



CITY OF BEREA KENTUCKY



**FISCAL YEAR
2019-2020**

ADPOTED BUDGET

TABLE OF CONTENTS

Transmittal Letter	1
City Profile	8
Government Profile	10
Fund Structure	11
Budget Process	14
Budget Calendar	15
Revenue Overview	16
Fee Schedule	21
Personnel	28
Debt	30
Overview of Governmental Funds	32
General Fund	
General Fund Summary	36
General Fund Revenue	37
General Fund Expenditures	41
General Government	42
Administration	44
Business Development	46
Mayor/City Council	48
Information Technology (IT)	50
Finance	53
Capital Projects	56
Police Department	58
Fire Department	62
Public Works	65
MS-4	69
Codes & Planning	71
Parks Operations	74
Berea Pool	78
Intergenerational Center	80
Geographical Information Systems (GIS)	82
Special Revenue Funds	
Municipal Road Aid	88
Tourism	90
Industrial Development Authority	95
Police Restricted – State & Local	97
Berea Corridor Engineering	99
Police Restricted – Federal	101
US 25 North	103
Berea Craft Festival	
Berea Municipal Utilities Fund	
BMU Fund Summary	109
Administration	112
Capital Projects	114
Electric Division	115
Water Division	117
Sewer Division	119
Glossary of Terms	122

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CITY OF BEREA

CITY ADMINISTRATORS OFFICE

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MAYOR

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RANDY STONE
CITY ADMINISTRATOR

To: Berea City Council and the Citizens of Berea

Re: Budget Message for fiscal year 2019-2020

It is once again an honor to present the Annual Budget for the City of Berea. The 2020 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 budget beginning July 1, 2019. KRS 91A.010(1) defines a governmental budget as a proposed plan for raising and spending for specified programs, functions, activities and/or objectives during a fiscal year. The following is the Council and Administration's adopted plan for the receipt of anticipated funds and the anticipated expenditures of those funds during the 2020 fiscal year.

The passage of this Budget that provides essential services within the parameters of existing revenue is one of the most challenging, important, and time consuming responsibilities of local government staff and elected officials. The numbers, the process, the players, the political maneuvering, and other aspects of creating and monitoring a municipal budget can overwhelm even seasoned leaders. The executive and legislative budget process involves the explanation of revenues and where they come from as well as where, how and why expressed expenditures are derived in addition to understanding timing issues, local ordinances and state laws that govern the budgetary process. Generally, a municipal budget is the projected financial plan for a city's fiscal year, which contains two major categories: (1) expected revenues and (2) estimated expenditures for the coming fiscal year. The fiscal year's budget is simple in nature but complex in presentation and execution. The keys to the budgeting process are the understanding of the line items contained within the budget; the proof that the overall financial security of the City is safe and secure; and that the programs, projects and the day-to-day activities are financially supported by the budget. The 2020 budget does demonstrate strength and support for personnel services, planning, and building of infrastructure as well as 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 2020 budget remains at \$2,700,000. The budgeted amount for the Reserve Balance was not increased from the previous fiscal year. Our

department heads did a wonderful job controlling cost in the 2019 fiscal year. The Fund Balance Reserve is a formula based amount that provides for two months of day-to-day operation of the City in an emergency situation. The formula does not include the purchase of any capital equipment nor project monies other than the day-to-day needed repairs. These monies cannot be made available for expenditures unless the City Council has voted to do so.

CAPITAL SINKING FUND: the capital Sinking Fund has been increased by \$600,000. The budgeted amount for this line item is \$3,450,000. This fund is set aside for the future purchase of large capital equipment. Just as with the Fund Balance Reserve this fund requires action of the City Council before any of the fund can be expended.

The anticipated revenue stated in the 2020 budget remains strong. The City's major source of revenue is the Occupational Licenses Fee (OLF). The strength of the revenue lies in our diversity of jobs, 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 OLF in the past year than in previous 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 for the OLF in this budget is \$6,000,000. The audited amount for the 2018 budget was \$6,766,065. The \$766,065 in built in reserves becomes the hedge the administration stresses to guard against any down turn in our local economy. However, the point must be made the spread between what is budgeted for OLF and the audited amount is \$400,000 less than in the presentation of the 2019 budget. As a City we do not have any guarantee of revenue, only anticipated revenues, therefore, as a practice we underestimate our revenues making sure that our expenditures are held in check. The 2020 budget does not contain any increase in revenues with the exception of grant proceeds. Grants anticipated in this budget included State and Federal monies to build the Ellipse Street Trail and the funds for the design of the Scaffold Cane Trail.

The 2020 Budget as passed includes a 2.5% rise to payroll for all City employees. Each of our employees are evaluated and based on their performance and achievements each employee may receive up to a 2.5% raise on their base pay.

The staff has surveyed other neighboring departments and found that our pay scale needed to be adjusted in an effort to remain competitive. The results of the survey revealed the need for increases to the base of many of our staff members as well as the Public Works Department. Employees in staff management positions and Public Works received a 3% increase on their base.

The City's employee benefits remain unchanged in this budget. Humana will remain as the City's health insurance carrier. Humana's premiums to the City are reduced by 2% in this budget. The reduction is not only a savings to the City but also to the employees who pay out of pocket for dependent and family plans.

The City pays the full premium cost for health and dental insurance for each full time employee and half to of the family or dependent care plans. Dental insurance will remain with Delta Dental and the cost of coverage will remain the same as the prior fiscal year.

The Police Department is budgeted for a new position, a Police Social Services Coordinator. 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 Department is applying for a grant but this hire is budgeted with or without the receipt of the grant. No grant monies were considered in the passage of this budget. The Police Department will also be hiring an additional road officer. This is not a newly funded positon but one that has been carried in previous budgets where the actual position has not been filled.

An additional School Resource Officer (SRO) has been added with the passage of the 2020 budget. The SRO position came as a request from the Madison County School System. The addition of this officer will allow more coverage for the Farristown Middle School. The School System will be reimbursing the City for the cost of the officer as well as benefits and any cost of overtime that is required to perform the duties of this position.

Scheduling of training and the reporting of training to the State Fire Commission has become a challenge for the Fire Department since the Department head count increased from nineteen to twenty-five, two years ago. This Budget funds an additional position for a firefighter that will assume the role of training officer. The position will be an eight hour position held by a certified firefighter who will also be requested to respond to the fire scene while on duty and off duty.

It will be a major goal of the administration to fill the positon of Business Development Director in the fall of 2019. Therefore, the basic structure and funding of the Business Development office remains the same as the 2019 budget. Working within the framework of the present fiscal year's budget all Business Development programs and training will move forward just as in the past year. During the absence of a full-time Director, the City staff has responded to all industrial and commercial inquires. Included also, in the Business Development budget is the funding for a full time assistant that will be hired once the Director is named.

Funds are included in the 2020 budget to accomplish the following projects:

- 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 September 1, 2019.
- The Berea By-Pass is still getting some attention. District 7 officials continue to support this project with their counterparts in Frankfort. District 7 supports this project as designed from US-25 to US-21. The City has not been notified as to when a bid date will be assigned to this project. Word has it that available funds for new construction in the fall of 2019 may not be as robust as had been previously expected. The staff continues to monitor the progress of this project with the State.

- The purchase of a house and lot on Meadowlark will take place with funds from the 2020 budget. The owners of the property have sued the City because of water and sewer damage to the structure. With support from Travelers Insurance, the City has made an offer to purchase this property and the courts have accepted the offer. The purchase price of the structure and lot is \$70,000.
- Funds for the design of the Scaffold Cane Trail will be made by contract from the State to the City in fiscal year 2020. The funds for the design are from a Federal earmark received several years ago. The use of the funds will require a 80/20 match (State pays 80% and the City pays 20%). The amount of the design contract is \$131,000.
- The Brushy Fork Trail is funded in this Budget in the amount of \$100,000. It is the City's intention to begin the grubbing for this path in the 2020 fiscal year using the staff of the City's Public Works Department as well as using clearing contractors engaged by Berea College. In collaboration with the College the nature of the trail has changed and will become a paved trail that will require funds in the 2021 budget. Funds for the construction of the Ellipse Street Trail are included in the 2020 budget. The Ellipse Street project will connect the shared use path on KY-595 with the path being constructed on US-25. The City has applied for a TAP Grant that would supply 80% of the funding for the construction of the project. The estimated cost of the construction of the path is \$370K. The TAP grant would be associated with Phase 1 of the project that would build the path from the intersection of KY-595 and Ellipse to Kenton Avenue. The second phase of the project will be built by the City with City funds.
- The Cherry Road drainage project remains a top priority. Budgeted is \$513,000 for the completion of the project's design and the preparation of the bid documents including cost of construction. The City staff is evaluating alternatives to the original design with the goal of having a firm plan of action by August of 2019.
- Plans are complete and funds are included in this budget to do an upgrade of the exterior of the "Old Post Office" at an estimated cost of \$100,000.
- Monies are included in the budget to begin the design of three new road projects. The first is the connection of Kenway in the Roselawn Subdivision to the Bypass. This design project will only begin if the contract for the second phase of the Bypass is awarded. The second and third projects will identify the centerline to connect US-25 to the Farristown Industrial Road and the third project would identify the centerline for the connection from the Farristown Industrial Road to Menelaus Road.
- Each department has broken out their request and those requests have been funded for day-to-day operational cost including capital items; each request has been well documented. With the exception of the Fire Department all departmental budgets have increased. The departmental increases are driven by the cost of personnel, inflation, greater array of services provided by the City and the rapid increase of the cost of rolling stock and capital items. The following entities provide support for the City as well as extended community services that are important to the City:

- The Berea Volunteer Fire Department is funded in the amount of \$25,000. The City also receives \$10,500 from the State Fire Commission that is passed along to the Volunteers. Our Fire Department still relies heavily on the volunteer group for support and for their expertise in rescue services.
- Special Programs in Fund 1010 has been has been budgeted for a total of \$50,000. Allocations from this line item are \$20,000 for support for the Senior Citizens Center and \$2,000 to support the budget of the Human Rights Commission. The remaining \$22,000 will be distributed through a grant award program modeled after the Tourism's grant program. A discretionary six thousand dollars (\$6,000) remains in the line item to support entrepreneurial endeavors.
- The Madison County Animal Shelter is funded in the amount of \$7,500.
- 911 Center is funded in the budget in the amount of \$240,000. Each of the three governments contributes to the day-to-day operation of the Center. It is becoming more evident that the three governments must come together to collaborate on a funding source to support the operation of the emergency dispatch Center.
- The Airport Board is supported by \$25,000. 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.
- \$300,000 has been budgeted in the Municipal Road Aid Fund for the resurfacing of streets. The expenditure for road maintaince has been increased by \$60,000 over last year's request for funding. If used, and we will, our ending fund balance in this fund will be at a record low. It has been our practice in the past to maintain a reserve balance in this fund to cover any unexpected street repairs that may arise without warning.

It has been a number of years since this section has been a part of the budget process and included in the budget letter. However, the Council's attention must be drawn to the projected amount of unallocated funds stated in the amount of \$251,313. Future budgets will require strict attention to the amount of funds spent on capital and infrastructure improvements. A review of our revenues sources should take place so the Council can have an understanding of the revenue the City receives. One of the primary responsibilities of the City Council is to provide for sufficient revenue to operate City government. With reduced State funding for Municipal Road Aid and request for assisting with County wide services, a review of our revenue by the Council should take place. The City needs to always be prepared to increase revenue, decrease spending or a combination of the two. Drainage and street repairs are two of the largest challenges the City faces. Several Kentucky cities have implemented a storm water utility tax to face these challenges. The City should become educated on this potential revenue sources, and determine if it would be beneficial for our city and its citizens.

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 program of marketing and advertising, Learnshops, Accelerator Program, debt service on the Tolle Building and \$200,000 for renovation of the Tolle Building property. The Tourism Budget also included \$95,000 for participation in the Shared Use Path

program. The Tourism budget and the Tourism Commission remains an important community building entity as well as a champion for small business and enterprunural growth in our City.

The Berea Municipal Utilities (BMU) budget required a rate increase of 4.35% on Water and 6.06% on sewer to provide sufficient revenue to support the day-to-day activity, repairs, and capital improvements of the BMU operations.

For residential water customers, the old rate was \$11.50 for the first 200 cubic feet of water used. The new rates \$12.00 for the first 200 cubic feet, or a 4.35% increase. While the percentage appears large the vast majority of residential customers use less than 200 cubic feet and will only see a fifty-cent increase in the monthly bill for water.

For residential sewer customers the old rate was \$9.90 for the first 200 cubic feet. The new rate is \$10.50 for the first 200 cubic feet or a 6.06% increase. Most residential customers are under 200 cubic feet used. The monthly change on the sewer portion of the bill will be .60 per month for the vast majority of customers.

The BMU Budget adds one new Seasonal Employee in the Water division to assist with water meter testing and water meter change outs. An administrative overhead is included in this budget in the amount of \$448,000. This assessment is to cover cost related to Utility Billing and Collections operations now managed by the Finance Department.

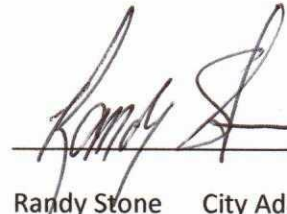
BMU capital equipment budgeted for the 2020 FY include a replacement vehicle for the Service Technician, a cost share with Public Works for a floor scrubber for the Utility/Public Works warehouse, as well as software and equipment upgrades within the GIS Department. In the Electric Division a carryover for a new flatbed truck was included in the budget. \$25,000 is included in the Electric Division for the purchase and replacement of meter testing equipment in the event of failure with the existing aged equipment. The Water Division has budged a replacement vehicle for the 1-ton dump truck and a replacement for the John Deere Gator at the water treatment plant. In the Wastewater Division, a replacement pick-up truck, purchase of a mini-excavator and a zero turn mower are all budgeted.

BMU capital projects include landscaping, signage, insulation, paint and roofing needs on the main office structure. Electric Division projects include steel buss and SCADA upgrades at the Rash Road and Oak Street substations, Berea College distribution system upgrades, circuit upgrades including re-closer and switching installation, and re-coductoring the Berea Hospital and Lorraine Court Circuits. The Water Division projects include the ongoing Owsley Fork Dam design, B-Lake spillway restoration, Cowbell pump station, and the rebuilding of the control panels at the water treatment plant. Funding in this budget for the Sewer Department includes the completion of the generator installation at the plant and the building of the Middletown trunk line project.

It is a pleasure to present the 2020 Fiscal Year Budget for the City of Berea. Our thanks to all the Department Heads for their excellent work developing their individual departmental budgets and especially to our Finance Director, Susan Meeks who tirelessly works to ensure accuracy in compiling the Budget.

A handwritten signature in cursive script, appearing to read "Bruce Fraley", positioned above a horizontal line.

Bruce Fraley Mayor

A handwritten signature in cursive script, appearing to read "Randy Stone", positioned above a horizontal line.

Randy Stone City Administrator

CITY PROFILE

History

OLD HOSPITAL AND
BAPTIST CHURCH
NEW YORK
NEW YORK, N.Y.



In the spring of 1890, the retirement of President Fairchild and selection of a new college president, William Stewart, created concern that the affairs of the town would be controlled by a man from outside the community. Using the strong political connections of Berea College Professor Le Vant Dodge, a group of Berea leaders acquired a city charter in a remarkably short period of time. On April 4, 1890 the town incorporated, and the affairs of town and college were separated for the first time.

Modern Berea

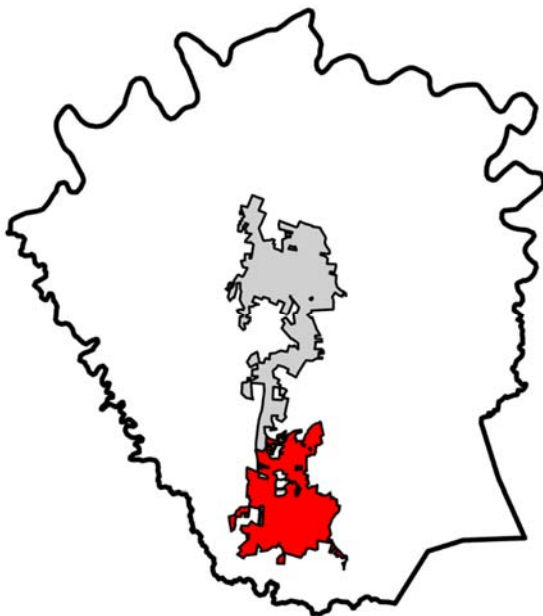
Today, Berea is best known for its art, historic restaurant and building, and home to Berea College. It is one of the fastest-growing towns in Kentucky, having increased by 27.4% since 2000. The story of Berea's artisan community is interwoven with the historic Berea College allowing it to be known as the Folk Art Capital of Kentucky. Berea is home to the Kentucky Artisan Center and over 70 galleries and a thriving population of weavers, instrument makers, furniture artisans, jewelry designers, glass workers, potters, painters, sculptors and musicians.



Berea's central location is one reason why our economy boasts over 3,500 manufacturing jobs and is home to major manufacturers such as Hitachi, Hyster-Yale, and Novelis Corporation, to name a few. Our location along I-75 also creates a wonderful opportunity for targeting the most qualified workforce necessary. The Bluegrass Region provides access to a labor market of over 745,000 adults, and each year colleges and universities within a one-hour drive produce over 12,000 graduates. Meanwhile, our local school systems have embraced our "Work Ready Certification" to ensure that the future workforce is prepared to take advantage of the job opportunities available to them. Today our schools are providing the next generation of adults with an educational curriculum that includes business management, computer-aided drafting, machine tool technology, and health sciences.



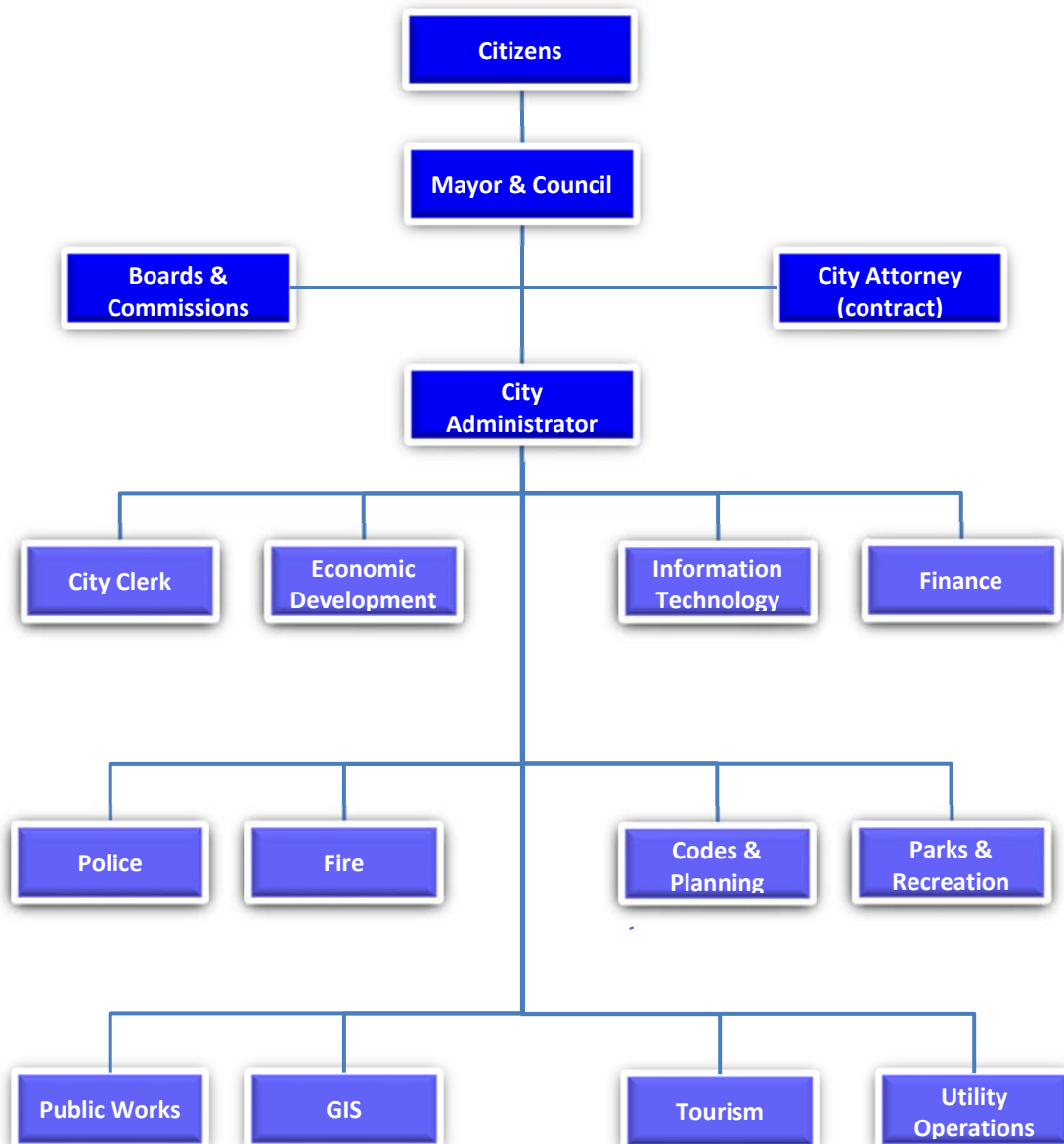
With housing cost 30% less than national averages, residents can enjoy all the amenities of larger cities with the comfort that comes from small town living. The Pinnacles at Indian Fort, the Brushy Fork Trails, and canoeing at Owsley Fork are just a few of the outdoor recreational opportunities available to families and visitors daily. In addition, the City Park system offers a 9,200 square foot swimming pool, skate park, 38-acres of athletic fields and over 10 miles of shared use paths.



GOVERNMENT PROFILE

The City of Berea is a home-rule city with all the powers granted to cities by the constitution and general laws of the state, together with all the implied powers necessary to carry into execution all the powers granted. The city operates under a mayor-council form of government whereby there is a clear separation of powers between the executive (mayor) and the legislative (council) branches of government. The executive branch and the legislative branch are intended to be separate, but co-equal branches of government. Mayors position is a part-time position and is elected every four years. The Council is composed of eight members which are elected every two years. All elections are non-partisan.

The City Administrator oversees the daily operations of the City at the direction of the Mayor. The City Administrator is appointed by and serves at the pleasure of the Mayor. The city operations are divided into departments by function. Each department is lead by a Department Head. An organizational chart is provided below:

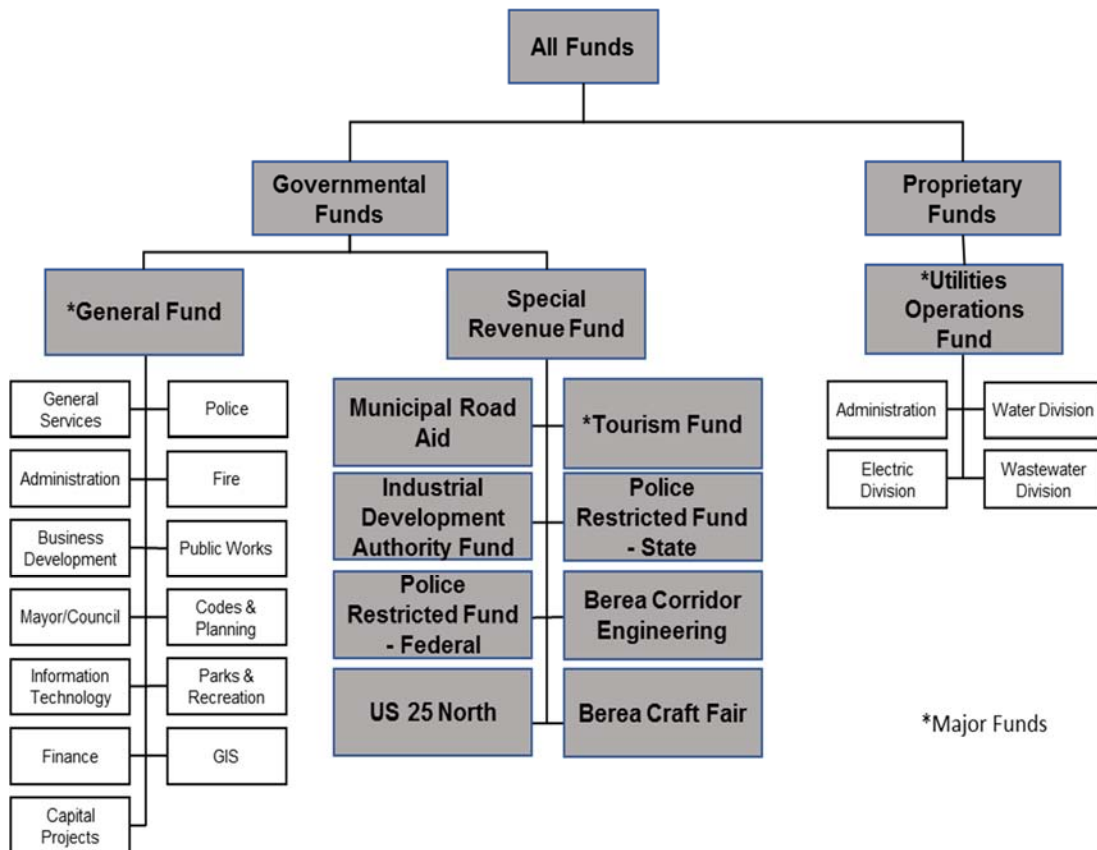


FUND STRUCTURE

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The fund balance of each fund is the excess of an entity's assets over its liabilities. All funds are subject to appropriation.

The City has three major funds: General Fund, Tourism Fund and Utilities Operation Fund. In addition, the City maintains several special revenue funds.

The following diagram illustrates the City's fund structure:



Governmental Funds

Governmental funds are those through which most governmental functions are financed. All governmental funds use the modified accrual basis of accounting for the audited financial statements. As such, the budget is also based on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available.

The City maintains the following governmental funds:

<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
US25 North	66
Berea Craft Fair	75

General Fund

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 majority of 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 between funds are budgeted as such for traceability and to compliment legal requirements.

Expenditures within the General Fund are separated by functional into the following departments:

<u>Name</u>	<u>Dept. No.</u>
General Services	1000
Administration	1005
Business Development	1009
Mayor and City Council	1010
Information Technology	1011
Finance	1015
Capital Projects	1035
Police	2005
Fire	3005
Public Works	4005
Codes and Planning	5005
Parks and Recreation	6005
Swimming Pool	6010
Intergenerational Center	6020
GIS	7005

Special Revenue Funds

Special revenue funds receive money from specific sources. Revenue in these funds is restricted or committed to expenditures for specified purposes. The Tourism Fund is a special revenue fund with the main source of revenue from transient room and restaurant taxes. These revenues are allocated by the Tourism Commission to specific projects and programs designed to increase tourism in the City.

The City maintains a number of other special revenue funds for specific capital projects or other specific programs. Revenue is allocated by the Mayor and Council for activities related to the specific purpose of the fund.

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 in the audited financial statements on the accrual basis of accounting. Likewise, the budget is based on the accrual basis of accounting.

The City maintains the following proprietary funds:

<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.

Expenditures within the Utilities Operations Fund are separated by functional into the following divisions:

<u>Name</u>	<u>Dept. No.</u>
Administration	1005
Electric Division	9100
Water Division	9200
Wastewater Division	9300

BUDGET PROCESS

In accordance with Kentucky Revised Statutes, the City Council is required to adopt an annual balanced budget prior to July 1st. The City uses the adopted budget as a management control device during the year. A balanced budget is achieved in the governmental funds when the City is able to equate the revenues plus available fund balance with expenditures over the fiscal year.

The budget process begins in February or March with the distribution of budget worksheets to the department heads and the development of the budget calendar. Department heads work closely with the City Administrator to discuss current and future trends, as well as the needs and goals for each department. Individual department heads also discuss the need for replacing aging capital equipment and buildings which will affect their budget requests. The Human Resources Officer disseminates payroll and benefit estimates based on wage increased provided by the city administrator and anticipated changes in staffing levels. The City Administrator and finance department work closely to prepare revenue estimates for the upcoming year.

Each department head completes the budget worksheet for their department. The City Administrator completes the budget for administrative departments and special revenue funds with the exception of Tourism and Utilities. The budget for the tourism fund is completed by the Tourism Director with approval by the Tourism Commission. The City Administrator and finance department work closely to estimate revenue levels for all funds.

Upon submission of the departmental budget requests, each department head meets with the City Administrator to discuss the proposed requests. During these meetings, the goals of each department are reviewed, and expenditure requests are evaluated to determine the fiscal resources necessary to accomplish these goals. Once approved by the City Administrator, the departmental budget and budget narratives are given to the Finance Director who will review and compile all budgetary information into a combined City budget with budgetary summaries. The combined City budget is provided to the City Administrator for review.

Department heads, City Administrator and Mayor meet jointly to review the fully compiled City budget. This allows any inter-department concerns to be identified and allows department heads to see the overall financial picture based on the proposed budget.

