

# **BUDGET**

**FISCAL YEAR  
2017-2018**

**CITY OF BEREA  
KENTUCKY**





## CITY OF BEREA

MAYORS OFFICE

STEVEN CONNELLY  
MAYOR

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TO: City Council and Citizens of Berea

RE: Budget Message for Fiscal Year 2017-2018

The budget of the City of Berea for the fiscal year July 1, 2017 through June 30, 2018 is an excellent spending plan that meets the legal requirements of Kentucky Constitution section 157b, KRS 91A.030 (8), and KRS 83A.130 by providing sufficient revenue to operate city government in a way that provides essential services, accomplishes important projects, and ensures that revenues exceed appropriations as defined by the Constitution.

Each annual budget and the related audit are opportunities for a local government to be transparent and demonstrate to its citizens the quality of its fiscal management. This budget begins that process. It identifies revenue sources and, as required by law, compares anticipated revenue amounts to totals used in the previous budget and amended budget and to actual numbers derived from the audits of two previous years. Anticipated expenditures are compared similarly. For the first time, this budget contains detailed explanations from department heads to justify budgeted expenditures.

You will find that his budget demonstrates the financial strength and progressive nature of the City because it supports our employees, invests in infrastructure improvements, and enhances day-to-day operations through the purchase of necessary capital equipment. At the same time, it displays fiscal responsibility by ensuring the future financial integrity of the City.

**OPERATING PHILOSOPHY:** A basic conservative philosophy underpinning the construction of this budget is that revenues should be underestimated and expenditures over estimated. This approach helps ensure that the City will comply with the mandate of KRS 91A.030 (8) that no budget ordinance shall be adopted which provides for appropriations to exceed revenues in any one (1) fiscal year. A corollary philosophy is to authorize spending based upon actual cash flow. These practices help ensure the fiscal integrity of the city in case of an economic downturn either nationally or regionally.

**REVENUE:** The City's major sources of revenue continue to be the 2% occupational and net profit license fees (OLF), the 6% insurance premium tax, the 3% utility franchise fee, and the tax on real property imposed at a rate of 10.2 cents per \$100 of real property valuation.

Revenue from the OLF continues to grow which is an excellent indicator of the economic stability of Berea's local economy. Our industries continue to expand, and other sectors of our local economy are growing at a faster rate. Because of this growth and economic stability, revenue for this budget is expected to remain strong and the OLF is projected to generate \$5,300,000, still a conservative figure because the actual audited amount of OLF from last year was \$6,429,888. Last year's receipts from net profits have also exceeded expectations; therefore, the new budgeted amount is raised by \$100,000 to \$650,000.

Looking ahead, Administration will recommend that the City Council take the four percent increase when setting the 2017 real property tax rate in September, in part, to help fund needed street and curb repairs and important drainage projects to prevent additional deterioration of Berea's streets.

Grant proceeds are projected to be \$700,000 this fiscal year, the majority of which are a \$400,000 CDBG grant for partial funding of the fire department's portion of the new Operations Center and a \$150,000 DLG recreational grant for installation of a splash pad at the pool.

The budget also contains loan proceeds of \$5,400,000 from Rural Development for construction of the Operation Center. The interest rate of 0.008% on the construction loan from PNC Bank is lower than the fixed rate of the Rural Development loan. Therefore, the City will not close on permanent financing of 3.125% fixed for 40 years without prepayment penalty until the last possible date.

**FUND BALANCE RESERVE:** The Fund Balance Reserve is stated at \$2,700,000, an increase of \$500,000 over the previous budget. The reserve fund is set aside to pay daily operating expenses for two months in case of a catastrophic financial event. Pursuant to the provisions of Executive Order #2013-05, these funds are unbudgeted and cannot be spent without a budget amendment adopted by the City Council.

**CAPITAL SINKING FUND:** The Capital Sinking Fund was not increased in last year's budget and remained at \$1,800,000 because of the initial expense of constructing the Operations Center. This budget resumes funding the Capital Sinking Fund in the amount of \$600,000. However, \$300,000 of the \$600,000 will be spent to match the \$400,000 contribution by CSEPP for the purchase of the Quient fire apparatus. The anticipated ending balance of this fund is \$2,250,000.

In addition to the Fund Balance Reserve and the Capital Sinking Fund, this budget contains an Unallocated Fund Balance of \$574,368. The total ending balance of the General Fund is anticipated to be \$5,524,368 which is \$609,908 greater than the anticipated ending balance of the previous budget.

#### **EXPENDITURES:**

**Personnel:** The 2018 budget includes money for a 2% increase in payroll for all employees. Each employee has been evaluated by the department head and, based upon that evaluation, may receive up to a 2% increase in base pay. In addition, this budget reflects

promotions for several employees of the Public Works department. A gender equity survey was performed on all city employees which confirmed that pay rates are fair and equitable. A survey was also conducted by the Police and Fire departments that compared the City's pay scale to other agencies in Madison County and confirmed that Berea's rates of pay for both departments were equitable.

Four new full time positions, one for Police and three for Fire, and one part time position for the Economic Development department, have been approved in this budget. The Police department has requested one additional sworn officer. This department has two officers on indefinite medical leave and another in the Army Reserve has been activated and will be deployed for one year. A road officer has also been moved to the position of evidence technician, making the department one person short for patrol. The decision has been made to fill the evidence technician position with a sworn officer so that the technician can also be used for patrol when necessary.

The Fire department will fill three new positions because of the persistent lack of response by volunteers which exposes full time firefighters to danger and the City to potential liability for injury. Too frequently, because of insufficient backup support at a fire by the volunteers, full time employee are spending too much time fighting a fire without proper back up and relief.

The Economic Development department will fill a part time position who will help register and set up various educational and training programs sponsored by the department.

The 2018 budget removes the personnel cost of one IT technician from the General Fund and assigns it proportionately between the Utilities department and Tourism funds. With two employees in the IT department, it is no longer necessary to contract with Box Lake for email hosting and day-to-day computer server and systems support. The previous cost of Box Lake is eliminated.

Baptist Health will remain the City's health care provider. Premium rates in this fiscal year have been increased by 8%. The negotiation for health care was the most rigorous in recent years. Berea's experience factor over the past year was well over 100%. Dental insurance coverage remains with Delta Dental whose premium will increase 3%, the first increase in three years.

**Major Projects:** Funds are allocated for the following projects in the 2018 budget.

1. The budget provides funds for the completion of the Operations Center. The expenditure for this project is first backed up by the construction loan from PNC Bank with the permanent financing approved through Rural Development. DW Wilburn has stated that the building will be completed by October 2017. Included in the construction budget are funds to purchase needed furniture and fixtures for the building. The budget for this construction remains at \$10,400,000.

2. This budget contains \$ 200,000 in Fund 35 to purchase stadium seating and to widen the field at Duerson Stadium to make the playing surface a regulation-sized soccer field to serve both the Berea Community School and the Madison County Youth Soccer group. However, monies are not included in this budget for the repaving of the parking lot.
3. The budget also contains \$300,000 for a structural addition to the L&N Depot to accommodate a full service restaurant. This investment is no different than any other incentive that may be negotiated with a prospective business or industry that brings jobs to our community and enhances quality of life. The proposed restaurant could employ twenty people. This unorthodox request supports the City's economic development initiatives. The highest identified need to stimulate the commercial businesses in the Artisan Village is a restaurant, and this project will fill that need.
4. The budget contains \$545,000 for Shared Use Paths which will complete the Indian Fort Trail in the 2018 fiscal year. To date, all property owners but one have agreed to convey rights of way. The State will seek right of entry through the Court system to gain access to this remaining parcel of property. As soon as the right of entry is granted, the City will bid the construction of the path. This project will complete the Indian Fort Trail System and support our designation as a Trail Town. Monies are also included to start the planning process for the Brushy Fork trail from Slate Lick to Scaffold Cane roads.
5. Monies are included in the budget to fund emergency drainage projects that could arise during the fiscal year. No projects are planned.
6. The widening of US 25 is funded in this budget. The State Department of Transportation reports that this project will be bid in the fall of 2017.
7. The Berea Bypass remains in the State's six year plan. Funding has not been released for the construction of this project.

**Capital:** The Police department will require two new cruisers this fiscal year, and the Public Works department and Utilities department have agreed on a plan for the acquisition of bucket trucks for each department. The Utilities department will purchase a new bucket truck one year early, and the Public Works department will purchase the used truck from the Utility department. Typically, the amount of funds requested for day-to-day projects and rolling stock is larger in this budget than the previous year's budget.

**Tourism:** The Tourism budget continues to anticipate strong revenues and increased expenditures. Spending will focus on the arts, Berea's history, sustainability, and outdoor recreation. The Tourism budget continues to emphasize advertising, the Learnshops, the Accelerator Program, paying debt service on the purchase of the Tolle property, and \$400,000 to renovate the Tolle Building property as a Welcome Center. The Tourism budget also includes \$75,000 to pay a part of the cost of the Shared Use path program, \$12,000 for a community needs assessment for addition recreational facilities within the City, and \$1,000 for the Swing for

a Cure Softball Tournament. The study will evaluate the softball tournament to determine the economic impact on the City of a thirty team tournament. The Tourism Commission has also set aside \$25,000 to pay part of the cost of the splash pad at the Berea Swimming Pool. Payment by Tourism funds for part of the cost of the shared use paths, softball tournament, and splash pad construction was approved by the Tourism Commission because the expenditures were deemed to be tourism-related.

Hourly wages have been adjusted so that all part time employees will receive at least \$10.00 per hour based on a 23 hour work week.

**Utilities:** The FY 2018 BMU budget has identified all capital and operating needs for the Water, Sewer, Electric and Administration divisions and balanced revenue and expenses.

The most important capital projects identified in this budget involve:

- Upgrade for the Owsley Fork Dam project to add water storage;
- Completion of the Central Park Sewer force main project to accommodate development around Exit 77;
- Rehabilitation projects on B-Lake Dam and Cowbell Dam spillways;
- Sewer rehabilitation projects/ Asset Management in the sewer system;
- Various galvanized water line replacements;
- Coordinating utility upgrades related to Berea College Projects;
- Highway 1016 8" Sewer extension;
- Farristown Road 12' Sewer extension;
- 12' Check valve at West End water tank;
- Roof replacement at BMU;
- Bucket Truck replacement for the electric division;
- Value exercising trailer for the water division;
- Dump truck replacement and small tractor replacement for the sewer division;

Operating budget highlights include:

- BMU will fund the IT Technician position;
- The budget reflects a 9-10% increase in the KU wholesale electric cost;
- The water and sewer rate adjustments implemented in FY 2017 and the electric PCA pass-through of KU increases have balanced revenue and expenses.

**General Comments:**

- Travelers Insurance will remain our carrier for property and casualty insurance. This will be our second of three years of a guaranteed price lock on our premium. This is based on the City's low claims record. The only additional cost is for additions to the policy such as newly purchased rolling stock.
- The Berea Volunteer Fire Department is funded in the budget in the amount of \$ 25,000. The City also receives \$11,000 from the State Fire Commission for the volunteers; that money is

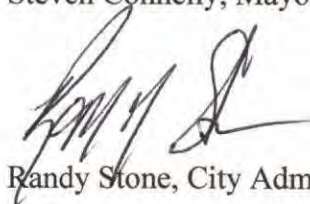
passed along to them. We continue to monitor the amount of interest and support the volunteer program provides the City's paid firefighters. If response continues to weaken, support for this program will need to be reevaluated. The Berea Fire Department relies on the volunteers for rescue service at accident scenes. Our department is not equipped to be the sole respond at accidents.

- The 911 operation is allocated \$109,000 in this budget. Richmond, Berea, Madison County, and the Ambulance Service will also contribute proportionately to augment the cost of day-to-day operations of the center. The bond for the equipment has been paid which reduces our obligation to the 911 Center.
- Requests are included in this budget to continue work at the Farristown Industrial Park. Work will continue on the design and construction of the Sewer extension along with division of the park into various lot sizes.
- \$200,000 has been budgeted from the Municipal Road Aid Fund for the resurfacing of streets. The revenue for this fund continues to be a concern because revenue from the Gas Tax from the State continues to dwindle.
- Berea Craft Fair: The July Craft Fair is budgeted as a standalone operation. The expenditures of the fair are supported by the income received from exhibitor's registration fees and revenues received at the gate. No Tourism funds are used for operation. The general fund transferred \$ 20,000 into Fund 75 and those funds have remained in the fund.

It is a pleasure to present the FY 2017-18 Budget for the City of Berea. We thank each Department Head and member of the Berea City Council for their dedication and attention to the financial details in the presentation and passage of the budget.



Steven Connelly, Mayor



Randy Stone, City Administrator

**City of Berea  
FY 2017-2018  
Budget**

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# BUDGET ORGANIZATION

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## Governmental Funds

The financial transactions of the City are recorded in individual funds. Governmental funds are those through which most governmental functions are financed. All governmental funds are accounted for and budgeted using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available.

The City will maintain the following governmental funds during the FY17-18

| <u>Name</u>  | <u>Fund No.</u> |
|--|-----------------|
| General Fund .....                                     | 10              |
| Municipal Road Aid .....                               | 22              |
| Tourism Fund .....                                     | 28              |
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The General Fund is the primary operating fund of the City. All monies qualifying as municipal tax, licenses and permits, charges for services, fines and forfeitures make up the general fund revenue base. These revenues are then allocated by the Mayor and council to individual departments for operating cost and capital improvement projects for the city during a specified fiscal year. Transfers from the general fund are also made to special funds for traceability and to compliment legal.

City special revenue funds receive money from specific sources and are self supporting revenue funds.

## Proprietary Funds

Proprietary funds types are used to account for operations that are financed and operated in a manner similar to business enterprises, where intent of the governing body is that costs of providing services are to be financed or recovered primarily through user charges. The measurement focus is upon determination of net income, financial position and changes in cash flows. Proprietary funds are accounted for using the accrual basis of accounting.

The City will maintain the following proprietary funds during the FY11-12:

| <u>Name</u>                | <u>Fund No.</u> |
|----------------------------|-----------------|
| Utilities Operations ..... | 200             |

The Utilities Operation Fund is the primary operating fund of the Berea Municipal Utilities. All charges for services, connections, etc. make up the revenue base. These revenues are then allocated by the Mayor and council for operating cost and capital improvement projects during a specified fiscal year.

**OVERVIEW OF ALL GOVERNMENTAL FUNDS  
FY 2017-2018 BUDGET**

|                            | 010          | 022        | 028          | 029            | 053                             | 055            | 057                           | 066         | 075            |               |
|----------------------------|--------------|------------|--------------|----------------|---------------------------------|----------------|-------------------------------|-------------|----------------|---------------|
|                            | General Fund | Road Aid   | Tourism      | Industrial Dev | Police<br>Restricted -<br>State | Berea Corridor | Police<br>Restricted -<br>Fed | US 25 North | Craft Festival | TOTAL         |
| FUND BALANCE @ JULY 1*     | \$ 9,650,000 | \$ 510,000 | \$ 1,100,000 | \$ 147,910     | \$ 99,500                       | \$ -           | \$ 33,515                     | \$ 120,350  | \$ 26,050      | \$ 11,687,325 |
| REVENUE                    |              |            |              |                |                                 |                |                               |             |                |               |
| Tax                        | 1,832,214    | 203,000    | 1,080,000    | -              | -                               | -              | -                             | -           | -              | 3,115,214     |
| Licenses & Permits         | 6,829,700    | -          | -            | -              | -                               | -              | -                             | -           | -              | 6,829,700     |
| Charges for Service        | 118,000      | -          | 175,000      | -              | -                               | -              | -                             | -           | 50,100         | 343,100       |
| Fines & Forfeitures        | 22,600       | -          | 500          | -              | 15,000                          | -              | 7,000                         | -           | -              | 45,100        |
| Intergovernmental Revenues | 1,178,750    | -          | 15,000       | -              | -                               | 75,000         | -                             | 172,000     | -              | 1,440,750     |
| Investment Income          | 35,900       | 300        | 1,200        | 510            | 30                              | -              | 20                            | -           | 10             | 37,970        |
| Other Financing Sources    | 5,484,175    | -          | 24,000       | 15,798         | -                               | -              | -                             | -           | -              | 5,523,973     |
| Transfers from Other Funds | (25,000)     | -          | (50,000)     | 75,000         | -                               | -              | -                             | -           | -              | -             |
| TOTAL REVENUE              | 15,476,339   | 203,300    | 1,245,700    | 91,308         | 15,030                          | 75,000         | 7,020                         | 172,000     | 50,110         | 17,335,807    |
| EXPENDITURES               |              |            |              |                |                                 |                |                               |             |                |               |
| Personnel Services         | 7,407,479    | -          | 389,454      | -              | -                               | -              | -                             | -           | -              | 7,796,933     |
| Utility Services           | 430,520      | -          | 64,000       | -              | -                               | -              | -                             | -           | 200            | 494,720       |
| Materials & Supplies       | 828,000      | -          | 49,200       | -              | 2,000                           | -              | -                             | -           | 4,800          | 884,000       |
| Services & Support         | 1,484,250    | 200,000    | 477,500      | 87,000         | -                               | 75,000         | -                             | -           | 41,200         | 2,364,950     |
| Other Expenditures         | 734,700      | -          | 424,500      | -              | 15,000                          | -              | -                             | -           | 2,800          | 1,177,000     |
| Capital Outlay             | 8,189,850    | 110,000    | 513,000      | -              | 27,000                          | -              | -                             | 172,000     | -              | 9,011,850     |
| Debt Service               | 404,172      | -          | 108,000      | -              | -                               | -              | -                             | -           | -              | 512,172       |
| TOTAL EXPENDITURES         | 19,478,971   | 310,000    | 2,025,654    | 87,000         | 44,000                          | 75,000         | -                             | 172,000     | 49,000         | 22,241,625    |
| Revenue Over/Under         | (4,002,632)  | (106,700)  | (779,954)    | 4,308          | (28,970)                        | -              | 7,020                         | -           | 1,110          | (4,905,818)   |
| ENDING FUND BALANCE        | 5,647,368    | 403,300    | 320,046      | 152,218        | 70,530                          | -              | 40,535                        | 120,350     | 27,160         | 6,781,507     |

## GENERAL FUND SUMMARY

### FUND 10

|   | AUDITED<br>2014-2015<br>ACTUAL | AUDITED<br>2015-2016<br>ACTUAL | ADOPTED<br>2016-2017<br>BUDGET | 2016-2017<br>AMENDED<br>BUDGET | 2017-2018<br>PROPOSED<br>BUDGET |
|---|--------------------------------|--------------------------------|--------------------------------|--------------------------------|---------------------------------|
| TOTAL FUND BALANCE @ JULY 1               | \$ 7,650,386                   | \$ 8,806,989                   | \$ 9,500,000                   | \$ 9,495,824                   | \$ 9,650,000                    |
| FUND BALANCE RESERVE                      | -                              | 2,085,000                      | 2,200,000                      | 2,200,000                      | 2,700,000                       |
| CAPITAL SINKING FUND                      | -                              | 1,200,000                      | 1,950,000                      | 1,950,000                      | 2,250,000                       |
| PREPAID FIRE TRUCK                        | -                              | -                              | -                              | 329,500                        | -                               |
| FUND BALANCE AVAILABLE FOR BUDGET         | <u>\$ 7,650,386</u>            | <u>\$ 5,521,989</u>            | <u>\$ 5,350,000</u>            | <u>\$ 5,016,324</u>            | <u>\$ 4,700,000</u>             |
| <b>REVENUE</b>                            |                                |                                |                                |                                |                                 |
| Property Tax                              | 1,991,662                      | 1,979,242                      | 1,803,678                      | 1,807,214                      | 1,832,214                       |
| Licenses & Permits                        | 8,073,166                      | 8,655,152                      | 6,500,700                      | 6,717,700                      | 6,829,700                       |
| Charges for Service                       | 144,490                        | 152,706                        | 128,400                        | 124,400                        | 118,000                         |
| Fines & Forfeitures                       | 35,022                         | 53,940                         | 19,100                         | 22,600                         | 22,600                          |
| Intergovernmental Revenues                | 943,010                        | 489,708                        | 1,467,250                      | 912,250                        | 1,178,750                       |
| Investment Income                         | 36,192                         | 44,901                         | 25,700                         | 25,700                         | 35,900                          |
| Other Financing Sources                   | 1,445,097                      | 134,657                        | 8,583,175                      | 8,583,175                      | 5,484,175                       |
| Transfers (to)/from Other Funds           | (25,000)                       | (158,967)                      | -                              | 54,209                         | (25,000)                        |
| TOTAL REVENUE                             | <u>12,643,638</u>              | <u>11,351,339</u>              | <u>18,528,003</u>              | <u>18,247,248</u>              | <u>15,476,339</u>               |
| <b>EXPENDITURE SUMMARY BY DEPARTMENT:</b> |                                |                                |                                |                                |                                 |
| General Government                        |                                |                                |                                |                                |                                 |
| General Services                          | 729,173                        | 677,984                        | 727,127                        | 713,159                        | 875,063                         |
| Administration Department                 | 468,617                        | 390,267                        | 697,793                        | 857,493                        | 460,704                         |
| Business Development                      | 36,734                         | 55,013                         | 116,725                        | 116,725                        | 167,667                         |
| Mayor and City Council                    | 343,043                        | 648,513                        | 479,981                        | 614,981                        | 549,800                         |
| IT  | 92,611                         | 110,458                        | 273,948                        | 291,907                        | 255,713                         |
| Finance                                   | 395,860                        | 396,353                        | 441,500                        | 438,000                        | 461,000                         |
| Capital Projects                          | 2,571,721                      | 1,030,887                      | 10,896,000                     | 10,746,000                     | 6,585,000                       |
| Total Administrative                      | <u>4,637,757</u>               | <u>3,309,475</u>               | <u>13,633,074</u>              | <u>13,778,265</u>              | <u>9,354,947</u>                |
| Public Safety                             |                                |                                |                                |                                |                                 |
| Police                                    | 2,565,372                      | 2,572,528                      | 2,922,500                      | 2,922,500                      | 2,977,500                       |
| Fire                                      | 1,558,305                      | 1,502,840                      | 2,552,000                      | 1,822,500                      | 2,805,400                       |
| Total Public Safety                       | <u>4,123,677</u>               | <u>4,075,367</u>               | <u>5,474,500</u>               | <u>4,745,000</u>               | <u>5,782,900</u>                |
| Public Works                              |                                |                                |                                |                                |                                 |
| Public Works Operations                   | 1,597,975                      | 2,044,021                      | 2,448,006                      | 2,448,006                      | 2,437,203                       |
| GIS                                       | 151,267                        | 168,717                        | 229,177                        | 229,177                        | 241,063                         |
| MS4                                       | -                              | 21,992                         | 82,600                         | 93,100                         | 47,300                          |
| Total Public Works                        | <u>1,749,242</u>               | <u>2,234,730</u>               | <u>2,759,783</u>               | <u>2,770,283</u>               | <u>2,725,566</u>                |
| Codes and Planning                        | 333,340                        | 386,570                        | 458,000                        | 459,760                        | 470,619                         |
| Parks                                     |                                |                                |                                |                                |                                 |
| Parks Operation                           | 461,123                        | 456,063                        | 650,040                        | 655,164                        | 674,798                         |
| Swimming Pool                             | 153,875                        | 168,364                        | 376,441                        | 376,441                        | 426,441                         |
| Intergenerational Center                  | 28,020                         | 31,934                         | 43,700                         | 43,700                         | 43,700                          |
| Total Parks                               | <u>643,018</u>                 | <u>656,361</u>                 | <u>1,070,181</u>               | <u>1,075,305</u>               | <u>1,144,939</u>                |
| TOTAL EXPENDITURES                        | <u>11,487,035</u>              | <u>10,662,503</u>              | <u>23,395,538</u>              | <u>22,828,613</u>              | <u>19,478,971</u>               |
| REVENUE OVER/(UNDER) EXPENDITURES         | 1,156,603                      | 688,835                        | (4,867,535)                    | (4,581,365)                    | (4,002,632)                     |
| UNALLOCATED FUND BALANCE AT 6/30          | <u>\$ 8,806,989</u>            | <u>\$ 6,210,824</u>            | <u>\$ 482,465</u>              | <u>\$ 434,960</u>              | <u>\$ 697,368</u>               |
| <b>FUND BALANCE SUMMARY at JUNE 30</b>    |                                |                                |                                |                                |                                 |
| Fund Balance Reserve                      | \$ -                           | \$ 2,085,000                   | \$ 2,200,000                   | \$ 2,200,000                   | \$ 2,700,000                    |

|                           |                     |                     |                     |                     |                     |
|---------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Capital Sinking Fund      | -                   | 1,200,000           | 1,950,000           | 1,950,000           | 2,250,000           |
| Prepaid Fire Truck        | -                   | -                   | -                   | 329,500             | -                   |
| Unallocated               | 8,806,989           | 6,210,824           | 482,465             | 434,960             | 697,368             |
| TOTAL ENDING FUND BALANCE | <u>\$ 8,806,989</u> | <u>\$ 9,495,824</u> | <u>\$ 4,632,465</u> | <u>\$ 4,914,460</u> | <u>\$ 5,647,368</u> |

**GENERAL FUND REVENUE**

| <b>Account</b> | <b>Description</b>                | <b>FY 14-15<br/>Actual</b> | <b>FY 15-16<br/>Actual</b> | <b>FY 16-17<br/>Approved<br/>Budget</b> | <b>Amended<br/>FY 16-17<br/>Budget</b> | <b>FY 17-18<br/>Budget</b> |
|----------------|-----------------------------------|----------------------------|----------------------------|---|--|----------------------------|
| 41000          | General Property Taxes            | 674,016                    | 687,386                    | 645,000                                 | 645,000                                | 645,000                    |
| 41010          | Vehicle Property Tax              | 50,729                     | 53,114                     | 40,000                                  | 40,000                                 | 40,000                     |
| 41020          | Public Service Property Tax       | 12,668                     | 15,334                     | 10,000                                  | 10,000                                 | 10,000                     |
| 41030          | Delinquent Property Tax           | 10,273                     | 28,401                     | 10,000                                  | 10,000                                 | 10,000                     |
| 41040          | In Lieu of Property Taxes         | 21,765                     | 44,374                     | 22,000                                  | 22,000                                 | 22,000                     |
| 41050          | Bank Depository Fees              | 58,312                     | 56,805                     | 56,678                                  | 60,214                                 | 60,214                     |
| 41100          | State Telecommunication Tax       | 123,632                    | 123,629                    | 120,000                                 | 120,000                                | 120,000                    |
| 41200          | Franchise Fee                     | 1,040,267                  | 970,199                    | 900,000                                 | 900,000                                | 925,000                    |
| 42000          | Business License                  | 12,257                     | 10,693                     | 7,500                                   | 7,500                                  | 7,500                      |
| 42010          | OL - Payroll                      | 6,156,928                  | 6,429,888                  | 5,100,000                               | 5,300,000                              | 5,300,000                  |
| 42020          | OL - Net Profit                   | 840,367                    | 1,001,497                  | 550,000                                 | 550,000                                | 650,000                    |
| 42030          | OL - Insurance                    | 892,739                    | 946,272                    | 700,000                                 | 700,000                                | 700,000                    |
| 42040          | OL - Individual                   | 40,510                     | 55,576                     | 30,000                                  | 30,000                                 | 30,000                     |
| 42050          | Alcoholic Beverage License        | 7,053                      | 6,691                      | 6,000                                   | 6,000                                  | 6,000                      |
| 42050          | Alcoholic Beverage Regulatory Fee | -                          | 10,211                     | -                                       | 11,000                                 | 18,000                     |
| 42100          | Building Permits                  | 79,299                     | 76,299                     | 50,000                                  | 50,000                                 | 55,000                     |
| 42110          | Electrical Permits                | 29,784                     | 79,828                     | 45,000                                  | 45,000                                 | 45,000                     |
| 42120          | Mechanical Permits                | 12,845                     | 20,755                     | 12,000                                  | 18,000                                 | 18,000                     |
| 42200          | Burn Permits                      | -                          | 10                         | -                                       | -                                      | -                          |
| 42300          | Street Cut Permits                | 400                        | 1,275                      | 200                                     | 200                                    | 200                        |
| 43280          | Customer Reimbursement            | 984                        | 16,156                     | -                                       | -                                      | -                          |
| 44000          | Plat Review Fees                  | 3,980                      | 5,792                      | 2,500                                   | 2,500                                  | 2,600                      |
| 44010          | Demolition/Clean Up               | 286                        | -                          | 100                                     | 100                                    | 100                        |
| 44100          | GIS Mapping                       | 26                         | -                          | -                                       | -                                      | -                          |
| 44200          | Court costs                       | 21,944                     | 14,609                     | 24,000                                  | 15,000                                 | 12,000                     |
| 44210          | Accident Reports                  | 4,060                      | 4,590                      | 2,000                                   | 2,000                                  | 2,000                      |
| 44220          | Fingerprint Fees                  | 920                        | 1,170                      | 900                                     | 900                                    | 900                        |
| 44230          | Special Police Services           | 13,350                     | 16,377                     | 5,000                                   | 10,000                                 | 10,000                     |
| 44240          | Special Olympics 10K Race         | 6,450                      | 7,151                      | 3,500                                   | 3,500                                  | -                          |
| 44300          | Park Concessions                  | 15,534                     | 11,661                     | 14,000                                  | 14,000                                 | 14,000                     |
| 44310          | Pool Concessions                  | 21,698                     | 26,120                     | 22,000                                  | 22,000                                 | 22,000                     |
| 44320          | Softball Fees                     | 800                        | -                          | 200                                     | 200                                    | 200                        |
| 44330          | Swimming Pool Fees                | 53,623                     | 63,552                     | 53,000                                  | 53,000                                 | 53,000                     |
| 44340          | Aerobics Classes                  | 1,819                      | 1,685                      | 1,200                                   | 1,200                                  | 1,200                      |
| 45000          | Parking Fines                     | 4,485                      | 4,030                      | 3,000                                   | 3,500                                  | 3,500                      |
| 45010          | Court Restitution                 | 149                        | -                          | 100                                     | 100                                    | 100                        |
| 45020          | Codes Violation                   | 2,967                      | 2,250                      | 1,000                                   | 1,000                                  | 1,000                      |
| 45050          | Penalties & Interest              | 27,421                     | 47,660                     | 15,000                                  | 18,000                                 | 18,000                     |
| 46000          | County SRO                        | 72,678                     | 73,293                     | 70,000                                  | 70,000                                 | 70,000                     |
| 46100          | Police Incentive                  | 111,904                    | 107,438                    | 128,000                                 | 128,000                                | 132,000                    |
| 46110          | Fire Incentive                    | 69,248                     | 71,476                     | 88,000                                  | 88,000                                 | 100,500                    |
| 46111          | Volunteer Fire State Aid          | 8,250                      | 8,250                      | 8,250                                   | 8,250                                  | 8,250                      |
| 46200          | County Fire Contribution          | 38,000                     | 38,000                     | 38,000                                  | 38,000                                 | 38,000                     |
| 46210          | County Park Contribution          | 15,000                     | 15,000                     | 15,000                                  | 15,000                                 | 15,000                     |
| 46300          | Grant Proceeds                    | 627,930                    | 176,251                    | 1,120,000                               | 565,000                                | 815,000                    |
| 47000          | Interest on Checking              | 933                        | 993                        | 700                                     | 700                                    | 900                        |
| 47100          | Interest on CDs                   | 35,258                     | 43,908                     | 25,000                                  | 25,000                                 | 35,000                     |
| 48010          | Cell Tower Rent                   | 12,174                     | 12,525                     | 12,000                                  | 12,000                                 | 12,000                     |
| 48020          | Park Rental Fees                  | 3,425                      | 3,425                      | 3,000                                   | 3,000                                  | 3,000                      |
| 48030          | Field Rental Fees                 | 1,100                      | 1,075                      | 1,000                                   | 1,000                                  | 1,000                      |
| 48040          | Folk Center Rental Fees           | 17,100                     | 18,535                     | 15,000                                  | 15,000                                 | 16,000                     |
| 48050          | IGC - Rent                        | 4,450                      | 4,200                      | 4,200                                   | 4,200                                  | 4,200                      |
| 48060          | IGC - Utilities                   | 15,474                     | 14,147                     | 15,000                                  | 15,000                                 | 15,000                     |

| <b>Account</b> | <b>Description</b>           | <b>FY 14-15<br/>Actual</b> | <b>FY 15-16<br/>Actual</b> | <b>FY 16-17<br/>Approved<br/>Budget</b> | <b>Amended<br/>FY 16-17<br/>Budget</b> | <b>FY 17-18<br/>Budget</b> |
|----------------|------------------------------|----------------------------|----------------------------|---|--|----------------------------|
| 48070          | Courtroom Rent               | 23,475                     | 23,475                     | 23,475                                  | 23,475                                 | 23,475                     |
| 48080          | Broadway Center Rent         | 6,950                      | 7,800                      | 4,500                                   | 4,500                                  | 4,500                      |
| 48090          | Misc Rent & Royalties        | -                          | -                          | -                                       | -                                      | -                          |
| 48200          | Insurance Proceeds           | 53,210                     | 32,027                     | -                                       | -                                      | -                          |
| 48300          | Financing Proceeds           | 1,290,000                  | -                          | 8,500,000                               | 8,500,000                              | 5,400,000                  |
| 48600          | Sale of Capital Asset        | 4,390                      | 4,824                      | -                                       | -                                      | -                          |
| 48900          | Miscellaneous Income         | 13,350                     | 12,624                     | 5,000                                   | 5,000                                  | 5,000                      |
| 49000          | Transfer to/from Other Funds | (25,000)                   | (158,967)                  | -                                       | 54,209                                 | (25,000)                   |
|                |                              | 12,643,638                 | 11,351,339                 | 18,528,003                              | 18,247,248                             | 15,476,339                 |

**2017-2018 BUDGET  
FEE SCHEDULE BY DEPARTMENT**

**FINANCE**

**Business License**

|                                       |  |
|---------------------------------------|--|
| Initial Business License Registration | \$25 (one time fee)  |
| Peddler                               | \$25/year or \$10/day  |
| Solicitor                             | \$100/year or \$10/day   |
| Delivery                              | \$50/year  |
| Carnival                              | \$300/week   |
| Pawn                                  | \$250/year   |
| Precious Metal Dealer                 | \$50/event if transient or \$50 lifetime if permanent business |
| Billiard                              | \$200/year + \$25/table/year                                   |
| Vending                               | \$10/machine/year (non-profits are exempt)                     |

**Taxes**

|   |  |
|---|--|
| Insurance Tax                           | 6% of premiums   |
| Occupational License Fees on Payroll    | 2% of gross wages  |
| Occupational License Fees on Net Profit | 2% of net profit; \$25 minimum                               |
| Property Tax Rate                       | \$0.101 per \$100 of assessed value (2015 Property Tax Rate) |
| Property Tax Penalty                    | 10% if paid after deadline                                   |
| Property Tax Interest                   | 10% per annum if paid after deadline                         |
| Restaurant Tax                          | 3% of retail sales   |
| Motel Tax                               | 3% of room rent  |
| Public Service Prop Tax                 | \$0.101 per \$100 of assessed value                          |
| Bank Deposit Tax                        | 0.25% of total deposits                                      |

**PARKS AND RECREATION**

**Facility Rentals**

|  |   |
|--|---|
| Large Picnic Shelter                     | \$50/day (10am-dark)                                    |
| Small Picnic Shelter                     | \$25/day (10am-dark)                                    |
| Baseball/Softball Field - With Lights    | \$125/field/day   |
| Baseball/Softball Field - Without Lights | \$100/field/day   |
| Clean up/Damage Deposit                  | \$50  |
| Folk Center Rental                       | \$65-\$390 (depending on number of people and duration) |
| Folk Center Kitchen Rental               | \$15/hour; max. \$150/day                               |
| Folk Center Clean Up Fee                 | \$50  |
| Folk Center Set Up Fee                   | \$50  |

**Swimming Pool**

|  |                         |
|--|-------------------------|
| Admission - Children 17 & Under                    | \$3/day                 |
| Admission - Adults 18 & Up                         | \$4/day                 |
| Daily Admission - Twilight Rate (after 4:30pm) All | \$2/evening             |
| Private Pool Parties - Up to 100 People            | \$200/evening (7pm-9pm) |
| Private Pool Parties - Over 100 People             | \$3/person              |

**Programs**

|                                   |   |
|-----------------------------------|---|
| Quilting Workshops                | \$100-\$350/workshop                              |
| Aerobics                          | \$3/visit; \$25 for 10 visits; \$50 for 20 visits |
| Program Fees                      | \$10-\$400 depending on program                   |
| Swim Lessons & Toddler & Me Class | \$40 for 8 classes                                |

**CODES AND PLANNING**

**Building Permits**

|   |   |
|---|---|
| Project Valuation Does Not Exceed \$2000    | \$20  |
| Project Valuation \$2,001 to \$15,000       | \$20 + \$5 for each \$1,000 over \$2,000              |
| Project Valuation \$15,001 to \$100,000     | \$85 + 2.75 for each \$1,000 over \$15,000            |
| Project Valuation \$100,001 to \$500,000,   | \$318.75 + \$1.25 for each \$1,000 over \$100,000     |
| Project Valuation \$501,000 to \$1,000,000, | \$818.75 + \$0.50 for each \$1,000 over \$501,000     |
| Project Valuation Over \$1,000,001          | \$1,068.75 + \$0.20 for each \$1,000 over \$1,000,000 |
| Additional Inspection (beyond 2 trips)      | \$40/trip   |
| Demolition permit                           | \$30/structure  |
| Zoning permit                               | \$10 per item   |

**Mechanical Permits** (based on state mandated fees per contract)

|                            |  |
|----------------------------|--|
| Single Family and Duplexes | \$105.00 First Unit - \$50.00 Each Additional Unit |
| Multifamily                | \$105.00 First Unit - \$50.00 Each Additional Unit |
| Commercial Buildings       | Based on Cost See "HVAC Commercial Permit"         |
| Industrial Buildings       | Based on Cost See "HVAC Commercial Permit"         |

**Sign Permits**

|  |      |
|--|------|
| First \$1,000 of Sign Value                        | \$30 |
| Each Additional \$1,000 of Sign Value Over \$1,000 | \$15 |
| Temporary Advertising Device                       | \$10 |

**Electrical Fees**

|  |                   |
|--|-------------------|
| Residential: Single Family 100 AMP Service                   | \$135             |
| Residential: Single Family 200 AMP Service                   | \$150             |
| Residential: Single Family 400 AMP Service                   | \$200             |
| Residential: Duplex 200 AMP                                  | \$225             |
| Residential: Duplex 400 AMP                                  | \$250             |
| Commercial/Multifamily (less than \$50,000) 200 AMP Service  | \$175 + \$25/unit |
| Commercial/Multifamily (less than \$50,000) 400 AMP Service  | \$320 + \$25/unit |
| Commercial/Multifamily (less than \$50,000) 600 AMP Service  | \$450 + \$25/unit |
| Commercial/Multifamily (less than \$50,000) 800 AMP Service  | \$560 + \$25/unit |
| Commercial/Multifamily (less than \$50,000) 1000 AMP Service | \$650 + \$25/unit |
| Commercial (no new Service) less than \$50,000.00            | \$175.00          |
| Contract Based Pricing - \$50,000-\$200,000                  | Contract x 0.010  |
| Contract Based Pricing - \$200,0001-\$400,000                | Contract x 0.009  |
| Contract Based Pricing - \$400,001 and over                  | Contract x 0.008  |
| Temporary Service (Construction Service)                     | \$40              |
| Service Change   | \$45              |

|  |       |
|--|-------|
| Mobile Home Service                                      | \$45  |
| Trip charge or Reinspection                              | \$45  |
| Barns, Garages, Outbuildings, Pump Station (New Service) | \$100 |
| Signs  | \$45  |
| Swimming Pools, Additions (2 trips)                      | \$90  |

#### Application Fees and Other Service Fees

|   |                                       |
|---|---------------------------------------|
| Board of Adjustment - Variance Request                              | \$150                                 |
| Board of Adjustment - Conditional Use                               | \$150                                 |
| Board of Adjustment - Appeals (refunded if appeal is won)           | \$75                                  |
| Architectural Review Board Application Fee                          | \$150                                 |
| Architectural Review Board - Appeal Fee (refunded if appeal is won) | \$75                                  |
| Zone Change Request   | \$350                                 |
| Development Plans - R1, R2-   | \$200                                 |
| Development Plans - R1T, R3, B1, B2 -                               | \$500                                 |
| Development Plans - PF, INS, P1, MP -                               | \$500                                 |
| Development Plans - B3, B4, PUD, I -                                | \$600                                 |
| 18x24 Blueline of Survey Records                                    | \$10                                  |
| 36x48 Blueline of Survey Records                                    | \$12                                  |
| Copies of Zoning and Subdivision Regulations                        | \$10 unbound; \$15 bound              |
| Copy of Comprehensive Plan  | \$15 unbound; \$25 bound              |
| Copy of DVD   | \$5                                   |
| Street Work Permit  | \$25 + \$2.5/foot after first 20 feet |

#### Maps and Photos

|   |      |
|---|------|
| 81/2 x 11 to 11 x 17 Plot of Digital Map (Existing - no drafting) | \$4  |
| 18x24 plot of Digital Map (Existing - no drafting)                | \$6  |
| 24x36 Plot of Digital Map (Existing - no drafting)                | \$8  |
| 36x48 Plot Digital Map (Existing - no drafting)                   | \$10 |
| 82x11 To 11x17 Aerial Photo, Photo or Zone Map                    | \$8  |
| 18x24 Aerial Photo, Photo or Zone Map                             | \$12 |
| 24x36 Aerial Photo, Photo or Zone Map                             | \$16 |
| 36x48 Aerial Photo, Photo or Zone Map                             | \$24 |

#### Plat Fees

|   |                    |
|---|--------------------|
| Minor Plat - A-1, R-1, R1T, OR R-2 ZONES        | \$40 + \$2.50/lot  |
| Minor Plat - R-3 ZONES                          | \$50 + \$ 2.50/lot |
| Minor Plat - P-1, B-1, B-2, B-4, PF ZONES       | \$75 + \$2.50/lot  |
| Minor Plat - INDUSTRIAL ZONES                   | \$150 + \$2.50/lot |
| Minor Plat - PUD                                | \$150 + \$2.50/lot |
| Preliminary Plat - R-1, R1T, OR R-2 ZONES       | \$100 + \$12/lot   |
| Preliminary Plat - R-3 ZONES                    | \$125 + \$12/lot   |
| Preliminary Plat - P-1, B-1, B-2, B-4, PF ZONES | \$150 + \$12/lot   |
| Preliminary Plat - Industrial                   | \$200 + \$12/lot   |
| Preliminary - PUD                               | \$200 + \$12/lot   |
| Final Plat - R-1, R1T, OR R-2 ZONES             | \$75 + \$7/lot     |
| Final Plat - R-3 ZONES                          | \$100 + \$7/lot    |

|   |                 |
|---|-----------------|
| Final Plat - P-1, B-1, B-2, B-4, PF ZONES | \$125 + \$7/lot |
| Final Plat - Industrial                   | \$200 + \$7/lot |
| Final Plat - PUD                          | \$200 + \$7/lot |

**Codes Enforcement**

|                                  |  |
|----------------------------------|--|
| Mowing per hour (1 hour minimum) | \$60 (1 mower + 1 laborer)                   |
| Trash removal, clean up & misc   | \$30/hour laborer + FEMA equipment rate/hour |

**FIRE DEPARTMENT**

|              |   |
|--------------|---|
| Burn Permit  | First two are free; \$10/permit each additional |
| Fire Reports | \$2/report                                      |

**POLICE DEPARTMENT**

**Reports**

|                |          |
|----------------|----------|
| Police Reports | \$5      |
| DVDs/Video     | \$10     |
| Photographs    | \$1/page |

**Parking Violations**

|                                       |      |
|---------------------------------------|------|
| 2 Hour Violation                      | \$10 |
| Double Parking                        | \$15 |
| Parking within 10 ft. of Fire Hydrant | \$15 |
| Parking on Wrong Side of Roadway      | \$15 |
| Parking on Yellow Curb                | \$15 |
| Parking on Sidewalk                   | \$15 |
| Parking in No Parking Zone            | \$15 |
| Parking Across Pedestrian Walk        | \$15 |
| Blocking Intersection or Driveway     | \$15 |
| Prohibited parking                    | \$15 |
| Parking in Handicap Zone              | \$50 |

**Service Fee**

|         |      |
|---------|------|
| Warrant | \$30 |
| Summons | \$30 |

**Other**

|               |            |
|---------------|------------|
| Fingerprints  | \$10       |
| Parade Permit | \$50/event |

## UTILITIES

### Electric Connection Fee

|                              |       |
|------------------------------|-------|
| Fee for Each Meter           | \$50  |
| Residential Electric Deposit | \$150 |

### Water Connection Fee

|                           |         |
|---------------------------|---------|
| 5/8" (3/4") Meter         | \$425   |
| 1" Meter                  | \$750   |
| 2" Meter                  | \$2,000 |
| 3" Meter                  | \$2,750 |
| Residential Water Deposit | \$50    |

### Sewer Connection Fees

#### Inside City Limits Connecting to BMU Water System

|                           |          |
|---------------------------|----------|
| 5/8" (3/4") Meter         | \$400    |
| 1" Meter                  | \$1,000  |
| 2" Meter                  | \$3,200  |
| 3" Meter                  | \$6,400  |
| 4" Meter                  | \$10,000 |
| Residential Sewer Deposit | \$40     |

#### Inside Limits Not Connected to BMU Water System

|                           |          |
|---------------------------|----------|
| 5/8" (3/4") Meter         | \$600    |
| 1" Meter                  | \$1,500  |
| 1 1/2" Meter              | \$3,000  |
| 2" Meter                  | \$4,800  |
| 3" Meter                  | \$9,600  |
| 4" Meter                  | \$15,000 |
| Residential Sewer Deposit | \$60     |

#### Outside City Limits Not Connected to BMU Water System

|                           |          |
|---------------------------|----------|
| 5/8" (3/4") Meter         | \$800    |
| 1" Meter                  | \$2,000  |
| 1 1/2" Meter              | \$4,000  |
| 2" Meter                  | \$6,400  |
| 3" Meter                  | \$12,800 |
| 4" Meter                  | \$20,000 |
| Residential Sewer Deposit | \$60     |

### Disconnection and Penalties

|                                   |       |
|-----------------------------------|-------|
| Disconnection Fees (each utility) | \$20  |
| Late Payment Penalty              | \$10% |

# ADMINISTRATION

## ACTIVITIES

The Administration Department is responsible, under the direction of the Mayor, for the daily operation of the City. The Administration Department supervises budget account numbers 1000, 1005, and 1010. The duties include, but are not limited to, daily supervision of department heads, citizen complaints, budget and financial management, procurement, personnel records, health insurance, workers compensation, and County Employees Retirement records, reports, and claims, and other related, administrative duties.

