\$	(15,000.00)
Balance Munic. Motor License Tax Fund									
		\$	18,698.21	\$	18,513.96	\$	10,513.96	\$	3,513.96



Department: Finance
Fund: Municipal Motor License Tax Fund

Beginning Balance	\$	3,513.96	\$	5,513.96	\$	7,513.96	\$	9,513.96
Revenues:		2021 Projected		2022 Projected		2023 Projected		2024 Projected
Permissive Auto Tax		122,000.00		122,000.00		124,000.00		126,000.00
Total Revenues	\$	122,000.00	\$	122,000.00	\$	124,000.00	\$	126,000.00
Expenditures:								
Transfer Street Maintenance Repair Fund		120,000.00		120,000.00		122,000.00		124,000.00
Total Expenditures	\$	120,000.00	\$	120,000.00	\$	122,000.00	\$	124,000.00
Change in Fund Balance	\$	2,000.00	\$	2,000.00	\$	2,000.00	\$	2,000.00
Balance Munic. Motor License Tax Fund	\$	5,513.96	\$	7,513.96	\$	9,513.96	\$	11,513.96



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Special Revenue Fund Name: Park Development Fund																																																								
Description: Greenspace recreation fees from developers and grants to develop and enhance park space																																																								
<p><u>Adventure Park</u> 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.</p> <p><u>Arbor Ridge Park</u> 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.</p> <p><u>Beechwood Park</u> A heavily wooded nature preserve offering great opportunities for hiking or educational programming, adjacent to Adventure Park.</p> <p><u>Library Park</u> Athletic fields make up a significant portion of this park with</p>	<table><tr><th colspan="5">Budget Summary (Park Dev. Fund)</th></tr><tr><th></th><th>2021</th><th>2022</th><th>2023</th><th>2024</th></tr><tr><td>Revenues:</td><td></td><td></td><td></td><td></td></tr><tr><td>Total Revenues</td><td>\$ 75,000</td><td>\$ 56,250</td><td>\$ 56,250</td><td>\$ 56,250</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>-</td><td>-</td><td>-</td><td>-</td></tr><tr><td>Capital Equipment</td><td>121,000</td><td>123,000</td><td>123,000</td><td>123,000</td></tr><tr><td>Total Expenditures</td><td>\$ 121,000</td><td>\$ 123,000</td><td>\$ 123,000</td><td>\$ 123,000</td></tr></table>	Budget Summary (Park Dev. Fund)						2021	2022	2023	2024	Revenues:					Total Revenues	\$ 75,000	\$ 56,250	\$ 56,250	\$ 56,250	Expenditures:					Personnel Services	-	-	-	-	Operating Exp.	-	-	-	-	Capital Equipment	121,000	123,000	123,000	123,000	Total Expenditures	\$ 121,000	\$ 123,000	\$ 123,000	\$ 123,000										
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Special Revenue Fund Name: Park & Recreation Programming Fund																																																								
Description: Registration fees from participants in classes along with the associated costs for classes.																																																								
<p><u>Meadowview Park</u> 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.</p> <p><u>Murphy Park</u> 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.</p> <p><u>Oak Park</u> Residents can enjoy a stroll through the quite nature preserve near the southern edge of Powell.</p> <p><u>Village Green Park</u> 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 amphitheather. The municipal offices and police department are also adjacent to the park for those needing to do business with the City.</p>	<table><tr><th colspan="5">Budget Summary (P&R Prg Fund)</th></tr><tr><th></th><th>2021</th><th>2022</th><th>2023</th><th>2024</th></tr><tr><td>Revenues:</td><td></td><td></td><td></td><td></td></tr><tr><td>Registration</td><td>150,000</td><td>164,000</td><td>170,000</td><td>175,000</td></tr><tr><td>All Other</td><td>145,250</td><td>150,250</td><td>153,250</td><td>155,250</td></tr><tr><td>Total Revenues</td><td>\$ 295,250</td><td>\$ 314,250</td><td>\$ 323,250</td><td>\$ 330,250</td></tr><tr><td>Expenditures:</td><td></td><td></td><td></td><td></td></tr><tr><td>Personnel Services</td><td>74,903</td><td>76,390</td><td>78,319</td><td>80,335</td></tr><tr><td>Operating Exp.</td><td>286,350</td><td>289,425</td><td>237,950</td><td>294,980</td></tr><tr><td>Capital Equipment</td><td>-</td><td>-</td><td>-</td><td>-</td></tr><tr><td>Total Expenditures</td><td>\$ 361,253</td><td>\$ 365,815</td><td>\$ 316,269</td><td>\$ 375,315</td></tr></table>	Budget Summary (P&R Prg Fund)						2021	2022	2023	2024	Revenues:					Registration	150,000	164,000	170,000	175,000	All Other	145,250	150,250	153,250	155,250	Total Revenues	\$ 295,250	\$ 314,250	\$ 323,250	\$ 330,250	Expenditures:					Personnel Services	74,903	76,390	78,319	80,335	Operating Exp.	286,350	289,425	237,950	294,980	Capital Equipment	-	-	-	-	Total Expenditures	\$ 361,253	\$ 365,815	\$ 316,269	\$ 375,315
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Total Expenditures	\$ 361,253	\$ 365,815	\$ 316,269	\$ 375,315																																																				



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

Beginning Balance		\$	226,647.12	\$	471,606.30	\$	471,606.30	\$	471,606.30
Acct No.	Revenues:		2018 Actual		2019 Actual		2020 Budget		2020 Estimated
241-000-4523-00	Developer's Rec. Fees		253,916.25		-		18,750.00		491,100.00
241-000-4820-00	Donations/Contributions		-		-		-		-
Total Revenues		\$	253,916.25	\$	-	\$	18,750.00	\$	491,100.00
Capital Outlay:									
241-320-5540-00	R.O.W. Land Acquisition		7,050.00		-		3,200.00		3,200.00
241-320-5670-00	Park Improvements		-		-		114,800.00		111,606.00
241-320-5683-04	Snow Clearing Equip.		-		-		-		-
241-320-5683-05	Dog Waste Stations		1,471.91		-		3,000.00		3,000.00
241-320-5683-06	Park Security Lighting		435.16		-		-		-
241-910-5910-00	Transfer to Seldom Seen		-		-		-		-
Total Capital Equipment		\$	8,957.07	\$	-	\$	121,000.00	\$	117,806.00
Change in Fund Balance		\$	244,959.18	\$	-	\$	(102,250.00)	\$	373,294.00
Balance Park Development Fund		\$	471,606.30	\$	471,606.30	\$	369,356.30	\$	844,900.30



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

Beginning Balance	\$	844,900.30	\$	798,900.30	\$	732,150.30	\$	665,400.30
Revenues:		2021 PROPOSED		2022 Projected		2023 Projected		2024 Projected
Developer's Recreation Fees		75,000.00		56,250.00		56,250.00		56,250.00
Donations/Contributions		-		-		-		-
Total Revenues	\$	75,000.00	\$	56,250.00	\$	56,250.00	\$	56,250.00
Capital Outlay:								
R.O.W. Land Acquisition		-		-		-		-
Park Improvements		118,000.00		120,000.00		120,000.00		120,000.00
Snow Clearing Equipment for Pathways		-		-		-		-
Dog Waste Stations		3,000.00		3,000.00		3,000.00		3,000.00
Park Security Lighting		-		-		-		-
Transfer to Seldom Seen Park		-		-		-		-
Total Capital Equipment	\$	121,000.00	\$	123,000.00	\$	123,000.00	\$	123,000.00
Change in Fund Balance	\$	(46,000.00)	\$	(66,750.00)	\$	(66,750.00)	\$	(66,750.00)
Balance Park Development Fund	\$	798,900.30	\$	732,150.30	\$	665,400.30	\$	598,650.30



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

Beginning Balance		\$ 229,893.72	\$ 289,557.38	\$ 356,829.14	\$ 356,829.14
Acct No.	Revenues:	2018 Actual	2019 Actual	2020 Budget	2020 Estimated
295-000-4522-00	Sale of Merchandise	-	-	-	-
295-000-4523-00	Recreation Fees	169,089.50	152,323.20	160,000.00	25,000.00
295-000-4820-00	Donations- Parks & Rec	300.00	-	-	-
295-000-4820-01	Donations- Powell Festival	133,292.46	111,230.50	110,000.00	7,145.00
295-000-4820-02	Festival Sales	42,912.25	68,109.00	35,000.00	-
295-000-4890-00	Refunds & Reimb.	-	-	-	175.00
295-000-4890-04	BWC Premium Refund	-	-	-	-
295-000-4931-00	TR - General Fund	-	-	-	-
Total Revenues		\$ 345,594.21	\$ 331,662.70	\$ 305,000.00	\$ 32,320.00
Personnel Services:					
295-320-5190-00	Salaries & Wages	33,864.61	31,374.22	43,140.00	20,000.00
295-320-5190-11	Overtime	917.15	1,078.17	2,500.00	-
295-320-5211-00	PERS	4,869.42	4,543.24	6,390.00	2,800.00
295-320-5213-00	Medicare	505.43	468.81	665.00	290.00
295-320-5221-00	Health Insurance	2,059.01	2,215.25	2,550.00	2,550.00
295-320-5322-00	Life Insurance	102.48	103.08	110.00	110.00
295-320-5223-00	Dental Insurance	78.84	75.36	85.00	85.00
295-320-5225-00	Workers Compensation	501.73	417.43	530.00	530.00
Total Personnel Services		\$ 42,898.67	\$ 40,275.56	\$ 55,970.00	\$ 26,365.00
Acct No.	Expenses	2018 Actual	2019 Actual	2020 Budget	2020 Estimated
295-320-5321-00	Cell Phones	619.71	624.04	750.00	750.00
295-320-5322-00	Postage	2,951.28	3,468.56	4,000.00	2,500.00
295-320-5331-00	Rentals	3,987.68	3,209.98	6,000.00	-
295-320-5420-00	Operating Supplies	23,579.94	20,361.52	32,000.00	1,300.00
295-320-5420-01	Noncap Equipment	-	1,437.00	2,000.00	-
295-320-5481-00	Printing/Brochures	15,354.00	17,004.72	22,000.00	22,000.00
295-320-5510-00	Training	2,329.28	2,209.84	2,500.00	1,500.00
295-320-5520-00	Uniforms	408.00	641.00	1,500.00	-
295-320-5550-76	Software Maintenance Fee	4,850.00	-	3,600.00	5,100.00
295-320-5560-40	Contracted Instructors	58,654.35	44,619.86	60,000.00	7,000.00
295-320-5591-00	Refunds	10,180.80	10,197.20	10,000.00	10,000.00
295-320-5599-00	Miscellaneous	32.04	36.00	-	-
295-350-5385-00	Powell Festival	111,704.35	111,473.90	125,000.00	6,823.00
295-350-5390-00	Special Events	8,280.45	8,331.76	16,000.00	5,500.00
295-350-5591-00	Powell Festival Refunds	100.00	500.00	1,000.00	1,780.00
Total Operating Expenditures		\$ 243,031.88	\$ 224,115.38	\$ 286,350.00	\$ 64,253.00
Capital Outlay/Transfers and Advances:					
295-320-5680-00	Equipment	-	-	-	-
295-920-5810-00	Repay Adv to General Fund	-	-	-	-
Total Capital Outlay/Transf. and Adv.		\$ -	-	\$ -	-
Total P&R Programming Expenditures		\$ 285,930.55	\$ 264,390.94	\$ 342,320.00	\$ 90,618.00
Change in Fund Balance		\$ 59,663.66	\$ 67,271.76	\$ (37,320.00)	\$ (58,298.00)
Balance P&R Programming Fund		\$ 289,557.38	\$ 356,829.14	\$ 319,509.14	\$ 298,531.14



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

Beginning Balance	\$	298,531.14	\$	232,528.14	\$	180,962.76	\$	187,943.57
Revenues:		2021 PROPOSED		2022 Projected		2023 Projected		2024 Projected
Sale of Merchandise		-		-		-		-
Recreation Fees		150,000.00		164,000.00		170,000.00		175,000.00
Donations- Parks & Rec		250.00		250.00		250.00		250.00
Donations- Powell Festival/Special Events		110,000.00		115,000.00		118,000.00		120,000.00
Festival Sales		35,000.00		35,000.00		35,000.00		35,000.00
Refunds & Reimb.		-		-		-		-
BWC Premium Refund		-		-		-		-
TR - General Fund		-		-		-		-
Total Revenues	\$	295,250.00	\$	314,250.00	\$	323,250.00	\$	330,250.00
Personnel Services:								
Salaries & Wages		57,000.00		58,282.50		59,593.86		60,934.72
Overtime		4,700.00		4,805.75		4,913.88		5,024.44
PERS		8,638.00		8,832.36		9,031.08		9,234.28
Medicare		895.00		914.78		935.36		956.41
Health Insurance		2,800.00		2,750.00		2,955.00		3,190.00
Life Insurance		85.00		115.00		115.00		120.00
Dental Insurance		85.00		90.00		100.00		110.00
Workers Compensation		700.00		600.00		675.00		765.00
Total Personnel Services	\$	74,903.00	\$	76,390.38	\$	78,319.18	\$	80,334.85
Expenses		2021 PROPOSED		2022 Projected		2023 Projected		2024 Projected
Cell Phones		750.00		775.00		775.00		780.00
Postage		4,000.00		4,000.00		4,000.00		4,000.00
Rentals		6,000.00		6,000.00		6,500.00		6,500.00
Operating Supplies		32,000.00		34,000.00		36,000.00		38,000.00
Noncap Equipment		2,000.00		2,500.00		2,500.00		3,000.00
Printing/Brochures		22,000.00		22,000.00		22,000.00		22,000.00
Training		2,500.00		3,000.00		3,000.00		3,500.00
Uniforms		1,500.00		1,500.00		1,500.00		1,500.00
Software Maintenance Fee		3,600.00		3,650.00		3,675.00		3,700.00
Contracted Instructors		60,000.00		60,000.00		6,000.00		60,000.00
Refunds		10,000.00		10,000.00		10,000.00		10,000.00
Miscellaneous		-		-		-		-
Powell Festival		125,000.00		125,000.00		125,000.00		125,000.00
Special Events		16,000.00		16,000.00		16,000.00		16,000.00
Powell Festival Refunds		1,000.00		1,000.00		1,000.00		1,000.00
Total Operating Expenditures	\$	286,350.00	\$	289,425.00	\$	237,950.00	\$	294,980.00
Capital Outlay/Transfers and Advances:								
Equipment		-		-		-		-
Repay Advance to General Fund		-		-		-		-
Total Capital Outlay/Transf. and Adv.	\$	-	\$	-	\$	-	\$	-
Total P&R Programming Expenditures	\$	361,253.00	\$	365,815.38	\$	316,269.18	\$	375,314.85
Change in Fund Balance	\$	(66,003.00)	\$	(51,565.38)	\$	6,980.82	\$	(45,064.85)
Balance P&R Programming Fund	\$	232,528.14	\$	180,962.76	\$	187,943.57	\$	142,878.72