Once all changes have been made, the proposed budget document is submitted to the City Council for approval. A work session is generally conducted to allow council members to ask specific questions of department heads and to request changes.

The Finance Director, in conjunction with the city attorney, prepares the budget ordinance in summary form based on functional classifications by fund. Two readings of a budget ordinance are required for formal adoption. Once adopted the City budget is published on the City website.

Amendments to the budget are allowable under Kentucky law and are made throughout the year as necessary. These amendments are approved by City Council by ordinance and go through a similar process as the original budget. Based on the Budget Procedures Ordinance, the City Council must approve any line item overage that exceeds the budgeted amount by the greater of 10 percent or \$5,000. However, a formal budget amendment is not required unless the functional classification as presented in the budget ordinance is at risk of going over budget.

BUDGET CALENDAR

Feb 15	5-year capital requests due to City Administrator
Feb 15	Budget Worksheets to be distributed to department heads
Mar 1	Department goals/accomplishments/performance indicators to Finance Director
Mar 15	Payroll projections provided to department heads by Human Resources Officer
Apr 12	Budget requests and narratives provided to City Administrator by department heads
Apr 22-26	City Administrator meets with department heads to review budget requests
Apr 22	Final budget submissions due to Finance Director
May 1	Finance Director provides draft budget to City Administrator
May 8	Review of draft budget with City Administrator and all department heads
May 15	City Administrator completes letter to Council regarding draft budget
May 17	Draft Budget Distributed to Council
May 23	Presentation to Council at Work Session
June 4	First Reading
June 18	Second Reading

REVENUE OVERVIEW

Revenue Projections

The City of Berea receives revenue from various sources including property taxes, licenses and permits, charges for services, intergovernmental revenue, investment income and other less significant types of revenue. Due to the varying types of revenue, different methods of revenue estimation are utilized. The following revenue projection techniques are generally used:

- Historical Data – Projected revenue is based on a historical movement over time.
- Facts & Circumstances – Projected revenue is based on known or anticipated factors, such as contractual and other agreements.
- Judgement Estimates – Revenue levels are based on awareness of conditions effecting the revenue source.

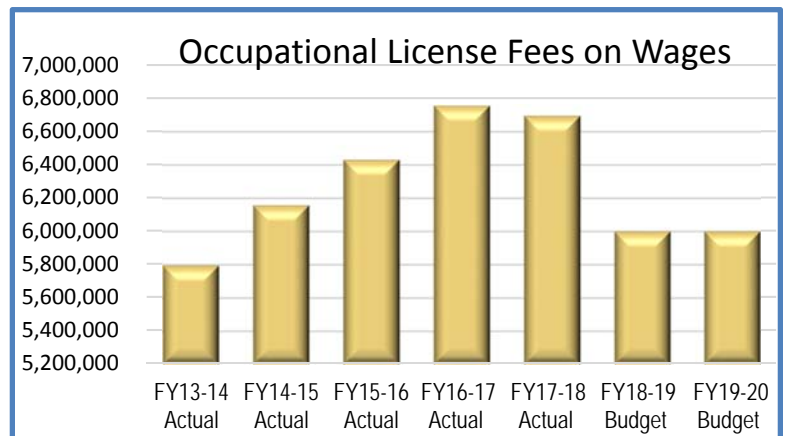
Generally, revenue estimates are based on a combination of projection techniques. For instance, historical data may provide a baseline estimate that is then adjusted based on new facts and circumstances that were not present in prior years.

Major Sources of Revenue – General Fund

Occupational License Fees on Wages

Occupational license fees on wages remains the General Fund's largest and most important source of revenue, accounting a large percentage of all General Fund revenue. Occupational license fees are assessed against gross wages paid to employees for work conducted within the City limits at a rate of 2%. Employers with 50 or more employees submit the employee withholdings on a monthly basis. Employers with fewer than 50 employees must submit the employee withholdings quarterly.

Generally, the city is conservative in their estimation of occupational license fees. While the City's employment base is generally considered to be quite stable, the practice of under budgeting revenue from occupational license fees on wages insulates the City from an unexpected economic downturn or shutdown of a large employer. For FY19-20, the City has budgeted \$6,000,000 for occupational license fees on wages.

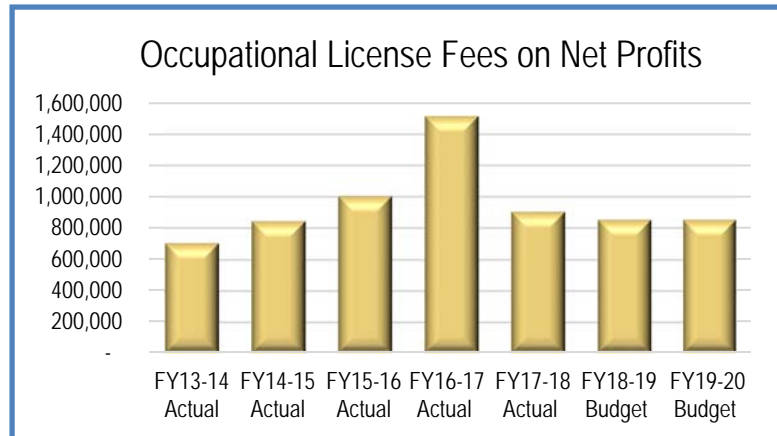


Occupational License Fees on Net Profits

Occupational license fees on net profits are assessed on local and transient businesses at a rate of 2% of net income earned within the city limits. Net profit returns are filed annually based on the federal tax year of each business.

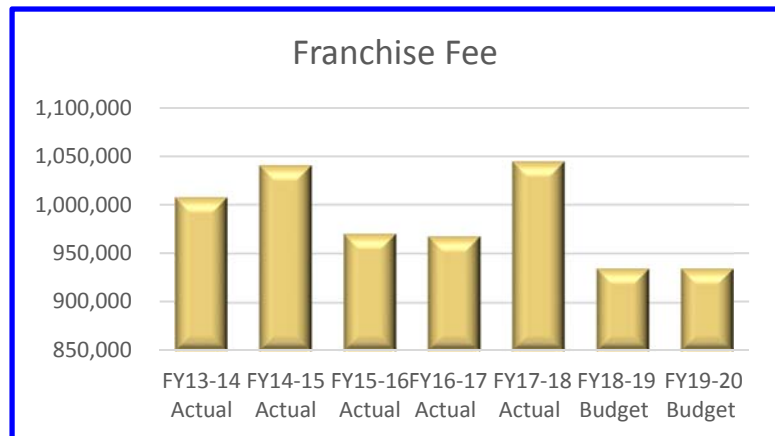
Occupation license fees on net profits are often more volatile and more difficult to predict as it is often reflective of the overall financial health, tax strategies and financial transactions of individual businesses, to which the city may not be privy. Additionally, spikes in occupational license fees on net profits can occur when major construction projects are seen within the city, as was in the case in FY16-17 resulting from the construction of the \$70 million Berea College Science Building.

With these volatilities in mind, the City budgets occupational license fees based on historical data with consideration of known activities within the city or within individual businesses. For FY19-20, the City has budgeted \$850,000 for occupational license fees on net profits.



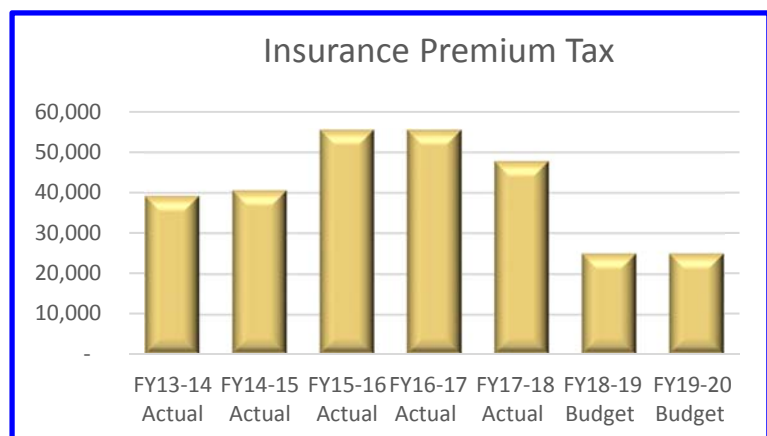
Franchise Fees

The city imposes a 3% fee on gross receipts on public utilities that operate and other franchisees within the city for the privilege of encroachment along public rights-of-way. Payment of these fees include gas, electric, water and waste collection. Revenue from franchise fees fluctuates slightly based on factors such as weather and service rates. The city budgets revenue from franchise fees based on the five year low, with the potential of an additional slight decrease. For FY19-20, the City has budgeted \$935,000 for franchise fees.



Insurance Premiums Tax

The City of Berea imposes a 6% tax on insurance companies. The tax imposed on any insurance company with respect to life insurance policies are based on first-year premiums actually collected in each calendar quarter, upon the lives of persons residing within the city. The license tax imposed on insurance companies with respect to any other type of policy is based on a percentage of the premiums actually collected in each calendar quarter on risks located

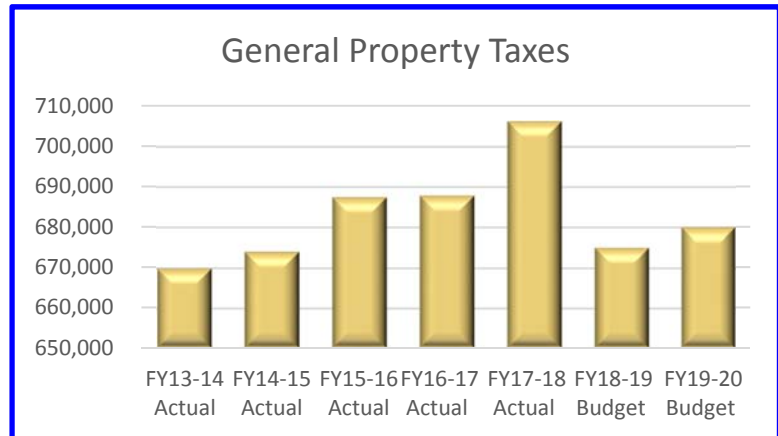


within the city, less all premiums returned to policyholders. The City does not collect the insurance premium tax on health insurance.

Revenue from the insurance premium tax is fairly predictable and has consistently trended upward over the last five years in line with property valuation assessments. The City bases budget estimates on conservative historical levels. For FY19-20, the City has budgeted \$800,000 for insurance premium tax.

Property Tax

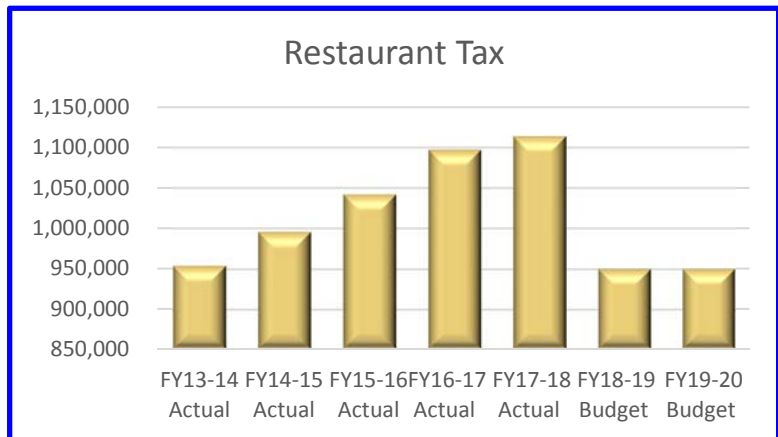
The City imposes a property tax on real and tangible personal property located within the city at a rate determined annually by the City Council. For FY18-19, the property tax rate was \$0.102 per \$100 of assessed property values based on assessments provided by the Madison County PVA. The property tax rate applicable to the FY 19-20 budget will not be determined prior to adoption of the budget. As such, the budget revenue was estimated based on the current rates at a five-year low assessments. For FY19-20, the City has budgeted \$680,000 for property taxes for real property and tangible personal property.



Major Sources of Revenue – Tourism

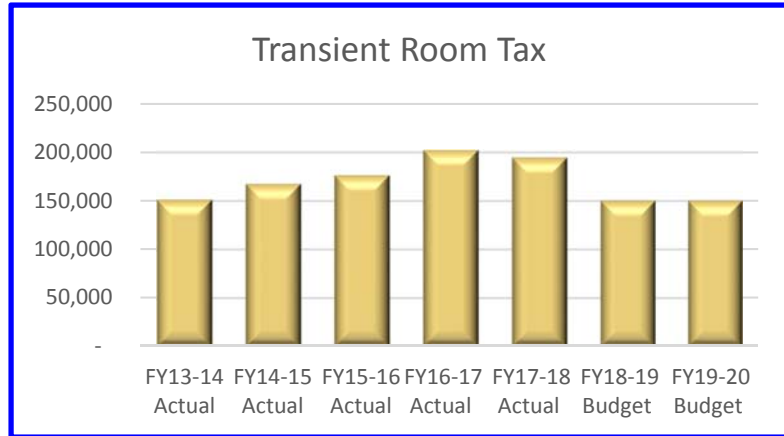
Restaurant Tax

Since 2008, the city has imposed a 3% tax on restaurant receipts to fund local tourism activities. This is the primary source of revenue for the Tourism Fund. Revenue varies based on restaurant openings and closings year over year. The budget is based on a conservative five year low. For FY19-20, the City has budgeted \$950,000 for restaurant tax.



Transient Tax

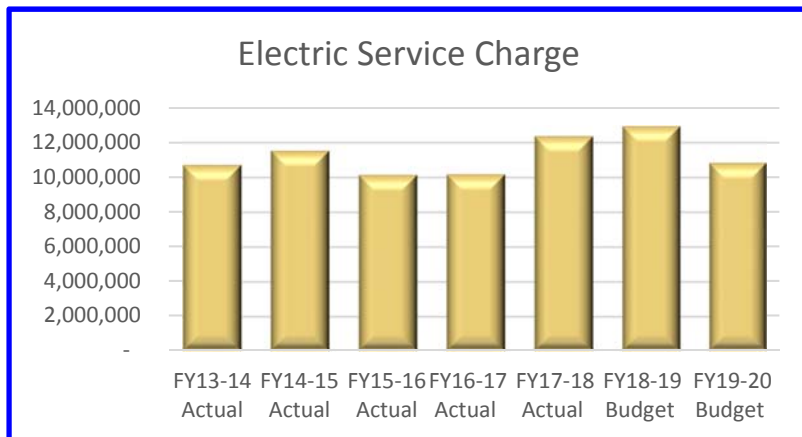
The city imposes a 3% tax on the rent for the occupancy of a suites or rooms by motor courts, motels, hotels, inns, bed and breakfasts or similar accommodation businesses including short-term, in-home rentals. The budget is based on a conservative five year low. For FY19-20, the City has budgeted \$150,000 for restaurant tax.



Major Sources of Revenue – Utilities

Electric Service Charge

Berea Municipal Utilities (BMU) provides electrical service to approximately 5,300 customers within and outside of the city limits. Service rates are fall into three categories: residential, commercial and industrial. Usage is billed by kilowatt hour for residential customers, and commercial and industrial customers are billed for peak demand as well as kilowatt hours used. Services are billed monthly.

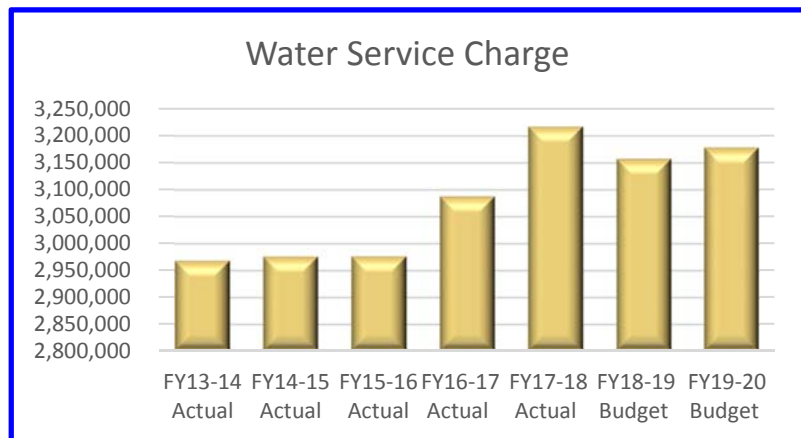


Usage increases based on temperatures, making revenue somewhat volatile. Additionally, changes in the cost of wholesale electric are passed-through to the customer each year causing the overall rate per kilowatt hour to fluctuate. These factors make estimating revenue difficult. For budgetary purposes, revenue estimation is calculated on the prior year's usage data and adjusted based on any known changes in wholesale costs. For 19-20, the City has budgeted \$10,882,081 for electrical service charges.

Water Service Charge

Berea Municipal Utilities provides water to approximately 4,100 customers within and outside of the city limits. Service rates are fall into three categories: residential, commercial and industrial. Usage is billed in units of cubic feet, which is roughly 7.5 gallons per cubic foot. Additionally, BMU sells water at wholesale rates to two neighboring water districts. Services are billed monthly.

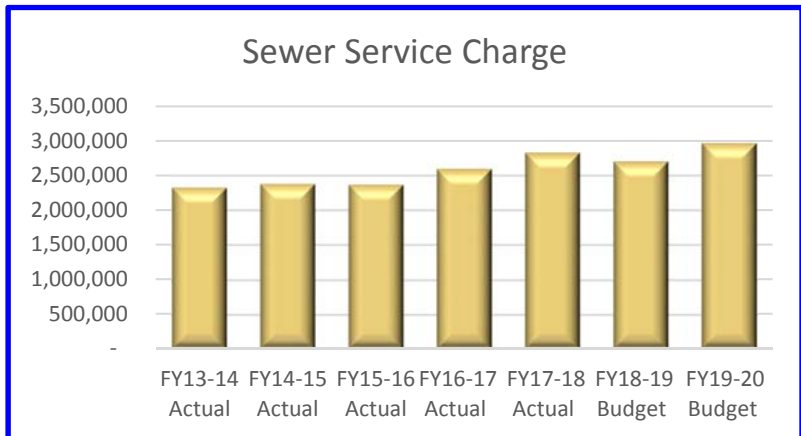
The sales of water can fluctuate based on the amount of rain received within the year, but overall remains relatively consistent. Budgeted revenue for water sales is based on historical data. For 19-20, the City has budgeted \$4,177,743 for water service charges, including wholesale water customers.



Sewer Service Charge

Berea Municipal Utilities provides water to approximately 6,000 customers within and outside of the city limits. Sewer charges are based on water usage. Customers who receive water service from BMU are charged for sewer service based on cubic feet of water used, whereas sewer customers who receive water service from the neighboring water district are billed based on gallon of water used. Services are billed monthly.

Sewer service revenue will fluctuate in conjunction with water usage, but generally stay relatively stable. An increase revenue is noted during FY16-17 resulting from a rate increase. Budgeted revenue for sewer service is based on historical data. For 19-20, the City has budgeted \$2,963,435 for sewer service charges.



FEE SCHEDULE BY DEPARTMENT

The fee schedule for the FY19-20 budget is been established to include the fees and charges below. Revisions to the fee schedule are described in more detail following the schedule.

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 Ages	\$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	\$30
Project Valuation \$2,001 to \$15,000	\$42 + \$5 for each \$1,000 over \$2000
Project Valuation \$15,001 to \$50,000	\$104 + \$4 for each \$1,000 over \$15,000
Project Valuation \$50,001 to \$100,000	\$244 + \$3.50 for each \$1,000 over \$50,000
Project Valuation \$100,001 to \$500,000,	\$380 + \$2.25 for each \$1,000 over \$100,000
Project Valuation over \$500,001	\$1280 + \$1.75 for each \$1,000 over \$500,000
Additional Inspection (beyond 2 trips)	\$40/trip
Demolition permit	\$30/structure
Zoning Permit	\$10
Certificate of Occupancy	\$10
Land Disturbance / Fill Permit	\$400
Change of use inspection fee	\$100
Tent or temporary structure	\$125.00

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"
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Sign Permits

Signs	\$50
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Electrical Fees

Residential: Single Family 100 AMP Service	\$135
Residential: Single Family 200 AMP Service	\$150
Residential: Single Family 400 AMP Service	\$200
Duplex & Multifamily	\$125 per dwelling unit
Commercial (less than \$50,000) 200 AMP Service	\$175
Commercial (less than \$50,000) 400 AMP Service	\$320
Commercial (less than \$50,000) 600 AMP Service	\$450
Commercial-(less than \$50,000) 800 AMP Service	\$560
Commercial-(less than \$50,000) 1000 AMP Service	\$650
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)	\$50
Service Change	\$75
Mobile Home Service	\$100
Trip charge or Reinspection	\$75
Barns, Garages, Outbuildings, Pump Station (New Service)	\$100
Signs	\$75
Swimming Pools, Additions (2 trips)	\$150

Application Fees and Other Service Fees

Board of Adjustment - Variance Request	\$200
Board of Adjustment - Conditional Use	\$200
Board of Adjustment - Appeals (refunded if appeal is won)	\$100
Architectural Review Board Application Fee	\$150
Architectural Review Board - Appeal Fee (refunded if appeal is won)	\$75
Zone Change Request	\$500
Street Cut Permit	\$25 + \$2.5/foot after first 20 feet

Maps, Photos & Copies

8 1/2 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 of Digital Map (Existing - no drafting)	\$10
8 1/2x11 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
18x24 Blueline of Survey Records	\$10
36x48 Blueline of Survey Records	\$12
24x36 or larger copies of plans or plats	\$6 per page
Copies of Zoning and Subdivision Regulations	\$10 unbound; \$15 bound
Copy of Comprehensive Plan	\$15 unbound; \$25 bound

Copy of DVD	\$5
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Plat Fees

Minor Plat - All zones	\$150
Development Plans - All zones	\$600
Preliminary Plat - All zones	\$300
Preliminary Plat Construction Plan Review (infrastructure)	\$800
Final Plat - All zones	\$300
Punchlist for Construction guarantee (includes one initial and one follow up inspection)	\$200

Codes Enforcement

Mowing per hour (1 hour minimum)	\$63.60 (1 mower + 1 laborer+ tax)
Trash removal, clean up & misc	\$30/hour laborer + FEMA equipment rate/hour
Bulk item pickup (couch, mattress, carpet, etc.)	\$60

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%

Summary of Revisions

The following revisions and additions have been made to the fee schedule for FY 19-20 in an effort to remain consistent with the two other Codes and Planning jurisdictions in Madison County. This consistency is also of benefit to local builders. The City of Berea's Code's and Planning fees have not been adjusted in more than a decade.

Building Permits**Previous****Revised**

Project Valuation Does Not Exceed \$2000	\$20	\$30
Project Valuation \$2,001 to \$15,000	\$20 + \$5 for each \$1,000 over \$2,000	\$42 + \$5 for each \$1,000 over \$2000
Project Valuation \$15,001 to \$100,000 \$50,000	\$85 + 2.75 for each \$1,000 over \$15,000	\$104 + \$4 for each \$1,000 over \$15,000
Project Valuation \$50,001 to \$100,000	n/a	\$244 + \$3.50 for each \$1,000 over \$50,000
Project Valuation \$100,001 to \$500,000,	\$318.75 + \$1.25 for each \$1,000 over \$100,000	\$380 + \$2.25 for each \$1,000 over \$100,000
Project Valuation over \$501,000 to \$1,000,000	\$818.75 + \$0.50 for each \$1,000 over \$501,000	\$1280 + \$1.75 for each \$1,000 over \$500,000
Project Valuation Over \$1,000,001 - remove	\$1,068.75 + \$0.20 for each \$1,000 over \$1,000,000	Category eliminated
Land Disturbance / Fill Permit	\$250 + \$.50 for each \$1000 over \$100,000	\$400
Change of use inspection fee	n/a	\$100
Tent or temporary structure	n/a	KBC 430.4.1 Fees. Individual tent and temporary structures for site placement shall be \$125.00. Fees for groups of tents shall be accordance with Table 430.4.1

Sign Permits

First \$1,000 of Sign Value	\$30	\$50
Each Additional \$1,000 of Sign Value Over \$1,000	\$15	Eliminated
Temporary Advertising Device	\$10	Eliminated due to new sign ordinance

Electrical Fees

Residential: Duplex 200 AMP	\$225	Eliminated
Residential: Duplex 400 AMP	\$250	Eliminated
Multifamily	n/a	\$125 per unit
Commercial/ Multifamily (less than \$50,000) 200 AMP Service	\$175 + \$25/unit	\$175
Commercial/ Multifamily (less than \$50,000) 400 AMP Service	\$320 + \$25/unit	\$320
Commercial/ Multifamily (less than \$50,000) 600 AMP Service	\$450 + \$25/unit	\$450
Commercial/ Multifamily (less than \$50,000) 800 AMP Service	\$560 + \$25/unit	\$560
Commercial/ Multifamily (less than \$50,000) 1000 AMP Service	\$650 + \$25/unit	\$650
Temporary Service (Construction Service)	\$40	\$50
Service Change	\$45	\$75
Mobile Home Service	\$45	\$100
Trip charge or Reinspection	\$45	\$75
Signs	\$45	\$75

Swimming Pools, Additions (2 trips)	\$90	\$150
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Application Fees and Other Service Fees

Board of Adjustment - Variance Request	\$150	\$200.00
Board of Adjustment - Conditional Use	\$150	\$200.00
Board of Adjustment - Appeals (refunded if appeal is won)	\$75	\$100.00
Architectural Review Board Application Fee	\$150	
Architectural Review Board - Appeal Fee (refunded if appeal is won)	\$75	
Zone Change Request	\$350	\$500
Development Plans - All Zones	n/a	\$600
Development Plans - R1, R2-	\$200	Eliminated
Development Plans - R1T, R3, B1, B2 -	\$500	Eliminated
Development Plans - PF, INS, P1, MP -	\$500	Eliminated
Development Plans - B3, B4, PUD, I -	\$600	Eliminated
24x36 or larger copies of plans	n/a	\$6 per page

PERSONNEL

Personnel services represents a large portion of the total city-wide operating budget. The City of Berea recognizes their employees to be one of their most important assets. The City endeavors to offer competitive wages and attractive benefits to the extent that current resources allow. Wage levels are compared periodically between similar sized cities as well as trends outside of government within the community and surrounding areas and adjusted to remain competitive. In addition, each employee is evaluated annually based on their performance achievements. Based on these evaluations, employees typically receive a percentage increase in wages which is pre-established by the City Administrator. This percentage increase is based on a number of factors, including the national cost of living index, local industry trends and available resources. The following table shows historical increases over the last five years as well as the increase included in the FY 19-20 budget:

	FY 14-15	FY 15-16	FY16-17	FY 17-18	FY 18-19	FY 19-20
Increase on Wages	2.0%	2.0%	2.5%	2.0%	2.0%	2.5%

The City strives to provide for adequate personnel to meet the goals and objectives of each department while ensuring fiscal responsibility by not overstaffing. Staffing levels are reviewed annually. Departments must show clear evidence that an increase in staffing levels is necessary because of expanded operations, new objectives, or significant improvement in current operations. The following increases to personnel levels are included in the FY 19-20 budget:

Position Title	Fund	Department	Description
Full-time Fire Fighter Training Officer	General	Fire	The Fire Department had identified the need for an individual to coordinate the training needs of the fire department. This will ensure adequate and consistent training throughout the department.
Intern	General	GIS	The GIS Department has requested the addition of a part-time intern position to assist with the MS-4 project.

In addition to the position additions listed above, the following position has been eliminated:

Position Title	Fund	Department	Description
Janitor	General	General Government	Upon moving into the new city hall facilities, a cleaning service was contracted to maintain the facilities. As a result, the full-time janitor position was eliminated. This position had been vacant for a number of years.

Part-time Computer/Website Technician	Tourism		The decision was made by the Tourism Commission to outsource these functions rather than fill this vacant position.
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Including the adjustments listed above, the FY 19-20 budget provides for 182.84 full time equivalent positions. The table below shows a summary of full-time equivalent positions by fund and department.

Fund	FY 15-16	FY16-17	FY 17-18	FY 18-19	FY 19-20
General	116.84	119.84	125.42	137.34	138.34
Tourism	7.5	8.5	9.7	9.7	9.2
Utilities	39	38.5	40.3	35.3	35.3
Total	163.34	166.84	175.42	182.34	182.84

Detailed information about staffing levels are available in each department's respective section.

Debt

The City of Berea is subject to a legal debt limitation not to exceed 10 percent of the assessed value of the property within the city under Section 158 of the Kentucky Constitution. As of tax year 2008, the most recent assessment at the time of this publication, the assessed value of property within the city was \$679,861,173, leaving the City with a debt limitation of nearly \$680,000,000.

The City of Berea has historically taken a conservative approach to borrowing. Debt is only issued when a pay-as-you-go method of financing is not feasible as may be the case for large-scale capital projects or property acquisitions. Interest rates are kept low when borrowing is inevitable by maintaining low debt margins. Moody's Investors Service recently upgraded the City's credit rating to an Aa3, citing credit strengths of stable and strong fund balance and a growing tax base. There is no additional borrowing anticipated for FY 19-20.