This department assures that all administrative ordinances, policies, and laws are uniformly applied. Specific duties also consist of all City employee personnel actions, telephone calls, inter-governmental contributions and the maintenance of City Hall.

## STAFFING LEVELS

### ADMINISTRATION

| <u>POSITION</u>                            |                 | <u>AUTHORIZED NUMBER</u> |
|--|-----------------|--------------------------|
| City Administrator                         | Randy Stone     | 1                        |
| City Clerk                                 | Cheryl Chasteen | 1                        |
| Part-Time Clerical Human Rights Commission | VACANT          | 1                        |

### BUILDING MAINTENANCE

|          |                                  |   |
|----------|----------------------------------|---|
| Janitors | VACANT<br>Rick Abney (Part-Time) | 2 |
|----------|----------------------------------|---|

**GENERAL GOVERNMENT**

**1000**

| <b>Account</b> | <b>Description</b>            | <b>FY 14-15<br/>Actual</b> | <b>FY 15-16<br/>Actual</b> | <b>FY 16-17<br/>Approved<br/>Budget</b> | <b>Amended<br/>FY 16-17<br/>Budget</b> | <b>FY 17-18<br/>Budget</b> |
|----------------|-------------------------------|----------------------------|----------------------------|---|--|----------------------------|
| 51001          | Salaries: Full-time           | 26,010                     | 5,791                      | 25,051                                  | 25,051                                 | 24,638                     |
| 51002          | Salaries: PT/Seasonal/Temp    | 11,605                     | 12,162                     | 13,000                                  | 13,000                                 | 13,574                     |
| 51003          | Salaries: Overtime            | -                          | -                          | 500                                     | 500                                    | 500                        |
| 51102          | Medical and Life Ins.         | 623                        | 104                        | 1,139                                   | 1,139                                  | 12,297                     |
| 51103          | City Pension Contributions    | 4,591                      | 763                        | 4,773                                   | 4,773                                  | 4,821                      |
| 51104          | City FICA Contributions       | 2,289                      | 1,103                      | 2,390                                   | 2,390                                  | 2,400                      |
| 51105          | Medicare                      | 535                        | 258                        | 559                                     | 559                                    | 561                        |
| 52100          | Electric - Buildings          | 45,841                     | 39,114                     | 45,000                                  | 45,000                                 | 45,000                     |
| 52200          | Natural Gas                   | 10,486                     | 7,444                      | 12,300                                  | 11,000                                 | 10,000                     |
| 52300          | Water Service                 | 2,663                      | 1,785                      | 2,600                                   | 2,600                                  | 2,400                      |
| 52400          | Sewer Service                 | 2,070                      | 1,323                      | 2,100                                   | 2,100                                  | 1,900                      |
| 52500          | Waste Collection              | 2,359                      | 2,435                      | 2,500                                   | 1,500                                  | 2,500                      |
| 53010          | General Operating Supplies    | 2,577                      | 4,040                      | 3,500                                   | 3,500                                  | 3,500                      |
| 53040          | Janitorial Supplies           | 13,340                     | 8,304                      | 13,000                                  | 13,000                                 | 9,000                      |
| 54200          | Equipment Rent/Lease          | 3,600                      | 3,600                      | 3,600                                   | 3,600                                  | 3,600                      |
| 54310          | Unemployment Insurance        | 28,378                     | 5,742                      | 23,500                                  | 10,000                                 | 10,000                     |
| 54320          | Employee Disability Insurance | 4,791                      | 4,176                      | 5,000                                   | 5,000                                  | 5,000                      |
| 54330          | Workers Comp. Insurance       | 119,077                    | 117,524                    | 122,000                                 | 123,832                                | 124,000                    |
| 54340          | Property Insurance            | 58,882                     | 59,896                     | 62,000                                  | 62,000                                 | 62,000                     |
| 54350          | General Liability Insurance   | 78,477                     | 80,704                     | 82,000                                  | 82,000                                 | 81,000                     |
| 54500          | Building & Grounds R&M        | 41,236                     | 54,449                     | 25,000                                  | 25,000                                 | 25,000                     |
| 54510          | Equipment R&M                 | 4,372                      | 4,331                      | 4,200                                   | 4,200                                  | 4,200                      |
| 54750          | Cleaning Services             | -                          | -                          | -                                       | -                                      | 14,000                     |
| 55012          | Cash Over/Short               | -                          | -                          | -                                       | -                                      | -                          |
| 55100          | Special Programs              | 2,991                      | 2,800                      | 9,000                                   | 9,000                                  | 9,000                      |
| 57000          | Principal Payment             | 235,000                    | 240,000                    | 250,000                                 | 250,000                                | 238,464                    |
| 57100          | Interest Payment              | 27,380                     | 20,135                     | 12,415                                  | 12,415                                 | 165,708                    |
|                |                               | <b>729,173</b>             | <b>677,984</b>             | <b>727,127</b>                          | <b>713,159</b>                         | <b>875,063</b>             |

**GENERAL GOVERNMENT  
BUDGET JUSTIFICATION  
AND EXPLANATIONS**

**PERSONNEL**

**51001 Full Time Salaries** - Position is vacant

**51002 Part Time** - Ricky Abney-23 hours per week

**51003 Overtime** - To cover any emergencies

**51102-52000** - Personnel related expense related to the two employees.

**UTILITIES**

**52100-52500** - Utility cost for the following buildings: City Hall, Municipal Building, 107 Parkway and the Broadway Center

**52700 Internet and Cable** – Now appearing in IT department budgeted

**53010 General Operating** - Day to day office needs: not covered in other departmental budgets

**53040 Janitorial Supplies** - \$ 9,000 is the expense for all departments with the exception of Parks

**54200 Rent/Lease** - Parking lot on North Broadway. \$300.00 per mon

**54310 Unemployment Ins** - Expense for all employees paid out of general fund is paid from this line item.

**54320 Employee Disability Ins** - All employees with less than five years of service the City provides them with disability coverage. After five years of service the employee becomes vested in CERS and is covered by their disability plan.

**54330 Workers Comp** - KLC's quote for the coming year does not indicate a premium increase

**54340 Property Ins** - Travelers Ins is our carrier. No price increase

**54350 General Ins** - Travelers Ins is our carrier, no price increase.

**54500 Building and Grounds** - General or unexpected repair to City buildings

**54510 Equipment R&M** - General Repair

**54750 Cleaning Services** – Contracted weekly cleaning of new city operations center building.

**55100: Special Programs** - Signal Maintenance and repair and Street light additions

**57000: Debt Service** - Principal payment on 2008 Series Bond (Paid in full upon making this Payment)

**57100: Interest Payment** - Interest on the 2008 Series Bond. This also includes the first interest payment on the Rural Development bonds.

City of Berea, Kentucky  
 General Obligation Bonds  
 Series 2008  
 Issue Summary

## Debt Service Schedule

| Date         | Principal           | Coupon | Interest          | Total P+I           | Fiscal Total | Principal Balance |
|--------------|---------------------|--------|-------------------|---------------------|--------------|-------------------|
| 4/17/2008    | -                   | -      | -                 | -                   | -            |                   |
| 6/1/2008     | -                   | -      | 11,033.91         | 11,033.91           | -            |                   |
| 6/30/2008    | -                   | -      | -                 | -                   | 11,033.91    | 3,375,000.00      |
| 12/1/2008    | 415,000.00          | 2.25%  | 45,138.75         | 460,138.75          | -            |                   |
| 6/1/2009     | -                   | -      | 40,470.00         | 40,470.00           | -            |                   |
| 6/30/2009    | -                   | -      | -                 | -                   | 500,608.75   | 2,960,000.00      |
| 12/1/2009    | 420,000.00          | 2.30%  | 40,470.00         | 460,470.00          | -            |                   |
| 6/1/2010     | -                   | -      | 35,640.00         | 35,640.00           | -            |                   |
| 6/30/2010    | -                   | -      | -                 | -                   | 496,110.00   | 2,540,000.00      |
| 12/1/2010    | 435,000.00          | 2.40%  | 35,640.00         | 470,640.00          | -            |                   |
| 6/1/2011     | -                   | -      | 30,420.00         | 30,420.00           | -            |                   |
| 6/30/2011    | -                   | -      | -                 | -                   | 501,060.00   | 2,105,000.00      |
| 12/1/2011    | 445,000.00          | 2.50%  | 30,420.00         | 475,420.00          | -            |                   |
| 6/1/2012     | -                   | -      | 24,857.50         | 24,857.50           | -            |                   |
| 6/30/2012    | -                   | -      | -                 | -                   | 500,277.50   | 1,660,000.00      |
| 12/1/2012    | 455,000.00          | 2.70%  | 24,857.50         | 479,857.50          | -            |                   |
| 6/1/2013     | -                   | -      | 18,715.00         | 18,715.00           | -            |                   |
| 6/30/2013    | -                   | -      | -                 | -                   | 498,572.50   | 1,205,000.00      |
| 12/1/2013    | 225,000.00          | 2.90%  | 18,715.00         | 243,715.00          | -            |                   |
| 6/1/2014     | -                   | -      | 15,452.50         | 15,452.50           | -            |                   |
| 6/30/2014    | -                   | -      | -                 | -                   | 259,167.50   | 980,000.00        |
| 12/1/2014    | 235,000.00          | 3.00%  | 15,452.50         | 250,452.50          | -            |                   |
| 6/1/2015     | -                   | -      | 11,927.50         | 11,927.50           | -            |                   |
| 6/30/2015    | -                   | -      | -                 | -                   | 262,380.00   | 745,000.00        |
| 12/1/2015    | 240,000.00          | 3.10%  | 11,927.50         | 251,927.50          | -            |                   |
| 6/1/2016     | -                   | -      | 8,207.50          | 8,207.50            | -            |                   |
| 6/30/2016    | -                   | -      | -                 | -                   | 260,135.00   | 505,000.00        |
| 12/1/2016    | 250,000.00          | 3.20%  | 8,207.50          | 258,207.50          | -            |                   |
| 6/1/2017     | -                   | -      | 4,207.50          | 4,207.50            | -            |                   |
| 6/30/2017    | -                   | -      | -                 | -                   | 262,415.00   | 255,000.00        |
| 12/1/2017    | 255,000.00          | 3.30%  | 4,207.50          | 259,207.50          | -            |                   |
| 6/30/2018    | -                   | -      | -                 | -                   | 259,207.50   | -                 |
| <b>Total</b> | <b>3,375,000.00</b> |        | <b>435,967.66</b> | <b>3,810,967.66</b> | <b>-</b>     |                   |

City of Berea, Kentucky  
 General Obligation Bonds  
 Series 2008  
 Recreational Park Project

**Debt Service Schedule**

Part 1 of 2

| Date         | Principal           | Coupon | Interest          | Total P+I           | Fiscal Total | Principal Balance |
|--------------|---------------------|--------|-------------------|---------------------|--------------|-------------------|
| 4/17/2008    | -                   | -      | -                 | -                   | -            |                   |
| 6/1/2008     | -                   | -      | 7,699.23          | 7,699.23            | -            |                   |
| 6/30/2008    | -                   | -      | -                 | -                   | 7,699.23     | 2,254,686.00      |
| 12/1/2008    | 201,416.00          | 2.25%  | 31,496.86         | 232,912.86          | -            |                   |
| 6/1/2009     | -                   | -      | 29,230.93         | 29,230.93           | -            |                   |
| 6/30/2009    | -                   | -      | -                 | -                   | 262,143.79   | 1,851,769.00      |
| 12/1/2009    | 201,501.00          | 2.30%  | 29,230.93         | 230,731.93          | -            |                   |
| 6/1/2010     | -                   | -      | 26,913.67         | 26,913.67           | -            |                   |
| 6/30/2010    | -                   | -      | -                 | -                   | 257,645.60   | 1,851,769.00      |
| 12/1/2010    | 211,303.00          | 2.40%  | 26,913.67         | 238,216.67          | -            |                   |
| 6/1/2011     | -                   | -      | 24,378.04         | 24,378.04           | -            |                   |
| 6/30/2011    | -                   | -      | -                 | -                   | 262,594.71   | 1,640,466.00      |
| 12/1/2011    | 215,754.00          | 2.50%  | 24,378.04         | 240,132.04          | -            |                   |
| 6/1/2012     | -                   | -      | 21,681.11         | 21,681.11           | -            |                   |
| 6/30/2012    | -                   | -      | -                 | -                   | 261,813.15   | 1,424,712.00      |
| 12/1/2012    | 219,712.00          | 2.70%  | 21,681.11         | 241,393.11          | -            |                   |
| 6/1/2013     | -                   | -      | 18,715.00         | 18,715.00           | -            |                   |
| 6/30/2013    | -                   | -      | -                 | -                   | 260,108.11   | 1,205,000.00      |
| 12/1/2013    | 225,000.00          | 2.90%  | 18,715.00         | 243,715.00          | -            |                   |
| 6/1/2014     | -                   | -      | 15,452.50         | 15,452.50           | -            |                   |
| 6/30/2014    | -                   | -      | -                 | -                   | 259,167.50   | 980,000.00        |
| 12/1/2014    | 235,000.00          | 3.00%  | 15,452.50         | 250,452.50          | -            |                   |
| 6/1/2015     | -                   | -      | 11,927.50         | 11,927.50           | -            |                   |
| 6/30/2015    | -                   | -      | -                 | -                   | 262,380.00   | 745,000.00        |
| 12/1/2015    | 240,000.00          | 3.10%  | 11,927.50         | 251,927.50          | -            |                   |
| 6/1/2016     | -                   | -      | 8,207.50          | 8,207.50            | -            |                   |
| 6/30/2016    | -                   | -      | -                 | -                   | 260,135.00   | 505,000.00        |
| 12/1/2016    | 250,000.00          | 3.20%  | 8,207.50          | 258,207.50          | -            |                   |
| 6/1/2017     | -                   | -      | 4,207.50          | 4,207.50            | -            |                   |
| 6/30/2017    | -                   | -      | -                 | -                   | 262,415.00   | 255,000.00        |
| 12/1/2017    | 255,000.00          | 3.30%  | 4,207.50          | 259,207.50          | -            |                   |
| 6/30/2018    | -                   | -      | -                 | -                   | 259,207.50   |                   |
| <b>Total</b> | <b>2,254,686.00</b> |        | <b>360,623.59</b> | <b>2,615,309.59</b> | <b>-</b>     |                   |

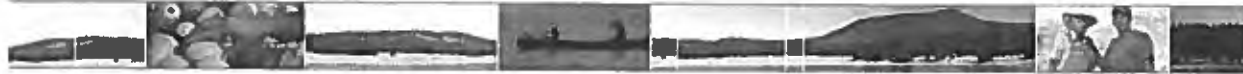
**City of Berea, Kentucky**  
**General Obligation Bonds**  
**Series 2008**  
**Industrial Park Project**

**Debt Service Schedule**

| <b>Date</b>  | <b>Principal</b>    | <b>Coupon</b> | <b>Interest</b>  | <b>Total P+I</b>    | <b>Fiscal Total</b> | <b>Principal Balance</b> |
|--------------|---------------------|---------------|------------------|---------------------|---------------------|--------------------------|
| 4/17/2008    | -                   | -             | -                | -                   | -                   |                          |
| 6/1/2008     | -                   | -             | 3,334.68         | 3,334.68            | -                   |                          |
| 6/30/2008    | -                   | -             | -                | -                   | 3,334.68            | 1,120,314.00             |
| 12/1/2008    | 213,584.00          | 2.25%         | 13,641.89        | 227,225.89          | -                   |                          |
| 6/1/2009     | -                   | -             | 11,239.07        | 11,239.07           | -                   |                          |
| 6/30/2009    | -                   | -             | -                | -                   | 238,464.96          | 906,730.00               |
| 12/1/2009    | 218,499.00          | 2.30%         | 11,239.07        | 229,738.07          | -                   |                          |
| 6/1/2010     | -                   | -             | 8,726.33         | 8,726.33            | -                   |                          |
| 6/30/2010    | -                   | -             | -                | -                   | 238,464.40          | 688,231.00               |
| 12/1/2010    | 223,697.00          | 2.40%         | 8,726.33         | 232,423.33          | -                   |                          |
| 6/1/2011     | -                   | -             | 6,041.96         | 6,041.96            | -                   |                          |
| 6/30/2011    | -                   | -             | -                | -                   | 238,465.29          | 464,534.00               |
| 12/1/2011    | 229,246.00          | 2.50%         | 6,041.96         | 235,287.96          | -                   |                          |
| 6/1/2012     | -                   | -             | 3,176.39         | 3,176.39            | -                   |                          |
| 6/30/2012    | -                   | -             | -                | -                   | 238,464.35          | 235,288.00               |
| 12/1/2012    | 235,288.00          | 2.70%         | 3,176.39         | 238,464.39          | -                   |                          |
| 6/1/2013     | -                   | -             | -                | -                   | -                   |                          |
| 6/30/2013    | -                   | -             | -                | -                   | 238,464.39          | -                        |
| <b>Total</b> | <b>1,120,314.00</b> |               | <b>75,344.07</b> | <b>1,195,658.07</b> | <b>-</b>            |                          |



United States Department of Agriculture  
CPAP - Community Program Application Processing



### CPAP - Bond Schedule Detail

| Name of Borrower:City of Berea           |          |  |         |
|--|----------|--|---------|
| Amount of Loan                           | 10402000 | Annual Interest Rate                       | 0 03125 |
| Number of Initial Interest Only Payments | 2        | Number of pncipal and/or Interest Payments | 40      |
| Payment Frequency                        | Annual   | This is a split payment bond               | No      |
| Principal Payment Units                  | 100      | Interest Payment Units.                    | 01      |

| Year          | Period | Number | Payment                | Interest              | Principal              | Balance  |
|---------------|--------|--------|------------------------|-----------------------|------------------------|----------|
| 2018          | 1      | 1      | 325062.5               | 325062.5              | 0                      | 10402000 |
| 2019          | 1      | 2      | 325062.5               | 325062.5              | 0                      | 10402000 |
| 2020          | 1      | 3      | 471562.5               | 325062.5              | 146500                 | 10255500 |
| 2021          | 1      | 4      | 471484.37              | 320484.37             | 151000                 | 10104500 |
| 2022          | 1      | 5      | 471565.62              | 315765.62             | 155800                 | 9948700  |
| 2023          | 1      | 6      | 471496.87              | 310896.87             | 160600                 | 9788100  |
| 2024          | 1      | 7      | 471478.12              | 305878.12             | 165600                 | 9622500  |
| 2025          | 1      | 8      | 471503.12              | 300703.12             | 170800                 | 9451700  |
| 2026          | 1      | 9      | 471565.62              | 295365.62             | 176200                 | 9275500  |
| 2027          | 1      | 10     | 471559.37              | 289859.37             | 181700                 | 9093800  |
| 2028          | 1      | 11     | 471481.25              | 284181.25             | 187300                 | 8906500  |
| 2029          | 1      | 12     | 471528.12              | 278328.12             | 193200                 | 8713300  |
| 2030          | 1      | 13     | 471490.62              | 272290.62             | 199200                 | 8514100  |
| 2031          | 1      | 14     | 471565.62              | 266065.62             | 205500                 | 8308600  |
| 2032          | 1      | 15     | 471543.75              | 259643.75             | 211900                 | 8096700  |
| 2033          | 1      | 16     | 471521.87              | 253021.87             | 218500                 | 7878200  |
| 2034          | 1      | 17     | 471493.75              | 246193.75             | 225300                 | 7652900  |
| 2035          | 1      | 18     | 471553.12              | 239153.12             | 232400                 | 7420500  |
| 2036          | 1      | 19     | 471490.62              | 231890.62             | 239600                 | 7180900  |
| 2037          | 1      | 20     | 471503.12              | 224403.12             | 247100                 | 6933800  |
| 2038          | 1      | 21     | 471481.25              | 216681.25             | 254800                 | 6679000  |
| 2039          | 1      | 22     | 471518.75              | 208718.75             | 262800                 | 6416200  |
| 2040          | 1      | 23     | 471506.25              | 200506.25             | 271000                 | 6145200  |
| 2041          | 1      | 24     | 471537.5               | 192037.5              | 279500                 | 5865700  |
| 2042          | 1      | 25     | 471503.12              | 183303.12             | 288200                 | 5577500  |
| 2043          | 1      | 26     | 471496.87              | 174296.87             | 297200                 | 5280300  |
| 2044          | 1      | 27     | 471509.37              | 165009.37             | 306500                 | 4973800  |
| 2045          | 1      | 28     | 471531.25              | 155431.25             | 316100                 | 4657700  |
| 2046          | 1      | 29     | 471553.12              | 145553.12             | 326000                 | 4331700  |
| 2047          | 1      | 30     | 471565.62              | 135365.62             | 336200                 | 3995500  |
| 2048          | 1      | 31     | 471559.37              | 124859.37             | 346700                 | 3648800  |
| 2049          | 1      | 32     | 471525                 | 114025                | 357500                 | 3291300  |
| 2050          | 1      | 33     | 471553.12              | 102853.12             | 368700                 | 2922600  |
| 2051          | 1      | 34     | 471531.25              | 91331.25              | 380200                 | 2542400  |
| 2052          | 1      | 35     | 471550                 | 79450                 | 392100                 | 2150300  |
| 2053          | 1      | 36     | 471496.87              | 67196.87              | 404300                 | 1746000  |
| 2054          | 1      | 37     | 471562.5               | 54562.5               | 417000                 | 1329000  |
| 2055          | 1      | 38     | 471531.25              | 41531.25              | 430000                 | 899000   |
| 2056          | 1      | 39     | 471493.75              | 28093.75              | 443400                 | 455600   |
| 2057          | 1      | 40     | 469837.5               | 14237.5               | 455600                 | 0        |
| <b>TOTALS</b> |        |        | <b>\$18,566,356.14</b> | <b>\$8,164,356.14</b> | <b>\$10,402,000.00</b> |          |

Warning: This schedule is an estimate of payments Rural Development calculates interest amounts and principle reduction as of the date the payment is processed Because over the life of the loan payments will be processed on dates other than the due date, the actual interest amounts and principle reduction will not match the schedule provided here.

[CPAP | USDA | Rural Development | eAuth](#)  
[Accessibility Statement | Privacy Policy | Non-Discrimination](#)

| Account | Description                  | FY 14-15<br>Actual | FY 15-16<br>Actual | FY 16-17<br>Approved<br>Budget | Amended<br>FY 16-17<br>Budget | FY 17-18<br>Budget |
|---------|------------------------------|--------------------|--------------------|--------------------------------|-------------------------------|--------------------|
| 51001   | Salaries: Full-time          | 193,945            | 199,573            | 162,621                        | 162,621                       | 174,300            |
| 51002   | Salaries: PT/Seasonal/Temp   | -                  | 5,859              | 11,960                         | 11,960                        | 10,500             |
| 51003   | Salaries: Overtime           | 2,062              | 2,115              | 2,400                          | 2,400                         | 2,400              |
| 51102   | Medical and Life Ins.        | 19,754             | 21,506             | 15,262                         | 15,262                        | 16,404             |
| 51103   | City Pension Contributions   | 34,110             | 33,931             | 30,079                         | 30,079                        | 33,900             |
| 51104   | City FICA Contributions      | 10,907             | 11,501             | 10,634                         | 10,634                        | 11,650             |
| 51105   | Medicare                     | 2,551              | 2,690              | 2,487                          | 2,487                         | 2,750              |
| 53000   | General Office Supplies      | 2,493              | 2,758              | 3,200                          | 3,200                         | 3,200              |
| 53001   | Books/Manuals/Periodicals    | 10,701             | 6,551              | 8,000                          | 8,000                         | 4,000              |
| 53200   | Uniforms & Gear              | 214                | 514                | 500                            | 500                           | 500                |
| 53300   | Fuel                         | 1,915              | 1,302              | 1,550                          | 1,550                         | 1,200              |
| 53400   | Small Tools & Equipment      | 21,705             | 551                | 12,000                         | 12,000                        | 7,500              |
| 53500   | Office Furniture & Equipment | 1,520              | 2,635              | 1,000                          | 1,000                         | 8,000              |
| 54000   | Legal Services               | 63,402             | 59,529             | 265,000                        | 425,000                       | 72,000             |
| 54090   | Other Professional Services  | 67,247             | 7,863              | 100,000                        | 100,000                       | 45,000             |
| 54100   | Advertising                  | 6,112              | 7,109              | 8,000                          | 8,000                         | 8,000              |
| 54200   | Equipment Rent/Lease         | 4,783              | 5,711              | 6,400                          | 6,400                         | 6,400              |
| 54520   | Vehicle R&M                  | -                  | -                  | 400                            | 400                           | 400                |
| 54730   | Postage & Shipping           | 11,773             | 9,331              | 11,000                         | 11,000                        | 11,000             |
| 54740   | Printing & Copy Services     | 84                 | 96                 | 800                            | 500                           | -                  |
| 55020   | Membership & Licenses        | 5,115              | 4,890              | 5,000                          | 5,000                         | 5,100              |
| 55021   | Education & Training         | 3,268              | 1,411              | 3,500                          | 3,500                         | 1,000              |
| 55022   | Conference/Meeting Expenses  | 2,819              | 1,695              | 4,500                          | 4,500                         | 4,500              |
| 55023   | Meals & Travel               | 2,137              | 1,146              | 1,500                          | 1,500                         | 1,000              |
| 56300   | Automobiles                  | -                  | -                  | 30,000                         | 30,000                        | 30,000             |
|         |                              | 468,617            | 390,267            | 697,793                        | 857,493                       | 460,704            |

**ADMINISTRATION  
BUDGET JUSTIFICATION  
AND EXPLANATIONS**

**PERSONNEL**

**51001 Salaries** – Full Time - City Administrator and City Clerk

**51002 Salaries PT/Seasonal/Temp** - HRC Part time clerk

**51003 Salaries: Overtime** - Overtime for the clerk, teaches classes for the Parks Department

**MATERIALS & SUPPLIES**

**53000 General Office Supplies** - Supplies for daily operations such as ink cartridges, pens and paper.

**53001 Books, Manuals, Periodicals** - Updates to the KRS for legal and administration. Professional journals and updates to the Criminal Law of Kentucky

**53300 Fuel** - No vehicle is assigned to Administration

**53400 Small Tools and Equipment** - Material for safety equipment and computer equipment

**53500 Office Furniture & Equipment** - nothing planned at this time

**SERVICES & SUPPORTS**

**54000 Legal Services** - Contractual legal services with Coy Gilbert Shepherd and Wilson

**54090 Professional Services** - Integrated Engineering has been contracted to complete the College Square traffic study. The cost of the study is being reimbursed by KDOT. Any needed contractual services need in the fiscal year.

**54100 Advertising** - Publication of meeting notices, ordinances and job postings.

**54200 Equipment Rental and Leases** - copy machine has been leased to network with our system so that copies can be scanned and emailed such as the council packet. Lease of the postage machine and meter.

**55020 Membership and Licenses** - Membership to City County Managers Association, International Clerks and Bluegrass Clerks Association and IMCA.

**55022 Conference and Meeting Expenses** - two clerks conferences. KLC Conference and the annual City County Managers Conference.

**55023 Meals and travel** - Covers expenses for any City related functions.

**56300 Automobiles** - Provides for the purchase of an automobile for Administration and any employees being sent for training.

# Business Development

## ACTIVITIES

The Business Development Department is committed to promoting the City of Berea as an outstanding location to conduct business. The Business Development Director serves as a facilitator between the private sector and the City. The Department provides a resource center where existing and prospective businesses can find support and assistance. Goals of the department include bringing new factories to the Industrial Parks and bringing new retail establishments to the City.

## STAFFING LEVELS

### ADMINISTRATION

| <u>POSITION</u>               |              | AUTHORIZED NUMBER |
|-------------------------------|--------------|-------------------|
| Business Development Director | Danny Isaacs | 1                 |
| Part-Time Program Manager     | VACANT       | 1                 |

| <b>Account</b> | <b>Description</b>                | <b>FY 14-15<br/>Actual</b> | <b>FY 15-16<br/>Actual</b> | <b>FY 16-17<br/>Approved<br/>Budget</b> | <b>Amended<br/>FY 16-17<br/>Budget</b> | <b>FY 17-18<br/>Budget</b> |
|----------------|-----------------------------------|----------------------------|----------------------------|---|--|----------------------------|
| 51001          | Salaries: Full-time               | 26,188                     | 36,504                     | 55,368                                  | 57,031                                 | 58,174                     |
| 51002          | Salaries: Part-Time/Seasonal/Temp | -                          | -                          | -                                       | -                                      | 18,000                     |
| 51102          | Medical and Life Ins.             | 2,968                      | 3,493                      | 5,888                                   | 5,888                                  | 6,527                      |
| 51103          | City Pension Contributions        | 4,041                      | 6,329                      | 10,343                                  | 10,653                                 | 11,158                     |
| 51104          | City FICA Contributions           | 1,533                      | 2,153                      | 3,433                                   | 3,536                                  | 4,723                      |
| 51105          | Medicare                          | 358                        | 504                        | 803                                     | 827                                    | 1,105                      |
| 52600          | Website & Email Hosting           | -                          | -                          | 40                                      | 40                                     | 80                         |
| 53000          | General Office Supplies           | -                          | 2,431                      | 2,500                                   | 2,000                                  | 2,850                      |
| 53001          | Books/Manuals/Periodicals         | -                          | -                          | 200                                     | 200                                    | 200                        |
| 53200          | Uniforms & Gear                   | -                          | 174                        | 200                                     | -                                      | 200                        |
| 53300          | Fuel                              | 408                        | 47                         | 2,000                                   | 2,000                                  | 2,000                      |
| 53500          | Office Furniture & Equipment      | -                          | -                          | 250                                     | 250                                    | 250                        |
| 54010          | Consulting Services               | -                          | -                          | -                                       | -                                      | 20,000                     |
| 54090          | Other Professional Services       | -                          | -                          | 2,500                                   | 2,500                                  | 6,500                      |
| 54100          | Advertising                       | -                          | 1,402                      | 2,500                                   | 2,500                                  | 2,500                      |
| 54210          | Facility Rent                     | -                          | -                          | 8,400                                   | -                                      | -                          |
| 54520          | Vehicle R&M                       | 65                         | -                          | 1,500                                   | 1,500                                  | 1,500                      |
| 54720          | Contract Labor                    | -                          | -                          | 4,800                                   | 2,800                                  | -                          |
| 54730          | Postage Shipping                  | -                          | -                          | -                                       | -                                      | 300                        |
| 54740          | Printing & Copy Services          | -                          | 58                         | 1,000                                   | 500                                    | 1,000                      |
| 55020          | Membership & Licenses             | 100                        | 225                        | 1,500                                   | 1,000                                  | 4,600                      |
| 55021          | Education & Training              | -                          | 135                        | 1,000                                   | 1,000                                  | 12,000                     |
| 55022          | Conference/Meeting Expenses       | 1,068                      | 1,055                      | 3,000                                   | 3,000                                  | 3,000                      |
| 55023          | Meals & Travel                    | 5                          | 503                        | 1,500                                   | 1,500                                  | 7,000                      |
| 55100          | Special Programs                  | -                          | -                          | 8,000                                   | 18,000                                 | 24,000                     |
|                |                                   | 36,734                     | 55,013                     | 116,725                                 | 116,725                                | 187,667                    |

**BUSINESS DEVELOPMENT  
BUDGET JUSTIFICATION  
AND EXPLANATIONS**

**PERSONNEL SERVICES**

**51001 Salaries: Full Time** – \$58,174 - Salaries show 2% increase for 1 Full-Time Employee

**51002 Salaries: Part-Time/Seasonal/Temp** - \$18,000. This reflects the addition of one part-time staff person who will assist the Director of Business Development with planning and coordination of business development events including the Business Workshop Series, Berea Job Fair, and Industry Appreciation Luncheon. This staff person will also help with maintaining the commercial and industrial property data base, and various other marketing activities.

**51102 Medical & Life Ins.** - \$6,527

**51103 City Pension Contributions** - \$11,158

**51104 City FICA Contributions** - \$4,723

**51105 Medicare** - \$1,105

**UTILITIES**

**52600 - Website & Email Hosting** - \$80. Once a year renewal of bereabusinessdevelopment.com, bereaeconomicdevelopment.com and Basic SiteLock (renews 4/21/2018)

**MATERIALS & SUPPLIES**

**53000 General Office Supplies** - \$2,850. Items necessary to operate an office. Includes letterhead, paper, file folders, pens, printer toner, etc. This also budgets for a customer relationship management software.

**53001 Books/Manuals/Periodicals** - \$200. Lane Report, Global Trading Magazine, Area Development Magazine, and other magazine subscriptions that help the Business Development department stay informed on current market conditions.

**53200 Uniforms & Gear** - \$200. These fund will be used to purchase button down shirts with the City of Berea logo and work boots for industrial site visits.

**53300 Fuel** - \$2,000. This represents the projected fuel cost over the course of a year, and maintains budgeted amount from the previous year.

**53500 Office Furniture & Equipment** - \$250. Budgeted cost to replace office furniture and equipment as needed.

**SERVICES & SUPPORT**

**54090 Consulting Services** - \$20,000. This budgeted amount represents two major consulting projects. The first project is one the Business Development department is working on with the Madison County Public Schools where funds will be used to hire a research company to do an employer needs assessment. The results will be used to design vocational training programs in the Berea public school system. The second project will fund the feasibility

study for an additional grocery store to consider locating in Berea. This study will be used for future commercial recruitment activities.

**54090 Other Professional Services** - \$6,500. In FY18 the priority will be for the Business Development department to increase its digital footprint. This represents the budgeted cost of hiring professional photographers, videographers, and designers to develop promotional materials, videos, interactive maps, and other marketing materials.

**54100 Advertising** – \$2,500. This maintains budgeted amount from the previous year. Specific areas/methods of advertisement have not been identified yet.

**54520 Vehicle R&M** - \$1,500. This maintains budgeted amount from the previous year.

### **OTHER EXPENDITURES**

**54740 Printing & Copy Services** - \$1,000. This covers basic brochure, fliers, and any other printing service for the Business Development department.

**55020 Professional Memberships & Licenses** - \$4,600. This represents a number of professional memberships that assist in our ability to network, be informed, and market Berea with other industry professionals and regional partners. A list of these memberships are included below.

|  |         |
|--|---------|
| Kentucky United                              | \$3,500 |
| International Economic Development Council   | \$420   |
| Southern Economic Development Council        | \$250   |
| Kentucky Association of Economic Development | \$200   |
| International Council of Shopping Centers    | \$100   |
| Madison County Industrial Management Club    | \$75    |
| Miscellaneous                                | \$55    |

**55021 Education & Training** - \$12,000. This represents a number of education and training events that will begin this year. A list of these trainings are included below.

|                                      |          |
|--------------------------------------|----------|
| EKU Masters in Public Administration | \$11,000 |
| Leadership Madison County -          | \$550    |
| Miscellaneous                        | \$450    |

**55022 Conferences/Meeting Expenses** - \$3,000. This represents a number of conferences and meetings that assist in our ability to network, be informed, and market Berea with other industry professionals and regional partners. A list of these events are included below.

|   |       |
|---|-------|
| International Council of Shopping Centers (Atlanta) - | \$300 |
| Bluegrass Alliance (Atlanta) -                        | \$300 |
| Bluegrass Alliance (Detroit) -                        | \$300 |
| Kentucky United (Chicago) -                           | \$300 |
| KAED Fall Conference -                                | \$250 |
| KAED Spring Conference –                              | \$250 |
| KAED Best Practices Conference -                      | \$250 |
| KY ABC Summit -                                       | \$250 |
| Miscellaneous -                                       | \$800 |

**55023 Meals & Travel** - \$7,000. This represents the cost associated with traveling to a number of conferences and marketing trips. A list of these estimated expenses is included below.

|   |         |
|---|---------|
| International Council of Shopping Centers (Atlanta) | \$1,540 |
|---|---------|

|                                |         |
|--------------------------------|---------|
| Kentucky Travel -              | \$1,500 |
| Bluegrass Alliance (Atlanta) - | \$1,065 |
| Bluegrass Alliance (Detroit) - | \$1,120 |
| Kentucky United (Chicago) -    | \$1,380 |
| Miscellaneous -                | \$395   |

**55100 Special Programs** - \$24,000. Funding in this category is being requested to continue and expand a series of workshops geared towards strengthening our existing businesses, growing our business support system, and supporting the development of new businesses. In total eight workshops/trainings will be offered during this fiscal year.

|                               |         |
|-------------------------------|---------|
| AIR Evolve                    | \$4,500 |
| AIR Shift                     | \$4,500 |
| Various Monthly Speakers (12) | \$3,500 |
| Industry Appreciation Lunch   | \$2,000 |
| Berea Job Fair                | \$2,000 |
| Startup Weekend               | \$2,000 |
| FastTrac NewVenture           | \$2,000 |
| SBDC Day                      | \$2,000 |
| Selling on Etsy               | \$1,500 |

# CITY COUNCIL/MAYOR

## ACTIVITIES

The City Council and Mayor develop general policies, adopt ordinances, enact the budget, and provide guidance to the City. The council serves as the legislative body with the Mayor being the executive of the city. Council members are elected for a two (2) year term and the Mayor is elected for a four (4) year term. All positions are non-partisan. Specific department roles are listed in the Berea Code of Ordinances and the Kentucky Revised Statutes.

