



# **CITY OF BERE KENTUCKY**



**FISCAL YEAR  
2020-2021**

**ADOPTED BUDGET**

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## CITY OF BEREA

CITY ADMINISTRATORS OFFICE

BRUCE FRALEY  
MAYOR

212 CHESTNUT STREET • BEREA, KENTUCKY 40403  
(859) 986-8528 • FAX 859-986-7657  
dgregory@bereakv.gov

DAVID GREGORY  
CITY ADMINISTRATOR

To: City Council & Citizens of Berea

Re: Transmittal Letter – FY 2020 - 2021 City of Berea Annual Budget

### INTRODUCTION

Transmitted, herewith, please find the Fiscal Year 2021 Budget (beginning July 1, 2020 and ending June 30, 2021) for the City of Berea. The annual budget is a policy document which sets the financial course for the City of Berea and defines the service priorities for the community. Adopting and monitoring the budget is a key role of the Mayor and City Council. The 2021 budget for the City of Berea meets the requirements of a balanced budget.

I am pleased to provide this transmittal letter, which is intended as a summary and overview of the information provided in greater detail within the Budget Document itself. KRS 91A.010(1) defines a governmental budget as a proposed plan for raising and spending for specified programs, functions, activities and/or objectives during a fiscal year. The following is the City Council and Administration adopted plan for the receipt of anticipated funds and the anticipated expenditures of those funds during fiscal year 2021.

Municipal governments are measured based on two principles; (1) transparency and (2) strength of management. With the presentation of the Budget to the Council, and to the citizens of Berea at large, it is evident to me that the budget is the first key to transparency. The Budget, as presented, explains in detail the anticipated receipt of all funds. All categories of anticipated receipt of funds are specifically stated. As required by law, comparisons are made and stated in the budget documents of prior years' receipts as well as year-end actuals, as expressed in the annual audit. In the same manner that anticipated expenditures are stated, comparisons to prior years are made. This document provides greater detail from each department head, by line item and defines their anticipated spending plan. The Budget, as presented, gives a plan for all financial matters pertaining to the City for the upcoming fiscal year and includes planning monies for future projects.

The annual audit is the second key that measures transparency and demonstrates the strength of the City's management. A clean audit report gives the Mayor, Council and the Citizens an enhanced degree of confidence in the day to day operation on the City. The understanding of both the fiscal budget and the annual audit gives an in-depth body of knowledge of the transparency and management activities of the City. The final audit statement for 2019 confirmed the proper management and financial stability of the City.

Unfortunately, this year's budget cannot be based on a stable economic landscape. Due to the COVID-19 global pandemic. The pandemic presents unprecedented challenges for our community, and it is necessary the FY 2020 - 2021 operating budget be revised entirely to reflect the new economic realities.

Balancing measures to address this projected shortfall include freezing citywide vacancies, postponing cost of living increases for city staff, cutting travel expenses, the elimination of funding for capital projects (unless funded by other sources), and other expenditure reductions across all departments.

The Department Heads and staff have worked very diligently to formulate a comprehensive budget for the operations of the City for the upcoming fiscal year. This budget is based upon realistic expectations of revenue and expenditures, rather than overestimating revenue and underestimating expenditures.

The budget for fiscal year 2021 begins on July 1, 2020 and represents a comprehensive spending plan for all city funds. The budget reflects all known and estimated increases in costs as well as the estimated projections for the various sources of revenues. Our occupational license fees, insurance premium tax, and property tax revenue are all dependent on economic conditions and as such these numbers will be subject to continued analysis and review.

## **GENERAL FUND**

With the COVID-19 impact we are projecting revenue at an estimated \$11,044,500, with a beginning fund balance for General Fund at \$10,500,000. We are estimating our occupational license fees on payroll to decrease by over \$1.85 million. This is a 28% decrease from Fiscal 19-20 actuals. We are also estimating a 33% decrease in occupational license fees on net profits, totaling nearly \$317,000. These estimates are based on the current status of employment in our city.

Our General Fund expenditures are estimated at \$12,930,144

The City is fully insured for health and dental insurance purposes. Humana remained the City's Health insurance carrier, and insurance premiums were reduced by 9% compared to previous year's budget. The Cost for Delta Dental will remain the same. Additionally, for the first time the City will be offering employees Flexible Spending Account (FSA) for Medical and Dependent care expenses.

