

RECORD OF RESOLUTIONS

Resolution No. 2018-11R

Passed

June 5

20 18

**A RESOLUTION TO ADOPT
THE 2019 TAX BUDGET
TO MEET THE JULY 15, 2018, DEADLINE
AS SET FORTH IN THE OHIO REVISED CODE, SECTION 5705.28**

WHEREAS, Pursuant to Section 5705.28, Ohio Revised Code, Pickerington must adopt a tax budget for the 2019 fiscal year prior to July 15, 2018; and,

WHEREAS, In order to estimate income tax revenue and real estate tax collections which affect the year-end balances and future tax collections for the 2019 Budget, the Finance Director cannot prepare this budget prior to the income tax filing deadline and receipt of real estate tax distribution from the County; and,

WHEREAS, Pickerington has filed for public inspection two (2) copies of the proposed budget in the Office of the Director of Finance and provided public notice of a hearing on the tax budget by the **LANCASTER EAGLE GAZETTE** prior to the public hearing on the tax budget; and

WHEREAS, a public hearing was held on the tax budget as required by Section 5705.30, Ohio Revised Code, on Tuesday, June 5, 2018.


**NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL
OF PICKERINGTON, FAIRFIELD-FRANKLIN COUNTIES, OHIO,
A MAJORITY OF ITS MEMBERS CONCURRING:**

SECTION 1: The 2019 Tax Budget for Pickerington, Ohio, is hereby adopted. A copy of said budget is attached hereto and incorporated herein.

SECTION 2: The Director of Finance is directed to submit two (2) copies of the 2018 Pickerington Tax Budget to the Fairfield County Auditor and two (2) copies to the Franklin County Auditor on or before July 15, 2018.

SECTION 3: This Resolution shall become effective at the earliest period authorized by law.

APPROVED BY:


Lee A. Gray, Mayor

DATE OF APPROVAL:

June 5, 2018

EFFECTIVE DATE:

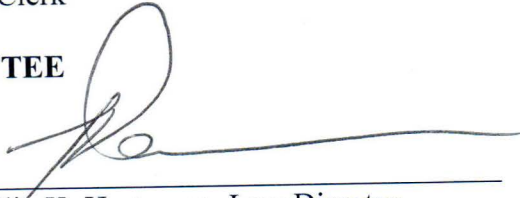
June 5, 2018

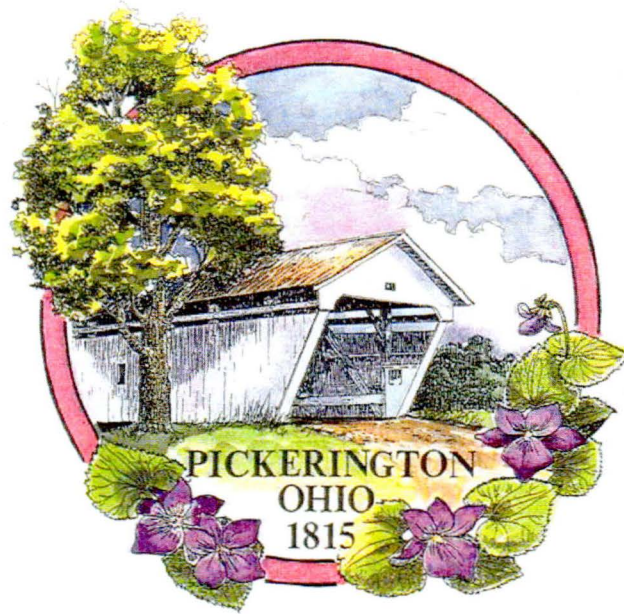
ATTEST:


Heather M. Moore, City Clerk

SPONSOR: FINANCE COMMITTEE

APPROVED AS TO FORM AND
LEGALITY OF PURPOSE:


Philip K. Hartmann, Law Director



CITY OF PICKERINGTON

2019

TAX BUDGET



CITY OF PICKERINGTON

2019 TAX BUDGET KEY ITEMS:

1. **Expenditures:** Personal Services – 3.0%; Health Insurance 8.5%; Other Departmental increase 3%; \$1,000,000 for Street paving relying on General fund transfers. Continuation of the Refugee Road widening project.
2. **Revenues:** Income Tax 4% increase in collections; estimated new home construction 100; Property Tax estimate based on 2018 certified amounts; Utilities revenues based on projected change in the utility rates of 0% for water and 0% for Sewer. The City’s remaining revenues will remain fairly consistent with prior year for 2019.