## STAFFING LEVELS

### ADMINISTRATION

| <u>POSITION</u>      |  | AUTHORIZED NUMBER |
|----------------------|--|-------------------|
| Mayor                | Steven Connelly  | 1                 |
| City Council Members | Steve Caudill<br>Jim Davis<br>Bruce Fraley<br>Jerry Little<br>Tom Schultz<br>Ronnie Terrill<br>Cora Wilson<br>Billy Wooten | 8                 |

| Account | Description                 | FY 14-15<br>Actual | FY 15-16<br>Actual | FY 16-17<br>Approved<br>Budget | Amended<br>FY 16-17<br>Budget | FY 17-18<br>Budget |
|---------|-----------------------------|--------------------|--------------------|--------------------------------|-------------------------------|--------------------|
| 51002   | Salaries: PT/Seasonal/Temp  | 50,400             | 50,400             | 52,800                         | 52,800                        | 52,800             |
| 51104   | City FICA Contributions     | 3,125              | 3,125              | 3,300                          | 3,300                         | 3,300              |
| 51105   | Medicare                    | 731                | 731                | 800                            | 800                           | 800                |
| 54510   | Equipment R&M               | 4,200              | 5,033              | 5,000                          | 5,000                         | 5,000              |
| 54770   | Public Transportation       | 54,996             | 54,996             | 55,600                         | 55,600                        | 55,600             |
| 55020   | Membership & Licenses       | -                  | -                  | 1,000                          | 1,000                         | 1,000              |
| 55022   | Conference/Meeting Expenses | 11,093             | 8,943              | 12,000                         | 12,000                        | 12,000             |
| 55090   | Contingency                 | 17,311             | 13,426             | 20,000                         | 20,000                        | 20,000             |
| 55100   | Special Programs            | 5,175              | 137,253            | 104,000                        | 109,000                       | 89,000             |
| 55300   | Dog Warden - County         | -                  | -                  | 7,500                          | 7,500                         | 7,500              |
| 55310   | Volunteer Firemen           | 33,250             | 148,250            | 33,250                         | 33,250                        | 36,000             |
| 55320   | Bluegrass ADD               | 1,763              | 2,731              | 2,731                          | 2,731                         | 2,800              |
| 55330   | Madison County Airport      | 25,000             | 25,000             | 25,000                         | 155,000                       | 155,000            |
| 55340   | 911 Support                 | 136,000            | 198,625            | 157,000                        | 157,000                       | 109,000            |
| 56230   | Building Improvements       | -                  | -                  | -                              | -                             | -                  |
|         |                             | 343,043            | 648,513            | 479,981                        | 614,981                       | 549,800            |

**MAYOR/ CITY COUNCIL  
BUDGET JUSTIFICATION  
AND EXPLANATIONS**

**51002 Salaries** - Monthly salaries paid to Mayor and Council

**54510 Equipment R&M** - Maintain and up keep of video equipment in the council chambers

**55020 Memberships & Licenses** - Kentucky League of Cities

**54770 Public Transportation** - The general funds support the cost of the day to day operation of the Berea Transit Service operated by Kentucky River Foothills. Tourism continues to pay the cost of the weekend trolley.

**55022 Conferences & Meetings** - Employee Christmas appreciation event, Sister Region functions; meals for council work sessions, and the expense for training.

**5090 Contingency** - To provide funds for any studies or projects that may be presented by the Council that is not specifically funded in the budget.

**55100 Special Programs –**

|                         |          |
|-------------------------|----------|
| Human Rights Commission | \$5,000  |
| Spay and Neuter Program | \$5,000  |
| LED Christmas Lights    | \$50,000 |
| Garden Blitz            | \$5,000  |
| Sr Citizens             | \$20,000 |
| Summer Lunch Program    | \$4,000  |

**55300 Dog Warden-County** - Agreement with the fiscal Court to cover cost of service in Berea City Limits

**55310 Volunteer Fireman** - Annual Support

**55320 Bluegrass Area Development** - Yearly membership dues

**55330 Madison County Airport** - Yearly support for daily operation in the amount of \$25,000.

**55340 911 Support** - \$ 109,000 annual operational support

## IT DEPARTMENT

### ACTIVITIES

The Cities IT Department is responsible for all city computer network and phone system infrastructure to include: Network servers, switches, routers, fiber optics, data cabling and backup systems. Additional maintenance responsibilities include: Individual employee computer workstations, Mobile Data Terminals (MDT's) for city emergency service vehicles, city cell phone account, Wi/Fi access points and other technical duties.

### STAFFING LEVELS

#### ADMINISTRATION

#### POSITION

#### AUTHORIZED NUMBER

Information Technology Director

Daniel Brindley

1

| Account | Description                  | FY 14-15<br>Actual | FY 15-16<br>Actual | FY 16-17<br>Approved<br>Budget | Amended<br>FY 16-17<br>Budget | FY 17-18<br>Budget |
|---------|------------------------------|--------------------|--------------------|--------------------------------|-------------------------------|--------------------|
| 51001   | Salaries: Full-time          | -                  | -                  | 50,705                         | 61,093                        | 51,725             |
| 51003   | Salaries: Overtime           | -                  | -                  | 1,500                          | 1,500                         | 1,500              |
| 51102   | Medical and Life Ins.        | -                  | -                  | 5,841                          | 8,678                         | 6,560              |
| 51103   | City Pension Contributions   | -                  | -                  | 9,472                          | 11,412                        | 9,921              |
| 51104   | City FICA Contributions      | -                  | -                  | 3,144                          | 3,788                         | 3,207              |
| 51105   | Medicare                     | -                  | -                  | 736                            | 886                           | 750                |
| 52000   | Telephone                    | 47,122             | 50,851             | 49,000                         | 51,000                        | 39,000             |
| 52600   | Website & Email Hosting      | 6,687              | 16,234             | 17,500                         | 17,500                        | 18,000             |
| 52700   | Internet & Cable Service     | 6,683              | 9,774              | 11,000                         | 11,000                        | 20,000             |
| 53000   | General Office Supplies      | -                  | -                  | 500                            | 500                           | 500                |
| 53001   | Books/Manuals/Periodicals    | -                  | -                  | 500                            | 500                           | 500                |
| 53010   | General Operating Supplies   | -                  | -                  | 1,000                          | 1,000                         | 1,000              |
| 53200   | Uniforms & Gear              | -                  | -                  | 500                            | 500                           | 500                |
| 53300   | Fuel                         | -                  | -                  | 1,000                          | 1,000                         | 1,000              |
| 53400   | Small Tools & Equipment      | -                  | -                  | 7,000                          | 7,000                         | 3,000              |
| 53500   | Office Furniture & Equipment | -                  | -                  | 500                            | 500                           | 7,000              |
| 54000   | Legal Services               | -                  | -                  | -                              | -                             | -                  |
| 54011   | Engineering Services         | -                  | -                  | 3,000                          | 3,000                         | 3,000              |
| 54012   | IT Support & Service         | 32,119             | 33,599             | 40,000                         | 40,000                        | 30,000             |
| 54013   | Software Maintenance         | -                  | -                  | 3,000                          | 3,000                         | 3,000              |
| 54510   | Equipment R&M                | -                  | -                  | 3,500                          | 3,500                         | 3,500              |
| 54520   | Vehicle R&M                  | -                  | -                  | 1,000                          | 1,000                         | 1,000              |
| 54730   | Postage & Shipping           | -                  | -                  | 50                             | 50                            | 50                 |
| 54740   | Printing & Copy Services     | -                  | -                  | 500                            | 500                           | 500                |
| 55020   | Membership & Licenses        | -                  | -                  | 2,000                          | 2,000                         | 2,000              |
| 55021   | Education & Training         | -                  | -                  | 5,000                          | 5,000                         | 5,000              |
| 55022   | Conference/Meeting Expenses  | -                  | -                  | 2,500                          | 2,500                         | 2,500              |
| 55023   | Meals & Travel               | -                  | -                  | 1,000                          | 1,000                         | 1,000              |
| 55090   | Contingency                  | -                  | -                  | 10,000                         | 10,000                        | 10,000             |
| 56300   | Automobiles                  | -                  | -                  | -                              | -                             | -                  |
| 56430   | Other Equipment              | -                  | -                  | 42,500                         | 42,500                        | 30,000             |
|         |                              | 92,611             | 110,458            | 273,948                        | 291,907                       | 255,713            |

**Information Technology  
BUDGET JUSTIFICATION  
AND EXPLANATIONS**

**PERSONNEL SERVICES**

These line items are used to cover the personnel cost of Information Technology Director. Last year the city hired an additional employee for the IT Department that was reflected in the FY 16-17 amended budget. Starting this budget year the new employee's salary will be taken from Utilities and Tourism budgets.

All line items reflect a 2% raise for IT Director.

**51001 Salaries – Full-Time** - This line item can be reduced \$9,368 to reflect new pay rates.

**51003 Salaries – Overtime** - No adjustments requested.

**51102 Medical and Life Ins.** - This line item can be reduced \$2,178 to reflect new pay rates.

**51103 City Pension Contributions** - This line item can be reduced \$1,491 to reflect new pay rates.

**51104 City FICA Contributions** - This line item can be reduced \$581 to reflect new pay rates.

**51005 Medicare** - This line item can be reduced \$136 to reflect new pay rates.

**UTILITIES**

**52000 Telephone** - Last budget year the city installed a new city wide IP based phone system. This system has reduced cost and increased functionality by elimination each department needing independent phone services. Because the new phone system is IP based, and will be maintained by the IT department this line item has been moved from city administration to IT.

Additionally the IT Department is now responsible for maintaining all city cell phone accounts funds for cell phones will also be moved from city administration to IT.

Funds will be used to pay for phone service cost for the new phone system, backup phone lines for City Hall and all city provided cell phones.

Requesting \$39,000 in this line item.

**52700 Internet and Cable Service** - Last budget year as part of the installation of the new phone system and with the renovation of City Hall the city staff took the opportunity to review our network infrastructure. It was determined the city is becoming more dependent on the internet in providing city services. Police and Fire reports, Finance records, Utility records, Credit card receipts, and many other services are now all internet based.

To ensure minimal disruption in services the city has completely updated our city network. With the completion of City Hall the city will have two primary fiber internet locations Dresser Building and City Hall. Both buildings will be connected via overhead fiber with a redundant underground fiber and have redundant server capability. Because this system will be maintained by the IT department this line item has been moved city administration to IT.

Funds will be used to pay for two internet fiber connections, Dresser and City Hall, coax internet at Tolle Building and TV services at City Hall.

Requesting \$20,000 in this line item.

**52600 Website and Email Hosting** - This line item is used to have Microsoft host the Cities Email Accounts and Office licenses with a 1-year contract. Request an increase of \$500 to accommodate new Email plan

### **MATERIALS AND SUPPLIES**

**53000 General Office Supplies** - This line item is used to cover the cost of office supplies for Information Technology. No adjustment requested from FY 17 Amended Budget.

**53001 Books/Manuals/Periodicals** - This line item is used to purchase technical books and training guides for Information Technology. No adjustment requested from FY 17 Amended Budget.

**53010 General Operating Supplies** - This line item is used to purchase items that are necessary for IT to function and items that get used on a regular basis. No adjustment requested from FY 17 Amended Budget.

**53200 Uniforms & Gear** - This line item is used to purchase new/replacement work uniforms. No adjustment requested from FY 17 Amended Budget.

**53300 Fuel** - This line item is used to pay for IT Vehicle fuel costs. No adjustment requested from FY 17 Amended Budget.

**53400 Small Tools & Equipment** - This line item is used purchase tools and testers that would help Information Technology. This line item can be decreased by \$4000

**53500 Office Furniture & Equipment** - This line item is used to purchase office furniture and computer equipment for the Information Technology department. Requesting a \$6500 increase from FY 16-17 Amended Budget to purchase the new IT Technician a computer workstation.

### **SERVICES AND SUPPORT**

**54011 Engineering Services** - This line item is used to cover the cost of engineering services. Funds are used only when required to cover engineering services in the case of an unexpected event. No adjustment requested from FY 17 Amended Budget.

**54012 IT Support & Service** - This line item is used to pay for the Cities Boxlake Networks services. This line item can be decreased by \$10,000 to reflect the new email plan. Contract is expected to be terminated within the 17-18 fiscal year

**54013 Software Maintenance** - This line item is used to purchase/renew software for the Information Technology Department. No adjustment requested from FY 17 Amended Budget.

**54510 Equipment R&M** - This line item is used to fix or replace any IT equipment that may fail throughout the year. No adjustment requested from FY 17 Amended Budget.

**54520 Vehicle R&M** - This line item is used to pay for any Information Technology vehicle maintenance and repair. No adjustment requested from FY 17 Amended Budget.

**54740 Printing & Copy Services** - This line item is used to cover the cost of printing business cards, door hangers and flyers. No adjustment requested from FY 17 Amended Budget.

**54730 Postage & Shipping** - This line item is used to cover the cost of shipping equipment items for repair. No adjustment requested from FY 17 Amended Budget.

### **OTHER EXPENDITURES**

**55020 Membership & Licenses** - This line item is used to cover the cost of any required membership or license fees. No adjustment requested from FY 17 Amended Budget.

**55021 Education & Training** - This line item is used to pay for training and classes for Information Technology to help advance skills and technical understanding. No adjustment requested from FY 17 Amended Budget.

**55022 Conference/Meeting Expenses** - This line item is used to pay for conferences and seminars relating to Information Technology and security. No adjustment requested from FY 17 Amended Budget.

**55023 Meals & Travel** - This line item is used to cover the cost of lodging and meals if employees are required to go out of town to attend training classes. No adjustment requested from FY 17 Amended Budget.

**55090 Contingency** - This line item is used to set aside funds for use in an emergency, such as a severe weather event or other unanticipated damage to city infrastructure. No adjustment requested from FY 17 Amended Budget.

### **CAPITAL OUTLAY**

**56430 Other Equipment** - This line item is used to purchase critical IT infrastructure such as Servers and SAN storage arrays with values over \$5000. \$25,000 for Storage array, \$5000 for Layer 3 switch. Decrease of \$12,500 from FY 16-17 Amended Budget.

# FINANCE DEPARTMENT

## ACTIVITIES

The Finance Department is responsible for the financial operation of the City. This department maintains accounting, budget, audits and numerous financial reporting systems. The duties include, but are not limited to, payroll, debt management, accounts payable, purchasing policies, (decentralized), revenue collection, and the total budgeting and reporting process. This department creates the vital link between management goals and monetary controls. Specific duties of this department are listed in the Berea Code of Ordinances.

## STAFFING LEVELS

### ADMINISTRATION

| <u>POSITION</u>                |                                  | AUTHORIZED NUMBER |
|--------------------------------|----------------------------------|-------------------|
| Director of Finance            | Susan Meeks, CPA                 | 1                 |
| Tax Administrator              | Andrea Holmes                    | 1                 |
| Human Resources Officer        | Jennifer Renfroe, SPHR, SHRM-SCP | 1                 |
| Accounts Payable Specialist    | LaDonna Smith                    | 1                 |
| Accounts Receivable Specialist | Kathy Coffey                     | 1                 |

| <b>Account</b> | <b>Description</b>           | <b>FY 14-15<br/>Actual</b> | <b>FY 15-16<br/>Actual</b> | <b>FY 16-17<br/>Approved<br/>Budget</b> | <b>Amended<br/>FY 16-17<br/>Budget</b> | <b>FY 17-18<br/>Budget</b> |
|----------------|------------------------------|----------------------------|----------------------------|---|--|----------------------------|
| 51001          | Salaries: Full-time          | 206,742                    | 213,198                    | 221,000                                 | 221,000                                | 229,000                    |
| 51002          | Salaries: PT/Seasonal/Temp   | -                          | -                          | -                                       | -                                      | -                          |
| 51003          | Salaries: Overtime           | 457                        | 166                        | 1,000                                   | 1,000                                  | 1,000                      |
| 51102          | Medical and Life Ins.        | 29,607                     | 30,422                     | 34,000                                  | 34,000                                 | 37,000                     |
| 51103          | City Pension Contributions   | 36,186                     | 36,408                     | 41,500                                  | 41,500                                 | 44,000                     |
| 51104          | City FICA Contributions      | 11,120                     | 11,629                     | 14,000                                  | 14,000                                 | 14,500                     |
| 51105          | Medicare                     | 2,601                      | 2,720                      | 4,000                                   | 4,000                                  | 3,500                      |
| 53000          | General Office Supplies      | 1,185                      | 993                        | 5,000                                   | 5,000                                  | 5,000                      |
| 53001          | Books/Manuals/Periodicals    | 1,635                      | 833                        | 1,500                                   | 1,500                                  | 1,500                      |
| 53010          | General Operating Supplies   | 2,918                      | 2,579                      | 5,000                                   | 5,000                                  | 5,000                      |
| 53200          | Uniforms & Gear              | 314                        | 291                        | 500                                     | 500                                    | 500                        |
| 53500          | Office Furniture & Equipment | 2,316                      | 60                         | 5,000                                   | 5,000                                  | 7,000                      |
| 54013          | Software Maintenance         | 21,034                     | 20,862                     | 23,000                                  | 23,000                                 | 28,000                     |
| 54090          | Other Professional Services  | 59,961                     | 61,172                     | 65,000                                  | 65,000                                 | 70,000                     |
| 54100          | Advertising                  | 1,747                      | 1,697                      | 1,500                                   | 1,500                                  | 1,500                      |
| 54740          | Printing & Copy Services     | 4,075                      | 2,904                      | 5,000                                   | 5,000                                  | 5,000                      |
| 55020          | Membership & Licenses        | 1,399                      | 1,385                      | 1,500                                   | 1,500                                  | 1,500                      |
| 55021          | Education & Training         | 11,971                     | 8,758                      | 9,500                                   | 9,500                                  | 5,000                      |
| 55023          | Meals & Travel               | 595                        | 277                        | 3,500                                   | -                                      | 2,000                      |
|                |                              | <b>395,860</b>             | <b>396,353</b>             | <b>441,500</b>                          | <b>438,000</b>                         | <b>461,000</b>             |

**FINANCE DEPARTMENT  
BUDGET JUSTIFICATION  
AND EXPLANATIONS**

**PERSONNEL SERVICES**

**51001 Salaries: Full-time** - All full time hourly and salaried wages. Includes pay for sick, vacation and holidays used for five full time employees. Includes approximately 2% increase in wages. Additional increases have occurred to stay competitive within the local job market.

**51003 Salaries: Overtime** - All overtimes wages as defined by FLSA. Overtime in this department is rare and typically results from meeting running late or other out of the ordinary circumstances.

**51102 Medial and Life Ins.** - The City's portion of the employees' medical and life insurance premium.

**51103 City Pension Contributions** - The City's portion of the employees' Pension Contribution. Paid at 19.18% for FY18.

**51104 City FICA Contributions**- The City's portion of the employees' FICA contribution. Currently at 6.2% for FY18.

**51105 Medicare** - The City's portion of the employee's Medicare contribution. Currently at 1.45% for FY18.

**MATERIALS & SUPPLIES**

**53000 General Office Supplies** - Items necessary to operate an office. Includes paper, file folders, pens, printer toner, etc.

**53001 Books/Manuals/Periodicals** - Includes accounting, payroll and human resources periodicals, as well as printed GASB pronouncements.

**53010 General Operating Supplies** – Check stock, MICR toner for check writing, deposit slips, etc.

**53200 Uniforms & Gear** - Logoed apparel for staff.

**53500 Office Furniture & Equipment** – Small office equipment such as scanners, printers, calculators and office furniture such as desks, chairs, filing cabinets, etc. It is anticipated that two of the five desk computers will be replaced this fiscal year. Though no other specific purchases are identified this year, the budget is intended to cover costs associated with replacing aging equipment should it fail during the year.

**SERVICES & SUPPORT**

**54013 Software Maintenance** – Annual maintenance fees on finance and payroll software systems as well as the property tax software. An additional amount of \$5,000 has been added this year to license new software which would allow our department to move toward a paperless environment.

**54090 Other Professional Services** – Financial statement audit services, PVA Services, property tax bill preparation and mailing and other miscellaneous professional services such as drug testing the might

occur throughout the year. An additional \$5,000 above prior year is requested to cover an expected audit of federal spending.

**54100 Advertising** – Various legal notices and job ads.

**54740 Printing & Photocopying Services** – Printing of letterhead, envelopes and various forms.

### **OTHER EXPENDITURES**

**55020 Professional Membership & Licenses** – CPA license renewals for one staff. Staff memberships in the following organizations:

Association of Government Accountants  
Government Finance Officers Association  
Kentucky Society of CPAs  
Kentucky Occupational Licensing Association  
Society for Human Resource Management

**55021 Education & Training** – Continuing professional education (30 hrs/yr) for Finance Director to maintain CPA license. Continuing education for Human Resources Specialist to maintain professional certification. Attendance at conferences conducted by organizations listed above. Additional training and education as need arises.

**55023 Meals & Travel** - Expenses related to attending education and training events.

### **CAPITAL OUTLAY**

**None requested**

## **CAPITAL PROJECTS**

### **ACTIVITIES**

Capital projects that have been identified as improvements to the City's infrastructure are identified in this department.

| <b>Account</b> | <b>Description</b>           | <b>FY 14-15<br/>Actual</b> | <b>FY 15-16<br/>Actual</b> | <b>FY 16-17<br/>Approved<br/>Budget</b> | <b>Amended<br/>FY 16-17<br/>Budget</b> | <b>FY 17-18<br/>Budget</b> |
|----------------|------------------------------|----------------------------|----------------------------|---|--|----------------------------|
| 56100          | Land Purchase                | 1,423,572                  | -                          | -                                       | -                                      |                            |
| 56130          | Other Land Improvements      | -                          | 22,400                     | -                                       | -                                      | 200,000                    |
| 56210          | Building Construction        | 123,035                    | 501,102                    | 9,971,000                               | 9,971,000                              | 5,400,000                  |
| 56230          | Building Improvements        | 1,801                      | 253,120                    | 275,000                                 | 375,000                                | 325,000                    |
| 56430          | Other Equipment              | -                          | 92,580                     | 50,000                                  | 50,000                                 | 15,000                     |
| 56600          | Sidewalks/Shared Use Path    | 357,471                    | 70,959                     | 450,000                                 | 200,000                                | 545,000                    |
| 56610          | Drainage Projects            | 76,332                     | 7,483                      | 150,000                                 | 150,000                                | 100,000                    |
| 56620          | Street Design & Construction | 589,509                    | 83,244                     | -                                       | -                                      | -                          |
|                |                              | 2,571,721                  | 1,030,887                  | 10,896,000                              | 10,746,000                             | 6,585,000                  |

**CAPITAL PROJECTS  
BUDGET JUSTIFICATION  
AND EXPLANATIONS**

**Capital Outlay**

**56130 Other Land Improvements** - Field Improvements and Stadium Replacement, Dog Park

**56210 Building Construction** - Construction Phase of the Berea Operations Center

**56230 Building Improvements** - Building improvements at the L&N Depot for the housing of a Restaurant.

**56600 Sidewalks/Share Use Path** - Construction of the Short Line Pike Connector and the design of the Brush Fork Trail

**56610 Drainage Projects** - No specific project planned.

# POLICE DEPARTMENT

## ACTIVITIES

The Police Department assures the public safety and welfare of the community. This department enforces all state, city, and federal criminal laws. The department is supervised by the Chief of Police.

## STAFFING LEVELS

| <u>POSITION</u>          |   | AUTHORIZED NUMBER |
|--------------------------|---|-------------------|
| Chief of Police          | David Gregory   | 1                 |
| Administrative Asst.     | Kellie Beavers  | 1                 |
| Records Clerk            | Stacey Kidwell  | 1                 |
| Police Captain           | Ken Clark<br>Kenneth Puckett  | 2                 |
| Police Lieutenant        | Leeann Boyle<br>Danny Brewer<br>Jason Hays<br>Randy Hensley<br>Jake Reed  | 5                 |
| Police Sergeant          | Aaron Boycan<br>James Hampton<br>Lonny Sams<br>Robert Ward  | 4                 |
| Police Officers          | Robert Ballinger<br>Jacob Barnes<br>William Bradley<br>Adam Dailey<br>Eric Davidson<br>Austin Davis<br>Aaron Hall<br>Jeff Harness<br>Joe Johnson        | 18                |
|                          | Matthew Kenney<br>Amanda Madden<br>Ryan Napier<br>Chris Neal<br>Douglas Paquin<br>Douglas Poynter<br>Jonathan Thompson<br>Jason Varney<br>Chris Whicker |                   |
| School Resource Officer  | Ray Brandenburg<br>Bill Eckler  | 2                 |
| Evidence Technician      | VACANT  | 1                 |
| Part-Time Safety Officer | Janice Thompson   | 1                 |

| Account | Description                  | FY 14-15  | FY 15-16  | FY 16-17        | Amended         | FY 17-18  |
|---------|------------------------------|-----------|-----------|-----------------|-----------------|-----------|
|         |                              | Actual    | Actual    | Approved Budget | FY 16-17 Budget | Budget    |
| 51001   | Salaries: Full-time          | 1,313,196 | 1,320,658 | 1,395,000       | 1,395,000       | 1,483,000 |
| 51002   | Salaries: PT/Seasonal/Temp   | 18,126    | 17,153    | 30,000          | 30,000          | 30,000    |
| 51003   | Salaries: Overtime           | 93,543    | 135,178   | 115,000         | 115,000         | 115,000   |
| 51004   | Salaries: Holidays           | 272       | 7,286     | 1,000           | 1,000           | 1,000     |
| 51005   | Incentive Pay                | 95,549    | 88,878    | 128,000         | 128,000         | 132,000   |
| 51101   | Uniform Allowance            | 43,400    | 36,750    | 45,000          | 45,000          | 47,000    |
| 51102   | Medical and Life Ins.        | 183,376   | 195,596   | 234,000         | 234,000         | 265,000   |
| 51103   | City Pension Contributions   | 271,861   | 272,700   | 308,000         | 308,000         | 341,000   |
| 51104   | City FICA Contributions      | 88,009    | 90,304    | 105,000         | 105,000         | 112,000   |
| 51105   | Medicare                     | 20,583    | 21,119    | 25,000          | 25,000          | 27,000    |
| 52000   | Telephone                    | 14,408    | 17,817    | 16,000          | 16,000          | 16,000    |
| 52100   | Electric - Buildings         | 393       | 454       | 500             | 500             | 500       |
| 52700   | Internet & Cable Service     | 1,559     | 1,559     | 2,000           | 2,000           | 2,000     |
| 53000   | General Office Supplies      | 7,308     | 5,970     | 7,500           | 7,500           | 8,000     |
| 53001   | Books/Manuals/Periodicals    | (167)     | 965       | 2,000           | 2,000           | 2,000     |
| 53010   | General Operating Supplies   | 4,356     | 7,152     | 12,000          | 12,000          | 12,000    |
| 53200   | Uniforms & Gear              | 23,778    | 37,563    | 25,000          | 25,000          | 20,000    |
| 53300   | Fuel                         | 75,878    | 59,151    | 80,000          | 80,000          | 70,000    |
| 53400   | Small Tools & Equipment      | 19,873    | 27,635    | 30,000          | 30,000          | 71,000    |
| 53500   | Office Furniture & Equipment | 2,730     | 4,774     | 3,000           | 3,000           | 9,000     |
| 54012   | IT Support & Service         | 10,000    | 10,000    | 10,000          | 10,000          | -         |
| 54013   | Software Maintenance         | 7,190     | 6,284     | 18,000          | 18,000          | 23,000    |
| 54090   | Other Professional Services  | 8,405     | 9,838     | 8,000           | 8,000           | 8,000     |
| 54100   | Advertising                  | -         | 293       | -               | -               | -         |
| 54200   | Equipment Rent/Lease         | 6,562     | 6,924     | 7,000           | 7,000           | 7,000     |
| 54500   | Building & Grounds R&M       | -         | -         | -               | -               | -         |
| 54510   | Equipment R&M                | 1,649     | 588       | 8,000           | 8,000           | 8,000     |
| 54520   | Vehicle R&M                  | 30,186    | 17,106    | 25,000          | 25,000          | 25,000    |
| 54730   | Postage & Shipping           | 173       | 1,027     | 500             | 500             | 500       |
| 54740   | Printing & Copy Services     | 19        | 93        | 1,000           | 1,000           | 1,000     |
| 55020   | Membership & Licenses        | 720       | 640       | 1,500           | 1,500           | 1,500     |
| 55021   | Education & Training         | 28,873    | 31,469    | 37,000          | 37,000          | 30,000    |
| 55022   | Conference/Meeting Expenses  | 1,192     | 2,448     | 3,500           | 3,500           | 3,000     |
| 55023   | Meals & Travel               | 16,561    | 5,596     | 15,000          | 15,000          | 15,000    |
| 55100   | Special Programs             | 7,924     | 11,096    | 8,000           | 12,000          | 12,000    |
| 55131   | 10K Race                     | 6,457     | 6,950     | 4,000           | -               | -         |
| 56300   | Automobiles                  | 161,428   | 113,513   | 120,000         | 120,000         | 80,000    |
| 56430   | Other Equipment              | -         | -         | 92,000          | 92,000          | -         |
|         |                              | 2,565,372 | 2,572,528 | 2,922,500       | 2,922,500       | 2,977,500 |

**POLICE DEPARTMENT  
BUDGET JUSTIFICATION  
AND EXPLANATIONS**

**PERSONNEL SERVICES**

**51001- Salaries: Full Time – \$1,483,000**

Salaries show 2.0% increase for all 35 Full-Time Employees which includes; 17 Police Officers, 2 Captains, 5 Lieutenants, 4 Sergeants, 2 School Resource Officers, and 2 Civilians, 2 Detectives, and 1 Sworn Evidence Technician. \$7,000 for career development certification for police officers, and salaries total requested - \$1,483,000

**51002- Salaries:PT/Seasonal/Temp - \$30,000**

For Part-Time employees Total Requested - \$30,000

**51003 - Salaries: Overtime – \$115,000**

This overtime is used anytime we have to train new Police Officers during the Field Training Program, Most Overtime usage is for Court, we also provide Overtime for traffic control during emergencies that may arise, we provide special services, direct traffic during major events, we also receive monies for Federal Overtime to work on federal campaigns, we also receive overtime money from the County School, and Berea Community School, and Drug Task Force Officer receives \$17,000 in federal Overtime monies that is reimbursed monthly by the Justice Cabinet. Total requested - \$115,000

**51004 - Salaries: Holiday – \$1,000**

This money is used to pay out Holiday that are not used within the 90 Day period, also used to pay employee that has earned these days that may leave this employment. Total requested - \$1,000

**51005 - Incentive Pay - \$132,000**

33 Officers will be eligible for Incentive Pay for FY 2016/2017 that have completed one year of service  
33 Officers @ \$4000 per year = \$132,000

**51101 - Uniform Allowance - \$47,000**

33 Officers will be eligible to receive a clothing allowance at the following rates. I am requesting an adjustment to reflect this cost. 33 Officers @ \$350 per quarter = \$11,550 x 4 quarters = \$47,000

**51102 - Medical & Life Ins. - \$265,000**

**51103 - City Pension Contributions - \$341,000**

**51104 - City FICA Contributions - \$112,000**

**51105 - Medicare - \$27,000**

**UTILITIES**

**52000 - Telephone - \$16,000**

Wind Stream - this money is used to pay for 18 landlines used in the Police Department Total Requested - \$4,000

Verizon- (25) Air-Cards from Verizon that provides internet service for the Mobile Data Terminals in the Police Vehicles. These cards are essential to provide the public safety support for our community. Officers do their reports, and answer their calls for service over the computers.) Total Requested - \$11,000

**52100 - Electric – Buildings - \$500**  
Bluegrass Energy - (Shooting Range) Total Requested - \$500

**52700 - Internet & Cable Service - \$2000**  
Time Warner Cable - this is used for a Static IP Address which is required for Link/NCIC requirement from the State. Total Requested - \$2000

### **MATERIALS & SUPPLIES**

**53000 - General Office Supplies - \$8,000**  
Supplies needed in the everyday operation of a Police Department including Paper, Pens, Ink Cartridges, etc. Total requested - \$8000

**53001 - Books/Manuals/Periodicals - \$2,000**  
KRS Books, Criminal Law Manual, and other magazine subscriptions that help the Police department perform the mission of the Berea Police Department. Total requested - \$2000

**53010 - General Operating Supplies - \$12,000**  
Duty Ammunition for are needed in the operation of the Police Department - \$3000  
First Aid supplies for the Police Department - \$1000  
Taser Cartridges used to replace used cartridges - \$1000  
OSHA Kits for Gloves, eyewear, earplugs, and blood borne Pathogen kits, etc. - \$1000  
K9 Food for a year - \$500  
Evidence Supplies - \$2000

**53200 - Uniforms & Gear - \$20,000**  
Funds are requested to replace 6 Ballistic Vests that will exceed their manufactures safe use warranty of 5 years during this budget year. I also will have new recruits that will need a vest. This is a requirement from the national institute of justice (NIJ) 6 vests @ \$800 each = \$6000

Funds are requested to purchase new uniforms for anticipated turn over these uniforms cost approximately \$2000.00 per officer, for a total of \$6000

We also will need to purchase uniform accessories such as; badges, buttons, and leather accessories these costs approximately \$2000

I also provide uniforms yearly for the Part time employees, School Resource Officers, and civilian employees at a total cost of \$3000

I am also requesting to replace worn out gear. This gear is very expensive and has lasted seven plus years, Uniform allowance does not cover the cost of replacement of gear. We require the full time sworn employees to wear the gear, and during the course of their everyday duty getting out of the police car it wears on the gear, and also damaged during use of force incidents replacement cost is \$3000

**53300 - Fuel - \$70,000**  
Due to Projected increases in the cost of gasoline this line item will stay the same; the Police Department used approximately 28,000 gallons of gasoline for a fleet of 34 vehicles. This price is based upon \$2.50 per gallon. Total requested - **\$70,000**

**53400 - Small Tools & Equipment - \$71,000**  
During the Year we have went with New 800 Mhz Digital radio system. This money will be used to purchase portable radio batteries, antennas, chargers, or any other accessory needed for the current year. The Department will be responsible for new equipment purchases. Total Requested - \$5,000

Deployment and high risk search warrant executions. I am requesting to purchase equipment and replace equipment that has become unserviceable for these officers. This equipment also includes items used in

defensive tactics such as; training guns, training shields, replacement parts for AR-1, targets and training gear. Total Cost - \$6,000

Funds are requested to replace printers that are over 5 years old; these printers are breaking down due to their age. This would include mounting hardware for the Vehicles. We need to replace (5) Printers. Total Requested - \$500.00

Funds are requested to replace (30) Taser X26p. These Tasers are outdated and are in need of replacing. This will be a 5 year lease program that will keep the tasers updated and with an annual fee of 6400.00 per year for maintenance support at the end of the 5 years no cost at replacement as long as the annual fee is purchased yearly. Total requested - \$39,000

Funds are requested to purchase (3) replacement Mobile Data Terminals. The average life for a computer is 5 years old especially the environment they are subjected too. Warranty is only good for 3 years. Replacement includes computer, mounts, labor, and parts. Total requested - \$10,000

Funds are requested to purchase a new patrol bicycle that will be used to patrol the streets of Berea and our park system. Funds requested -\$1,000

Funds are requested to purchase workout equipment for the Police and Fire department to enhance our officer's physical fitness and promote wellness. – Total requested – \$9,000

**53500 - Office Furniture & Equipment - \$9,000**

Computer replacement for Administration is needed. This replacement is needed because these machines are outdated, and needs replacement Total Cost \$3000

Wire shelving unit for the Evidence Room the shelves will be able to slide and give us more ability to place more items and utilize all available space for storage and retention. Total cost requested - \$6000

**SERVICES & SUPPORT**

**54013 - Software Maintenance - \$23,000**

|                             |           |
|-----------------------------|-----------|
| CIS Mobile                  | \$5000.00 |
| LeadsOnline                 | \$3000.00 |
| MDT Maintenance             | \$7000.00 |
| Netmotion – 5,000.00        |           |
| Anti-Virus – 1,200.00       |           |
| Mobile Application Software | \$2000.00 |
| Lexis Nexis                 | \$2000.00 |
| Schedule Software           | \$700.00  |
| Beast Evidence Software     | \$900.00  |
| BlueShield Software         | \$1200.00 |

**54090 - Other Professional Services - \$8,000**

- Medical Services for Police Employees (Rand drug screens, post-accident, and new hires, Etc.) - \$3000
- Hiring Services for Police Employees (Polygraph, written test, and promotional test, Etc.) - \$1000
- Meth Technicians Physicals - \$2000
- Veterinarian service for the K9 - \$1000
- Language Line Service requirement - \$1000

**54200 - Equipment Rent/Lease - \$7,000**

- Danville Office Equipment (Copier Lease) - \$3,500
- Danville Office Equipment (Copier Lease) - \$3,500

**54500 - Building & Grounds R&M – \$0.00**

Nothing requested for this line item

**54510 - Equipment R&M – \$8,000**

Body Worn Cameras repair, service, and maintenance - \$2,000  
Radar Service for our Bi-annual calibration for 30 radar units - \$3,000  
Fitness Equipment repair, service, and Maintenance - \$3,000

**54520 - Vehicle R&M - \$25,000**

Funds are requested for Parts, brakes, tires, and services provided for our 34 Police Fleet Vehicles. Also requesting to new graphics for vehicles Total requested - \$25,000

**OTHER EXPENDITURES**

**54730 - Postage & Shipping -\$500**

Funds are requested for Shipping Cost associated with UPS on Citation Orders. Total Cost \$500

**54740 - Printing & Copy Services - \$1,000**

This cover basic brochure, business cards, and any other printing service for the Police department Total requested - \$1,000

**55020 - Professional Memberships & Licenses - \$1,500**

KACP - \$180  
CJEDLA - \$125  
NTOA - \$150  
FBI LEEDS - \$50  
KYFBINA - \$160  
IAPC - \$125  
KWLEN - \$75

**55021 - Education & Training - \$30,000**

In-State Training - \$7000  
Out-of-State Training - \$7000  
Firearms Training - \$8000  
First Aid Training -\$500  
Taser Training - \$2000  
Defensive Tactics - \$500  
College Tuition - \$5000 – Eric Davidson, Jake Reed

**55022 - Conferences/Meeting Expenses - \$3000**

KACP - \$500  
KYFBI - \$500  
Supervisor Leadership Conferences - \$2000.00  
SRO Conference - \$250.00  
Lifesavers Conference - \$200.00

**55023 - Meals & Travel - \$15,000**

Funds are requested for meals and travel for our training and conferences for our employees. All employees are required to bring a receipt for reimbursement for food, and travel costs. Total requested \$15,000

**55100 - Special Programs - \$12,000**

Money is needed to cover the cost of materials. This cost is associated with Crime Prevention and educational materials for our youth of Berea, and to include drug prevention programs for adults, and youth. Also request to have funding for building cost for Madison County Drug Task force for utilities, and building costs. – requesting \$5,000. Total Requested - \$12,000

## **CAPITAL OUTLAY**

### **56300 - Automobiles - \$80,000**

I am requesting funds to replace two patrol vehicles during this budget year. One of these vehicles is a Ford Crown Victoria, and Dodge Charger All have excess of 100,000. The total cost of each vehicle and equipment is estimated at \$40,000 the additional cost is from Computer Mounts, Antennas, Scanner, Printers, Video Cameras, Radar, Security Cage, Siren, Lights, Computer and Graphics for the police vehicles. Total requested -\$80,000

Replace

2007 Dodge Charger Car #0672

2011 Ford Crown Victoria Car #3565

2 Patrol Vehicles @ \$40,000.00

Total \$80,000.00

# FIRE DEPARTMENT

## ACTIVITIES

The Fire Department protects life and property through control or suppression of the dangers of fire. This department also performs pre-fire inspections to reduce the potential of future conflagrations. This department assists in the enforcement of all city, state, and federal fire laws and regulations. The department is supervised by the Fire Chief and Deputy Fire Chief with Battalion Chiefs and Lieutenants providing direct supervision of the firefighters. The Fire Chief is responsible for the Disaster and Emergency Services division.

## STAFFING LEVELS

| <u>POSITION</u>                  | <u>ADMINISTRATION</u>   | <u>AUTHORIZED NUMBER</u> |
|----------------------------------|---|--------------------------|
| Fire Chief                       | Shawn Sandlin   | 1                        |
|                                  | <u>SUPPRESSION</u>  |                          |
| Battalion Fire Chiefs            | Scott Adams<br>Stacy Quinley<br>Douglas Sandlin   | 3                        |
| Fire Lieutenants                 | Brad Hylton<br>Mike Kerns<br>Charles Russell  | 3                        |
| Fire Training Officer            | Will Rodgers  | 1                        |
| Fire Fighters                    | Derek Abney<br>Shane Alcorn<br>Steve Bryant<br>Greg Cox<br>Brian Hargis<br>Robert Johnson<br>Jon Kerns<br>Jake Lake<br>Ronnie Mills<br>Richard Reichert<br>Jared Rigsby<br>Kaleb Vonderwell<br>Landon Weaver<br>Eric Whittemore<br>Vacant<br>Vacant<br>Vacant | 17                       |
| Volunteer Fire Fighters (active) |   | 22                       |

| Account | Description                  | FY 14-15 | FY 15-16 | FY 16-17        | Amended         | FY 17-18  |
|---------|------------------------------|----------|----------|-----------------|-----------------|-----------|
|         |                              | Actual   | Actual   | Approved Budget | FY 16-17 Budget | Budget    |
| 51001   | Salaries: Full-time          | 751,513  | 810,229  | 870,000         | 875,000         | 1,013,500 |
| 51003   | Salaries: Overtime           | 18,459   | 23,142   | 30,000          | 30,000          | 30,000    |
| 51004   | Salaries: Holidays           | -        | -        | 3,000           | 3,000           | 3,000     |
| 51005   | Incentive Pay                | 58,874   | 58,820   | 88,000          | 88,000          | 100,500   |
| 51101   | Uniform Allowance            | 23,310   | 22,995   | 24,000          | 24,000          | 28,000    |
| 51102   | Medical and Life Ins.        | 118,082  | 128,169  | 175,000         | 175,000         | 222,000   |
| 51103   | City Pension Contributions   | 149,844  | 149,207  | 192,000         | 192,000         | 221,000   |
| 51104   | City FICA Contributions      | 48,051   | 50,543   | 65,000          | 65,000          | 75,000    |
| 51105   | Medicare                     | 11,238   | 11,820   | 16,000          | 16,000          | 21,000    |
| 52000   | Telephone                    | 1,472    | 1,655    | 1,700           | 1,700           | 1,700     |
| 52100   | Electric - Buildings         | 5,385    | 5,234    | 6,000           | 6,000           | 6,000     |
| 52200   | Natural Gas                  | 2,600    | 1,645    | 4,000           | 4,000           | 4,000     |
| 52300   | Water Service                | 421      | 489      | 600             | 600             | 600       |
| 52400   | Sewer Service                | 320      | 376      | 500             | 500             | 500       |
| 52500   | Waste Collection             | 228      | 243      | 400             | 400             | 400       |
| 52700   | Internet & Cable Service     | -        | -        | 1,200           | 1,200           | 1,200     |
| 53000   | General Office Supplies      | 616      | 628      | 2,000           | 2,000           | 2,000     |
| 53001   | Books/Manuals/Periodicals    | 552      | 191      | 1,000           | 1,000           | 1,000     |
| 53010   | General Operating Supplies   | 2,177    | 5,449    | 5,000           | 8,000           | 8,000     |
| 53040   | Janitorial Supplies          | 49       | 76       | 500             | 500             | 500       |
| 53200   | Uniforms & Gear              | 2,641    | 41,427   | 15,000          | 15,000          | 24,000    |
| 53300   | Fuel                         | 19,856   | 16,358   | 22,000          | 22,000          | 22,000    |
| 53400   | Small Tools & Equipment      | 21,253   | 21,938   | 31,000          | 61,000          | 35,000    |
| 53500   | Office Furniture & Equipment | 629      | 1,597    | 5,000           | 5,000           | 10,000    |
| 54012   | IT Support & Service         | -        | 390      | 3,000           | 3,000           | 3,000     |
| 54013   | Software Maintenance         | -        | 2,736    | 4,000           | 4,000           | 4,000     |
| 54090   | Other Professional Services  | 4,625    | 8,480    | 20,000          | 20,000          | 20,000    |
| 54100   | Advertising                  | -        | -        | 300             | 300             | 300       |
| 54200   | Equipment Rent/Lease         | 1,971    | 2,783    | 5,500           | 5,500           | 6,000     |
| 54500   | Building & Grounds R&M       | 8,288    | 14,320   | 10,000          | 10,000          | 10,000    |
| 54510   | Equipment R&M                | 7,321    | 7,799    | 12,000          | 14,000          | 15,000    |
| 54520   | Vehicle R&M                  | 19,059   | 18,092   | 25,000          | 25,000          | 25,000    |
| 54730   | Postage & Shipping           | 8        | 12       | 300             | 300             | 300       |
| 54740   | Printing & Copy Services     | -        | 60       | 500             | 500             | 1,400     |
| 55020   | Membership & Licenses        | 125      | 75       | 500             | 500             | 500       |
| 55021   | Education & Training         | 2,289    | 1,847    | 7,000           | 7,000           | 7,000     |
| 55022   | Conference/Meeting Expenses  | -        | -        | 1,500           | 1,500           | 1,500     |
| 55023   | Meals & Travel               | 1,022    | 982      | 4,000           | 4,000           | 4,000     |
| 55100   | Special Programs             | 2,711    | 2,569    | 3,500           | 3,500           | 10,500    |
| 56230   | Building Improvements        | -        | -        | 10,000          | 10,000          | -         |
| 56300   | Automobiles                  | 35,739   | 50,194   | -               | -               | -         |
| 56310   | Heavy Vehicles               | 198,837  | -        | 750,000         | -               | 719,000   |

| <b>Account</b> | <b>Description</b> | <b>FY 14-15<br/>Actual</b> | <b>FY 15-16<br/>Actual</b> | <b>FY 16-17<br/>Approved<br/>Budget</b> | <b>Amended<br/>FY 16-17<br/>Budget</b> | <b>FY 17-18<br/>Budget</b> |
|----------------|--------------------|----------------------------|----------------------------|---|--|----------------------------|
| 56430          | Other Equipment    | 38,741                     | 40,269                     | 136,000                                 | 116,500                                | 147,000                    |
|                |                    | 1,558,305                  | 1,502,840                  | 2,552,000                               | 1,822,500                              | 2,805,400                  |

**BEREA FIRE DEPARTMENT  
BUDGET JUSTIFICATION  
AND EXPLANATIONS**

**PERSONNEL SERVICES**

**51001 Salaries Full-time** - We have 22 personnel in our department this covers salaries for administration and suppression personnel. Suppression personnel work a 56 hr work week and their regular over time is included in their salary. (Adding three additional personnel & changed minimal staffing from 5 to 6). We have also adjusted the certification pay to \$.25 each for IFSAC I-II, IFSAC Instructor, and added EMT.