## **FUND BALANCE RESERVE**

The fund balance reserve for fiscal year 2020 remained unchanged at \$2,700,000. The fund balance reserve is formula-based amount that provides for two months of day-to-day operation of the City in an emergency. The formula does not include the purchase of any capital equipment nor project monies other than day-to-day needed repairs. Currently our City Council has decided not to use any of this funding for the coming fiscal year.

## **CAPITAL SINKING FUND**

The capital sinking fund has not been increased, and the City Council authorized that \$536,192 be expended from the Capital Sinking fund to purchase (1) fire truck. This will leave a remaining balance of \$2,914,000 for the future purchases of large capital equipment.



## **TOURISM**

The Tourism Commission approved funding for a multi-use pavilion up to \$250,000, and \$60,000 for Shared Use Paths. Tourism will feel the effects of the COVID-19 in the coming fiscal year. We project revenue loss of \$250,000 in Restaurant Tax, and \$29,000 in Transient Room Tax. The total budgeted expenditures are \$757,618 less than last year.

## **MUNICIPAL ROAD AID**

Funding for municipal road aid comes from the state funds through the KY Transportation Cabinet. This fund is expecting revenue loss compared to prior years due to declines in the State gasoline tax receipts, which continues to give us less funding to resurface and maintain our city streets. This year we estimate receiving and spending \$225,000 in municipal road aid fund.

## **UTILITIES**

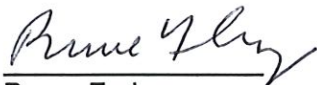
The Utilities Budget remains supportive of our daily activities and provides funds to complete scheduled projects. Some of the projects are based upon grant proceeds for the Central Park North Sewer Line, South Middletown Sewer Project, and Owsley Fork Dam Project.

## **FUTURE CONSIDERATIONS**

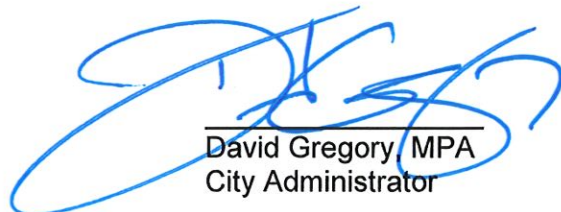
The City's financial health is good, however that is only because of hard work, planning, and diligence. I recommend the Audit and Finance Committee evaluate a five-year financial direction for the City. This planning would involve how we can maintain the current level of service, which will continue to see inflationary pressures. We will also need to evaluate our increased personnel costs, along with our need to repair and maintain infrastructure and properties. I am confident that in conjunction with City Staff and engaged residents that we can gain financial stability for many years to come.

It is a pleasure to present the 2021 Fiscal Year Budget for the City of Berea. My thanks to all the Department Heads for their excellent work developing their respective budget request and especially to our Finance Director, Susan Meeks, who tirelessly works to ensure accuracy in compiling the budget.

Respectfully Submitted,



Bruce Fraley  
Mayor



David Gregory, MPA  
City Administrator

# CITY PROFILE

## History

In 1850, this area of southern Madison County was called the Glade. There was no town, just a loose community of scattered farms known primarily for its racetrack and citizens who were sympathetic to emancipation. Since the early 1840's, Cassius Clay, a large landowner in Madison County, had sought to build a community in the Glade which would be a base for his own high political ambitions and the abolitionist cause. In 1853, Cassius Clay offered his friend Reverend John G. Fee, of Lewis County, Kentucky, a free tract of land to move to the Glade. With some reluctance, Fee decided to move, and accepted ten acres upon the ridge. With the help of local supporters and other missionaries from the American Missionary Association, Fee established a church, a school and a tiny village. Asked by Clay to name the new settlement, Fee called it Berea after the Biblical town where the people "received the Word with all readiness of mind." This tiny village became the center of an abolitionist missions field as Fee directed a band of teachers and preachers in Madison, Jackson and Rockcastle Counties. Although never a significant political threat, the Berea community was enough of an irritant that prominent Madison County slave owners drove Fee and 94 other supporters from the state in late 1859 and 1860.



