



October 22, 2020

Dear Mayor and City Council Members:

Pursuant to Section 76 of the City’s charter, I respectfully submit the proposed 2021 operating budget for your consideration. The public hearings/readings and work sessions on the budget are as follows:

Event	Time	Place
First Reading/Public Hearing	Monday, October 26, 2020	City Council Meeting
Finance Committee Review	Thursday, October 29, 2020	Finance Committee Meeting
Work Session	Monday, November 2, 2020	
Second Reading/Public Hearing	Monday, November 9, 2020	City Council Meeting
Work Session (if needed)	Thursday, November 12, 2020	
Third Reading & Approval	Monday, November 23, 2020	City Council Meeting

INTRODUCTION

Preparing a budget for a full-service city always has its share of unknown variables. Doing so amid economic unpredictability during a global pandemic elevates the task to a new level of uncertainty.

It requires reprioritizing and adapting as the economy recovers. As restrictions continue to be lifted in phases, we get a clearer picture of our revenue outlook. It is impossible to anticipate, at this point, the depth and duration of the economic fallout caused by the pandemic. Yet, Delaware’s conservative approach to budgeting has withstood the test of time, allowing for cautious optimism.

Following a statewide emergency declaration, a mandatory stay-at-home order took effect March 23, directing widespread business closures and limiting the size of gatherings. This action impacted a broad swath of local employers in manufacturing, health care, retail, office and restaurants.

In April, Governor DeWine announced that Ohio would start the re-opening process on May 1. This gradual re-opening has continued but the shadow of financial pressure from the pandemic is impacting the 2021 budget. The unpredictability of this year’s budget mirrors the unpredictable spread of the virus and unknown timing for effective therapies to treat it. We rely almost entirely on the success of our economy via income tax revenues to fund 65

percent of City of Delaware General Fund operations. It is why my proposed budget includes flat or reduced spending, and a hold on creating new positions.

The chart below shows that, while proposed 2021 General Fund revenue represent a 3.8 percent increase, at \$25,676,912, over where we think we will be at the end of the year, that amount is still less than 2020 budgeted levels.

Summary	2019 Actual	2020 Budget	2020 Estimated	2021 Proposed
Total Revenue	\$23,961,421	\$25,840,079	\$24,736,566	\$25,676,912
Total Expenditures	\$22,344,063	\$25,821,690	\$22,342,797	\$25,676,912
Fund Balance	\$6,801,606	\$6,819,995	\$9,195,375	\$9,195,375
Balance %	30.4%	26.4%	41.2%	35.8%

The capital projects included in the budget are consistent with the 2021-2025 Capital Improvement Plan adopted by Council on October 12. All projects and purchases are either deemed a necessity for the safety and welfare of the staff/community or have some outside funding source.

There are a few exceptions in the operating budget where proposed expenditures exceed the 2020 budget level. These include the creation of two new divisions within the Parks and Natural Resources department – the Swimming Pool and Recreation Services – which will be addressed in further detail later in the message.

I am optimistic the coronavirus will be more under control in 2021 but the challenge with the current economic situation is not knowing its length and depth. As such, budgets will be closely monitored, and spending restraints need to be realized in the coming fiscal year.

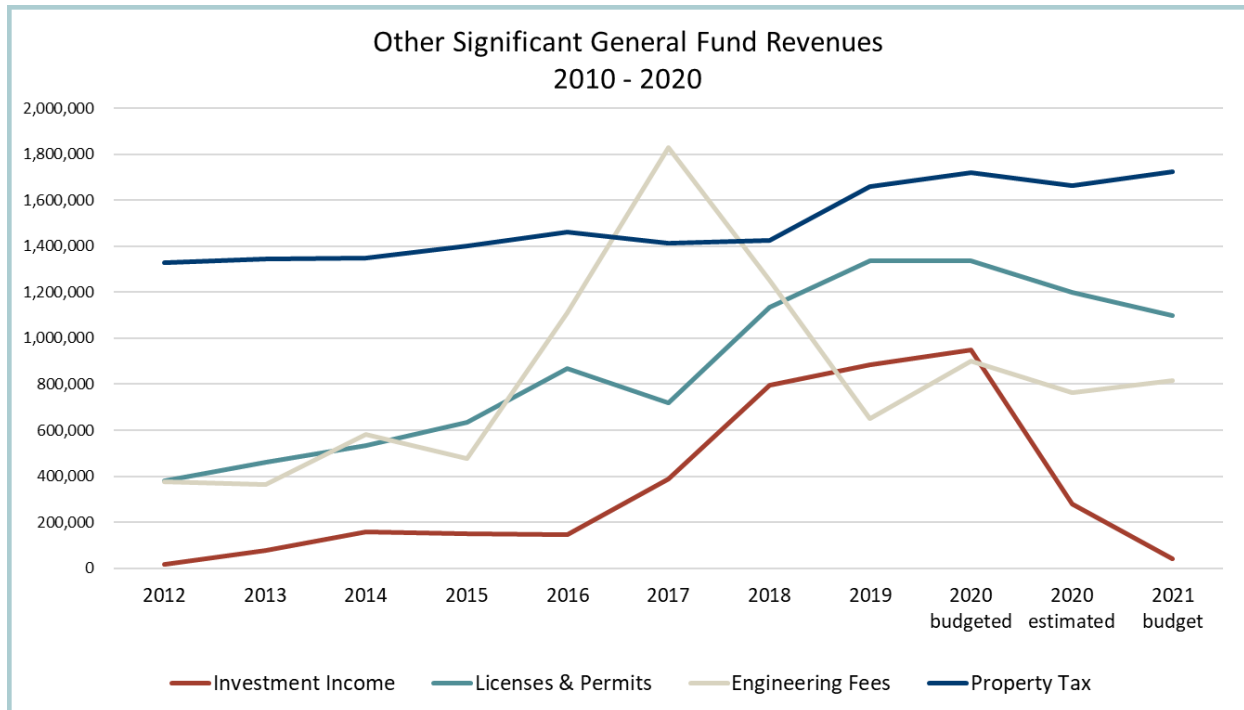
It is against this complex and uncertain backdrop, that I present the 2021 Budget for the City of Delaware.

REVENUE HIGHLIGHTS

Overall, we anticipate finishing 2020 with slightly less revenue than expected. Income tax is conservatively estimated to decline 3 percent from estimated 2020 actuals, with license and permits fees down 8.3 percent. Grant reimbursements and a transfer of \$1,288,864 from the budget stabilization (General Reserve) fund bring overall General Fund revenues nearly back to 2020 budgeted numbers.

The most drastically impacted revenue source in 2020 has been investment income. Budgeted revenue for 2020 was \$950,000 with an estimated 2020 actual of only \$280,000. Most of the income occurred in the first quarter of the year, before the pandemic became widespread. In 2021, projected revenues from investments are just \$40,000, a decline of

95.8 percent. As interest rates are not expected to rebound anytime soon, these revenues will remain minimal for the foreseeable future.



EXPENDITURE HIGHLIGHTS

The proposed FY2020-21 budget is a status quo or baseline expenditure budget. It does not include any General Fund service level reductions, but it also contains only the most critical augmentations. This section addresses those areas where expenditures will be increasing over last year.

PARKS & NATURAL RESOURCES

The City anticipates the return of some recreation programming and oversight in 2021 from the YMCA. The proposed budget includes two new divisions of the Parks and Natural Resources department – Swimming Pool and Recreation Services.

The YMCA has been partnering with the City to operate the Jack Florance Pool pool since 2012 but staff is preparing to take back pool operations next year. Adding a Swimming Pool division will add \$378,350 in expenditures and \$357,000 in revenues to the budget, while eliminating payments made to the YMCA.

Operating some recreation programming next year will help us to strengthen our relationship with the YMCA and address some of the programming needs outlined in the Recreation Needs Assessment. The estimated expense of these programs is \$129,250, with estimated revenues of \$176,200.

These added divisions will result in the addition of an Administrative Assistant, two part-time Building Monitors and several seasonal staff positions, including lifeguards and concession cashiers.

While staff has worked diligently to approximate the costs and revenues associated with these divisions, inconsistent data from the YMCA and the length of time since the City has provided these services make these projections lack the surety of other areas of the budget. These divisions will be monitored closely, and City staff will work with Council should budget adjustments be necessary.

CAPITAL IMPROVEMENTS

The 2021-2025 Capital Improvement Plan was adopted by Council on October 12, 2020. Some of the notable capital improvement projects that will take place in 2020 are outlined below.

Body Worn Cameras

Approved with the plan was a request for body worn cameras for the Police Department that is reflected in this budget. The department's current digital cruiser video recording system and body microphone system were purchased several years ago with the understanding that a body worn camera option could be added, as opposed to purchasing an entirely new system.

Citywide Signal Upgrade

This initiative is funded by a \$2.5 million MORPC Grant and a \$385,000 local contribution from the Fire Department. It will include the upgrading of 37 signalized intersections along US-36, SR-37, Sandusky Street and London Road. These improvements allow for emergency vehicle pre-emption, optimized traffic signal timing and vehicle detection.

The Point

While major construction of the Point intersection improvements is scheduled for 2022, right-of-way acquisition begins in 2021. The Point project has over \$22 million of funding from MORPC and TRAC grants.

North Sawmill Parkway – Utility Improvements

Included in the proposed budget is funding for the first of three utility improvements to the South-West industrial corridor of the city – North Sawmill Parkway. In 2021, plan design and bid package development will take place.

OTHER EXPENDITURES

Community Promotions Grants

These awards for non-profit programs and events are funded by hotel lodging tax money that the City receives and awards through a competitive applications process. The lodging industry has been negatively impacted by the pandemic and so too have anticipated lodging tax amounts. It will take time for the industry and the lodging tax fund to recover. The total amount anticipated in 2021 will be around \$50,000, about one third of what is usually available in the fund. The details of this distribution will need to be determined by the Community Promotions sub-committee before the budget is adopted on November 23rd.

Classification and Compensation Study

It is a best practice for organizations to routinely validate and assess their classification and compensation structure. In 2021, the City will conduct a study of management pay plan positions, to include director level positions, along with permanent part-time and seasonal positions. This work was last done in 2006 for management and in 2012 for director level positions. Similar reviews are done for bargaining unit positions when contracts are renegotiated every three years.

While the previous studies resulted in most recommendations being implemented, the methodology of classifying future positions has not been consistently utilized, resulting in greater probability of improper classification placement within the various pay plans. This work is necessary to ensure that the City remain competitive in its efforts to attract and retain a diverse and highly qualified workforce.

This work is expected to be completed by the end of the first quarter and changes will take place sometime by mid-year. Any recommended changes would most likely require a supplemental appropriation in 2021.

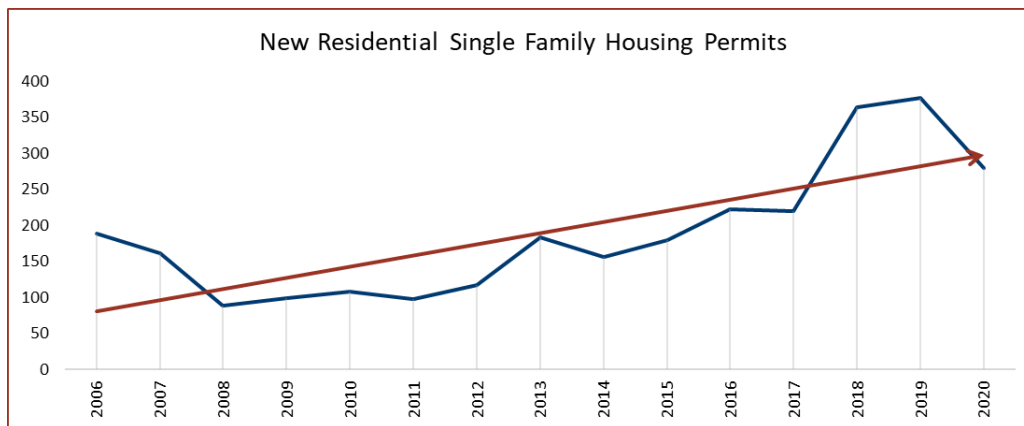
Diversity, Equity and Inclusion

Work continues on this important initiative. While the proposed budget does not include a position specifically responsible for overseeing these efforts, before the end of 2020 we will engage an external consultant/trainer, to lead DEI discussions and training for staff. Training in 2021 and will include implicit bias and cultural competency awareness. In the new year, the City will also engage with an external consultant to review our DEI efforts. This external evaluation will help form an internal strategy and recommendations for implementation.

City leadership earlier this year staff initiated an internal review of DEI efforts across all departments to evaluate current efforts and identify opportunities for improvement to ensure equality and fairness. A report of these findings was shared with Council in July and highlighted various accomplishments and opportunities for continued efforts. This review concluded that engaging with external experts will provide valuable insight. In September, the City’s newly established Diversity, Equity and Inclusion Working Group began its work dedicated to expanding DEI initiatives across City departments.

COMMUNITY GROWTH AND DEVELOPMENT

The challenges associated with the pandemic were acutely felt by the Planning and Community Development Department, which daily takes in a variety of applications, building documents and payments, much of it done face-to-face. The department quickly adjusted its work routine, like re-purposing blue trash totes outside for customers to drop off permit applications and documents. In April alone, it processed more than 100 various permits including major renovations at Ohio Wesleyan’s Branch Rickey Arena and Smith Hall.



The department anticipates finishing the year with over 400 new residential permits issued, the third highest total in 15 years. This will include

about 375-390 permits for single-family detached units and 25-35 apartment units. Through mid- October, total new residential permits issued stood at 342. Blanket permits (for residential additions, decks, sheds, fences, and finish-outs) are nearing 900, an all-time high driven mainly by record low interest rates and families quarantining at home. Commercial permitting also is on pace to finish near record levels, a testament to Delaware’s overall marketplace strength.

With low interest rates likely to continue, anticipated completion of the Comprehensive Plan, and new development sections being completed with individual dwelling unit permits coming in thereafter, we see no reason why 2021 should not be as strong a housing year as 2020 is unexpectedly turning out to be. We anticipate a lot of activity with blanket permits, muted somewhat by higher materials prices and contractor shortages. Coughlin’s Crossing’s development is currently building tens of thousands of square feet of in-line retail, dining and services opportunities along the US23 corridor and will be an important bellwether for the commercial market.

STRATEGIC GOALS AND ACCOMPLISHMENTS

City Council and staff have embraced a strategic process built around four goal-driven themes. It is upon these four pillars that we base our efforts and focus, even in these uncertain times:

Great Community: neighborhoods, streets, open space, parks

Safe City: police, fire, health and safety, environment

Healthy Economy: economic development

Effective Government: fiscal resiliency, civic engagement, customer service

It is important that we recognize many significant accomplishments in 2020 and thank staff for getting this important work done.

- East William Street: In July, final resurfacing along East William Street completed the 15-month, \$7 million widening project.
- Glenn Parkway-Berlin Station Road Roundabout: We completed a 2.1 mile link for southeast neighborhoods to US23. A final section will extend Glenn north to Curve Road.
- Central Avenue repaving of the east-west connector through the City was completed in September.
- Recreation Needs Assessment: This study and community survey tells us how we are meeting citizen recreation needs and areas of future need.
- Delaware Together: The 30-member comprehensive plan steering committee continues, virtually, creating our City's future blueprint for growth.
- Ongoing Diversity, Equity & Inclusion Initiative: We are ensuring City policies and actions reflect fairness and equity.
- City Hall Renovation: Updates to all three floors focus on safety and security; public access and customer service; mechanical systems; and workspaces.
- Del-AWARE mobile app and web portal makes it even easier for residents to access City services and make requests.

In addition, several other accomplishments should be highlighted:

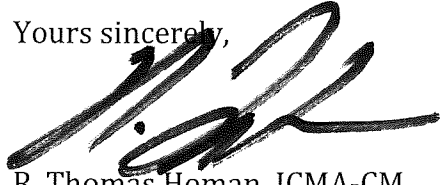
- Labor Contracts
- Financial Policy Updates
- Enterprise Resource Planning software selection and implementation

These past months have shown the incredible resiliency of our community, Council and committed staff. I am more confident than ever that, together, we can effectively deal with the changes that come as we emerge and recover from this global health crisis.

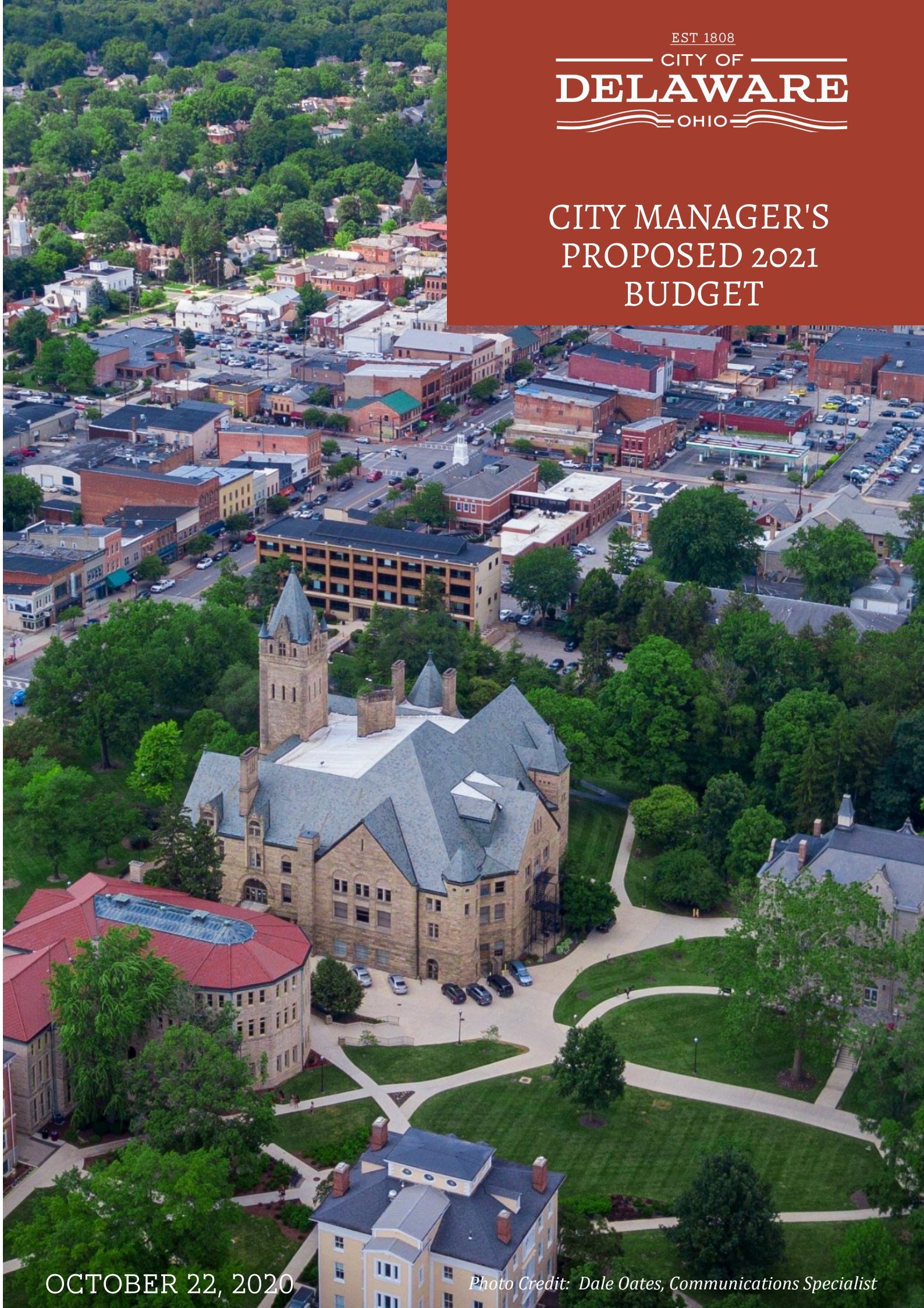
Over the next several weeks, staff and I look forward to working with Council as it considers this budget. We are prepared to address questions and provide any additional information requested.

In closing, I want to thank and acknowledge all our departments for their hard work. Also, sincere thanks to Finance Director Justin Nahvi, Budget Management Analyst Alycia Ballone, and City Accountant Rob Alger. Finally, my thanks to my Executive Assistant, Kim Gepper and City Council Clerk Elaine McCloskey for their support and assistance.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'R. Homan', written in a cursive style.

R. Thomas Homan, ICMA-CM
City Manager



EST 1808
CITY OF
DELAWARE
OHIO

CITY MANAGER'S PROPOSED 2021 BUDGET

OCTOBER 22, 2020

Photo Credit: Dale Oates, Communications Specialist

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STRATEGIC WORKPLACE PLAN

2021 BUDGET

A strategic workforce plan (SWP) is a continual process used to align the needs and priorities of the City with those of its workforce to ensure it can meet the residents' needs through the core values. The City updates the SWP on an annual basis and forecasts the ability to

Department/ Division	2017		2018		2019		2020		2021		2022		2023		2024		2025		2026	
	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT	FT	PT
City Council	1	7	1	7	1	7	1	7	1	7	1	7	1	7	1	7	1	7	1	7
City Manager	4	0	4	0	5	1	6	0	6	0	6	0	6	0	6	0	6	0	6	0
Administrative Services	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1
Economic Development	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0
Legal Affairs/Prosecutor	7	1	7	1	7	2	8	2	8	2	8	2	8	2	8	2	8	2	8	2
Finance	12	3	12	3	12	4	12	4	12	4	12	4	12	4	12	4	12	4	12	4
Police	61	4	61	4	63	4	67	3	67	3	67	3	67	3	67	3	67	3	67	3
Planning	10	1	10	1	10	1	13	0	13	0	13	0	13	0	13	0	13	0	13	0
Engineering	8	0	9	0	9	0	9	0	10	0	10	0	10	0	10	0	10	0	10	0
Buildings/Grounds	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0	2	0
Public Works Administration	6	0	6	0	6	0	6	0	6	0	6	0	6	0	6	0	6	0	6	0
Public Works Streets	8	0	8	0	8	0	9	0	8	0	8	0	8	0	8	0	8	0	8	0
Public Works Traffic	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0
Cemetery	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1
Parks and Natural Resources	8	2	8	2	9	2	10	2	12	4	12	4	12	4	12	4	12	4	12	4
Storm Sewer	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0
Fire EMS	61	19	66	6.5	66	6.5	72	5	72	5	72	5	72	5	72	5	72	5	72	5
Airport	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1	2	1
Golf Course	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water Administration	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0
Water Treatment Plant	8	0	8	0	8	0	8	0	8	0	8	0	8	0	8	0	8	0	8	0
Water Distribution	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0
Wastewater Administration	2	0	2	0	2	0	3	0	3	0	3	0	3	0	3	0	3	0	3	0
Wastewater Treatment	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0
Wastewater Collection	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0
Refuse	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0	9	0
Recycling	6	0	6	0	6	0	6	0	6	0	6	0	6	0	6	0	6	0	6	0
Garage	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0	4	0
Information Technology	6	0	6	0	6	0	7	0	7	0	7	0	7	0	7	0	7	0	7	0
Municipal Court	33	5	36	5	35	6	35	6	35	6	35	6	35	6	35	6	35	6	35	6
Total	295.0		304.0		306.0		325.0		327.0		327.0		327.0		327.0		327.0		327.0	

** Does not include seasonal employees

Increase
Decrease

2021
Revenues, Expenditures and Fund Balances - All Funds

Fund	Unencumbered Fund Balance January 1, 2021	2021 Budgeted Revenues	2021 Budgeted Expenditures	Projected Fund Balance December 31, 2021
<u>OPERATING FUNDS</u>				
GENERAL	9,195,375	25,879,431	25,875,874	9,198,932
STREET MAINT & REPAIR	694,592	3,717,650	4,412,241	1
PARKS & RECREATION	38,256	2,273,092	2,311,347	1
CEMETERY	162,679	165,000	283,849	43,830
AIRPORT OPERATIONS	158,636	861,450	933,491	86,595
FIRE/EMS INCOME TAX	9,156,116	12,023,646	12,980,650	8,199,112
MUNICIPAL COURT	2,134,756	2,109,000	3,181,000	1,062,756
GOLF COURSE	111,216	188,000	286,200	13,016
STORM SEWER	1,786,075	831,850	1,450,165	1,167,760
WATER	1,334,316	5,722,927	6,643,604	413,639
WASTEWATER	3,871,216	7,072,424	7,719,283	3,224,357
REFUSE	1,159,867	3,822,500	4,483,440	498,927
GARAGE ROTARY	718,600	844,900	893,534	669,966
INFORMATION TECHNOLOGY ROTARY	655,373	1,550,000	1,795,103	410,270
TOTAL OPERATING FUNDS	31,177,072	67,061,870	73,249,781	24,989,161
<u>CAPITAL IMPROVEMENT FUNDS</u>				
STATE HIGHWAY IMPROVEMENT	353,397	151,500	150,000	354,897
LICENSE FEE	426,904	624,000	680,000	370,904
AIRPORT TIF	136,736	28,500	190,692	(25,456)
GLENN ROAD BRIDGE TIF	2,011,525	2,411,300	2,342,306	2,080,519
PARK EXACTION FEE	184,116	5,000	91,779	97,337
CAPITAL IMPROVEMENT	4,666,224	4,487,297	5,236,366	3,917,155
OPWC PROJECTS	0	600,000	600,000	0
POINT PROJECT	209,830	2,243,570	2,350,000	103,400
FAA AIRPORT GRANTS	95,193	694,866	755,005	35,054
EQUIPMENT REPLACEMENT	47,683	598,794	646,477	0
PARK IMPACT FEE	2,067,689	360,000	750,000	1,677,689
POLICE IMPACT FEE	429,784	102,500	58,216	474,069
FIRE IMPACT FEE	544,494	128,000	0	672,494
MUNICIPAL IMPACT FEE	444,342	170,500	131,660	483,182
GLENN ROAD SOUTH	330,021	110,000	159,895	280,126
GLENN ROAD NORTH	926,596	1,008,000	732,550	1,202,046
STORMWATER PROJECTS	0	900,000	900,000	0
WATER MAINTENANCE CIP	2,583,151	2,000,000	2,510,800	2,072,351
WATER CAPACITY FEE CIP	10,619,957	2,000,000	2,098,982	10,520,975
WASTEWATER MAINTENANCE CIP	3,088,062	1,500,000	2,394,158	2,193,904
WASTEWATER CAPACITY FEE CIP	6,796,916	3,950,000	2,935,921	7,810,995
SE HIGHLAND SEWER	268,389	650,000	835,400	82,989
TOTAL CAPITAL IMP. FUNDS	36,231,009	24,723,827	26,550,207	34,404,629
<u>DEBT SERVICE FUNDS</u>				
GENERAL BOND RETIREMENT	455,777	1,445,958	1,901,732	2
PARK IMPROVEMENT BOND	0	2,297,350	2,297,350	0
SE HIGHLAND SEWER BOND	0	825,400	825,400	0
TOTAL DEBT SERVICE FUNDS	455,777	4,568,708	5,024,482	2

2021
Revenues, Expenditures and Fund Balances - All Funds

Fund	Unencumbered Fund Balance January 1, 2021	2021 Budgeted Revenues	2021 Budgeted Expenditures	Projected Fund Balance December 31, 2021
<u>SPECIAL REVENUE FUNDS</u>				
PERFORMANCE BOND	579,324	250,000	250,000	579,324
TREE	170,917	10,000	65,000	115,917
AIRPORT 2000 T-HANGAR	178,053	104,500	94,156	188,397
RECREATION FACILITIES TAX	5,719,346	2,326,517	2,625,980	5,419,883
SKYCLIMBER/V&P HYDRAULICS TIF	0	50,000	50,000	0
MILL RUN TIF	0	120,000	120,000	0
IDIAM	30,210	28,000	35,000	23,210
DRUG ENFORCEMENT	48,997	6,500	49,829	5,668
INDIGENT ALCOHOL TREATMENT	610,045	60,000	100,000	570,045
OMVI ENFORCE/EDUCATION	5,259	1,500	4,981	1,778
POLICE JUDGMENT	23,462	15,000	23,324	15,138
POLICE FEDERAL JUDGMENT	9,571	11,100	13,877	6,794
POLICE TREASURY SEIZURES	5,661	10,100	3,539	12,222
COMPUTER LEGAL RESEARCH	719,401	216,000	235,114	700,287
COURT SPECIAL PROJECTS	598,818	188,000	262,555	524,263
PROBATION SERVICES	691,383	300,000	106,500	884,883
POLICE/FIRE DISABILITY	0	536,514	536,514	0
COMMUNITY PROMOTIONS	0	50,000	50,000	0
CDBG GRANT	0	154,000	153,000	1,000
REVOLVING LOAN	124,281	87,100	135,000	76,381
PARKING LOTS	27,816	44,500	45,800	26,516
TOTAL SPECIAL REVENUE FUNDS	9,542,544	4,569,331	4,960,169	9,151,706
<u>TRUST AND RESERVE FUNDS</u>				
WATER UTILITY RESERVE	2,000,000	0	0	2,000,000
WATER CUSTOMER DEPOSIT	208,234	35,000	35,000	208,234
SEWER UTILITY RESERVE	2,000,000	0	0	2,000,000
FIRE DONATION	1,403	0	0	1,403
PARK DONATION	10,699	12,000	12,000	10,699
POLICE DONATION	8,137	1,000	8,836	301
MAYORS DONATION	1,268	2,000	1,200	2,068
PROJECT TRUST	1,158,965	202,500	175,000	1,186,465
UNCLAIMED FUNDS	120,385	20,000	4,750	135,635
DEVELOPMENT RESERVE	758,886	75,000	754,465	79,421
GENERAL RESERVE	1,213,864	75,000	1,288,864	0
JEDD INCOME TAX	80,218	277,420	284,510	73,128
CEMETERY PERPETUAL CARE	32,805	750	2,000	31,555
STATE PATROL TRANSFER	4,867	75,000	75,000	4,867
STATE BUILDING PERMIT FEE	1,297	18,000	18,000	1,297
TOTAL TRUST AND RESERVE FUNDS	7,601,028	793,670	2,659,625	5,735,073
<u>INTERNAL SERVICE FUNDS</u>				
SELF INSURANCE	1,979,378	7,190,000	7,836,000	1,333,378
WORKERS COMPENSATION	2,095,172	275,000	659,000	1,711,172
TOTAL INTERNAL SERVICE FUNDS	4,074,550	7,465,000	8,495,000	3,044,550
TOTAL ALL FUNDS	89,081,979	109,182,406	120,939,264	77,325,121

2021

Revenues, Expenditures and Fund Balances - All Funds

Fund	Beginning Balance	Encumbrances	Unencumbered Fund Balance January 1, 2021	2021 Budgeted Revenues	2021 Budgeted Expenditures	Projected Fund Balance December 31, 2021
<u>GENERAL FUNDS</u>						
GENERAL	9,195,375		9,195,375	25,879,431	25,875,874	9,198,932
DEVELOPMENT RESERVE	758,886		758,886	75,000	754,465	79,421
GENERAL RESERVE	1,213,864		1,213,864	75,000	1,288,864	0
TOTAL GENERAL FUND	11,168,125	0	11,168,125	26,029,431	27,919,203	9,278,353
<u>SPECIAL REVENUE FUNDS</u>						
STREET MAINT & REPAIR	694,592		694,592	3,717,650	4,412,241	1
PARKS & RECREATION	38,256		38,256	2,273,092	2,311,347	1
CEMETERY	162,679		162,679	165,000	283,849	43,830
AIRPORT OPERATIONS	158,636		158,636	861,450	933,491	86,595
FIRE/EMS INCOME TAX	9,156,116		9,156,116	12,023,646	12,980,650	8,199,112
MUNICIPAL COURT	2,134,756		2,134,756	2,109,000	3,181,000	1,062,756
STATE HIGHWAY IMPROVEMENT	353,397		353,397	151,500	150,000	354,897
LICENSE FEE	426,904		426,904	624,000	680,000	370,904
PERFORMANCE BOND	579,324		579,324	250,000	250,000	579,324
AIRPORT TIF	136,736		136,736	28,500	190,692	(25,456)
GLENN ROAD BRIDGE TIF	2,011,525		2,011,525	2,411,300	2,342,306	2,080,519
PARK EXACTION FEE	184,116		184,116	5,000	91,779	97,337
TREE	170,917		170,917	10,000	65,000	115,917
AIRPORT 2000 T-HANGAR	178,053		178,053	104,500	94,156	188,397
RECREATION FACILITIES TAX	5,719,346		5,719,346	2,326,517	2,625,980	5,419,883
SKYCLIMBER/V&P HYDRAULICS TIF	0		0	50,000	50,000	0
MILL RUN TIF	0		0	120,000	120,000	0
IDIAM	30,210		30,210	28,000	35,000	23,210
DRUG ENFORCEMENT	48,997		48,997	6,500	49,829	5,668
INDIGENT ALCOHOL TREATMENT	610,045		610,045	60,000	100,000	570,045
OMVI ENFORCE/EDUCATION	5,259		5,259	1,500	4,981	1,778
POLICE JUDGMENT	23,462		23,462	15,000	23,324	15,138
POLICE FEDERAL JUDGMENT	9,571		9,571	11,100	13,877	6,794
POLICE TREASURY SEIZURES	5,661		5,661	10,100	3,539	12,222
COMPUTER LEGAL RESEARCH	719,401		719,401	216,000	235,114	700,287
COURT SPECIAL PROJECTS	598,818		598,818	188,000	262,555	524,263
PROBATION SERVICES	691,383		691,383	300,000	106,500	884,883
POLICE/FIRE DISABILITY	0		0	536,514	536,514	0
COMMUNITY PROMOTIONS	0		0	50,000	50,000	0
CDBG GRANT	0		0	154,000	153,000	1,000
REVOLVING LOAN	124,281		124,281	87,100	135,000	76,381
FIRE DONATION	1,403		1,403	0	0	1,403
PARK DONATION	10,699		10,699	12,000	12,000	10,699
POLICE DONATION	8,137		8,137	1,000	8,836	301
MAYORS DONATION	1,268		1,268	2,000	1,200	2,068
PROJECT TRUST	1,158,965		1,158,965	202,500	175,000	1,186,465
UNCLAIMED FUNDS	120,385		120,385	20,000	4,750	135,635
TOTAL SPECIAL REVENUE FUNDS	26,273,297	0	26,273,297	29,132,469	32,673,510	22,732,256
<u>CAPITAL IMPROVEMENT FUNDS</u>						
CAPITAL IMPROVEMENT	4,666,224		4,666,224	4,487,297	5,236,366	3,917,155
OPWC PROJECTS	0		0	600,000	600,000	0
POINT PROJECT	209,830		209,830	2,243,570	2,350,000	103,400
FAA AIRPORT GRANTS	95,193		95,193	694,866	755,005	35,054
EQUIPMENT REPLACEMENT	47,683		47,683	598,794	646,477	0
PARK IMPACT FEE	2,067,689		2,067,689	360,000	750,000	1,677,689
POLICE IMPACT FEE	429,784		429,784	102,500	58,216	474,069
FIRE IMPACT FEE	544,494		544,494	128,000	0	672,494
MUNICIPAL IMPACT FEE	444,342		444,342	170,500	131,660	483,182
GLENN ROAD SOUTH	926,596		926,596	1,008,000	732,550	1,202,046
GLENN ROAD NORTH	330,021		330,021	110,000	159,895	280,126
TOTAL CAPITAL IMP. FUNDS	9,761,856	0	9,761,856	10,503,527	11,420,169	8,845,214
<u>DEBT SERVICE FUNDS</u>						
GENERAL BOND RETIREMENT	455,777		455,777	1,445,958	1,901,732	2
PARK IMPROVEMENT BOND	0		0	2,297,350	2,297,350	0
SE HIGHLAND SEWER BOND	0		0	825,400	825,400	0
TOTAL DEBT SERVICE FUNDS	455,777	0	455,777	4,568,708	5,024,482	2

