



CITY OF BEREA KENTUCKY



**FISCAL YEAR
2020-2021**

PROPOSED BUDGET

**OVERVIEW OF ALL GOVERNMENTAL FUNDS
FY 2020-2021 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*	\$ 10,500,000	\$ 271,500	\$ 1,000,000	\$ 142,120	\$ 52,345	\$ -	\$ 33,570	\$ -	\$ 79,428	\$ 12,078,963
REVENUE										
Tax	898,000	243,500	825,000	-	-	-	-	-	-	1,966,500
Licenses & Permits	7,525,000	-	-	-	-	-	-	-	-	7,525,000
Charges for Service	70,000	-	78,000	-	-	-	-	-	-	148,000
Fines & Forfeitures	22,000	-	500	-	15,000	-	7,000	-	-	44,500
Intergovernmental Revenues	938,500	-	15,000	-	-	-	-	-	-	953,500
Investment Income	76,000	200	5,200	620	30	-	20	-	40	82,110
Other Financing Sources	57,500	-	20,000	-	-	-	-	-	-	77,500
Transfers to/from Other Funds	1,457,500	-	(310,000)	50,000	-	-	-	-	-	1,197,500
TOTAL REVENUE	11,044,500	243,700	633,700	50,620	15,030	-	7,020	-	40	11,994,610
EXPENDITURES										
Personnel Services	7,632,050	-	331,000	-	-	-	-	-	-	7,963,050
Utility Services	463,790	-	42,500	-	-	-	-	-	-	506,290
Materials & Supplies	568,150	-	18,200	-	-	-	-	-	-	586,350
Services & Support	1,631,200	225,200	316,500	-	-	-	-	-	-	2,172,900
Other Expenditures	487,800	-	123,000	-	10,000	-	-	-	2,000	622,800
Capital Outlay	1,680,592	-	-	50,000	-	-	-	-	-	1,730,592
Debt Service	471,562	-	176,000	-	-	-	-	-	-	647,562
TOTAL EXPENDITURES	12,935,144	225,200	1,007,200	50,000	10,000	-	-	-	2,000	14,229,544
Revenue Over/Under	(1,890,644)	18,500	(373,500)	620	5,030	-	7,020	-	(1,960)	(2,234,934)
ENDING FUND BALANCE	8,609,356	290,000	626,500	142,740	57,375	-	40,590	-	77,468	9,844,029

OVERVIEW OF ALL GOVERNMENTAL FUNDS - BY FUNCTION

FY 2020-2021 BUDGET

	General Fund	Road Aid	Tourism	Industrial Dev.	Police Restricted - State	Berea Corridor	Police Restricted - Fed	US 25 North	Craft Festival	TOTAL
TOTAL FUND BALANCE @ JULY 1	\$ 10,500,000	\$ 271,500	\$ 1,000,000	\$ 142,120	\$ 52,345	\$ -	\$ 33,570	\$ -	\$ 79,428	\$ 12,078,963
REVENUE										
Tax	1,921,000	243,500	825,000	-	-	-	-	-	-	2,989,500
Licenses & Permits	6,505,000	-	-	-	-	-	-	-	-	6,505,000
Charges for Service	70,000	-	78,000	-	-	-	-	-	-	148,000
Fines & Forfeitures	22,000	-	500	-	15,000	-	7,000	-	-	44,500
Intergovernmental Revenue	938,500	-	15,000	-	-	-	-	-	-	953,500
Investment Income	76,000	200	5,200	620	30	-	20	-	40	82,110
Other Financing Sources	252,000	-	20,000	-	-	-	-	-	-	272,000
Transfers To/From Other Funds	1,260,000	-	(310,000)	50,000	-	-	-	-	-	1,000,000
TOTAL REVENUE	11,044,500	243,700	633,700	50,620	15,030	-	7,020	-	40	11,994,610
EXPENDITURE SUMMARY BY DEPARTMENT:										
General Government										
General Services	1,065,562	-	-	-	-	-	-	-	-	1,065,562
Administration Department	463,000	-	-	-	-	-	-	-	-	463,000
Business Development	127,900	-	-	50,000	-	-	-	-	-	177,900
Mayor and City Council	463,100	-	-	-	-	-	-	-	-	463,100
IT	281,550	-	-	-	-	-	-	-	-	281,550
Finance	404,950	-	-	-	-	-	-	-	-	404,950
Capital Projects	1,139,400	-	-	-	-	-	-	-	-	1,139,400
Total Administration	3,945,462	-	-	50,000	-	-	-	-	-	3,995,462
Public Safety										
Police	3,044,000	-	-	-	10,000	-	6,000	-	-	3,060,000
Fire	2,643,542	-	-	-	-	-	-	-	-	2,643,542
Total Public Safety	5,687,542	-	-	-	10,000	-	6,000	-	-	5,703,542
Public Works										
Public Works Operations	1,988,400	225,200	-	-	-	-	-	-	-	2,213,600
GIS	193,550	-	-	-	-	-	-	-	-	193,550
Total Public Works	2,181,950	225,200	-	-	-	-	-	-	-	2,407,150
Parks										
Parks Operation	554,390	-	-	-	-	-	-	-	-	554,390
Swimming Pool	111,000	-	-	-	-	-	-	-	-	111,000
Intergenerational Center	23,700	-	-	-	-	-	-	-	-	23,700
Total Parks	689,090	-	-	-	-	-	-	-	-	689,090
Tourism										
	-	-	1,007,200	-	-	-	-	-	2,000	1,009,200
Codes and Planning										
	431,100	-	-	-	-	-	-	-	-	431,100
TOTAL EXPENDITURES	12,935,144	225,200	1,007,200	50,000	10,000	-	6,000	-	2,000	14,235,544
REVENUE OVER/(UNDER) EXPENDITURES	(1,890,644)	18,500	(373,500)	620	5,030	-	1,020	-	(1,960)	(2,240,934)
ENDING FUND BALANCE	\$ 8,609,356	\$ 290,000	\$ 626,500	\$ 142,740	\$ 57,375	\$ -	\$ 34,590	\$ -	\$ 77,468	\$ 9,838,029

FUND SUMMARY

	AUDITED 2017-2018 ACTUAL	AUDITED 2018-2019 ACTUAL	ORIGINAL 2019-2020 BUDGET	AMENDED 2019-2020 BUDGET	PROPOSED 2020-2021 BUDGET
TOTAL FUND BALANCE @ JULY 1	\$ 9,696,061	\$ 11,548,665	\$ 11,400,000	\$ 11,063,136	\$ 10,500,000
FUND BALANCE RESERVE	2,700,000	2,700,000	2,700,000	2,700,000	2,700,000
CAPITAL SINKING FUND	2,250,000	2,850,000	3,450,000	3,450,000	2,914,000
FUND BALANCE AVAILABLE FOR BUDGET	\$ 4,746,061	\$ 5,998,665	\$ 5,250,000	\$ 4,913,136	\$ 4,886,000
REVENUE					
Property Tax	880,791	919,385	840,480	830,480	898,000
Licenses & Permits	10,022,079	10,062,831	8,862,000	8,905,000	7,525,000
Charges for Service	168,203	158,143	132,800	132,800	70,000
Fines & Forfeitures	39,171	63,826	26,700	26,700	22,000
Intergovernmental Revenues	1,119,833	444,244	771,500	1,107,750	938,500
Investment Income	52,460	136,142	51,100	51,100	76,000
Other Financing Sources	15,783,949	164,061	539,275	67,200	57,500
Transfers (to)/from Other Funds	-	(340,000)	215,445	540,481	1,457,500
TOTAL REVENUE	28,066,486	11,608,632	11,439,300	11,661,511	11,044,500
EXPENDITURE SUMMARY BY DEPARTMENT:					
General Government					
General Services	10,383,877	842,042	953,080	991,580	1,065,562
Administration Department	444,367	444,125	670,337	624,400	463,000
Business Development	138,335	62,928	264,005	220,150	127,900
Mayor and City Council	475,001	459,351	532,300	557,800	463,100
IT	195,282	300,231	305,249	275,249	281,550
Finance	431,224	470,736	961,200	511,200	404,950
Capital Projects	5,336,247	643,106	1,310,000	1,917,000	1,139,400
Total Administrative	17,404,333	3,222,519	4,996,171	5,097,379	3,945,462
Public Safety					
Police	2,668,886	3,039,559	3,477,500	3,590,000	3,044,000
Fire	2,641,680	2,023,818	2,935,600	2,946,792	2,643,542
Total Public Safety	5,310,566	5,063,377	6,413,100	6,536,792	5,687,542
Public Works					
Public Works Operations	1,937,060	2,239,524	3,007,585	2,774,385	1,988,400
GIS	153,585	170,776	272,061	274,347	193,550
MS4	9,358	-	-	-	-
Total Public Works	2,100,003	2,410,300	3,279,646	3,048,732	2,181,950
Codes and Planning	432,000	411,178	504,148	470,148	431,100
Parks					
Parks Operation	590,508	710,268	966,781	939,240	554,390
Swimming Pool	352,781	293,359	234,441	232,441	111,000
Intergenerational Center	60,649	33,163	43,700	43,700	23,700
Total Parks	1,003,938	1,036,790	1,244,922	1,215,381	689,090
TOTAL EXPENDITURES	26,250,840	12,144,164	16,437,987	16,368,432	12,935,144
REVENUE OVER/(UNDER) EXPENDITURES	1,815,646	(535,532)	(4,998,687)	(4,706,921)	(1,890,644)
UNALLOCATED FUND BALANCE AT 6/30	\$ 6,561,707	\$ 5,463,133	\$ 251,313	\$ 206,215	\$ 2,995,356
FUND BALANCE SUMMARY at JUNE 30					
Fund Balance Reserve	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000	\$ 2,700,000
Capital Sinking Fund	2,250,000	2,850,000	3,450,000	3,450,000	2,914,000
Unallocated	6,561,707	5,463,133	251,313	206,215	2,995,356
TOTAL ENDING FUND BALANCE	\$ 11,511,707	\$ 11,013,133	\$ 6,401,313	\$ 6,356,215	\$ 8,609,356

GENERAL FUND REVENUE

Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	FY 20-21
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	BUDGET
41000	General Property Taxes	706,262	736,785	680,000	680,000	775,000
41010	Vehicle Property Tax	62,610	68,212	50,000	50,000	50,000
41020	Public Service Property Tax	18,933	15,808	13,500	13,500	14,000
41030	Delinquent Property Tax	10,342	8,026	10,000	10,000	10,000
41040	In Lieu of Property Taxes	19,300	22,866	19,300	9,300	9,000
41050	Bank Depository Fees	63,344	67,687	67,680	67,680	40,000
41100	State Telecommunication Tax	123,749	126,779	123,000	123,000	123,000
41200	Franchise Fee	1,044,220	1,038,731	935,000	935,000	900,000
42000	Business License	12,955	12,575	9,000	9,000	9,000
42010	OL - Payroll	6,694,351	6,652,434	6,000,000	6,000,000	4,800,000
42020	OL - Net Profit	900,843	966,561	850,000	850,000	650,000
42030	OL - Insurance	1,056,742	1,068,168	800,000	800,000	900,000
42040	OL - Individual	47,722	63,031	25,000	25,000	40,000
42050	Alcoholic Beverage License	1,200	2,050	4,000	4,000	-
42050	Alcoholic Beverage Regulatory Fee	29,756	28,597	15,000	15,000	7,000
42100	Building Permits	59,648	45,540	50,000	93,000	50,000
42110	Electrical Permits	35,731	36,551	35,000	35,000	30,000
42120	Mechanical Permits	13,635	20,115	15,000	15,000	15,000
42200	Burn Permits	2	-	-	-	-
42300	Street Cut Permits	1,525	1,700	1,000	1,000	1,000
43280	Customer Reimbursement	9,196	6,922	3,000	3,000	3,000
44000	Plat Review Fees	6,915	7,264	4,500	4,500	4,000
44010	Demolition/Clean Up	-	683	100	100	-
44200	Court costs	17,544	17,310	12,000	12,000	5,000
44210	Accident Reports	4,245	3,770	2,000	2,000	2,000
44220	Fingerprint Fees	1,290	1,150	1,000	1,000	1,000
44230	Special Police Services	22,215	22,767	15,000	15,000	10,000
44240	Charitable Event	-	2,816	1,000	1,000	-
44300	Park Concessions	15,822	11,328	14,000	14,000	7,000
44310	Pool Concessions	26,130	23,252	22,000	22,000	10,000
44320	Softball Fees	-	-	200	200	-
44330	Swimming Pool Fees	72,053	64,632	60,000	60,000	30,000
44340	Aerobics Classes	1,989	3,172	1,000	1,000	1,000
45000	Parking Fines	4,835	10,575	4,000	4,000	1,000
45010	Court Restitution	100	380	100	100	-
45020	Codes Violation	2,310	10,744	1,600	1,600	-
45050	Penalties & Interest	31,926	42,128	21,000	21,000	21,000
46000	County SRO	81,645	98,684	120,000	120,000	120,000
46100	Police Incentive	138,502	151,436	140,000	140,000	140,000
46110	Fire Incentive	112,175	118,798	101,000	101,000	100,000
46111	Volunteer Fire State Aid	11,000	10,500	10,500	10,500	10,500
46200	County Fire Contribution	38,000	38,000	38,000	38,000	68,000
46210	County Park Contribution	-	-	-	-	-
46300	Grant Proceeds	738,511	26,826	362,000	698,250	500,000
47000	Interest on Checking	1,586	874	1,100	1,100	1,000
47100	Interest on CDs	50,874	135,268	50,000	50,000	75,000
48010	Cell Tower Rent	13,132	14,745	12,000	12,000	12,000
48020	Park Rental Fees	3,240	2,994	3,000	3,000	1,500
48030	Field Rental Fees	1,350	275	1,000	1,000	-
48040	Folk Center Rental Fees	14,700	15,404	15,000	15,000	7,000
48050	IGC - Rent	4,200	2,800	4,200	4,200	4,000
48060	IGC - Utilities	16,553	14,638	12,500	12,500	13,000

Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	FY 20-21
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	BUDGET
48070	Courtroom Rent	23,475	23,475	23,475	-	-
48080	Broadway Center Rent	7,925	6,350	5,500	5,500	3,000
48090	Misc Rent & Royalties	600	-	600	-	-
48200	Insurance Proceeds	40,555	19,800	-	-	-
48300	Financing Proceeds	15,598,582	-	-	-	-
48600	Sale of Capital Asset	39,008	44,212	3,000	3,000	-
48900	Miscellaneous Income	11,433	12,446	8,000	8,000	14,000
49000a	Transfer To Other Funds	-	(340,000)	-	(75,000)	(50,000)
49000b	Transfer From Other Funds	50,000	50,000	215,445	615,481	1,310,000
49100	Administrative Transfer	-	-	448,000	-	197,500
		28,116,486	11,658,633	11,439,300	11,661,511	11,044,500

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Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	FY 20-21
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	BUDGET
51001	Salaries: Full-time	-	-	-	-	-
51002	Salaries: PT/Seasonal/Temp	13,368	13,607	14,194	6,194	-
51003	Salaries: Overtime	-	-	500	-	-
51102	Medical and Life Ins.	-	-	-	-	-
51103	City Pension Contributions	-	-	-	-	-
51104	City FICA Contributions	829	844	911	911	-
51105	Medicare	194	197	213	213	-
52100	Electric - Buildings	49,118	53,628	52,000	52,000	54,000
52200	Natural Gas	8,614	7,165	9,000	9,000	9,000
52300	Water Service	1,265	1,668	2,000	2,000	2,000
52400	Sewer Service	1,015	1,408	1,700	1,700	2,000
52500	Waste Collection	2,977	3,890	3,900	3,900	4,000
53010	General Operating Supplies	1,981	5,736	3,500	3,500	4,000
53040	Janitorial Supplies	11,520	6,822	10,000	10,000	10,000
54200	Equipment Rent/Lease	3,600	-	-	-	-
54310	Unemployment Insurance	-	-	8,000	8,000	8,000
54320	Employee Disability Insurance	5,026	6,110	6,100	6,100	7,000
54330	Workers Comp. Insurance	165,726	225,023	245,000	245,000	210,000
54340	Property Insurance	64,483	41,822	60,000	60,000	60,000
54350	General Liability Insurance	84,356	103,027	106,000	125,000	125,000
54500	Building & Grounds R&M	27,719	51,370	40,000	60,000	50,000
54510	Equipment R&M	2,098	3,761	4,000	4,000	4,000
54750	Cleaning Services	17,077	54,704	56,000	64,000	40,000
55012	Cash Over/Short	(10)	1	-	-	-
55100	Special Programs	287	4,773	5,000	5,000	5,000
57000	Principal Payment	9,839,811	-	-	-	146,500
57100	Interest Payment	82,825	256,488	325,062	325,062	325,062
		10,383,877	842,042	953,080	991,580	1,065,562

**GENERAL GOVERNMENT (1000)
BUDGET JUSTIFICATION
AND EXPLANATIONS**

PERSONNEL SERVICES

51001 Salaries Full-time – 0.00

51002 Salaries PT/Seasonal/Temp – Project Manager (Part-Time) Position removed from budget.

52200 thru 52500 – Utility Cost for the following buildings: City Hall, City Annex, and Broadway Center.

MATERIALS AND SUPPLIES

53010 General Operating Supplies - Supplies such as survey stakes, flagging, monuments, etc.; – Slight adjustment is needed due to increases in costs.

53040 Janitorial Supplies - \$10,000 is the expense for all departments except Parks, Utilities, and Tourism.

SERVICES AND SUPPORT

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

54310 Unemployment Insurance – Expense for all employees located in General Fund. Total Requested - \$8,000

54320 Employee Disability Insurance – The City purchases long term disability coverage for all employees with less than 5 years of service credit. After 5 years, the employee is vested in the CERS retirement program through which Disability Coverage is provided. Total Requested - \$7,000

54330 Worker's Comp. Insurance – The premium for Worker's Comp is determined by an annual audit of increased wages (October) from the prior year and the experience of usage factor of our employees. The City has a few open cases. Total Requested - \$210,000

54500 Building & Grounds R&M – General or unexpected repairs to City owned property.

54510 Equipment R&M – General repair of City owned equipment.

54750 Cleaning Services – Outsourced cleaning service for City Hall. Total Requested - \$40,000.

OTHER EXPENDITURES

55100 Special Programs – Signal Maintenance & Street Light Additions

57000 Principal Payment – Rural Development does require a principal payment this fiscal year.

57100 Interest Payment – Interest only payment on the Rural Development loan for City Hall

Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	FY 20-21
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	BUDGET
51001	Salaries: Full-time	178,305	180,005	280,480	303,000	203,000
51002	Salaries: PT/Seasonal/Temp	8,629	11,701	66,746	22,000	-
51003	Salaries: Overtime	-	-	2,400	2,400	1,000
51102	Medical and Life Ins.	19,009	18,314	18,603	19,000	19,000
51103	City Pension Contributions	33,683	38,641	68,061	74,000	49,500
51104	City FICA Contributions	10,823	17,154	21,677	22,000	13,000
51105	Medicare	2,531	4,012	5,070	5,000	3,000
53000	General Office Supplies	3,205	4,932	4,000	5,000	6,000
53001	Books/Manuals/Periodicals	333	760	3,000	3,000	3,000
53200	Uniforms & Gear	97	95	500	1,000	-
53300	Fuel	43	36	1,000	1,000	-
53400	Small Tools & Equipment	-	-	2,500	2,500	2,500
53500	Office Furniture & Equipment	1,752	3,143	1,500	2,000	2,000
54000	Legal Services	126,348	80,264	72,000	80,000	80,000
54090	Other Professional Services	37,119	52,597	40,000	40,000	40,000
54100	Advertising	8,183	7,037	8,000	8,000	8,000
54200	Equipment Rent/Lease	6,226	8,437	9,800	9,800	9,800
54520	Vehicle R&M	-	-	200	200	200
54730	Postage & Shipping	1,927	10,673	12,000	12,000	11,000
54740	Printing & Copy Services	392	1,328	500	500	1,000
55020	Membership & Licenses	4,471	4,306	5,000	5,000	5,500
55021	Education & Training	350	-	800	3,000	3,000
55022	Conference/Meeting Expenses	255	691	3,000	3,000	2,000
55023	Meals & Travel	686	-	500	1,000	500
56300	Automobiles	-	-	43,000	-	-
		444,367	444,125	670,337	624,400	463,000

**ADMINISTRATION (1005)
BUDGET JUSTIFICATION
AND EXPLANATIONS**

PERSONNEL SERVICES

51001 Salaries Full-time – \$203,000

This line reflects (3) Full-time employees; City Administrator, City Clerk, and Human Resource Officer.

51002 Salaries PT/Seasonal/Temp – Part-time employee for HRC removed from budget.

51003 Salaries Overtime - Maintained for possible emergency needs

51102 Medical and Life Ins. - \$19,000

51103 City Pension Contributions – \$49,000

51104 City FICA Contributions - \$13,000

51105 Medicare - \$3,000

MATERIALS AND SUPPLIES

53000 General Office Supplies – Supplies that are needed to perform office work – pens, paper, etc.

53001 Books/Manuals/Periodicals – Materials needed to perform job duties within the administration.

53200 Uniforms & Gear – attire with official logo to perform duties within the Administration.

53300 Fuel – Vehicles used by administration for travel do require fuel for purchase.

53400 Small Tools & Equipment – Material for safety equipment and computer equipment.

53500 Office Furniture & Equipment – Funds provided for incidental needs.

SERVICES AND SUPPORT

54000 Legal Services – Contractual Legal services with Coy, Gilbert, Shepherd, and Wilson.

54090 Other Professional Services – funding Engineering, and Architectural services on special projects.

54100 Advertising – Publication of meeting notices, ordinances, bid requests and job postings.

54200 Equipment Rent/Lease – Funds from this line item covers the lease and rental agreements for the copy machine.

54520 Vehicle R&M – Funding for vehicle repair.

54730 Postage & Shipping – Funds used for postage and shipping items from the Administration.

54740 Printing and Copying Services – Funds are used to outsource large printing and copying services for special projects.