After the Civil War, the Fees and some other exiles returned to Berea to reestablish their vision of an interracial school and community. In January 1866, the Berea Literary Institute opened its doors. By 1889 the total enrollment was approximately 450 students in primary, secondary and college departments. However, in 1904, the Kentucky Legislature passed the Day Law forbidding interracial education, and the Berea College chose to focus on the education of mountain whites.



As Berea College grew, a community surrounding it quickly sprang up and the college appointed a prudential committee to look after the affairs of the newly developed town. They laid out streets and sold lots, established a fire department, dug a public well and subscribed to have the railroad and public roads come through the town. The growth of population and development of transportation created new economic opportunities. Within a few years many residents were firmly established in Berea with a significant investment in the town's stability and predictability of its leadership.

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

## Modern Berea

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



Berea's central location is one reason why its economy boasts over 3,500 manufacturing jobs and is home to major manufacturers such as Hitachi, Hyster-Yale, and Novelis Corporation, to name a few. Its location along I-75 also creates a wonderful opportunity for targeting the most qualified workforce necessary. The



Bluegrass Region provides access to a labor market of over 745,000 adults, and each year colleges and universities within a one-hour drive produce over 12,000 graduates. Meanwhile, the local school systems have embraced a "Work Ready Certification" to ensure that the future workforce is prepared to take advantage of the job opportunities available to them. Today Berea's schools are providing the next generation of adults with an educational curriculum that includes business management, computer-aided drafting, machine tool technology, and health sciences.

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

## City Government

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

The City Administrator oversees the daily operations of the City at the direction of the Mayor. The City Administrator is appointed by and serves at the pleasure of the Mayor. The city operations are divided into departments by function. Each department is led by a Department Head.

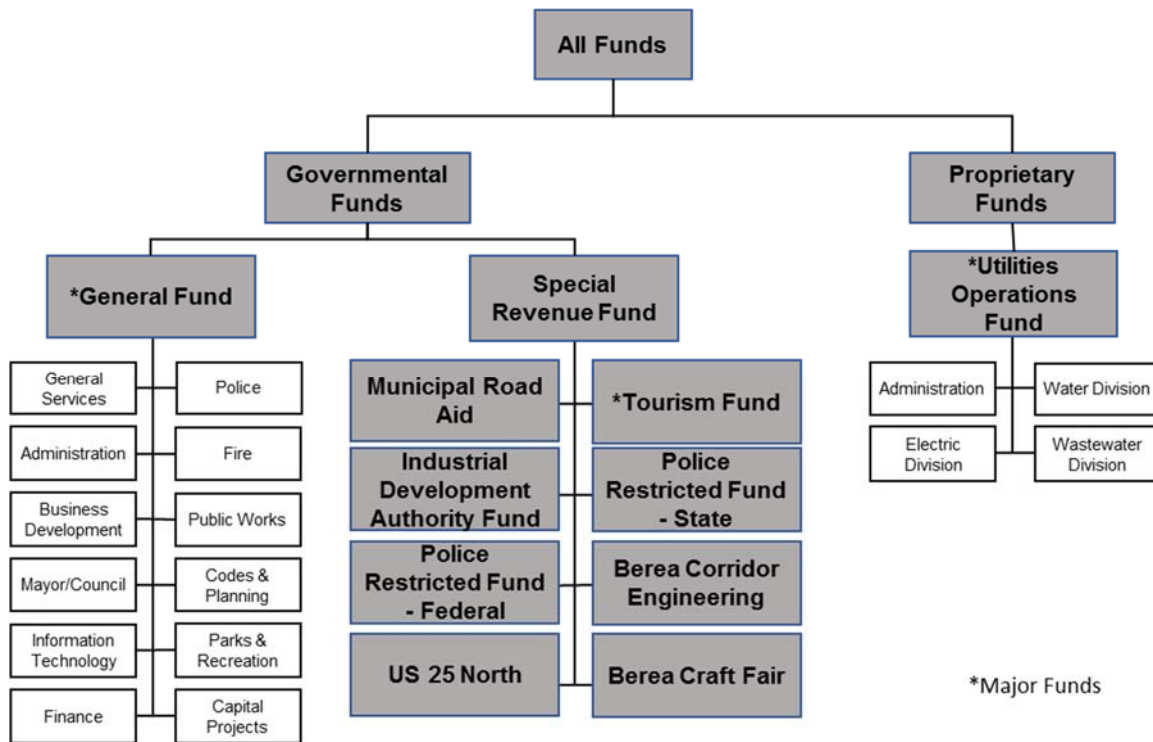


# FUND STRUCTURE

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

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

The following diagram illustrates the City's fund structure:



## Governmental Funds

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

The City maintains the following governmental funds:

<b><u>Name</u></b>	<b><u>Fund No.</u></b>
General Fund	10
Municipal Road Aid	22
Tourism Fund	28
Industrial Development Authority Fund	29
Police Restricted Fund-State	53
Berea Corridor Engineering	55
Police Restricted Fund-Federal Equitable Sharing	57
US25 North	66
Berea Craft Fair	75

#### **General Fund**

The General Fund is the primary operating fund of the City. All monies qualifying as municipal tax, licenses and permits, charges for services, fines and forfeitures make up the majority of the general fund revenue base. These revenues are then allocated by the Mayor and Council to individual departments for operating costs and capital improvement projects for the City during a specified fiscal year. Transfers between funds are budgeted as such for traceability and to compliment legal requirements.

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

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

#### **Special Revenue Funds**

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

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

## Proprietary Funds

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

The City maintains the following proprietary funds:

<b><u>Name</u></b>	<b><u>Fund No.</u></b>
Utilities Operations	200

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

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

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

# Debt

The City of Berea, having a population under 15,000, is subject to a legal debt limitation not to exceed 5 percent of the assessed value of the property within the city under Section 158 of the Kentucky Constitution. As of tax year 2019, the most recent assessment at the time of this publication, the assessed value of property within the city was \$846,299,735, leaving the City with a debt limitation of \$42,314,987.

The City of Berea has historically taken a conservative approach to borrowing. Debt is only issued when a pay-as-you-go method of financing is not feasible as may be the case for large-scale capital projects or property acquisitions. Interest rates are kept low when borrowing is inevitable by maintaining low debt margins. Moody's Investors Service recently upgraded the City's credit rating to an Aa3, citing credit strengths of stable and strong fund balance and a growing tax base. There is no additional borrowing anticipated for FY 20-21.

At of July 1, 2020, the City will have the following debt due to borrowing:

<u>Governmental Fund Debt</u>	<u>Principal</u>
Leases Payable	\$765,311
General Obligation Public Project Bond, Series 2018	10,402,000
<b>Total</b>	<b>\$11,167,311</b>
 <u>Proprietary Fund Debt</u>	
Series 2005-A Combined Utilities Revenue Bond	5,000
Utility System Refunding Revenue Bonds, Series 2013	6,595,000
2004 KIA Note Payable	2,749,068
2009 KIA Note Payable	1,606,801
<b>Total Outstanding Debt at June 30, 2019</b>	<b>\$10,955,869</b>
 <b>Total City-wide Outstanding Debt at June 30, 2019</b>	<b>\$22,123,180</b>

These borrowing activities are described in more detail below:

## *Lease Payable*

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

## *General Obligation Public Project Bond*

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

## *Combined Utilities Revenue Bonds*

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



#### *2004 Loan Assistance Agreement*

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

#### *2009 Loan Assistance Agreement*

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

### **Debt Service Payments**

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

Fiscal Year	Principal	Interest	Total
2021	230,817	345,500	576,317
2022	238,749	338,001	576,750
2023	246,329	330,932	577,261
2024	253,909	323,639	577,548
2025	575,007	316,123	891,130
Thereafter	9,622,50	5,936,264	15,558,764
Total	11,167,311	7,590,459	18,757,770

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

Fiscal Year	Principal	Interest	Total
2021	1,765,753	231,029	1,996,783
2022	1,800,874	196,522	1,997,396
2023	1,836,045	158,065	1,994,110
2024	1,876,269	115,507	1,991,775
2025	1,926,545	68,547	1,995,091
Thereafter	1,750,383	58,277	1,808,661
Total	10,955,869	827,947	11,783,816

# BUDGET PROCESS

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

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

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

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

Once all changes have been made, the department heads, City Administrator and Mayor meet jointly to review the fully compiled City budget. This allows any inter-department concerns to be identified and allows department heads to see the overall financial picture based on the proposed budget. The proposed budget document is then submitted to the City Council for review. A work session is generally conducted to allow council members to ask specific questions of department heads.