2021

Revenues, Expenditures and Fund Balances - All Funds

Fund	Beginning Balance	Encumbrances	Unencumbered Fund Balance January 1, 2021	2021 Budgeted Revenues	2021 Budgeted Expenditures	Projected Fund Balance December 31, 2021
<u>ENTERPRISE FUNDS</u>						
GOLF COURSE	111,216		111,216	188,000	286,200	13,016
PARKING LOTS	27,816		27,816	44,500	45,800	26,516
STORMWATER	1,786,075		1,786,075	831,850	1,450,165	1,167,760
WATER	1,334,316		1,334,316	5,722,927	6,643,604	413,639
WASTEWATER	3,871,216		3,871,216	7,072,424	7,719,283	3,224,357
REFUSE	1,159,867		1,159,867	3,822,500	4,483,440	498,927
WATER UTILITY RESERVE	2,000,000		2,000,000	0	0	2,000,000
WATER CUSTOMER DEPOSIT	208,234		208,234	35,000	35,000	208,234
WASTEWATER UTILITY RESERVE	2,000,000		2,000,000	0	0	2,000,000
STORMWATER PROJECTS	0		0	900,000	900,000	0
WATER MAINTENANCE CIP	2,583,151		2,583,151	2,000,000	2,510,800	2,072,351
WATER CAPACITY FEE CIP	10,619,957		10,619,957	2,000,000	2,098,982	10,520,975
WASTEWATER MAINTENANCE CIP	3,088,062		3,088,062	1,500,000	2,394,158	2,193,904
WASTEWATER CAPACITY FEE CIP	6,796,916		6,796,916	3,950,000	2,935,921	7,810,995
SE HIGHLAND SEWER	268,389		268,389	650,000	835,400	82,989
TOTAL ENTERPRISE FUNDS	35,855,215	0	35,855,215	28,717,201	32,338,753	32,233,663
<u>INTERNAL SERVICE FUNDS</u>						
GARAGE ROTARY	718,600		718,600	844,900	893,534	669,966
INFORMATION TECHNOLOGY ROTARY	655,373		655,373	1,550,000	1,795,103	410,270
SELF INSURANCE	1,979,378		1,979,378	7,190,000	7,836,000	1,333,378
WORKERS COMPENSATION	2,095,172		2,095,172	275,000	659,000	1,711,172
TOTAL INTERNAL SERVICE FUNDS	5,448,523	0	5,448,523	9,859,900	11,183,637	4,124,786
<u>FIDUCIARY FUNDS</u>						
JEDD INCOME TAX	80,218		80,218	277,420	284,510	73,128
CEMETERY PERPETUAL CARE	32,805		32,805	750	2,000	31,555
STATE PATROL TRANSFER	4,867		4,867	75,000	75,000	4,867
STATE BUILDING PERMIT FEE	1,297		1,297	18,000	18,000	1,297
TOTAL FIDUCIARY FUNDS	119,187	0	119,187	371,170	379,510	110,847
TOTAL ALL FUNDS	89,081,979	0	89,081,979	109,182,406	120,939,264	77,325,121

**2021 BUDGET
GENERAL FUND SUMMARY**

	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
REVENUES								
PROPERTY TAX	1,593,916	1,658,403	1,720,000	1,662,000	1,725,292	0.3%	3.8%	1,742,545
CITY INCOME TAX - 1%	15,048,475	15,572,613	16,510,750	16,022,000	15,541,300	-5.9%	-3.0%	15,696,713
LOCAL GOVERNMENT FUND	609,739	698,125	700,000	700,000	700,000	0.0%	0.0%	707,000
GRANT REIMBURSEMENTS	68,578	64,139	141,726	502,263	350,000	147.0%	-30.3%	65,000
FINES & FORFEITURES	108,402	76,646	100,000	49,000	100,000	0.0%	104.1%	101,000
COURT DIVERSION FEES	46,514	31,243	40,000	17,500	35,000	-12.5%	100.0%	35,350
ENGINEERING FEES	1,318,509	536,496	900,000	762,000	815,000	-9.4%	7.0%	823,150
PROSECUTOR CONTRACTS	254,300	247,360	260,000	200,000	250,000	-3.8%	25.0%	252,500
PARKING METERS	39,249	36,626	38,000	24,000	25,000	-34.2%	4.2%	25,250
CABLE FRANCHISE FEE	409,886	413,311	415,000	415,000	420,000	1.2%	1.2%	424,200
LIQUOR PERMITS	45,068	48,465	50,000	50,000	50,000	0.0%	0.0%	50,500
LICENSE AND PERMITS	1,134,609	1,299,001	1,335,000	1,200,000	1,100,000	-17.6%	-8.3%	1,111,000
INVESTMENT INCOME	796,562	941,768	950,000	280,000	40,000	-95.8%	-85.7%	40,400
MISCELLANEOUS	238,132	148,534	230,000	258,200	159,000	-30.9%	-38.4%	160,590
REIMBURSEMENTS	147,771	160,229	150,000	265,000	250,000	66.7%	-5.7%	252,500
TRANSFER GRANT ADMIN	0	0	30,000	30,000	0	-100.0%	-100.0%	-
TRANSFERS	1,940,662	2,028,462	2,269,603	2,299,603	4,318,839	90.3%	87.8%	2,086,085
TOTAL REVENUE	23,800,372	23,961,421	25,840,079	24,736,566	25,879,431	0.2%	4.6%	23,573,782
EXPENDITURES								
CITY COUNCIL	151,103	166,966	186,520	168,065	182,796	-2.0%	8.8%	188,199
CITY MANAGER	683,835	801,643	927,225	831,044	915,052	-1.3%	10.1%	941,836
ADMINISTRATIVE SERVICES	298,547	364,248	424,253	325,296	422,199	-0.5%	29.8%	433,745
ECONOMIC DEVELOPMENT	369,198	410,729	503,655	383,033	480,102	-4.7%	25.3%	492,694
LEGAL AFFAIRS/PROSECUTOR	779,530	772,055	880,636	779,835	870,128	-1.2%	11.6%	896,215
FINANCE	1,521,106	1,422,782	1,691,137	1,638,542	1,653,943	-2.2%	0.9%	1,700,281
INCOME TAX REFUNDS	490,574	745,731	650,000	488,000	600,000	-7.7%	23.0%	612,000
GENERAL ADMINISTRATION	4,707,837	3,040,965	4,485,873	3,507,200	3,982,342	-11.2%	13.5%	5,082,861
CIP TRANSFER	2,237,500	2,365,055	1,850,000	1,495,150	1,761,967	-4.8%	17.8%	2,765,950
GF RESERVE TRANSFER	116,808	25,000	25,000	25,000	75,000	200.0%	200.0%	-
ED RESERVE TRANSFER	50,000	50,000	50,000	50,000	75,000	50.0%	50.0%	-
RISK MANAGEMENT	334,175	275,806	349,100	332,698	339,600	-2.7%	2.1%	346,392
POLICE	8,399,395	8,580,581	9,677,542	8,911,359	10,128,465	4.7%	13.7%	10,381,563
PLANNING	1,174,662	1,148,020	1,514,433	1,294,704	1,555,748	2.7%	20.2%	1,600,888
ENGINEERING	1,813,889	1,677,876	2,034,549	1,649,756	2,155,656	6.0%	30.7%	2,216,676
BUILDING MAINTENANCE	489,504	496,606	571,767	463,115	677,876	18.6%	46.4%	697,516
TOTAL EXPENDITURES	23,617,663	22,344,063	25,821,690	22,342,797	25,875,874	0.2%	15.8%	28,356,816
FUND BALANCE - JANUARY 1ST	5,001,539	5,184,248	6,801,606	6,801,606	9,195,375			9,198,932
GENERAL FUND REVENUES	23,800,372	23,961,421	25,840,079	24,736,566	25,879,431	0.2%	4.6%	23,573,782
GENERAL FUND EXPENDITURES	23,617,663	22,344,063	25,821,690	22,342,797	25,875,874	0.2%	15.8%	28,356,816
FUND BALANCE - DECEMBER 31ST	5,184,248	6,801,606	6,819,995	9,195,375	9,198,932			4,415,898
<i>Fund Balance as % of Expenditures</i>	21.95%	30.44%	26.41%	41.16%	35.55%			15.57%

2021 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: CITY COUNCIL

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>	<i>2022 Projected</i>
10110000- 510000	Wages	101,907	110,881	126,371	123,312	128,014	1.3%	3.8%	131,214
511100	PERS	14,005	15,537	17,220	16,219	17,436	1.3%	7.5%	17,872
511300	Medicare	1,421	1,546	1,832	1,724	1,856	1.3%	7.7%	1,902
511400	Workers Compensation	1,473	2,180	2,527	2,527	2,560	1.3%	1.3%	2,624
511600	Health Insurance	17,741	18,125	19,950	19,950	19,950	0.0%	0.0%	21,347
511700	Life Insurance	120	120	120	120	120	0.0%	0.0%	123
523100	Professional Services	3,543	4,902	7,000	1,208	7,000	0.0%	479.5%	7,140
526000	Travel/Training	4,246	4,730	11,000	1,404	5,000	-54.5%	256.1%	5,100
526100	Membership and Dues	0	150	0	360	360	100.0%	0.0%	367
531000	Office Supply	139	445	500	462	500	0.0%	8.2%	510
550200	New Equip/Cap Outlay	6,508	8,350	0	779	0	100.0%	-100.0%	-
	TOTAL CITY COUNCIL	151,103	166,966	186,520	168,065	182,796	-2.0%	8.8%	188,199

**LINE ITEM DETAIL
GENERAL FUND
CITY COUNCIL**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$ 128,014	Includes Council and Clerk pay
Professional Services	523100	\$ 7,000	Code Updates
Travel/Training	526000	\$ 5,000	Includes Chamber Dinner, MORPC Annual Mtg., MLK Breakfast, Conference Training, National League of Cities Conference

2021 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: CITY MANAGER

Org-Object	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
10110200- 510000	Wages	459,142	539,224	589,403	538,671	596,536	1.2%	737.6%	611,449
511100	PERS	59,915	68,721	79,896	71,223	80,824	1.2%	100.0%	82,845
511300	Medicare	6,449	7,630	8,546	7,530	8,650	1.2%	14.9%	8,866
511400	Workers Compensation	6,775	10,933	11,788	11,788	11,931	1.2%	1.2%	12,229
511600	Health Insurance	71,258	86,094	107,331	107,331	99,750	-7.1%	-7.1%	106,733
511700	Life Insurance	1,095	1,320	1,215	1,215	1,215	0.0%	0.0%	1,245
520100	Uniform	300	150	300	300	300	0.0%	0.0%	306
521000	Cellular Phone	3,289	3,260	3,750	2,705	2,800	-25.3%	3.5%	2,856
522000	Postage	325	0	350	0	350	0.0%	100.0%	357
523100	Professional Services	14,089	19,567	25,100	10,468	25,100	0.0%	139.8%	25,602
526000	Travel / Training	6,058	5,945	15,000	3,689	10,000	-33.3%	171.1%	10,200
526100	Membership/Dues	3,393	5,901	6,500	6,872	7,000	7.7%	1.9%	7,140
527220	Information Technology Rotary	48,783	48,783	68,296	68,296	68,296	0.0%	0.0%	69,662
528000	Insurance	1,580	1,680	1,850	0	0	-100.0%	100.0%	0
531000	Office Supply	1,384	2,178	2,300	956	2,300	0.0%	140.6%	2,346
550200	Capital Outlay	0	257	5,600	0	0	-100.0%	100.0%	0
	TOTAL CITY MANAGER	683,835	801,643	927,225	831,044	915,052	-1.3%	10.1%	941,836

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

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$596,536	No changes to staffing
Professional Services	523100	\$25,100	Publications and Marketing \$14,000; Contracted services \$10,000, City Manager/ Employee Monthly Breakfasts \$1,100
Travel/Training	526000	\$10,000	ICMA; OCMA Winter Conference; Government Social Media Organization Conference; Transforming Local Government Conference; Employee Monthly Lunches; Additional training and development
Memberships/Dues/Subscriptions	526100	\$7,000	ICMA (2) Dues; OCMA Dues; Rotary Dues; Misc. Subscriptions; Community Affairs Coordinator 3CMA and GSMO Dues

2021 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: ADMINISTRATIVE SERVICES

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>	<i>2022 Projected</i>
10110400- 510000	Wages	165,508	165,176	181,977	171,622	189,184	4.0%	10.2%	193,914
511100	PERS	22,341	23,038	25,477	23,060	25,360	-0.5%	10.0%	25,994
511300	Medicare	2,287	2,284	2,690	2,363	2,743	2.0%	16.1%	2,812
511400	Workers Compensation	2,407	3,341	3,589	3,589	3,784	5.4%	5.4%	3,879
511600	Health Insurance	35,302	36,250	39,900	39,900	39,900	0.0%	0.0%	42,693
511700	Life Insurance	270	270	270	270	270	0.0%	0.0%	277
520100	Uniforms	150	150	150	150	150	0.0%	0.0%	153
522000	Postage	375	0	300	0	0	-100.0%	100.0%	0
523100	Professional Services	45,035	97,528	131,444	69,508	131,444	0.0%	89.1%	134,073
523710	Employee Recognition	4,344	5,013	10,500	4,381	10,500	0.0%	139.7%	10,710
526000	Travel/Training	3,516	4,195	4,085	757	4,085	0.0%	439.6%	4,167
526100	Membership & Dues	952	843	1,279	784	1,279	0.0%	63.1%	1,305
527220	Information Technology Rotary	15,066	15,066	21,092	8,437	12,000	-43.1%	42.2%	12,240
531000	Office Supply	994	494	1,500	475	1,500	0.0%	215.8%	1,530
550200	New Equip/Capital Outlay	0	10,600	0	0	0	100.0%	100.0%	0
	TOTAL ADMINISTRATIVE SERVICES	298,547	364,248	424,253	325,296	422,199	-0.5%	29.8%	433,745

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

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$189,184	No changes in staffing or personnel
Professional Services	523100	\$131,444	Recruiting \$43,022, Random Drug/Alcohol Testing \$1,522, Recruiting.com \$17,480, Quarterly Orientation \$500, Medical Evaluations \$5,000, Monthly Supervisor Training \$4,500, Succession Planning MDP (Cohort #2) \$28,000, Succession Planning LDP (Cohort #1) \$13,500, Leadership Development / Quarterly Retreats \$10,000; Employee Counseling \$500, Employment Posters \$500, Employee Assistance Program \$6,920
Employee Recognition	523710	\$10,500	Recognition events/programming \$3,500; culture events/programming \$3,500; other programming \$3,500
Travel/Training	526000	\$4,085	Group Benefits Associate (GBA 2) course \$1,660, Ohio Employee Health & Wellness Conference \$450, Ohio Public Employer Labor Relations Association (OHPELRA) Conference \$250, Human Resource Association of Central Ohio (HRACO) monthly meetings \$225, Miscellaneous training \$1,500
Membership & Dues	526100	\$1,279	Society for Human Resources Management (SHRM) \$418, International Foundation of Employee Benefit Plans (IFEBP) \$325, Ohio Public Employer Labor Relations Association (OHPELRA) \$200, Human Resource Association of Central Ohio (HRACO) \$125, Delaware Gazette \$181, ELGL membership \$30

2021 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: ECONOMIC DEVELOPMENT

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
10110600- 510000	Wages	148,127	147,399	172,817	143,740	170,717	-1.2%	18.8%	174,985
511100	PERS	19,547	19,164	23,040	19,193	22,042	-4.3%	14.8%	22,593
511300	Medicare	2,108	2,050	2,506	2,014	2,475	-1.2%	22.9%	2,537
511400	Workers Compensation	2,201	3,083	3,456	3,456	3,414	-1.2%	-1.2%	3,499
511600	Health Insurance	35,234	36,250	39,900	39,900	39,900	0.0%	0.0%	42,693
511700	Life Insurance	300	300	300	300	300	0.0%	0.0%	308
520100	Uniform	150	150	0	0	0	100.0%	100.0%	0
521000	Cellular Telephone	853	695	1,517	505	1,517	0.0%	200.4%	1,547
522000	Postage	0	0	100	0	100	0.0%	100.0%	102
523100	Professional Services	21,610	67,168	74,150	25,000	65,000	-12.3%	160.0%	66,300
526000	Travel/Training	3,536	2,816	5,783	920	5,783	0.0%	528.6%	5,899
526100	Membership & Dues	16,146	18,213	18,111	17,439	18,111	0.0%	3.9%	18,473
526200	Licenses & Fees	0	0	40	0	40	0.0%	100.0%	41
527220	Information Technology Rotary	8,888	8,888	12,443	4,977	12,443	0.0%	150.0%	12,692
531000	Office Supply	50	124	200	80	200	0.0%	150.0%	204
550200	New Equip/Capital Outlay	0	734	0	0	0	100.0%	100.0%	0
560100	Income Tax Sharing	110,448	103,695	149,292	125,509	138,060	-7.5%	10.0%	140,821
	TOTAL ECONOMIC DEV.	369,198	410,729	503,655	383,033	480,102	-4.7%	25.3%	492,694

**LINE ITEM DETAIL
GENERAL FUND
ECONOMIC DEVELOPMENT**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$170,717	No staffing changes.
Professional Services	523100	\$65,000	Marketing Material - \$5,000, Projects & Events - \$5,000, Internet Marketing - \$5,000, Entrepreneurial Center Partnership - \$50,000
Travel/Training	526000	\$5,783	Conferences - \$2,250, Company Breakfasts, Lunches, Dinners - \$1,030, Corporate Seminars/Group Breakfasts and Lunches - \$824, Mileage - \$1,679.
Membership and Dues	526100	\$18,111	MODE \$16,318, IEDC \$572, OEDA \$524, NAIOP \$597, SEMA \$100
Income Tax Sharing	560100	\$138,060	Annual Income Tax Sharing agreement with Schools for AHP, Sky Climber Fabricating and EMS incentive agreements

2021 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: LEGAL AFFAIRS/PROSECUTION

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>	<i>2022 Projected</i>
10111000- 510000	Wages	551,951	545,880	585,947	535,903	606,658	3.5%	13.2%	621,824
511100	PERS	71,953	70,166	78,943	67,348	82,607	4.6%	22.7%	84,672
511300	Medicare	7,757	7,668	8,496	7,522	8,797	3.5%	17.0%	9,017
511400	Workers Compensation	8,257	11,733	11,719	11,719	12,133	3.5%	3.5%	12,436
511600	Health Insurance	86,062	87,476	102,543	102,543	102,543	0.0%	0.0%	109,721
511700	Life Insurance	1,290	1,290	1,290	1,290	1,290	0.0%	0.0%	1,322
520100	Uniforms	1,273	1,200	1,350	1,200	1,200	-11.1%	0.0%	1,224
521000	Cell Phone	853	821	720	708	800	11.1%	13.0%	816
522000	Postage	800	0	600	0	0	-100.0%	100.0%	0
523100	Professional Services	3,375	1,798	10,000	2,661	4,000	-60.0%	50.3%	4,080
526000	Travel/Training	4,943	4,276	7,100	1,484	2,500	-64.8%	68.5%	2,550
526100	Membership & Dues	3,094	2,866	4,000	448	600	-85.0%	33.9%	612
526200	License & Other Fees	1,620	0	3,000	0	1,000	-66.7%	100.0%	1,020
527220	Information Technology Rotary	30,020	30,020	42,028	42,028	40,000	-4.8%	-4.8%	40,800
530500	Publications	3,879	4,127	18,500	4,003	4,500	-75.7%	12.4%	4,590
531000	Office Supply	2,403	2,734	3,900	978	1,500	-61.5%	53.4%	1,530
550200	New Equip/Capital Outlay	0	0	500	0	0	-100.0%	100.0%	0
	TOTAL LEGAL AFFAIRS	779,530	772,055	880,636	779,835	870,128	-1.2%	11.6%	896,215

**LINE ITEM DETAIL
GENERAL FUND
LEGAL AFFAIRS**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Memberships and Dues	526100	\$600	Dues to the Delaware, Ohio and Ohio State Bar Associations, Ohio Municipal Attorneys Association, and International Municipal Attorneys Association.
License & Other Fees	526200	\$1,000	Includes recording documents at Delaware County Recorder's office.
Uniforms	520100	\$1,200	

2021 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: FINANCE

Org-Object	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
10111200- 510000	Wages	899,327	842,573	991,456	974,533	958,533	-3.3%	-1.6%	982,496
511100	PERS	117,348	119,138	123,031	124,175	128,522	4.5%	3.5%	131,735
511300	Medicare	12,603	11,845	14,380	13,782	13,899	-3.3%	0.8%	14,246
511400	Workers Compensation	13,346	17,849	17,909	17,909	19,171	7.0%	7.0%	19,650
511600	Health Insurance	182,116	139,358	151,363	151,363	153,026	1.1%	1.1%	163,738
511700	Life Insurance	1,722	1,722	1,722	1,722	1,542	-10.5%	-10.5%	1,581
520100	Uniform	4,087	3,600	3,600	3,600	3,600	0.0%	0.0%	3,672
521000	Cell Phone	483	456	550	243	250	-54.5%	2.9%	255
522000	Postage	95,268	86,628	115,000	90,311	100,000	-13.0%	10.7%	102,000
522400	Mail Processing	4,188	4,188	5,000	4,393	5,000	0.0%	13.8%	5,100
523100	Professional Services	28,660	34,426	45,000	40,806	45,000	0.0%	10.3%	45,900
526000	Travel and Training	4,318	6,486	6,500	0	0	-100.0%	100.0%	0
526100	Membership and Dues	1,635	2,313	2,400	1,990	2,400	0.0%	20.6%	2,448
527010	Maintenance of Equipment	0	0	250	0	0	-100.0%	100.0%	0
527220	Information Technology Rotary	135,233	135,233	189,326	189,326	200,000	5.6%	5.6%	204,000
533000	Operating Supply	12,855	12,762	19,000	24,389	19,000	0.0%	-22.1%	19,380
538100	Publications	543	220	650	0	0	-100.0%	100.0%	0
539000	Small Equipment	1,297	0	1,500	0	1,500	0.0%	100.0%	1,530
550200	New Equip/Capital Outlay	6,077	3,985	2,500	0	2,500	0.0%	100.0%	2,550
	FINANCE OPERATIONS	1,521,106	1,422,782	1,691,137	1,638,542	1,653,943	-2.2%	0.9%	1,700,281
560020	Income Tax Refunds	490,574	745,731	650,000	488,000	600,000	-7.7%	23.0%	612,000
	TOTAL FINANCE	2,011,680	2,168,513	2,341,137	2,126,542	2,253,943	-3.7%	6.0%	2,312,281

**LINE ITEM DETAIL
GENERAL FUND
FINANCE DEPARTMENT**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$958,533	No staffing changes.
Postage	522000	\$100,000	Utility bills \$60,000; Tax forms \$7,000; Tax letters and other correspondence-\$28,000 (Increased due to certified postage requirement); AP checks \$5,000.
Professional Services	523100	\$45,000	Records Destruction \$500; SEC Annual Return preparation \$1,200; Budget and Financial Statement development/printing \$3,000; Contract Utility Bill printing and receipt processing \$20,300; ERP Implementation coverage \$10,000; Tax season coverage \$10,000.
Operating Supply	533000	\$19,000	Individual and Business income tax forms \$11,000; Night drop envelopes, in/out forms, etc. \$3,000; Payroll and A/P checks, timecards, 1099 and other forms \$4,000; Other office supplies \$1000.
Income Tax Refunds	560020	\$600,000	This line-item accounts for all income tax refunds for individuals, businesses, and employers.

2021 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: GENERAL ADMINISTRATION

Org-Object	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
10111400- 511100	Pension Payments	787	1,298	2,500	0	2,500	0.0%	100.0%	2,550
511800	Unemployment Compensation	0	0	5,000	3,010	5,000	0.0%	66.1%	5,100
521310	Street Lighting	298,030	288,771	300,000	304,984	300,000	0.0%	-1.6%	306,000
523100	Professional Services	101,813	101,352	45,000	72,646	70,000	55.6%	-3.6%	71,400
523110	Public Information	325	925	3,500	517	3,500	0.0%	577.0%	3,570
523410	Special Event	0	407	5,000	5,537	5,000	0.0%	-9.7%	5,100
524400	Election Expense	14,092	0	15,000	23,418	1,000	-93.3%	-95.7%	1,020
526100	Memberships	29,326	31,292	35,000	35,322	35,000	0.0%	-0.9%	35,700
527310	Burials	3,385	13,635	15,000	12,104	15,000	0.0%	23.9%	15,300
529020	Miscellaneous	15	5	0	855	0	100.0%	-100.0%	0
529210	Real Estate Taxes	29,757	15,189	30,000	63,069	35,000	16.7%	-44.5%	35,700
529310	Bank Fees	0	0	1,200	0	70,000	5733.3%	100.0%	71,400
529330	Audit and Fees	80,002	73,928	80,000	66,471	70,000	-12.5%	5.3%	71,400
529360	Board of Health	27,328	28,757	31,000	22,860	31,000	0.0%	35.6%	31,620
529500	Collection Fees	0	7,233	2,000	0	2,000	0.0%	100.0%	2,040
550200	Capital Outlay < \$5000	6,060	3,139	10,000	3,497	0	-100.0%	-100.0%	0
550300	Capital Outlay > \$5000	0	0	0	0	0	100.0%	100.0%	0
560020	Reimbursables	704	2,056	5,000	6,377	5,000	0.0%	-21.6%	5,100
560220	Reimbursable - Grants	4,660	0	5,000	0	5,000	0.0%	100.0%	5,100
560225	Reimbursable - Risk Mgmt	89,799	60,915	80,000	34,335	80,000	0.0%	133.0%	81,600
560310	Reimbursable - Insurance	7,339	23,349	25,000	13,640	25,000	0.0%	83.3%	25,500
570000	Transfer to CIP	2,237,500	2,365,055	1,850,000	1,495,150	1,761,967	-4.8%	17.8%	2,765,950
570000	Transfer to Parks Fund	1,200,000	1,400,000	1,487,673	995,891	1,569,392	5.5%	57.6%	1,662,815
570000	Transfer To Street Maintenance	1,490,000	2,050,000	2,078,000	1,692,667	1,652,950	-20.5%	-2.3%	2,561,871
570000	Transfer to Airport	30,000	30,000	30,000	10,000	0	-100.0%	-100.0%	0
570000	Transfer To Cemetery Fund	95,004	100,000	150,000	125,000	0	-100.0%	-100.0%	82,975
570000	Transfer to Development Reserve	50,000	50,000	50,000	50,000	75,000	50.0%	50.0%	0
570000	Transfer To GF Reserve Account	116,808	25,000	25,000	25,000	75,000	200.0%	200.0%	0
570000	Transfer to Tree Fund	45,000	45,000	45,000	15,000	0	-100.0%	-100.0%	0
570500	Advance to Other Funds	1,154,411	(1,236,286)	0	0	0	100.0%	100.0%	0
	TOTAL GENERAL ADMIN.	7,112,145	5,481,020	6,410,873	5,077,350	5,894,309	-8.1%	16.1%	7,848,811

**LINE ITEM DETAIL
GENERAL FUND
GENERAL ADMINISTRATION**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	523100	\$70,000	Records shredding; County emergency services Fees; Façade interest ; Legal and consulting fees; Management Pay Plan study; Diversity, equity and inclusion consultation
Audit & Fees	529330	\$70,000	County Auditor Property Tax Collection Fee; Independent Auditors; Financial Statement consulting services; State of Ohio; GFOA Fee and Publication.
Memberships	526100	\$35,000	Chamber; International Town/Gown; MORPC; Innovations Group; Ohio Municipal League; National League of Cities; National Civic League.
Transfer to CIP	570000	\$1,761,967	Transfer to Capital Improvement Fund to cover projects identified in the five-year capital improvement plan.
Transfer to Recreation	570000	\$1,569,392	Transfer to Parks and Recreation Fund to cover park maintenance costs and contracted recreation services.
Transfer to SMR	570000	\$1,652,950	Transfer to the Street Maintenance Fund to cover costs not offset by gasoline tax and license fee revenues.
Transfer to GF Reserve Acct.	570000	\$75,000	Transfer to General Fund Reserve Fund to keep this reserve balance at an amount representing 5% of General Fund revenues from the prior year.

2021 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: RISK MANAGEMENT

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>	<i>2022 Projected</i>
10110800- 523100	Professional Services	2,250	2,250	3,600	3,600	4,000	11.1%	11.1%	4,080
528000	Insurance	258,590	267,110	320,000	320,350	325,000	1.6%	1.5%	331,500
528005	Bonds	227	6,218	500	500	600	20.0%	20.0%	612
528100	Judgments/Deductible	73,108	228	25,000	8,248	10,000	-60.0%	21.2%	10,200
	TOTAL RISK MANAGEMENT	334,175	275,806	349,100	332,698	339,600	-2.7%	2.1%	346,392

**LINE ITEM DETAIL
GENERAL FUND
RISK MANAGEMENT**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Professional Services	523100	\$4,000	General Liability Consultant Retainer - \$4,000.
Insurance	528000	\$325,000	General Liability and Property Insurance premiums for General Fund operations

2021 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: POLICE

Org-Object	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
10113500- 510000	Wages	5,484,767	5,543,161	6,143,259	5,608,215	6,437,958	4.8%	14.8%	6,598,907
511100	PERS	5,700,000	59,490	76,539	57,274	64,984	-15.1%	13.5%	66,609
511200	Police/Fire Retirement	923,395	971,766	1,038,721	964,615	1,078,381	3.8%	11.8%	1,105,341
511300	Medicare	76,631	77,366	89,077	78,149	93,350	4.8%	19.5%	95,684
511400	Workers Compensation	86,400	118,670	122,870	122,870	128,764	4.8%	4.8%	137,777
511600	Health Insurance	925,530	967,073	1,072,902	1,072,902	1,143,365	6.6%	6.6%	1,171,949
511700	Life Insurance	9,238	9,538	9,688	9,688	9,538	-1.5%	-1.5%	9,729
520100	Uniform	79,835	84,730	98,540	116,946	115,650	17.4%	-1.1%	117,963
521000	Cellular Phone	3,684	3,308	4,000	2,226	4,000	0.0%	79.7%	4,080
522000	Postage	4,100	1,000	3,200	0	0	-100.0%	100.0%	0
522200	Teletype	7,200	7,200	9,000	5,760	9,000	0.0%	56.3%	9,180
523100	Professional Services	58,686	58,868	87,500	90,900	100,765	15.2%	10.9%	102,780
526000	Travel/Training	54,827	53,233	61,700	64,000	60,000	-2.8%	-6.3%	61,200
526100	Membership and Dues	2,492	2,550	6,375	6,375	6,575	3.1%	3.1%	6,707
527010	Maintenance of Equipment	13,895	19,724	29,860	11,500	32,060	7.4%	178.8%	32,701
527210	Garage Rotary	48,695	55,500	70,300	70,300	96,100	36.7%	36.7%	98,022
527220	Information Technology Rotary	299,972	299,972	419,961	419,961	450,000	7.2%	7.2%	459,000
531000	Office Supply	6,251	7,373	8,050	3,799	7,700	-4.3%	102.7%	7,854
533000	Operating Supply	72,057	41,066	75,400	32,623	83,000	10.1%	154.4%	84,660
533035	Fuel/Lube Supply	73,958	68,567	76,800	67,642	76,200	-0.8%	12.7%	77,724
533130	D.A.R.E. Supply	2,994	4,165	6,000	2,536	6,000	0.0%	136.6%	6,120
535000	Training Supplies	21,480	21,145	25,200	6,618	17,125	-32.0%	158.8%	17,468
537000	Repair Materials	171	1,139	4,000	2,867	3,250	-18.8%	13.4%	3,315
539000	Small Equipment	29,337	30,185	43,700	34,557	38,600	-11.7%	11.7%	39,372
539500	Bicycle Patrol Unit Equipment	8,976	5,414	13,400	7,257	11,100	-17.2%	53.0%	11,322
550200	New Equip / Cap Outlay	47,794	68,378	81,500	51,779	55,000	-32.5%	6.2%	56,100
	TOTAL POLICE	14,042,365	8,580,581	9,677,542	8,911,359	10,128,465	4.7%	13.7%	10,381,563

**LINE ITEM DETAIL
GENERAL FUND
POLICE DEPARTMENT**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$6,437,958	Includes negotiated pay increase for police officers; and civilian staff.
Uniforms	520100	\$115,650	Contractual for Police Officers \$64,200; Civilian & Records Clerks \$7,000; negotiated vest replacement \$22,500; replacement items \$1,650; chaplain uniform \$200; parking control \$1,000; specialty assignment initial issue \$4,200; explorer uniforms \$300; tactical vest replacement \$3,500; duty belts and adaptors \$9,500; uniform patches \$1,000; negotiator uniform \$600.
Professional Services	523100	\$100,765	Printing \$1,200; radar calibration \$1,500; towing \$3,000; jail medical \$2,000; jail dry cleaning \$250; language line \$250; transcription services \$500; alarm monitoring PSB \$1,000; drug screens - investigations \$2,500; truck scale cal. \$500; drug scale cal. \$300; K9 medical/grooming \$2,400; Alerts MDT fees \$1,500; Magloclen \$500; BCI/FBI backgrounds \$25,000; Affidavit maker \$1,800; Pradco model update \$3,500; K9 kenneling \$2,000; K9 veh. sanitize \$400; tattletale monitoring \$540; Lexipol policy mgmnt \$14,700; Leads On-Line \$4,500; DTU/CNT wellness checks \$3,000; cellebrite fees iphones \$2,500; Accurint \$8,000; prisoner transport \$10,000; Lexipol policy hours \$600; Lexipol procedure management \$825; Investigative lab cost \$6,000.
Travel/Training	526000	\$60,000	New officer core courses/OPOTA Basic; SRO/DT/Firearms instruction; Armorer courses; OTOA Conference; IACP Conference; Hostage Neg. Conference; CPT training; Advanced training; tuition reimbursement; Command staff development.
Maintenance	527010	\$32,060	Cruiser repair \$3,000; Parking meter repair \$2,500; Taser maintenance kit \$60; BAC simulator maintenance and calibration \$500; Early Warning System maintenance \$6,000; Taser 60 Plan \$7,650; Cellebrite maintenance \$5,500; fitness room maintenance \$1,800; wrestling matt maintenance \$1,000; range blacktop seal \$2,000; taser download kit \$200; Watchguard redactive \$850; datamaster repair service \$1,000.
Operating Supplies	533000	\$83,000	Lab chems \$200; impound/Prop forms \$700; evidence collection \$3,000; SD cards \$700; batteries \$1,450; fuses \$2,500; meter bags \$500; awards \$750; DTU ammunition \$2,000; DTU munitions \$2,000; Drug/alcohol test supplies \$600; Ammunition \$30,000; Armory cleaning supplies \$250; Animal control supplies \$200; anti-microbial supplies \$500; Latex gloves \$2,500; BAC supplies \$700; Taser batteries \$400; downflow station filters \$1,200; K9 food \$1,200; hosting supplies \$300; propane PSB \$2,500; Investigative travel \$2,500; car washes \$1,000; Community event/campaign supply \$3,000; special event rentals \$2,000; Explorer academy/competition \$1,600; ID maker supplies \$250; Explorer competition reg/housing \$800; tickets/warnings/receipt books \$5,000; range porta john \$1,200; O.C. replacement \$2,000; DTU breach supplies \$2,000; less lethal munitions \$7,500.
Training Supplies	535000	\$17,125	UTM training rounds \$500; taser training supplies \$2,650; Stake targets \$450; range supplies \$2,000; weight room equip \$2,000; taser training target \$700; Simm protective equip \$500; building material DT/taser \$200; replacement steel targets \$2,000; training shields \$200; heavy bag replacement \$500; simm barrels \$500; ear protection \$500; arrest/control/handcuffing dummy \$3,125; SIRT training guns \$1,200; Explorer training supply \$100.
Repair Materials	537000	\$3,250	Weapon parts \$2,500; less lethal launcher repair parts \$750.
Capital Outlay	550200	\$55,000	Replacement shotguns \$5,000; replacement rifles \$6,000; Unmanned aerial vehicle \$32,000; less lethal munitions launcher for cruisers \$12,000.