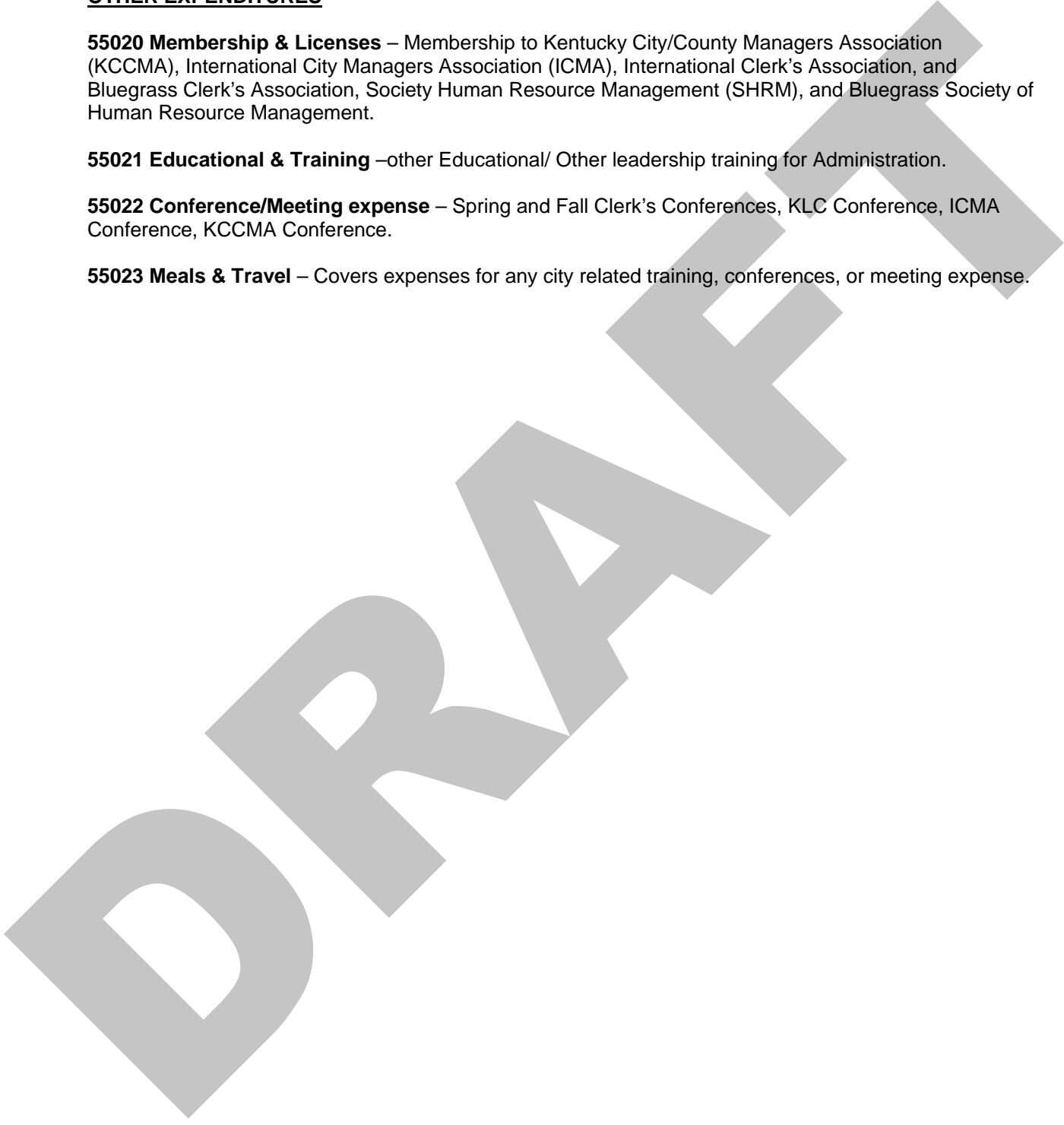
OTHER EXPENDITURES

55020 Membership & Licenses – Membership to Kentucky City/County Managers Association (KCCMA), International City Managers Association (ICMA), International Clerk's Association, and Bluegrass Clerk's Association, Society Human Resource Management (SHRM), and Bluegrass Society of Human Resource Management.

55021 Educational & Training –other Educational/ Other leadership training for Administration.

55022 Conference/Meeting expense – Spring and Fall Clerk's Conferences, KLC Conference, ICMA Conference, KCCMA Conference.

55023 Meals & Travel – Covers expenses for any city related training, conferences, or meeting expense.



Account	Description	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 APPROVED BUDGET	AMENDED FY 19-20 BUDGET	FY 20-21 BUDGET
51001	Salaries: Full-time	58,344	18,270	113,825	60,000	58,000
51002	Salaries: Part-Time/Seasonal	12,305	14,510	15,990	9,000	-
51102	Medical and Life Ins.	6,226	1,556	22,923	23,000	5,600
51103	City Pension Contributions	11,301	3,356	27,386	15,000	14,000
51104	City FICA Contributions	4,413	2,034	8,049	4,200	3,600
51105	Medicare	1,032	476	1,882	1,000	850
52600	Website & Email Hosting	19	628	100	100	3,000
53000	General Office Supplies	2,498	548	3,000	3,000	3,000
53001	Books/Manuals/Periodicals	-	-	200	200	200
53200	Uniforms & Gear	264	-	400	400	400
53300	Fuel	1,402	126	2,400	2,400	-
53500	Office Furniture & Equipment	64	-	250	250	250
54010	Consulting Services	9,363	3,983	5,000	39,000	20,000
54090	Other Professional Services	5,091	300	6,500	6,500	2,500
54100	Advertising	474	967	2,500	2,500	2,000
54520	Vehicle R&M	-	-	500	500	-
54730	Postage Shipping	-	-	300	300	-
54740	Printing & Copy Services	-	561	1,000	1,000	1,000
55020	Membership & Licenses	1,400	330	6,200	6,200	5,500
55021	Education & Training	800	200	12,000	12,000	1,000
55022	Conference/Meeting Expenses	3,912	467	8,600	8,600	1,000
55023	Meals & Travel	2,057	1,179	5,000	5,000	1,000
55100	Special Programs	17,370	13,437	20,000	20,000	5,000
		138,335	62,928	264,005	220,150	127,900

**BUSINESS DEVELOPMENT
BUDGET JUSTIFICATION
AND EXPLANATIONS FY 2020-2021**

PERSONNEL SERVICES

51001 Salaries: Full Time – \$58,000. Salaries reflects one full time employee.

51002 Salaries: Part-Time/Seasonal/Temp – This reflects no part time employee.

51102 Medical & Life Ins.- \$5,600.

51103 City Pension Contributions - \$14,000.

51104 City FICA Contributions - \$\$3,600.

51105 Medicare - \$850.

UTILITIES

52600 - Website & Email Hosting - \$3,000. Annual renewal of bereabusinesdevelopment.com, bereaeconomicdevelopment.com and Basic Site Lock \$100. WordPress site is \$179.88 per year, website security is \$239.88 per year, SSL is \$79.99 per year, domain for bereaeconomicdevelopment.com is \$53.97 every three years and the domain for bereabusinesdevelopment.com is \$53.97 every 3 years. All of these will expire on 07/17/2020 bringing the total to \$707.69: \$2,200. Will be used to design a new website for the city page and delete the other two web sites upon completion of the new city site.

MATERIALS & SUPPLIES

53000 General Office Supplies - \$3,000. Items necessary to operate an office. Includes letterhead, paper, file folders, pens, printer toner, etc. This also budgets for a customer relationship documents.

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

53200 Uniforms & Gear - \$400. This fund will be used to purchase button down shirts /polos tees with the City of Berea logo.

53300 Fuel - \$0000. This represents NO projected fuel cost for business travel.

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

SERVICES & SUPPORT

54090 Consulting Services - \$20,000. This budgeted amount represents one Economic Development Consulting Group.

54090 Other Professional Services - \$2,500. In FY20- 21 the priority for the Business Development department will continue to increase its commercial footprint. This represents the budgeted cost of additional photography work for vacant properties etc., and designers to develop promotional materials, interactive maps, and other marketing materials.

54100 Advertising – \$2,000. Specific areas/methods of advertisement for community classes:

54520 Vehicle R&M - \$000. This budgeted amount reflects no maintenance on vehicle.

OTHER EXPENDITURES

54730 Postage & Shipping -\$000.- This reflects no expenses for package / shipping.

54740 Printing & Copy Services - \$1000. This covers basic brochure, fliers, and any other printing service for the Business Development department and classes. This would also cover brochures for special called industry presentations.

55020 Professional Memberships & Licenses - \$5,500. This represents several professional memberships that assist in our ability to network, be informed, and market Berea with other industry professionals and regional partners. A list of these memberships is included below.

Kentucky United	\$3,500
Bluegrass Alliance	\$1,500
Southern Economic Development Council	\$ 250
Kentucky Association of Economic Development	\$ 250

55021 Education & Training - \$1,000. This represents education and training events that may occur this year to be taught to the community.

\$1,000.

55022 Conferences/Meeting Expenses - \$1,000. This represents several conferences and meeting fees that assist in our ability to network, be informed, and market Berea with other industry professionals and regional partners.

KAED Fall Conference	\$ 250
KAED Spring Conference	\$ 250
KAED Best Practices Conferences	\$ 250
KY ABC Summit	\$ 250

55023 Meals & Travel - \$1,000. This represents the cost associated with traveling to several conferences and marketing trips.

Kentucky Travels	\$1,000
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55100 Special Programs - \$5,000 Funding in this category is being requested to continue and expand a series of workshops geared towards strengthening our existing businesses, growing our business support system, and supporting the development of new businesses.

Various Monthly Speakers	\$1,000
Industry Appreciation Lunch	\$1,500
Central Kentucky Job Fair	\$1,000
FastTrac 2021	\$ 500
Small Business appreciation Event	\$1,000

Account	Description	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 APPROVED BUDGET	AMENDED FY 19-20 BUDGET	FY 20-21 BUDGET
51002	Salaries: PT/Seasonal/Temp	50,400	50,572	52,800	52,800	52,800
51103	City Pension Contributions	-	344		-	1,200
51104	City FICA Contributions	3,125	3,125	3,300	3,300	3,300
51105	Medicare	731	731	800	800	800
54510	Equipment R&M	5,797	4,200	5,000	5,000	5,000
54770	Public Transportation	54,996	54,996	55,600	55,600	56,000
55020	Membership & Licenses	-	-	500	500	500
55022	Conference/Meeting Expenses	6,904	10,420	14,000	14,000	14,500
55090	Contingency	12,229	18,881	30,000	30,000	30,000
55100	Special Programs	29,564	58,583	50,000	50,000	-
55300	Animal Control - County	7,500	7,500	7,500	33,000	30,000
55310	Volunteer Firemen	36,000	35,500	36,000	36,000	35,000
55315	Berea Senior Citizens Center	-	-	-	-	10,000
55320	Bluegrass ADD	2,731	2,731	2,800	2,800	3,000
55330	Madison County Airport	156,000	25,000	25,000	25,000	25,000
55340	911 Support	109,025	186,769	249,000	249,000	196,000
55350	Berea Human Rights Commission	-	-	-	-	-
56230	Building Improvements	-	-	-	-	-
		475,001	459,351	532,300	557,800	463,100

**MAYOR/CITY COUNCIL (1010)
BUDGET JUSTIFICATION
AND EXPLANATIONS**

51002 Salaries: PT/Seasonal/Temp – \$52,800 - Monthly salaries paid to Mayor & Council Members

51103 City Pension Contributions - \$1,200

51104 City FICA Contributions- \$3,300

51105 Medicare - \$800

54510 Equipment R&M - \$5,000 - Maintain and upkeep of video equipment in council chambers

54770 Public Transportation - \$56,000 - The general funds support the cost of the day to day operation of the Berea Transit Service operated by Kentucky River Foothills.

55020 Membership & Licenses - \$500

KLC Membership dues.

55022 Conference/Meeting Expenses - \$14,500 - Employee Christmas appreciation event, Sister Region functions; meals for council work sessions, and the expense for training.

55090 Contingency - \$30,000 - To provide funds for any studies or projects that may be presented by the Council that is not specifically funded in the budget. The budgeted requests Discretionary funds for the Mayor.

55100 Special Programs - \$10,000 - Senior Citizen Program - \$10,000

55300 Animal Control - \$30,000 - Madison County Animal Shelter - \$30,000

55310 Volunteer Fireman - \$35,000 - Continued support for the Berea Volunteer Fire & Rescue

55320 Bluegrass ADD - \$3000 - Yearly Membership dues

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

55340 911 Support - \$196,000 - Annual day to day operational support. The three governments must come together to establish a means for generating cash for operations of the 911 Center. Revenue from land lines continue to diminish and the revenue on cell phones is not making up for that loss.

55350 Berea Human Rights Commission - \$0

56230 Building Improvements - \$0

Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	FY 20-21
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	BUDGET
51001	Salaries: Full-time	51,817	54,150	58,000	58,000	108,000
51003	Salaries: Overtime	-	-	1,500	1,500	1,500
51102	Medical and Life Ins.	6,452	6,285	6,307	6,307	12,000
51103	City Pension Contributions	9,986	11,689	13,955	13,955	26,500
51104	City FICA Contributions	3,150	3,602	3,596	3,596	7,000
51105	Medicare	737	842	841	841	2,000
52000	Telephone	43,199	43,421	42,000	42,000	45,000
52600	Website & Email Hosting	22,021	36,779	24,000	24,000	24,500
52700	Internet & Cable Service	16,800	17,251	22,000	22,000	23,000
53000	General Office Supplies	102	37	500	500	500
53001	Books/Manuals/Periodicals	17	-	500	500	500
53010	General Operating Supplies	-	73	1,000	1,000	1,000
53200	Uniforms & Gear	273	152	500	500	500
53300	Fuel	-	-	1,000	1,000	-
53400	Small Tools & Equipment	1,495	154	3,000	3,000	1,000
53500	Office Furniture & Equipment	3,415	3,982	8,000	8,000	4,000
54000	Legal Services	-	-	-	-	-
54011	Engineering Services	-	-	3,000	3,000	-
54012	IT Support & Service	27,275	-	10,000	10,000	-
54013	Software Maintenance	3,292	11,980	14,000	14,000	14,000
54510	Equipment R&M	242	-	3,500	3,500	3,500
54520	Vehicle R&M	-	15	1,000	1,000	1,000
54730	Postage & Shipping	9	-	50.00	50.00	50
54740	Printing & Copy Services	-	-	500	500	-
55020	Membership & Licenses	-	-	2,000	2,000	2,000
55021	Education & Training	5,000	793	6,000	6,000	3,000
55022	Conference/Meeting Expenses	-	-	2,500	2,500	500
55023	Meals & Travel	-	-	1,000	1,000	500
55090	Contingency	-	-	10,000	10,000	-
56300	Automobiles	-	12,534	-	-	-
56430	Other Equipment	-	96,494	65,000	35,000	-
		195,282	300,231	305,249	275,249	281,550

**INFORMATION TECHNOLOGY
BUDGET JUSTIFICATION
AND EXPLANATION**

PERSONNEL SERVICES

51001 Salaries – Full-Time- Requesting increase of \$50,000. This is to move the IT Technician salary into this budget. This line item is used to pay the Salary for the IT Director and IT Technician.

51002 Salaries – PT/Seasonal/Temp

51003 Salaries – Overtime- No requested increase

51102 Medical and Life Ins- Requesting increase of \$5693. This is also associated with moving the IT Technician into this budget. This line item is used to pay Medical and Life Insurance.

51103 City Pension Contributions- Requesting increase of \$12,545. This is also associated with moving the IT Technician into this budget. This line item is used to pay the City's pension contribution.

51104 City FICA Contributions- Requesting increase of \$3404. This is also associated with moving the IT Technician into this budget. This line item is used to pay the City FICA contribution.

51005 Medicare- Requesting increase of \$1159. This is also associated with moving the IT Technician into this budget. This line item is used to pay Medicare.

52000 Telephone - Requesting increase of \$3000 based on last year's numbers. This line item is to pay various City telephone related bills in city owned buildings.

52600 Website and Email Hosting – Requesting an increase of \$500 to add more Office E3 licensing. To Have Microsoft Host Email Accounts and full Office licenses with a 3-year contract.

52700 Internet & Cable Services - Requesting increase of \$500 to reflect new services. This line item is used to pay various City internet and cable related bills in city buildings.

53000 General Office Supplies - No requested increase from FY 19-20 Amended Budget. To purchase office supplies

53001 Books/Manuals/Periodicals - No requested increase from FY 19-20 Amended Budget. To purchase technical books and training guides

53010 General Operating Supplies - No requested increase from FY 19-20 Amended Budget. To purchase items that are necessary for IT to function and items that get used on a regular basis

53200 Uniforms & Gear - No requested increase from FY 19-20 Amended Budget. To purchase new/replacement work uniforms

53300 Fuel – Decrease of \$1000 from FY 19-20 Amended Budget. To pay for IT Vehicle fuel costs

53400 Small Tools & Equipment – Decrease of \$2000 from FY 19-20 Amended Budget. To purchase tools

53500 Office Furniture & Equipment – Decrease of \$4000 from FY 19-20 Amended Budget. Purchase of office furniture and computer equipment/printers

SERVICES AND SUPPORT:

54011 Engineering Services – Decrease of \$3000 from FY 19-20 Amended Budget. For outside specialized services to assist with technology issues/implementation

54012 IT Support & Service – Decrease of \$10,000 from FY 19-20 Amended Budget. For outside IT contract/hourly services

54013 Software Maintenance – No requested increase from FY 19-20 Amended Budget. For purchase of IT software and software renewals.

54510 Equipment R&M - No requested increase from FY 19-20 Amended Budget. To fix or replace any IT equipment that may fail throughout the year

54520 Vehicle R&M - No requested increase from FY 19-20 Amended Budget. For any IT Vehicle repair costs that may be needed

54740 Printing & Copy Services – Decrease of \$500 from FY 19-20 Amended Budget.

OTHER EXPENDITURES

54730 Postage & Shipping - No requested increase from FY 19-20 Amended Budget.

55020 Membership & Licenses - No requested increase from FY 19-20 Amended Budget. To join IT related groups and stay up-to-date on current technologies

55021 Education & Training – Decrease of \$3000 from FY 19-20 Amended Budget. To attend classes to learn new technologies/skills and stay up-to-date with technology

55022 Meeting Expenses – Decrease of \$2000 from FY 19-20 Amended Budget. To attend IT related conferences and seminars

55023 Meals & Travel – Decrease of \$500 from FY 19-20 Amended Budget. For expenses while traveling out of town for IT related classes or trainings

55090 Contingency – Decrease of \$10,000 from FY 19-20 Amended Budget.

56300 Automobiles - No requested increase from FY 19-20 Amended Budget. This line item is used to purchase vehicles for City IT use.

CAPITAL OUTLAY

56430 Other Equipment – Decrease of \$35,000 from FY 19-20 Amended Budget. To purchase critical IT infrastructure such as Servers and SAN storage arrays with values over \$5000

Account	Description	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 APPROVED BUDGET	AMENDED FY 19-20 BUDGET	FY 20-21 BUDGET
51001	Salaries: Full-time	228,728	404,406	425,000	425,000	371,500
51002	Salaries: PT/Seasonal/Temp	-	-	-	-	-
51003	Salaries: Overtime	498	1,986	6,000	6,000	6,000
51102	Medical and Life Ins.	35,547	69,138	70,000	70,000	57,500
51103	City Pension Contributions	44,067	87,496	106,000	106,000	91,000
51104	City FICA Contributions	13,087	28,413	27,500	27,500	23,500
51105	Medicare	3,061	6,645	6,500	6,500	5,500
53000	General Office Supplies	1,706	3,856	15,000	6,000	5,000
53001	Books/Manuals/Periodicals	1,586	766	1,500	1,500	1,500
53010	General Operating Supplies	4,432	4,016	5,000	5,000	5,000
53200	Uniforms & Gear	400	1,131	3,000	3,000	-
53500	Office Furniture & Equipment	2,550	6,487	4,000	4,000	2,500
54013	Software Maintenance	23,962	55,640	82,000	82,000	72,000
54090	Other Professional Services	64,980	96,880	94,000	94,000	94,000
54100	Advertising	1,453	2,121	1,500	1,500	750
54200	Rent/Lease	-	7,082	5,200	5,200	5,200
54510	Equipment R&M	-	-	6,500	6,500	6,500
54730	Postage & Shipping	-	31,550	48,000	48,000	48,000
54740	Printing & Copy Services	1,010	18,325	28,000	28,000	24,000
55011	Credit Card Processing Fees	-	-	-	-	-
55020	Membership & Licenses	1,248	1,484	1,500	1,500	1,500
55021	Education & Training	2,456	549	6,000	6,000	6,000
55023	Meals & Travel	456	341	4,000	4,000	1,000
56430	Other Equipment	-	-	15,000	-	-
49100	Transfer: Administrative Overhead	-	(357,577)	-	(426,000)	(423,000)
		431,224	470,736	961,200	511,200	404,950

**FINANCE DEPARTMENT
BUDGET JUSTIFICATION
AND EXPLANATIONS**

In March 2018, the billing and collections component of utilities operations were merged with the finance department. The general fund will be reimbursed by the utilities fund for direct expenses related to the billing and collections function. It is budgeted that \$423,000 will be reimbursed for these expenditures.

PERSONNEL SERVICES

51001 Salaries: Full-time - All full time hourly and salaried wages. Includes pay for sick, vacation and holidays used for nine full time employees. The Human Resources Office wages has been budgeted in the Finance Dept. in previous years but has been reassigned to the Administration Dept. for the FY20-21 budget. No increase in wages for any employees have been budgeted.

51003 Salaries: Overtime - All overtimes wages as defined by FLSA. Overtime in this department is typically results from meeting running late, emergency operations, cutoffs, billings or other out of the ordinary circumstances.

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

51103 City Pension Contributions - The City's portion of the employees' Pension Contribution. Budgeted at 26.95% for FY21.

51104 City FICA Contributions- The City's portion of the employees' FICA contribution. Currently at 6.2% for FY21.

51105 Medicare - The City's portion of the employee's Medicare contribution. Currently at 1.45% for FY21.

MATERIALS & SUPPLIES

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

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

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

53200 Uniforms & Gear - Logoed apparel for staff.

53500 Office Furniture & Equipment – Small office equipment such as scanners, printers, calculators and office furniture such as desks, chairs, filing cabinets, etc. No specific purchases are identified this year, the budget is intended to cover costs associated with replacing aging equipment should it fail during the year.

SERVICES & SUPPORT

54013 Software Maintenance – Annual maintenance fees on finance, utility billing and payroll software systems. This also includes software for the departments efile system and Itron meter reading software and equipment.

54090 Other Professional Services – Financial statement audit services, PVA Services, and other miscellaneous professional services such as drug testing the might occur throughout the year. The prior year's budgeted included a slight decrease based on the anticipation that property tax bills will be prepared in house whereas it had been outsourced in previous years. This did not materialize, therefore the FY21 budget includes costs associated with those services. A small increase has also budgeted in anticipation of Single Audit which is required when federal spending exceeds \$750,000.