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

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

# BUDGET CALENDAR

Feb 14	5-year capital requests due to City Administrator
Feb 18	Budget Worksheets to be distributed to department heads
Mar 2	Department goals/accomplishments/performance indicators to Finance Director
Mar 3	Work session with council to determine council's priorities/funding requests
Mar 13	Payroll projections provided to department heads by Human Resources Officer
Apr 13	Budget requests and narratives provided to City Administrator by department heads
Apr 13-24	City Administrator meets with department heads to review budget requests
Apr 24	Final budget submissions due to Finance Director
May 1	Finance Director provides draft budget to City Administrator
May 13	Review of draft budget with City Administrator and all department heads
May 14	City Administrator completes letter to Council regarding draft budget
May 15	Draft Budget Distributed to Council
May 21	Presentation to Council at Work Session
June 2	First Reading
June 16	Second Reading

# FEE SCHEDULE BY DEPARTMENT

The fee schedule for the FY20-21 budget is being established to include the fees and charges below.

## FINANCE

### Business License

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

### Taxes

Insurance Tax	6% of premiums
Occupational License Fees on Payroll	2% of gross wages
Occupational License Fees on Net Profit	2% of net profit; \$25 minimum
Property Tax Rate	\$0.102 per \$100 of assessed value (2017 Property Tax Rate)
Property Tax Penalty	10% if paid after deadline
Property Tax Interest	10% per annum if paid after deadline
Restaurant Tax	3% of retail sales
Motel Tax	3% of room rent
Public Service Prop Tax	\$0.101 per \$100 of assessed value
Bank Deposit Tax	0.25% of total deposits

## PARKS AND RECREATION

### Facility Rentals

Large Picnic Shelter	\$50/day (10am-dark)
Small Picnic Shelter	\$25/day (10am-dark)
Baseball/Softball Field - With Lights	\$125/field/day
Baseball/Softball Field - Without Lights	\$100/field/day
Clean up/Damage Deposit	\$50



Folk Center Rental	\$65-\$390 (depending on number of people and duration)
Folk Center Kitchen Rental	\$15/hour; max. \$150/day
Folk Center Clean Up Fee	\$50
Folk Center Set Up Fee	\$50

### Swimming Pool

Admission - 2 and Under	\$1/day (free after 4:30 pm)
Admission - Children 3-17 years old	\$4/day (\$3 after 4:30 pm)
Admission - Adults 18 & Up	\$5/day (\$3 after 4:30 pm)
Pool Passes - Child (10 visits)	\$30
Pool Passes - Child (25 visits)	\$75
Pool Passes - Adult (10 visits)	\$40
Pool Passes - Family (100 visits)	\$250
Private Pool Parties - Up to 100 People	\$200/evening (7pm-9pm)
Private Pool Parties - Over 100 People	\$3/person

### Programs

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

## CODES AND PLANNING

### Building Permits

Project Valuation Does Not Exceed \$2000	30
Project Valuation \$2,001 to \$15,000	\$42 + \$5 for each \$1,000 over \$2000
Project Valuation \$15,001 to \$50,000	\$104 + \$4 for each \$1,000 over \$15,000
Project Valuation \$50,001 to \$100,000	\$244 + \$3.50 for each \$1,000 over \$50,000
Project Valuation \$100,001 to \$500,000,	\$380 + \$2.25 for each \$1,000 over \$100,000
Project Valuation over \$501,000	\$1280 + \$1.75 for each \$1,000 over \$500,000
Additional Inspection (beyond 2 trips)	\$40/trip
Demolition permit	\$30/structure
Zoning Permit	10
Land Disturbance / Fill Permit	400
Change of use inspection fee	100
Tent or temporary structure	KBC 430.4.1 Fees. Individual tent and temporary structures for site