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>Available only when the State legislation decides to fund mandated law enforcement training.</p>	<table><tr><th colspan="5">Budget Summary (Law Enforcement Asst. Fund)</th></tr><tr><th></th><th>2021</th><th>2022</th><th>2023</th><th>2024</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>2,000</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>\$ 2,000</td><td>\$ 2,000</td><td>\$ 2,000</td><td>\$ 2,000</td></tr></table>	Budget Summary (Law Enforcement Asst. Fund)						2021	2022	2023	2024	Revenues:										Total Revenues	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	Expenditures:					Personnel Services	-	-	-	-	Operating Exp.	2,000	2,000	2,000	2,000	Capital Equipment	-	-	-	-	Total Expenditures	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
	Budget Summary (Law Enforcement Asst. Fund)																																																		
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	Revenues:																																																		
	Total Revenues	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000																																														
	Expenditures:																																																		
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	Operating Exp.	2,000	2,000	2,000	2,000																																														
	Capital Equipment	-	-	-	-																																														
Total Expenditures	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000																																															
Special Revenue Fund Name:	Law Enforcement Fund																																																		
Description:	Law Enforcement expenditures funded by seizure of tangible property by Local, State and Federal Agencies.																																																		
<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>2021</th><th>2022</th><th>2023</th><th>2024</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>2,250</td><td>5,000</td><td>2,250</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>\$ 2,250</td><td>\$ 5,000</td><td>\$ 2,250</td></tr></table>	Budget Summary (Law Enforcement Fund)						2021	2022	2023	2024	Revenues:										Total Revenues	\$ 400	\$ 400	\$ 400	\$ 400	Expenditures:					Personnel Services					Operating Exp.	5,000	2,250	5,000	2,250	Capital Equipment					Total Expenditures	\$ 5,000	\$ 2,250	\$ 5,000	\$ 2,250
	Budget Summary (Law Enforcement Fund)																																																		
		2021	2022	2023	2024																																														
	Revenues:																																																		
	Total Revenues	\$ 400	\$ 400	\$ 400	\$ 400																																														
	Expenditures:																																																		
	Personnel Services																																																		
	Operating Exp.	5,000	2,250	5,000	2,250																																														
	Capital Equipment																																																		
Total Expenditures	\$ 5,000	\$ 2,250	\$ 5,000	\$ 2,250																																															

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)				
	2021	2022	2023	2024	
	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)				
	2021	2022	2023	2024	
	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)				
	2021	2022	2023	2024	
	Revenues:				
	Total Revenues	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
	Expenditures:				
	Personnel Services				
	Operating Exp.	10,000	17,000	10,000	10,000
	Capital Equipment				
	Total Expenditures	\$ 10,000	\$ 17,000	\$ 10,000	\$ 10,000



Department: Police
Fund: Law Enforcement Assistance

Beginning Balance		\$	6,680.00	\$	13,213.20	\$	9,492.84	\$	9,492.84
Acct No.	Revenues:		2018 Actual		2019 Actual		2020 Budget		2020 Estimated
265-000-4422-00	Police Training Reimb.		7,600.00				2,000.00		-
Total Revenues		\$	7,600.00	\$	-	\$	2,000.00	\$	-
Expenditures:									
265-110-5510-00	Training/Education		1,066.80		3,720.36				-
Total Expenditures		\$	1,066.80	\$	3,720.36	\$	-	\$	-
Change in Fund Balance		\$	6,533.20	\$	(3,720.36)	\$	2,000.00	\$	-
Balance Law Enforcement Asst. Fund		\$	13,213.20	\$	9,492.84	\$	11,492.84	\$	9,492.84

Department: Police
Fund: Law Enforcement Assistance

Beginning Balance		\$	17,896.38	\$	18,541.38	\$	17,161.31	\$	17,161.31
Expenditures:									
			2018 Actual		2019 Actual		2020 Budget		2020 Estimated
271-011-4440-00	LEAP Funds						100.00		
271-012-4440-00	Del Co Seizure Funds		2,500.00				100.00		1,000.00
271-013-4440-00	State AG Seizure Funds						100.00		
271-014-4440-00	Powell PD Seizure Funds		-		391.93		100.00		-
271-015-4440-00	DOJ Seizure Funds		-						-
271-016-4440-00	DOT Seizure Funds		-						-
Total Revenues		\$	2,500.00	\$	391.93	\$	400.00	\$	1,000.00
Expenditures:									
271-111-5598-00	Law Enforcement Exp.		1,855.00				2,500.00		2,500.00
271-111-5690-00	Law Enforcement Exp.		-		1,772.00		2,500.00		2,500.00
Total Expenditures		\$	1,855.00	\$	1,772.00	\$	5,000.00	\$	5,000.00
Change in Fund Balance		\$	645.00	\$	(1,380.07)	\$	(4,600.00)	\$	(4,000.00)
Balance Law Enforcement Fund		\$	18,541.38	\$	17,161.31	\$	12,561.31	\$	13,161.31



Department: Police
Fund: Law Enforcement Assistance

Beginning Balance	\$	9,492.84			
Revenues:		2021 PROPOSED	2022 Projected	2023 Projected	2024 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		2,000.00	2,000.00	2,000.00	2,000.00
Total Expenditures	\$	2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00
Change in Fund Balance	\$	-	\$ -	\$ -	\$ -
Balance Law Enforcement Asst. Fund	\$	9,492.84	\$ -	\$ -	\$ -

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

Department: Police
Fund: Law Enforcement Assistance

Beginning Balance	\$	13,161.31	\$ 8,561.31	\$ 6,711.31	\$ 2,111.31
Expenditures:		2021 PROPOSED	2022 Projected	2023 Projected	2024 Projected
		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	1,250.00	2,500.00	1,250.00
Law Enforcement Expenditures - Capital		2,500.00	1,000.00	2,500.00	1,000.00
Total Expenditures	\$	5,000.00	\$ 2,250.00	\$ 5,000.00	\$ 2,250.00
Change in Fund Balance	\$	(4,600.00)	\$ (1,850.00)	\$ (4,600.00)	\$ (1,850.00)
Balance Law Enforcement Fund	\$	8,561.31	\$ 6,711.31	\$ 2,111.31	\$ 261.31

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



Department: Police
Fund: D.U.I.

Beginning Balance		\$	4,067.09	\$	4,252.09	\$	4,512.09	\$	4,512.09
Acct No.	Revenues:		2018 Actual		2019 Actual		2020 Budget		2020 Estimated
281-000-4612-00	D.U.I. Fines		185.00		260.00		175.00		26.00
Total Revenues		\$	185.00	\$	260.00	\$	175.00	\$	26.00
Expenditures:									
281-111-5596-00	D.U.I. Expenditures		-		-				-
Total Expenditures		\$	-					\$	-
Change in Fund Balance									
Change in Fund Balance		\$	185.00	\$	260.00	\$	175.00	\$	26.00
Balance D.U.I. Fund									
Balance D.U.I. Fund		\$	4,252.09	\$	4,512.09	\$	4,687.09	\$	4,538.09

Alcohol Education and enforcement

Department: Police
Fund: Board of Pharmacy Law Enforcement

Beginning Balance		\$	5,605.76	\$	5,955.76	\$	6,181.76	\$	6,181.76
Acct No.	Revenues:		2018 Actual		2019 Actual		2020 Budget		2020 Estimated
291-000-4612-00	Drug Fines		350.00		226.00		100.00		274.00
		\$	350.00	\$	226.00	\$	100.00	\$	274.00
Expenditures:									
291-112-5597-00	Brd. Of Pharmacy Exp.		-						-
291-112-5694-00	Equipment		-						-
Total Expenditures		\$	-					\$	-
Change in Fund Balance									
Change in Fund Balance		\$	350.00	\$	226.00	\$	100.00	\$	274.00
Balance Board of Pharmacy Fund									
Balance Board of Pharmacy Fund		\$	5,955.76	\$	6,181.76	\$	6,281.76	\$	6,455.76

Alcohol Education and enforcement

Department: Police
Fund: Canine Support Fund

Beginning Balance		\$	18,878.06	\$	39,968.86	\$	35,970.97	\$	35,970.97
Acct No.	Revenues:		2018 Actual		2019 Actual		2020 Budget		2020 Estimated
298-000-4820-00	Contributions/Donations		25,000.00		170.00		5,000.00		350.00
298-000-4890-02	Reimbursements		-		259.08				-
Total Revenues		\$	25,000.00	\$	429.08	\$	5,000.00	\$	350.00
Expenditures:									
298-110-5420-00	Operating Expenses		3,909.20		4,426.97				9,111.56
Total Expenditures		\$	3,909.20	\$	4,426.97	\$	-	\$	9,111.56
Change in Fund Balance									
Change in Fund Balance		\$	21,090.80	\$	(3,997.89)	\$	5,000.00	\$	(8,761.56)
Balance Canine Support Fund									
Balance Canine Support Fund		\$	39,968.86	\$	35,970.97	\$	40,970.97	\$	27,209.41



Department: Police
Fund: D.U.I.

Beginning Balance	\$	4,538.09	\$	3,738.09	\$	2,938.09	\$	2,138.09
Revenues:		2021 PROPOSED		2022 Projected		2023 Projected		2024 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	\$	3,738.09	\$	2,938.09	\$	2,138.09	\$	1,338.09

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

Department: Police
Fund: Board of Pharmacy Law Enforcement

Beginning Balance	\$	6,455.76	\$	6,555.76	\$	6,655.76	\$	6,755.76
Revenues:		2021 PROPOSED		2022 Projected		2023 Projected		2024 Projected
Drug Fines		100.00		100.00		100.00		100.00
	\$	100.00	\$	100.00	\$	100.00	\$	100.00
Expenditures:								
Board of Pharmacy Expenditures		-		-		-		-
Equipment		-		-		-		-
Total Expenditures	\$	-	\$	-	\$	-	\$	-
Change in Fund Balance	\$	100.00	\$	100.00	\$	100.00	\$	100.00
Balance Board of Pharmacy Fund	\$	6,555.76	\$	6,655.76	\$	6,755.76	\$	6,855.76

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

Department: Police
Fund: Canine Support Fund

Beginning Balance	\$	27,209.41	\$	22,209.41	\$	10,209.41	\$	5,209.41
Revenues:		2021 PROPOSED		2022 Projected		2023 Projected		2024 Projected
Contributions/Donations		5,000.00		5,000.00		5,000.00		5,000.00
Reimbursements		-		-		-		-
Total Revenues	\$	5,000.00	\$	5,000.00	\$	5,000.00	\$	5,000.00
Expenditures:								
Operating Expenses		10,000.00		17,000.00		10,000.00		10,000.00
Total Expenditures	\$	10,000.00	\$	17,000.00	\$	10,000.00	\$	10,000.00
Change in Fund Balance	\$	(5,000.00)	\$	(12,000.00)	\$	(5,000.00)	\$	(5,000.00)
Balance Canine Support Fund	\$	22,209.41	\$	10,209.41	\$	5,209.41	\$	209.41

Projecting replacing the Canine unit in 2022

Special Revenue Fund Name: Veteran's Memorial Fund	
Description: Items related to maintaining or constructing the Veteran's Memorial and the surrounding area	
<u>Brick Sale</u> 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)
	2021 2022 2023 2024
	Revenues:
	Total Revenues \$ 300 \$ 300 \$ 300 \$ 300
	Expenditures:
	Personnel Services
	Operating Exp. \$ 200 \$ 200 \$ 200 \$ 200
	Capital Equipment - - - -
	Total Expenditures \$ 200 \$ 200 \$ 200 \$ 200

Special Revenue Fund Name: Various Special Revenue Grant Funds

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

Recent Grants

2020 - The City has requested a share of grant funds from the CARES Act to assis the City in offsetting costs incurred to mitigate the spread of the Coronavirus.

Budget Summary (Various Special Revenue Grant Funds)

	2020	2021	2022	2023
Revenues:				
Total Revenues	\$ 805,296	\$ -	\$ -	\$ -
Expenditures:				
Personnel Services	512,000			
Operating Exp.	293,296			
Capital Equipment				
Total Expenditures	\$ 805,296	\$ -	\$ -	\$ -



Department: Public Information
Fund: Veteran's Memorial

Beginning Balance		\$	6,644.33	\$	7,000.83	\$	7,399.33	\$	7,399.33
Acct No.	Revenues:		2018 Actual		2019 Actual		2020 Budget		2020 Estimated
296-000-4522-00	Brick Sale		400.00		400.00		300.00		100.00
296-000-4820-00	Contributions/Donations		-		100.00				-
Total Revenues		\$	400.00	\$	500.00	\$	300.00	\$	100.00
Operating Expenditures:									
296-720-5420-00	Field Supplies		43.50		101.50		100.00		100.00
Total Operating Expenditures		\$	43.50	\$	101.50	\$	100.00	\$	100.00
Capital Outlay:									
296-800-5510-00	Memorial Structure		-						-
Total Capital Equipment		\$	-					\$	-
Total Veteran's Memorial Expenditures		\$	43.50	\$	101.50	\$	100.00	\$	100.00
Change in Fund Balance		\$	356.50	\$	398.50	\$	200.00	\$	-
Balance Veteran's Memorial Fund		\$	7,000.83	\$	7,399.33	\$	7,599.33	\$	7,399.33



Department: Public Information
Fund: Veteran's Memorial

Beginning Balance								
	\$	7,399.33	\$	7,499.33	\$	7,599.33	\$	7,699.33
		2021 PROPOSED	2022 Projected	2023 Projected	2024 Projected			
Revenues:		300.00	300.00	300.00	300.00			
Brick Sale		300.00	300.00	300.00	300.00			
Contributions/Donations		-	-	-	-			
Total Revenues	\$	300.00	\$	300.00	\$	300.00	\$	300.00
Operating Expenditures:								
Field Supplies		200.00	200.00	200.00	200.00			
Total Operating Expenditures	\$	200.00	\$	200.00	\$	200.00	\$	200.00
Capital Outlay:								
Memorial Structure		-	-	-	-			
Total Capital Equipment	\$	-	\$	-	\$	-	\$	-
Total Veteran's Memorial Expenditures	\$	200.00	\$	200.00	\$	200.00	\$	200.00
Change in Fund Balance	\$	100.00	\$	100.00	\$	100.00	\$	100.00
Balance Veteran's Memorial Fund	\$	7,499.33	\$	7,599.33	\$	7,699.33	\$	7,799.33



