

BUDGET

**FISCAL YEAR
2018-2019**

**CITY OF BEREA
KENTUCKY**



Mayor

Steven Connelly

City Council

Steve Caudill

Jim Davis

Bruce Fraley

Jerry Little

David Rowlette

Tom Schultz

Ronnie Terrill

Cora Jane Wilson

City Administrator

Randy Stone

City Clerk

Cheryl Chasteen

Department Heads

Shawn Sandlin, Fire Chief

Ed Fortner, Utilities Manager

David Gregory, Police Chief

Kerri Hensley, Tourism Director

Priscilla Bloom, Parks Director

Susan Meeks, Finance Director

Danny Isaacs, Director of Business Development

Tom Moreland , GIS Director/Land Surveyor

Dwayne Brumley, Public Works Superintendent

Amanda Haney, Codes Administrator

Daniel Brindley, IT Director

Commission Director

Doris Wyatt, Housing Authority

Board Chairpersons

Industrial Authority

Mayor Steven Connelly

Housing Authority

Betty Olinger

Planning Commission

Betty Olinger

Tourism Commission

Ahmad Reynolds

Board of Adjustments

Josh Bills

Code Enforcement

Andrew Baskin

Ethics

Peggy Baker

Human Rights Commission

Miriam Pride

**City of Berea
Fiscal Year 2018-2019
Budget**

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CITY OF BEREA

CITY ADMINISTRATORS OFFICE

STEVEN CONNELLY
MAYOR

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(859) 986-8528 • FAX (859) 986-7657
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RANDY STONE
CITY ADMINISTRATOR

TO: The Berea City Council and the Citizens of Berea

RE: Budget Message for Fiscal Year 2018-2019

It is once again our honor to present the Annual Budget for the City of Berea. The 2019 Budget for the City of Berea meets the legal requirements of a balanced budget and provides for our citizens an excellent plan for the delivery of services for the twelve month fiscal year beginning July 1, 2018.

In local government it is often said the most important work of the City is the preparation and passage of the annual budget. The City of Berea's 2019 Annual Budget was prepared through a well-defined process that ultimately provides a roadmap for effective, efficient and responsive City operations. The budgeting process is necessary for effective governance and participation of the staff, elected officials and the citizens of the City is ever important because the funding supports goals and priorities for the City in the coming year.

With the passage of Ordinance 06-18, establishing standards of form and detail for the presentation of the annual budget the Council has enhanced the fact that the budget process and acceptance is one of the highest tools of transparency of our City operations. As we have stated in years past, municipal governments are measured based on two principals; transparency and strength of management. It is evident that the budget is the first key to transparency. This document, as passed explains in detail the anticipated receipt of all funds. All categories of anticipated receipt of funds are specifically stated. And as is required by law, comparisons are made and stated in the budget document of prior year's receipts as well as yearend actuals, as expressed in the annual audit. In the same manner anticipated

expenditures are stated, and comparisons are made to prior years. This document provides great detail from each department head, by line item, and defines their anticipated spending plan for the coming fiscal year. The budget, as passed, gives a plan for all financial matters pertaining to the City for the upcoming fiscal year and includes planning monies for future projects.

The annual audit is the second key that measures transparency and also demonstrates the strength of the City's management. A clean audit report gives the Mayor, City Council and the Citizens an enhanced degree of confidence in the day- to- day operation of the City. The understanding of both the fiscal budget and the annual audit gives an in- depth body of knowledge of the transparency and management activities of the City.

The presentation of the 2019 budget once again demonstrates the financial strength and progressive nature of the City of Berea. This budget demonstrates strength and support for our personnel, infrastructure improvements, day to day operations and the purchase of capital equipment. At the same time, this budget ensures the financial integrity of the City going forward.

FUND BALANCE RESERVE: The Fund Balance Reserve in the 2019 budget is stated at \$2,700,000.00. This reserve fund is set aside to cover daily operating expenses for two months in case of a catastrophic financial event. These monies are not budgeted and by Executive Order, it would take an act of the Council to release any of these monies for use.

CAPITAL SINKING FUND: The Capital Sinking Fund has been increased by \$600,000.00 over the 2018 Budget. This fund is set aside for the future purchase of large capital equipment. For example monies from this fund was used to purchase the Quiant Fire Apparatus in the 2018 budget. The Capital Sinking Fund will also play a role in the 2020 budget as another fire engine is scheduled for purchase next year.

REVENUE: The anticipated revenue stated in the 2019 budget remains strong, as in previous years. The City's major source of revenue is the Occupational Licenses Fee (OLF). The strength of this revenue lies in our diversity, led by our industrial base. Other sources of revenue that fortify the general fund are the Insurance Premium Tax, Franchise Fees on Utilities, net profits, and the collection of Property Tax. While our industry continues to grow, there has been much less growth in the past two years than in preceding years. The City does not have any empirical data, but it is our understanding that our large industry has reduced the amount of overtime than they have offered in the past. The budgeted amount of OLF in this budget is \$5,500,000. The audited amount for the 2017 budget was \$6,766,065. This \$1.2 million dollar built in reserve is our hedge that the administration stresses to guard against any down turn in our local economy. As a City we do not have any guarantee of revenue, only anticipated revenues, therefore, as a practice, we underestimate our revenue making sure that our expenditures are held in check. The receipts for Net Profits were exceptionally high in the last fiscal year. The 2017 audit expressed \$513,000 more than in the 2016 budget year. Net profits have never been a stable source of income. However, over the past two years the amount received form Net Profits has increased each year. The Budget does not anticipate an increase in Property Tax any greater than the compensating rate. The administration continues to encourage the Council to take the allowable four percent increases to defray the rising cost of personnel. Grant proceeds are stated much less than last year. The

City has placed a request with the Department of Local Government to use the unexpended splash pad grant monies on the upgrade of the playground equipment at the entrance of the Berea City Park. The equipment is more than thirty years old. Anticipated monies from grants in this fiscal year are \$150,000.

PERSONNEL: The 2019 budget includes a 2% rise to payroll for all employees. Each of our employees is evaluated and based on their performance and achievements each employee may receive up to a 2% rise on their base pay.

The staff also surveyed other neighboring departments and found that our pay scales needed to be adjusted in an effort to remain competitive. Two points must be understood. First, based on the City's receipt of revenue we cannot pay salaries equal to those entities that have been identified as our local competitors. However, by adjusting pay scales the City can be more competitive than it was previously. Secondly, with the grade increases that have been made in this Budget for Police and Fire and as well as Public Works, the ability for this government to give raises in the future have been greatly minimized unless the Council is willing to look at additional revenue increases for the General Fund in the future.

The acceptance of this budget honors the Staff's request to hire four full time positions. The expense of these employees will be charged to funds supported by the General Fund.

Business Development will convert the present part-time position to a full time position. Because of the rules of CERS, all part-time positions are limited to 100 hours per month. The City has adopted the rule of limiting these positions twenty-three hours per week, which works well with our twenty-six pay periods. Having such time limitations makes it impossible for the employee to accommodate the preparation and set-up for all the activities and training now offered through our Economic Development Office. The position will also maintain needed data bases for the Department such as available retail and commercial space.

The Police Department will seek a grant to hire a Police Social Services Coordinator. This position will not be hired unless the Police Department receives grant funding. This is a non-sworn position responsible for social service support, and assists the community and the Department in matters of domestic violence, homelessness, sex trafficking and drug prevention.

The Public Works Department has the approval to hire two new employees. First, the Department will hire a Diesel Mechanic. All of our heavy equipment is now computer controlled diesel engines including new tractors and backhoes. Without a trained mechanic on staff to service these units, the Department will have to send these units out for troubleshooting and repair. Using an outside source will lengthen the time the equipment will be out of service and will require an increase in our equipment repair line item. The need for this position is growing and will make the department more efficient. The second position to be hired is an additional Maintenance Worker. With the growth of our City and the additional request for services placed on the Public works Department the current lack of proper staffing is evident.

After several years of coverage, Baptist Health has denied quoting health insurance for the City. Therefore, Baptist will be replaced by Humana. The Humana Plan is equal to or better than the present

plan and is 5.6% less costly than the Baptist plans. Our dental insurance will remain with Delta Dental and the cost of coverage will remain the same as in last fiscal year.

The City pays the full premium cost for health and dental insurance for each full time employee and half of the additional cost of the family or dependent care policy. Each employee has life insurance coverage beginning at \$75K paid for by the City. Life Insurance coverage for Police and Fire has been changed in this budget. Each First Responder will be covered with a minimum of \$100K in life insurance with Line of Duty Coverage of \$300K. The City purchases disability coverage on all employees for their first five years of service. After five years of service the employee is vested in CERS and at that point, disability coverage is provided through the retirement system.

MAJOR PROJECTS: Funds are budgeted for the following projects in the 2019 Budget.

- Fund 66 remains open and funded in this budget to provide financial support for the US-25 road widening project. Any money that is spent by the City will be reimbursed by the State. The project is anticipated to be complete by June 2019. This is an eight million dollar infrastructure improvement.
- The Berea By-pass is still getting attention. District 7 officials continue to support this project with their counterparts in Frankfort. The staff at District 7 continues to support the By-pass project as designed from the intersection of US-25 to the intersection of US-21.
- The Budget contains \$70,000.00 for the settlement of a law suit. The owners of property in the Meadowlark area have sued the City because of sewer and water damage to their home. With support from Travelers Insurance, the City would like to offer to purchase this property and use the lot for water retention.
- Monies for the completion of the Indian Fort Trail are contained in this budget. The Allen Company has been awarded the contract for construction of the project. The cost of the project is \$426,000.00.
- The Brushy Fork Trail is funded in this budget in the amount of \$100,000.00. It is our intention to complete this project using the Public Works Department to supply the labor. The cost of the project will be materials only. The Brushy Fork Trail will not be a paved surface but rather an aggregate surface.
- The Cherry Road drainage project is a top priority in this budget. This budget contains \$300,000.00 for the construction of the project. The total cost of the project is estimated to be \$500,000.00. The project will not be bid out until spring of 2019 with the funding being in two budget cycles.
- Two parking lots are funded for resurfacing in the 2019 fiscal budget. The parking lot at Fire Station Two and the Park's parking lot by the Berea Community School. Together these two resurfacing projects are estimated to cost \$160,000.00.
- Eighty thousand dollars is contained in the budget to upgrade the camera system in the Council Chambers.
- Plans are complete to do an upgrade of the exterior of the "Old Post Office" at an estimated price of \$145,000.00.

EXPENDITURES:

Each department is well funded to carry out their day-to-day task. Capital items, for each department, are highly funded, such as three Cruisers for the Police department and a large dump truck with snow removal equipment and a flatbed truck for Public works. With the exception of the Fire Department all departmental budgets continue to increase. Because of inflation, our day-to-day operational expense continues to be on the rise as well as the increased cost of capital equipment.

GENERAL COMMENTS:

- After five years of having Travelers Insurance as our carrier of property and causality insurance the City has chosen to return to the Kentucky League of Cities as our insurance provider. The cost of coverage will be \$13,000.00 less in premium cost from the last fiscal year. The City looks forward to the additional services that the League can provide in grants and training.
- The Berea Volunteer Fire Department is funded in the amount of \$25,000.00. The City also receives \$11,000.00 from the state Fire Commission this is passed along to the volunteers. Our Fire Department relies heavily on the volunteer group for support and for their expertise in rescue services.
- The Madison County Animal Shelter is funded in this budget in the amount of \$7,500.00.
- 911 is funded in the budget in the amount of \$187,000.00. Each of the three governments in the county contributes to the day-to-day operations of the Center;
- The airport is supported at a level of \$25,000.00. The upgrade of the airport facilities will be a continuing topic of discussion as the Board seeks to fund a seven million dollar project asking that the three governments financially back this effort.
- \$350,000 has been budgeted in the Municipal Road Aid Fund. If used and we will, our ending fund balance in this fund will be at a record low.

BEREA CRAFTS FAIR:

The July Crafts Fair is one again funded in this budget. The Craft Fair as budged is a stand-alone operation. The expenditures of the fair are supported by the income received form exhibitor's registration fees and the revenues received at the gate. No Tourism funds are used to support this operation except for advertising.

TOURISM:

The Tourism budget remains strong both in revenues and expenditures that supports the economic growth of tourism in our City. Their focus remains on the arts, history, sustainability and outdoor recreation. The Tourism Budget continues its programs of advertisement, Learnshops, Accelerator program, debt service on the Tolle property and \$400,000.00 for the renovation of the Tolle building. The Tourism Budget also includes \$50,000.00 for the City's trails programs. Tourism will support the Swing for a Cure softball tournament for the second year.

BEREA MUNICIPAL UTILITIES:

The Berea Municipal Utilities (BMU) FY 2019 budgets for Administration, Electric, Water, Wastewater and Capital, which includes sufficient revenues in each division to support operating expenses and capital purchases. BMU will add one new Water/Sewer operator to support maintenance and capital work done in the Distribution and Collection systems. The 2019 budget provides funding for the hiring of a Water Treatment Operator trainee and a Wastewater Treatment plant trainee. The Electric Division is funded for an apprentice lineman. The hiring of an additional lineman will allow the Electric Division to fully and safely staff two line crews.

Funding in the 2019 budget for operational capital is very strong, supporting equipment replacements and software upgrades. Software upgrades will occur on the following programs: ESRI, GIS and Asset Management. Heavy equipment purchases will include a Kubota Tractor to be used in clearing rights of way and land farming applications, a Ford flatbed truck that will be used with the chipper and a crew cab truck that will be used in the Wastewater Division.

BMU capital projects in FY 2019 include the building of a pole storage building, replacement of a section of roof at the Utility Building and completion of the landscape in the front of the Utility offices. The Electric Division will complete upgrades of the Meters for AMP and KU, upgrade the SCADA system and work toward upgrading the 4kv system at St Joe Hospital to a 12kv system. The Water Division remains committed to the Owsley Fork Dam Project. The Wastewater Division continues to work toward construction of the South Middletown Force Main and Pump Station as well as the completion of the plans for the 1016 Sewer Main extension.

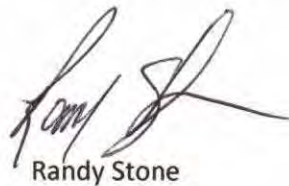
It is a pleasure to present the 2019 Fiscal Year Budget for the City of Berea. Our thanks to all the Department Heads for their excellent work developing their budgets and especially to our Finance Director, Susan Meeks, who tirelessly works to ensure accuracy in compiling the budget.

While the annual budget is not the most exciting process to most, it is through the Annual Budget process that the Mayor, Council and Administration moves the City forward one fiscal year at a time. Thank You.

Sincerely,



Mayor Steven Connelly



Randy Stone

Berea City Administrator

BUDGET ORGANIZATION

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
Industrial Development Authority Fund.....	29
Police Restricted Fund-State	53
Berea Corridor Engineering	55
Police Restricted Fund-Federal Equitable Sharing	57
Menalaus Pike Design Engineering	58
US25 North	66
Berea Craft Fair.....	75

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 2018-2019 BUDGET**

	General Fund	Road Aid	Tourism	Industrial Development	Police Restricted - State	Berea Corridor	Police Restricted - Fed	US 25 North	Craft Festival	TOTAL
TOTAL FUND BALANCE @ JULY 1	\$ 11,000,000	\$ 260,000	\$ 1,450,000	\$ 147,500	\$ 83,215	\$ -	\$ 44,010	\$ 120,277	\$ 51,945	\$ 13,156,947
REVENUE										
Tax	1,886,344	233,500	1,100,000	-	-	-	-	-	-	3,219,844
Licenses & Permits	7,455,200	-	-	-	-	-	-	-	-	7,455,200
Charges for Service	130,900	-	175,000	-	-	-	-	-	57,500	363,400
Fines & Forfeitures	26,200	-	500	-	15,000	-	7,000	-	-	48,700
Intergovernmental Revenues	510,000	-	15,000	-	-	79,000	-	145,000	-	749,000
Investment Income	36,170	286	2,200	675	30	-	20	-	20	39,401
Other Financing Sources	524,132	-	24,000	15,798	-	-	-	-	-	563,930
Transfers from Other Funds	(25,000)	-	(50,000)	75,000	-	-	-	-	-	-
TOTAL REVENUE	10,543,946	233,786	1,266,700	91,473	15,030	79,000	7,020	145,000	57,520	12,439,475
EXPENDITURE SUMMARY BY DEPARTMENT:										
General Government										
General Services	792,340	-	-	-	-	-	-	-	-	792,340
Administration Department	479,768	-	-	-	-	-	-	-	-	479,768
Business Development	227,464	-	-	87,000	-	-	-	-	-	314,464
Mayor and City Council	494,300	-	-	-	-	-	-	-	-	494,300
IT	347,686	-	-	-	-	-	-	-	-	347,686
Finance	896,000	-	-	-	-	-	-	-	-	896,000
Capital Projects	1,236,000	-	-	-	-	-	-	-	-	1,236,000
Total Administrative	4,473,558	-	-	87,000	-	-	-	-	-	4,560,558
Public Safety										
Police	3,343,500	-	-	-	17,000	-	-	-	-	3,360,500
Fire	2,403,458	-	-	-	-	-	-	-	-	2,403,458
Total Public Safety	5,746,958	-	-	-	17,000	-	-	-	-	5,763,958
Public Works										
Public Works Operations	2,941,834	350,000	-	-	-	79,000	-	145,000	-	3,515,834
GIS	267,647	-	-	-	-	-	-	-	-	267,647
Total Public Works	3,209,481	350,000	-	-	-	79,000	-	145,000	-	3,783,481
Parks										
Parks Operation	879,223	-	-	-	-	-	-	-	-	879,223
Swimming Pool	260,198	-	-	-	-	-	-	-	-	260,198
Intergenerational Center	43,700	-	-	-	-	-	-	-	-	43,700
Total Parks	1,183,121	-	-	-	-	-	-	-	-	1,183,121
Tourism	-	-	2,191,300	-	-	-	-	-	47,380	2,238,680
Codes and Planning	530,791	-	-	-	-	-	-	-	-	530,791
TOTAL EXPENDITURES	15,143,909	350,000	2,191,300	87,000	17,000	79,000	-	145,000	47,380	18,060,589
REVENUE OVER/(UNDER) EXPENDITURES	(4,599,963)	(116,214)	(924,600)	4,473	(1,970)	-	7,020	-	10,140	(5,621,114)
ENDING FUND BALANCE	\$ 6,400,037	\$ 143,786	\$ 525,400	\$ 151,973	\$ 81,245	\$ -	\$ 51,030	\$ 120,277	\$ 62,085	\$ 7,535,833

GENERAL FUND SUMMARY

FUND 10

	AUDITED 2015-2016 ACTUAL	AUDITED 2016-2017 ACTUAL	ADOPTED 2017-2018 BUDGET	AMENDED 2017-2018 BUDGET	2018-2019 PROPOSED BUDGET
TOTAL FUND BALANCE @ JULY 1	\$ 7,650,386	\$ 8,339,216	\$ 9,650,000	\$ 9,696,058	\$ 11,000,000
FUND BALANCE RESERVE	2,085,000	2,200,000	2,700,000	2,700,000	2,700,000
CAPITAL SINKING FUND	1,950,000	1,650,000	2,250,000	2,250,000	2,850,000
FUND BALANCE AVAILABLE FOR BUDGET	<u>\$ 3,615,386</u>	<u>\$ 4,489,216</u>	<u>\$ 4,700,000</u>	<u>\$ 4,746,058</u>	<u>\$ 5,450,000</u>
REVENUE					
Property Tax	1,979,242	1,949,511	1,832,214	1,888,344	1,886,344
Licenses & Permits	8,655,151	9,500,082	6,829,700	7,021,700	7,455,200
Charges for Service	152,707	151,048	118,000	130,655	130,900
Fines & Forfeitures	53,940	55,381	22,600	26,200	26,200
Intergovernmental Revenues	489,708	693,533	1,178,750	973,500	510,000
Investment Income	44,901	45,797	35,900	35,900	36,170
Other Financing Sources	134,657	4,555,179	5,484,175	15,720,357	524,132
Transfers (to)/from Other Funds	(158,967)	54,285	(25,000)	(25,000)	(25,000)
TOTAL REVENUE	<u>11,351,339</u>	<u>17,004,816</u>	<u>15,476,339</u>	<u>25,771,656</u>	<u>10,543,946</u>
EXPENDITURE SUMMARY BY DEPARTMENT:					
General Government					
General Services	677,983	647,018	875,063	10,262,259	792,340
Administration Department	390,267	719,229	460,704	460,584	479,768
Business Development	55,013	91,288	187,667	193,517	227,464
Mayor and City Council	648,513	414,963	549,800	549,800	494,300
IT	110,458	245,919	255,713	255,713	347,686
Finance	396,354	414,640	461,000	461,000	896,000
Capital Projects	1,030,888	6,720,774	6,585,000	6,556,000	1,236,000
Total Administrative	<u>3,309,476</u>	<u>9,253,831</u>	<u>9,374,947</u>	<u>18,738,873</u>	<u>4,473,558</u>
Public Safety					
Police	2,572,527	2,669,418	2,977,500	2,972,500	3,343,500
Fire	1,502,839	1,572,069	2,805,400	2,797,300	2,403,458
Total Public Safety	<u>4,075,366</u>	<u>4,241,487</u>	<u>5,782,900</u>	<u>5,769,800</u>	<u>5,746,958</u>
Public Works					
Public Works Operations	2,044,023	1,937,060	2,437,203	2,587,203	2,941,834
GIS	168,716	202,469	241,063	241,063	267,647
MS4	21,993	13,751	47,300	47,300	-
Total Public Works	<u>2,234,732</u>	<u>2,153,280</u>	<u>2,725,566</u>	<u>2,875,566</u>	<u>3,209,481</u>
Codes and Planning	386,572	420,923	470,619	494,269	530,791
Parks					
Parks Operation	456,064	529,482	674,798	719,798	879,223
Swimming Pool	168,366	162,223	426,441	431,441	260,198
Intergenerational Center	31,933	22,108	43,700	71,550	43,700
Total Parks	<u>656,363</u>	<u>713,813</u>	<u>1,144,939</u>	<u>1,222,789</u>	<u>1,183,121</u>
TOTAL EXPENDITURES	<u>10,662,509</u>	<u>16,783,334</u>	<u>19,498,971</u>	<u>29,101,297</u>	<u>15,143,909</u>
REVENUE OVER/(UNDER) EXPENDITURES	688,830	221,482	(4,022,632)	(3,329,641)	(4,599,963)
UNALLOCATED FUND BALANCE AT 6/30	<u>\$ 4,304,216</u>	<u>\$ 4,710,698</u>	<u>\$ 677,368</u>	<u>\$ 1,416,417</u>	<u>\$ 850,037</u>
FUND BALANCE SUMMARY at JUNE 30					
Fund Balance Reserve	\$ 2,085,000	\$ 2,200,000	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000
Capital Sinking Fund	1,950,000	1,650,000	2,250,000	2,250,000	2,850,000
Unallocated	4,304,216	4,710,698	677,368	1,416,417	850,037
TOTAL ENDING FUND BALANCE	<u>\$ 8,339,216</u>	<u>\$ 8,560,698</u>	<u>\$ 5,627,368</u>	<u>\$ 6,366,417</u>	<u>\$ 6,400,037</u>