The City currently has the following debt due to borrowing:

<u>Governmental Fund Debt</u>	<u>Principal</u>
Leases Payable	\$920,310
General Obligation Public Project Bond, Series 2018	10,402,000
Total	\$11,322,310
 <u>Proprietary Fund Debt</u>	
Series 2005-A Combined Utilities Revenue Bond	5,000
Utility System Refunding Revenue Bonds, Series 2013	7,830,000
2004 KIA Note Payable	2,996,177
2009 KIA Note Payable	1,865,376
Total Outstanding Debt at June 30, 2019	\$12,696,553
 Total City-wide Outstanding Debt at June 30, 2019	\$24,018,863

These borrowing activities are described in more detail below:

Lease Payable

In 2015, the City entered into a lease agreement with a local bank to finance the acquisition of 633 Chestnut Street and 137/139 North Broadway for \$1,290,000. The lease bears interest at a rate of 2.65% and is due to semi-annual payments payable on December 1st and June 1st of each fiscal year. The lease is scheduled to be paid out on June 1, 2025, through a balloon payment.

General Obligation Public Project Bond

In 2018, the City issued \$10,402,000 of Series 2018 General Obligation Bonds to fund construction of the police, fire and city hall facilities. The Series 2019 Kentucky General Obligation Public Project Bonds bear interest at 3.125% and mature on January 1, 2058. Principal and interest are due annual on January 1st.

Combined Utilities Revenue Bonds

In 2005, the City issued \$16,445,000 of Series 2005-A Combined Utilities Revenue Bonds for the purchase of the Berea College water and electric utilities. These bonds bear interest of 3-4.375 and mature on January 1, 2025. The majority of the Series 2005-A bonds were advance refunded in 2013 with the issue of \$9,520,000 of Utility System Refunding Revenue Bonds, Series 2013. The net proceeds of \$9,575,192 were used to fund an escrow account which was used to purchase US government securities. Those securities have been deposited in an irrevocable trust to provide for a portion of the future debt service payments on the 2005-A bonds. As a result, the majority of the 2005-A bonds are considered to be defeased and the liability for those bonds is not considered long-term debt of the City. The new issue reduced debt service payments by \$675,126 and has a net economic gain of \$600,693. The Series 2013 bonds bear interest of 2-3% and mature on January 1, 2025. Interest on the 2018 bond is paid semi-annually, with principal due on January 1st of each year.

Loan Assistance Agreement

In July 2004, the City entered into a loan assistance agreement not to exceed \$5,000,000 with the Kentucky Infrastructure Authority for a federally assisted Wastewater Revolving Loan Fund Program for the improvement of the wastewater treatment plant. The loan bears interest at rate of 1%. Principal and interest are paid semi-annually in December and June of each year.

In January 2009, the City entered into another loan assistance agreement, not to exceed \$5,000,000 with Kentucky Infrastructure Authority for a federally assisted expansion to the existing water treatment plant. The note bears interest at a rate of 1% and principal and interest payments are due in December and June of each year.

The schedule below shows the City's current debt service for governmental funds:

Fiscal Year	Principal	Interest	Total
2020	78,828	350,845	429,673
2021	227,431	348,742	576,173
2022	234,089	342,006	576,095
2023	241,106	335,070	576,176
2024	248,182	327,926	576,108
Thereafter	10,292,674	6,159,647	16,488,431
Total	11,322,310	7,864,239	19,186,549

The schedule below shows the City's current debt service for proprietary funds:

Fiscal Year	Principal	Interest	Total
2020	1,740,085	250,998	1,991,083
2021	1,765,754	221,229	1,986,983
2022	1,800,893	187,871	1,988,764
2023	1,836,046	150,356	1,986,402
2024	1,876,268	88,938	1,965,208
Thereafter	3,677,507	89,158	3,766,085
Total	12,696,553	988,550	13,684,525

OVERVIEW OF ALL GOVERNMENTAL FUNDS

FY 2019-2020 BUDGET

	010	022	028	029	053	055	057	066	075	
	General Fund	Road Aid	Tourism	Industrial Dev	Police Restricted - State	Berea Corridor	Police Restricted - Fed	US 25 North	Craft Festival	TOTAL
FUND BALANCE @ JULY 1*	\$ 11,400,000	\$ 402,000	\$ 1,424,038	\$ 166,600	\$ 57,100	\$ -	\$ 33,570	\$ 120,445	\$ 68,660	\$ 13,672,413
REVENUE										
Tax	840,480	253,500	1,114,000	-	-	-	-	-	-	2,207,980
Licenses & Permits	8,862,000	-	-	-	-	-	-	-	-	8,862,000
Charges for Service	132,800	-	163,800	-	-	-	-	-	51,000	347,600
Fines & Forfeitures	26,700	-	500	-	15,000	-	7,000	-	-	49,200
Intergovernmental Revenues	771,500	-	15,000	-	-	-	-	75,000	-	861,500
Investment Income	51,100	226	5,200	788	30	-	20	-	40	57,404
Other Financing Sources	539,275	-	24,000	15,798	-	-	-	-	-	579,073
Transfers from Other Funds	215,445	-	(95,000)	-	-	-	-	(120,445)	-	-
TOTAL REVENUE	11,439,300	253,726	1,227,500	16,586	15,030	-	7,020	(45,445)	51,040	12,964,757
EXPENDITURES										
Personnel Services	8,945,985	-	438,755	-	-	-	-	-	-	9,384,740
Utility Services	470,790	-	55,400	-	-	-	-	-	750	526,940
Materials & Supplies	969,550	-	38,200	-	2,000	-	-	-	5,400	1,015,150
Services & Support	1,922,750	300,000	470,300	87,000	-	-	-	-	39,500	2,819,550
Other Expenditures	723,000	-	351,380	-	15,000	-	-	-	2,800	1,092,180
Capital Outlay	3,080,850	-	230,000	-	-	-	-	75,000	-	3,385,850
Debt Service	325,062	-	180,783	-	-	-	-	-	-	505,845
TOTAL EXPENDITURES	16,437,987	300,000	1,764,818	87,000	17,000	-	-	75,000	48,450	18,730,255
Revenue Over/Under	(4,998,687)	(46,274)	(537,318)	(70,414)	(1,970)	-	7,020	(120,445)	2,590	(5,765,498)
ENDING FUND BALANCE	6,401,313	355,726	886,720	96,186	55,130	-	40,590	-	71,250	7,906,915

OVERVIEW OF ALL GOVERNMENTAL FUNDS - BY FUNCTION

FY 2019-2020 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	\$ 11,400,000	\$ 402,000	\$ 1,424,038	\$ 166,600	\$ 57,100	\$ -	\$ 33,570	\$ 120,445	\$ 68,660	\$ 13,672,413
REVENUE										
Tax	1,898,480	253,500	1,114,000	-	-	-	-	-	-	3,265,980
Licenses & Permits	7,807,000	-	-	-	-	-	-	-	-	7,807,000
Charges for Service	132,800	-	163,800	-	-	-	-	-	51,000	347,600
Fines & Forfeitures	26,700	-	500	-	15,000	-	7,000	-	-	49,200
Intergovernmental Revenues	771,500	-	15,000	-	-	-	-	75,000	-	861,500
Investment Income	51,100	226	5,200	788	30	-	20	-	40	57,404
Other Financing Sources	536,275	-	24,000	15,798	-	-	-	-	-	576,073
Transfers from Other Funds	215,445	-	(95,000)	-	-	-	-	(120,445)	-	-
TOTAL REVENUE	11,439,300	253,726	1,227,500	16,586	15,030	-	7,020	(45,445)	51,040	12,964,757
EXPENDITURE SUMMARY BY DEPARTMENT:										
General Government										
General Services	953,080	-	-	-	-	-	-	-	-	953,080
Administration Department	670,337	-	-	-	-	-	-	-	-	670,337
Business Development	264,005	-	-	87,000	-	-	-	-	-	351,005
Mayor and City Council	532,300	-	-	-	-	-	-	-	-	532,300
IT	305,249	-	-	-	-	-	-	-	-	305,249
Finance	961,200	-	-	-	-	-	-	-	-	961,200
Capital Projects	1,310,000	-	-	-	-	-	-	-	-	1,310,000
Total Administrative	4,996,171	-	-	87,000	-	-	-	-	-	5,083,171
Public Safety										
Police	3,477,500	-	-	-	17,000	-	-	-	-	3,494,500
Fire	2,935,600	-	-	-	-	-	-	-	-	2,935,600
Total Public Safety	6,413,100	-	-	-	17,000	-	-	-	-	6,430,100
Public Works										
Public Works Operations	3,007,585	300,000	-	-	-	-	-	75,000	-	3,382,585
GIS	272,061	-	-	-	-	-	-	-	-	272,061
Total Public Works	3,279,646	300,000	-	-	-	-	-	75,000	-	3,654,646
Parks										
Parks Operation	966,781	-	-	-	-	-	-	-	-	966,781
Swimming Pool	234,441	-	-	-	-	-	-	-	-	234,441
Intergenerational Center	43,700	-	-	-	-	-	-	-	-	43,700
Total Parks	1,244,922	-	-	-	-	-	-	-	-	1,244,922
Tourism	-	-	1,764,818	-	-	-	-	-	48,450	1,813,268
Codes and Planning	504,148	-	-	-	-	-	-	-	-	504,148
TOTAL EXPENDITURES	16,437,987	300,000	1,764,818	87,000	17,000	-	-	75,000	48,450	18,730,255
REVENUE OVER/(UNDER) EXPENDITURES	(4,998,687)	(46,274)	(537,318)	(70,414)	(1,970)	-	7,020	(120,445)	2,590	(5,765,498)
ENDING FUND BALANCE	\$ 6,401,313	\$ 355,726	\$ 886,720	\$ 96,186	\$ 55,130	\$ -	\$ 40,590	\$ -	\$ 71,250	\$ 7,906,915

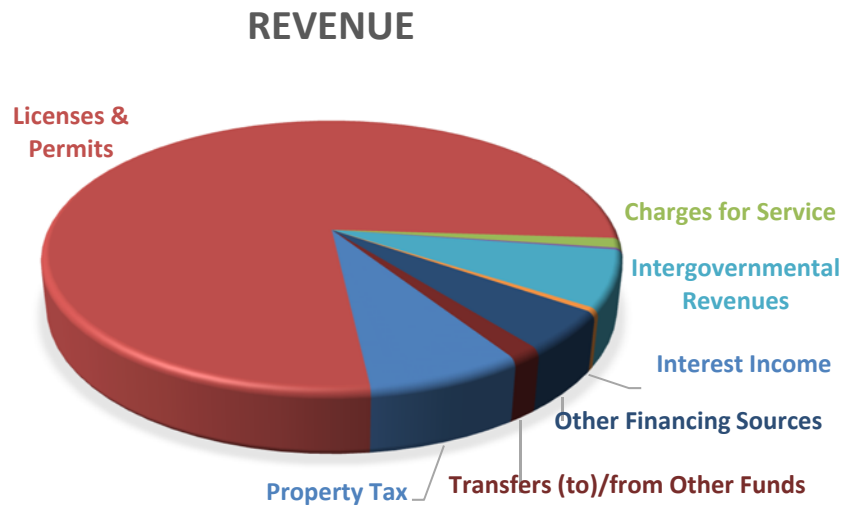
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GENERAL FUND**FUND 010****FUND SUMMARY**

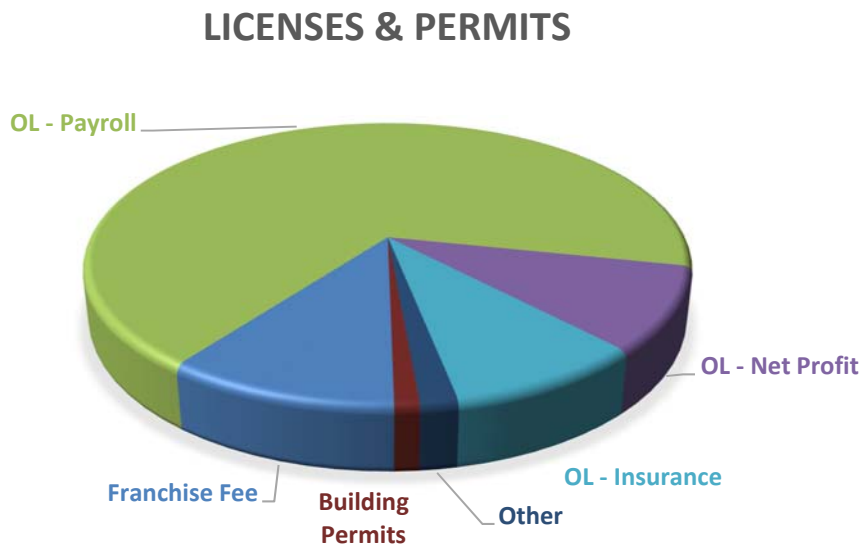
	AUDITED 2016-2017 ACTUAL	AUDITED 2017-2018 ACTUAL	ADOPTED 2018-2019 BUDGET	AMENDED 2018-2019 BUDGET	2019-2020 PROPOSED BUDGET
TOTAL FUND BALANCE @ JULY 1	\$ 9,495,825	\$ 9,696,061	\$ 11,000,000	\$ 11,548,665	\$ 11,400,000
FUND BALANCE RESERVE	2,280,000	2,700,000	2,700,000	2,700,000	2,700,000
CAPITAL SINKING FUND	1,800,000	2,250,000	2,850,000	2,850,000	3,450,000
FUND BALANCE AVAILABLE FOR BUDGET	\$ 5,415,825	\$ 4,746,061	\$ 5,450,000	\$ 5,998,665	\$ 5,250,000
REVENUE					
Property Tax	858,373	880,791	831,344	833,436	840,480
Licenses & Permits	10,581,276	10,022,079	8,510,200	8,864,002	8,862,000
Charges for Service	151,048	168,203	130,900	133,286	132,800
Fines & Forfeitures	55,381	39,171	26,200	35,228	26,700
Intergovernmental Revenues	693,533	1,119,833	510,000	409,500	771,500
Investment Income	45,797	52,460	36,170	36,170	51,100
Other Financing Sources	4,565,123	15,783,949	524,132	526,555	539,275
Transfers (to)/from Other Funds	54,285	50,000	(25,000)	(375,000)	215,445
TOTAL REVENUE	17,004,816	28,116,486	10,543,946	10,463,177	11,439,300
EXPENDITURE SUMMARY BY DEPARTMENT:					
General Government					
General Services	647,290	10,383,877	792,340	879,850	953,080
Administration Department	719,229	444,367	479,768	479,593	670,337
Business Development	91,288	138,335	227,464	241,564	264,005
Mayor and City Council	414,963	475,001	494,300	494,300	532,300
IT	245,919	195,282	347,686	354,686	305,249
Finance	414,640	431,224	896,000	887,000	961,200
Capital Projects	6,720,774	5,336,247	1,236,000	1,236,000	1,310,000
Total Administrative	9,254,103	17,404,333	4,473,558	4,572,993	4,996,171
Public Safety					
Police	2,690,391	2,668,886	3,343,500	3,370,500	3,477,500
Fire	1,572,069	2,641,680	2,403,458	2,403,458	2,935,600
Total Public Safety	4,262,460	5,310,566	5,746,958	5,773,958	6,413,100
Public Works					
Public Works Operations	1,937,060	1,950,102	2,941,834	2,946,834	3,007,585
GIS	202,469	153,585	267,647	267,647	272,061
MS4	13,751	9,358	-	-	-
Total Public Works	2,153,280	2,113,045	3,209,481	3,214,481	3,279,646
Codes and Planning	420,923	432,000	530,791	533,791	504,148
Parks					
Parks Operation	529,482	590,508	879,223	884,029	966,781
Swimming Pool	162,223	352,781	260,198	301,441	234,441
Intergenerational Center	22,108	60,649	43,700	43,700	43,700
Total Parks	713,813	1,003,938	1,183,121	1,229,170	1,244,922
TOTAL EXPENDITURES	16,804,579	26,263,882	15,143,909	15,324,393	16,437,987
REVENUE OVER/(UNDER) EXPENDITURES	200,237	1,852,604	(4,599,963)	(4,861,216)	(4,998,687)
UNALLOCATED FUND BALANCE AT 6/30	\$ 5,616,062	\$ 6,598,665	\$ 850,037	\$ 1,137,449	\$ 251,313
FUND BALANCE SUMMARY at JUNE 30					
Fund Balance Reserve	\$ 2,280,000	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000
Capital Sinking Fund	1,800,000	2,250,000	2,850,000	2,850,000	3,450,000
Unallocated	5,616,062	6,598,665	850,037	1,137,449	251,313
TOTAL ENDING FUND BALANCE	\$ 9,696,062	\$ 11,548,665	\$ 6,400,037	\$ 6,687,449	\$ 6,401,313

General Fund Revenue by Source

General fund revenue is provided from a variety of sources. The FY19-20 Budget estimates approximately \$11,400,000 of revenue during the year. Of this, licenses and permits account for 78 percent of all revenue. Property tax from real property, vehicles and other tangible property accounts for another 7 percent. Intergovernmental revenue received from federal, state, and county governmental agencies accounts for another 7 percent. The remaining 8 percent is received for activities such as pool admission, investment income, facility rentals and other miscellaneous fees and charges imposed by the city.



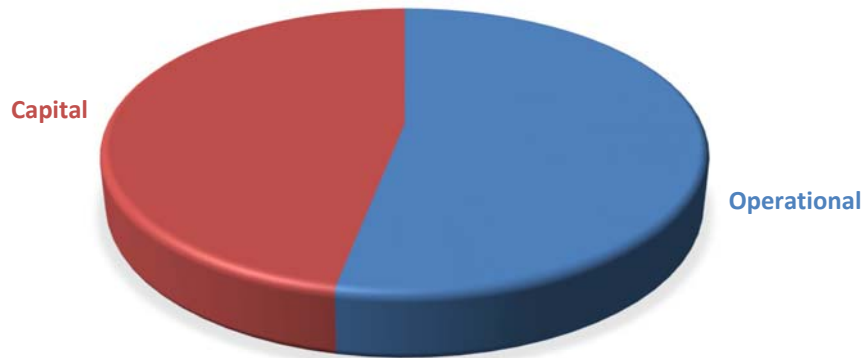
Licenses and permits primarily consist of occupational license fees. Occupational license fees on payroll makes up 68 percent of all licenses and permit, meaning it makes up 53 percent of total revenue. Franchise fees from local utilities makes up 11 percent of licenses and permits. Occupational license fees on net profits and insurance make up another 10 percent and 9 percent, respectively.



Intergovernmental revenue is provided by other government agencies in the way of grants and entitlements. Intergovernmental revenue is generally for either operational purposes or for capital projects. Operational

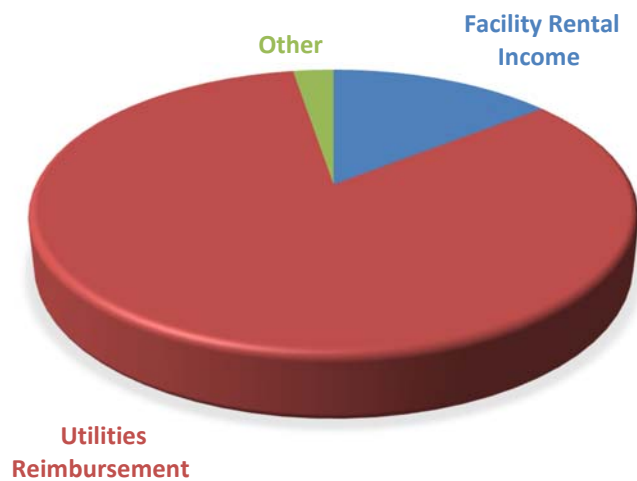
funding tends to be more stable, whereas capital grants will vary each year based on projects anticipated during the year. For FY19-20, 53 percent of intergovernmental revenue is grants for capital projects.

INTERGOVERNMENTAL REVENUE



Other financing resources consist of a variety of sources. The vast majority of this income source, however, is a reimbursement from the utilities fund for billing and collection services provided by the general fund. Expenditures for the billing and collection function are charged to the general fund finance department. On a quarterly basis, these direct expenses are reimbursed by the utility fund. These reimbursements are included in other financing resources and budgeted as revenue and make up 83 percent of other financing resources in the FY19-20 budget.

OTHER FINANCING SOURCES



GENERAL FUND REVENUE

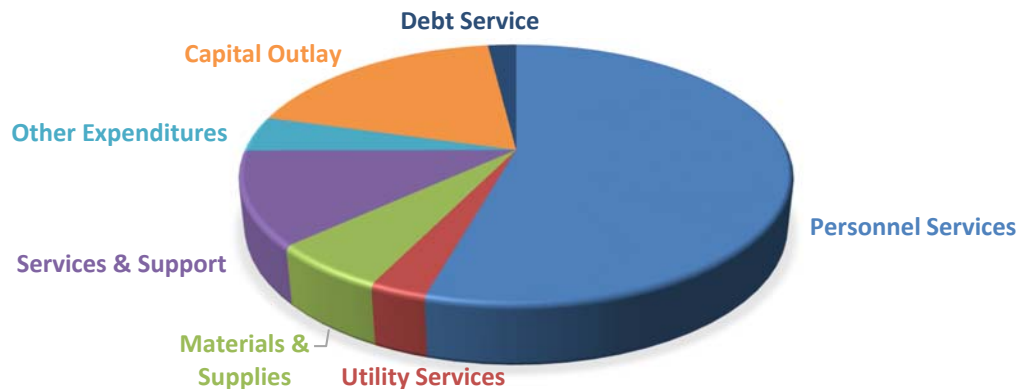
Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Approved Budget	Amended FY 18-19 Budget	PROPOSED FY 19-20 BUDGET
41000	General Property Taxes	687,815	706,262	675,000	675,000	680,000
41010	Vehicle Property Tax	56,423	62,610	48,000	48,000	50,000
41020	Public Service Property Tax	18,185	18,933	13,000	13,000	13,500
41030	Delinquent Property Tax	9,983	10,342	10,000	10,000	10,000
41040	In Lieu of Property Taxes	25,541	19,300	22,000	20,000	19,300
41050	Bank Depository Fees	60,426	63,344	63,344	67,436	67,680
41100	State Telecommunication Tax	123,619	123,749	120,000	123,000	123,000
41200	Franchise Fee	967,519	1,044,220	935,000	935,000	935,000
42000	Business License	13,735	12,955	9,000	9,000	9,000
42010	OL - Payroll	6,756,065	6,694,351	5,700,000	6,000,000	6,000,000
42020	OL - Net Profit	1,514,675	900,843	850,000	850,000	850,000
42030	OL - Insurance	964,978	1,056,742	750,000	800,000	800,000
42040	OL - Individual	55,477	47,722	25,000	25,000	25,000
42050	Alcoholic Beverage License	6,150	1,200	6,000	6,000	4,000
42050	Alcoholic Beverage Regulatory Fee	9,327	29,756	10,000	10,000	15,000
42100	Building Permits	85,141	59,648	50,000	50,000	50,000
42110	Electrical Permits	52,510	35,731	40,000	40,000	35,000
42120	Mechanical Permits	30,255	13,635	15,000	15,000	15,000
42200	Burn Permits	-	2	-	2	-
42300	Street Cut Permits	1,825	1,525	200	1,000	1,000
43280	Customer Reimbursement	9,944	9,196	-	3,280	3,000
44000	Plat Review Fees	3,853	6,915	3,500	3,500	4,500
44010	Demolition/Clean Up	35	-	100	700	100
44100	GIS Mapping	-	-	-	-	-
44200	Court costs	13,548	17,544	12,000	12,000	12,000
44210	Accident Reports	4,515	4,245	2,000	1,000	2,000
44220	Fingerprint Fees	1,530	1,290	900	900	1,000
44230	Special Police Services	17,047	22,215	15,000	15,000	15,000
44240	Special Olympics 10K Race	-	-	-	2,786	1,000
44300	Park Concessions	15,562	15,822	14,000	14,000	14,000
44310	Pool Concessions	28,552	26,130	22,000	22,000	22,000
44320	Softball Fees	275	-	200	200	200
44330	Swimming Pool Fees	64,929	72,053	60,000	60,000	60,000
44340	Aerobics Classes	1,202	1,989	1,200	1,200	1,000
45000	Parking Fines	7,655	4,835	3,500	3,500	4,000
45010	Court Restitution	6,483	100	100	100	100
45020	Codes Violation	2,490	2,310	1,600	10,628	1,600
45050	Penalties & Interest	38,753	31,926	21,000	21,000	21,000
46000	County SRO	72,033	81,645	70,000	70,000	120,000
46100	Police Incentive	149,228	138,502	140,000	140,000	140,000
46110	Fire Incentive	101,377	112,175	101,000	101,000	101,000
46111	Volunteer Fire State Aid	11,000	11,000	11,000	10,500	10,500
46200	County Fire Contribution	38,000	38,000	38,000	38,000	38,000
46210	County Park Contribution	15,000	-	-	-	-
46300	Grant Proceeds	306,895	738,511	150,000	50,000	362,000
47000	Interest on Checking	1,031	1,586	1,170	1,170	1,100
47100	Interest on CDs	44,766	50,874	35,000	35,000	50,000
48010	Cell Tower Rent	12,825	13,132	12,000	12,000	12,000
48020	Park Rental Fees	2,900	3,240	3,000	3,000	3,000
48030	Field Rental Fees	965	1,350	1,000	1,000	1,000
48040	Folk Center Rental Fees	18,940	14,700	16,000	16,000	15,000
48050	IGC - Rent	5,130	4,200	4,200	4,200	4,200
48060	IGC - Utilities	14,502	16,553	14,500	14,500	12,500

Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Approved Budget	Amended FY 18-19 Budget	PROPOSED FY 19-20 BUDGET
48070	Courtroom Rent	23,475	23,475	23,475	23,475	23,475
48080	Broadway Center Rent	5,550	7,925	5,500	5,500	5,500
48090	Misc Rent & Royalties	-	600	-	600	600
48200	Insurance Proceeds	3,286	40,555	-	-	-
48300	Financing Proceeds	4,388,228	15,598,582	-	-	-
48600	Sale of Capital Asset	63,296	39,008	-	10,000	3,000
48900	Miscellaneous Income	16,082	11,433	8,000	8,000	8,000
49000	Transfer to/from Other Funds	54,285	50,000	(25,000)	(375,000)	215,445
49100	Transfer: Administrative Overhead	-	-	436,457	425,000	448,000
		17,004,816	28,116,486	10,543,946	10,463,177	11,439,300

General Fund Expenditures

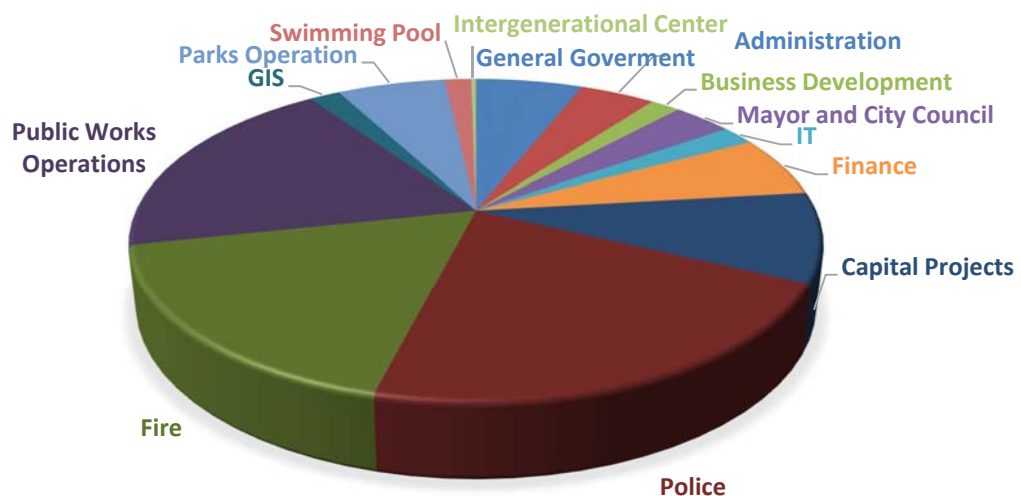
Personnel Services makes up more than half (54%) of all budgeted expenses in FY19-20. Capital Outlay, including capital projects and capital equipment, accounts for 19% of the General Fund Budget. Capital Outlay will vary from year to year based on the equipment needs of the individual departments and the projects that are identified for the year. Services and Support account for 12 percent. Included in this category is property and liability insurance, legal services and other professional services. Debt service for FY19-20 is at 2 percent. There are no principal payments due on the 2018 General Obligation Public Project during FY19-20.

EXPENDITURES BY TYPE



Public Safety makes up a significant portion of the overall FY 19-20 budgeted expenditures. Police services make up 21 percent, and fire services make up another 17 percent. Public Works accounts for 18 percent. Both Fire and Public Works departmental budgets include purchases of large pieces of equipment which significantly impacts their anticipated spending. Parks operations, Swimming Pool and Intergenerational Center Budgets accounts for 7 percent of the total general fund budget. Finance accounts for an additional 6 percent, but a portion of finance spending is reimbursed by Berea Municipal Utilities. General Government also accounts for 6 percent.