54100 Advertising – Various legal notices and job ads.

54200 Rent/Lease – Includes lease charges on bill folder.

54510 Equipment R&M – Include maintenance costs for bill printer.

54730 Postage & Shipping – Includes postage charges to mail monthly utility billing and reminder notices. FY21 budget also includes post anticipated for mailing property tax bills, whereas that had been outsourced in previous years.

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

OTHER EXPENDITURES

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

Association of Government Accountants
Government Finance Officers Association
Kentucky Society of CPAs
Kentucky Occupational Licensing Association

55021 Education & Training – Continuing professional education (30 hrs/yr) for Finance Director to maintain CPA license. Includes tuition reimbursement for up to three classes for a CRS. Additional training and education as need arises.

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

Account	Description	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 APPROVED BUDGET	AMENDED FY 19-20 BUDGET	FY 20-21 BUDGET
56100	Land Purchase	159,563		-	70,000	-
56130	Other Land Improvements	4,989,902	91,552	50,000	50,000	-
56210	Building Construction	-	4,116	-	640,000	600,000
56230	Building Improvements	-	18,538	100,000	180,000	-
56430	Other Equipment	140,330	12,149	10,000	10,000	-
56600	Sidewalks/Shared Use Path	46,453	463,773	500,000	517,000	539,400
56610	Drainage Projects	-	52,978	500,000	300,000	-
56620	Street Design & Construction	-		150,000	150,000	-
		5,336,247	643,106	1,310,000	1,917,000	1,139,400

DRAFT

**CAPITAL PROJECTS (1035)
BUDGET JUSTIFICATION
AND EXPLANATIONS**

56100 Land Purchases – \$0 - Request no funding currently.

56130 Other Land Improvements - \$0

56210 Building Construction - \$600,000 - Continued funding for the Design and Construction of the Farmer's Market Multi-Use Pavilion. The City must make the purchase, and will be reimbursed by Tourism (\$250,000) GOAP (\$250,000), and USDA (\$100,000)

56230 Building Improvements - \$0.

56430 Other Equipment - \$0 - Request no funding currently.

56600 Sidewalks/Shared Use Paths - \$539,400

Brushy Fork Trail	\$122,000 is allotted for the building of the Brushy Fork Trail.
Scaffold Cane Trail	\$137,000 is budgeted for the design of the trail, 80% will be State funds.
Ellipse Street Trail	\$280,400 is budget for construction of which 80% will be State funds.

Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	FY 20-21
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	BUDGET
51001	Salaries: Full-time	1,372,029	1,564,215	1,736,000	1,750,000	1,740,500
51002	Salaries: PT/Seasonal/Temp	14,559	10,720	30,000	30,000	-
51003	Salaries: Overtime	124,566	121,947	143,000	143,000	70,000
51004	Salaries: Holidays	446	-	1,000	1,000	-
51005	Incentive Pay	116,336	123,097	140,000	140,000	140,000
51101	Uniform Allowance	36,750	-	-	-	-
51102	Medical and Life Ins.	233,772	226,158	257,000	257,000	239,000
51103	City Pension Contributions	312,410	381,162	485,000	490,000	470,000
51104	City FICA Contributions	97,396	121,961	127,000	128,500	121,000
51105	Medicare	22,778	28,523	30,000	30,000	29,000
52000	Telephone	11,353	17,057	18,000	18,000	18,500
52100	Electric - Buildings	446	433	500	500	500
52700	Internet & Cable Service	1,559	1,559	2,000	2,000	2,000
53000	General Office Supplies	9,936	4,423	8,000	8,000	10,000
53001	Books/Manuals/Periodicals	908	3,698	5,000	5,000	5,000
53010	General Operating Supplies	10,852	9,009	12,000	10,000	6,000
53200	Uniforms & Gear	35,823	32,036	30,000	35,000	12,000
53300	Fuel	70,527	84,255	76,000	78,000	70,000
53400	Small Tools & Equipment	37,748	42,752	38,000	38,000	10,000
53500	Office Furniture & Equipment	1,360	4,155	6,000	8,000	5,000
54012	IT Support & Service	-	-	-	-	-
54013	Software Maintenance	8,288	14,753	26,000	26,000	20,500
54090	Other Professional Services	5,093	5,398	10,000	10,000	7,000
54100	Advertising	-	-	-	-	-
54200	Equipment Rent/Lease	7,055	6,850	8,000	8,000	8,000
54500	Building & Grounds R&M	8	-	-	-	-
54510	Equipment R&M	598	730	6,000	3,000	1,000
54520	Vehicle R&M	26,784	20,205	35,000	38,000	25,000
54730	Postage & Shipping	301	84	1,000	1,000	500
54740	Printing & Copy Services	475	498	1,000	1,000	1,000
55020	Membership & Licenses	388	513	2,000	2,000	2,000
55021	Education & Training	21,144	26,835	25,000	30,000	21,000
55022	Conference/Meeting Expenses	287	3,611	4,000	4,000	3,500
55023	Meals & Travel	3,999	6,858	7,000	7,000	1,000
55100	Special Programs	13,899	14,019	6,000	6,000	5,000
55131	Charitable Activities	-	2,405	-	-	-
55132	Drug Enforcement Initiatives	-	-	-	-	-
55133	Victims Services	-	-	-	-	-
56130	Other Land Improvements	-	29,304	-	-	-
56300	Automobiles	69,011	130,337	135,000	270,000	-
56430	Other Equipment	-	-	67,000	12,000	-
		2,668,886	3,039,559	3,477,500	3,590,000	3,044,000

**POLICE DEPARTMENT
BUDGET JUSTIFICATION
AND EXPLANATIONS**

PERSONNEL SERVICES

51001- Salaries: Full Time – \$1,740,500

Salaries for this fiscal year are all shown above. There is an additional .67 addon for all sworn employees to cover clothing allowance after 1 year of employment. 37/38 Full-Time Employees which includes, 18/19 Police Officers, (1 Ofc. to be hired when able to bring staffing to approved 38/38) 1 Chief

- 2 Captain
- 3 Lieutenants
- 3 Sergeants
- 4 Corporal
- 1 Sergeant Detective
- 3 School Resource Officers
- 4 Detectives/Specialized Task Force/Street Crimes Unit
- 1 Sergeant Detective/Sworn Evidence Technician.
- 1 Records Clerk
- 1 Administration Assistant/Tac Officer 1
- Community Resource Officer

\$7,000 for career development certification for police officers, and salaries total requested - \$1,740,500

51002- Salaries: PT/Seasonal/Temp - \$0

51003 - Salaries: Overtime – \$70,000

This overtime is used anytime we have to train new Police Officers during the Field Training Program, Most Overtime usage is for Court. We also provide Overtime for traffic control during emergencies that may arise, we provide special services, direct traffic during major events etc. We also receive monies for Federal Overtime to work on federal campaigns, we also receive overtime money from the County Schools, and Berea Community School. Our Drug Task Force Officer receives \$18,000 per officer in federal Overtime monies that is reimbursed monthly by the Justice Cabinet. Total requested - \$70,000

51004 - Salaries: Holiday – \$0

This money is used to pay out Holiday that are not used within the 90 Day period, also used to pay employee that has earned these days that may leave the city as an employee. Total requested - \$0

51005 - Incentive Pay - \$136,000

35 Officers will be eligible for Incentive Pay for FY 2020/2021 that have completed one year of service
35 Officers @ \$4000 per year = \$140,000

51101 - Uniform Allowance - \$0.00

51102 - Medical & Life Ins. - \$237,000

51103 - City Pension Contributions - \$468,500

51104 - City FICA Contributions - \$120,666

51105 - Medicare - \$30,000

UTILITIES

52000 - Telephone - \$18,500

Verizon – (15) this money is used to pay for 15 cell phones for supervisors, K9, PIOs, and Investigators used in the performance of their duties at the police department Total Requested - \$7,000

Verizon- (27) Air-Cards from Verizon that provides internet service for the Mobile Data Terminals in the Police Vehicles. These cards are essential to provide the public safety support for our community. Officers do their reports and answer their calls for service over the computers.) Total Requested - \$11,500

52100 - Electric – Buildings - \$500

Bluegrass Energy - (Shooting Range) Total Requested - \$500

52700 - Internet & Cable Service - \$2000

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

MATERIALS & SUPPLIES

53000 - General Office Supplies - \$6,000

Supplies needed in the everyday operation of a Police Department including Paper, Pens, Ink Cartridges, etc. The cost of materials related to burning disc for open records request has shown costly. Many CD burners need to be replaced this fiscal year. Total requested - \$6,000

53001 - Books/Manuals/Periodicals - \$4,500

KRS Books, Criminal Law Manual, and other magazine subscriptions that help the Police department perform the mission of the Berea Police Department, and drug prevention materials Total requested – 4,500

53010 - General Operating Supplies - \$10,000

Duty Ammunition for are needed in the operation of the Police Department - \$3500

First Aid supplies for the Police Department - \$1000

Taser Cartridges used to replace used cartridges - \$1000

OSHA Kits for Gloves, eyewear, earplugs, and blood borne Pathogen kits, etc. - \$1000

K9 Food for a year - \$500

Evidence Supplies - \$2000

Emergency PPE/Covid-19 Preparation/Restock - \$1000, This is to better prepare for emergency instances and replenish drained PPE from the Covid-19 outbreak and prepare for the potential of a seasonal unknown pathogen. This fund is for preparations of events vs the line item above for day to day police use PPE.

53200 - Uniforms & Gear - \$12,000

Funds are requested to replace 6 Ballistic Vests that will exceed their manufactures safe use warranty of 5 years during this budget year. I will have 4 new recruits that will need a vest. This is a requirement from the national institute of justice (NIJ) 6 vests @ \$800 each = \$5,000

Funds are requested to purchase new uniforms and/or replace worn out equipment. Police uniforms cost approximately \$2000.00 per officer to outfit them properly, we are requesting \$7,000

53300 - Fuel - \$70,000

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

53400 - Small Tools & Equipment - \$10,000 -

2 years ago, BPD received new an 800 Mhz Digital radio system. This money will be used to purchase portable radio batteries, antennas, chargers, or any other accessory needed for the current year. The Department will be responsible for new equipment purchases. Total Requested - \$3,000

Deployment and high-risk search warrant executions. I am requesting to purchase equipment and replace equipment that has become unserviceable for these officers. This equipment also includes items used in defensive tactics such as training guns, training shields, replacement parts for AR-1, targets and training gear. Total Cost - \$4,000

Funds are requested to replace printers that are over 5 years old; these printers are breaking down due to their age. This would include mounting hardware for the Vehicles. We need to replace (3) Printers. Total Requested - \$1,000.00

Funds are requested to purchase (1) replacement Mobile Data Terminals. The average life for a computer is 5 years old especially the environment they are subjected too. Warranty is only good for 3 years. Replacement includes computer, mounts, labor, and parts. Total requested - \$2,000

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

Computer replacement for Administration is needed. This replacement is needed because these machines are outdated, and needs replacement Total Requested - \$4000

Computer replacement for our Investigative division to use a more mobile computer that can be used in the field with crime scenes, CAD, LINK/NCIC, and other software that assists them performing their duties in the field. Total Requested - \$5000

SERVICES & SUPPORT

54013 - Software Maintenance - \$20,500

CIS Mobile	\$ 4000.00
LeadsOnline	\$ 3000.00
MDT Maintenance	\$ 1000.00
Mobile Application Software	\$ 1800.00
Schedule Software	\$ 700.00
Beast Evidence Software	\$1000.00
BlueShield Software	\$1200.00
PMAM Training/Evaluation Software	\$1300.00
Inventory Software	\$1000.00
Department Accreditation	\$ 5000.00

54090 - Other Professional Services - \$7000

Medical Services for Police Employees (Rand drug screens, post-accident, and new hires, Etc.) - \$2000

Hiring Services for Police Employees (Polygraph, written test, and promotional test, Etc.) - \$1000

Veterinarian service for the (2) K9 - \$3000

Language Line Service requirement - \$1000

54200 - Equipment Rent/Lease - \$8,000

Danville Office Equipment (Copier Lease) - \$4,000

Danville Office Equipment (Copier Lease) - \$4,000

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

Nothing requested for this line item

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

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

Funds are requested for parts, brakes, tires, AVL services, and shop services provided for our 34 Police Fleet Vehicles. Money is requested for unplanned vehicle parts to include transmissions, engines, and other large expense items to repair vehicles. Total requested - \$25,000

OTHER EXPENDITURES

54730 - Postage & Shipping - \$500

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

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

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

55020 - Professional Memberships & Licenses - \$2000

KACP - \$500
FBI LEEDS-\$200
KYFBINA- \$1000
IACP - \$150
KWLEN - \$150

55021 - Education & Training - \$21,000

In-State Training - \$2,500
Out-of-State Training - \$6,000
Firearms Training - \$2,000 First
Aid Training -\$500
Taser Training - \$2,000
K9 Drug Training for new K9 - \$2,000
College Tuition - \$6000 – Zinnia Hensley, Aaron Boycan

55022 - Conferences/Meeting Expenses - \$3500

NOBLE - \$1000
KACP - \$500
KYFBI - \$500
IACP - \$1000
SRO Conference - \$500.00

55023 - Meals & Travel - \$1,000

Funds are requested for meals and travel for our training and conferences for our employees. All employees are required to bring a receipt for reimbursement for food, and travel costs. This calendar year, I must train 2 new PIO officers in Louisville. I have a records clerk needing certifications in Nashville. Our narcotics unit has training along with our leadership team. Total requested \$1,000

55100 - Special Programs - \$5,000

Money is needed to cover the cost of materials. This cost is associated with Crime Prevention and educational materials for our youth of Berea, and to include drug prevention programs for adults, and youth. Also request to have funding for building cost for Madison County Drug Task force for utilities and building costs. Total Requested - \$6,000

Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	FY 20-21
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	BUDGET
51001	Salaries: Full-time	995,023	1,115,167	1,226,000	1,226,000	1,166,000
51003	Salaries: Overtime	34,502	41,148	50,000	50,000	50,000
51004	Salaries: Holidays	-	126	-	-	-
51005	Incentive Pay	93,197	96,506	104,000	104,000	100,000
51101	Uniform Allowance	24,885	-	-	-	-
51102	Medical and Life Ins.	203,190	195,986	218,500	218,500	175,000
51103	City Pension Contributions	218,461	267,802	332,000	332,000	316,500
51104	City FICA Contributions	67,369	75,656	86,000	86,000	81,500
51105	Medicare	15,756	17,694	20,500	20,500	19,500
52000	Telephone	798	815	800	800	850
52100	Electric - Buildings	6,336	5,883	6,000	6,000	6,500
52200	Natural Gas	1,695	1,576	3,000	3,000	3,000
52300	Water Service	798	558	900	900	900
52400	Sewer Service	715	492	800	800	800
52500	Waste Collection	244	244	400	400	400
52700	Internet & Cable Service	-	-	-	-	-
53000	General Office Supplies	209	258	2,000	2,000	2,000
53001	Books/Manuals/Periodicals	742	1,575	3,000	3,000	3,000
53010	General Operating Supplies	7,369	5,372	8,000	8,000	8,000
53040	Janitorial Supplies	11	396	500	500	500
53200	Uniforms & Gear	20,553	24,291	111,000	111,000	20,000
53300	Fuel	25,793	24,815	30,000	30,000	25,000
53400	Small Tools & Equipment	12,753	81,604	72,000	72,000	50,000
53500	Office Furniture & Equipment	4,762	1,280	7,000	7,000	5,000
54012	IT Support & Service	1,472	1,280	3,000	3,000	3,000
54013	Software Maintenance	2,432	2,410	4,000	4,000	4,000
54090	Other Professional Services	10,487	7,824	20,000	20,000	8,000
54100	Advertising	-	-	300	300	-
54200	Equipment Rent/Lease	4,788	5,878	7,000	7,000	7,000
54500	Building & Grounds R&M	7,596	1,257	10,000	10,000	2,000
54510	Equipment R&M	11,291	12,457	17,500	17,500	12,700
54520	Vehicle R&M	30,668	13,288	25,000	25,000	25,000
54730	Postage & Shipping	-	143	1,000	1,000	1,000
54740	Printing & Copy Services	-	609	1,400	1,400	700
55020	Membership & Licenses	75	279	500	500	500
55021	Education & Training	2,923	5,696	15,500	15,500	7,000
55022	Conference/Meeting Expenses	-	-	1,500	1,500	-
55023	Meals & Travel	881	2,606	5,000	5,000	1,000
55100	Special Programs	6,288	10,850	16,500	16,500	1,000
56310	Heavy Vehicles	718,767	-	525,000	536,192	536,192
56430	Other Equipment	108,850	-	-	-	-
		2,641,680	2,023,818	2,935,600	2,946,792	2,643,542

**BEREA FIRE DEPARTMENT
BUDGET JUSTIFICATION
AND EXPLANATIONS**

PERSONNEL SERVICES

51001 Salaries Full-time - We have 25 personnel in our department, this covers salaries for administration and suppression. 24 suppression personnel work a 56-hr. work week and their regular over time is included in their salary. Eight personnel are assigned to each shift with minimum staffing of 6. This line also covers the salary for the fire chief that works a 40-hour work week. It is essential to the service we provide to our citizens that we remain at full staff. We have removed the training officer in this budget. I still believe this position is critical for the instruction of new employees to obtain a foundation in core curriculum based on NFPA from one instructor. During February and March Scott had excelled in that position and advanced the program abundantly. I hope you will support this position in the amended budget.

We are starting a career development and retention program with increases to salaries for additional certification. This year will include \$832.00 for each employee that completes the I.F.S.A.C. Driver Operator, along with Mobile Water Supply certification. I believe we need to develop quality local employees as it is proven that those employees that have roots in Berea is the only ones to stay. With Richmond being so close and starting out making \$10,000 more on the year; along with Hazardous Duty Retirement it is crucial that we attempt to retain these employees that care about Berea. When an employee cares about the city they protect you get a much more dedicated employee.

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

51005 Incentive pay - This money is received from the State Fire Commission and is paid to personnel to maintain 100 hrs. of training per year. \$4000 a year paid monthly.

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

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

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

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

UTILITIES

52100 Electric – Buildings - Electric bill at station 2.

52000 Telephone – Telephone for gas pumps station 2

52200 Natural Gas - Natural gas bill at station 2.

52300 Water Service - Water bill at station 2.

52400 Sewer Service - Sewer bill at station 2.

52500 Waste Collection - Garbage bill at station 2.

MATERIALS & SUPPLIES

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

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

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

53040 Janitorial Supplies - This covers the cost of supplies for stations 2.

53200 Uniform & Gear - This covers the cost of uniforms or turnout gear that may be damaged throughout the year in suppression, administrative and for our volunteers. Three class A uniforms for new employees. Reduced to \$20,000

53300 Fuel - This covers the cost of fuel for all departmental and volunteer vehicles and equipment. With gas prices down currently. Reduced to \$25,000

53400 Small Tools & Equipment - This covers the cost of any small tools or equipment that may need to be purchased throughout the year. The equipment for the new engine listed below is necessary to remain in compliant with National Fire Protection Association. Some items are Chain Saw, Positive Pressure Fan, Generator, Hose, Nozzels.

Other equipment and tools	10,000
Radios and batteries	6,000
Fire hose	6,000
Fire equipment/appliances	5,000
Training equipment/supplies	4,000
Equipment for new engine carry over	19,000
Total	50,000

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

SERVICES & SUPPORT

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

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

54090 Other Professional Services - Covers the cost of medical services for our paid personnel (annual physicals, quarterly random drug and alcohol tests). We have 25 paid at a cost of 300 dollars for physicals and 700 dollars for stress tests. NFPA 1582 regulates the health of firefighters; to ensure they are physically fit for duty. Reduced to \$8000.00

54100 Advertising - This covers the cost of any advertising that may be needed throughout the year. (Fire prevention, hydrant testing, etc.) Reduced to \$0

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

54500 Building & Grounds R&M - This covers the cost of repairs, maintenance and improvements to our stations. Reduced to \$2,000

54510 Equipment R&M -This covers the cost of equipment maintenance.

Pump testing- September	1,800
Ladder testing - September	1,900
Generator maintenance -	650
Breathing air compressor maintenance – Quarterly	3,000
Hydrostatic testing of air cylinders-	1,000
Calibration Test on breathing machine	800
Other equipment repairs-	<u>3,550</u>
Total	12,700

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

54730 Postage & Shipping – Covers the cost of shipping equipment for repairs.

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

OTHER EXPENDITURES

55020 Memberships & Licenses - This covers the cost of any memberships that we may have. Also, one-year membership to (NFPA, CKFA, KFCA, KFA).

55021 Education & Training - This covers the cost of tuition and fees that career, and volunteer personnel may have throughout the year for training or education. Reduced to \$7,000

55022 Conference/Meeting Expenses - Expenses related to attending non-educational meetings and events. Reduced to \$0

55023 Meals and travel - This cover travel expenses associated with training. Reduced to \$1,000

55100 Special Programs - Covers the cost of our Fire Prevention & Public Education program (prevention supplies). First Responders Camp has been cancelled. Reduced to 1,000

CAPITAL OUTLAY

56310 Heavy Vehicles – This covers the replacement of Engine 1 & Engine 3. Engine companies are on a 20-year life span per NFPA. We had two engines due for replacement. So, I decided to combine the two into one and save approximately \$250,000 to \$300,000. Engine 1 will be surplus to the Berea Volunteer Fire & Rescue Association. Engine 3 will become a reserve engine per ISO. The new apparatus is on order and expected to be delivered in December 2020. The total purchase cost is \$536,192 however there will be a discount of 3% for pre-paid amount up to delivery.