GENERAL FUND REVENUE

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
41000	General Property Taxes	687,386	687,815	645,000	683,000	675,000
41010	Vehicle Property Tax	53,114	56,423	40,000	45,000	48,000
41020	Public Service Property Tax	15,334	18,185	10,000	10,000	13,000
41030	Delinquent Property Tax	28,401	9,983	10,000	10,000	10,000
41040	In Lieu of Property Taxes	44,374	25,541	22,000	22,000	22,000
41050	Bank Depository Fees	56,805	60,426	60,214	63,344	63,344
41100	State Telecommunication Tax	123,629	123,619	120,000	120,000	120,000
41200	Franchise Fee	970,199	967,519	925,000	935,000	935,000
42000	Business License	10,693	13,735	7,500	7,500	9,000
42010	OL - Payroll	6,429,888	6,756,065	5,300,000	5,500,000	5,700,000
42020	OL - Net Profit	1,001,497	1,514,675	650,000	650,000	850,000
42030	OL - Insurance	946,272	964,978	700,000	700,000	750,000
42040	OL - Individual	55,576	55,477	30,000	30,000	25,000
42050	Alcoholic Beverage License	6,691	6,150	6,000	6,000	6,000
42050	Alcoholic Beverage Regulatory Fee	10,211	9,327	18,000	10,000	10,000
42100	Building Permits	76,299	85,141	55,000	55,000	50,000
42110	Electrical Permits	79,828	52,510	45,000	45,000	40,000
42120	Mechanical Permits	20,755	30,255	18,000	18,000	15,000
42200	Burn Permits	10	-	-	-	-
42300	Street Cut Permits	1,275	1,825	200	200	200
43280	Customer Reimbursement	16,156	9,944	-	-	-
44000	Plat Review Fees	5,792	3,853	2,600	4,300	3,500
44010	Demolition/Clean Up	-	35	100	100	100
44100	GIS Mapping	-	-	-	-	-
44200	Court costs	14,609	13,548	12,000	12,000	12,000
44210	Accident Reports	4,590	4,515	2,000	2,000	2,000
44220	Fingerprint Fees	1,170	1,530	900	900	900
44230	Special Police Services	16,377	17,047	10,000	13,955	15,000
44240	Special Olympics 10K Race	7,151	-	-	-	-
44300	Park Concessions	11,661	15,562	14,000	14,000	14,000
44310	Pool Concessions	26,120	28,552	22,000	22,000	22,000
44320	Softball Fees	-	275	200	200	200
44330	Swimming Pool Fees	63,552	64,929	53,000	60,000	60,000
44340	Aerobics Classes	1,685	1,202	1,200	1,200	1,200
45000	Parking Fines	4,030	7,655	3,500	3,500	3,500
45010	Court Restitution	-	6,483	100	100	100
45020	Codes Violation	2,250	2,490	1,000	1,600	1,600
45050	Penalties & Interest	47,660	38,753	18,000	21,000	21,000
46000	County SRO	73,293	72,033	70,000	70,000	70,000
46100	Police Incentive	107,438	149,228	132,000	132,000	140,000
46110	Fire Incentive	71,476	101,377	100,500	100,500	101,000
46111	Volunteer Fire State Aid	8,250	11,000	8,250	11,000	11,000
46200	County Fire Contribution	38,000	38,000	38,000	38,000	38,000
46210	County Park Contribution	15,000	15,000	15,000	-	-
46300	Grant Proceeds	176,251	306,895	815,000	622,000	150,000
47000	Interest on Checking	993	1,031	900	900	1,170
47100	Interest on CDs	43,908	44,766	35,000	35,000	35,000
48010	Cell Tower Rent	12,525	12,825	12,000	12,000	12,000
48020	Park Rental Fees	3,425	2,900	3,000	3,000	3,000
48030	Field Rental Fees	1,075	965	1,000	1,000	1,000
48040	Folk Center Rental Fees	18,535	18,940	16,000	16,000	16,000
48050	IGC - Rent	4,200	5,130	4,200	4,200	4,200
48060	IGC - Utilities	14,147	14,502	15,000	15,000	14,500

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
48070	Courtroom Rent	23,475	23,475	23,475	23,475	23,475
48080	Broadway Center Rent	7,800	5,550	4,500	5,000	5,500
48090	Misc Rent & Royalties	-	-	-	-	-
48200	Insurance Proceeds	32,027	3,286	-	35,000	-
48300	Financing Proceeds	-	4,388,228	5,400,000	15,598,582	-
48600	Sale of Capital Asset	4,824	63,296	-	-	-
48900	Miscellaneous Income	12,624	16,082	5,000	7,100	8,000
49000	Transfer to/from Other Funds	(158,967)	54,285	(25,000)	(25,000)	(25,000)
49100	Transfer: Administrative Overhead	-	-	-	-	436,457
		11,351,339	17,004,816	15,476,339	25,771,656	10,543,946

**2018-2019 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	\$0.102 per \$100 of assessed value (2017 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
Land Disturbance / Fill Permit	\$250 + \$.50 for each \$1000 over \$100,000

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
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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	Eric Hogsten	1

BUILDING MAINTENANCE

Janitors	VACANT Rick Abney (Part-Time)	2
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GENERAL GOVERNMENT

1000

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
51001	Salaries: Full-time	5,791	-	24,638	10,000	-
51002	Salaries: PT/Seasonal/Temp	12,162	12,891	13,574	13,754	13,843
51003	Salaries: Overtime	-	-	500	500	500
51102	Medical and Life Ins.	104	-	12,297	6,000	-
51103	City Pension Contributions	763	997	4,821	2,400	-
51104	City FICA Contributions	1,103	799	2,400	1,200	889
51105	Medicare	258	187	561	250	208
52100	Electric - Buildings	39,114	30,629	45,000	45,000	45,000
52200	Natural Gas	7,444	2,023	10,000	10,000	10,000
52300	Water Service	1,785	1,142	2,400	2,400	2,000
52400	Sewer Service	1,323	922	1,900	1,900	1,700
52500	Waste Collection	2,435	2,553	2,500	2,500	2,500
53010	General Operating Supplies	4,040	1,821	3,500	3,500	3,500
53040	Janitorial Supplies	8,304	8,862	9,000	9,000	11,000
54200	Equipment Rent/Lease	3,600	3,600	3,600	3,600	-
54310	Unemployment Insurance	5,742	-	10,000	10,000	10,000
54320	Employee Disability Insurance	4,176	4,332	5,000	5,000	5,200
54330	Workers Comp. Insurance	117,524	123,831	124,000	173,000	180,000
54340	Property Insurance	59,896	59,923	62,000	65,000	67,000
54350	General Liability Insurance	80,704	84,457	81,000	81,000	87,000
54500	Building & Grounds R&M	54,449	25,130	25,000	20,000	30,000
54510	Equipment R&M	4,331	2,242	4,200	3,200	3,000
54750	Cleaning Services	-	-	14,000	17,000	54,000
55012	Cash Over/Short	-	1	-	-	-
55100	Special Programs	2,800	-	9,000	9,000	5,000
57000	Principal Payment	240,000	250,000	238,464	9,601,347	-
57100	Interest Payment	20,135	30,676	165,708	165,708	260,000
		677,983	647,018	875,063	10,262,259	792,340

**GENERAL GOVERNMENT
BUDGET JUSTIFICATION
AND EXPLANATIONS**

51001 Full Time Salaries - Position is vacant

51002 Part Time - Ricky Abney-23 hours per week

51003 Overtime - To cover any emergencies

52200 thru 52500 - Utility cost for the following buildings: City Hall, Municipal Building, and the Broadway Center

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

53040 Janitorial Supplies - \$ 11,000 is the expense for all departments with the exception of Parks

54200 Rent/Lease - Parking lot on North Broadway. \$300.00 per month has been moved to Fund 28-Tourism

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

54320 Employee Disability Insurance - The City purchases long term disability coverage for all employees less than five years of service credit. After five years, the employee is vested in the CERS retirement program through which Disability Coverage is provided.

54330 Workers Comp - KLC's quote for the coming year does not indicate a premium increase but the City will have a mid-year audit that will take into consideration increases in wages in FY 2019 and claims made to the date of the audit.

54340 Property Insurance - Travelers is our present carrier. Still in negotiations with KLC.

54350 General Insurance - Travelers Ins is our present carrier, no price increase. Still negotiations with KLC.

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

54510 Equipment R&M - General Repair

54750 Cleaning Service - Out sourced cleaning service for City Hall and the Municipal Building

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

57000 Principal Payment - Rural Development does not require a principal payment this Fiscal year

57100 Interest Payment - Interest only payment on the Rural Development Loan for City Hall.



United States Department of Agriculture
CPAP - Community Program Application Processing



CPAP - Bond Schedule Detail

Loan 97-01

Name of Borrower:City of Berea			
Amount of Loan	5402000	Annual Interest Rate	0.03125
Number of Initial Interest Only Payments	2	Number of principal and/or Interest Payments	40
Payment Frequency	Annual	This is a split payment bond.	No
Principal Payment Units	100	Interest Payment Units.	1

Year	Period	Number	Payment	Interest	Principal	Balance
2019	1	1	133000	133000	0	5402000
2020	1	2	168812	168812	0	5402000
2021	1	3	244912	168812	76100	5325900
2022	1	4	244834	166434	78400	5247500
2023	1	5	244884	163984	80900	5166600
2024	1	6	244856	161456	83400	5083200
2025	1	7	244850	158850	86000	4997200
2026	1	8	244862	156162	88700	4908500
2027	1	9	244890	153390	91500	4817000
2028	1	10	244831	150531	94300	4722700
2029	1	11	244884	147584	97300	4625400
2030	1	12	244843	144543	100300	4525100
2031	1	13	244909	141409	103500	4421600
2032	1	14	244875	138175	106700	4314900
2033	1	15	244840	134840	110000	4204900
2034	1	16	244903	131403	113500	4091400
2035	1	17	244856	127856	117000	3974400
2036	1	18	244900	124200	120700	3853700
2037	1	19	244828	120428	124400	3729300
2038	1	20	244840	116540	128300	3601000
2039	1	21	244831	112531	132300	3468700
2040	1	22	244896	108396	136500	3332200
2041	1	23	244831	104131	140700	3191500
2042	1	24	244834	99734	145100	3046400
2043	1	25	244900	95200	149700	2896700
2044	1	26	244921	90521	154400	2742300
2045	1	27	244896	85696	159200	2583100
2046	1	28	244921	80721	164200	2418900
2047	1	29	244890	75590	169300	2249600
2048	1	30	244900	70300	174600	2075000
2049	1	31	244843	64843	180000	1895000
2050	1	32	244918	59218	185700	1709300
2051	1	33	244915	53415	191500	1517800
2052	1	34	244831	47431	197400	1320400
2053	1	35	244862	41262	203600	1116800
2054	1	36	244900	34900	210000	906800
2055	1	37	244837	28337	216500	690300
2056	1	38	244871	21571	223300	467000
2057	1	39	244893	14593	230300	236700
2058	1	40	244096	7396	236700	0
TOTALS			\$9,509,007.00	\$4,107,007.00	\$5,402,000.00	

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.

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United States Department of Agriculture
CPAP - Community Program Application Processing



CPAP - Bond Schedule Detail

Loan 97-02

Name of Borrower:City of Berea			
Amount of Loan	5000000	Annual Interest Rate	0.03125
Number of Initial Interest Only Payments	2	Number of principal and/or Interest Payments	40
Payment Frequency	Annual	This is a split payment bond.	No
Principal Payment Units	100	Interest Payment Units.	1

Year	Period	Number	Payment	Interest	Principal	Balance
2019	1	1	123288	123288	0	5000000
2020	1	2	156250	156250	0	5000000
2021	1	3	226650	156250	70400	4929600
2022	1	4	226650	154050	72600	4857000
2023	1	5	226681	151781	74900	4782100
2024	1	6	226640	149440	77200	4704900
2025	1	7	226628	147028	79600	4625300
2026	1	8	226640	144540	82100	4543200
2027	1	9	226675	141975	84700	4458500
2028	1	10	226628	139328	87300	4371200
2029	1	11	226600	136600	90000	4281200
2030	1	12	226687	133787	92900	4188300
2031	1	13	226684	130884	95800	4092500
2032	1	14	226690	127890	98800	3993700
2033	1	15	226603	124803	101800	3891900
2034	1	16	226621	121621	105000	3786900
2035	1	17	226640	118340	108300	3678600
2036	1	18	226656	114956	111700	3566900
2037	1	19	226665	111465	115200	3451700
2038	1	20	226665	107865	118800	3332900
2039	1	21	226653	104153	122500	3210400
2040	1	22	226625	100325	126300	3084100
2041	1	23	226678	96378	130300	2953800
2042	1	24	226606	92306	134300	2819500
2043	1	25	226609	88109	138500	2681000
2044	1	26	226681	83781	142900	2538100
2045	1	27	226615	79315	147300	2390800
2046	1	28	226612	74712	151900	2238900
2047	1	29	226665	69965	156700	2082200
2048	1	30	226668	65068	161600	1920600
2049	1	31	226618	60018	166600	1754000
2050	1	32	226612	54812	171800	1582200
2051	1	33	226643	49443	177200	1405000
2052	1	34	226606	43906	182700	1222300
2053	1	35	226696	38196	188500	1033800
2054	1	36	226606	32306	194300	839500
2055	1	37	226634	26234	200400	639100
2056	1	38	226671	19971	206700	432400
2057	1	39	226612	13512	213100	219300
2058	1	40	226153	6853	219300	0
TOTALS			\$8,891,504.00	\$3,891,504.00	\$5,000,000.00	

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 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
51001	Salaries: Full-time	199,573	163,947	174,300	174,300	180,300
51002	Salaries: PT/Seasonal/Temp	5,859	6,711	10,500	10,500	12,500
51003	Salaries: Overtime	2,115	1,109	2,400	2,400	2,400
51102	Medical and Life Ins.	21,506	17,803	16,404	16,404	16,500
51103	City Pension Contributions	33,931	30,618	33,900	33,900	50,531
51104	City FICA Contributions	11,501	9,828	11,650	11,650	11,944
51105	Medicare	2,690	2,298	2,750	2,750	2,793
53000	General Office Supplies	2,758	2,847	3,200	3,200	3,200
53001	Books/Manuals/Periodicals	6,551	2,536	4,000	4,000	4,000
53200	Uniforms & Gear	514	20	500	500	500
53300	Fuel	1,302	449	1,200	1,200	1,200
53400	Small Tools & Equipment	551	-	7,500	7,500	7,500
53500	Office Furniture & Equipment	2,635	-	8,000	4,000	1,500
54000	Legal Services	59,529	438,253	72,000	72,000	72,000
54090	Other Professional Services	7,863	16,144	45,000	45,000	35,000
54100	Advertising	7,109	6,433	8,000	8,000	8,000
54200	Equipment Rent/Lease	5,711	5,658	6,400	6,725	7,100
54520	Vehicle R&M	-	-	400	400	400
54730	Postage & Shipping	9,331	7,102	11,000	7,000	8,000
54740	Printing & Copy Services	96	8	-	55	100
55020	Membership & Licenses	4,890	5,281	5,100	5,100	5,300
55021	Education & Training	1,411	-	1,000	1,000	1,000
55022	Conference/Meeting Expenses	1,695	2,129	4,500	4,500	4,500
55023	Meals & Travel	1,146	55	1,000	500	500
56300	Automobiles	-	-	30,000	38,000	43,000
		390,267	719,229	460,704	460,584	479,768

**ADMINISTRATION
BUDGET JUSTIFICATION
AND EXPLANATIONS**

51001 Salaries - City Administrator and City Clerk

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

51003 Salaries: Overtime - Overtime for the clerk.

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 - Administration does not have an assigned vehicle for the purchase of fuel on a day to day basis. Vehicles used by the administration for trips do incur the purchases of fuel.

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

53500 Office Furniture - Nothing planned at this time

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

54090 Professional Services - Integrated Engineering is due one more payment on the Main Street Traffic Study. The City will be reimbursed eighty per-cent of the payment from KDOT. Monies are also budgeted to cover any additional project work that may arise in the next fiscal year.

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

54200 Equipment Rental and Leases - Funds from this line item covers the lease and rental agreements for the copy machine and postage meter.

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

55022 Conference and Meeting Expenses - Spring and fall 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. The principal assignment of this vehicle will be for the use of the Business Development Director. A Ford Expedition with third row seating is planned for this purchase.

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
Program Coordinator (Part-Time)	Beth Myers	1

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
51001	Salaries: Full-time	36,504	57,297	58,174	58,174	90,652
51002	Salaries: Part-Time/Seasonal	-		18,000	18,000	-
51102	Medical and Life Ins.	3,493	5,799	6,527	6,527	18,500
51103	City Pension Contributions	6,329	10,823	11,158	11,158	25,428
51104	City FICA Contributions	2,153	3,491	4,723	4,723	5,620
51105	Medicare	504	816	1,105	1,105	1,314
52600	Website & Email Hosting	-	49	80	80	100
53000	General Office Supplies	2,431	1,340	2,850	3,500	3,000
53001	Books/Manuals/Periodicals	-	-	200	200	200
53200	Uniforms & Gear	174	-	200	400	400
53300	Fuel	47	862	2,000	2,000	2,400
53500	Office Furniture & Equipment	-	-	250	250	250
54010	Consulting Services	-	-	20,000	20,000	10,000
54090	Other Professional Services	-	1,520	6,500	6,500	6,500
54100	Advertising	1,402	1,353	2,500	2,500	2,500
54210	Facility Rent	-	-	-	-	-
54520	Vehicle R&M	-	-	1,500	1,500	1,500
54720	Contract Labor	-	-	-	-	-
54730	Postage Shipping	-	-	300	300	300
54740	Printing & Copy Services	58	-	1,000	1,000	1,000
55020	Membership & Licenses	225	500	4,600	4,600	6,200
55021	Education & Training	135	35	12,000	12,000	12,000
55022	Conference/Meeting Expenses	1,055	2,249	3,000	8,000	8,600
55023	Meals & Travel	503	1,187	7,000	7,000	7,000
55100	Special Programs	-	3,967	24,000	24,000	24,000
		55,013	91,288	187,667	193,517	227,464

**BUSINESS DEVELOPMENT
BUDGET JUSTIFICATION
AND EXPLANATIONS**

PERSONNEL SERVICES

51001 Salaries: Full Time – \$90,652 - Salaries reflects an additional Full-Time Employee bringing the department up to two full time employees. The new employee would take over the responsibilities of the current part time program coordinator and add the responsibility of maintaining the available commercial properties database.

51002 Salaries: Part-Time/Seasonal/Temp - \$0. This reflects the elimination of the one part-time staff position assisting the Director of Business Development.

51102 Medical & Life Ins. - \$21,125

51103 City Pension Contributions - \$25,428

51104 City FICA Contributions - \$5,620

51105 Medicare - \$1,314

UTILITIES

52600 - Website & Email Hosting - \$100. Once a year renewal of bereabusinesdevelopment.com, bereaeconomicdevelopment.com and Basic SiteLock (renews 4/21/2019)

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 - \$400. These fund will be used to purchase button down shirts with the City of Berea logo.

53300 Fuel - \$2,400. This represents the projected fuel cost over the course of a year, and slightly increases 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 - \$10,000. This budgeted amount represents one major consulting project we will take on this year. The Business Development department is working on an employer needs assessment with the Madison County Public Schools where funds will be used to hire a research company. The results of this assessment will be used to design vocational training programs in the public school system.

54090 Other Professional Services - \$6,500. In FY19 the priority for the Business Development department will continue 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 previous years. 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 - \$6,200. This represents several 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 is included below.