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

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

### Sign Permits

First \$1,000 of Sign Value	\$50
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### Electrical Fees

Residential: Single Family 100 AMP Service	\$135
Residential: Single Family 200 AMP Service	\$150
Residential: Single Family 400 AMP Service	\$200
Multifamily	\$125 per unit for duplex & multifamily
Commercial (less than \$50,000) 200 AMP Service	\$175 + \$25/unit
Commercial (less than \$50,000) 400 AMP Service	\$320 + \$25/unit
Commercial (less than \$50,000) 600 AMP Service	\$450 + \$25/unit
Commercial-(less than \$50,000) 800 AMP Service	\$560 + \$25/unit
Commercial-(less than \$50,000) 1000 AMP Service	\$650 + \$25/unit
Commercial (no new Service) less than \$50,000.00	\$175.00
Contract Based Pricing - \$50,000-\$200,000	Contract x 0.010
Contract Based Pricing - \$200,0001-\$400,000	Contract x 0.009
Contract Based Pricing - \$400,001 and over	Contract x 0.008
Temporary Service (Construction Service)	50
Service Change	75
Mobile Home Service	100
Trip charge or Reinspection	75
Barns, Garages, Outbuildings, Pump Station (New Service)	\$100
Signs	75
Swimming Pools, Additions (2 trips)	150

### Application Fees and Other Service Fees

Board of Adjustment - Variance Request	200
Board of Adjustment - Conditional Use	200
Board of Adjustment - Appeals (refunded if appeal is won)	100
Architectural Review Board Application Fee	\$150
Architectural Review Board - Appeal Fee (refunded if appeal is won)	\$75
Zone Change Request	500
Development Plans - All Zones	600
18x24 Blueline of Survey Records	\$10
36x48 Blueline of Survey Records	\$12
24x36 or larger copies of plans	\$6 per page
Copies of Zoning and Subdivision Regulations	\$10 unbound; \$15 bound
Copy of Comprehensive Plan	\$15 unbound; \$25 bound
Copy of DVD	\$5
Street Work Permit	\$25 + \$2.5/foot after first 20 feet

### Maps and Photos

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

### Plat Fees

Minor Plat - A-1, R-1, R1T, OR R-2 ZONES	Minor plat all zones \$150
Minor Plat - R-3 ZONES	Minor plat all zones \$150
Minor Plat - P-1, B-1, B-2, B-4, PF ZONES	Minor plat all zones \$150
Minor Plat - INDUSTRIAL ZONES	Minor plat all zones \$150
Minor Plat - PUD	Minor plat all zones \$150
Preliminary Plat - R-1, R1T, OR R-2 ZONES	preliminary plat all zones \$300
Preliminary Plat - R-3 ZONES	preliminary plat all zones \$300
Preliminary Plat - P-1, B-1, B-2, B-4, PF ZONES	preliminary plat all zones \$300
Preliminary Plat - Industrial	preliminary plat all zones \$300
Preliminary - PUD	preliminary plat all zones \$300
Preliminary Plat Construction Plan Review (infrastructure)	800
Final Plat - R-1, R1T, OR R-2 ZONES	Final plat all zones \$300
Final Plat - R-3 ZONES	Final plat all zones \$300
Final Plat - P-1, B-1, B-2, B-4, PF ZONES	Final plat all zones \$300
Final Plat - Industrial	Final plat all zones \$300
Final Plat - PUD	Final plat all zones \$300
Punchlist for Construction guarantee (includes one initial and one follow up inspection)	200

### Codes Enforcement

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

### FIRE DEPARTMENT

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

### POLICE DEPARTMENT

### Reports

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

### Parking Violations

2 Hour Violation	\$15
Double Parking	\$15
Parking within 10 ft. of Fire Hydrant	\$15

Parking on Wrong Side of Roadway	\$15
Parking on Yellow Curb	\$15
Parking on Sidewalk	\$15
Parking in No Parking Zone	\$15
Parking Across Pedestrian Walk	\$15
Blocking Intersection or Driveway	\$15
Prohibited parking	\$15
Parking in Handicap Zone	\$50