**51003 Overtime** - This covers the cost of additional over time that may be incurred throughout the year for suppression personnel. (Off duty emergency call in).

**51004 Holidays** - Policy have changed. Employee accrue holiday time in January each year and shall use it by year end. We will continue to carry 3,000 in this line in case we have an unforeseen reason that personnel may not be granted holiday.

**51005 Incentive pay** - This money is received from The State Fire Commission and is paid to personnel to maintain 100 hrs of training per year. \$4000 a year paid monthly. This has increase to 100,500 due to the additional three new personnel.

**51101 Uniform allowance** - Paid to personnel after completing one year of service and used to maintain uniforms. They receive a quarterly payment of \$315. Increased due to last year's employee becoming eligible.

**51102 Medical and Life Insurance** - This covers the Cities portion of the cost of insurance. Increased to \$222,000 due to personnel and new rates

**51103 City Pension contributions** - This covers the Cities portion of the cost of our pension (CERS). Increased to \$212,000 due to KRS

**51104 City FICA contributions** - This covers the Cities portion of FICA cost. Increased to \$75,000 due to personnel

**51105 Medicare** - This covers the Cities portion of Medicare cost. Increased to \$21,000 due to personnel

**UTILITIES**

**52000 Telephone** - Telephone bill at station 1&2.

**52100 Electric – Buildings** - Electric bill at station 2.

**52200 Natural Gas** - Natural gas bill at station 2.

**52300 Water Service** - Water bill at station 2.

**52400 Sewer Service** - Sewer bill at station 2.

**52500 Waste Collection** - Garbage bill at station 2.

**52700 Internet & Cable** - Internet at the volunteer station. \$1200

**MATERIALS & SUPPLIES**

**53000 General Office Supplies** - This covers the cost of any office supplies needed throughout the year for Administrative, Suppression and Training.

**53001 Books/Manuals/Periodicals** - This covers the cost of any books or manuals needed for Administrative, Suppression and Training throughout the year.

**53010 General Operating Supplies** - This covers the cost of supplies that do not fit other categories Administrative, Suppression, Training and Prevention. Example of some of the items- fire line tape, absorbent and booms for our spill trailer, truck wash, burn material for training, refilling of fire extinguishers, medical cabinet station 2, etc.

**53040 Janitorial Supplies** -This covers the cost of supplies for both stations.

**53200 Uniform & Gear** - This covers the cost of uniforms or turnout gear that may be damaged throughout the year in suppression, administrative and for our volunteers. This year we have three sets of gear, uniforms, and three class A uniforms for new employees.

**53300 Fuel** - This covers the cost of fuel for all departmental and volunteer vehicles and equipment.

**53400 Small Tools & Equipment** - This covers the cost of any small tools or equipment that may need to be purchased throughout the year.

|                              |               |
|------------------------------|---------------|
| Other equipment and tools –  | 7,000.        |
| Radios and batteries -       | 10,000.       |
| Fire hose -                  | 6,000.        |
| Fire equipment/appliances-   | 6,000         |
| Training equipment/supplies- | <u>2,000.</u> |
| Total                        | 31,000.       |

**53500 Office Furniture & Equipment** - This covers the cost of any furniture or office equipment that needs to be purchased for Administrative and Suppression. This year 2 MDT's and one desk top.

**SERVICES & SUPPORT**

**54012 IT Support & Services** - This covers IT services for department. 3,000.

**54013 Software Maintenance** - Computer Maintenance, and Emergency Reporting Software.

**54090 Other Professional Services** - Covers the cost of medical services for our paid and volunteer personnel (annual physicals, quarterly random drug and alcohol tests). Increased to \$20,000. We have 25 paid and 20 to 25 volunteers at a cost of 300 dollars for physicals and 700 dollars for stress tests. NFPA 1582 regulates the health of firefighter; to ensure they are physically fit for duty.

**54100 Advertising** - This covers the cost of any advertising that may be needed throughout the year. (Fire prevention, hydrant testing, etc.)

**54200 Equipment Rental/Lease** - This covers the cost of any equipment that may need to be rented or leased, eDispatch system, and Air cards for MDTs. Added another air card for new Quint.

**54500 Building & Grounds R&M** - This covers the cost of repairs, maintenance and improvements to our stations.

**54510 Equipment R&M** -This covers the cost of equipment maintenance. Breathing equipment is getting to be 15 years old now and showing some age. Repairs are getting costly so we increased this line to cover the repairs.

|  |         |
|--|---------|
| Pump testing- September                          | 2,000.  |
| Ladder testing - September                       | 2,000.  |
| Generator maintenance -                          | 1,000.  |
| Breathing air compressor maintenance - Quarterly | 2,000.  |
| Hydrostatic testing of air cylinders-            | 2,000.  |
| Other equipment repairs-                         | 6,000.  |
| Total  | 15,000. |

**54520 Vehicle R&M** - Due to our ageing fleet we are having more mechanical issues with our apparatus.

**54740 Printing & Copy Services** - Covers the cost of any printing that may be needed. (Inspection forms, Utility bill inserts etc.) With every potential to educate the public. We are now printing more; this is reflexed in your utility bills once or twice a year.

**OTHER EXPENDITURES**

**55020 Memberships & Licenses** - This covers the cost of any memberships that we may have. (CKFA, KFCA, KFA)

**55021 Education & Training** - This covers the cost of tuition and fees that paid and volunteer personnel may have throughout the year for training or education.

**55022 Conference/Meeting Expenses** - Expenses related to attending non-educational meetings and events.

**55023 Meals and travel** - This covers travel expenses associated with training.

**55100 Special Programs** - Covers the cost of our Fire Prevention & Public Education program (prevention supplies). Adding \$7000.00 to this line for our First Responders Camp July 24, 2017

**CAPITAL OUTLAY**

**56310 - Heavy Vehicle:** This Quint was purchased during the FY 2016/2017 and will be received during FY 2017/2018 budget. This was a shared cost between the City of Berea & Madison County CSEPP program. There was a \$27,753 discount with E-ONE for paid in full up front. Leaving a balance of \$718,767.00

**56430 - Other Equipment:**

1. Equipment New Quint 85,000 1st 6 month

|    |                      |        |                         |
|----|----------------------|--------|-------------------------|
| 2. | Rescue Tools         | 35,000 | 1 <sup>st</sup> 6 month |
| 3. | Stabilization struts | 16,000 | 1 <sup>st</sup> 6 month |
| 4. | Electric Hose Roller | 11,000 | 1 <sup>st</sup> 6 month |
|    | Total                |        | 147,000                 |

# PUBLIC WORKS

## ACTIVITIES

The Public Works Department is responsible for the maintenance, both preventative and regular, of all streets, roads and city owned buildings within the city limits. The Public Works Department has the primary responsibility to protect life and property through the assurance that all streets within the city limits are properly maintained, marked and signed in compliance with the Uniform Traffic Control Device Manual, and all city buildings are properly maintained. Roadway maintenance duties of this department are to mow right of ways, repair potholes, sweep streets, remove snow, and maintain municipal parking lots. The daily operations and long range planning for this department are supervised by the Director of Public Works.

## STAFFING LEVELS

| <u>POSITION</u>          |   | <u>AUTHORIZED NUMBER</u> |
|--------------------------|---|--------------------------|
| Public Works Director    | Dwayne Brumley  | 1                        |
| Administrative Assistant | Mildred Walton  | 1                        |
| Shop Superintendent      | Chris Walsh   | 1                        |
| Mechanic                 | Donald Gabbard<br>Archie Poff   | 2                        |
| Crew Superintendent      | Donnie Davidson   | 1                        |
| Crew Leaders             | Billy Anderson<br>Eric Baker<br>Steve Collins<br>Roy Curtis                               | 4                        |
| Maintenance Worker 1     | Andrew Hurt<br>Roy Kendall<br>Sidney Lynch<br>Nicholas McCollum                           | 4                        |
| Maintenance Worker 2     | Bobby Miller<br>Adam Taylor   | 2                        |
| Maintenance Worker 3     | Daniel Ballard<br>Preston Chandler<br>Zach Lainhart<br>Donald Parsons II<br>Thomas Wagner | 5                        |

| <b>Account</b> | <b>Description</b>           | <b>FY 14-15<br/>Actual</b> | <b>FY 15-16<br/>Actual</b> | <b>FY 16-17<br/>Approved<br/>Budget</b> | <b>Amended<br/>FY 16-17<br/>Budget</b> | <b>FY 17-18<br/>Budget</b> |
|----------------|------------------------------|----------------------------|----------------------------|---|--|----------------------------|
| 51001          | Salaries: Full-time          | 614,721                    | 697,234                    | 760,546                                 | 760,546                                | 797,317                    |
| 51002          | Salaries: PT/Seasonal/Temp   | 6,712                      | -                          | 25,000                                  | 25,000                                 | 25,000                     |
| 51003          | Salaries: Overtime           | 26,771                     | 26,864                     | 55,000                                  | 55,000                                 | 55,000                     |
| 51102          | Medical and Life Ins.        | 106,314                    | 124,647                    | 141,064                                 | 141,064                                | 157,238                    |
| 51103          | City Pension Contributions   | 113,476                    | 124,230                    | 152,344                                 | 152,344                                | 163,480                    |
| 51104          | City FICA Contributions      | 37,158                     | 41,480                     | 52,114                                  | 52,114                                 | 54,396                     |
| 51105          | Medicare                     | 8,690                      | 9,701                      | 12,188                                  | 12,188                                 | 12,722                     |
| 52000          | Telephone                    | 1,556                      | 1,576                      | 2,000                                   | 2,000                                  | 500                        |
| 52100          | Electric - Buildings         | 471                        | 705                        | 750                                     | 750                                    | 750                        |
| 52110          | Electric - Signals & Lights  | 89,050                     | 98,012                     | 90,000                                  | 90,000                                 | 90,000                     |
| 52200          | Natural Gas                  | 19,831                     | 7,773                      | 31,000                                  | 31,000                                 | 31,000                     |
| 52300          | Water Service                | 318                        | 270                        | 500                                     | 500                                    | 500                        |
| 52400          | Sewer Service                | 172                        | 199                        | 500                                     | 500                                    | 500                        |
| 52500          | Waste Collection             | 4,085                      | 5,933                      | 7,500                                   | 7,500                                  | 7,500                      |
| 53000          | General Office Supplies      | 677                        | 982                        | 1,000                                   | 1,000                                  | 1,000                      |
| 53001          | Books/Manuals/Periodicals    | -                          | -                          | 350                                     | 350                                    | 350                        |
| 53010          | General Operating Supplies   | 18,403                     | 19,254                     | 25,000                                  | 25,000                                 | 25,000                     |
| 53011          | Operating Chemicals          | 2,078                      | 915                        | 3,200                                   | 3,200                                  | 2,000                      |
| 53100          | Road Salt                    | 129,442                    | 65,778                     | 100,000                                 | 100,000                                | 100,000                    |
| 53102          | Street Sign Materials        | 12,068                     | 20,875                     | 30,000                                  | 30,000                                 | 20,000                     |
| 53200          | Uniforms & Gear              | 14,833                     | 13,750                     | 17,500                                  | 17,500                                 | 17,500                     |
| 53300          | Fuel                         | 58,783                     | 50,201                     | 115,000                                 | 115,000                                | 115,000                    |
| 53400          | Small Tools & Equipment      | 26,143                     | 30,778                     | 40,000                                  | 40,000                                 | 25,000                     |
| 53500          | Office Furniture & Equipment | 503                        | 3,401                      | 4,500                                   | 4,500                                  | 3,500                      |
| 54011          | Engineering Services         | -                          | -                          | 700                                     | 700                                    | 700                        |
| 54090          | Other Professional Services  | 1,650                      | 1,224                      | 2,000                                   | 2,000                                  | 2,000                      |
| 54100          | Advertising                  | 151                        | -                          | 500                                     | 500                                    | 500                        |
| 54200          | Equipment Rent/Lease         | 240                        | 2,651                      | 5,000                                   | 5,000                                  | 5,000                      |
| 54500          | Building & Grounds R&M       | 18,504                     | 6,454                      | 40,000                                  | 40,000                                 | 40,000                     |
| 54510          | Equipment R&M                | 63,539                     | 90,795                     | 100,000                                 | 100,000                                | 100,000                    |
| 54520          | Vehicle R&M                  | 75,366                     | 65,889                     | 107,000                                 | 107,000                                | 147,000                    |
| 54530          | Infrastructure R&M           | 77,059                     | 57,540                     | 107,200                                 | 107,200                                | 107,200                    |
| 54720          | Contract Labor               | 6,520                      | -                          | 5,000                                   | 5,000                                  | 5,000                      |
| 54740          | Printing & Copy Services     | -                          | 15                         | 50                                      | 50                                     | 50                         |
| 54730          | Postage & Shipping           | -                          | -                          | 500                                     | 500                                    | 500                        |
| 55020          | Membership & Licenses        | 262                        | 165                        | 1,500                                   | 1,500                                  | 1,500                      |
| 55021          | Education & Training         | 2,672                      | 5,774                      | 5,000                                   | 5,000                                  | 7,000                      |
| 55023          | Meals & Travel               | -                          | -                          | 3,000                                   | 3,000                                  | 3,000                      |
| 55090          | Contingency                  | -                          | -                          | 35,000                                  | 35,000                                 | 35,000                     |
| 56210          | Building Construction        | -                          | -                          | -                                       | -                                      | 25,000                     |
| 56230          | Building Improvements        | 5,246                      | 14,424                     | 10,000                                  | 10,000                                 | -                          |
| 56300          | Automobiles                  | -                          | 9,000                      | -                                       | -                                      | -                          |

| <b>Account</b> | <b>Description</b>   | <b>FY 14-15<br/>Actual</b> | <b>FY 15-16<br/>Actual</b> | <b>FY 16-17<br/>Approved<br/>Budget</b> | <b>Amended<br/>FY 16-17<br/>Budget</b> | <b>FY 17-18<br/>Budget</b> |
|----------------|----------------------|----------------------------|----------------------------|---|--|----------------------------|
| 56310          | Heavy Vehicles       | -                          | 106,981                    | 280,000                                 | 280,000                                | 225,000                    |
| 56400          | Heavy Equipment      | 17,661                     | 318,492                    | -                                       | -                                      | -                          |
| 56430          | Other Equipment      | 36,851                     | 20,061                     | 78,500                                  | 78,500                                 | 27,500                     |
| 56800          | Other Capital Outlay | -                          | -                          | -                                       | -                                      | -                          |
|                |                      | 1,597,975                  | 2,044,021                  | 2,448,006                               | 2,448,006                              | 2,437,203                  |

**PUBLIC WORKS  
BUDGET JUSTIFICATION  
AND EXPLANATIONS**

**PERSONNEL SERVICES**

These line items are used to cover the cost of all Public Works employees.

1 Director, 2 Superintendents, 2 Mechanics, 4 Crew Leaders, 3 Maintenance Workers 3,  
4 Maintenance Workers 2 and 5 Maintenance Workers.

All personnel line items reflect a 2% raise in payroll in addition to several employees who will be advanced to higher levels of employment rating based on completion of additional skills and/or job responsibilities. Additionally, I have reviewed the starting pay at the county road department they will start paying \$13.50 per hour for licensed CDL drivers. To ensure we remain competitive, and keep the best personnel, I have reviewed our departmental pay scale and made some recommended adjustments. I request to make the adjustments I have included.

**51001 Salaries – Full-Time** - Request an increase of \$37,771 to reflect new pay rates.

**51002 Salaries – PT/Seasonal/Temp** - No adjustments requested.

**51003 Salaries – Overtime** - No adjustments requested.

**51102 Medical and Life Ins.** - Request an increase of \$16,174 to reflect new pay rates.

**51103 City Pension Contributions** - Request an increase of \$11,136 to reflect new pay rates.

**51104 City FICA Contributions** - Request an increase of \$2,282 to reflect new pay rates.

**51005 Medicare** - Request an increase of \$534 to reflect new pay rates.

**UTILITIES**

**52000 Telephone** - This line item is used to pay for telephone service at the Public Works building. With the installation of the new city wide phone system this item can be reduced \$500.

**52100 Electric – Buildings** - This line item is used to pay for electric service at the Public Works building. No adjustment requested from FY 17 Amended Budget.

**52110 Electric – Signals & Lights** - This line item is used to pay for all street lights and signal lights within the city that are powered by Bluegrass Energy. No adjustment requested from FY 17 Amended Budget.

**52200 Natural Gas** - This line item is used to pay for natural gas at the Public Works building. No adjustment requested from FY 17 Amended Budget.

**52300 Water Service** - This line item is used to pay for water service at the Public Works building. No adjustment requested from FY 17 Amended Budget.

**52400 Sewer Service** - This line item is used to pay for sewer service at the Public Works building. No adjustment requested from FY 17 Amended Budget.

**52500 Waste Collection** - This line item is used to pay for dumpster service at the Public Works building. Additionally, Public Works rents a large capacity roll off dumpster that is used to dispose of trash and debris removed from city streets and properties. No adjustment requested from FY 17 Amended Budget.

### **MATERIALS AND SUPPLIES**

**53000 General Office Supplies** - This line item is used to cover the cost of office supplies for Public Works. No adjustment requested from FY 17 Amended Budget.

**53001 Books/Manuals/Periodicals** - This line item is used to cover the cost of required materials used by Public Works such as traffic regulation manuals and equipment/vehicle repair manuals. No adjustment requested from FY 17 Amended Budget.

**53010 General Operating Supplies** - This line item is used to cover a vast amount of other supplies required for day-to-day operations of the department to include; first aid supplies, personal protection equipment, janitorial supplies, fire extinguisher inspections, and other required supplies. No adjustment requested from FY 17 Amended Budget.

**53011 Operating Chemicals** - This line item is used to cover the cost of chemicals used in pesticide spraying. No adjustment requested from FY 17 Amended Budget.

**53100 Road Salt** - This line item is used to cover the cost of salt used for snow and ice removal. The amount of funds used can vary drastically from year to year based on weather. Salt is purchased on an as needed basis. No adjustment requested from FY 17 Amended Budget.

**53102 Street Sign Materials** - This line item is used to purchase materials required to maintain all the street signs in the city to include; stop signs, speed limit signs, street name signs, etc. We are equipped and make almost all signs in-house.

Additionally, four years ago the federal government changed the regulation requirements on signage. This requires all signs to be larger, higher and be reflective. This unfunded mandate does not have a (must be done by date) but requires us to have a plan and be working toward that goal. We are about ¼ of the way complete.

No adjustment requested from FY 17 Amended Budget.

**53200 Uniforms & Gear** - This line item is used to purchase uniforms and gear for all employees to ensure they are properly equipped to perform the tasks they complete as required by OSHA Standards. No adjustment requested from FY 17 Amended Budget.

**53300 Fuel** - This line item is used to purchase fuel for all Public Works vehicles, equipment and small engines. No adjustment requested from FY 17 Amended Budget.

**53400 Small Tools & Equipment** - During last year's budget the City created a Building Crew Leader position within our department. This line item was increased to cover the initial cost of purchasing tools required for building maintenance. These items have been purchased. This line item can be reduced \$15,000.

**53500 Office Furniture & Equipment** - This line item is used to cover the cost of replacement of office furniture and computer related items for the department. Funds are used only when required to replace items that break. No adjustment requested from FY 17 Amended Budget.

## **SERVICES AND SUPPORT**

**54011 Engineering Services** - This line item is used to cover the cost of engineering services. Funds are used only when required to cover engineering services in the case of an unexpected event. No adjustment requested from FY 17 Amended Budget.

**54090 Other Professional Services** - This line item is used to cover the cost of professional services. Funds are used only when required to cover services in the case of an unexpected event. No adjustment requested from FY 17 Amended Budget.

**54100 Advertising** - This line item is used to cover the cost of advertising as required to make public notices such as road closures. No adjustment requested from FY 17 Amended Budget.

**54200 Rent/Lease** - This line item is used to cover the cost of renting equipment to complete required tasks for which the city does not have the equipment. No adjustment requested from FY 17 Amended Budget.

**54500 Building & Grounds R & M** - The Public Works Department is responsible for maintenance on all city buildings to include; heating and air systems, electrical and plumbing, roofs, drywall, doors and windows and other required repairs. This line item is used to cover this cost. No adjustment requested from FY 17 Amended Budget.

**54510 Equipment R&M** - The Public Works Department is responsible for the repair and maintenance of all city owned equipment such as backhoes, tractors, dozer, skid steers, etc., owned by the city. When work is performed on equipment owned by Utilities or Tourism, those departments reimburse the general fund for parts and material. No adjustment requested from FY 17 Amended Budget.

**54520 Vehicle R&M** - The Public Works Department is responsible for the repair and maintenance of all vehicles owned by the city. When work is performed on vehicles owned by Utilities or Tourism those departments reimburse the general fund for parts and material.

I am requesting an additional \$40,000 (one time increase) in funds to replace the beds on two of our large dump/plow trucks (both 2004 models) at a cost of \$20,000 each. The chassis on both trucks are in good shape, but due to exposure to salt two of the beds have severe corrosion.

**54530 Infrastructure R&M** - This line item is used to cover the cost of maintaining roadways, sidewalks, drainage systems and many other infrastructure items. No adjustment requested from FY 17 Amended Budget.

**54720 Contract Labor** - This line item is used to cover the cost of contract labor. Funds are used only when required to cover services in case of an unexpected event or repairs the department is not equipped or trained for. No adjustment requested from FY 17 Amended Budget.

**54740 Printing & Copy Services** - This line item is used to cover the cost of printing business cards, door hangers and flyers. No adjustment requested from FY 17 Amended Budget.

**54730 Postage & Shipping** - This line item is used to cover the cost of shipping equipment items for repair. No adjustment requested from FY 17 Amended Budget.

## **OTHER EXPENDITURES**

**55020 Membership & Licenses** - This line item is used to cover the cost of any required membership or license fees. No adjustment requested from FY 17 Amended Budget.

**55021 Education & Training** - This line item is used to cover the cost of mandatory training of employees such as pesticide spraying certification, in addition to Road Scholar training.

Over the past years we have placed more emphasis on education and training. All employees are now enrolled in the Road Scholars training program and are required to attend at least two training classes per year. They receive training in areas such as, roadway flagging, concrete installation, blacktop installation, roadway safety, and liability. I am requesting an additional \$2,000 to cover the increased cost of training classes.

**55023 Meals & Travel** - This line item is used to cover the cost of lodging and meals if employees are required to go out of town to attend training classes. No adjustment requested from FY 17 Amended Budget.

**55090 Contingency** - This line item is used to set aside funds for use in an emergency, such as a severe weather event or other unanticipated damage to city infrastructure. No adjustment requested from FY 17 Amended Budget.

### **CAPITAL OUTLAY**

**56210 Building Construction** - This line item is used to cover the cost of new building construction for Public Works.

STORAGE BUILDING, \$25,000 Requested. Currently, we are required to keep all of our snow plows stored outside in the weather. The constant exposure to the elements is very damaging on the equipment and causing premature failures. I am requesting funding to construct a pole barn structure in the parking lot of our shop.

**56230 Building Improvements** - This line item is used to cover the cost of planned building improvements such as adding new heating/AC systems or office renovations. No funds are requested in this line item.

**56310 Heavy Vehicles** - This line item is used to cover the cost of purchasing large vehicles for use by Public Works, such as dump trucks. This year we are requesting funds for a Grapple Truck and a Bucket Truck.

GRAPPLE TRUCK, \$150,000 Requested. (Carryover from FY17) Funding to purchase a Grapple Truck for brush removal was approved in the FY17 budget. The truck has been placed on order, however, may not arrive until the start of the FY18 budget year. If the truck arrives prior to the closeout of the FY17 budget, these funds will not be used in FY18.

BUCKET TRUCK (USED), \$75,000 Requested. Funding is requested to purchase a used bucket truck from our Utility Department. Currently, we have two very old bucket trucks that were part of the utility purchase from Berea Collage then removed from service. Both trucks are 1989 models in very poor condition and are becoming unsafe for continued use.

Public Works does not require a new certified truck that costs over \$200,000, however, we do need one that is safe to use for the removal of trees, low hanging limbs, parking lot light repair, and building maintenance issues.

Our Utility Department is scheduled to replace one of their (2006) trucks in two years and has agreed to replace it early and sell one of their existing trucks to the City for \$75,000. These funds will be used toward the purchase of a new one for them while allowing the City to purchase a used truck that has been well maintained.

**56400 Heavy Equipment** - This line item is used to cover the cost of large equipment items such as a dozer, backhoe, or tractor. No funds are requested in this line item.

**56430 Other Equipment** - This line item is used to cover the cost of other equipment purchases not covered under other line items. This year I am requesting funding for the following items:

4 x 4 Side-by-Side: \$20,000

Funds are requested to purchase a 4 x 4 Side-by-Side with a dump bed for use in pesticide spraying and trail maintenance. Currently, we are using a 1997 John Deer Gator that was taken out of service by the Parks several years ago and has many maintenance issues.

Small Tire Changer Upgrade: \$7,500

Our current tire changer was purchased about 15 years ago and was not designed to change tires on the larger rims in use on today's passenger cars and light duty trucks. I am requesting funds to upgrade our tire changer to meet our current needs.

**56800 Other Capital Outlay** - This line item is used to cover the cost of other capital purchases not covered under other line items. No funds Requested.

## MS4

### ACTIVITIES

The Municipal Separate Storm Sewer System (MS4) Coordinator is responsible for ensuring all requirements pertaining to federal clean water regulations are met and local ordinances are followed. During this budget year, requirements will be completed as a team approach by the following departments: Public Works, GIS and Codes.

### STAFFING LEVELS

#### POSITION

#### AUTHORIZED NUMBER

Intern

VACANT

1

| Account | Description                  | FY 14-15<br>Actual | FY 15-16<br>Actual | FY 16-17<br>Approved<br>Budget | Amended<br>FY 16-17<br>Budget | FY 17-18<br>Budget |
|---------|------------------------------|--------------------|--------------------|--------------------------------|-------------------------------|--------------------|
| 51002   | Salaries: PT/Seasonal/Temp   | -                  | -                  | -                              | -                             | -                  |
| 51104   | City FICA Contributions      | -                  | -                  | -                              | -                             | -                  |
| 51105   | Medicare                     | -                  | -                  | -                              | -                             | -                  |
| 53000   | General Office Supplies      | -                  | 126                | 500                            | 500                           | 100                |
| 53001   | Books/Manuals/Periodicals    | -                  | -                  | 500                            | 500                           | 100                |
| 53010   | General Operating Supplies   | -                  | 1,801              | 3,000                          | 3,000                         | 100                |
| 53400   | Small Tools & Equipment      | -                  | -                  | 3,000                          | 3,000                         | 3,000              |
| 53500   | Office Furniture & Equipment | -                  | -                  | 500                            | 500                           | -                  |
| 54011   | Engineering Services         | -                  | 770                | 30,000                         | 30,000                        | 10,000             |
| 54013   | Software Maintenance         | -                  | 4,673              | 5,000                          | 5,000                         | 5,000              |
| 54090   | Other Professional Services  | -                  | 13,613             | 30,000                         | 30,000                        | 10,000             |
| 54100   | Advertising                  | -                  | -                  | 1,000                          | 1,000                         | 200                |
| 54510   | Equipment R&M                | -                  | -                  | 1,000                          | 1,000                         | 200                |
| 54630   | Laboratory Analysis          | -                  | -                  | 500                            | 500                           | 500                |
| 54730   | Postage & Shipping           | -                  | -                  | 50                             | 50                            | 50                 |
| 54740   | Printing & Copy Services     | -                  | -                  | 500                            | 500                           | 500                |
| 55020   | Membership & Licenses        | -                  | 380                | 750                            | 750                           | 750                |
| 55021   | Education & Training         | -                  | 630                | 5,000                          | 5,000                         | 5,000              |
| 55022   | Conference/Meeting Expenses  | -                  | -                  | 1,000                          | 1,000                         | 1,000              |
| 55023   | Meals & Travel               | -                  | -                  | 300                            | 300                           | 300                |
| 55100   | Special Programs             | -                  | -                  | -                              | 10,500                        | 10,500             |
|         |                              | -                  | 21,992             | 82,600                         | 93,100                        | 47,300             |

**MS4  
BUDGET JUSTIFICATION  
AND EXPLANATIONS**

**PERSONNEL SERVICES**

Currently there is no staff included in the MS4 budget so these line items are inactive

**MATERIALS AND SUPPLIES**

**53000 General Office Supplies** - Typical office supplies plus large amounts of ink and paper for printing maps and exhibits - lowered due to spending experience

**53001 Books/Manuals/Periodicals** - Occasional design or regulation text or document - lowered due to spending experience

**53010 General Operating Supplies** - Supplies such as sampling bottles, etc. - lowered due to spending experience

**53400 Small Tools & Equipment** - Holding current amount for anticipated purchase of drone for inspecting creeks, etc. – no adjustment requested

**53500 Office Furniture & Equipment** - Occasional desk, chair, etc. - lowered due to spending experience

**SERVICES AND SUPPORT**

**54011 Engineering Services** - Incidental needs of engineering consultation such as in house construction projects, etc. - lowered due to spending experience

**54013 Software Maintenance** - Annual fees for AutoCad & GIS software for one license for MS4 intern and possible purchase of additional software– no adjustment requested

**54090 Other Professional Services** - Occasional use of storm water specialist; provider of storm water public education services - lowered due to spending experience

**54100 Advertising** - Anticipated publications of storm water educational information or regulations - lowered due to spending experience

**54510 Equipment R&M** - Computer and other repairs - lowered due to spending experience

**54630 Laboratory Analysis** - Water analysis for fecal content, etc. – no adjustment requested

**OTHER EXPENDITURES**

**54730 Postage & shipping** - Mailing of letters, maps, educational material etc. – no adjustment requested

**54740 Printing & Copy Services** - Storm water educational brochures, door hangers, etc. – no adjustment requested

**55020 Membership & Licenses** - Annual dues/fees for Kentucky Kentucky Stormwater Association (KSA) etc. – no adjustment requested

**55021 Education & Training** - Continuing staff education required by Kentucky Division of Water, etc. – no adjustment requested

**55022 Conference/Meeting Expenses** - Fees for attending KSA conferences and meetings, etc. – no adjustment requested

**55023 Meals & Travel** - Meals and other expenses when attending out of town meetings – no adjustment requested

**55100 Special Programs** - Participation in required public outreach/educational programs, etc. – no adjustment requested

## CODES AND PLANNING

### ACTIVITIES

The Codes and Planning Department regulates building and planning in the City. This department is supervised directly by the Codes Administrator and works under the control, in part, of the Planning Commission. The department assures that the building code is consistently applied, that nuisance violations are cited and abated, provides building inspections for new construction and assures the directives of the Planning Commission are followed. The department adheres to BOCA in building design and construction inspection. It adheres to Chapter 5, 7, 8, of the City of Berea Codes of Ordinances for city planning and additional construction regulations. Specific duties of this department are listed in the Berea Code of Ordinances.

### STAFFING LEVELS

| <u>POSITION</u>                                 |   | AUTHORIZED NUMBER |
|---|---|-------------------|
| Codes Administrator                             | Dale VanWinkle  | 1                 |
| Assistant Codes Administrator/Technical Advisor | Amanda Haney  | 1                 |
| Administrative Assistant                        | Robin Adams   | 1                 |
| Codes Enforcement Officers                      | Ernie Campbell - Electrical/Building Inspector<br>Cron Carpenter (Part-Time)<br>Brian Reed - Building Inspector | 3                 |

| Account | Description                  | FY 14-15<br>Actual | FY 15-16<br>Actual | FY 16-17<br>Approved<br>Budget | Amended<br>FY 16-17<br>Budget | FY 17-18<br>Budget |
|---------|------------------------------|--------------------|--------------------|--------------------------------|-------------------------------|--------------------|
| 51001   | Salaries: Full-time          | 178,158            | 204,583            | 235,000                        | 235,000                       | 252,500            |
| 51002   | Salaries: PT/Seasonal/Temp   | 26,765             | 32,408             | 45,000                         | 45,000                        | 47,950             |
| 51003   | Salaries: Overtime           | 7,066              | 8,487              | 6,500                          | 6,500                         | 5,500              |
| 51102   | Medical and Life Ins.        | 18,763             | 24,371             | 31,700                         | 31,700                        | 34,219             |
| 51103   | City Pension Contributions   | 32,807             | 36,130             | 44,800                         | 44,800                        | 49,400             |
| 51104   | City FICA Contributions      | 12,371             | 14,154             | 17,700                         | 17,700                        | 18,750             |
| 51105   | Medicare                     | 2,893              | 3,311              | 4,200                          | 4,200                         | 4,500              |
| 53000   | General Office Supplies      | 2,142              | 2,906              | 3,500                          | 3,000                         | 3,500              |
| 53001   | Books/Manuals/Periodicals    | 1,036              | 596                | 1,500                          | 1,000                         | 2,000              |
| 53010   | General Operating Supplies   | 1,422              | 2,024              | 2,500                          | 2,500                         | 2,500              |
| 53200   | Uniforms & Gear              | 1,282              | 1,920              | 2,000                          | 2,000                         | 2,000              |
| 53300   | Fuel                         | 3,136              | 2,437              | 4,000                          | 3,000                         | 3,000              |
| 53400   | Small Tools & Equipment      | 2,294              | 1,979              | 3,000                          | 2,500                         | 3,000              |
| 53500   | Office Furniture & Equipment | 1,502              | 4,971              | 5,000                          | 5,000                         | 5,000              |
| 54010   | Consultant Services          | -                  | -                  | -                              | -                             | -                  |
| 54011   | Engineering Services         | 5,500              | 3,635              | 9,000                          | 8,500                         | 9,000              |
| 54013   | Software Maintenance         | 4,159              | 4,750              | 4,500                          | 4,500                         | 4,500              |
| 54090   | Other Professional Services  | 35                 | 435                | 1,000                          | 500                           | 1,000              |
| 54100   | Advertising                  | 907                | 783                | 800                            | 800                           | 1,000              |
| 54520   | Vehicle R&M                  | 1,303              | 192                | 1,500                          | 1,000                         | 2,000              |
| 54710   | Board & Commission Pay       | 11,125             | 4,711              | -                              | -                             | -                  |
| 54740   | Printing & Copy Services     | 205                | 597                | 800                            | 800                           | 800                |
| 54760   | Demolition & Disposal        | -                  | 2,902              | 6,000                          | 5,000                         | 6,000              |
| 55020   | Membership & Licenses        | 1,494              | 1,059              | 1,500                          | 1,500                         | 1,500              |
| 55021   | Education & Training         | 3,935              | 1,367              | 3,000                          | 3,500                         | 4,000              |
| 55022   | Conference/Meeting Expenses  | 1,763              | 814                | 3,000                          | 2,500                         | 3,000              |
| 55023   | Meals & Travel               | 3,180              | 1,790              | 4,500                          | 4,000                         | 4,000              |
| 56300   | Automobiles                  | -                  | 23,260             | 16,000                         | 23,260                        | -                  |
| 56430   | Other Equipment              | 8,096              | -                  | -                              | -                             | -                  |
|         |                              | 333,340            | 386,570            | 458,000                        | 459,760                       | 470,619            |

**CODES DEPARTMENT  
BUDGET JUSTIFICATION  
AND EXPLANATIONS**

**PERSONNEL SERVICES**

The changes in the personnel line items are based on calculations by the Human Resources office due to changes in health care, salary changes and associated pensions and taxes. Part time also includes the pay for the Planning Commission, Board of Adjustments, and part time electrical inspector. Overtime pay is for staff to attend after hour meetings for the various boards.

**MATERIALS AND SUPPLIES**

**53000 – General Office Supplies** – \$3,500.00 - This line item is used to buy supplies such as office supplies including but not limited to paper, pencils, ink, and other everyday items used by the Codes Staff. This line item is increasing by \$500 from the 2017 amended budget based on history and anticipated needs for the department.

**53001 – Books/Manuals/ Periodicals** – \$2,000.00 - This line item has stayed the same. This is for the purchase of new code books and references that are proposed for this year. We are in need of several reference books.

**53010 - General Operating Supplies** – \$2,500.00 – These are those items outside of the realm of everyday use items and are expanded to include inspection tools, and items not anticipated to be under general office supplies. This is based on history and anticipated needs.

**53200 – Uniforms and gear** - \$2,000.00 –These items include everything from shirts with logos to safety gear that we need on a daily basis.

**53300 – Fuel** – \$3,000.00 – This is for fuel for the five (5) vehicles that the Codes Department uses. Same as last year based on history and anticipated needs and lower fuel costs.

**53400 – Small Tools and Equipment** – \$3,000.00 Funds used to purchase tools and equipment for inspection services including, electrical meters, testing equipment, probes, etc. This is the same as last year.

**53300 – Office Furniture and Equipment** - \$5,000.00 – This line item includes the purchase of file cabinets, and other office furniture and equipment. This the same has last year.

**SERVICES AND SUPPORT**

**54010 – Consultant Services** - \$0.00 –

**54011 – Engineering Services** – \$9,000.00 - This line item is to pay for the professional services of the engineer that reviews development plans, infrastructure plans, and plats for the Planning Commission. The engineer is in an advisory position and works on a contract basis.

**54090 – Other Professional Services** – \$1,000.00 - From time to time services are required from others such as electrical inspector, soils labs, structural engineers, etc.

**54520 – Vehicle Repair and Maintenance** – \$2,000.00 - To pay for repairs on Code vehicles beyond what is classified as regular maintenance including tires, major repairs and any repairs required by the dealer.

**54710 – Board and Commission Pay** – \$0.00 – It has been moved to part time line item as required by Human Resources.

**54760 – Demolition and Disposal** - \$6,000.00 – These funds are used for demolition of dilapidated structures and clean ups that the city is required to get outside contractual services.

**55020 – Membership and Licenses** - \$1,500.00 –To pay the dues to continue to work with the professional organizations where we are members.

**55021 – Education and Training** – \$4,000.00 - To be used to pay for continuing education, testing, re-certifications, and other opportunities to further the professionalism of the Codes Department work force.

**55022 – Conference/ Meeting Expenses** – \$3,000.00 - This line item is to pay expenses related to attending conferences including registrations, etc. An increase is to cover additional personnel and extra training time.

**55023 – Meals & Travel** – \$4,000.00 – These funds are used to cover the costs of meals, hotels, and travel when required to attend training and conferences outside of the immediate area.

#### **CAPITAL OUTLAY**

**56300 – Automobiles-** None

# PARKS DEPARTMENT

## ACTIVITIES

The Parks and Recreation Department is a proficient operation of the Berea City Government that constantly seeks to provide a wide variety of high quality recreational opportunities to people of all ages, races and socio economic backgrounds. The Parks and Recreation Department strives to increase the quality of life through high quality programs, athletics, facilities and services. The Parks Department owns and maintains the following: Berea City Park, Berea Swimming Pool, Berea City Park Expansion, Memorial Park, the Russel Acton Folk Center, Intergenerational Center and multiple greenspace areas within the City.