Department: Various
Fund: Various Special Revenue Grant Funds

Beginning Balance		\$	-	\$	-	\$	-	\$	-
Acct No.	Revenues:	2018 Actual	2019 Actual	2020 Budget	2020 Estimated				
260-000-4429-00	Coronavirus Relief Fund	-	-	805,295.94	805,295.94				
Total Revenues		\$	-	\$	-	\$	805,295.94	\$	805,295.94
Expenditures:									
260-620-5190-00	Salaries & Wages	-	-	512,000.00	512,000.00				
260-620-5211-00	Benefits	-	-	113,295.94	113,295.94				
260-710-5415-00	Supplies	-	-	5,000.00	5,000.00				
260-710-5690-00	Technology	-	-	175,000.00	175,000.00				
Total Expenditures		\$	-	\$	-	\$	805,295.94	\$	805,295.94
Change in Fund Balances									
Change in Fund Balances		\$	-	\$	-	\$	-	\$	-
Balance Special Revenue Grant Funds									
Balance Special Revenue Grant Funds		\$	-	\$	-	\$	-	\$	-



Department: Various
Fund: Various Special Revenue Grant Funds

Beginning Balance				
	\$	-	\$	-
	\$	-	\$	-
Revenues:		2021 PROPOSED	2022 Projected	2023 Projected
Advance from General Fund		-	-	-
Total Revenues	\$	-	\$	-
	\$	-	\$	-
Expenditures:				
Energy Efficiency Costs		-	-	-
Professional Services		-	-	-
Repayment of Advance		-	-	-
ODNR Tree Removal		-	-	-
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 2018	Actual 2019	Budget 2020	Estimate 2020
310 - Seldom Seen TIF	2,352,594.90	2,570,526.69	150,000.00	150,250.00
311 - Capital Improvements	1,069,405.28	970,332.12	673,158.32	975,328.53
312 - 1991 Road Construct.	-	-	-	-
313 - 1995 Road Construct.	-	-	-	-
314 - 1999 Land Acquisition	-	-	-	-
315 - Current Refunding	665,407.73	-	-	-
316 - 1999 Village Green	-	-	-	-
317 - LCIFA Debt	1,425,231.26	1,420,381.26	1,415,781.26	1,415,781.26
319 - Police Facility	197,000.00	197,000.00	196,000.00	196,000.00
321 - PCIFA Debt	181,733.76	184,533.76	182,233.76	182,233.76
Total Revenue	\$ 5,891,372.93	\$ 5,342,773.83	\$ 2,617,173.34	\$ 2,919,593.55
Carryover from Prior Year	121,424.19	483,816.50	868,586.52	331,238.37
Total Available in Debt Service Funds	\$ 6,012,797.12	\$ 5,826,590.33	\$ 3,485,759.86	\$ 3,250,831.92
Expenditures by Fund:	2018	2019	2020	2020
310 - Seldom Seen TIF	2,341,759.80	2,426,603.20	168,950.00	168,950.00
311 - Capital Improvements	887,175.63	874,753.29	874,880.00	873,573.27
312 - 1991 Road Construct.	-	-	-	-
313 - 1995 Road Construct.	-	-	-	-
314 - 1999 Land Acquisition	-	-	-	-
315 - Current Refunding	246,556.21	103,756.26	317,676.47	317,676.47
316 - 1999 Village Green	-	-	-	-
317 - LCIFA Debt	1,425,231.26	1,420,381.26	1,415,781.26	1,415,781.26
319 - Police Facility	196,300.00	198,200.00	195,000.00	195,000.00
321 - PCIFA Debt	181,733.76	184,533.76	182,233.76	182,233.76
Total Expenditures	\$ 5,278,756.66	\$ 5,208,227.77	\$ 3,154,521.49	\$ 3,153,214.76
Unappropriated at Year-End	734,040.46	868,586.52	331,238.37	634,965.31
Total Available in Debt Service Funds	\$ 6,012,797.12	\$ 6,076,814.29	\$ 3,485,759.86	\$ 3,788,180.07
Ending Fund Balance:	2018	2019	2020	2020
310 - Seldom Seen TIF	31,608.31	175,531.80	156,581.80	156,831.80
311 - Capital Improvements	275,950.69	371,529.52	169,807.84	473,284.78
312 - 1991 Road Construct.	-	-	-	-
313 - 1995 Road Construct.	-	-	-	-
314 - 1999 Land Acquisition	-	-	-	-
315 - Current Refunding	421,432.73	317,676.47	-	-
316 - 1999 Village Green	-	-	-	-
317 - LCIFA Debt	-	-	-	-
319 - Police Facility	5,048.73	3,848.73	4,848.73	4,848.73
321 - PCIFA Debt	-	-	-	-
Total Fund Balance	\$ 734,040.46	\$ 868,586.52	\$ 331,238.37	\$ 634,965.31

Debt Service Funds - Summary by Fund				
Revenues by Fund:	Projected			
	2021	2022	2023	2024
310 - Seldom Seen TIF	150,000.00	150,000.00	150,000.00	150,000.00
311 - Capital Improvements	560,000.00	539,600.00	-	-
312 - 1991 Road Construct.		-	-	-
313 - 1995 Road Construct.		-	-	-
314 - 1999 Land Acquisition		-	-	-
315 - Current Refunding	-	-	-	-
316 - 1999 Village Green		-	-	-
317 - LCIFA Debt	1,429,531.26	1,406,898.76	1,417,048.76	1,417,108.76
319 - Police Facility	196,000.00	196,000.00	196,000.00	195,251.27
321 - PCIFA Debt	180,048.76	182,691.26	180,291.26	182,411.26
Total Revenue	\$ 2,515,580.02	\$ 2,475,190.02	\$ 1,943,340.02	\$ 1,944,771.29
Carryover from Prior Year	634,965.31	331,238.37	120,780.53	103,630.53
Total Available in Debt Service Funds	\$ 3,150,545.33	\$ 2,806,428.39	\$ 2,064,120.55	\$ 2,048,401.82
Expenditures by Fund:	Projected			
	2021	2022	2023	2024
310 - Seldom Seen TIF	170,550.00	166,950.00	168,350.00	169,550.00
311 - Capital Improvements	718,400.00	854,484.78	-	-
312 - 1991 Road Construct.		-	-	-
313 - 1995 Road Construct.		-	-	-
314 - 1999 Land Acquisition		-	-	-
315 - Current Refunding	-	-	-	-
316 - 1999 Village Green		-	-	-
317 - LCIFA Debt	1,429,531.26	1,406,898.76	1,417,048.76	1,417,108.76
319 - Police Facility	198,600.00	196,800.00	194,800.00	197,600.00
321 - PCIFA Debt	180,048.76	182,691.26	180,291.26	182,411.26
Total Expenditures	\$ 2,697,130.02	\$ 2,807,824.80	\$ 1,960,490.02	\$ 1,966,670.02
Unappropriated at Year-End	453,415.31	120,780.53	103,630.53	81,731.80
Total Available in Debt Service Funds	\$ 3,150,545.33	\$ 2,928,605.33	\$ 2,064,120.55	\$ 2,048,401.82
Ending Fund Balance:	Projected			
	2021	2022	2023	2024
310 - Seldom Seen TIF	136,281.80	119,331.80	100,981.80	81,431.80
311 - Capital Improvements	314,884.78	-	-	-
312 - 1991 Road Construct.		-	-	-
313 - 1995 Road Construct.		-	-	-
314 - 1999 Land Acquisition		-	-	-
315 - Current Refunding	-	-	-	-
316 - 1999 Village Green		-	-	-
317 - LCIFA Debt		-	-	-
319 - Police Facility	2,248.73	1,448.73	2,648.73	300.00
321 - PCIFA Debt		-	-	-
Total Fund Balance	\$ 453,415.31	\$ 120,780.53	\$ 103,630.53	\$ 81,731.80

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

	2021	2022	2023	2024
Revenues:				
CIFA's	1,609,580	1,589,590	1,597,340	1,599,520
All Other	906,000	885,600	346,000	345,251
Total Revenue	2,515,580	2,475,190	1,943,340	1,944,771
Expenditures:				
Personal Serv.				
Operating Exp.	2,697,130	2,807,825	1,960,490	1,966,670
Capital Equip.				
Total Expend.	2,697,130	2,807,825	1,960,490	1,966,670

City of Powell Charter - Article X - Borrowing

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

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

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

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

Post-Issuance Compliance Policy - Resolution 2017-26

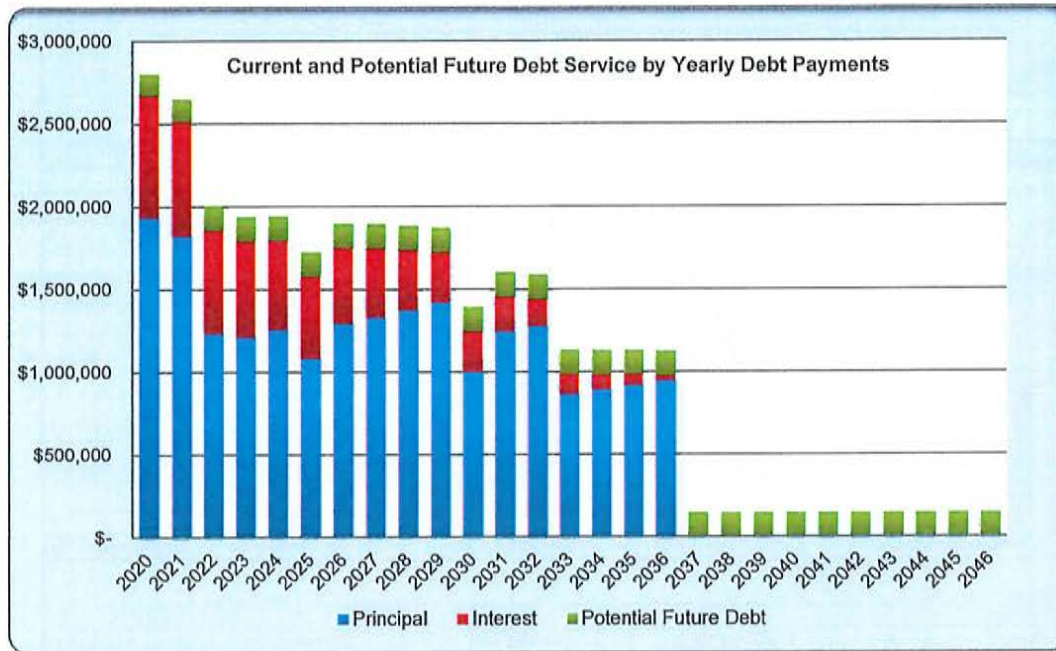
Outlines the policies and procedures to promote compliance with federal securities and income tax laws, as well as the requirement set forth in the bond documents for each bond issue.

Debt Management Policy - Resolution 2015-06

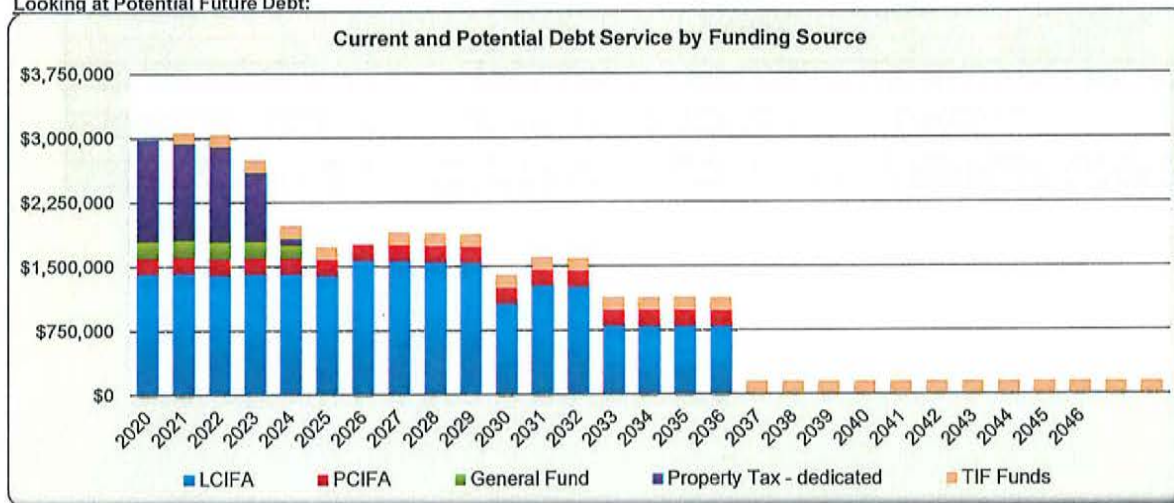
A written guideline for the City that affects the amount and type of debt issued, the issuance process, external and internal restrictions and the management of the debt portfolio.

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.