2021 BUDGET DETAIL

FUND: GENERAL
DEPARTMENT: PLANNING & COMM. DEV.

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>	<i>2022 Projected</i>
10111800- 510000	Wages	786,383	772,856	985,788	803,031	1,021,017	3.6%	27.1%	1,046,542
511100	PERS	100,891	97,006	131,725	108,911	134,932	2.4%	23.9%	138,305
511300	Medicare	11,122	10,951	14,314	11,209	14,805	3.4%	32.1%	15,175
511400	Workers Compensation	11,511	16,790	19,687	19,687	20,392	3.6%	3.6%	20,902
511600	Health Insurance	117,507	119,377	161,199	161,199	161,199	0.0%	0.0%	172,483
511700	Life Insurance	1,583	1,583	1,883	1,883	1,853	-1.6%	-1.6%	1,899
520100	Uniform	1,200	750	1,200	4,632	1,200	0.0%	-74.1%	1,224
521000	Cellular Telephone	2,174	2,139	2,350	2,000	2,350	0.0%	17.5%	2,397
522000	Postage	5,700	1,000	4,000	0	0	-100.0%	100.0%	0
523100	Professional Services	8,533	9,409	14,000	17,000	14,000	0.0%	-17.6%	14,280
526000	Travel/Training	3,281	4,057	5,000	5,700	5,000	0.0%	-12.3%	5,100
526100	Membership and Dues	2,509	3,094	3,500	3,500	3,500	0.0%	0.0%	3,570
527210	Garage Rotary	7,849	10,800	11,700	11,700	11,500	-1.7%	-1.7%	11,730
527220	Information Technology Rotary	67,205	67,205	94,087	94,087	100,000	6.3%	6.3%	102,000
531000	Office Supply	3,207	3,356	5,000	5,000	5,000	0.0%	0.0%	5,100
533035	Fuel Supply	5,449	4,894	5,500	4,000	5,500	0.0%	37.5%	5,610
539000	Small Equipment	0	2,043	1,000	1,000	1,000	0.0%	0.0%	1,020
560010	Reimbursements	33,631	11,504	45,000	29,600	45,000	0.0%	52.0%	45,900
560020	Refunds	4,927	9,206	7,500	10,565	7,500	0.0%	-29.0%	7,650
	TOTAL PLANNING	1,174,662	1,148,020	1,514,433	1,294,704	1,555,748	2.7%	20.2%	1,600,888

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

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$1,021,017	No changes from 2020 budget -
Uniform	520100	\$1,200	No changes from 2020 budget -
Professional Services	523100	\$14,000	No changes from 2020 budget - Contract commercial building plan review and design services
Travel & Training	526000	\$5,000	No changes from 2020 budget - National APA Conference (might be virtual) \$2,000; State Conference for up to 3 staff (might be virtual) \$1,000; Building, code enforcement, and planning professional development
Memberships & Dues	526100	\$3,500	No changes from 2020 budget - National and State Planning, Building, Code Enforcement, and Development association Dues; Heritage Ohio Dues;
Small Equipment	539000	\$1,000	Replacement iPads and field equipment if needed
Reimbursement	560010	\$45,000	No changes from 2020 budget - Code enforcement contracted services and condemnation demolition activities

2021 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: ENGINEERING

Org-Object	Description	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
10116600- 510000	Wages	723,555	763,018	730,127	785,477	737,675	883,300	12.5%	19.7%	905,383
511100	PERS	94,937	100,829	106,102	103,637	97,309	117,551	13.4%	20.8%	120,490
511300	Medicare	10,106	11,064	10,226	11,389	10,338	12,808	12.5%	23.9%	13,128
511400	Workers Compensation	10,638	15,275	15,275	15,727	15,727	17,683	12.4%	12.4%	18,125
511600	Health Insurance	132,051	134,963	134,963	148,431	148,431	158,406	6.7%	6.7%	169,494
511700	Life Insurance	1,313	1,313	1,313	1,313	1,313	1,433	9.1%	9.1%	1,469
520100	Uniform	150	300	300	450	480	450	0.0%	-6.3%	461
521000	Cellular Telephone	3,578	3,500	3,442	3,500	2,858	3,500	0.0%	22.5%	3,588
522000	Postage	650	500	0	500	0	0	-100.0%	100.0%	0
523100	Professional Services	26,850	67,000	79,561	195,000	75,000	115,000	-41.0%	53.3%	117,875
526000	Travel/Training	3,586	4,500	4,120	5,750	5,000	5,750	0.0%	15.0%	5,894
526100	Membership and Dues	756	1,800	784	2,000	2,000	2,000	0.0%	0.0%	2,050
527010	Maintenance of Equipment	0	300	0	400	400	400	0.0%	0.0%	410
527210	Garage Rotary	8,483	14,200	14,200	16,200	16,200	12,600	-22.2%	-22.2%	12,915
527220	Information Technology Rotary	56,375	56,375	56,375	78,925	78,925	78,925	0.0%	0.0%	80,898
531000	Office Supply	2,655	3,000	2,462	3,500	1,207	3,500	0.0%	190.0%	3,588
533000	Operating Supply	3,390	3,500	2,469	3,500	283	3,500	0.0%	1136.7%	3,588
533035	Fuel Supply	4,142	4,200	4,515	5,100	3,459	5,100	0.0%	47.4%	5,228
539000	Small Equipment	744	750	459	750	0	750	0.0%	100.0%	769
550200	New Equip / Cap Outlay	4,068	2,500	2,381	3,000	3,151	3,000	0.0%	-4.8%	3,075
	ENGINEERING OPERATIONS	1,088,027	1,188,887	1,169,074	1,384,549	1,199,756	1,425,656	3.0%	18.8%	1,468,426
523140	Professional Services - Development	725,862	800,000	508,802	650,000	450,000	600,000	-7.7%	33.3%	615,000
523145	Professional Services - Right of Way	0	0	0	0	0	130,000			133,250
	TOTAL ENGINEERING	1,813,889	1,988,887	1,677,876	2,034,549	1,649,756	2,155,656	6.0%	30.7%	2,216,676

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

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$883,300	No personnel changes
Professional Services	523100	\$115,000	Bridge Inspections \$50,000; General Survey, Design and Land Acquisition \$25,000; Grant Application Assistance \$40,000
Travel/Training	526000	\$5,750	Professional Development Training (PDH's) for staff PE's. \$2,000; OTEC Conference \$1,500; PE Prep Course/Exam \$2,250
Membership and Dues	526100	\$2,000	PTOE License Renewal \$400; Annual group memberships and publications for ITE, APWA , IMSA, OSPE, and ASCE and PE License renewal \$1,600
Professional Services - Development	523140	\$600,000	For plan review and inspection services, recoverable through Engineering Fees
Professional Services - Right of Way	523150	\$130,000	Professional services to provide inspection and oversight of right-of-way permitting and construction activities by private utility companies
Small Equipment	539000	\$750	Traffic counter batteries, tubes, core drill bits
New Equip/Capital Outlay	550200	\$3,000	Traffic Data Collectors, GPS Equipment

2021 BUDGET DETAIL

FUND: GENERAL
 DEPARTMENT: BUILDING MAINTENANCE

Org-Object	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
10116800- 510000	Wages	100,543	103,233	111,636	109,157	163,667	46.6%	49.9%	167,759
511100	PERS	13,539	14,407	15,629	14,457	22,913	46.6%	58.5%	23,486
511300	Medicare	1,344	1,380	2,233	1,455	2,373	6.3%	63.1%	2,432
511400	Workers Compensation	1,465	2,034	1,619	1,619	3,273	102.2%	102.2%	3,355
511600	Health Insurance	34,988	36,250	39,900	39,900	59,850	50.0%	50.0%	64,040
511700	Life Insurance	300	300	300	300	450	50.0%	50.0%	461
520100	Uniform	601	432	600	286	600	0.0%	109.8%	615
520110	Clothing	608	863	2,500	1,202	2,500	0.0%	108.0%	2,563
521100	Electric	91,964	72,558	110,000	62,740	110,000	0.0%	75.3%	112,750
521200	Heat	8,297	7,564	14,500	4,370	14,500	0.0%	231.8%	14,863
523100	Professional Services	138,631	160,700	183,000	145,889	208,000	13.7%	42.6%	213,200
526000	Travel/Training	6,201	5,327	5,200	7,154	5,200	0.0%	-27.3%	5,330
527010	Maintenance of Equipment	2,852	5,338	6,000	961	6,000	0.0%	524.3%	6,150
527020	Maintenance of Facility	36,158	31,928	40,000	39,793	40,000	0.0%	0.5%	41,000
527020	Rental Property Maintenance	2,962	3,600	0	0	0	100.0%	100.0%	0
527210	Garage Rotary	1,994	2,050	4,000	4,000	3,800	-5.0%	-5.0%	3,895
533000	Operating Supply	19,254	21,544	30,000	24,031	30,000	0.0%	24.8%	30,750
533035	Fuel Supply	1,139	1,095	1,000	674	1,100	10.0%	63.2%	1,128
537000	Repair Material	12	0	0	0	0	100.0%	100.0%	0
539000	Small Equipment	374	1,675	3,650	5,127	3,650	0.0%	-28.8%	3,741
550200	New Equip / Cap Outlay	26,278	24,328	0	0	0	100.0%	100.0%	0
	TOTAL BUILDING MAINT.	489,504	496,606	571,767	463,115	677,876	18.6%	46.4%	697,516

**LINE ITEM DETAIL
GENERAL FUND
BUILDING MAINTENANCE**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$163,667	No adjustments to staffing levels
Electric	521100	\$110,000	Electric charges for City Hall, Justice Center, Planning Annex, and Impound Lot
Heat	521200	\$14,500	Gas charges for City Hall, Justice Center, Planning Annex, and Impound Lot
Professional Services	523100	\$208,000	For scheduled annual maintenance to mechanical systems and custodial services performed by contractors within City Hall, Planning Annex, and Justice Center. (Includes COVID -19 disinfection \$25,000)
Maintenance of Facility	527020	\$40,000	For unanticipated repairs to buildings and mechanical systems performed by staff or contractor in City Hall, Planning Annex and Justice Center.
Operating Supply	533000	\$30,000	For purchase of repair materials and custodial supplies for City Hall, Planning Annex and Justice Center.
Small Equipment	539000	\$3,650	Hand Tools

2021 BUDGET DETAIL

FUND:

STREET MAINTENANCE & REPAIR

DEPARTMENT:

PUBLIC WORKS ADMIN

Org-Object	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
	Fund Balance - January 1st	516,178	461,581	603,206	619,727	694,592			1
20000025- 493020	Transfer-General Fund	1,490,000	2,050,000	2,078,000	1,622,132	1,652,950	-20.5%	1.9%	2,561,871
20000401- 490100	Transfer - Other Funds	149,800	154,300	150,000	150,000	163,700	9.1%	9.1%	165,337
20000402- 483100	Reimbursements	6,802	817	2,000	0	2,000	0.0%	100.0%	2,020
20000402- 484300	Miscellaneous	3,426	167	1,500	1,965	1,500	0.0%	-23.7%	1,515
20000402- 492010	Sale of Assets	34,540	10,589	7,500	2,390	7,500	0.0%	213.8%	7,575
20000403- 420400	License Fees	234,109	223,007	240,000	237,000	240,000	0.0%	1.3%	242,400
20000403- 420500	Gasoline Tax	1,103,125	1,390,490	1,900,000	1,631,011	1,650,000	-13.2%	1.2%	1,666,500
	Total Revenue	3,021,802	3,829,370	4,379,000	3,644,498	3,717,650	-15.1%	2.0%	4,647,218
20016000-	Administration	873,690	890,393	982,907	902,882	970,985	-1.2%	7.5%	998,635
20016200-	Street Maintenance	1,499,087	2,025,242	2,488,025	1,995,851	2,488,333	0.0%	24.7%	2,556,880
20016400-	Traffic Maintenance	703,622	772,110	891,547	670,901	952,923	6.9%	42.0%	980,337
	Total Expenditures	3,076,399	3,687,745	4,362,479	3,569,634	4,412,241	1.1%	23.6%	4,535,852
	<i>Carryover PO's</i>								
	Fund Balance - December 31st	461,581	603,206	619,727	694,592	1			111,367

2021 BUDGET DETAIL

FUND STREET MAINTENANCE & REPAIR
 DEPARTMENT PUBLIC WORKS ADMIN

Org-Object	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
20016000- 510000	Wages	530,394	546,867	521,907	496,373	510,011	-2.3%	2.7%	522,761
511100	PERS	67,557	70,378	66,854	67,103	58,584	-12.4%	-12.7%	60,049
511300	Medicare	7,425	7,677	7,568	6,947	7,395	-2.3%	6.4%	7,580
511400	Workers Compensation	7,838	10,653	10,438	10,438	10,200	-2.3%	-2.3%	10,455
511600	Health Insurance	84,723	86,276	84,987	84,987	75,012	-11.7%	-11.7%	80,263
511700	Life Insurance	853	853	853	853	733	-14.1%	-14.1%	751
520100	Uniforms	600	600	600	1,680	1,050	75.0%	-37.5%	1,076
521000	Cellular Telephones	2,804	2,524	3,500	2,023	3,500	0.0%	73.0%	3,588
521100	Electric	13,873	12,172	14,000	13,353	14,000	0.0%	4.8%	14,350
521200	Heat	1,535	1,481	7,500	1,350	7,500	0.0%	455.6%	7,688
522000	Postage	400	0	300	161	300	0.0%	86.3%	308
523100	Professional Services	22,869	22,411	41,100	30,103	56,000	36.3%	86.0%	57,400
526000	Travel/Training	1,701	547	5,000	144	5,000	0.0%	3372.2%	5,125
526100	Membership and Dues	886	555	3,000	1,120	3,000	0.0%	167.9%	3,075
526200	Licenses and Fees	90	0	200	0	200	0.0%	100.0%	205
527010	Maintenance of Equipment	1,392	794	1,500	0	1,500	0.0%	100.0%	1,538
527120	Maintenance of Facility	26,499	19,924	25,000	12,774	25,000	0.0%	95.7%	25,625
527210	Garage Rotary	2,614	2,800	2,000	2,000	1,900	-5.0%	-5.0%	1,948
527220	Information Technology Rotary	83,214	83,214	116,500	116,500	120,000	3.0%	3.0%	123,000
531000	Office Supply	1,990	2,331	2,000	2,079	2,000	0.0%	-3.8%	2,050
533000	Operating Supply	7,484	6,797	10,000	7,759	10,000	0.0%	28.9%	10,250
533035	Fuel Supply	2,251	1,819	2,100	1,954	2,100	0.0%	7.5%	2,153
539000	Small Equipment	0	0	0	0	0	100.0%	100.0%	0
550300	New Equip/Capital Outlay	4,698	9,720	56,000	43,181	56,000	0.0%	29.7%	57,400
	TOTAL SMR ADMIN	873,690	890,393	982,907	902,882	970,985	-1.2%	7.5%	998,635

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

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$510,011	No staffing changes.
Electric	521100	\$14,000	440 East William Street
Heat	521200	\$7,500	440 East William Street
Travel/Training	526000	\$5,000	Staff APWA, OTEC, CEOG, APWA Snow & Ice conference; APWA National Conference; GIS Training; Asphalt Workshop Training
Professional Services	523100	\$56,000	For scheduled annual maintenance to mechanical systems and custodial services performed by contractors within 440 E William facility; Increase services COVID-19 disinfection - \$15,000
Maintenance of Facility	527020	\$25,000	For unanticipated repairs to buildings and mechanical systems performed by staff or contractor in 440 E William Facility
Operating Supply	533000	\$10,000	For purchase of repair materials and custodial supplies for 440 E William Property
New Equip/Capital Outlay	550200	\$56,000	Overhead door replacement in the Traffic area - \$15,000; Man door with card access in the Traffic area - \$5,500; Install security system upgrades around Public Works - \$12,500; (3) Man doors in Parks area add card access with (1) access panel - \$3,600; insulation in Parks area-\$13,900; Streets washbay door & restroom door replacement-\$5.500

2021 BUDGET DETAIL

FUND

DEPARTMENT

STREET MAINTENANCE & REPAIR

PUBLIC WORKS STREET DIVISION

Org-Object-Project	Description	2018 Actual	2019 Budget	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
20016200- 510000	Wages	452,673	488,264	478,160	565,843	462,167	564,197	-0.3%	22.1%	578,302
511100	PERS	60,402	65,696	64,876	75,007	59,926	72,088	-3.9%	20.3%	73,890
511300	Medicare	6,157	7,080	6,520	8,205	6,279	8,181	-0.3%	30.3%	8,386
511400	Workers Compensation	6,972	9,765	9,765	11,317	11,317	11,284	-0.3%	-0.3%	11,566
511600	Health Insurance	121,004	128,075	128,075	160,800	160,800	140,850	-12.4%	-12.4%	150,710
511700	Life Insurance	960	960	960	1,080	1,080	960	-11.1%	-11.1%	984
520100	Uniform	1,847	2,500	2,037	3,000	1,707	3,000	0.0%	75.8%	3,075
520110	Clothing	5,396	5,000	4,545	6,500	2,674	6,500	0.0%	143.1%	6,663
521200	Heat	6,980	8,500	3,740	8,500	12,096	8,500	0.0%	-29.7%	8,713
523100	Professional Services	26,257	80,000	58,332	80,000	12,387	80,000	0.0%	545.8%	82,000
526000	Travel/Training	680	3,000	54	2,000	2,600	2,000	0.0%	-23.1%	2,050
526200	License & Other Fees	45	180	134	200	0	200	0.0%	100.0%	205
527010	Maintenance of Equipment	2,999	3,000	2,979	3,000	350	3,000	0.0%	757.1%	3,075
527020	Maintenance of Facility	1,257	3,000	2,813	3,000	1,194	3,000	0.0%	151.3%	3,075
527210	Garage Rotary	142,177	146,600	146,400	159,600	159,600	159,600	0.0%	0.0%	163,590
533000	Operating Supply	229,695	290,000	275,045	350,000	275,094	350,000	0.0%	27.2%	358,750
533035	Fuel Supply	57,343	57,200	52,150	60,200	28,777	60,200	0.0%	109.2%	61,705
533510	Snow/Ice Control Supply	266,667	170,000	170,000	196,500	131,106	196,500	0.0%	49.9%	201,413
539000	Small Equipment	8,504	6,024	5,913	10,500	7,565	10,500	0.0%	38.8%	10,763
539910	Pathway Maintenance	25,705	35,000	18,514	35,000	24,480	35,000	0.0%	43.0%	35,875
539930	Parking Lot Maintenance	25,000	47,500	44,265	60,000	0	85,000	41.7%	100.0%	87,125
550300	New Equip/Cap Outlay	50,367	61,733	61,658	37,773	14,200	37,773	0.0%	166.0%	38,717
550300 -ST001	Local Street Resurfacing	0	0	488,307	650,000	620,452	240,000	-63.1%	-61.3%	246,000
550300 -OPW21	OPWC - Local Match	0	0	0	0	0	360,000	100.0%	100.0%	369,000
550300 -ST006	Construction & Engineering	0	0	0	0	0	50,000	100.0%	100.0%	51,250
	TOTAL STREET DIVISION	1,499,087	1,619,077	2,025,242	2,488,025	1,995,851	2,488,333	0.0%	24.7%	2,556,880

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

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$564,197	No staffing changes.
Professional Services	523100	\$80,000	Crackseal Program for State Highway/ Arterials/Local Streets \$70,000; ADA Ramps \$5,000; Disposal fees for concrete and asphalt \$5,000
Operating Supply	533000	\$350,000	Asphalt \$260,000; Concrete \$50,000; Crack sealant \$25,000; Stone for base & berm repairs \$15,000; Gap sealant-\$25,000
Pathway Maintenance	539910	\$35,000	Multiuse trails; Sidewalk infill; Streetscape pavers
Snow & Ice Control Materials	533510	\$196,500	Road Salt (2,000 tons@ est. cost of \$63.06 per ton via ODOT summer fill bid \$126,120; Deicing additives \$35,000; Tank/pump/equipment maintenance \$5,500; Deicing storage -\$29,880
Parking Lot Maintenance	539930	\$85,000	Pavement sealant, crack repair, resurfacing, striping.
Small Equipment	539000	\$10,500	Hand tools/street signs \$3,500; (2) Partner saws for cutting concrete/asphalt with diamond blades-\$5,500; traffic cones-\$1,500
New Equip/Cap Outlay	550300	\$37,773	Brine pump system \$25,500; Replacement 16 ft equipment tilt trailer-\$12,273

2021 BUDGET DETAIL

FUND STREET MAINTENANCE & REPAIR
 DEPARTMENT PUBLIC WORKS TRAFFIC DIVISION

Org-Object	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
20016400- 510000	Wages	257,089	260,373	299,128	220,450	303,456	1.4%	37.7%	311,042
511100	PERS	32,925	35,578	40,635	29,610	41,134	1.2%	38.9%	42,162
511300	Medicare	3,500	3,529	4,337	2,983	4,400	1.5%	47.5%	4,510
511400	Workers Compensation	3,973	5,424	5,983	5,983	6,069	1.4%	1.4%	6,221
511600	Health Insurance	70,324	72,500	79,800	79,800	79,800	0.0%	0.0%	85,386
511700	Life Insurance	480	480	480	480	480	0.0%	0.0%	492
520100	Uniform	859	1,974	4,000	2,925	4,000	0.0%	36.8%	4,100
520110	Clothing	2,806	2,348	3,500	346	3,500	0.0%	911.6%	3,588
521000	Cellular Telephone	482	482	3,500	386	2,500	-28.6%	547.7%	2,563
521100	Electric	18,925	17,207	17,500	17,997	0	-100.0%	-100.0%	0
523100	Professional Services	79,220	135,586	179,000	120,285	254,000	41.9%	111.2%	260,350
526000	Travel/Training	2,225	2,839	7,000	5,025	7,000	0.0%	39.3%	7,175
526100	Membership & Dues	340	340	600	544	600	0.0%	10.3%	615
526200	License & Other Fees	134	0	134	0	134	0.0%	100.0%	137
527010	Maintenance of Equipment	3,835	4,820	12,350	2,450	12,350	0.0%	404.1%	12,659
527210	Garage Rotary	12,592	16,400	17,000	6,800	17,000	0.0%	150.0%	17,425
533000	Operating Supply	185,849	188,317	198,500	168,054	198,500	0.0%	18.1%	203,463
533035	Fuel Supply	12,629	11,358	13,100	6,783	13,000	-0.8%	91.7%	13,325
539000	Small Equipment	4,000	9,600	5,000	0	5,000	0.0%	100.0%	5,125
550300	New Equip/Capital Outlay	11,435	2,955	0	0	0	100.0%	100.0%	0
	TOTAL TRAFFIC	703,622	772,110	891,547	670,901	952,923	6.9%	42.0%	980,337

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

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$303,456	No staffing changes.
Professional Services	523100	\$254,000	Guardrail Maintenance & Repairs \$50,000; Long Line Striping \$80,000; Short Line Striping/Downtown Striping \$16,850; CSX ROW Fee for Toledo Street \$650; Utility Location Service - OUPS Annual Fee/Ticket Management Software \$1,500; Street Lighting Infrastructure Repairs \$10,000; Traffic Calming Program \$20,000; Traffic Signal Repair Contract \$75,000
Travel/Training	526000	\$7,000	IMSA Certification Test Fees \$5,500; Traffic Training Courses \$1,500
Membership & Dues	526100	\$600	IMSA Membership Dues/Certification Renewals \$600;
Maintenance of Equipment	527010	\$12,350	Sign Machine Calibration & Maintenance \$1,550: Conflict Monitor Tester Calibration \$600; Locators Calibration & Routine Maintenance \$1,150; Sign Truck Crane Inspection \$400; Arrow & Portable Message Boards Maintenance \$1,500; Paint Machine Maintenance \$800; Centrac Traffic Signal Software System Annual Maintenance \$6,000; Voltage Meter Calibration \$350
Operating Supply	533000	\$198,500	Annual Signal Maintenance \$25,000; Annual Street Light Maintenance \$40,000; Annual Signage Maintenance \$30,000; Annual Short Line Striping Program \$15,000, Signal LED Replacements \$2,000; Signal Head, Wiring & Vehicle Detection Replacements \$51,800; Battery Back-up Battery Replacements & Inverter Maintenance \$11,500; Regulatory \$20,000; Speed Feedback Signs Communication Renewal \$3,200;
Small Equipment	539000	\$5,000	Replacement Generators \$2,000; Replacement MOT Equipment \$3,000

2021 BUDGET DETAIL

FUND: STATE HIGHWAY IMPROVEMENT

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	211,818	219,665	353,397	353,397	34,101	35,601
20100023- 430100	Interest Income	3,323	6,332	1,500	2,327	1,500	1,500
20100403- 420400	License Fees	18,982	18,082	18,393	18,757	18,000	18,180
420500	Gasoline Tax	89,442	112,742	145,000	132,000	132,000	133,320
	Total Revenue	111,747	137,156	164,893	153,084	151,500	153,000
20120100- 550300	-ST001 Urban Resurfacing City Share	103,900	0	180,000	175,876	150,000	0
550300	-ST002 US 36/E. William Improvements	0	3,424	0	296,504	0	0
	Total Expenditures	103,900	3,424	180,000	472,380	150,000	0
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	219,665	353,397	338,290	34,101	35,601	188,601

2021 BUDGET DETAIL

FUND: LICENSE FEES

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	222,084	238,083	426,904	426,904	324,747	268,747
20200023- 430100	Interest Income	7,328	9,129	4,000	2,549	4,000	4,000
20200403- 420400	License Fees	431,218	439,272	440,000	475,761	620,000	626,200
	Total Revenue	438,546	448,401	444,000	478,310	624,000	630,200
20220200- 550300 -ST001	Resurfacing	91,250	181,502	200,000	83,875	0	0
550300 -OPW21	OPWC City Share	331,297	78,078	180,000	375,032	440,000	440,000
550300 -ST003	US 23/36 Exit Bin Wall Improvement	0	0	50,000	121,560	0	0
550300	Hills Miller Resurfacing Contribution	0	0	0	0	10,000	0
550300	Feasibility Studies (Central & Merrick)	0	0	0	0	50,000	0
550300 -ST014	Bridge Improvements	0	0	50,000	0	0	0
550300 -ST007	Pedestrian & Roadway Safety	0	0	0	0	180,000	180,000
	Total Expenditures	422,547	259,580	480,000	580,467	680,000	620,000
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	238,083	426,904	390,904	324,747	268,747	278,947

2021 BUDGET DETAIL

FUND: PERFORMANCE BOND FUND

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

<i>Account #</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	185,077	667,238	694,228	694,228	579,324	579,324
20400101- 482100	Performance Bonds	486,309	359,928	250,000	81,280	250,000	250,000
	Total Revenue	486,309	359,928	250,000	81,280	250,000	250,000
20420400- 560030	Performance Bond Reimbursements	4,148	332,938	900,000	196,184	250,000	250,000
	Total Expenditures	4,148	332,938	900,000	196,184	250,000	250,000
	Fund Balance - December 31st	667,238	694,228	44,228	579,324	579,324	579,324

2021 BUDGET DETAIL

FUND:

PARKS & NATURAL RESOURCES

DEPARTMENT:

Org-Object	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Forecast	2022 Projected
	Fund Balance - January 1st	295,953	218,433	266,459	266,459	38,256			1
Revenues									
21000025- 493020	Transfer from General Fund	1,200,000	1,400,000	1,487,673	862,141	1,569,392	5.5%	82.0%	1,662,815
472210	Pool Revenue	0	0	0	0	357,000	100.0%	100.0%	360,570
472210	Program Revenue	0	0	0	0	164,200	100.0%	100.0%	165,842
472220	Mingo Park Concessions	1,050	1,100	1,500	0	2,500	66.7%	100.0%	2,525
475100	Shelter Rental	20,550	24,892	25,000	2,683	19,000	-24.0%	608.2%	19,190
475100	Facility Rent	1,000	0	1,000	0	1,000	0.0%	100.0%	1,010
480100	Sponsor Revenue	0	0	0	0	12,000	100.0%	100.0%	12,120
490100	Reimb Golf Course Fund	0	25,628	50,000	50,000	50,000	0.0%	0.0%	50,500
490100	Urban Forestry Revenue	95,000	95,000	95,000	95,000	95,000	0.0%	0.0%	95,950
21000252- 484300	Miscellaneous Other	5,253	6,709	2,500	2,174	2,500	0.0%	15.0%	2,525
484300	Veteran Plaza Bricks	3,000	1,000	500	1,280	500	0.0%	-60.9%	505
492010	Sale of Assets	0	1,276	500	0	0	-100.0%	100.0%	0
	Total Revenue	1,325,853	1,555,605	1,663,673	1,013,278	2,273,092	36.6%	124.3%	2,373,552
Expenditures									
21012000-	Park Maintenance	1,070,385	1,166,753	1,318,942	1,112,414	1,338,693	1.5%	20.3%	1,376,058
21012300-	Programs	0	0	0	0	410,131	100.0%	100.0%	421,109
21012400-	Swimming Pool	0	0	0	0	378,350	100.0%	100.0%	387,170
21012900-	Urban Forestry	134,186	137,054	167,778	76,851	184,173	9.8%	139.6%	189,215
21012300- 523100	Recreation Services - YMCA	198,802	203,772	208,866	52,217	0	-100.0%	-100.0%	0
	Total Expenditures	1,403,373	1,507,579	1,695,586	1,241,482	2,311,347	36.3%	86.2%	2,373,552
	<i>Carryover PO's</i>								
	Fund Balance - December 31st	218,433	266,459	234,546	38,256	1			1

2021 BUDGET DETAIL

FUND: PARKS & NATURAL RESOURCES
 DEPARTMENT: PARK MAINTENANCE

Org-Object	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
21012000- 510000	Wages	586,143	664,888	737,230	638,777	765,813	3.9%	19.9%	784,958
511100	PERS	77,434	87,169	96,804	81,301	99,809	3.1%	22.8%	102,304
511300	Medicare	8,035	9,277	10,690	8,870	11,104	3.9%	25.2%	11,382
511400	Workers Compensation	8,867	14,073	14,745	14,745	15,316	3.9%	3.9%	15,699
511600	Health Insurance	102,356	122,526	132,468	132,468	122,493	-7.5%	-7.5%	131,068
511700	Life Insurance	1,050	1,200	1,230	1,553	1,170	-4.9%	-24.7%	1,199
520100	Uniform	1,619	1,174	2,288	497	2,288	0.0%	360.4%	2,334
520110	Clothing	2,407	1,525	3,000	1,142	3,000	0.0%	162.7%	3,060
521000	Cellular Telephone	2,559	2,389	6,820	2,123	3,000	-56.0%	41.3%	3,060
521100	Electric	67,733	57,793	68,340	34,553	65,000	-4.9%	88.1%	66,300
521200	Heat	19,312	15,086	17,000	15,497	17,000	0.0%	9.7%	17,340
523100	Professional Services	10,813	7,900	20,000	25,318	20,000	0.0%	-21.0%	20,400
526000	Travel/Training	4,100	3,547	4,800	46	4,800	0.0%	10334.8%	4,896
526100	Membership and Dues	1,249	1,360	2,000	288	2,000	0.0%	594.4%	2,040
527010	Maintenance of Equipment	249	664	2,500	1,251	2,500	0.0%	99.8%	2,550
527020	Maintenance of Facility	24,621	20,458	20,500	5,184	20,500	0.0%	295.4%	20,910
527210	Garage Rotary	57,474	57,100	61,800	61,800	62,100	0.5%	0.5%	63,342
527220	Information Technology Rotary	3,662	3,662	5,127	5,127	5,500	7.3%	7.3%	5,610
531000	Office Supply	98	295	300	320	300	0.0%	-6.3%	306
533000	Operating Supply	54,704	54,748	65,000	53,760	69,000	6.2%	28.3%	70,380
533035	Fuel Supply	31,967	32,235	35,800	15,839	35,500	-0.8%	124.1%	36,210
534030	Landscape Materials	1,236	832	2,500	370	2,500	0.0%	575.7%	2,550
534050	Veteran's Bricks	834	295	1,000	396	1,000	0.0%	152.5%	1,020
539000	Small Equipment	400	792	1,000	0	1,000	0.0%	100.0%	1,020
550300	New Equip / Cap Outlay	1,275	5,715	6,000	9,397	6,000	0.0%	-36.1%	6,120
560020	Refunds	188	50	0	1,792	0	100.0%	-100.0%	0
			0						
	TOTAL PARK MAINTENANCE	1,070,385	1,166,753	1,318,942	1,112,414	1,338,693	1.5%	20.3%	1,376,058

**LINE ITEM DETAIL
PARKS & NATURAL RESOURCES
PARK MAINTENANCE**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$765,813	Increase in seasonal staffing by 800 hours to assist with additional ROW mowing, tree pruning and general park maintenance.
Cell Phone	521000	\$3,000	Staff cell service for 9 IPADS
Professional Services	523100	\$20,000	Portable Toilets \$4,400; Brush Clearing \$15,600
Travel/Training	526000	\$4,800	Staff training including: National Parks and Recreation seminar \$1,000; OPRA conferences and seminars \$1,000; Professional training and development certification classes \$1,000; Professional CEUs, MORPC Greenways and licensing classes \$1,800
Membership/Dues	526100	\$2,000	Dues to Ohio Parks and Natural Resources, National Recreation and Parks, Ohio State Landscape Architect license and CDL licensing
Operating Supply	533000	\$69,000	Hanging baskets (80) in downtown \$4,500; Sanitation, cleaning products and supplies \$5,500; Grass seed, herbicides, pesticides, fertilizer \$11,000; Paint \$500; Playground mulch \$10,000; Landscape mulch \$12,500; Building materials and supplies \$6,000; Ballfield materials and supplies \$12,000; downtown lighting \$3,000; Veterans Plaza photo update-\$4,000
Small Equipment	539000	\$1,000	Push mowers/ weed eaters \$1,000
New Equip/Cap Outlay	550300	\$6,000	Field Striper / Watering Equipment

2021 BUDGET DETAIL

FUND: PARKS & NATURAL RESOURCES
 DEPARTMENT: RECREATION ADMIN

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>	<i>2022 Projected</i>
21012300- 510000	Wages	0	0	0	132,751	100.0%	100.0%	136,070
511100	PERS	0	0	0	18,585	100.0%	100.0%	19,050
511300	Medicare	0	0	0	1,925	100.0%	100.0%	1,973
511400	Workers Compensation	0	0	0	2,655	100.0%	100.0%	2,721
511600	Health Insurance	0	0	0	39,900	100.0%	100.0%	42,693
511700	Life Insurance	0	0	0	240	100.0%	100.0%	246
520100	Uniform	0	0	0	1,200	100.0%	100.0%	1,224
521000	Cellular Telephone	0	0	0	500	100.0%	100.0%	510
523100	Professional Services	0	0	0	17,290	100.0%	100.0%	17,636
523107	Public Information	0	0	0	8,400	100.0%	100.0%	8,568
523410	Special Events	0	0	0	3,460	100.0%	100.0%	3,529
526000	Travel/Training	0	0	0	1,900	100.0%	100.0%	1,938
526100	Membership and Dues	0	0	0	550	100.0%	100.0%	561
527020	Maintenance of Facility	0	0	0	6,200	100.0%	100.0%	6,324
527220	Information Technology Rotary	0	0	0	30,000	100.0%	100.0%	30,600
531000	Office Supply	0	0	0	3,500	100.0%	100.0%	3,570
533000	Operating Supply	0	0	0	3,200	100.0%	100.0%	3,264
550300	New Equip / Cap Outlay	0	0	0	8,000	100.0%	100.0%	8,160
560020	Reimbursement	0	0	0	625	100.0%	100.0%	638
	TOTAL RECREATION ADMIN	0	0	0	280,881	100.0%	100.0%	289,274