EXPENDITURES BY DEPARTMENT



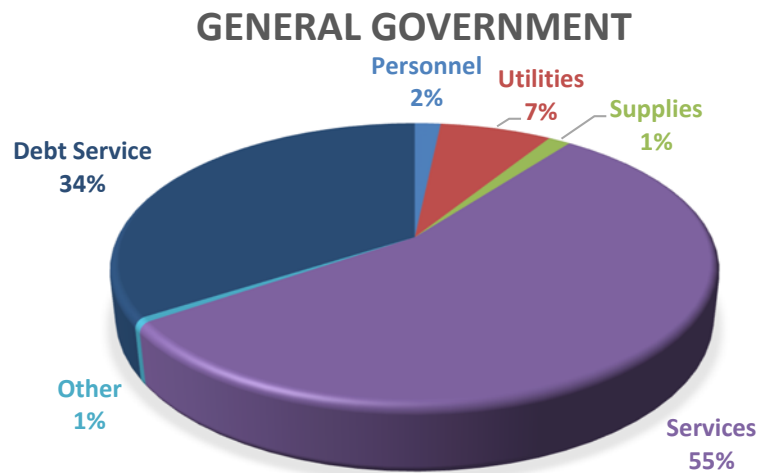
General Government

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Function

The General Government encompasses those activities and expenditures that benefit multiple departments, no specific department, or are government-wide in nature. General Government expenditures are overseen by the City Administrator and fall under the administrative function.

Expenses by Type



Full Time Equivalent	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
Part Time Janitor	0.5	0.5	0.5	0.5	0.5
Total	0.5	0.5	0.5	0.5	0.5

GENERAL GOVERNMENT

DEPARTMENT 1000

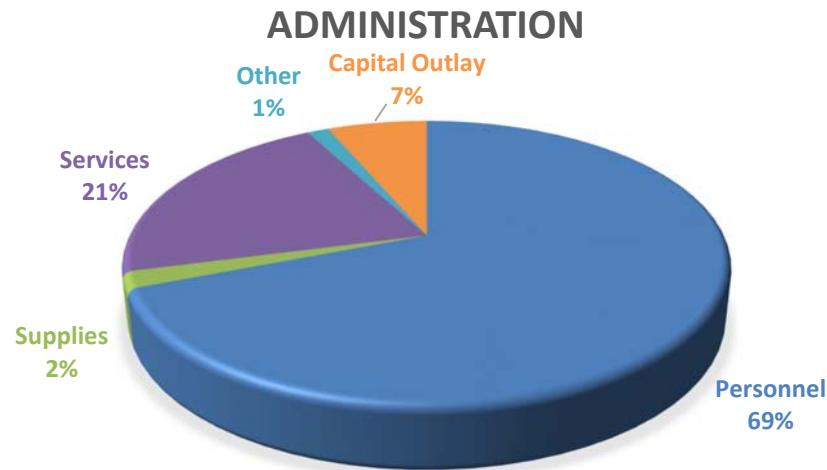
Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Approved Budget	Amended FY 18-19 Budget	PROPOSED FY 19-20 BUDGET
51001	Salaries: Full-time	-	-	-		
51002	Salaries: PT/Seasonal/Temp	12,891	13,368	13,843	13,843	14,194
51003	Salaries: Overtime	-	-	500	500	500
51102	Medical and Life Ins.	-	-	-		
51103	City Pension Contributions	997	-	-		
51104	City FICA Contributions	799	829	889	889	911
51105	Medicare	187	194	208	208	213
52100	Electric - Buildings	30,629	49,118	45,000	45,000	52,000
52200	Natural Gas	2,023	8,614	10,000	10,000	9,000
52300	Water Service	1,142	1,265	2,000	2,000	2,000
52400	Sewer Service	922	1,015	1,700	1,700	1,700
52500	Waste Collection	2,553	2,977	2,500	2,500	3,900
53010	General Operating Supplies	1,821	1,981	3,500	3,500	3,500
53040	Janitorial Supplies	8,862	11,520	11,000	11,000	10,000
54200	Equipment Rent/Lease	3,600	3,600	-	-	-
54310	Unemployment Insurance	-	-	10,000	10,000	8,000
54320	Employee Disability Insurance	4,332	5,026	5,200	6,010	6,100
54330	Workers Comp. Insurance	123,831	165,726	180,000	245,000	245,000
54340	Property Insurance	59,923	64,483	67,000	67,000	60,000
54350	General Liability Insurance	84,457	84,356	87,000	100,700	106,000
54500	Building & Grounds R&M	25,402	27,719	30,000	37,000	40,000
54510	Equipment R&M	2,242	2,098	3,000	4,000	4,000
54750	Cleaning Services	-	17,077	54,000	54,000	56,000
55012	Cash Over/Short	1	(10)	-		
55100	Special Programs	-	287	5,000	5,000	5,000
57000	Principal Payment	250,000	9,839,811	-		-
57100	Interest Payment	30,676	82,825	260,000	260,000	325,062
		647,290	10,383,877	792,340	879,850	953,080

Function

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.

Expenses by Type



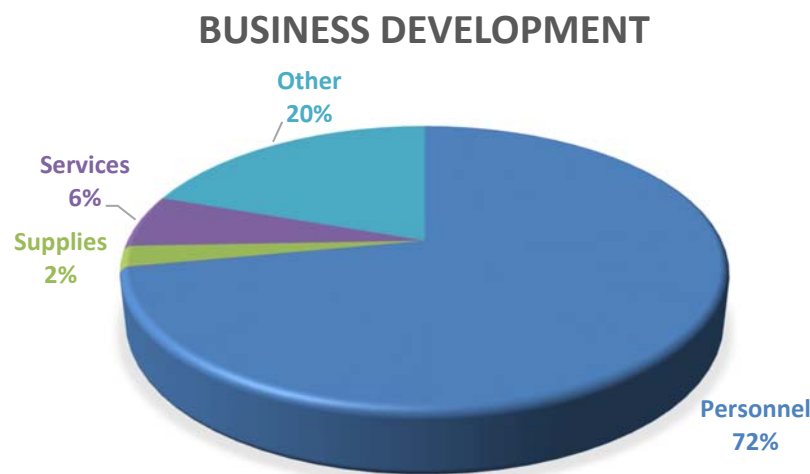
Full Time Equivalent	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
City Administrator	1	1	1	1	1
City Clerk	1	1	1	1	1
HRC Administrative Asst	0	0.5	0.5	0.5	0.5
Janitor	1	1	1	1	0
Total	3.0	3.5	3.5	3.5	3.5

Account	Description	FY 16-17	FY 17-18	FY 18-19	Amended FY	PROPOSED FY
		Actual	Actual	Approved Budget	18-19 Budget	19-20 BUDGET
51001	Salaries: Full-time	163,947	178,305	180,300	180,300	280,480
51002	Salaries: PT/Seasonal/Temp	6,711	8,629	12,500	12,500	66,746
51003	Salaries: Overtime	1,109	-	2,400	2,400	2,400
51102	Medical and Life Ins.	17,803	19,009	16,500	16,500	18,603
51103	City Pension Contributions	30,618	33,683	50,531	50,531	68,061
51104	City FICA Contributions	9,828	10,823	11,944	11,944	21,677
51105	Medicare	2,298	2,531	2,793	2,793	5,070
53000	General Office Supplies	2,847	3,205	3,200	3,200	4,000
53001	Books/Manuals/Periodicals	2,536	333	4,000	3,000	3,000
53200	Uniforms & Gear	20	97	500	500	500
53300	Fuel	449	43	1,200	1,200	1,000
53400	Small Tools & Equipment	-	-	7,500	5,000	2,500
53500	Office Furniture & Equipment	-	1,752	1,500	4,000	1,500
54000	Legal Services	438,253	126,348	72,000	72,000	72,000
54090	Other Professional Services	16,144	37,119	35,000	35,000	40,000
54100	Advertising	6,433	8,183	8,000	8,000	8,000
54200	Equipment Rent/Lease	5,658	6,226	7,100	9,025	9,800
54520	Vehicle R&M	-	-	400	400	200
54730	Postage & Shipping	7,102	1,927	8,000	8,000	12,000
54740	Printing & Copy Services	8	392	100	500	500
55020	Membership & Licenses	5,281	4,471	5,300	5,300	5,000
55021	Education & Training	-	350	1,000	1,000	800
55022	Conference/Meeting Expenses	2,129	255	4,500	3,000	3,000
55023	Meals & Travel	55	686	500	500	500
56300	Automobiles	-	-	43,000	43,000	43,000
		719,229	444,367	479,768	479,593	670,337

Function

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.

Expenses by Type



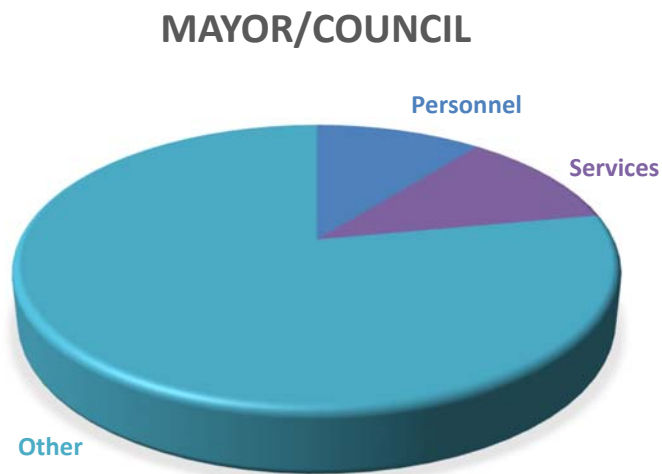
Full Time Equivalent	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
Business Development Director	1	1	1	1	1
PT Program Coordinator	0	0	0.5	0.5	0.5
Program Coordinator	0	0	0	1	1
Total	1	1	1.5	2.5	2.5

Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Approved Budget	Amended FY 18-19 Budget	PROPOSED FY 19-20 BUDGET
51001	Salaries: Full-time	57,297	58,344	90,652	90,652	113,825
51002	Salaries: Part-Time/Seasonal	-	12,305	-	14,100	15,990
51102	Medical and Life Ins.	5,799	6,226	18,500	18,500	22,923
51103	City Pension Contributions	10,823	11,301	25,428	25,428	27,386
51104	City FICA Contributions	3,491	4,413	5,620	5,620	8,049
51105	Medicare	816	1,032	1,314	1,314	1,882
52600	Website & Email Hosting	49	19	100	100	100
53000	General Office Supplies	1,340	2,498	3,000	3,000	3,000
53001	Books/Manuals/Periodicals	-	-	200	200	200
53200	Uniforms & Gear	-	264	400	400	400
53300	Fuel	862	1,402	2,400	2,400	2,400
53500	Office Furniture & Equipment	-	64	250	250	250
54010	Consulting Services	-	9,363	10,000	10,000	5,000
54090	Other Professional Services	1,520	5,091	6,500	6,500	6,500
54100	Advertising	1,353	474	2,500	2,500	2,500
54210	Facility Rent	-	-	-	-	-
54520	Vehicle R&M	-	-	1,500	1,500	500
54720	Contract Labor	-	-	-	-	-
54730	Postage Shipping	-	-	300	300	300
54740	Printing & Copy Services	-	-	1,000	1,000	1,000
55020	Membership & Licenses	500	1,400	6,200	6,200	6,200
55021	Education & Training	35	800	12,000	12,000	12,000
55022	Conference/Meeting Expenses	2,249	3,912	8,600	8,600	8,600
55023	Meals & Travel	1,187	2,057	7,000	7,000	5,000
55100	Special Programs	3,967	17,370	24,000	24,000	20,000
		91,288	138,335	227,464	241,564	264,005

Function

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.

Expenses by Type



Full Time Equivalent	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
City Council Member	4	4	4	4	4
Mayor	0.5	0.5	0.5	0.5	0.5
Total	4.5	4.5	4.5	4.5	4.5

Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Approved Budget	Amended FY 18-19 Budget	PROPOSED FY 19-20 BUDGET
51002	Salaries: PT/Seasonal/Temp	50,400	50,400	52,800	52,800	52,800
51104	City FICA Contributions	3,125	3,125	3,300	3,300	3,300
51105	Medicare	731	731	800	800	800
54510	Equipment R&M	4,451	5,797	5,000	5,000	5,000
54770	Public Transportation	54,996	54,996	55,600	55,600	55,600
55020	Membership & Licenses	-	-	500	500	500
55022	Conference/Meeting Expenses	9,203	6,904	12,000	12,000	14,000
55090	Contingency	25,972	12,229	20,000	20,000	30,000
55100	Special Programs	45,935	29,564	86,000	86,000	50,000
55300	Dog Warden - County	-	7,500	7,500	7,500	7,500
55310	Volunteer Firemen	36,000	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	156,000	25,000	25,000	25,000
55340	911 Support	156,419	109,025	187,000	187,000	249,000
56230	Building Improvements	-	-	-	-	-
		414,963	475,001	494,300	494,300	532,300

Function

The City's 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.

2018 – 2019 Accomplishments

1. Utilities SCADA Redundancy/ Reliability – By running our own fiber to our electrical substations we have created a more reliable and redundant network connection to our electrical utilities monitoring and control systems. This allows for real time updates and alarms.
2. Public Complaint System for Public Works/Streets – We have created an easy to use online form where the public can notify the Public Works/Streets department of issues pertaining to there department such as street maintenance, snow removal, and brush pick up.
3. PCI Compliance – Since moving to network enabled Credit Card machines we must up our network security and meet certain requirements to be in compliance with PCI standards and continue to maintain those standards.
4. City Wide Anti-Virus/Malware – Purchased and installed a cloud based anti-virus/malware software to allow real time monitoring of potential threats to end users systems. This allows us to see if any computers have been infected/targeted and run remote scans/ clean ups on end user systems.
5. City Wide Password Policy – Implemented a more secure password policy to improve over all network security and meet certain FBI requirements for computers with CAD access.
6. Email Two Factor Authentication – Enabled and configure Two-Factor Authentication on all city employee email accounts to improve overall security and reduce/prevent unauthorized access to city email systems.
7. New audio-visual system for better public transparency – We believe with a new/upgraded audio visual system we will be able to share and broadcast more meetings at better quality to help inform the public of official City meetings taking place.
8. Established network connection in most city buildings – Installed Sophos RED devices at most remote City Owned building to establish a network connection back to our main network allowing all connected buildings to communicate internally with each other and allowing access to the city wide phone system

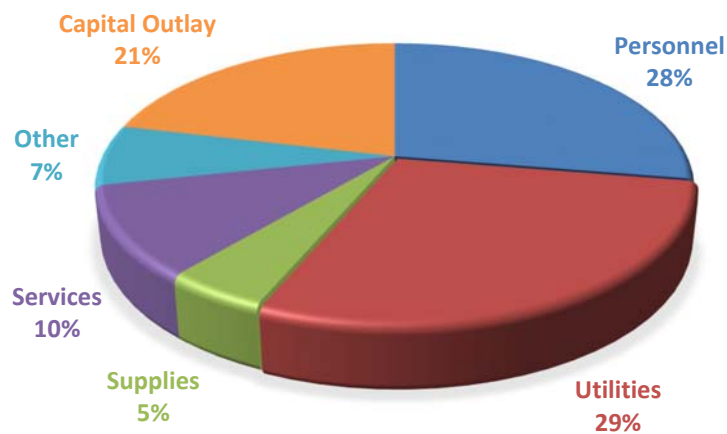
2019-2020 Goals & Objectives

1. Utilities building network switch upgrade – We plan to purchase and implement new network switches more compatible with the ones we have installed at City Hall. The current switches are approaching 5-7 years old depending on which one and for better network reliability should be replaced.
2. Website Revamps – Rework both the Cities and Utilities website to give a more modern look and make it easier for the public to use/navigate. This will be a little challenging as we are having to learn how to design websites as we go along with the project.
3. Disaster recovery systems – We believe it is important to have some sort of off site back up system in the event of a disaster such as a building fire or tornado. We have been in talks with Madison County to utilize some of their systems in the future to have a reliable back up that does not exist in our buildings but is still secure.

4. New/Updated cameras at multiple city locations – We are currently working on this as an on-going project to add cameras to more City Owned building for better security. Cameras will also have remote monitoring capabilities. We are also updating outdated camera systems to obtain better video quality and remote monitoring capabilities.
5. Police Body camera upgrades – We will be assisting the Police Department obtain and install new body cameras and maintain a storage solution for the captured video files.
6. Utilities building access security integration – We plan to upgrade the access control system at the utilities building and find a system that will allow us to use the same key FOB as the City Hall building.

Expenses by Type

INFORMATION TECHNOLOGY



Full Time Equivalent	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
IT Director	1	1	1	1	1
Total	1	1	1	1	1

Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Approved Budget	Amended FY 18-19 Budget	PROPOSED FY 19-20 BUDGET
51001	Salaries: Full-time	56,613	51,817	55,000	55,000	58,000
51003	Salaries: Overtime	-	-	1,500	1,500	1,500
51102	Medical and Life Ins.	6,913	-	6,500	6,500	6,307
51103	City Pension Contributions	10,594	6,452	15,428	15,428	13,955
51104	City FICA Contributions	3,362	9,986	3,410	3,410	3,596
51105	Medicare	786	3,150	798	798	841
52000	Telephone	48,105	737	39,000	39,000	42,000
52600	Website & Email Hosting	23,798	43,199	20,000	20,000	24,000
52700	Internet & Cable Service	10,456	22,021	20,000	21,000	22,000
53000	General Office Supplies	37	16,800	500	500	500
53001	Books/Manuals/Periodicals	-	102	500	500	500
53010	General Operating Supplies	60	17	1,000	1,000	1,000
53200	Uniforms & Gear	277	273	500	500	500
53300	Fuel	-	-	1,000	1,000	1,000
53400	Small Tools & Equipment	2,936	1,495	3,000	3,000	3,000
53500	Office Furniture & Equipment	185	3,415	7,000	7,000	8,000
54000	Legal Services	-	-	-	-	-
54011	Engineering Services	-	-	3,000	3,000	3,000
54012	IT Support & Service	34,546	27,275	10,000	10,000	10,000
54013	Software Maintenance	1,511	3,292	8,000	14,000	14,000
54510	Equipment R&M	94	242	3,500	3,500	3,500
54520	Vehicle R&M	-	-	1,000	1,000	1,000
54730	Postage & Shipping	-	8.70	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	6,000	6,000	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	25,000	-
56430	Other Equipment	42,676	-	100,000	100,000	65,000
		245,919	195,282	347,686	354,686	305,249

Function

The Finance Department is responsible for the financial operation of the City. This department maintains accounting, budget, audits, financial reporting systems. The duties include, payroll, debt management, accounts payable, purchasing policies, revenue collection, and the total budgeting and reporting process.

2018 - 2019 Accomplishments

1. Successful integration of the utility billing and collections function into the Finance Department allowing for tightened internal controls and dedicated oversight of financial transactions related to utility billing.
2. Adoption of written accounting policies and procedures which will guide future decision making, improve communication, reduce training time and ensure consistency.
3. Completion of utility collections initiative to identify active customers with old balances from prior service.
4. Improvement of customer service by cross-training CSRs so new service can be established at any window, ultimately reducing wait time.
5. Development of new system for handling the issuance of hydrant meters to improve billing practices for usage and better track the location of each meter.
6. Development of streamlined process for developing standing purchase orders.
7. Verification and documentation of tax treatment for each deduction and benefit within the payroll system to ensure compliance with current all tax laws.
8. Completion of the fiscal year 2017-2018 audit under new audit firm with no audit adjustments or internal control deficiencies identified.
9. Began development of the FY 2019-2020 budget to include new information required for the GFOA Distinguished Budget designation.

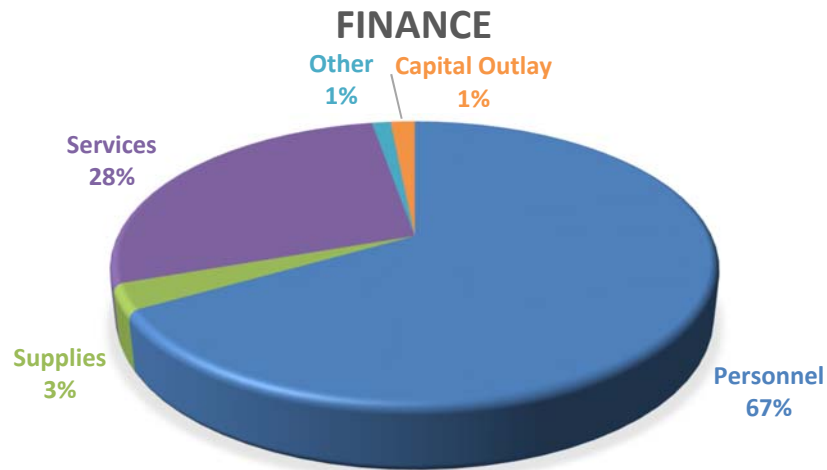
2019-2020 Goals & Objectives

1. Provide online bill payment option for property tax.
2. Investigate potential for changing property tax software to one with greater capabilities.
3. Ensure tax exemption certificates are on file for all tax-exempt utility customers.
4. Clean up utility customer numbers for greater consistency and to better use the features of Springbrook software.
5. Continue development of the budget information to be able to apply for the GFOA Distinguished Budget designation for the FY 2020-2021 budget.

Performance Indicators

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Checks Processed	5435	5703	5722	5592	5499
Business Licenses Issued	90	55	47	53	43
Utility Service Disconnections	1228	1422	1116	1297	1147

Expenses by Type



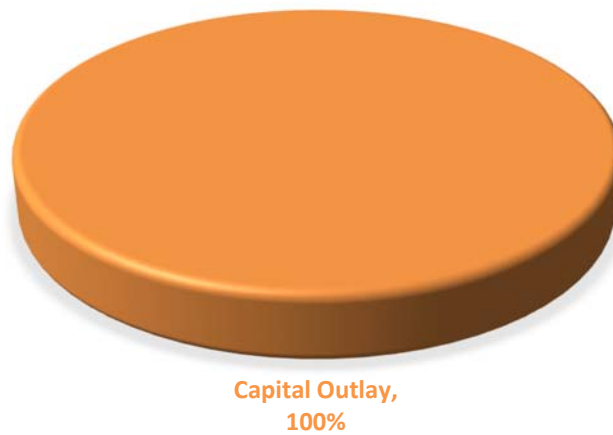
Personnel	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
AP Specialist	1	1	1	1	1
AR Specialist	1	1	1	1	1
Billing & Collect Supervisor	0	0	0	1	1
Billing Clerk	0	0	0	1	1
Customer Service Rep 1	0	0	0	3	3
Finance Director	1	1	1	1	1
Human Resources Officer	1	1	1	1	1
Tax Administrator	1	1	1	1	1
Total	5	5	5	10	10

Account	Description	FY 16-17	FY 17-18	FY 18-19	Amended FY	PROPOSED FY
		Actual	Actual	Approved Budget	18-19 Budget	18-19 BUDGET
51001	Salaries: Full-time	221,981	228,728	405,000	405,000	425,000
51002	Salaries: PT/Seasonal/Temp	-	-	-	-	-
51003	Salaries: Overtime	1,097	498	6,000	6,000	6,000
51102	Medical and Life Ins.	33,008	35,547	86,000	86,000	70,000
51103	City Pension Contributions	41,715	44,067	72,000	72,000	106,000
51104	City FICA Contributions	12,629	13,087	25,500	25,500	27,500
51105	Medicare	2,954	3,061	6,000	6,000	6,500
53000	General Office Supplies	1,027	1,706	15,000	15,000	15,000
53001	Books/Manuals/Periodicals	1,222	1,586	1,500	1,500	1,500
53010	General Operating Supplies	2,414	4,432	5,000	5,000	5,000
53200	Uniforms & Gear	439	400	3,000	3,000	3,000
53500	Office Furniture & Equipment	2,395	2,550	8,000	8,000	4,000
54013	Software Maintenance	20,143	23,962	62,000	62,000	82,000
54090	Other Professional Services	60,817	64,980	97,000	97,000	94,000
54100	Advertising	1,814	1,453	1,500	1,500	1,500
54200	Rent/Lease	-	-	10,000	10,000	5,200
54510	Equipment R&M	-	-	-	-	6,500
54730	Postage & Shipping	-	-	46,000	46,000	48,000
54740	Printing & Copy Services	2,227	1,010	26,000	26,000	28,000
55011	Credit Card Processing Fees	-	-	9,000	-	-
55020	Membership & Licenses	1,329	1,248	1,500	1,500	1,500
55021	Education & Training	6,962	2,456	6,000	6,000	6,000
55023	Meals & Travel	467	456	4,000	4,000	4,000
56430	Other Equipment	-	-	-	-	15,000
		414,640	431,224	896,000	887,000	961,200

Function

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

CAPITAL PROJECTS



Account	Description	FY 16-17	FY 17-18	FY 18-19	Amended FY	PROPOSED FY
		Actual	Actual	Approved Budget	18-19 Budget	19-20 BUDGET
56100	Land Purchase	-	159,563	70,000	70,000	-
56130	Other Land Improvements	38,000	4,989,902	180,000	180,000	50,000
56210	Building Construction	6,572,643	-	-	-	-
56230	Building Improvements	-	-	145,000	145,000	100,000
56430	Other Equipment	-	140,330	15,000	15,000	10,000
56600	Sidewalks/Shared Use Path	60,672	46,453	526,000	526,000	500,000
56610	Drainage Projects	49,459	-	300,000	300,000	500,000
56620	Street Design & Construction	-	-	-	-	150,000
		6,720,774	5,336,247	1,236,000	1,236,000	1,310,000

Function

It is the mission of the Berea Police Department to safeguard the lives and property of the people we serve, to reduce the incidents, and fear of crime and enhance public safety while working with citizens of Berea to improve their quality of life. This department enforces all state, city, and federal criminal laws. The department is supervised by the Chief of Police.

2018-2019 Accomplishments

1. Community Engagement – We are proud that we continue to support community programs like the Too Good for Drugs, Christmas with a Cop, First Responder Summer Camp, Madison County Citizens Police Academy, Active Shooter programs, Neighborhood Watches, and use of social media applications to communicate with neighborhoods about crimes in their areas.
2. Police Facilities – We are proud of our work space that allows us to better serve our citizens in our community. We work closely with other organizations that use our spaces to provide services to our youth in our community. We provide better locations for victims, we have a new drug box that is located inside our facility to dispose of medications. For all live trainings, we have implemented a Training Safety Officer (TSO) that provides a safer training environment and reduces the risk of injuries.
3. Pay Increase–The Police Department was given an increase in pay to make our department more competitive in our area. Being competitive in recruitment and retention is necessary in our job market.
4. Recruitment - Successfully recruited two female officers.
5. Continue to utilize bicycle officers to increase presence in the community and further support the Community Policing Model, identifying target areas to deploy these officers.
6. Acquire and place into service three new police vehicles by June 30, 2019.

2019-2020 Goals & Objectives

1. Retention – This area is and has always been an issue for the department, we need to continue to find ways to retain, and recruit applicants, every department in the state is trying to find new ways, and every department is trying to gain an edge over the next one to keep employees.
2. Recruitment – In efforts to obtain a diversified work force, continue to recruit and obtain a 2% increase in minority and female officers.
3. Succession Planning – In the next few years the Berea Police Department will face a major shift in leadership and the department will be planning for leadership changes. A challenge facing the department is that we are a very young department, with over 80 percent of the agency having seven years or less of experience. In the next three years the department has the potential of losing senior leadership positions. We will continue to encourage and allow supervisory officers to attend development courses through the Southern Police Institute and/or FBI National Academy.
4. Social Issues – I think is important for the city to invest in a social worker who acts as a liaison between the Department and the Kentucky Cabinet for Health and Family Services (Cabinet). They will provide follow-up and monitoring of cases upon request from the Department or other community agencies, and assistance to members of the community upon referral or contact including domestic violence, child abuse and neglect, financial hardship, mental health issues, competency issues, other behavioral health issues such as addiction, homelessness, sexual trafficking, and kidnapping of minor child. It will be important to start the angel program to assist with our substance abuse disorder epidemic in our community.
5. Reduce Part 1 Index Crimes by 2%
6. Provide a safe and secure environment at our shared use paths, parks, and other areas in our community while engaging the community and enhancing public relations.