Looking at Potential Future Debt:



Debt Service Summaries
By Revenue Source and Expenditure Type

Beginning Balance					
	\$	121,424.19	\$	734,040.46	\$ 868,586.52
	\$				\$ 868,586.52
Acct No.	Revenues:	2018 Actual	2019 Actual	2020 Budget	2020 Estimate
4110	Property Tax - Dedicated	1,533,185.58	856,485.12	595,071.95	595,071.95
4120	Real Estate Surplus	-	-	-	-
4231	Rollback/Homestead Tax	201,627.45	113,847.00	78,086.37	78,086.37
4390	LCIFA Comm. Dev. Chrg.	1,425,231.26	1,420,381.26	1,415,781.26	1,415,781.26
4390	PCIFA Comm. Dev. Chrg.	181,733.76	184,533.76	182,233.76	182,233.76
4701	Interest	320.10	612.79	-	250.00
4702	Bond or Note Premiums	22,274.80	109,913.90	-	-
4910	Bond or Note Proceeds	2,330,000.00	2,460,000.00	-	-
4931	Transfer - TIF Funds	-	-	150,000.00	150,000.00
4931	TR - Bond Funds	-	-	-	302,170.21
4931	Transfer - General Fund	197,000.00	197,000.00	196,000.00	196,000.00
4931	Transfer - Debt Service	-	-	-	-
4940	Advance- General Fund	-	-	-	-
	Total Revenues	\$ 5,891,372.93	\$ 5,342,773.83	\$ 2,617,173.34	\$ 2,919,593.55
Expenditures					
5500	Escrow Proceeds	-	-	-	-
5560	Auditors' Fees	20,335.59	11,193.27	12,500.00	11,193.27
5560	Cost of Issuance	20,134.80	-	-	-
5710	Principal	4,315,000.00	4,315,000.00	2,015,000.00	2,015,000.00
5720	Interest	898,286.27	882,034.50	824,851.28	824,851.28
5810	Repay Advance	25,000.00	-	-	-
5910	TR - Debt Service	-	-	302,170.21	302,170.21
	Total Operating Expenditures	\$ 5,278,756.66	\$ 5,208,227.77	\$ 3,154,521.49	\$ 3,153,214.76
	Subtotal	\$ 612,616.27	\$ 134,546.06	\$ (537,348.15)	\$ (233,621.21)
	Balance Debt Service Funds	\$ 734,040.46	\$ 868,586.52	\$ 331,238.37	\$ 634,965.31

Debt Service Summaries
By Revenue Source and Expenditure Type

Beginning Balance				
	\$	634,965.31	\$	453,415.31
			\$	120,780.53
			\$	103,630.53
Revenues:		2021 PROPOSED	2022 Projected	2023 Projected
Property Tax - Dedicated		500,000.00	482,000.00	-
Tangible Pers. Property		-	-	-
Rollback/Homestead Tax		60,000.00	57,600.00	-
LCIFA Comm. Dev. Chrg.		1,429,531.26	1,406,898.76	1,417,048.76
PCIFA Comm. Dev. Chrg.		180,048.76	182,691.26	180,291.26
Tap Fees		-	-	-
Bond or Note Premiums		-	-	-
Bond or Note Proceeds		-	-	-
Transfer - TIF Funds		150,000.00	150,000.00	150,000.00
Transfer- Bond Funds		-	-	-
Transfer - General Fund		196,000.00	196,000.00	196,000.00
Transfer - Debt Service		-	-	-
Advance - General Fund		-	-	-
Total Revenues	\$	2,515,580.02	\$	2,475,190.02
			\$	1,943,340.02
			\$	1,944,771.29
Operating Expenditures:				
Escrow Proceeds		-	-	-
Auditors' Fees		12,500.00	12,489.78	-
Cost of Issuance		-	-	-
Principal		1,915,000.00	2,080,000.00	1,305,000.00
Interest		769,630.02	715,335.02	655,490.02
Repay Advance		-	-	-
Transfer- Between Debt Funds		-	-	-
Total Operating Expenditures	\$	2,697,130.02	\$	2,807,824.80
			\$	1,960,490.02
			\$	1,966,670.02
Subtotal	\$	(181,550.00)	\$	(332,634.78)
			\$	(17,150.00)
			\$	(21,898.73)
Balance Debt Service Funds	\$	453,415.31	\$	120,780.53
			\$	103,630.53
			\$	81,731.80



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		\$	93,721.04	\$	275,950.69	\$	367,460.03	\$	371,529.52
Acct No.	Revenue:		2018 Actual		2019 Actual		2020 Budget		2020 Estimate
311-000-4110-00	Real Estate Tax		945,114.39		856,485.12		595,071.95		595,071.95
311-000-4231-00	Homestead and Rollback		124,290.89		113,847.00		78,086.37		78,086.37
311-000-4911-00	Note Proceeds		-		-		-		-
311-000-4931-00	Transfer In - Bond Funds		-		-		-		302,170.21
Total Revenue		\$	1,069,405.28	\$	970,332.12	\$	673,158.32	\$	975,328.53
Operating Expenditures:									
Bond - 2013 Series									
311-850-5710-01	Bond Principal#1		495,000.00		500,000.00		515,000.00		515,000.00
311-850-5720-01	Bond Interest#1		30,200.00		20,300.00		10,300.00		10,300.00
Bank Loan - 2017 Series*									
311-850-5710-01	Note Principal#1		-		-		-		-
311-850-5720-02	Note Interest		-		-		-		-
311-850-5710-01	Bank Loan Principal		300,000.00		300,000.00		300,000.00		300,000.00
311-850-5720-02	Bank Loan Interest		49,439.99		43,260.02		37,080.00		37,080.00
311-850-5560-85	Cost of Issuance		-		-		-		-
311-850-5560-96	Auditor/Treasurer Fees		12,535.64		11,193.27		12,500.00		11,193.27
Total Operating Expenditures		\$	887,175.63	\$	874,753.29	\$	874,880.00	\$	873,573.27
Unappropriated									
		\$	182,229.65	\$	95,578.83	\$	(201,721.68)	\$	101,755.26
Specific Debt Service Fund									
		\$	275,950.69	\$	371,529.52	\$	165,738.35	\$	473,284.78

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



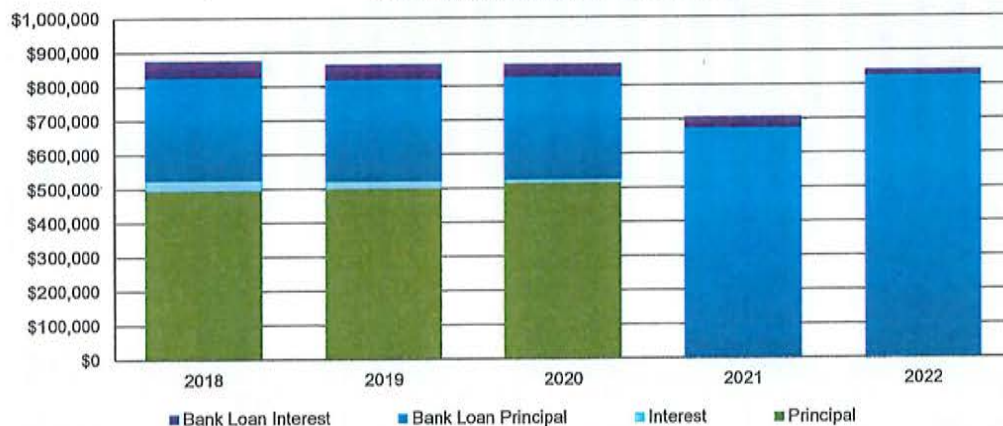
Department: Finance
Fund: Debt

Debt Service Fund Name: Capital Improvements

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

Beginning Balance	\$	473,284.78	\$	314,884.78	\$	-	\$	-
Revenue:		2021 PROPOSED		2022 Projected		2023 Projected		2024 Projected
Real Estate Tax		500,000.00		482,000.00		-		-
Homestead and Rollback		60,000.00		57,600.00		-		-
Note Proceeds		-		-		-		-
Transfer In - Bond Funds		-		-		-		-
Total Revenue	\$	560,000.00	\$	539,600.00	\$	-	\$	-
Operating Expenditures:								
Bond - 2013 Series								
Bond Principal#1		-		-		-		-
Bond Interest#1		-		-		-		-
Bank Loan - 2017 Series*								
Note Principal #1		-		-		-		-
Note Interest		-		-		-		-
Bank Loan Principal		675,000.00		825,000.00		-		-
Bank Loan Interest		30,900.00		16,995.00		-		-
Cost of Issuance		-		-		-		-
Auditor/Treasurer Fees		12,500.00		12,489.78		-		-
Total Operating Expenditures	\$	718,400.00	\$	854,484.78	\$	-	\$	-
Unappropriated	\$	(158,400.00)	\$	(314,884.78)	\$	-	\$	-
Specific Debt Service Fund	\$	314,884.78		0.00		0.00		0.00

Outstanding Principal & Interest for Fund #311

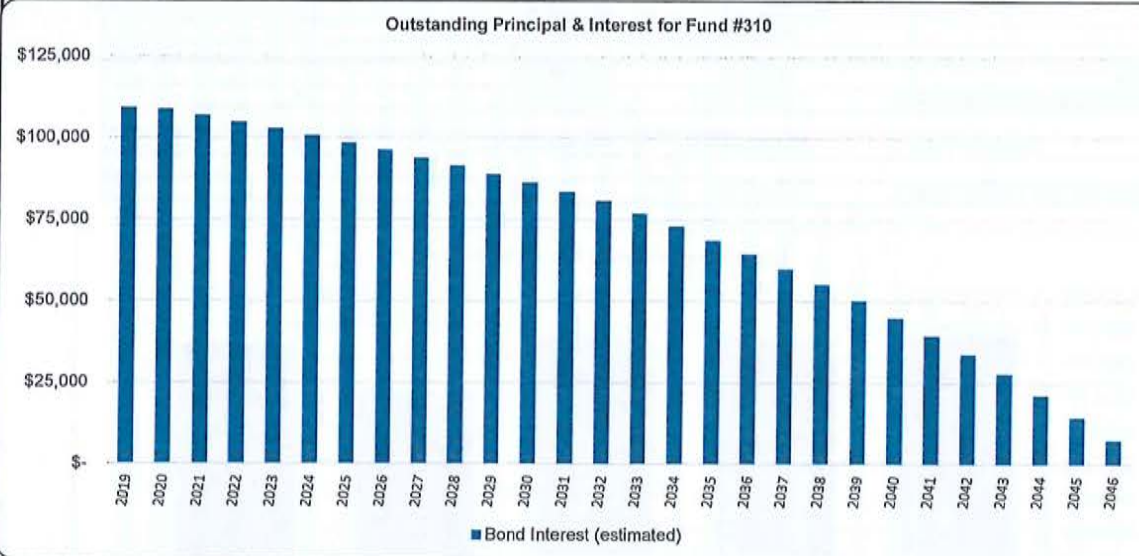




Department: Finance
Fund: Debt

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

Beginning Balance		\$ 2,581.21	\$ 421,432.73	\$ 317,676.47	\$ 317,676.47
Acct No.	Revenue:	2018 Actual	2019 Actual	2020 Budget	2020 Estimate
315-000-4110-00	Property Tax - Dedicated	588,071.17	-	-	-
315-000-4231-00	Rollback/Homestead	77,336.56	-	-	-
315-000-4931-03	Transfer In - Debt Funds	-	-	-	-
315-000-4940-00	Advance from General Fund	-	-	-	-
Total Revenue		\$ 665,407.73	\$ -	\$ -	\$ -
Operating Expenditures:					
315-850-5560-96	Auditors' Fees	7,799.95	-	-	-
315-850-5710-06	Principal	200,000.00	100,000.00	15,000.00	15,000.00
315-850-5710-06	Interest	13,756.26	3,756.26	506.26	506.26
315-910-5910-00	Transfer to Debt Service (311)	-	-	302,170.21	302,170.21
315-920-5810-00	Repay Advance to General Fund	25,000.00	-	-	-
Total Operating Expenditures		\$ 246,556.21	\$ 103,756.26	\$ 317,676.47	\$ 317,676.47
Unappropriated		\$ 418,851.52	\$ (103,756.26)	\$ (317,676.47)	\$ (317,676.47)
Specific Debt Service Fund		\$ 421,432.73	\$ 317,676.47	\$ -	\$ -



Debt Service Fund Name: Seldom Seen TIF
Maturity Date: December 1, 2039

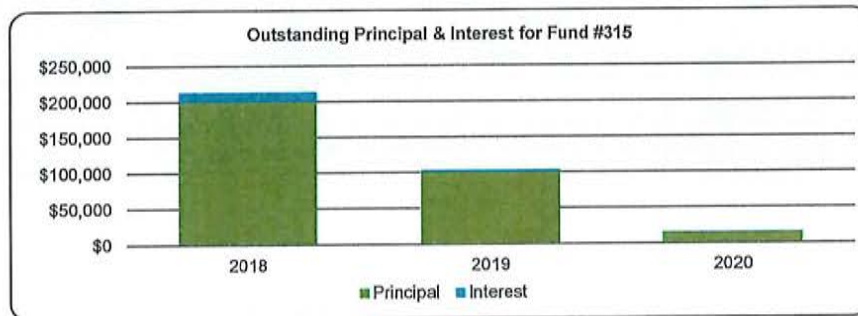
Beginning Balance		\$ 20,773.21	\$ 31,608.31	\$ 175,531.80	\$ 175,531.80
Acct No.	Revenue:	2018 Actual	2019 Actual	2020 Budget	2020 Estimated
310-000-4701-00	Interest	320.10	612.79	-	250.00
310-000-4910-00	Bond or Note Proceeds	2,330,000.00	2,460,000.00	-	-
310-000-4702-00	Bond or Note Premium	22,274.80	109,913.90	-	-
310-000-4931-00	Transfers In - TIF Funds	-	-	150,000.00	150,000.00
Total Revenues		\$ 2,352,594.90	\$ 2,570,526.69	\$ 150,000.00	\$ 150,250.00
Operating Expenditures:					
310-850-5560-85	Issuance Costs	20,134.80	-	-	-
Note - 2016 & 2017 Series					
310-850-5710-02/08	Principal	2,265,000.00	2,330,000.00	85,000.00	85,000.00
310-850-5710-02/08	Interest	56,625.00	66,987.50	83,950.00	83,950.00
Debt - 2019 Series*					
310-850-5710-08	Principal	-	-	-	-
310-850-5720-08	Interest	-	29,615.70	-	-
Total Operating Expenditures		\$ 2,341,759.80	\$ 2,426,603.20	\$ 168,950.00	\$ 168,950.00
Unappropriated		\$ 10,835.10	\$ 143,923.49	\$ (18,950.00)	\$ (18,700.00)
Specific Debt Service Fund		\$ 31,608.31	\$ 175,531.80	\$ 158,581.80	\$ 158,831.80



Department: Finance
Fund: Debt

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

Beginning Balance	\$	-	\$	-	\$	-	\$	-
Revenue:		2021 PROPOSED	2022 Projected	2023 Projected	2024 Projected			
Property Tax - Dedicated		-	-	-	-			
Rollback/Homestead Tax		-	-	-	-			
Transfer In - Debt Funds		-	-	-	-			
Advance from General Fund		-	-	-	-			
Total Revenue	\$	-	\$	-	\$	-	\$	-
Operating Expenditures:								
Auditors' Fees		-	-	-	-			
Principal		-	-	-	-			
Interest		-	-	-	-			
Transfer to Debt Service (311)		-	-	-	-			
Repay Advance to General Fund		-	-	-	-			
Total Operating Expenditures	\$	-	\$	-	\$	-	\$	-
Unappropriated	\$	-	\$	-	\$	-	\$	-
Specific Debt Service Fund	\$	-	\$	-	\$	-	\$	-