3. **CIP Projects:**

Other projects listed in CIP for 2018 are not included, as funding and timing of project is still to be determined. (Refugee Road construction will occur in 2018 and 2019)

4. **Debt Schedule reflects payments of principal on notes and bonds as follows:**

| | |
|----------------------------|-----------------|
| General Fund Debt Payments | \$ 1,030,588.00 |
| Water Fund Debt Payments | \$ 341,419.00 |
| Sewer Fund Debt Payment | \$ 999,145.00 |

Total Debt Principal/Interest: \$ 2,371,152.00

5. **Outstanding TIF Obligations:**

Several new TIF’s filed in 2016 and 2017 (in addition to Ohio Health and other various parcels) along with the Stonecreek TIF (Equity) will continue generating revenues at this time.

City of Pickerington 2018 Fund Analysis

| FUND | 1/1/18 BAL | REVENUES | EXPENDITURES | 12/31/BAL |
|------------------------------------|----------------------|------------------------|------------------------|----------------------|
| GENERAL FUND (101) | \$ 5,829,141 | \$ 10,209,334 | \$ 9,571,251 | \$ 6,467,224 |
| SPECIAL REVENUE FUNDS: | | | | |
| STREET FUND (201) | \$ 475,458 | \$ 2,239,266 | \$ 2,263,674 | \$ 451,050 |
| STATE HIGHWAY (202) | \$ 130,845 | \$ 56,379 | \$ 49,442 | \$ 137,782 |
| ROUTE 256 HIGHWAY (203) | \$ 285,353 | \$ 21,917 | \$ 22,451 | \$ 284,819 |
| PARK & RECREATION (204) | \$ 287,542 | \$ 765,229 | \$ 818,746 | \$ 234,025 |
| COMPUTER FUND (205) | \$ 25,730 | \$ 9,000 | \$ 24,431 | \$ 10,299 |
| OMVI FUND (206) | \$ 5,156 | \$ 1,000 | \$ 3,416 | \$ 2,740 |
| LAW ENFORCE. SEIZURE (207) | \$ 4,226 | \$ - | \$ 4,226 | \$ - |
| POLICE FUND (208) | \$ 560,332 | \$ 5,752,114 | \$ 5,841,261 | \$ 471,185 |
| MAND. DRUG FUND (209) | \$ 1,521 | \$ - | \$ 1,332 | \$ 189 |
| IMMOBILIZATION (213) | \$ 2,000 | \$ 200 | \$ 175 | \$ 2,025 |
| URBAN FORESTRY (214) | \$ 32,272 | \$ 62,319 | \$ 74,832 | \$ 19,759 |
| FLEET MAINTENANCE (215) | \$ - | \$ - | \$ - | \$ - |
| JAG GRANT (219) | \$ - | \$ - | \$ - | \$ - |
| AQUATIC FUND (218) | \$ 71,189 | \$ 181,335 | \$ 248,515 | \$ 4,009 |
| INDIGENT DRIVERS INTERLOCK (220) | \$ 2,155 | \$ - | \$ - | \$ 2,155 |
| LAW ENFORCE ASSISTANCE FUND (221) | \$ - | \$ - | \$ - | \$ - |
| DEBT SERVICE FUNDS: | | | | |
| DEBT SERVICE (300) | \$ 45,453 | \$ 4,278,870 | \$ 4,289,150 | \$ 35,173 |
| TIF CYCLE-DEBT (302) | \$ - | \$ - | \$ - | \$ - |
| TIF OLD TOWN DEBT (303) | \$ - | \$ - | \$ - | \$ - |
| TIF DILEY-DEBT (304) | \$ 45,474 | \$ - | \$ 42,998 | \$ 2,476 |
| TIF COVER DEBT (305) | \$ 1,532 | \$ - | \$ - | \$ 1,532 |
| CAPITAL PROJECT FUNDS: | | | | |
| STREET CONST. FUND (402) | \$ 43,642 | \$ 8,340,167 | \$ 8,340,730 | \$ 43,079 |
| STREET IMPACT FEE (403) | \$ 391,831 | \$ 239,821 | \$ 238,561 | \$ 393,091 |
| PARK CAP. IMPROVEMENT (404) | \$ 625 | \$ - | \$ - | \$ 625 |