Kentucky United	\$3,500
Bluegrass Alliance	\$1,500
International Economic Development Council	\$420
Southern Economic Development Council	\$250
Kentucky Association of Economic Development	\$250
International Council of Shopping Centers	\$100
Madison County Industrial Management Club	\$75
Madison Young Professionals	\$50
Miscellaneous	\$55

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

EKU Masters in Public Administration	\$11,000
International Economic Development Council -	\$600
Miscellaneous	\$400

55022 Conferences/Meeting Expenses - \$8,600. 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.

Prospect Site Visits -	\$4,500
International Council of Shopping Centers (Atlanta) -	\$300
Bluegrass Alliance (Atlanta) -	\$400
Bluegrass Alliance (Detroit) -	\$400
Kentucky United (Chicago) -	\$400
KAED Fall Conference -	\$250
KAED Spring Conference –	\$250
KAED Best Practices Conference -	\$250
KY ABC Summit -	\$250
Miscellaneous -	\$1,000

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

International Council of Shopping Centers (Atlanta)	\$1,540
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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	\$5,000
AIR Shift	\$5,000
Various Monthly Speakers (12)	\$2,000
Industry Appreciation Lunch	\$2,000
Central Kentucky Job Fair	\$2,000
Startup Weekend	\$2,000
FastTrac NewVenture	\$2,000
Small Business Appreciation Event	\$2,000
Selling on Amazon	\$2,000

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 Jim Davis Bruce Fraley Jerry Little David Rowlette Tom Schultz Ronnie Terrill Cora Wilson	8

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 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	5,033	4,451	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	500
55022	Conference/Meeting Expenses	8,943	9,203	12,000	12,000	12,000
55090	Contingency	13,426	25,972	20,000	20,000	20,000
55100	Special Programs	137,253	45,935	89,000	89,000	86,000
55300	Dog Warden - County	-	-	7,500	7,500	7,500
55310	Volunteer Firemen	148,250	36,000	36,000	36,000	36,000
55320	Bluegrass ADD	2,731	2,731	2,800	2,800	2,800
55330	Madison County Airport	25,000	25,000	155,000	155,000	25,000
55340	911 Support	198,625	156,419	109,000	109,000	187,000
56230	Building Improvements	-	-	-	-	-
		648,513	414,963	549,800	549,800	494,300

**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	\$6,000
	Spay and Neuter Program	\$5,000
	LED Christmas Lights	\$32,000
	Summer Food Program	\$8,000
	Berea Dolphins	\$10,000
	Opioid Grant	\$5,000
	Senior Citizens Program	\$20,000

55300 Dog Warden - Without any prior communication, the City received a funding request form Judge Taylor asking for \$ 30,154.97 for support of the Madison County Animal Shelter. I have placed \$7500 in this line item based on discussion with the council. In the past we have agreed to \$7500, as a contribution to the animal shelter but the county has not issued a request for payment for a number of years. As a part of this discussion the City should consider the loss of the \$15,000 the county had been contributing to the City for our park services.

55310 Volunteer Fireman - Annual Support

55320 Bluegrass Area Development District - Yearly membership dues

55330 Madison County Airport - Yearly support for daily operation in the amount of \$25,000. The Madison County Airport Board is working toward increasing their aprons, adding two additional T-hangers, and building a new terminal. The estimated cost of the construction improvement projects including water and sewer is estimated be \$ 7,000,000, the request of the Airport Board is for the three governments to agree to share equally in the repayment of a bond issue. The Board does have plans to acquire grants and increase FTO and ECU rental charges to help alleviate the debt. The FAA grants and future rental agreements are not in hand but the Board does have confidence in receiving these monies in the future. The City of Berea's interest in this project is to provide support for our existing industries.

55340 911 Support - Annual operational support and equipment upgrade

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 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
51001	Salaries: Full-time	-	56,613	51,725	51,725	55,000
51003	Salaries: Overtime	-	-	1,500	1,500	1,500
51102	Medical and Life Ins.	-	6,913	6,560	6,560	6,500
51103	City Pension Contributions	-	10,594	9,921	9,921	15,428
51104	City FICA Contributions	-	3,362	3,207	3,207	3,410
51105	Medicare	-	786	750	750	798
52000	Telephone	50,851	48,105	39,000	39,000	39,000
52600	Website & Email Hosting	16,234	23,798	18,000	18,000	20,000
52700	Internet & Cable Service	9,774	10,456	20,000	20,000	20,000
53000	General Office Supplies	-	37	500	500	500
53001	Books/Manuals/Periodicals	-	-	500	500	500
53010	General Operating Supplies	-	60	1,000	1,000	1,000
53200	Uniforms & Gear	-	277	500	500	500
53300	Fuel	-	-	1,000	1,000	1,000
53400	Small Tools & Equipment	-	2,936	3,000	3,000	3,000
53500	Office Furniture & Equipment	-	185	7,000	7,000	7,000
54000	Legal Services	-	-	-	-	-
54011	Engineering Services	-	-	3,000	3,000	3,000
54012	IT Support & Service	33,599	34,546	30,000	30,000	10,000
54013	Software Maintenance	-	1,511	3,000	3,000	8,000
54510	Equipment R&M	-	94	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	-	2,970	5,000	5,000	6,000
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	-	-	-	-	25,000
56430	Other Equipment	-	42,676	30,000	30,000	100,000
		110,458	245,919	255,713	255,713	347,686

**INFORMATION TECHNOLOGY
BUDGET INFORMATION
FY 2018-2019**

PERSONNEL SERVICES

These line items are used to cover the cost of IT Director. IT Technician cost is covered in Utilities budget.

51001 Salaries Full-time – Requested funds provides for in an increase for our IT Director to bring his salary closer to the market value of an experienced IT Director/Technician.

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

51003 Salaries Overtime - Maintained for possible emergency needs, no change from FY 17-18

1102 Medical and Life Ins. - Request an increase of \$602 to reflect new pay rates.

51103 City Pension Contributions - Request an increase of \$5,507 to reflect new pay rates.

51104 City FICA Contributions - Request an increase of \$203 to reflect new pay rates.

51005 Medicare - Request an increase of \$48 to reflect new pay rates.

UTILITIES

52600 Website and Email Hosting - \$20,000 - Requesting a \$2000 increase from FY 17-18 Amended Budget. This is in case any licenses are added during the 18-19 year. To Have Microsoft Host Email Accounts and full Office licenses with a 1-year contract.

MATERIALS AND SUPPLIES

53000 General Office Supplies - \$500 - No requested increase from FY 17-18 Amended Budget. To purchase office supplies

53001 Books/Manuals/Periodicals - \$500 - No requested increase from FY 17-18 Amended Budget. To purchase technical books and training guides

53010 General Operating Supplies - \$1000 - No requested increase from FY 17-18 Amended Budget. To purchase items that are necessary for IT to function and items that get used on a regular basis

53200 Uniforms & Gear: \$500 - No requested increase from FY 17-18 Amended Budget. To purchase new/replacement work uniforms

53300 Fuel - \$1000 - No requested increase from FY 17-18 Amended Budget. To pay for IT Vehicle fuel costs

53400 Small Tools & Equipment - \$3000 - No requested increase from FY 17-18 Amended Budget. To purchase tools

53500 Office Furniture & Equipment - \$7000 - No requested increase from FY 17-18 Amended Budget. Purchase of office furniture and computer equipment/printers

SERVICES AND SUPPORT

54011 Engineering Services - \$3000 - No requested increase from FY 17-18 Amended Budget. For outside specialized services to assist with technology issues/implementation

54012 IT Support & Service - \$10000 - Decrease of \$20,000 from FY 17-18 Amended Budget. For outside IT contract/hourly services.

54013 Software Maintenance - \$ 3000 - Increase of \$5000 from FY 17-18 Amended Budget. Requesting money to buy antivirus software for 100 Accounts. For purchase of IT software and software renewals

54510 Equipment R&M - \$3500 - No requested increase from FY 17-18 Amended Budget. To fix or replace any IT equipment that may fail throughout the year

54520 Vehicle R&M - \$1000 - No requested increase from FY 17-18 Amended Budget. For any IT Vehicle repair costs that may be needed

54740 Printing & Copy Services - \$500 - No requested increase from FY 17-18 Amended Budget.

OTHER EXPENDITURES

54730 Postage & Shipping - \$50 - No requested increase from FY 17-18 Amended Budget.

55020 Membership & Licenses - \$2000 - No requested increase from FY 17-18 Amended Budget. To join IT related groups and stay up-to-date on current technologies

55021 Education & Training - \$6000 - Increase of \$1000 from FY 17-18 Amended Budget. This is to expand the list of courses we may be able to take now that there are two full time IT employees. To attend classes to learn new technologies/skills and stay up-to-date with technology

55022 Conference/Meeting Expenses - \$5000 - No requested increase from FY 17-18 Amended Budget. To attend IT related conferences and seminars

55023 Meals & Travel - \$1000 - No requested increase from FY 17-18 Amended Budget. For expenses while traveling out of town for IT related classes or trainings

55090 Contingency - \$10,000 - No requested increase from FY 17-18 Amended Budget.

CAPITAL OUTLAY

56300 Automobiles - \$25,000 - Requesting funds to purchase a vehicle better suited for technology and transporting technology related equipment and tools. The current IT vehicle is a 2001 Explorer with 97,347 miles that was used by several departments before being used by IT. Replacement vehicle will allow IT to be better prepared to troubleshoot and fix technology related issues without multiple trips across the City.

56430 Other Equipment - \$100,000 - Increase of \$70,000 from FY 17-18 Amended Budget. To purchase critical IT infrastructure items.

\$20,000 for City Wide Camera Upgrades

Request funds to replace older/dated camera systems around the City to provide better quality and coverage of City owned properties. When City Hall was built we put in a new camera system that has the capability of tying multiple sites together and video from across the City could be monitored from a central location as well as at each location with the same brand camera system.

\$80,000 for Channel 12 and Live Stream Audio Visual Upgrade

Request funds to replace all the current Audio-Visual equipment in the council chambers to provide better quality and more functionality. Our current system requires almost weekly checkups and reboots to keep it working properly. The Nexus (central part of current AV System) currently crashes about 4 times a month. The nexus that we own is no longer in production does not work with current technologies. New system would be more user friendly and would have wireless assisted hearing capabilities for those in the audience in need of such devices.

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>		<u>AUTHORIZED NUMBER</u>
Director of Finance	Susan Meeks, CPA	1
Tax Administrator	Andrea Holmes	1
Human Resources Officer	Jennifer Renfro, SPHR, SHRM-SCP	1
Accounts Payable Specialist	LaDonna Smith	1
Accounts Receivable Specialist	Amber Whitaker	1
Billing & Collections Supervisor	Heather Powell	1
Utility Billing Clerk	Shelia Wolfe	1
Customer Service Representative	Krista Garrett Tina Johnson Gwen Weber	3

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
51001	Salaries: Full-time	213,198	221,981	229,000	229,000	405,000
51002	Salaries: PT/Seasonal/Temp	-	-	-	-	-
51003	Salaries: Overtime	166	1,097	1,000	1,000	6,000
51102	Medical and Life Ins.	30,422	33,008	37,000	37,000	86,000
51103	City Pension Contributions	36,408	41,715	44,000	44,000	72,000
51104	City FICA Contributions	11,629	12,629	14,500	14,500	25,500
51105	Medicare	2,720	2,954	3,500	3,500	6,000
53000	General Office Supplies	993	1,027	5,000	5,000	15,000
53001	Books/Manuals/Periodicals	833	1,222	1,500	1,500	1,500
53010	General Operating Supplies	2,579	2,414	5,000	5,000	5,000
53200	Uniforms & Gear	291	439	500	500	3,000
53500	Office Furniture & Equipment	60	2,395	7,000	7,000	8,000
54013	Software Maintenance	20,862	20,143	28,000	28,000	62,000
54090	Other Professional Services	61,172	60,817	70,000	70,000	97,000
54100	Advertising	1,697	1,814	1,500	1,500	1,500
54200	Rent/Lease	-	-	-	-	10,000
54730	Postage & Shipping	-	-	-	-	46,000
54740	Printing & Copy Services	2,904	2,227	5,000	5,000	26,000
55011	Credit Card Processing Fees	-	-	-	-	9,000
55020	Membership & Licenses	1,385	1,329	1,500	1,500	1,500
55021	Education & Training	8,758	6,962	5,000	5,000	6,000
55023	Meals & Travel	277	467	2,000	2,000	4,000
		396,354	414,640	461,000	461,000	896,000

**FINANCE DEPARTMENT
BUDGET JUSTIFICATION
AND EXPLANATIONS**

In March 2018, the billing and collections component of utilities operations were merged with the finance department. As such, expenditures for function are now shown in the finance department budget, attributing to the overall increase of approximately \$404,000. The general fund will be reimbursed by the utilities fund for direct expenses related to the billing and collections function.

PERSONNEL SERVICES

51001 Salaries: Full-time - All full time hourly and salaried wages. Includes pay for sick, vacation and holidays used for ten full time employees. Includes approximately 2% increase in all wages and additional increases in certain wages to remain competitive in the job market and comparative with similar jobs within the city.

51003 Salaries: Overtime - All overtimes wages as defined by FLSA. Overtime in this department is typically results from meeting running late, emergency operations, cutoffs, billings 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. Budgeted at 28.05% for FY19.

51104 City FICA Contributions- The City's portion of the employees' FICA contribution. Currently at 6.2% for FY19.

51105 Medicare - The City's portion of the employee's Medicare contribution. Currently at 1.45% for FY19.

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 four of the ten 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, utility billing and payroll software systems as well as the property tax software. This also includes software for the departments efile system and Itron meter reading software and equipment.

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.

54200 Rent/Lease – Includes lease charges on bill printer, bill folder and postage machine.

54730 Postage & Shipping – Includes postage charges to mail monthly utility billing and reminder notices.

54740 Printing & Photocopying Services – Printing of utility bills, reminders, door hangers, new customer cards, letterhead, envelopes and other various forms and notices.

OTHER EXPENDITURES

55011 Credit Card Processing Fees

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 organization listed above or specific to software. 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.

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
56100	Land Purchase	-	-	-	-	70,000
56130	Other Land Improvements	22,400	38,000	200,000	221,000	180,000
56210	Building Construction	501,102	6,572,643	5,400,000	5,400,000	-
56230	Building Improvements	253,120	-	325,000	275,000	145,000
56430	Other Equipment	92,580	-	15,000	15,000	15,000
56600	Sidewalks/Shared Use Path	70,959	60,672	545,000	545,000	526,000
56610	Drainage Projects	7,483	49,459	100,000	100,000	300,000
56620	Street Design & Construction	83,244	-	-	-	-
		1,030,888	6,720,774	6,585,000	6,556,000	1,236,000

**CAPITAL PROJECTS
BUDGET JUSTIFICATION
AND EXPLANATIONS**

56110 Land Purchases - The legal action on the Meadowlark property continues. Mr. Gilbert has suggested that we make an offer on the property in conjunction with the Insurance Company. \$ 70,000 has been included in this budget to participate in the purchase of this property.

56130 Other Land Improvements - \$160,000 is budgeted for the paving of two parking lots, the parking lot at the park and the parking lot at Fire Station 2. The parking lots will have some milling of the existing material, paving depth will be 1.5-2 inches, depending on the drainage needed, restriped, and curb blocks placed where needed. The Park's parking lot will require a concrete pad to be poured in front of the existing dumpster.

56230 Building Improvements - Planned for this fiscal year is the exterior renovation of the Old Post Office. Cost of these improvements is estimated at \$145, 000

56430 Other Equipment - \$15,000 has been set aside for unexpected replacement or purchase of equipment that may be needed in the coming year.

56600 Sidewalks/Shared Use Paths -

Indian Fort Trail	\$426,000	The Allen Company is under contract for this project.
Brushy Fork Trail	\$100,000	is allotted for the building of the Brushy Fork Trail.

56610 Drainage Projects - The design and preparation for bid of the Cherry Road Drainage project will be the main focus in the 2019 Fiscal year. \$300,000 is included in this budget to complete the design stage. Construction of this project is estimated to be \$500,000.

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 Kenneth Puckett	2
Evidence Technician	Eric Davidson	1
Investigations Commander	Danny Brewer	1
Investiagtors	Robert Ballinger Chris Neal	2
Police Lieutenant	Jason Hays Randy Hensley Jake Reed Lonny Sams	4
Police Sergeant	Aaron Boycan (Investigations) James Hampton Robert Ward	3
Police Officers	Jacob Barnes William Bradley Adam Dailey Austin Davis Lynn Goforth Jeff Harness Joe Johnson Matthew Kenney Barry Manley (Recruit) Ryan Napier Cody Ocelli Douglas Paquin Jonathan Thompson Jason Varney Chris Whicker	15
School Resource Officer	Cody Shepherd Byron Smoot	2
Part-Time Safety Officer	Janice Thompson	1

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
51001	Salaries: Full-time	1,320,658	1,358,430	1,483,000	1,463,000	1,625,000
51002	Salaries: PT/Seasonal/Temp	17,153	15,412	30,000	30,000	30,000
51003	Salaries: Overtime	135,178	130,750	115,000	125,000	115,000
51004	Salaries: Holidays	7,286	891	1,000	1,000	1,000
51005	Incentive Pay	88,878	125,348	132,000	132,000	132,000
51101	Uniform Allowance	36,750	38,850	47,000	47,000	-
51102	Medical and Life Ins.	195,596	222,109	265,000	265,000	254,500
51103	City Pension Contributions	272,700	309,377	341,000	341,000	538,500
51104	City FICA Contributions	90,304	96,781	112,000	112,000	121,000
51105	Medicare	21,119	22,634	27,000	27,000	28,500
52000	Telephone	17,817	15,664	16,000	16,000	16,000
52100	Electric - Buildings	454	449	500	500	500
52700	Internet & Cable Service	1,559	1,559	2,000	2,000	2,000
53000	General Office Supplies	5,970	10,963	8,000	8,000	8,000
53001	Books/Manuals/Periodicals	965	706	2,000	2,000	5,000
53010	General Operating Supplies	7,152	9,489	12,000	12,000	12,000
53200	Uniforms & Gear	37,563	28,461	20,000	35,000	25,000
53300	Fuel	59,151	62,483	70,000	70,000	76,000
53400	Small Tools & Equipment	27,635	26,532	71,000	61,000	44,000
53500	Office Furniture & Equipment	4,774	4,508	9,000	9,000	5,000
54012	IT Support & Service	10,000	10,000	-	-	-
54013	Software Maintenance	6,284	6,427	23,000	23,000	26,000
54090	Other Professional Services	9,838	9,288	8,000	8,000	10,000
54100	Advertising	293	-	-	-	-
54200	Equipment Rent/Lease	6,924	7,072	7,000	7,000	7,000
54500	Building & Grounds R&M	-	10	-	-	-
54510	Equipment R&M	588	5,056	8,000	8,000	6,000
54520	Vehicle R&M	17,106	20,500	25,000	25,000	25,000
54730	Postage & Shipping	1,027	44	500	500	1,000
54740	Printing & Copy Services	93	189	1,000	1,000	1,000
55020	Membership & Licenses	640	645	1,500	1,500	1,500
55021	Education & Training	31,469	33,376	30,000	30,000	25,000
55022	Conference/Meeting Expenses	2,448	4,636	3,000	3,000	4,000
55023	Meals & Travel	5,596	1,441	15,000	15,000	7,000
55100	Special Programs	11,096	7,336	12,000	12,000	6,000
55131	10K Race	6,950	-	-	-	-
56130	Other Land Improvements	-	-	-	-	50,000
56300	Automobiles	113,513	82,002	80,000	80,000	135,000
		2,572,527	2,669,418	2,977,500	2,972,500	3,343,500

**POLICE DEPARTMENT
BUDGET JUSTIFICATION
AND EXPLANATIONS**

PERSONNEL SERVICES

51001- Salaries: Full Time –

Salaries show 2.0% increase plus \$1.00 add-on for all employees. An additional .67 add-on for all sworn employees to cover clothing allowance. 35 Full-Time Employees which includes; 15 Police Officers, 1 Chief, 2 Captains, 1 Investigations Commander, 4 Lieutenants, 3 Sergeants, 1 Sergeant Detective 2 School Resource Officers, and 3 Civilians, 2 Detectives, and 1 Sworn Evidence Technician. \$7,000 for career development certification for police officers, and salaries total requested - \$1,597,000

I would like to hire a civilian Police Social Services Coordinator. This is a non-sworn position responsible for social service support, and assist the community in domestic violence, child abuse, neglect, financial hardship, mental health issues, competency issues, behavioral health, homelessness, sex trafficking, and drug prevention programs.

Based upon the 2017 BPD Annual report we found that Domestic Violence Calls increased 24%. With regards to Part 1 Crimes the city has seen an increase in Violent crimes that include a 100% increase in Rapes, Robberies are up 25% and no change in aggravated assaults. We have also seen an increase in suspicious activity related calls and working with other departments we seem to have an increase in calls related to suspicious activity, and extra patrols in areas that seem to indicate issues within certain areas, (example Railroad Street, and East Haiti area).

With the recent rise in drug overdoses in our community, homelessness, rapes, and assaults that are on the rise this individual will be trained in social work and be a vital position for the city to have that would assist members of the police department in dealing with victims, which will allow them more time on the street to perform more duties. This individual would be able to work more closely with Victim advocates, County, and Commonwealth Attorney and allow the police department to have a better relationship, and provide a better service to our community.