Debt Service Fund Name: Seldom Seen TIF
Maturity Date: December 1, 2039

Beginning Balance	\$	156,831.80	\$	136,281.80	\$	119,331.80	\$	100,981.80
Revenue:		2021 PROPOSED	2022 Projected	2023 Projected	2024 Projected			
Interest		-	-	-	-			
Bond or Note Proceeds		-	-	-	-			
Bond or Note Premium		-	-	-	-			
Transfers In - TIF Funds		150,000.00	150,000.00	150,000.00	150,000.00			
Total Revenues	\$	150,000.00	\$	150,000.00	\$	150,000.00	\$	150,000.00
Operating Expenditures:								
Issuance Costs		-	-	-	-			
Note - 2016, 2017 & 2018 Series								
Principal		-	-	-	-			
Interest		-	-	-	-			
Debt - 2019 Series								
Principal		90,000.00	90,000.00	95,000.00	100,000.00			
Interest		80,550.00	76,950.00	73,350.00	69,550.00			
Total Operating Expenditures	\$	170,550.00	\$	166,950.00	\$	168,350.00	\$	169,550.00
Unappropriated	\$	(20,550.00)	\$	(16,950.00)	\$	(18,350.00)	\$	(19,550.00)
Specific Debt Service Fund	\$	136,281.80	\$	119,331.80	\$	100,981.80	\$	81,431.80



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	\$ -	\$ -	\$ -	\$ -
Acct No.	Revenue:	2018 Actual	2019 Actual	2020 Budget	2020 Estimate
317-000-4910-00	Bond Proceeds	-	-		
317-000-4390-00	LCIFA Community Charge	1,425,231.26	1,420,381.26	1,415,781.26	\$1,415,781.26
317-000-4542-00	Tap Fees	-	-		
317-000-4702-00	Bond Premium	-	-		
317-000-4890-00	Miscellaneous	-	-		
	Total Revenue	\$ 1,425,231.26	\$ 1,420,381.26	\$ 1,415,781.26	\$ 1,415,781.26
	Operating Expenditures:				
317-800-5500-00	Issuance for LCIFA	-	-		
317-850-5500-01	Escrow Proceeds	-	-		
317-850-5560-85	Issuance Costs	-	-		
	LCIFA Bond #1 - 2002 Series*				
317-850-5710-05	Principal	345,000.00	340,000.00	360,000.00	360,000.00
317-850-5720-05	Interest	285,793.76	275,443.76	265,243.76	265,243.76
	LCIFA Bond #2 - 2008 Series**				
317-850-5710-09	Principal	300,000.00	310,000.00	315,000.00	315,000.00
317-850-5720-09	Interest	169,600.00	158,000.00	151,800.00	151,800.00
	LCIFA Bond #3 - 2012 Series***				
317-850-5710-10	Principal	145,000.00	160,000.00	150,000.00	150,000.00
317-850-5720-10	Interest	179,837.50	176,937.50	173,737.50	173,737.50
	Total Operating Expenditures	\$ 1,425,231.26	\$ 1,420,381.26	\$ 1,415,781.26	\$ 1,415,781.26
	Unappropriated	\$ -	\$ -	\$ -	\$ -
	Specific Debt Service Fund	\$ -	\$ -	\$ -	\$ -

*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.

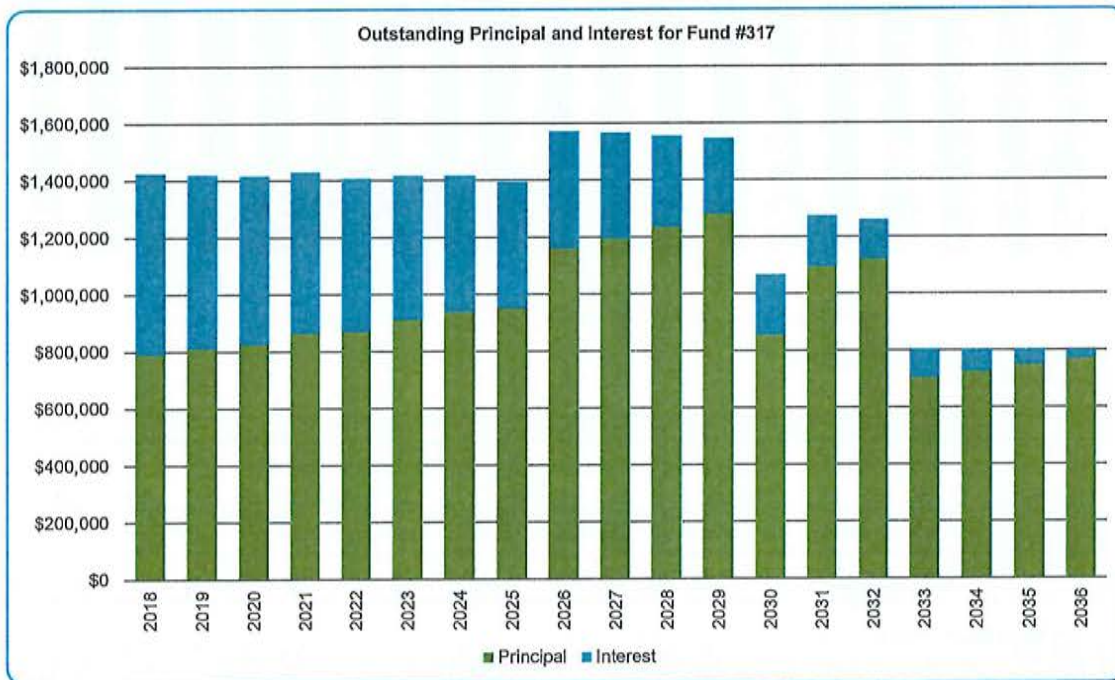
***Financed in 2012 - LCIFA can look at paying off future years of this debt in 2022, which it intends to do.



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	\$ -	\$ -	\$ -	\$ -
Revenue:	2021 PROPOSED	2022 Projected	2023 Projected	2024 Projected
Bond Proceeds	-	-	-	-
LCIFA Community Development Charge	1,429,531.26	1,406,898.76	1,417,048.76	1,417,108.76
Tap Fees	-	-	-	-
Bond Premium	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenue	\$ 1,429,531.26	\$ 1,406,898.76	\$ 1,417,048.76	\$ 1,417,108.76
Operating Expenditures:				
Issuance for LCIFA	-	-	-	-
Escrow Proceeds	-	-	-	-
Issuance Costs	-	-	-	-
LCIFA Bond #1 - 2002 Series				
Principal	375,000.00	370,000.00	390,000.00	405,000.00
Interest	254,443.76	243,193.76	230,243.76	218,543.76
LCIFA Bond #2 - 2008 Series				
Principal	325,000.00	345,000.00	360,000.00	370,000.00
Interest	139,200.00	126,200.00	112,400.00	98,000.00
LCIFA Bond #3 - 2012 Series				
Principal	165,000.00	155,000.00	160,000.00	165,000.00
Interest	170,887.50	167,505.00	164,405.00	160,565.00
Total Operating Expenditures	\$ 1,429,531.26	\$ 1,406,898.76	\$ 1,417,048.76	\$ 1,417,108.76
Unappropriated	\$ -	\$ -	\$ -	\$ -
Specific Debt Service Fund	\$ -	\$ -	\$ -	\$ -

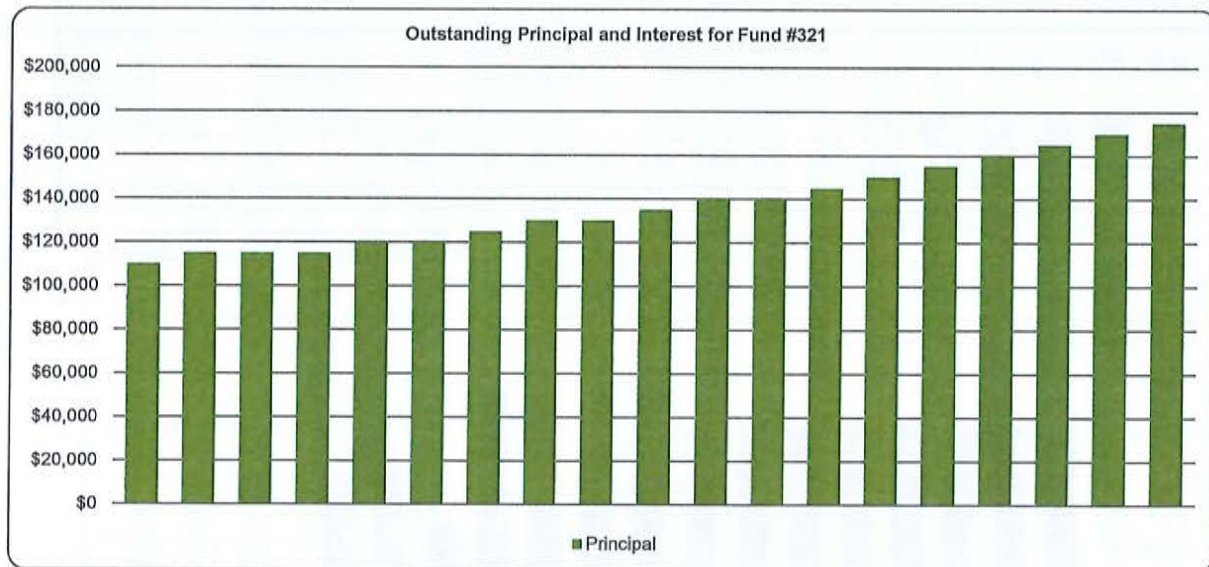




Department: Finance
Fund: Debt

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

	Beginning Balance	\$ 4,348.73	\$ 5,048.73	\$ 3,848.73	\$ 3,848.73
Acct No.	Revenue:	2018 Actual	2019 Actual	2020 Budget	2020 Estimate
319-000-4910-00	Bond Proceeds	-	-		
319-000-4931-00	Transfer - General Fund	197,000.00	197,000.00	196,000.00	196,000.00
	Total Revenue	\$ 197,000.00	\$ 197,000.00	\$ 196,000.00	\$ 196,000.00
Operating Expenditures:					
319-850-5560-85	Issuance Costs	-	-		
319-850-5710-10	Principal	155,000.00	160,000.00	160,000.00	160,000.00
319-850-5720-10	Interest	41,300.00	38,200.00	35,000.00	35,000.00
	Total Operating Expenditures	\$ 196,300.00	\$ 198,200.00	\$ 195,000.00	\$ 195,000.00
	Unappropriated	\$ 700.00	\$ (1,200.00)	\$ 1,000.00	\$ 1,000.00
	Specific Debt Service Fund	\$ 5,048.73	\$ 3,848.73	\$ 4,848.73	\$ 4,848.73



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

	Beginning Balance	\$ -	\$ -	\$ -	\$ -
Acct No.	Revenue:	2018 Actual	2019 Actual	2020 Budget	2020 Estimated
321-000-4390-00	PCIFA Comm. Charge	181,733.76	184,533.76	182,233.76	182,233.76
321-000-4890-00	Miscellaneous	-	-	-	-
321-000-4910-00	Bond Proceeds	-	-	-	-
	Total Revenue	\$ 181,733.76	\$ 184,533.76	\$ 182,233.76	\$ 182,233.76
Operating Expenditures:					
321-850-5710-00	Principal	110,000.00	115,000.00	115,000.00	115,000.00
321-850-5720-00	Interest	71,733.76	69,533.76	67,233.76	67,233.76
	Total Operating Expenditures	\$ 181,733.76	\$ 184,533.76	\$ 182,233.76	\$ 182,233.76
	Unappropriated	\$ -	\$ -	\$ -	\$ -
	Specific Debt Service Fund	\$ -	\$ -	\$ -	\$ -

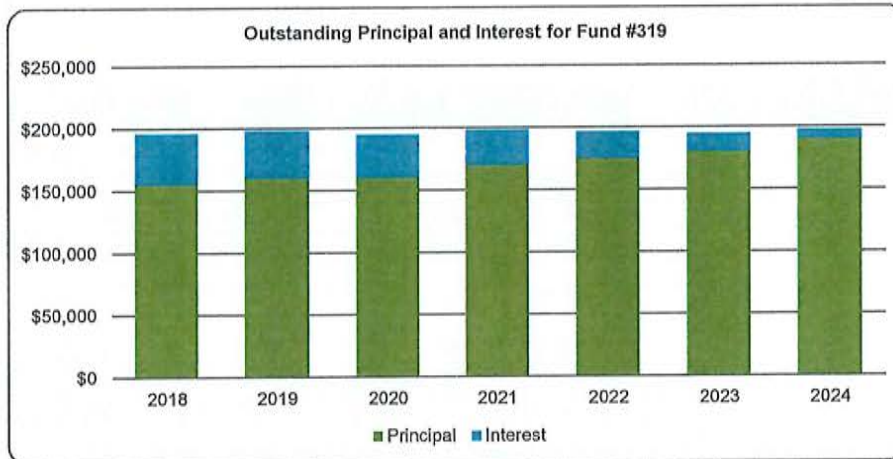
*Financed in 2012 - PCIFA can look at paying off future years of this debt in 2022, which it intends to do.