**LINE ITEM DETAIL
PARKS & RECREATION FUND
PARKS & RECREATION ADMIN**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$132,751	New department to include Recreation Superintendent, Administrative Assistant, 2 Indoor Rec. Monitor (PPT),
Cell Phone	521000	\$500	1 cell phone reimbursement
Professional Services	523100	\$17,290	Credit card fees, Security System, cleaning contract
Public Information	523107	\$8,400	Program brochure
Special Events	523410	\$3,460	Special Events shared with YMCA - TBD
Travel/Training	526000	\$1,900	Staff training including: OPRA conferences and seminars \$1,000; Professional training and development certification classes \$900; Professional CEUs
Membership/Dues	526100	\$550	Dues to Ohio Parks and Natural Resources, National Recreation and Parks
Maintenance of Facility	527020	\$6,200	Bases/Pitching rubbers-\$2,000; Diamond Dry- \$3,000; Miscellaneous startup equipment
Information Technology	527220	\$30,000	Tyler Technologies Rec Software \$16,000; Tyler Technologies Annual Fee \$11,000;
Office Supply	531000	\$3,500	New office supplies, paper, miscellaneous supplies
Operating Supply	533000	\$3,200	ID supplies, advertising costs, concession food license
New Equip/Cap Outlay	550300	\$8,000	Miscellaneous start up costs

2021 BUDGET DETAIL

FUND: PARKS & NATURAL RESOURCES
 DEPARTMENT: PROGRAMS

Org-Object-Project	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
Program Revenue									
21000251- 472210	-RSP01 Adult Sports Fees	0	0	0	0	20,000	100.0%	100.0%	20,200
472210	-RSP02 Adult Program Fees	0	0	0	0	2,200	100.0%	100.0%	2,222
472210	-RSP03 Youth Program Fees	0	0	0	0	110,000	100.0%	100.0%	111,100
472210	-RSP04 Youth Baseball/Softball	0	0	0	0	32,000	100.0%	100.0%	32,320
480100	Baseball/Softball Sponsor Fees	0	0	0	0	12,000	100.0%	100.0%	12,120
	Total Programs Revenue	0	0	0	0	176,200	100.0%	100.0%	177,962
	Total Programs Expense	0	0	0	0	129,250	100.0%	100.0%	131,835
Program Expense									
21012300- 523100	-RSP01 Professional Services	0	0	0	0	4,000	100.0%	100.0%	4,080
523106	-RSP01 Umpires	0	0	0	0	5,000	100.0%	100.0%	5,100
533000	-RSP01 Operating Supply	0	0	0	0	4,000	100.0%	100.0%	4,080
560020	-RSP01 Refunds	0	0	0	0	1,000	100.0%	100.0%	1,020
	Total Adult Sports	0	0	0	0	14,000	100.0%	100.0%	14,280
523100	-RSP02 Professional Services	0	0	0	0	1,500	100.0%	100.0%	1,530
533000	-RSP02 Operating Supply	0	0	0	0	0	100.0%	100.0%	0
560020	-RSP02 Refunds	0	0	0	0	0	100.0%	100.0%	0
	Total Adult Programs	0	0	0	0	1,500	100.0%	100.0%	1,530
523100	-RSP03 Professional Services	0	0	0	0	62,500	100.0%	100.0%	63,750
533000	-RSP03 Operating Supply	0	0	0	0	11,000	100.0%	100.0%	11,220
539000	-RSP03 Small Equipment	0	0	0	0	1,500	100.0%	100.0%	1,530
560020	-RSP03 Refunds	0	0	0	0	3,800	100.0%	100.0%	3,876
	Total Youth Activities	0	0	0	0	78,800	100.0%	100.0%	80,376
523100	-RSP04 Professional Services	0	0	0	0	1,800	100.0%	100.0%	1,836
523106	-RSP04 Umpires	0	0	0	0	10,400	100.0%	100.0%	10,608
533000	-RSP04 Operating Supply	0	0	0	0	750	100.0%	100.0%	765
533002	-RSP04 Equipment	0	0	0	0	10,000	100.0%	100.0%	10,200
533003	-RSP04 Uniforms	0	0	0	0	11,200	100.0%	100.0%	11,424
560020	-RSP04 Refunds	0	0	0	0	800	100.0%	100.0%	816
	Total Baseball/Softball	0	0	0	0	34,950	100.0%	100.0%	35,649
	TOTAL PROGRAMS	0	0	0	0	129,250	100.0%	100.0%	131,835

2021 BUDGET DETAIL

FUND: PARKS & NATURAL RESOURCES
 DEPARTMENT: SWIMMING POOL

Org-Object-Project	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
21000251- 472210	RSP06 Pool Memberships	0	0	0	0	130,000	100.0%	100.0%	131,300
472210	RSP07 Pool Daily Admissions	0	0	0	0	90,000	100.0%	100.0%	90,900
472210	RSP08 Pool Concessions	0	0	0	0	75,000	100.0%	100.0%	75,750
472210	RSP09 Pool Rental/Misc.	0	0	0	0	8,000	100.0%	100.0%	8,080
472210	RSP10 Pool Programs	0	0	0	0	4,000	100.0%	100.0%	4,040
472210	RSP11 Swim Lessons	0	0	0	0	50,000	100.0%	100.0%	50,500
	Total Pool Revenues	0	0	0	0	357,000	100.0%	100.0%	360,570
	Total Pool Expenditures	278,700	278,700	278,700	278,700	378,350	35.8%	35.8%	387,170
Swimming Pool									
21012400- 510000	Wages	0	0	0	0	160,500	100.0%	100.0%	164,513
511100	PERS	0	0	0	0	22,500	100.0%	100.0%	23,063
511300	Medicare	0	0	0	0	2,300	100.0%	100.0%	2,358
511400	Workers Compensation	0	0	0	0	5,400	100.0%	100.0%	5,535
523100	Professional Services	0	0	0	0	7,250	100.0%	100.0%	7,431
527010	Maintenance of Equipment	0	0	0	0	1,500	100.0%	100.0%	1,530
527020	Maintenance of Facility	0	0	0	0	6,250	100.0%	100.0%	6,375
528000	Insurance	0	0	0	0	7,000	100.0%	100.0%	7,140
531000	Office Supply	0	0	0	0	1,000	100.0%	100.0%	1,020
533000	Operating Supply	0	0	0	0	34,600	100.0%	100.0%	35,292
533001	Program Supply	0	0	0	0	3,400	100.0%	100.0%	3,468
537000	Repair Materials	0	0	0	0	0	100.0%	100.0%	0
550300	New Equip / Cap Outlay	0	0	0	0	25,000	100.0%	100.0%	25,500
560020	Refunds	0	0	0	0	2,000	100.0%	100.0%	2,040
	TOTAL SWIMMING POOL	278,700	278,700	278,700	278,700	278,700	0.0%	0.0%	285,264
Concessions									
21012500- 510000	Wages	0	0	0	0	44,300	100.0%	100.0%	45,408
511100	PERS	0	0	0	0	6,200	100.0%	100.0%	6,355
511300	Medicare	0	0	0	0	650	100.0%	100.0%	666
511400	Workers Compensation	0	0	0	0	1,500	100.0%	100.0%	1,538
534010	Concessions	0	0	0	0	37,000	100.0%	100.0%	37,740
550300	New Equip / Cap Outlay	0	0	0	0	10,000	100.0%	100.0%	10,200
	TOTAL CONCESSIONS	0	0	0	0	99,650	100.0%	100.0%	101,906
	TOTAL POOL EXPENDITURES	278,700	278,700	278,700	278,700	378,350	35.8%	35.8%	387,170

**LINE ITEM DETAIL
PARKS & NATURAL RESOURCES
SWIMMING POOL**

Explanation of significant line items

<i>Description:</i>	<i>Code:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$160,500	Pool Managers Hours Pool Guards/Cashiers
Professional Services	523100	\$7,250	Temp Labor; License Fee; Training; Misc
Maintenance of Facility	527020	\$6,250	Awning Cleaning & Repair; Landscaping; Concrete Repair; Misc
Operating Supply	533000	\$34,600	Chlorine; DE; CO2;Advertising;First Aid; Identification Supplies; Cleaning Supplies
New Equip./Cap. Outlay	550300	\$35,000	Lounge Chairs; Diving Board; Entry system; Concession equipment

2021 BUDGET DETAIL

FUND: PARKS & NATURAL RESOURCES
DEPARTMENT: URBAN FORESTRY

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>	<i>2022 Projected</i>
Expenditures									
21012900- 510000	Wages	54,736	54,753	64,758	10,222	61,347	-5.3%	500.1%	62,881
511100	PERS	7,347	7,530	8,666	1,781	8,589	-0.9%	382.3%	8,804
511300	Medicare	794	746	939	136	890	-5.2%	554.4%	912
511400	Workers Compensation	793	1,121	1,295	1,295	1,227	-5.3%	-5.3%	1,258
511600	Health Insurance	17,210	18,125	19,950	19,950	19,950	0.0%	0.0%	21,347
511700	Life Insurance	120	120	120	120	120	0.0%	0.0%	123
520100	Uniform	123	231	300	0	300	0.0%	100.0%	306
523100	Professional Services	46,183	49,237	60,000	41,370	80,000	33.3%	93.4%	81,600
526000	Travel/Training	0	0	0	0	0	100.0%	100.0%	0
527030	Tree Maintenance	5,000	4,022	5,000	1,500	5,000	0.0%	233.3%	5,100
533000	Operating Supply	775	610	1,250	477	1,250	0.0%	162.1%	1,275
539000	Small Equipment	672	464	500	0	500	0.0%	100.0%	510
550200	Tree Purchases	433	95	5,000	0	5,000	0.0%	100.0%	5,100
	TOTAL URBAN FORESTRY	134,186	137,054	167,778	76,851	184,173	9.8%	139.6%	189,215

**LINE ITEM DETAIL
PARKS & NATURAL RESOURCES
URBAN FORESTRY**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$61,347	Addition of 500 Seasonal hours. Includes wages for City Arborist.
Professional Services	523100	\$80,000	Cost for contractor to perform pruning work, tree removal, and tree installation. Increase \$10,000 for removal of mature trees.
Tree Maintenance	527030	\$5,000	Cost for typical tree maintenance including fertilizer, re-staking, and tree installations.

2021 BUDGET DETAIL

FUND: CEMETERY
 DEPARTMENT: OAK GROVE CEMETERY

Org-Object	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
Fund Balance - January 1st		297,627	265,769	276,700	276,700	162,679			43,830
21200025- 493020	Transfer-General Fund	95,004	100,000	150,000	128,750	0	-100.0%	-100.0%	82,975
21200251- 472110	Pre-need Spaces	35,551	35,486	50,000	43,077	60,000	20.0%	39.3%	60,600
472120	At-need Spaces	9,213	28,600	20,000	4,300	20,000	0.0%	365.1%	20,200
472130	Interments	63,195	81,275	65,000	55,520	65,000	0.0%	17.1%	65,650
472140	Foundations	19,969	17,312	17,000	14,748	20,000	17.6%	35.6%	20,200
475100	House/Land Rent	900	0	0	0	0	100.0%	100.0%	0
21200252- 480100	Donations	225	384	0	320	0	100.0%	-100.0%	0
484300	Miscellaneous	50	0	0	186	0	100.0%	-100.0%	0
Total Revenue		224,107	263,057	302,000	246,901	165,000	-45.4%	-33.2%	249,625
Total Expenditures		255,965	252,126	345,479	360,922	283,849	-17.8%	-21.4%	293,455
<i>Carryover PO's</i>									
Fund Balance - December 31st		265,769	276,700	233,221	162,679	43,830			(0)
21212600- 510000	Wages	137,260	151,125	164,367	134,498	178,392	8.5%	32.6%	182,852
511100	PERS	13,777	17,097	23,011	12,620	24,975	8.5%	97.9%	25,599
511300	Medicare	1,990	2,118	2,433	1,846	2,648	8.8%	43.4%	2,714
511400	Workers Compensation	2,066	2,850	3,287	3,287	3,568	8.5%	8.5%	3,657
511600	Health Insurance	28,727	29,906	32,918	32,918	32,918	0.0%	0.0%	35,222
511700	Life Insurance	198	198	198	198	198	0.0%	0.0%	203
520110	Clothing	229	278	350	266	350	0.0%	31.6%	368
521100	Electric	3,193	1,852	2,500	2,550	2,500	0.0%	-2.0%	2,625
521200	Heat	605	422	600	311	600	0.0%	92.9%	630
523100	Professional Services	8,255	3,426	30,000	94,767	10,000	-66.7%	-89.4%	10,500
526000	Travel/Training	574	234	1,200	0	1,200	0.0%	100.0%	1,260
526100	Membership and Dues	95	95	200	152	200	0.0%	31.6%	210
527010	Maintenance of Equipment	161	0	500	0	500	0.0%	100.0%	525
527020	Maintenance of Facility	0	1,061	5,000	0	1,500	-70.0%	100.0%	1,575
527210	Garage Rotary	6,247	5,900	6,700	2,680	5,900	-11.9%	120.1%	6,195
527220	Information Technology Rotary	3,415	3,415	3,415	3,415	0	-100.0%	-100.0%	0
528000	Insurance	0	0	500	500	500	0.0%	0.0%	525
531000	Office Supply	0	0	0	0	0	100.0%	100.0%	0
533000	Operating Supply	4,116	2,622	5,500	2,581	5,500	0.0%	113.1%	5,775
533035	Fuel Supply	6,484	6,638	7,800	2,479	7,400	-5.1%	198.5%	7,770
534030	Landscape Supply	0	0	0	166	0	100.0%	-100.0%	0
539000	Equipment	11,694	0	0	0	0	100.0%	100.0%	0
550300	Capital Impr. Oak Grove Funds	21,779	21,168	50,000	65,688	0	-100.0%	-100.0%	0
560210	Lot Repurchases	5,100	1,721	5,000	0	5,000	0.0%	100.0%	5,250
570000	Transfer to Perpetual Care Fund	0	0	0	0	0	100.0%	100.0%	0
TOTAL CEMETERY		255,965	252,126	345,479	360,922	283,849	-17.8%	-21.4%	293,455

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

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$178,392	Additional seasonal hours -500
Professional Services	523100	\$10,000	Tree removal \$10,000
Travel/ Training	526000	\$1,200	Staff to attend cemetery conference and Round Tables
Membership and Dues	526100	\$200	CDL reimbursement and membership to Cemetery Association
Maintenance of Facility	527020	\$1,500	Barn and maintenance facility

2021 BUDGET DETAIL

FUND: TREE FUND

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	216,317	156,124	119,237	119,237	170,917	115,917
21500025- 493020	Transfer - General Fund	0	0	0	0	0	0
21500251- 471300	Developer Tree Fees	8,600	26,387	10,000	101,680	10,000	10,000
21500252- 484300	Miscellaneous	150	0	0	0	0	0
	Total Revenue	8,750	26,387	10,000	101,680	10,000	10,000
21512900- 550300	Tree Purchases	18,943	13,274	15,000	0	15,000	15,150
560010	Transfer To Parks Fund	50,000	50,000	50,000	50,000	50,000	50,000
	Total Expenditures	68,943	63,274	65,000	50,000	65,000	65,150
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	156,124	119,237	64,237	170,917	115,917	60,767

2021 BUDGET DETAIL

FUND: AIRPORT OPERATIONS
 DEPARTMENT: AIRPORT

Org-Object	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
Fund Balance - January 1st		271,974	272,195	184,989	184,989	158,636			86,595
22200025- 493020	Transfer In - General Fund	30,000	30,000	30,000	10,000	0	-100.0%	-100.0%	-
22200351- 475200	Land Rent	11,892	12,075	11,900	13,070	12,000	0.8%	-8.2%	12,120
477110	Hangar Rent	78,482	77,980	86,000	78,133	86,000	0.0%	10.1%	86,860
477120	Late Fees	60	60	0	64	200	100.0%	212.5%	202
477130	Tie-Down	2,385	2,581	2,200	4,840	2,000	-9.1%	-58.7%	2,020
477140	AvGas Fuel Sales	242,788	296,733	290,000	195,744	300,000	3.4%	53.3%	303,000
477150	Jet A Fuel Sales	399,605	385,010	410,000	230,202	400,000	-2.4%	73.8%	404,000
477160	Call Out Fees	5,920	4,375	5,000	2,016	5,000	0.0%	148.0%	5,050
477170	GPU Fees	1,260	990	1,000	504	1,000	0.0%	98.4%	1,010
477180	Ramp Fees	8,110	8,012	6,500	3,976	6,500	0.0%	63.5%	6,565
477200	Prist	744	1,068	900	482	1,000	11.1%	107.5%	1,010
477210	Oil	1,350	928	1,350	601	1,200	-11.1%	99.7%	1,212
477220	Gate Cards	60	100	100	32	100	0.0%	212.5%	101
482100	Hangar Deposits	752	2,233	750	2,029	1,200	60.0%	-40.9%	1,212
22200352- 483100	Real Estate Tax Reimbursements	28,406	39,355	41,000	62,444	41,000	0.0%	-34.3%	41,410
484300	Miscellaneous	2,977	3,182	3,750	4,728	4,250	13.3%	-10.1%	4,293
Total Revenue		814,791	864,682	890,450	608,865	861,450	-3.3%	41.5%	870,065
Total Expenditures		814,570	951,888	947,110	635,218	933,491	-1.4%	47.0%	955,062
<i>Carryover PO's</i>									
Fund Balance - December 31st		272,195	184,989	128,329	158,636	86,595			1,598
22217000- 510000	Wages	132,626	135,661	145,980	132,191	154,622	5.9%	17.0%	158,488
511100	PERS	18,026	18,773	20,437	18,333	20,935	2.4%	14.2%	21,458
511300	Medicare	1,915	1,870	2,117	1,788	2,242	5.9%	25.4%	2,298
511400	Workers Compensation	2,031	2,781	2,920	2,920	3,092	5.9%	5.9%	3,169
511600	Health Insurance	35,189	36,250	39,900	39,900	39,900	0.0%	0.0%	42,693
511700	Life Insurance	300	300	300	300	300	0.0%	0.0%	308
520110	Clothing & Safety	855	831	1,800	645	1,800	0.0%	179.1%	1,836
521100	Electric	17,464	15,524	19,000	15,433	19,000	0.0%	23.1%	19,380
521200	Heat	765	744	1,000	598	1,000	0.0%	67.2%	1,020
522000	Postage	256	58	200	0	200	0.0%	100.0%	204
523100	Professional Services	6,828	49,391	2,000	5,976	2,000	0.0%	-66.5%	2,040
523410	Promotions/Marketing	195	435	400	322	400	0.0%	24.2%	408
526000	Travel / Training	190	544	1,000	813	1,400	40.0%	72.2%	1,428
526100	Membership and Dues	114	913	1,000	0	1,000	0.0%	100.0%	1,020
527020	Maintenance of Facility	24,367	30,359	30,000	24,794	30,000	0.0%	21.0%	30,600
527210	Garage Rotary	17,670	17,900	19,200	19,200	20,000	4.2%	4.2%	20,400
527220	Information Technology Rotary	3,754	3,754	5,256	5,256	5,500	4.6%	4.6%	5,610
528000	Insurance	5,063	0	17,000	17,000	17,000	0.0%	0.0%	17,340
529210	Real Estate Taxes	62,403	59,458	62,000	58,147	62,000	0.0%	6.6%	63,240
529220	Sales Tax	37,702	42,730	42,000	26,970	42,000	0.0%	55.7%	42,840
529310	Credit Card Fees	16,034	16,686	16,500	10,254	16,500	0.0%	60.9%	16,830
531000	Office Supply	323	103	350	0	350	0.0%	100.0%	357
533000	Fuel Supply AvGas	184,147	216,494	190,000	87,693	190,000	0.0%	116.7%	193,800
533020	Fuel Supply Jet A	240,552	225,340	245,000	86,988	240,000	-2.0%	175.9%	244,800
533035	Fuel Supply - Vehicles	3,482	4,468	2,500	1,039	5,000	100.0%	381.2%	5,100
534020	Merchandise	1,305	705	750	629	750	0.0%	19.2%	765
550300	New Equip / Cap Outlay	0	68,404	77,000	77,399	55,000	-28.6%	-28.9%	56,100
560030	Security Deposits	1,014	1,412	1,500	630	1,500	0.0%	138.1%	1,530
TOTAL AIRPORT		814,570	951,888	947,110	635,218	933,491	-1.4%	47.0%	955,062

**LINE ITEM DETAIL
AIRPORT
OPERATIONS**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$154,622	No staffing level changes
Professional Services	523100	\$2,000	Weather Service, Fuel Farm Inspection, NDB Security Access System - \$2,000
Travel/Training	526000	\$1,400	NATA Tape Training \$600; Airport Conferences \$800
Maintenance of Facility	527020	\$30,000	AWOS/NDB Maintenance Contract/Repairs \$4,400; HVAC Maintenance Contract \$450; Airfield Lighting Maintenance \$2,100; Terminal & Rental Building Maintenance \$3,500; HVAC Maintenance Contract \$400; Other Facility Maintenance (Sand, Fuel Truck/Farm Repairs, Fire Extinguishers, landscaping, weed control, lighting) \$12,200; Fuel Farm Maintenance Contract \$1,650; Contracted Electrical Repairs \$2,000; Maint. Hangar \$3,300
New Equip/Cap Outlay	550300	\$55,000	Hangar C Roof replacement \$49,900; Updates to Maintenance Hangar floor, insulation, and door \$5,100

2021 BUDGET DETAIL

FUND: AIRPORT 2000 T-HANGAR

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	164,197	173,352	180,443	180,443	178,053	188,397
22300351- 477110	Hangar Rent	100,042	100,240	100,000	88,722	104,000	105,040
477120	Late Fees	100	0	0	32	100	101
482100	Hangar Deposits	0	40	400	0	400	404
22300352- 484300	Miscellaneous	1,290	0	0	0	0	0
	Total Revenue	101,432	100,280	100,400	88,754	104,500	105,545
22317000- 521100	Electric	3,690	2,463	3,750	3,125	3,300	3,366
527020	Maintenance of Facility	591	852	1,000	0	1,000	1,020
529210	Real Estate Taxes	19,753	19,884	21,000	19,446	21,000	21,420
560030	Security Deposits	346	927	1,000	394	1,000	1,020
570000	Transfer to Bond Retirement Fund	67,897	69,063	68,179	68,179	67,856	68,511
	Total Expenditures	92,277	93,189	94,929	91,144	94,156	95,337
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	173,352	180,443	185,914	178,053	188,397	198,605

2021 BUDGET DETAIL

FUND:

FIRE/EMS

DEPARTMENT:

FIRE DEPARTMENT

Account #	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
	Fund Balance - January 1st	10,568,833	9,031,814	9,399,950	9,399,950	9,156,116			8,199,112
23100016- 411100	0.7% Income Tax Collections	10,524,572	10,896,589	11,500,000	11,335,968	10,995,889	-4.4%	-3.0%	11,105,848
23100025- 493020	Transfer In - Fire Pension Fund	237,790	254,136	240,717	236,058	268,257	11.4%	13.6%	270,940
23100152- 420800	Grant Reimbursement	0	38,270	2,765	4,424	3,000	8.5%	-32.2%	3,030
23100152- 483100	EMS Reimbursements County	855,957	775,178	750,000	548,105	750,000	0.0%	36.8%	757,500
23100152- 483100	Reimbursements	0	0	35,695	0	0	-100.0%	100.0%	0
23100152- 484300	Miscellaneous	7,472	4,048	3,500	2,427	3,500	0.0%	44.2%	3,535
486000	Debt Proceeds	0	0	0	0	0			1,250,000
4830	Capital Lease Proceeds	0	0	0	0	0	100.0%	100.0%	0
4850	Advance From General Fund	0	0	0	0	0	100.0%	100.0%	0
23100152- 492010	Sale of Assets	317	0	0	1,879	3,000	100.0%	59.7%	3,030
	Total Revenues	11,626,108	11,968,221	12,532,677	12,128,861	12,023,646	-4.1%	-0.9%	13,393,882
	Total Expenditures	13,163,127	11,600,085	13,283,816	12,372,695	12,980,650			14,894,487
	<i>Carryover PO's</i>								
	Fund Balance - December 31st	9,031,814	9,399,950	8,648,811	9,156,116	8,199,112			6,698,507
23114500- 510000	Wages	5,408,694	5,898,652	6,776,767	6,113,239	7,029,026	3.7%	15.0%	7,204,752
511100	PERS	9,156	11,271	12,833	12,082	14,007	9.1%	15.9%	14,357
511200	Police/Fire Pension	1,188,491	1,335,814	1,420,854	1,307,811	1,478,242	4.0%	13.0%	1,515,198
511300	Medicare	74,509	81,547	96,585	84,459	100,024	3.6%	18.4%	102,525
511400	Workers Compensation	90,460	122,796	135,535	135,535	140,581	3.7%	3.7%	144,096
511500	Social Security	350	918	12,806	1,653	12,806	0.0%	674.7%	13,126
511600	Health Insurance	951,055	898,536	1,025,554	1,025,554	1,025,554	0.0%	0.0%	1,097,343
511700	Life Insurance	19,380	19,530	20,655	20,655	20,655	0.0%	0.0%	21,171
511800	Unemployment	6,331	0	0	0	0	100.0%	100.0%	0
520100	Uniform	45,107	21,321	57,671	13,626	55,097	-4.5%	304.4%	56,199
521000	Cellular Phone	11,520	14,246	15,040	12,637	15,040	0.0%	19.0%	15,341
521100	Electric	35,311	36,774	43,500	38,499	43,500	0.0%	13.0%	44,370
521200	Heat	13,686	12,982	20,000	9,746	15,000	-25.0%	53.9%	15,300
522000	Postage	1,623	309	1,200	153	1,200	0.0%	684.3%	1,224
523100	Professional Services	135,971	150,974	227,526	232,610	227,526	0.0%	-2.2%	232,077
526000	Travel/Training	43,178	65,741	83,029	36,083	91,480	10.2%	153.5%	93,310
526100	Membership & Dues	4,279	3,204	3,770	1,851	8,770	132.6%	373.8%	8,945
526200	EMS Training Grant	1,999	4,653	2,765	0	2,500	-9.6%	100.0%	2,550
527010	Maintenance of Equipment	39,666	47,189	55,217	27,082	55,217	0.0%	103.9%	56,321
527020	Maintenance of Facility	48,016	96,783	127,250	140,610	127,250	0.0%	-9.5%	129,795
527210	Garage Rotary	82,554	87,200	110,800	110,800	120,600	8.8%	8.8%	123,012
527220	Information Technology Rotary	187,530	187,530	262,542	262,542	262,542	0.0%	0.0%	267,793
531000	Office Supply	2,190	1,703	4,500	1,768	6,000	33.3%	239.4%	6,120
533000	Operating Supply	39,177	32,460	44,755	28,558	43,255	-3.4%	51.5%	44,120
533035	Fuel/Lube Supply	47,825	50,243	53,700	32,257	53,900	0.4%	67.1%	54,978
533120	EMS Supply	46,267	60,103	61,000	56,421	65,000	6.6%	15.2%	66,300
537000	Repair Material	3,543	3,715	5,750	2,458	5,750	0.0%	133.9%	5,865
539000	Small Equipment	111,509	119,174	217,672	212,001	217,391	-0.1%	2.5%	221,739
550300	New Equip/Capital Outlay	84,941	165,450	84,299	0	84,750	0.5%	100.0%	166,470
550300 -TR003	Signals - Traffic Pre-Emption	0	0	0	0	385,000	100.0%	100.0%	392,700
550300 -FD001	Training Tower	0	0	0	0	250,000	100.0%	100.0%	1,250,000
550300	Station 304 Construction	3,084,922	902,839	0	0	0	100.0%	100.0%	0
550320	CIP Equipment	204,333	0	952,197	1,262,405	126,248	-86.7%	-90.0%	163,908
560020	Tax Refunds	343,377	522,080	500,000	341,556	500,000	0.0%	46.4%	510,000
570000	Transfer To Bond Service Fund	629,883	602,261	610,541	610,541	158,721	-74.0%	-74.0%	610,705
570000	Transfer to General Fund	0	0	237,503	237,503	237,503	0.0%	0.0%	242,253
580300	Equipment Lease Payment	166,294	42,087	0	0	515	100.0%	100.0%	525
	Total Expenditures	13,163,127	11,600,085	13,283,816	12,372,695	12,980,650	12.1%	20.4%	14,894,487

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

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$7,029,026	Includes negotiated pay-increases for firefighters, the reclassification of a firefighter position to a Lieutenant position and six new community paramedics
Professional Services	523100	\$227,526	County Emergency Mgmt., Text Paging Reimbursement, Civil Service Testing, Medical Director, Medical Licenses, Labor Attorney, Physical/Wellness Program, Ceremony Costs, Active 911, Part-time Hiring, Social Worker, Volunteer FFs Dependent Fund
Travel/Training	526000	\$91,480	FFs Paramedic Training, EMS Certifications, Fire Certifications, HazMat, Rescue Tech, Fire Officer, Risk Reduction, Vehicle Technician, Personnel Development, Tuition Reimbursement, Resuscitation Quality Improvement Program
Maintenance of Equipment	527010	\$55,217	Fire Extinguishers, Breathing Air Compressor, Test SCBA, EMS Cot Maintenance, Cardiac Monitor Maintenance, Zoll Auto Pulse, Extrication Equipment Testing, Ladder Testing, Annual Ladder PM, Pump Testing, Vehicle Exhaust, Appliance Repair, General Maintenance
Maintenance of Facility	527020	\$127,250	Grounds & Equipment, Mattress Replacement, Kitchen Fire Suppression, Kitchen Hood Cleaning, Fire Alarm & Sprinkler Maintenance, HVAC Maintenance, Asbestos Inspection/Removal, Emergency Generator Repair/PM, Apparatus Door Maintenance, Plumbing Repairs, Electrical Repairs, Pest Control, Concrete Repairs, Station Carpet/Floor Cleaning, Parking Lot Repair, Station Radio, Station Locker Replacement, Fire Station 301 Interior Painting, Basic Cable TV
Information Tech. Rotary	527220	\$262,542	Response Map Maint, Record Management System Maint, First Arriving, Staffing Software, Analytic Software, GIS License , ALERTS CAD Interface, WEB-DMS Policy Software
Small Equipment	539000	\$217,391	Fire Gear Replacement, NFPA Inspection of Gear, EMS Jackets , Furniture Replacement, Ballistic Vest, Hose, Hand Tools, Radio Batteries, CPR, SCBA Masks\Voice Amps, Regional EMS Database, New Hire Turnout Gear
New Equipment	550300	\$84,750	AutoPulse Preplacement, New Equipment, Training Props, Thermal Camera, Community Health Software
CIP Equipment	550300	\$761,248	Phase 2 Traffic Pre-Emption, Staff Vehicles, Training Tower Planning, Station Mower Replacements

2021 BUDGET DETAIL

FUND: RECREATION FACILITIES INCOME TAX

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	4,002,841	4,583,228	5,065,049	5,065,049	5,719,346	5,419,883
23300017- 411100	Income Tax Collections	2,256,245	2,335,384	2,426,500	2,392,492	2,320,717	2,343,924
23300023- 430100	Investment Income	84,456	112,807	95,000	44,441	5,800	5,800
	Total Revenue	2,340,701	2,448,191	2,521,500	2,436,933	2,326,517	2,349,724
23323300- 550300	Parks General Construction Projects	148,270	48,464	39,859	0	0	0
550300	Miscellaneous Park Improvements	0	235,000	0	0	28,000	0
550300	Wayfinding and Signage	2,590	61,357	98,900	0	0	0
550300	Splashpad Construction	34,302	0	0	0	0	0
560020	Tax Refunds	73,593	111,909	100,000	73,204	100,000	102,000
580100	Transfer Parks Bond Fund. - Principal	572,917	607,917	640,000	640,000	1,790,000	1,880,000
580100	Transfer to Gen Bond - Principal	125,000	125,000	130,000	130,000	130,000	135,000
580200	Transfer Parks Bond Fund - Interest	725,412	700,993	691,202	691,202	507,350	435,750
580200	Transfer to Gen Bond - Interest	78,230	75,730	73,230	73,230	70,630	68,030
580250	Debt Issuance	0	0	175,000	175,000	0	0
	Total Expenditures	1,760,314	1,966,370	1,948,191	1,782,636	2,625,980	2,620,780
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	4,583,228	5,065,049	5,638,358	5,719,346	5,419,883	5,148,827

2021 BUDGET DETAIL

FUND: AIRPORT TIF

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	82,416	109,485	136,736	136,736	162,455	263
23500022- 414100	PILOT Revenue	27,069	27,251	27,500	25,719	28,500	28,785
	Total Revenue	27,069	27,251	27,500	25,719	28,500	28,785
23523500- 550300 -DZ005	Corporate Parking Access Drive	0	0	0	0	190,692	0
23523500- 550300	Airport Improvements	0	0	0	0	0	15,000
	Total Expenditures	0	0	0	0	190,692	15,000
	Fund Balance - December 31st	109,485	136,736	164,236	162,455	263	14,048

2021 BUDGET DETAIL

FUND:

GLENN ROAD BRIDGE TIF FUND

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	2,000,559	2,878,283	2,011,525	334,893	1,002	69,996
23600022- 491010	Note Proceeds	0	0	2,000,000	2,004,550	1,400,000	700,000
23600022- 414100	PILOT Revenue	1,035,245	846,285	900,000	1,160,000	900,000	909,000
23600023- 430100	Investment Income	51,090	50,454	50,000	22,542	0	0
23600402- 420100	Homestead	1,109	1,125	1,300	1,056	1,300	1,313
420200	Rollback	86,410	106,733	100,000	102,931	110,000	111,100
	Total Revenue	1,173,854	1,004,597	3,051,300	3,291,079	2,411,300	1,721,413
23623600- 523100	Professional Services	86,849	180,903	248,000	261,054	90,000	90,000
550300	Land Acquisition Berlin Station Phase	0	1,487,971	0	21,311	0	0
550300	Construction Berlin Station Phase	0	0	4,275,000	3,137,673	0	0
580100	Note Principal	0	0	0	0	2,000,000	1,400,000
580200	Note Interest	0	0	0	0	50,000	50,000
580100	Bond Principal - Phase 2B - \$1.6m	170,000	170,000	175,000	175,000	175,000	180,000
580200	Bond Interest - Phase 2B	39,281	32,481	29,932	29,932	27,306	24,682
	Total Expenditures	296,130	1,871,355	4,727,932	3,624,970	2,342,306	1,744,682
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	2,878,283	2,011,525	334,893	1,002	69,996	46,727

2021 BUDGET DETAIL

FUND: SKY CLIMBER/V&P HYDRAULICS TIF FUND

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

<i>Account #</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	0	0	0	0	0	0
23700022- 414100	PILOT Revenue - Sky Climber	24,161	24,324	35,000	22,957	25,000	25,250
414150	PILOT Revenue - V&P	23,815	23,976	35,000	22,628	25,000	25,250
	Total Revenue	47,976	48,300	70,000	45,585	50,000	50,500
23723700 560110	TIF Distribution to Schools	28,786	28,980	42,000	27,351	30,000	30,300
560120	TIF Distribution to Sky Climber	9,664	9,730	14,000	9,117	10,000	10,100
560140	TIF Distribution to V&P Hydraulics	9,526	9,590	14,000	9,117	10,000	10,100
	Total Expenditures	47,976	48,300	70,000	45,585	50,000	50,500
	Fund Balance - December 31st	0	0	0	0	0	0