## STAFFING LEVELS

| <u>POSITION</u>        |  | AUTHORIZED NUMBER |
|------------------------|--|-------------------|
| Park Director          | Priscilla Bloom                                | 1                 |
| Recreation Supervisor  | VACANT   | 1                 |
| Program Supervisor     | Quincy Essex                                   | 1                 |
| Maintenance Supervisor | Troy Collins                                   | 1                 |
| Maintenance Worker     | Christopher Neeley<br>Glenn Dennis (Part-Time) | 1                 |

| <b>Account</b> | <b>Description</b>           | <b>FY 14-15<br/>Actual</b> | <b>FY 15-16<br/>Actual</b> | <b>FY 16-17<br/>Approved<br/>Budget</b> | <b>Amended<br/>FY 16-17<br/>Budget</b> | <b>FY 17-18<br/>Budget</b> |
|----------------|------------------------------|----------------------------|----------------------------|---|--|----------------------------|
| 51001          | Salaries: Full-time          | 90,955                     | 111,467                    | 124,000                                 | 126,246                                | 160,351                    |
| 51002          | Salaries: PT/Seasonal/Temp   | 72,575                     | 70,582                     | 70,000                                  | 70,000                                 | 70,000                     |
| 51003          | Salaries: Overtime           | 15,748                     | 16,207                     | 14,000                                  | 14,000                                 | 14,000                     |
| 51102          | Medical and Life Ins.        | 15,784                     | 19,693                     | 22,750                                  | 25,346                                 | 36,914                     |
| 51103          | City Pension Contributions   | 18,423                     | 21,422                     | 26,000                                  | 26,198                                 | 33,400                     |
| 51104          | City FICA Contributions      | 10,639                     | 11,864                     | 13,000                                  | 13,035                                 | 15,150                     |
| 51105          | Medicare                     | 2,488                      | 2,775                      | 3,000                                   | 3,049                                  | 3,543                      |
| 52000          | Telephone                    | 3,999                      | 4,091                      | 4,000                                   | 4,000                                  | 4,000                      |
| 52100          | Electric - Buildings         | 58,477                     | 50,610                     | 60,000                                  | 60,000                                 | 60,000                     |
| 52200          | Natural Gas                  | 5,933                      | 4,027                      | 7,000                                   | 7,000                                  | 7,000                      |
| 52300          | Water Service                | 2,978                      | 981                        | 3,500                                   | 3,500                                  | 3,500                      |
| 52400          | Sewer Service                | 9,112                      | 7,309                      | 9,000                                   | 9,000                                  | 9,000                      |
| 52500          | Waste Collection             | 9,968                      | 7,666                      | 9,890                                   | 9,890                                  | 9,890                      |
| 52700          | Internet & Cable Service     | -                          | -                          | 500                                     | 500                                    | 500                        |
| 53000          | General Office Supplies      | 962                        | 1,535                      | 1,500                                   | 1,500                                  | 1,500                      |
| 53001          | Books/Manuals/Periodicals    | -                          | -                          | -                                       | -                                      | -                          |
| 53010          | General Operating Supplies   | 2,831                      | 2,649                      | 5,000                                   | 5,000                                  | 5,000                      |
| 53020          | Recreational Supplies        | 8,542                      | 7,814                      | 20,000                                  | 20,000                                 | 20,000                     |
| 53021          | Concession Supplies          | 7,557                      | 7,245                      | 10,000                                  | 10,000                                 | 10,000                     |
| 53040          | Janitorial Supplies          | 4,940                      | 5,666                      | 6,000                                   | 6,000                                  | 6,000                      |
| 53200          | Uniforms & Gear              | 618                        | 1,141                      | 1,200                                   | 1,200                                  | 1,200                      |
| 53300          | Fuel                         | 4,533                      | 3,617                      | 8,000                                   | 8,000                                  | 8,000                      |
| 53400          | Small Tools & Equipment      | 4,376                      | 4,826                      | 8,000                                   | 8,000                                  | 8,000                      |
| 53500          | Office Furniture & Equipment | -                          | -                          | 1,500                                   | 1,500                                  | 1,500                      |
| 54090          | Other Professional Services  | 1,544                      | 4,250                      | 4,000                                   | 4,000                                  | 4,000                      |
| 54100          | Advertising                  | 471                        | 335                        | 1,000                                   | 1,000                                  | 1,000                      |
| 54200          | Equipment Rent/Lease         | 50                         | 126                        | 1,000                                   | 1,000                                  | 1,000                      |
| 54500          | Building & Grounds R&M       | 24,719                     | 33,599                     | 30,000                                  | 24,650                                 | 55,000                     |
| 54510          | Equipment R&M                | 5,618                      | 6,649                      | 7,000                                   | 7,000                                  | 7,000                      |
| 54520          | Vehicle R&M                  | 4,350                      | 658                        | 6,000                                   | 6,000                                  | 6,000                      |
| 54530          | Infrastructure R&M           | -                          | -                          | 90,000                                  | 90,000                                 | 40,000                     |
| 54730          | Postage & Shipping           | -                          | -                          | -                                       | -                                      | -                          |
| 54740          | Printing & Copy Services     | 686                        | 642                        | 800                                     | 800                                    | 800                        |
| 55012          | Cash Over/Short              | -                          | -                          | -                                       | -                                      | -                          |
| 55020          | Membership & Licenses        | 186                        | 200                        | 1,000                                   | 1,000                                  | 1,000                      |
| 55021          | Education & Training         | 495                        | 450                        | 1,300                                   | 1,300                                  | 1,300                      |
| 55022          | Conference/Meeting Expenses  | 210                        | 420                        | 1,000                                   | 1,000                                  | 1,000                      |
| 55023          | Meals & Travel               | 309                        | 136                        | 300                                     | 300                                    | 300                        |
| 55100          | Special Programs             | 371                        | 1,434                      | 10,000                                  | 10,000                                 | 10,000                     |
| 55110          | 4th of July                  | 15,568                     | 22,264                     | 16,000                                  | 16,000                                 | 16,000                     |
| 55111          | Halloween at the Park        | 499                        | 803                        | 1,000                                   | 1,000                                  | 1,000                      |
| 55200          | Restaurant Tax               | 705                        | 343                        | 600                                     | 600                                    | 600                        |

| <b>Account</b> | <b>Description</b>           | <b>FY 14-15<br/>Actual</b> | <b>FY 15-16<br/>Actual</b> | <b>FY 16-17<br/>Approved<br/>Budget</b> | <b>Amended<br/>FY 16-17<br/>Budget</b> | <b>FY 17-18<br/>Budget</b> |
|----------------|------------------------------|----------------------------|----------------------------|---|--|----------------------------|
| 55210          | Sales Tax                    | 862                        | 649                        | 1,000                                   | 1,000                                  | 1,000                      |
| 56110          | Fencing                      | -                          | -                          | 5,000                                   | 5,000                                  | -                          |
| 56120          | Landscaping                  | -                          | -                          | 10,000                                  | 10,000                                 | 10,000                     |
| 56230          | Building Improvements        | 53,042                     | 8,839                      | -                                       | 5,350                                  | 5,350                      |
| 56300          | Automobiles                  | -                          | -                          | -                                       | -                                      | 24,000                     |
| 56420          | Outdoor Furniture & Fixtures | -                          | 11,080                     | 13,000                                  | 13,000                                 | -                          |
| 56430          | Other Equipment              | -                          | -                          | 22,200                                  | 22,200                                 | -                          |
|                |                              | 461,123                    | 456,063                    | 650,040                                 | 655,164                                | 674,798                    |

**PARKS & RECREATION  
BUDGET JUSTIFICATION  
AND EXPLANATIONS**

**PERSONNEL SERVICES**

**51001 Salaries: Full-time** - All full time hourly and salaried wages. Includes pay for sick, vacation and holidays used for five full time employees. Includes approximately 2% increase in wages. Additional increases have occurred to stay competitive within the local job market.

**51002 Salaries: PT/Seasonal/Temp** - Includes payroll for all seasonal maintenance and concession staff.

**51003 Salaries: Overtime** - Includes all overtime for full time staff and seasonal staff.

**51102 Medical and Life Ins.** The City's portion of the employees' medical and life insurance premium

**51103 City Pension Contributions** The City's portion of the employees' Pension Contribution. Paid at 19.18% for FY18.

**51104 City FICA Contributions** The City's portion of the employees' FICA contribution. Currently at 6.2% for FY18.

**51105 Medicare** The City's portion of the employee's Medicare contribution. Currently at 1.45% for FY18.

**UTILITIES**

**52000 Telephone** - Includes phone service for 3 phone lines at park office (1 is a fax line) and a line at Folk Center.

**52100 Electric – Buildings** - Includes all park buildings, parking lot and walking trail lights, athletic facility lights.

**52200 Natural Gas** - Folk Center- fire place, outside lights, eternal flame, Park Office- Shop heaters

**52300 Water Service** - Includes all park facilities

**52400 Sewer Service** - Includes all park facilities

**52500 Waste Collection** - Includes dumpsters at all parks- 1 at Memorial, 2 at Park Expansion, 1 at Folk Center, 1 at City Park.

**52700 Internet & Cable Service** – Includes Park and Folk Center

**53000 General Office Supplies** - Includes all regularly used office supplies i.e. paper clips, staplers, paper, toner, ink for printers.

**53010 General Operating Supplies** - Includes various materials needed for everyday operation-paint brushes, lightbulbs,seed, fertilizer, drill bits, screws and glue.

**53020 Recreational Supplies** - Includes items such as field materials-clay, conditioner, chalk, rapid dry, pitching rubbers, homeplates, brick chips. Also includes playground equipment repair/replacement and playground mulch.

**53021 Concession Supplies** - Includes anything related to concessions including supplies, food and beverages.

**53040 Janitorial Supplies** - Includes all park and pool facility cleaning products and cleaning related apparatus such as mops, gloves, trash bags, liquid cleaning supplies. Also includes all restroom supplies hand soap, hand towels, toilet paper, soap and towel dispensers.

**53200 Uniforms & Gear** - Includes uniform shirts for all full time and seasonal employees on parks side-including concession and maintenance. Also covers cost of PPE such as eyewear and gloves and ear protection.

**53300 Fuel** - To cover fuel costs associated with all fleet (4 trucks, 1 car), gators, mowers, tractors, trimmers, chain saws and other gas powered equipment.

**53400 Small Tools & Equipment** - Trimmers, trailer, pole saw, shop vac, tool box, small push mower

**53500 Office Furniture and Equipment** - Desk chair, computer, printers, etc.

**54090 Other Professional Services** - Includes professional services and outside agencies concession and pool operating permits and inspection fees, and to cover costs of specialized services such as electrical work, masonry, carpentry etc.

**54100 Advertising** - Advertising of all seasonal positions. Also, for advertising any special events through avenues that are not free. For example, purchasing space in the paper or radio ad.

**54200 Equipment Rent/Lease** - Used when equipment rental is needed to complete a specific task and we do not have access to the equipment any other way i.e. concrete saw.

**54500 Building & Grounds R&M** - To cover costs associated with maintenance /repairs of all park buildings and grounds. For example: water leak repairs, painting, repairing electrical outlets. Increased by \$25,000. (\$5,000 from **56110 Fencing**) (\$13,000 from **56420 Outdoor Furniture and Fix**) Resurfacing of basketball court at City Park.

**54510 Equipment R&M** - Used for routine equipment maintenance and to repair equipment as it breaks down from normal wear and tear or age.

**54520 Vehicle R&M** - Used for routine vehicle maintenance as well as for any repairs that need to be made. Oil, filters, tires, windshield wipers, etc.

**54530 Infrastructure R&M** - \$90,000 budgeted last year for repaving of walking trail. Decreased to \$40,000. Problems that may be associated with park infrastructure. Old concession building, etc.

**54740 Printing & Copy Services** - For photocopying services needed that we cannot do in house i.e. 2 part registration forms; mass mail outs and fliers.

**55020 Membership & Licenses** - Pesticide Applicator license fees and annual membership to state organization. Also food service manager certifications, Certified Pool Operator certification Course,

**55021 Education & Training** - Covers trainings and seminars that directly relate to the field.

**55022 Conference/Meeting Expenses** - Used for annual state organization (KY Park and Recreation Society) conference.

**55023 Meals & Travel** - Used for times when travel and overnight accommodations are required to attend education sessions, training and/or annual professional conference.

**55100 Special Programs** - Includes all public non-sport recreation programs annual Movies at the Park, Grill and Chill, crafts, Valentine's Dance etc.

**55110 4th of July** - Annual public/community event. Fireworks, sand sculpture, bands, climbing wall, etc.

**55111 Halloween at the Park** - Annual public/community event. Bounce house, photo booth, candy, etc.

**55200 Restaurant Tax** - To cover taxes owed from concession sales

**55210 Sales Tax** - To cover taxes owed from concession sales

**56110 Fencing** - Moved money to **54500 Buildings and Grounds R&M** in order to complete smaller jobs. Moved out of capital items

**56120 Landscaping** - General landscaping through the parks. City Park and Memorial Park signs need replaced. Also, need to replace dead trees removed from pool circle.

**56230 Building Improvements** - Unforeseen issues. A/C, park office may need insulation, security system in need of upgrade.

**56300 Automobiles** - Replacing a 2004 Ford Taurus. (\$22,200 from **56430 Other Equip**)

**56420 Outdoor Furniture & Fixtures** - \$13,000 moved to **54500 Building and Grounds R&M** for resurfacing of basketball court at City Park

**56430 Other Equipment** - \$22,200 was put in last year's budget for a new gator and scag mower. That money being moved to **56300 Automobiles**

| <b>Account</b> | <b>Description</b>           | <b>FY 14-15<br/>Actual</b> | <b>FY 15-16<br/>Actual</b> | <b>FY 16-17<br/>Approved<br/>Budget</b> | <b>Amended<br/>FY 16-17<br/>Budget</b> | <b>FY 17-18<br/>Budget</b> |
|----------------|------------------------------|----------------------------|----------------------------|---|--|----------------------------|
| 51002          | Salaries: PT/Seasonal/Temp   | 60,529                     | 64,294                     | 70,000                                  | 70,000                                 | 70,000                     |
| 51003          | Salaries: Overtime           | 2,437                      | 3,121                      | 7,000                                   | 7,000                                  | 7,000                      |
| 51104          | City FICA Contributions      | 3,904                      | 4,180                      | 4,774                                   | 4,774                                  | 4,774                      |
| 51105          | Medicare                     | 913                        | 978                        | 1,117                                   | 1,117                                  | 1,117                      |
| 52000          | Telephone                    | 1,359                      | 1,340                      | 1,400                                   | 1,400                                  | 1,400                      |
| 52100          | Electric - Buildings         | 974                        | 909                        | 2,000                                   | 2,000                                  | 2,000                      |
| 52300          | Water Service                | 10,944                     | 12,724                     | 10,000                                  | 10,000                                 | 10,000                     |
| 52500          | Waste Collection             | 429                        | -                          | 2,000                                   | 2,000                                  | 2,000                      |
| 53000          | General Office Supplies      | -                          | -                          | 150                                     | 150                                    | 150                        |
| 53010          | General Operating Supplies   | 1,900                      | 2,923                      | 7,000                                   | 7,000                                  | 7,000                      |
| 53011          | Operating Chemicals          | 18,551                     | 16,098                     | 17,000                                  | 17,000                                 | 17,000                     |
| 53021          | Concession Supplies          | 10,897                     | 12,656                     | 15,000                                  | 15,000                                 | 15,000                     |
| 53200          | Uniforms & Gear              | 2,095                      | 1,635                      | 3,500                                   | 3,500                                  | 3,500                      |
| 53400          | Small Tools & Equipment      | 4,841                      | 9,005                      | 8,000                                   | 8,000                                  | 8,000                      |
| 54090          | Other Professional Services  | 1,478                      | 4,215                      | 5,000                                   | 5,000                                  | 5,000                      |
| 54100          | Advertising                  | -                          | 133                        | 500                                     | 500                                    | 500                        |
| 54200          | Equipment Rent/Lease         | -                          | -                          | 500                                     | 500                                    | 500                        |
| 54500          | Building & Grounds R&M       | 5,984                      | 8,390                      | 8,500                                   | 8,500                                  | 8,500                      |
| 54510          | Equipment R&M                | 16,821                     | 20,402                     | 20,000                                  | 20,000                                 | 20,000                     |
| 55012          | Cash Over/Short              | -                          | -                          | -                                       | -                                      | -                          |
| 55100          | Special Programs             | 3,182                      | 3,144                      | 8,000                                   | 8,000                                  | 8,000                      |
| 55200          | Restaurant Tax               | 390                        | 765                        | 1,000                                   | 1,000                                  | 1,000                      |
| 55210          | Sales Tax                    | 1,204                      | 1,454                      | 2,000                                   | 2,000                                  | 2,000                      |
| 56230          | Building Improvements        | -                          | -                          | 155,000                                 | 155,000                                | 155,000                    |
| 56420          | Outdoor Furniture & Fixtures | -                          | -                          | 12,000                                  | 12,000                                 | 12,000                     |
| 56430          | Other Equipment              | 5,042                      | -                          | 15,000                                  | 15,000                                 | 65,000                     |
| 56800          | Other Capital Outlay         | -                          | -                          | -                                       | -                                      | -                          |
|                |                              | <b>153,875</b>             | <b>168,364</b>             | <b>376,441</b>                          | <b>376,441</b>                         | <b>426,441</b>             |

**BEREA COMMUNITY POOL  
BUDGET JUSTIFICATION  
AND EXPLANATIONS**

**6010-POOL**

**PERSONNEL SERVICES**

**51002 Salaries: PT/Seasonal/Temp** - Covers cost to run facility fully staffed. Includes salaries for lifeguards at \$7.75 per hour and Pool Management Staff at \$9.00 to \$10.50 per hour.

**51003 Salaries: Overtime** - Includes cost of covering overtime wages for lifeguard and pool management only.

**51104 City FICA Contributions** - The City's portion of the employees' FICA contribution. Currently at 6.2% for FY18.

**51105 Medicare** - The City's portion of the employee's Medicare contribution. Currently at 1.45% for FY18.

**UTILITIES**

**52000 Telephone** - Covers cost of having phone at pool in season and cost of keeping phone number on reserve year round.

**52100 Electric – Buildings** - Includes bathhouse and pump house.

**52300 Water Service** - Covers cost of water for the pools, pump house and bathhouse.

**52500 Waste Collection** - To cover cost of garbage removal during operating season, May through September with pick up 3 times per week during operation.

**MATERIALS & SUPPLIES**

**53000 General Office Supplies** - To cover office supplies needed on an annual basis. Pens, dry erase markers, notebooks, etc.

**53010 General Operating Supplies** - Includes various materials needed for everyday operation paint brushes, lightbulbs, first aid supplies, sunscreen, lifeguard supplies.

**53011 Operating Chemicals** - To cover cost of all chemicals related to the pool-chlorine, acid, co2, Calcium Chloride, etc.

**53021 Concession Supplies** - Covers all concession related supplies and food and beverage.

**53200 Uniforms & Gear** - To cover cost of uniforms for all pool management and lifeguard staff-swimsuits (2), t-shirt, cap and whistle.

**53400 Small Tools & Equipment** - Other operating equipment. For example: Flow meters, chemical pumps, skimmer lids, sting L switch

**SERVICES & SUPPORT**

**54090 Other Professional Services** - To cover cost of pool and pool inspection and permit fees. Also covers services we cannot complete in house such as stainless steel welding or leak identification.

**54100 Advertising** - Advertising for lifeguard and pool management positions.

**54200 Equipment Rent/Lease** - Used for times when equipment is needed for a project that is not available by other means i.e. concrete saw.

**54500 Building & Grounds R&M** - To cover cost of building repairs. Paint, paint supplies, plumbing, concrete repair, etc.

**54510 Equipment R&M** - Used for routine equipment maintenance and to repair equipment as it breaks down from normal wear and tear or age. Pumps, motors, etc.

#### **OTHER EXPENDITURES**

**55100 Special Programs** - Includes all pool related special programs-Dive in Movies (2); Teen Night; Back to School Bash, etc.

**55200 Restaurant Tax** - To cover cost of taxes owed from concession sales.

**55210 Sales Tax** - To cover cost of taxes owed from concession sales.

#### **CAPITAL OUTLAY**

**56230 Building Improvements** - Splash pad installation

**56420 Outdoor Furniture and Fixtures** - Deck chairs, trash cans, funbrellas, etc.

**56430 Other Equipment** - Adding \$50,000 for new filter tanks.

| <b>Account</b> | <b>Description</b>     | <b>FY 14-15<br/>Actual</b> | <b>FY 15-16<br/>Actual</b> | <b>FY 16-17<br/>Approved<br/>Budget</b> | <b>Amended<br/>FY 16-17<br/>Budget</b> | <b>FY 17-18<br/>Budget</b> |
|----------------|------------------------|----------------------------|----------------------------|---|--|----------------------------|
| 52100          | Electric - Buildings   | 9,633                      | 8,847                      | 11,000                                  | 11,000                                 | 11,000                     |
| 52200          | Natural Gas            | 4,515                      | 3,539                      | 5,700                                   | 5,700                                  | 5,700                      |
| 52300          | Water Service          | 755                        | 930                        | 1,200                                   | 1,200                                  | 1,200                      |
| 52400          | Sewer Service          | 587                        | 737                        | 800                                     | 800                                    | 800                        |
| 54500          | Building & Grounds R&M | 12,530                     | 3,729                      | 10,000                                  | 10,000                                 | 10,000                     |
| 56230          | Building Improvements  | -                          | 14,151                     | 15,000                                  | 15,000                                 | 15,000                     |
|                |                        | <b>28,020</b>              | <b>31,934</b>              | <b>43,700</b>                           | <b>43,700</b>                          | <b>43,700</b>              |

**PARKS & RECREATION  
BUDGET JUSTIFICATION  
AND EXPLANATIONS**

**UTILITIES**

**52100 Electric - Buildings** - Includes electric costs for building.

**52200 Natural Gas** - Includes all natural gas for building. Stove, water heater, etc.

**52300 Water Service** - Includes all water service for building.

**52400 Sewer Service** - Includes all sewer service for building.

**SERVICES & SUPPORT**

**54500 Building & Grounds R&M** - Includes painting, repairs to plumbing, walls, ceilings, etc. Maintenance service includes floor stripping and waxing, pumping grease trap, specialist repairs.

**CAPITAL OUTLAY**

**56230 Building Improvements** - In case of any major issues, such as window replacement, roofing, flooring, etc.

# GIS-LAND SURVEY DEPARTMENT

## ACTIVITIES

The GIS-Land Surveying Department maintains/continually updates the city's zone map, street index map, corporate boundary map, transportation map, police patrol map, fire hydrant & jurisdiction maps, city owned real estate inventory, annexation documents etc. The department also reviews plats for the Planning Commission and attends planning commission meetings for oversight of survey/mapping related issues. The department also maintains GIS data (e.g. street centerlines, structure locations, street addresses, aerial photography, etc.) and forwards this data to appropriate agencies both within and outside of the city. In addition, the department disseminates information both verbally and by exhibits in response to both government and citizen requests.

## STAFFING LEVELS

| <u>POSITION</u>         |               | AUTHORIZED NUMBER |
|-------------------------|---------------|-------------------|
| GIS/Survey Director     | Paul Schrader | 1                 |
| GIS - Survey Technician | Tom Moreland  | 1                 |

| Account | Description                  | FY 14-15<br>Actual | FY 15-16<br>Actual | FY 16-17<br>Approved<br>Budget | Amended<br>FY 16-17<br>Budget | FY 17-18<br>Budget |
|---------|------------------------------|--------------------|--------------------|--------------------------------|-------------------------------|--------------------|
| 51001   | Salaries: Full-time          | 86,763             | 117,816            | 122,656                        | 122,656                       | 125,111            |
| 51002   | Salaries: PT/Seasonal/Temp   | -                  | -                  | -                              | -                             | -                  |
| 51003   | Salaries: Overtime           | 251                | -                  | 2,500                          | 2,500                         | 2,500              |
| 51102   | Medical and Life Ins.        | 8,651              | 10,843             | 11,974                         | 11,974                        | 15,133             |
| 51103   | City Pension Contributions   | 14,831             | 20,168             | 22,913                         | 22,913                        | 23,997             |
| 51104   | City FICA Contributions      | 4,224              | 5,989              | 7,605                          | 7,605                         | 7,757              |
| 51105   | Medicare                     | 988                | 1,401              | 1,779                          | 1,779                         | 1,815              |
| 53000   | General Office Supplies      | 844                | 5,337              | 6,000                          | 6,000                         | 6,000              |
| 53001   | Books/Manuals/Periodicals    | -                  | -                  | 300                            | 300                           | 300                |
| 53010   | General Operating Supplies   | 3,764              | 1,195              | 3,000                          | 3,000                         | 3,000              |
| 53200   | Uniforms & Gear              | -                  | 502                | 500                            | 500                           | 500                |
| 53300   | Fuel                         | 1,047              | 1,002              | 800                            | 800                           | 800                |
| 53400   | Small Tools & Equipment      | 1,028              | 339                | 2,000                          | 2,000                         | 2,000              |
| 53500   | Office Furniture & Equipment | 9,734              | -                  | 500                            | 500                           | 500                |
| 54000   | Legal Services               | -                  | -                  | -                              | -                             | -                  |
| 54011   | Engineering Services         | -                  | -                  | 3,000                          | 3,000                         | 3,000              |
| 54013   | Software Maintenance         | 4,569              | 2,500              | 4,600                          | 4,600                         | 4,600              |
| 54090   | Other Professional Services  | -                  | 36                 | -                              | -                             | -                  |
| 54100   | Advertising                  | -                  | -                  | -                              | -                             | -                  |
| 54200   | Equipment Rent/Lease         | -                  | -                  | -                              | -                             | -                  |
| 54510   | Equipment R&M                | 1,030              | 143                | 3,000                          | 3,000                         | 3,000              |
| 54520   | Vehicle R&M                  | 222                | -                  | 1,000                          | 1,000                         | 1,000              |
| 54730   | Postage & Shipping           | -                  | 13                 | 50                             | 50                            | 50                 |
| 54740   | Printing & Copy Services     | 39                 | -                  | 500                            | 500                           | 500                |
| 55020   | Membership & Licenses        | 595                | 195                | 1,200                          | 1,200                         | 1,200              |
| 55021   | Education & Training         | 685                | 395                | 2,000                          | 2,000                         | 2,000              |
| 55022   | Conference/Meeting Expenses  | -                  | 646                | 1,000                          | 1,000                         | 1,000              |
| 55023   | Meals & Travel               | 2                  | 196                | 300                            | 300                           | 300                |
| 56300   | Automobiles                  | -                  | -                  | -                              | -                             | -                  |
| 56430   | Other Equipment              | -                  | -                  | 5,000                          | 5,000                         | 35,000             |
| 56800   | Other Capital Outlay         | 12,000             | -                  | 25,000                         | 25,000                        | -                  |
|         |                              | 151,267            | 168,717            | 229,177                        | 229,177                       | 241,063            |

**GIS & SURVEYING  
BUDGET JUSTIFICATION  
AND EXPLANATIONS**

**PERSONNEL SERVICES**

These line items are used to cover the cost of GIS-Survey staff.

1 Director and 1 GIS Analyst-Survey Technician

The personnel line items reflect a 2% rise to payroll and anticipated staffing changes.

**51001 Salaries Full-time** - 2% increase and staffing changes

**51002 Salaries PT/Seasonal/Temp** - This line item is not currently in use

**51003 Salaries Overtime** - Maintained for possible emergency needs

**51102 Medical and Life Ins.** - 2% increase and staffing changes

**51103 City Pension Contributions** - 2% increase and staffing changes

**51104 City FICA Contributions** - 2% increase and staffing changes

**51105 Medicare** - 2% increase and staffing changes

**MATERIALS AND SUPPLIES**

**53000 General Office Supplies** - Typical office supplies plus large amounts of ink and paper for printing maps and exhibits – no adjustment requested

**53001 Books/Manuals/Periodicals** - Occasional GIS/Survey text, standards publications, etc. – no adjustment requested

**53010 General Operating Supplies** - Supplies such as survey stakes, flagging, monuments, etc.; – no adjustment requested

**53200 Uniforms & Gear** - Shirts with city logos, occasional boots, etc. – no adjustment requested

**53300 Fuel - Gas for survey vehicle** – no adjustment requested

**53400 Small Tools & Equipment** - Hammer, shovel, survey rods, etc. as needed – no adjustment requested

**53500 Office Furniture & Equipment** - Occasional desk, chair, computer, etc.– no adjustment requested

**SERVICES AND SUPPORT**

**54000 Legal Services** - Inactive - these costs currently covered by administration – no adjustment requested

**54011 Engineering Services** - Incidental needs of engineering consultation such as in house construction projects, etc. – no adjustment requested

**54013 Software Maintenance** - Annual fees for AutoCad & GIS software– no adjustment requested

**54090 Other Professional Services** - This line item is inactive – no adjustment requested

**54100 Advertising** - This line item is inactive – no adjustment requested

**54200 Equipment Rent/Lease** - This line item is inactive – no adjustment requested

**54510 Equipment R&M** - Repair, calibration, etc. of survey instruments, etc. – no adjustment requested

**54520 Vehicle R&M** - Service and repair of survey vehicle – no adjustment requested

### **OTHER EXPENDITURES**

**54730 Postage & shipping** - Mailing of letters, maps, etc. – no adjustment requested

**54740 Printing & Copy Services** - Business cards, door hangers, etc. – no adjustment requested

**55020 Membership & Licenses** - Annual fee for survey license, dues/fees for Kentucky Association of Professional Surveyors (KAPS), Kentucky Association of Professional Mappers (KAMP), etc. – no adjustment requested

**55021 Education & Training** - Continuing education required to maintain survey license, staff GIS & Survey training, etc. – no adjustment requested

**55022 Conference/Meeting Expenses** - Fees for attending KAPS conferences, KAMP conferences, etc. – no adjustment requested

**55023 Meals & Travel** - Meals and other expenses when attending out of town meetings – no adjustment requested

### **CAPITAL OUTLAY**

These line items are for the acquisition of capital items in excess of \$5,000.

**56300 Automobiles** - This line item is inactive – no adjustment requested

#### **56430 Other Equipment**

- Robotic Survey Instrument (50% of \$30,000) & Survey Grade GPS (\$20,000) for total of \$35,000

- The robotic survey instrument is 13 years old; failing from time to time and parts are no longer manufactured for this model. This instrument has been shared over the years with BMU and so we are proposing to split the cost of a new one.

- The survey grade gps is 7 +/- years old and becoming outdated. Current models have come down in price and have features which increase productivity

## **MUNICIPAL ROAD AID/CAPITAL STREET IMPROVEMENTS**

### **ACTIVITIES**

The Municipal Road Aid Fund is comprised of monies received through the state from the State Gasoline Tax. The acceptable use of these funds is for the upkeep of accepted City streets and related drainage projects.

| Account             | Description                       | FY 14-15 | FY 15-16  | FY 16-17           | Amended            | FY 17-18  |
|---------------------|-----------------------------------|----------|-----------|--------------------|--------------------|-----------|
|                     |                                   | Actual   | Actual    | Approved<br>Budget | FY 16-17<br>Budget | Budget    |
|                     | Beginning Fund Balance            | 665,535  | 657,497   | 450,000            | 475,518            | 510,000   |
| <b>Revenue</b>      |                                   |          |           |                    |                    |           |
| 41110               | State Gas Tax                     | 309,232  | 269,414   | 134,000            | 134,000            | 200,000   |
| 41120               | State Coal & Mineral Tax          | 5,987    | 4,373     | 3,000              | 3,000              | 3,000     |
| 46300               | Grant Proceeds                    | 11,716   | -         | -                  | -                  | -         |
| 47000               | Interest on Checking              | 436      | 299       | 300                | 300                | 300       |
| 49000               | Transfer to/from Other Funds      | -        | -         | -                  | -                  | -         |
|                     |                                   | 327,370  | 274,086   | 137,300            | 137,300            | 203,300   |
| <b>Expenditures</b> |                                   |          |           |                    |                    |           |
| 54090               | Other Professional Services       | -        | -         | -                  | -                  | -         |
| 54531               | Street Resurfacing                | 309,853  | 456,065   | 150,000            | 100,000            | 200,000   |
| 56620               | Street Design & Construction      | 25,556   | -         | 200,000            | 250,000            | 110,000   |
|                     |                                   | 335,408  | 456,065   | 350,000            | 350,000            | 310,000   |
|                     | Revenue over/(under) Expenditures | (8,038)  | (181,979) | (212,700)          | (212,700)          | (106,700) |
|                     | Ending Fund Balance               | 657,497  | 475,518   | 237,300            | 262,818            | 403,300   |

# TOURISM DEPARTMENT

## ACTIVITIES

The Berea Tourism and Convention Commission Fund was established under authority of KRS 91A.390. The source of revenue for this fund is the transient room tax and the restaurant tax which are each levied at three percent. The primary purpose of the Tourism Commission is to attract and promote conventions, athletic events, and generate interest in Berea as a tourist location. The funds are controlled by the Tourism Director and Commission under the supervision of the Director of Finance

## STAFFING LEVELS

| <u>POSITION</u>                     |   | AUTHORIZED NUMBER |
|-------------------------------------|---|-------------------|
| Tourism Director                    | Kerri Hensley   | 1                 |
| Program Manager                     | Nancy Conley  | 1                 |
| Communication Manager               | Dylan Bogard  | 1                 |
| Welcom Center Coordinator           | Briana Daugherty  | 1                 |
| IT Coordinator (Part-Time)          | Michael Matthews  | 1                 |
| Part-time Welcome Center Assistants | Leslie Berger<br>Mary Ann Woolery-Bussey<br>Charlotte Christman<br>Connie Mondine<br>Scharme Price<br>Wendy Robinson<br>Maya Todd | 7                 |
| Seasonal Maintenance                | Will Gover  | 1                 |

**TOURISM**

**FUND 028**

| Account                           | Description                  | FY 14-15  | FY 15-16  | FY 16-17        | Amended         | FY 17-18  |
|-----------------------------------|------------------------------|-----------|-----------|-----------------|-----------------|-----------|
|                                   |                              | Actual    | Actual    | Approved Budget | FY 16-17 Budget | Budget    |
| Beginning Fund Balance            |                              | 1,041,309 | 1,149,592 | 1,200,000       | 1,109,755       | 1,100,000 |
| Capital Sinking Fund Reserve      |                              | -         | 36,000    | 72,000          | 72,000          | 108,000   |
| Fund Balance Available for Budget |                              | 1,041,309 | 1,113,592 | 1,128,000       | 1,037,755       | 992,000   |
| <b>Revenue</b>                    |                              |           |           |                 |                 |           |
| 41300                             | Transient Room Tax           | 167,137   | 176,142   | 130,000         | 130,000         | 130,000   |
| 41400                             | Restaurant Tax               | 995,363   | 1,041,488 | 920,000         | 920,000         | 950,000   |
| 44400                             | Discover the Arts            | 3,615     | 2,130     | 1,500           | 6,000           | 5,000     |
| 44410                             | Workshop Fees                | 91,840    | 118,233   | 100,000         | 120,000         | 150,000   |
| 44420                             | Gallery Sales                | 20,901    | 32,863    | 20,000          | 20,000          | 20,000    |
| 45050                             | Penalties & Interest         | 578       | 1,456     | 200             | 1,700           | 500       |
| 46300                             | Grant Proceeds               | 7,500     | 10,000    | 15,000          | 15,000          | 15,000    |
| 47000                             | Interest on Checking         | 262       | 250       | 250             | 250             | 200       |
| 47100                             | Interest on CDs              | 3,491     | 4,778     | 1,000           | 1,000           | 1,000     |
| 48085                             | Property Rental              | 12,416    | 33,618    | 30,000          | 24,000          | 24,000    |
| 48090                             | Misc Rent & Royalties        | 0         | -         | -               | -               | -         |
| 48300                             | Financing Proceeds           | -         | -         | -               | -               | -         |
| 48900                             | Miscellaneous Income         | 3,149     | 12        | -               | -               | -         |
| 49000                             | Transfer to/from Other Funds | -         | -         | -               | -               | (50,000)  |
|                                   |                              | 1,306,252 | 1,420,971 | 1,217,950       | 1,237,950       | 1,245,700 |
| <b>Expenditures</b>               |                              |           |           |                 |                 |           |
| 51001                             | Salaries: Full-time          | 124,127   | 110,431   | 170,000         | 170,000         | 150,000   |
| 51002                             | Salaries: PT/Seasonal/Temp   | 106,027   | 109,336   | 140,000         | 140,000         | 146,000   |
| 51003                             | Salaries: Overtime           | 5,301     | 6,604     | 5,000           | 5,000           | 7,000     |
| 51102                             | Medical and Life Ins.        | 14,030    | 14,940    | 52,000          | 52,000          | 33,787    |
| 51103                             | City Pension Contributions   | 23,038    | 15,549    | 32,000          | 32,000          | 29,666    |
| 51104                             | City FICA Contributions      | 14,135    | 13,343    | 19,000          | 19,000          | 18,641    |
| 51105                             | Medicare                     | 3,306     | 3,121     | 4,500           | 4,500           | 4,360     |
| 52000                             | Telephone                    | 9,159     | 8,459     | 15,000          | 15,000          | 15,000    |
| 52100                             | Electric - Buildings         | 5,030     | 11,873    | 18,820          | 18,820          | 19,000    |
| 52200                             | Natural Gas                  | 3,997     | 7,054     | 18,500          | 18,500          | 18,000    |
| 52300                             | Water Service                | 927       | 1,985     | 3,150           | 3,150           | 3,000     |
| 52400                             | Sewer Service                | 733       | 1,549     | 2,950           | 2,950           | 3,000     |
| 52500                             | Waste Collection             | 350       | 1,202     | 3,000           | 3,000           | 1,000     |
| 52600                             | Website & Email Hosting      | 3,499     | 3,574     | 20,000          | 20,000          | 5,000     |
| 52700                             | Internet & Cable Service     | -         | -         | -               | -               | -         |
| 53000                             | General Office Supplies      | 1,136     | 1,186     | 5,000           | 5,000           | 5,000     |
| 53001                             | Books/Manuals/Periodicals    | 26        | 26        | 200             | 200             | 200       |
| 53010                             | General Operating Supplies   | 3,380     | 2,525     | 6,000           | 6,000           | 6,000     |
| 53040                             | Janitorial Supplies          | -         | 125       | 3,000           | 3,000           | 3,000     |
| 53200                             | Uniforms & Gear              | 298       | 556       | 2,000           | 2,000           | 2,000     |
| 53300                             | Fuel                         | 970       | 711       | 2,000           | 2,000           | 2,000     |
| 53400                             | Small Tools & Equipment      | 1,065     | 405       | 1,000           | 1,000           | 1,000     |
| 53500                             | Office Furniture & Equipment | 10,693    | 143       | 25,000          | 25,000          | 30,000    |
| 54000                             | Legal Services               | -         | -         | -               | -               | -         |
| 54012                             | IT Support & Service         | 3,363     | 3,285     | 5,000           | 5,000           | 5,000     |
| 54090                             | Other Professional Services  | 49,198    | 40,164    | 40,000          | 40,000          | 40,000    |
| 54100                             | Advertising                  | 318,286   | 346,839   | 350,000         | 350,000         | 379,000   |
| 54200                             | Equipment Rent/Lease         | -         | 861       | 1,000           | 1,000           | 12,000    |

| Account | Description                       | FY 14-15  | FY 15-16  | FY 16-17        | Amended         | FY 17-18  |
|---------|-----------------------------------|-----------|-----------|-----------------|-----------------|-----------|
|         |                                   | Actual    | Actual    | Approved Budget | FY 16-17 Budget | Budget    |
| 54210   | Facility Rent                     | -         | -         | -               | -               | -         |
| 54500   | Building & Grounds R&M            | 4,874     | 10,016    | 15,000          | 15,000          | 15,000    |
| 54510   | Equipment R&M                     | 707       | -         | 1,000           | 1,000           | 1,000     |
| 54520   | Vehicle R&M                       | 354       | 448       | 1,000           | 1,000           | 1,000     |
| 54700   | Committee Expense                 | 1,300     | 944       | 1,000           | 1,000           | 1,000     |
| 54710   | Board & Commission Pay            | 4,800     | 2,700     | -               | -               | -         |
| 54720   | Contract Labor                    | -         | -         | -               | -               | -         |
| 54730   | Postage & Shipping                | 11,570    | 9,439     | 11,000          | 11,000          | 11,000    |
| 54740   | Printing & Copy Services          | 1,035     | 1,116     | 2,000           | 2,000           | 4,000     |
| 54770   | Public Transportation             | 4,800     | 5,133     | 5,000           | 5,000           | 8,500     |
| 55010   | Bank Charges                      | -         | 42        | -               | -               | -         |
| 55011   | Credit Card Processing Fees       | 7,424     | 9,886     | 10,000          | 12,000          | 14,000    |
| 55020   | Membership & Licenses             | 2,595     | 2,144     | 4,000           | 4,000           | 4,000     |
| 55021   | Education & Training              | 297       | -         | 1,500           | 1,500           | 1,500     |
| 55022   | Conference/Meeting Expenses       | 6,374     | 8,485     | 10,000          | 10,000          | 12,000    |
| 55023   | Meals & Travel                    | 2,873     | 1,970     | 5,000           | 5,000           | 5,000     |
| 55090   | Contingency                       | 70        | 8,933     | 5,000           | 5,000           | 5,000     |
| 55100   | Special Programs                  | 50,754    | 36,532    | 10,000          | 10,000          | 10,000    |
| 55120   | Music on Porch                    | 7,650     | 7,450     | 10,000          | 10,000          | 10,000    |
| 55121   | Concert Series                    | 3,500     | 3,200     | 3,500           | 3,500           | 3,500     |
| 55122   | L&N Day                           | 1,155     | 1,714     | 2,000           | 2,000           | 2,000     |
| 55222   | Workshops                         | 91,189    | 100,883   | 120,000         | 120,000         | 150,000   |
| 55223   | Grant Awards                      | 47,500    | 45,000    | 28,000          | 28,000          | 28,000    |
| 55224   | Demo/Events                       | -         | -         | 1,500           | 1,500           | 1,500     |
| 55225   | Car Show                          | 4,573     | 2,036     | 2,000           | 2,000           | 2,000     |
| 55226   | Discover the Arts                 | 3,365     | 625       | 4,000           | 6,000           | 6,000     |
| 55227   | Beautification                    | 2,212     | 9,997     | 30,000          | 30,000          | 30,000    |
| 55228   | Artist Accelerator Program        | 192,460   | 160,990   | 150,000         | 150,000         | 140,000   |
| 56130   | Other Land Improvements           | 25,725    | 213,826   | 60,000          | 100,000         | 20,000    |
| 56230   | Building Improvements             | 16,742    | 7,362     | 100,000         | 100,000         | 400,000   |
| 56300   | Automobiles                       | -         | -         | -               | -               | 30,000    |
| 56600   | Sidewalks/Shared Use Path         | -         | -         | -               | -               | 63,000    |
| 57000   | Principal Payment                 | -         | 73,063    | 73,000          | 73,000          | 73,000    |
| 57100   | Interest Payment                  | -         | 31,031    | 35,000          | 35,000          | 35,000    |
|         |                                   | 1,197,969 | 1,460,808 | 1,644,620       | 1,688,620       | 2,025,654 |
|         | Revenue over/(under) expenditures | 108,283   | (39,837)  | (426,670)       | (450,670)       | (779,954) |
|         | Unallocated Fund Balance          | 1,149,592 | 1,073,755 | 701,330         | 587,085         | 212,046   |
|         | Capital Sinking Fund              | -         | 36,000    | 72,000          | 72,000          | 108,000   |
|         | Unallocated                       | 1,149,592 | 1,073,755 | 701,330         | 587,085         | 212,046   |
|         | Total Ending Fund Balance         | 1,149,592 | 1,109,755 | 773,330         | 659,085         | 320,046   |