Department: Finance
Fund: Debt

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

Beginning Balance	\$	4,848.73	\$	2,248.73	\$	1,448.73	\$	2,648.73
Revenue:		2021 PROPOSED		2022 Projected		2023 Projected		2024 Projected
Bond Proceeds		-		-		-		-
Transfer - General Fund		196,000.00		196,000.00		196,000.00		195,251.27
Total Revenue	\$	196,000.00	\$	196,000.00	\$	196,000.00	\$	195,251.27
Operating Expenditures:								
Issuance Costs		-		-		-		-
Principal		170,000.00		175,000.00		180,000.00		190,000.00
Interest		28,600.00		21,800.00		14,800.00		7,600.00
Total Operating Expenditures	\$	198,600.00	\$	196,800.00	\$	194,800.00	\$	197,600.00
Unappropriated	\$	(2,600.00)	\$	(800.00)	\$	1,200.00	\$	(2,348.73)
Specific Debt Service Fund	\$	2,248.73	\$	1,448.73	\$	2,648.73	\$	300.00



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

Beginning Balance	\$	-	\$	-	\$	-	\$	-
Revenue:		2021 PROPOSED		2022 Projected		2023 Projected		2024 Projected
PCIFA Community Development Charge		180,048.76		182,691.26		180,291.26		182,411.26
Miscellaneous		-		-		-		-
Bond Proceeds		-		-		-		-
Total Revenue	\$	180,048.76	\$	182,691.26	\$	180,291.26	\$	182,411.26
Operating Expenditures:								
Principal		115,000.00		120,000.00		120,000.00		125,000.00
Interest		65,048.76		62,691.26		60,291.26		57,411.26
Total Operating Expenditures	\$	180,048.76	\$	182,691.26	\$	180,291.26	\$	182,411.26
Unappropriated	\$	-	\$	-	\$	-	\$	-
Specific Debt Service Fund	\$	-	\$	-	\$	-	\$	-

Capital Project Funds - Summary				
Revenues by Fund:	Actual 2018	Actual 2019	Budget 2020	Estimated 2020
Downtown TIF - Public Impr.	368,976.48	379,311.65	418,000.00	365,819.78
Downtown TIF - Housing	3,727.03	3,831.43	4,185.00	4,185.00
Seldom Seen TIF - Public Impr.	12,793.07	219,413.52	225,000.00	225,000.00
Seldom Seen TIF - Park Impr.	391,092.84	10,689.95	4,458.22	450.00
Sawmill Corridor TIF	464,471.95	398,043.24	460,000.00	460,000.00
Capital Improvement Projects	-	-	-	-
Village Development	110,259.70	27,604.65	57,758.00	57,758.00
Murphy Parkway Construction	-	-	-	-
Voted Capital Improvements	23,778.09	11,246.99	111.92	1,409.84
Olentangy/Liberty Connect.	-	-	-	-
Sanitary Sewer Agreements	53,993.70	75,643.23	124,200.00	124,200.00
Total Revenue	\$ 1,429,092.86	\$ 1,125,784.66	\$ 1,293,713.14	\$ 1,238,822.62
Carryover from Prior Year	5,468,379.45	3,759,735.46	2,926,222.31	3,510,754.44
Total Available in Capital Project Funds	\$ 6,897,472.31	\$ 4,885,520.12	\$ 4,219,935.45	\$ 4,749,577.06
Expenditures by Fund:	2018	2019	2020	2020
Downtown TIF - Public Impr.	293,032.96	561,454.70	205,500.00	177,615.69
Downtown TIF - Housing	45.23	46.59	100.00	125.00
Seldom Seen TIF - Public Impr.	39,463.63	2,375.04	152,600.00	152,600.00
Seldom Seen TIF - Park Impr.	352,043.55	420,970.23	4,718.24	857,151.47
Sawmill Corridor TIF	444,098.11	186,280.98	205,500.00	205,000.00
Capital Improvement Projects	-	-	-	-
Village Development	338,416.53	25,097.37	-	-
Murphy Parkway Construction	-	-	-	-
Voted Capital Improvements	1,616,643.14	660,829.67	16,562.77	17,162.83
Olentangy/Liberty Connect.	-	26,600.00	-	-
Sanitary Sewer Agreements	53,993.70	75,643.23	124,200.00	124,200.00
Total Expenditures	\$ 3,137,736.85	\$ 1,959,297.81	\$ 709,181.01	\$ 1,533,854.99
Unappropriated at Year-End	3,759,735.46	2,926,222.31	3,510,754.44	2,631,189.94
Total Available in Capital Project Funds	\$ 6,897,472.31	\$ 4,885,520.12	\$ 4,219,935.45	\$ 4,165,044.93
Ending Fund Balance:	2018	2019	2020	2020
Downtown TIF - Public Impr.	1,621,216.78	1,439,073.73	1,651,573.73	1,627,277.82
Downtown TIF - Housing	26,958.08	30,742.92	34,827.92	34,802.92
Seldom Seen TIF - Public Impr.	12,476.55	229,515.03	301,915.03	301,915.03
Seldom Seen TIF - Park Impr.	1,267,691.77	857,411.49	857,151.47	710.02
Sawmill Corridor TIF	51,787.42	263,549.68	518,049.68	518,549.68
Capital Improvement Projects	-	-	-	-
Village Development	69,808.50	72,315.78	130,073.78	130,073.78
Murphy Parkway Construction	-	-	-	-
Voted Capital Improvements	683,196.36	33,613.68	17,162.83	17,860.69
Olentangy/Liberty Connect.	26,600.00	-	-	-
Sanitary Sewer Agreements	-	-	-	-
Total Fund Balance	\$ 3,759,735.46	\$ 2,926,222.31	\$ 3,510,754.44	\$ 2,631,189.94

Capital Project Funds - Summary

Revenues by Fund:	Projected			
	2021	2022	2023	2024
Downtown TIF - Public Impr.	420,700.00	423,300.00	428,400.00	433,400.00
Downtown TIF - Housing	4,295.00	4,450.00	4,705.00	4,705.00
Seldom Seen TIF - Public Impr.	230,000.00	232,000.00	235,000.00	238,000.00
Seldom Seen TIF - Park Impr.	-	-	-	-
Sawmill Corridor TIF	462,000.00	464,000.00	465,000.00	467,000.00
Capital Improvement Projects	-	-	-	-
Village Development	57,211.00	56,664.00	55,211.00	55,211.00
Murphy Parkway Construction	-	-	-	-
Voted Capital Improvements	-	-	-	-
Olentangy/Liberty Connect.	-	-	-	-
Sanitary Sewer Agreements	136,000.00	136,000.00	156,000.00	175,000.00
Total Revenue	\$ 1,310,206.00	\$ 1,316,414.00	\$ 1,344,316.00	\$ 1,373,316.00
Carryover from Prior Year	3,510,754.44	3,422,625.23	4,239,289.23	5,063,530.23
Total Available in Capital Project Funds	\$ 4,820,960.44	\$ 4,739,039.23	\$ 5,583,605.23	\$ 6,436,846.23
Expenditures by Fund:	2021	2022	2023	2023
Downtown TIF - Public Impr.	5,500.00	5,500.00	5,700.00	5,700.00
Downtown TIF - Housing	100.00	100.00	100.00	100.00
Seldom Seen TIF - Public Impr.	152,600.00	152,650.00	152,675.00	152,700.00
Seldom Seen TIF - Park Impr.	710.02	-	-	-
Sawmill Corridor TIF	205,500.00	205,500.00	205,600.00	205,650.00
Capital Improvement Projects	-	-	-	-
Village Development	-	-	-	-
Murphy Parkway Construction	-	-	-	-
Voted Capital Improvements	17,860.69	-	-	-
Olentangy/Liberty Connect.	-	-	-	-
Sanitary Sewer Agreements	136,000.00	136,000.00	156,000.00	175,000.00
Total Expenditures	\$ 518,270.71	\$ 499,750.00	\$ 520,075.00	\$ 539,150.00
Unappropriated at Year-End	3,422,625.23	4,239,289.23	5,063,530.23	5,897,696.23
Total Available in Capital Project Funds	\$ 3,940,895.94	\$ 4,739,039.23	\$ 5,583,605.23	\$ 6,436,846.23
Ending Fund Balance:	2021	2022	2023	2024
Downtown TIF - Public Impr.	2,042,477.82	2,460,277.82	2,882,977.82	3,310,677.82
Downtown TIF - Housing	38,997.92	43,347.92	47,952.92	52,557.92
Seldom Seen TIF - Public Impr.	379,315.03	458,665.03	540,990.03	626,290.03
Seldom Seen TIF - Park Impr.	0.00	0.00	0.00	0.00
Sawmill Corridor TIF	774,549.68	1,033,049.68	1,292,449.68	1,553,799.68
Capital Improvement Projects	-	-	-	-
Village Development	187,284.78	243,948.78	299,159.78	354,370.78
Murphy Parkway Construction	-	-	-	-
Voted Capital Improvements	0.00	0.00	0.00	0.00
Olentangy/Liberty Connect.	-	-	-	-
Sanitary Sewer Agreements	-	-	-	-
Total Fund Balance	\$ 3,422,625.23	\$ 4,239,289.23	\$ 5,063,530.23	\$ 5,897,696.23



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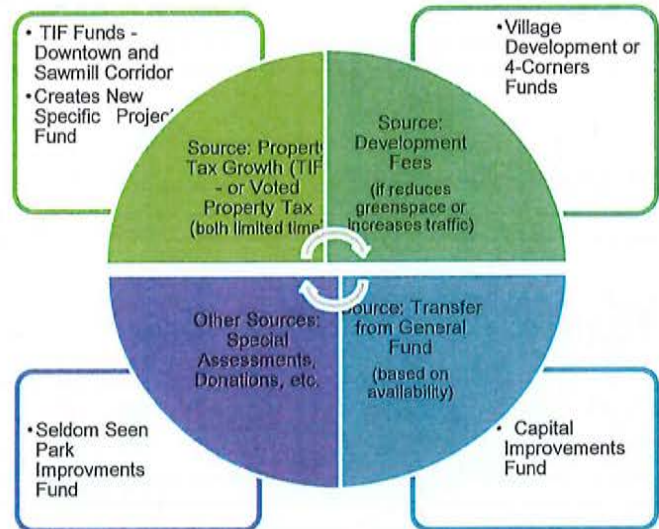
Department: Finance
Fund: Capital Project Funds

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				
	2021	2022	2023	2024
Revenues:				
Property tax	1,116,995	1,123,750	1,133,105	1,143,105
All Other	193,211	192,664	211,211	230,211
Total Revenues	1,310,206	1,316,414	1,344,316	1,373,316
Expenditures:				
Personal Serv.				
Capital	518,271	499,750	520,075	539,150
Operating Exp.				
Total Expend.	518,271	499,750	520,075	539,150

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.

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Department:
Fund:

Development and Finance
Downtown TIF Public Improvements

Beginning Balance				
	\$	1,627,277.82	\$	2,042,477.82
	\$		\$	2,460,277.82
	\$		\$	2,882,977.82
Revenue:		2021 PROPOSED	2022 Projected	2023 Projected
Property Taxes - dedicated		402,500.00	405,000.00	410,000.00
Rollback/Homestead		18,200.00	18,300.00	18,400.00
Total Revenue	\$	420,700.00	\$	423,300.00
	\$		\$	428,400.00
	\$		\$	433,400.00
Capital Outlay:				
Contract Engineering		-	-	-
Traffic Related Projects		-	-	-
Streetscape		-	-	-
Downtown Projects- Scioto/Liberty St.		-	-	-
Paver Repairs		-	-	-
4 Corners Project*		-	-	-
Land or ROW Acquisition		-	-	-
Auditor & Treasurer Fees		5,500.00	5,500.00	5,700.00
Total Capital Outlay	\$	5,500.00	\$	5,500.00
	\$		\$	5,700.00
	\$		\$	5,700.00
Unappropriated	\$	415,200.00	\$	417,800.00
	\$		\$	422,700.00
	\$		\$	427,700.00
Downtown TIF Fund	\$	2,042,477.82	\$	2,460,277.82
	\$		\$	2,882,977.82
	\$		\$	3,310,677.82

Department:
Fund:

Development and Finance
Downtown TIF Housing

Beginning Balance				
	\$	34,802.92	\$	38,997.92
	\$		\$	43,347.92
	\$		\$	47,952.92
Revenue:		2021 PROPOSED	2022 Projected	2023 Projected
Property Taxes - dedicated		4,100.00	4,250.00	4,500.00
Rollback/Homestead		195.00	200.00	205.00
Total Revenue	\$	4,295.00	\$	4,450.00
	\$		\$	4,705.00
	\$		\$	4,705.00
Capital Outlay:				
Auditor & Treasurer Fees		100.00	100.00	100.00
Housing Projects		-	-	-
Total Capital Outlay	\$	100.00	\$	100.00
	\$		\$	100.00
	\$		\$	100.00
Unappropriated	\$	4,195.00	\$	4,350.00
	\$		\$	4,605.00
	\$		\$	4,605.00
Downtown TIF Housing Fund	\$	38,997.92	\$	43,347.92
	\$		\$	47,952.92
	\$		\$	52,557.92

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

Beginning Balance				
	\$	301,915.03	\$	379,315.03
	\$		\$	458,665.03
	\$		\$	540,990.03
Revenue:		2021 PROPOSED	2022 Projected	2023 Projected
Property Taxes - dedicated		230,000.00	232,000.00	235,000.00
Rollback/Homestead		-	-	-
Interest (Net)		-	-	-
Note Premium		-	-	-
Note Proceeds		-	-	-
Advance from General Fund		-	-	-
Total Revenue	\$	230,000.00	\$	232,000.00
	\$		\$	235,000.00
	\$		\$	238,000.00
Capital Outlay:				
Cost of Issuance		-	-	-
Auditor & Treasurer Fees		2,600.00	2,650.00	2,675.00
Seldom Seen TIF Capital Improvements		-	-	-
Seldom Seen Capital - Residual		-	-	-
Transfer - Debt Service		150,000.00	150,000.00	150,000.00
Transfer - Seldom Seen TIF Park Improve.		-	-	-
Return G.F. Advance		-	-	-
Total Capital Outlay	\$	152,600.00	\$	152,650.00
	\$		\$	152,675.00
	\$		\$	152,700.00
Unappropriated	\$	77,400.00	\$	79,350.00
	\$		\$	82,325.00
	\$		\$	85,300.00
Seldom Seen TIF Public Improv. Fund	\$	379,315.03	\$	458,665.03
	\$		\$	540,990.03
	\$		\$	626,290.03

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

Beginning Balance				
	\$	710.02	\$	0.00
	\$		\$	0.00
	\$		\$	0.00
Revenue:		2021 PROPOSED	2022 Projected	2023 Projected
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		710.02	-	-
Cost of issuance		-	-	-
Repay Advance		-	-	-
Total Capital Outlay	\$	710.02	\$	-
	\$		\$	-
	\$		\$	-
Unappropriated	\$	(710.02)	\$	-
	\$		\$	-
	\$		\$	-
Seldom Seen TIF Park Improvements Fund	\$	0.00	\$	0.00
	\$		\$	0.00
	\$		\$	0.00

**We will come back to Council with actual appropriations if needed in 2020 to close out project fund



Department:
Fund:

Development and Finance
Sawmill Corridor TIF

Beginning Balance					
	\$	31,413.58	\$	51,787.42	\$ 263,549.68 \$ 263,549.68
Acct No.	Revenue:	2018 Actual	2019 Actual	2020 Budget	2020 Estimate
455-000-4110-00	Property Taxes	464,471.95	398,043.24	460,000.00	460,000.00
455-000-4940-00	Advance from General Fund	-	-		
Total Revenue		\$ 464,471.95	\$ 398,043.24	\$ 460,000.00	\$ 460,000.00
Capital Outlay:					
455-850-5560-96	Auditor & Treasurer Fees	5,278.45	4,736.24	5,500.00	5,000.00
455-850-5600-00	Comm TIF Capital Imp.	-	-		
455-850-5600-01	Traffic Signals	-	-		
455-850-5600-02	Spectrum- Capital Outlay	188,819.66	181,544.74	200,000.00	200,000.00
455-790-5300-00	Operating Expenses	-	-		
455-920-5810-00	Repay Advance	250,000.00	-		
Total Capital Outlay		\$ 444,098.11	\$ 186,280.98	\$ 205,500.00	\$ 205,000.00
Unappropriated		\$ 20,373.84	\$ 211,762.26	\$ 254,500.00	\$ 255,000.00
Sawmill Corridor TIF Fund		\$ 51,787.42	\$ 263,549.68	\$ 518,049.68	\$ 518,549.68