2021 BUDGET DETAIL

FUND: MILL RUN TIF FUND

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

<i>Account #</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	0	0	0	0	0	0
23800022- 414100	PILOT Revenue	147,824	151,840	170,000	99,352	120,000	121,200
	Total Revenue	147,824	151,840	170,000	99,352	120,000	121,200
23823800- 560130	TIF Distribution Zarcal	147,824	151,840	170,000	99,352	120,000	121,200
	Total Expenditures	147,824	151,840	170,000	99,352	120,000	121,200
	Fund Balance - December 31st	0	0	0	0	0	0

2021 BUDGET DETAIL

FUND: MUNICIPAL COURT
 DEPARTMENT: COURT ADMINISTRATION

Org-Object	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
Fund Balance - January 1st		2,441,281	2,744,978	2,861,454	2,861,454	2,134,756			1,062,756
2400023- 483200	County Reimbursement	247,855	246,033	230,000	251,021	250,000	8.7%	-0.4%	252,500
24000201- 450100	Court Costs	1,994,654	1,863,009	1,900,000	1,301,592	1,350,000	-28.9%	3.7%	1,363,500
450200	Bail Bonds	12,730	12,610	10,000	7,741	10,000	0.0%	29.2%	10,100
450300	Immobilization Fees	3,820	4,080	3,500	2,592	3,500	0.0%	35.0%	3,535
450450	Highway Patrol Fines	59,371	61,308	55,000	46,255	0	-100.0%	-100.0%	0
24000201- 484100	Bank Service Charges	5	0	500	0	500	0.0%	100.0%	505
2400023- 420800	Reimbursement Mission Court	17,162	35,661	45,000	37,401	45,000	0.0%	20.3%	45,450
24000202- 420810	Transfer from CLRS	100,000	100,000	100,000	100,000	100,000	0.0%	0.0%	100,000
420810	Transfer from Probation Services Fund	200,000	200,000	200,000	200,000	200,000	0.0%	0.0%	250,000
420810	Transfer from Special Projects Fund	300,000	200,000	150,000	150,000	150,000	0.0%	0.0%	250,000
Total Revenue		2,935,597	2,722,701	2,694,000	2,096,602	2,109,000	-21.7%	0.6%	2,275,590
24015000-	Administration	1,388,023	1,425,600	1,534,444	1,486,436	1,731,546	12.8%	16.5%	1,787,569
24015500-	Mission Court	24,643	48,020	89,426	66,855	89,426	0.0%	33.8%	92,559
24015800-	Clerk of Court	1,219,234	1,132,605	1,288,926	1,270,009	1,360,028	5.5%	7.1%	1,403,187
Total Expenditures		2,631,900	2,606,225	2,912,796	2,823,300	3,181,000	9.2%	12.7%	3,283,315
Carryover PO's									
Fund Balance - December 31st		2,744,978	2,861,454	2,642,658	2,134,756	1,062,756			55,031

DEPARTMENT: COURT ADMINISTRATION

Org-Object	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
24015000- 510000	Wages	945,789	949,713	1,012,819	1,009,331	1,173,672	15.9%	16.3%	1,203,014
511100	PERS	127,387	133,987	141,184	138,180	153,784	8.9%	11.3%	157,629
511300	Medicare	12,913	12,966	14,686	13,902	17,018	15.9%	22.4%	17,443
511400	Workers Compensation	14,555	20,358	20,256	20,256	23,473	15.9%	15.9%	24,060
511600	Health Insurance	242,216	264,377	270,924	270,924	290,874	7.4%	7.4%	311,235
511700	Life Insurance	1,635	1,635	1,575	1,575	1,725	9.5%	9.5%	1,768
523100	Professional Services-Interpreting	26,298	24,883	35,000	19,872	35,000	0.0%	76.1%	35,700
526000	Travel/Training	3,013	5,096	8,000	1,513	8,000	0.0%	428.8%	8,160
526100	Membership and Dues	1,300	2,505	4,000	1,248	4,000	0.0%	220.5%	4,080
527210	Garage Rotary	3,022	3,092	5,000	2,599	3,000	-40.0%	15.4%	3,060
533000	Operating Supply	9,895	6,988	21,000	7,036	21,000	0.0%	198.5%	21,420
TOTAL ADMINISTRATION		1,388,023	1,425,600	1,534,444	1,486,436	1,731,546	12.8%	16.5%	1,787,569
24015500- 510000	Wages	10,064	38,283	59,103	42,637	59,103	0.0%	38.6%	60,581
511100	PERS	4,433	9,227	8,274	2,446	8,274	0.0%	238.3%	8,481
511300	Medicare	146	510	857	580	857	0.0%	47.8%	878
511400	Workers Compensation	10,000	0	1,182	1,182	1,182	0.0%	0.0%	1,212
511600	Health Insurance	0	0	19,950	19,950	19,950	0.0%	0.0%	21,347
511700	Life Insurance	0	0	60	60	60	0.0%	0.0%	62
TOTAL MISSION COURT		24,643	48,020	89,426	66,855	89,426	0.0%	33.8%	92,559

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

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$1,173,672	Wage increase averaging approximately 3.3%. The court has hired an additional part-time Magistrate/Staff Attorney
Professional Services & Interpreting	523100	\$35,000	Interpreting services; mental health/psychiatric evaluations for defendants; written transcripts for indigent appeals
Travel/Training	526000	\$8,000	Annual judicial/magistrate conferences; Annual firearms qualifications for bailiffs and probation officers; Annual conference for jury commissioner; Bailiff and probation officer training; Tuition cost of Ohio Court Management Program for Jury Commissioner/Assignment Commissioner
Membership and Dues	526100	\$4,000	Annual membership dues for Chief Probation Officer, Jury Commissioner, Ohio Judicial Conference and Assn. of Muni. Court Judges; Ohio Assn. of Magistrates; Delaware County Bar Assn. dues; Ohio Bar Assn dues
Garage Rotary	527210	\$3,000	Maintenance of 3 vehicles that bailiffs use to serve required papers on parties in civil matters, and probation officers use to make home visits
Operating Supply	533000	\$21,000	Office and jury supplies including business cards for staff, books, ammunition for annual firearm qualifications for bailiffs/probation officers. Printed reference materials for judges and magistrate.

2021 BUDGET DETAIL

FUND: MUNICIPAL COURT
 DEPARTMENT: CLERK OF COURT

Org-Object	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
24015800- 510000	Wages	850,036	785,483	870,421	833,414	901,998	3.6%	8.2%	924,548
511100	PERS	109,569	100,853	121,841	176,975	125,580	3.1%	-29.0%	128,720
511300	Medicare	11,832	10,915	12,621	11,522	13,006	3.1%	12.9%	13,331
511400	Workers Compensation	13,524	15,876	17,408	17,408	17,940	3.1%	3.1%	18,389
511600	Health Insurance	179,663	175,732	179,535	179,535	213,054	18.7%	18.7%	227,968
511700	Life Insurance	1,290	1,170	1,200	1,200	2,550	112.5%	112.5%	2,614
522000	Postage	32,881	32,996	45,000	30,320	45,000	0.0%	48.4%	45,900
523100	Professional Services	0	0	500	0	500	0.0%	100.0%	510
523220	Witness Fees	308	312	0	0	0	100.0%	100.0%	0
526000	Travel/Training	1,064	871	5,500	27	5,450	-0.9%	20085.2%	5,559
526100	Membership and Dues	825	835	900	1,520	950	5.6%	-37.5%	969
527010	Maintenance of Equipment	1,388	1,398	3,000	436	3,000	0.0%	588.1%	3,060
529310	Bank Fees	331	337	5,000	347	5,000	0.0%	1340.9%	5,100
533000	Operating Supply	16,523	5,827	25,000	16,974	25,000	0.0%	47.3%	25,500
539000	Small Equipment	0	0	1,000	331	1,000	0.0%	202.1%	1,020
	TOTAL CLERK OF COURT	1,219,234	1,132,605	1,288,926	1,270,009	1,360,028	5.5%	7.1%	1,403,187

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

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Postage	522000	\$45,000	Postage - utilizing pre-sort pricing
Travel/Training	526000	\$5,450	Clerk and Court Administrators conference and Judicial College courses.
Membership and Dues	526100	\$950	Ohio Association of Municipal & County Court Clerks Association, Ohio Association of Court Administrators, National Association of Court Administrators and Delaware County Criminal Justice Association
Maintenance of Equipment	527010	\$3,000	Maintenance of time-stamp machines
Operating Supply	533000	\$25,000	Office supplies, case folders, traffic tickets, envelopes, printed forms, etc.

2021 BUDGET DETAIL

FUND: IDIAM FUND

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	22,433	30,321	14,675	14,675	30,210	23,210
24100201- 450500	IDIAM Fees	27,054	30,919	31,500	25,721	28,000	28,280
24115000- 523100	Professional Services <i>Carryover PO's</i>	19,166	46,565	50,000	10,186	35,000	35,700
	Fund Balance - December 31st	30,321	14,675	(3,825)	30,210	23,210	15,790

2021 BUDGET DETAIL

FUND: DRUG ENFORCEMENT

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	58,800	57,260	51,219	51,219	48,997	5,668
25000201- 450700	Drug Enforcement Fines	3,106	5,565	6,500	3,070	6,500	6,500
25000202- 484300	Drug Enforcement Other	0	6,500	0	0	0	0
	Total Revenues	3,106	12,065	6,500	3,070	6,500	6,500
25013500- 523100	Professional Services	420	3,699	35,000	5,292	29,829	12,168
550300	Capital Outlay	4,226	14,407	14,822	0	20,000	0
	Total Expenditures	4,646	18,106	49,822	5,292	49,829	12,168
	Fund Balance - December 31st	57,260	51,219	7,897	48,997	5,668	0

2021 BUDGET DETAIL

FUND: INDIGENT ALCOHOL TREATMENT

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	534,109	546,244	592,279	592,279	610,045	570,045
25100201- 450400	Court Fees Indigent Driver	61,822	62,273	60,000	26,189	60,000	60,000
25115000- 523100	Professional Services	49,687	16,238	100,000	8,423	100,000	100,000
	Total Expenditures	49,687	16,238	100,000	8,423	100,000	100,000
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	546,244	592,279	552,279	610,045	570,045	530,045

2021 BUDGET DETAIL

FUND: OMVI ENFORCEMENT AND EDUCATION

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	5,904	6,468	4,521	4,521	5,259	1,778
25200201- 450400	Court Fees - OMVI	1,441	1,524	1,500	738	1,500	1,500
25213500- 550300	New Equip / Cap Outlay	877	3,471	4,445	0	4,981	1,500
	Total Expenditures	877	3,471	4,445	0	4,981	1,500
	Fund Balance - December 31st	6,468	4,521	1,576	5,259	1,778	1,778

2021 BUDGET DETAIL

FUND: POLICE JUDGMENT

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	121,506	121,012	40,139	40,139	23,462	15,138
25300152- 484300	Miscellaneous Income	57,966	18,494	15,000	367	15,000	15,000
	Total Revenues	57,966	18,494	15,000	367	15,000	15,000
25313500- 523100	Professional Services	5,450	1,603	0	0	0	0
526000	Travel/Training	0	0	10,000	0	7,924	8,082
550300	New Equip / Cap Outlay	53,010	97,764	11,636	0	15,400	0
570000	Transfer to Federal Judgement Fund	0	0	0	17,044	0	0
	Total Expenditures	58,460	99,367	21,636	17,044	23,324	8,082
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	121,012	40,139	33,503	23,462	15,138	22,056

2021 BUDGET DETAIL

FUND: POLICE FEDERAL JUDGMENT FUND

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	0	0	0	0	9,571	6,794
25400023- 430100	Interest Income	0	0	0	47	100	0
25400152- 420600	Federal Grant [Seizure]	0	0	0	0	10,000	0
484300	Miscellaneous Income	0	0	0	17,044	1,000	0
	Total Revenues	0	0	0	17,091	11,100	0
25413500- 550300	New Equip / Cap Outlay	0	0	17,044	7,520	13,877	0
	Total Expenditures	0	0	17,044	7,520	13,877	0
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	0	0	(17,044)	9,571	6,794	6,794

2021 BUDGET DETAIL

FUND: PARK EXACTION FEE

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	167,887	184,116	184,116	184,116	86,779	0
25500251- 471300	Developers Fees -Parks	0	0	5,000	5,000	5,000	0
25500252- 420700	Grant ODNR Glenn Ross Park	43,729	0	0	0	0	0
	Total Revenues	43,729	0	5,000	5,000	5,000	0
25512000- 523100	Parks Master Plan	0	0	0	37,337	18,779	0
550300	Willowbrook Park	0	0	138,000	65,000	73,000	0
550300	Glen Ross Park	27,500	0	0	0	0	0
	Total Expenditures	27,500	0	138,000	102,337	91,779	0
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	184,116	184,116	51,116	86,779	0	0

2021 BUDGET DETAIL

FUND: COMPUTER LEGAL RESEARCH

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	620,407	714,293	757,781	757,781	719,401	700,287
25600201- 450400	Court Fees	289,267	263,806	275,000	193,000	216,000	218,160
	Total Revenue	289,267	263,806	275,000	193,000	216,000	218,160
25615000- 522200	Data Processing	6,012	8,818	11,000	3,084	12,000	12,240
523100	Professional Services	75,661	76,384	97,740	40,706	98,614	100,586
523175	Operations Chargeback - Muni Court Fur	100,000	100,000	100,000	100,000	50,000	100,000
550300	New Equip / Cap Outlay	13,708	35,116	89,500	87,590	74,500	75,990
	Total Expenditures	195,381	220,318	298,240	231,380	235,114	288,816
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	714,293	757,781	734,541	719,401	700,287	629,631

2021 BUDGET DETAIL

FUND: COURT SPECIAL PROJECTS

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	867,015	752,409	749,712	749,712	598,818	524,263
25700201- 450400	Court Fees	266,804	243,222	250,000	174,000	168,000	169,680
450500	IDIAM Fees	24,937	24,610	24,000	18,189	20,000	20,200
	Total Revenue	291,741	267,832	274,000	192,189	188,000	189,880
25715000- 523100	Professional Services	19,007	49,454	103,298	61,022	101,155	103,178
523110	IDIAM Expense	21,022	10,051	30,000	34,279	30,000	30,600
523175	Operations Chargeback - Muni Court Fund	300,000	200,000	150,000	150,000	25,000	250,000
550300	New Equip / Cap Outlay	66,318	11,024	95,000	97,782	106,400	108,528
	Total Expenditures	406,347	270,529	378,298	343,083	262,555	492,306
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	752,409	749,712	645,414	598,818	524,263	221,837

2021 BUDGET DETAIL

FUND: COURT - PROBATION SERVICES

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	498,020	572,555	614,642	614,642	691,383	884,883
25900201- 450400	Court Fees	317,706	314,629	310,000	303,000	300,000	303,000
	Total Revenue	317,706	314,629	310,000	303,000	300,000	303,000
25915000- 523100	Professional Services	40,263	45,311	31,000	24,314	45,000	45,900
523175	Operations Chargeback - Muni Court Fund	200,000	200,000	200,000	200,000	50,000	250,000
550300	New Equip / Cap Outlay	2,908	27,231	10,350	1,945	11,500	11,730
	Total Expenditures	243,171	272,542	241,350	226,259	106,500	307,630
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	572,555	614,642	683,292	691,383	884,883	880,253

2021 BUDGET DETAIL

FUND: POLICE DISABILITY PENSION

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	0	0	0	0	0	0
26100019- 412100	Real Property Tax	212,106	227,702	240,000	236,058	240,457	242,862
26100152- 420100	Homestead	3,856	3,814	3,850	3,464	3,800	3,838
26100152- 420200	Rollback	21,828	22,621	23,000	23,026	24,000	24,240
	Total Revenues	237,790	254,137	266,850	262,548	268,257	270,940
26113500- 570000	Transfers - General Fund	237,790	254,137	266,850	262,548	268,257	270,940
	Fund Balance - December 31st	0	0	0	0	0	0

2021 BUDGET DETAIL

FUND: FIRE DISABILITY PENSION

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

<i>Account #</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	0	0	0	0	0	0
26200019- 412100	Real Property Tax	212,106	227,702	240,000	236,058	240,457	242,862
26200152- 420100	Property Homestead Credit	3,856	3,814	3,850	3,464	3,800	3,838
26200152- 420200	Property Rollback	21,828	22,621	23,000	23,026	24,000	24,240
	Total Revenues	237,790	254,137	266,850	262,548	268,257	270,940
26214500- 570000	Transfers - Fire/EMS Fund	237,790	254,137	266,850	262,548	268,257	270,940
	Fund Balance - December 31st	0	0	0	0	0	0

2021 BUDGET DETAIL

FUND: COMMUNITY PROMOTION FUND

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	62,077	69,220	84,604	84,604	0	0
27200020- 412200	Hotel/Motel Tax	85,748	79,740	80,000	50,208	50,000	50,500
27200102- 480100	Donations	25,000	25,000	25,000	13,307	0	25,000
	Total Revenues	110,748	104,740	105,000	63,515	50,000	75,500
27227200- 523100	Community Promotions Distributions	0	0	0	0	50,000	50,500
523100	Main Street Support	25,000	22,500	35,000	68,750	0	0
5234	Other Community Support	0	0	0	0	0	0
523410 -CP002	Central Ohio Symphony	10,000	0	10,000	10,000	0	0
523410 -CP003	Second Ward Community Initiative	11,530	8,625	11,500	20,100	0	0
523410	Ross Art Museum	0	5,000	0	0	0	0
523410	Arena Fair Theatre	0	0	5,000	0	0	0
523410 -CP004	Fireworks	35,000	35,000	35,000	40,000	0	25,000
5291	Special Events	0	0	0	0	0	0
523410	City of Delaware Special Events	5,375	2,055	2,500	0	0	0
529600	Sister City Promotion	1,700	426	5,000	899	0	0
5500	Capital Outlay						
	Total Expenditures	103,605	89,356	114,000	148,119	50,000	75,500
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	69,220	84,604	75,604	0	0	0

2021 BUDGET DETAIL

FUND: CORONA VIRUS RELIEF GRANT

The Corona Virus-COVID 19 Relief Grant was used in maintaining a safe working environment during the pandemic.

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	0	0	0	0	0	0
28400102- 420600	Federal Grant	0	0	0	2,652,332	0	0
	Total Revenue	0	0	0	2,652,332	0	0
28411400- 533000	Operating Supplies	0	0	0	0		
550300	Capital Outlay	0	0	0	2,652,332	0	0
	Total Expenditures	0	0	0	2,652,332	0	0
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	0	0	0	0	0	0

2021 BUDGET DETAIL

FUND: COMMUNITY DEVELOPMENT BLOCK GRANT

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	2,530	2,530	0	0	0	1,000
29100302- 420600	Federal Grant	0	136,470	11,000	3,175	154,000	154,000
	Total Revenue	0	136,470	11,000	3,175	154,000	154,000
29111800- 523150	Administration	0	10,000	10,000	3,175	11,000	11,000
523155	Fair Housing	0	1,000	1,000	0	2,000	4,000
523155	Fair Housing Impediments Analysis	0	8,000	0	0	0	0
550300 -CDB21	Street Improvements	0	120,000	0	0	140,000	140,000
	Total Expenditures	0	139,000	11,000	3,175	153,000	155,000
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	2,530	0	0	0	1,000	0

2021 BUDGET DETAIL

FUND: POLICE FEDERAL TREASURY SEIZURES FUND

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	0	0	0	0	5,661	12,222
29200023- 430100	Interest Income	0	0	0	13	100	0
29200152- 420600	Federal Grant [Seizure]	0	0	0	5,648	10,000	10,000
	Total Revenues	0	0	0	5,661	10,100	10,000
29213500- 523100	Professional Services	0	0	0	0	3,539	3,610
	Total Expenditures	0	0	0	0	3,539	3,610
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	0	0	0	5,661	12,222	18,612

2021 BUDGET DETAIL

FUND: REVOLVING LOAN FUND

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	197,661	270,186	240,333	240,333	124,281	76,381
29500023- 430100	Revolving Loan Fund Interest Income	4,637	5,671	4,500	2,132	2,000	2,000
29500301- 483110	Loan Principal Payments	87,970	80,069	92,000	80,316	76,300	76,300
483115	Loan Interest Payments	15,785	12,559	14,000	12,360	8,800	8,800
	Total Revenues	108,392	98,299	110,500	94,808	87,100	87,100
29510600- 550300 -RL001	RLF Projects	0	0	25,000	0	25,000	25,000
550300 -RL002	Façade Loan Program	15,249	57,578	75,000	41,675	60,000	60,000
550300 -RL003	RLF Administration	20,618	20,000	20,000	15,000	20,000	20,000
550300 -CDB21	CDBG City Share	0	25,984	0	0	30,000	30,000
550300	Blighted Property Demolitions	0	24,590	30,000	9,860	0	0
550300	Neighborhood Park Project	0	0	50,000	0	0	0
550300	SWCI/City Building Improvements	0	0	0	144,325	0	0
	Total Expenditures	35,867	128,152	200,000	210,860	135,000	135,000
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	270,186	240,333	150,833	124,281	76,381	28,481

2021 BUDGET DETAIL

FUND: HOUSING PROGRAM INCOME FUND

The Housing Program Income Fund accounts for CHIP (Comprehensive Housing Improvement Program) Grant Fund program income. Program income is generated when a past recipient of grant fund improvements sell their property. The program income can be rolled back into other housing improvement programs.

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	0	0	8,150	8,150	0	0
29600302- 420850	Home-Program Income	0	8,150	0	0	0	0
	Total Revenues	0	8,150	0	0	0	0
29611800- 550300	CDBG Expenditures	0	0	0	8,150	0	0
	Total Expenditures	0	0	0	8,150	0	0
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	0	8,150	8,150	0	0	0

2021 BUDGET DETAIL

FUND: CHIP GRANT

The CHIP (Comprehensive Housing Improvement Program) Grant Fund receives federal grant money for the purpose of improving rental and owner occupied properties located in the City in accordance with the City's Comprehensive Housing Improvement

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Budget</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	401	0	0	0	0	0	0
	Total Revenues	0	0	0	0	0	0	0
29911800- 550300	New Construction - Habitat	401	0	0	0	0	0	0
	Total Expenditures	401	0	0	0	0	0	0
	<i>Carryover PO's</i>							
	Fund Balance - December 31st	0	0	0	0	0	0	0

2021 BUDGET DETAIL

FUND: GENERAL BOND RETIREMENT

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

Org-Object-Project	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projected
	Fund Balance - January 1st	331,642	336,521	621,579	621,579	455,777	2
30000025- 491010	Debt Issuance	455,440	323,883	0	0	0	0
30000023- 430100	Investment Income	6,294	11,476	0	0	0	0
30000025- 493020	-DS001 Transfer Police Impact Fee Justice Center	60,099	59,565	58,891	58,891	58,216	57,534
493020	-DS002 Transfer Municipal Impact Fee	131,816	131,660	130,160	130,160	128,660	127,166
493020	-DS003 Transfer T-Hangar Fund	67,897	69,063	68,179	68,179	67,856	68,511
493020	-DS004 Transfer CIP 2012 G.O. Bonds	315,237	313,658	299,529	299,529	289,722	292,465
493020	Transfer CIP Sidewalk Improvements	6,044	458,023	0	0	0	0
493020	-DS005 Transfer Fire/EMS Fund	629,883	602,261	610,541	610,541	158,721	610,705
493020	-DS006 Transfer Fire Impact Fee Station 303	100,000	100,000	100,000	0	0	0
493020	-DS007 Transfer Park Levy Fund 2015 GO Debt	203,230	200,730	203,230	203,230	200,630	203,030
493020	-DS008 Transfer CIP 2019 Buildings/Software	0	5,439	385,000	385,000	542,153	545,150
	Total Revenue	1,975,940	2,275,758	1,855,530	1,755,530	1,445,958	1,904,561
30030000- 523100	Professional Services	3,991	50,300	100,000	6,000	5,000	
580100	-DS002 Bond Principal- Streetscape/Houk Rd.	286,730	290,885	282,574	282,574	278,419	286,730
580100	-DS003 Bond Principal - T-hangars	42,259	44,272	44,272	44,272	45,278	47,291
580100	-DS006 Bond Principal - Fire Station 302	58,270	59,115	57,426	57,426	56,582	58,271
580100	-DS004 Bond Principal - Fire Station 303	125,000	130,000	130,000	130,000	130,000	135,000
580100	-DS005 Bond Principal - EMS Vehicles	80,000	80,000	85,000	85,000	85,000	85,000
580100	-DS001 Bond Principal - Justice Center/PW Gar.	140,000	145,000	145,000	145,000	145,000	145,000
580100	-DS007 Bond Principal - 2015 Rec Improve. GO	125,000	125,000	130,000	130,000	130,000	135,000
580100	-DS009 Bond Principal - Fire Station 304	285,000	265,000	180,000	180,000	190,000	195,000
580100	-DS008 Bond Principal - 2019 Bldg/Software	0	0	385,000	385,000	425,000	445,000
580100	Note Principal Sidewalks	450,000	450,000	0	0	0	0
580200	-DS002 Bond Interest - Streetscape/Houk Rd.	28,507	22,773	16,955	16,955	11,303	5,735
580200	-DS003 Bond Interest - T-hangars	25,638	24,790	23,907	23,907	22,579	21,221
580200	-DS006 Bond Interest - Fire Station 302	5,792	4,628	3,446	3,446	2,297	1,166
580200	-DS004 Bond Interest - Fire Station 303	51,519	46,519	44,569	44,569	42,619	40,669
580200	-DS005 Bond Interest - EMS Vehicles	12,350	10,750	9,150	9,150	7,450	5,750
580200	-DS001 Bond Interest - Justice Center/PW Gar.	51,825	46,226	44,050	44,050	41,875	39,701
580200	-DS007 Bond Interest - 2015 Rec Improve. GO	78,230	75,730	73,230	73,230	70,630	68,030
580200	-DS009 Bond Interest - Fire Station 304	111,950	106,250	100,950	100,950	95,550	89,850
580200	-DS008 Bond Interest - 2019 Bldg/Software	0	0	159,803	159,803	117,150	100,150
580200	Note Interest - Sidewalks	9,000	13,462	0	0	0	0
	Total Expenditures	1,971,061	1,990,700	2,015,332	1,921,332	1,901,732	1,904,564
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	336,521	621,579	461,777	455,777	2	(1)

2021 BUDGET DETAIL

FUND: PARK IMPROVEMENT BOND FUND

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	109,778	111,273	111,105	111,105	0	0
301- 4011	Bond Proceeds	0	0	15,000,000	15,363,833	0	0
30100023- 430100	Investment Income	8,517	11,323	4,000	801	0	0
30100025- 493020	Transfer In from Recreation Tax Fund	1,298,329	1,308,910	1,331,202	1,607,679	2,297,350	2,315,750
	Total Revenue	1,306,846	1,320,233	16,335,202	16,972,313	2,297,350	2,315,750
30130100-	Professional Services	0	0	0	158,216	0	
580100	Bond Principal	570,000	605,000	640,000	16,167,000	1,790,000	1,880,000
580200	Bond Interest	735,351	715,401	691,202	758,202	507,350	435,750
	Total Expenditures	1,305,351	1,320,401	1,331,202	17,083,418	2,297,350	2,315,750
	Fund Balance - December 31st	111,273	111,105	15,115,105	0	0	0

2021 BUDGET DETAIL

FUND: SE HIGHLAND SEWER BOND FUND

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	83,896	83,995	0	0	0	0
30200023- 430100	Investment Income	6,441	64,325	401	642	0	0
30200025- 493020	Transfer In Sewer Funds	991,267	848,289	414,160	1,202,718	825,400	824,600
	Total Revenue	997,708	912,614	414,561	1,203,360	825,400	824,600
30230200- 580100	Bond Principal	420,000	440,000	327,520	655,040	395,000	410,000
580200	Bond Interest	577,609	556,609	0	548,320	430,400	414,600
	Total Expenditures	997,609	996,609	327,520	1,203,360	825,400	824,600
	Fund Balance - December 31st	83,995	0	87,041	0	0	0

2021 BUDGET DETAIL

FUND: CAPITAL IMPROVEMENTS

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

Org-Object-Project	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projected
Fund Balance - January 1st		1,333,336	2,037,626	4,666,224	4,666,224	803,752	54,683
41000025- 413100	-SK001 Sidewalk Assessments - Auditor	57,225	59,051	40,000	40,000	96,630	0
41000025- 413110	Sidewalk Assessments - Direct Pay	8,294	245	0	0	0	0
41000025- 491010	Bond Sale	0	4,000,000	0	0	0	0
41000025- 493020	Transfer from General Fund	2,237,500	2,365,055	1,850,000	1,495,150	1,761,967	2,765,950
41000025- 494030	Advance from General Fund	1,236,286	(1,236,286)	0	0	0	0
41000403- 420600	-TR003 MORPC Grant - Citywide Signals	0	0	0	835,234	2,500,000	0
420600	Federal Earmark Grant	277,331	1,530,557	0	502,551	0	0
420600	ODOT Safety Funds	0	90,815	315,000	773,000	0	0
420700	OPWC	406,083	363,633	992,000	992,000	0	0
420700	-SW013 OPWC Grant - John St Bridge	0	0	0	0	128,700	0
420700	ODOT Microsurfacing	267,972	50,720	0	0	0	0
483100	County Reimb - OPWC	0	90,282	260,000	260,000	0	0
483100	Reimbursements	0	20,397	0	63,577	0	0
Total Revenue		4,490,691	7,334,469	3,457,000	4,961,512	4,487,297	2,765,950
41030000- 570000	Transfer Bond Fund - 2012 G. O Debt	315,237	313,658	299,529	299,529	289,722	292,465
570000	Transfer Bond Fund - 2019 Bldg/Software	0	0	385,000	385,000	542,150	545,150
580200	Note Principal/Interest	6,044	463,462	0	0	0	0
41013500- 550300	-PD001 Police - BWC & Video Upgrades	0	0	0	0	260,000	0
550300	Parking Meter Replacement	0	0	0	0	0	425,965
550300	Evidence Storage Building	0	0	0	0	0	200,000
550300	Cruiser Video Replacement	0	0	0	0	0	0
550300	Police K9 Replacement	0	0	0	0	0	0
550300	Intovilyzer	0	0	0	0	0	16,000
41016200- 550300	Street Resurfacing	80,272	4,821	0	158,000	0	873,370
550300	US 23/Penn Interchange Improvements	0	4,522	0	0	0	0
550300	US 23/ Hull Dr. Safety Improvements	0	0	350,000	6,800	0	0
550300	US/23 Micro-surfacing Project	268,751	50,720	0	0	0	0
550300	OPWC Heffner St/Winter St	319,332	45,193	0	0	0	0
550300	OPWC Houk B+D, Union St.	0	30,225	0	584,664	0	0
550300	-OPW20 OPWC Belle Ave/US 36	0	0	645,000	499,587	0	0
550300	-SW013 John St Bridge	0	0	0	0	128,700	0
550300	SE Arterial Alternative	299,318	8,110	0	0	0	0
550300	US 36/E. William St. Corridor	0	1,600,027	100,000	3,373,068	0	0
550300	Point Intersection	369,999	200,000	200,000	200,000	0	0
550300	East Side Circulation Study	9,621	5,882	0	0	0	0
550300	Curtis St. Turn Lane	0	0	27,000	0	0	0
550300	DiGenova Way Extension	0	24,370	0	0	0	0
550300	PENCK Penick Ave Connector	0	0	0	0	365,000	0
550300	Bridge Improvements	78,906	1,486	0	0	0	0
550300	CSX @ Central Overheight Detection	90,815	0	0	0	0	0
550300	-SK001 Sidewalk/ADA Improvements	12,104	37,889	355,000	49,968	100,000	0
550300	Sidewalk Repair Program - City	55,612	10,248	0	0	0	0
41016400- 550300	Traffic Signal System Upgrades	89,486	142,570	100,000	90,780	0	0
550300	COVID Capital	0	0	0	19,853	0	0
550300	-TR003 Signal Improvement Phase I	0	10,098	100,000	129,902	2,500,000	0
550300	-ST007 Signal Improvements - Resurfacing	0	0	19,000	18,292	30,000	0
41016000- 570000	Equipment Acquisition	300,000	500,000	833,016	489,489	598,794	0
550300	SWCI	0	0	0	50,000	0	0
550300	Downtown Arch	0	0	25,000	10,900	0	0
41012000- 550300	-PK002 Playground Equipment	0	0	260,000	293,316	35,000	176,000
550300	-PK003 Other Park Development	65,001	69,636	35,000	34,000	13,000	92,000
550300	-PK006 Parks Master Plan	0	0	80,000	0	15,000	0
41011600- 550330	Network Improvements	47,636	0	0	9,576	0	0
550330	PC Replacement	29,889	30,001	0	0	0	0
550330	Fiber Installation	0	25,600	50,000	46,900	0	0
550330	Software Systems	7,074	329,756	622,849	1,450,296	0	0
550330	Copier Replacement	5,167	3,563	0	7,331	0	0
41011400- 550310	Building Renovations/Maintenance	0	67,030	740,385	388,695	0	0
41016800- 550310	Public Works Building	12,980	0	35,000	9,554	0	0
550310	Carpet Replacement	11,400	0	25,000	36,512	0	0
550310	Justice Center Painting	0	0	25,000	0	0	0
550310	Emergency Backup Generators	0	0	61,000	58,060	0	0
550310	-BAX01 Annex Improvements	1,122,585	556,753	0	10,477	0	0
550310	Parks Maint. Bldg. E. William St. site	159,302	0	0	0	0	0
550310	HVAC Maintenance	29,870	146,083	25,000	49,500	0	0
550310	EV Charging Station	0	24,168	0	0	0	0
550310	-BJC01 Justice Center Improvements	0	0	0	0	75,000	145,000
550310	-BPW01 Public Works Building Improvements	0	0	0	0	134,000	0
550310	-BCH01 City Hall Improvements	0	0	0	0	50,000	0
41011400- 550310	Unanticipated Projects	0	0	100,000	63,935	100,000	0
Total Expenditures		3,786,401	4,705,871	5,497,779	8,823,984	5,236,366	2,765,950
<i>Carryover PO's</i>							
Fund Balance - December 31st		2,037,626	4,666,224	2,625,445	803,752	54,683	54,683

2021 BUDGET DETAIL

FUND: OPWC PROJECT CAPITAL FUND

The OPWC Project Capital Fund is used to account for the capital improvements funded, at least, in part by the Ohio Public Works Commission.