| POLICE IMPACT FEE (407) | \$ 258,335 | \$ 161,023 | \$ 156,014 | \$ 263,344 |
| CDBG REVOLVING LOAN (408) | \$ 371 | \$ 5 | \$ 376 | \$ - |
| TIF CYCLEWAY (411) | \$ - | \$ - | \$ - | \$ - |
| TIF DILEY / WINDMILLER (412) | \$ - | \$ - | \$ - | \$ - |
| TIF COVER CONSTRUCTION (413) | \$ - | \$ - | \$ - | \$ - |
| DILEY RD IMPROVEMENT (414) | \$ - | \$ - | \$ - | \$ - |
| MUNICIPAL FACILITIES FD (415) | \$ - | \$ - | \$ - | \$ - |
| PARK IMPACT FEE (416) | \$ 433,411 | \$ 277,270 | \$ 592,409 | \$ 118,272 |
| MUNI BLDG IMPACT FEE (417) | \$ 337,346 | \$ 122,950 | \$ 127,380 | \$ 332,916 |
| TIF EQUITY (418) | \$ - | \$ 90,000 | \$ 90,000 | \$ - |
| SAFE ROUTES TO SCHOOLS (419) | \$ - | \$ 94,000 | \$ 94,000 | \$ - |
| STATE ROUTE 256 SAFETY GRANT (420) | \$ 9,753 | \$ - | \$ - | \$ 9,753 |
| OHIO HEALTH TIF MOB FUND (421) | \$ 700,683 | \$ 1,256,588 | \$ 1,911,358 | \$ 45,913 |
| HILL/DILEY ROADS TIF FUND (422) | \$ 12,366 | \$ 6,261 | \$ 18,627 | \$ - |
| ENTERPRISE FUNDS: | | | | |
| WATER FUND (501) | \$ 1,772,886 | \$ 2,396,308 | \$ 2,383,026 | \$ 1,786,168 |
| SEWER FUND (502) | \$ 3,529,759 | \$ 3,546,978 | \$ 3,396,745 | \$ 3,679,992 |
| WPCL (504) | \$ - | \$ - | \$ - | \$ - |
| WATER DEBT RET. (507) | \$ 21,054 | \$ 341,419 | \$ 341,419 | \$ 21,054 |
| UTILITY DEPOSIT (508) | \$ 22,934 | \$ 5,000 | \$ 17,267 | \$ 10,667 |
| WATER CAPITAL IMPROVE. (509) | \$ 1,784,519 | \$ 493,789 | \$ 804,435 | \$ 1,473,873 |
| OWDA (510) | \$ - | \$ 59,785 | \$ 59,785 | \$ - |
| SEWER REP. & REP. (511) | \$ 1,412,822 | \$ 668,440 | \$ 345,073 | \$ 1,736,189 |
| SEWER PLANT-LINE CONST. (512) | \$ - | \$ - | \$ - | \$ - |
| STORMWATER FUND (513) | \$ 1,286,117 | \$ 970,232 | \$ 1,280,251 | \$ 976,098 |
| SEWER DEBT RET. (514) | \$ - | \$ 911,645 | \$ 911,645 | \$ - |
| WATER TOWER (516) | \$ - | \$ - | \$ - | \$ - |
| STORMWATER CONST. (517) | \$ 13,954 | \$ - | \$ 13,954 | \$ - |
| STORMWATER DEBT RET (518) | \$ 3,984 | \$ - | \$ - | \$ 3,984 |
| WPCLF FUND - WATER (519) | \$ 3,250 | \$ - | \$ - | \$ 3,250 |
| TRUST & AGENCY FUNDS: | | | | |
| TRUST FUND (701) | \$ 88,999 | \$ - | \$ 88,999 | \$ - |
| UNCLAIMED FUND (702) | \$ 16,110 | \$ 500 | \$ 3,952 | \$ 12,658 |
| STREET TRUST (703) | \$ 186,591 | \$ 750 | \$ 68,778 | \$ 118,563 |
| STORMWATER TRUST (704) | \$ 24,282 | \$ 150 | \$ 5 | \$ 24,427 |
| SIDEWALK FUND (705) | \$ 1,716 | \$ 1 | \$ - | \$ 1,717 |
| STORMWATER BASIN (706) | \$ 70,027 | \$ 500 | \$ 12 | \$ 70,515 |
| CEMETARY TRUST (707) | \$ 4,376 | \$ - | \$ 2 | \$ 4,374 |
| TOTAL APPROPRIATIONS | \$ 20,237,122 | \$ 43,560,545 | \$ 44,540,703 | \$ 19,256,964 |
| Less: Transfers to other Funds | | \$7,535,934.00 | \$7,535,934.00 | |
| Less: Note Rollovers | | \$0.00 | \$0.00 | |
| TOTAL | | \$36,024,611.00 | \$37,004,769.00 | |

FUND NAME: GENERAL FUND
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL-GENERAL