Account	Description	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 APPROVED BUDGET	AMENDED FY 19-20 BUDGET	FY 20-21 BUDGET
51001	Salaries: Full-time	747,996	871,435	950,666	950,666	884,000
51002	Salaries: PT/Seasonal/Temp	3,210	2,560	25,000	25,000	-
51003	Salaries: Overtime	12,767	16,025	55,000	55,000	20,000
51102	Medical and Life Ins.	135,804	160,230	165,310	165,310	144,000
51103	City Pension Contributions	142,640	191,480	241,963	241,963	218,000
51104	City FICA Contributions	44,693	56,093	63,901	63,901	58,000
51105	Medicare	10,452	13,119	14,945	14,945	13,500
52000	Telephone	764	-	-	-	-
52100	Electric - Buildings	554	471	750	750	800
52110	Electric - Signals & Lights	98,513	99,246	100,000	100,000	100,000
52200	Natural Gas	9,131	10,562	31,000	31,000	15,000
52300	Water Service	172	662	750	750	750
52400	Sewer Service	128	119	500	500	500
52500	Waste Collection	6,060	14,347	15,000	15,000	20,000
53000	General Office Supplies	1,181	758	1,000	1,000	1,000
53001	Books/Manuals/Periodicals	-	-	350	350	350
53010	General Operating Supplies	18,229	18,287	25,000	25,000	20,000
53011	Operating Chemicals	3,179	1,948	3,000	3,000	3,000
53100	Road Salt	19,840	-	120,000	120,000	50,000
53102	Street Sign Materials	15,209	12,426	20,000	20,000	10,000
53200	Uniforms & Gear	13,008	16,128	19,000	25,000	15,000
53300	Fuel	46,865	64,241	115,000	108,000	65,000
53400	Small Tools & Equipment	25,528	16,762	25,000	25,000	20,000
53500	Office Furniture & Equipment	3,575	2,972	3,500	5,500	2,500
54011	Engineering Services	-	-	700	-	-
54090	Other Professional Services	966	831	2,000	2,000	1,000
54100	Advertising	65	224	500	500	-
54200	Equipment Rent/Lease	554	1,755	5,000	5,000	2,000
54500	Building & Grounds R&M	31,874	12,503	40,000	40,000	20,000
54510	Equipment R&M	44,635	53,775	100,000	100,000	50,000
54520	Vehicle R&M	78,841	86,556	100,000	100,000	90,000
54530	Infrastructure R&M	91,730	163,779	107,200	107,200	140,000
54720	Contract Labor	1,228	5,011	50,000	50,000	10,000
54730	Postage & Shipping	-	-	500	500	-
54740	Printing & Copy Services	-	-	50	50	-
54750	Cleaning Services	-	544	12,000	12,000	6,000
55020	Membership & Licenses	588	667	1,500	1,500	1,000
55021	Education & Training	3,819	6,965	10,000	10,000	6,000
55023	Meals & Travel	-	-	3,000	3,000	1,000
55090	Contingency	-	-	35,000	35,000	-
56210	Building Construction	-	-	25,000	15,000	-
56230	Building Improvements	-	15,967	-	-	-
56300	Automobiles	-	-	-	-	-

Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	FY 20-21
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	BUDGET
56310	Heavy Vehicles	249,139	286,877	155,000	155,000	-
56400	Heavy Equipment	-	-	170,000	110,000	-
56430	Other Equipment	74,123	34,203	193,500	30,000	-
56800	Other Capital Outlay	-	-	-	-	-
		1,937,060	2,239,524	3,007,585	2,774,385	1,988,400

DRAFT

**PUBLIC WORKS
FY 20-21 BUDGET JUSTIFICATION
AND EXPLANATIONS**

PERSONNEL SERVICES

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

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

51001 Salaries – Full-Time - Request decrease of \$66,666 to personnel changes.

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

51003 Salaries – Overtime – Request a decrease of \$35,000.

51102 Medical and Life Ins. - Request a decrease of \$21,310 to reflect personnel changes.

51103 City Pension Contributions - Request an increase of \$23,963 to reflect new retirement rates.

51104 City FICA Contributions - Request a decrease of \$5,901 to reflect personnel changes.

51005 Medicare - Request a decrease of \$1,445 to reflect new personnel changes.

UTILITIES

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

52100 Electric – Buildings - This line item is used to pay for electric service for the Public Works building. Request an increase of \$50.

52110 Electric – Signals & Lights - This line item is used to pay for all streetlights and signal lights within the City that are powered by Bluegrass Energy. No adjustment requested.

52200 Natural Gas - This line item is used to pay for natural gas at the Public Works building. Request a decrease of \$16,000.

52300 Water Service - This line item is used to pay for water service at the Public Works building and water used by our street sweeper. No adjustment requested.

52400 Sewer Service - This line item is used to pay for sewer service at the Public Works building. No adjustment requested.

52500 Waste Collection - This line item is used to pay for dumpster service at the Public Works building. Additionally, Public Works rents two large capacity roll off dumpsters; one is used to dispose of trash and debris removed from City streets and properties, the other is used to dispose of street sweeper materials. Request an increase of \$5,000 to cover the cost of the additional volume of trash dumped on roadsides and other city properties, as well as the increased cost of waste disposal.

MATERIALS AND SUPPLIES

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

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

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

53011 Operating Chemicals - This line item is used to cover the cost of chemicals used in pesticide spraying. Request a decrease of \$5,000.

53100 Road Salt - This line item is used to cover the cost of salt used for snow and ice removal. The amount of funds used can vary drastically from year to year based on weather. For the past several years we have participated with KACO and KLC in our road salt bid process. Auction rules require the city to purchase at least 70% of the quantity requested. Based on the amount of average past usage we will be requesting 500 Tons be placed on order. If needed, we can purchase 130% of our reserve quantity (up to 650-tons total) at the contract price. Request a decrease of \$70,000.

53102 Street Sign Materials - This line item is used to purchase materials required to maintain all the street signs in the City to include stop signs, speed limit signs, street name signs, etc. We are equipped and make almost all signs in-house. Request a decrease of \$10,000.

53200 Uniforms & Gear - This line item is used to purchase uniforms and gear for all employees to ensure they are properly equipped to perform the tasks they complete as required by OSHA Standards. Request a decrease of \$10,000.

53300 Fuel - This line item is used to purchase fuel for all Public Works vehicles, equipment and small engines. Request a decrease of \$43,000.

53400 Small Tools & Equipment - This line item is used to cover the initial/replacement cost of purchasing tools required for vehicle maintenance, building maintenance and other required tools. Request a decrease of \$5,000.

53500 Office Furniture & Equipment - This line item is used to cover the cost of replacement of office furniture and computer related items for the department. Funds are used only when required to replace items that break. Request a decrease of \$3,000.

SERVICES AND SUPPORT

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

54090 Other Professional Services - This line item is used to cover the cost of professional services. Funds are used only when required to cover services in the case of an unexpected event. Request a decrease of \$1,000.

54100 Advertising - This line item is used to cover the cost of advertising as required to make public notices such as road closures. No funds requested for this line item.

54200 Rent/Lease - This line item is used to cover the cost of renting equipment to complete required tasks for which the City does not have the equipment. Request a decrease of \$3,000.

54500 Building & Grounds R & M - The Public Works Department is responsible for maintenance on all City buildings to include heating and air systems, electrical and plumbing, roofs, drywall, doors and windows and other required repairs. This line item is used to cover this cost. Request a decrease of \$20,000.

54510 Equipment R&M - The Public Works Department is responsible for the repair and maintenance of all City owned equipment such as backhoes, tractors, dozer, skid steers, etc. When work is performed on equipment owned by Utilities or Tourism, those departments reimburse the general fund for parts and material. Request a decrease of \$50,000.

54520 Vehicle R&M - The Public Works Department is responsible for the repair and maintenance of all vehicles owned by the City. When work is performed on vehicles owned by Utilities or Tourism those departments reimburse the general fund for parts and material. Request a decrease of \$10,000.

54530 Infrastructure R&M - This line item is used to cover the cost of maintaining roadways, sidewalks, drainage systems and many other infrastructure items. Request a decrease of \$2,200.

54720 Contract Labor - This line item is used to cover the cost of contract labor. Funds are used only when required to cover services in case of an unexpected event or repairs the department is not equipped or trained to handle. Request a decrease of \$40,000.

54740 Printing & Copy Services - This line item is used to cover the cost of printing business cards, door hangers and flyers. No funds requested.

54730 Postage & Shipping - This line item is used to cover the cost of shipping equipment items for repair. No funds requested.

54750 Cleaning Services - This line item is used to cover the cost of janitorial/cleaning services for the office area of Public Works and IT. Request a decrease of \$6,000.

OTHER EXPENDITURES

55020 Membership & Licenses - This line item is used to cover the cost of any required membership or license fees. Request a decrease of \$500.

55021 Education & Training - This line item is used to cover the cost of mandatory training of employees such as pesticide spraying certification and to cover Road Scholar training. Request a decrease of \$4,000.

55023 Meals & Travel - This line item is used to cover the cost of lodging and meals if employees are required to go out of town to attend training classes. Request a decrease of \$2,000.

55090 Contingency - This line item is used to set aside funds for use in an emergency, such as a severe weather event or other unanticipated damage to City infrastructure. No funds requested.

CAPITAL OUTLAY

56210 Building Construction - No funds requested.

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

56300 Automobiles – This line item is used to cover the cost of automobiles and light duty trucks. No funds are requested in this line item.

56310 Heavy Vehicles - This line item is used to cover the cost of purchasing large vehicles for use by Public Works, such as dump trucks. This year we are requesting funds for the purchase of a sign truck with lifts. No funds requested.

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

56430 Other Equipment - This line item is used to cover the cost of other equipment purchases not covered under other line items. No funds are requested.

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

DRAFT

Account	Description	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 APPROVED BUDGET	AMENDED FY 19-20 BUDGET	FY 20-21 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	2,700	-	-	-	-
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	-	-	-	-	-
55022	Conference/Meeting Expenses	658	-	-	-	-
55023	Meals & Travel	-	-	-	-	-
55100	Special Programs	6,000	-	-	-	-
		9,358	-	-	-	-

Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	FY 20-21
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	BUDGET
51001	Salaries: Full-time	243,392	239,582	215,521	215,521	227,000
51002	Salaries: PT/Seasonal/Temp	35,569	33,707	55,500	55,500	17,000
51003	Salaries: Overtime	2,838	3,327	5,500	5,500	3,500
51102	Medical and Life Ins.	29,735	24,725	24,295	24,295	23,500
51103	City Pension Contributions	47,446	45,725	53,178	53,178	55,500
51104	City FICA Contributions	17,300	18,437	17,144	17,144	15,500
51105	Medicare	4,046	4,312	4,010	4,010	3,600
53000	General Office Supplies	2,613	2,341	3,500	3,000	3,000
53001	Books/Manuals/Periodicals	1,468	814	2,000	1,500	1,000
53010	General Operating Supplies	1,556	723	2,500	2,000	1,500
53200	Uniforms & Gear	1,442	1,444	2,000	2,000	1,500
53300	Fuel	4,400	4,766	5,500	5,500	5,000
53400	Small Tools & Equipment	1,113	953	2,000	1,500	1,500
53500	Office Furniture & Equipment	3,683	2,702	4,000	5,000	2,500
54010	Consultant Services	-	-	-	35,000	35,000
54011	Engineering Services	7,740	10,870	30,000	13,000	13,000
54013	Software Maintenance	4,635	3,833	12,000	6,000	5,000
54090	Other Professional Services	60	35	12,000	1,000	500
54100	Advertising	1,242	807	1,000	1,000	1,000
54520	Vehicle R&M	96	60	1,000	1,000	1,000
54710	Board & Commission Pay	-	-	1,500	-	-
54740	Printing & Copy Services	877	202	1,500	1,500	500
54760	Demolition & Disposal	13,820	3,704	8,000	5,000	5,000
55020	Membership & Licenses	1,348	1,290	1,500	1,500	1,500
55021	Education & Training	1,504	2,776	4,000	3,000	3,000
55022	Conference/Meeting Expenses	2,022	1,852	3,000	2,500	2,000
55023	Meals & Travel	2,054	2,188	4,000	4,000	2,000
56300	Automobiles	-	-	28,000	-	-
56430	Other Equipment	-	-	-	-	-
		432,000	411,178	504,148	470,148	431,100

**CODES DEPARTMENT
BUDGET JUSTIFICATION
AND EXPLANATIONS
FY 2020-21**

PERSONNEL SERVICES

The changes in the personnel line items are based on calculations by the Human Resources office due to changes in health care, salary changes and associated pensions and taxes. Part time Salaries include the pay for the Planning Commission, Board of Adjustments, and Codes Enforcement Board. Part time Salaries has also been decreased for the retirement of Cron Carpenter, part time Electrical Inspector. Overtime pay is for staff to attend after hour meetings for the various boards.

MATERIALS AND SUPPLIES

53000 – General Office Supplies – \$3,000.00 - This line item is used to purchase office supplies including but not limited to paper, pencils, ink, and other everyday items used by the Codes Staff.

53001 – Books/Manuals/ Periodicals – \$1,000.00 - For the purchase of new code books and associated references.

53010 - General Operating Supplies – \$1,500.00 – Items needed other than general office supplies including inspection tools, flashlights, gloves, etc.

53200 – Uniforms and gear - \$1,500.00 –Includes logo shirts, muck boots, and personal protective equipment such as vests, safety glasses, and hardhats.

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

53400 – Small Tools & Equipment – \$1,500.00 - Funds used to purchase tools and equipment for inspection services including electrical meters, testing equipment, probes, etc.

53500 – Office Furniture & Equipment - \$2,500.00 – Includes purchase of printers, cabinets, and computers. Planning for the replacement of three computers that are each over 8 years old.

SERVICES AND SUPPORT

54010 – Consultant Services - \$35,000.00 – Line item for consultants to prepare the 2020 Comprehensive Plan update. The City has entered into contract with Taylor, Siefker & Williams, in partnership with Bell Engineering, to complete this plan as required by KRS 100.

54011 – Engineering Services – \$13,000.00 - This line item is to pay for the professional services of the engineer that reviews development plans, infrastructure plans, and plats for the Planning Commission. The engineer is in an advisory position and works on a contract basis. Data shows that the number of Development Plans have more than doubled from 2018 to 2019; the expectation is that development will continue at the current rate in 2020.

54013 – Software Maintenance - \$5,000.00 – Funds to pay for annual contracts for software support such as for building permits, NFPA standards, PVA, etc.

54090 – Other Professional Services – \$500.00 - From time to time services are required from others such as electrical inspector, soils labs, structural engineers, etc.

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

54520 – Vehicle Repair and Maintenance – \$1,000.00 - To pay for repairs on Codes vehicles beyond what is classified as regular maintenance including tires and major repairs.

54710 – Board & Commission Pay – None. Line item has been included in 51002 Salaries: PT / Seasonal / Temp

54740 – Printing & Copy Services - \$500.00 – Includes inspection stickers, placards, business cards, copies of LMDO and Comprehensive Plan, and publications for Building Safety Month in May. Decreased by \$500 based on historical values and the effort to send more information out electronically.

54760 – Demolition and Disposal - \$5,000.00 – Used for demolition of condemned and dilapidated structures and cleanup of property in the city. Typically, this work is contracted out, but smaller cleanup projects may be accomplished with the assistance of the Public Works Department. Due to the amount of complaints calls concerning the condition of houses, homeless occupying structures, police calls to vacant structures, etc. there is a potential for the city to demolish, board up, and / or remove rubbish at 6 properties including 109 Orchard Street, 112 Leslie Drive, Neely Street mobile home, 80 Brown Court, 201 East Haiti Road, and 141 Liberty Avenue. These are the known nuisance issues at the time.

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

55021 – Education and Training – \$3,000.00 - Used to pay for continuing education, testing, re-certification, and other opportunities to further the professionalism of the Codes Department work force.

55022 – Conference/ Meeting Expenses – \$2,000.00 - This line item is to pay expenses related to attending conferences including registration and fees.

55023 – Meals & Travel – \$2,000.00 – These funds are used to cover the costs of meals, hotels, and travel when required to attend training and conferences outside the immediate area.

CAPITAL OUTLAY

56300 – Automobiles- None

56430 – Other Equipment- None

Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	FY 20-21
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	BUDGET
51001	Salaries: Full-time	155,158	164,204	176,600	176,600	180,000
51002	Salaries: PT/Seasonal/Temp	65,356	78,307	74,000	84,000	42,000
51003	Salaries: Overtime	12,276	12,166	14,000	14,000	7,000
51102	Medical and Life Ins.	28,425	28,767	29,676	29,676	30,000
51103	City Pension Contributions	32,056	37,732	45,465	45,851	45,000
51104	City FICA Contributions	14,442	15,804	16,450	17,023	14,500
51105	Medicare	3,378	3,696	3,850	3,850	3,500
52000	Telephone	2,495	3,373	4,000	4,000	4,000
52100	Electric - Buildings	61,998	58,127	60,000	60,000	60,000
52200	Natural Gas	4,843	4,241	7,000	7,000	7,000
52300	Water Service	1,872	1,866	3,500	3,500	3,500
52400	Sewer Service	15,072	14,187	9,700	9,700	9,700
52500	Waste Collection	8,101	10,038	9,890	9,890	9,890
52700	Internet & Cable Service		-	500	500	500
53000	General Office Supplies	1,403	1,734	1,500	1,500	1,500
53010	General Operating Supplies	3,656	4,981	7,000	7,000	5,000
53020	Recreational Supplies	9,661	8,760	20,000	20,000	10,000
53021	Concession Supplies	8,199	7,077	10,000	10,000	7,000
53040	Janitorial Supplies	5,864	7,520	7,000	8,000	7,000
53200	Uniforms & Gear	1,131	1,233	1,200	3,000	2,000
53300	Fuel	6,374	8,047	8,500	8,500	6,500
53400	Small Tools & Equipment	2,993	5,224	8,000	8,000	5,000
53500	Office Furniture & Equipment	1,439	630	2,000	2,000	1,500
54090	Other Professional Services	3,434	2,055	44,000	4,000	4,000
54100	Advertising	892	501	1,000	1,000	500
54200	Equipment Rent/Lease	-	-	1,000	1,000	1,000
54500	Building & Grounds R&M	36,594	47,859	55,000	50,000	50,000
54510	Equipment R&M	4,882	7,079	7,000	7,000	7,000
54520	Vehicle R&M	732	506	6,000	6,000	1,000
54530	Infrastructure R&M	-	1,456	38,000	38,000	-
54740	Printing & Copy Services	779	887	800	800	800
55020	Membership & Licenses	640	495	1,000	1,000	3,000
55021	Education & Training	300	300	1,300	6,000	300
55022	Conference/Meeting Expenses	-	25	1,000	1,000	500
55023	Meals & Travel	-	-	300	300	300
55100	Special Programs	6,147	9,323	10,000	10,000	5,000
55110	4th of July	17,298	17,959	18,000	18,000	12,000
55111	Halloween at the Park	1,408	1,261	1,600	1,600	1,600
55200	Restaurant Tax	465	333	600	600	300
55210	Sales Tax	880	-	1,000	-	-
56120	Landscaping	-	-	10,000	10,000	-
56130	Land Improvement	-	-	200,000	200,000	5,000
56230	Building Improvements	8,350	-	22,350	22,350	-

Account	Description	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 APPROVED BUDGET	AMENDED FY 19-20 BUDGET	FY 20-21 BUDGET
56300	Automobiles	20,477	-	-	-	-
56420	Outdoor Furniture & Fixtures	41,039	120,167	13,500	13,500	-
56430	Other Equipment	-	22,351	13,500	13,500	-
		590,508	710,268	966,781	939,240	554,390

DRAFT

**PARKS & RECREATION
BUDGET JUSTIFICATION
AND EXPLANATIONS**

PERSONNEL SERVICES

51001 Salaries: Full-time - All full time hourly and salaried wages. Includes pay for sick, vacation and holidays used for five full time employees.

51002 Salaries: PT/Seasonal/Temp - Includes payroll for all seasonal maintenance and concession staff. **With programs and services cut we decreased this line item.**

51003 Salaries: Overtime - Includes all overtime for full time staff and seasonal staff. **With programs and services cut we decreased this line item.**

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

51103 City Pension Contributions The City's portion of the employees' Pension Contribution. Paid at **26.95% for FY21.**

51104 City FICA Contributions The City's portion of the employees' FICA contribution. Currently at **6.2% for FY21.**

51105 Medicare The City's portion of the employee's Medicare contribution. Currently at **1.45% for FY21.**

UTILITIES

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

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

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

52300 Water Service - Includes all park facilities

52400 Sewer Service - Includes all park facilities.

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

52700 Internet & Cable Service – Includes Park and Folk Center

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

53010 General Operating Supplies - Includes various materials needed for everyday operation-paint brushes, light bulbs, seed, fertilizer, drill bits, screws and glue. Also includes monthly checks of fire extinguishers, first aid, etc. by safety service. **Cutting back where we can.**

53020 Recreational Supplies - Includes items such as field materials-clay, conditioner, chalk, rapid dry, pitching rubbers, home plates, brick chips. Also includes playground equipment repair/replacement and playground mulch. **With cancelation of baseball/softball seasons, we reduced this line item.**

53021 Concession Supplies - Includes anything related to concessions including supplies, food and beverages. **No concessions for this season. We deducted this line item.**

53040 Janitorial Supplies - Includes all park and pool facility cleaning products and cleaning related apparatus such as mops, gloves, trash bags, liquid cleaning supplies. Also includes all restroom supplies hand soap, hand towels, toilet paper, soap and towel dispensers. **With programs and services reduced we decreased this line item.**

53200 Uniforms & Gear - Includes uniform shirts for all full time and seasonal employees on parks side-including concession and maintenance. Also covers cost of PPE such as eyewear and gloves and ear protection. **We hired 2 new maintenance staff at the start of the year, still have some uniform/gear items to provide them with.**

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

53400 Small Tools & Equipment - Trimmers, blowers, chain saw, pole saw, edger, shop vac, toolbox, trailers. **We are in pretty good shape with current equipment on hand. Able to cut back on this line item.**

53500 Office Furniture and Equipment – Desk chair, computer, printers, etc. **\$1,500 for replacement of 2012 laptop used by Recreational Supervisor.**

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

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

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

54500 Building & Grounds R&M - To cover costs associated with maintenance /repairs of all park buildings and grounds. For example: water leak repairs, painting, repairing electrical outlets

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

54520 Vehicle R&M - Used for routine vehicle maintenance as well as for any repairs that need to be made. Oil, filters, tires, windshield wipers, etc. **Based on previous spending, we decreased this line item.**

54530 Infrastructure R&M – Problems that may be associated with park infrastructure. Old concession building, etc. **Project to mill, repave, coat and stripe basketball court and City Park has been cut for now.**

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

55020 Membership & Licenses - Pesticide Applicator license fees and annual membership to state organization. Also food service manager certifications, Certified Pool Operator certification Course, CPSI. **Parks Director, Maintenance Supervisor and Maintenance Worker will take CPSI. Both Maintenance Staff will take CPO course. Recreation Supervisor and Program Supervisor will renew Food Manager Certification.**

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

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

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

55100 Special Programs - Includes all public non-sport recreation programs annual Movies at the Park, Toddler Tuesday, Grill and Chill, crafts, Valentine's Dance etc. **Due to COVID-19 many programs/events have been canceled.**

55110 4th of July - Annual public/community event. Fireworks, sand sculpture, bands, sound system, climbing wall, inflatables, face painting et. **Due to COVID-19 this celebration will be scaled down. We were able to deduct this line item.**

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

55200 Restaurant Tax - To cover taxes owed from concession sales. **No concessions this season.**

55210 Sales Tax - To cover taxes owed from concession sales. Sales Tax each day is put into a Sales Tax Payable account that is a part of General Fund. Every month the Sales Tax is submitted to the State and paid out of the Sales Tax Payable account. Sales tax cannot be paid out of an expense account.