This position is dependent on Grant Funding with a Department of Justice.

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 - \$0.00

51102 - Medical & Life Ins. - \$254,500

51103 - City Pension Contributions - \$538,247

51104 - City FICA Contributions - \$121,000

51105 - Medicare - \$28,500

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 - \$5,000

KRS Books, Criminal Law Manual, and other magazine subscriptions that help the Police department perform the mission of the Berea Police Department, and drug prevention materials Total requested - \$5000

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 - \$25,000

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 \$8000

We also will need to purchase uniform accessories such as; badges, buttons, and leather accessories these costs approximately \$3000

I also provide uniforms yearly for the Part time employees, School Resource Officers, and civilian

employees at a total cost of \$4000

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 \$4000

53300 - Fuel - \$76,000

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 \$2.70 per gallon. Total requested - \$76,000

53400 - Small Tools & Equipment - \$44,000

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

Funds are requested to upgrade our body camera equipment from LE3 to LE5 we have 20 cameras that are older than 3 years old and are not under warranty, we will receive credit by turning in cameras and receiving a credit. We will also need to replace 2 docking stations with the new LE5 board. The dock is used by officer when they come in it automatically downloads to our server. Total requested - \$15,000

Funds are requested to purchase a storage device that goes with our server, after speaking with our IT department I discovered that none of our body camera videos, and evidence data are not being backed up on a storage device. Having these items backed up is crucial because if something ever happened to our server we have lost a lot of evidence data, and videos that crucial to criminal investigations. Total requested - \$6,000

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 - \$2000.00

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

53500 - Office Furniture & Equipment - \$5,000

Computer replacement for Administration is needed. This replacement is needed because these machines are outdated, and needs replacement Total Cost \$5000

SERVICES & SUPPORT

54013 - Software Maintenance - \$26,000

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	\$1000.00
BlueShield Software	\$1200.00
PMAM Training/Evaluation Software	\$1300.00

54090 - Other Professional Services - \$10,000

Medical Services for Police Employees (Rand drug screens, post-accident, and new hires, Etc.) - \$4000
Hiring Services for Police Employees (Polygraph, written test, and promotional test, Etc.) - \$2000
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 – \$6,000

Body Worn Cameras repair, service, and maintenance - \$3,000
Radar Service for our Bi-annual calibration for 30 radar units - \$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 - \$1000

Funds are requested for Shipping Cost associated with UPS on Citation Orders. Total Cost \$1000

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
IACP - \$125
KWLEN - \$75

55021 - Education & Training - \$25,000

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

55022 - Conferences/Meeting Expenses - \$4000

KACP - \$500
KYFBI - \$500
IACP - \$1000
Supervisor Leadership Conferences - \$2000.00
SRO Conference - \$250.00
Lifesavers Conference - \$200.00

55023 - Meals & Travel - \$7,000

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 \$7,000

55100 - Special Programs - \$6,000

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. Total Requested - \$6,000

CAPITAL OUTLAY

56130 – Other Land Improvements - \$50,000

I am requesting funding for our firearms range to make our range safer to include an overhead baffling system that will be placed on our earth berm. The baffle will be made with AR400 steel plates that will stop a projectile from going over the berm. We will have installed bullet traps that will be placed at each firing lane that will trap the lead projectile and the lead can be recycled to recover some costs.

The bullet traps are a safety measure to prevent projectiles from a ricochet from the berm and hitting someone. We will also need to do some safety measures with our firing shelter to insulate and provide a window for the shooter to prevent raising the barrel over the target line.

Drainage tiles need to be installed, our range has standing waters in the firing line and needs to be drained away from the firing line area.

56300 - Automobiles - \$135,000

I am requesting funds to replace three patrol vehicles during this budget year. I need to replace 3 Ford Crown Victoria's, and one Chevy Tahoe. These vehicles have a lot of miles, and are in need of replacement. The total cost of each vehicle and equipment is estimated at \$42,000 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 -\$135,000

Replace

2004 Chevy Tahoe #5558
2011 Ford Crown Victoria Car #3565
2006 Ford Crown Victoria Car #3044

3 Patrol Vehicles @ \$45,000.00
Total \$135,000.00

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 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>AUTHORIZED NUMBER</u>
Fire Chief	Shawn Sandlin	1
	<u>SUPPRESSION</u>	
Battalion Fire Chiefs	Scott Adams Stacy Quinley Douglas Sandlin	3
Captains	Brad Hylton Mike Kerns Charles Russell	3
Fire Lieutenants	Vacant Vacant Vacant	3
Firefighters	Derek Abney Shane Alcorn Ryan Ballinger Brent Billings Steve Bryant Waylon Clemmons Adam Coomes Greg Cox Brian Hargis Robert Johnson Jon Kerns Jake Lake Richard Reichert Jared Rigsby Will Rodgers Brad Saylor Kaleb Vonderwell Eric Whittemore	15
Volunteer Fire Fighters (active)		28

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
51001	Salaries: Full-time	810,229	866,607	1,013,500	1,013,500	1,145,658
51003	Salaries: Overtime	23,142	20,253	30,000	50,000	50,000
51004	Salaries: Holidays	-	-	3,000	3,000	-
51005	Incentive Pay	58,820	85,441	100,500	100,500	100,500
51101	Uniform Allowance	22,995	23,310	28,000	28,000	-
51102	Medical and Life Ins.	128,169	155,512	222,000	222,000	240,000
51103	City Pension Contributions	149,207	185,490	221,000	221,000	375,000
51104	City FICA Contributions	50,543	58,126	75,000	75,000	83,000
51105	Medicare	11,820	13,594	21,000	21,000	20,000
52000	Telephone	1,655	1,155	1,700	1,700	1,700
52100	Electric - Buildings	5,234	5,571	6,000	6,000	6,000
52200	Natural Gas	1,645	1,335	4,000	4,000	3,000
52300	Water Service	489	757	600	900	900
52400	Sewer Service	376	653	500	800	800
52500	Waste Collection	243	244	400	400	400
52700	Internet & Cable Service	-	-	1,200	-	-
53000	General Office Supplies	628	387	2,000	1,000	2,000
53001	Books/Manuals/Periodicals	191	753	1,000	1,000	3,000
53010	General Operating Supplies	5,449	6,127	8,000	8,000	8,000
53040	Janitorial Supplies	76	34	500	500	500
53200	Uniforms & Gear	41,427	15,259	24,000	30,000	95,000
53300	Fuel	16,358	19,791	22,000	25,000	30,000
53400	Small Tools & Equipment	21,938	46,131	35,000	30,000	97,000
53500	Office Furniture & Equipment	1,597	2,349	10,000	10,000	7,000
54012	IT Support & Service	390	1,810	3,000	3,000	3,000
54013	Software Maintenance	2,736	1,987	4,000	4,000	4,000
54090	Other Professional Services	8,480	7,250	20,000	15,000	20,000
54100	Advertising	-	-	300	300	300
54200	Equipment Rent/Lease	2,783	4,233	6,000	6,500	7,000
54500	Building & Grounds R&M	14,320	10,484	10,000	11,000	10,000
54510	Equipment R&M	7,799	12,682	15,000	15,000	17,500
54520	Vehicle R&M	18,092	8,944	25,000	30,000	25,000
54730	Postage & Shipping	12	-	300	300	300
54740	Printing & Copy Services	60	570	1,400	1,400	1,400
55020	Membership & Licenses	75	-	500	500	500
55021	Education & Training	1,847	4,111	7,000	7,000	8,000
55022	Conference/Meeting Expenses	-	-	1,500	1,500	1,500
55023	Meals & Travel	982	28	4,000	4,000	4,000
55100	Special Programs	2,569	734	10,500	6,500	16,500
56310	Heavy Vehicles	-	-	719,000	719,000	-
56430	Other Equipment	40,269	10,357	147,000	119,000	15,000
		1,452,645	1,572,069	2,805,400	2,797,300	2,403,458

**BEREA FIRE DEPARTMENT
BUDGET JUSTIFICATION
AND EXPLANATIONS**

PERSONNEL SERVICES

51001 Salaries Full-time - We have 25 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. Eight personnel are assigned to each shift with minimum staffing of 6. Increases this year is an effort to be more competitive with surrounding departments.

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, First Responder Camp).

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.

51101 Uniform allowance – We are eliminating this line making it a part of the employee's salaries. Do to the CERS changes this will help each employee.

51102 Medical and Life Insurance - This covers the Cities portion of the cost of insurance.

51103 City Pension contributions - This covers the Cities portion of the cost of our pension (CERS).

51104 City FICA contributions - This covers the Cities portion of FICA cost.

51105 Medicare - This covers the Cities portion of Medicare cost.

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.

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. New set of NFPA standards

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 twenty-nine 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. Increased due to new response procedures with Ladder 1.

53400 Small Tools & Equipment - This covers the cost of any small tools or equipment that may need to be purchased throughout the year. Changes due service date and wear.

Other equipment and tools	7,000
Radios and batteries	10,000
Fire hose	7,000
Fire equipment/appliances	6,000
Training equipment/supplies	2,000
Replace SCBA Cylinders	30,000
Replace SCBA Face Mask	<u>35,000</u>
Total	97,000

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

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. Increased this line to cover the cost of adding a self-contained breathing refilling compressor at station 1, along with the additional ladders on Ladder 1.

Pump testing- September	2,000
Ladder testing - September	2,500
Generator maintenance -	1,000
Breathing air compressor maintenance - Quarterly	4,000
Hydrostatic testing of air cylinders-	2,000
Other equipment repairs-	<u>6,000</u>
Total	17,500

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. This year we will be bringing in some specialized training in rope rescue, vehicle extrication.

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

55023 Meals and travel - This cover 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 9, 2018

CAPITAL OUTLAY

Purchase Trench Rescue Equipment 15,000

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>		AUTHORIZED NUMBER
Public Works Director	Dwayne Brumley	1
Administrative Assistant	Mildred Walton	1
Shop Superintendent	Chris Walsh	1
Mechanic	Donald Gabbard Archie Poff *PROPOSED ADDITION*	2*
Crew Superintendent	Donnie Davidson	1
Crew Leaders	Billy Anderson Eric Baker Steve Collins Roy Curtis	4
Maintenance Worker 1	Nicholas McCollum Adam Taylor Dustn Winkler Vacant *PROPOSED ADDITION*	4*
Maintenance Worker 2	Kenneth Holt Andrew Hurt Adam Taylor	3
Maintenance Worker 3	Daniel Ballard Preston Chandler Zachary Lainhart Donald Parsons II Thomas Wagner	5

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
51001	Salaries: Full-time	697,234	747,996	797,317	797,317	893,321
51002	Salaries: PT/Seasonal/Temp	-	3,210	25,000	25,000	25,000
51003	Salaries: Overtime	26,864	12,767	55,000	55,000	55,000
51102	Medical and Life Ins.	124,647	135,804	157,238	157,238	178,000
51103	City Pension Contributions	124,230	142,640	163,480	163,480	266,004
51104	City FICA Contributions	41,480	44,693	54,396	54,396	60,346
51105	Medicare	9,701	10,452	12,722	12,722	14,113
52000	Telephone	1,576	764	500	500	-
52100	Electric - Buildings	705	554	750	750	750
52110	Electric - Signals & Lights	98,012	98,513	90,000	90,000	90,000
52200	Natural Gas	7,773	9,131	31,000	31,000	31,000
52300	Water Service	270	172	500	500	500
52400	Sewer Service	199	128	500	500	500
52500	Waste Collection	5,933	6,060	7,500	7,500	7,500
53000	General Office Supplies	982	1,181	1,000	1,000	1,000
53001	Books/Manuals/Periodicals	-	-	350	350	350
53010	General Operating Supplies	19,254	18,229	25,000	25,000	25,000
53011	Operating Chemicals	915	3,179	2,000	2,000	3,000
53100	Road Salt	65,778	19,840	100,000	100,000	120,000
53102	Street Sign Materials	20,875	15,209	20,000	20,000	20,000
53200	Uniforms & Gear	13,750	13,008	17,500	17,500	17,500
53300	Fuel	50,201	46,865	115,000	115,000	115,000
53400	Small Tools & Equipment	30,778	25,528	25,000	25,000	25,000
53500	Office Furniture & Equipment	3,401	3,575	3,500	3,500	3,500
54011	Engineering Services	-	-	700	700	700
54090	Other Professional Services	1,224	966	2,000	2,000	2,000
54100	Advertising	-	65	500	500	500
54200	Equipment Rent/Lease	2,651	554	5,000	5,000	5,000
54500	Building & Grounds R&M	6,454	31,874	40,000	40,000	40,000
54510	Equipment R&M	90,795	44,635	100,000	100,000	100,000
54520	Vehicle R&M	65,889	78,841	147,000	147,000	100,000
54530	Infrastructure R&M	57,540	91,730	107,200	107,200	107,200
54720	Contract Labor	-	1,228	5,000	5,000	50,000
54740	Printing & Copy Services	15	-	50	50	50
54730	Postage & Shipping	-	-	500	500	500
55020	Membership & Licenses	165	588	1,500	1,500	1,500
55021	Education & Training	5,774	3,819	7,000	7,000	7,000
55023	Meals & Travel	-	-	3,000	3,000	3,000
55090	Contingency	-	-	35,000	35,000	35,000
56210	Building Construction	-	-	25,000	25,000	25,000
56230	Building Improvements	14,424	-	-	-	-
56300	Automobiles	9,000	-	-	-	-
56310	Heavy Vehicles	106,981	249,139	225,000	375,000	460,000

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
56400	Heavy Equipment	318,492	-	-	-	-
56430	Other Equipment	20,061	74,123	27,500	27,500	52,000
56800	Other Capital Outlay	-	-	-	-	-
		2,044,023	1,937,060	2,437,203	2,587,203	2,941,834

**PUBLIC WORKS
BUDGET JUSTIFICATION
AND EXPLANATIONS
FY 2018 -2019**

PERSONNEL SERVICES

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

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

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.

In addition to the above listed funding I am requesting funding for two additional personnel; a Diesel Mechanic and Additional Maintenance Worker.

Diesel Mechanic:

The cities vehicle fleet consists of several large diesel trucks, Public Works, Utilities and Fire Department all have them. Over the past 7 years these trucks have started moving to computer-controlled systems. Additionally, all tractors, backhoes, bobcats, and other large items of equipment are now computer controlled.

Although our Shop Supervisor is trained and very capable in maintaining gasoline powered vehicles with computer-controlled systems, he is not a diesel mechanic. If we are to continue to maintain our newer diesel fleet, we need someone who is trained to do so.

Additional Maintenance Worker:

Public Works has not added any additional personnel in several years although our work load has increased drastically. Additional roads have been accepted, additional trails have been built, and additional buildings have been built. In addition to maintaining "streets and roads" we are increasingly tasked to perform additional "in-house" construction projects.

During the summer months we are constantly tasked to support special events, two craft fairs, garden blitz's, expanded Levitt Amp festival, forth of July, walk with the artist, spoonbread festival, two Berea Makers Market events and several other events. As our tourism grows, so does the need for support. The summer months are also our busiest time with short grass mowing, roadside mowing, creek and stream maintenance, blacktop work, Utility street cut repairs, sidewalk repairs and many other "street and road projects". Although one additional maintenance worker is not enough, it will help us to ensure we can take care of our "Streets and roads" and provide the support services the citizens have grown to expect.

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 eliminated.

52100 Electric – Buildings - This line item is used to pay for electric service at the Public Works building. No adjustment requested from FY 18 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 18 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 18 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 18 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 18 Amended Budget.

52500 Waste Collection - This line item is used to pay for dumpster service at the Public Works building. Additionally, Public Works rents two large capacity roll off dumpsters; one is used to dispose of trash and debris removed from city streets and properties, the other is used to dispose of street sweeper materials. No adjustment requested from FY 18 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 18 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 18 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 18 Amended Budget.

53011 Operating Chemicals - This line item is used to cover the cost of chemicals used in pesticide spraying. Due to the increasing cost of chemicals I am requesting an additional \$1,000.

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.

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 18 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 18 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 18 Amended Budget.

53400 Small Tools & Equipment - This line item is used to cover the initial/replacement cost of purchasing tools required for vehicle maintenance, building maintenance and other required tools. No adjustment requested from FY 18 Amended Budget.

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 18 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 18 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 18 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 18 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 18 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 18 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 18 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.

In last year's budget I had requested an additional \$40,000 (one-time increase) to cover the cost of replacing the beds on two of our large dump/plow trucks (both 2004 models) at a cost of \$20,000 each. One of the trucks was completed. Due to the condition of the second truck I decided not to complete the upgrade. The chassis will give out before the bed.

This line item can be reduced to \$100,000.

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 18 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 18 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 18 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 18 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 18 Amended Budget.

55021 Education & Training - This line item is used to cover the cost of mandatory training of employees such as pesticide spraying certification and to cover Road Scholar training. No adjustments requested from FY 18 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 18 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 18 Amended Budget.

CAPITAL OUTLAY

56210 Building Construction - This line item is used to cover the cost of new building construction for Public Works. This is a carryover from last year. Due to other projects we did not have time to start on this project.

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 Plow/Dump Truck and a large Flatbed Truck.

PLOW TRUCK, \$150,000 Requested. (Carryover from FY18) Funding was provided to purchase a replacement plow truck in the FY18 budget. The truck has been placed on order, however, may not arrive until the start of the FY19 budget year. If the truck arrives prior to the closeout of the FY18 budget, these funds will not be used in FY19.

PLOW/DUMP TRUCK, \$160,000 Requested. (Carryover from FY18 amended) This truck was approved during the FY18 amended budget but due to the lead time this truck will not be received prior to the end of FY18. Funds will be required during the budget year.

FLATBED DUMP TRUCK. \$150,000 Requested. Funding is requested to purchase an additional large Flatbed Dump truck to aid in brush pick up and tree removal. The department currently has one large flatbed (2006) that is used for brush pick up and is invaluable for other construction projects due to having low bed sides. A second truck will allow the department to complete tasks quicker.

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:

2 ZERO TURN FINISH MOWERS: \$30,000.

Funds are requested to purchase replacements for two of our commercial zero-turn mowers used for mowing short grass. Two of our mowers are over 10 years old and get a lot of use on rough ground and are just worn-out.

HEAVY DUTY SCAN TOOL FOR MECHANIC SHOP: \$15,000

Over the past few years all heavy trucks and tractors have started moving to computer-controlled systems. We have diagnostic equipment for troubleshooting passenger vehicles but not large trucks or equipment. I am requesting funds to purchase diagnostic equipment to meet our current needs.

HYDRAULIC TUBE BENDER FOR MECHANIC SHOP: \$7,000

Request funds to purchase a tube bender for use in fabricating vehicle exhaust, bollard gates, picnic tables and benches, and other items used for vehicle/building maintenance.

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

None

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
51002	Salaries: PT/Seasonal/Temp	-	-	-	-	-
51104	City FICA Contributions	-	-	-	-	-
51105	Medicare	-	-	-	-	-
53000	General Office Supplies	126	-	100	100	-
53001	Books/Manuals/Periodicals	-	-	100	100	-
53010	General Operating Supplies	1,801	-	100	100	-
53400	Small Tools & Equipment	-	-	3,000	3,000	-
53500	Office Furniture & Equipment	-	-	-	-	-
54011	Engineering Services	770	-	10,000	10,000	-
54013	Software Maintenance	4,673	2,934	5,000	5,000	-
54090	Other Professional Services	13,613	-	10,000	10,000	-
54100	Advertising	-	-	200	200	-
54510	Equipment R&M	-	-	200	200	-
54630	Laboratory Analysis	-	-	500	500	-
54730	Postage & Shipping	-	-	50	50	-
54740	Printing & Copy Services	-	-	500	500	-
55020	Membership & Licenses	380	-	750	750	-
55021	Education & Training	630	974	5,000	5,000	-
55022	Conference/Meeting Expenses	-	329	1,000	1,000	-
55023	Meals & Travel	-	-	300	300	-
55100	Special Programs	-	9,514	10,500	10,500	-
		21,993	13,751	47,300	47,300	-

**MS4
BUDGET JUSTIFICATION
AND EXPLANATIONS
FY 18 - 19**

Several years ago, the city was informed new regulations regarding Municipal Separate Storm Sewer System (MS4) was coming from the Feds down through the State to Kentucky cities. To get ahead of the regulations we worked with or Engineering consultants at CDP to try and understand the impact these regulations would have on Berea.

Initially we were told the new regulations would require cities to capture large amounts of information related to water runoff and water discharge quality. This would include, identifying all non-pervious surface areas, storm water collection and discharge points, collecting and testing of water quality at discharge points leaving the city, and develop a comprehensive set of city regulations on how the city was to ensure water quality standards were met.

Based on early information the city had anticipated a large financial burden requiring additional consultant work, addition personnel and many other costs with meeting these standards. To meet these addition costs the thought was the city may need to enact a storm water utility. With fees set to industry, business and residential property owners based on non-pervious water runoff.

To capture the anticipated cost of the new regulations we established a separate MS4 budget to capture actual cost of this requirement that would provide city leaders with a tracking history of the impact on city finances.

With new leadership in Washington and at the state level the implementation standards of these regulations were never finalized and at this point has fallen off the radar. The city will continue to be required to meet the old permitting standards, but at this point we have no need to continue with a full MS4 budget. The cost of complying with permitting standards will be reflected in the GIS budget and no funds will be required in the MS4 budget.

We will continue to keep the MS4 budget as a place holder in case something changes at the political level or until no longer required for audit purposes.