Department:
Fund:

Development and Finance
Sawmill Corridor TIF

Beginning Balance				
	\$	518,549.68	\$	775,049.68
	\$		\$	1,033,549.68
	\$		\$	1,292,949.68
Revenue:		2021 PROPOSED	2022 Projected	2023 Projected
Property Taxes - dedicated		462,000.00	464,000.00	465,000.00
Advance from General Fund		-	-	-
Total Revenue	\$	462,000.00	\$	464,000.00
			\$	465,000.00
			\$	467,000.00
Capital Outlay:				
Auditor & Treasurer Fees		5,500.00	5,500.00	5,600.00
Comm TIF Capital Improvement Project		-	-	-
Traffic Signals		-	-	-
Spectrum -Capital Improvements		200,000.00	200,000.00	200,000.00
Operating Expenses		-	-	-
Repay Advance		-	-	-
Total Capital Outlay	\$	205,500.00	\$	205,500.00
			\$	205,600.00
			\$	205,650.00
Unappropriated	\$	256,500.00	\$	258,500.00
			\$	259,400.00
			\$	261,350.00
Sawmill Corridor TIF Fund	\$	775,049.68	\$	1,033,549.68
			\$	1,292,949.68
			\$	1,554,299.68

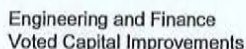


Department: Engineering and Finance
Fund: Village Development

Beginning Balance	\$	130,073.78	\$	187,284.78	\$	243,948.78	\$	299,159.78
Revenue:		2021 PROPOSED		2022 Projected		2023 Projected		2024 Projected
Development Fees		57,211.00		56,664.00		55,211.00		55,211.00
Total Revenue	\$	57,211.00	\$	56,664.00	\$	55,211.00	\$	55,211.00
Capital Outlay:								
Refunded Fees		-		-		-		-
Street Maintenance		-		-		-		-
Capital Outlay		-		-		-		-
TR- Seldom Seen Park		-		-		-		-
Total Capital Outlay	\$	-	\$	-	\$	-	\$	-
Unappropriated	\$	57,211.00	\$	56,664.00	\$	55,211.00	\$	55,211.00
Village Development Fund	\$	187,284.78	\$	243,948.78	\$	299,159.78	\$	354,370.78

Department: Engineering and Finance
Fund: Murphy Parkway Construction

Beginning Balance	\$	-	\$	-	\$	-	\$	-
Revenue:		2021 PROPOSED		2022 Projected		2023 Projected		2024 Projected
Developer Fees		-		-		-		-
Total Revenue	\$	-	\$	-	\$	-	\$	-
Capital Outlay:								
Design/Engineering		-		-		-		-
Total Capital Outlay	\$	-	\$	-	\$	-	\$	-
Unappropriated	\$	-	\$	-	\$	-	\$	-
Murphy Parkway Construction Fund	\$	-	\$	-	\$	-	\$	-

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Department: Engineering and Finance
Fund: Voted Capital Improvements

Beginning Balance				
	\$	17,860.69	\$	(0.00)
			\$	(0.00)
			\$	(0.00)
Revenue:	2021 PROPOSED	2022 Projected	2023 Projected	2024 Projected
Interest Earnings	-	-	-	-
Premium/Discount	-	-	-	-
Miscellaneous	-	-	-	-
Bond Proceeds	-	-	-	-
Note Proceeds	-	-	-	-
Advance from General Fund	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -
Capital Outlay:				
Traffic Signals	-	-	-	-
Street & Storm Maintenance	17,860.69	-	-	-
Bike path Improvements	-	-	-	-
Murphy Parkway	-	-	-	-
Splash Pad Improvements	-	-	-	-
Basketball Court	-	-	-	-
Design/Engineering	-	-	-	-
Drainage/Culvert/Storm water	-	-	-	-
Seldom Seen Park	-	-	-	-
Repay Advance	-	-	-	-
Cost of Issuance	-	-	-	-
Transfer to Debt Service	-	-	-	-
Total Capital Outlay	\$ 17,860.69	\$ -	\$ -	\$ -
Unappropriated	\$ (17,860.69)	\$ -	\$ -	\$ -
Voted Capital Improvements Fund	0.00	0.00	0.00	0.00

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

Beginning Balance				
	\$	-	\$	-
			\$	-
			\$	-
Revenue:	2021 PROPOSED	2022 Projected	2023 Projected	2024 Projected
Development Fees	-	-	-	-
Total Revenue	\$ -	\$ -	\$ -	\$ -
Capital Outlay:				
Street Improvements	-	-	-	-
Total Capital Outlay	\$ -	\$ -	\$ -	\$ -
Unappropriated	\$ -	\$ -	\$ -	\$ -
Olentangy/Liberty St. Intersection Fund	\$ -	\$ -	\$ -	\$ -



Department: Development and Finance
Fund: Sanitary Sewer Agreements

Beginning Balance					
	\$	-	\$	-	\$
Acct No.	Revenue:	2018 Actual	2019 Actual	2020 Budget	2020 Estimate
470-000-4500-00	Developer Contributions	-			
470-000-4600-00	Assessments	53,993.70	75,643.23	124,200.00	124,200.00
470-000-4940-00	Advance fr. General Fund	-	-		
Total Revenue		\$ 53,993.70	\$ 75,643.23	\$ 124,200.00	\$ 124,200.00
Capital Outlay:					
470-790-5300-00	Auditor & Treasurer Fees	1,203.29	1,666.83	4,000.00	4,000.00
470-850-5600-00	Verona- Capital Outlay	-	-		
470-910-5910-00	Transfer to G.F.	43,621.09	42,152.11	40,000.00	40,000.00
470-920-5810-00	Repay Advance G.F.	9,169.32	31,824.29	80,200.00	80,200.00
Total Capital Outlay		\$ 53,993.70	\$ 75,643.23	\$ 124,200.00	\$ 124,200.00
Unappropriated					
	\$	-	\$	-	\$
Sanitary Sewer Agreements Fund					
	\$	-	\$	-	\$

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



Department:
Fund:

Development and Finance
Sanitary Sewer Agreements

Beginning Balance				
	\$	-	\$	-
	\$	-	\$	-
	\$	-	\$	-
	\$	-	\$	-
Revenue:		2021 PROPOSED	2022 Projected	2023 Projected
Developer Contributions		-	-	-
Assessments		136,000.00	136,000.00	156,000.00
Advance fr. General Fund		-	-	-
Total Revenue	\$	136,000.00	\$ 136,000.00	\$ 156,000.00
Capital Outlay:				
Auditor & Treasurer Fees		4,200.00	4,200.00	4,500.00
Verona- Capital Outlay		-	-	-
Transfer to G.F. (Interest on Internal Note)		40,000.00	40,000.00	38,000.00
Repay Advance to General Fund		91,800.00	91,800.00	113,500.00
Total Capital Outlay	\$	136,000.00	\$ 136,000.00	\$ 156,000.00
Unappropriated	\$	-	\$	-
Sanitary Sewer Agreements Fund	\$	-	\$	-

Agency Funds - Summary				
Revenues by Fund:	Actual 2018	Actual 2019	Budget 2020	Estimated 2020
Unclaimed Funds	555.00	(150.00)	200.00	-
Flexible Benefits Plan	-	2,500.00	2,500.00	2,500.00
Health Reimbursement Account	5,931.71	-	-	-
Engineering Inspections	507,579.56	406,427.34	150,000.00	170,000.00
Board of Building Standards	11,282.23	6,549.87	5,500.00	4,859.44
Plumbing Inspections	22.00	-	-	-
Escrowed Deposits	26,881.00	58,126.13	5,500.00	1,500.00
Fingerprint Processing	12,794.00	15,016.75	15,000.00	9,200.00
Total Revenue	\$ 565,045.50	\$ 488,470.09	\$ 178,700.00	\$ 188,059.44
Carryover from Prior Year	952,381.44	1,017,706.71	940,233.04	756,636.98
Total Available in Agency Funds	\$ 1,517,426.94	\$ 1,506,176.80	\$ 1,118,933.04	\$ 944,696.42
Expenditures by Fund:	2018	2019	2020	2020
Unclaimed Funds	-	280.00	231.10	131.10
Flexible Benefits Plan	-	2,500.00	2,500.00	2,500.00
Health Reimbursement Account	6,303.25	939.10	-	-
Engineering Inspections	428,041.73	512,330.00	300,000.00	300,000.00
Board of Building Standards	11,569.95	6,772.93	5,500.00	5,254.42
Plumbing Inspections	813.00	-	-	-
Escrowed Deposits	41,798.57	28,221.23	39,064.96	38,524.36
Fingerprint Processing	12,906.00	14,900.50	15,000.00	10,344.25
Total Expenditures	\$ 501,432.50	\$ 565,943.76	\$ 362,296.06	\$ 356,754.13
Unappropriated at Year-End	1,017,706.71	940,233.04	756,636.98	771,538.35
Total Available in Agency Funds	\$ 1,519,139.21	\$ 1,506,176.80	\$ 1,118,933.04	\$ 1,128,292.48
Ending Fund Balance:	2018	2019	2020	2020
Unclaimed Funds	1,547.73	1,117.73	1,086.63	986.63
Flexible Benefits Plan	-	-	-	-
Health Reimbursement Account	939.10	-	-	-
Engineering Inspections	968,390.78	862,488.12	712,488.12	732,488.12
Board of Building Standards	618.04	394.98	394.98	-
Plumbing Inspections	-	-	-	-
Escrowed Deposits	45,183.06	75,087.96	41,523.00	38,063.60
Fingerprint Processing	1,028.00	1,144.25	1,144.25	-
Total Fund Balance	\$ 1,017,706.71	\$ 940,233.04	\$ 756,636.98	\$ 771,538.35

Agency Funds - Summary				
Revenues by Fund:	2021	2022	2023	2024
Unclaimed Funds	200.00	200.00	200.00	200.00
Flexible Benefits Plan	2,500.00	2,500.00	2,500.00	2,500.00
Health Reimbursement Account	-	-	-	-
Engineering Inspections	150,000.00	150,000.00	150,000.00	150,000.00
Board of Building Standards	5,500.00	5,500.00	5,500.00	5,500.00
Plumbing Inspections	-	-	-	-
Escrowed Deposits	5,000.00	5,000.00	5,000.00	5,000.00
Fingerprint Processing	15,000.00	15,000.00	15,000.00	15,000.00
Total Revenue	\$ 178,200.00	\$ 178,200.00	\$ 178,200.00	\$ 178,200.00
Carryover from Prior Year	756,636.98	511,223.72	461,156.72	460,851.72
Total Available in Agency Funds	\$ 934,836.98	\$ 689,423.72	\$ 639,356.72	\$ 639,051.72
Expenditures by Fund:	2021	2022	2023	2024
Unclaimed Funds	514.63	267.00	505.00	100.00
Flexible Benefits Plan	2,500.00	2,500.00	2,500.00	2,500.00
Health Reimbursement Account	-	-	-	-
Engineering Inspections	410,000.00	200,000.00	150,000.00	150,000.00
Board of Building Standards	5,500.00	5,500.00	5,500.00	5,500.00
Plumbing Inspections	-	-	-	-
Escrowed Deposits	5,000.00	5,000.00	5,000.00	5,000.00
Fingerprint Processing	15,000.00	15,000.00	15,000.00	15,000.00
Total Expenditures	\$ 438,514.63	\$ 228,267.00	\$ 178,505.00	\$ 178,100.00
Unappropriated at Year-End	511,223.72	461,156.72	460,851.72	460,951.72
Total Available in Agency Funds	\$ 949,738.35	\$ 689,423.72	\$ 639,356.72	\$ 639,051.72
Ending Fund Balance:	2021	2022	2023	2024
Unclaimed Funds	672.00	605.00	300.00	400.00
Flexible Benefits Plan	-	-	-	-
Health Reimbursement Account	-	-	-	-
Engineering Inspections	472,488.12	422,488.12	422,488.12	422,488.12
Board of Building Standards	-	-	-	-
Plumbing Inspections	-	-	-	-
Escrowed Deposits	38,063.60	38,063.60	38,063.60	38,063.60
Fingerprint Processing	-	-	-	-
Total Fund Balance	\$ 511,223.72	\$ 461,156.72	\$ 460,851.72	\$ 460,951.72



Department: Finance
Fund: Unclaimed Funds


Beginning Balance					
\$ 992.73 \$ 1,547.73 \$ 1,117.73 \$ 1,117.73					
Acct No.	Revenue:	2018 Actual	2019 Actual	2020 Budget	2020 Estimated
910-000-4890-00	Uncashed City Checks	555.00	(150.00)	200.00	-
	Total Revenue	\$ 555.00	\$ (150.00)	\$ 200.00	
Operating Expenditures:					
910-725-5692-00	Uncashed Check Payment	-	-	100.00	-
910-910-5910-02	Transfer to General Fund	-	280.00	131.10	131.10
	Total Operating	\$ -	\$ 280.00	\$ 231.10	\$ 131.10
	Subtotal	\$ 555.00	\$ (430.00)	\$ (31.10)	\$ (131.10)
	Specific Agency Fund	\$ 1,547.73	\$ 1,117.73	\$ 1,086.63	\$ 986.63

Department: Finance
Fund: Flexible Benefits Plan

Beginning Balance					
\$ - \$ - \$ - \$ -					
Acct No.	Revenue:	2018 Actual	2019 Estimated	2020 PROPOSED	2020 Estimated
911-000-4510-00	FSA Deductions-Medical	-	2,500.00	2,500.00	2,500.00
911-000-4510-00	FSA Deductions-Child	-	-	-	-
911-000-4900-00	Transfer from General Fund	-	-	-	-
	Total Revenue	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Operating Expenditures:					
911-725-5526-00	Medical FSA Expenses	-	2,500.00	2,500.00	2,500.00
911-725-5526-01	Childcare FSA Expenses	-	-	-	-
911-725-5526-01	Transfer to General Fund	-	-	-	-
	Total Operating	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
	Subtotal	\$ -	\$ -	\$ -	\$ -
	Specific Agency Fund	\$ -	\$ -	\$ -	\$ -