EXHIBIT I

| DESCRIPTION (1) | For 2016 Actual (2) | For 2017 Actual (3) | Current Year Estimated for 2018 (4) | Budget Year Estimated for 2019 (5) |
|-----------------------------------------------|---------------------------|---------------------------|----------------------------------------------|---------------------------------------------|
| REVENUES | | | | |
| Local Taxes | | | | |
| General Property Tax - Real Estate | \$907,194 | \$990,290 | \$977,040 | \$1,001,700 |
| Tangible Personal Property Tax | \$0 | \$0 | \$0 | \$0 |
| Municipal Income Tax | \$6,346,018 | \$7,061,214 | \$7,160,040 | \$7,446,442 |
| Other Local Taxes | \$140,676 | \$143,441 | \$135,000 | \$134,000 |
| Total Local Taxes | \$7,393,888 | \$8,194,945 | \$8,272,080 | \$8,582,142 |
| Intergovernmental Revenues | | | | |
| State Shared Taxes & Permits | | | | |
| Local Government | \$177,867 | \$159,360 | \$171,973 | \$169,733 |
| Estate Tax | \$73,275 | \$0 | \$0 | \$0 |
| Cigarette Tax | \$413 | \$338 | \$250 | \$500 |
| Liquor and Beer Permits | \$31,044 | \$33,373 | \$30,000 | \$31,472 |
| Property Tax Allocation | \$103,776 | \$114,359 | \$107,474 | \$100,000 |
| Total State Shared Taxes & Permits | \$386,375 | \$307,430 | \$309,697 | \$301,706 |
| Charges for Services | | | | |
| Fines, Licenses, and Permits | \$876,107 | \$1,254,433 | \$1,065,270 | \$1,086,575 |
| Miscellaneous | \$580,595 | \$700,900 | \$562,287 | \$567,910 |
| Total Charge for Services | \$1,456,702 | \$1,955,333 | \$1,627,557 | \$1,654,485 |
| Other Financing Sources: | | | | |
| Proceeds from Sale of Debt | | | | |
| Transfers | \$0 | \$0 | \$0 | \$0 |
| Advances | \$0 | \$150,000 | \$0 | \$0 |
| Other Sources- Rem. | \$0 | \$0 | \$0 | \$0 |
| Total Other Financing Sources | \$0 | \$150,000 | \$0 | \$0 |
| TOTAL REVENUES | \$9,236,965 | \$10,607,708 | \$10,209,334 | \$10,538,333 |

FUND NAME: GENERAL FUND
 FUND TYPE/CLASSIFICATION: GOVERNMENTAL-GENERAL

EXHIBIT I

| DESCRIPTION (1) | For 2016 Actual (2) | For 2017 Actual (3) | Current Year Estimated for 2018 (4) | Budget Year Estimated for 2019 (5) |
|-------------------------------------------------------|---------------------------|---------------------------|----------------------------------------------|---------------------------------------------|
| EXPENDITURES | | | | |
| Security of Persons and Property | | | | |
| Contractual Services | \$102,541.00 | \$95,907.00 | \$104,592.00 | \$106,684.00 |
| Supplies and Materials | \$20,351.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Security of Persons & Property | \$122,892.00 | \$95,907.00 | \$104,592.00 | \$106,684.00 |
| Public Health Services | | | | |
| Contractual Services | \$163,400.00 | \$171,960.00 | \$173,669.00 | \$178,180.00 |
| Supplies and Materials | \$4,389.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Public Health Services | \$167,789.00 | \$171,960.00 | \$173,669.00 | \$178,180.00 |
| Leisure Time Activities | | | | |
| Contractual Services | \$40,637.00 | \$45,145.00 | \$37,400.00 | \$40,000.00 |
| Total Leisure Time Activities | \$40,637.00 | \$45,145.00 | \$37,400.00 | \$40,000.00 |
| Community Environment | | | | |
| Personal Services | \$429,175.00 | \$616,399.00 | \$498,875.00 | \$513,841.25 |
| Contractual Services | \$238,010.00 | \$293,100.00 | \$383,600.00 | \$391,272.00 |
| Supplies and Materials | \$3,150.00 | \$6,003.00 | \$5,800.00 | \$5,800.00 |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Community Environment | \$670,335.00 | \$915,502.00 | \$888,275.00 | \$910,913.25 |
| Transportation | | | | |
| Capital Outlay | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Transportation | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| General Government | | | | |
| Personal Services | \$1,164,675.00 | \$1,188,126.00 | \$1,223,769.78 | \$1,260,482.87 |
| Contractual Services | \$859,603.00 | \$1,376,611.00 | \$1,306,481.00 | \$1,332,610.62 |
| Supplies and Materials | \$79,100.00 | \$101,657.00 | \$85,239.00 | \$88,222.00 |
| Capital Outlay | \$20,657.00 | \$80,125.00 | \$88,400.00 | \$20,900.00 |
| Total General Government | \$2,124,035.00 | \$2,746,519.00 | \$2,703,889.78 | \$2,702,215.49 |
| Other Uses of Funds | | | | |
| Transfers | \$5,410,420.00 | \$5,045,597.00 | \$5,513,425.00 | \$5,942,453.00 |
| Advances | \$150,000.00 | \$0.00 | \$0.00 | \$0.00 |
| Other Uses of Funds | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Other Uses of Funds | \$5,560,420.00 | \$5,045,597.00 | \$5,513,425.00 | \$5,942,453.00 |
| TOTAL EXPENDITURES | \$8,686,108.00 | \$9,020,630.00 | \$9,421,250.78 | \$9,880,445.74 |
| Revenues over/(under) Expenditures | \$550,857.00 | \$1,587,078.00 | \$788,083.22 | \$657,887.26 |
| Beginning Unencumbered Balance | \$4,116,331.00 | \$4,533,532.00 | \$5,829,141.00 | \$6,467,224.22 |
| Ending Cash Fund Balance | \$4,667,188.00 | \$6,120,610.00 | \$6,617,224.22 | \$7,125,111.48 |
| Estimated Encumbrances (outstanding at year end) | \$133,656.00 | \$291,469.00 | \$150,000.00 | \$150,000.00 |
| Estimated Ending Unencumbered Fund Balance | \$4,533,532.00 | \$5,829,141.00 | \$6,467,224.22 | \$6,975,111.48 |