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 the Kentucky Building Code for 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	Amanda Haney	1
Assistant Codes Administrator/Technical Advisor	Brian Reece	1
Administrative Assistant	Robin Adams	1
Codes Enforcement Officers	Anisa Ross - Electrical/Building Inspector Cron Carpenter (Part-Time)	2
Project Manager	Dale VanWinkle	1

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
51001	Salaries: Full-time	204,583	236,252	252,500	257,500	267,130
51002	Salaries: PT/Seasonal/Temp	32,408	32,127	47,950	47,950	47,950
51003	Salaries: Overtime	8,487	3,971	5,500	5,500	5,500
51102	Medical and Life Ins.	24,371	29,629	34,219	34,219	34,714
51103	City Pension Contributions	36,130	45,016	49,400	50,500	76,473
51104	City FICA Contributions	14,154	16,257	18,750	19,300	19,876
51105	Medicare	3,311	3,802	4,500	4,500	4,648
53000	General Office Supplies	2,906	2,496	3,500	3,500	3,500
53001	Books/Manuals/Periodicals	596	723	2,000	2,000	2,000
53010	General Operating Supplies	2,024	1,851	2,500	2,500	2,500
53200	Uniforms & Gear	1,920	1,333	2,000	2,000	2,000
53300	Fuel	2,437	2,846	3,000	5,000	5,000
53400	Small Tools & Equipment	1,979	218	3,000	2,000	2,000
53500	Office Furniture & Equipment	4,971	2,184	5,000	3,000	5,000
54011	Engineering Services	3,635	3,710	9,000	9,000	9,000
54013	Software Maintenance	4,750	4,041	4,500	4,500	10,000
54090	Other Professional Services	435	535	1,000	1,000	1,000
54100	Advertising	783	403	1,000	1,000	1,000
54520	Vehicle R&M	192	453	2,000	2,000	2,000
54710	Board & Commission Pay	4,711	-	-	-	-
54740	Printing & Copy Services	597	957	800	800	2,000
54760	Demolition & Disposal	2,902	592	6,000	24,000	15,000
55020	Membership & Licenses	1,059	1,294	1,500	1,500	1,500
55021	Education & Training	1,367	2,695	4,000	4,000	4,000
55022	Conference/Meeting Expenses	814	3,321	3,000	3,000	3,000
55023	Meals & Travel	1,790	957	4,000	4,000	4,000
56300	Automobiles	23,260	23,260	-	-	-
56430	Other Equipment	-	-	-	-	-
		386,572	420,923	470,619	494,269	530,791

**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, Codes Enforcement Board, and a 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 purchase office supplies including but not limited to paper, pencils, ink, and other everyday items used by the Codes Staff.

53001 – Books/Manuals/ Periodicals – \$2,000.00 - For the purchase of new code books and associated references that are proposed for this year's adoption of the 2015 International Building Codes.

53010 - General Operating Supplies – \$2,500.00 – Items needed other than general office supplies including inspection tools, flashlights, etc. This is based on history and anticipated needs.

53200 – Uniforms and gear - \$2,000.00 –Includes logo shirts, muck boots, and personal protective equipment such as vests, safety glasses, and hardhats.

53300 – Fuel – \$5,000.00 – Fuel for the five (5) vehicles that the Codes Department uses; based on history and anticipated needs.

53400 – Small Tools & Equipment – \$2,000.00 - Funds used to purchase tools and equipment for inspection services including electrical meters, testing equipment, probes, etc. Reduced by \$1000 based on actual expenditures for the past few years.

53500 – Office Furniture & Equipment - \$5,000.00 – Includes purchase of printers, cabinets, and an electronic plan review station computer listed in the 5 year capital plan.

SERVICES AND SUPPORT

54010 – Consultant Services - \$0.00 – Line item listed for consultants such as to prepare the Comprehensive Plan or regulation documents.

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.

54013 – Software Maintenance - \$10,000.00 – Funds to pay for annual contracts for software support such as for building permits, NFPA standards, PVA, etc. Increasing from \$4,500 to \$10,000 to implement a document storage software to electronically store or scan plats, construction plans, development plans, and other large documents.

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.

54100 - Advertising - \$1,000.00 – Pays for legal notices for press to advertise public hearings.

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

54710 – Board and Commission Pay – \$0.00 – Moved to part time salaries line item.

54740 – Printing & Copy Services - \$2,000.00 – Includes inspection stickers, placards, business cards, copies of LMDO and Comprehensive Plan, and publications for Building Safety Month in May (added \$1,200 for printing services for this event)

54760 – Demolition and Disposal - \$15,000.00 – Used for demolition of condemned and dilapidated structures and cleanup of property in the city. Typically this work is contracted out.

55020 – Membership and Licenses - \$1,500.00 –Dues for professional organizations such as CAAK, ICC, and IAEI.

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 registration and fees.

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

56430 – Other Equipment- None

Fee Schedule Change: Add fee for Land Disturbance / Fill Permit at cost of \$250 plus \$.50 for each \$1000 over \$100,000 to review plans, issue a permit, and perform & track inspections. May also entail payment to the consulting engineer if necessary.

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	Anita Harmon	1
Program Supervisor	Quincy Essex	1
Maintenance Supervisor	Troy Collins	1
Maintenance Worker	Chris Neeley Tyler Byrd (Part-Time) Glenn Dennis (Part-Time)	1

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
51001	Salaries: Full-time	111,467	118,891	160,351	160,351	170,619
51002	Salaries: PT/Seasonal/Temp	70,582	64,416	70,000	70,000	70,000
51003	Salaries: Overtime	16,207	11,677	14,000	14,000	14,000
51102	Medical and Life Ins.	19,693	21,262	36,914	36,914	30,100
51103	City Pension Contributions	21,422	24,034	33,400	33,400	51,786
51104	City FICA Contributions	11,864	11,903	15,150	15,150	15,786
51105	Medicare	2,775	2,784	3,543	3,543	3,692
52000	Telephone	4,091	3,125	4,000	4,000	4,000
52100	Electric - Buildings	50,610	53,303	60,000	60,000	60,000
52200	Natural Gas	4,027	4,605	7,000	7,000	7,000
52300	Water Service	981	944	3,500	3,500	3,500
52400	Sewer Service	7,309	11,271	9,000	9,000	9,700
52500	Waste Collection	7,666	8,146	9,890	9,890	9,890
52700	Internet & Cable Service	-	-	500	500	500
53000	General Office Supplies	1,535	1,432	1,500	1,500	1,500
53010	General Operating Supplies	2,649	3,590	5,000	5,000	5,000
53020	Recreational Supplies	7,814	19,288	20,000	20,000	20,000
53021	Concession Supplies	7,245	7,688	10,000	10,000	10,000
53040	Janitorial Supplies	5,666	4,894	6,000	6,000	7,000
53200	Uniforms & Gear	1,141	953	1,200	1,200	1,200
53300	Fuel	3,617	4,260	8,000	8,000	8,000
53400	Small Tools & Equipment	4,826	5,336	8,000	8,000	8,000
53500	Office Furniture & Equipment	-	436	1,500	1,500	1,500
54090	Other Professional Services	4,250	4,352	4,000	4,000	44,000
54100	Advertising	335	216	1,000	1,000	1,000
54200	Equipment Rent/Lease	126	-	1,000	1,000	1,000
54500	Building & Grounds R&M	33,599	26,526	55,000	55,000	55,000
54510	Equipment R&M	6,649	7,114	7,000	7,000	7,000
54520	Vehicle R&M	658	4,393	6,000	6,000	6,000
54530	Infrastructure R&M	-	50,387	40,000	40,000	20,000
54740	Printing & Copy Services	642	903	800	800	800
55012	Cash Over/Short	-	-	-	-	-
55020	Membership & Licenses	200	150	1,000	1,000	1,000
55021	Education & Training	450	495	1,300	1,300	1,300
55022	Conference/Meeting Expenses	420	-	1,000	1,000	1,000
55023	Meals & Travel	136	-	300	300	300
55100	Special Programs	1,434	4,880	10,000	10,000	10,000
55110	4th of July	22,264	17,407	16,000	16,000	17,000
55111	Halloween at the Park	803	949	1,000	1,000	1,600
55200	Restaurant Tax	343	458	600	600	600
55210	Sales Tax	649	867	1,000	1,000	1,000
56120	Landscaping	-	-	10,000	10,000	10,000
56230	Building Improvements	8,839	5,350	5,350	5,350	5,350

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
56300	Automobiles	-	-	24,000	24,000	-
56420	Outdoor Furniture & Fixtures	11,080	-	-	45,000	170,000
56430	Other Equipment	-	20,797	-	-	12,500
		456,064	529,482	674,798	719,798	879,223

**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. **Increasing this to \$9,700**

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. **Increasing this to \$7,000. Supplying events like Spoonbread festival and Swing for Cure has increased use. Also, product cost has increased.**

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. Includes \$40,000 for a park master plan study.

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

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, sound system, climbing wall, inflatables, face painting etc. **Increasing this to \$17,000. Cost of fireworks display increased.**

55111 Halloween at the Park - Annual public/community event. Bounce house, photo booth, candy, etc. **Increasing this to \$1,600. Addition of photo booth, flyers to schools, additional candy.**

55200 Restaurant Tax - To cover taxes owed from concession sales

55210 Sales Tax - To cover taxes owed from concession sales

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 - Replaced 2004 Ford Taurus. Purchased 2018 Escape. **Decreased this to \$0. Moved \$12,500 to Other Equipment for new Gator**

56420 Outdoor Furniture & Fixtures – **Increased to \$170,000. ADA playground at City Park- \$150,000. Shade structures and seating at Chestnut Street Park- \$20,000.**

56430 Other Equipment - **Increased this to \$12,500 for new Gator.**

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
51002	Salaries: PT/Seasonal/Temp	64,294	58,435	70,000	70,000	70,000
51003	Salaries: Overtime	3,121	5,666	7,000	7,000	7,000
51104	City FICA Contributions	4,180	3,974	4,774	4,774	4,774
51105	Medicare	978	929	1,117	1,117	1,117
52000	Telephone	1,340	449	1,400	1,400	1,400
52100	Electric - Buildings	909	1,148	2,000	2,000	2,000
52300	Water Service	12,724	15,365	10,000	15,000	15,000
52500	Waste Collection	-	1,182	2,000	2,000	2,000
53000	General Office Supplies	-	-	150	150	150
53010	General Operating Supplies	2,923	2,708	7,000	7,000	7,000
53011	Operating Chemicals	16,098	18,664	17,000	17,000	17,000
53021	Concession Supplies	12,656	15,763	15,000	15,000	15,000
53200	Uniforms & Gear	1,635	2,109	3,500	3,500	3,500
53400	Small Tools & Equipment	9,005	1,773	8,000	8,000	8,000
54090	Other Professional Services	4,215	4,358	5,000	5,000	5,000
54100	Advertising	133	-	500	500	500
54200	Equipment Rent/Lease	-	-	500	500	500
54500	Building & Grounds R&M	8,390	4,340	8,500	8,500	8,500
54510	Equipment R&M	20,402	12,818	20,000	20,000	20,000
55012	Cash Over/Short	-	-	-	-	-
55100	Special Programs	3,144	3,922	8,000	8,000	8,000
55200	Restaurant Tax	765	842	1,000	1,000	1,000
55210	Sales Tax	1,454	1,585	2,000	2,000	2,000
56230	Building Improvements	-	-	155,000	155,000	48,757
56420	Outdoor Furniture & Fixtures	-	-	12,000	12,000	12,000
56430	Other Equipment	-	6,193	65,000	65,000	-
		168,366	162,223	426,441	431,441	260,198

**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

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. **Carrying over remainder of \$48,757. Project may not be completed by June 30th.**

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

56430 Other Equipment - \$50,000 for new filter tanks. **Removed. Project completed**

Account	Description	FY 15-16 Actual	FY 15-16 Actual	FY 17-18 Budget	Amended FY 16-17 Budget	PROPOSED FY 18-19 BUDGET
52100	Electric - Buildings	8,847	9,871	11,000	11,000	11,000
52200	Natural Gas	3,539	3,998	5,700	5,700	5,700
52300	Water Service	930	819	1,200	1,200	1,200
52400	Sewer Service	737	706	800	800	800
54500	Building & Grounds R&M	3,729	6,714	10,000	37,850	10,000
56230	Building Improvements	14,151	-	15,000	15,000	15,000
		31,933	22,108	43,700	71,550	43,700

**INTERGENERATIONAL CENTER
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>		<u>AUTHORIZED NUMBER</u>
GIS/Survey Director	Tom Moreland	1
GIS - Survey Technician	Jean-Luc Dobson	1

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
51001	Salaries: Full-time	117,816	123,224	125,111	125,111	95,875
51002	Salaries: PT/Seasonal/Temp	-	-	-	-	15,000
51003	Salaries: Overtime	-	-	2,500	2,500	2,500
51102	Medical and Life Ins.	10,843	13,846	15,133	15,133	15,600
51103	City Pension Contributions	20,168	23,042	23,997	23,997	27,595
51104	City FICA Contributions	5,989	6,996	7,757	7,757	6,100
51105	Medicare	1,401	1,636	1,815	1,815	1,427
53000	General Office Supplies	5,337	1,001	6,000	6,000	6,000
53001	Books/Manuals/Periodicals	-	-	300	300	300
53010	General Operating Supplies	1,195	167	3,000	3,000	3,000
53200	Uniforms & Gear	502	572	500	500	500
53300	Fuel	1,002	585	800	800	800
53400	Small Tools & Equipment	339	1,136	2,000	2,000	5,500
53500	Office Furniture & Equipment	-	2,018	500	500	500
54000	Legal Services	-	-	-	-	-
54011	Engineering Services	-	-	3,000	3,000	5,000
54013	Software Maintenance	2,500	4,000	4,600	4,600	7,000
54090	Other Professional Services	36	-	-	-	2,000
54100	Advertising	-	-	-	-	-
54200	Equipment Rent/Lease	-	-	-	-	-
54510	Equipment R&M	143	190	3,000	3,000	3,000
54520	Vehicle R&M	-	18	1,000	1,000	1,000
54630	Laboratory Analysis	-	-	-	-	100
54730	Postage & Shipping	13	-	50	50	50
54740	Printing & Copy Services	-	-	500	500	500
55020	Membership & Licenses	195	-	1,200	1,200	1,700
55021	Education & Training	395	1,305	2,000	2,000	4,500
55022	Conference/Meeting Expenses	646	-	1,000	1,000	2,000
55023	Meals & Travel	196	-	300	300	600
55100	Special Programs	-	-	-	-	9,500
56300	Automobiles	-	-	-	-	-
56430	Other Equipment	-	-	35,000	35,000	20,000
56800	Other Capital Outlay	-	22,733	-	-	30,000
		168,716	202,469	241,063	241,063	267,647

**GIS DEPARTMENT
BUDGET JUSTIFICATION
AND EXPLANATIONS
FY 18 - 19**

PERSONNEL SERVICES

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

1 Director and 1 GIS Analyst-Survey Technician 1 Part-time

51001 Salaries – Full-Time –

During the past fiscal year Paul Schrader our City Surveyor retired, Tom Moorland was promoted to Director, and we hired a replacement for Tom's Technician slot. This resulted in a net reduction in salaries for GIS. This item can be reduced \$30,111 to reflect current employees with a 2% rise in payroll.

51002 Salaries – PT/Seasonal/Temp –

Over the years the city has accumulated a vast amount of paper plat's, dead's and other development plans. Requested funds would be used to hire a part-time paid intern to begin scanning these paper copies, creating a data base to save these documents digitally before something happens to the paper copies. Request \$15,000 to cover cost of part-time intern.

51003 Salaries – Overtime –

Maintained for possible emergency needs, no increase over FY 17-18.

51102 Medical and Life Ins. –

Request an increase of \$1,049 to reflect current employee cost.

51103 City Pension Contributions

Request an increase of \$3,598 to reflect current employee cost.

51104 City FICA Contributions –

Request a decrease of \$1,657 to reflect current employee cost.

51005 Medicare –

Request a decrease of \$388 to reflect current employee cost.

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. request additional \$3,500 to purchase drone for use by Public Works, Economic Development, etc.

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. request additional \$2,000 for support of MS4 program (MS4 item was \$10,000)

54013 Software Maintenance - Annual fees for AutoCad & GIS software. Request an additional \$2,500 to cover cost or required software.

SOFTWARE	MAINTENANCE
ArcGIS Online	\$2,700.00
ArcGIS desktop standard (Tom)	\$1,500.00
ArcGIS basic w/ extensions (JL)	\$1,000.00
ArcGIS basic (intern)	\$1,000.00
Carlson CAD Software Maint	\$750.00
TOTAL	\$6,950.00

54090 Other Professional Services - Requesting \$2,000 for MS4 Programs. This item will pay Bluegrass GreenSource to perform Stormwater Outreach in schools, mandated now by KY Division of Water in new MS4 Phase II Permit). Original MS4 item was \$10,000.

54100 Advertising – No funds requested.

54200 Equipment Rent/Lease – No funds 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

54630 Laboratory Analysis – New item in GIS budget, transferred from MS4. Request \$100 for water sampling of stormwater outfalls if possible violations are reported.

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 – Request an increase of \$500.00 to cover cost of professional licenses. Annual fees for Kentucky Association of Mitigation Managers (KAMM), Kentucky Association of Professional Mappers (KAMP), etc. Request additional \$500 for CFM Certified Floodplain Manager test for Jean Luc Dobson.

55021 Education & Training - Continuing education required to maintain survey license, staff GIS & Survey training, etc. request additional \$2,500 for FEMA Flood, MS4, and CAD software training for GIS Director and GIS Specialist.

55022 Conference/Meeting Expenses - Fees for attending KSA (KY Stormwater Association: MS4), KAMM (KY Assoc. of Mitigation Managers: FEMA Flood), KAMP (KY GIS Conference). – request additional \$1,000 to support MS4 Conference (KAMM).

55023 Meals & Travel - Meals and other expenses when attending out of town meetings request additional \$300 to support travel to MS4 meetings (KSA Quarterly Meetings).

55100 Special Programs – New item in GIS budget, transferred from MS4. These funds are used for two primary purposes; The first is Litter Abatement, the city receives approximately \$7,500 in funds from the state each year (General Fund Revenue) to be used for picking up trash from roadsides. Groups participating in the program are paid money per mile of trash collected. The second program is for expenses related to MS4 outreach, FEMA Flood outreach, storm drain markings, and other activities now mandated by KY Division of Water for new MS4 Phase II Permit. \$2,00 is requested for these programs.

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 Requesting \$20,000 for new Survey grade GPS.

We plan to purchase a GPS that will work in tandem with Berea Utilities' GPS, allowing us to cooperate with BMU GIS Dept. to achieve much better accuracy in the field. We will be able to use one GPS as a base station and one GPS to map features.

Our current survey grade gps is approx. 10 years old and becoming outdated. Current models have come down in price and have features which increase productivity.

56800 Other Capital Outlay – Requesting \$30,000 for continuing purchase of Pictometry aerial photography.

We budget for Pictometry every-other year; this would be enough for 2 yearly payments of \$15,000. Current yearly payment is \$11,366.50. Our request for \$15K would give us an extra \$3,633.50 to cover any price increases for the 2019 flyover. We are also concerned that state budget cuts will lower Madison County PVA's contribution to the program. PVA pays more than any of the other agencies and if they were unable to pay into the program, our costs would increase considerably.

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 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
	Beginning Fund Balance	657,497	475,518	510,000	569,111	260,000
Revenue						
41110	State Gas Tax	269,414	273,046	200,000	240,000	230,000
41120	State Coal & Mineral Tax	4,373	5,513	3,000	3,000	3,500
46300	Grant Proceeds	-	-	-	-	-
47000	Interest on Checking	299	409	300	300	286
		274,086	278,968	203,300	243,300	233,786
Expenditures						
54531	Street Resurfacing	456,065	107,497	200,000	200,000	350,000
56620	Street Design & Construction	-	77,878	110,000	239,012	-
		456,065	185,375	310,000	439,012	350,000
	Revenue over/(under) Expenditures	(181,979)	93,593	(106,700)	(195,712)	(116,214)
	Ending Fund Balance	475,518	569,111	403,300	373,399	143,786

**MUNICIPAL ROAD AID
BUDGET JUSTIFICATION
AND EXPLANATIONS**

The Municipal Road Aid Fund is becoming financially challenged. The revenue sources for this fund come fully from the State Gasoline Tax and the State Coal and Mineral Tax. Without the State Legislature increasing the minimum floor amount of tax that can be collected on each gallon of fuel that is sold in the State or changing the formula by which the monies is distributed to cities then this funding source will continue to decline.

The only legal use of this money is for the resurfacing or reconstructing of existing city streets. The City of Berea uses these funds to maintain such infrastructure. Over the past few years the City has made it a priority to mill streets insuring proper drainage, which in turn increases cost. The City has completed drainage projects from this fund recently such as the Cumberland-Hughs drainage project.

The City listing of streets that are to be resurfaced in fiscal year 2019 is attached. Revenues for the Municipal Road Aid fund are anticipated to be \$233,786 with expenditures of \$350,000.