56120 Landscaping - General landscaping through the parks. Sod for sports fields. **At this time we will not be undertaking any landscaping projects.**

56130 Land Improvement- Dog Park Fencing – Total requested \$5000.00. **Project to rebuild fields 1 and 2 to improve drainage and overall field conditions has been cut for now.**

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

56300 Automobiles -

56420 Outdoor Furniture & Fixtures- Picnic tables, trash receptacles, shade structures, seating, etc. **Will add during budget amendment.**

56430 Other Equipment –

Account	Description	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 APPROVED BUDGET	AMENDED FY 19-20 BUDGET	FY 20-21 BUDGET
51002	Salaries: PT/Seasonal/Temp	63,359	67,704	70,000	70,000	35,000
51003	Salaries: Overtime	3,805	943	7,000	7,000	-
51104	City FICA Contributions	4,164	4,256	4,774	4,774	2,500
51105	Medicare	974	995	1,117	1,117	1,000
52000	Telephone	-	-	1,400	1,400	1,000
52100	Electric - Buildings	1,177	1,414	2,000	2,000	2,000
52300	Water Service	19,084	17,136	15,000	15,000	10,000
52500	Waste Collection	460	224	2,000	2,000	500
53000	General Office Supplies	-	20	150	150	100
53010	General Operating Supplies	2,317	2,934	7,000	7,000	3,000
53011	Operating Chemicals	16,933	18,342	17,000	17,000	12,000
53021	Concession Supplies	13,400	13,993	15,000	15,000	7,000
53200	Uniforms & Gear	3,123	3,210	3,500	3,500	3,500
53400	Small Tools & Equipment	3,971	3,054	8,000	8,000	4,000
54090	Other Professional Services	3,666	1,675	5,000	5,000	3,000
54100	Advertising	215	20	500	500	-
54200	Equipment Rent/Lease	-	-	500	500	-
54500	Building & Grounds R&M	7,292	8,555	8,500	8,500	8,500
54510	Equipment R&M	20,242	23,960	20,000	20,000	15,000
55100	Special Programs	3,862	5,094	8,000	8,000	2,500
55200	Restaurant Tax	768	678	1,000	1,000	400
55210	Sales Tax	1,453	-	2,000	-	-
56230	Building Improvements	143,895	94,134	-	-	-
56420	Outdoor Furniture & Fixtures	-	7,867	35,000	35,000	-
56430	Other Equipment	38,620	17,150	-	-	-
		352,781	293,359	234,441	232,441	111,000

**NBEREA COMMUNITY POOL
BUDGET JUSTIFICATION
AND EXPLANATIONS**

6010-POOL

PERSONNEL SERVICES

51002 Salaries: PT/Seasonal/Temp - Covers cost to run facility fully staffed. Includes salaries for lifeguards at \$8.75 per hour and Pool Management Staff at \$10.00 to \$11.00 per hour. **Due to COVID-19, pool will not be open this season. Reduced this line item.**

51003 Salaries: Overtime - Includes cost of covering overtime wages for lifeguard and pool management only. **Due to COVID-19, pool will not be open this season. Cut this line item. Will need to address at amended budget.**

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

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

UTILITIES

52000 Telephone - Covers cost of having phone at pool

52100 Electric – Buildings - Includes bathhouse and pump house.

52300 Water Service - Covers cost of water for the pools, pump house and bathhouse. **Not operating this season. Reduced this line item.**

52500 Waste Collection - To cover cost of material that must be hauled off or taken to the dump. **Pool no longer has its' own dumpster. Able to reduce this line item.**

MATERIALS & SUPPLIES

53000 General Office Supplies - To cover office supplies needed on an annual basis. Pens, dry erase markers, notebooks, etc. **The pool will not open this season. Reduced this line item.**

53010 General Operating Supplies - Includes various materials needed for everyday operation paint brushes, lightbulbs, first aid supplies, sunscreen and lifeguard supplies. **The pool will not open this season. Reduced this line item**

53011 Operating Chemicals - To cover cost of all chemicals related to the pool-chlorine, acid, co2, Calcium Chloride, etc. **The pool will not open this season. Reduced this line item**

53021 Concession Supplies - Covers all concession related supplies and food and beverage. **The pool will not open this season. Reduced this line item.**

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

53400 Small Tools & Equipment - Other operating equipment. For example: Flow meters, chemical pumps, skimmer lids, sting L switch. **The pool will not open this season. Reduced this line item**

SERVICES & SUPPORT

54090 Other Professional Services - To cover cost of pool and pool inspection and permit fees. Also covers services we cannot complete in house such as stainless-steel welding or leak identification. **The pool will not open this season. Reduced this line item**

54100 Advertising - Advertising for lifeguard and pool management positions. **The pool will not open this season. Reduced this line item. We also try to utilize free advertising as much as possible.**

54200 Equipment Rent/Lease - Used for times when equipment is needed for a project that is not available by other means i.e. concrete saw. **The pool will not open this season. Reduced this line item**

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

54510 Equipment R&M - Used for routine equipment maintenance and to repair equipment as it breaks down from normal wear and tear or age. Pumps, motors, etc. **The pool will not open this season. Reduced this line item**

OTHER EXPENDITURES

55100 Special Programs - Includes all pool related special programs-Dive in Movies (2); Teen Night; Back to School Bash, etc. **The pool will not open this season. Reduced this line item**

55200 Restaurant Tax - To cover cost of taxes owed from concession sales. **No concessions will be sold this season. Able to reduce this line item.**

CAPITAL OUTLAY

56230 Building Improvements -

56420 Outdoor Furniture and Fixtures - Deck chairs, trash cans, funbrellas, etc. Replace safety railing along concession and splash pad areas. Also for shade, seating in splash pad area. **No plan to replace items at this time. May increase at amended budget.**

Account	Description	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 APPROVED BUDGET	AMENDED FY 19-20 BUDGET	FY 20-21 BUDGET
52100	Electric - Buildings	11,127	10,987	11,000	11,000	11,000
52200	Natural Gas	4,053	2,917	5,700	5,700	5,700
52300	Water Service	771	766	1,200	1,200	1,200
52400	Sewer Service	690	686	800	800	800
54500	Building & Grounds R&M	1,709	17,808	10,000	10,000	5,000
56230	Building Improvements	42,300	-	15,000	15,000	-
		60,649	33,163	43,700	43,700	23,700

DRAFT

**PARKS & RECREATION
BUDGET JUSTIFICATION
AND EXPLANATIONS
IG Center**

UTILITIES

52100 Electric - Buildings - Includes electric costs for building.

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

52300 Water Service - Includes all water service for building.

52400 Sewer Service - Includes all sewer service for building.

SERVICES & SUPPORT

54500 Building & Grounds R&M - Includes painting, repairs to plumbing, walls, ceilings, etc. Maintenance service includes floor stripping and waxing, pumping grease trap, specialist repairs. **Cutting costs where we can. Working to find businesses to complete services for lower cost.**

CAPITAL OUTLAY

56230 Building Improvements - In case of any major issues, such as window replacement, roofing, HVAC, etc. **No such projects at this time.**

Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	FY 20-21
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	BUDGET
51001	Salaries: Full-time	94,737	95,959	98,264	102,500	105,000
51002	Salaries: PT/Seasonal/Temp	-	3,750	20,800	10,000	-
51003	Salaries: Overtime	-	-	2,500	2,500	1,000
51102	Medical and Life Ins.	14,015	13,947	13,999	13,999	13,000
51103	City Pension Contributions	18,069	20,710	29,248	29,248	25,500
51104	City FICA Contributions	5,716	7,979	7,537	7,537	6,700
51105	Medicare	1,337	1,866	1,763	1,763	1,600
53000	General Office Supplies	969	993	6,000	2,000	1,000
53001	Books/Manuals/Periodicals	-	-	300	300	300
53010	General Operating Supplies	1,272	489	3,000	2,000	1,000
53200	Uniforms & Gear	140	125	500	1,000	250
53300	Fuel	792	771	800	800	800
53400	Small Tools & Equipment	-	333	5,500	5,500	500
53500	Office Furniture & Equipment	492	-	500	1,000	2,000
54000	Legal Services	-	-	-	-	-
54011	Engineering Services	543	7,000	7,000	18,000	7,000
54013	Software Maintenance	2,700	5,961	7,000	7,000	7,000
54090	Other Professional Services	-	678	4,000	4,000	2,000
54100	Advertising	-	-	-	1,500	500
54200	Equipment Rent/Lease	-	-	-	-	-
54510	Equipment R&M	26	100	3,000	3,000	500
54520	Vehicle R&M	-	-	1,000	1,000	1,000
54630	Laboratory Analysis	-	-	500	500	500
54730	Postage & Shipping	-	-	50	500	500
54740	Printing & Copy Services	-	-	500	1,000	500
55020	Membership & Licenses	-	420	1,700	1,700	1,700
55021	Education & Training	371	685	4,500	2,500	1,000
55022	Conference/Meeting Expenses	-	1,215	2,000	2,000	1,000
55023	Meals & Travel	-	124	600	2,000	500
55100	Special Programs	-	7,672	9,500	9,500	11,200
56300	Automobiles	-	-	-	-	-
56430	Other Equipment	12,406	-	10,000	10,000	-
56800	Other Capital Outlay	-	-	30,000	30,000	-
		153,585	170,776	272,061	274,347	193,550

**GIS DEPARTMENT
AMENDED BUDGET JUSTIFICATION
AND EXPLANATIONS
FY 2020-2021**

PERSONNEL SERVICES

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

1 GIS Manager, 1 GIS Analyst

51001 Salaries Full-time- increased slightly to allow for career development and/ or certifications.

51002 Salaries PT/Seasonal/Temp- reduced to zero. We will no longer have paid part-time employees, starting January 01, 2020.

51003 Salaries Overtime - \$1,000 to pay for overtime related to MS4 outreach events on the weekends or evenings.

51102 Medical and Life Ins. - \$13,000

51103 City Pension Contributions - \$25,500

51104 City FICA Contributions – \$6,700

51105 Medicare - \$1,600

MATERIALS AND SUPPLIES

53000 General Office Supplies - Typical office supplies plus large amounts of ink and paper for printing maps and exhibits. \$1,000 should be adequate for our needs for this item.

53001 Books/Manuals/Periodicals - \$300 Occasional GIS/Survey text, standards publications, etc.

53010 General Operating Supplies - \$1,000 Supplies such as survey stakes, flagging, monuments, etc.

53200 Uniforms & Gear - \$250 Shirts with city logos, occasional boots and raingear, etc.

53300 Fuel - Gas for survey vehicle – \$800 No adjustment requested

53400 Small Tools & Equipment - \$500 Hammer, shovel, survey rods, etc. as needed

53500 Office Furniture & Equipment - \$2,000 Occasional desk, chair, computer, etc. Request increase to \$2,000 (from \$1,000) to pay for a new computer. All PCs in the department are at least 4 years old currently.

SERVICES AND SUPPORT

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

54011 Engineering Services - Incidental needs of engineering consultation such as inhouse construction projects, etc. Requesting \$7,000 to cover assistance from consulting engineer + their

technical staff. Consultant will also continue to help us improve our compliance with new MS4 Phase II Permit, but in a much less intensive role during FY 20-21. In this FY, we only intend to call upon consultant quarterly to ensure that our MS4 Program is in full compliance, and to give us confidence that we will pass KDOW and Federal EPA audits with no deficiencies.

54013 Software Maintenance - \$7,000 Annual fees for AutoCAD & ESRI GIS software. No adjustment requested.

54090 Other Professional Services – \$2,000 For MS4 Program and FEMA Floodplain training and outreach. Some of these funds will pay Bluegrass Green source to perform Erosion Control and IDDE training for staff, and to perform Stormwater Outreach in schools, mandated now by KY Division of Water in new MS4 Phase II Permit. We plan to pay Bluegrass Green source to perform MS4 Education in local schools (elementary + middle @ \$1,200 per round).

54100 Advertising – Requesting \$500 to pay for ads on local radio, newspaper, social media, etc. Ads will count as MS4 and FEMA Flood Outreach and help us to comply with MS4 Phase II Permit and FEMA CRS Program. Will also use this to pay for Public Notice ads in local paper, when citizens apply for Stream Construction and/or Water Quality Permits. KDOW is now requiring public notice for flood construction permits.

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

54510 Equipment R&M - \$500 Repair, maintenance, calibration, etc. of survey instruments, GPS, etc.

54520 Vehicle R&M - \$1,000 Service and repair of survey vehicle – no adjustment requested

OTHER EXPENDITURES

54630 Laboratory Analysis – \$500 For water sampling of stormwater outfalls and stream water. Water testing is now an integral part of our IDDE and Water Quality Monitoring program for MS4, and for our response in the case water quality violations are reported. No adjustment requested.

54730 Postage & shipping - Mailing of letters and maps. Request \$500 in case we need to ship equipment for repair, etc. No adjustment requested.

54740 Printing & Copy Services - Business cards, door hangers, etc. Request \$500 to pay for mailers, handouts, etc. for MS4 and FEMA Flood Outreach.

55020 Membership & Licenses - \$1,700 Annual fees for Kentucky Association of Mitigation Managers (KAMM), Kentucky Association of Professional Mappers (KAMP), and Association of State Floodplain Managers (ASFPM). No adjustment requested

55021 Education & Training - \$1,000 Continuing education required to maintain staff GIS & Survey training, etc. –FEMA Flood, MS4, and CAD software training for GIS Manager and GIS Analyst.

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

55023 Meals & Travel - \$500 Meals and other expenses when attending out of town meetings.

55100 Special Programs – Expenses for our Litter Abatement Program, MS4 outreach, storm drain markings, and other activities now mandated by KY Division of Water for new MS4 Phase II Permit. Also includes FEMA Flood outreach and other activities related to the Berea Floodplain Management/CRS Program, such as providing flood education to local Realtors, Developers, and Insurance Providers. Other projects funded through this account: fliers sent to the community through utility bills, newspaper

ads & radio spots, and mailers to property owners in the floodplain promoting flood insurance and ways to protect their property from flood damage. We plan to set up a Stormwater/Floodplain booth at local events and will attempt to accomplish that with \$1,000 for displays, handouts & promotional items. Request to increase to \$11,200. This account will have \$8,200 in grant money from KY Energy & Environment Cabinet for Litter Abatement, and \$3,000 for MS4 and FEMA Flood Outreach expenses, for the total of \$11,200.

CAPITAL OUTLAY

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

56300 Automobiles - None

56430 Other Equipment – None

56800 Other Capital Outlay – None

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MUNICIPAL ROAD AID

FUND 022

Account	Description	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 APPROVED BUDGET	AMENDED FY 19-20 BUDGET	FY 20-21 BUDGET
	Beginning Fund Balance	569,111	456,226	402,000	416,273	271,500
Revenue						
41110	State Gas Tax	275,842	276,815	250,000	250,000	240,000
41120	State Coal & Mineral Tax	3,316	5,047	3,500	3,500	3,500
46300	Grant Proceeds	-	-	-	-	-
47000	Interest on Checking	284	271	226	226	200
		279,442	282,133	253,726	253,726	243,700
Expenditures						
54531	Street Resurfacing	153,316	322,086	450,000	450,000	225,200
56620	Street Design & Construction	239,011	-	-	-	-
		392,327	322,086	450,000	450,000	225,200
	Revenue over/(under) Expenditures	(112,885)	(39,953)	(196,274)	(196,274)	18,500
	Ending Fund Balance	456,226	416,273	205,726	219,999	290,000

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TOURISM

FUND 028

Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	FY 20-21
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	BUDGET
Beginning Fund Balance		1,284,535	1,424,038	1,424,038	1,478,736	1,000,000
Capital Sinking Fund Reserve		108,000	144,000	144,000	144,000	-
Fund Balance Available for Budget		1,176,535	1,280,038	1,280,038	1,334,736	1,000,000
Revenue						
41300	Transient Room Tax	194,293	186,461	164,000	164,000	125,000
41400	Restaurant Tax	1,113,797	1,111,433	950,000	950,000	700,000
44400	Discover the Arts	6,205	3,175	3,800	3,800	3,000
44410	Workshop Fees	116,254	127,920	150,000	150,000	75,000
44420	Gallery Sales	8,789	8,034	10,000	10,000	-
45050	Penalties & Interest	3,862	1,467	500	500	500
46300	Grant Proceeds	15,822	16,309	15,000	15,000	15,000
47000	Interest on Checking	357	327	200	200	200
47100	Interest on CDs	5,676	16,157	5,000	5,000	5,000
48085	Property Rental	28,892	26,947	24,000	24,000	20,000
48900	Miscellaneous Income	762	-	-	-	-
49000a	Transfer To Other Funds	(50,000)	(50,000)	(95,000)	(495,000)	(310,000)
49000b	Transfer From Other Funds	-	-	-	-	-
		1,444,709	1,448,231	1,227,500	827,500	633,700
Expenditures						
51001	Salaries: Full-time	144,928	181,656	195,000	195,000	125,000
51002	Salaries: PT/Seasonal/Temp	120,656	119,902	121,000	121,000	85,000
51003	Salaries: Overtime	1,838	1,260	3,700	3,700	1,000
51102	Medical and Life Ins.	28,782	29,063	43,000	43,000	24,000
51103	City Pension Contributions	28,143	39,371	48,463	48,463	34,000
51104	City FICA Contributions	16,050	19,366	22,362	22,362	13,000
51105	Medicare	3,754	4,530	5,230	5,230	3,000
52000	Telephone	7,570	5,346	8,700	8,700	6,000
52100	Electric - Buildings	16,268	15,835	17,500	17,500	16,000
52200	Natural Gas	10,454	7,971	12,000	12,000	8,000
52300	Water Service	897	1,648	1,600	1,600	2,000
52400	Sewer Service	703	1,405	1,600	1,600	2,000
52500	Waste Collection	415	415	1,000	1,000	500
52600	Website & Email Hosting	2,708	2,635	10,000	10,000	5,000
52700	Internet & Cable Service	-	2,281	3,000	3,000	3,000
53000	General Office Supplies	2,370	2,450	10,000	10,000	4,000
53001	Books/Manuals/Periodicals	26	26	200	200	200
53010	General Operating Supplies	5,519	4,981	6,000	6,000	5,000
53040	Janitorial Supplies	1,105	2,738	3,000	3,000	3,000
53200	Uniforms & Gear	1,876	993	1,000	1,000	1,000
53300	Fuel	702	845	1,500	1,500	1,000
53400	Small Tools & Equipment	194	1,139	1,500	1,500	2,000
53500	Office Furniture & Equipment	8,846	-	15,000	15,000	2,000
54012	IT Support & Service	1,625	-	2,200	2,200	-
54090	Other Professional Services	40,212	40,007	40,000	40,000	30,000
54100	Advertising	380,386	383,332	379,000	379,000	250,000
54200	Equipment Rent/Lease	920	5,838	6,000	6,000	6,000
54210	Facility Rent	-	-	3,600	3,600	-

Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	
		ACTUAL	ACTUAL	APPROVED	FY 19-20	FY 20-21
				BUDGET	BUDGET	BUDGET
54500	Building & Grounds R&M	2,677	16,256	15,000	15,000	15,000
54510	Equipment R&M	-	-	-	-	-
54520	Vehicle R&M	44	191	1,000	1,000	1,000
54700	Committee Expense	500	150	500	500	500
54730	Postage & Shipping	10,358	8,242	11,000	11,000	6,000
54740	Printing & Copy Services	3,782	1,907	2,000	2,000	2,000
54770	Public Transportation	8,280	4,120	10,000	10,000	6,000
55011	Credit Card Processing Fees	6,751	5,943	9,060	9,060	6,000
55020	Membership & Licenses	4,687	2,910	5,000	5,000	5,000
55021	Education & Training	356	385	520	520	500
55022	Conference/Meeting Expenses	11,183	9,340	12,000	12,000	1,000
55023	Meals & Travel	4,276	3,598	5,000	5,000	1,000
55090	Contingency	4,512	2,885	5,000	5,000	2,500
55100	Special Programs	8,473	11,150	10,000	10,000	6,000
55120	Music on Porch	7,800	7,843	8,500	8,500	4,000
55121	Concert Series	20	3,000	-	-	-
55122	L&N Day	988	740	1,500	1,500	1,000
55222	Workshops	103,561	119,832	150,000	150,000	75,000
55223	Grant Awards	25,500	26,000	15,000	15,000	10,000
55224	Demo/Events	-	-	-	-	1,000
55225	Car Show	1,963	1,154	-	-	-
55226	Discover the Arts	5,830	3,405	3,800	3,800	4,000
55227	Beautification	6,749	10,634	6,000	6,000	6,000
55228	Artist Accelerator Program	107,288	101,981	120,000	120,000	-
56130	Other Land Improvements	16,988	-	-	-	-
56230	Building Improvements	22,360	-	200,000	200,000	-
56300	Automobiles	-	-	30,000	30,000	-
57000	Principal Payment	74,785	149,000	155,000	155,000	155,000
57100	Interest Payment	29,826	27,831	25,783	25,783	21,000
58100	Administrative Transfer - Indirect	-	-	-	-	46,000
		1,296,482	1,393,533	1,764,818	1,764,818	1,007,200
	Revenue over/(under) expenditures	148,227	54,698	(537,318)	(937,318)	(373,500)
	Unallocated Fund Balance	1,324,762	1,334,736	742,720	397,418	626,500
FUND BALANCE SUMMARY at JUNE 30						
	Capital Sinking Fund	108,000	144,000	144,000	144,000	-
	Unallocated	1,324,762	1,334,736	742,720	397,418	626,500
	TOTAL ENDING FUND BALANCE	1,432,762	1,478,736	886,720	541,418	626,500

20/21 Budget Justifications

41300 Transient Room Tax	\$125,000.
<i>16 lodging facilities. 3% tax. Collected \$176,142 in FY 15-16; Collected \$202,144 in FY 16-17; Collected \$194,293. in 17-18. Collected \$186,460.97 in FY 18-19.</i>	
41400 Restaurant Tax	\$700,000.
Restaurants, Wal-Mart deli, food marts (eg. Gas stations) and catering services. 3% tax. Collected \$1,041,488. in FY 15-16; Collected \$1,097,135. in FY 16-17; Collected \$1,113,797. in FY17-18. Collected \$1,111,432.92 in FY 18-19.	
44400 Discover the Arts	\$3,000.
Arts Across the Curriculum. Field Trip experience for school children with pre and post curriculum. Also, includes workshops for Group/Motorcoach Special Workshops. This revenue is collected and paid back out to the artists that participate. Collected \$6,950.00 FY 16-17; Collected \$6,205 FY17-18; Collected \$3,175 FY 18-19	
44410 Workshop Fees	\$75,000.
Income from the Festival of Learnshops and Make It, Take It, Give It and HOW. Collected \$118,233. in FY 15-16; Collected \$144,364 in FY16-17; Collected \$116,254. in FY 17-18. Collected \$127,920.40 in FY 18-19.	
44420 Gallery Sales	\$ -
Sales from the Gallery 123, Art Accelerator Program. Collected \$20,901. in FY 14-15; Collected \$32,863. in FY 15-16; Collected \$34,908. in FY16-17; Collected \$8,789. in 17-18. Collected \$8,034.48 in 18-19.	
45050 Penalties & Interest	\$500.00
The penalties and interest collected from late payments (ie. restaurant tax and tr tax).	
46300 Grant Proceeds	\$15,000.
State Matching Funds for Advertising.	
47000 Interest on Checking	\$200.
People's Bank, Berea, KY.	
47100 Interest on CD's	\$5,000.
Community Trust 2% \$107,202; Community Trust 1.75% \$106,263; Citizens Guaranty 3.5% \$105,393; Citizens Guaranty 3.5% \$120,000; Community Trust 2.27% \$212,717; Community Trust 1.25% \$156,041, Community Trust 1.25% \$102,996; Community Trust 1.15% \$104,426	
48085 Property Rental	\$20,000.