FUND NAME: GENERAL FUND

FUND TYPE/CLASSIFICATION: GOVERNMENTAL-GENERAL

TRANSFERS - GENERAL FUND

| | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> |
|--------------------------------------------------|--------------------|--------------------|--------------------|--------------------|
| Street | (1,000,000) | (600,000) | (525,000) | (630,000) |
| Parks and Recreation | (600,000) | (590,000) | (475,000) | (525,000) |
| Police | (2,950,000) | (3,100,000) | (3,600,000) | (3,800,000) |
| Urban Forestry | 0 | (15,000) | (30,000) | (30,000) |
| Debt Retirement | | | | |
| Center Street Property | (21,300) | (21,000) | (20,700) | (20,400) |
| Courtright Road | (119,475) | (117,575) | (115,675) | (118,775) |
| Police Facilities | (204,200) | 0 | (203,500) | (203,000) |
| Refugee/ Hill Rd/ East Street | (114,050) | (112,150) | (115,250) | (113,250) |
| State Infrastructure Bank Loan | (108,550) | 0 | (131,950) | (131,450) |
| TIF Windmill/Diley Rd Imp | 0 | 0 | (30,750) | (77,900) |
| Street Capital Improvement - SR 256 Grant | (1,650) | 0 | 0 | 0 |
| Street Construction Fund - Center/Milnor/ Meadow | (12,000) | (147,500) | 0 | 0 |
| Ohio Health - Income Tax Debt Dist | 0 | (8,574) | (18,000) | (20,000) |
| Income Tax Refunds | (279,195) | (333,523) | (247,600) | (272,678) |
| Total Transfers | <u>(5,410,420)</u> | <u>(5,045,322)</u> | <u>(5,513,425)</u> | <u>(5,942,453)</u> |

To be used for any fund receiving property tax revenue except the General Fund.