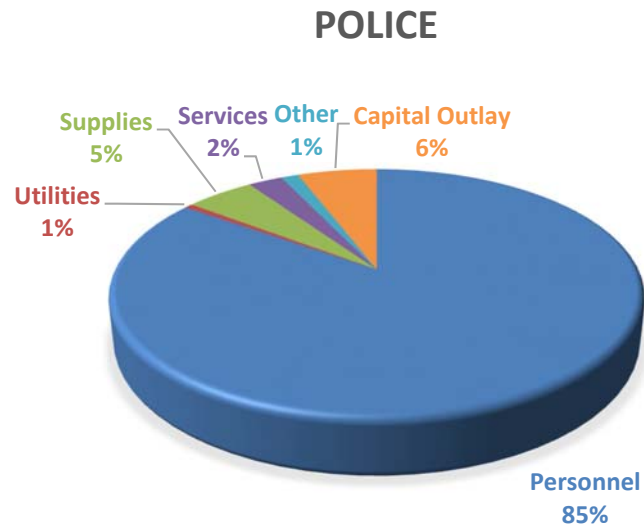
7. Adjust and obtain staffing to address the growing need of police services in newly developed multi-family areas.
8. Continue to foster training and career development for all of our staff.
9. Continue to utilize bicycle officers to increase presence in the community and further support the Community Policing Model, identifying target areas to deploy these officers.
10. Acquire and place into service three (3) new police vehicles by June 30, 2019.

Performance Indicators

	2014	2015	2016	2017	2018
Crimes Reported	742	648	863	739	699
Closed Cases	696	584	775	580	430
Citations Issued	1514	1401	1844	2181	2086
Accident Collisions	576	644	663	643	588
Calls for Service	18587	17726	18642	18093	20335
*Part 1 Index Crimes	337	305	456	382	359

*Index crimes are the eight crimes the FBI combines to produce its annual crime index. These offenses include willful homicide, forcible rape, robbery, burglary, aggravated assault, larceny over \$50, motor vehicle theft, and arson.

Expenditures by Type



Full Time Equivalents	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
Administrative Assistant	1	1	1	1	1
Captain	2	2	2	2	1
Evidence Technician	0	0	1	1	1
Investigations Lieutenant/Commander	1	0	0	1	1
Lieutenant	3	5	5	4	4
Police Chief	1	1	1	1	1
Police Investigator	1	0	0	2	4
Police Officer	18	18	18	16	17
PT Safety Officer	0.5	0.5	0.5	0.5	0.5
Records Clerk	1	1	1	1	1
Sergeant	4	4	4	3	3
School Resource Officer	2	2	2	3	3
Social Worker	0	0	0	1	1
Total	34.5	34.5	35.5	38.5	38.5

Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Approved Budget	Amended FY 18-19 Budget	PROPOSED FY 19-20 BUDGET
51001	Salaries: Full-time	1,358,430	1,372,029	1,625,000	1,625,000	1,736,000
51002	Salaries: PT/Seasonal/Temp	15,412	14,559	30,000	30,000	30,000
51003	Salaries: Overtime	130,750	124,566	115,000	125,000	143,000
51004	Salaries: Holidays	891	446	1,000	1,000	1,000
51005	Incentive Pay	125,348	116,336	132,000	132,000	140,000
51101	Uniform Allowance	38,850	36,750	-	-	-
51102	Medical and Life Ins.	222,109	233,772	254,500	254,500	257,000
51103	City Pension Contributions	309,377	312,410	538,500	538,500	485,000
51104	City FICA Contributions	96,781	97,396	121,000	121,000	127,000
51105	Medicare	22,634	22,778	28,500	28,500	30,000
52000	Telephone	15,664	11,353	16,000	16,000	18,000
52100	Electric - Buildings	449	446	500	500	500
52700	Internet & Cable Service	1,559	1,559	2,000	2,000	2,000
53000	General Office Supplies	10,963	9,936	8,000	8,000	8,000
53001	Books/Manuals/Periodicals	706	908	5,000	5,000	5,000
53010	General Operating Supplies	9,489	10,852	12,000	12,000	12,000
53200	Uniforms & Gear	28,461	35,823	25,000	30,000	30,000
53300	Fuel	62,483	70,527	76,000	76,000	76,000
53400	Small Tools & Equipment	26,532	37,748	44,000	49,000	38,000
53500	Office Furniture & Equipment	4,508	1,360	5,000	5,000	6,000
54012	IT Support & Service	10,000	-	-	-	-
54013	Software Maintenance	6,427	8,288	26,000	26,000	26,000
54090	Other Professional Services	9,288	5,093	10,000	10,000	10,000
54100	Advertising	-	-	-	-	-
54200	Equipment Rent/Lease	7,072	7,055	7,000	7,000	8,000
54500	Building & Grounds R&M	10	8	-	-	-
54510	Equipment R&M	5,056	598	6,000	6,000	6,000
54520	Vehicle R&M	20,500	26,784	25,000	25,000	35,000
54730	Postage & Shipping	44	301	1,000	1,000	1,000
54740	Printing & Copy Services	189	475	1,000	1,000	1,000
55020	Membership & Licenses	645	388	1,500	1,500	2,000
55021	Education & Training	33,376	21,144	25,000	25,000	25,000
55022	Conference/Meeting Expenses	4,636	287	4,000	4,000	4,000
55023	Meals & Travel	1,441	3,999	7,000	7,000	7,000
55100	Special Programs	7,336	13,899	6,000	10,000	6,000
55131	Charitable Activities	-	-	-	3,000	-
56130	Other Land Improvements	-	-	50,000	50,000	-
56300	Automobiles	82,002	69,011	135,000	135,000	135,000
56430	Other Equipment	20,973	-	-	-	67,000
		2,690,391	2,668,886	3,343,500	3,370,500	3,477,500

Function

This department provides emergency response for fire suppression, rescue, medical assist, and hazardous materials incidents. We educate businesses along with the public in fire prevention and extinguisher training to insure the safety for all citizens that live, visit or work in the City of Berea.

2018-2019 Accomplishments

1. Added an additional ladder truck that responds on all city responses.
2. Started rescue service with vehicle extrication equipment.
3. Updated all Standard Operating Procedures to reflect additional personnel and equipment response.
4. Replaced self-contained breathing apparatus cylinders that were going out of date.
5. Added three firefighters to our staff.
6. Created/filled Captain positions in the command structure.
7. Replaced turnout gear for all paid firefighters.
8. Maintain a high level of response to assist our citizens in times of crisis.

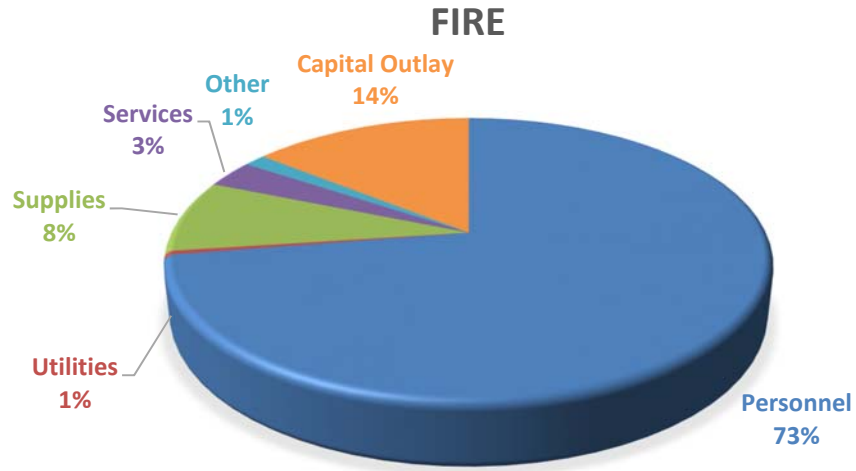
2019-2020 Goals & Objectives

1. Work to improve response time.
2. Evaluate Insurance Service Office Public Protection Classification and look for areas of improvement.
3. Replace Engine one.
4. Continue to work with area businesses and residential occupants on fire prevention and safety.
5. Hire full time Training officer to work 40-hour work week.
6. Improve the quality of training for each member for both volunteer and paid firefighter.
7. Work with council to recruit and retain the best personnel.

Performance Indicators

	2015	2016	2017	2018
Response time (minutes)		4:45	5:46	5:00
Total Calls for service	879	843	924	768
Fires	68	68	77	60
Alarms	239	234	163	172
Hazardous Incidents	98	55	64	54
Assist another Agency	112	92	104	89
Vehicle Accidents	225	221	292	204

Expenditures by Type



Personnel	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
Battalion Chief	3	3	3	3	3
Captain	0	0	0	3	3
Fire Chief	1	1	1	1	1
Firefighter	12	14	17	14	15
Firefighter/Training Officer	0	1	1	1	1
Lieutenant	3	3	3	3	3
Total	19	22	22	25	26

Account	Description	FY 16-17	FY 17-18	FY 18-19	Amended FY	PROPOSED FY
		Actual	Actual	Approved Budget	18-19 Budget	19-20 BUDGET
51001	Salaries: Full-time	866,607	995,023	1,145,658	1,145,658	1,226,000
51003	Salaries: Overtime	20,253	34,502	50,000	50,000	50,000
51004	Salaries: Holidays	-	-	-	-	-
51005	Incentive Pay	85,441	93,197	100,500	100,500	104,000
51101	Uniform Allowance	23,310	24,885	-	-	-
51102	Medical and Life Ins.	155,512	203,190	240,000	240,000	218,500
51103	City Pension Contributions	185,490	218,461	375,000	375,000	332,000
51104	City FICA Contributions	58,126	67,369	83,000	83,000	86,000
51105	Medicare	13,594	15,756	20,000	20,000	20,500
52000	Telephone	1,155	798	1,700	1,700	800
52100	Electric - Buildings	5,571	6,336	6,000	6,000	6,000
52200	Natural Gas	1,335	1,695	3,000	3,000	3,000
52300	Water Service	757	798	900	900	900
52400	Sewer Service	653	715	800	800	800
52500	Waste Collection	244	244	400	400	400
52700	Internet & Cable Service	-	-	-	-	-
53000	General Office Supplies	387	209	2,000	2,000	2,000
53001	Books/Manuals/Periodicals	753	742	3,000	3,000	3,000
53010	General Operating Supplies	6,127	7,369	8,000	8,000	8,000
53040	Janitorial Supplies	34	11	500	500	500
53200	Uniforms & Gear	15,259	20,553	95,000	95,000	111,000
53300	Fuel	19,791	25,793	30,000	30,000	30,000
53400	Small Tools & Equipment	46,131	12,753	97,000	97,000	72,000
53500	Office Furniture & Equipment	2,349	4,762	7,000	7,000	7,000
54012	IT Support & Service	1,810	1,472	3,000	3,000	3,000
54013	Software Maintenance	1,987	2,432	4,000	4,000	4,000
54090	Other Professional Services	7,250	10,487	20,000	20,000	20,000
54100	Advertising	-	4,788	300	300	300
54200	Equipment Rent/Lease	4,233	7,596	7,000	7,000	7,000
54500	Building & Grounds R&M	10,484	11,291	10,000	10,000	10,000
54510	Equipment R&M	12,682	30,668	17,500	17,500	17,500
54520	Vehicle R&M	8,944	-	25,000	25,000	25,000
54730	Postage & Shipping	-	-	300	300	1,000
54740	Printing & Copy Services	570	-	1,400	1,400	1,400
55020	Membership & Licenses	-	75	500	500	500
55021	Education & Training	4,111	2,923	8,000	8,000	15,500
55022	Conference/Meeting Expenses	-	-	1,500	1,500	1,500
55023	Meals & Travel	28	881	4,000	4,000	5,000
55100	Special Programs	734	6,288	16,500	16,500	16,500
56310	Heavy Vehicles	-	718,767	-	-	525,000
56430	Other Equipment	10,357	108,850	15,000	15,000	-
		1,572,069	2,641,680	2,403,458	2,403,458	2,935,600

Function

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

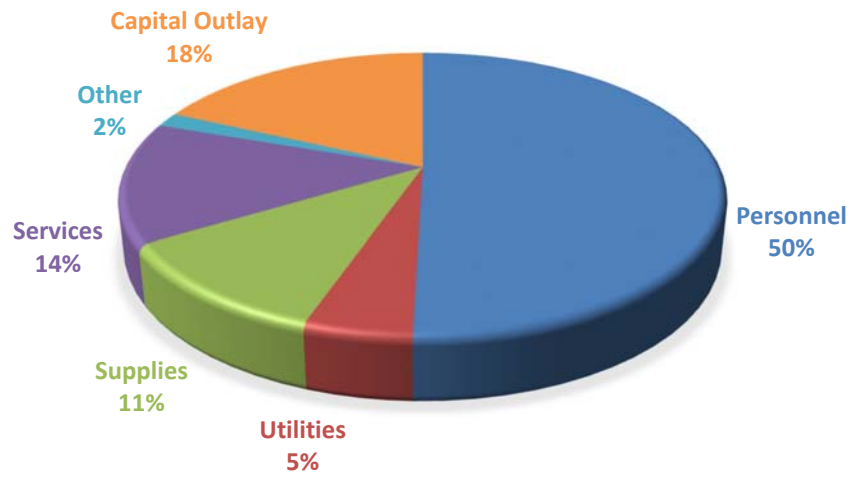
2018 -2019 Accomplishments

1. Walking Trail Expansion - During the current fiscal year, the City Public Works Department worked with other City Departments and contractors to complete the third section of the Indian Fort Walking Trail (one mile). Now completed it allows citizens the ability to walk on a paved path from the City Utility Building to Indian Fort.
2. Street improvements - During this budget year the department worked with contractors to resurface 12,790 feet of city streets.
3. Training - As part of training expansion, we have five individuals enrolled in the University of Kentucky Road Scholars training program, with three of these employees graduating.
4. Maintenance support - During this budget year the department added an additional Diesel Mechanic to our shop maintenance team. This now allows the department to better service the City's fleet of vehicles and equipment.
5. Equipment upgrades - We continue working on replacement of our aging fleet of snowplows during this year we replaced one additional plow truck.
6. Building Improvements - Worked with Utilities to create office space in the front of the building that will allow for better public access to public works services.

2019 - 2020 Goals and Objectives

1. Pay adjustments - Public Works has reviewed our overall pay for employees and determined some adjustment are needed to ensure we can maintain top quality personnel.
2. Equipment upgrades - Continue with our program of replacing our aging fleet of snowplow trucks. Purchase one additional plow truck replacement.
3. Training - Continue with our enrolment of employees in the Road Scholar training program enroll three additional employees.
4. Brush removal services - The City's brush removal program is starting to create an issue on where to put the removed brush. We will be working on acquiring a forced air fire box that will allow the city to cleanly burn brush.
5. Walking trail expansion - Work with Berea Collage to identify, clear and construct a ¾ mile

PUBLIC WORKS



Full Time Equivalents	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
Administrative Assistant	1	1	1	1	1
Crew Leader	4	4	4	4	4
Crew Superintendent	1	1	1	1	1
Maintenance Worker 1	12	5	4	6	4
Maintenance Worker 2	0	4	2	1	3
Maintenance Worker 3	0	2	5	5	5
Mechanic	2	1	2	3	3
Public Works Director	1	1	1	1	1
Shop Superintendent	1	1	1	1	1
Total	22	20	21	23	23

Account	Description	FY 16-17	FY 17-18	FY 18-19	Amended FY	PROPOSED FY
		Actual	Actual	Approved Budget	18-19 Budget	19-20 BUDGET
51001	Salaries: Full-time	747,996	793,788	893,321	893,321	950,666
51002	Salaries: PT/Seasonal/Temp	3,210	2,960	25,000	25,000	25,000
51003	Salaries: Overtime	12,767	14,811	55,000	55,000	55,000
51102	Medical and Life Ins.	135,804	153,728	178,000	178,000	165,310
51103	City Pension Contributions	142,640	153,878	266,004	266,004	241,963
51104	City FICA Contributions	44,693	48,331	60,346	60,346	63,901
51105	Medicare	10,452	11,304	14,113	14,113	14,945
52000	Telephone	764	-	-	-	-
52100	Electric - Buildings	554	631	750	750	750
52110	Electric - Signals & Lights	98,513	99,345	90,000	90,000	100,000
52200	Natural Gas	9,131	11,400	31,000	31,000	31,000
52300	Water Service	172	295	500	500	750
52400	Sewer Service	128	119	500	500	500
52500	Waste Collection	6,060	7,331	7,500	12,500	15,000
53000	General Office Supplies	1,181	800	1,000	1,000	1,000
53001	Books/Manuals/Periodicals	-	-	350	350	350
53010	General Operating Supplies	18,229	23,303	25,000	25,000	25,000
53011	Operating Chemicals	3,179	2,380	3,000	3,000	3,000
53100	Road Salt	19,840	48,460	120,000	120,000	120,000
53102	Street Sign Materials	15,209	8,962	20,000	20,000	20,000
53200	Uniforms & Gear	13,008	13,855	17,500	17,500	19,000
53300	Fuel	46,865	55,539	115,000	115,000	115,000
53400	Small Tools & Equipment	25,528	16,075	25,000	25,000	25,000
53500	Office Furniture & Equipment	3,575	2,185	3,500	3,500	3,500
54011	Engineering Services	-	-	700	700	700
54090	Other Professional Services	966	1,026	2,000	2,000	2,000
54100	Advertising	65	56	500	500	500
54200	Equipment Rent/Lease	554	2,225	5,000	5,000	5,000
54500	Building & Grounds R&M	31,874	21,837	40,000	40,000	40,000
54510	Equipment R&M	44,635	48,345	100,000	100,000	100,000
54520	Vehicle R&M	78,841	80,258	100,000	100,000	100,000
54530	Infrastructure R&M	91,730	81,956	107,200	107,200	107,200
54720	Contract Labor	1,228	1,063	50,000	50,000	50,000
54730	Postage & Shipping	-	-	500	500	500
54740	Printing & Copy Services	-	-	50	50	50
54750	Cleaning Services	-	-	-	-	12,000
55020	Membership & Licenses	588	386	1,500	1,500	1,500
55021	Education & Training	3,819	3,081	7,000	7,000	10,000
55023	Meals & Travel	-	-	3,000	3,000	3,000
55090	Contingency	-	-	35,000	35,000	35,000
56210	Building Construction	-	-	25,000	5,000	25,000
56230	Building Improvements	-	-	-	20,000	-
56300	Automobiles	-	-	-	-	-

Account	Description	FY 16-17	FY 17-18	FY 18-19	Amended FY	PROPOSED FY
		Actual	Actual	Approved Budget	18-19 Budget	19-20 BUDGET
56310	Heavy Vehicles	249,139	213,224	460,000	460,000	155,000
56400	Heavy Equipment	-	-	-	-	170,000
56430	Other Equipment	74,123	27,166	52,000	52,000	193,500
56800	Other Capital Outlay	-	-	-	-	-
		1,937,060	1,950,102	2,941,834	2,946,834	3,007,585

Function

The Municipal Separate Storm Sewer System (MS4) department was originally established to ensure all requirements pertaining to federal clean water regulations were met. Based on continued evaluation of current needs, it was determined the regulations can be best met through a team approach by the Public Works, GIS and Codes Departments. As a result, the MS-4 department was eliminated in FY 19-20. The information following budgetary information is provided for historical information. No expenditures are anticipated in the FY 19-20 budget.

Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Approved Budget	Amended FY 18-19 Budget	PROPOSED FY 19-20 BUDGET
51002	Salaries: PT/Seasonal/Temp	-	-	-	-	
51104	City FICA Contributions	-	-	-	-	
51105	Medicare	-	-	-	-	
53000	General Office Supplies	-	-	-	-	
53001	Books/Manuals/Periodicals	-	-	-	-	
53010	General Operating Supplies	-	-	-	-	
53400	Small Tools & Equipment	-	-	-	-	
53500	Office Furniture & Equipment	-	-	-	-	
54011	Engineering Services	-	-	-	-	
54013	Software Maintenance	2,934	2,700	-	-	
54090	Other Professional Services	-	-	-	-	
54100	Advertising	-	-	-	-	
54510	Equipment R&M	-	-	-	-	
54630	Laboratory Analysis	-	-	-	-	
54730	Postage & Shipping	-	-	-	-	
54740	Printing & Copy Services	-	-	-	-	
55020	Membership & Licenses	-	-	-	-	
55021	Education & Training	974	-	-	-	
55022	Conference/Meeting Expenses	329	658	-	-	
55023	Meals & Travel	-	-	-	-	
55100	Special Programs	9,514	6,000	-	-	
		13,751	9,358	-	-	-

Function

The Codes and Planning Department regulates building and planning in the City. This department is supervised 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 construction and inspections. It adheres to Chapters 5 and 7 of the City of Berea Codes of Ordinances and the Land Management and Development Ordinance for city planning and additional construction and subdivision regulations. Specific duties of this department are listed in the Berea Code of Ordinances.

2018-2019 Accomplishments

1. Streamlined the Development Plan approval process by setting up a digital review system where plans are emailed to the approving authorities and agencies and all project correspondence is done digitally.
2. Performed plan review, inspections, and issued Certificate of Occupancy for the largest building since the inception of the Expanded Jurisdiction program with the KY Dept. of Housing, Building & Construction, the Berea College Science building. This structure is a 134,000 square foot, 5 story building where the Codes office was responsible for approval of the building, mechanical, electrical, sprinkler, fire alarm, and smoke control systems.
3. The Assistant Codes Administrator received the International Code Council ADA Accessibility certification and was named ADA Coordinator for the city, working to better serve the community by ensuring code compliant accessible features in buildings, public areas, and events.
4. The Commercial and Residential Electrical Inspector's certification along with the One & Two Family Dwelling Inspector's certificate, which consists of both building and mechanical code tests, was obtained by the newest Codes Officer.
5. Worked diligently to improve the Codes office's relationship with other departments within the City and outside agencies. For example, the Codes office has partnered with the Police department, Public Works, and Utilities to better address citizen and contractor complaints.

2019-2020 Goals & Objectives

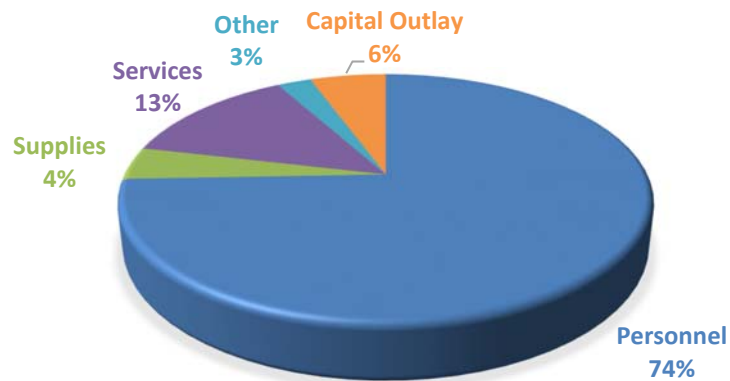
1. Provide building, electrical, and mechanical inspections for permit holders in a timely manner, ensuring consistency and code compliance for safer buildings.
2. Proactively seek out code violations and nuisances, sending notices to get compliance, to decrease the number of complaint calls from citizens and neighbors.
3. Work toward making our office paperless by offering online permits and plan submittals and digitally storing approved plans.
4. Decrease review time for commercial plan submittals and Development Plans.
5. Encourage and provide necessary materials for inspectors to obtain more certifications. For example, the Certified Building Official certification is not a requirement by the State of KY, but it would provide increased accreditation to the Codes office.

Performance Indicators

	2015	2016	2017	2018
Building Permits	129	171	129	176
Mechanical Permits	78	105	80	96
Commercial Plan Reviews	11	19	13	8
Electrical Permits	134	200	175	201
Development Plans	5	8	5	6
Plats	12	15	22	22

Expenditures by Type

CODES ENFORCEMENT



Full Time Equivalent	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
Administrative Assistant	1	1	1	1	1
Asst Codes Admin/Tech Ad	0	1	1	1	1
Building Inspector	2	1	1	0	0
Codes Administrator	1	1	1	1	1
Electrical Inspector	1.5	1.5	1.5	1.5	1.5
Total	5.5	5.5	5.5	4.5	4.5

Account	Description	FY 16-17	FY 17-18	FY 18-19	Amended FY	PROPOSED FY
		Actual	Actual	Approved Budget	18-19 Budget	19-20 BUDGET
51001	Salaries: Full-time	236,252	243,392	267,130	267,130	215,521
51002	Salaries: PT/Seasonal/Temp	32,127	35,569	47,950	47,950	55,500
51003	Salaries: Overtime	3,971	2,838	5,500	5,500	5,500
51102	Medical and Life Ins.	29,629	29,735	34,714	34,714	24,295
51103	City Pension Contributions	45,016	47,446	76,473	76,473	53,178
51104	City FICA Contributions	16,257	17,300	19,876	19,876	17,144
51105	Medicare	3,802	4,046	4,648	4,648	4,010
53000	General Office Supplies	2,496	2,613	3,500	3,500	3,500
53001	Books/Manuals/Periodicals	723	1,468	2,000	2,000	2,000
53010	General Operating Supplies	1,851	1,556	2,500	2,500	2,500
53200	Uniforms & Gear	1,333	1,442	2,000	2,000	2,000
53300	Fuel	2,846	4,400	5,000	5,000	5,500
53400	Small Tools & Equipment	218	1,113	2,000	2,000	2,000
53500	Office Furniture & Equipment	2,184	3,683	5,000	5,000	4,000
54011	Engineering Services	3,710	7,740	9,000	12,000	30,000
54013	Software Maintenance	4,041	4,635	10,000	10,000	12,000
54090	Other Professional Services	535	60	1,000	1,000	12,000
54100	Advertising	403	1,242	1,000	1,000	1,000
54520	Vehicle R&M	453	96	2,000	2,000	1,000
54710	Board & Commission Pay	-	-	-	-	1,500
54740	Printing & Copy Services	957	877	2,000	2,000	1,500
54760	Demolition & Disposal	592	13,820	15,000	15,000	8,000
55020	Membership & Licenses	1,294	1,348	1,500	1,500	1,500
55021	Education & Training	2,695	1,504	4,000	4,000	4,000
55022	Conference/Meeting Expenses	3,321	2,022	3,000	3,000	3,000
55023	Meals & Travel	957	2,054	4,000	4,000	4,000
56300	Automobiles	23,260	-	-	-	28,000
56430	Other Equipment	-	-	-	-	-
		420,923	432,000	530,791	533,791	504,148

Function

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 socioeconomic 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.