**TOURISM  
BUDGET JUSTIFICATION  
AND EXPLANATIONS**

**REVENUE**

|  |            |
|--|------------|
| <b>41300 Transient Room Tax</b>  | \$130,000. |
| 14 lodging facilities. 3% tax. Collected \$167,137. in FY 14-15; Collected \$176,142 in FY 15-16.  |            |
| <b>41400 Restaurant Tax</b>  | \$950,000. |
| Restaurants, Wal-Mart deli, Food marts (eg. Gas stations) and catering services 3% tax. Collected \$995,363. in FY 14-15; Collected \$1,041,488. In FY 15-16.  |            |
| <b>44400 Discover the Arts</b>   | \$5,000.   |
| Arts Across the Curriculum. Field Trip experience for school children with pre and post curriculum. Collected. Also, includes workshops for Group/Motorcoach Special Workshops. \$3,615. in FY 14-15. This revenue is collected and paid back out to the artists that participate. |            |
| <b>44410 Workshop Fees</b>   | \$150,000. |
| Income from the Festival of Learnshops and Make It, Take It, Give It and HOW. Collected \$91,840. in FY 14-15; Collected \$118,233. In FY 15/16. Just began collecting HOW registrations Feb. 2017.  |            |
| <b>44420 Gallery Sales</b>   | \$20,000.  |
| Sales from the Gallery 123, Art Accelerator Program and revenue from the Fellows participation in the Arts Across the Curriculum. Collected \$20,901. in FY 14/15. Collected \$32,863. in FY 15/16.  |            |
| <b>45050 Penalties &amp; Interest</b>  | \$500.00   |
| The penalties and interest collected from late payments (ie. restaurant tax).  |            |
| <b>46300 Grant Proceeds</b>  | \$15,000.  |
| State Matching Funds for Advertising.  |            |
| <b>47000 Interest on Checking</b>  | \$200.     |
| People's Bank, Berea, KY.  |            |
| <b>47100 Interest on CD's</b>  | \$1000.    |
| Community Trust Bank, Berea, KY  |            |
| <b>48085 Property Rental</b>   | \$24,000.  |
| 139B North Broadway (1100mo)(arts council) \$13,200.00;  |            |
| 139B (500mo)(Gilliam) \$6,000.   |            |
| 139B ( ) (residential upstairs) (vacant)   |            |
| 137A&B (\$600mo)(Fiber Frenzy) North Broadway \$7,200.;  |            |
| 119A North Broadway (200mo) (Berger)\$2,400.   |            |
| 119B North Broadway (400mo) (Vacant)\$4,800.   |            |
| <b>48090 Misc. Rent &amp; Royalties</b>  | \$0.       |
| \$0. Budgeted 0. Collected.  |            |
| <b>48900 Miscellaneous Income</b>  | \$0.       |
| <b>49000 Transfer from Other Funds</b>   | \$50,000   |
| Transfer to General Fund to be used toward pool splash pad (\$25,000) and shared use path (\$25,000) expenditures.   |            |

## EXPENDITURES

### PERSONNEL

|  |            |
|--|------------|
| <b>51001 Salaries: Full-time</b>   | \$150,000. |
| Salaries for full-time positions. Executive Director, Program Manager, Communications Manager & Office Coordinator 20% personnel cost of IT employee   |            |
| <b>51002 Salaries: PT/Seasonal/Temp</b>  | \$146,000. |
| Salaries for six part-time reception staff positions, one part-time tour coordinator, one part-time web tech, one part-time maintenance, tourism commission pay  |            |
| <b>51003 Salaries: Overtime</b>  | \$7,000.   |
| All overtime wages as defined by FLSA  |            |
| <b>51102 Medical and Life Insurance</b>  | \$33,787.  |
| The City's portion of the employee's medical and life insurance premiums. Health Insurance 10% increase, family \$11,510; single \$5,690. Dental Single \$239.; Family 516.60. Life Insurance 5% increase. Life Insurance is based on salary. 75,000. Minimum or twice annual salary. 20% of new IT employee |            |
| <b>51103 City Pension Contributions</b>  | \$29,666.  |
| The City's portion of the employee's Pension Contribution 19.18% 20% of new IT employee  |            |
| <b>51104 City FICA Contributions</b>   | \$18,641.  |
| The City's portion of the employees FICA contribution 6.2% 20% of new IT employee  |            |
| <b>51105 Medicare</b>  | \$4,360.   |
| Medicare 1.45% 20% of new IT employee  |            |

### UTILITIES

|  |           |
|--|-----------|
| <b>52000 Telephone</b>   | \$15,000. |
| Welcome Center (Powernet Global 800# avg. \$50 mo, Windstream Phone & Internet average \$400.00 & Cellular Charges \$12,000.; <del>Tolle internet and phone \$4,800.</del> |           |
| <b>52100 Electric-Buildings</b>  | \$19,000. |
| WC \$4,070; Tolle\$4,000;Hays \$7,000;Hotel\$3750.   |           |
| <b>52200 Natural Gas</b>   | \$18,000. |
| WC \$6,000.; Tolle \$6,000; Hays \$3,500; Hotel\$3,000 Broadway Ctr & Gas Lights   |           |
| <b>52300 Water Service</b>   | \$3,000.  |
| WC \$1,200; Tolle \$1,200.;Hays \$500;Hotel \$250.   |           |
| <b>52400 Sewer Service</b>   | \$3,000.  |
| WC \$1,000; Tolle \$1,200; Hays \$500; Hotel \$250.  |           |
| <b>52500 Waste Collection</b>  | \$1,000.  |
| WC \$250; Tolle \$250; Hays \$250; Hotel \$250   |           |
| <b>52600 Website &amp; E-mail Hosting</b>  | \$5,000.  |

Berea Info Tech website hosting \$700.00 per quarter. Hosting charges only. Does not include It support or equipment. Dreamhost accounts and Survey Monkey. Website upgrade.

**52700 Internet & Cable Service** \$0.  
Included in Telephone charges.

### **MATERIALS & SUPPLIES**

**53000 General Office Supplies** \$5,000.  
Items necessary to operate an office. Also includes software purchase not meeting capitalization threshold.

**53001 Books/Manuals/Periodicals** \$200.  
Berea Citizen Subscription

**53010 General Operating Supplies** \$6,000.  
All supplies used in operations that do not fit another category. Open house supplies (cider, cookies, coffee cups, cutlery).

**53040 Janitorial Supplies** \$3,000.  
Paper towels, Pledge, etc.

**53200 Uniforms and Gear** \$2,000.  
Logo apparel for staff

**53300 Fuel** \$2,000.  
Fuel for Tourism Van and Truck

**53400 Small Tools & Equipment** \$1,000.  
Camera accessories ex. lights, batteries, etc.

**53500 Office Furniture & Equipment** \$30,000.  
Includes computer purchases, printers, desks, filing cabinets, that do not meet the \$5,000 capitalization threshold. Tolle building furnishings.

### **SERVICES & SUPPORT**

**54000 Legal Services** \$0.

**54012 IT Support & Service** \$5,000.  
Box Lake Support Customer Care Plan \$162.50 mo, Tech support, services and repair

**54090 Other Professional Services** \$40,000.  
Consultants Judy Sizemore and Pat Bradley for FOL and Make, It, Take It, Give It.

**54100 Advertising** \$379,000.  
Advertising including billboards, brochure distribution web maintenance and printing of Berea Guide.

**54200 Equipment Rent/Lease** \$12,000.  
Copier

**54210 Facility Rent** \$0.

**54500 Buildings and Grounds** \$15,000.

|  |             |
|--|-------------|
| Maintenance to Depot, Cabin and Broadway Center, Tolle, Hotel properties   |             |
| <b>54510 Equipment R&amp;M</b>   | \$1,000.    |
| Maintenance for our Savin Copier -annual expense.  |             |
| <b>54520 Vehicle R&amp;M</b>   | \$1,000.    |
| Vehicle parts and labor 09 Dodge Caravan & Chevrolet Pick-up   |             |
| <b>54700 Committee Expense</b>   | \$1,000.    |
| Projects associated with the Tourism Commission  |             |
| <b>54710 Board &amp; Commission Pay</b>  | \$0.        |
| 7 commissioners, \$75.00 mo Moved to part-time personnel line item   |             |
| <b>54720 Contract Labor</b>  | \$0.        |
| <b>54730 Postage &amp; Shipping</b>  | \$11,000.   |
| Postage Meter Pitney Bowes & Fed Ex Services.  |             |
| <b>54740 Printing &amp; Copy Services</b>  | \$4,000.    |
| Letterhead, envelopes, brochure printing, lead sheets, etc.  |             |
| <b>54770 Public Transportation</b>   | \$8,500.    |
| Trolley Service on Saturdays, Special events and buses.  |             |
| <b><u>OTHER EXPENDITURES</u></b>   |             |
| <b>55010 Bank Charges</b>  | \$0.        |
| <b>55011 Credit Card Processing Fees</b>   | \$14,000.00 |
| Fees paid to National Processing and Authorize.net for workshop registrations and gallery sales purchases.                         |             |
| <b>55020 Membership &amp; Licenses</b>   | \$4,000.    |
| Southeast Tourism Society, KY Association of Convention & Visitors Bureau, Tennessee Motor, KY Travel Industry Assoc. Travel South |             |
| <b>55021 Education &amp; Training</b>  | \$1,500.    |
| Opportunities for training and education.  |             |
| <b>55022 Conference/Meeting Expenses</b>   | \$12,000.   |
| Expenses related to attending non-educational meetings and events. Meetings hosted by Berea Tourism,                               |             |
| <b>55023 Meal &amp; Travel</b>   | \$5,000.    |
| Food and travel expensed for tourism employees.  |             |
| <b>55090 Contingency</b>   | \$5,000.    |
| Unanticipated expense  |             |
| <b>55100 Special Programs</b>  | \$10,000.   |
| Expenses related to small programs expected to only last one or two years. Japanese Sister City Exchange.                          |             |

|   |            |
|---|------------|
| <b>55120 Music on Porch</b>   | \$10,000.  |
| Ongoing annual program. Hosted by Donna & Lewis Lamb. \$150.00 per session.   |            |
| <b>55121 Concert Series</b>   | \$3,500.   |
| Levitt/Amp Music Series \$3,000.  |            |
| <b>55122 L&amp;N Day</b>  | \$2,000    |
| Ongoing annual program. 1 <sup>st</sup> Saturday in June. Located at Berea Welcome Center (Old L&N Station). Vendors, Model Train Layout. 8,000 rack cards printed. 2017 Will be a celebration of 100 Years of the L&N Station and Log House Craft Gallery. |            |
| <b>55222 Workshops</b>  | \$150,000. |
| Festival of Learnhops, MTG and HOW – Instructors Fees, office supplies associated with the event such as participant name badges.   |            |
| <b>55223 Grant Awards</b>   | \$28,000.  |
| <b>55224 Demo/Events</b>  | \$1500.    |
| Demonstrations ex. basket making  |            |
| <b>55225 Car Show</b>   | \$2,000.   |
| Ongoing annual program. T-shirts, trophies, Dash Plates, DJ   |            |
| <b>55226 Discover the Arts</b>  | \$6,000.   |
| Instructor fees, CD and curriculum materials, demonstrations. Motorcoach/group special workshops  |            |
| <b>55227 Beautification</b>   | \$30,000.  |
| Old Town Plantings, Christmas Decorations, Gardens  |            |
| <b>55228 Artist Accelerator Program</b>   | \$140,000. |
| Four emerging artists Provide \$1200. Mo stipend (\$57,600) overlap (19,200.), gallery space and technical assistance and business training. FY 15 budgeted \$215,000. FY 16 \$150,000..  |            |
| <b><u>CAPITAL OUTLAY</u></b>  |            |
| <b>56100 Land Purchase</b>  | \$0.       |
| <b>56130 Other Land Improvements</b>  | \$20,000.  |
| Additional Signage.   |            |
| <b>56230 Building Improvements</b>  | \$400,000. |
| Tolle Improvements to building and parking lot.   |            |
| <b>56300 Automobiles</b>  | \$30,000.  |
| State Contract.   |            |
| <b>56600 Sidewalks/Shared use Path</b>  | \$63,000.  |
| Up to \$12,000 for feasibility study, \$1,000. Investment for Swing for a Cure to study the economic impact and the remainder shared use path.  |            |
| <b>57000 Principal Payment</b>  | \$73,000.  |
| 10 year loan  |            |
| <b>57100 Interest Payment</b>   | \$35,000.  |
| 2.63% interest  |            |

**EXHIBIT B**  
**LEASE PAYMENTS**

| <b>Date</b>  | <b>Principal</b>      | <b>Coupon</b> | <b>Interest</b>     | <b>Total P+I</b>      | <b>Fiscal Total</b> |
|--------------|-----------------------|---------------|---------------------|-----------------------|---------------------|
| 06/29/2015   | -                     | -             | -                   | -                     | -                   |
| 12/01/2015   | 37,355.00             | 2.650%        | 14,433.67           | 51,788.67             | -                   |
| 06/01/2016   | 35,708.00             | 2.650%        | 16,597.55           | 52,305.55             | -                   |
| 06/30/2016   | -                     | -             | -                   | -                     | 104,094.22          |
| 12/01/2016   | 36,181.00             | 2.650%        | 16,124.42           | 52,305.42             | -                   |
| 06/01/2017   | 36,661.00             | 2.650%        | 15,645.02           | 52,306.02             | -                   |
| 06/30/2017   | -                     | -             | -                   | -                     | 104,611.44          |
| 12/01/2017   | 37,146.00             | 2.650%        | 15,159.26           | 52,305.26             | -                   |
| 06/01/2018   | 37,639.00             | 2.650%        | 14,667.07           | 52,306.07             | -                   |
| 06/30/2018   | -                     | -             | -                   | -                     | 104,611.33          |
| 12/01/2018   | 38,137.00             | 2.650%        | 14,168.36           | 52,305.36             | -                   |
| 06/01/2019   | 38,643.00             | 2.650%        | 13,663.04           | 52,306.04             | -                   |
| 06/30/2019   | -                     | -             | -                   | -                     | 104,611.40          |
| 12/01/2019   | 39,155.00             | 2.650%        | 13,151.02           | 52,306.02             | -                   |
| 06/01/2020   | 39,673.00             | 2.650%        | 12,632.22           | 52,305.22             | -                   |
| 06/30/2020   | -                     | -             | -                   | -                     | 104,611.24          |
| 12/01/2020   | 40,199.00             | 2.650%        | 12,106.55           | 52,305.55             | -                   |
| 06/01/2021   | 40,732.00             | 2.650%        | 11,573.91           | 52,305.91             | -                   |
| 06/30/2021   | -                     | -             | -                   | -                     | 104,611.46          |
| 12/01/2021   | 41,271.00             | 2.650%        | 11,034.22           | 52,305.22             | -                   |
| 06/01/2022   | 41,818.00             | 2.650%        | 10,487.38           | 52,305.38             | -                   |
| 06/30/2022   | -                     | -             | -                   | -                     | 104,610.60          |
| 12/01/2022   | 42,372.00             | 2.650%        | 9,933.29            | 52,305.29             | -                   |
| 06/01/2023   | 42,934.00             | 2.650%        | 9,371.86            | 52,305.86             | -                   |
| 06/30/2023   | -                     | -             | -                   | -                     | 104,611.15          |
| 12/01/2023   | 43,503.00             | 2.650%        | 8,802.98            | 52,305.98             | -                   |
| 06/01/2024   | 44,079.00             | 2.650%        | 8,226.57            | 52,305.57             | -                   |
| 06/30/2024   | -                     | -             | -                   | -                     | 104,611.55          |
| 12/01/2024   | 44,663.00             | 2.650%        | 7,642.52            | 52,305.52             | -                   |
| 06/01/2025   | 532,131.00            | 2.650%        | 7,050.74            | 539,181.74            | -                   |
| 06/30/2025   | -                     | -             | -                   | -                     | 591,487.26          |
| <b>Total</b> | <b>\$1,290,000.00</b> | <b>-</b>      | <b>\$242,471.65</b> | <b>\$1,532,471.65</b> | <b>-</b>            |

## **INDUSTRIAL DEVELOPMENT**

### **ACTIVITIES**

The Industrial Development Authority and fund was created on November 25, 1987 through Ordinance Number 18-86. This ordinance replaced the Berea Industrial Foundation. The City accounts for all funds received and disbursed in this fund, however, the Industrial Authority is a separate entity from the City.

## INDUSTRIAL DEVELOPMENT

FUND 029

| Account             | Description                       | FY 14-15 | FY 15-16 | FY 16-17           | Amended            | FY 17-18 |
|---------------------|-----------------------------------|----------|----------|--------------------|--------------------|----------|
|                     |                                   | Actual   | Actual   | Approved<br>Budget | FY 16-17<br>Budget | Budget   |
|                     | Beginning Fund Balance            | 116,225  | 120,767  | 130,000            | 132,079            | 147,910  |
| <b>Revenue</b>      |                                   |          |          |                    |                    |          |
| 47000               | Interest on Checking              | 13       | 16       | 10                 | 10                 | 10       |
| 47100               | Interest on CDs                   | 615      | 673      | 500                | 500                | 500      |
| 48100               | Lease Proceeds                    | 13,541   | 15,798   | 15,798             | 15,798             | 15,798   |
| 48600               | Sale of Capital Asset             | -        | -        | -                  | -                  | -        |
| 49000               | Transfer to/from Other Funds      | -        | 39,000   | -                  | -                  | 75,000   |
|                     |                                   | 14,168   | 55,488   | 16,308             | 16,308             | 91,308   |
| <b>Expenditures</b> |                                   |          |          |                    |                    |          |
| 54011               | Engineering Services              | -        | -        | 25,000             | 25,000             | 75,000   |
| 54090               | Other Professional Services       | -        | -        | -                  | -                  | -        |
| 54500               | Building & Grounds R&M            | -        | 2,366    | -                  | -                  | 12,000   |
| 56100               | Land Purchase                     | 9,626    | 41,810   | -                  | -                  | -        |
| 56130               | Other Land Improvements           | -        | -        | -                  | -                  | -        |
| 57000               | Principal Payment                 | -        | -        | -                  | -                  | -        |
| 57100               | Interest Payment                  | -        | -        | -                  | -                  | -        |
|                     |                                   | 9,626    | 44,176   | 25,000             | 25,000             | 87,000   |
|                     | Revenue over/(under) expenditures | 4,543    | 11,312   | (8,692)            | (8,692)            | 4,308    |
|                     | Ending Fund Balance               | 120,767  | 132,079  | 121,308            | 123,387            | 152,218  |

## **POLICE RESTRICTED - STATE AND LOCAL**

### **ACTIVITIES**

The City of Berea Police Department participates in the state asset forfeiture program as outlined in the Kentucky Revised Statutes. This program was established to provide Law Enforcement Agencies with additional funding through the seizing of money and real property through state District and Circuit Court actions. Upon court order, property seized through criminal investigations can be awarded to the Law Enforcement agency that conducted or participated in the investigation resulting in the seizure. All money or real property forfeited under these statutes must be used to enhance the Law Enforcement agencies ability to more effectively provide policing services to the community.

| <b>Account</b>      | <b>Description</b>                | <b>FY 14-15<br/>Actual</b> | <b>FY 15-16<br/>Actual</b> | <b>FY 16-17<br/>Approved<br/>Budget</b> | <b>Amended<br/>FY 16-17<br/>Budget</b> | <b>FY 17-18<br/>Budget</b> |
|---------------------|-----------------------------------|----------------------------|----------------------------|---|--|----------------------------|
|                     | Beginning Fund Balance            | 63,625                     | 59,235                     | 57,340                                  | 57,342                                 | 99,500                     |
| <b>Revenue</b>      |                                   |                            |                            |   |  |                            |
| 45030               | Asset Forfeiture                  | 440                        | -                          | 15,000                                  | 15,000                                 | 15,000                     |
| 47000               | Interest on Checking              | 42                         | 41                         | 30                                      | 30                                     | 30                         |
| 49000               | Transfer to/from Other Funds      | -                          | -                          | -                                       | -                                      | -                          |
|                     |                                   | <u>482</u>                 | <u>41</u>                  | <u>15,030</u>                           | <u>15,030</u>                          | <u>15,030</u>              |
| <b>Expenditures</b> |                                   |                            |                            |   |  |                            |
| 53400               | Small Tools & Equipment           | -                          | -                          | 2,000                                   | 2,000                                  | 2,000                      |
| 55032               | Refunds & Reimbursements          | 572                        | 1,935                      | 10,000                                  | 10,000                                 | 10,000                     |
| 55132               | Drug Buy Money                    | 4,300                      | -                          | 5,000                                   | 5,000                                  | 5,000                      |
| 56300               | Automobiles                       | -                          | -                          | 20,000                                  | -                                      | 27,000                     |
|                     |                                   | <u>4,872</u>               | <u>1,935</u>               | <u>37,000</u>                           | <u>17,000</u>                          | <u>44,000</u>              |
|                     | Revenue over/(under) expenditures | (4,390)                    | (1,893)                    | (21,970)                                | (1,970)                                | (28,970)                   |
|                     | Ending Fund Balance               | 59,235                     | 57,342                     | 35,370                                  | 55,372                                 | 70,530                     |

**POLICE RESTRICTED FUND – STATE  
BUDGET JUSTIFICATION  
AND EXPLANATIONS**

**REVENUE**

**45030 - Asset Forfeiture**

I have projected we will receive approximately \$15,000 in revenue from local sources.

**47000 - Interest on Checking**

Based on our projected account balance through the next budget year we can expect to receive approximately \$30 in interest.

**49001 - Transfer to/from General Fund**

No action needed in this line item

**EXPENSES**

**53400 - Small Tools & Equipment**

I am requesting \$2000.00 to purchase equipment related to drug arrests; cameras, video cameras, binoculars that are used in surveillance work. Total requested - \$2000

**55032 - Refunds & Reimbursements**

During the year we sometime seize money from criminals, during the year the courts sometime makes us refund the money back to the suspected criminal. The expense is estimated at \$10,000

**55132 - Drug Buy Money**

I am anticipating that we will need to spend approximately \$5,000 from this account during the budget year. These expenses include; drugs buy money, funds to pay informants to purchase illegal drugs.

**56300 - Automobiles**

I am requesting the purchase of a Crime Scene vehicle that will be used to process crime scene, and used by the Evidence technician for evidence collection, processing, destruction, and testifying in court related issues involving evidence. I would request a transit that will allow the evidence technician to keep all the necessary equipment and tools to perform the duties as a evidence technician. The vehicle will need lights, and equipment bins to be able to keep the equipment secure and be readily available to assist detectives at crime scenes. And assist patrol officers with evidence collection. The transit is available on state contract pricing.

2017 Ford Transit - \$22,000  
Lights and Equipment - \$5000  
Total Requested - \$27,000

## **BEREA CORRIDOR ENGINEERING**

### **ACTIVITIES**

This is a special revenue fund established as a pass through from the state for costs associated with design of all phases of the Berea Bypass (KY 595).

**BEREA CORRIDOR ENGINEERING**

**FUND 055**

| <b>Account</b>                    | <b>Description</b>           | <b>FY 14-15<br/>Actual</b> | <b>FY 15-16<br/>Actual</b> | <b>FY 16-17<br/>Approved<br/>Budget</b> | <b>Amended<br/>FY 16-17<br/>Budget</b> | <b>FY 17-18<br/>Budget</b> |
|-----------------------------------|------------------------------|----------------------------|----------------------------|---|--|----------------------------|
| Beginning Fund Balance            |                              | -                          | -                          | -                                       | -                                      | -                          |
| <b>Revenue</b>                    |                              |                            |                            |   |  |                            |
| 46300                             | Grant Proceeds               | 68,453                     | 485                        | 75,000                                  | 75,000                                 | 75,000                     |
| 49000                             | Transfer to/from Other Funds | -                          | -                          | -                                       | -                                      | -                          |
|                                   |                              | <u>68,453</u>              | <u>485</u>                 | <u>75,000</u>                           | <u>75,000</u>                          | <u>75,000</u>              |
| <b>Expenditures</b>               |                              |                            |                            |   |  |                            |
| 54011                             | Engineering Services         | -                          | -                          | -                                       | -                                      | 75,000                     |
| 54090                             | Other Professional Services  | -                          | -                          | -                                       | -                                      | -                          |
| 56620                             | Street Design & Construction | 68,453                     | 485                        | 75,000                                  | 75,000                                 | -                          |
|                                   |                              | <u>68,453</u>              | <u>485</u>                 | <u>75,000</u>                           | <u>75,000</u>                          | <u>75,000</u>              |
| Revenue over/(under) expenditures |                              | -                          | -                          | -                                       | -                                      | -                          |
| Ending Fund Balance               |                              | -                          | -                          | -                                       | -                                      | -                          |

## **POLICE RESTRICTED - FEDERAL**

### **ACTIVITIES**

The City of Berea Police Department participates in the federal asset forfeiture program as outlined by Federal Law and Regulations. This program was established to provide Law Enforcement Agencies with additional funding through the seizing of money and real property through federal court actions. Upon court order, property seized through criminal investigations can be awarded to the Law Enforcement agency that conducted or participated in the investigation resulting in the seizure. All money or real property forfeited under these statutes must be used to enhance the Law Enforcement agencies ability to more effectively provide policing services to the community.

| <b>Account</b>                    | <b>Description</b>           | <b>FY 14-15<br/>Actual</b> | <b>FY 15-16<br/>Actual</b> | <b>FY 16-17<br/>Approved<br/>Budget</b> | <b>Amended<br/>FY 16-17<br/>Budget</b> | <b>FY 17-18<br/>Budget</b> |
|-----------------------------------|------------------------------|----------------------------|----------------------------|---|--|----------------------------|
| Beginning Fund Balance            |                              | 13,824                     | 33,470                     | 33,490                                  | 33,494                                 | 33,515                     |
| Revenue                           |                              |                            |                            |   |  |                            |
| 45030                             | Asset Forfeiture             | 19,633                     | -                          | 15,000                                  | 15,000                                 | 7,000                      |
| 47000                             | Interest on Checking         | 13                         | 23                         | 30                                      | 30                                     | 20                         |
| 49000                             | Transfer to/from Other Funds | -                          | -                          | -                                       | -                                      | -                          |
|                                   |                              | <u>19,646</u>              | <u>23</u>                  | <u>15,030</u>                           | <u>15,030</u>                          | <u>7,020</u>               |
| Expenditures                      |                              |                            |                            |   |  |                            |
| 53400                             | Small Tools & Equipment      | -                          | -                          | -                                       | -                                      | -                          |
| 56300                             | Automobiles                  | -                          | -                          | -                                       | -                                      | -                          |
|                                   |                              | <u>-</u>                   | <u>-</u>                   | <u>-</u>                                | <u>-</u>                               | <u>-</u>                   |
| Revenue over/(under) expenditures |                              | 19,646                     | 23                         | 15,030                                  | 15,030                                 | 7,020                      |
| Ending Fund Balance               |                              | 33,470                     | 33,494                     | 48,520                                  | 48,524                                 | 40,535                     |

**POLICE RESTRICTED FUND – FEDERAL  
BUDGET JUSTIFICATION  
AND EXPLANATIONS**

**REVENUE**

**45030 - Asset Forfeiture**

I have projected we will receive approximately \$7,000 in funds from Federal Sources.

**47000 - Interest on Checking**

I have projected we will receive approximately \$20 in interest for this account.

**EXPENSES**

**4306 - Small Tools & Equipment**

No anticipated expense from this line item.

**56300 - Automobiles**

No anticipated expense from this line item.

## **US 25 NORTH**

### **ACTIVITIES**

This is a special revenue fund established as a pass through from the state for costs associated with upgrade of US 25 North between Ellipse Street and the Berea Bypass (US956). The goal of the US 25 project is to add travel lane(s), a turning lane, a sidewalk and shared use path.

| <b>Account</b>                     | <b>Description</b>           | <b>FY 14-15<br/>Actual</b> | <b>FY 15-16<br/>Actual</b> | <b>FY 16-17<br/>Approved<br/>Budget</b> | <b>Amended<br/>FY 16-17<br/>Budget</b> | <b>FY 17-18<br/>Budget</b> |
|------------------------------------|------------------------------|----------------------------|----------------------------|---|--|----------------------------|
| Beginning Fund Balance             |                              | 300                        | 301                        | 301                                     | 120,277                                | 120,350                    |
| Revenue                            |                              |                            |                            |   |  |                            |
| 46300                              | Grant Proceeds               | 78,582                     | 119,967                    | 40,000                                  | 40,000                                 | 172,000                    |
| 47000                              | Interest on Checking         | 1                          | 9                          | -                                       |  |                            |
| 49000                              | Transfer to/from Other Funds |                            | 119,967                    |   |  |                            |
|                                    |                              | <u>78,583</u>              | <u>239,943</u>             | <u>40,000</u>                           | <u>40,000</u>                          | <u>172,000</u>             |
| Expenditures                       |                              |                            |                            |   |  |                            |
| 54011                              | Engineering Services         | -                          | -                          | 40,000                                  | 40,000                                 | -                          |
| 56620                              | Street Design & Construction | 78,582                     | 119,967                    | -                                       |  | 172,000                    |
|                                    |                              | <u>78,582</u>              | <u>119,967</u>             | <u>40,000</u>                           | <u>40,000</u>                          | <u>172,000</u>             |
| Revenues over/(under) expenditures |                              | 1                          | 119,976                    | -                                       | -                                      | -                          |
| Ending Fund Balance                |                              | 301                        | 120,277                    | 301                                     | 120,277                                | 120,350                    |

## **BEREA CRAFT FESTIVAL**

### **ACTIVITIES**

Beginning in July 2014, the City of Berea took over operations of the Berea Craft Festival, an annual event bringing large number of visitors to the city. Fund 075 has been established in Fiscal Year 2014-2015 to account for all activity of the Berea Craft Festival. The Craft Festival should be fully self-supporting, depending on vendor booth fees and attendance admissions to over all operating costs. As such, Fund 075 is considered a proprietary fund.

| Account                            | Description                  | FY 14-15<br>Actual | FY 15-16<br>Actual | FY 16-17<br>Approved<br>Budget | Amended<br>FY 16-17<br>Budget | FY 17-18<br>Budget |
|------------------------------------|------------------------------|--------------------|--------------------|--------------------------------|-------------------------------|--------------------|
| Beginning Fund Balance             |                              | -                  | 20,458             | 24,000                         | 13,907                        | 26,050             |
| Revenue                            |                              |                    |                    |                                |                               |                    |
| 44510                              | Vendor Fees                  | 27,230             | 28,485             | 27,000                         | 23,650                        | <u>23,000</u>      |
| 44511                              | Jury Fees                    | 924                | 1,220              | 900                            | 985                           | <u>1,000</u>       |
| 44512                              | Entrance Fees                | 36,732             | 26,337             | 36,000                         | 24,154                        | <u>24,000</u>      |
| 44513                              | Food Vendors                 | 2,181              | 1,679              | 2,100                          | 2,168                         | <u>2,100</u>       |
| 47000                              | Interest on Checking         | 20                 | 15                 | 10                             | 10                            | <u>10</u>          |
| 49000                              | Transfer to/from Other Funds | 10,000             | -                  | -                              | -                             | -                  |
|                                    |                              | <u>77,087</u>      | <u>57,736</u>      | <u>66,010</u>                  | <u>50,967</u>                 | <u>50,110</u>      |
| Expenditures                       |                              |                    |                    |                                |                               |                    |
| 52500                              | Waste Collection             | -                  | -                  | -                              | -                             | -                  |
| 52600                              | Website & Email Hosting      | 150                | -                  | 400                            | -                             | <u>200</u>         |
| 53000                              | General Office Supplies      | 164                | 198                | 400                            | 131                           | <u>200</u>         |
| 53001                              | Books/Manuals/Periodicals    | 85                 | -                  | 100                            | -                             | <u>100</u>         |
| 53010                              | General Operating Supplies   | 2,410              | 1,854              | 2,500                          | 1,984                         | <u>2,500</u>       |
| 53040                              | Janitorial Supplies          | -                  | -                  | 1,000                          | -                             | <u>1,000</u>       |
| 53200                              | Uniforms & Gear              | -                  | 598                | 1,000                          | 565                           | <u>1,000</u>       |
| 54090                              | Other Professional Services  | 15,151             | 11,500             | 15,000                         | 11,610                        | <u>11,000</u>      |
| 54100                              | Advertising                  | 10,590             | 14,911             | 10,000                         | -                             | -                  |
| 54200                              | Equipment Rent/Lease         | 2,159              | 2,515              | 2,500                          | 3,371                         | <u>3,500</u>       |
| 54210                              | Facility Rent                | -                  | 1,500              | 3,700                          | 3,700                         | <u>3,700</u>       |
| 54720                              | Contract Labor               | 20,726             | 22,116             | 23,000                         | 18,805                        | <u>20,000</u>      |
| 54740                              | Printing & Copy Services     | 3,052              | 3,603              | 4,000                          | 557                           | <u>3,000</u>       |
| 55090                              | Contingency                  | 491                | 3,692              | -                              | -                             | <u>1,000</u>       |
| 55100                              | Special Programs             | 1,650              | 1,800              | 1,800                          | 1,800                         | <u>1,800</u>       |
|                                    |                              | <u>56,629</u>      | <u>64,288</u>      | <u>65,400</u>                  | <u>42,522</u>                 | <u>49,000</u>      |
| Revenues over/(under) expenditures |                              | 20,458             | (6,551)            | 610                            | 8,444                         | 1,110              |
| Ending Fund Balance                |                              | 20,458             | 13,907             | 24,610                         | 22,351                        | 27,160             |

## BEREA MUNICIPAL UTILITIES

### ACTIVITIES

Berea Municipal Utilities (BMU), a department of the City of Berea, manages the electric, water and sewer divisions for the City and assists in the operation of the landfill. BMU is responsible for maintaining all facilities and infrastructure associated with the distribution of electricity, treatment and distribution of drinking water, and the collection and treatment of wastewater for the utility customers in each jurisdictional area. The water division has two wholesale water customers, Southern Madison Water District and Garrard County Water Association. BMU administers the billing and collection of each customer's account.

### STAFFING LEVELS

#### ADMINISTRATION

| <u>POSITION</u>                     |   | <u>AUTHORIZED NUMBER</u> |
|-------------------------------------|---|--------------------------|
| Utilities Director                  | Ed Fortner, Jr.   | 1                        |
| Operations Manager                  | VACANT  | 1                        |
| Assistant Utilities Director        | Kevin Howard  | 1                        |
| Engineering Supervisor              | Vacant  | 1                        |
| GIS Coordinator                     | Clay White  | 1                        |
| GIS Technician                      | Jay Robinson  |                          |
| Billing & Collections Supervisor    | Heather Powell  | 1                        |
| Utility Billing Clerk               | Shelia Wolfe  | 1                        |
| Purchasing Coordinator              | Marie Causey  | 1                        |
| Customer Service Rep                | Luann Jones<br>Amanda Smith<br>Amber Whitaker<br>Vacant | 4                        |
| Operations Administrative Assistant | Terri Brumley   | 1                        |
| Service Technician                  | Doug Pratt  | 1                        |
| Information Technology Technician   | Eli Taylor  | 80%                      |

#### ELECTRIC DIVISION

|                                 |   |   |
|---------------------------------|---|---|
| Electric Operations Coordinator | Adrian Isaacs                                 | 1 |
| Journeyman Lineman - Class III  | Dustin Barnett<br>Aaron Isaacs<br>Joe McClure | 3 |
| Apprentice Lineman - Class II   | Shane Harrison<br>Elliott Witt                | 2 |
| Electric Meter Technician       | Bill Lovern                                   | 1 |

WATER DIVISION

|  |   |   |
|--|---|---|
| Equipment Operator                       | Brady Agee (Part-Time)<br>Billy Anglin    | 2 |
| Water/Sewer Maintenance Operator I       | Jordan Hemsley                            | 1 |
| Water Treatment Plant Operator IV        | Brad Anglin<br>Steve Jones<br>Jim Rickels | 3 |
| Water Treatment Plant Operator (Trainee) | Chad Walling                              | 1 |
| Water Meter Technician                   | Dmitri Robinson                           | 1 |

SEWER DIVISION

|                                    |  |   |
|------------------------------------|--|---|
| Water/Sewer Operations Coordinator | Wayne Robinson                         | 1 |
| Wastewater Chief Plant Operator    | Josh Gabbard                           | 1 |
| Wastewater TP Lab Supervisor       | Scott Johnson                          | 1 |
| Wastewater TP Operator II          | Teddy Himes<br>Bobby Powell            | 2 |
| Wastewater TP Operator Trainee     | Vacant                                 | 1 |
| Water/Sewer Maintenance Worker III | Larry Alexander                        | 1 |
| Water/Sewer Maintenance Worker II  | Juan Pablo Fernandez<br>Robert Gabbard | 2 |
| Water/Sewer Maintenance Worker I   | Trevor Hemsley<br>Tom Robinson         | 2 |

**BEREA MUNICIPAL UTILITIES SUMMARY  
FUND 200**

|  | FY 14-15 Actual   | FY 15-16 Actual   | FY 16-17<br>Budget | Amended<br>FY 16-17<br>Budget | FY 17-18 Budget   |
|--|-------------------|-------------------|--------------------|-------------------------------|-------------------|
| <b>OPERATIONS</b>                            |                   |                   |                    |                               |                   |
| <b>REVENUE</b>                               |                   |                   |                    |                               |                   |
| Electric Service                             | 11,695,304        | 11,722,967        | 13,970,000         | 13,970,000                    | 12,870,000        |
| Water Service                                | 3,046,941         | 3,053,831         | 3,348,900          | 3,348,900                     | 3,347,500         |
| Sewer Service                                | 2,464,671         | 2,442,809         | 2,892,000          | 2,892,000                     | 2,918,000         |
| Other Revenue                                | 341,121           | 325,699           | 349,000            | 349,000                       | 353,000           |
| <b>TOTAL REVENUE</b>                         | <b>17,548,037</b> | <b>17,545,306</b> | <b>20,559,900</b>  | <b>20,559,900</b>             | <b>19,488,500</b> |
| <b>EXPENSES</b>                              |                   |                   |                    |                               |                   |
| Administration Department                    | 1,083,784         | 1,213,342         | 1,360,558          | 1,362,058                     | 1,419,407         |
| Electric                                     | 9,810,239         | 9,852,134         | 12,352,623         | 12,382,623                    | 11,195,800        |
| Water  | 1,418,755         | 1,433,138         | 1,555,892          | 1,595,392                     | 1,538,792         |
| Sewer  | 1,170,227         | 1,234,585         | 1,362,657          | 1,362,657                     | 1,359,057         |
| Depreciation                                 | 2,194,317         | 2,307,513         | 2,280,000          | 2,310,500                     | 2,310,000         |
| Total Expenses                               | <b>15,677,322</b> | <b>16,040,712</b> | <b>18,911,730</b>  | <b>19,013,230</b>             | <b>17,823,056</b> |
| <b>INCOME/(LOSS) FROM OPERATIONS</b>         | <b>1,870,716</b>  | <b>1,504,594</b>  | <b>1,648,170</b>   | <b>1,546,670</b>              | <b>1,665,444</b>  |
| <b>OTHER CASH EXPENDITURES</b>               |                   |                   |                    |                               |                   |
| Debt Services - Principle                    | 1,541,081         | 1,565,904         | 1,610,775          | 1,610,775                     | 1,610,775         |
| <b>SURPLUS (DEFICIT) OF<br/>RATE REVENUE</b> | <b>329,634</b>    | <b>(61,310)</b>   | <b>37,395</b>      | <b>(64,105)</b>               | <b>54,669</b>     |
| <b>CAPITAL ADDITIONS</b>                     |                   |                   |                    |                               |                   |
| <b>OUTSIDE FUNDING</b>                       | <b>1,117,957</b>  | <b>143,703</b>    | <b>357,500</b>     | <b>357,500</b>                | <b>857,500</b>    |
| <b>EXPENDITURES</b>                          |                   |                   |                    |                               |                   |
| Administration Department                    | -                 | 29,691            | 220,000            | 220,000                       | 185,000           |
| Electric                                     | -                 | -                 | 82,000             | 82,000                        | 260,000           |
| Water  | 54,767            | 49,875            | 265,000            | 265,000                       | 123,000           |
| Sewer  | 28,464            | 50,000            | 50,000             | 235,000                       | 206,000           |
| Capital Projects                             | 3,460,790         | 3,327,210         | 3,330,000          | 3,330,000                     | 6,045,000         |
| <b>TOTAL EXPENDITURE</b>                     | <b>3,544,021</b>  | <b>3,456,776</b>  | <b>3,947,000</b>   | <b>4,132,000</b>              | <b>6,819,000</b>  |
| <b>NET COST FOR CAPITAL ADDITIONS</b>        | <b>2,426,064</b>  | <b>3,313,073</b>  | <b>3,589,500</b>   | <b>3,774,500</b>              | <b>5,961,500</b>  |