<i>Org-Object-Project</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	0	0	0	0	0	0
41200403- 420700	-OPW21 OPWC State Grant	0	0	0	0	450,000	450,000
420800	-OPW21 OPWC County Grant	0	0	0	0	150,000	150,000
	Total Revenue	0	0	0	0	600,000	600,000
550300	-OPW21 2021 OPWC Project	0	0	0	0	600,000	600,000
	Total Expenditures	0	0	0	0	600,000	600,000
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	0	0	0	0	0	0

2021 BUDGET DETAIL

FUND: POINT PROJECT CAPITAL FUND

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	0	565,337	933,692	933,692	209,830	103,400
41500025- 493020	-POINT City Funds	350,000	200,000	200,000	200,000	260,000	0
493020	-POINT Debt Proceeds	0	0	0	0	0	2,345,768
41500402- 483100	-POINT Berkshire JEDD Tax Receipts	183,103	142,141	136,010	131,930	127,972	129,252
483100	-POINT Outlet Center NCA (1.5 mills)	131,712	19,540	55,597	55,598	55,598	56,154
41500403- 420600	-POINT ODOT Safety Grant (90/100)	299,071	360,069	0	568,874	300,000	0
420600	-POINT MORPC Grant	0	0	0	0	0	0
420600	-POINT SIB Loan	0	0	0	0	0	15,511,235
420600	-POINT TRAC Grant (75/25)	0	0	1,500,000	0	1,500,000	8,000,000
	Total Revenue	963,886	721,750	1,891,607	956,402	2,243,570	26,042,409
41541500- 523100	-POINT Professional Services	398,549	334,029	600,000	1,599,630	300,000	1,750,000
550300	-POINT Right of Way Acquisition	0	0	2,000,000	0	2,000,000	0
550300	-POINT Construction	0	0	0	0	0	21,470,808
550300	-POINT Private Utility Relocation	0	0	0	0	50,000	0
550300	-POINT Debt Service	0	0	0	0	0	0
550300	-POINT Railroad Force Account	0	19,366	25,000	80,634	0	2,925,000
	Total Expenditures	398,549	353,395	2,625,000	1,680,264	2,350,000	26,145,808
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	565,337	933,692	200,299	209,830	103,400	0

2021 BUDGET DETAIL

FUND: FAA AIRPORT GRANT

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	0	48,413	0	0	0	0
43000353- 420700	State Funds	14,808	0	0	0	35,000	0
420600	Federal Funds	94,615	0	0	0	350,000	0
483100	Reimbursements	0	0	0	0	0	0
494030	General Fund Advance	0	0	0	0	0	0
493020	TIF Funds	0	0	0	0	0	0
493020	City Funds	0	0	0	0	0	0
	Total Revenue	109,423	0	0	0	385,000	0
43017000- 550300 -DZ003	T-Hangar A,B,&C Resurfacing	0	0	0	0	385,000	0
550300	T-Hangar D,E,&F Resurfacing	0	0	0	0	0	0
550300	T-Hangar G,H,&I Resurfacing	0	0	0	0	0	0
570000	Transfer to FAA Airport AIP Grant Fund	0	48,413	0	0	0	0
570500	Advance back to General Fund	61,010	0	0	0	0	0
	Total Expenditures	61,010	48,413	0	0	385,000	0
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	48,413	0	0	0	0	0

2021 BUDGET DETAIL

FUND: FAA AIRPORT AIP GRANT FUND

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	0	47,948	95,193	95,193	60,139	0
43100353- 420700	ODOT State Funds	8,606	0	349,400	0	0	0
420600	Federal Funds	64,377	10,511	0	34,627	309,866	0
43100025- 493020	City Transfer	0	48,413	0	0	0	0
	Total Revenue	72,983	58,924	349,400	34,627	309,866	0
43117000- 550300	Taxiway A Design/Construction	4,170	0	0	0	0	0
550310	Maintenance Bldg Improvements	0	0	0	0	15,000	0
550300 -DZ003	T Hanger Pavement Area Resurfacing	0	11,679	251,640	69,681	355,005	0
550300	Apron B Rehabilitation	0	0	52,000	0	0	0
570500	Advance back to General Fund	20,865	0	0	0	0	0
	Total Expenditures	25,035	11,679	303,640	69,681	370,005	0
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	47,948	95,193	140,953	60,139	0	0

2021 BUDGET DETAIL

FUND: EQUIPMENT REPLACEMENT

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	141,957	158,550	217,510	217,510	47,683	0
44000024- 493020	Transfer In	300,000	500,000	833,016	416,508	598,794	925,087
	Total Revenue	300,000	500,000	833,016	416,508	598,794	925,087
44016200- 550320	SMR Equipment Acquisition	88,994	169,999	291,100	114,615	359,000	552,500
44012000- 550320	Parks Equipment Acquisition	57,368	125,397	184,273	134,598	31,747	85,587
44013500- 550320	Police Equipment Acquisition	137,045	124,485	392,955	337,122	240,000	287,000
44017000- 550320	Airport Equipment	0	13,885	0	0	0	0
44012600- 550320	Cemetery	0	7,274	0	0	15,730	0
	Total Expenditures	283,407	441,040	868,328	586,335	646,477	925,087
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	158,550	217,510	182,198	47,683	0	0

2021 BUDGET DETAIL

FUND: PARK IMPACT FEES IMPROVEMENT

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	1,120,156	1,455,146	2,067,689	2,067,689	1,891,654	1,501,654
49100252- 420700	Grant Income	0	21,752	0	0	0	0
49100251- 460100	Park Impact Fees	634,952	683,871	350,000	351,126	350,000	353,500
49100023- 430100	Investment Income	25,777	39,544	25,000	14,153	10,000	10,000
	Total Revenue	660,729	745,167	375,000	365,279	360,000	363,500
49112000- 523100	Professional Services	1,080	0	0	35,903	0	0
550300	Trail Imp. SR 37 West Westfield-Trotters	302,881	0	0	0	0	0
550300 PRS03	Ross St. Parkland Expansion	0	0	75,000	175,000	30,000	475,000
550300	Trail Imp. SR 37 West Buehlers-Lexington	18,100	0	0	17,500	0	0
550300	Trail Imp. SR 37, Lexington-Houk	0	66,993	0	8,007	0	175,000
550300	Cheshire Trail Improvement	0	46,003	0	0	0	0
550300 TL001	Central Avenue Pedestrian Corridor	0	0	490,000	11,000	250,000	350,000
550300 TL004	Olentangy River Walk - Mingo	0	0	0	0	45,000	0
550300 TL005	Delaware Run Greenway	0	0	0	0	425,000	35,000
550300	South Community Park Land Acquisition	0	0	18,000	0	0	0
560020	Refunds	3,678	19,628	0	4,904	0	0
	Total Expenditures	325,739	132,624	583,000	252,314	750,000	1,035,000
	<i>Carryover PO's</i>				289,000		
	Fund Balance - December 31st	1,455,146	2,067,689	1,859,689	1,891,654	1,501,654	830,154

2021 BUDGET DETAIL

FUND: POLICE IMPACT FEE IMPROVEMENT

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	311,853	354,038	429,784	429,784	460,467	504,752
49200151- 460100	Police Impact Fees	96,411	130,952	75,000	86,645	100,000	101,000
49200152- 4740	Investment Income	6,717	9,344	5,000	3,742	2,500	2,500
	Total Revenue	103,128	140,296	80,000	90,387	102,500	103,500
49213500- 523100	Professional Services	358	0	0	165	0	0
560020	Refunds	486	4,985	0	648	0	1,000
570000	Transfer Bond Fund - Justice Center Debt	60,099	59,565	58,891	58,891	58,216	57,534
	Total Expenditures	60,943	64,550	58,891	59,704	58,216	58,534
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	354,038	429,784	450,893	460,467	504,752	549,717

2021 BUDGET DETAIL

FUND: FIRE IMPACT FEE IMPROVEMENT

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	305,460	397,705	544,494	544,494	573,276	701,276
49300151- 460100	Fire Impact Fees	187,048	244,099	125,000	125,527	125,000	126,250
49300152- 430100	Investment Income	6,500	10,609	5,000	4,680	3,000	3,000
	Total Revenue	193,548	254,708	130,000	130,207	128,000	129,250
49314500- 523100	Professional Services	360	0	0	169	0	0
560020	Refund	943	7,919	0	1,256	0	0
570000	Transfer Bond Retirement Fund	100,000	100,000	100,000	100,000	0	0
	Total Expenditures	101,303	107,919	100,000	101,425	0	0
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	397,705	544,494	574,494	573,276	701,276	830,526

2021 BUDGET DETAIL

FUND: MUNICIPAL IMPACT FEE IMPROVEMENT

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	556,779	361,999	444,342	444,342	411,302	450,142
49400023- 430100	Investment Income	9,241	9,145	7,500	3,932	2,500	2,500
49400101- 460100	Municipal Impact Fees	211,657	283,718	150,000	136,821	160,000	161,600
484300	Transfer In Sewer Cap - Cherry St. Fac.	65,000	65,000	65,000	0	8,000	0
	Total Revenue	285,898	357,863	222,500	140,753	170,500	164,100
49416800- 523100	Professional Services	360	0	0	169	0	0
550100	Land Acquisition - Public Works	0	0	180,000	0	0	0
550310 -BAX01	Annex Building Improvements	347,404	141,664	0	7,000	0	0
560020	Refund	1,098	2,196	3,000	1,464	3,000	3,000
570000	Transfer Bond Fund - Annex	0	0	35,000	35,000	0	0
570000	Transfer Bond Fund - PW/Justice Bldgs	131,816	131,660	130,160	130,160	128,660	127,166
	Total Expenditures	480,678	275,520	348,160	173,793	131,660	130,166
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	361,999	444,342	318,682	411,302	450,142	484,076

2021 BUDGET DETAIL

FUND: GLENN ROAD SOUTH CONSTRUCTION FUND

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	2,870,049	2,749,561	926,596	926,596	1,325,421	1,600,871
49600025- 491010	Note Proceeds	9,815,000	0	0	0	0	0
491010	Note Premium	118,663	0	0	0	0	0
491010	Bond Proceeds	0	7,150,000	0	0	0	0
491010	Bond Premium	0	389,826	0	0	0	0
49600022- 414200 -SGLEN	Community Authority Fees	607,335	735,442	860,000	864,212	900,000	909,000.00
49600403- 420800 -SGLEN	DACC Intersection Funds	0	0	0	44,296	0	0
49600401- 460100 -SGLEN	Transportation Impact Fees	140,156	123,306	100,000	99,200	100,000	101,000
49600401- 471300 -SGLEN	Developer Payments	0	172,834	0	0	0	0
	County Storm Reimbursement	0	0	0	50,000	0	0
492010	Land Sale	0	583,471	0	0	0	0
49600023- 430100 4740	Investment Income	0	0	0	9,167	8,000	0
	Total Revenue	10,681,154	9,154,879	960,000	1,066,875	1,008,000	1,010,000
49649600- 523100	Professional Services	22,342	116,321	25,000	0	0	0
550300 -SGLEN	Construction Glenn Road Phase 1B	0	138,592	0	0	0	0
560020 -SGLEN	Transportation Fee Refunds	3,000	8,000	10,000	2,000	8,000	8,000
580100 -SGLEN	Note Principal	10,565,000	9,815,000	0	0	0	0
580100 -SGLEN	Bond Principal	0	440,000	430,000	430,000	510,000	600,000
580200 -SGLEN	Note Interest	211,300	293,632	0	0	0	0
580200 -SGLEN	Bond Interest	0	166,299	236,050	236,050	214,550	189,050
	Total Expenditures	10,801,642	10,977,844	701,050	668,050	732,550	797,050
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	2,749,561	926,596	1,185,546	1,325,421	1,600,871	1,813,821

2021 BUDGET DETAIL

FUND: GLENN ROAD NORTH CONSTRUCTION FUND

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	384,602	362,801	330,021	330,021	286,821	236,926
49800022- 414200	Comm Auth Charges	95,173	93,635	95,000	97,875	110,000	111,100
	Total Revenue	95,173	93,635	95,000	97,875	110,000	111,100
49849800- 523100 -NGLEN	Professional Services	2,079	2,220	10,000	2,780	2,800	2,856
580100 -NGLEN	Bond Principal	35,000	45,000	60,000	60,000	80,000	100,000
580200 -NGLEN	Bond Interest	79,895	79,195	78,295	78,295	77,095	75,495
	Total Expenditures	116,974	126,415	148,295	141,075	159,895	178,351
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	362,801	330,021	276,726	286,821	236,926	169,675

2021 BUDGET DETAIL

FUND:

GOLF COURSE

DEPARTMENT:

PARK MAINTENANCE

Org-Object-Project	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
Fund Balance - January 1st		68,498	39,762	81,057	81,057	111,216			13,016
50100651- 472210	-GC001 Green Fees	83,521	83,535	95,000	102,665	100,000	5.3%	-2.6%	101,000
472210	-GC002 Cart and Club Rental	28,247	39,167	30,000	34,363	30,000	0.0%	-12.7%	30,300
472210	-GC003 League Fees	5,084	6,224	6,000	11,094	6,000	0.0%	-45.9%	6,060
472210	-GC004 Memberships	16,841	16,205	17,000	22,234	19,000	11.8%	-14.5%	19,190
472210	-GC005 Driving Range	13,733	10,345	14,500	4,346	15,000	3.4%	245.1%	15,150
472210	-GC006 Concessions	6,308	7,119	10,000	3,568	10,000	0.0%	180.3%	10,100
472210	-GC007 Merchandise Sales	2,325	1,650	2,000	1,623	3,500	75.0%	115.7%	3,535
472320	Alcohol Sales	0	2,370	3,000	1,723	3,500	16.7%	103.1%	3,535
475100	Rentals	0	0	1,000	0	1,000	0.0%	100.0%	1,010
484200	Miscellaneous	4,671	2,927	1,500	2,609	0	-100.0%	-100.0%	0
484200	Gift Certificates	328	192	0	240	0	100.0%	-100.0%	0
Total Revenue		161,058	169,734	180,000	184,465	188,000	4.4%	1.9%	189,880
Total Expenditures		189,794	128,439	178,657	154,306	286,200	60.2%	85.5%	185,522
<i>Carryover PO's</i>									
Fund Balance - December 31st		39,762	81,057	82,400	111,216	13,016			17,375
50113200- 510000	Wages	104,276	43,598	49,175	51,803	50,660	3.0%	-2.2%	51,927
511100	PERS	13,428	7,217	6,885	6,057	7,092	3.0%	17.1%	7,269
511300	Medicare	1,512	632	713	751	735	3.1%	-2.1%	753
511400	Workers Compensation	1,712	1,166	984	984	1,013	2.9%	2.9%	1,038
511600	Health Insurance	17,821	0	0	0	0	100.0%	100.0%	0
511700	Life Insurance	150	0	0	0	0	100.0%	100.0%	0
520110	Clothing	430	132	500	0	500	0.0%	100.0%	510
521100	Electric	5,308	4,044	5,000	3,077	5,000	0.0%	62.5%	5,100
523100	Professional Services	4,677	7,334	5,000	3,704	5,000	0.0%	35.0%	5,100
523175	Operations Chargeback to Parks	0	25,628	50,000	50,000	50,000	0.0%	0.0%	51,000
526000	Travel/Training	0	240	200	257	200	0.0%	-22.2%	204
526100	Memberships and Dues	611	135	800	160	800	0.0%	400.0%	816
527010	Maintenance of Equipment	1,152	1,060	4,500	1,418	4,500	0.0%	217.3%	4,590
527020	Maintenance of Facility	1,266	936	5,000	600	5,000	0.0%	733.3%	5,100
527210	Garage Rotary	6,808	8,600	10,900	10,900	10,800	-0.9%	-0.9%	11,016
527220	Information Technology Rotary	3,500	3,500	4,900	4,900	5,000	2.0%	2.0%	5,100
528000	Insurance	900	0	0	0	0	100.0%	100.0%	0
529220	Sales Tax	494	1,030	900	294	900	0.0%	206.1%	918
531000	Office Supply	97	181	200	0	200	0.0%	100.0%	204
533000	Operating Supply	12,330	10,684	15,000	9,479	17,000	13.3%	79.3%	17,340
534020	Concession/Merchandise Supply	3,698	3,436	5,500	3,990	5,500	0.0%	37.8%	5,610
534040	Alcohol Purchases	0	742	1,200	959	1,500	25.0%	56.4%	1,530
537000	Repair Material	84	0	0	0	0	100.0%	100.0%	0
539000	Small Equipment	4,040	2,694	4,400	0	4,400	0.0%	100.0%	4,488
550300	New Equip / Cap Outlay	5,500	5,356	6,500	4,800	110,000	1592.3%	2191.7%	5,500
560020	Refunds	0	94	400	173	400	0.0%	131.2%	408
TOTAL GOLF COURSE		189,794	128,439	178,657	154,306	286,200	60.2%	85.5%	185,522

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

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$50,660	Full-time position moved to Park and Recreation Budget
Travel Training	526000	\$200	Pesticide Applicator's CEU's
Memberships/ Dues	526100	\$800	CDL, Golf Course Superintendent's Association membership, Pesticide Certification, alcohol permit Ohio Turf Grass Foundation
Operating Supply	533000	\$17,000	Increase to purchase additional fertilizer and herbicide.
Alcohol Purchases	534040	\$1,500	Increase to add 1-2 additional brands
New Equip/ Cap Outlay	550300	\$110,000	Purchase new netting for driving range- \$12,000; purchase 20 new golf carts-\$91,000; boom sprayer - \$7,000
Operations Chargeback to Parks	523175	\$50,000	Transfer to Recreation Fund to cover golf course support staff

2021 BUDGET DETAIL

FUND: PARKING LOTS

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

Org-Object-Project	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	2022 Projected
	Fund Balance - January 1st	42,271	45,944	52,087	52,087	27,816	26,516
52000701- 476120 -LT001	Meter Collections Lot #1	8,423	8,968	8,500	4,691	4,250	4,293
476120 -LT002	Meter Collections Lot #2	2,302	2,593	2,500	1,764	1,250	1,263
476120 -LT003	Meter Collections Lot #3	12,932	14,559	13,500	10,183	6,750	6,818
476120 -LT004	Meter Collections Lot #4	20,111	20,094	20,000	11,777	10,000	10,100
476125 -LT001	Passport Collections Lot #1	0	0	0	0	4,250	4,293
476125 -LT002	Passport Collections Lot #2	0	0	0	0	1,250	1,263
476125 -LT003	Passport Collections Lot #3	0	0	0	0	6,750	6,818
476125 -LT004	Passport Collections Lot #4	0	0	0	0	10,000	10,100
	Total Revenues	43,768	46,214	44,500	28,415	44,500	44,945
52052000- 523100	Professional Services	4,995	2,920	5,000	13,868	5,000	5,100
570000	Transfer to General	6,625	10,000	10,000	10,000	10,000	10,000
521100 -LT001	Electric - Lot #1	429	396	500	370	500	510
527010 -LT001	Maintenance of Equipment - Lot #1	480	122	500	234	500	510
529210 -LT001	Taxes - Lot #1	3,403	3,426	3,600	3,350	3,600	3,672
	Total Parking Lot #1	4,312	3,944	4,600	3,954	4,600	4,692
521100 -LT002	Electric - Lot #2	429	396	500	370	500	510
523500 -LT002	Rent of Parking Lot	1,694	2,493	2,600	2,680	2,600	2,652
527010 -LT002	Maintenance of Equipment - Lot #2	260	58	300	51	300	306
	Total Parking Lot #2	2,383	2,947	3,400	3,101	3,400	3,468
521100 -LT003	Electric - Lot #3	1,256	975	1,300	910	1,300	1,326
523500 -LT003	Rent UM Church	696	452	750	542	750	765
527010 -LT003	Maintenance of Equipment - Lot #3	765	146	250	132	250	255
529210 -LT003	Taxes - Lot #3	3,552	3,577	3,900	3,498	3,900	3,978
	Total Parking Lot #3	6,269	5,150	6,200	5,082	6,200	6,324
521100 -LT004	Electric - Lot #4	1,100	1,200	1,200	1,120	1,200	1,224
527010 -LT004	Maintenance of Equipment - Lot #4	702	166	400	254	400	408
529210 -LT004	Taxes - Lot #4	4,800	4,832	5,100	4,726	5,100	5,202
	Total Parking Lot #4	6,602	6,198	6,700	6,100	6,700	6,834
529210 -LT005	Taxes - Lot #5	509	512	650	501	650	663
	Total Parking Lot #5	509	512	650	501	650	663
523500 -LT009	Church Rent - Lot #9	8,400	8,400	9,250	10,080	9,250	9,435
	Total Expenses	40,095	40,071	45,800	52,686	45,800	46,516
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	45,944	52,087	50,787	27,816	26,516	24,945

2021 BUDGET DETAIL

FUND:

DEPARTMENT:

STORM SEWER

STORM SEWER DIVISION

Org-Object-Project	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
Fund Balance - January 1st		1,482,842	1,868,735	2,113,380	2,113,380	1,786,075			1,167,760
52300551- 481200	Storm Sewer Fees	850,672	856,076	899,850	829,500	829,500	-7.8%	0.0%	837,795
481300	Collection Agency	469	365	350	581	2,000	471.4%	244.2%	2,020
484300	Miscellaneous	696	769	500	2,974	350	-30.0%	-88.2%	354
Total Revenue		851,837	857,210	900,700	833,055	831,850	-7.6%	-0.1%	840,169
52319200-	Operations	377,942	407,648	568,516	399,239	550,165	-3.2%	37.8%	564,055
52419200-	Capital Projects	88,002	204,917	1,095,000	761,121	900,000	-17.8%	18.2%	895,000
Total Expenditures		465,944	612,565	1,663,516	1,160,360	1,450,165	-12.8%	25.0%	1,459,055
<i>Carryover PO's</i>									
Fund Balance - December 31st		1,868,735	2,113,380	1,350,564	1,786,075	1,167,760			548,874
STORM SEWER OPERATIONS									
52319200- 510000	Wages	162,543	162,595	189,816	189,652	193,225	1.8%	1.9%	198,056
511100	PERS	21,172	22,040	25,350	25,276	25,951	2.4%	2.7%	26,600
511300	Medicare	2,318	2,269	2,752	2,618	2,802	1.8%	7.0%	2,872
511400	Workers Compensation	2,531	3,635	3,796	3,796	3,865	1.8%	1.8%	3,962
511600	Health Insurance	31,204	31,901	35,112	35,112	35,112	0.0%	0.0%	37,570
511700	Life Insurance	360	360	360	360	360	0.0%	0.0%	369
520100	Uniform	915	1,881	2,525	2,280	3,000	18.8%	31.6%	3,060
520110	Clothing	1,857	1,635	1,900	1,604	4,000	110.5%	149.4%	4,080
521100	Electric	800	4,800	7,500	2,280	5,000	-33.3%	119.3%	5,100
521200	Heat	1,039	3,001	6,200	4,480	4,000	-35.5%	-10.7%	4,080
523100	Professional Services	24,722	56,010	80,105	27,339	70,000	-12.6%	156.0%	71,400
523310	Street Sweeping	47,474	53,718	65,000	45,571	70,000	7.7%	53.6%	71,400
526000	Travel/Training/Safety/Security	1,714	1,556	3,300	291	3,200	-3.0%	999.7%	3,264
526200	License & Other Fees	29	174	250	0	250	0.0%	100.0%	255
527010	Maintenance of Equipment	8,196	5,481	24,500	6,963	20,000	-18.4%	187.2%	20,400
527020	Maintenance of Facility	753	3,439	9,400	2,422	9,300	-1.1%	284.0%	9,486
527210	Garage Rotary	3,488	2,600	2,800	1,120	2,600	-7.1%	132.1%	2,652
528000	Insurance Liability/Property	0	0	1,900	0	1,900	0.0%	100.0%	1,938
529500	Collection Fees	104	39	1,000	35	0	-100.0%	-100.0%	0
533000	Operating Supply	54,359	34,299	68,000	34,878	60,000	-11.8%	72.0%	61,200
533035	Fuel Supply	2,650	2,884	3,500	1,500	3,100	-11.4%	106.7%	3,162
537200	Maintenance Supply	1,016	3,457	1,000	112	1,000	0.0%	792.9%	1,020
539000	Small Equipment	1,730	1,350	11,450	11,422	11,500	0.4%	0.7%	11,730
550300	New Equipment/Capital Outlay	6,923	8,524	20,000	128	20,000	0.0%	15525.0%	20,400
560200	Refunds	45	0	1,000	0	0	-100.0%	100.0%	0
570000	Transfer Out	0	0	0	0	900,000	100.0%	100.0%	895,000
TOTAL STORM SEWER OPERATIONS		377,942	407,648	568,516	399,239	1,450,165	155.1%	263.2%	1,459,055

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

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$193,225	No Changes in Personnel
Professional Services	523100	\$70,000	MS4 Engineering Services \$22,000; Asphalt Repairs \$10,000; Equipment Rental \$12,000; Spoils Disposal Fees \$1,500; Lift Station SCADA \$600; Misc Professional Services \$23,900
Street Sweeping	523310	\$70,000	Spring Sweep, Special Events, Downtown (All City Parking Lots and on/off Ramps), Emergency Sweeps (Any Spills and Debris), US 23 Annual Cleaning, Tipping Fees
Travel/Training	526000	\$3,200	Licenses & Memberships \$300; OTCO and OWEA Professional Development \$300; Regulatory & Maintenance Training \$1,600; Stormwater Conference \$1,000.
Maintenance of Equipment	527010	\$20,000	Jet Truck Equipment Repairs \$10,500; CCTV Camera Van Equipment Repairs \$3,500; Miscellaneous Equipment Repairs \$6,000
Maintenance of Facility	527020	\$9,300	Mechanical Repairs/Upgrades \$500; Insulation split w/ Sewer \$1,000; Miscellaneous Facility Repairs \$7,800
Operating Supply	533000	\$60,000	Repair Materials \$40,500; Concrete/CDF \$11,000; Asphalt \$8,500
Small Equipment	539000	\$11,500	Mobile Device for CMMS \$2,200; CSE Equipment split w/Sewer \$1,250; Traffic Control Devices split w/Sewer \$1,500; Security Equipment split w/Sewer \$1,000; Dewatering Pump & Equipment \$2,500; Miscellaneous Equipment \$3,050
Capital Outlay	550300	\$20,000	GPS Equipment \$20,000

2021 BUDGET DETAIL

FUND:

STORM SEWER

DEPARTMENT:

STORM SEWER CAPITAL PROJECTS

Org-Object-Project	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
	Fund Balance - January 1st	-	-	-	-	0			0
52400025- 493020	Transfers In	-	-	-	-	900,000			895,000
	Total Revenues	-	-	-	-	900,000			895,000
52419400- 550300	-SW012 Storm Sewer Replacement	23,090	4,451	125,000	63,944	125,000	0.0%	95.5%	795,000
550300	Inflow/Infiltration Remediation	0	0	100,000	100,000	0	-100.0%	-100.0%	100,000
550300	Birch Terrace	0	35,927	120,000	136,748	0	-100.0%	-100.0%	0
550300	Houk Rd. Project	0	0	0	0	0	100.0%	100.0%	0
550300	-SW004 Bernard Ave.	0	0	0	0	400,000	100.0%	100.0%	0
550300	Equipment	51,489	135,049	70,000	70,000	0	-100.0%	-100.0%	0
550300	Dogwood Drive	13,423	9,490	0	220,077	0	100.0%	-100.0%	0
550300	-SW007 US 23/Rt. 42 ODOT Culvert Repair	0	0	250,000	0	210,000	-16.0%	100.0%	0
550300	Stratford Rd. Culvert Repair	0	0	230,000	170,352	0	-100.0%	-100.0%	0
550300	Utilities Maint. Bldg. Evaluation	0	0	0	0	0	100.0%	100.0%	0
550300	100 Pinecrest Slope Remediation	0	20,000	0	0	0	100.0%	100.0%	0
550300	Montrose/Columbus/Toledo	0	0	200,000	0	0	-100.0%	100.0%	0
550300	St Swr NPDES Ph II Masterplan	0	0	0	0	0	100.0%	100.0%	0
550300	-SW013 John St. Bridge Repair	0	0	0	0	135,000	100.0%	100.0%	0
550300	-PENCK Penick Storm Extension	0	0	0	0	30,000	100.0%	100.0%	0
	Total Expenses	88,002	204,917	1,095,000	761,121	900,000			895,000
	Fund Balance - December 31st	-	-	-	-	0	100.0%	100.0%	0

2021 BUDGET DETAIL

FUND: WATER
 DEPARTMENT: WATER ADMINISTRATION

Org-Object	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
Fund Balance - January 1st		1,230,846	1,219,585	1,504,061	1,504,061	1,334,316			413,639
53000023- 430100	Investment Income	227,655	326,545	300,000	140,271	7,500	-97.5%	-94.7%	7,575
53000451- 475100	Land Rent	10,132	0	11,000	0	12,000	9.1%	100.0%	12,120
479210	Service Fees	62,265	65,743	65,000	61,525	65,000	0.0%	5.6%	65,650
479220	Reconnect Fees	48,920	52,558	50,000	22,464	50,000	0.0%	122.6%	50,500
481200	Meter Charges	5,592,718	5,779,832	6,100,000	5,548,427	5,548,427	-9.0%	0.0%	5,603,911
481300	Collection Agency	4,374	3,443	5,000	2,122	5,000	0.0%	135.6%	5,050
492010	Sale of Assets	3,330	0	0	10,478	10,000	100.0%	-4.6%	10,100
53000452- 484300	Miscellaneous	25,809	41,354	25,000	26,294	25,000	0.0%	-4.9%	25,250
Total Revenue		5,975,203	6,269,475	6,556,000	5,811,581	5,722,927	-12.7%	-1.5%	5,780,156
53018000-	Administrative Expenses	3,199,247	3,171,031	3,290,197	3,251,755	3,361,449	2.2%	3.4%	2,388,942
53018200-	Treatment Expenses	1,902,683	1,941,672	2,220,838	1,846,390	2,244,686	1.1%	21.6%	2,301,498
53018400-	Distribution Expenses	884,534	872,296	1,025,768	883,181	1,037,469	1.1%	17.5%	1,067,084
Total Expenditures		5,986,464	5,984,999	6,536,803	5,981,326	6,643,604	1.6%	11.1%	5,757,524
<i>Carryover PO's</i>									
Fund Balance - December 31st		1,219,585	1,504,061	1,523,258	1,334,316	413,639	-72.8%	-69.0%	436,271

WATER ADMINISTRATION

Org-Object	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
53018000- 510000	Wages	321,424	193,124	240,019	230,021	238,738	-0.5%	3.8%	244,706
511100	PERS	38,839	51,194	31,515	28,906	31,475	-0.1%	8.9%	32,262
511300	Medicare	3,471	2,696	4,800	3,210	2,763	-42.4%	-13.9%	2,832
511400	Workers Compensation	3,217	3,922	2,781	2,781	4,775	71.7%	71.7%	4,894
511600	Health Insurance	26,077	37,520	46,144	46,144	46,144	0.0%	0.0%	49,374
511700	Life Insurance	480	480	500	500	500	0.0%	0.0%	513
520100	Uniform	750	450	750	1,200	750	0.0%	-37.5%	765
521000	Cellular Telephones	2,120	1,559	2,750	1,730	2,500	-9.1%	44.5%	2,550
523100	Professional Services	59,282	76,766	75,000	77,599	125,000	66.7%	61.1%	127,500
523175	Chargeback - General Fund	695,000	715,850	730,000	730,000	730,000	0.0%	0.0%	744,600
526000	Travel/Training	2,740	3,386	5,000	960	5,000	0.0%	420.8%	5,100
526100	Membership and Dues	48	198	275	315	275	0.0%	-12.7%	281
527220	Information Technology Rotary	75,968	75,968	106,355	106,355	100,000	-6.0%	-6.0%	102,000
528000	Liability/Property Insurance	80,000	80,000	80,000	80,000	80,000	0.0%	0.0%	81,600
529210	Real Estate Taxes	2,910	5,431	6,000	5,355	5,400	-10.0%	0.8%	5,508
529500	Collection Charges	1,020	375	1,500	283	0	-100.0%	-100.0%	0
531000	Office Supply	741	705	775	550	750	-3.2%	36.4%	765
550300	Capital Outlay	2,584	0	0	0	0	100.0%	100.0%	0
550320	Staff Vehicles	0	0	0	0	25,000	100.0%	100.0%	25,500
560020	Refunds	21,664	13,776	25,000	6,063	10,000	-60.0%	64.9%	10,200
560230	Delco Water Company	0	0	1,250	0	0	-100.0%	100.0%	0
570000	Transfer - Water CIP	775,000	800,000	800,000	800,000	800,000	0.0%	0.0%	379,197
570000	Transfer - Plant CIP/Cap. Debt	1,085,912	1,107,631	1,129,783	1,129,783	1,152,379	2.0%	2.0%	568,795
TOTAL WATER ADMINISTRATIVE		3,199,247	3,171,031	3,290,197	3,251,755	3,361,449	2.2%	3.4%	2,388,942

LINE ITEM DETAIL
WATER FUND
WATER ADMINISTRATION Division

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$238,738	Additions of Project Manager and reclassification of Project and Maintenance Manager to Deputy Director, Assistant Wastewater Manager position to Superintendent, and increasing the pay of the Watershed/Sustainability Coordinator position.
Cellular Telephones	521000	\$2,500	Monthly Stipend for Director and Management Staff. Department Verizon cell phones
Professional Services	523100	\$125,000	Penry Road Wellfield Easement \$28,900; Professional Engineering Services for Utilities Projects \$36,100; AMI Maintenance Software Support Services \$10,000; Legal Fees/Litigation Costs \$50,000
Travel/Training	526000	\$5,000	Professional Seminars & Conferences including one National Conference (CMMS, AWWA, OWEA, AMTA)
Staff Vehicles	550320	\$25,000	Administrative SUV

2021 BUDGET DETAIL

FUND: WATER
 DEPARTMENT: WATER TREATMENT

Org-Object	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
53018200- 510000	Wages	591,029	589,683	659,175	583,337	674,216	2.3%	15.6%	691,071
511100	PERS	66,173	72,798	88,801	76,277	90,473	1.9%	18.6%	92,735
511300	Medicare	7,151	7,099	8,237	6,975	8,431	2.4%	20.9%	8,642
511400	Workers Compensation	9,431	13,044	13,053	13,053	13,344	2.2%	2.2%	13,678
511600	Health Insurance	125,094	145,000	159,600	159,600	159,600	0.0%	0.0%	170,772
511700	Life Insurance	1,272	1,272	1,272	1,272	1,272	0.0%	0.0%	1,304
520100	Uniform	3,688	4,519	5,800	4,412	5,500	-5.2%	24.7%	5,610
520110	Clothing, Safety, Security	3,189	5,811	4,500	1,413	3,500	-22.2%	147.7%	3,570
521000	Cellular Telephone	1,776	1,400	1,800	657	1,500	-16.7%	128.3%	1,530
521100	Electric	437,147	388,557	450,000	343,629	440,000	-2.2%	28.0%	448,800
521200	Heat	33,862	32,533	41,500	28,893	41,000	-1.2%	41.9%	41,820
521300	Generator Fuel	5,119	1,593	7,000	1,197	7,000	0.0%	484.8%	7,140
522000	Postage	1,100	488	700	0	600	-14.3%	100.0%	612
523100	Professional Services	39,537	54,664	60,000	52,558	62,500	4.2%	18.9%	63,750
523630	Outside Lab	31,445	37,364	42,000	24,293	36,000	-14.3%	48.2%	36,720
526000	Travel / Training	4,951	3,913	4,500	2,912	4,250	-5.6%	45.9%	4,335
526100	Membership and Dues	887	893	1,000	1,458	1,200	20.0%	-17.7%	1,224
526200	Licensing Fees	17,920	16,579	32,000	25,020	19,500	-39.1%	-22.1%	19,890
527010	Maintenance of Equipment	72,886	73,449	88,500	103,077	91,800	3.7%	-10.9%	93,636
527020	Maintenance of Facility	40,271	54,073	61,000	56,918	68,500	12.3%	20.3%	69,870
527210	Garage Rotary	3,000	3,100	3,000	3,000	8,000	166.7%	166.7%	8,160
529020	Incidentals	31	0	100	0	0	-100.0%	100.0%	0
531000	Office Supply	838	1,077	1,000	373	800	-20.0%	114.5%	816
533035	Fuel Supply	3,877	4,352	5,300	2,111	2,900	-45.3%	37.4%	2,958
533210	Chemical Supply	325,268	353,769	375,000	258,109	365,000	-2.7%	41.4%	372,300
533410	Lab Supply	25,541	23,101	25,000	18,450	25,000	0.0%	35.5%	25,500
537000	Repair Materials	14,633	16,356	16,000	10,190	15,000	-6.3%	47.2%	15,300
537200	Fac.Maintenance Supply	3,174	3,521	3,500	3,721	3,800	8.6%	2.1%	3,876
539000	Small Equipment	1,762	2,000	2,000	0	2,000	0.0%	100.0%	2,040
550300	New Equip / Cap Outlay	30,631	29,664	59,500	63,485	92,000	54.6%	44.9%	93,840
TOTAL WATER TREATMENT		1,902,683	1,941,672	2,220,838	1,846,390	2,244,686	1.1%	21.6%	2,301,498