2018-2019 Accomplishments

1. Completed new Duerson Stadium and as a result Berea football is able to play on their home field again after 3 seasons
2. Working with Vescio Sports fields to improve drainage at ballpark
3. Youth League numbers were higher than ever (465 children) and our department really stepped up to facilitate those numbers
4. Installation of a new playground at City Park, which was chosen as a model site for this region, and is also on the cover of Little Tikes international catalogue
5. Our department did more community outreach and offered more programs than ever before

2019-2020 Goals & Objectives

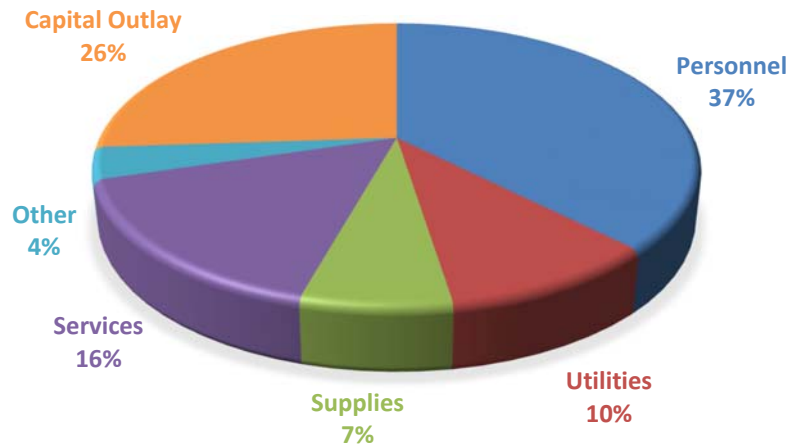
1. Accommodating growth
2. Providing additional indoor rental space/indoor recreational space
3. Providing quality programs to fulfill the different needs of our unique community
4. Offering more inclusive projects/programs
5. Updating park shelters
6. Improving teen community involvement
7. Limiting number of rain outs
8. Providing multi-use outdoor space
9. Combating vandalism
10. Keeping up with trends
11. Seasonal staffing

Performance Indicators

	2016	2017	2018
Folk Center reservations (people served)	7,935	7,500	6,325
Shelter reservations (people served)	3,152	4,010	3,659

Expenditures by Type

PARKS



Full Time Equivalents	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
Maintenance Supervisor	1	1	1	1	1
Maintenance Worker	1	1	1	1	1
Parks Director	1	1	1	1	1
Part-Time Maintenance	0	1	1	2	2
Program Supervisor	1	1	1	1	1
Recreation Supervisor	1	1	1	1	1
Concession Workers	4.62	4.62	4.2	4.2	4.2
Asst. Concession Manager	0.42	0.42	0.42	0.84	0.84
Seasonal Maintenance	3	3	3	3	3
Total	13.04	14.04	13.62	15.04	15.04

Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Approved Budget	Amended FY 18-19 Budget	PROPOSED FY 19-20 BUDGET
51001	Salaries: Full-time	118,891	155,158	170,619	170,619	176,600
51002	Salaries: PT/Seasonal/Temp	64,416	65,356	70,000	74,000	74,000
51003	Salaries: Overtime	11,677	12,276	14,000	14,000	14,000
51102	Medical and Life Ins.	21,262	28,425	30,100	30,100	29,676
51103	City Pension Contributions	24,034	32,056	51,786	51,786	45,465
51104	City FICA Contributions	11,903	14,442	15,786	16,034	16,450
51105	Medicare	2,784	3,378	3,692	3,750	3,850
52000	Telephone	3,125	2,495	4,000	4,000	4,000
52100	Electric - Buildings	53,303	61,998	60,000	60,000	60,000
52200	Natural Gas	4,605	4,843	7,000	7,000	7,000
52300	Water Service	944	1,872	3,500	3,500	3,500
52400	Sewer Service	11,271	15,072	9,700	9,700	9,700
52500	Waste Collection	8,146	8,101	9,890	9,890	9,890
52700	Internet & Cable Service	-	-	500	500	500
53000	General Office Supplies	1,432	1,403	1,500	1,500	1,500
53010	General Operating Supplies	3,590	3,656	5,000	5,000	7,000
53020	Recreational Supplies	19,288	9,661	20,000	20,000	20,000
53021	Concession Supplies	7,688	8,199	10,000	10,000	10,000
53040	Janitorial Supplies	4,894	5,864	7,000	7,000	7,000
53200	Uniforms & Gear	953	1,131	1,200	1,200	1,200
53300	Fuel	4,260	6,374	8,000	8,500	8,500
53400	Small Tools & Equipment	5,336	2,993	8,000	8,000	8,000
53500	Office Furniture & Equipment	436	1,439	1,500	1,500	2,000
54090	Other Professional Services	4,352	3,434	44,000	44,000	44,000
54100	Advertising	216	892	1,000	1,000	1,000
54200	Equipment Rent/Lease	-	-	1,000	1,000	1,000
54500	Building & Grounds R&M	26,526	36,594	55,000	55,000	55,000
54510	Equipment R&M	7,114	4,882	7,000	7,000	7,000
54520	Vehicle R&M	4,393	732	6,000	6,000	6,000
54530	Infrastructure R&M	50,387	-	20,000	20,000	38,000
54740	Printing & Copy Services	903	779	800	800	800
55020	Membership & Licenses	150	640	1,000	1,000	1,000
55021	Education & Training	495	300	1,300	1,300	1,300
55022	Conference/Meeting Expenses	-	-	1,000	1,000	1,000
55023	Meals & Travel	-	-	300	300	300
55100	Special Programs	4,880	6,147	10,000	10,000	10,000
55110	4th of July	17,407	17,298	17,000	17,000	18,000
55111	Halloween at the Park	949	1,408	1,600	1,600	1,600
55200	Restaurant Tax	458	465	600	600	600
55210	Sales Tax	867	880	1,000	1,000	1,000
56120	Landscaping	-	-	10,000	10,000	10,000
56130	Land Improvement	-	-	-	-	200,000
56230	Building Improvements	5,350	8,350	5,350	5,350	22,350

Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Approved Budget	Amended FY 18-19 Budget	PROPOSED FY 19-20 BUDGET
56300	Automobiles	-	20,477	-	-	-
56420	Outdoor Furniture & Fixtures	-	41,039	170,000	159,500	13,500
56430	Other Equipment	20,797	-	12,500	23,000	13,500
		529,482	590,508	879,223	884,029	966,781

Berea Pool

6010

Function

The Berea Pool is a sub-department of the Parks Department. The pool operates approximately ten weeks per year.

2018-2019 Accomplishments

1. Installed new filtration system at the pool, a project we completed in house and under budget.
2. Installation of the splash pad began and will be ready to open for the 2019 pool season

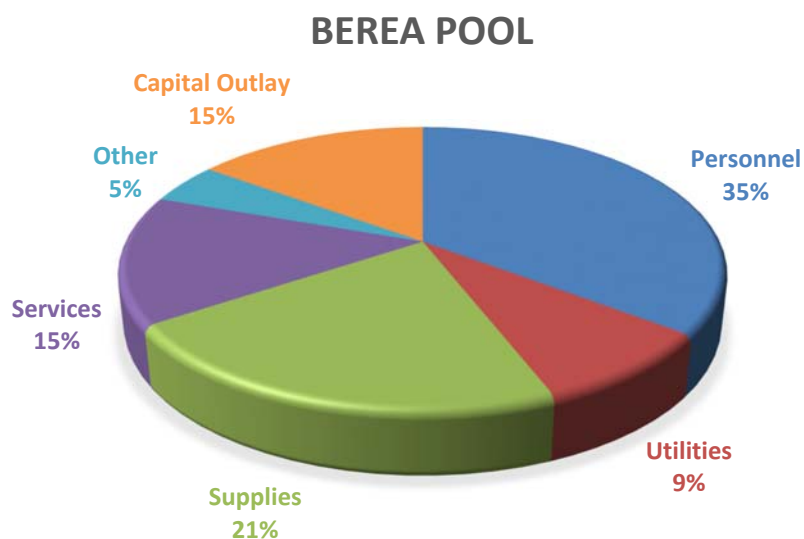
2019-2020 Goals & Objectives

1. Accommodating growth
2. Providing quality programs to fulfill the different needs of our unique community
3. Offering more inclusive projects/programs
4. Keeping up with trends
5. Seasonal staffing

Operating Indicators

Operating Indicators	2016	2017	2018
Pool attendance	19,164	21,384	21,068
Swim lessons registrants	58	62	74

Expenditures by Type



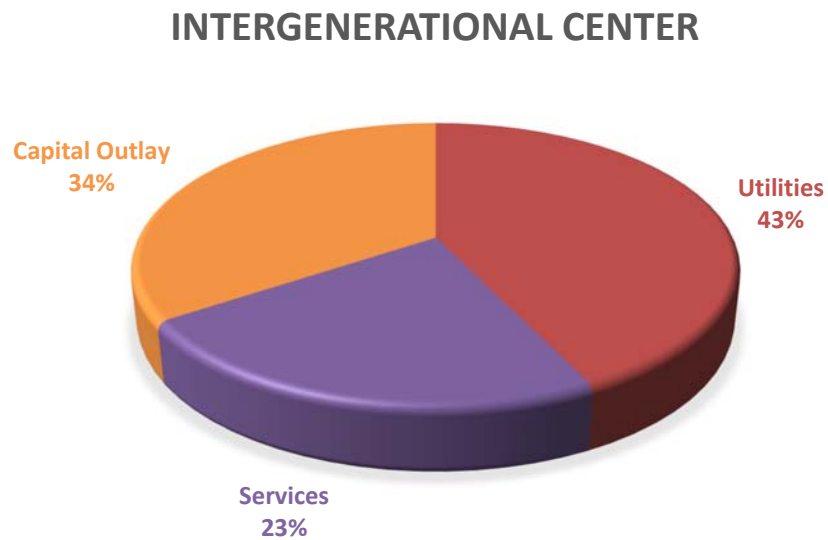
Full Time Equivalents	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
Pool Manager	0.3	0.3	0.3	0.3	0.3
Asst. Pool Manager	0.5	0.25	0.5	0.5	0.5
Lifeguards	5	4.75	5	5.5	5.5
Total	5.3	5.3	5.8	6.3	6.3

Account	Description	FY 16-17	FY 17-18	FY 18-19	Amended FY	PROPOSED FY
		Actual	Actual	Approved Budget	18-19 Budget	19-20 BUDGET
51002	Salaries: PT/Seasonal/Temp	58,435	63,359	70,000	70,000	70,000
51003	Salaries: Overtime	5,666	3,805	7,000	7,000	7,000
51104	City FICA Contributions	3,974	4,164	4,774	4,774	4,774
51105	Medicare	929	974	1,117	1,117	1,117
52000	Telephone	449	-	1,400	1,400	1,400
52100	Electric - Buildings	1,148	1,177	2,000	2,000	2,000
52300	Water Service	15,365	19,084	15,000	15,000	15,000
52500	Waste Collection	1,182	460	2,000	2,000	2,000
53000	General Office Supplies	-	-	150	150	150
53010	General Operating Supplies	2,708	2,317	7,000	7,000	7,000
53011	Operating Chemicals	18,664	16,933	17,000	17,000	17,000
53021	Concession Supplies	15,763	13,400	15,000	15,000	15,000
53200	Uniforms & Gear	2,109	3,123	3,500	3,500	3,500
53400	Small Tools & Equipment	1,773	3,971	8,000	8,000	8,000
54090	Other Professional Services	4,358	3,666	5,000	5,000	5,000
54100	Advertising	-	215	500	500	500
54200	Equipment Rent/Lease	-	-	500	500	500
54500	Building & Grounds R&M	4,340	7,292	8,500	8,500	8,500
54510	Equipment R&M	12,818	20,242	20,000	20,000	20,000
55012	Cash Over/Short	-	-	-	-	-
55100	Special Programs	3,922	3,862	8,000	8,000	8,000
55200	Restaurant Tax	842	768	1,000	1,000	1,000
55210	Sales Tax	1,585	1,453	2,000	2,000	2,000
56230	Building Improvements	-	143,895	48,757	90,000	-
56420	Outdoor Furniture & Fixtures	-	-	12,000	12,000	35,000
56430	Other Equipment	6,193	38,620	-	-	-
		162,223	352,781	260,198	301,441	234,441

Function

The Intergenerational Center (IGC) is a sub-department of the Parks Department. The IGC houses the Berea Senior Citizen Center and the Head Start Program, both of which are administered by organizations independent of the City.

Expenditures by Type



Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Approved Budget	Amended FY 18-19 Budget	PROPOSED FY 19-20 BUDGET
52100	Electric - Buildings	9,871	11,127.00	11,000	11,000	11,000
52200	Natural Gas	3,998	4,052.60	5,700	5,700	5,700
52300	Water Service	819	771.00	1,200	1,200	1,200
52400	Sewer Service	706	689.84	800	800	800
54500	Building & Grounds R&M	6,714	1,708.62	10,000	10,000	10,000
56230	Building Improvements	-	42,300.00	15,000	15,000	15,000
		22,108	60,649	43,700	43,700	43,700

Function

The GIS Department maintains 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.

2018-2019 Accomplishments

1. Indian Fort Trail, Phase 3 (wrapping up) - Managing project to connect two existing paved trails, and allow citizens and tourists to safely walk/ride/wheelchair/etc from town out to the Berea College Forest Outreach Center and Pinnacles hiking trails. The complete Indian Fort Trail is now 3.2 miles long, from BMU parking lot to Pinnacles parking lot. By comparison, the Artisan Trail is 3.4 miles from Berea College Farm Store to the end of Mayde Road. The final few details of this project will be wrapped up in Spring.
2. South Cumberland St / Hughes Ave Stormwater Project (past) - We installed a new type of storm drain system in this neighborhood, less intrusive with minimal damage to curb and yard, and less cost. This new storm system drains the subgrade of the street as well as channeling the surface water into pipes, keeping water from damaging the pavement. This new system is working well, and seems to have solved the chronic pavement maintenance issues we've had here in the past.
3. No Parking Zone Inventory - Worked with Berea Police Department to create a GIS inventory of No Parking zones within the City limits. We then turned that into a text inventory description, which underwent quality control and was finally adopted into an ordinance as the new basis for No Parking zones.
4. Support Public Works Department - Perform surveys to help find solutions for drainage issues, find easements and rights of way to determine where City responsibility begins on a given street.
5. Support Public Safety and US Post Office - Find solutions for address issues in the City to help First Responders and USPS to perform their jobs more effectively. Perform surveys, GPS and make maps for Police accident reconstruction.
6. Draft plats for City - Performed several surveys and drafted plats and/or legal descriptions for City properties.
7. Support Industrial Development - Field data and map requests for our City Industrial Park.
8. Support Planning and Codes Department - Map zone changes. Review plats and development plans for Planning Commission.
9. MS4 Program (current, ongoing) - Berea was required to start an MS4 Program (Municipal Separate Storm Sewer System) several years ago, when we reached a certain threshold population + density. MS4 is a water quality program regulated by KY Division of Water. KDOW has required us to develop, implement and maintain a stormwater management program to reduce the contamination of stormwater runoff and prohibit illicit discharges into our creeks and rivers.
10. FEMA Floodplain Management - There are over 1,000 acres of 100 year FEMA Special Flood Hazard Area inside Berea city limits. The GIS-Survey Department performs floodplain management for our citizens by providing information to citizens, realtors and insurance companies regarding flood risk and how to mitigate that risk. We also are a member of FEMA

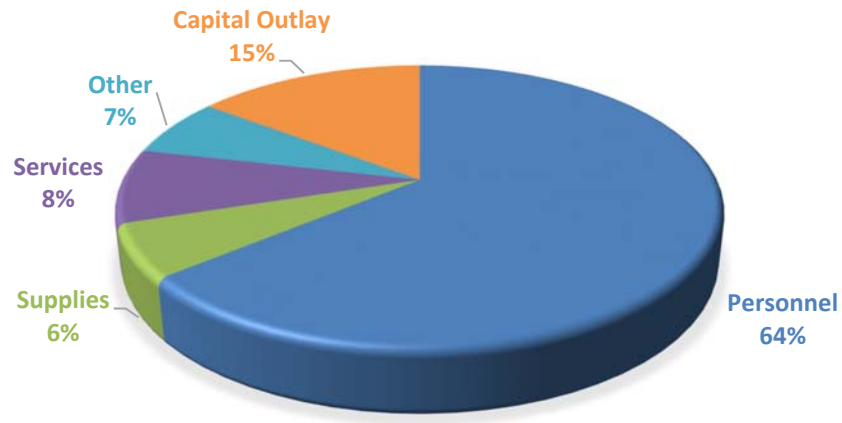
CRS (Community Rating System), whereby our floodplain management efforts reward Berea citizens with a 10% discount on Flood insurance.

2019-2020 Goals & Objectives

1. City Trail System - Add more mileage to the City trail system each year. Allow and encourage safe foot and bicycle travel around the City. With City and Public input, create a Master Sidewalk Plan in order to build more sidewalks and encourage more foot travel within City.
2. Scaffold Cane Trail (design phase) - Working with consulting engineers to build a 0.6 mile paved trail from Prospect Street down to Logston Lane. This trail will allow residents to walk safely from Logston Lane to College Square. This trail will also connect with the proposed Brushy Fork trail and Boone St/Slate Lick Road, and through existing connector trails, will connect Scaffold Cane Road with the Indian Fort Trail.
3. Brushy Fork Trail (working w/ College to lay out trail design) - Working with Berea College to build a 0.75 mile gravel trail that will travel along Brushy Fork Creek from Boone Street to Scaffold Cane Road. This trail will follow the Daniel Boone Trace, the route blazed by Daniel Boone and his axemen into Kentucky almost 250 years ago.
4. Cherry Road Stormwater Project (current/design phase) - Working with our consulting engineers to design a stormwater system that will divert approximately 40% of the stormwater that currently has to flow through a single culvert under the railroad, at the end of Cherry Road. The objective of this project is to mitigate and minimize flooding at the East end of Cherry Road, by relieving the burden of water on that single drain under the railroad.
5. LIS (Land Information System) (began 02/2019) - The new GIS-Survey Department office space is set up to begin scanning thousands of old plats and survey drawings we have stored in our archives from the past century. We'll index each drawing by location, owner, date, etc., allowing any City employee to search and find info on land surveys, property lines, easements, rights of way, ownership history, etc. A GIS intern has been hired and trained; project is underway. Having an LIS will be a huge timesaver for Public Works & GIS alone, making our property research more efficient.
6. MS4 Training - GIS Department staff will continue to attend MS4 Stormwater & Water Quality training, in order to effectively manage the MS4 Program.
7. Stormwater Outfall Screening - 20% of all outfalls must be screened and/or water tested each year, per our new IDDE plan. This coming year, we will attend IDDE training, screen 40 of the total 202 outfalls, take water samples and test if needed, and take appropriate action if warranted by test results.
8. Stormwater System Mapping for MS4 (underway) - Meet current MS4 permit requirements by continuing to GPS and map the City stormwater infrastructure. This year: collect attributes for storm inlets and connect inlet map points with lines that depict stormwater pipes. Collect information on pipe material, size, etc.
9. FEMA Community Rating System (CRS), increase rating - Improve CRS score to 7 by 202. This will result in 15% discount on flood insurance by City residents.

Expenditures by Type

GEOGRAPHICAL INFORMATION SYSTEMS



Personnel	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
GIS Director	1	1	1	1	1
GIS Technician	1	1	1	1	1
MS4 Intern	0	1	1	1	1
Total	2	3	3	3	3

Account	Description	FY 16-17	FY 17-18	FY 18-19	Amended FY	PROPOSED FY
		Actual	Actual	Approved Budget	18-19 Budget	19-20 BUDGET
51001	Salaries: Full-time	123,224	94,737	95,875	95,875	98,264
51002	Salaries: PT/Seasonal/Temp	-	-	15,000	15,000	20,800
51003	Salaries: Overtime	-	-	2,500	2,500	2,500
51102	Medical and Life Ins.	13,846	14,015	15,600	15,600	13,999
51103	City Pension Contributions	23,042	18,069	27,595	27,595	29,248
51104	City FICA Contributions	6,996	5,716	6,100	6,100	7,537
51105	Medicare	1,636	1,337	1,427	1,427	1,763
53000	General Office Supplies	1,001	969	6,000	6,000	6,000
53001	Books/Manuals/Periodicals	-	-	300	300	300
53010	General Operating Supplies	167	1,272	3,000	3,000	3,000
53200	Uniforms & Gear	572	140	500	500	500
53300	Fuel	585	792	800	800	800
53400	Small Tools & Equipment	1,136	-	5,500	5,500	5,500
53500	Office Furniture & Equipment	2,018	492	500	500	500
54000	Legal Services	-	-	-	-	-
54011	Engineering Services	-	543	5,000	5,000	7,000
54013	Software Maintenance	4,000	2,700	7,000	7,000	7,000
54090	Other Professional Services	-	-	2,000	2,000	4,000
54100	Advertising	-	-	-	-	-
54200	Equipment Rent/Lease	-	-	-	-	-
54510	Equipment R&M	190	26	3,000	3,000	3,000
54520	Vehicle R&M	18	-	1,000	1,000	1,000
54630	Laboratory Analysis	-	-	100	100	500
54730	Postage & Shipping	-	-	50	50	50
54740	Printing & Copy Services	-	-	500	500	500
55020	Membership & Licenses	-	-	1,700	1,700	1,700
55021	Education & Training	1,305	371	4,500	4,500	4,500
55022	Conference/Meeting Expenses	-	-	2,000	2,000	2,000
55023	Meals & Travel	-	-	600	600	600
55100	Special Programs	-	-	9,500	9,500	9,500
56300	Automobiles	-	-	-	-	-
56430	Other Equipment	-	12,406	20,000	20,000	10,000
56800	Other Capital Outlay	22,733	-	30,000	30,000	30,000
		202,469	153,585	267,647	267,647	272,061

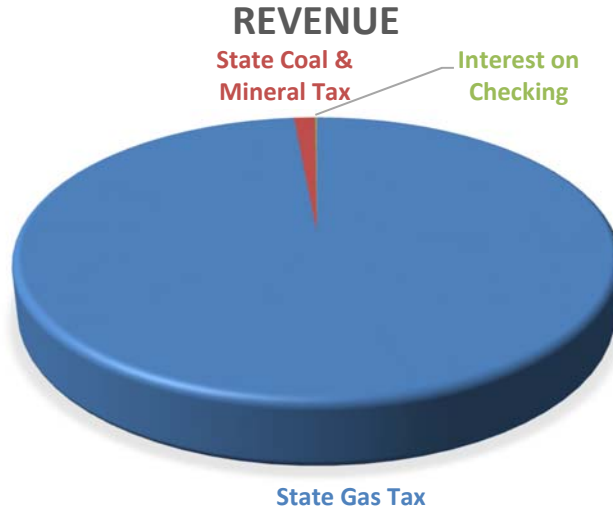
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SPECIAL REVENUE FUNDS

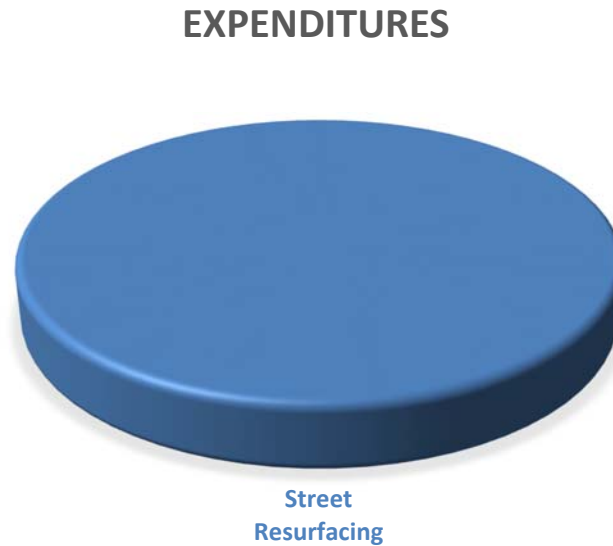
Function

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

Revenue by Type



Expenses by Type



MUNICIPAL ROAD AID

FUND 022

Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Approved Budget	Amended FY 18-19 Budget	PROPOSED FY 19-20 BUDGET
	Beginning Fund Balance	475,518	569,111	260,000	456,226	402,000
Revenue						
41110	State Gas Tax	273,046	275,842	230,000	230,000	250,000
41120	State Coal & Mineral Tax	5,513	3,316	3,500	3,500	3,500
46300	Grant Proceeds	-	-	-	-	-
47000	Interest on Checking	409	284	286	286	226
		278,968	279,442	233,786	233,786	253,726
Expenditures						
54531	Street Resurfacing	107,497	153,316	350,000	350,000	300,000
56620	Street Design & Construction	77,878	239,011	-	-	-
		185,375	392,327	350,000	350,000	300,000
	Revenue over/(under) Expenditures	93,593	(112,885)	(116,214)	(116,214)	(46,274)
	Ending Fund Balance	569,111	456,226	143,786	340,012	355,726

Function

The Berea Tourism and Convention Commission Fund was established under authority of KRS 91A.390. The primary 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.

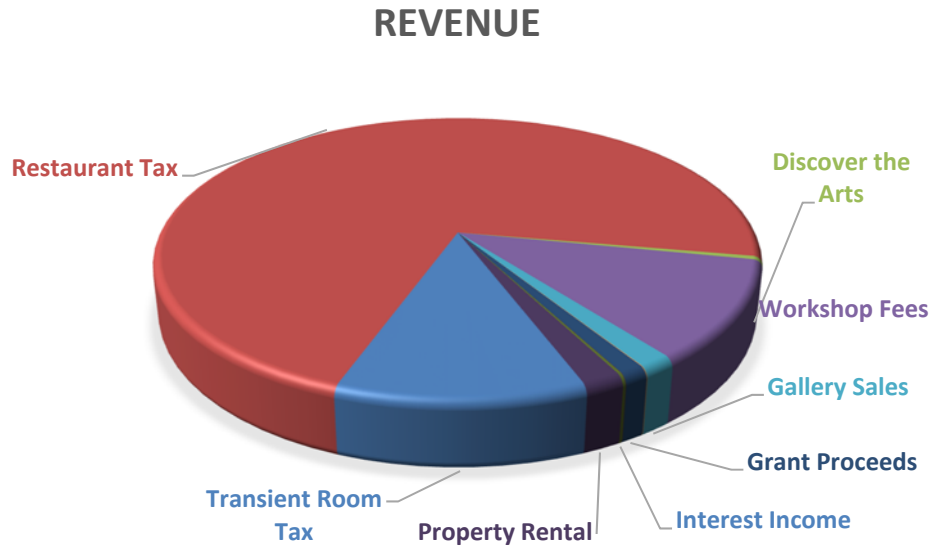
2019-2020 Goals & Objectives

1. Improve marketing by (1) educate community regarding the value of tourism (b) develop and implement annual marketing plans, both internal and external; (c) continued improvement of website; (d) expand and improve information dissemination about events and activities of Berea and Berea College; and (e) expand advertising into more market areas.
2. Increase numbers of tourists and length of stay by (a) support programming that will encourage extended stays by visitors and tourists; (b) continue development of events, festivals and activities (existing and new) to attract tourists to Berea; (c) maintain operations of an artist accelerator program; (d) maintain development of and support for Artisan Tourism District, inclusive of Artisan Tourism District Association; (e) generate ways to entice Berea Artisan Center visitors to travel to downtown Berea areas; (f) continue efforts to lead and support regional tourism initiatives to the benefit of Berea tourism growth; (g) retain our motor coach tour market segment; (h) determine the most effective methodology for tracking “real” numbers of tourists and the overall economic impact realized by Berea.
3. Increase use of public structures for tourism growth and development. Obtain facility or structure for large group meetings. Secure space for increased workshops.
4. Continue growth and expansion of learnshop / workshop opportunities, including: (a) Explore opportunities for increased workshops, profitability and sustainability, and workshop space; (b) Provide professional development for artists participating in increased workshop opportunities to address new business operations challenges; (c) Develop partnerships with small business and economic development organizations to support professional development for artists; (d) Explore opportunities to use workshops to enhance artist recruitment efforts; (e) Continue support and growth existing youth and school programs / workshops; and (f) become a learning center for arts and arts communities.
5. More effectively promote and support sports and outdoor sports including trails, cycling, running, and others. Explore opportunities for hosting local, regional, statewide and national sporting events and activities on a regular and ongoing basis. Create programming events focused on outdoor and sport activities. Develop plans for more effectively promoting eco-tourism, adventure tourism and service tourism activities.
6. Reorganize tourism staff and board to improve production, become more innovative and improve communications. Continue and improve upon the existing exemplary customer service provided by staff of Berea Tourism. Create or find hospitality training programs for local businesses, and provide trainings on a regular and ongoing basis. Improve communication (internally and externally). Schedule opportunities for brainstorming and strategic thinking sessions. Review and modify tourism commission meeting agendas, allowing time for planning and strategic plan progress evaluation.