**ADMINISTRATION**

**1005**

| Account         | Description                  | FY 14-15       | FY 15-16       | FY 16-17        | Amended         | FY 17-18       |
|-----------------|------------------------------|----------------|----------------|-----------------|-----------------|----------------|
|                 |                              | Actual         | Actual         | Approved Budget | FY 16-17 Budget | Budget         |
| <b>Revenue</b>  |                              |                |                |                 |                 |                |
| 43400           | Disconnection Charges        | 30,985         | 24,348         | 35,000          | 35,000          | 35,000         |
| 43410           | Other reimbursement          | -              | 1,377          | 1,000           | 1,000           | 3,000          |
| 45050           | Penalties & Interest         | 246,647        | 223,535        | 240,000         | 240,000         | 240,000        |
| 47000           | Interest on Checking         | 2,476          | 2,047          | 3,000           | 3,000           | 3,000          |
| 47100           | Interest on CDs              | 43,110         | 46,559         | 50,000          | 50,000          | 50,000         |
| 48200           | Insurance Proceeds           | -              | 6,164          | -               | -               | 2,000          |
| 48600           | Sale of Capital Asset        | 6,555          | -              | -               | -               | -              |
| 48900           | Miscellaneous Income         | 11,348         | 21,668         | 20,000          | 20,000          | 20,000         |
|                 |                              | <u>341,121</u> | <u>325,699</u> | <u>349,000</u>  | <u>349,000</u>  | <u>353,000</u> |
| <b>Expenses</b> |                              |                |                |                 |                 |                |
| 51001           | Salaries: Full-time          | 452,619        | 486,980        | 525,000         | 525,000         | 570,000        |
| 51002           | Salaries: PT/Seasonal/Temp   | -              | -              | 21,000          | 21,000          | 20,000         |
| 51003           | Salaries: Overtime           | 6,207          | 5,517          | 10,000          | 10,000          | 10,000         |
| 51102           | Medical and Life Ins.        | 59,592         | 72,543         | 80,307          | 80,307          | 90,307         |
| 51103           | City Pension Contributions   | 57,809         | 133,390        | 93,734          | 93,734          | 110,500        |
| 51104           | City FICA Contributions      | 25,770         | 27,826         | 32,351          | 32,351          | 37,000         |
| 51105           | Medicare                     | 6,027          | 6,508          | 7,566           | 7,566           | 8,600          |
| 52000           | Telephone                    | 9,967          | 9,327          | 9,000           | 9,000           | 10,000         |
| 52100           | Electric - Buildings         | 47,561         | 41,945         | 45,000          | 45,000          | 45,000         |
| 52200           | Natural Gas                  | 8,262          | 5,456          | 9,000           | 9,000           | 10,000         |
| 52300           | Water Service                | 3,271          | 1,967          | 2,600           | 2,600           | 2,200          |
| 52400           | Sewer Service                | 1,256          | 1,436          | 1,200           | 1,200           | 1,500          |
| 52500           | Waste Collection             | 2,872          | 3,485          | 4,000           | 4,000           | 3,000          |
| 52600           | Website & Email Hosting      | 630            | -              | 3,000           | 3,000           | 3,000          |
| 52700           | Internet & Cable Service     | -              | 50             | -               | -               | -              |
| 53000           | General Office Supplies      | 29,677         | 17,568         | 25,000          | 25,000          | 15,000         |
| 53001           | Books/Manuals/Periodicals    | -              | -              | 300             | 300             | 300            |
| 53010           | General Operating Supplies   | 660            | 4,291          | 3,500           | 5,000           | 7,000          |
| 53040           | Janitorial Supplies          | 12             | 741            | 1,000           | 1,000           | 1,000          |
| 53200           | Uniforms & Gear              | 3,062          | 4,016          | 4,000           | 4,000           | 6,000          |
| 53300           | Fuel                         | 7,260          | 5,608          | 10,000          | 10,000          | 8,000          |
| 53400           | Small Tools & Equipment      | 855            | 151            | 1,000           | 1,000           | 2,000          |
| 53500           | Office Furniture & Equipment | 4,481          | 11,113         | 14,000          | 14,000          | 10,000         |
| 54000           | Legal Services               | -              | 4,110          | 6,000           | 6,000           | 4,000          |
| 54012           | IT Support & Service         | 12,227         | 11,588         | 20,000          | 20,000          | 20,000         |
| 54013           | Software Maintenance         | 25,009         | 24,421         | 35,000          | 35,000          | 35,000         |
| 54090           | Other Professional Services  | 23,211         | 34,076         | 30,000          | 30,000          | 30,000         |
| 54100           | Advertising                  | 67             | 189            | 2,000           | 2,000           | 2,000          |
| 54200           | Equipment Rent/Lease         | 11,002         | 12,385         | 15,000          | 15,000          | 15,000         |
| 54310           | Unemployment Insurance       | 9,348          | 1,908          | 10,000          | 10,000          | 10,000         |
| 54330           | Workers Comp. Insurance      | 39,753         | 47,082         | 52,000          | 52,000          | 50,000         |
| 54340           | Property Insurance           | 63,788         | 65,207         | 70,000          | 70,000          | 72,000         |
| 54350           | General Liability Insurance  | 78,369         | 79,378         | 80,000          | 80,000          | 80,000         |
| 54500           | Building & Grounds R&M       | 7,381          | 16,703         | 15,000          | 15,000          | 15,000         |
| 54510           | Equipment R&M                | 7,103          | 4,800          | 8,000           | 8,000           | 6,000          |
| 54520           | Vehicle R&M                  | 1,658          | 5,580          | 3,000           | 3,000           | 3,000          |
| 54730           | Postage & Shipping           | 36,606         | 36,710         | 38,000          | 38,000          | 38,000         |
| 54740           | Printing & Copy Services     | 15,332         | 5,888          | 20,000          | 20,000          | 20,000         |
| 54750           | Cleaning Services            | 6,475          | 11,100         | 10,000          | 10,000          | 14,000         |

| Account                                      | Description                   | FY 14-15  | FY 15-16  | FY 16-17        | Amended         | FY 17-18    |
|--|-------------------------------|-----------|-----------|-----------------|-----------------|-------------|
|  |                               | Actual    | Actual    | Approved Budget | FY 16-17 Budget | Budget      |
| 55011  | Credit Card Processing Fees   | 9,846     | 8,681     | 25,000          | 25,000          | 10,000      |
| 55012  | Cash Over/Short               | 133       | 64        | -               | -               |             |
| 55020  | Membership & Licenses         | -         | 84        | 1,500           | 1,500           | 1,500       |
| 55021  | Education & Training          | 3,912     | 64        | 6,000           | 6,000           | 12,000      |
| 55022  | Conference/Meeting Expenses   | 1,727     | 2,062     | 5,000           | 5,000           | 5,000       |
| 55023  | Meals & Travel                | 2,989     | 1,344     | 5,500           | 5,500           | 5,500       |
| 55090  | Contingency                   | -         | -         | 1,000           | 1,000           | 1,000       |
| 56900  | Depreciation Expense          | 89,908    | 100,390   | 90,000          | 100,500         | 100,000     |
|  |                               | 1,173,692 | 1,313,731 | 1,450,558       | 1,462,558       | 1,519,407   |
|  | Income/(Loss) from Operations | (832,571) | (988,032) | (1,101,558)     | (1,113,558)     | (1,166,407) |
| <b>Other expenditures</b>                    |                               |           |           |                 |                 |             |
| Budget Allocation of Administrative Expenses |                               |           |           |                 |                 |             |
|  | Electric Allocation @ 40%     | (333,028) | (395,213) | (440,623)       | (445,423)       | (466,563)   |
|  | Water Allocation @ 30%        | (249,771) | (296,410) | (330,467)       | (334,067)       | (349,922)   |
|  | Sewer Allocation @30%         | (249,771) | (296,410) | (330,467)       | (334,067)       | (349,922)   |
|  |                               | (832,571) | (988,032) | (1,101,558)     | (1,113,558)     | (1,166,407) |
| <b>CAPITAL EXPENDITURES</b>                  |                               |           |           |                 |                 |             |
| 56100  | Land/Building Purchase        | -         | -         | -               | -               |             |
| 56130  | Other Land Improvements       | -         | -         | 50,000          | 50,000          |             |
| 56210  | Building Construction         | -         | -         | 40,000          | 40,000          | 50,000      |
| 56230  | Building Improvements         | -         | -         | 60,000          | 60,000          | 110,000     |
| 56300  | Automobiles                   | -         | -         | 40,000          | 40,000          |             |
| 56410  | Computer Equipment            | -         | 13,496    | -               | -               |             |
| 56430  | Other Equipment               | -         | 16,196    | 30,000          | 30,000          | 25,000      |
|  |                               | -         | 29,691    | 220,000         | 220,000         | 185,000     |

**BMU ADMINISTRATION DIVISION  
BUDGET JUSTIFICATION  
AND EXPLANATIONS**

**REVENUE**

- 43400 Disconnection charges** - Customer cutoff charges.
- 43410 Other Reimbursement** - Billable services.
- 45050 Penalties & Interest** - Late payments.
- 47000 Interest on Checking** - Investment income.
- 47100 Interest on CDs** - CD interest.
- 48200 Insurance Proceeds** - Revenue from settled insurance claims.
- 48600 Sale of Capital Asset** – Sale of equipment, vehicles, etc.
- 48900 Miscellaneous Income** - Scrap metal, surplus sales income.

**PERSONNEL SERVICES**

- 51001 Salaries: Full-time** - All full-time hourly and salaried wages. Includes pay for sick, vacation and person days. Personnel includes three CSRs, two Billing Personnel, one Operations Administrative Assistant, one Service Technician, one Purchasing, one GIS Coordinator, GIS Technician one Assistant Utilities Director and one Utilities Director. (\$570,000) \$45,000 increase, IT Technician.
- 51002 Salaries: Part-Time/Seasonal/Temp** - All part-time, seasonal and temporary wages. Includes seasonal or temporary Admin personnel.
- 51003 Salaries: Overtime** - All overtimes wages as defined by FLSA. Overtime occurs on emergency operation, cutoffs, and billable work.
- 51102 Medical and Life Ins.** - The City's portion of the employees' medical and life insurance premium. (\$90,307) \$10,000 increase, HR Supplied.
- 51103 City Pension Contributions** - The City's portion of the employees' Pension Contribution. (\$100,500) \$6,766 increase, HR.
- 51104 City FICA Contributions** - The City's portion of the employees' FICA contribution. (\$37,000) \$4,649 increase, HR.
- 51105 Medicare** - The City's portion of the employee's Medicare contribution. (\$8,600) \$1,034 increase, HR.

## **UTILITY SERVICES**

**52000 Telephone** - Telephone and cell phone charges. Includes landlines for office and cellphones for administrative staff (\$10,000), \$1,000 increase.

**52100 Electric – Buildings** - Electrical service to buildings and parking lots. Includes electric service for BMU building.

**52200 Natural Gas** - Includes gas service for the BMU building (\$10,000). \$1,000 increase with new heaters.

**52300 Water Service** - Includes water service for the BMU building.

**52400 Sewer Service** - Includes sewer service for the BMU building (\$1,500). \$300 increase, historical.

**52500 Waste Collection** - Includes dumpsters for BMU building (\$3,000). \$1,000 decrease, historical.

**52600 Website & Email Hosting** - Email for all utilities staff is supplied by Box Lake.

## **MATERIALS & SUPPLIES**

**53000 General Office Supplies** - Items necessary to operate an office. Includes software purchase not meeting capitalization threshold.

**53001 Books/Manuals/Periodicals** - Includes magazine and newspaper subscriptions and educational materials.

**53010 General Operating Supplies** - All supplies used in operations that do not fit another category (\$7,000). \$2,000 increase, Northwind.

**53040 Janitorial Supplies** - Cleaning supplies. BMU building janitorial supplies.

**53200 Uniforms & Gear** - Logoed apparel for staff. etc. (\$6,000). \$2,000 increase, AEDs.

**53300 Fuel** - Fuel (regular and diesel) for City owned vehicles. (\$8,000). Decreased \$2,000 price decreased.

**53400 Small Tools & Equipment** - All tools and equipment not meeting the \$5,000 capitalization threshold. Service Tech and Office staff and GIS (\$2,000). \$1,000 increase for GIS equipment.

**53500 Office Furniture & Equipment** - Includes computer purchases, printers, desks, filing cabinets, etc. that do not meet the \$5,000 capitalization threshold. This total includes computer and peripheral equipment (\$10,000). \$4,000 decrease, historical usage.

## **SERVICE & SUPPORT**

**54000 Legal Services** - (\$4,000) \$2,000 decrease, historical use.

**54012 IT Support & Service** - BoxLake monthly service.

**54013 Software Maintenance** - Includes GIS, CAD, Accella, Carlson, Webpay.

**54090 Other Professional Services** - Rate consultant and Auditing service.

**54100 Advertising** - All advertising, regardless of nature or medium.

**54200 Equipment Rent/Lease** - Includes construction equipment rental and office equipment rental. Includes bill stuffer, copier and postage machine.

**54310 Unemployment Insurance**

**54320 Employee Disability Insurance**

**54330 Workers Comp. Insurance** - (\$50,000) Decrease \$2,000, historical.

**54340 Property Insurance** - (\$72,000) \$2,000 Increase, historical.

**54350 General Liability Insurance**

**54500 Building & Grounds R&M** - Building improvements under capitalization threshold, landscaping, pest control, plumbing repairs, etc. We are planning on replacing the carpet in utility department, landscaping.

**54510 Equipment R&M** - Repairs and maintenance on all equipment such as generators, copiers, radios, etc. (\$6,000). \$2,000 decrease, historical.

**54520 Vehicle R&M** - Includes parts and labor. Includes vehicles 2011 Ford Transits (2), 2002 and 2005 Blazers, 2010 Jeep Patriot, 2017 Explorer (\$3,000).

**54730 Postage & Shipping** - Includes monthly bills, reminders, etc.

**54740 Printing & Photocopying Services** - Includes bills, letterhead, reminders, door hangers, new customer cards, etc.

**54750 Cleaning Services** - Includes weekly deep cleaning in the evenings (\$14,000). Increased \$4,000 with added area.

### **OTHER EXPENDITURES**

**55011 Credit Card Processing Fees** - Fees charged to BMU to receive credit card payments (\$10,000). \$15,000 decrease, historical.

**55012 Cash Over/Short** - Small difference that may occur when reconciling daily deposits.

**55020 Professional Membership & Licenses** - Includes CDL for Doug and Kevin, Clay's GIS fees and Ed's water and wastewater licenses.

**55021 Education & Training** - Expenses related to obtaining education and/or training.  
Ed MBA, Clay's Surveying (\$12,000). \$6,000 increase.

**55022 Conference/Meeting Expenses** - Expenses related to attending non-educational meetings and events. Includes Accella and ESRI.

**55023 Meals & Travel** - Expenses related to training and conferences. Includes Accella and ESRI.

**55090 Contingency**

**56900 Depreciation Expense** - Finance Department use only.

**CAPITAL OUTLAY**

**56210 Building Construction** - (\$50,000) Pole Yard Storage Building

**56230 Building Improvements** - (\$110,000) Roof replacement, Gas heat units.

**56430 Other Equipment** - Large office equipment above Capital threshold.  
(\$25,000) ESRI, Total Station

**CAPITAL PROJECTS**

**1035**

| <b>Account</b>  | <b>Description</b>                | <b>FY 14-15<br/>Actual</b> | <b>FY 15-16<br/>Actual</b> | <b>FY 16-17<br/>Approved<br/>Budget</b> | <b>Amended<br/>FY 16-17<br/>Budget</b> | <b>FY 17-18<br/>Budget</b> |
|-----------------|-----------------------------------|----------------------------|----------------------------|---|--|----------------------------|
| <b>Revenue</b>  |                                   |                            |                            |   |  |                            |
| 43160           | Solar Panel Lease                 | -                          | 2,250                      | 7,500                                   | 7,500                                  | 7,500                      |
| 43180           | Customer Reimbursement            | -                          | -                          | -                                       | -                                      | -                          |
| 46300           | Grant Proceeds                    | 1,117,957                  | 141,453                    | 350,000                                 | 350,000                                | 850,000                    |
| 48500           | Contributed Capital               | -                          | -                          | -                                       | -                                      | -                          |
|                 |                                   | <u>1,117,957</u>           | <u>143,703</u>             | <u>357,500</u>                          | <u>357,500</u>                         | <u>857,500</u>             |
| <b>Expenses</b> |                                   |                            |                            |   |  |                            |
| 56231           | Building Improvements             | -                          | 343,288                    | 150,000                                 | 150,000                                | 110,000                    |
| 56711           | Distribution System Upgrade - Ele | 834,866                    | 966,226                    | 155,000                                 | 155,000                                | 225,000                    |
| 56712           | Distribution System Upgrade - Wtr | 25,311                     | 48,127                     | 160,000                                 | 160,000                                | 220,000                    |
| 56721           | Substation Upgrade - Electric     | 795,920                    | 1,286,161                  | 20,000                                  | 20,000                                 | 35,000                     |
| 56731           | New Service - Electric            | 16,186                     | 206,099                    | 50,000                                  | 50,000                                 | 50,000                     |
| 56732           | New Service - Water               | 12,173                     | 12,978                     | 20,000                                  | 20,000                                 | 20,000                     |
| 56742           | Raw Water                         | 436,317                    | 146,712                    | 350,000                                 | 350,000                                | 1,490,000                  |
| 56752           | Pump Station Upgrade - Water      | 239,586                    | -                          | 600,000                                 | 600,000                                | 600,000                    |
| 56753           | Pump Station Upgrade - Sewer      | 1,100,431                  | -                          | 100,000                                 | 100,000                                | 200,000                    |
| 56762           | Plant & System Upgrade - Water    | -                          | 58,491                     | 80,000                                  | 80,000                                 | 35,000                     |
| 56763           | Plant & System Upgrade - Sewer    | -                          | 259,127                    | 1,645,000                               | 1,645,000                              | 3,060,000                  |
|                 |                                   | <u>3,460,790</u>           | <u>3,327,210</u>           | <u>3,330,000</u>                        | <u>3,330,000</u>                       | <u>6,045,000</u>           |

**BMU CAPITAL PROJECTS  
BUDGET JUSTIFICATION  
AND EXPLANATIONS**

**REVENUE**

**43160 Solar Panel Lease**

**46300 Grant Proceeds** - This includes Central Park North Sewer Line KIA Grant (\$500,000) and NRCS Owsley Fork Dam Work (\$350,000).

**EXPENSES**

**56231 Building Improvements** - Remodeling and renovation, roof replacement, etc. Includes Roof at BMU (\$80,000), Heaters (\$30,000).

**56711 Distribution System Upgrade**- This includes any upgrade to the system above and beyond typical maintenance. The purpose of these upgrades such as upsizing electric cable or transformers is to increase reliability and redundancy:

1. Berea College lines and equipment. Includes College building upgrades and BMU shared cost for substandard transformers and cable in various areas (\$50,000).
2. Reclosers (\$50,000).
3. Arc Flash Study (\$20,000).
4. Overhead Switches (\$40,000).
5. Overhead to Underground Tap Conversions (\$65,000)

**56712 Distribution System Upgrade**- These projects include replacement of galvanized iron with larger diameter PVC.

1. Scruggs Street (520') (\$50,000)
2. Glades Street (450') (\$40,000)
3. Brown Street (500') (\$40,000)

Also, 12" check valve and 12" electric actuated valve at West End Tank (\$85,000), and update to hydraulic model (\$5,000)

**56721 Substation Upgrade** – Includes metering for AMP, KU needs (\$25,000) and security (\$10,000).

**56731 New Service - Electric** – Includes revenue and expense for new electric service (\$50,000).

**56732 New Service - Water** – Includes revenue and expense for new water service (\$20,000).

**56742 Raw Water Source** – Includes design and planning for improved Owsley Fork Dam for high hazard status with more storage (\$1,250,000). This project has a portion grant funded and we hope for more NRCS grant money for design and construction. Cowbell Dam (\$90,000), B Lake Spillway (\$100,000), Water Efficiency (\$50,000).

**56752 Pump Station-Water**- Includes Cowbell PS upgrade, High Service parallel line (\$600,000).

**56753 Pump Station Upgrade-** Walnut Meadow Pump Station pump upsizing, solar and generator (\$200,000).

**56762 Plant & System Upgrade** – WTP Construction, Distribution improvements

1. SCADA Upgrade (\$30,000)
2. Lab Equipment, Corrosivity Monitor – (\$5,000)

**56763 Plant and System Upgrade**

1. Central Park North Pressure Main 12" D.I. (\$1,600,000).
2. Landfill Upgrades including pumps and effluent line and roadway paving (\$80,000).
3. Hwy 1016, 8", ~1,800' Sewer Extension (\$400,000).
4. Farristown Rd., 12", ~900' Sewer Extension (\$200,000).
5. WWTP Upgrade sludge grinders (\$30,000).
6. Rehab Sewer Lines Birchwood, Cherry Road, VanWinkle Grove (\$250,000).
7. Asset Management System to repair/ rehab ranked collection system (\$500,000).

## ELECTRIC DIVISION

9100

| Account        | Description                   | FY 14-15   | FY 15-16   | FY 16-17        | Amended         | FY 17-18   |
|----------------|-------------------------------|------------|------------|-----------------|-----------------|------------|
|                |                               | Actual     | Actual     | Approved Budget | FY 16-17 Budget | Budget     |
| <b>Revenue</b> |                               |            |            |                 |                 |            |
| 43100          | Electric Service Charge       | 11,511,188 | 10,125,029 | 13,650,000      | 13,650,000      | 12,250,000 |
| 43120          | City/Public Street Lights     | -          | -          | -               | -               | -          |
| 43130          | Private Outdoor Lighting      | 86,409     | 86,770     | 85,000          | 85,000          | 85,000     |
| 43140          | Electric Connection Fee       | 3,900      | 3,000      | 5,000           | 5,000           | 5,000      |
| 43150          | Pole Attachment               | 24,176     | 24,249     | 30,000          | 30,000          | 30,000     |
| 43180          | Customer Reimburse - Electric | 69,632     | 1,483,920  | 200,000         | 200,000         | 500,000    |
|                |                               | 11,695,304 | 11,722,967 | 13,970,000      | 13,970,000      | 12,870,000 |
| <b>Expense</b> |                               |            |            |                 |                 |            |
| 51001          | Salaries: Full-time           | 348,718    | 351,722    | 380,500         | 380,500         | 380,500    |
| 51002          | Salaries: PT/Seasonal/Temp    | -          | -          | -               | -               | -          |
| 51003          | Salaries: Overtime            | 18,063     | 20,612     | 20,000          | 20,000          | 20,000     |
| 51102          | Medical and Life Ins.         | 57,740     | 64,313     | 70,000          | 70,000          | 74,000     |
| 51103          | City Pension Contributions    | 45,289     | 102,900    | 73,500          | 73,500          | 78,100     |
| 51104          | City FICA Contributions       | 19,162     | 19,801     | 24,500          | 24,500          | 25,250     |
| 51105          | Medicare                      | 4,481      | 4,631      | 5,700           | 5,700           | 6,000      |
| 52000          | Telephone                     | 2,573      | 2,132      | 2,000           | 2,000           | 2,000      |
| 52100          | Electric - Buildings          | -          | 423        | 1,000           | 1,000           | 1,000      |
| 52300          | Water Service                 | 156        | 156        | 150             | 150             | 150        |
| 52700          | Internet & Cable Service      | 649        | 450        | 1,200           | 1,200           | -          |
| 53000          | General Office Supplies       | -          | 3          | -               | -               | -          |
| 53001          | Books/Manuals/Periodicals     | 86         | -          | 300             | 300             | 300        |
| 53010          | General Operating Supplies    | 7,677      | 15,615     | 10,000          | 10,000          | 10,000     |
| 53200          | Uniforms & Gear               | 14,763     | 12,819     | 15,000          | 15,000          | 20,000     |
| 53300          | Fuel                          | 13,716     | 10,265     | 20,000          | 20,000          | 15,000     |
| 53400          | Small Tools & Equipment       | 10,059     | 10,047     | 10,000          | 10,000          | 10,000     |
| 54000          | Legal Services                | 31,004     | 54,646     | 25,000          | 25,000          | 15,000     |
| 54011          | Engineering Services          | 34,917     | 36,269     | 70,000          | 70,000          | 10,000     |
| 54090          | Other Professional Services   | 52,049     | 85,249     | 50,000          | 50,000          | 35,000     |
| 54100          | Advertising                   | 1,426      | 605        | 2,500           | 2,500           | 1,000      |
| 54200          | Equipment Rent/Lease          | -          | -          | 2,000           | 2,000           | 2,000      |
| 54500          | Building & Grounds R&M        | -          | 178        | -               | -               | -          |
| 54510          | Equipment R&M                 | 3,929      | 9,725      | 15,000          | 15,000          | 10,000     |
| 54520          | Vehicle R&M                   | 14,955     | 11,639     | 12,000          | 12,000          | 10,000     |
| 54530          | Infrastructure R&M            | 91,917     | 64,738     | 50,000          | 75,000          | 75,000     |
| 54600          | Purchase of Electricity       | 8,579,034  | 7,732,006  | 10,875,500      | 10,875,500      | 9,470,000  |
| 54620          | Tree Trimming                 | 94,824     | 95,204     | 95,000          | 95,000          | 95,000     |
| 54730          | Postage & Shipping            | 40         | 50         | -               | -               | -          |
| 55020          | Membership & Licenses         | 4,634      | 8,121      | 7,000           | 12,000          | 20,000     |
| 55021          | Education & Training          | 9,789      | 4,940      | 12,000          | 12,000          | 12,000     |
| 55022          | Conference/Meeting Expenses   | 708        | 1,015      | 1,500           | 1,500           | 1,500      |
| 55023          | Meals & Travel                | 1,929      | 2,285      | 4,000           | 4,000           | 4,000      |
| 55030          | Inventory Write-Off           | 15,910     | 3,857      | 15,000          | 15,000          | 10,000     |
| 55031          | Bad Debt Write Off            | 84,328     | 64,021     | 75,000          | 75,000          | 75,000     |
| 55090          | Contingency                   | 14,942     | -          | 10,000          | 10,000          | 10,000     |
| 55100          | Special Programs              | 9,282      | 860,561    | 200,000         | 200,000         | 500,000    |
| 56900          | Depreciation Expense          | 534,380    | 613,192    | 600,000         | 620,000         | 620,000    |
| 57100          | Interest Payment              | 188,597    | 168,247    | 157,869         | 157,869         | 158,000    |
| 57300          | Bond Issue Cost Amortization  | 32,892     | 32,892     | 39,404          | 39,404          | 40,000     |
|                |                               | 10,344,619 | 10,465,326 | 12,952,623      | 13,002,623      | 11,815,800 |

| <b>Account</b>              | <b>Description</b>                           | <b>FY 14-15<br/>Actual</b> | <b>FY 15-16<br/>Actual</b> | <b>FY 16-17<br/>Approved<br/>Budget</b> | <b>Amended<br/>FY 16-17<br/>Budget</b> | <b>FY 17-18<br/>Budget</b> |
|-----------------------------|--|----------------------------|----------------------------|---|--|----------------------------|
|                             | Income/(Loss) from Operations                | 1,350,685                  | 1,257,641                  | 1,017,377                               | 967,377                                | 1,054,200                  |
| <b>Other expenditures</b>   |  |                            |                            |   |  |                            |
|                             | Budget Allocation of Administrative Expenses | 333,028                    | 395,213                    | 440,623                                 | 445,423                                | 466,563                    |
| 57000                       | Principal Payment                            | <u>520,000</u>             | <u>540,000</u>             | <u>560,000</u>                          | <u>560,000</u>                         | <u>560,000</u>             |
|                             |  | 853,028                    | 935,213                    | 1,000,623                               | 1,005,423                              | 1,026,563                  |
|                             | Surplus/(Deficit) of Rate Revenue            | 497,657                    | 322,428                    | 16,754                                  | (38,046)                               | 27,637                     |
| <b>CAPITAL EXPENDITURES</b> |  |                            |                            |   |  |                            |
| 56300                       | Automobiles                                  | -                          | -                          | 52,000                                  | 52,000                                 | <u>-</u>                   |
| 56310                       | Heavy Vehicles                               | -                          | -                          | -                                       | -                                      | <u>230,000</u>             |
| 56430                       | Other Equipment                              | -                          | -                          | <u>30,000</u>                           | <u>30,000</u>                          | <u>30,000</u>              |
|                             |  | -                          | -                          | 82,000                                  | 82,000                                 | 260,000                    |

**ELECTRIC DIVISION  
BUDGET JUSTIFICATION  
AND EXPLANATIONS**

**REVENUE**

**43100 Electric Service Charge** - Based on current rates and historical (\$12,250,000).

**43130 Private Outdoor Lighting** - Based on current rates and historical.

**43140 Electric Connection Fee** - Charges for customer to connect to electric system.

**43150 Pole Attachment** - Communications company charges for physical attachments to BMU poles.

**43180 Customer Reimbursement** - Includes BMU and contract work on Electric infrastructure billed as a pass-through revenue, based on historical amount (\$500,000).

**EXPENSES**

**PERSONNEL SERVICES**

**51001 Salaries: Full-time** - All full-time hourly and salaried wages. Includes pay for sick, vacation and person days. Includes one Electric Coordinator, Five Linemen and one Meter Technician.

**51002 Salaries: Part-Time/Seasonal/Temp** - All part-time, seasonal and temporary wages.

**51003 Salaries: Overtime** - All overtimes wages as defined by FLSA. Overtime for callouts for emergency outage work and some scheduled work for customer convenience.

**51102 Medial and Life Ins.** - The City's portion of the employees' medical and life insurance premium (\$74,000). Increase of \$4,000, HR.

**51103 City Pension Contributions** - The City's portion of the employees' Pension Contribution (\$78,100). Increase of \$4,600, HR.

**51104 City FICA Contributions** - The City's portion of the employees' FICA contribution (\$25,250). Increase of \$750, HR.

**51105 Medicare** - The City's portion of the employee's Medicare contribution (\$6,000). Increase of \$300, HR.

**UTILITIES**

**52000 Telephone** - Telephone and cell phone charges

**52100 Electric – Buildings** - Electrical services to buildings and parking lots.

**52300 Water Service** - Water service at Rash Road Substation is included.

**52700 Internet & Cable Service** - DSL for Rash Road Substation was eliminated in upgrade (\$0). Decrease of \$1,200.

## **MATERIALS & SUPPLIES**

**53001 Books/Manuals/Periodicals** - Includes magazine and newspaper subscriptions and educational materials. Includes current code books.

**53010 General Operating Supplies** - All supplies used in operations that do not fit another category. Truck supplies are included.

**53200 Uniforms & Gear** - Logoed apparel for staff. Fire retardant clothing, safety gear, hard hats, gloves, cleaning and inspection of rubber goods are included (\$20,000). Increase of \$5,000 for AEDs.

**53300 Fuel** - Fuel (regular and diesel) for City owned vehicles. Decrease due to lower fuel cost (\$15,000). Decrease of \$5,000.

**53400 Small Tools & Equipment** - All tools and equipment not meeting the \$5,000 capitalization threshold is included. Includes truck tools, bolt cutters, pliers, hollow shank, anchor bust bar, hand tools and harnesses.

## **SERVICES & SUPPORT**

**54000 Legal Services** - KMUA, KyMEA - KU watchdog services (\$15,000). Decrease of \$10,000 due to direct billing by KyMEA.

**54011 Engineering Services** - Quarterly substation analyses are included as is KU Rate increase analysis and Substation upgrade analysis. Purchased power and transmission had been in this category (\$10,000). Decrease of \$60,000 due to direct billing by KyMEA.

**54090 Other Professional Services** - Includes meter reading services, Rate study (\$5,000). KyMEA (\$30,000).

**54100 Advertising** - All advertising, regardless of the nature or medium. Includes job ads (\$1,000). Decrease of \$1,500, historical.

**54200 Equipment Rent/Lease** - Includes construction equipment rental and office equipment rental.

**54510 Equipment R&M** - Repairs and maintenance on all equipment such as backhoes, generators, copiers, radios, etc. and Radio maintenance (\$10,000). Decrease of \$5,000, historical.

**54520 Vehicle R&M** - Includes parts and labor (\$10,000). Decrease of \$2,000, historical.

**54530 Infrastructure R&M** - This can include projects that do not meet the capitalization threshold. Replacement of Electric infrastructure.

**54600 Purchase of Electricity**- KU rates until 2019 then AMP. Determined by present rates and historical usage (\$9,500,000).

**54620 Tree Trimming** - Contract services for rights of way clearing of utility pole spans (\$95,000).

## **OTHER EXPENDITURES**

**55020 Professional Membership & Licenses** - Includes APPA, KMUA (3/4 to electric, 1/4 water), CDLs & physicals (\$20,000). Increase of \$8,000 due to AMP dues.

**55021 Education & Training** - Expenses related to obtaining education and/or training. Monthly safety training (\$6,000) was previously under other professional services/Additional training such as lineman certification will be determined. (\$8,000).

**55022 Conference/Meeting Expenses** - Expenses related to attending non-educational meetings and events. This would also include expenses. An example is KMUA conference participation.

**55023 Meals & Travel** - Expenses related to training and conferences.

**55030 Inventory Write-Off** - Inventory adjustments based on physical counts. Write off for inventory obsolescence. Write offs must be approved by finance department (\$10,000). Decrease of \$5,000, historical.

**55031 Bad Debt Write-Off** - Write off of uncollectable accounts receivable. Write offs must be approved by finance department.

**55090 Contingency**

**55100 Special Programs** - Expenses related to small programs expected to only last one or two years (\$500,000). Increase of \$200,000 due to anticipated Berea College projects.

**56900 Depreciation Expense** - Finance Department use only. Capital depreciation includes original cost of purchasing Utility and other Capital additions.

#### **DEBT SERVICE**

This includes Debt service for purchase of Utility and other Capital additions.

**57000 Principal Payment** - Principal payments on long term debt. Finance Department use only.

**57100 Interest Payment** - Interest payments on long term debt. Finance Department use only.

**57200 Loan Administration Fees** - Loan fees on long-term debt. Finance Department use only.

**57300 Bond Issue Cost Amortization**

#### **CAPITAL OUTLAY**

**56300 Automobiles**

**56310 Heavy Vehicles** - Bucket Truck #8 replacement (\$230,000).

**56430 Other Equipment** - Confined Space Equipment (\$10,000), Energy Efficiency (\$20,000).

**WATER DIVISION**

**9200**

| Account         | Description                  | FY 14-15  | FY 15-16  | FY 16-17        | Amended         | FY 17-18  |
|-----------------|------------------------------|-----------|-----------|-----------------|-----------------|-----------|
|                 |                              | Actual    | Actual    | Approved Budget | FY 16-17 Budget | Budget    |
| <b>REVENUE</b>  |                              |           |           |                 |                 |           |
| 43200           | Water Service Charge         | 2,051,787 | 2,076,896 | 2,211,900       | 2,211,900       | 2,200,000 |
| 43210           | Wholesale Water Sales        | 923,637   | 898,723   | 1,060,000       | 1,060,000       | 1,060,000 |
| 43220           | Sprinkler Lines              | 56,384    | 57,000    | 52,000          | 52,000          | 55,000    |
| 43230           | Hydrants                     | -         | -         | -               | -               | -         |
| 43240           | Water Connection Fees        | 12,050    | 17,550    | 15,000          | 15,000          | 25,000    |
| 43280           | Customer Reimburse - Water   | 3,084     | 3,662     | 10,000          | 10,000          | 7,500     |
|                 |                              | 3,046,941 | 3,053,831 | 3,348,900       | 3,348,900       | 3,347,500 |
| <b>EXPENSES</b> |                              |           |           |                 |                 |           |
| 51001           | Salaries: Full-time          | 250,448   | 250,100   | 285,000         | 285,000         | 285,000   |
| 51002           | Salaries: PT/Seasonal/Temp   | -         | -         | -               | 20,000          | 20,000    |
| 51003           | Salaries: Overtime           | 23,230    | 32,132    | 39,000          | 39,000          | 35,000    |
| 51004           | Salaries: Holidays           | 4,356     | 3,820     | 5,000           | 5,000           | 5,000     |
| 51102           | Medical and Life Ins.        | 43,361    | 50,066    | 66,000          | 66,000          | 66,000    |
| 51103           | City Pension Contributions   | 30,291    | 100,901   | 58,000          | 58,000          | 62,000    |
| 51104           | City FICA Contributions      | 14,897    | 15,078    | 20,000          | 20,000          | 20,000    |
| 51105           | Medicare                     | 3,484     | 3,526     | 5,000           | 5,000           | 5,000     |
| 52000           | Telephone                    | 3,693     | 3,321     | 3,000           | 3,000           | 3,000     |
| 52100           | Electric - Buildings         | 258,737   | 240,026   | 250,000         | 250,000         | 230,000   |
| 52300           | Water Service                | 202       | 209       | 300             | 300             | 300       |
| 52500           | Waste Collection             | 865       | 812       | 900             | 900             | 1,000     |
| 52700           | Internet & Cable Service     | 1,199     | 1,193     | 1,500           | 1,500           | 1,300     |
| 53000           | General Office Supplies      | 109       | 577       | 1,500           | 1,500           | -         |
| 53001           | Books/Manuals/Periodicals    | -         | -         | 300             | 300             | 300       |
| 53010           | General Operating Supplies   | 10,442    | 15,909    | 15,000          | 15,000          | 15,000    |
| 53011           | Operating Chemicals          | 119,900   | 82,458    | 100,000         | 100,000         | 100,000   |
| 53030           | Distribution System Supplies | -         | -         | -               | -               | -         |
| 53033           | Meter Supplies               | -         | -         | -               | -               | -         |
| 53200           | Uniforms & Gear              | 4,647     | 4,395     | 6,000           | 6,000           | 8,000     |
| 53300           | Fuel                         | 20,779    | 12,576    | 25,000          | 25,000          | 20,000    |
| 53400           | Small Tools & Equipment      | 7,512     | 4,296     | 10,000          | 10,000          | 8,000     |
| 54000           | Legal Services               | -         | -         | 2,500           | 2,500           | 2,500     |
| 54011           | Engineering Services         | 13,119    | -         | 30,000          | 30,000          | 20,000    |
| 54090           | Other Professional Services  | 5,311     | 7,066     | 7,000           | 7,000           | 7,000     |
| 54100           | Advertising                  | 195       | 156       | 1,000           | 1,000           | 1,000     |
| 54200           | Equipment Rent/Lease         | -         | 2,326     | 1,000           | 1,000           | 1,000     |
| 54500           | Building & Grounds R&M       | 1,648     | 9,471     | 10,000          | 10,000          | 10,000    |
| 54510           | Equipment R&M                | 35,473    | 38,447    | 35,500          | 55,000          | 60,000    |
| 54520           | Vehicle R&M                  | 3,340     | 7,176     | 10,000          | 10,000          | 10,000    |
| 54530           | Infrastructure R&M           | 73,369    | 86,568    | 100,000         | 100,000         | 80,000    |
| 54610           | Water Withdrawal Fees        | 164,430   | 165,619   | 160,000         | 160,000         | 160,000   |
| 54630           | Laboratory Analysis          | 16,351    | 9,097     | 18,000          | 18,000          | 18,000    |
| 54650           | KRA Withdrawal Fees          | 3,980     | 3,254     | -               | -               | -         |
| 54670           | Land Farming                 | 8,076     | 9,264     | 10,000          | 10,000          | 5,000     |
| 54730           | Postage & Shipping           | -         | 9         | -               | -               | -         |
| 55020           | Membership & Licenses        | 2,877     | 5,552     | 4,000           | 4,000           | 4,000     |
| 55021           | Education & Training         | 432       | 169       | 4,000           | 4,000           | 4,000     |
| 55022           | Conference/Meeting Expenses  | 1,428     | 867       | 2,000           | 2,000           | 2,000     |
| 55023           | Meals & Travel               | 1,063     | 1,139     | 2,000           | 2,000           | 2,000     |
| 55030           | Inventory Write-Off          | 268       | 4,527     | 5,000           | 5,000           | 5,000     |

| Account                     | Description                                  | FY 14-15  | FY 15-16  | FY 16-17        | Amended         | FY 17-18  |
|-----------------------------|--|-----------|-----------|-----------------|-----------------|-----------|
|                             |  | Actual    | Actual    | Approved Budget | FY 16-17 Budget | Budget    |
| 55031                       | Bad Debt Write Off                           | 16,239    | 11,332    | 15,000          | 15,000          | 15,000    |
| 55090                       | Contingency                                  | -         | -         | 10,000          | 10,000          | 10,000    |
| 56900                       | Depreciation Expense                         | 631,194   | 639,548   | 650,000         | 650,000         | 650,000   |
| 57100                       | Interest Payment                             | 229,769   | 207,060   | 194,500         | 194,500         | 194,500   |
| 57200                       | Loan Administration Fees                     | 10,342    | 9,753     | 10,000          | 10,000          | 10,000    |
| 57300                       | Bond Issue Cost Amortization                 | 32,892    | 32,892    | 32,892          | 32,892          | 32,892    |
|                             |  | 2,049,949 | 2,072,686 | 2,205,892       | 2,245,392       | 2,188,792 |
|                             | Income/(Loss) from Operations                | 996,992   | 981,145   | 1,143,008       | 1,103,508       | 1,158,708 |
| <b>Other expenditures</b>   |  |           |           |                 |                 |           |
|                             | Budget Allocation of Administrative Expenses | 249,771   | 296,410   | 330,467         | 334,067         | 349,922   |
| 57000                       | Principal Payment                            | 775,087   | 777,444   | 799,824         | 799,824         | 799,824   |
|                             |  | 1,024,858 | 1,073,854 | 1,130,291       | 1,133,891       | 1,149,746 |
|                             | Surplus/(Deficit) of Rate Revenue            | (27,866)  | (92,709)  | 12,717          | (30,383)        | 8,962     |
| <b>CAPITAL EXPENDITURES</b> |  |           |           |                 |                 |           |
| 56300                       | Automobiles                                  | -         | 30,492    | -               | -               | -         |
| 56400                       | Heavy Equipment                              | -         | 7,704     | 70,000          | 70,000          | -         |
| 56430                       | Other Equipment                              | 54,767    | 11,680    | 195,000         | 195,000         | 123,000   |
|                             |  | 54,767    | 49,875    | 265,000         | 265,000         | 123,000   |

**WATER DIVISION  
BUDGET JUSTIFICATION  
AND EXPLANATIONS**

**REVENUE**

**43200 Water Service Charge** - Based on current rates and historical (\$2,20,000).

**43210 Wholesale Water Sales** - Southern Madison and Garrard County Water sales based on historical and current rates (\$1,060,000).

**43220 Sprinkler Lines** - Based on current rates and historical (\$55,000). Increase of \$3,000.

**43240 Water Connection Fee** - Charges for customer to connect to water system (\$25,000). Increase of \$10,000, historical.

**43180 Customer Reimbursement** - Includes BMU and contract work on Water infrastructure billed as a pass-through revenue, based on historical amount (\$7,500). Decrease of \$2,500, historical.

**PERSONNEL SERVICES**

**51001 Salaries: Full-time** - All full time hourly and salaried wages. Includes pay for sick, vacation and person days. These salaries include four WTP Operators, three Distribution Operators, one Meter technician.

**51002 Salaries: Part-Time/Seasonal/Temp** - All part-time, seasonal and temporary wages. Includes one part time equipment operator (\$20,000).

**51003 Salaries: Overtime** - All overtimes wages as defined by FLSA. Overtime is incurred at WTP to fill shifts including Holidays and weekends and emergency callouts (\$35,000). Decrease of \$4,000, historical.

**51004 Salaries: Holidays** - Payout for holidays not taken. Applies only to police, fire and specific utilities staff. This applies to WTP staff as plant is staffed 14/7/365.