139B North Broadway (1200mo)(Leeds) \$14,400;
 139B North Broadway (600mo)(KY Shelf Life) \$7,200.
 139B North Broadway () (residential upstairs) (vacant)
 137A&B North Broadway (\$600mo)(Fiber Frenzy) (vacant)

48900 Miscellaneous Income \$0.

Transfer from Other Funds \$14,000

Advertising for Craft Fair

49000 Transfer to Other Funds \$(310,000.)

Transfer to General Fund for Shared Use Path and Multi Use Pavilion Projects.
 \$60,000 for the Shared Use Path and \$250,000 Multi Use Pavilion.

Expenditures

51001 Salaries: Full-time \$125,000.

Full-time positions. Executive Director, Program Manager and Communications Manager

51002 Salaries: PT/Seasonal/Temp \$85,000.

Salaries for six part-time reception staff positions, one part-time tour coordinator, one part-time maintenance, 7 tourism commission pay (\$75.00 per month per commissioner \$6,300.00)

51003 Salaries: Overtime \$1,000.

All overtime wages as defined by FLSA

51102 Medical and Life Insurance \$24,000

The City's portion of the employee's medical and life insurance premiums.

Health Insurance family \$10,388.; single \$5,286.

Dental Single \$232.; Family 505

Life Insurance is based on salary. 75,000. Minimum or twice annual salary.

51103 City Pension Contributions \$34,000.

The City's portion of the employee's Pension Contribution 26.95%

51104 City FICA Contributions \$13,000.

The City's portion of the employees FICA contribution 6.2%

51105 Medicare \$3,000.

Medicare 1.45%

52000 Telephone \$6,000.

Welcome Center 800 Number, Cellular, Internet Plan.

52100 Electric-Buildings \$16,000.

WC; Broadway Center; Tolle; Hotel

52200 Natural Gas \$8,000.

WC ; Broadway Center; Tolle ; Hotel & Gas Lights.

52300 Water Service \$2,000.

WC \$300.; Broadway Center \$150.; Tolle \$350.; Hotel \$300; Allowance for water leaks.

52400 Sewer Service \$2,000.

WC \$1,000; Broadway Center \$200.; Tolle \$350.; Hotel \$250. Allowance for water leaks.

52500 Waste Collection \$5,00.

WC Tolle Hotel

52600 Website & E-mail Hosting \$5,000.

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

52700 Internet & Cable Service \$3,000.

Windstream \$189.30 mo. City Plan

53000 General Office Supplies \$4,000.

Items necessary to operate an office. Also includes software purchase not meeting capitalization threshold. Adobe software

53001 Books/Manuals/Periodicals \$200.

Berea Citizen Subscription

53010 General Operating Supplies \$5,000.

All supplies used in operations that do not fit another category. Includes Northwind contract.

53040 Janitorial Supplies \$3,000.

Paper towels, toilet paper, liquid soap, cleaning supplies.

53200 Uniforms and Gear \$1,000.

Logo apparel for staff

53300 Fuel \$1,000.

Fuel for Tourism Vehicle and Truck

53400 Small Tools & Equipment \$2,000.

Equipment for computers and maintenance needs

53500 Office Furniture & Equipment \$2,000.

Includes computer purchases, printers, desks, filing cabinets, that do not meet the \$5,000 capitalization threshold.

54000 Legal Services \$0.

Now included in administrative fee.

54012 IT Support & Service \$0.

Now included in the administrative service fee.

54090 Other Professional Services \$30,000.

Consultant Judy Sizemore \$10,000 and Palmer Engineering (Historic District) \$20,000

54100 Advertising \$250,000.

Advertising including billboards, brochure distribution, web maintenance, media buys and placement, graphic design and printing.

54200 Rent/Lease \$6,000.

Copier and overage fees.

54210 Facility Rent \$0

54500 Buildings and Grounds \$15,000.

Maintenance to Depot, Cabin and Broadway Center and Hotel properties

54510 Equipment R&M \$

54520 Vehicle R&M \$1,000.

Vehicle parts and labor

54700 Committee Expense \$500.

Projects associated with the Tourism Commission

54710 Board & Commission Pay \$0.

Moved to part-time personnel line item

54720 Contract Labor \$0.

54730 Postage & Shipping \$6,000.

Postage Meter Pitney Bowes, UPS & Fed Ex Services.

54740 Printing & Copy Services \$2,000.

Letterhead, envelopes, brochure printing, lead sheets, etc.

54770 Public Transportation \$6,000.

Special events shuttles and buses.

55010 Bank Charges \$0.

55011 Credit Card Processing Fees \$6,000.

Fees paid to National Processing and Authorize.net for workshop registrations.

55020 Membership & Licenses	\$5,000.
Southeast Tourism Society, American Bus Association, Tennessee Motor, KY Travel Industry Assoc., Travel South, Heartland,	
55021 Education & Training	\$500.
Opportunities for training and education.	
55022 Conference/Meeting Expenses	\$1,000.
Expenses related to attending meetings and events, also meetings hosted by Berea Tourism.	
55023 Meal & Travel	\$1,000.
Food and travel expenses	
55090 Contingency	\$2,500.
Unanticipated expense	
55100 Special Programs	\$6,000.
Expenses related to small programs expected to only last one or two years. Includes Japanese Delegation event.	
55120 Music on Porch	\$4,000.
Ongoing annual program. Hosted by Donna & Lewis Lamb. \$150.00 per session.	
55121 Concert Series	\$0.00
55122 L&N Day	\$1,000
Ongoing annual program. 1 st Saturday in June. Located at Berea Welcome Center (Old L&N Station). Vendors, Model Train Layout. 8,000 rack cards printed.	
55222 Workshops	\$75,000.
MTG and HOW – Instructors Payments, office supplies associated with the event such as participant name badges, certificates., signage, etc.	
55223 Grant Awards	\$10,000.
Advertising match program up to \$2,500.00	
55224 Demo/Events	\$1,000.
Demonstrations	
55225 Car Show	\$0
55226 Discover the Arts	\$4,000.
Instructor fees, CD and curriculum materials, demonstrations. Motorcoach/group special workshops	
55227 Beautification	\$6,000.

Old Town Plantings, Christmas Decorations, Gardens

55228 Artist Accelerator Program	\$0.
56100 Land Purchase	\$0.
56130 Other Land Improvements	\$0.
56230 Building Improvements	\$0.
Tolle Improvements to building.	
56300 Automobiles	\$0.
56600 Sidewalks/Shared use Path	\$0.
Paid \$95,000. In FY 18/19	
57000 Principal Payment	\$155,000.
10 year loan	
57100 Interest Payment	\$21,000.
2.63% interest	
58100 Indirect Costs from Annual Services	\$47,000

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INDUSTRIAL DEVELOPMENT

FUND 029

Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	FY 20-21
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	BUDGET
	Beginning Fund Balance	142,628	148,067	166,600	142,090	142,120
Revenue						
47000	Interest on Checking	30	38	22	22	20
47100	Interest on CDs	677	2,030	766	766	600
48100	Lease Proceeds	15,798	15,785	15,798	15,798	-
48600	Sale of Capital Asset	-	-	-	-	-
49000	Transfer to/from Other Funds	-	340,000	-	75,000	50,000
		16,505	357,853	16,586	91,586	50,620
Expenditures						
54011	Engineering Services	10,144	21,810	50,000	9,000	-
54090	Other Professional Services	-	-	25,000	-	-
54500	Building & Grounds R&M	923	681	12,000	-	-
56100	Land Purchase	-	341,339	-	-	-
56130	Other Land Improvements	-	-	-	101,000	50,000
57000	Principal Payment	-	-	-	-	-
57100	Interest Payment	-	-	-	-	-
		11,067	363,830	87,000	110,000	50,000
	Revenue over/(under) expenditures	5,438	(5,977)	(70,414)	(18,414)	620
	Ending Fund Balance	148,066	142,090	96,186	123,676	142,740

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POLICE RESTRICTED - STATE/LOCAL

FUND 053

Account	Description	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 APPROVED BUDGET	AMENDED FY 19-20 BUDGET	FY 20-21 BUDGET
Beginning Fund Balance		100,351	89,167	57,100	57,739	52,345
Revenue						
45030	Asset Forfeiture	33,415	13,285	15,000	15,000	15,000
47000	Interest on Checking	70	65	30	30	30
49000	Transfer to/from Other Funds				-	
		<u>33,484</u>	<u>13,350</u>	<u>15,030</u>	<u>15,030</u>	<u>15,030</u>
Expenditures						
53400	Small Tools & Equipment	-	1,395	2,000	2,000	-
55032	Refunds & Reimbursements	14,256	342	10,000	10,000	10,000
55132	Drug Enforcement Initiatives		-	5,000	5,000	-
56300	Automobiles	30,412	43,041	-	45,000	-
		<u>44,668</u>	<u>44,778</u>	<u>17,000</u>	<u>62,000</u>	<u>10,000</u>
Revenue over/(under) expenditures		(11,184)	(31,428)	(1,970)	(46,970)	5,030
Ending Fund Balance		89,167	57,739	55,130	10,769	57,375

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**POLICE RESTRICTED – STATE/LOCAL
BUDGET JUSTIFICATION
AND EXPLANATIONS**

REVENUE

45030 - Asset Forfeiture

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

47000 - Interest on Checking

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

49001 - Transfer to/from General Fund

No action needed in this line item

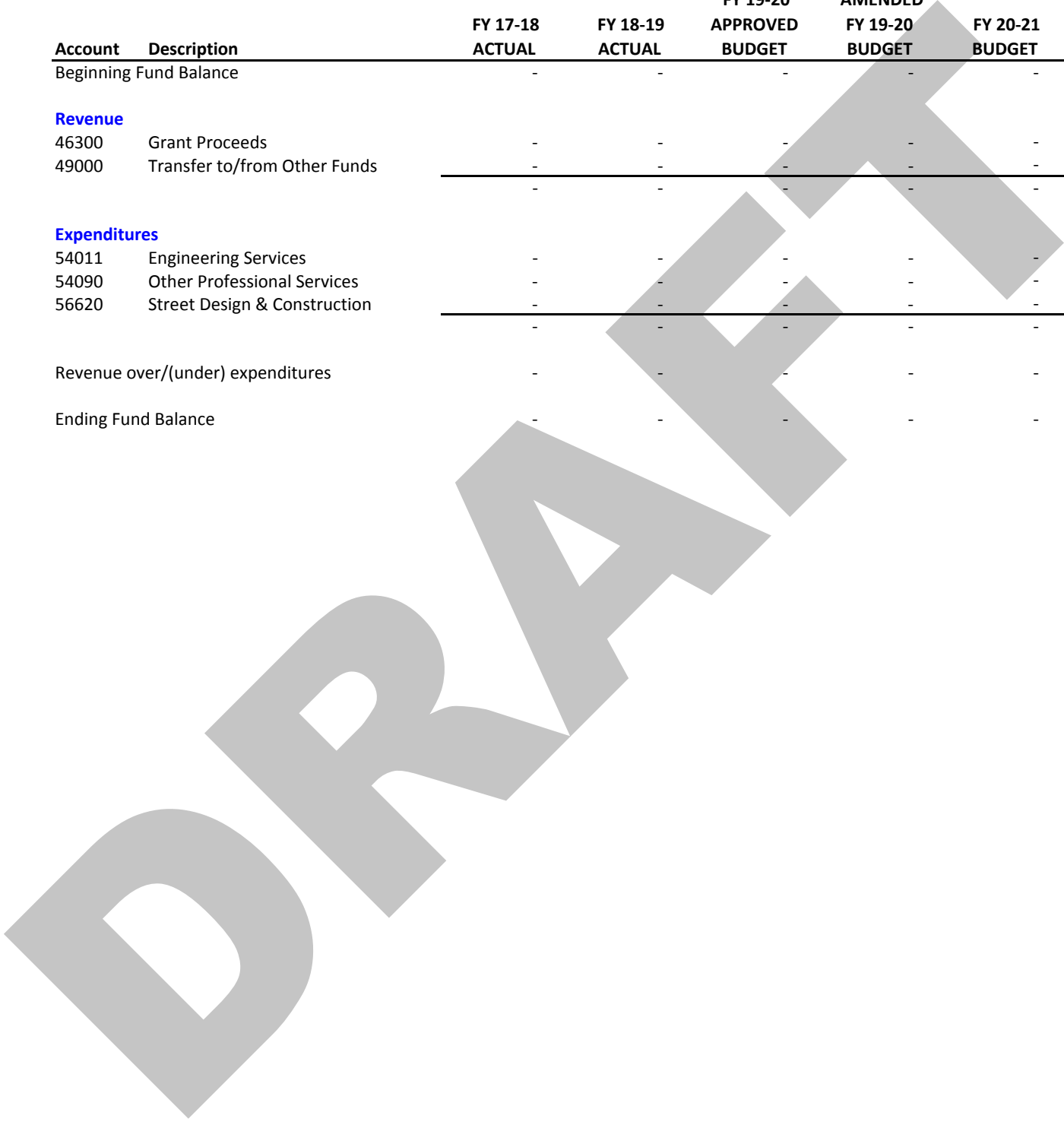
EXPENSES

53400 - Small Tools & Equipment - \$0

55032 - Refunds & Reimbursements - \$0

BEREA CORRIDOR ENGINEERING FUND 055

Account	Description	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 APPROVED BUDGET	AMENDED FY 19-20 BUDGET	FY 20-21 BUDGET
Beginning Fund Balance		-	-	-	-	-
Revenue						
46300	Grant Proceeds	-	-	-	-	-
49000	Transfer to/from Other Funds	-	-	-	-	-
<hr/>						
Expenditures						
54011	Engineering Services	-	-	-	-	-
54090	Other Professional Services	-	-	-	-	-
56620	Street Design & Construction	-	-	-	-	-
<hr/>						
Revenue over/(under) expenditures		-	-	-	-	-
Ending Fund Balance		-	-	-	-	-



POLICE RESTRICTED - FEDERAL FUND 057

Account	Description	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 APPROVED BUDGET	AMENDED FY 19-20 BUDGET	FY 20-21 BUDGET
Beginning Fund Balance		33,517	33,546	33,570	33,546	33,570
Revenue						
45030	Asset Forfeiture	-	-	7,000	7,000	7,000
47000	Interest on Checking	29	23	20	20	20
49000	Transfer to/from Other Funds	-	-	-	-	-
		29	23	7,020	7,020	7,020
Expenditures						
53400	Small Tools & Equipment	-	-	-	-	-
55132	Drug Enforcement Initiatives	-	-	-	-	6,000
56300	Automobiles	-	-	-	15,000	-
		-	-	-	15,000	6,000
Revenue over/(under) expenditures		29	23	7,020	(7,980)	1,020
Ending Fund Balance		33,546	33,569	40,590	25,566	34,590

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

REVENUE

45030 - Asset Forfeiture

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

47000 - Interest on Checking

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

EXPENSES

4306 - Small Tools & Equipment

No anticipated expense from this line item.

55132 – Drug Enforcement Initiatives

I am anticipating that we will need to spend approximately \$6,000 from this account during the budget year. These expenses include; drugs buy money, funds to pay informants to purchase illegal drugs.

US 25 NORTH

FUND 066

Account	Description	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 APPROVED BUDGET	AMENDED FY 19-20 BUDGET	FY 20-21 BUDGET
	Beginning Fund Balance	120,359	120,376	120,445	120,460	-
Revenue						
46300	Grant Proceeds	77,463	-	75,000	75,000	-
47000	Interest on Checking	17	84	-	21	-
49000	Transfer to/from Other Funds	-	-	(120,445)	(120,481)	-
		77,480	84	(45,445)	(45,460)	-
Expenditures						
54011	Engineering Services	-	-	-	-	-
56620	Street Design & Construction	77,463	-	75,000	75,000	-
		77,463	-	75,000	75,000	-
	Revenues over/(under) expenditures	17	84	(120,445)	(120,460)	-
	Ending Fund Balance	120,376	120,460	-	-	-

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BEREA CRAFT FESTIVAL

FUND 075

Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	FY 20-21
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	BUDGET
	Beginning Fund Balance	24,564	51,295	68,660	66,545	79,428
Revenue						
44510	Vendor Fees	25,160	23,820	23,000	23,000	-
44511	Jury Fees	880	2,410	1,000	1,000	-
44512	Entrance Fees	36,368	29,286	24,000	24,000	-
44513	Food Vendors	3,130	2,525	3,000	3,000	-
47000	Interest on Checking	40	52	40	40	40
48900	Miscellaneous Income	25	321	-	-	-
49000	Transfer to/from Other Funds	-	-	-	-	-
		<u>65,603</u>	<u>58,415</u>	<u>51,040</u>	<u>51,040</u>	<u>40</u>
Expenditures						
52500	Waste Collection	419	437	450	450	-
52600	Website & Email Hosting	150	141	300	300	-
53000	General Office Supplies	361	-	400	400	-
53001	Books/Manuals/Periodicals	-	-	-	-	-
53010	General Operating Supplies	2,512	4,008	4,000	4,000	-
53040	Janitorial Supplies	-	-	-	-	-
53200	Uniforms & Gear	715	721	1,000	1,000	-
54090	Other Professional Services	11,225	10,150	12,000	12,000	-
54100	Advertising	-	-	-	-	-
54200	Equipment Rent/Lease	2,376	2,679	3,500	3,500	-
54210	Facility Rent	1,500	2,700	2,000	2,000	-
54720	Contract Labor	18,614	19,504	20,000	20,000	-
54740	Printing & Copy Services	-	1,612	2,000	2,000	-
55090	Contingency	-	150	1,000	1,000	2,000
55100	Special Programs	1,000	1,063	1,800	1,800	-
		<u>38,873</u>	<u>43,164</u>	<u>48,450</u>	<u>48,450</u>	<u>2,000</u>
	Revenues over/(under) expenditures	26,730	15,251	2,590	2,590	(1,960)
	Ending Fund Balance	51,294	66,546	71,250	69,135	77,468

FUND SUMMARY

	AUDITED 2017-2018 ACTUAL	AUDITED 2018-2019 ACTUAL	ADOPTED 2019-2020 BUDGET	AMENDED 2019-2020 BUDGET	PROPOSED 2020-2021 BUDGET
OPERATIONS					
REVENUE					
Electric Service	12,550,885	12,844,761	11,052,081	11,052,081	12,253,000
Water Service	3,295,108	3,155,287	3,508,948	3,508,948	3,261,500
Sewer Service	2,908,921	2,745,457	3,054,435	3,064,435	3,085,000
Other Revenue	390,508	411,792	355,500	400,500	379,000
Transfers	-	-	-	-	(1,000,000)
TOTAL REVENUE	19,145,422	19,157,297	17,970,964	18,025,964	17,978,500
EXPENSES					
Administration Department	1,528,191	1,480,277	1,572,376	1,558,376	1,581,550
Electric	11,097,940	10,255,749	9,046,214	9,133,714	9,059,839
Water	1,442,403	1,487,528	1,598,719	1,677,219	1,744,101
Sewer	1,409,067	1,411,790	1,423,567	1,480,067	1,445,057
Depreciation	2,326,178	2,371,225	2,390,000	2,390,000	2,400,000
Total Expenses	17,803,779	17,006,569	16,030,876	16,239,376	16,230,547
INCOME/(LOSS) FROM OPERATIONS	1,341,643	2,150,728	1,940,088	1,786,588	1,747,953
OTHER CASH EXPENDITURES					
Debt Services - Principle	1,638,196	1,459,708	1,740,684	1,740,684	1,765,754
SURPLUS (DEFICIT) OF RATE REVENUE	(296,553)	691,020	199,404	45,904	(17,801)
CAPITAL ADDITIONS					
OUTSIDE FUNDING	373,104	165,071	2,481,500	2,481,500	2,051,500
EXPENDITURES					
Administration Department	12,406	-	200,000	200,000	115,000
Electric	263,260	128,550	150,000	25,000	-
Water	70,310	-	165,000	165,000	-
Sewer	160,277	75,081	125,000	125,000	15,000
Capital Projects	1,017,261	1,307,870	7,740,000	6,910,000	7,055,000
TOTAL EXPENDITURE	1,523,514	1,511,501	8,380,000	7,425,000	7,185,000
NET COST FOR CAPITAL ADDITIONS	1,150,410	1,346,430	5,898,500	4,943,500	5,133,500

Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	FY 20-21
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	BUDGET
Revenue						
43400	Disconnection Charges	27,101	23,109	30,000	30,000	25,000
43410	Other reimbursement	1,305	455	1,500	1,500	1,000
45050	Penalties & Interest	260,426	268,505	260,000	260,000	260,000
47000	Interest on Checking	2,591	3,933	2,500	2,500	2,500
47100	Interest on CDs	45,937	98,917	50,000	95,000	80,000
48200	Insurance Proceeds	-	666	1,500	1,500	1,500
48600	Sale of Capital Asset	50,000	14,127	5,000	5,000	5,000
48900	Miscellaneous Income	3,148	2,081	5,000	5,000	4,000
49000	Transfer to Other Funds	-	-	-	-	(1,000,000)
		390,508	411,792	355,500	400,500	(621,000)
Expenses						
51001	Salaries: Full-time	585,203	419,484	439,578	439,578	342,000
51002	Salaries: PT/Seasonal/Temp	-	-	-	-	-
51003	Salaries: Overtime	6,425	1,823	10,000	10,000	10,000
51102	Medical and Life Ins.	83,087	50,053	55,397	55,397	37,500
51103	City Pension Contributions	292,437	241,292	108,168	108,168	85,000
51104	City FICA Contributions	34,626	31,098	27,874	27,874	22,000
51105	Medicare	8,098	7,273	6,519	6,519	5,500
52000	Telephone	5,314	3,300	7,500	7,500	5,500
52100	Electric - Buildings	48,786	48,753	50,000	50,000	50,000
52200	Natural Gas	8,837	6,793	10,000	10,000	9,000
52300	Water Service	1,485	1,529	2,500	2,500	2,000
52400	Sewer Service	1,331	1,366	1,500	1,500	1,500
52500	Waste Collection	1,282	1,223	2,000	2,000	2,000
52600	Website & Email Hosting	-	159	1,500	1,500	1,000
52700	Internet & Cable Service	-	296	2,000	2,000	1,500
53000	General Office Supplies	8,251	4,331	5,000	5,000	5,000
53001	Books/Manuals/Periodicals	-	-	300	300	300
53010	General Operating Supplies	3,456	5,215	5,000	5,000	5,000
53040	Janitorial Supplies	138	110	2,500	2,500	2,000
53200	Uniforms & Gear	2,767	2,415	3,500	3,500	3,500
53300	Fuel	7,277	8,462	8,000	8,000	8,500
53400	Small Tools & Equipment	333	-	1,000	1,000	1,000
53500	Office Furniture & Equipment	11,613	8,063	10,000	10,000	10,000
54000	Legal Services	150	-	1,000	5,000	5,000
54012	IT Support & Service	9,875	59	5,000	5,000	2,500
54013	Software Maintenance	34,913	11,201	15,000	15,000	15,000
54090	Other Professional Services	27,102	2,900	12,000	10,000	30,000
54100	Advertising	1,600	268	500	500	500
54200	Equipment Rent/Lease	11,297	2,056	2,000	2,500	2,500
54310	Unemployment Insurance	-	-	2,000	2,000	2,000
54330	Workers Comp. Insurance	50,662	60,829	61,000	61,500	61,500
54340	Property Insurance	71,448	64,316	72,000	72,000	72,000
54350	General Liability Insurance	80,240	98,071	115,000	115,000	115,000
54500	Building & Grounds R&M	12,234	9,156	15,000	15,000	15,000
54510	Equipment R&M	7,492	308	5,000	5,000	5,000
54520	Vehicle R&M	3,022	2,801	4,000	4,000	4,000
54730	Postage & Shipping	45,941	529	1,000	1,000	750
54740	Printing & Copy Services	24,211	376	1,200	1,200	1,000

Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	FY 20-21
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	BUDGET
54750	Cleaning Services	13,250	8,988	29,340	29,340	29,500
55011	Credit Card Processing Fees	6,276	8,491	5,000	10,000	10,000
55012	Cash Over/Short	118	(19)	-	-	-
55020	Membership & Licenses	91		1,000	1,000	1,000
55021	Education & Training	13,888	4,662	7,500	7,500	15,000
55022	Conference/Meeting Expenses	3,097	1,545	2,000	2,000	2,000
55023	Meals & Travel	543	2,886	3,000	3,000	3,000
55090	Contingency	-	240	5,000	5,000	5,000
56900	Depreciation Expense	127,072	127,202	130,000	130,000	130,000
58000	Administrative Transfer - Direct	-	357,577	448,000	426,000	423,000
58100	Administrative Transfer - Indirect	-	-	-	-	151,500
		1,655,263	1,607,479	1,702,376	1,688,376	1,711,550
	Income/(Loss) from Operations	(1,264,755)	(1,195,687)	(1,346,876)	(1,287,876)	(2,332,550)
	Other expenditures					
	Budget Allocation of Administrative Expenses					
	Electric Allocation @ 40%	(505,902)	(478,275)	(538,750)	(515,150)	(933,020)
	Water Allocation @ 30%	(379,427)	(358,706)	(404,063)	(386,363)	(699,765)
	Sewer Allocation @30%	(379,427)	(358,706)	(404,063)	(386,363)	(699,765)
		(1,264,756)	(1,195,687)	(1,346,876)	(1,287,876)	(2,332,550)
CAPITAL EXPENDITURES						
56210	Building Construction			80,000	80,000	50,000
56230	Building Improvements			30,000	30,000	-
56300	Automobiles			35,000	35,000	40,000
56410	Computer Equipment	12,406		35,000	35,000	-
56430	Other Equipment			20,000	20,000	25,000
		12,406	-	200,000	200,000	115,000

**BMU ADMINISTRATION DIVISION
BUDGET JUSTIFICATION
AND EXPLANATIONS**

REVENUE

- 43400 Disconnection charges – (\$25,000)** Customer cutoff charges.
- 43410 Other Reimbursement – (\$1,000)** Billable services.
- 45050 Penalties & Interest – (\$260,000)** Late payments.
- 47000 Interest on Checking – (\$2,500)** Investment income.
- 47100 Interest on CDs – (\$80,000)** CD interest.
- 48200 Insurance Proceeds – (\$1,500)** Revenue from settled insurance claims.
- 48600 Sale of Capital Asset – (\$5,000)** Depreciation account.
- 48900 Miscellaneous Income – (\$4,000)** Scrap metal, surplus sales income.

EXPENSES

PERSONNEL SERVICES

- 51001 Salaries: Full-time – (\$342,000)** All full-time hourly and salaried wages. Includes pay for sick, vacation and personal days. Personnel includes (1) Operations Administrative Assistant, (1) Service Technician, (1) Purchasing Agent, (1) Operations Manager, (1) Utilities Director, and (1) Customer Service Representative
- 51002 Salaries: Part-Time/Seasonal/Temp – (0)** All part-time, seasonal and temporary wages. Includes seasonal or temporary Admin personnel.
- 51003 Salaries: Overtime – (\$10,000)** All overtimes wages as defined by FLSA. Overtime occurs on emergency operation, cutoffs, and billable work.
- 51102 Medial and Life Ins.- (\$37,500)** The City's portion of the employees' medical and life insurance premium.
- 51103 City Pension Contributions – (\$85,00)** The City's portion of the employees' Pension Contribution.
- 51104 City FICA Contributions – (\$22,000)** The City's portion of the employees' FICA contribution.
- 51105 Medicare – (\$5,500)** The City's portion of employee Medicare contribution.

UTILITIES

52000 Telephone – (\$5,500) Telephone and cell phone charges. Includes landlines for office and cellphones for administrative staff.

52100 Electric – Buildings – (\$50,000) Electrical service to buildings and parking lots. Includes electric service for BMU building.

52200 Natural Gas – (\$9,000) Includes gas service for the BMU building.

52300 Water Service – (\$2,000) Includes water service for the BMU building.

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

52500 Waste Collection – (\$2,000) Includes dumpsters for BMU building.

52600 Website & Email Hosting – (\$1,000) Email service for all utilities staff

MATERIALS & SUPPLIES

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

53001 Books/Manuals/Periodicals – (\$300) Includes magazine and newspaper subscriptions and educational materials.

53010 General Operating Supplies – (\$5,000) All supplies used in operations that do not fit another category.

53040 Janitorial Supplies – (\$2,000) Cleaning supplies. BMU building janitorial supplies.

53200 Uniforms & Gear – (\$3,500) Logoed apparel for Administration Division

53300 Fuel – (\$8,500) Fuel cost for Administration Division

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

53500 Office Furniture & Equipment - (\$10,000) Includes computer purchases, printers, desks, filing cabinets, etc. that do not meet the \$5,000 capitalization threshold.

SERVICES & SUPPORT

54000 Legal Services – (\$5,000)

54012 IT Support & Service – (\$2,500)

54013 Software Maintenance - (\$15,000) Includes GIS, CAD, Carlson

54090 Other Professional Services – (\$30,000) Northwind safety compliance services and MSDS recordkeeping.

54100 Advertising – (\$500) All advertising, regardless of nature or medium.

54200 Equipment Rent/Lease - (\$2,500) Includes construction equipment rental and office equipment rental (copier and postage machine).

54310 Unemployment Insurance - (\$2,000)

54330 Workers Comp. Insurance – (\$61,500)

54340 Property Insurance – (\$72,000)

54350 General Liability Insurance – (\$115,000)

54500 Building & Grounds R&M – (\$15,000) Building improvements under capitalization threshold, landscaping, pest control, plumbing repairs, etc.

54510 Equipment R&M – (\$5,000) Repairs and maintenance on all equipment such as generators, copiers, radios, etc.

54520 Vehicle R&M - (\$4,000) Includes parts and labor. Includes vehicles 2011 Ford Transits (2), 2002 and 2005 Blazers, 2010 Jeep Patriot, 2017 Explorer.

54730 Postage & Shipping – (\$750)

54740 Printing & Photocopying Services – (\$1,000) Includes letterhead, envelopes, return envelopes and door hangers.

54750 Cleaning Services – (\$29,500) Weekly cleaning services.

OTHER EXPENSES

55011 Credit Card Processing Fees – (\$10,000) Fees charged to BMU to receive credit card payments

55012 Cash Over/Short – (\$0.00) Small difference that may occur when reconciling daily deposits.

55020 Professional Membership & Licenses - (\$1,000) Includes GIS fees and memberships

55021 Education & Training – (\$15,000) Expenses related to obtaining education and/or training (Purchasing Agent and Operations Manager continuing education).

55022 Conference/Meeting Expenses – (\$2,000) Expenses related to attending training, meetings and events.

55023 Meals & Travel - (\$3,000) Expenses related to training and conferences.

55090 Contingency – (\$5,000)

56900 Depreciation Expense - (\$130,000) Finance Department use only. This is Capital depreciation including the cost of purchasing the Utility.

58000 Administrative-Direct – (\$423,000) Transfer of Billing staff to Finance from Utilities and all related expenses

58100 Administrative- Indirect—(\$151,500) Central Services cost allocation.

CAPITAL OUTLAY

56210 Building Construction – (\$50,000) Bay area improvements

56230 Building Improvements – (\$0)

56300 Automobiles – (\$40,000) Meter Tech vehicle replacement

56410 Computer Equipment - Large scale equipment – (\$0)

56430 Other Equipment – (\$25,000) Floor Scrubber

Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	FY 20-21
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	BUDGET
Revenue						
43160	Solar Panel Lease	750	-	1,500	1,500	1,500
43180	Customer Reimbursement	-	-	85,000	85,000	50,000
46300	Grant Proceeds	372,354	165,071	2,395,000	2,395,000	2,000,000
48500	Contributed Capital	-	-	-	-	-
		<u>373,104</u>	<u>165,071</u>	<u>2,481,500</u>	<u>2,481,500</u>	<u>2,051,500</u>
Expenses						
56231	Building Improvements	8,532	90,779	150,000	100,000	75,000
56711	Distribution System Upgrade - Ele	98,002	138,492	430,000	250,000	400,000
56712	Distribution System Upgrade - Wtr	28,245	54,103	225,000	225,000	390,000
56721	Substation Upgrade - Electric	8,623	92,050	100,000	100,000	75,000
56731	New Service - Electric	7,910	16,529	120,000	120,000	60,000
56732	New Service - Water	12,170	4,342	25,000	25,000	20,000
56742	Raw Water	276,343	541,283	1,950,000	1,950,000	2,200,000
56752	Pump Station Upgrade - Water	-	9,718	750,000	400,000	-
56753	Pump Station Upgrade - Sewer	-	-	150,000	150,000	100,000
56762	Plant & System Upgrade - Water	-	-	90,000	90,000	205,000
56763	Plant & System Upgrade - Sewer	577,436	360,574	3,750,000	3,500,000	3,530,000
		<u>1,017,261</u>	<u>1,307,870</u>	<u>7,740,000</u>	<u>6,910,000</u>	<u>7,055,000</u>

DRAFT

**CAPITAL PROJECTS GIS & SURVEYING
BUDGET JUSTIFICATION
AND EXPLANATIONS**

REVENUE

43160 Solar Panel Lease - (\$1,500) Lowered expected revenue based on slower demand for panels.

43180 Customer Reimbursement - (\$50,000) Expected Berea College Reimbursement for utility relocates during construction projects and other development projects.

46300 Grant Proceeds – (\$2,000,000) This includes Central Park North Sewer Line KIA Grant (\$500,000), CDBG Grant (\$946,000) and NRCS Owsley Fork Design Work (TBD).

48500 Contributed Capital - (0)

CAPITAL EXPENDITURES

56210 Building Construction – (0)

56231 Building Improvements – (\$75,000) BMU Building remodeling, renovation, and upgrades

1. Landscaping and Frontage (\$20,000)
2. Outside Restoration (\$35,000)
3. Insulation (\$20,000)

56711 Distribution System Upgrade Electric – (\$400,000) This includes any upgrade to the system above and beyond typical maintenance. The purpose of these upgrades such as upsizing electric cable or transformers is to increase reliability and redundancy:

1. Berea College and other construction lines and equipment. Includes College building upgrades and BMU shared cost for substandard transformers and cable in various areas (\$40,000).
2. Reclosers (\$30,000).
3. Overhead Switches (\$20,000).
4. Overhead to Underground Tap Conversions (\$50,000)
5. Hospital 12kV Conversion (\$50,000)
6. Copper to Aluminum Tap Upgrades (\$20,000)
7. Lorraine Court Reconductor (\$170,000)
8. LED Replacements (\$20,000)

56712 Distribution System Upgrade Water- (\$390,000) These projects include replacement of galvanized iron with larger diameter PVC.

1. Glades Street (900') (\$40,000)
2. Various galvanized water main upgrades (\$100,000)
3. Update hydraulic model (\$30,000)
4. Upgrade service line 400 block Chestnut St. (\$50,000)
5. West End Storage Tank Actuating Valve Addition (\$50,000)
6. Ground Storage Tank Valving Improvements (\$50,000)
7. Thin Wall Pipe Replacement (\$70,000)

56721 Substation Upgrade Electric – (\$75,000) Rash Road Buss Work Upgrade

56731 New Service Electric – (\$60,000) Includes expense for new electric service infrastructure additions.

56732 New Service Water – (\$20,000) Includes expense for new water service and Berea College line relocation for remodel projects.

56742 Raw Water Source – (\$2,200,000)

1. Includes design for Owsley Fork Dam to meet high hazard status with more storage (\$1,000,000).
2. Possible Construction Phase of Owsley Fork Project (\$800,000)
3. Cowbell Spillway Improvement (\$175,000)
4. B Lake Spillway Repair(\$100,000)
5. Water Efficiency Initiatives (\$50,000)
6. Intake Valve Repairs (\$75,000)

56752 Pump Station Upgrade Water- (\$0)

56753 Pump Station Upgrade Sewer- (\$100,000)

1. Various Pump, Motor, and Equipment Upgrades (WWTP and Leachate Plant)

56762 Plant & System Upgrade Water – (\$205,000) WTP Construction, Distribution improvements

1. SCADA Upgrade (\$15,000)
2. Roberts Filters Panel Upgrade (\$50,000)
3. Lab Certification (\$30,000)
4. Process Control and Water Quality Upgrades (\$40,000)
5. WTP Drainage and Lot Improvements (\$70,000)

56763 Plant and System Upgrade Sewer- (\$3,530,000)

1. South Middletown Pressure Main 12" D.I. (\$2,500,000).
2. Landfill Upgrades including effluent line and roadway paving (\$200,000).
3. WWTP Upgrade Various Pumps and Motors (\$75,000).
4. Rehab Sewer Lines Burchwood, Cherry Road, VanWinkle Grove, O'Donnell Lane, Bridge Avenue, Bluebird Avenue (\$255,000).
5. Asset Management System to repair/ rehab ranked collection system (\$500,000).

Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	FY 20-21
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	BUDGET
Revenue						
43100	Electric Service Charge	12,348,412	12,621,108	10,824,081	10,824,081	12,000,000
43130	Private Outdoor Lighting	93,563	98,231	94,000	94,000	94,000
43140	Electric Connection Fee	3,150	2,050	4,000	4,000	4,000
43150	Pole Attachment	66,766	112,040	80,000	80,000	120,000
43180	Customer Reimburse - Electric	38,994	11,332	50,000	50,000	35,000
		12,550,885	12,844,761	11,052,081	11,052,081	12,253,000
Expense						
51001	Salaries: Full-time	351,686	353,522	414,546	414,546	448,000
51002	Salaries: PT/Seasonal/Temp	-	-	-	-	-
51003	Salaries: Overtime	24,504	34,180	32,000	32,000	34,000
51102	Medical and Life Ins.	66,611	55,768	61,643	61,643	62,500
51103	City Pension Contributions	194,023	194,820	107,439	107,439	116,000
51104	City FICA Contributions	22,129	23,034	27,686	27,686	30,000
51105	Medicare	5,175	5,387	6,475	6,475	7,000
52000	Telephone	1,569	1,853	2,000	2,000	2,000
52100	Electric - Buildings	-	-	1,000	1,000	1,000
52300	Water Service	156	156	175	175	175
52700	Internet & Cable Service	-	616	1,500	1,500	1,500
53000	General Office Supplies	-	21	-	-	-
53001	Books/Manuals/Periodicals	87	187	300	300	300
53010	General Operating Supplies	6,307	4,328	8,000	8,000	8,000
53200	Uniforms & Gear	10,707	17,512	17,500	17,500	17,500
53300	Fuel	12,343	12,612	15,000	15,000	14,000
53400	Small Tools & Equipment	8,471	5,583	10,000	10,000	10,000
54000	Legal Services	29,934	39,241	60,000	60,000	60,000
54011	Engineering Services	17,383	8,012	15,000	15,000	15,000
54090	Other Professional Services	65,916	12,295	15,000	100,000	20,000
54100	Advertising	52	814	500	500	500
54200	Equipment Rent/Lease	-	51	2,000	2,000	2,000
54500	Building & Grounds R&M	190	1,181	1,000	1,000	1,000
54510	Equipment R&M	33,938	10,153	20,000	20,000	20,000
54520	Vehicle R&M	3,695	7,585	7,500	10,000	10,000
54530	Infrastructure R&M	86,019	79,345	75,000	75,000	75,000
54600	Purchase of Electricity	9,823,315	9,097,973	7,748,236	7,748,236	7,700,000
54620	Tree Trimming	93,498	85,443	110,000	110,000	125,000
54730	Postage & Shipping	-	-	-	-	-
55020	Membership & Licenses	23,051	16,047	15,000	15,000	20,000
55021	Education & Training	9,001	5,372	12,000	12,000	12,000
55022	Conference/Meeting Expenses	1,111	1,183	2,500	2,500	2,500
55023	Meals & Travel	3,941	882	5,000	5,000	5,000
55030	Inventory Write-Off	1,603	5,210	5,000	5,000	5,000
55031	Bad Debt Write Off	43,511	32,155	52,500	52,500	52,500
55090	Contingency	-	2,520	10,000	10,000	10,000
55100	Special Programs	-	-	50,000	50,000	50,000
56900	Depreciation Expense	604,492	627,191	640,000	640,000	640,000
57100	Interest Payment	125,122	107,817	101,822	101,822	89,472
57300	Bond Issue Cost Amortization	32,892	32,892	32,892	32,892	32,892
		11,702,432	10,882,940	9,686,214	9,773,714	9,699,839

Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	FY 20-21
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	BUDGET
	Income/(Loss) from Operations	848,453	1,961,821	1,365,867	1,278,367	2,553,161
Other expenditures						
	Budget Allocation of Administrative Expenses	505,902	478,275	538,750	515,150	933,020
57000	Principal Payment	560,000	605,000	617,500	617,500	627,500
		1,065,902	1,083,275	1,156,250	1,132,650	1,560,520
	Surplus/(Deficit) of Rate Revenue	(217,449)	878,546	209,617	145,717	992,641
ELECTRIC DIVISION CAPITAL EXPENDITURES						
56300	Automobiles	44,822	-	-	-	-
56310	Heavy Vehicles	214,453	128,550	125,000	-	-
56430	Other Equipment	3,985	-	25,000	25,000	-
		263,260	128,550	150,000	25,000	-

**ELECTRIC DIVISION
BUDGET JUSTIFICATION
AND EXPLANATIONS**

REVENUE

43100 Electric Service Charge – (\$12,000,000) Based on current rates and historical averages

43130 Private Outdoor Lighting – (\$94,000) Based on current rates and number of accounts

43140 Electric Connection Fee – (\$4,000) Charges for customer to connect to electric system.

43150 Pole Attachment – (\$120,000) New contract rates of \$28.00/attachment have been negotiated with each of our communication companies.

43180 Customer Reimbursement – (\$35,000) Includes BMU and contract work on Electric infrastructure billed as a pass-through revenue, based on projected projects. Decrease is due to current FY totals and known future projects.

EXPENSES

PERSONNEL SERVICES

51001 Salaries: Full-time – (\$448,000) All full-time hourly and salaried wages. Includes pay for sick, vacation and personal days. Includes one Electric Coordinator, five Linemen, one meter technician, and one vacant lineman position.

51002 Salaries: Part-Time/Seasonal/Temp – (0) All part-time, seasonal and temporary wages.

51003 Salaries: Overtime – (\$34,000) All overtime wages as defined by FLSA. Overtime for callouts for emergency outage work and some scheduled work for customer convenience

51102 Medial and Life Ins. – (\$62,500) The City's portion of the employees' medical and life insurance premium

51103 City Pension Contributions – (\$116,000) The City's portion of the employees' Pension Contribution

51104 City FICA Contributions – (\$30,000) The City's portion of the employees' FICA contribution

51105 Medicare – (\$7,000) City's portion of employee Medicare contribution

UTILITIES

52000 Telephone (\$2,000) - Telephone and cell phone charges

52100 Electric – Buildings – (\$1,000) Electrical services to buildings and parking lots.

52300 Water Service – (\$175) Water service at Rash Road Substation is included.

52700 Internet & Cable Service – (\$1,500) DSL for electric system SCADA.

MATERIALS & SUPPLIES

53001 Books/Manuals/Periodicals – (\$300) Includes magazine and newspaper subscriptions and educational materials. Includes current code books.

53010 General Operating Supplies – (\$8,000) All supplies used in operations that do not run through inventory. Truck supplies are included.

53200 Uniforms & Gear – (\$17,500) Fire retardant clothing, safety gear, hard hats, gloves, cleaning and inspection of rubber goods are included.

53300 Fuel – (\$14,000) Fuel for Electric Division vehicles.

53400 Small Tools & Equipment – (\$10,000) All tools and equipment not meeting the \$5,000 capitalization threshold are included. Includes truck tools, bolt cutters, pliers, hollow shank, anchor bust bar, hand tools and harnesses.