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

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$674,216	No Changes in Staff Requested
Electric	521100	\$440,000	Electric service for water plant and wellfields
Professional Services	523100	\$62,500	Membrane Maint. Program \$15,000; OEPA Consumer Confidence Report \$2,950; SOS Integration Support Fees \$10,800; Engineering Services \$16,000; Rotork Valve PM Program \$15,000; Cath. Protection Insp. \$2,250;
Outside Lab	523630	\$36,000	OEPA Lab Analysis for water plant & wellfields
Travel / Training	526000	\$4,250	Workshops and conferences for OEPA required contact hours.
Licensing Fees	526200	\$19,500	OEPA annual fees for: WTP, CL2 risk mgt., NPDES, & the plant operators OEPA water licenses
Maintenance of Equipment	527010	\$91,800	Chemical pump maintenance \$13,000; NF membrane cartridge filter maintenance \$38,000; Membrane Maintenance \$7,500; Equipment Calibration \$7,500; CIP Cartridge filters \$14,000; Chemical Tanks Maintenance \$7,300; Generator Services \$2,700; Lube Supply \$1,800
Maintenance of Facility	527020	\$68,500	AC Drive Maint. \$10,000; Clear well and cascade aerator maintenance \$22,500; General Facility Maintenance \$36,000;
Chemical Supply	533210	\$365,000	Orthophosphate \$103,951; Aluminum Chloralhydrate \$70,851; RO Antiscalant \$66,608; Caustic Soda \$21,123; Sodium Bisulfite \$19,950; Sodium Hypochlorite \$16,623; Fluoride \$16,550; Chlorine \$17,123; Citric Acid \$12,923; UF & RO cleaning chemicals \$19,298
Capital Outlay	550300	\$92,000	Ground Water Holding Tank Valve Repairs \$40,000; Pressure Filter Feed Pump Improvements \$36,000; AC Drive \$16,000

2021 BUDGET DETAIL

FUND: WATER
 DEPARTMENT: PUBLIC UTILITIES - DISTRIBUTION SYSTEMS DIVISION

Org-Object	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
53018400- 510000	Wages	397,429	384,674	418,713	373,322	427,408	2.1%	14.5%	438,093
511100	PERS	49,084	52,707	56,524	50,172	57,315	1.4%	14.2%	58,748
511300	Medicare	5,445	5,207	6,071	5,056	6,197	2.1%	22.6%	6,352
511400	Workers Compensation	5,940	7,820	8,374	8,374	8,548	2.1%	2.1%	8,762
511600	Health Insurance	122,730	115,638	127,281	127,281	127,281	0.0%	0.0%	136,191
511700	Life Insurance	870	870	870	870	870	0.0%	0.0%	892
520100	Uniform	1,571	2,415	2,785	2,370	2,900	4.1%	22.4%	2,958
520110	Clothing	3,396	3,319	3,000	1,348	3,000	0.0%	122.6%	3,060
521000	Cellular Telephone	1,681	1,652	1,900	1,290	1,800	-5.3%	39.5%	1,836
521100	Electric	17,075	14,200	19,000	13,632	17,000	-10.5%	24.7%	17,340
521200	Heat	5,467	3,001	5,000	2,479	3,600	-28.0%	45.2%	3,672
521300	Generator Fuel	0	0	500	0	500	0.0%	100.0%	510
522000	Postage	0	0	50	0	50	0.0%	100.0%	51
523100	Professional Services	56,652	21,513	45,000	35,388	55,000	22.2%	55.4%	56,100
523500	Rent	338	587	2,200	1,284	2,200	0.0%	71.3%	2,244
526000	Travel/Training/Safety/Security	333	445	1,200	384	1,200	0.0%	212.5%	1,224
526100	Memberships	245	245	250	120	250	0.0%	108.3%	255
526200	Licenses	101	126	250	0	250	0.0%	100.0%	255
527010	Maintenance of Equipment	1,345	3,632	4,000	1,400	4,000	0.0%	185.7%	4,080
527020	Maintenance of Facility	1,062	3,522	3,000	1,649	9,300	210.0%	464.0%	9,486
527210	Garage Rotary	34,527	34,800	34,500	34,500	34,800	0.9%	0.9%	35,496
533000	Operating Supply	105,366	125,931	170,000	155,647	170,000	0.0%	9.2%	173,400
533035	Fuel Supply	27,607	24,181	28,300	16,374	27,000	-4.6%	64.9%	27,540
533110	Meter Replacement	44,967	49,486	65,000	43,973	55,000	-15.4%	25.1%	56,100
537000	Repair Material	580	8	2,000	23	2,000	0.0%	8595.7%	2,040
539000	Small Equipment	723	6,168	5,000	6,245	5,000	0.0%	-19.9%	5,100
550300	New Equip / Cap Outlay	0	10,149	15,000	0	15,000	0.0%	100.0%	15,300
TOTAL WATER DISTRIBUTION		884,534	872,296	1,025,768	883,181	1,037,469	1.1%	17.5%	1,067,084

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

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$427,408	No Changes in Staff Requested
Electric	521100	\$17,000	Electric costs for three elevated water storage tanks and for 241 Cherry Street Facility
Heat	521200	\$3,600	Natural gas costs for 241 Cherry Street Facility
Professional Services	523100	\$55,000	Laboratory analysis, OUPS program fees, equipment rental, emergency plumbing services, spoils disposal fees, materials fabrication, testing equipment calibration charges, service line boring projects, asphalt restoration projects, printed forms fabrication, excavation contractor services \$18,000; Emergency Contractor Services \$25,000; Engineering services \$12,000
Training/Security	526000	\$1,200	OTCO & AWWA training workshops, Water Distribution training courses, Backflow Prevention training workshops
Operating Supply	533000	\$170,000	Water system maintenance & repair materials; brass goods (angle ball valves, dual check valves, dual check cartridges, curb valves, corporation valves, couplers, fittings), copper tubing, meter pits, pit castings \$91,000; main line valves, main valve boxes, main line couplers, main line fittings, main repair bands, ductile iron pipe, replacement fire hydrants, hydrant repair kits \$21,000; Stone, asphalt, concrete, topsoil \$41,000; Operating supplies; hardware items, plumbing materials, hydrant paint, marking paint, safety equipment, lubricants, hand and specialty tools, office and cleaning supplies \$8,000; Water Tank Equipment \$9,000
Meter Replacement	533110	\$55,000	New Residential Meters \$35,000; Meter Replacement \$20,000
New Equip/Cap Outlay	550300	\$15,000	Distribution Monitoring Equipment & GPS Equipment \$15,000

2021 BUDGET DETAIL

FUND: WATER CONSTRUCTION

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	2,250,230	2,426,950	2,583,151	2,583,151	2,117,225	1,606,425
53100025- 493020	Transfer from Water Fund	775,000	300,000	800,000	800,000	800,000	379,197
493020	Transfer from Water Fund Surcharge	1,085,912	1,907,631	1,129,783	1,129,783	1,200,000	568,795
	Total Revenues	1,860,912	2,207,631	1,929,783	1,929,783	2,000,000	947,992
53118000- 580100	OWDA Principal Debt Service - Plant	643,082	663,800	685,194	685,194	707,300	730,104
580200	OWDA Interest Debt Service - Plant	642,645	621,928	600,534	600,534	578,500	555,624
53118200- 550300	West Lagoon Valving Changes	0	0	0	0	60,000	0
550300	Plant SCADA Hardware Upgrades	0	0	0	0	25,000	0
550310	Treatment Building Improvements	0	84,000	0	0	0	0
550310 -WT003	Plant Maintenance	91,660	103,470	125,000	73,773	100,000	775,000
550310	Building Improvement/Evaluation	3,185	0	0	0	0	0
550320	Equipment Purchase	60,850	107,238	0	0	90,000	150,000
53118400- 550300 -WT001	Elevated Tank Painting	0	9,309	650,000	702,536	0	0
550300 -WT002	Elevated Tank Maintenance	0	37,738	0	0	0	0
550300	Waterline Replacements	0	0	0	0	0	90,000
550300 -WT016	Blymer St. Waterline	93,767	357	0	0	0	0
550300 -WT017	East Winter St. Waterline	69,756	0	0	0	0	0
550300 -EWILL	East William St. Waterline	0	300,000	0	50,000	0	0
550300 -WT015	Lincoln Ave. Waterline	0	0	300,000	202,315	60,000	0
550300 -WT019	Pennsylvania Ave. Waterline	0	0	0	0	525,000	0
550300 -WT006	Water Meter Replacement	28,828	1,889	25,000	33,412	0	25,000
550300 -WT004	Small Main Replacement	18,789	48,965	50,000	20,404	50,000	50,000
550300 -WT005	Fire Flow Improvement	20,732	72,736	75,000	27,541	75,000	75,000
550300 -WT010	Rt. 23 Turn Lane Improvements	0	0	250,000	0	240,000	0
550300 -WT008	Automated Meter Reading System	10,898	0	0	0	0	0
	Total Expenses	1,684,192	2,051,430	2,760,728	2,395,709	2,510,800	2,450,728
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	2,426,950	2,583,151	1,752,206	2,117,225	1,606,425	103,689

2021 BUDGET DETAIL

FUND: WATER UTILITY RESERVE FUND

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
	Total Revenue	0	0	0	0	0	0
	Total Expenditures	0	0	0	0	0	0
	Carryover Encumbrances						
	Fund Balance - December 31st	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000

2021 BUDGET DETAIL

FUND: WATER CUSTOMER DEPOSIT

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

<i>Account #</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	216,141	227,199	228,318	228,318	208,234	208,234
53500451- 482100	Water Customer Deposits	15,758	6,223	32,000	(17,701)	35,000	35,000
53553500- 560030	Deposit Refunds	4,700	5,104	32,000	2,383	35,000	35,000
	Total Expenditures	4,700	5,104	32,000	2,383	35,000	35,000
	Carryover Encumbrances						
	Fund Balance - December 31st	227,199	228,318	228,318	208,234	208,234	208,234

2021 BUDGET DETAIL

FUND:

WATER CAPACITY FEE

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	6,003,395	8,005,102	10,619,957	10,619,957	10,661,553	10,562,571
53600451- 481400	Capacity Fees	3,081,171	3,867,658	2,000,000	1,629,370	2,000,000	2,000,000
	Total Revenues	3,081,171	3,867,658	2,000,000	1,629,370	2,000,000	2,000,000
53618000- 580100	OWDA Principal	377,460	390,072	403,112	403,112	416,593	430,533
580200	OWDA Interest	373,292	360,679	347,641	347,641	334,159	320,222
580100	G.O. Bond Principal	130,926	137,161	137,161	137,161	140,278	146,513
580200	G.O. Bond Interest	79,428	76,810	74,067	74,067	69,952	65,744
53618400- 523120	Water Master Plan Update	0	0	0	0	100,000	0
550300 -WT018	Gleasonkamp Dam Breach	0	0	0	0	25,000	250,000
550300 -NSWML	Sawmill Parkway Waterline	0	0	0	0	100,000	1,100,000
550300 -GLENN	Glenn Rd Waterline Extension	0	0	0	418,225	0	0
550300 -WT011	Olentangy Ave. River Crossing	0	31,891	0	43,059	0	0
550300 -WT013	Panhandle Bridge Waterline	0	0	570,000	125,849	570,000	570,000
550300 -WT014	Vernon Ave. Waterline	1,750	0	0	0	0	0
550300 -PENCK	Penick Ave. Watermain Extension	0	0	0	0	55,000	0
550300 -WT007	Water Line Extensions/Oversizing	94,008	222,290	250,000	2,500	250,000	360,000
560020	Refunds	22,600	33,900	25,000	36,160	38,000	0
	Total Expenses	1,079,464	1,252,803	1,806,981	1,587,774	2,098,982	3,243,012
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	8,005,102	10,619,957	10,812,976	10,661,553	10,562,571	9,319,559

2021 BUDGET DETAIL

FUND: WASTEWATER
DEPARTMENT: ADMINISTRATION

Org-Object	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
Fund Balance - January 1st		2,657,780	3,134,518	3,724,670	3,724,670	3,871,216			3,224,357
54000023- 430100	Investment Income	208,496	302,698	275,000	135,634	23,000	-91.6%	-83.0%	23,000
54000501- 479110	Surcharges	97,959	78,516	95,000	30,172	95,000	0.0%	214.9%	95,950
479120	Septic Receiving Charges	163,521	205,201	175,000	263,940	250,000	42.9%	-5.3%	252,500
481200	Meter Charges	6,636,884	6,937,687	7,150,000	6,657,924	6,657,924	-6.9%	0.0%	6,724,503
481300	Collection Agency	6,232	4,867	6,500	2,965	6,500	0.0%	119.2%	6,500
492010	Sale of Assets	0	0	0	11,877	15,000	100.0%	26.3%	15,000
54000502- 484300	Miscellaneous	14,763	775	10,000	30,320	25,000	150.0%	-17.5%	25,000
Total Revenue		7,127,855	7,529,744	7,711,500	7,132,832	7,072,424	-8.3%	-0.8%	7,142,453
54018600-	Administrative Expenses	4,173,907	4,425,173	4,553,026	4,501,090	4,698,980	3.2%	4.4%	1,494,826
54018800-	Treatment Expenses	1,838,330	1,889,348	2,175,731	1,957,121	2,370,839	9.0%	21.1%	2,430,704
54019000-	Collection Expenses	638,880	625,071	665,050	528,075	649,464	-2.3%	23.0%	666,086
Total Expenditures		6,651,117	6,939,592	7,393,807	6,986,286	7,719,283	4.4%	10.5%	4,591,616
<i>Carryover PO's</i>									
Fund Balance - December 31st		3,134,518	3,724,670	4,042,363	3,871,216	3,224,357	-20.2%	-16.7%	5,775,194

WASTEWATER ADMINISTRATIVE

Org-Object	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
54018600- 510000	Wages	102,344	150,391	233,172	167,600	238,783	2.4%	42.5%	244,753
511100	PERS	19,319	3,138	30,825	24,100	31,475	2.1%	30.6%	32,262
511300	Medicare	1,008	2,030	2,686	2,400	2,763	2.9%	15.1%	2,832
511400	Workers Compensation	2,626	3,055	4,663	4,663	4,775	2.4%	2.4%	4,894
511600	Health Insurance	24,680	30,632	51,710	51,710	46,144	-10.8%	-10.8%	49,374
511700	Life Insurance	360	360	500	500	500	0.0%	0.0%	513
520100	Uniforms	0	300	300	0	300	0.0%	100.0%	306
521000	Cellular Telephone	3,039	3,158	2,750	2,700	3,000	9.1%	11.1%	3,060
522000	Postage	300	0	0	0	0	100.0%	100.0%	0
523100	Professional Services	27,497	163,663	50,000	45,500	100,000	100.0%	119.8%	102,000
523175	Chargeback - General Fund	781,000	808,335	823,000	823,000	823,000	0.0%	0.0%	839,460
526000	Travel/Training	2,978	2,429	5,000	1,500	5,000	0.0%	233.3%	5,100
526100	Membership and Dues	48	0	250	175	250	0.0%	42.9%	255
527220	Information Technology Rotary	49,680	49,680	69,552	69,552	75,000	7.8%	7.8%	76,500
528000	Liability/Property Insurance	95,000	95,000	95,000	95,000	95,000	0.0%	0.0%	96,900
528100	Judgments	0	0	1,500	0	1,500	0.0%	100.0%	1,530
529500	Collection Charges	1,392	529	0	400	0	100.0%	-100.0%	0
531000	Office Supply	795	836	1,000	650	900	-10.0%	38.5%	918
550300	Capital Outlay	2,584	0	0	0	0	100.0%	100.0%	0
550320	Staff Vehicles	0	0	0	0	25,000	100.0%	100.0%	25,500
560020	Refunds	8,874	247	7,500	38,022	8,500	13.3%	-77.6%	8,670
570000	Transfer - Sewer CIP	1,419,363	1,447,750	1,476,705	1,476,705	1,506,239	2.0%	2.0%	0
570000	Transfer - Sewer Capacity Fund	1,631,020	1,663,640	1,696,913	1,696,913	1,730,851	2.0%	2.0%	0
TOTAL WASTEWATER ADMIN		4,173,907	4,425,173	4,553,026	4,501,090	4,698,980	3.2%	4.4%	1,494,826

**LINE ITEM DETAIL
WASTEWATER FUND
WASTEWATER ADMINISTRATION DIVISION**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$238,783	Additions of Project Manager and reclassification of Project and Maintenance Manager to Deputy Director, Assistant Wastewater Manager position to Superintendent, and increasing the pay of the Watershed/Sustainability Coordinator position.
Cellular Telephone	521000	\$3,000	Monthly Stipend for Director and Management Staff. Department Verizon Fees.
Professional Services	523100	\$100,000	Professional Engineering Services for Utilities Projects \$38,000; AMI Maintenance Software Support Services \$12,000; Legal Fees/Litigation Costs \$50,000
Travel/Training	526000	\$5,000	Workshops and Seminars for Professional Development (CMMS, OWEA, WEF)
Staff Vehicles	550320	\$25,000	Administrative SUV

2021 BUDGET DETAIL

FUND: WASTEWATER
 DEPARTMENT: WASTEWATER TREATMENT

Org-Object-Project	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
54018800- 510000	Wages	645,657	633,707	693,157	617,000	700,377	1.0%	13.5%	717,886
511100	PERS	84,533	85,328	90,095	82,000	92,032	2.1%	12.2%	94,333
511300	Medicare	9,023	8,704	9,885	8,500	9,991	1.1%	17.5%	10,241
511400	Workers Compensation	9,531	13,642	13,863	14,000	14,008	1.0%	0.1%	14,358
511600	Health Insurance	137,037	151,888	167,181	167,181	167,181	0.0%	0.0%	178,884
511700	Life Insurance	1,350	1,350	1,350	1,350	1,350	0.0%	0.0%	1,384
520100	Uniform	3,364	4,939	6,500	4,300	5,000	-23.1%	16.3%	5,100
520110	Clothing/Safety	2,846	3,049	4,000	3,100	4,000	0.0%	29.0%	4,080
521000	Cellular Telephone	1,038	996	1,200	550	1,200	0.0%	118.2%	1,224
521100	Electric	285,525	260,637	290,000	263,000	300,000	3.4%	14.1%	306,000
521200	Heat	27,936	21,011	30,000	17,500	30,000	0.0%	71.4%	30,600
521300	Generator Fuel	3,090	2,621	4,000	900	4,000	0.0%	344.4%	4,080
522000	Postage	0	37	150	40	150	0.0%	275.0%	153
523100	Professional Services	28,109	32,577	40,000	39,500	52,000	30.0%	31.6%	53,040
523610	Sludge Removal	252,408	279,357	300,000	320,000	400,000	33.3%	25.0%	408,000
523630	Outside Lab	11,842	10,800	14,000	11,000	14,000	0.0%	27.3%	14,280
526000	Travel / Training	2,033	1,763	4,000	400	6,000	50.0%	1400.0%	6,120
526100	Membership and Dues	760	570	750	500	750	0.0%	50.0%	765
526200	Licensing Fees	6,605	5,623	9,000	8,700	15,000	66.7%	72.4%	15,300
527010	Maintenance of Equipment	57,212	74,002	115,000	68,500	150,000	30.4%	119.0%	153,000
527020	Maintenance of Facility	51,367	70,962	130,000	140,000	140,000	7.7%	0.0%	142,800
527210	Garage Rotary	16,119	13,900	15,000	15,000	9,200	-38.7%	-38.7%	9,384
531000	Office Supply	367	595	600	400	600	0.0%	50.0%	612
533035	Fuel Supply	5,622	5,117	6,000	2,800	6,000	0.0%	114.3%	6,120
533210	Chemical Supply	142,273	176,576	190,000	149,500	230,000	21.1%	53.8%	234,600
533410	Lab Supply	8,732	12,503	12,500	12,500	15,000	20.0%	20.0%	15,300
537000	Repair Materials	14,460	13,420	0	7,700	500	100.0%	-93.5%	510
537200	Maintenance Supply	970	1,023	0	0	0	100.0%	100.0%	0
538100	Incidentals	126	596	500	100	500	0.0%	400.0%	510
539000	Small Equipment	1,205	2,055	2,000	1,100	2,000	0.0%	81.8%	2,040
550300	New Equip / Cap Outlay	27,190	0	25,000	0	0	-100.0%	100.0%	0
TOTAL WASTEWATER TREATMENT		1,838,330	1,889,348	2,175,731	1,957,121	2,370,839	9.0%	21.1%	2,430,704

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

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$700,377	No Change in Staff
Professional Services	523100	\$52,000	Transformer Testing \$15,000; Hach Service Contract \$12,000; Odor Control Acid Wash \$8,000; Engineering Services for Storm Pump \$5,000; HVAC Work \$5,000; SCADA Work \$3,000; Generator Service Contract \$2,000; Crane Inspection \$2,000
Outside Lab	523630	\$14,000	NPDES Lab Analysis \$10,000; Priority Pollutants Analysis \$4,000
Sludge Removal	523610	\$400,000	Disposal of Sludge at Biogas Facility (\$31/ton) \$225,000; Transportation (\$475/trip) \$175,000
Maintenance of Equipment	527010	\$150,000	General Equipment Repair \$40,000; Mixed Liquor Recycle Pump Repair \$25,000; VFD Equipment Upgrades \$20,000; PLC Equipment Replacement \$15,000; UV Disinfection Equipment \$15,000; Aeration Tank Mixer Repair \$15,000; Lube and Maintenance Supply \$15,000; Belt Filter Press Replacement Belts \$5,000
Maintenance of Facility	527020	\$140,000	Insulated Steel Building for Odor Control \$30,000; Concrete Repairs \$30,000; Overhead Door Replacement(2 total) \$30,000; Water Line Repairs \$20,000; Post Aeration Building Roof Repairs \$15,000; General Facility Maintenance \$10,000; HVAC Repairs \$5,000
Chemical Supply	533210	\$230,000	Ferric Chloride \$80,000; Polymer \$80,000; VX 456 - Sludge Oxidizer \$50,000; Defoamer \$10,000; Caustic \$5,000; Bleach \$5,000

2021 BUDGET DETAIL

FUND: WASTEWATER
 DEPARTMENT: WASTEWATER COLLECTION

Org-Object	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
54019000- 510000	Wages	281,197	293,163	208,011	185,414	215,481	3.6%	16.2%	220,868
511100	PERS	36,916	38,528	28,032	24,751	28,388	1.3%	14.7%	29,098
511300	Medicare	4,001	4,073	3,016	2,537	3,124	3.6%	23.1%	3,202
511400	Workers Compensation	4,301	5,871	4,160	4,160	4,310	3.6%	3.6%	4,418
511600	Health Insurance	59,738	61,263	47,481	47,481	47,481	0.0%	0.0%	50,805
511700	Life Insurance	510	510	390	390	390	0.0%	0.0%	400
520100	Uniform	596	1,711	2,525	2,144	2,700	6.9%	25.9%	2,754
520110	Clothing	2,506	1,460	2,500	2,050	3,600	44.0%	75.6%	3,672
521000	Cellular Telephone	0	0	1,440	0	1,440	0.0%	100.0%	1,469
521100	Electric	22,955	18,732	25,000	19,245	19,000	-24.0%	-1.3%	19,380
521200	Heat	5,467	3,001	6,200	2,479	4,000	-35.5%	61.4%	4,080
522000	Postage	10	0	100	0	100	0.0%	100.0%	102
523100	Professional Services	28,675	28,549	66,445	106,171	56,700	-14.7%	-46.6%	57,834
523500	Rent	1,318	892	2,000	951	2,000	0.0%	110.3%	2,040
526000	Travel/Training/Safety/Security	1,362	1,069	3,500	1,399	3,500	0.0%	150.2%	3,570
526200	Licensing Fees	0	167	250	239	250	0.0%	4.6%	255
527010	Maintenance of Equipment	43,831	30,721	54,000	17,059	50,000	-7.4%	193.1%	51,000
527020	Maintenance of Facility	952	4,013	12,700	2,442	9,300	-26.8%	280.8%	9,486
527210	Garage Rotary	20,912	20,100	21,000	21,000	41,300	96.7%	96.7%	42,126
533000	Operating Supply	31,276	22,990	52,000	12,003	52,000	0.0%	333.2%	53,040
533035	Fuel Supply	18,902	16,397	28,000	8,828	17,900	-36.1%	102.8%	18,258
533110	Meter Replacement	44,966	49,486	65,000	43,973	55,000	-15.4%	25.1%	56,100
537200	Maintenance Supply	41	588	1,500	1,208	1,500	0.0%	24.2%	1,530
539000	Small Equipment	6,838	3,924	13,700	11,913	13,500	-1.5%	13.3%	13,770
550300	New Equip / Cap Outlay	21,610	17,863	16,100	10,238	16,500	2.5%	61.2%	16,830
	TOTAL WW COLLECTION	638,880	625,071	665,050	528,075	649,464	-2.3%	23.0%	666,086

**LINE ITEM DETAIL
WASTEWATER
WASTEWATER COLLECTION DIVISION**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$215,481	No Changes in Staff Requested
Electric	521100	\$19,000	Lift Stations \$13,300; 241 Cherry Street - Storage \$5,700
Heat	521200	\$4,000	241 Cherry Street - Storage \$4,000
Professional Services	523100	\$56,700	Asphalt Repairs \$8,500; Concrete & Landscape Work \$4,500; Chemical Root Treatment \$20,000; Spoils Disposal Fees \$1,500; Lift Station SCADA \$6,700; Misc. Professional Services \$15,500
Travel/Training	526000	\$3,500	Licenses & Memberships \$300; OTCO and OWEA Professional Development \$1,500; Regulatory & Maintenance Training \$1,700
Maintenance of Equipment	527010	\$50,000	Jet Truck Equipment Repairs \$12,000; CCTV Camera Van Equipment Repairs \$3,500; Lift Station Repairs \$29,000; Misc. Equipment Repairs \$5,500
Maintenance of Facility	527020	\$9,300	Mechanical Repairs/Upgrades \$500; Insulation \$1,800; Miscellaneous Facility Repairs \$7,000
Operating Supply	533000	\$52,000	Repair Materials \$34,000; Concrete/CDF \$9,000; Asphalt \$9,000
Small Equipment	539000	\$13,500	Mobile Device for CMMS \$2,200; CSE Equipment split w/Storm \$1,250; Traffic Control Devices split w/Storm \$1,500; Lifting & Securing Equipment split w/Storm \$1,250; Security Equipment split w/Storm \$1,000; Sewer Plugs split w/Storm \$2,500; Miscellaneous Tools \$3,800
New Equip/Cap Outlay	550300	\$16,500	Collections System/Lift Station Level Pump Control \$16,500

2021 BUDGET DETAIL

FUND: WASTEWATER CONSTRUCTION

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	3,462,422	2,749,019	3,088,062	3,088,062	3,806,586	2,912,428
54100025- 493020	Transfer in - Sewer Fund	1,419,363	1,447,750	1,476,705	1,476,705	1,500,000	0
	Total Revenue	1,419,363	1,447,750	1,476,705	1,476,705	1,500,000	0
54118600- 580100	OWDA Principal	116,461	120,679	125,051	125,051	129,580	134,274
580200	OWDA Interest	35,542	32,016	28,364	28,364	24,578	20,656
54118800- 550300	-WW001 Inflow/Infiltrate Remediation	0	0	175,000	0	175,000	175,000
550300	-WW010 Hayes Colony Sewer Rehab	0	0	0	0	0	0
550300	Belt Filter Press Replacement	0	0	0	0	750,000	0
550310	-WW002 Plant Improvement	1,614,581	249,730	0	0	0	0
550310	-WW003 Wastewater Plant Maintenance	229,175	472,851	725,000	350,338	715,000	1,065,000
550310	Building Improvement/Evaluation	3,552	9,558	0	51,979	100,000	0
550310	Maintenance Building Expansion	0	0	150,000	0	150,000	0
54119000- 550300	-WW005 Sanitary Sewer Replacement	7,625	3,927	75,000	27,921	75,000	100,000
550300	-WW004 Meter Replacement	28,956	1,762	0	0	25,000	0
550300	South Central Sewer Repair	0	0	0	0	75,000	0
550300	W. William St CIPP Lining	0	0	150,000	0	0	0
550300	Weslyan Woods Sewer Rehab	0	0	0	0	150,000	0
550300	Pump Station Repair	0	35,936	25,000	45,660	0	25,000
550300	Equipment	85,976	182,248	130,000	128,868	25,000	0
550300	-WW012 Automated Meter Reading System	10,898	0	0	0	0	0
	Total Expenses	2,132,766	1,108,707	1,583,415	758,181	2,394,158	1,519,930
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	2,749,019	3,088,062	2,981,352	3,806,586	2,912,428	1,392,498

2021 BUDGET DETAIL

FUND: WASTEWATER UTILITY RESERVE FUND

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
	Total Revenue	0	0	0	0	0	0
	Total Expenditures	0	0	0	0	0	0
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000

2021 BUDGET DETAIL

FUND: WASTEWATER CAPACITY FEE

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	1,940,990	3,802,018	6,796,916	6,796,916	7,418,544	8,432,623
54600025- 493020	Transfer in - Sewer Fund/SE Highland	1,631,020	1,663,640	1,696,913	1,696,913	1,700,000	0
54600501- 481400	Capacity Charges	2,961,459	3,699,495	2,000,000	1,550,880	2,000,000	2,000,000
483100	Riverby Sewer Reimbursements	0	0	325,000	0	250,000	0
	Total Revenue	4,592,479	17,500,257	4,021,913	3,247,793	3,950,000	2,000,000
54618600- 580100	G.O. Bond Principal	331,815	12,413,568	0	323,568	290,000	295,000
580100	OWDA Principal	1,234,591	1,279,311	0	1,325,651	1,373,669	1,423,426
580200	G.O. Bond Interest	51,734	45,098	0	38,227	11,700	5,900
580200	OWDA Interest	376,772	339,402	0	300,678	260,552	218,972
54619000- 550300 -WW006	Sewer Extension/Oversizing	0	0	100,000	38,577	200,000	900,000
550300 -NSWML	Sawmill Parkway Sewer Extension	0	0	0	0	50,000	0
550300 -WW008	Riverby Sewer Extension	0	5,670	325,000	0	250,000	0
550300 -WW009	Spring Street Sewer Upsizing	0	0	250,000	250,000	0	0
550300 -WW013	Slack Rd - Force Main	0	0	0	0	150,000	0
560010	Reimburse Cherry St. Fac.	65,000	65,000	65,000	65,000	65,000	65,000
560020	Refunds	21,539	32,310	25,000	34,464	35,000	35,000
570000	Transfer to SE Highland Sewer	650,000	325,000	250,000	250,000	250,000	375,000
	Total Expenses	2,731,451	14,505,359	1,015,000	2,626,165	2,935,921	3,318,298
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	3,802,018	6,796,916	9,803,829	7,418,544	8,432,623	7,114,325

2021 BUDGET DETAIL

FUND: SE HIGHLAND SEWER FUND

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	161,159	270,078	268,389	268,389	268,389	82,989
54800025- 493020	Transfer In Sewer Capacity Fee Fund	650,000	325,000	250,000	250,000	250,000	375,000
54800501- 460110	ERU Charges	459,785	528,000	400,000	337,920	400,000	400,000
	Total Revenue	1,109,785	853,000	650,000	587,920	650,000	775,000
54818600- 560020	ERU Refunds	9,600	6,400	10,000	15,360	10,000	10,000
580100	Bond Principal	421,666	366,667	280,000	280,000	395,000	410,000
580200	Bond Interest	569,600	481,622	548,320	548,320	430,400	414,600
	Total Expenses	1,000,866	854,689	838,320	843,680	835,400	834,600
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	270,078	268,389	80,069	12,629	82,989	23,389

2021 BUDGET DETAIL

FUND: REFUSE
 DEPARTMENT: ADMINISTRATION

Org-Object	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
Fund Balance - January 1st		2,391,566	909,634	1,159,867	1,159,867	1,159,867			498,927
55000023- 430100	Investment Income	0	24,568	12,000	10,500	13,500	12.5%	28.6%	13,500
55000601- 478100	Bag Tags	7,570	8,327	8,000	10,000	9,000	12.5%	-10.0%	9,090
478300	Toter Fees	25,133	22,518	23,000	17,500	23,000	0.0%	31.4%	23,230
481200	Refuse Fees	3,482,445	3,571,209	3,745,350	3,513,200	3,700,000	-1.2%	5.3%	3,737,000
481250	Bulk Waste	13,848	15,527	14,500	4,100	14,500	0.0%	253.7%	14,645
481300	Collection Agency	2,864	2,252	2,500	1,400	2,500	0.0%	78.6%	2,500
492010	Sale of Assets	21,386	13,251	10,000	0	10,000	0.0%	100.0%	10,000
55000602- 420800	Grant Income	0	0	0	44,000	0	100.0%	-100.0%	0
483100	Reimbursements	9,540	157	250,000	49,000	50,000	-80.0%	2.0%	50,000
Total Revenue		3,562,786	3,657,809	4,065,350	3,649,700	3,822,500	-6.0%	4.7%	3,859,965
55017400-	Administrative Expenses	2,347,445	458,357	445,530	464,167	462,030	3.7%	-0.5%	469,639
55017600-	Collection Expenses	2,090,904	2,235,255	2,695,203	2,750,226	2,836,602	5.2%	3.1%	3,146,578
55017800-	Recycling Expenses	606,369	713,964	1,087,696	1,011,783	1,184,808	8.9%	17.1%	902,533
Total Expenditures		5,044,718	3,407,576	4,228,429	4,226,176	4,483,440	6.0%	6.1%	4,518,750
<i>Carryover PO's</i>									
Fund Balance - December 31st		909,634	1,159,867	996,788	583,391	498,927	-49.9%	-14.5%	(159,858)

Org-Object	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Budget
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REFUSE ADMINISTRATION

55017400- 521100	Electric	500	611	650	600	700	7.7%	16.7%	700
523100	Landfill Monitoring Service	74,812	92,091	72,700	81,860	80,280	10.4%	-1.9%	80,280
523100	Professional Services	2,672	0	0	10,327	0	100.0%	-100.0%	0
523175	Operations Chargeback--Gen Fund	202,500	208,000	212,250	212,250	216,750	2.1%	2.1%	221,085
523175	Operations Chargeback--SMR	149,800	154,300	158,930	158,930	163,700	3.0%	3.0%	166,974
529500	Collection Charges	640	245	1,000	200	600	-40.0%	200.0%	600
550300	Building Improvements	1,916,376	2,643	0	0	0	100.0%	100.0%	0
560020	Refunds	145	467	0	0	0	100.0%	100.0%	0
TOTAL REFUSE ADMIN		2,347,445	458,357	445,530	464,167	462,030	3.7%	-0.5%	469,639