**51102 Medical and Life Ins.** - The City's portion of the employees' medical and life insurance premium.

**51103 City Pension Contributions** - The City's portion of the employees' Pension Contribution (\$62,000). Increase of \$4,000.

**51104 City FICA Contributions** - The City's portion of the employees' FICA contribution.

**51105 Medicare** - The City's portion of the employee's Medicare contribution.

**UTILITY SERVICES**

**52000 Telephone** - Telephone and cell phone charges.

**52100 Electric – Buildings** - Electrical services to buildings and parking lots. All pump stations, water tank and water treatment plant are included. This figure includes Bluegrass Energy costs (\$230,000). Decrease of \$20,000, historical.

**52300 Water Service** - Water service at the water treatment plant and pump stations.

**52500 Waste Collection** - This includes dumpsters at water treatment plant (\$1,000). \$100 decrease, historical.

**52700 Internet & Cable Service** - Internet at WTP (\$1,300). Decrease of \$200, historical.

## **MATERIALS & SUPPLIES**

**53000 General Office Supplies** - Items necessary to operate an office. Also includes software purchase not meeting capitalization threshold (0). Decrease of \$1,500, historical.

**53001 Books/Manuals/Periodicals** - Includes magazine and newspaper subscriptions and educational materials. Standard Methods and Industry books are included.

**53010 General Operating Supplies** - All supplies used in operations that do not fit another category. Lab supplies, other misc. supplies are included (\$15,000).

**53011 Operating Chemicals** - Specific to utility department. This includes the addition of sludge polymer, also includes coagulant, sequestrant, pH adjustment, disinfectant (\$100,000).

**53200 Uniforms & Gear** - Logoed apparel for staff. This includes hard hats, gloves, safety vests, uniform shirts and pants (\$8,000). Increase of \$2,000 for AEDs.

**53300 Fuel** - Fuel (regular and diesel) for City owned vehicles. Fuel costs have decreased (\$20,000). Decrease of \$5,000, historical.

**53400 Small Tools & Equipment** - All tools and equipment not meeting the \$5,000 capitalization threshold (\$8,000). Decrease of \$2,000, historical.

## **SERVICES & SUPPORT**

### **54000 Legal Services**

**54011 Engineering Services** - For unanticipated engineering needs (\$20,000). Decrease of \$10,000, historical.

**54090 Other Professional Services** - Fire alarm monitoring, SCADA, compliance assistance.

**54100 Advertising** - All advertising, regardless of the nature or medium. Includes job postings or RFPs.

**54200 Equipment Rent/Lease** - This includes construction equipment rental and office equipment rental (\$1,000).

**54500 Building & Grounds R&M** - Repairs and maintenance at WTP grounds, building.

**54510 Equipment R&M** - Repairs and maintenance on all equipment such as backhoes, generators, copiers, radios, etc. This also includes (\$60,000). Increase of \$5,000, historical.

1. Handheld maintenance, air compressor maintenance
2. Generator service agreement
3. Lab equipment service agreement
4. Repairs for water treatment plant equipment
5. Repairs for reservoir aerators

**54520 Vehicle R&M** - Includes parts and labor for thirty seven vehicles and pieces of equipment.

**54530 Infrastructure R&M** - Can include projects that do not meet the capitalization threshold. Includes emergency repairs, upgrades, replacement of valves, hydrants, water lines, etc.

**54630 Laboratory Analysis** - Includes all laboratory analysis for WTP.

**54650 Water Withdrawal Fees** - Fees paid to Berea College (\$0.17/ 1,000 gallons).

**54670 Land Farming** - Backup for contractor costs. We have in-house land application now (\$5,000). Decrease of \$5,000, historical.

### **OTHER EXPENDITURES**

#### **55020 Professional Membership & Licenses**

This includes:

1. AWWA, KWWOA, KRWA, KMUA (1/4)
2. State Division of Water certification for 10 people.

**55021 Education & Training** - Expenses related to obtaining education and/or training.

**55022 Conference/Meeting Expenses** - Includes expenses related to attending non-educational meetings and events.

**55023 Meals & Travel** - Expenses related to training or conferences.

**55030 Inventory Write-Off** - Inventory adjustments based on physical counts. Write off for inventory obsolescence. Write offs must be approved by finance department.

**55031 Bad Debt Write-Off** - Write off of uncollectable accounts receivable. Write offs must be approved by finance department.

**55090 Contingency.**

**56900 Depreciation Expense** - Finance Department use only. This refers to the depreciation of capital items.

## **DEBT SERVICE**

This includes Debt service for purchase of Utility and recent upgrades at the WTP.

**57000 Principal Payment** - Principal payments on long term debt. Finance Department use only.

**57100 Interest Payment** - Interest payments on long term debt. Finance Department use only.

**57200 Loan Administration Fees** - Loan fees on long term debt. Finance Department use only.

**57300 Bond Issue Cost Amortization** - Finance Department use only.

## **CAPITAL OUTLAY**

**56300 Automobiles** - Cars and trucks

**56400 Heavy Equipment** - Backhoes, tractors

**56430 Other Equipment** - Other equipment that does not fit into other categories. Includes generators, survey equipment, etc.

1. Confined Space Equipment –(\$10,000)
2. Yard Machine – (\$10,000)
3. Valve Operator w/ trailer – (\$75,000)
4. Lab Equipment –(\$10,000)
5. Aeration Equipment –(\$18,000)

## SEWER DIVISION

9300

| Account        | Description                 | FY 14-15  | FY 15-16  | FY 16-17        | Amended         | FY 17-18  |
|----------------|-----------------------------|-----------|-----------|-----------------|-----------------|-----------|
|                |                             | Actual    | Actual    | Approved Budget | FY 16-17 Budget | Budget    |
| <b>Revenue</b> |                             |           |           |                 |                 |           |
| 43300          | Sewer Service Charge        | 2,375,483 | 2,364,467 | 2,800,000       | 2,800,000       | 2,800,000 |
| 43310          | Sewer Connection Fees       | 46,825    | 47,500    | 45,000          | 45,000          | 70,000    |
| 43320          | Pretreatment Reimbursements | 41,013    | 30,525    | 45,000          | 45,000          | 45,000    |
| 43380          | Customer Reimburse - Sewer  | 1,350     | 318       | 2,000           | 2,000           | 3,000     |
|                |                             | 2,464,671 | 2,442,809 | 2,892,000       | 2,892,000       | 2,918,000 |
| <b>Expense</b> |                             |           |           |                 |                 |           |
| 51001          | Salaries: Full-time         | 333,079   | 343,000   | 376,000         | 376,000         | 395,000   |
| 51003          | Salaries: Overtime          | 20,394    | 22,556    | 30,000          | 30,000          | 30,000    |
| 51102          | Medical and Life Ins.       | 59,889    | 67,750    | 74,100          | 74,100          | 81,000    |
| 51103          | City Pension Contributions  | 48,715    | 78,998    | 73,500          | 73,500          | 82,000    |
| 51104          | City FICA Contributions     | 19,343    | 20,000    | 24,500          | 24,500          | 26,500    |
| 51105          | Medicare                    | 4,524     | 4,677     | 5,700           | 5,700           | 6,200     |
| 52000          | Telephone                   | 3,824     | 3,539     | 3,500           | 3,500           | 3,500     |
| 52100          | Electric - Buildings        | 182,752   | 184,553   | 190,000         | 190,000         | 190,000   |
| 52200          | Natural Gas                 | 6,390     | 4,528     | 7,500           | 7,500           | 6,000     |
| 52300          | Water Service               | 397       | 894       | 1,000           | 1,000           | 1,300     |
| 52500          | Waste Collection            | 5,744     | 6,093     | 7,000           | 7,000           | 5,000     |
| 52700          | Internet & Cable Service    | -         | -         | 5,000           | 5,000           | -         |
| 53000          | General Office Supplies     | 352       | 511       | 300             | 300             | -         |
| 53001          | Books/Manuals/Periodicals   | -         | -         | 300             | 300             | 300       |
| 53010          | General Operating Supplies  | 24,442    | 22,675    | 30,000          | 30,000          | 25,000    |
| 53011          | Operating Chemicals         | 39,410    | 25,593    | 40,000          | 40,000          | 30,000    |
| 53200          | Uniforms & Gear             | 3,246     | 4,374     | 6,000           | 6,000           | 8,000     |
| 53300          | Fuel                        | 13,154    | 9,756     | 13,000          | 13,000          | 10,000    |
| 53400          | Small Tools & Equipment     | 4,060     | 5,937     | 8,000           | 8,000           | 6,000     |
| 54000          | Legal Services              | -         | -         | 1,000           | 1,000           | 1,000     |
| 54011          | Engineering Services        | -         | -         | 10,000          | 10,000          | 10,000    |
| 54090          | Other Professional Services | 39,954    | 25,709    | 25,000          | 25,000          | 25,000    |
| 54100          | Advertising                 | 338       | -         | 800             | 800             | 800       |
| 54200          | Equipment Rent/Lease        | 1,174     | 1,179     | 4,000           | 4,000           | 2,000     |
| 54500          | Building & Grounds R&M      | 2,462     | 2,338     | 20,000          | 20,000          | 10,000    |
| 54510          | Equipment R&M               | 133,473   | 184,951   | 150,000         | 150,000         | 150,000   |
| 54520          | Vehicle R&M                 | 6,890     | 3,464     | 8,000           | 8,000           | 6,000     |
| 54530          | Infrastructure R&M          | 39,903    | 12,387    | 40,000          | 40,000          | 40,000    |
| 54630          | Laboratory Analysis         | 21,669    | 27,341    | 30,000          | 30,000          | 30,000    |
| 54640          | Sludge Disposal             | 91,690    | 114,661   | 110,000         | 110,000         | 110,000   |
| 54730          | Postage & Shipping          | 622       | -         | -               | -               | -         |
| 54790          | Other Services & Support    | 565       | -         | 1,000           | 1,000           | 1,000     |
| 55020          | Membership & Licenses       | 3,876     | 10,506    | 4,000           | 4,000           | 4,000     |
| 55021          | Education & Training        | 2,758     | 619       | 4,000           | 4,000           | 4,000     |
| 55022          | Conference/Meeting Expenses | 328       | 302       | 2,000           | 2,000           | 2,000     |
| 55023          | Meals & Travel              | 1,461     | 516       | 1,200           | 1,200           | 1,200     |
| 55030          | Inventory Write-Off         | -         | -         | -               | -               | -         |
| 55031          | Bad Debt Write Off          | 16,967    | 11,636    | 15,000          | 15,000          | 15,000    |
| 55090          | Contingency                 | -         | -         | 10,000          | 10,000          | 10,000    |
| 56900          | Depreciation Expense        | 938,835   | 954,383   | 940,000         | 940,000         | 940,000   |
| 57100          | Interest Payment            | 30,384    | 27,916    | 25,632          | 25,632          | 25,632    |
| 57200          | Loan Administration Fees    | 5,996     | 5,625     | 5,625           | 5,625           | 5,625     |
|                |                             | 2,109,062 | 2,188,969 | 2,302,657       | 2,302,657       | 2,299,057 |

| <b>Account</b>              | <b>Description</b>                           | <b>FY 14-15<br/>Actual</b> | <b>FY 15-16<br/>Actual</b> | <b>FY 16-17<br/>Approved<br/>Budget</b> | <b>Amended<br/>FY 16-17<br/>Budget</b> | <b>FY 17-18<br/>Budget</b> |
|-----------------------------|--|----------------------------|----------------------------|---|--|----------------------------|
|                             | Income/(Loss) from Operations                | 355,609                    | 253,841                    | 589,343                                 | 589,343                                | 618,943                    |
| <b>Other expenditures</b>   |  |                            |                            |   |  |                            |
|                             | Budget Allocation of Administrative Expenses | 249,771                    | 296,410                    | (330,467)                               | 334,067                                | 349,922                    |
| 57000                       | Principal Payment                            | 245,994                    | 248,460                    | 250,951                                 | 250,951                                | 250,951                    |
|                             |  | 495,765                    | 544,870                    | (79,516)                                | 585,018                                | 600,873                    |
|                             | Surplus/(Deficit) of Rate Revenue            | (140,156)                  | (291,029)                  | 668,859                                 | 4,324                                  | 18,070                     |
| <b>CAPITAL EXPENDITURES</b> |  |                            |                            |   |  |                            |
| 56300                       | Automobiles                                  | 28,464                     | -                          | 35,000                                  | 35,000                                 | -                          |
| 56310                       | Heavy Vehicles                               | -                          | -                          | 150,000                                 | 150,000                                | 150,000                    |
| 56430                       | Other Equipment                              | -                          | -                          | 50,000                                  | 50,000                                 | 56,000                     |
|                             |  | 28,464                     | 50,000                     | 50,000                                  | 235,000                                | 206,000                    |

**WASTEWATER AND LANDFILL DIVISION  
BUDGET JUSTIFICATION  
AND EXPLANATIONS**

**REVENUE**

**43300 Sewer Service Charge** - Rate revenue based on current rates and historical usage.

**43310 Sewer Connection Fee** - Charges for customer to connect to sewer system (\$70,000). Increase of \$25,000, historical.

**43320 Pretreatment Reimbursements** - Pass through revenue account for consultant fees.

**43180 Customer Reimbursement** - Includes BMU and contract work on sewer infrastructure billed as a pass-through revenue (\$3,000). Increase of \$1,000, historical.

**EXPENSES**

**PERSONNEL SERVICES**

**51001 Salaries: Full-time** - All full-time hourly and salaried wages. Includes pay for sick, vacation and person days. Includes four WWTP Operators, six Collection Operators, one Water/ Sewer Coordinator (\$395,000). Increase of \$19,000, HR.

**51003 Salaries: Overtime** - All overtimes wages as defined by FLSA. Overtime occurs on emergency callouts and weekend and Holiday work.

**51102 Medial and Life Ins.** - The City's portion of the employees' medical and life insurance premium (\$81,000). Increase of \$6,900, HR.

**51103 City Pension Contributions**

The City's portion of the employees' Pension Contribution (\$82,000). Increase of \$8,500, HR.

**51104 City FICA Contributions** - The City's portion of the employees' FICA contribution (\$26,500). Increase of \$2,000, HR.

**51105 Medicare** - The City's portion of the employee's Medicare contribution (\$6,200). Increase of \$500, HR.

**UTILITY SERVICES**

**52000 Telephone** - Telephone and cell phone charges.

**52100 Electric – Buildings** - Electrical services to buildings and parking lots are included. Sewer treatment plant and sewer pump stations are included.

**52200 Natural Gas** - Gas is used for space heaters at WWTP.

**52300 Water Service** - Service is for WWTP and Landfill (\$1,300). Increase due to landfill \$300.

**52500 Waste Collection** - Dumpsters at WWTP and Landfill are included (\$5,000). Decrease of \$2,000, historical.

**52700 Internet & Cable Service** - (\$0). Decrease of \$5,000, historical.

## **MATERIALS & SUPPLIES**

**53000 General Office Supplies** - Items necessary to operate an office. Also includes software purchase not meeting capitalization threshold. Toner for the copier is included (0). Decrease of \$300, historical.

**53001 Books/Manuals/Periodicals** - Includes magazine and newspaper subscriptions and educational materials. Standard Methods and Industry books are included.

**53010 General Operating Supplies** - All supplies used in operations that do not fit another category. Degreaser, lubricants, lab supplies, etc. are included (\$25,000). Decrease of \$5,000, historical.

**53011 Operating Chemicals** - Specific to pool, streets, and utility departments. New reagents for new lab equipment, coagulants and sludge polymer are included (\$30,000). Decrease of \$10,000, historical.

**53200 Uniforms & Gear** - Logoed apparel for staff. Also includes police and fire wearable gear such as bullet proof vests, helmets, etc. Uniform shirt and gloves, hardhats, safety vests, rain suits, etc. are included (\$8,000). Increase of \$2,000 for AEDs.

**53300 Fuel** - Gas and Diesel are included in this category (\$10,000). Decrease of \$3,000, historical.

**53400 Small Tools & Equipment** - All tools and equipment not meeting the \$5,000 capitalization threshold including hand tools (\$6,000). Decrease of \$2,000, historical.

## **SERVICES & SUPPORT**

**54000 Legal Services (\$1,000)**

**54011 Engineering Services** - This is for unforeseen Engineering needs.

**54090 Other Professional Services** - Hall Environmental administers the pre treatment program.

**54100 Advertising** - All advertising, regardless of the nature or medium. Job ads are included in this area.

**54200 Equipment Rent/Lease** - This includes construction equipment rental (\$2,000). Decrease of \$2,000, historical.

**54510 Equipment R&M** - Repairs and maintenance on all equipment such as backhoes, generators, copiers, radios, etc. Screw pump repairs, aerators, etc.

**54520 Vehicle R&M** - Includes parts and labor (\$6,000). Decrease of \$2,000, historical.

**54530 Infrastructure R&M** - Can include projects that do not meet the capitalization threshold. Collection system repairs are included.

**54630 Laboratory Analysis** - Regulatory compliance and process control.

**54640 Sludge Disposal** - Solids are hauled to London landfill.

### **OTHER EXPENDITURES**

**55020 Professional Membership & Licenses** - State licensing includes KWWOA, WRWA, WEF, AWWA.

**55021 Education & Training** - Expenses related to obtaining education and/or training. Included are KWWOA conference, KY/TN AWWA conference, KRWA conference.

**55022 Conference/Meeting Expenses** - Expenses related to attending non-educational meetings and events. KMUA is included.

**55023 Meals & Travel** - Expenses related to conferences and meetings.

**55031 Bad Debt Write-Off** - Write off of uncollectable accounts receivable. Write offs must be approved by finance department.

**55090 Contingency**

**56900 Depreciation Expense** - Finance Department use only.

### **DEBT SERVICE**

This includes Debt service for purchase of Utility and recent WWTP upgrades.

**57000 Principal Payment** - Principal payments on long term debt. Finance Department use only.

**57100 Interest Payment** - Interest payments on long term debt. Finance Department use only.

**57200 Loan Administration Fees** - Loan fees on long term debt. Finance Department use only.

**57300 Bond Issue Cost Amortization** - Finance Department use only.

### **CAPITAL OUTLAY**

**56300 Automobiles** - Cars and trucks

**56400 Heavy Equipment** - Replacement for #44 Dump Truck (\$150,000).

**56430 Other Equipment** - Small Tractor (\$40,000), Confined Space Equipment (\$10,000), Lab Equipment (\$6,000)

**Berea, Kentucky**

Utility Refunding Revenue Bonds, Series 2013

FINAL: Sold to Raymond James on 3.21.13; Date & Deliver 4.11.13

**Net Debt Service Schedule**

| Date         | Principal             | Coupon   | Interest              | Total P+I              | Existing D/S          | Net New D/S            |
|--------------|-----------------------|----------|-----------------------|------------------------|-----------------------|------------------------|
| 07/01/2013   | -                     | -        | 52,716.67             | 52,716.67              | 98,075.00             | 150,791.67             |
| 01/01/2014   | 135,000.00            | 2.000%   | 118,612.50            | 253,612.50             | 1,023,075.00          | 1,276,687.50           |
| 07/01/2014   | -                     | -        | 117,262.50            | 117,262.50             | 81,309.37             | 198,571.87             |
| 01/01/2015   | 85,000.00             | 2.000%   | 117,262.50            | 202,262.50             | 1,036,309.37          | 1,238,571.87           |
| 07/01/2015   | -                     | -        | 116,412.50            | 116,412.50             | 62,209.37             | 178,621.87             |
| 01/01/2016   | 85,000.00             | 2.000%   | 116,412.50            | 201,412.50             | 1,057,209.37          | 1,258,621.87           |
| 07/01/2016   | -                     | -        | 115,562.50            | 115,562.50             | 42,309.37             | 157,871.87             |
| 01/01/2017   | 85,000.00             | 2.000%   | 115,562.50            | 200,562.50             | 1,077,309.37          | 1,277,871.87           |
| 07/01/2017   | -                     | -        | 114,712.50            | 114,712.50             | 21,609.37             | 136,321.87             |
| 01/01/2018   | 90,000.00             | 2.000%   | 114,712.50            | 204,712.50             | 1,096,609.37          | 1,301,321.87           |
| 07/01/2018   | -                     | -        | 113,812.50            | 113,812.50             | 109.37                | 113,921.87             |
| 01/01/2019   | 1,210,000.00          | 2.000%   | 113,812.50            | 1,323,812.50           | 109.37                | 1,323,921.87           |
| 07/01/2019   | -                     | -        | 101,712.50            | 101,712.50             | 109.37                | 101,821.87             |
| 01/01/2020   | 1,235,000.00          | 2.000%   | 101,712.50            | 1,336,712.50           | 109.37                | 1,336,821.87           |
| 07/01/2020   | -                     | -        | 89,362.50             | 89,362.50              | 109.37                | 89,471.87              |
| 01/01/2021   | 1,255,000.00          | 2.250%   | 89,362.50             | 1,344,362.50           | 109.37                | 1,344,471.87           |
| 07/01/2021   | -                     | -        | 75,243.75             | 75,243.75              | 109.37                | 75,353.12              |
| 01/01/2022   | 1,285,000.00          | 2.500%   | 75,243.75             | 1,360,243.75           | 109.37                | 1,360,353.12           |
| 07/01/2022   | -                     | -        | 59,181.25             | 59,181.25              | 109.37                | 59,290.62              |
| 01/01/2023   | 1,315,000.00          | 2.750%   | 59,181.25             | 1,374,181.25           | 109.37                | 1,374,290.62           |
| 07/01/2023   | -                     | -        | 41,100.00             | 41,100.00              | 109.37                | 41,209.37              |
| 01/01/2024   | 1,350,000.00          | 3.000%   | 41,100.00             | 1,391,100.00           | 109.37                | 1,391,209.37           |
| 07/01/2024   | -                     | -        | 20,850.00             | 20,850.00              | 109.37                | 20,959.37              |
| 01/01/2025   | 1,390,000.00          | 3.000%   | 20,850.00             | 1,410,850.00           | 5,109.37              | 1,415,959.37           |
| <b>Total</b> | <b>\$9,520,000.00</b> | <b>-</b> | <b>\$2,101,754.17</b> | <b>\$11,621,754.17</b> | <b>\$5,602,556.14</b> | <b>\$17,224,310.31</b> |

KENTUCKY INFRASTRUCTURE AUTHORITY  
 REPAIRMENT SCHEDULE  
 LOAN #A04-04  
 BEREA, CITY OF  
 FINANCIAL STATEMENT

1.00% Rate  
 \$138,291.65 P & I Calculation

| Payment Date  | Principal Due         | Interest Due        | Interest Rate | Principal & Interest  | Servicing Fee       | Credit Due    | Total Payment         | Principal Balance | R & M Reserve       | Total Reserve |
|---------------|-----------------------|---------------------|---------------|-----------------------|---------------------|---------------|-----------------------|-------------------|---------------------|---------------|
| 2/01/06       | \$110,963.04          | \$24,500.00         | 1.0000%       | \$135,463.04          | \$4,900.00          | \$0.00        | \$140,363.04          | \$4,889,036.96    | \$25,000.00         | \$25,000.00   |
| 5/01/07       | \$113,846.47          | \$24,445.18         | 1.0000%       | \$138,291.65          | \$4,889.04          | \$0.00        | \$143,180.69          | \$4,775,190.49    | \$0.00              | \$25,000.00   |
| 2/01/07       | \$114,415.69          | \$23,875.96         | 1.0000%       | \$138,291.65          | \$4,775.19          | \$0.00        | \$143,066.84          | \$4,660,774.80    | \$25,000.00         | \$50,000.00   |
| 5/01/08       | \$114,987.77          | \$23,303.88         | 1.0000%       | \$138,291.65          | \$4,660.77          | \$0.00        | \$142,952.42          | \$4,545,787.03    | \$0.00              | \$50,000.00   |
| 2/01/08       | \$115,562.71          | \$22,728.94         | 1.0000%       | \$138,291.65          | \$4,545.79          | \$0.00        | \$142,837.44          | \$4,430,224.32    | \$25,000.00         | \$75,000.00   |
| 06/01/09      | \$116,140.53          | \$22,151.12         | 1.0000%       | \$138,291.65          | \$4,430.22          | \$0.00        | \$142,721.87          | \$4,314,083.80    | \$0.00              | \$75,000.00   |
| 12/01/09      | \$116,721.23          | \$21,570.42         | 1.0000%       | \$138,291.65          | \$4,314.08          | \$0.00        | \$142,605.73          | \$4,197,362.57    | \$25,000.00         | \$100,000.00  |
| 06/01/10      | \$117,304.84          | \$20,986.81         | 1.0000%       | \$138,291.65          | \$4,197.36          | \$0.00        | \$142,489.01          | \$4,080,057.73    | \$0.00              | \$100,000.00  |
| 12/01/10      | \$117,891.36          | \$20,400.29         | 1.0000%       | \$138,291.65          | \$4,080.06          | \$0.00        | \$142,371.71          | \$3,962,166.37    | \$25,000.00         | \$125,000.00  |
| 06/01/11      | \$118,480.82          | \$19,810.83         | 1.0000%       | \$138,291.65          | \$3,962.17          | \$0.00        | \$142,253.81          | \$3,843,685.55    | \$0.00              | \$125,000.00  |
| 12/01/11      | \$119,073.27          | \$19,218.43         | 1.0000%       | \$138,291.65          | \$3,843.69          | \$0.00        | \$142,135.33          | \$3,724,612.33    | \$25,000.00         | \$150,000.00  |
| 06/01/12      | \$119,668.59          | \$18,623.06         | 1.0000%       | \$138,291.65          | \$3,724.61          | \$0.00        | \$142,016.26          | \$3,604,943.74    | \$0.00              | \$150,000.00  |
| 12/01/12      | \$120,266.93          | \$18,024.72         | 1.0000%       | \$138,291.65          | \$3,604.94          | \$0.00        | \$141,896.59          | \$3,484,676.82    | \$25,000.00         | \$175,000.00  |
| 06/01/13      | \$120,868.26          | \$17,423.39         | 1.0000%       | \$138,291.65          | \$3,484.68          | \$0.00        | \$141,776.33          | \$3,363,808.55    | \$0.00              | \$175,000.00  |
| 12/01/13      | \$121,472.60          | \$16,819.05         | 1.0000%       | \$138,291.65          | \$3,363.81          | \$0.00        | \$141,655.46          | \$3,242,335.96    | \$25,000.00         | \$200,000.00  |
| 06/01/14      | \$122,079.37          | \$16,211.68         | 1.0000%       | \$138,291.65          | \$3,242.34          | \$0.00        | \$141,533.98          | \$3,120,255.99    | \$0.00              | \$200,000.00  |
| 12/01/14      | \$122,690.37          | \$15,601.28         | 1.0000%       | \$138,291.65          | \$3,120.26          | \$0.00        | \$141,411.90          | \$2,997,565.62    | \$25,000.00         | \$225,000.00  |
| 06/01/15      | \$123,303.82          | \$14,987.83         | 1.0000%       | \$138,291.65          | \$2,997.57          | \$0.00        | \$141,289.21          | \$2,874,261.80    | \$0.00              | \$225,000.00  |
| 12/01/15      | \$123,920.34          | \$14,371.31         | 1.0000%       | \$138,291.65          | \$2,874.26          | \$0.00        | \$141,165.91          | \$2,750,341.47    | \$25,000.00         | \$250,000.00  |
| 06/01/16      | \$124,539.94          | \$13,751.71         | 1.0000%       | \$138,291.65          | \$2,750.34          | \$0.00        | \$141,041.99          | \$2,625,801.53    | \$0.00              | \$250,000.00  |
| 12/01/16      | \$125,162.64          | \$13,129.01         | 1.0000%       | \$138,291.65          | \$2,625.80          | \$0.00        | \$140,917.45          | \$2,500,638.89    | \$0.00              | \$250,000.00  |
| 06/01/17      | \$125,788.46          | \$12,503.19         | 1.0000%       | \$138,291.65          | \$2,500.64          | \$0.00        | \$140,792.29          | \$2,374,850.43    | \$0.00              | \$250,000.00  |
| 12/01/17      | \$126,417.39          | \$11,874.26         | 1.0000%       | \$138,291.65          | \$2,374.85          | \$0.00        | \$140,666.50          | \$2,248,433.04    | \$0.00              | \$250,000.00  |
| 06/01/18      | \$127,049.48          | \$11,242.17         | 1.0000%       | \$138,291.65          | \$2,248.43          | \$0.00        | \$140,540.08          | \$2,121,383.56    | \$0.00              | \$250,000.00  |
| 12/01/18      | \$127,684.74          | \$10,606.91         | 1.0000%       | \$138,291.65          | \$2,121.38          | \$0.00        | \$140,413.03          | \$1,993,698.82    | \$0.00              | \$250,000.00  |
| 06/01/19      | \$128,323.16          | \$9,968.49          | 1.0000%       | \$138,291.65          | \$1,993.70          | \$0.00        | \$140,285.35          | \$1,865,375.67    | \$0.00              | \$250,000.00  |
| 12/01/19      | \$128,964.77          | \$9,326.88          | 1.0000%       | \$138,291.65          | \$1,865.38          | \$0.00        | \$140,157.02          | \$1,736,410.90    | \$0.00              | \$250,000.00  |
| 06/01/20      | \$129,609.60          | \$8,682.05          | 1.0000%       | \$138,291.65          | \$1,736.41          | \$0.00        | \$140,028.06          | \$1,606,801.30    | \$0.00              | \$250,000.00  |
| 12/01/20      | \$130,257.64          | \$8,034.01          | 1.0000%       | \$138,291.65          | \$1,606.80          | \$0.00        | \$139,898.45          | \$1,476,543.66    | \$0.00              | \$250,000.00  |
| 06/01/21      | \$130,908.93          | \$7,382.72          | 1.0000%       | \$138,291.65          | \$1,476.54          | \$0.00        | \$139,768.19          | \$1,345,634.73    | \$0.00              | \$250,000.00  |
| 12/01/21      | \$131,563.47          | \$6,728.18          | 1.0000%       | \$138,291.65          | \$1,345.63          | \$0.00        | \$139,637.28          | \$1,214,071.26    | \$0.00              | \$250,000.00  |
| 06/01/22      | \$132,221.30          | \$6,070.35          | 1.0000%       | \$138,291.65          | \$1,214.07          | \$0.00        | \$139,505.72          | \$1,081,849.96    | \$0.00              | \$250,000.00  |
| 12/01/22      | \$132,882.40          | \$5,409.25          | 1.0000%       | \$138,291.65          | \$1,081.85          | \$0.00        | \$139,373.50          | \$948,967.57      | \$0.00              | \$250,000.00  |
| 06/01/23      | \$133,546.81          | \$4,744.84          | 1.0000%       | \$138,291.65          | \$948.97            | \$0.00        | \$139,240.62          | \$815,420.76      | \$0.00              | \$250,000.00  |
| 12/01/23      | \$134,214.55          | \$4,077.10          | 1.0000%       | \$138,291.65          | \$815.42            | \$0.00        | \$139,107.07          | \$681,206.21      | \$0.00              | \$250,000.00  |
| 06/01/24      | \$134,885.62          | \$3,406.03          | 1.0000%       | \$138,291.65          | \$681.21            | \$0.00        | \$138,972.85          | \$546,320.59      | \$0.00              | \$250,000.00  |
| 12/01/24      | \$135,560.05          | \$2,731.60          | 1.0000%       | \$138,291.65          | \$546.32            | \$0.00        | \$138,837.97          | \$410,760.54      | \$0.00              | \$250,000.00  |
| 06/01/25      | \$136,237.85          | \$2,053.80          | 1.0000%       | \$138,291.65          | \$410.76            | \$0.00        | \$138,702.41          | \$274,522.69      | \$0.00              | \$250,000.00  |
| 12/01/25      | \$136,919.03          | \$1,372.62          | 1.0000%       | \$138,291.65          | \$274.52            | \$0.00        | \$138,566.17          | \$137,603.66      | \$0.00              | \$250,000.00  |
| 06/01/26      | \$137,603.67          | \$667.98            | 1.0000%       | \$138,291.65          | \$137.60            | \$0.00        | \$138,429.25          | (\$0.00)          | \$0.00              | \$250,000.00  |
| <b>Totals</b> | <b>\$5,000,000.00</b> | <b>\$528,837.33</b> |               | <b>\$5,528,837.33</b> | <b>\$105,767.47</b> | <b>\$0.00</b> | <b>\$5,634,604.80</b> |                   | <b>\$250,000.00</b> |               |

KENTUCKY INFRASTRUCTURE AUTHORITY  
 REPAYMENT SCHEDULE

PLAN #F08-03  
 AREA, CITY OF  
 BERRA

1.00% Rate  
 \$138,227.59 P & I Calculation

| Payment Date  | Principal Due         | Interest Due        | Interest Rate | Principal & Interest  | Servicing Fee       | Credit Due    | Total Payment         | Principal Balance | R & M Reserve       | Total Reserve |
|---------------|-----------------------|---------------------|---------------|-----------------------|---------------------|---------------|-----------------------|-------------------|---------------------|---------------|
| 06/01/11      | \$113,227.59          | \$25,540.00         | 1.0000%       | \$138,767.59          | \$6,250.00          | \$0.00        | \$145,017.59          | \$5,000,000.00    | \$0.00              | \$0.00        |
| 12/01/11      | \$113,793.73          | \$24,433.86         | 1.0000%       | \$138,227.59          | \$6,108.47          | \$0.00        | \$144,336.06          | \$4,886,772.41    | \$12,500.00         | \$12,500.00   |
| 06/01/12      | \$114,362.70          | \$23,864.89         | 1.0000%       | \$138,227.59          | \$5,966.22          | \$0.00        | \$144,193.82          | \$4,772,978.67    | \$0.00              | \$12,500.00   |
| 12/01/12      | \$114,934.51          | \$23,293.08         | 1.0000%       | \$138,227.59          | \$5,823.27          | \$0.00        | \$144,050.86          | \$4,658,615.97    | \$12,500.00         | \$25,000.00   |
| 06/01/13      | \$115,509.18          | \$22,718.41         | 1.0000%       | \$138,227.59          | \$5,679.60          | \$0.00        | \$143,907.20          | \$4,543,681.46    | \$0.00              | \$25,000.00   |
| 12/01/13      | \$116,086.73          | \$22,140.86         | 1.0000%       | \$138,227.59          | \$5,535.22          | \$0.00        | \$143,762.81          | \$4,428,172.27    | \$12,500.00         | \$37,500.00   |
| 06/01/14      | \$116,667.16          | \$21,560.43         | 1.0000%       | \$138,227.59          | \$5,390.11          | \$0.00        | \$143,617.70          | \$4,312,085.54    | \$0.00              | \$37,500.00   |
| 12/01/14      | \$117,250.50          | \$20,977.09         | 1.0000%       | \$138,227.59          | \$5,244.27          | \$0.00        | \$143,471.87          | \$4,195,418.38    | \$12,500.00         | \$50,000.00   |
| 06/01/15      | \$117,836.75          | \$20,390.84         | 1.0000%       | \$138,227.59          | \$5,097.71          | \$0.00        | \$143,325.30          | \$4,078,167.87    | \$0.00              | \$50,000.00   |
| 12/01/15      | \$118,425.93          | \$19,801.66         | 1.0000%       | \$138,227.59          | \$4,950.41          | \$0.00        | \$143,178.01          | \$3,960,331.12    | \$0.00              | \$50,000.00   |
| 06/01/16      | \$119,018.06          | \$19,209.53         | 1.0000%       | \$138,227.59          | \$4,802.38          | \$0.00        | \$143,029.97          | \$3,841,905.19    | \$12,500.00         | \$62,500.00   |
| 12/01/16      | \$119,613.15          | \$18,614.44         | 1.0000%       | \$138,227.59          | \$4,653.61          | \$0.00        | \$142,881.20          | \$3,722,887.12    | \$0.00              | \$62,500.00   |
| 06/01/17      | \$120,211.22          | \$18,016.37         | 1.0000%       | \$138,227.59          | \$4,504.09          | \$0.00        | \$142,731.69          | \$3,603,273.97    | \$12,500.00         | \$75,000.00   |
| 12/01/17      | \$120,812.28          | \$17,415.31         | 1.0000%       | \$138,227.59          | \$4,354.83          | \$0.00        | \$142,581.42          | \$3,483,062.75    | \$0.00              | \$75,000.00   |
| 06/01/18      | \$121,416.34          | \$16,811.25         | 1.0000%       | \$138,227.59          | \$4,202.81          | \$0.00        | \$142,430.41          | \$3,362,250.46    | \$12,500.00         | \$87,500.00   |
| 12/01/18      | \$122,023.42          | \$16,204.17         | 1.0000%       | \$138,227.59          | \$4,051.04          | \$0.00        | \$142,278.64          | \$3,240,834.12    | \$0.00              | \$87,500.00   |
| 06/01/19      | \$122,633.54          | \$15,594.05         | 1.0000%       | \$138,227.59          | \$3,898.51          | \$0.00        | \$142,126.11          | \$3,118,810.70    | \$12,500.00         | \$100,000.00  |
| 12/01/19      | \$123,246.70          | \$14,980.89         | 1.0000%       | \$138,227.59          | \$3,745.22          | \$0.00        | \$141,972.81          | \$2,996,177.15    | \$0.00              | \$100,000.00  |
| 06/01/20      | \$123,862.94          | \$14,364.65         | 1.0000%       | \$138,227.59          | \$3,591.16          | \$0.00        | \$141,818.76          | \$2,872,930.45    | \$0.00              | \$112,500.00  |
| 12/01/20      | \$124,482.25          | \$13,745.34         | 1.0000%       | \$138,227.59          | \$3,436.33          | \$0.00        | \$141,663.93          | \$2,749,067.51    | \$0.00              | \$112,500.00  |
| 06/01/21      | \$125,104.66          | \$13,122.93         | 1.0000%       | \$138,227.59          | \$3,280.73          | \$0.00        | \$141,508.32          | \$2,624,585.26    | \$12,500.00         | \$125,000.00  |
| 12/01/21      | \$125,730.19          | \$12,497.40         | 1.0000%       | \$138,227.59          | \$3,124.35          | \$0.00        | \$141,351.94          | \$2,500,000.00    | \$0.00              | \$125,000.00  |
| 06/01/22      | \$126,358.84          | \$11,868.75         | 1.0000%       | \$138,227.59          | \$2,967.19          | \$0.00        | \$141,194.78          | \$2,373,750.40    | \$0.00              | \$125,000.00  |
| 12/01/22      | \$126,990.63          | \$11,236.96         | 1.0000%       | \$138,227.59          | \$2,809.24          | \$0.00        | \$141,036.83          | \$2,247,391.56    | \$0.00              | \$125,000.00  |
| 06/01/23      | \$127,625.59          | \$10,602.00         | 1.0000%       | \$138,227.59          | \$2,650.50          | \$0.00        | \$140,878.09          | \$2,120,400.92    | \$0.00              | \$125,000.00  |
| 12/01/23      | \$128,263.71          | \$9,963.88          | 1.0000%       | \$138,227.59          | \$2,490.97          | \$0.00        | \$140,718.56          | \$1,992,775.33    | \$0.00              | \$125,000.00  |
| 06/01/24      | \$128,905.03          | \$9,322.56          | 1.0000%       | \$138,227.59          | \$2,330.64          | \$0.00        | \$140,558.23          | \$1,864,511.62    | \$0.00              | \$125,000.00  |
| 12/01/24      | \$129,549.56          | \$8,678.03          | 1.0000%       | \$138,227.59          | \$2,169.51          | \$0.00        | \$140,397.10          | \$1,735,606.58    | \$0.00              | \$125,000.00  |
| 06/01/25      | \$130,197.30          | \$8,030.29          | 1.0000%       | \$138,227.59          | \$2,007.57          | \$0.00        | \$140,235.16          | \$1,606,057.02    | \$0.00              | \$125,000.00  |
| 12/01/25      | \$130,848.29          | \$7,379.30          | 1.0000%       | \$138,227.59          | \$1,844.82          | \$0.00        | \$140,072.42          | \$1,475,859.72    | \$0.00              | \$125,000.00  |
| 06/01/26      | \$131,502.53          | \$6,725.06          | 1.0000%       | \$138,227.59          | \$1,681.26          | \$0.00        | \$139,908.86          | \$1,345,011.42    | \$0.00              | \$125,000.00  |
| 12/01/26      | \$132,160.05          | \$6,067.54          | 1.0000%       | \$138,227.59          | \$1,516.89          | \$0.00        | \$139,744.48          | \$1,213,508.89    | \$0.00              | \$125,000.00  |
| 06/01/27      | \$132,820.85          | \$5,406.74          | 1.0000%       | \$138,227.59          | \$1,351.69          | \$0.00        | \$139,579.28          | \$1,081,348.84    | \$0.00              | \$125,000.00  |
| 12/01/27      | \$133,484.95          | \$4,742.64          | 1.0000%       | \$138,227.59          | \$1,185.66          | \$0.00        | \$139,413.25          | \$948,527.98      | \$0.00              | \$125,000.00  |
| 06/01/28      | \$134,152.37          | \$4,075.22          | 1.0000%       | \$138,227.59          | \$1,018.80          | \$0.00        | \$139,246.40          | \$815,043.03      | \$0.00              | \$125,000.00  |
| 12/01/28      | \$134,823.14          | \$3,404.45          | 1.0000%       | \$138,227.59          | \$851.11            | \$0.00        | \$139,078.71          | \$680,890.66      | \$0.00              | \$125,000.00  |
| 06/01/29      | \$135,497.25          | \$2,730.34          | 1.0000%       | \$138,227.59          | \$682.58            | \$0.00        | \$138,910.18          | \$546,067.51      | \$0.00              | \$125,000.00  |
| 12/01/29      | \$136,174.74          | \$2,052.85          | 1.0000%       | \$138,227.59          | \$513.21            | \$0.00        | \$138,740.81          | \$410,570.26      | \$0.00              | \$125,000.00  |
| 06/01/30      | \$136,855.61          | \$1,371.98          | 1.0000%       | \$138,227.59          | \$342.99            | \$0.00        | \$138,570.59          | \$274,395.52      | \$0.00              | \$125,000.00  |
| 12/01/30      | \$137,539.90          | \$687.69            | 1.0000%       | \$138,227.59          | \$171.92            | \$0.00        | \$138,399.52          | \$137,539.90      | \$0.00              | \$125,000.00  |
| <b>Totals</b> | <b>\$5,000,000.00</b> | <b>\$529,643.73</b> |               | <b>\$5,529,643.73</b> | <b>\$132,275.93</b> | <b>\$0.00</b> | <b>\$5,661,919.66</b> |                   | <b>\$125,000.00</b> |               |

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