SERVICES & SUPPORT

54000 Legal Services - (\$60,000) All electric division legal fees

54011 Engineering Services – (\$15,000) Consulting charges for distribution system projects

54090 Other Professional Services – (\$20,000) Partial rate study carryover budgeted

54100 Advertising – (\$500) All advertising, regardless of the nature or medium. Includes job ads.

54200 Equipment Rent/Lease - (\$2,000) Includes construction equipment rental and office equipment rental.

54500 Building & Grounds R&M – (\$1,000) Includes substation building and property repair and maintenance

54510 Equipment R&M – (\$20,000) Repairs and maintenance on all equipment.

54520 Vehicle R&M – (\$10,000) Includes parts and labor.

54530 Infrastructure R&M – (\$75,000) This can include projects that do not meet the capitalization threshold. Replacement of Electric infrastructure.

54600 Purchase of Electricity- (\$7,700,000) Based on historical usage and rates under current purchase agreements.

54620 Tree Trimming – (\$125,000) Contract services for rights of way clearing of utility pole spans. Increase due to pricing on current contract bid.

OTHER EXPENDITURES

55020 Professional Membership & Licenses – (\$20,000) Includes APPA, KMUA, CDLs & physicals. Increase due to TVPPA membership and training opportunities.

55021 Education & Training – (\$12,000) Expenses related to obtaining education and/or training.

55022 Conference/Meeting Expenses – (\$2,500) Expenses related to employees attending meetings, training, and events.

55023 Meals & Travel – (\$5,000) Expenses related to training and conferences.

55030 Inventory Write-Off – (\$5,000) Inventory adjustments based on physical counts. Write offs must be approved by finance department.

55031 Bad Debt Write-Off – (\$52,500) Write off of uncollectable accounts receivable. Write offs must be approved by finance department.

55090 Contingency – (\$10,000)

55100 Special Programs – (\$50,000) Expenses related to energy efficiency programs expected to only last one or two years. Berea College utility relocate expenses which are pass through can be applied here.

56900 Depreciation Expense – (\$640,000) Finance Department use only. Capital depreciation includes original cost of purchasing Utility and other Capital additions.

DEBT SERVICE

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

57000 Principal Payment – (\$627,500) Principal payments on long term debt. Finance Department use only.

57100 Interest Payment – (\$89,472) Interest payments on long term debt. Finance Department use only.

57200 Loan Administration Fees – (0) Loan fees on long-term debt. Finance Department use only.

57300 Bond Issue Cost Amortization – (\$32,892)

CAPITAL OUTLAY

56300 Automobiles – (0)

56310 Heavy Vehicles - (0)

56430 Other Equipment – (0)

Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	FY 20-21
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	BUDGET
REVENUE						
43200	Water Service Charge	2,204,504	2,076,388	2,371,023	2,371,023	2,158,000
43210	Wholesale Water Sales	1,012,515	1,010,899	1,055,743	1,055,743	1,025,000
43220	Sprinkler Lines	58,023	58,612	58,000	58,000	58,000
43240	Water Connection Fees	13,600	9,350	16,682	16,682	15,500
43280	Customer Reimburse - Water	6,466	38	7,500	7,500	5,000
		<u>3,295,108</u>	<u>3,155,287</u>	<u>3,508,948</u>	<u>3,508,948</u>	<u>3,261,500</u>
EXPENSES						
51001	Salaries: Full-time	260,343	295,693	342,499	342,499	349,000
51002	Salaries: PT/Seasonal/Temp	14,850	7,334	20,000	20,000	20,000
51003	Salaries: Overtime	24,489	24,435	39,250	39,250	42,000
51004	Salaries: Holidays	2,064	398	5,000	5,000	5,000
51102	Medical and Life Ins.	52,963	57,612	59,128	59,128	57,600
51103	City Pension Contributions	154,563	137,929	93,232	93,232	95,500
51104	City FICA Contributions	18,429	20,338	25,265	25,265	26,000
51105	Medicare	4,310	4,757	5,909	5,909	6,500
52000	Telephone	2,530	2,052	3,000	3,000	3,000
52100	Electric - Buildings	247,863	269,475	245,000	295,000	290,000
52300	Water Service	198	288	275	275	275
52500	Waste Collection	407	-	1,000	1,000	1,000
52700	Internet & Cable Service	1,201	1,200	1,500	1,500	1,500
53000	General Office Supplies	-	-	-	-	-
53001	Books/Manuals/Periodicals	-	234	300	300	300
53010	General Operating Supplies	12,855	11,556	15,000	15,000	15,000
53011	Operating Chemicals	64,029	81,899	105,000	105,000	105,000
53030	Distribution System Supplies	-	-	-	-	-
53033	Meter Supplies	-	-	-	-	-
53200	Uniforms & Gear	3,689	5,124	6,000	6,000	6,000
53300	Fuel	16,983	17,170	19,000	19,000	19,000
53400	Small Tools & Equipment	6,497	6,788	8,000	8,000	8,000
54000	Legal Services	-	2,415	2,500	25,000	25,000
54011	Engineering Services	4,200	4,200	12,500	12,500	12,500
54090	Other Professional Services	8,866	3,275	7,500	10,000	35,000
54100	Advertising	-	-	750	750	500
54200	Equipment Rent/Lease	269	-	1,000	1,000	1,000
54500	Building & Grounds R&M	8,868	10,231	12,500	12,500	12,000
54510	Equipment R&M	62,771	59,862	70,000	70,000	85,000
54520	Vehicle R&M	5,392	8,686	8,000	8,000	10,000
54530	Infrastructure R&M	57,048	80,615	90,000	90,000	90,000
54610	Water Withdrawal Fees	174,281	167,948	175,766	175,766	195,000
54630	Laboratory Analysis	15,428	11,246	16,500	16,500	14,000
54650	KRA Withdrawal Fees	-	1,785	-	-	-
54670	Land Farming	-	-	-	-	-
54730	Postage & Shipping	13	-	-	-	-
55020	Membership & Licenses	3,805	1,187	4,500	6,500	6,500
55021	Education & Training	2,432	1,502	3,250	4,000	15,000
55022	Conference/Meeting Expenses	388	715	2,000	2,000	2,000
55023	Meals & Travel	1,229	2,296	1,750	2,500	2,500
55030	Inventory Write-Off	513	324	2,500	2,500	2,500
55031	Bad Debt Write Off	8,041	6,708	11,950	11,950	11,950

Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	FY 20-21
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	BUDGET
55090	Contingency			10,000	10,000	10,000
56900	Depreciation Expense	631,835	646,156	650,000	650,000	650,000
57100	Interest Payment	159,147	139,412	131,167	131,167	123,057
57200	Loan Administration Fees	8,557	7,950	7,336	7,336	7,027
57300	Bond Issue Cost Amortization	32,892	32,892	32,892	32,892	32,892
		2,074,238	2,133,684	2,248,719	2,327,219	2,394,101
	Income/(Loss) from Operations	1,220,870	1,021,603	1,260,229	1,181,729	867,399
	Other expenditures					
	Budget Allocation of Administrative Expenses	379,427	358,706	404,063	386,363	699,765
57000	Principal Payment	824,729	727,023	864,610	864,610	877,087
		1,204,156	1,085,729	1,268,673	1,250,973	1,576,852
	Surplus/(Deficit) of Rate Revenue	16,714	(64,126)	(8,444)	(69,244)	(709,453)
WATER DIVISION CAPITAL EXPENDITURES						
56300	Automobiles	-	-	-	-	-
56400	Heavy Equipment	-	-	150,000	150,000	-
56430	Other Equipment	70,310	-	15,000	15,000	-
		70,310	-	165,000	165,000	-

**WATER DIVISION
BUDGET JUSTIFICATION
AND EXPLANATIONS**

REVENUE

43200 Water Service Charge – (\$2,158,000) Based on the average historical usage and decrease in usage over past two FYs.

43210 Wholesale Water Sales – (\$1,025,000) Southern Madison and Garrard County Water sales based on historical usage and anticipated Garrard County Water Association decrease in sales.

43220 Sprinkler Lines – (\$58,000) Based on current rates and historical billing.

43240 Water Connection Fee – (\$15,500) Charges for customer to connect to water system. Based on historical average.

43180 Customer Reimbursement – (\$5,000) Includes BMU and contract work on water infrastructure billed as a pass-through revenue, based on historical totals and anticipated projects.

PERSONNEL SERVICES

51001 Salaries: Full-time – (\$349,000) All full time hourly and salaried wages. Includes pay for sick, vacation and personal days. These salaries include (4) WTP Operators, (3) Distribution Operators, and (1) Meter technician.

51002 Salaries: Part-Time/Seasonal/Temp – (\$20,000) All part-time, seasonal and temporary wages. Includes one seasonal meter technician-possibly left vacant.

51003 Salaries: Overtime – (\$42,000) All overtime wages as defined by FLSA. Overtime is incurred at WTP to fill shifts including Holidays and weekends and emergency callouts.

51004 Salaries: Holidays – (\$5,000) Payout for holidays not taken. Applies only to police, fire and specific utilities staff. This applies to WTP staff as plant is staffed 14/7/365.

51102 Medial and Life Ins. – (\$57,600) The City's portion of the employees' medical and life insurance premium.

51103 City Pension Contributions – (\$95,500) The City's portion of the employees' Pension Contribution.

51104 City FICA Contributions – (26,000) The City's portion of the employees' FICA contribution.

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

UTILITIES

52000 Telephone – (\$3,000) Telephone and cell phone charges.

52100 Electric – Buildings – (\$290,000) Electrical services to buildings and parking lots. All pump stations, water tank and water treatment plant are included.

52300 Water Service – (\$275) Water service at the water treatment plant and pump stations.

52500 Waste Collection – (\$1,000) This includes dumpsters at water treatment plant

52700 Internet & Cable Service – (\$1,500) Internet at WTP

MATERIALS & SUPPLIES

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

53001 Books/Manuals/Periodicals – (\$300) Includes magazine and newspaper subscriptions and educational materials. Standard Methods and Industry books are included.

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

53011 Operating Chemicals – (\$105,000) Specific to utility department. This includes the addition of sludge polymer, also includes coagulant, pH adjustment, chlorine disinfectant, and other WTP chemicals used in treatment.

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

53300 Fuel – (\$19,000) Fuel for Water Division vehicles.

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

SERVICES & SUPPORT

54000 Legal Services -- (\$25,000) All Water Division legal fees.

54011 Engineering Services – (\$12,500) For engineering needs and project consultation.

54090 Other Professional Services – (\$35,000) Fire alarm monitoring, SCADA, compliance assistance. Increase includes mandated Water Infrastructure Resilience Study (\$25,000)

54100 Advertising – (\$500) All advertising, regardless of the nature or medium. Includes job postings or RFPs.

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

54500 Building & Grounds R&M – (\$12,000) Repairs and maintenance at WTP grounds and building.

54510 Equipment R&M – (\$85,000) Repairs and maintenance on all equipment (Distribution Crew and Plant). Increase provides allowance of unforeseen repairs to aging equipment at plant and stations.

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

54520 Vehicle R&M – (\$10,000) Includes parts and labor for water division vehicles. Increase due to aging fleet.

54530 Infrastructure R&M – (\$90,000) Can include projects that do not meet the capitalization threshold. Includes emergency repairs, upgrades, replacement of valves, hydrants, water lines, etc.

54610 Water Withdrawal Fees – (\$195,000) Fees paid to Berea College and Kentucky River Authority. Increase due to KRA fee increase.

54630 Laboratory Analysis – (\$14,000) Includes all laboratory analysis for WTP. Decrease based on historical and no lead and copper testing scheduled this FY.

OTHER EXPENDITURES

55020 Professional Membership & Licenses – (\$6,500) This includes:

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

55021 Education & Training – (\$15,000) Expenses related to obtaining education and/or training. Increase due to two water division employees requesting career development education assistance.

55022 Conference/Meeting Expenses – (\$2,000) Includes expenses related to attending non-educational meetings and events.

55023 Meals & Travel - (\$2,500) Expenses related to training or conferences.

55030 Inventory Write-Off – (\$2,500) Inventory adjustments based on physical counts. Write off for inventory obsolescence. Write offs are approved by Finance Department.

55031 Bad Debt Write-Off – (\$11,950) Write off of uncollectable accounts receivable. Write offs are approved by Finance Department. Historical average.

55090 Contingency – (\$10,000)

56900 Depreciation Expense - (\$650,000) This refers to the depreciation of capital items.

DEBT SERVICE

This includes Debt service for purchase of Utility and the WTP expansion

57000 Principal Payment – (\$877,087) Principal payments on long term debt. Finance Department use only.

57100 Interest Payment – (\$123,057) Interest payments on long term debt. Finance Department use only.

57200 Loan Administration Fees – (\$7,027) Loan fees on long term debt. Finance Department use only.

57300 Bond Issue Cost Amortization - (\$32,892)

CAPITAL OUTLAY

56300 Automobiles – (0)

56400 Heavy Equipment – (0)

56430 Other Equipment – (0)

Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	FY 20-21
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	BUDGET
Revenue						
43300	Sewer Service Charge	2,826,485	2,666,792	2,963,435	2,963,435	2,994,000
43310	Sewer Connection Fees	44,300	40,200	50,000	50,000	50,000
43311	Sewer Impact Fees	-	-	-	-	-
43320	Pretreatment Reimbursements	38,136	38,465	40,000	50,000	40,000
43380	Customer Reimburse - Sewer	-	-	1,000	1,000	1,000
		2,908,921	2,745,457	3,054,435	3,064,435	3,085,000
Expense						
51001	Salaries: Full-time	373,295	357,701	408,771	408,771	408,500
51003	Salaries: Overtime	27,447	29,467	32,000	32,000	34,000
51102	Medical and Life Ins.	70,519	63,935	72,616	72,616	62,500
51103	City Pension Contributions	210,397	227,489	106,050	106,050	106,500
51104	City FICA Contributions	23,540	25,135	27,328	27,328	27,500
51105	Medicare	5,505	5,878	6,391	6,391	6,500
52000	Telephone	4,190	4,194	4,500	4,500	4,500
52100	Electric - Buildings	192,492	175,012	195,000	195,000	190,000
52200	Natural Gas	8,092	5,184	8,000	8,000	7,500
52300	Water Service	554	366	1,000	1,000	1,000
52500	Waste Collection	3,859	3,616	4,500	4,500	4,500
52700	Internet & Cable Service	-	-	2,000	2,000	2,000
53000	General Office Supplies	-	-	-	-	-
53001	Books/Manuals/Periodicals	-	164	300	300	300
53010	General Operating Supplies	16,149	19,733	23,000	23,000	23,000
53011	Operating Chemicals	29,864	29,779	30,000	30,000	32,000
53200	Uniforms & Gear	6,003	5,517	7,000	7,000	7,000
53300	Fuel	11,337	11,077	13,000	13,000	13,500
53400	Small Tools & Equipment	5,129	5,433	6,000	6,000	6,000
54000	Legal Services	-	-	1,000	10,000	10,000
54011	Engineering Services	-	-	7,500	7,500	7,500
54090	Other Professional Services	30,277	32,221	30,000	30,000	30,000
54100	Advertising	-	63	1,000	1,000	1,000
54200	Equipment Rent/Lease	952	1,238	2,000	2,000	2,000
54500	Building & Grounds R&M	5,152	5,720	10,000	10,000	8,000
54510	Equipment R&M	154,561	133,121	150,000	150,000	150,000
54520	Vehicle R&M	2,831	3,135	6,000	6,000	6,000
54530	Infrastructure R&M	37,819	36,913	50,000	50,000	50,000
54630	Laboratory Analysis	26,064	38,348	30,000	60,000	50,000
54640	Sludge Disposal	118,817	120,876	120,000	135,000	130,000
54790	Other Services & Support	-	-	1,000	1,000	1,000
55020	Membership & Licenses	3,972	2,313	5,000	7,500	7,500
55021	Education & Training	2,605	814	5,000	5,000	5,000
55022	Conference/Meeting Expenses	230	928	1,500	1,500	1,500
55023	Meals & Travel	1,290	1,470	1,500	1,500	1,500
55030	Inventory Write-Off	-	-	11,000	11,000	5,000
55031	Bad Debt Write Off	8,596	6,694	12,000	12,000	12,000
55090	Contingency	-	33,779	10,000	10,000	10,000
56900	Depreciation Expense	962,779	970,676	970,000	970,000	980,000
57100	Interest Payment	22,906	20,362	18,009	18,009	16,716
57200	Loan Administration Fees	4,623	4,115	3,602	3,602	3,541
		2,371,846	2,382,466	2,393,567	2,450,067	2,425,057

Account	Description	FY 17-18 ACTUAL	FY 18-19 ACTUAL	FY 19-20 APPROVED BUDGET	AMENDED FY 19-20 BUDGET	FY 20-21 BUDGET
	Income/(Loss) from Operations	537,075	362,991	660,868	614,368	659,943
Other expenditures						
	Budget Allocation of Administrative Expenses	379,427	358,706	404,063	386,363	699,765
57000	Principal Payment	253,467	127,685	258,574	258,574	261,167
		632,894	486,391	662,637	644,937	960,932
	Surplus/(Deficit) of Rate Revenue	(95,819)	(123,400)	(1,769)	(30,569)	(300,989)
SEWER DIVISION CAPITAL EXPENDITURES						
56300	Automobiles	-	75,081	50,000	50,000	-
56310	Heavy Vehicles	128,850	-	-	-	-
56430	Other Equipment	31,427	-	75,000	75,000	15,000
		160,277	75,081	125,000	125,000	15,000

**WASTEWATER AND LANDFILL DIVISION
BUDGET JUSTIFICATION
AND EXPLANATIONS**

REVENUE

43300 Sewer Service Charge – (\$2,994,000) Rate revenue based on historical averages and current FY trends

43310 Sewer Connection Fee – (\$50,000) Charges for customer to connect to sewer system.

43320 Pretreatment Reimbursements – (\$40,000) Pass through revenue account for wastewater sampling and monitoring

43180 Customer Reimbursement – (\$1,000) Includes BMU and contract work on sewer infrastructure billed as a pass-through

EXPENDITURES

PERSONNEL SERVICES

51001 Salaries: Full-time – (\$408,500) All full-time hourly and salaried wages. Includes pay for sick, vacation and personal days. Includes (1) WWTP Lead Operator, (3) WWTP Operators, (5) Collection Operators, and (1) Water/ Sewer Coordinator

51003 Salaries: Overtime – (\$34,000) All overtimes wages as defined by FLSA. Overtime occurs on emergency callouts and weekend and Holiday work.

51102 Medial and Life Ins. – (\$62,500) The City's portion of the employees' medical and life insurance premium.

51103 City Pension Contributions – (\$106,500) The City's portion of the employees' Pension Contribution.

51104 City FICA Contributions – (\$27,500) The City's portion of the employees' FICA contribution.

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

UTILITIES

52000 Telephone – (\$4,500) Telephone and cell phone charges for Wastewater Division.

52100 Electric – Buildings – (\$190,000) Electrical services to all buildings in the Wastewater Division: WWTP and all sewer pump stations are included.

52200 Natural Gas – (\$7,500) Heating at the WWTP.

52300 Water Service – (\$1,000) Service is for WWTP and Landfill.

52500 Waste Collection – (\$4,500) Dumpsters at WWTP and Landfill are included.

52700 Internet and Cable Service- (\$2,000)

MATERIALS & SUPPLIES

53000 General Office Supplies – (0) Items necessary to operate an office. General Operating Supplies captures these items in the Wastewater Division.

53001 Books/Manuals/Periodicals – (\$300) Includes magazine and newspaper subscriptions and educational materials. Standard Methods and Industry books are included.

53010 General Operating Supplies - (\$23,000) All supplies used in operations that do not fit another category. Degreaser, lubricants, lab supplies, etc

53011 Operating Chemicals – (\$32,000) All treatment chemicals and lab reagents associated with the WWTP and Leachate Plant. Slight increase anticipating normal vendor increases in pricing.

53200 Uniforms & Gear – (\$7,000) Logoed apparel for Wastewater Division. Uniform shirt and gloves, hardhats, safety vests, rain suits, etc. are included.

53300 Fuel – (\$13,500) Fuel charges for all Wastewater Division vehicles and equipment.

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

SERVICES & SUPPORT

54000 Legal Services - (\$10,000) All legal matter fees associated with the Wastewater division.

54011 Engineering Services – (\$7,500) This is for general engineering services.

54090 Other Professional Services – (\$30,000) Primary expense is pre-treatment program consultant

54100 Advertising – (\$1,000) All advertising pertaining to the Wastewater Division

54200 Equipment Rent/Lease - (\$2,000) This includes construction equipment rental.

54500 Building & Grounds R&M – (\$8,000) All maintenance at the WWTP, Leachate Plant, and Pump Stations. Slight decrease due to lighting repairs were completed.

54510 Equipment R&M – (\$150,000) Repairs and maintenance on all equipment such as backhoes, generators, all treatment plant equipment is included.

54520 Vehicle R&M – (\$6,000) Repair cost for all Wastewater Division vehicles.

54530 Infrastructure R&M – (\$50,000) Includes projects that do not meet the capitalization threshold. Collection system repairs are included.

54630 Laboratory Analysis – (\$50,000) Regulatory compliance and process control. Slight decrease from FY20 amended budget—Accelerated sampling should end early in FY21

54640 Sludge Disposal – (\$130,000) WWTP sludge hauled to landfill.

54790 Other Services & Support – (\$1,000)

OTHER EXPENDITURES

55020 Professional Membership & Licenses – (\$7,500) State licensing includes KWWOA, WEF, AWWA.

55021 Education & Training – (\$5,000) Expenses related to obtaining education and/or training. Included are KWWOA conference, KY/TN AWWA conference, KRWA conference, and all employee licensing exams.

55022 Conference/Meeting Expenses – (\$1,500) Expenses related to employees meetings, events, and training

55023 Meals & Travel - (\$1,500) Expenses related to conferences and meetings.

55030 Inventory Write-Off – (\$5,000) Deletion of unused inventory items.

55031 Bad Debt Write-Off – (\$12,000) Write off of uncollectable accounts receivable. Write offs are approved by the Finance Department.

55090 Contingency (\$10,000)

56900 Depreciation Expense - (\$980,000) Finance Department use only. Capital depreciation including purchase of utility, plant upgrade, and capital projects.

DEBT SERVICE

This includes Debt service for purchase of Utility and recent WWTP upgrades.

57000 Principal Payment – (\$261,167) Principal payments on long term debt.

57100 Interest Payment – (\$16,716) Interest payments on long term debt

57200 Loan Administration Fees – (\$3,541) Loan fees on long term debt.

CAPITAL OUTLAY

56300 Automobiles – (0)

56400 Heavy Equipment – (0)

56430 Other Equipment – (\$15,000) -- Budgeted in the event of zero turn mower failure and subsequent replacement at WWTP.

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