#### Service Fee

Warrant	\$30
Summons	\$30

#### Other

Fingerprints	\$10
Parade Permit	\$50/event

### UTILITIES

#### Electric Connection Fee

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

#### Water Connection Fee

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

#### Sewer Connection Fees

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

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

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

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

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

5/8" (3/4") Meter	\$800
1" Meter	\$2,000
1 1/2" Meter	\$4,000
2" Meter	\$6,400



3" Meter	\$12,800
4" Meter	\$20,000
Residential Sewer Deposit	\$60

**Disconnection and Penalties**

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

**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	-	-	6,000	2,000	628,800
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	-	-	6,000	2,000	14,235,544
Revenue Over/Under	(1,890,644)	18,500	(373,500)	620	5,030	-	7,020	(6,000)	(1,960)	(2,240,934)
ENDING FUND BALANCE	8,609,356	290,000	626,500	142,740	57,375	-	40,590	(6,000)	77,468	9,838,029

# 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
<b>TOTAL REVENUE</b>	<b>11,044,500</b>	<b>243,700</b>	<b>633,700</b>	<b>50,620</b>	<b>15,030</b>	<b>-</b>	<b>7,020</b>	<b>-</b>	<b>40</b>	<b>11,994,610</b>
EXPENDITURE SUMMARY BY DEPARTMENT:										
<b>General Government</b>										
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
<b>Public Safety</b>										
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
<b>Public Works</b>										
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
<b>Parks</b>										
Parks Operation	554,390	-	-	-	-	-	-	-	-	554,390
Swimming Pool	111,000	-	-	-	-	-	-	-	-	111,000
Intergenerational Center	23,700	-	-	-	-	-	-	-	-	23,700
Total Parks	689,090	-	-	-	-	-	-	-	-	689,090
<b>Tourism</b>	-	-	1,007,200	-	-	-	-	-	2,000	1,009,200
<b>Codes and Planning</b>	431,100	-	-	-	-	-	-	-	-	431,100
<b>TOTAL EXPENDITURES</b>	<b>12,935,144</b>	<b>225,200</b>	<b>1,007,200</b>	<b>50,000</b>	<b>10,000</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>2,000</b>	<b>14,235,544</b>
REVENUE OVER/(UNDER) EXPENDITURES	(1,890,644)	18,500	(373,500)	620	5,030	-	1,020	-	(1,960)	(2,240,934)
<b>ENDING FUND BALANCE</b>	<b>\$ 8,609,356</b>	<b>\$ 290,000</b>	<b>\$ 626,500</b>	<b>\$ 142,740</b>	<b>\$ 57,375</b>	<b>\$ -</b>	<b>\$ 34,590</b>	<b>\$ -</b>	<b>\$ 77,468</b>	<b>\$ 9,838,029</b>





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

## GENERAL GOVERNMENT

## DEPARTMENT 1000

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

## ADMINISTRATION

## DEPARTMENT 1005

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

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	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



Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	FY 20-21
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	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	14,000
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	-	-	-	-	500
56230	Building Improvements	-	-	-		-
		475,001	459,351	532,300	557,800	463,100

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

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	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

**CAPITAL PROJECTS****DEPARTMENT 1035**

<b>Account</b>	<b>Description</b>	<b>FY 17-18</b>	<b>FY 18-19</b>	<b>FY 19-20</b>	<b>AMENDED</b>	<b>FY 20-21</b>
		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>APPROVED</b> <b>BUDGET</b>	<b>FY 19-20</b> <b>BUDGET</b>	<b>BUDGET</b>
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

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

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

## PUBLIC WORKS

## DEPARTMENT 4005

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	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	
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	FY 20-21 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

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

**PARKS****DEPARTMENT 6005**

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	FY 18-19	FY 19-20	AMENDED	FY 20-21
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	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

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

Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	FY 20-21
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	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



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

## SPECIAL REVENUE FUNDS

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# MUNICIPAL ROAD AID

# FUND 022

Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	FY 20-21 BUDGET
	Beginning Fund Balance	569,111	456,226	402,000	416,273	271,500
<b>Revenue</b>						
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
<b>Expenditures</b>						
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

# TOURISM

# FUND 028

Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	FY 20-21 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 BUDGET	FY 19-20 BUDGET	FY 20-21 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