| DESCRIPTION | (1) | For 2016 Actual (2) | For 2017 Actual (3) | Current Year Estimated for 2018 (4) | Budget Year Estimated for 2019 (5) |
|-----------------------------------------|-----|---------------------------|---------------------------|----------------------------------------------|---------------------------------------------|
| REVENUE | | | | | |
| REAL ESTATE TAXES | | \$1,624,637.00 | \$1,659,225.00 | \$1,656,000.00 | \$1,656,000.00 |
| PERSONAL PROPERTY | | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| MISC | | \$206,266.00 | \$243,068.00 | \$204,310.00 | \$250,360.04 |
| HOMESTEAD/ROLLBACK | | \$187,387.00 | \$189,827.00 | \$182,160.00 | \$182,160.00 |
| CHARGE FOR SERVICE | | \$77,422.00 | \$86,741.00 | \$72,136.00 | \$89,343.23 |
| 911 WIRELESS FEE | | \$32,136.00 | \$31,346.00 | \$30,000.00 | \$30,000.00 |
| TRANSFER GENERAL | | \$2,950,000.00 | \$3,100,000.00 | \$3,950,000.00 | \$3,800,000.00 |
| GRANTS | | \$18,195.00 | \$13,730.00 | \$7,508.00 | \$7,733.24 |
| TOTAL REVENUES | | \$5,096,043.00 | \$5,323,937.00 | \$6,102,114.00 | \$6,015,596.51 |
| EXPENDITURES | | | | | |
| PERSONAL SERVICES | | \$4,277,148.00 | \$4,413,539.00 | \$4,926,853.90 | \$5,074,659.52 |
| CONTRACTUAL SERVICES | | \$403,811.00 | \$449,105.00 | \$549,796.35 | \$467,570.78 |
| SUPPLIES/MATERIALS | | \$188,462.00 | \$166,362.00 | \$181,610.00 | \$187,058.30 |
| CAPITAL | | \$104,282.00 | \$223,425.00 | \$438,000.00 | \$225,000.00 |
| TOTAL EXPENDITURES | | \$4,973,703.00 | \$5,252,431.00 | \$6,096,260.25 | \$5,954,288.60 |
| Revenues Over Expenditures | | \$122,340.00 | \$71,506.00 | \$5,853.75 | \$61,307.91 |
| Beg.Unencumbered Fund Balance | | \$461,553.00 | \$545,729.00 | \$560,332.00 | \$521,185.75 |
| Ending Cash Balance Fund | | \$583,893.00 | \$617,235.00 | \$566,185.75 | \$582,493.66 |
| Est.Encumbrances (outstanding) | | \$38,164.00 | \$56,903.00 | \$45,000.00 | \$45,000.00 |
| Est.Ending Unencumbered Fund Bal | | \$545,729.00 | \$560,332.00 | \$521,185.75 | \$537,493.66 |