2021 BUDGET DETAIL

FUND REFUSE
DEPARTMENT COLLECTION

Org-Object	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
55017600- 510000	Wages	477,072	476,308	515,752	487,161	533,789	3.5%	9.6%	547,134
511100	PERS	63,772	65,255	70,655	64,935	73,137	3.5%	12.6%	74,965
511300	Medicare	6,493	6,377	7,478	6,580	7,740	3.5%	17.6%	7,934
511400	Workers Compensation	7,317	10,056	10,315	10,315	10,676	3.5%	3.5%	10,943
511600	Health Insurance	146,994	151,888	179,550	179,550	179,550	0.0%	0.0%	192,119
511700	Life Insurance	1,110	1,110	1,100	1,100	1,110	0.9%	0.9%	1,138
520100	Uniforms	1,825	1,778	2,100	1,573	2,100	0.0%	33.5%	2,142
520110	Clothing	4,938	5,070	5,500	3,500	5,500	0.0%	57.1%	5,610
521100	Electric	1,521	3,093	4,500	2,758	3,500	-22.2%	26.9%	3,570
521200	Heat	1,536	1,481	2,500	1,351	2,300	-8.0%	70.2%	2,346
523100	Professional Services	3,427	3,599	4,000	10,000	4,000	0.0%	-60.0%	4,080
523620	Tipping Fees	881,168	907,357	1,000,800	773,000	1,075,000	7.4%	39.1%	1,096,500
526100	Membership and Dues	223	223	300	300	300	0.0%	0.0%	306
526200	Licensing Fees	306	159	300	600	300	0.0%	-50.0%	306
527010	Maintenance of Equipment	0	0	500	0	500	0.0%	100.0%	510
527020	Maintenance of Facility	0	150	2,000	500	1,500	-25.0%	200.0%	1,530
527210	Garage Rotary	113,849	146,600	164,200	164,200	154,000	-6.2%	-6.2%	157,080
527220	Information Technology Rotary	3,752	3,752	5,253	5,253	6,000	14.2%	14.2%	6,120
528000	Insurance	57,900	57,900	57,900	57,900	57,900	0.0%	0.0%	59,058
533000	Operating Supply	3,843	3,748	9,500	1,550	9,500	0.0%	512.9%	9,690
533035	Fuel Supply	88,736	88,518	98,700	78,000	98,300	-0.4%	26.0%	100,266
537000	Repair Material	0	0	0	100	100	100.0%	0.0%	102
538500	Containers	44,663	56,798	80,000	56,000	80,000	0.0%	42.9%	81,600
539000	Small Equipment	2,975	498	2,000	0	1,500	-25.0%	100.0%	1,530
550300	New Equip/Capital Outlay	157,421	243,537	470,300	844,000	35,000	-92.6%	-95.9%	780,000
550320	Vehicle Purchases	0	0	0	0	493,300	100.0%	100.0%	0
580300	Truck Lease Payments	20,063	0	0	0	0	100.0%	100.0%	0
TOTAL COLLECTION		2,090,904	2,235,255	2,695,203	2,750,226	2,836,602	5.2%	3.1%	3,146,578

**LINE ITEM DETAIL
REFUSE FUND
REFUSE COLLECTION**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$533,789	
Professional Services	523100	\$4,000	Contracted land agreements for public ally accessible dumpsters \$4,000
Tipping Fees	523620	\$1,075,000	Anticipated 7% increase (fuel surcharge, tipping fees and city growth)
Operating Supply	533000	\$9,500	Updated Bag Stickers \$4,500; Misc. Equip. (shovels,brooms,floor dry) \$2,000; Street can liners \$1,000; Safety Equipment \$1,000
Containers	538500	\$80,000	Additional & replacements Toters (12-year cycle) - \$48,000; Replacement lids \$12,000; New Dumpsters/Repairs and Materials \$20,000
New Equip/Cap Outlay	550300	\$35,000	Franklin St. Lot \$35,000
Vehicle Purchases	550320	\$493,300	Automated Side Load Truck \$305,000; Rear Load Truck \$185,000; (2) radios \$1,800; Camera system \$1,500

2021 BUDGET DETAIL

FUND REFUSE
DEPARTMENT RECYCLING

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>% Δ Prior Budget</i>	<i>% Δ Prior Actual</i>	<i>2022 Projected</i>
55017800- 510000	Wages	319,600	314,771	333,489	314,200	344,755	3.4%	9.7%	353,374
511100	PERS	42,566	43,082	46,688	41,000	46,446	-0.5%	13.3%	47,607
511300	Medicare	4,402	4,327	4,836	4,400	4,999	3.4%	13.6%	5,124
511400	Workers Compensation	4,766	6,609	6,670	6,670	6,895	3.4%	3.4%	7,067
511600	Health Insurance	73,004	75,039	82,593	82,593	82,593	0.0%	0.0%	88,375
511700	Life Insurance	720	720	720	720	720	0.0%	0.0%	738
520100	Uniforms	1,167	1,253	1,650	1,200	1,650	0.0%	37.5%	1,683
520110	Clothing	2,988	3,660	4,250	1,500	4,250	0.0%	183.3%	4,335
521100	Electric	674	0	0	0	0	100.0%	100.0%	0
523620	Tipping Fees	9,116	137,883	197,500	178,000	197,500	0.0%	11.0%	201,450
527010	Maintenance of Equipment	0	1,067	1,500	0	1,000	-33.3%	100.0%	1,020
527020	Maintenance of Facility	0	0	1,500	0	1,000	-33.3%	100.0%	1,020
527210	Garage Rotary	62,440	68,000	76,300	76,300	66,400	-13.0%	-13.0%	67,728
533000	Operating Supply	30,742	18,517	28,000	28,200	78,000	178.6%	176.6%	79,560
533035	Fuel Supply	42,067	39,036	43,600	21,000	42,200	-3.2%	101.0%	43,044
539000	Small Equipment	350	0	400	0	400	0.0%	100.0%	408
550300	New Equip/Cap Outlay	11,767	0	258,000	256,000	0	-100.0%	-100.0%	0
550320	Vehicle Purchases	0	0	0	0	306,000	100.0%	100.0%	0
	TOTAL RECYCLING	606,369	713,964	1,087,696	1,011,783	1,184,808	8.9%	17.1%	902,533

**LINE ITEM DETAIL
REFUSE FUND
RECYCLING**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$344,755	No Changes
Tipping Fees	523620	\$197,500	Tipping Fees: Recycling \$178,000; Yardwaste \$19,500
Operating Supply	533000	\$78,000	Foul sheets \$2,000; Recycling bins \$25,000; Safety Equipment \$1,000; Pilot Recycling tipcart program - \$50,000
Vehicle Purchases	550320	\$306,000	New Recycling Truck \$305,000; Radio \$1,000;

2021 BUDGET DETAIL

FUND: GARAGE ROTARY
 DEPARTMENT: PUBLIC WORKS

Org-Object	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
	Fund Balance - January 1st	340,628	385,951	504,995	718,600	718,600			669,966
60100401- 492010	Sale of Assets	1,333	0	0	500	0	100.0%	-100.0%	0
490100	Transfer in Court	2,052	2,200	3,200	3,200	3,000	-6.3%	-6.3%	3,060
490100	Transfer in Police	48,695	55,500	70,300	70,300	96,100	36.7%	36.7%	98,022
490100	Transfer in Fire	82,554	87,200	110,800	110,800	120,600	8.8%	8.8%	123,012
490100	Transfer in Planning	7,849	10,800	11,700	11,700	11,500	-1.7%	-1.7%	11,730
490100	Transfer in Engineering	8,483	14,200	16,200	16,200	12,600	-22.2%	-22.2%	12,852
490100	Transfer in SMR Administration	2,614	2,800	2,000	2,000	1,900	-5.0%	-5.0%	1,938
490100	Transfer in SMR Streets	142,177	146,400	159,600	159,600	171,300	7.3%	7.3%	174,726
490100	Transfer in SMR Traffic	12,592	16,400	17,000	17,000	15,300	-10.0%	-10.0%	15,606
490100	Transfer in Storm Sewer	3,488	2,600	2,800	2,800	2,600	-7.1%	-7.1%	2,652
490100	Transfer in Parks	57,474	57,100	61,800	61,800	62,100	0.5%	0.5%	63,342
490100	Transfer in Golf Course	6,808	8,600	10,900	10,900	10,800	-0.9%	-0.9%	11,016
490100	Transfer in Airport	17,670	17,900	19,200	19,200	13,000	-32.3%	-32.3%	13,260
490100	Transfer in Water Treatment	3,000	3,100	5,500	5,500	8,000	45.5%	45.5%	8,160
490100	Transfer in Water Distribution	34,527	34,800	34,500	34,500	34,800	0.9%	0.9%	35,496
490100	Transfer in Sewer Treatment	16,119	13,900	11,300	11,300	9,200	-18.6%	-18.6%	9,384
490100	Transfer in Sewer Collection	20,912	20,100	22,500	22,500	41,300	83.6%	83.6%	42,126
490100	Transfer in Refuse	113,849	146,600	164,200	164,200	154,000	-6.2%	-6.2%	157,080
490100	Transfer in Recycling	62,440	68,000	76,300	76,300	66,400	-13.0%	-13.0%	67,728
490100	Transfer in IT	948	900	500	500	700	40.0%	40.0%	714
490100	Transfer in Building Maintenance	1,994	3,600	4,000	4,000	3,800	-5.0%	-5.0%	3,876
490100	Transfer in Cemetery	6,247	5,900	6,700	6,700	5,900	-11.9%	-11.9%	6,018
	Total Revenue	653,825	718,600	811,000	811,500	844,900	4.2%	4.1%	861,798
	Total Expenditures	608,502	599,556	844,970	660,861	893,534	5.7%	35.2%	916,519
	<i>Carryover PO's</i>								
	Fund Balance - December 31st	385,951	504,995	471,025	869,239	669,966			615,245

2021 BUDGET DETAIL

FUND: GARAGE ROTARY
 DEPARTMENT: PUBLIC WORKS

Org-Object	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
60117200- 510000	Wages	232,628	209,663	276,119	206,400	297,770	7.8%	44.3%	305,214
511100	PERS	31,667	27,083	37,214	30,200	40,131	7.8%	32.9%	41,134
511300	Medicare	3,205	2,891	4,004	2,900	4,317	7.8%	48.9%	4,425
511400	Workers Compensation	3,537	4,832	5,522	5,600	5,955	7.8%	6.3%	6,104
511600	Health Insurance	59,484	61,263	67,431	67,431	67,431	0.0%	0.0%	72,151
511700	Life Insurance	480	480	480	480	480	0.0%	0.0%	492
520100	Uniform	1,447	1,317	1,750	1,150	2,100	20.0%	82.6%	2,142
520110	Clothing	1,374	1,288	2,000	100	2,500	25.0%	2400.0%	2,550
521100	Electric	13,873	12,172	16,000	13,500	16,000	0.0%	18.5%	16,320
521200	Heat	4,606	4,444	6,000	4,100	5,800	-3.3%	41.5%	5,916
523100	Professional Services	2,843	10,617	57,000	3,000	62,000	8.8%	1966.7%	63,240
526000	Travel/Training	49	70	13,000	0	12,000	-7.7%	100.0%	12,240
526200	Licensing Fees	45	0	100	200	100	0.0%	-50.0%	102
527010	Maintenance of Equipment	0	39	750	1,000	750	0.0%	-25.0%	765
527020	Maint of Facility	0	1,440	2,500	0	2,500	0.0%	100.0%	2,550
533000	Operating Supply	11,069	12,024	20,000	16,000	20,000	0.0%	25.0%	20,400
533035	Fuel Supply	1,423	1,022	1,850	1,800	1,200	-35.1%	-33.3%	1,224
537000	Repair Materials	214,421	194,580	240,000	225,000	250,000	4.2%	11.1%	255,000
539000	Small Equipment	2,723	2,089	6,750	0	6,500	-3.7%	100.0%	6,630
539920	Outside Repair	23,628	30,695	60,000	60,000	50,000	-16.7%	-16.7%	51,000
550300	New Equip / Cap Outlay	0	21,547	26,500	22,000	46,000	73.6%	109.1%	46,920
TOTAL GARAGE ROTARY		608,502	599,556	844,970	660,861	893,534	5.7%	35.2%	916,519

**LINE ITEM DETAIL
GARAGE ROTARY FUND
GARAGE**

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
Wages	510000	\$297,770	Mechanics wages increase per wage analysis
Professional Services	523100	\$62,000	Towing bills \$2,000; Insurance deductibles \$10,000; Fleet Maintenance Software \$50,000
Outside Repair	539920	\$50,000	Overhaul engine for large truck \$15,000; Other outside repair(springs,tires,diagnostic,etc.) \$40,000; Fire Apparatus Contract Repairs \$5,000
Small Equipment	539000	\$6,500	Scanner Updates \$4,000; Shop Tools \$2,500
New Equip/Cap Outlay	550300	\$46,000	Challenger Column truck lift \$46,000

2021 BUDGET DETAIL

FUND: IT ROTARY FUND
 DEPARTMENT: INFORMATION TECHNOLOGY

Org-Object	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
Fund Balance - January 1st		724,386	864,190	655,373	655,373	655,373			410,270
60200101- 490100	Transfer in City Manager	48,783	48,783	68,296	68,296	70,248	2.9%	2.9%	71,653
490100	Transfer in Administrative Services	15,066	15,066	21,092	21,092	21,695	2.9%	2.9%	22,129
490100	Transfer in Economic Development	8,888	8,888	12,443	12,443	12,799	2.9%	2.9%	13,055
490100	Transfer in Legal	30,020	30,020	42,028	42,028	43,229	2.9%	2.9%	44,094
490100	Transfer in Finance	135,233	135,233	189,326	189,326	194,738	2.9%	2.9%	198,633
490100	Transfer in Police	299,972	299,972	419,961	419,961	431,966	2.9%	2.9%	440,605
490100	Transfer in Fire	187,530	187,530	262,542	262,542	270,047	2.9%	2.9%	275,448
490100	Transfer in Planning	67,205	67,205	94,087	94,087	96,777	2.9%	2.9%	98,712
490100	Transfer in Engineering	56,375	56,375	78,925	78,925	81,181	2.9%	2.9%	82,805
490100	Transfer in SMR Administration	83,214	83,214	116,500	116,500	119,830	2.9%	2.9%	122,226
490100	Transfer in Parks	3,662	3,662	5,127	5,127	5,273	2.9%	2.9%	5,379
490100	Transfer in Cemetery	3,415	3,415	4,781	4,781	4,918	2.9%	2.9%	5,016
490100	Transfer in Golf Course	3,500	3,500	4,900	4,900	5,040	2.9%	2.9%	5,141
490100	Transfer in Airport	3,754	3,754	5,256	5,256	5,406	2.9%	2.9%	5,514
490100	Transfer in Water Administration	75,968	75,968	106,355	106,355	109,395	2.9%	2.9%	111,583
490100	Transfer in Sewer Treatment	49,680	49,680	69,552	69,552	71,540	2.9%	2.9%	72,971
490100	Transfer in Refuse	3,752	3,752	5,253	5,253	5,403	2.9%	2.9%	5,511
60200102- 484300	Miscellaneous Revenue	0	205	0	500	514	100.0%	2.9%	525
Total Revenue		1,076,017	1,076,222	1,506,424	1,506,924	1,550,000	2.9%	2.9%	1,581,000
60211500-	Staff Support	324,707	518,696	573,516	532,697	584,731	2.0%	9.8%	603,152
60211600-	System Support	497,778	642,621	943,247	933,910	976,688	3.5%	4.6%	996,222
60211700-	GIS Operations	113,728	123,722	223,570	218,119	233,684	4.5%	7.1%	240,219
Total Expenditures		936,213	1,285,039	1,740,333	1,684,726	1,795,103	3.1%	6.6%	1,839,592
<i>Carryover PO's</i>									
Fund Balance - December 31st		864,190	655,373	421,464	477,571	410,270			151,677

2021 BUDGET DETAIL

FUND: IT ROTARY
 EPARTMENT: INFORMATION TECHNOLOGY

Org-Object	Description	2018 Actual	2019 Actual	2020 Budget	2020 Forecast	2021 Budget	% Δ Prior Budget	% Δ Prior Actual	2022 Projected
Technology Operations									
Staff Support									
60211500- 510000	Wages	200,054	378,770	386,472	362,600	395,579	2.4%	9.1%	405,468
511100	PERS	26,427	45,626	54,106	48,148	55,381	2.4%	15.0%	56,766
511300	Medicare	2,854	5,321	5,604	5,050	5,736	2.4%	13.6%	5,879
511400	Workers Compensation	5,208	7,549	7,729	7,729	7,911	2.4%	2.4%	8,109
511600	Health Insurance	63,311	64,638	87,381	87,381	88,000	0.7%	0.7%	94,160
511700	Life Insurance	619	619	619	619	619	0.0%	0.0%	634
520100	Uniform	238	150	150	240	300	100.0%	25.0%	306
521000	Cellular Telephone	1,297	1,348	2,000	650	1,500	-25.0%	130.8%	1,530
522000	Postage	116	11	150	180	150	0.0%	-16.7%	153
522300	Data Connectivity	482	1,449	700	0	500	-28.6%	100.0%	510
523100	Professional Services	0	1,600	2,500	0	2,500	0.0%	100.0%	2,550
526000	Travel/Training	1,750	3,561	6,200	4,400	6,500	4.8%	47.7%	6,630
526100	Membership and Dues	115	200	2,050	2,000	2,000	-2.4%	0.0%	2,040
527010	Maintenance of Equipment	0	0	205	200	205	0.0%	2.5%	209
530500	Publications	0	0	100	0	100	0.0%	100.0%	102
531000	Office Supply	908	3,873	4,800	1,400	5,000	4.2%	257.1%	5,100
537000	Repair Materials	3	0	500	500	500	0.0%	0.0%	510
539000	Small Equipment	402	311	2,000	1,000	2,000	0.0%	100.0%	2,040
550300	New Equip / Cap Outlay	9,033	3,670	5,125	5,000	5,125	0.0%	2.5%	5,228
550330	Software/Licenses	11,890	0	5,125	5,600	5,125	0.0%	-8.5%	5,228
TOTAL STAFF SUPPORT		324,707	518,696	573,516	532,697	584,731	2.0%	9.8%	603,152
System Support									
60211600- 521000	Telephone Connectivity	26,054	19,274	32,491	17,000	25,000	-23.1%	47.1%	25,500
522300	Internet Connectivity	23,979	20,677	31,987	30,000	40,000	25.1%	33.3%	40,800
523100	Professional Services	24,520	59,339	53,844	36,500	50,000	-7.1%	37.0%	51,000
523101	Network Support	14,081	13,005	25,000	10,000	25,000	0.0%	150.0%	25,500
523102	Software Support	298,179	346,934	410,000	475,000	546,413	33.3%	15.0%	557,341
523103	Hardware Support	19,755	19,204	34,000	22,500	35,000	2.9%	55.6%	35,700
527010	Maintenance of Equipment	5,644	6,560	8,150	2,200	8,150	0.0%	270.5%	8,313
527210	Garage Rotary	948	900	900	360	700	-22.2%	94.4%	714
527900	Copier Maintenance	31,415	29,293	42,108	20,000	40,000	-5.0%	100.0%	40,800
533035	Fuel Supply	289	319	541	50	400	-26.1%	700.0%	408
539000	Small Equipment	810	1,255	1,025	800	1,025	0.0%	28.1%	1,046
550300	New Equip / Cap Outlay	12,989	28,302	220,165	225,500	155,000	-29.6%	-31.3%	158,100
550330	Software/Licenses	39,115	97,559	83,036	94,000	50,000	-39.8%	-46.8%	51,000
TOTAL SYSTEM SUPPORT		497,778	642,621	943,247	933,910	976,688	3.5%	4.6%	996,222
GIS Operations									
60211700- 510000	Wages	64,091	67,380	119,939	115,600	129,333	7.8%	11.9%	132,566
511100	PERS	8,613	9,391	16,792	15,000	18,107	7.8%	20.7%	18,560
511300	Medicare	929	919	1,739	1,600	1,875	7.8%	17.2%	1,922
511400	Workers Compensation	912	1,348	2,399	2,399	2,587	7.8%	7.8%	2,652
511600	Health Insurance	1,200	1,200	21,150	21,150	22,000	4.0%	4.0%	23,540
511700	Life Insurance	150	150	270	270	270	0.0%	0.0%	277
523100	Professional Services	0	0	1,324	0	1,500	13.3%	100.0%	1,530
523102	Software Support	35,000	35,000	37,000	38,500	38,500	4.1%	0.0%	39,270
526000	Travel/Training	434	1,900	5,263	800	5,500	4.5%	587.5%	5,610
527010	Maintenance of Equipment	0	0	512	0	512	0.0%	100.0%	522
531000	Office Supply	0	79	1,000	500	1,000	0.0%	100.0%	1,020
550300	New Equip / Cap Outlay	2,399	1,188	6,182	1,900	2,500	-59.6%	31.6%	2,550
550330	Software/Licenses	0	5,167	10,000	20,400	10,000	0.0%	-51.0%	10,200
TOTAL GIS		113,728	123,722	223,570	218,119	233,684	4.5%	7.1%	240,219
TOTAL INFORMATION TECH.		936,213	1,285,039	1,740,333	1,684,726	1,795,103	3.1%	6.6%	1,839,592

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

Explanation of significant line items

<i>Description:</i>	<i>Object:</i>	<i>Amount:</i>	<i>Explanation:</i>
<u>Staff Support</u>			
Wages	510000	\$395,579	Change Desktop Technician to Help Desk Support Technician; Create Technical Support Specialist Position, Create GIS Analyst Position
Travel/Training	526000	\$6,500	Lynda.com; Extreme Switch Training
New Equip / Cap Outlay	550300	\$5,125	Purchase testing equipment and new equipment
Software/Licenses	550330	\$5,125	Purchase new development software
<u>System Support</u>			
Telephone Connectivity	521000	\$25,000	Includes monthly phone access charges for telephones and voice lines for all City departments.
Internet Connectivity	522300	\$40,000	Includes internet connectivity charges for all City buildings, and police cruisers. Increased \$10,000 for new devices
Professional Services	523100	\$50,000	Website Hosting - \$2,495; External Consulting Services, Switch and Network configuration; Firewall update and implementation; Phase II Office 365
Software Support	523102	\$546,413	Includes software support for the system servers and other departmental application software.
Hardware Support	523103	\$35,000	Includes hardware support for the system computers and peripherals.
Copier Maintenance	527900	\$40,000	Maintenance costs for all City copiers and City Printers
New Equip/Cap Outlay	550300	\$155,000	Purchase PCs, copiers, scanners, firewalls, switches, data storage, telephone hardware, servers, wireless access points, iPads, radios, and cameras.
Software/Licenses	550330	\$50,000	Active Directory, Server DataCenter, Veeam Backup, Security Software, Office365, Adobe
<u>GIS Operations</u>			
Software Support	523102	\$38,500	ESRI license renewal \$35,000
Travel/Training	526000	\$5,500	Cityworks conference expenses \$2,000
New Software/Licenses	550330	\$10,000	Geofencing Module and additional APIs

2021 BUDGET DETAIL

FUND: SELF INSURANCE TRUST FUND

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	1,918,596	1,508,194	522,535	522,535	1,979,378	1,333,378
61000101- 474100	Premiums	4,420,557	4,841,473	5,542,331	5,542,331	5,550,000	5,938,500
474110	Employee Payments	876,015	972,908	1,019,200	1,039,527	1,040,000	1,112,800
474115	Employee Vision Care Payments	17,553	22,856	21,500	78,385	100,000	102,000
61000102- 483100	Reimbursements	823,391	497,664	500,000	1,149,105	500,000	535,000
	Total Revenue	6,137,516	6,334,901	7,083,031	7,809,348	7,190,000	7,688,300
61061000- 523100	Program Administration	94,248	98,317	100,000	103,270	110,000	112,200
523105	Preferred Provider Fees	36,779	37,835	40,000	35,512	40,000	40,800
523108	Other Service Fees	5,853	6,467	7,000	4,910	7,000	7,140
524000	Preventative Care	34,021	29,429	25,000	34,418	40,000	40,800
528010	Self-Insurance TPA Fees	0	0	0	0	72,000	73,440
528030	Life/ADD Insurance	11,231	25,535	27,000	23,827	27,000	27,540
528050	Vision Insurance Premiums	33,668	27,057	30,000	28,637	30,000	30,600
528110	Stop Loss Insurance	737,761	850,297	1,000,000	992,856	1,000,000	1,070,000
528120	Medical Claims	4,366,686	4,800,664	4,650,000	3,348,681	4,800,000	4,800,000
528130	Dental Claims	253,948	261,328	285,000	460,180	475,000	508,250
528150	Prescription	943,463	1,155,100	1,200,000	1,289,400	1,200,000	1,284,000
528220	Opt Out Payments	27,440	25,640	30,000	26,024	30,000	30,600
528310	Federal ACA Excise Tax	2,820	2,891	5,000	4,790	5,000	5,100
	Total Expenditures	6,547,918	7,320,560	7,399,000	6,352,505	7,836,000	8,030,470
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	1,508,194	522,535	206,566	1,979,378	1,333,378	991,208

2021 BUDGET DETAIL

FUND: WORKERS COMPENSATION RESERVE FUND

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	2,352,622	2,628,786	2,626,778	2,626,778	2,095,172	1,711,172
62000101- 474100	Premiums	356,579	122,534	0	0	250,000	255,000
62000102- 483100	Reimbursements	191,859	279,535	0	15,224	25,000	25,500
	Total Revenue	548,438	402,069	0	15,224	275,000	280,500
62062000- 523100	Program Administration	8,000	8,000	10,000	6,400	8,000	8,160
523100	Professional Services	7,668	12,525	15,000	15,270	116,000	118,320
528000	BWC Premiums	172,904	175,358	250,000	250,000	250,000	255,000
528140	Workers Comp Claims	80,168	208,194	275,000	275,000	275,000	280,500
550200	Worker Safety Equipment	3,534	0	10,000	160	10,000	10,200
	Total Expenditures	272,274	404,077	560,000	546,830	659,000	672,180
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	2,628,786	2,626,778	2,066,778	2,095,172	1,711,172	1,319,492

2021 BUDGET DETAIL

FUND: FIRE DONATION FUND

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	6,345	6,345	1,083	1,083	1,403	1,403
70100152- 480100	Donations	0	200	0	320	0	0
	Total Revenue	0	200	0	320	0	0
70114500- 539000	Small Equipment	0	5,462	1,000	0	0	0
	Total Expenditures	0	5,462	1,000	0	0	0
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	6,345	1,083	83	1,403	1,403	1,403

2021 BUDGET DETAIL

FUND: PARKS DONATION FUND

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	6,810	16,410	13,214	13,214	10,699	10,699
70200251- 480100	Donations Miscellaneous	12,000	139,598	0	10,400	0	0
480100 PK003	Cheshire Crossing HOA Donation	12,000	139,598	0	10,400	12,000	0
	Total Revenue	12,000	139,598	0	10,400	12,000	0
70212000- 550300	Capital Outlay	2,400	9,600	0	0	0	10,699
550300	Hayes Statue	0	133,194	0	12,915	0	0
550300 -PK003	Cheshire Basketball Court	0	0	0	0	12,000	0
550310	Tree Purchase Cemetery	0	0	6,315	0	0	0
	Total Expenditures	2,400	142,794	6,315	12,915	12,000	10,699
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	16,410	13,214	6,899	10,699	10,699	0

2021 BUDGET DETAIL

FUND: POLICE DONATION FUND

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	7,796	7,809	10,837	10,837	8,137	301
70300152- 480100	Donations	0	2,200	1,000	500	1,000	1,000
480100	K-9 Donations	775	1,510	0	0	0	0
	Total Revenue	775	3,710	1,000	500	1,000	1,000
70313500- 533000	Supplies	559	182	9,336	0	5,000	1,300
550300	Capital Outlay / New Equipment	203	500	0	3,200	3,836	0
	Total Expenditures	762	682	9,336	3,200	8,836	1,300
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	7,809	10,837	2,501	8,137	301	1

2021 BUDGET DETAIL

FUND: MAYOR'S DONATION FUND

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	1,657	1,202	898	898	1,268	2,068
70400102- 480100	Donations	1,715	1,200	1,250	450	2,000	1,200
	Total Revenue	1,715	1,200	1,250	450	2,000	1,200
70410000- 523100	Professional Services	2,170	1,504	2,000	80	1,200	1,200
	Total Expenditures	2,170	1,504	2,000	80	1,200	1,200
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	1,202	898	148	1,268	2,068	2,068

2021 BUDGET DETAIL

FUND: PROJECT TRUST FUND

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

<i>Org-Object-Project</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	546,221	693,554	1,129,527	1,129,527	1,158,965	1,186,465
70500401- 471300	Curtis Farms Infrastructure Fees	7,773	9,827	10,000	18,107	7,500	0
471300	Ravines at Olentangy	0	142,000	30,000	25,600	0	0
471300	Ohio Health	0	195,000	65,000	104,000	0	0
471300	Developers Fees	139,560	93,265	0	0	20,000	0
471300	PENCK DCS Penick Ave Contribution	0	0	0	0	175,000	0
	Total Revenue	147,333	440,092	105,000	147,707	202,500	0
70570500- 523100	Professional Services	0	0	0	0	0	340,207
550300	Hills Miller Sidewalk	0	4,119	100,000	79,612	0	0
550300	Curtis St. Turn Lane	0	0	40,000	0	0	0
550300	Houk Rd. Pedestrian Crossing	0	0	105,000	38,657	0	0
550300	PENCK Pennick Ave Connector	0	0	0	0	175,000	0
	Total Expenditures	0	4,119	245,000	118,269	175,000	340,207
	Fund Balance - December 31st	693,554	1,129,527	989,527	1,158,965	1,186,465	846,258

2021 BUDGET DETAIL

FUND: UNCLAIMED FUNDS TRUST FUND

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
CITY FUND							
	Fund Balance - January 1st	15,394	16,493	18,620	18,620	19,120	19,370
70700202- 495000	UFTF Unclaimed Funds	7,480	6,410	5,000	5,000	5,000	5,000
	Total Revenue	7,480	6,410	5,000	5,000	5,000	5,000
70770700 560020	Unclaimed Funds Payment	0	0	0	0	0	0
570000	Transfer to General Fund	6,381	4,283	8,000	4,500	4,750	4,750
	Total Expenditures	6,381	4,283	8,000	4,500	4,750	4,750
	Fund Balance - December 31st	16,493	18,620	15,620	19,120	19,370	19,620
MUNICIPAL COURT FUND							
	Fund Balance - January 1st	57,425	68,877	86,376	86,376	101,265	116,265
70800102- 495000	UFTF Unclaimed Funds	11,452	18,467	5,000	14,889	15,000	15,000
	Total Revenue	11,452	18,467	5,000	14,889	15,000	15,000
70870800- 560020	Unclaimed Funds Payment	0	968	7,500	0	0	0
	Total Expenditures	0	968	7,500	0	0	0
	Fund Balance - December 31st	68,877	86,376	83,876	101,265	116,265	131,265

2021 BUDGET DETAIL

FUND: DEVELOPMENT RESERVE FUND

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	924,886	964,886	1,008,886	1,008,886	758,886	79,421
70900025- 493020	Transfer from General Fund	50,000	50,000	50,000	50,000	75,000	-
70900025- 493020	COVID Grant	0	0	0	430,500	0	0
	Total Revenue	50,000	50,000	50,000	480,500	75,000	0
70970900- 523100	Professional Services	10,000	6,000	60,000	50,000	10,000	10,000
570000	Transfer to General Fund	0	0	0	0	744,465	0
	Small Business COVID Grants	0	0	100,000	380,500	0	0
	COVID Revolving Loan	0	0	300,000	300,000	0	0
	Total Expenditures	10,000	6,000	460,000	730,500	754,465	10,000
	<i>Carryover PO's</i>						
	Fund Balance - December 31st	964,886	1,008,886	598,886	758,886	79,421	69,421

2021 BUDGET DETAIL

FUND: GENERAL RESERVE FUND

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	1,047,056	1,163,864	1,188,864	1,188,864	1,213,864	0
71000025- 493020	Transfer from General Fund	116,808	25,000	25,000	25,000	75,000	0
	Total Revenue	116,808	25,000	25,000	25,000	75,000	0
71071000- 570000	Transfer to General Fund	0	0	0	0	1,288,864	0
	Total Expenditures	0	0	0	0	1,288,864	0
	Fund Balance - December 31st	1,163,864	1,188,864	1,213,864	1,213,864	0	0

2021 BUDGET DETAIL

FUND: CEMETERY PERPETUAL CARE FUND

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	34,982	34,191	33,840	33,840	32,805	31,555
75000023- 430100	Investment Income	657	771	650	0	750	0
75000252- 480100	Special Care Contributions	0	0	0	0	0	0
	Total Revenue	657	771	650	0	750	0
75075000- 533140	Easter Arrangements	280	280	400	0	400	408
533140	Memorial Day Arrangements	556	410	675	360	675	689
533140	Christmas Arrangements	612	432	675	675	675	689
533140	Other Event Arrangements	0	0	250	0	250	255
	Total Expenditures	1,448	1,122	2,000	1,035	2,000	2,040
	Fund Balance - December 31st	34,191	33,840	32,490	32,805	31,555	29,515

2021 BUDGET DETAIL

FUND: HIGHWAY PATROL FUND

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	0	9,699	4,867	4,867	4,867	4,867
80100151- 450400	Fines & Forfeitures	59,355	61,309	75,000	60,000	75,000	75,000
	Total Revenue	59,355	61,309	75,000	60,000	75,000	75,000
80180100- 523100	Professional Services	49,656	66,141	75,000	60,000	75,000	75,000
	Total Expenditures	49,656	66,141	75,000	60,000	75,000	75,000
	Fund Balance - December 31st	9,699	4,867	4,867	4,867	4,867	4,867

2021 BUDGET DETAIL

FUND: STATE BUILDING PERMIT FEE FUND

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Forecast</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	371	466	1,297	1,297	1,297	1,297
80300151- 440300	3% State Building Permit Fee	5,403	8,813	10,000	6,000	10,000	10,000
440400	1% State Plumbing Fee	6,217	6,859	8,000	7,000	8,000	8,000
	Total Revenue	11,620	15,672	18,000	13,000	18,000	18,000
80380300- 560250	State Building Permit - 3%	5,396	8,366	10,000	6,000	10,000	10,000
560255	State Plumbing Permit - 1%	6,129	6,475	8,000	7,000	8,000	8,000
	Total Expenditures	11,525	14,841	18,000	13,000	18,000	18,000
	Fund Balance - December 31st	466	1,297	1,297	1,297	1,297	1,297

2021 BUDGET DETAIL

FUND: JEDD INCOME TAX FUND

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

<i>Org-Object</i>	<i>Description</i>	<i>2018 Actual</i>	<i>2019 Actual</i>	<i>2020 Budget</i>	<i>2020 Actual</i>	<i>2021 Budget</i>	<i>2022 Projected</i>
	Fund Balance - January 1st	203,703	57,099	84,718	84,718	80,218	73,128
81100015- 411100	JEDD Income Tax Collections	339,489	402,798	525,000	286,000	277,420	280,194
	Total Revenue	339,489	402,798	525,000	286,000	277,420	280,194
81181100- 529500	Collection Fees	12	0	0	0	0	0
560020	JEDD Refunds	4,230	9,205	10,000	7,500	10,000	10,000
560410	JEDD Board Fees (1%)	4,819	3,660	50,000	2,860	2,774	2,691
560420	City General Fund (4%)	19,274	14,639	20,000	11,440	11,097	10,764
560430	Berkshire Township Distribution	274,655	208,605	285,000	163,020	158,129	153,386
560440	City of Delaware Distributor	183,103	139,070	190,000	105,680	102,510	99,434
	Total Expenditures	486,093	375,179	555,000	290,500	284,510	276,275
	Fund Balance - December 31st	57,099	84,718	54,718	80,218	73,128	77,048