STREETS TO BE PAVED (FY 2019)

STREET NAME

S. Dogwood (from dogwood Hights to limits)
Old Wallaceton Rd. from Dogwood to KY21
Hillcrest Dr. (ALL)
Weeping Willow Dr. (From Legacy to Woodchuck)
VanWinkle Grove (Hw 1016 to house#105)
Silver Creek (ALL)
Center St. (Forest to Harrison Rd.)
N. Powell (From Glades to Brown)
Scruggs (From Glades to Kenway)
Glades Rd. (From Box Bridge - HW1016)

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>		<u>AUTHORIZED NUMBER</u>
Tourism Director	Kerri Hensley	1
Arts Accelerator Manager	Jeffrey Carpenter	1
Program Manager	Nancy Conley	1
Communication Manager	Aja Croteau	1
Welcom Center Coordinator	Megan Hardy	1
IT Coordinator (Part-Time)	Michael Matthews	1
Part-time Welcome Center Assistants	Leslie Berger Charlotte Christman Connie Mondine Scharme Price Wendy Robinson Holly Stone Maya Todd	7
Part-Time Maintenance	Stanley Spivey	1
Information Technology Technician	Eli Taylor	20%

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
	Beginning Fund Balance	1,149,592	1,109,755	1,100,000	1,284,533	1,450,000
	Capital Sinking Fund Reserve	36,000	72,000	108,000	108,000	144,000
	Fund Balance Available for Budget	1,113,592	1,037,755	992,000	1,176,533	1,306,000
Revenue						
41300	Transient Room Tax	176,142	202,144	130,000	130,000	150,000
41400	Restaurant Tax	1,041,488	1,097,135	950,000	950,000	950,000
44400	Discover the Arts	2,130	6,950	5,000	5,000	5,000
44410	Workshop Fees	118,233	144,364	150,000	150,000	150,000
44420	Gallery Sales	32,863	34,908	20,000	20,000	20,000
45050	Penalties & Interest	1,456	1,731	500	500	500
46300	Grant Proceeds	10,000	15,446	15,000	15,000	15,000
47000	Interest on Checking	250	254	200	200	200
47100	Interest on CDs	4,778	5,107	1,000	1,000	2,000
48085	Property Rental	33,618	29,104	24,000	24,000	24,000
48900	Miscellaneous Income	12	-	-	-	-
49000	Transfer to/from Other Funds	-	-	(50,000)	(50,000)	(50,000)
		1,420,971	1,537,143	1,245,700	1,245,700	1,266,700
Expenditures						
51001	Salaries: Full-time	110,431	125,508	150,000	160,000	195,000
51002	Salaries: PT/Seasonal/Temp	109,336	111,853	146,000	146,000	140,000
51003	Salaries: Overtime	6,604	1,533	7,000	7,000	7,000
51102	Medical and Life Ins.	14,940	25,059	33,787	47,000	43,000
51103	City Pension Contributions	15,549	23,204	29,666	32,000	55,000
51104	City FICA Contributions	13,343	14,133	18,641	20,000	21,000
51105	Medicare	3,121	3,305	4,360	4,600	5,000
52000	Telephone	8,459	8,498	15,000	15,000	15,000
52100	Electric - Buildings	11,873	14,252	19,000	19,000	19,000
52200	Natural Gas	7,054	8,190	18,000	18,000	18,000
52300	Water Service	1,985	938	3,000	3,000	3,000
52400	Sewer Service	1,549	712	3,000	3,000	3,000
52500	Waste Collection	1,202	415	1,000	1,000	1,000
52600	Website & Email Hosting	3,574	3,601	5,000	5,000	10,000
52700	Internet & Cable Service	-	-	-	-	-
53000	General Office Supplies	1,186	914	5,000	5,000	5,000
53001	Books/Manuals/Periodicals	26	53	200	200	200
53010	General Operating Supplies	2,525	4,324	6,000	6,000	6,000
53040	Janitorial Supplies	125	94	3,000	3,000	3,000
53200	Uniforms & Gear	556	611	2,000	2,000	2,000
53300	Fuel	711	1,015	2,000	2,000	2,000
53400	Small Tools & Equipment	405	544	1,000	1,000	2,500
53500	Office Furniture & Equipment	143	2,599	30,000	30,000	30,000
54000	Legal Services	-	-	-	-	-
54012	IT Support & Service	3,285	1,777	5,000	5,000	5,000
54090	Other Professional Services	40,164	40,092	40,000	40,000	70,000
54100	Advertising	346,839	336,305	379,000	379,000	379,000
54200	Equipment Rent/Lease	861	1,082	12,000	12,000	12,000
54210	Facility Rent	-	-	-	-	3,600

Account	Description	FY 15-16	FY 16-17	FY 17-18	Amended	PROPOSED
		Actual	Actual	Approved Budget	FY 17-18 Budget	FY 18-19 BUDGET
54500	Building & Grounds R&M	10,016	9,512	15,000	15,000	20,000
54510	Equipment R&M	-	-	1,000	1,000	1,000
54520	Vehicle R&M	448	254	1,000	1,000	1,000
54700	Committee Expense	944	-	1,000	1,000	1,000
54710	Board & Commission Pay	2,700	-	-	-	-
54720	Contract Labor	-	-	-	-	-
54730	Postage & Shipping	9,439	7,323	11,000	11,000	11,000
54740	Printing & Copy Services	1,116	2,821	4,000	4,000	4,000
54770	Public Transportation	5,133	4,489	8,500	8,500	10,000
55010	Bank Charges	42	-	-	-	-
55011	Credit Card Processing Fees	9,886	11,450	14,000	14,000	20,000
55020	Membership & Licenses	2,144	4,190	4,000	4,000	5,000
55021	Education & Training	-	1,250	1,500	1,500	2,500
55022	Conference/Meeting Expenses	8,485	6,933	12,000	12,000	15,000
55023	Meals & Travel	1,970	2,899	5,000	5,000	5,000
55090	Contingency	8,933	3,000	5,000	5,000	5,000
55100	Special Programs	36,532	11,922	10,000	10,000	70,000
55120	Music on Porch	7,450	7,650	10,000	10,000	10,000
55121	Concert Series	3,200	5,400	3,500	3,500	3,500
55122	L&N Day	1,714	970	2,000	2,000	2,000
55222	Workshops	100,883	123,974	150,000	150,000	150,000
55223	Grant Awards	45,000	12,500	28,000	28,000	25,000
55224	Demo/Events	-	-	1,500	1,500	2,500
55225	Car Show	2,036	1,996	2,000	2,000	2,500
55226	Discover the Arts	625	10,115	6,000	6,000	6,000
55227	Beautification	9,997	2,202	30,000	30,000	30,000
55228	Artist Accelerator Program	160,990	157,617	140,000	140,000	120,000
56130	Other Land Improvements	213,826	93,456	20,000	20,000	-
56230	Building Improvements	7,362	19,045	400,000	400,000	400,000
56300	Automobiles	-	-	30,000	30,000	30,000
56600	Sidewalks/Shared Use Path	-	-	63,000	63,000	-
56800	Other Capital Outlay	-	26,175	-	-	-
57000	Principal Payment	73,063	72,842	73,000	73,000	149,000
57100	Interest Payment	31,031	31,769	35,000	35,000	35,000
		1,460,811	1,362,365	2,025,654	2,052,800	2,191,300
	Revenue over/(under) expenditures	(39,837)	174,778	(779,954)	(807,100)	(924,600)
	Unallocated Fund Balance	1,073,755	1,212,533	212,046	369,433	381,400
	Capital Sinking Fund	36,000	72,000	108,000	108,000	144,000
	Unallocated	1,073,755	1,212,533	212,046	369,433	381,400
	Total Ending Fund Balance	1,109,755	1,284,533	320,046	477,433	525,400

**BEREA TOURISM
BUDGET JUSTIFICATION
AND EXPLANATIONS**

REVENUE

41300 Transient Room Tax	\$150,000.
16 lodging facilities (growth of two since last year). 3% tax. Collected \$167,137. in FY 14-15; Collected \$176,142 in FY 15-16; Collected \$202,144 in FY 16-17. With new land use ordinance we can seek out AIR B&B to ensure they are paying.	
41400 Restaurant Tax	\$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. Collected \$1,097,135. In FY 16-17.	
44400 Discover the Arts	\$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. FY 15-16. \$2,130. FY 16-17 \$6,950.00 This revenue is collected and paid back out to the artists that participate.	
44410 Workshop Fees	\$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. Collected \$144,364 in FY16-17. Just began collecting HOW registrations Feb. 2017.	
44420 Gallery Sales	\$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. Collected \$34,908. In FY16-17	
45050 Penalties & Interest	\$500.00
The penalties and interest collected from late payments (ie. restaurant tax).	
46300 Grant Proceeds	\$15,000.
State Matching Funds for Advertising.	
47000 Interest on Checking	\$200.
People's Bank, Berea, KY.	
47100 Interest on CD's	\$2,000.
Community Trust Bank, Berea, KY	
48085 Property Rental	\$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.	
48090 Misc. Rent & Royalties	\$0.
\$0. Budgeted 0. Collected.	
48900 Miscellaneous Income	\$0.

49000 Transfer from Other Funds \$(50,000)
 Transfer to General Fund for Shared Use Path

EXPENDITURES

51001 Salaries: Full-time \$195,000.
 Salaries for full-time positions. Executive Director, Program Manager, Communications Manager, Art Accelerator Program Manager & Office Coordinator 20% personnel cost of IT employee

51002 Salaries: PT/Seasonal/Temp \$140,000.
 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

51003 Salaries: Overtime \$7,000.
 All overtime wages as defined by FLSA

51102 Medical and Life Insurance \$43,000
 The City's portion of the employee's medical and life insurance premiums. Health Insurance 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 IT employee

51103 City Pension Contributions \$55,000.
 The City's portion of the employee's Pension Contribution 19.18% 20% of new IT employee

51104 City FICA Contributions \$21,000
 The City's portion of the employees FICA contribution 6.2% 20% of new IT employee

51105 Medicare \$5,000.
 Medicare 1.45% 20% of new IT employee

52000 Telephone \$15,000.
 Welcome Center (Powernet Global 800# avg. \$50 mo, Windstream Phone & Internet average \$400.00 & Cellular Charges \$12,000.; ~~Tolle internet and phone \$4,800.~~

52100 Electric-Buildings \$19,000.
 WC \$4,000; Tolle\$8,000;Hays \$5,000;Hotel\$2,000.

52200 Natural Gas \$18,000.
 WC \$6,000.; Tolle \$6,000; Hays \$3,500; Hotel\$3,000 Broadway Ctr & Gas Lights

52300 Water Service \$3,000.
 WC \$1,200; Tolle \$1,200.;Hays \$500;Hotel \$250.

52400 Sewer Service \$3,000.
 WC \$1,000; Tolle \$1,200; Hays \$500; Hotel \$250.

52500 Waste Collection \$1,000.
 WC \$250; Tolle \$250; Hays \$250; Hotel \$250

52600 Website & E-mail Hosting \$10,000.
 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.	
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	\$2,500.
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.	
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	\$70,000.
Consultants Judy Sizemore and Pat Bradley for FOL and Make, It, Take It, Give It. Increase of \$10,000 for new project (Celebration of Artists). \$20,000. for Feasibility Study for Ford Lot.	
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	\$3,600.00
54500 Buildings and Grounds	\$20,000.
Maintenance to Depot, Cabin and Broadway Center, Tolle, Hotel properties	
54510 Equipment R&M	\$1,000.
Maintenance for our Savin Copier -annual expense.	
54520 Vehicle R&M	\$1,000.
Vehicle parts and labor 09 Dodge Caravan & Chevrolet Pick-up	

54700 Committee Expense	\$1,000.
Projects associated with the Tourism Commission Sister city visit	
54710 Board & Commission Pay	\$0.
7 commissioners, \$75.00 mo Moved to part-time personnel line item	
54720 Contract Labor	\$0.
54730 Postage & Shipping	\$11,000.
Postage Meter Pitney Bowes & Fed Ex Services.	
54740 Printing & Copy Services	\$4,000.
Letterhead, envelopes, brochure printing, lead sheets, etc.	
54770 Public Transportation	\$10,000.
Trolley Service on Saturdays, Special events and buses.	
55010 Bank Charges	\$0.
55011 Credit Card Processing Fees	\$20,000.00
Fees paid to National Processing and Authorize.net for workshop registrations and gallery sales purchases.	
55020 Membership & Licenses	\$5,000.
Southeast Tourism Society, KY Association of Convention & Visitors Bureau, Tennessee Motor, KY Travel Industry Assoc. Travel South	
55021 Education & Training	\$2,500.
Opportunities for training and education.	
55022 Conference/Meeting Expenses	\$15,000.
Expenses related to attending non-educational meetings and events. Meetings hosted by Berea Tourism,	
55023 Meal & Travel	\$5,000.
Food and travel expensed for tourism employees.	
55090 Contingency	\$5,000.
Unanticipated expense	
55100 Special Programs	\$70,000.
Expenses related to small programs expected to only last one or two years. Artist Celebration Project.	
55120 Music on Porch	\$10,000.
Ongoing annual program. Hosted by Donna & Lewis Lamb. \$150.00 per session.	
55121 Concert Series	\$3,500.
Levitt/Amp Music Series \$3,000.	
55122 L&N Day	\$2,000
Ongoing annual program. 1 st Saturday in June. Located at Berea Welcome Center (Old L&N Station). Vendors, Model Train Layout. 8,000 rack cards printed. 2017 was the celebration of 100 Years of the L&N Station and Log House Craft Gallery.	
55222 Workshops	\$150,000.

Festival of Learnhops, MTG and HOW – Instructors Fees, office supplies associated with the event such as participant name badges.

55223 Grant Awards	\$25,000.
55224 Demo/Events Demonstrations ex. basket making	\$2,500.
55225 Car Show Ongoing annual program. T-shirts, trophies, Dash Plates, DJ	\$2,500.
55226 Discover the Arts Instructor fees, CD and curriculum materials, demonstrations. Motorcoach/group special workshops	\$6,000.
55227 Beautification Old Town Plantings, Christmas Decorations, Gardens	\$30,000.
55228 Artist Accelerator Program Four emerging artists . Provide \$1200. Mo stipend (\$57,600) overlap (19,200.), gallery space and technical assistance and business training.	\$120,000.
56100 Land Purchase	\$0.
56130 Other Land Improvements Artist Celebration Project	\$0.
56230 Building Improvements Tolle Improvements to building.	\$400,000.
56300 Automobiles State Contract.	\$30,000.
56600 Sidewalks/Shared use Path Assist with shared use path.	\$0
57000 Principal Payment 10 year loan	\$149,000.
57100 Interest Payment 2.63% interest	\$35,000.

EXHIBIT B
LEASE PAYMENTS

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
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
Total	\$1,290,000.00	-	\$242,471.65	\$1,532,471.65	-

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.

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
	Beginning Fund Balance	120,767	132,078	147,910	142,627	147,500
Revenue						
47000	Interest on Checking	16	25	10	10	25
47100	Interest on CDs	673	676	500	500	650
48100	Lease Proceeds	15,798	15,798	15,798	15,798	15,798
48600	Sale of Capital Asset	-	-	-	-	-
49000	Transfer to/from Other Funds	39,000	-	75,000	75,000	75,000
		55,487	16,499	91,308	91,308	91,473
Expenditures						
54011	Engineering Services	-	5,950	75,000	75,000	75,000
54090	Other Professional Services	-	-	-	-	-
54500	Building & Grounds R&M	2,366	-	12,000	12,000	12,000
56100	Land Purchase	41,810	-	-	-	-
56130	Other Land Improvements	-	-	-	-	-
57000	Principal Payment	-	-	-	-	-
57100	Interest Payment	-	-	-	-	-
		44,176	5,950	87,000	87,000	87,000
	Revenue over/(under) expenditures	11,311	10,549	4,308	4,308	4,473
	Ending Fund Balance	132,078	142,627	152,218	146,935	151,973

**INDUSTRIAL DEVELOPMENT
BUDGET JUSTIFICATION
AND EXPLANATIONS**

REVENUE

47000 Interest on Checking – \$25

47100 Interest on CDs - \$650

48100 Lease Proceeds - \$15,798 This line item reflects revenue generated from the lease of the industrial park.

48600 Sale of Capital Asset - \$0

49000 Transfer to/from Other Funds - \$75,000 This line item reflect a transfer from the General Fund to cover the cost of engineering services identified in 54011.

EXPENDITURES

54011 Engineering Services - \$75,000 This is the anticipated cost for evaluating the current conditions of the Berea Industrial Park and creating a master plan for the end of Mayde Road.

54090 Other Professional Services - \$0

54500 Building & Grounds R&M - \$12,000 This is the anticipated cost for removing remaining buildings from the Farristown Industrial park.

56100 Land Purchase - \$0

56130 Other Land Improvements - \$0

57000 Principal Payment - \$0

57100 Interest Payment - \$0

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.

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
Beginning Fund Balance		59,235	57,341	99,500	100,351	83,215
Revenue						
45030	Asset Forfeiture	-	43,096.84	15,000	15,000	<u>15,000</u>
47000	Interest on Checking	41	49.01	30	30	<u>30</u>
49000	Transfer to/from Other Funds	-	-	-	-	-
		<u>41</u>	<u>43,146</u>	<u>15,030</u>	<u>15,030</u>	<u>15,030</u>
Expenditures						
53400	Small Tools & Equipment	-	-	2,000	2,000	<u>2,000</u>
55032	Refunds & Reimbursements	1,935	136	10,000	10,000	<u>10,000</u>
55132	Drug Buy Money	-	-	5,000	5,000	<u>5,000</u>
56300	Automobiles	-	-	27,000	30,000	<u>-</u>
		<u>1,935</u>	<u>136</u>	<u>44,000</u>	<u>47,000</u>	<u>17,000</u>
Revenue over/(under) expenditures		(1,894)	43,010	(28,970)	(31,970)	(1,970)
Ending Fund Balance		57,341	100,351	70,530	68,381	81,245

**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.

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).

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
Beginning Fund Balance		-	-	-	-	-
Revenue						
46300	Grant Proceeds	485		75,000	75,000	<u>79,000</u>
49000	Transfer to/from Other Funds	-		-	-	<u>-</u>
		<u>485</u>	-	<u>75,000</u>	<u>75,000</u>	<u>79,000</u>
Expenditures						
54011	Engineering Services	-		75,000	75,000	<u>79,000</u>
54090	Other Professional Services	-		-	-	<u>-</u>
56620	Street Design & Construction	485		-	-	<u>-</u>
		<u>485</u>	-	<u>75,000</u>	<u>75,000</u>	<u>79,000</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.

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
Beginning Fund Balance		33,470	33,493	33,515	33,516	44,010
Revenue						
45030	Asset Forfeiture	-	-	7,000	7,000	<u>7,000</u>
47000	Interest on Checking	23	23	20	20	<u>20</u>
49000	Transfer to/from Other Funds	-	-	-	-	
		<u>23</u>	<u>23</u>	<u>7,020</u>	<u>7,020</u>	<u>7,020</u>
Expenditures						
53400	Small Tools & Equipment	-	-	-	-	<u>-</u>
56300	Automobiles	-	-	-	-	<u>-</u>
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue over/(under) expenditures		23	23	7,020	7,020	7,020
Ending Fund Balance		33,493	33,516	40,535	40,536	51,030

**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.

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
Beginning Fund Balance		302	120,278	120,350	120,277	120,277
Revenue						
46300	Grant Proceeds	119,967	103,203	172,000	172,000	145,000
47000	Interest on Checking	9	82	-	-	-
49000	Transfer to/from Other Funds	119,967	-	-	-	-
		239,943	103,285	172,000	172,000	145,000
Expenditures						
54011	Engineering Services	-	-	-	-	-
56620	Street Design & Construction	119,967	103,203	172,000	172,000	145,000
		119,967	103,203	172,000	172,000	145,000
Revenues over/(under) expenditures		119,976	82	-	-	-
Ending Fund Balance		120,278	120,360	120,350	120,277	120,277

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 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
Beginning Fund Balance		20,458	13,907	26,050	24,562	51,945
Revenue						
44510	Vendor Fees	28,485	23,650	23,000	23,000	<u>30,000</u>
44511	Jury Fees	1,220	985	1,000	1,000	<u>1,000</u>
44512	Entrance Fees	26,337	24,154	24,000	24,000	<u>24,000</u>
44513	Food Vendors	1,679	2,168	2,100	2,100	<u>2,500</u>
47000	Interest on Checking	15	21	10	10	<u>20</u>
49000	Transfer to/from Other Funds	-	-	-	-	<u>-</u>
		<u>57,736</u>	<u>50,978</u>	<u>50,110</u>	<u>50,110</u>	<u>57,520</u>
Expenditures						
52500	Waste Collection	-	-	-	-	<u>420</u>
52600	Website & Email Hosting	-	-	200	200	<u>300</u>
53000	General Office Supplies	198	131	200	200	<u>360</u>
53001	Books/Manuals/Periodicals	-	-	100	100	<u>-</u>
53010	General Operating Supplies	1,854	1,984	2,500	2,500	<u>2,500</u>
53040	Janitorial Supplies	-	-	1,000	1,000	<u>500</u>
53200	Uniforms & Gear	598	565	1,000	1,000	<u>1,000</u>
54090	Other Professional Services	11,500	11,610	11,000	11,000	<u>12,000</u>
54100	Advertising	14,911	-	-	-	<u>-</u>
54200	Equipment Rent/Lease	2,515	3,371	3,500	3,500	<u>3,500</u>
54210	Facility Rent	1,500	1,500	3,700	3,700	<u>2,000</u>
54720	Contract Labor	22,116	18,805	20,000	20,000	<u>20,000</u>
54740	Printing & Copy Services	3,603	557	3,000	3,000	<u>2,000</u>
55090	Contingency	3,692	-	1,000	1,000	<u>1,000</u>
55100	Special Programs	1,800	1,800	1,800	1,800	<u>1,800</u>
		<u>64,287</u>	<u>40,323</u>	<u>49,000</u>	<u>49,000</u>	<u>47,380</u>
Revenues over/(under) expenditures		(6,551)	10,655	1,110	1,110	10,140
Ending Fund Balance		13,907	24,562	27,160	25,672	62,085

**BEREA CRAFT FESTIVAL
BUDGET JUSTIFICATION
AND EXPLANATIONS**

REVENUE

44510 Vendor Fees Artists pay \$250 per space. 108 artists	\$30,000.
44511 Jury Fees New artists pay \$20/each to jury into the show. Approx. 45 artists	\$1,000.
44512 Entrance Fees Admission is \$6, \$5 seniors. 5-6,000 attendance depending on weather	\$24,000.
44513 Food Vendors Food vendors pay \$200 each + 15% of sales over the first \$1000. 7 food vendors are planned for.	\$2,500.
47000 Interest on Checking	\$20.00

EXPENDITURES

52500 Waste Collection no charge	\$420.00
52600 Website and E-mail Hosting \$10/month + 4-5 updates per season.	\$300.
53000 General Office Supplies Supplies for information booth and ticket booth	\$360.
53001 Books Manuals Periodicals Magazines - Handmade Business and Sunshine Artist	\$.
53010 General Operating Supplies	\$2,500.
53040 Janitorial Supplies Cleaning supplies	\$500.
53200 Uniforms and Gear 55 t-shirts for staff and giveaways purchased for \$600	\$1,000.
54090 Other Professional Services \$10,000 Melissa Gross	\$12,000.
54100 Advertising tv, radio, etc. included in fund 28 line item estimate dedicated advertising \$14,000.	
54200 Rent/Lease Porta Pots = \$1075 \$1536 for golf carts	\$3,500.
54210 Facility Rent Indian Fort	\$2,000.
54720 Contract Labor	\$20,000.