| FUND List All Funds Individually Unless Reported on Exhibit I or II | Estimated Unencumbered Fund Balance 1/1/2019 | Budget Year Estimated Receipt | Total Available For Expenditures | Budget Year Expenditures and Encumbrances | | | Estimated Unencumbered Balance 12/31/2019 |
|------------------------------------------------------------------------------|-------------------------------------------------------|-------------------------------------|----------------------------------------|-------------------------------------------|-----------------------|-----------------------|----------------------------------------------------|
| | | | | Personal Services | Other | Total | |
| GOVERNMENTAL: | | | | | | | |
| SPECIAL SERVICE: | | | | | | | |
| STREET (201) | \$451,050.00 | \$2,306,443.98 | \$2,757,493.98 | \$456,783.37 | \$1,820,113.00 | \$2,276,896.37 | \$480,597.61 |
| ST. HIGHWAY (202) | \$137,782.00 | \$58,070.37 | \$195,852.37 | \$16,290.00 | \$53,094.44 | \$69,384.44 | \$126,467.93 |
| ST.RT. 256 HWY. (203) | \$284,819.00 | \$140,000.00 | \$424,819.00 | | \$120,000.00 | \$120,000.00 | \$304,819.00 |
| PARK & RECREATION (204) | \$234,025.00 | \$756,255.87 | \$990,280.87 | \$416,339.39 | \$329,478.00 | \$745,817.39 | \$244,463.48 |
| COMPUTER FUND (205) | \$10,299.00 | \$9,500.00 | \$19,799.00 | | \$12,200.00 | \$12,200.00 | \$7,599.00 |
| O M V I EDUCATION (206) | \$2,740.00 | \$1,000.00 | \$3,740.00 | | \$2,400.00 | \$2,400.00 | \$1,340.00 |
| LAW ENFORCEMENT (207) | \$0.00 | \$5,000.00 | \$5,000.00 | | \$5,000.00 | \$5,000.00 | \$0.00 |
| MANDATORY DRUG FUND (209) | \$189.00 | \$0.00 | \$189.00 | | \$0.00 | \$0.00 | \$189.00 |
| IMMOBILIZATION (213) | \$2,025.00 | \$150.00 | \$2,175.00 | | \$200.00 | \$200.00 | \$1,975.00 |
| URBAN FORESTRY (214) | \$19,759.00 | \$65,200.00 | \$84,959.00 | | \$68,000.00 | \$68,000.00 | \$16,959.00 |
| FLEET MAINTENANCE (215) | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 |
| INDIGENT DRIVERS INTERLOCK (220) | \$2,155.00 | \$0.00 | \$2,155.00 | | \$0.00 | \$0.00 | \$2,155.00 |
| LAW ENF ASSISTANCE FUND (221) | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 |
| TOTAL SPECIAL REVENUE FUNDS | \$1,144,843.00 | \$3,341,620.22 | \$4,486,463.22 | \$889,412.76 | \$2,410,485.44 | \$3,299,898.20 | \$1,186,565.02 |
| DEBT SERVICE FUNDS | | | | | | | |
| DEBT SERVICE FUND (300) | \$35,173.00 | \$5,430,588.00 | \$5,465,761.00 | | \$5,430,588.00 | \$5,430,588.00 | \$35,173.00 |
| TIF OLD TOWN DEBT (303) | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 |
| TIF DILEY-DEBT (304) | \$2,476.00 | \$0.00 | \$2,476.00 | | \$2,476.00 | \$2,476.00 | \$0.00 |
| TIF CYCLE WAY DEBT (302) | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 |
| TIF COVER DEBT (305) | \$1,532.00 | \$0.00 | \$1,532.00 | | \$1,532.00 | \$1,532.00 | \$0.00 |
| TOTAL DEBT SERVICE FUNDS | \$39,181.00 | \$5,430,588.00 | \$5,469,769.00 | \$0.00 | \$5,434,596.00 | \$5,434,596.00 | \$35,173.00 |
| CAPITAL PROJECT FUNDS | | | | | | | |
| STREET CONSTRUCTION (402) | \$43,079.00 | \$5,675,000.00 | \$5,718,079.00 | | \$5,675,000.00 | \$5,675,000.00 | \$43,079.00 |
| STREET IMPACT FEE FUND (403) | \$393,091.00 | \$245,860.00 | \$638,951.00 | | \$275,000.00 | \$275,000.00 | \$363,951.00 |
| PARK CAPITAL IMP (404) | \$625.00 | \$0.00 | \$625.00 | | \$625.00 | \$625.00 | \$0.00 |
| CDBG (405) | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 |
| CDBG REVOLVING LOAN (408) | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 |
| POLICE IMPACT FEE FUND (407) | \$263,344.00 | \$165,240.00 | \$428,584.00 | | \$150,000.00 | \$150,000.00 | \$278,584.00 |
| DILEY ROAD FUND (414) | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 |
| PARK IMPACT FEE FUND (416) | \$118,272.00 | \$243,820.00 | \$362,092.00 | | \$0.00 | \$0.00 | \$362,092.00 |
| MUNICIPAL IMPACT FEE FUND (417) | \$332,916.00 | \$124,870.00 | \$457,786.00 | | \$150,000.00 | \$150,000.00 | \$307,786.00 |
| SAFE ROUTES TO SCHOOL (419) | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 |
| STATE ROUTE 256 SAFETY (420) | \$9,752.00 | \$0.00 | \$9,752.00 | | \$9,752.00 | \$9,752.00 | \$0.00 |
| TIF COVER CONSTRUCTION (413) | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 |
| TIF DILEY/WINDMILLER (412) | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 |
| TIF EQUITY (418) | \$0.00 | \$80,000.00 | \$80,000.00 | | \$80,000.00 | \$80,000.00 | \$0.00 |
| OHIO HEALTH TIF MOB FUND (421) | \$45,913.00 | \$173,000.00 | \$218,913.00 | | \$173,000.00 | \$173,000.00 | \$45,913.00 |
| HILL/DILEY ROAD TIF FUND (422) | \$0.00 | \$48,500.00 | \$48,500.00 | | \$2,500.00 | \$2,500.00 | \$46,000.00 |
| TOTAL CAPITAL PROJECT FUNDS | \$1,206,992.00 | \$6,756,290.00 | \$7,963,282.00 | \$0.00 | \$6,515,877.00 | \$6,515,877.00 | \$1,447,405.00 |