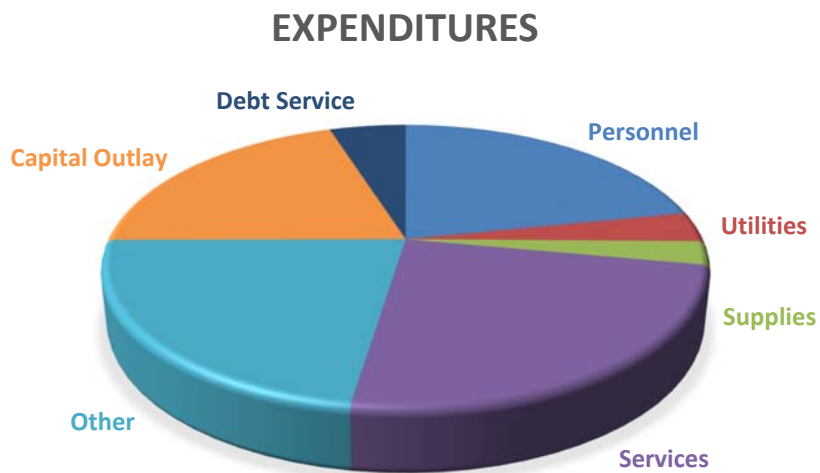
Performance Indicators

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Welcome Center Visitors	23,099	22,747	23,719	21,147	18,076
Learnshop Tickets Sold	1,216	1,332	1,263	1,179	1,292
Motorcoaches Hosted	1,127	1,444	1,053	1,241	938

Revenue by Type



Expenses by Type



Personnel	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
Arts Accelerator Manager	0	0	1	1	1
Assistant Tourism Director	1	0	0	0	0
Communications Manager	0	1	1	1	1
Computer/Website PT	0.5	0.5	0.5	0.5	0
Group Coordinator	0	0	0	0.5	0.5
Office Coordinator	1	1	1	1	1
Program Manager	0	1	1	1	1
PT Maintenance	0	0.5	0.5	0.5	0.5
Reception Staff PT	4	3.5	3.5	3	3
Tourism Director	1	1	1	1	1
IT Technician	0	0	0.2	0.2	0.2
Total	7.5	8.5	9.7	9.7	9.2

TOURISM

FUND 028

Account	Description	FY 16-17	FY 17-18	FY 18-19	Amended FY	PROPOSED FY
		Actual	Actual	Approved Budget	18-19 Budget	
Beginning Fund Balance		1,109,755	1,284,535	1,450,000	1,424,038	1,424,038
Capital Sinking Fund Reserve		72,000	108,000	144,000	144,000	180,000
Fund Balance Available for Budget		1,037,755	1,176,535	1,306,000	1,280,038	1,244,038

Revenue

41300	Transient Room Tax	202,144	194,293	150,000	150,000	164,000
41400	Restaurant Tax	1,097,135	1,113,797	950,000	950,000	950,000
44400	Discover the Arts	6,950	6,205	5,000	5,000	3,800
44410	Workshop Fees	144,364	116,254	150,000	150,000	150,000
44420	Gallery Sales	34,908	8,789	20,000	20,000	10,000
45050	Penalties & Interest	1,731	3,862	500	500	500
46300	Grant Proceeds	15,446	15,822	15,000	15,000	15,000
47000	Interest on Checking	254	357	200	200	200
47100	Interest on CDs	5,107	5,676	2,000	2,000	5,000
48085	Property Rental	29,104	28,892	24,000	24,000	24,000
48900	Miscellaneous Income	-	762	-	-	-
49000	Transfer to/from Other Funds	-	(50,000)	(50,000)	(50,000)	(95,000)
		1,537,143	1,444,709	1,266,700	1,266,700	1,227,500

Expenditures

51001	Salaries: Full-time	125,508	144,928	195,000	195,000	195,000
51002	Salaries: PT/Seasonal/Temp	111,853	120,656	140,000	140,000	121,000
51003	Salaries: Overtime	1,533	1,838	7,000	7,000	3,700
51102	Medical and Life Ins.	25,059	28,782	43,000	43,000	43,000
51103	City Pension Contributions	23,204	28,143	55,000	55,000	48,463
51104	City FICA Contributions	14,133	16,050	21,000	21,000	22,362
51105	Medicare	3,305	3,754	5,000	5,000	5,230
52000	Telephone	8,498	7,570	15,000	15,000	8,700
52100	Electric - Buildings	14,252	16,268	19,000	19,000	17,500
52200	Natural Gas	8,190	10,454	18,000	18,000	12,000
52300	Water Service	938	897	3,000	3,000	1,600
52400	Sewer Service	712	703	3,000	3,000	1,600
52500	Waste Collection	415	415	1,000	1,000	1,000
52600	Website & Email Hosting	3,601	2,708	10,000	10,000	10,000
52700	Internet & Cable Service	-	-	-	-	3,000
53000	General Office Supplies	914	2,370	5,000	5,000	10,000
53001	Books/Manuals/Periodicals	53	26	200	200	200
53010	General Operating Supplies	4,324	5,519	6,000	6,000	6,000
53040	Janitorial Supplies	94	1,105	3,000	3,000	3,000
53200	Uniforms & Gear	611	1,876	2,000	2,000	1,000
53300	Fuel	1,015	702	2,000	2,000	1,500
53400	Small Tools & Equipment	544	194	2,500	2,500	1,500
53500	Office Furniture & Equipment	2,599	8,846	30,000	30,000	15,000
54000	Legal Services	-	-	-	-	-
54012	IT Support & Service	1,777	1,625	5,000	5,000	2,200
54090	Other Professional Services	40,092	40,212	70,000	70,000	40,000
54100	Advertising	336,305	380,386	379,000	379,000	379,000
54200	Equipment Rent/Lease	1,082	920	12,000	12,000	6,000
54210	Facility Rent	-	-	3,600	3,600	3,600

Account	Description	FY 16-17	FY 17-18	FY 18-19	Amended FY	PROPOSED FY
		Actual	Actual	Approved Budget	18-19 Budget	
54500	Building & Grounds R&M	9,512	2,677	20,000	20,000	15,000
54510	Equipment R&M	-	-	1,000	1,000	-
54520	Vehicle R&M	254	44	1,000	1,000	1,000
54700	Committee Expense	-	500	1,000	1,000	500
54710	Board & Commission Pay	-	-	-	-	-
54720	Contract Labor	-	-	-	-	-
54730	Postage & Shipping	7,323	10,358	11,000	11,000	11,000
54740	Printing & Copy Services	2,821	3,782	4,000	4,000	2,000
54770	Public Transportation	4,489	8,280	10,000	10,000	10,000
55010	Bank Charges	-	-	-	-	-
55011	Credit Card Processing Fees	11,450	6,751	20,000	20,000	9,060
55020	Membership & Licenses	4,190	4,687	5,000	5,000	5,000
55021	Education & Training	1,250	356	2,500	2,500	520
55022	Conference/Meeting Expenses	6,933	11,183	15,000	15,000	12,000
55023	Meals & Travel	2,899	4,276	5,000	5,000	5,000
55090	Contingency	3,000	4,512	5,000	5,000	5,000
55100	Special Programs	11,922	8,473	70,000	70,000	10,000
55120	Music on Porch	7,650	7,800	10,000	10,000	8,500
55121	Concert Series	5,400	20	3,500	3,500	-
55122	L&N Day	970	988	2,000	2,000	1,500
55222	Workshops	123,974	103,561	150,000	150,000	150,000
55223	Grant Awards	12,500	25,500	25,000	25,000	15,000
55224	Demo/Events	-	-	2,500	2,500	-
55225	Car Show	1,996	1,963	2,500	2,500	-
55226	Discover the Arts	10,115	5,830	6,000	6,000	3,800
55227	Beautification	2,202	6,749	30,000	30,000	6,000
55228	Artist Accelerator Program	157,617	107,288	120,000	120,000	120,000
56130	Other Land Improvements	93,456	16,988	-	-	-
56230	Building Improvements	19,045	22,360	400,000	400,000	200,000
56300	Automobiles	-	-	30,000	30,000	30,000
56600	Sidewalks/Shared Use Path	-	-	-	-	-
56800	Other Capital Outlay	26,175	8,725	-	-	-
57000	Principal Payment	72,842	74,785	149,000	149,000	155,000
57100	Interest Payment	31,769	29,826	35,000	35,000	25,783
		1,362,365	1,305,207	2,191,300	2,191,300	1,764,818
Revenue over/(under) expenditures		174,778	139,502	(924,600)	(924,600)	(537,318)
Unallocated Fund Balance		1,212,533	1,316,037	381,400	355,438	706,720
FUND BALANCE SUMMARY at JUNE 30						
	Capital Sinking Fund	36,000	108,000	144,000	144,000	180,000
	Unallocated	1,212,533	1,316,037	381,400	355,438	706,720
TOTAL ENDING FUND BALANCE		1,248,533	1,424,037	525,400	499,438	886,720

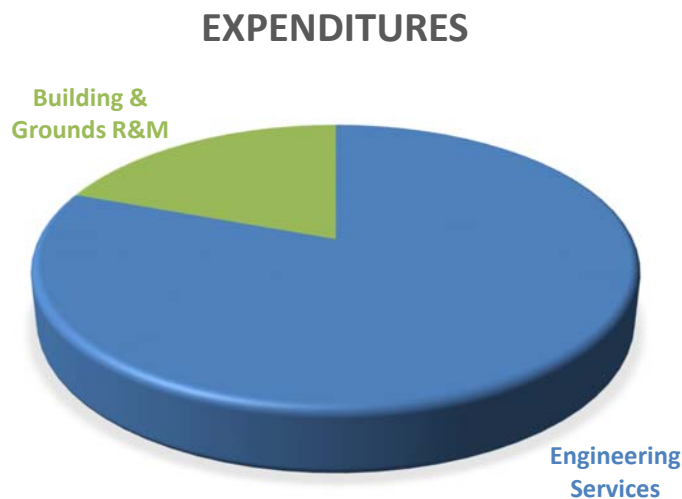
Function

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.

Revenue by Type



Expenditures by Type



INDUSTRIAL DEVELOPMENT

FUND 029

Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Approved Budget	Amended FY 18-19 Budget	PROPOSED FY 19-20 BUDGET
	Beginning Fund Balance	132,078	142,628	147,500	148,067	166,600
Revenue						
47000	Interest on Checking	25	30	25	25	22
47100	Interest on CDs	676	677	650	650	766
48100	Lease Proceeds	15,798	15,798	15,798	15,798	15,798
48600	Sale of Capital Asset	-	-	-	-	-
49000	Transfer to/from Other Funds	-	-	75,000	425,000	-
		16,499	16,505	91,473	441,473	16,586
Expenditures						
54011	Engineering Services	5,950	10,144	75,000	75,000	50,000
54090	Other Professional Services	-	-	-	-	25,000
54500	Building & Grounds R&M	-	923	12,000	12,000	12,000
56100	Land Purchase	-	-	-	350,000	-
56130	Other Land Improvements	-	-	-	-	-
57000	Principal Payment	-	-	-	-	-
57100	Interest Payment	-	-	-	-	-
		5,950	11,067	87,000	437,000	87,000
	Revenue over/(under) expenditures	10,549	5,438	4,473	4,473	(70,414)
	Ending Fund Balance	142,627	148,066	151,973	152,540	96,186

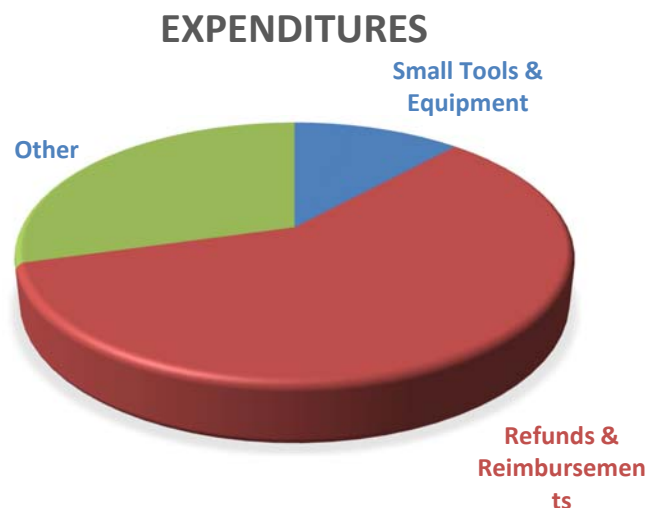
Function

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.

Revenue by Type



Expenditures by Type



POLICE RESTRICTED - STATE & LOCAL

FUND 053

Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Approved Budget	Amended FY 18-19 Budget	PROPOSED FY 19-20 BUDGET
	Beginning Fund Balance	57,341	100,351	83,215	89,167	57,100
Revenue						
45030	Asset Forfeiture	43,096.84	33,414.51	15,000	15,000	15,000
47000	Interest on Checking	49.01	69.64	30	30	30
49000	Transfer to/from Other Funds			-	-	
		43,146	33,484	15,030	15,030	15,030
Expenditures						
53400	Small Tools & Equipment	-		2,000	2,000	2,000
55032	Refunds & Reimbursements	136	14,257	10,000	10,000	10,000
55132	Drug Buy Money	-		5,000	5,000	5,000
56300	Automobiles	-	30,412	-	40,000	-
		136	44,669	17,000	57,000	17,000
	Revenue over/(under) expenditures	43,010	(11,185)	(1,970)	(41,970)	(1,970)
	Ending Fund Balance	100,351	89,166	81,245	47,197	55,130

Function

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). The design is substantially complete at this time; therefore, no revenue or expenditures are budgeted in FY19-20. However, the fund will remain open until the project is complete.

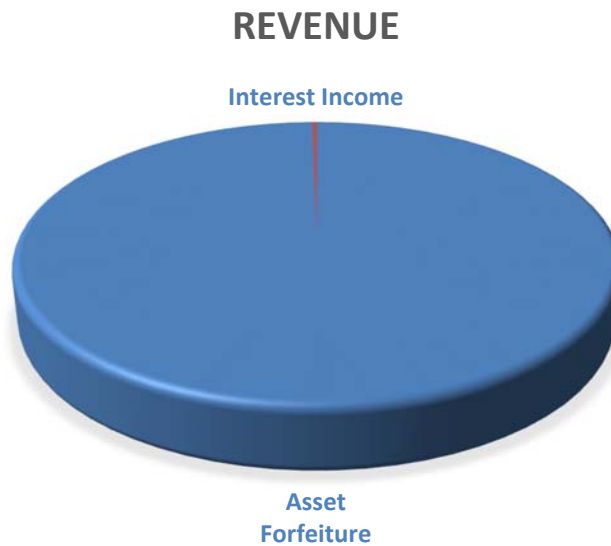
BEREA CORRIDOR ENGINEERING

FUND 055

Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Approved Budget	Amended FY 18-19 Budget	PROPOSED FY 19-20 BUDGET
	Beginning Fund Balance	-	-	-	-	-
Revenue						
46300	Grant Proceeds	-	-	79,000	79,000	
49000	Transfer to/from Other Funds	-	-	-	-	
		-	-	79,000	79,000	-
Expenditures						
54011	Engineering Services	-	-	79,000	79,000	
54090	Other Professional Services	-	-	-	-	
56620	Street Design & Construction	-	-	-	-	
		-	-	79,000	79,000	-
	Revenue over/(under) expenditures	-	-	-	-	-
	Ending Fund Balance	-	-	-	-	-

Function

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.

Revenue by Type**Expenditures by Type**

No expenditures are budgeted for FY19-20 from this fund.

POLICE RESTRICTED - FEDERAL**FUND 057**

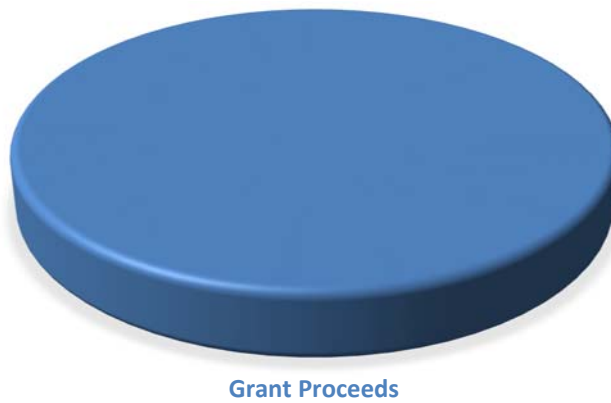
Account	Description	FY 16-17	FY 17-18	FY 18-19	Amended FY	PROPOSED FY
		Actual	Actual	Approved Budget	18-19 Budget	19-20 BUDGET
Beginning Fund Balance		33,493	33,517	44,010	33,546	33,570
Revenue						
45030	Asset Forfeiture	-		7,000	7,000	7,000
47000	Interest on Checking	23	29	20	20	20
49000	Transfer to/from Other Funds				-	
		23	29	7,020	7,020	7,020
Expenditures						
53400	Small Tools & Equipment	-	-	-	-	-
56300	Automobiles	-	-	-	-	-
		-	-	-	-	-
Revenue over/(under) expenditures		23	29	7,020	7,020	7,020
Ending Fund Balance		33,516	33,546	51,030	40,566	40,590

Function

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. The project should be completed in early FY 19-20. A transfer has been budgeted back to General Fund for seed money originally transferred to this fund. Upon this transfer, this fund will be closed.

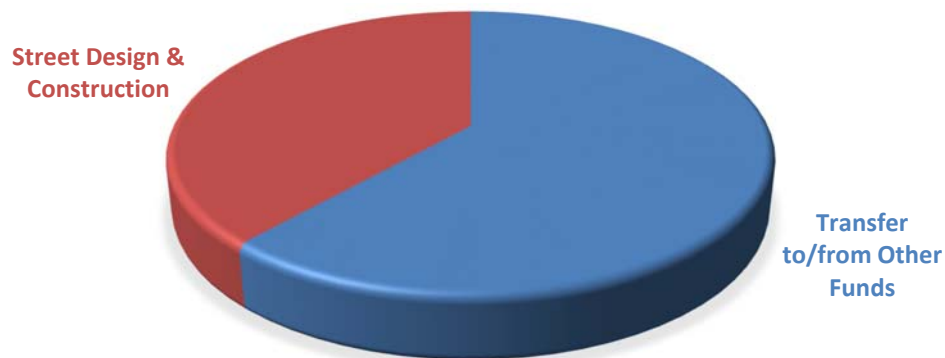
Revenue by Type

REVENUE



Expenditures by Type

EXPENDITURES



US 25 NORTH

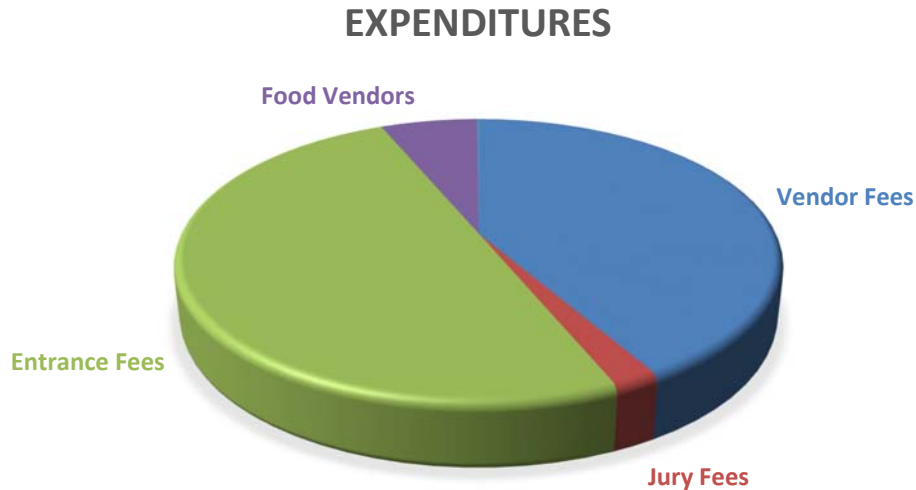
FUND 066

Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Approved Budget	Amended FY 18-19 Budget	PROPOSED FY 18-19 BUDGET
Beginning Fund Balance		120,278	120,359	120,277	120,376	120,445
Revenue						
46300	Grant Proceeds	103,203	77,463	145,000	145,000	75,000
47000	Interest on Checking	82	17	-		
49000	Transfer to/from Other Funds	-	-	-		(120,445)
		103,285	77,480	145,000	145,000	(45,445)
Expenditures						
54011	Engineering Services	-	-	-	-	-
56620	Street Design & Construction	103,203	77,463	145,000	145,000	75,000
		103,203	77,463	145,000	145,000	75,000
Revenues over/(under) expenditures		82	17	-	-	(120,445)
Ending Fund Balance		120,360	120,376	120,277	120,376	-

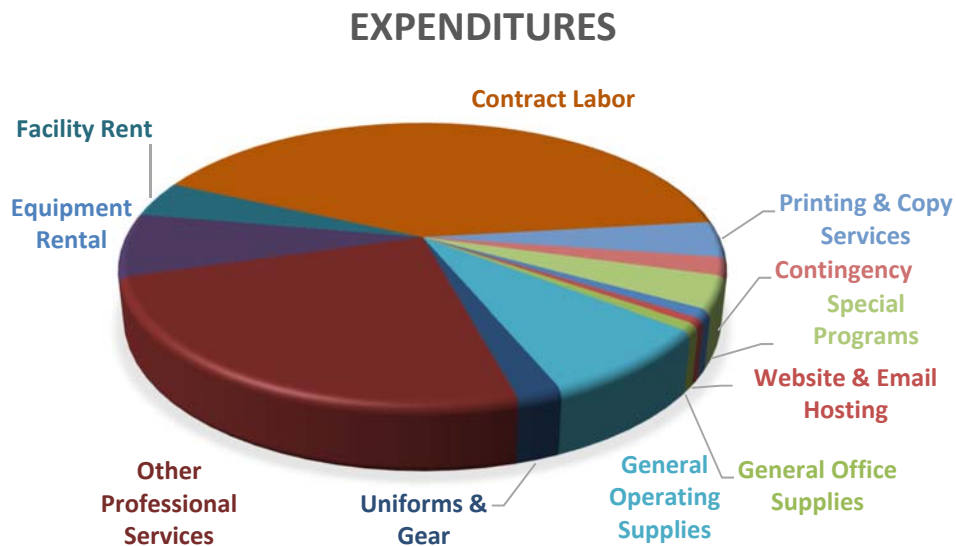
Function

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.

Revenue by Type



Expenditures by Type



BEREA CRAFT FESTIVAL

FUND 075

Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Approved Budget	Amended FY 18-19 Budget	PROPOSED FY 19-20 BUDGET
Beginning Fund Balance		13,907	24,564	51,945	51,295	68,660
Revenue						
44510	Vendor Fees	23,650	25,160	30,000	23,800	23,000
44511	Jury Fees	985	880	1,000	2,000	1,000
44512	Entrance Fees	24,154	36,368	24,000	29,285	24,000
44513	Food Vendors	2,168	3,130	2,500	2,500	3,000
47000	Interest on Checking	21	40	20	30	40
48900	Miscellaneous Income	-	25	-	-	-
49000	Transfer to/from Other Funds	-	-	-	-	-
		50,978	65,603	57,520	57,615	51,040
Expenditures						
52500	Waste Collection	-	419	420	440	450
52600	Website & Email Hosting	-	150	300	150	300
53000	General Office Supplies	131	361	360	360	400
53001	Books/Manuals/Periodicals	-	-	-	-	-
53010	General Operating Supplies	1,984	2,512	2,500	3,600	4,000
53040	Janitorial Supplies	-	-	500	500	-
53200	Uniforms & Gear	565	715	1,000	750	1,000
54090	Other Professional Services	11,610	11,225	12,000	12,000	12,000
54100	Advertising	-	-	-	-	-
54200	Equipment Rent/Lease	3,371	2,376	3,500	3,500	3,500
54210	Facility Rent	1,500	1,500	2,000	2,000	2,000
54720	Contract Labor	18,805	18,614	20,000	20,000	20,000
54740	Printing & Copy Services	557	-	2,000	2,000	2,000
55090	Contingency	-	-	1,000	1,000	1,000
55100	Special Programs	1,800	1,000	1,800	1,800	1,800
		40,323	38,873	47,380	48,100	48,450
Revenues over/(under) expenditures		10,655	26,730	10,140	9,515	2,590
Ending Fund Balance		24,562	51,294	62,085	60,810	71,250

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PROPRIETARY FUND

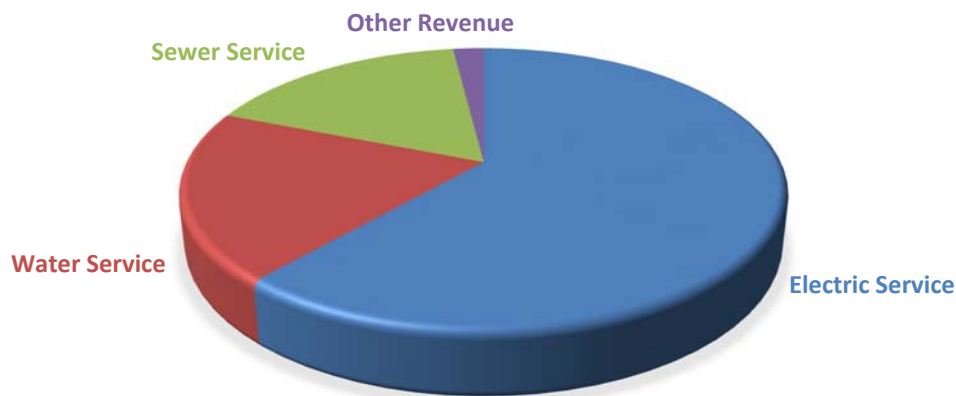
FUND SUMMARY

	AUDITED 2016-2017 ACTUAL	AUDITED 2017-2018 ACTUAL	ADOPTED 2018-2019 BUDGET	AMENDED 2018-2019 BUDGET	2019-2020 PROPOSED BUDGET
OPERATIONS					
REVENUE					
Electric Service	10,369,847	12,550,885	13,092,500	13,119,215	11,052,081
Water Service	3,172,416	3,295,108	3,347,500	3,230,100	3,508,948
Sewer Service	2,672,335	2,908,921	2,918,000	2,791,500	3,054,435
Other Revenue	300,805	391,258	353,000	369,000	355,500
TOTAL REVENUE	16,515,403	19,146,172	19,711,000	19,509,815	17,970,964
EXPENSES					
Administration Department	1,289,968	1,528,191	1,578,907	1,514,300	1,537,376
Electric	10,074,272	11,097,940	11,290,817	11,422,209	9,046,214
Water	1,465,027	1,442,403	1,449,087	1,471,087	1,598,719
Sewer	1,282,749	1,409,067	1,320,490	1,430,090	1,423,567
Depreciation	2,299,748	2,326,178	2,310,000	2,390,000	2,390,000
Total Expenses	16,411,764	17,803,779	17,949,301	18,227,686	15,995,876
INCOME/(LOSS) FROM OPERATIONS	103,639	1,342,393	1,761,699	1,282,129	1,975,088
OTHER CASH EXPENDITURES					
Debt Services - Principle	1,610,775	1,660,696	1,705,608	1,705,608	1,740,684
SURPLUS (DEFICIT) OF RATE REVENUE	(1,507,136)	(318,303)	56,091	(423,479)	234,404
CAPITAL ADDITIONS					
OUTSIDE FUNDING	126,921	373,104	1,807,500	903,000	2,481,500
EXPENDITURES					
Administration Department	51,476	12,406	95,000	63,000	200,000
Electric	-	263,260	185,000	150,000	150,000
Water	104,509	70,310	120,000	120,000	165,000
Sewer	50,000	50,000	243,850	243,850	125,000
Capital Projects	898,413	1,017,261	9,038,000	6,765,000	7,740,000
TOTAL EXPENDITURE	1,104,398	1,413,237	9,681,850	7,341,850	8,380,000
NET COST FOR CAPITAL ADDITIONS	977,477	1,040,133	7,874,350	6,438,850	5,898,500

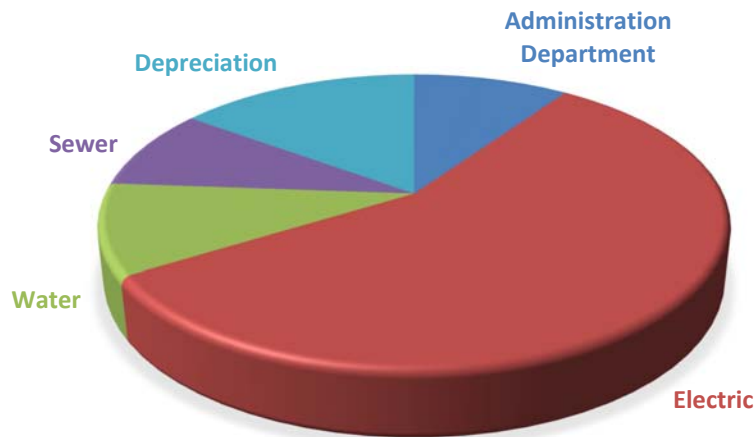
Function

Berea Municipal Utilities (BMU) is owned and operated by the City of Berea. BMU 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.

REVENUE BY SERVICE



EXPENSES BY SERVICE



2018-2019 Accomplishments

1. Filled staffing levels in each department through recruitment and new hires.
2. Integrated our GIS program onto our own server enabling real-time connections from field to office and real-time interface for customer information regarding outage updates.
3. Continued Succession Planning efforts at the Waste Water Treatment Plant and Water Treatment Plant by existing employees obtaining higher license levels and hiring 2 new employees at the trainee level.
4. Secured \$2.4 million in grant funding to be used on various water and wastewater projects.
5. All routine inspections (hydrants, grease traps, manhole, plant dailies, etc.) are now performed via tablets. This enables better record-keeping and efficiency on the jobsite.

2019-2020 Goals & Objectives

1. Explore the option of a Utility owned fiber network for our city customers with an emphasis of Berea College and commercial /industrial customers.
2. Build utility Geometric Network for water, sewer, and electric infrastructure to enable modeling, asset management, and risk assessment.
3. Improve social media networking, including our webpage design, to better communicate outage information, project plans, and other utility related news to our customers.
4. Fully implement our Risk Management Plan regarding chlorine safety at our Water Treatment Plant.
5. Generate Boil Water Advisories as mandated by Division of Water regulations.