Entertainment \$9000, Staff \$6745, Security \$ 6200 =\$21945

54740 Printing & Copy Service

\$2,000.

Posters, rack cards and postcards Letterhead and envelopes

55090 Contingency

\$1,000.

55100 Special Programs

\$1,800.

Bean Supper

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
Assistant Utilities Director	Kevin Howard	1
Operations Manager	Josh Gabbard	1
Engineering Supervisor	Vacant	1
GIS Coordinator	Clay White	1
GIS Technician	Jay Robinson	
Purchasing Coordinator	Vacant	1
Customer Service Rep	Luann Jones	1
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 Joe McClure	2
Apprentice Lineman - Class II	Shane Harrison Elliott Witt	1
Apprentice Lineman Class I	Vacant	1
Apprentice Lineman	Vacant	1
Electric Meter Technician	Bill Lovern	1

WATER DIVISION

Water/Sewer Operator III	Billy Anglin	1
Water/Sewer Maintenance Operator I	Jordon Hisel	1
Water Treatment Plant Operator IV	Brad Anglin Steve Jones Chad Walling	3
Water Treatment Plant Operator Trainee	Vacant	1
Water Meter Technician	Dmitri Robinson	1

SEWER DIVISION

Water/Sewer Operations Coordinator	Wayne Robinson	1
Wastewater Chief Plant Operator	Vacant	1
Wastewater TP Lab Supervisor	Scott Johnson	1
Wastewater TP Operator II	Teddy Himes Bobby Powell	2
Wastewater TP Operator Trainee	Vacant	1
Water/Sewer Maintenance Worker II	Larry Alexander Trevor Hemsley	2
Water/Sewer Maintenance Worker I	Juan Pablo Fernandez Tom Robison Steven Walters	3
Water/Sewer Opeartor I	Vacant	1

**BEREA MUNICIPAL UTILITIES SUMMARY
FUND 200**

	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	FY 18-19 PROPOSED BUDGET
OPERATIONS					
REVENUE					
Electric Service	11,722,968	10,369,847	12,870,000	12,470,000	13,092,500
Water Service	3,053,831	3,172,416	3,347,500	3,347,500	3,347,500
Sewer Service	2,442,810	2,672,335	2,918,000	2,918,000	2,918,000
Other Revenue	325,698	306,055	353,000	353,000	353,000
TOTAL REVENUE	17,545,307	16,520,653	19,488,500	19,088,500	19,711,000
EXPENSES					
Administration Department	1,213,342	1,289,968	1,419,407	1,458,400	1,578,907
Electric	9,852,137	10,074,272	11,195,800	10,809,122	11,290,817
Water	1,433,139	1,465,027	1,538,792	1,514,840	1,449,087
Sewer	1,234,584	1,282,749	1,359,057	1,356,541	1,320,490
Depreciation	2,307,513	2,299,748	2,310,000	2,310,000	2,310,000
Total Expenses	16,040,715	16,411,764	17,823,056	17,448,903	17,949,301
INCOME/(LOSS) FROM OPERATIONS	1,504,592	108,889	1,665,444	1,639,597	1,761,699
OTHER CASH EXPENDITURES					
Debt Services - Principle	1,565,904	1,610,775	1,610,775	1,660,696	1,710,665
SURPLUS (DEFICIT) OF RATE REVENUE	(61,312)	(1,501,886)	54,669	(21,099)	51,034
CAPITAL ADDITIONS					
OUTSIDE FUNDING	143,703	126,921	857,500	857,500	1,807,500
EXPENDITURES					
Administration Department	29,692	51,476	185,000	185,000	95,000
Electric	-	-	260,000	304,822	185,000
Water	49,876	104,509	123,000	123,000	120,000
Sewer	50,000	50,000	206,000	206,000	243,850
Capital Projects	3,327,209	898,413	6,045,000	6,045,000	9,038,000
TOTAL EXPENDITURE	3,456,777	1,104,398	6,819,000	6,863,822	9,681,850
NET COST FOR CAPITAL ADDITIONS	3,313,074	977,477	5,961,500	6,006,322	7,874,350

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
Revenue						
43400	Disconnection Charges	24,348	30,036	35,000	35,000	35,000
43410	Other reimbursement	1,377	1,835	3,000	3,000	3,000
45050	Penalties & Interest	223,535	212,123	240,000	240,000	240,000
47000	Interest on Checking	2,047	2,281	3,000	3,000	3,000
47100	Interest on CDs	46,559	45,443	50,000	50,000	50,000
48200	Insurance Proceeds	6,164	1,546	2,000	2,000	2,000
48600	Sale of Capital Asset	-	-	-	-	-
48900	Miscellaneous Income	21,668	7,541	20,000	20,000	20,000
		325,698	300,805	353,000	353,000	353,000
Expenses						
51001	Salaries: Full-time	486,980	510,357	570,000	597,000	515,000
51002	Salaries: PT/Seasonal/Temp	-	-	20,000	20,000	20,000
51003	Salaries: Overtime	5,517	5,917	10,000	10,000	10,000
51102	Medical and Life Ins.	72,543	71,815	90,307	96,600	59,000
51103	City Pension Contributions	133,390	169,541	110,500	115,600	113,000
51104	City FICA Contributions	27,826	30,318	37,000	37,500	33,000
51105	Medicare	6,508	7,091	8,600	8,700	8,000
52000	Telephone	9,327	7,544	10,000	10,000	10,000
52100	Electric - Buildings	41,945	43,242	45,000	45,000	45,000
52200	Natural Gas	5,456	6,014	10,000	10,000	10,000
52300	Water Service	1,967	1,865	2,200	2,200	2,200
52400	Sewer Service	1,436	1,614	1,500	1,500	1,500
52500	Waste Collection	3,485	1,281	3,000	3,000	3,000
52600	Website & Email Hosting	-	-	3,000	3,000	1,000
52700	Internet & Cable Service	50	-	-	-	-
53000	General Office Supplies	17,568	11,127	15,000	15,000	5,000
53001	Books/Manuals/Periodicals	-	-	300	300	300
53010	General Operating Supplies	4,291	5,752	7,000	7,000	5,000
53040	Janitorial Supplies	741	-	1,000	1,000	1,000
53200	Uniforms & Gear	4,016	2,589	6,000	6,000	4,000
53300	Fuel	5,608	5,614	8,000	8,000	8,000
53400	Small Tools & Equipment	151	555	2,000	2,000	2,000
53500	Office Furniture & Equipment	11,113	10,184	10,000	10,000	10,000
54000	Legal Services	4,110	-	4,000	4,000	2,000
54012	IT Support & Service	11,588	12,550	20,000	20,000	7,450
54013	Software Maintenance	24,421	27,506	35,000	35,000	10,000
54090	Other Professional Services	34,076	27,504	30,000	30,000	3,500
54100	Advertising	189	26	2,000	2,000	500
54200	Equipment Rent/Lease	12,385	11,950	15,000	15,000	3,000
54310	Unemployment Insurance	1,908	-	10,000	10,000	2,000
54330	Workers Comp. Insurance	47,082	42,826	50,000	50,000	45,000
54340	Property Insurance	65,207	71,040	72,000	72,000	72,000
54350	General Liability Insurance	79,378	79,750	80,000	80,000	80,000
54500	Building & Grounds R&M	16,703	18,435	15,000	15,000	15,000
54510	Equipment R&M	4,800	6,484	6,000	6,000	2,000
54520	Vehicle R&M	5,580	661	3,000	3,000	3,000
54730	Postage & Shipping	36,710	45,358	38,000	38,000	2,000
54740	Printing & Copy Services	5,888	20,501	20,000	20,000	1,000

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
54750	Cleaning Services	11,100	13,250	14,000	14,000	14,000
55011	Credit Card Processing Fees	8,681	8,015	10,000	10,000	500
55012	Cash Over/Short	64	(38)			
55020	Membership & Licenses	84	500	1,500	1,500	1,500
55021	Education & Training	64	7,344	12,000	12,000	6,000
55022	Conference/Meeting Expenses	2,062	-	5,000	5,000	2,000
55023	Meals & Travel	1,344	3,886	5,500	5,500	3,000
55090	Contingency	-	-	1,000	1,000	1,000
56900	Depreciation Expense	100,390	120,111	100,000	100,000	100,000
58000	Administrative Overhead	-	-	-	-	436,457
		1,313,732	1,410,079	1,519,407	1,558,400	1,678,907
	Income/(Loss) from Operations	(988,034)	(1,109,274)	(1,166,407)	(1,205,400)	(1,325,907)
Other expenditures						
Budget Allocation of Administrative Expenses						
	Electric Allocation @ 40%	(395,214)	(443,710)	(466,563)	(482,160)	(530,363)
	Water Allocation @ 30%	(296,410)	(332,782)	(349,922)	(361,620)	(397,772)
	Sewer Allocation @30%	(296,410)	(332,782)	(349,922)	(361,620)	(397,772)
		(988,034)	(1,109,274)	(1,166,407)	(1,205,400)	(1,325,907)
CAPITAL EXPENDITURES						
56210	Building Construction	-	-	50,000	50,000	-
56230	Building Improvements	-	-	110,000	110,000	-
56300	Automobiles	-	32,517		-	35,000
56410	Computer Equipment	13,496	-		-	60,000
56430	Other Equipment	16,196	18,959	25,000	25,000	-
		29,692	51,476	185,000	185,000	95,000

**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** - Depreciation account.
- 48900 Miscellaneous Income** - Scrap metal, surplus sales income.

EXPENSES

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, 80% IT Technician, GIS Technician, one Operations Manager position filled, one Assistant Utilities Director, and one Utilities Director. (\$515,000) \$82,000 decrease, Billing group transfer to Finance.
- 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 Medial and Life Ins.-** The City's portion of the employees' medical and life insurance premium. (\$59,000) \$37,600 decrease, HR Supplied.
- 51103 City Pension Contributions** - The City's portion of the employees' Pension Contribution. (\$113,000) \$65,400 increase.
- 51104 City FICA Contributions** - The City's portion of the employees' FICA contribution. (\$33,000) \$4,500 decrease, HR.

51105 Medicare - The City's portion of the employee's Medicare contribution. (\$8,000) \$600 decrease, HR.

UTILITIES

52000 Telephone - Telephone and cell phone charges. Includes landlines for office and cellphones for administrative staff.

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.

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

52400 Sewer Service - Includes sewer service for the BMU building.

52500 Waste Collection - Includes dumpsters for BMU building.

52600 Website & Email Hosting - Email for all utilities staff is supplied by Box Lake. (\$1,000) \$2,000 decrease/ YTD.

MATERIALS & SUPPLIES

53000 General Office Supplies - Items necessary to operate an office. Includes software purchase not meeting capitalization threshold. (\$5,000) \$10,000 decrease/ Billing.

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 . (\$5,000) \$2,000 decrease/ Billing.

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

53200 Uniforms & Gear - Logoed apparel for staff. etc. (\$4,000) \$2,000 decrease/ Billing.

53300 Fuel - Fuel (regular and diesel) for City owned vehicles.

53400 Small Tools & Equipment - All tools and equipment not meeting the \$5,000 capitalization threshold. Service Tech and Office staff and GIS .

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 .

SERVICES & SUPPORT

54000 Legal Services – (\$2,000) \$2,000 decrease/ YTD.

54012 IT Support & Service - BoxLake monthly service. (\$7,450) \$12,550 decrease/ YTD.

54013 Software Maintenance - Includes GIS, CAD, Accella, Carlson, Webpay. (\$10,000) \$25,000 decrease/ Billing.

54090 Other Professional Services - Rate consultant and Auditing service. (\$3,500) \$26,500 decrease/ Billing.

54100 Advertising - All advertising, regardless of nature or medium. (\$500) \$1,500 decrease YTD.

54200 Equipment Rent/Lease - Includes construction equipment rental and office equipment rental. Includes bill stuffer, copier and postage machine. (\$3,000) \$12,000 decrease/ Billing.

54310 Unemployment Insurance. (\$2,000) \$8,000 decrease YTD.

54320 Employee Disability Insurance

54330 Workers Comp. Insurance – (\$45,000) \$5,000 decrease YTD.

54340 Property Insurance

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. (\$2,000). \$4,000 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.

54730 Postage & Shipping - Includes monthly bills, reminders, etc. (\$2,000) \$36,000 decrease/ Billing.

54740 Printing & Photocopying Services - Includes bills, letterhead, reminders, door hangers, new customer cards, etc. (\$1,000) \$19,000 decrease/ Billing.

54750 Cleaning Services - Includes weekly deep cleaning in the evenings.

OTHER EXPENSES

55011 Credit Card Processing Fees - Fees charged to BMU to receive credit card payments . (\$500) \$9,500 decrease.

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. (\$6,000) \$6,000 decrease/ Billing.

55022 Conference/Meeting Expenses - Expenses related to attending non-educational meetings and events. Includes Accella and ESRI. (\$2,000) \$3,000 decrease, historical.

55023 Meals & Travel - Expenses related to training and conferences. Includes Accella and ESRI. (\$3,00) \$2,500 decrease/ Billing.

55090 Contingency

56900 Depreciation Expense - Finance Department use only. This is Capital depreciation including the cost of purchasing the Utility.

Xxxxx Finance Assesment – Transfer of Billing staff to Finance from Utilities. (\$436,437).

CAPITAL OUTLAY

56100 Land/ Building Purchase

56130 Other Land Improvements

56210 Building Construction -

56230 Building Improvements -

56300 Automobiles - Trucks and cars.

1. Vehicle Upgrade GIS Coordinator (\$35,000)

56410 Computer Equipment - Large scale equipment

1. ESRI Software (\$10,000)
2. GIS Survey GPS (\$20,000)
3. Asset Management Software (\$30,000)

56430 Other Equipment - Large office equipment above Capital threshold.

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
Revenue						
43160	Solar Panel Lease	2,250	5,250	7,500	7,500	7,500
43180	Customer Reimbursement	-	-	-	-	-
46300	Grant Proceeds	141,453	108,747	850,000	850,000	1,800,000
48500	Contributed Capital	-	12,924	-	-	-
		143,703	126,921	857,500	857,500	1,807,500
Expenses						
56210	Building Construction	-	-	-	-	50,000
56231	Building Improvements	343,288	-	110,000	110,000	110,000
56711	Distribution System Upgrade - Ele	966,226	105,694	225,000	225,000	1,345,000
56712	Distribution System Upgrade - Wtr	48,127	-	220,000	220,000	220,000
56721	Substation Upgrade - Electric	1,286,161	-	35,000	35,000	65,000
56731	New Service - Electric	206,099	51,736	50,000	50,000	60,000
56732	New Service - Water	12,978	23,477	20,000	20,000	20,000
56742	Raw Water	146,712	156,173	1,490,000	1,490,000	1,650,000
56752	Pump Station Upgrade - Water	-	-	600,000	600,000	630,000
56753	Pump Station Upgrade - Sewer	-	6,775	200,000	200,000	400,000
56762	Plant & System Upgrade - Water	58,491	43,003	35,000	35,000	35,000
56763	Plant & System Upgrade - Sewer	259,127	511,555	3,060,000	3,060,000	4,453,000
		3,327,209	898,413	6,045,000	6,045,000	9,038,000

**CAPITAL PROJECTS
BUDGET JUSTIFICATION
AND EXPLANATIONS**

REVENUE

43160 Solar Panel Lease - (\$7,500)

43180 Customer Reimbursement - (0)

46300 Grant Proceeds - This includes Central Park North Sewer Line KIA Grant (\$500,000), CDBG Grant (\$1,000,000) and KIA Owsley Fork Dam Work (\$300,000).

48500 Contributed Capital - (0)

CAPITAL EXPENDITURES

56210 Building Construction –

1. Pole Building (\$50,000).

56231 Building Improvements - Remodeling and renovation, roof replacement, etc.

1. Includes Roof at BMU (\$80,000)
2. Landscaping (\$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 and other construction lines and equipment. Includes College building upgrades and BMU shared cost for substandard transformers and cable in various areas (\$40,000).
2. Reclosers (\$25,000).
3. Large Tools (\$10,000).
4. Overhead Switches (\$20,000).
5. Overhead to Underground Tap Conversions (\$50,000)
6. AMI Upgrade (\$1,000,000)
7. Hospital 12kV Conversion (\$175,000)
8. Copper to Aluminum Tap Upgrades (\$25,000)

56721 Substation Upgrade – Includes metering for AMP, KU needs (\$40,000) and SCADA (\$25,000).

56731 New Service – Includes revenue and expense for new electric service (\$60,000).

56710 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)
4. Various galvanized water main upgrades (\$30,000)
5. Update to hydraulic model (\$40,000)
6. Upgrade service line 400 block Chestnut St. (\$50,000)
7. Asset inventory Management Software (\$10,000)

56730 New Service – Includes revenue and expense for new water service (\$20,000).

56740 Raw Water Source –

1. Includes design and construction for improved Owsley Fork Dam for high hazard status with more storage (\$1,150,000). This project has a portion grant funded and we hope for more NRCS grant money for design and construction.
2. Cowbell Dam (\$200,000)
3. B Lake Spillway (\$200,000)
4. Water Efficiency (\$50,000)
5. Intake Valve Repairs (\$50,000)

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

56760 Plant & System Upgrade – WTP Construction, Distribution improvements

1. SCADA Upgrade (\$30,000)
2. AMI (\$500,000)
3. Parking Lot Drainage & Resurfacing (\$100,000)

56753 Pump Station Upgrade-

1. Walnut Meadow Pump Station pump upsizing, solar and generator (\$400,000).

56763 Plant and System Upgrade

1. South Middletown Pressure Main 12" D.I. (\$1,600,000).
2. Landfill Upgrades including pumps and effluent line and roadway paving (\$330,000).
3. Hwy 1016, 8", ~1,800' Sewer Extension (\$400,000).
4. WWTP Upgrade sludge grinders (\$30,000).
5. Rehab Sewer Lines Birchwood, Cherry Road, VanWinkle Grove (\$250,000).
6. Holly Hill Line Upgrade (\$250,000)
7. Asset Management System to repair/ rehab ranked collection system (\$500,000).
8. Press Room Heaters (\$6,000)
9. Paving Lot (\$50,000)
10. Polymer Pumps (\$12,000)
11. Screen and Conveyer pumps (\$40,000)
12. Sludge Grinders (\$35,000)
13. Sluice Gate Upgrade (\$50,000)
14. Generator and service upgrade @ WWTP (\$900,000)