Department: Finance
Fund: Health Reimbursement Account

Beginning Balance					
\$ 1,310.64 \$ 939.10 \$ -					
Acct No.	Revenue:	2018 Actual	2019 Estimated	2020 Budget	2020 Estimated
912-000-4510-00	HRA Contributions	5,931.71	-	-	-
	Total Revenue	\$ 5,931.71	\$ -	\$ -	
Operating Expenditures:					
912-725-5526-00	Medical HRA Expenses	6,303.25	184.85	-	-
912-910-5910-00	Transfer to General Fund	-	754.25	-	-
	Total Operating	\$ 6,303.25	\$ 939.10	\$ -	
	Subtotal	\$ (371.54)	\$ (939.10)	\$ -	
	Specific Agency Fund	\$ 939.10	\$ -	\$ -	



Department: Finance

Fund: Unclaimed Funds

Beginning Balance				
	\$ 986.63	\$ 672.00	\$ 605.00	\$ 300.00
Revenue:	2021 PROPOSED	2022 Projected	2023 Projected	2024 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	414.63	167.00	405.00	-
Total Operating	\$ 514.63	\$ 267.00	\$ 505.00	\$ 100.00
Subtotal	\$ (314.63)	\$ (67.00)	\$ (305.00)	\$ 100.00
Specific Agency Fund	\$ 672.00	\$ 605.00	\$ 300.00	\$ 400.00

Department: Finance

Fund: Flexible Benefits Plan

Beginning Balance				
	\$ -	\$ -	\$ -	\$ -
Revenue:	2021 PROPOSED	2022 Projected	2023 Projected	2024 Projected
FSA Deductions-Medical	2,500.00	2,500.00	2,500.00	2,500.00
FSA Deductions-Childcare	-	-	-	-
Transfer from General Fund				
Total Revenue	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Operating Expenditures:				
Medical FSA Expenses	2,500.00	2,500.00	2,500.00	2,500.00
Childcare FSA Expenses	-	-	-	-
Transfer to General Fund	-	-	-	-
Total Operating	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00
Subtotal	\$ -	\$ -	\$ -	\$ -
Specific Agency Fund	\$ -	\$ -	\$ -	\$ -

Department: Finance

Fund: Health Reimbursement Account

Beginning Balance				
	\$ -	\$ -	\$ -	\$ -
Revenue:	2021 PROPOSED	2022 Projected	2023 Projected	2024 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	\$	888,852.95	\$	958,390.78	\$	862,488.12	\$	862,488.12
Acct No.		2018 Actual		2019 Actual		2020 Budget		2020 Estimated
992-000-4544-00		507,579.56		406,427.34		150,000.00		170,000.00
Total Revenue	\$	507,579.56	\$	406,427.34	\$	150,000.00	\$	170,000.00
992-494-5532-00		308,041.73		393,705.61		300,000.00		300,000.00
992-910-5910-02		120,000.00		118,624.39		-		-
Total Operating	\$	428,041.73	\$	512,330.00	\$	300,000.00	\$	300,000.00
Subtotal	\$	79,537.83	\$	(105,902.66)	\$	(150,000.00)	\$	(130,000.00)
Specific Agency Fund	\$	968,390.78	\$	862,488.12	\$	712,488.12	\$	732,488.12

Department: Building and Finance
Fund: Board of Building Standards

Beginning Balance	\$	905.76	\$	618.04	\$	394.98	\$	394.98
Acct No.		2018 Actual		2019 Actual		2020 Budget		2020 Estimated
Commercial Building Permits - 3% of Permit Fees								
991-000-4290-00		5,549.37		2,755.57		4,000.00		3,000.00
991-000-4290-01		4,183.79		2,254.96		-		159.44
Residential Building Permits - 1% of Permit Fees								
991-000-4290-02		1,549.07		1,539.34		1,500.00		1,700.00
Total Revenue	\$	11,282.23	\$	6,549.87	\$	5,500.00	\$	4,859.44
991-493-5595-00		11,569.95		6,772.93		5,500.00		5,254.42
Total Operating	\$	11,569.95	\$	6,772.93	\$	5,500.00	\$	5,254.42
Subtotal	\$	(287.72)	\$	(223.06)	\$	-	\$	(394.98)
Specific Agency Fund	\$	618.04	\$	394.98	\$	394.98	\$	0.00

Department: Building and Finance
Fund: Plumbing Inspection

Beginning Balance		\$	791.00			\$	-		
Acct No.			2018 Actual		2019 Actual		2020 Budget		2020 Estimated
993-000-4622-00			22.00						-
Total Revenue		\$	22.00					\$	-
993-490-5565-02			813.00						-
Total Operating		\$	813.00					\$	-
Subtotal		\$	(791.00)					\$	-
Specific Agency Fund		\$	-					\$	-

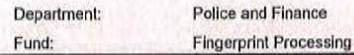
		Department: Engineering and Finance			
		Fund: Engineering Inspection			
Actual					
Beginning Balance		\$ 732,488.12	\$ 472,488.12	\$ 422,488.12	\$ 422,488.12
Revenue:		2021 PROPOSED	2022 Projected	2023 Projected	2024 Projected
Developer Deposits		150,000.00	150,000.00	150,000.00	150,000.00
Total Revenue		\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00
Operating Expenditures:					
Engineering Services		300,000.00	200,000.00	150,000.00	150,000.00
Transfer to General Fund		110,000.00	-	-	-
Total Operating		\$ 410,000.00	\$ 200,000.00	\$ 150,000.00	\$ 150,000.00
Subtotal		\$ (260,000.00)	\$ (50,000.00)	\$ -	\$ -
Specific Agency Fund		\$ 472,488.12	\$ 422,488.12	\$ 422,488.12	\$ 422,488.12
		Department: Building and Finance			
		Fund: Board of Building Standards			
Beginning Balance		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Revenue:		2021 PROPOSED	2022 Projected	2023 Projected	2024 Projected
Commercial Building Permits - 3% of Permit Fees					
City Permit Fees		4,000.00	4,000.00	4,000.00	4,000.00
Township Permit Fees		-	-	-	-
Residential Building Permits - 1% of Permit Fees					
City Permit Fees		1,500.00	1,500.00	1,500.00	1,500.00
Total Revenue		\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00
Operating Expenditures:					
Board of Building Standards		5,500.00	5,500.00	5,500.00	5,500.00
Total Operating		\$ 5,500.00	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00
Subtotal		\$ -	\$ -	\$ -	\$ -
Specific Agency Fund		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
		Department: Building and Finance			
		Fund: Plumbing Inspection			
Beginning Balance		\$ -	\$ -	\$ -	\$ -
Revenue:		2021 PROPOSED	2022 Projected	2023 Projected	2024 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					
	\$	1,140.00	\$	1,028.00	\$ 1,144.25
Acct No.	Revenue:	2018 Actual	2019 Actual	2020 Budget	2020 Estimated
996-000-4590-86	Fingerprint Fees *	12,794.00	15,016.75	15,000.00	9,200.00
	Total Revenue	\$ 12,794.00	\$ 15,016.75	\$ 15,000.00	\$ 9,200.00
Operating Expenditures:					
996-100-5560-10	Fingerprint Processing Costs	12,906.00	14,900.50	15,000.00	10,344.25
	Total Operating	\$ 12,906.00	\$ 14,900.50	\$ 15,000.00	\$ 10,344.25
	Subtotal	\$ (112.00)	\$ 116.25	\$ -	\$ (1,144.25)
	Specific Agency Fund	\$ 1,028.00	\$ 1,144.25	\$ 1,144.25	\$ -
Department: Finance					
Fund: Escrowed Deposits					
Beginning Balance					
	\$	60,100.63	\$	45,183.06	\$ 75,087.96
Acct No.	Revenue:	2018 Actual	2019 Actual	2020 Budget	2020 Estimated
994-000-4544-01	Meeting Room Deposits	4,500.00	3,000.00	5,500.00	1,500.00
994-000-4544-01	Construction Guarantees	22,381.00	55,126.13		-
	Total Revenue	\$ 26,881.00	\$ 58,126.13	\$ 5,500.00	\$ 1,500.00
Operating Expenditures:					
994-725-5591-00	Refunded Deposits-Room	3,000.00	2,700.00	-	1,950.00
994-725-5591-00	Refunded Deposits-Const.	38,798.57	25,521.23	39,064.96	36,574.36
994-910-5910-00	Transfer to General Fund	-			-
	Total Operating	\$ 41,798.57	\$ 28,221.23	\$ 39,064.96	\$ 38,524.36
	Subtotal	\$ (14,917.57)	\$ 29,904.90	\$ (33,564.96)	\$ (37,024.36)
	Specific Agency Fund	\$ 45,183.06	\$ 75,087.96	\$ 41,523.00	\$ 38,063.60

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City of Powell, Ohio



Appendix



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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.
- **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.



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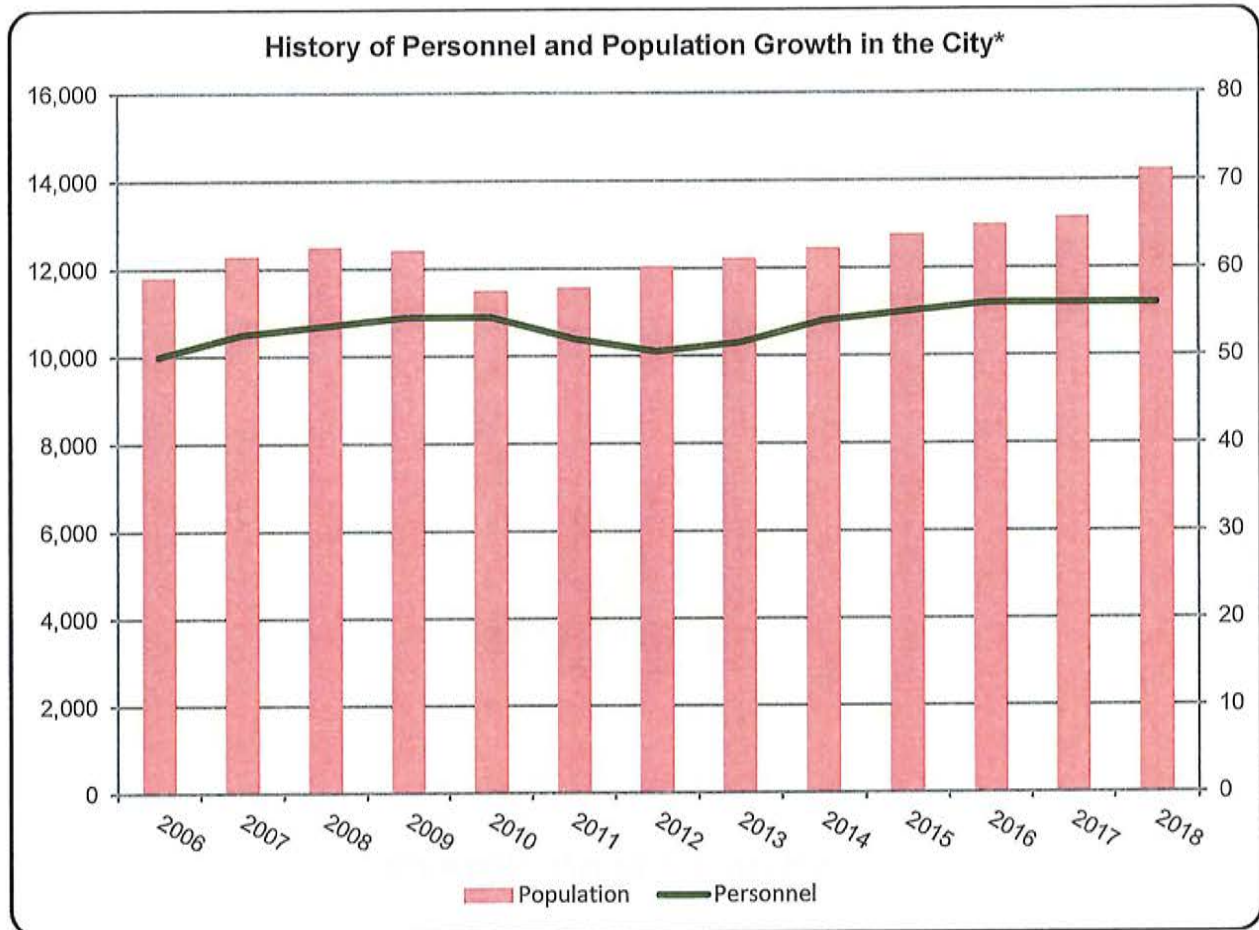
Employment Summary

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

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.



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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.powellic.org



Powell Community Improvement Corporation
47 Hall Street, Powell, OH 43065
614 - 885 - 5380 tel
614 - 885 - 5339 fax



	Contract Expires	Actual 2018	Actual 2019	Estimated 2020	Projected	
					2021	2022

Beginning Balance		\$ 126,861.01	130,747.72	\$ 97,984.64	\$ 161,073.14	\$ 150,573.14
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Revenue Items:						
Contribution from the City's General Fund			-	-	-	-
Assistance from the City for Income Tax Generation		13,599.72	5,236.95	40,000.00	25,000.00	25,000.00
44 N. Liberty		15,000.00	22,000.00	23,100.00	26,400.00	26,400.00
Transfer from City - Small Business Program				228,000.00	-	-
All Other		-	1,535.29	15,000.00	-	-
Total Revenue		\$ 28,599.72	\$ 28,772.24	\$ 306,100.00	\$ 51,400.00	\$ 51,400.00

Expenditures:						
Administrative Expenses		14,113.29	58,498.37	17,211.50	16,900.00	16,900.00
Relocation Contracts: 2018 - Elite Title	Dec - 2023			-	10,000.00	10,000.00
Retainment Contracts: 2014 - HealthEdge	Dec. - 2021	10,599.72	-	-	12,000.00	
Job Creation Contracts: 2019 - Platinum Group	Dec - 2023		-	-	23,000.00	23,000.00
2018 - BCI	Dec - 2022		5,236.95			
Small Business Grant Awards				228,000.00	-	
Total Expenditures		\$ 24,713.01	\$ 63,735.32	\$ 245,211.50	\$ 61,900.00	\$ 49,900.00

Operating Balance		\$ 130,747.72	\$ 95,784.64	\$ 158,873.14	\$ 150,573.14	\$ 152,073.14
Escrow Balance		\$ -	\$ 2,200.00	\$ 2,200.00	\$ -	\$ -
Total Ending Balance		\$ 130,747.72	\$ 97,984.64	\$ 161,073.14	\$ 150,573.14	\$ 152,073.14

Purpose

The Powell Community Improvement Corporation (CIC) was formed advance, encourage and promote the industrial, commercial, distribution and research development of the 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 commercial life of the community and to stabilize 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 the Powell area; and to develop methods for or to assist in the development.

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.

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 and grants, 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 organizations 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.