Staffing Levels

Full Time Equivalent	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
Utilities Director	1	1	1	1	1
Asst. Utilities Director	1	1	1	1	1
Billing & Collect Superv	1	1	1	0	0
Billing Clerk	1	1	1	0	0
Customer Service Rep 1	4	4	4	1	1
GIS Coordinator	1	1	1	1	1
GIS Technician	1	1	1	1	1
IT Technician	0	0	0.8	0.8	0.8
Operations Admin Asst.	1	1	1	1	1
Operations Manager	1	0	1	1	1
Purchasing Clerk	1	1	1	1	1
Service Technician	1	1	1	1	1
Total	14	13	14.8	9.8	9.8

ADMINISTRATION DEPARTMENT

DEPARTMENT 1005

Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Approved Budget	Amended FY 18-19 Budget	PROPOSED FY 19-20 BUDGET
Revenue						
43400	Disconnection Charges	30,036	27,101	35,000	30,000	30,000
43410	Other reimbursement	1,835	1,305	3,000	3,000	1,500
45050	Penalties & Interest	212,123	260,426	240,000	260,000	260,000
47000	Interest on Checking	2,281	2,591	3,000	3,000	2,500
47100	Interest on CDs	45,443	45,937	50,000	50,000	50,000
48200	Insurance Proceeds	1,546	-	2,000	3,000	1,500
48600	Sale of Capital Asset		50,000		15,000	5,000
48900	Miscellaneous Income	7,541	3,148	20,000	5,000	5,000
		300,805	390,508	353,000	369,000	355,500
Expenses						
51001	Salaries: Full-time	510,357	585,203	515,000	475,000	439,578
51002	Salaries: PT/Seasonal/Temp	-	-	20,000	-	-
51003	Salaries: Overtime	5,917	6,425	10,000	5,000	10,000
51102	Medical and Life Ins.	71,815	83,087	59,000	59,000	55,397
51103	City Pension Contributions	169,541	292,437	113,000	103,000	108,168
51104	City FICA Contributions	30,318	34,626	33,000	31,000	27,874
51105	Medicare	7,091	8,098	8,000	7,500	6,519
52000	Telephone	7,544	5,314	10,000	7,500	7,500
52100	Electric - Buildings	43,242	48,786	45,000	50,000	50,000
52200	Natural Gas	6,014	8,837	10,000	10,000	10,000
52300	Water Service	1,865	1,485	2,200	2,000	2,500
52400	Sewer Service	1,614	1,331	1,500	1,500	1,500
52500	Waste Collection	1,281	1,282	3,000	3,000	2,000
52600	Website & Email Hosting	-	-	1,000	1,000	1,500
52700	Internet & Cable Service	-	-	-	1,000	2,000
53000	General Office Supplies	11,127	8,251	5,000	5,000	5,000
53001	Books/Manuals/Periodicals	-	-	300	300	300
53010	General Operating Supplies	5,752	3,456	5,000	5,000	5,000
53040	Janitorial Supplies	-	138	1,000	1,000	2,500
53200	Uniforms & Gear	2,589	2,767	4,000	4,000	3,500
53300	Fuel	5,614	7,277	8,000	8,000	8,000
53400	Small Tools & Equipment	555	333	2,000	2,000	1,000
53500	Office Furniture & Equipment	10,184	11,613	10,000	10,000	10,000
54000	Legal Services	-	150	2,000	1,000	1,000
54012	IT Support & Service	12,550	9,875	7,450	5,000	5,000
54013	Software Maintenance	27,506	34,913	10,000	15,000	15,000
54090	Other Professional Services	27,504	27,102	3,500	3,500	12,000
54100	Advertising	26	1,600	500	500	500
54200	Equipment Rent/Lease	11,950	11,297	3,000	2,000	2,000
54310	Unemployment Insurance	-	-	2,000	2,000	2,000
54330	Workers Comp. Insurance	42,826	50,662	45,000	61,000	61,000
54340	Property Insurance	71,040	71,448	72,000	72,000	72,000
54350	General Liability Insurance	79,750	80,240	80,000	80,000	80,000
54500	Building & Grounds R&M	18,435	12,234	15,000	15,000	15,000
54510	Equipment R&M	6,484	7,492	2,000	2,000	5,000
54520	Vehicle R&M	661	3,022	3,000	3,000	4,000
54730	Postage & Shipping	45,358	45,941	2,000	2,000	1,000
54740	Printing & Copy Services	20,501	24,211	1,000	1,000	1,200
54750	Cleaning Services	13,250	13,250	14,000	12,000	29,340

Account	Description	FY 16-17	FY 17-18	FY 18-19	Amended FY	PROPOSED FY
		Actual	Actual	Approved Budget	18-19 Budget	19-20 BUDGET
55011	Credit Card Processing Fees	8,015	6,276	500	7,000	5,000
55012	Cash Over/Short	(38)	118		-	-
55020	Membership & Licenses	500	91	1,500	1,500	1,000
55021	Education & Training	7,344	13,888	6,000	6,000	7,500
55022	Conference/Meeting Expenses	-	3,097	2,000	2,000	2,000
55023	Meals & Travel	3,886	543	3,000	3,000	3,000
55090	Contingency	-	-	1,000	1,000	5,000
56900	Depreciation Expense	120,111	127,072	100,000	130,000	130,000
58000	Administrative Overhead	-	-	436,457	425,000	448,000
		1,410,079	1,655,263	1,678,907	1,644,300	1,667,376
Income/(Loss) from Operations		(1,109,274)	(1,264,755)	(1,325,907)	(1,275,300)	(1,311,876)
Other expenditures						
Budget Allocation of Administrative Expenses						
	Electric Allocation @ 40%	(443,710)	(505,902)	(530,363)	(510,120)	(524,750)
	Water Allocation @ 30%	(332,782)	(379,427)	(397,772)	(382,590)	(393,563)
	Sewer Allocation @30%	(332,782)	(379,427)	(397,772)	(382,590)	(393,563)
		(1,109,274)	(1,264,756)	(1,325,907)	(1,275,300)	(1,311,876)
CAPITAL EXPENDITURES						
56210	Building Construction	-		-	-	80,000
56230	Building Improvements	-		-	-	30,000
56300	Automobiles	32,517		35,000	33,000	35,000
56410	Computer Equipment	-	12,406	60,000	30,000	35,000
56430	Other Equipment	18,959		-	-	20,000
		51,476	12,406	95,000	63,000	200,000

CAPITAL PROJECTS

DEPARTMENT 1035

Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Approved Budget	Amended FY 18-19 Budget	PROPOSED FY 19-20 BUDGET
Revenue						
43160	Solar Panel Lease	5,250	750	7,500	3,000	1,500
43180	Customer Reimbursement		-	-	-	85,000
46300	Grant Proceeds	108,747	372,354	1,800,000	900,000	2,395,000
48500	Contributed Capital	12,924	-	-	-	-
		126,921	373,104	1,807,500	903,000	2,481,500
Expenses						
56210	Building Construction	-		50,000	-	-
56231	Building Improvements	-	8,532	110,000	150,000	150,000
56711	Distribution System Upgrade - Ele	105,694	98,002	1,345,000	300,000	430,000
56712	Distribution System Upgrade - Wtr	-	28,245	220,000	200,000	225,000
56721	Substation Upgrade - Electric	-	8,623	65,000	125,000	100,000
56731	New Service - Electric	51,736	7,910	60,000	20,000	120,000
56732	New Service - Water	23,477	12,170	20,000	20,000	25,000
56742	Raw Water	156,173	276,343	1,650,000	1,500,000	1,950,000
56752	Pump Station Upgrade - Water	-	-	630,000	-	750,000
56753	Pump Station Upgrade - Sewer	6,775	-	400,000	400,000	150,000
56762	Plant & System Upgrade - Water	43,003	-	35,000	50,000	90,000
56763	Plant & System Upgrade - Sewer	511,555	577,436	4,453,000	4,000,000	3,750,000
		898,413	1,017,261	9,038,000	6,765,000	7,740,000

ELECTRIC DIVISION

DEPARTMENT 9100

		FY 16-17	FY 17-18	FY 18-19	Amended FY	
Account	Description	Actual	Actual	Approved Budget	18-19 Budget	PROPOSED FY 19-20 BUDGET
Revenue						
43100	Electric Service Charge	10,167,137	12,348,412	12,862,500	12,935,215	10,824,081
43130	Private Outdoor Lighting	90,813	93,563	85,000	90,000	94,000
43140	Electric Connection Fee	5,050	3,150	5,000	4,000	4,000
43150	Pole Attachment	24,316	66,766	40,000	70,000	80,000
43180	Customer Reimburse - Electric	82,531	38,994	100,000	20,000	50,000
		10,369,847	12,550,885	13,092,500	13,119,215	11,052,081
Expense						
51001	Salaries: Full-time	364,594	351,686	442,000	400,000	414,546
51002	Salaries: PT/Seasonal/Temp	-	-	-	-	-
51003	Salaries: Overtime	17,605	24,504	20,000	35,000	32,000
51102	Medical and Life Ins.	67,091	66,611	74,000	74,000	61,643
51103	City Pension Contributions	126,106	194,023	98,000	94,000	107,439
51104	City FICA Contributions	20,948	22,129	26,000	26,000	27,686
51105	Medicare	4,899	5,175	6,500	6,500	6,475
52000	Telephone	1,596	1,569	2,000	2,000	2,000
52100	Electric - Buildings	-	-	1,000	1,000	1,000
52300	Water Service	156	156	150	150	175
52700	Internet & Cable Service	-	-	-	1,000	1,500
53000	General Office Supplies	-	-	-	-	-
53001	Books/Manuals/Periodicals	276	87	300	300	300
53010	General Operating Supplies	9,038	6,307	10,000	10,000	8,000
53200	Uniforms & Gear	11,365	10,707	20,000	20,000	17,500
53300	Fuel	11,071	12,343	15,000	15,000	15,000
53400	Small Tools & Equipment	9,223	8,471	10,000	10,000	10,000
54000	Legal Services	14,814	29,934	15,000	60,000	60,000
54011	Engineering Services	20,036	17,383	20,000	15,000	15,000
54090	Other Professional Services	542	65,916	12,000	12,500	15,000
54100	Advertising	111	52	1,000	1,000	500
54200	Equipment Rent/Lease	-	-	2,000	2,000	2,000
54500	Building & Grounds R&M	197	190	-	-	1,000
54510	Equipment R&M	6,984	33,938	15,000	13,000	20,000
54520	Vehicle R&M	6,773	3,695	10,000	7,500	7,500
54530	Infrastructure R&M	85,131	86,019	75,000	75,000	75,000
54600	Purchase of Electricity	8,952,373	9,823,315	9,943,500	10,150,000	7,748,236
54620	Tree Trimming	92,391	93,498	95,000	95,000	110,000
54730	Postage & Shipping	8	-	-	-	-
55020	Membership & Licenses	13,286	23,051	15,000	15,000	15,000
55021	Education & Training	5,019	9,001	8,000	12,000	12,000
55022	Conference/Meeting Expenses	927	1,111	1,500	2,500	2,500
55023	Meals & Travel	3,703	3,941	4,000	5,000	5,000
55030	Inventory Write-Off	7,072	1,603	10,000	5,000	5,000
55031	Bad Debt Write Off	37,153	43,511	75,000	50,000	52,500
55090	Contingency	-	-	10,000	10,000	10,000
55100	Special Programs	3,795	-	100,000	50,000	50,000
56900	Depreciation Expense	598,587	604,492	620,000	640,000	640,000
57100	Interest Payment	147,097	125,122	113,867	113,867	101,822
57300	Bond Issue Cost Amortization	32,892	32,892	40,000	32,892	32,892
		10,672,859	11,702,432	11,910,817	12,062,209	9,686,214

Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Approved Budget	Amended FY 18-19 Budget	PROPOSED FY 19-20 BUDGET
	Income/(Loss) from Operations	(303,012)	848,453	1,181,683	1,057,006	1,365,867
	Other expenditures					
	Budget Allocation of Administrative Expenses	443,710	505,902	530,363	510,120	524,750
57000	Principal Payment	560,000	582,500	605,000	605,000	617,500
		1,003,710	1,088,402	1,135,363	1,115,120	1,142,250
	Surplus/(Deficit) of Rate Revenue	(1,306,722)	(239,949)	46,320	(58,114)	223,617

ELECTRIC DIVISION CAPITAL EXPENDITURES

56300	Automobiles	-	44,822		-	-
56310	Heavy Vehicles	-	214,453	125,000	125,000	125,000
56430	Other Equipment	-	3,985	60,000	25,000	25,000
		-	263,260	185,000	150,000	150,000

WATER DIVISION

DEPARTMENT 9200

		FY 16-17	FY 17-18	FY 18-19	Amended FY	
Account	Description	Actual	Actual	Approved Budget	18-19 Budget	PROPOSED FY 19-20 BUDGET
REVENUE						
43200	Water Service Charge	2,117,886	2,204,504	2,200,000	2,122,000	2,371,023
43210	Wholesale Water Sales	969,287	1,012,515	1,060,000	1,035,000	1,055,743
43220	Sprinkler Lines	57,568	58,023	55,000	57,000	58,000
43230	Hydrants	-	-	-		-
43240	Water Connection Fees	23,050	13,600	25,000	12,600	16,682
43280	Customer Reimburse - Water	4,625	6,466	7,500	3,500	7,500
		3,172,416	3,295,108	3,347,500	3,230,100	3,508,948
EXPENSES						
51001	Salaries: Full-time	277,419	260,343	283,180	283,180	342,499
51002	Salaries: PT/Seasonal/Temp	13,164	14,850	20,000	10,000	20,000
51003	Salaries: Overtime	27,126	24,489	35,000	35,000	39,250
51004	Salaries: Holidays	2,956	2,064	5,000	5,000	5,000
51102	Medical and Life Ins.	56,792	52,963	62,000	62,000	59,128
51103	City Pension Contributions	86,739	154,563	62,000	62,000	93,232
51104	City FICA Contributions	17,706	18,429	20,000	20,000	25,265
51105	Medicare	4,141	4,310	5,000	5,000	5,909
52000	Telephone	2,505	2,530	3,000	3,000	3,000
52100	Electric - Buildings	233,906	247,863	220,000	250,000	245,000
52300	Water Service	187	198	300	300	275
52500	Waste Collection	997	407	1,000	1,000	1,000
52700	Internet & Cable Service	1,141	1,201	1,300	1,300	1,500
53000	General Office Supplies	-	-	-	-	-
53001	Books/Manuals/Periodicals	-	-	300	300	300
53010	General Operating Supplies	14,241	12,855	15,000	15,000	15,000
53011	Operating Chemicals	76,485	64,029	100,000	100,000	105,000
53030	Distribution System Supplies	-	-	-	-	-
53033	Meter Supplies	-	-	-	-	-
53200	Uniforms & Gear	5,970	3,689	6,000	6,000	6,000
53300	Fuel	15,491	16,983	15,000	19,000	19,000
53400	Small Tools & Equipment	7,780	6,497	8,000	8,000	8,000
54000	Legal Services	-	-	2,500	2,500	2,500
54011	Engineering Services	7,777	4,200	15,000	15,000	12,500
54090	Other Professional Services	6,093	8,866	7,000	7,000	7,500
54100	Advertising	111	-	1,000	1,000	750
54200	Equipment Rent/Lease	509	269	1,000	1,000	1,000
54500	Building & Grounds R&M	6,951	8,868	10,000	10,000	12,500
54510	Equipment R&M	55,477	62,771	60,000	60,000	70,000
54520	Vehicle R&M	3,099	5,392	10,000	8,000	8,000
54530	Infrastructure R&M	106,153	57,048	80,000	80,000	90,000
54610	Water Withdrawal Fees	168,033	174,281	160,000	160,000	175,766
54630	Laboratory Analysis	17,854	15,428	16,000	16,000	16,500
54650	KRA Withdrawal Fees	-	-	-	-	-
54670	Land Farming	-	-	2,000	2,000	-
54730	Postage & Shipping	4	13	-	-	-
55020	Membership & Licenses	3,929	3,805	4,000	4,000	4,500
55021	Education & Training	1,503	2,432	2,000	2,000	3,250
55022	Conference/Meeting Expenses	1,250	388	2,000	2,000	2,000
55023	Meals & Travel	1,226	1,229	2,000	2,000	1,750
55030	Inventory Write-Off	2,351	513	3,000	3,000	2,500

Account	Description	FY 16-17	FY 17-18	FY 18-19	Amended FY	PROPOSED FY
		Actual	Actual	Approved Budget	18-19 Budget	19-20 BUDGET
55031	Bad Debt Write Off	12,383	8,041	13,000	13,000	11,950
55090	Contingency	-		10,000	10,000	10,000
56900	Depreciation Expense	628,411	631,835	650,000	650,000	650,000
57100	Interest Payment	183,528	159,147	145,665	145,665	131,167
57200	Loan Administration Fees	9,158	8,557	7,950	7,950	7,336
57300	Bond Issue Cost Amortization	32,892	32,892	32,892	32,892	32,892
		2,093,438	2,074,238	2,099,087	2,121,087	2,248,719
	Income/(Loss) from Operations	1,078,978	1,220,870	1,248,413	1,109,013	1,260,229
Other expenditures						
	Budget Allocation of Administrative Expenses	332,782	379,427	397,772	382,590	393,563
57000	Principal Payment	799,824	824,729	849,657	849,657	864,610
		1,132,606	1,204,156	1,247,429	1,232,247	1,258,173
	Surplus/(Deficit) of Rate Revenue	(53,628)	16,714	984	(123,234)	2,056
WATER DIVISION CAPITAL EXPENDITURES						
56300	Automobiles	45,625	-	-		-
56400	Heavy Equipment	43,824	-	12,000	12,000	150,000
56430	Other Equipment	15,060	70,310	108,000	108,000	15,000
		104,509	70,310	120,000	120,000	165,000

SEWER DIVISION

DEPARTMENT 9300

Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Approved Budget	Amended FY 18-19 Budget	PROPOSED FY 19-20 BUDGET
Revenue						
43300	Sewer Service Charge	2,590,735	2,826,485	2,800,000	2,700,000	2,963,435
43310	Sewer Connection Fees	64,100	44,300	70,000	50,000	50,000
43311	Sewer Impact Fees	2,700	-	-	-	-
43320	Pretreatment Reimbursements	13,808	38,136	45,000	40,000	40,000
43380	Customer Reimburse - Sewer	992	-	3,000	1,500	1,000
		2,672,335	2,908,921	2,918,000	2,791,500	3,054,435
Expense						
51001	Salaries: Full-time	378,417	373,295	405,000	415,000	408,771
51003	Salaries: Overtime	27,503	27,447	30,000	35,000	32,000
51102	Medical and Life Ins.	73,189	70,519	88,000	80,000	72,616
51103	City Pension Contributions	135,466	210,397	93,000	96,000	106,050
51104	City FICA Contributions	22,938	23,540	25,000	28,000	27,328
51105	Medicare	5,365	5,505	6,200	6,500	6,391
52000	Telephone	3,600	4,190	4,000	4,000	4,500
52100	Electric - Buildings	180,766	192,492	170,000	195,000	195,000
52200	Natural Gas	5,606	8,092	8,000	8,000	8,000
52300	Water Service	946	554	1,300	1,300	1,000
52500	Waste Collection	4,127	3,859	5,000	5,000	4,500
52700	Internet & Cable Service	-	-	-	-	2,000
53000	General Office Supplies	30	-	-	-	-
53001	Books/Manuals/Periodicals	-	-	300	300	300
53010	General Operating Supplies	20,660	16,149	25,000	25,000	23,000
53011	Operating Chemicals	32,493	29,864	30,000	30,000	30,000
53200	Uniforms & Gear	6,157	6,003	6,000	8,000	7,000
53300	Fuel	8,260	11,337	10,000	14,000	13,000
53400	Small Tools & Equipment	7,087	5,129	6,000	6,000	6,000
54000	Legal Services	-	-	1,000	1,000	1,000
54011	Engineering Services	4,764	-	4,000	4,000	7,500
54090	Other Professional Services	27,809	30,277	25,000	30,000	30,000
54100	Advertising	111	-	800	800	1,000
54200	Equipment Rent/Lease	804	952	2,000	2,000	2,000
54500	Building & Grounds R&M	4,873	5,152	6,000	8,000	10,000
54510	Equipment R&M	127,630	154,561	135,000	135,000	150,000
54520	Vehicle R&M	3,593	2,831	6,000	6,000	6,000
54530	Infrastructure R&M	10,578	37,819	40,000	40,000	50,000
54630	Laboratory Analysis	23,766	26,064	30,000	40,000	30,000
54640	Sludge Disposal	115,492	118,817	110,000	120,000	120,000
54730	Postage & Shipping	52	-	-	-	-
54790	Other Services & Support	-	-	1,000	-	1,000
55020	Membership & Licenses	5,262	3,972	2,000	4,000	5,000
55021	Education & Training	2,406	2,605	1,000	3,000	5,000
55022	Conference/Meeting Expenses	-	230	1,000	1,000	1,500
55023	Meals & Travel	604	1,290	1,200	1,500	1,500
55030	Inventory Write-Off	-	-	-	-	11,000
55031	Bad Debt Write Off	11,846	8,596	12,000	12,000	12,000
55090	Contingency	-	-	5,000	40,000	10,000
56900	Depreciation Expense	952,639	962,779	940,000	970,000	970,000
57100	Interest Payment	25,423	22,906	20,575	20,575	18,009
57200	Loan Administration Fees	5,126	4,623	4,115	4,115	3,602
		2,235,388	2,371,846	2,260,490	2,400,090	2,393,567

Account	Description	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Approved Budget	Amended FY 18-19 Budget	PROPOSED FY 19-20 BUDGET
	Income/(Loss) from Operations	436,947	537,075	657,510	391,410	660,868
	Other expenditures					
	Budget Allocation of Administrative Expenses	332,782	379,427	397,772	382,590	393,563
57000	Principal Payment	250,951	253,467	250,951	250,951	258,574
		583,733	632,894	648,723	633,541	652,137
	Surplus/(Deficit) of Rate Revenue	(146,786)	(95,819)	8,787	(242,131)	8,731
SEWER DIVISION CAPITAL EXPENDITURES						
56300	Automobiles	-	-	90,000	90,000	50,000
56310	Heavy Vehicles	-	128,850	128,850	128,850	-
56430	Other Equipment	-	31,427	25,000	25,000	75,000
		50,000	50,000	243,850	243,850	125,000

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GLOSSARY OF TERMS

- **ACCRUAL BASIS OF ACCOUNTING** - All flows of resources (and thus all changes in net assets) during the year are recorded regardless of whether they involve cash flowing in or out of the government.
- **AMENDMENT** - A revision of the adopted budget that, when approved by the legislative body, replaces the original budget. Amendments to budgets occur throughout the fiscal year as spending priorities shift.
- **ANNUAL BUDGET** - A budget applicable to a single fiscal year.
- **ASSETS** - resources owned or controlled by a government, as a result of a past transaction or other event, that have a recognizable monetary value.
- **ASSIGNED FUND BALANCE** – The portion of fund balance that reflects the City’s intended use for a specific purpose.
- **AUTHORIZED POSITIONS** - Employee positions, which are authorized in the adopted budget, to be filled during the year.
- **AUDIT** - A comprehensive review of the manner in which the City’s resources were actually utilized. The main purpose of an audit is to issue an opinion on the fair presentation of the financial statements and to test the controls over the safekeeping of assets while making recommendations for improvement where necessary. The City’s annual audit is conducted by independent auditors.
- **BALANCE SHEET** - The financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with GAAP.
- **BASIS OF ACCOUNTING** - A term used to refer to when revenues, expenditures, expenses and transfers and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the timing of the measurements made regardless of the nature of the measurement. Governmental funds use the modified accrual basis of accounting; whereas proprietary funds use the full accrual basis.
- **BOND** - A written promise to pay a specified sum of money (called the face value or principal amount), at a specified date or dates in the future, i.e. maturity date(s), together with periodic interest at a specified rate. Sometimes, all or a substantial portion of the interest is included in the face value of the security.
- **BOND ANTICIPATION NOTE** - Short-term, interest bearing note issued by a government in anticipation of bonds to be issued at a later date. The notes are retired from proceeds of the bond issue to which they are related.
- **BUDGET** - A financial plan for a given fiscal year showing revenues and expenditures for different funds of the City.
- **BUDGET DOCUMENT** - The instrument prepared by the Finance Director’s office to present a comprehensive financial program to the City Council for consideration and adoption.
- **BUDGET YEAR** - The fiscal year of the City which begins on July 1 and ends on June 30.
- **CAPITAL ASSET** - Land, improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, infrastructure and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.
- **CAPITAL EXPENDITURES** - Expenditures that result in the acquisition of or addition to capital assets
- **CITY COUNCIL** - The City Council is the elected legislative body of the City of Berea that is responsible for board and commission vacancies and legislative and contractual duties as outlined in the City Charter and State Law. The City Council is comprised of eight members and, elected at large on a non-partisan basis, every two years.
- **COMMITTED FUND BALANCE** - The portion of fund balance that represents resources whose use is constrained by limitations that the City imposes upon itself.
- **CONTINGENCY** - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise included in the budgeted.
- **DEBT** - An obligation resulting from the borrowing of money or from the purchase of goods and services.
- **DEBT SERVICE** - The amount of money the City is required to expend for interest and principal payments on its outstanding bonded debt.

- **DEFERRED REVENUE** - Liabilities representing resources received by a government that do not yet qualify to be recorded as revenue.
- **DEPARTMENT** - An administrative agency of the City having management responsibility for an operation or a group of related services within a functional area.
- **DEPRECIATION** - Expiration in the service life of fixed assets, attributable to wear and tear, deterioration, action by physical elements, inadequacy and obsolescence.
- **EMPLOYEE BENEFITS** - For the purpose of budgeting, this term refers to the City's cost of health insurance, pension contributions, social security contributions, life insurance premiums, workers' compensation and unemployment costs.
- **EXPENDITURE** - Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service, capital outlays, intergovernmental grants, entitlements and shared revenues.
- **FISCAL YEAR** - A 12-month period to which the Operating Budget applies, at the end of which the City determines its financial position and its results of operations. The City's fiscal year runs from July 1 through June 30.
- **FIXED ASSETS/CAPITAL ASSETS** - Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Fixed Assets include buildings, equipment, and improvements other than buildings and land. In the private sector, these assets are referred to most often as property, plant and equipment.
- **FTE -full time equivalent** - The number of authorized personnel on a full-time basis.
- **FUNCTION/DEPARTMENT/DIVISION OR ACTIVITIES** - the City of Berea's Operating Budget expenditures are divided into a hierarchy.
 - A Function is a group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible. Expenditure functions relate to the principal purpose/service for which expenditures are made.
 - A Department is an organizational or budgetary breakdown within many City funds. Each department serves a specific function or functions within the given fund entity.
 - Departments can be further subdivided into Divisions or Activities, which are usually associated with working groups having a more limited set of work responsibilities.
- **FUND** - A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.
- **FUND ACCOUNTING** - The core of governmental accounting is the fund, which is an accounting entity consisting of a set of self-balancing accounts. Individual funds are typically earmarked for particular purposes or activities.
- **FUND BALANCE** - The difference between a fund's assets and liabilities. An adequate fund balance is necessary for numerous reasons, such as to have funds available in case of an emergency or unexpected events, to maintain or enhance the City's financial position and related bond rating, to provide cash for operations prior to receipt of property tax revenues, and to maximize investment earnings.
- **FUNDING SOURCE** - Identifies the source of revenue to fund both the operating and capital appropriations.
- **GENERAL FUND** - The chief operating fund of a government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.
- **GENERALLY ACCEPTED ACCOUNTING PRINCIPLES(GAAP)** - Uniform minimum standards and guidelines for financial accounting and reporting. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).
- **GOALS** - Statements of broad direction, purpose or intent based on the needs of the community. A goal is general and timeless.
- **GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB)** - The authoritative accounting and financial reporting standard-setting body for governmental entities.
- **GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA)** - An association of public finance professionals founded in 1906 as the Municipal Finance Officers Association. The GFOA has

played a major role in the development and promotion of GAAP for state and local government since its inception and has sponsored the Certificate of Achievement for Excellence Programs in budgeting and financial reporting since 1946.

- **GOVERNMENTAL FUNDS** - Funds used to account for tax-supported activities. There are five different types of governmental funds; the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.
- **INFRASTRUCTURE** - Assets that are immovable and of value only to the governmental unit such as streets, drainage, electric distribution, water distribution, and sewer systems.
- **INTERGOVERNMENTAL REVENUE** - The funds received from another governmental entity, such as the Federal, State, and County governments.
- **LIABILITIES** - amounts a government owes.
- **LINE ITEM BUDGET** - A budget prepared along departmental lines that focuses on what is to be purchased.
- **LONG-TERM DEBT** - Includes long-term liabilities associated with governmental activities. Includes bonds, notes and capital lease obligations.
- **MODIFIED ACCRUAL BASIS** - The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g. bond issue proceeds) are recognized when they become susceptible to accrual, which is when they become both “measurable” and “available” to finance expenditures of the current period. “Available” means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recognized when the fund liability is incurred except for (1) inventories of materials and supplies that may be considered expenditures either when purchased or when used, and (2) prepaid insurance and similar items that may be considered expenditures either when paid for or when consumed. All governmental funds, expendable trust funds, and agency funds are accounted for using the modified accrual basis of accounting.
- **NONSPENDABLE FUND BALANCE** – Amount of Fund Balance that are inherently nonspendable, must be maintained intact (endowment fund principal) or other assets (prepaids or long term receivables).
- **OBJECTIVES** - Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.
- **ORDINANCE** - A law set forth by a governmental entity, usually a municipal government.
- **PROPRIETARY FUND** - A fund established to account for operations financed and operated in a manner similar to private business enterprises. The City maintains one Enterprise Fund, Berea Municipal Utilities.
- **PAY-AS-YOU-GO BASIS** - A term used to describe a financial policy by which capital outlay is financed from current revenues rather than through borrowing.
- **PERFORMANCE MEASURES** - Used for service efforts and accomplishments reporting.
- **POLICY** - A document that defines a course or method of action to make future decisions based on goals and acceptable procedures.
- **REVENUE** - This term designates additions to assets, which do not increase any liability, do not represent the recovery of expenditures, and do not represent contributions of fund capital.
- **SPECIAL REVENUE FUNDS** – Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects.
- **STATUTE** - A written law enacted by a duly organized and constituted legislative body.
- **TAX BASE** - The value of all taxable real property in the City each year as certified by the Assessor. The tax base represents net value after all abatements and exemptions.
- **TRANSFERS IN/OUT** - Amounts transferred from one fund to another to assist in financing the services for the recipient fund.
- **UNASSIGNED FUND BALANCE** – The portion of Fund Balance which is not assigned for any specific purpose or use.