ELECTRIC DIVISION

9100

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
Revenue						
43100	Electric Service Charge	10,125,029	10,167,137	12,250,000	12,250,000	12,862,500
43130	Private Outdoor Lighting	86,770	90,813	85,000	85,000	85,000
43140	Electric Connection Fee	3,000	5,050	5,000	5,000	5,000
43150	Pole Attachment	24,249	24,316	30,000	30,000	40,000
43180	Customer Reimburse - Electric	1,483,920	82,531	500,000	100,000	100,000
		11,722,968	10,369,847	12,870,000	12,470,000	13,092,500
Expense						
51001	Salaries: Full-time	351,722	364,594	380,500	380,500	442,000
51002	Salaries: PT/Seasonal/Temp	-	-	-	-	-
51003	Salaries: Overtime	20,612	17,605	20,000	20,000	20,000
51102	Medical and Life Ins.	64,313	67,091	74,000	74,000	74,000
51103	City Pension Contributions	102,900	126,106	78,100	78,100	98,000
51104	City FICA Contributions	19,801	20,948	25,250	25,250	26,000
51105	Medicare	4,631	4,899	6,000	6,000	6,500
52000	Telephone	2,132	1,596	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	450	-	-	-	-
53000	General Office Supplies	3	-	-	-	-
53001	Books/Manuals/Periodicals	-	276	300	300	300
53010	General Operating Supplies	15,615	9,038	10,000	10,000	10,000
53200	Uniforms & Gear	12,819	11,365	20,000	20,000	20,000
53300	Fuel	10,265	11,071	15,000	15,000	15,000
53400	Small Tools & Equipment	10,047	9,223	10,000	10,000	10,000
54000	Legal Services	54,646	14,814	15,000	15,000	15,000
54011	Engineering Services	36,269	20,036	10,000	20,000	20,000
54090	Other Professional Services	85,249	542	5,000	40,000	12,000
54100	Advertising	605	111	1,000	1,000	1,000
54200	Equipment Rent/Lease	-	-	2,000	2,000	2,000
54500	Building & Grounds R&M	178	197	-	-	-
54510	Equipment R&M	9,725	6,984	10,000	30,000	15,000
54520	Vehicle R&M	11,639	6,773	10,000	10,000	10,000
54530	Infrastructure R&M	64,738	85,131	75,000	75,000	75,000
54600	Purchase of Electricity	7,732,006	8,952,373	9,500,000	9,470,000	9,943,500
54620	Tree Trimming	95,204	92,391	95,000	95,000	95,000
54730	Postage & Shipping	50	8	-	-	-
55020	Membership & Licenses	8,121	13,286	20,000	20,000	15,000
55021	Education & Training	4,940	5,019	12,000	12,000	8,000
55022	Conference/Meeting Expenses	1,015	927	1,500	1,500	1,500
55023	Meals & Travel	2,285	3,703	4,000	4,000	4,000
55030	Inventory Write-Off	3,857	7,072	10,000	10,000	10,000
55031	Bad Debt Write Off	64,021	37,153	75,000	75,000	75,000
55090	Contingency	-	-	10,000	10,000	10,000
55100	Special Programs	860,561	3,795	500,000	100,000	100,000
56900	Depreciation Expense	613,192	598,587	620,000	620,000	620,000
57100	Interest Payment	168,247	147,097	158,000	136,322	113,867
57300	Bond Issue Cost Amortization	32,892	32,892	40,000	40,000	40,000
		10,465,329	10,672,859	11,815,800	11,429,122	11,910,817

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
	Income/(Loss) from Operations	1,257,639	(303,012)	1,054,200	1,040,878	1,181,683
Other expenditures						
	Budget Allocation of Administrative Expenses	395,214	443,710	466,563	482,160	530,363
57000	Principal Payment	540,000	560,000	560,000	582,500	605,000
		935,214	1,003,710	1,026,563	1,064,660	1,135,363
	Surplus/(Deficit) of Rate Revenue	322,425	(1,306,722)	27,637	(23,782)	46,320
CAPITAL EXPENDITURES						
56300	Automobiles	-	-	-	44,822	
56310	Heavy Vehicles	-	-	230,000	230,000	125,000
56430	Other Equipment	-	-	30,000	30,000	60,000
		-	-	260,000	304,822	185,000

**ELECTRIC DIVISION
BUDGET JUSTIFICATION
AND EXPLANATIONS**

REVENUE

43100 Electric Service Charge - Based on current rates and historical (\$12,862,500), increase of 5%.

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. (\$40,000) increase \$10,000, rate increase.

43180 Customer Reimbursement - Includes BMU and contract work on Electric infrastructure billed as a pass-through revenue, based on historical amount.

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 (\$442,000), increase of \$62,500, pay adjustments, on-call adjustment, one half lineman position added.

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, (\$20,000) HR.

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

51103 City Pension Contributions - The City's portion of the employees' Pension Contribution (\$98,000). Increase of \$19,900, HR.

51104 City FICA Contributions - The City's portion of the employees' FICA contribution (\$26,000). Increase of \$750, HR.

51105 Medicare - The City's portion of the employee's Medicare contribution (\$6,500). Increase of \$500, 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.

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.

53300 Fuel - Fuel (regular and diesel) for City owned vehicles. Decrease due to lower fuel cost .

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 (\$20,000), increase of \$10,000 historical

54090 Other Professional Services - Includes meter reading services, Rate study (\$40,000), increase of \$5,000 due to KyMEA direct billing.

54100 Advertising - All advertising, regardless of the nature or medium. Includes job ads.

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 (\$15,000), increase of \$5,000, historical.

54520 Vehicle R&M - Includes parts and labor.

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 (\$9,943,500), increase of 5%.

54620 Tree Trimming - Contract services for rights of way clearing of utility pole spans.

OTHER EXPENDITURES

55020 Professional Membership & Licenses - Includes APPA, KMUA (3/4 to electric, 1/4 water), CDLs & physicals, AMP Dues. (\$15,000) decrease \$5,000, historical.

55021 Education & Training - Expenses related to obtaining education and/or training. Monthly safety training was previously under other professional services/Additional training such as lineman certification will be determined. (\$8,000) decrease \$4,000, historical.

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.

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.

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 - Ford Flatbed Truck #9 replacement (\$125,000).

56430 Other Equipment - Confined Space Equipment (\$10,000), Energy Efficiency (\$20,000), Asset Inventory Management Software (\$10,000). System Reliability Study (\$20,000).

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
REVENUE						
43200	Water Service Charge	2,076,896	2,117,886	2,200,000	2,200,000	2,200,000
43210	Wholesale Water Sales	898,723	969,287	1,060,000	1,060,000	1,060,000
43220	Sprinkler Lines	57,000	57,568	55,000	55,000	55,000
43230	Hydrants	-	-	-	-	-
43240	Water Connection Fees	17,550	23,050	25,000	25,000	25,000
43280	Customer Reimburse - Water	3,662	4,625	7,500	7,500	7,500
		3,053,831	3,172,416	3,347,500	3,347,500	3,347,500
EXPENSES						
51001	Salaries: Full-time	250,100	277,419	285,000	285,000	283,180
51002	Salaries: PT/Seasonal/Temp	-	13,164	20,000	20,000	20,000
51003	Salaries: Overtime	32,132	27,126	35,000	35,000	35,000
51004	Salaries: Holidays	3,820	2,956	5,000	5,000	5,000
51102	Medical and Life Ins.	50,066	56,792	66,000	66,000	62,000
51103	City Pension Contributions	100,901	86,739	62,000	62,000	62,000
51104	City FICA Contributions	15,078	17,706	20,000	20,000	20,000
51105	Medicare	3,526	4,141	5,000	5,000	5,000
52000	Telephone	3,321	2,505	3,000	3,000	3,000
52100	Electric - Buildings	240,026	233,906	230,000	230,000	220,000
52300	Water Service	209	187	300	300	300
52500	Waste Collection	812	997	1,000	1,000	1,000
52700	Internet & Cable Service	1,193	1,141	1,300	1,300	1,300
53000	General Office Supplies	577	-	-	-	-
53001	Books/Manuals/Periodicals	-	-	300	300	300
53010	General Operating Supplies	15,909	14,241	15,000	15,000	15,000
53011	Operating Chemicals	82,458	76,485	100,000	100,000	100,000
53030	Distribution System Supplies	-	-	-	-	-
53033	Meter Supplies	-	-	-	-	-
53200	Uniforms & Gear	4,395	5,970	8,000	8,000	6,000
53300	Fuel	12,576	15,491	20,000	20,000	15,000
53400	Small Tools & Equipment	4,296	7,780	8,000	8,000	8,000
54000	Legal Services	-	-	2,500	2,500	2,500
54011	Engineering Services	-	7,777	20,000	20,000	15,000
54090	Other Professional Services	7,066	6,093	7,000	7,000	7,000
54100	Advertising	156	111	1,000	1,000	1,000
54200	Equipment Rent/Lease	2,326	509	1,000	1,000	1,000
54500	Building & Grounds R&M	9,471	6,951	10,000	10,000	10,000
54510	Equipment R&M	38,447	55,477	60,000	60,000	60,000
54520	Vehicle R&M	7,176	3,099	10,000	10,000	10,000
54530	Infrastructure R&M	86,568	106,153	80,000	80,000	80,000
54610	Water Withdrawal Fees	165,619	168,033	160,000	160,000	160,000
54630	Laboratory Analysis	9,097	17,854	18,000	18,000	16,000
54650	KRA Withdrawal Fees	3,254	-	-	-	-
54670	Land Farming	9,264	-	5,000	5,000	2,000
54730	Postage & Shipping	9	4	-	-	-
55020	Membership & Licenses	5,552	3,929	4,000	4,000	4,000
55021	Education & Training	169	1,503	4,000	4,000	2,000
55022	Conference/Meeting Expenses	867	1,250	2,000	2,000	2,000
55023	Meals & Travel	1,139	1,226	2,000	2,000	2,000

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
55030	Inventory Write-Off	4,527	2,351	5,000	5,000	3,000
55031	Bad Debt Write Off	11,332	12,383	15,000	15,000	13,000
55090	Contingency	-	-	10,000	10,000	10,000
56900	Depreciation Expense	639,548	628,411	650,000	650,000	650,000
57100	Interest Payment	207,060	183,528	194,500	170,548	145,665
57200	Loan Administration Fees	9,753	9,158	10,000	10,000	7,950
57300	Bond Issue Cost Amortization	32,892	32,892	32,892	32,892	32,892
		<u>2,072,687</u>	<u>2,093,438</u>	<u>2,188,792</u>	<u>2,164,840</u>	<u>2,099,087</u>
	Income/(Loss) from Operations	981,144	1,078,978	1,158,708	1,182,660	1,248,413
Other expenditures						
	Budget Allocation of Administrative Expenses	296,410	332,782	349,922	361,620	397,772
57000	Principal Payment	777,444	799,824	799,824	824,729	849,657
		<u>1,073,854</u>	<u>1,132,606</u>	<u>1,149,746</u>	<u>1,186,349</u>	<u>1,247,429</u>
	Surplus/(Deficit) of Rate Revenue	(92,710)	(53,628)	8,962	(3,689)	984
CAPITAL EXPENDITURES						
56300	Automobiles	30,492	45,625	-	-	-
56400	Heavy Equipment	7,704	43,824	-	-	12,000
56430	Other Equipment	11,680	15,060	123,000	123,000	108,000
		<u>49,876</u>	<u>104,509</u>	<u>123,000</u>	<u>123,000</u>	<u>120,000</u>

**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).

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

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

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 (adding trainee after Class IV retirement), three Distribution Operators, one Meter technician. (\$283,180) \$1,820 reduction. HR

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).

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 Medial and Life Ins. - The City's portion of the employees' medical and life insurance premium (\$62,000), decrease of \$4,000, HR.

51103 City Pension Contributions - The City's portion of the employees' Pension Contribution.

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.

UTILITIES

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 (\$220,000), \$10,000 reduction/ YTD.

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).

52700 Internet & Cable Service - Internet at WTP (\$1,300).

MATERIALS & SUPPLIES

53000 General Office Supplies - Items necessary to operate an office. Also includes software purchase not meeting capitalization threshold (0).

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 (\$8,000).

53011 Operating Chemicals - Specific to utility department. This includes the addition of sludge polymer, also includes coagulant, sequestrant, pH adjustment, disinfectant (\$120,000).

53200 Uniforms & Gear - Logoed apparel for staff. This includes hard hats, gloves, safety vests, uniform shirts and pants (\$6,000) decrease \$2,000, historical.

53300 Fuel - Fuel (regular and diesel) for City owned vehicles. Fuel costs have decreased (\$15,000), \$5,000 decrease/ YTD

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

SERVICES & SUPPORT

54000 Legal Services

54011 Engineering Services - For unanticipated engineering needs (15,000), \$5,000 decrease/ YTD.

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).

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. (\$16,000) decrease \$2,000, historical

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 (\$2,000) decrease \$2,000, 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 (\$3,000) decrease \$2,000, historical.

55031 Bad Debt Write-Off - Write off of uncollectable accounts receivable. Write offs must be approved by finance department (\$13,000) decrease \$2,000, historical.

55090 Contingency

56900 Depreciation Expense - 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

CAPITAL OUTLAY

56300 Automobiles - Cars and trucks

56400 Heavy Equipment - Backhoes, tractors

1. Kubota Tractor (\$12,000) Land application and ROW Maintenance

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. Turbidimeter Upgrades (\$40,000)
4. Lab Equipment –(\$10,000)
5. Aeration Equipment –(\$18,000)
6. Preventive Maintenance Software (\$5,000)
7. Irrigation Hose and Spray Nozzels for land application (\$15,000)

SEWER DIVISION

9300

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
Revenue						
43300	Sewer Service Charge	2,364,467	2,590,735	2,800,000	2,800,000	2,800,000
43310	Sewer Connection Fees	47,500	64,100	70,000	70,000	70,000
43311	Sewer Impact Fees	-	2,700	-	-	-
43320	Pretreatment Reimbursements	30,525	13,808	45,000	45,000	45,000
43380	Customer Reimburse - Sewer	318	992	3,000	3,000	3,000
		2,442,810	2,672,335	2,918,000	2,918,000	2,918,000
Expense						
51001	Salaries: Full-time	343,000	378,417	395,000	395,000	405,000
51003	Salaries: Overtime	22,556	27,503	30,000	30,000	30,000
51102	Medical and Life Ins.	67,750	73,189	81,000	81,000	88,000
51103	City Pension Contributions	78,998	135,466	82,000	82,000	93,000
51104	City FICA Contributions	20,000	22,938	26,500	26,500	25,000
51105	Medicare	4,677	5,365	6,200	6,200	6,200
52000	Telephone	3,539	3,600	3,500	3,500	4,000
52100	Electric - Buildings	184,553	180,766	190,000	190,000	170,000
52200	Natural Gas	4,528	5,606	6,000	6,000	8,000
52300	Water Service	894	946	1,300	1,300	1,300
52500	Waste Collection	6,093	4,127	5,000	5,000	5,000
52700	Internet & Cable Service	-	-	-	-	-
53000	General Office Supplies	511	30	-	-	-
53001	Books/Manuals/Periodicals	-	-	300	300	300
53010	General Operating Supplies	22,675	20,660	25,000	25,000	25,000
53011	Operating Chemicals	25,593	32,493	30,000	30,000	30,000
53200	Uniforms & Gear	4,374	6,157	8,000	8,000	6,000
53300	Fuel	9,756	8,260	10,000	10,000	10,000
53400	Small Tools & Equipment	5,937	7,087	6,000	6,000	6,000
54000	Legal Services	-	-	1,000	1,000	1,000
54011	Engineering Services	-	4,764	10,000	10,000	4,000
54090	Other Professional Services	25,709	27,809	25,000	25,000	25,000
54100	Advertising	-	111	800	800	800
54200	Equipment Rent/Lease	1,179	804	2,000	2,000	2,000
54500	Building & Grounds R&M	2,338	4,873	10,000	10,000	6,000
54510	Equipment R&M	184,951	127,630	150,000	150,000	135,000
54520	Vehicle R&M	3,464	3,593	6,000	6,000	6,000
54530	Infrastructure R&M	12,387	10,578	40,000	40,000	40,000
54630	Laboratory Analysis	27,341	23,766	30,000	30,000	30,000
54640	Sludge Disposal	114,661	115,492	110,000	110,000	110,000
54730	Postage & Shipping	-	52	-	-	-
54790	Other Services & Support	-	-	1,000	1,000	1,000
55020	Membership & Licenses	10,506	5,262	4,000	4,000	2,000
55021	Education & Training	619	2,406	4,000	4,000	1,000
55022	Conference/Meeting Expenses	302	-	2,000	2,000	1,000
55023	Meals & Travel	516	604	1,200	1,200	1,200
55030	Inventory Write-Off	-	-	-	-	-
55031	Bad Debt Write Off	11,636	11,846	15,000	15,000	12,000
55090	Contingency	-	-	10,000	10,000	5,000
56900	Depreciation Expense	954,383	952,639	940,000	940,000	940,000
57100	Interest Payment	27,916	25,423	25,632	23,116	20,575
57200	Loan Administration Fees	5,625	5,126	5,625	5,625	4,115
		2,188,967	2,235,388	2,299,057	2,296,541	2,260,490

Account	Description	FY 15-16 Actual	FY 16-17 Actual	FY 17-18 Approved Budget	Amended FY 17-18 Budget	PROPOSED FY 18-19 BUDGET
	Income/(Loss) from Operations	253,843	436,947	618,943	621,459	657,510
Other expenditures						
	Budget Allocation of Administrative Expenses	296,410	332,782	349,922	361,620	397,772
57000	Principal Payment	248,460	250,951	250,951	253,467	256,008
		<u>544,870</u>	<u>583,733</u>	<u>600,873</u>	<u>615,087</u>	<u>653,780</u>
	Surplus/(Deficit) of Rate Revenue	(291,027)	(146,786)	18,070	6,372	3,730
CAPITAL EXPENDITURES						
56300	Automobiles	-	-	-	-	<u>90,000</u>
56310	Heavy Vehicles	-	-	150,000	150,000	<u>128,850</u>
56430	Other Equipment	-	-	56,000	56,000	<u>25,000</u>
		<u>50,000</u>	<u>50,000</u>	<u>206,000</u>	<u>206,000</u>	<u>243,850</u>

**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).
- 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).

EXPENDITURES

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 (addition of trainee after promotion of lead operator to operations manager), seven Collection Operators (addition of one operator), one Water/ Sewer Coordinator (\$405,000), increase of \$10,000.
- 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 (\$88,000). Increase of 7,000, HR.
- 51103 City Pension Contributions** - The City's portion of the employees' Pension Contribution (\$93,000). Increase of \$11,000.
- 51104 City FICA Contributions** - The City's portion of the employees' FICA contribution (\$25,000) decrease \$1,500.
- 51105 Medicare** - The City's portion of the employee's Medicare contribution (\$6,200).

UTILITIES

- 52000 Telephone** - Telephone and cell phone charges (\$4,000), increase of \$500, cell phones.
- 52100 Electric – Buildings** - Electrical services to buildings and parking lots are included. Sewer treatment plant and sewer pump stations are included (\$170,000), decrease of \$20,000/ YTD.
- 52200 Natural Gas** - Gas is used for space heaters at WWTP (\$8,000), increase of \$2,000, historical.

52300 Water Service - Service is for WWTP and Landfill (\$1,300).

52500 Waste Collection - Dumpsters at WWTP and Landfill are included (\$5,000).

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).

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).

53011 Operating Chemicals - Specific to pool, streets, and utility departments. New reagents for new lab equipment, coagulants and sludge polymer are included (\$30,000).

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 (\$6,000), decrease of \$2,000/ YTD.

53300 Fuel - Gas and Diesel are included in this category (\$10,000).

53400 Small Tools & Equipment - All tools and equipment not meeting the \$5,000 capitalization threshold including hand tools (\$6,000).

SERVICES & SUPPORT

54000 Legal Services - (\$1,000)

54011 Engineering Services - This is for unforeseen Engineering needs. (\$4,000), decrease of \$6,000/ YTD.

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).

54500 Building & Grounds – (\$6,000), decrease of \$4,000/ YTD.

54510 Equipment R&M - Repairs and maintenance on all equipment such as backhoes, generators, copiers, radios, etc. Screw pump repairs, aerators, etc. (\$135,000) decrease \$15,000, historical.

54520 Vehicle R&M - Includes parts and labor (\$6,000).

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. (\$2,000) decrease \$2,000, historical.

55021 Education & Training - Expenses related to obtaining education and/or training. Included are KWWOA conference, KY/TN AWWA conference, KRWA conference. (\$1,000) decrease \$3,000, historical.

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. (\$12,000) decrease \$3,000, historical.

55090 Contingency (\$5,000) decrease \$5,000, historical.

56900 Depreciation Expense - Finance Department use only. Capital depreciation including original cost of purchasing Utility and Wastewater Plant upgrade.

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

1. Replace 2003 Chevy Silverado 4x4 (\$40,000)
2. Replace #48 Sewer Crew Truck (\$50,000)

56400 Heavy Equipment – (\$128,850) Dump Truck (carryover from FY 2017)

56430 Other Equipment –

1. Confined Space Equipment (\$10,000)
2. Lab Equipment (\$5,000)
3. Asset Inventory Management Software (\$10,000)

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
Total	\$9,520,000.00	-	\$2,101,754.17	\$11,621,754.17	\$5,602,556.14	\$17,224,310.31

KENTUCKY INFRASTRUCTURE AUTHORITY
 REPAYMENT SCHEDULE
 LOAN #A04-04
 BEREA, CITY OF
 FINA

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
06/01/08	\$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
12/01/08	\$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
Totals	\$5,000,000.00	\$528,837.33		\$5,528,837.33	\$105,767.47	\$0.00	\$5,534,604.80		\$250,000.00	

KENTUCKY INFRASTRUCTURE AUTHORITY
 REPAYMENT SCHEDULE

PLAN #F08-03
 AREA, CITY OF
 FINAL

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	\$12,500.00	\$62,500.00
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	\$0.00	\$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	\$12,500.00	\$75,000.00
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	\$0.00	\$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	\$12,500.00	\$87,500.00
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	\$0.00	\$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	\$12,500.00	\$100,000.00
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	\$0.00	\$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	\$12,500.00	\$112,500.00
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	\$12,500.00	\$125,000.00
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	\$0.00	\$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
Totals	\$5,000,000.00	\$529,643.73		\$5,529,643.73	\$132,275.93	\$0.00	\$5,661,919.66		\$125,000.00	

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