# INDUSTRIAL DEVELOPMENT

# FUND 029

Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	
		ACTUAL	ACTUAL	APPROVED	FY 19-20	FY 20-21
				BUDGET	BUDGET	BUDGET
Beginning Fund Balance		142,628	148,067	166,600	142,090	142,120
<b>Revenue</b>						
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
<b>Expenditures</b>						
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

**POLICE RESTRICTED - STATE/LOCAL****FUND 053**

Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	
		ACTUAL	ACTUAL	APPROVED	FY 19-20	FY 20-21
				BUDGET	BUDGET	BUDGET
Beginning Fund Balance		100,351	89,167	57,100	57,739	52,345
<b>Revenue</b>						
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				-	
		33,484	13,350	15,030	15,030	15,030
<b>Expenditures</b>						
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	-
		44,668	44,778	17,000	62,000	10,000
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

# BEREA CORRIDOR ENGINEERING FUND 055

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

**US 25 NORTH****FUND 066**

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

# BEREA CRAFT FESTIVAL

# FUND 075

Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	FY 20-21 BUDGET
	Beginning Fund Balance	24,564	51,295	68,660	66,545	79,428
<b>Revenue</b>						
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	-	-	-	-	-
		65,603	58,415	51,040	51,040	40
<b>Expenditures</b>						
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	-
		38,873	43,164	48,450	48,450	2,000
	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

## PROPRIETARY FUND

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## FUND SUMMARY

	AUDITED 2017-2018 ACTUAL	AUDITED 2018-2019 ACTUAL	ADOPTED 2019-2020 BUDGET	AMENDED 2019-2020 BUDGET	PROPOSED 2020-2021 BUDGET
<b>OPERATIONS</b>					
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)
<b>CAPITAL ADDITIONS</b>					
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

## ADMINISTRATION DEPARTMENT

## DEPARTMENT 1005

		FY 17-18	FY 18-19	FY 19-20	AMENDED	
Account	Description	ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	FY 20-21 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	
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	FY 20-21 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)
<b>Other expenditures</b>						
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)
<b>CAPITAL EXPENDITURES</b>						
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

## CAPITAL PROJECTS

DEPARTMENT 1035

Account	Description	FY 17-18	FY 18-19	FY 19-20	AMENDED	
		ACTUAL	ACTUAL	APPROVED	FY 19-20	FY 20-21
				BUDGET	BUDGET	BUDGET
<b>Revenue</b>						
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	-	-	-	-	-
		373,104	165,071	2,481,500	2,481,500	2,051,500
<b>Expenses</b>						
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
		1,017,261	1,307,870	7,740,000	6,910,000	7,055,000



**ELECTRIC DIVISION****DEPARTMENT 9100**

		FY 17-18	FY 18-19	FY 19-20	AMENDED	
Account	Description	ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	FY 20-21 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 ACTUAL	FY 18-19 ACTUAL	FY 19-20 APPROVED BUDGET	AMENDED FY 19-20 BUDGET	FY 20-21 BUDGET
	Income/(Loss) from Operations	848,453	1,961,821	1,365,867	1,278,367	2,553,161
	<b>Other expenditures</b>					
	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	-

## WATER DIVISION

## DEPARTMENT 9200

		FY 17-18	FY 18-19	FY 19-20	AMENDED	
Account	Description	ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	FY 20-21 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
		3,295,108	3,155,287	3,508,948	3,508,948	3,261,500
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	
		ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	FY 20-21 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
<b>Other expenditures</b>						
	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)
<b>WATER DIVISION CAPITAL EXPENDITURES</b>						
56300	Automobiles	-	-	-	-	
56400	Heavy Equipment	-		150,000	150,000	
56430	Other Equipment	70,310		15,000	15,000	
		70,310	-	165,000	165,000	-

## SEWER DIVISION

## DEPARTMENT 9300

		FY 17-18	FY 18-19	FY 19-20	AMENDED	
Account	Description	ACTUAL	ACTUAL	APPROVED BUDGET	FY 19-20 BUDGET	FY 20-21 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
	<b>Other expenditures</b>					
	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)
<b>SEWER DIVISION CAPITAL EXPENDITURES</b>						
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

# GLOSSARY OF TERMS

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

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



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

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