EXHIBIT III

| FUND List All Funds Individually Unless Reported on Exhibit I or II | Estimated Unencumbered Fund Balance 1/1/2019 | Budget Year Estimated Receipt | Total Available For Expenditures | Budget Year Expenditures and Encumbrances | | | Estimated Unencumbered Balance 12/31/2019 |
|------------------------------------------------------------------------------|-------------------------------------------------------|-------------------------------------|----------------------------------------|-------------------------------------------|------------------------|------------------------|----------------------------------------------------|
| | | | | Personal Services | Other | Total | |
| PROPRIETARY: | | | | | | | |
| ENTERPRISE FUNDS | | | | | | | |
| AQUATIC RECREATION FUND (218) | \$4,009.00 | \$180,000.00 | \$184,009.30 | \$ 111,416.00 | \$ 67,800.00 | \$ 179,216.00 | \$4,793.30 |
| WATER FUND (501) | \$1,786,168.00 | \$2,537,788.00 | \$4,323,955.62 | \$ 1,086,647.94 | \$ 1,774,422.20 | \$2,861,070.14 | \$1,462,885.48 |
| SEWER FUND (502) | \$3,679,992.00 | \$3,678,075.00 | \$7,358,067.50 | \$ 1,064,255.74 | \$ 1,582,043.95 | \$2,646,299.69 | \$4,711,767.81 |
| WPCL (504) | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 |
| WATER DEBT RET. (507) | \$21,054.00 | \$341,419.00 | \$362,473.00 | | \$ 341,419.00 | \$341,419.00 | \$21,054.00 |
| UTILITY DEP (508) | \$10,667.00 | \$10,000.00 | \$20,667.00 | | \$ 7,500.00 | \$7,500.00 | \$13,167.00 |
| WATER CAP IMP (509) | \$1,473,873.00 | \$480,356.00 | \$1,954,229.30 | | \$ 860,000.00 | \$860,000.00 | \$1,094,229.30 |
| WATER TOWER CONST (516) | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 |
| O W D A (510) | \$0.00 | \$61,784.00 | \$61,784.00 | | \$ 61,784.00 | \$61,784.00 | \$0.00 |
| SEWER R & R (511) | \$1,736,189.00 | \$409,223.00 | \$2,145,412.00 | | \$ 450,000.00 | \$450,000.00 | \$1,695,412.00 |
| SEWER PLT /LINE CONST (512) | \$0.00 | \$0.00 | \$0.00 | | \$0.00 | \$0.00 | \$0.00 |
| STORMWATER (513) | \$976,098.00 | \$832,296.00 | \$1,808,394.00 | \$ 371,686.00 | \$ 466,050.00 | \$837,736.00 | \$970,658.00 |
| WPCLF WATER (519) | \$3,250.00 | \$0.00 | \$3,250.00 | | \$ - | \$0.00 | \$3,250.00 |
| STORMWATER CONST FUND (517) | \$0.00 | \$0.00 | \$0.00 | | \$ - | \$0.00 | \$0.00 |
| STMWATER DEBT RETIREMENT (518) | \$3,984.00 | \$0.00 | \$3,984.00 | | \$ - | \$0.00 | \$3,984.00 |
| SEWER DEBT (514) | \$0.00 | \$999,145.00 | \$999,145.00 | | \$999,145.00 | \$999,145.00 | \$0.00 |
| TOTAL ENTERPRISE FUNDS | \$9,695,284.00 | \$9,530,086.00 | \$19,225,370.72 | \$2,634,005.68 | \$6,610,164.15 | \$9,244,169.83 | \$9,981,200.89 |
| FIDUCIARY: | | | | | | | |
| TRUST AND AGENCY FUNDS | | | | | | | |
| TRUST (701) | \$0.00 | \$50,000.00 | \$50,000.00 | | \$50,000.00 | \$50,000.00 | \$0.00 |
| STREET TRUST (703) | \$118,563.00 | \$100.00 | \$118,663.00 | | \$0.00 | \$0.00 | \$118,663.00 |
| STORMWATER IMP. TRUST (704) | \$24,427.00 | \$5.00 | \$24,432.00 | | \$0.00 | \$0.00 | \$24,432.00 |
| STORMWATER BASIN (706) | \$70,515.00 | \$10.00 | \$70,525.00 | | \$0.00 | \$0.00 | \$70,525.00 |
| UNCLAIMED FUNDS (702) | \$12,658.00 | \$500.00 | \$13,158.00 | | \$2,000.00 | \$2,000.00 | \$11,158.00 |
| SIDEWALK FUND (705) | \$1,717.00 | \$2.00 | \$1,719.00 | | \$0.00 | \$0.00 | \$1,719.00 |
| CEMETARY TRUST (707) | \$4,374.00 | \$2.00 | \$4,376.00 | | \$0.00 | \$0.00 | \$4,376.00 |
| TOTAL TRUST AND AGENCY FUNDS | \$232,254.00 | \$50,619.00 | \$282,873.00 | | \$52,000.00 | \$52,000.00 | \$230,873.00 |
| TOTAL FOR MEMORANDUM ONLY | \$12,318,554.00 | \$25,109,203.22 | \$37,427,757.94 | \$3,523,418.44 | \$21,023,122.59 | \$24,546,541.03 | \$12,881,216.91 |

STATEMENT OF PERMANENT IMPROVEMENTS

(Do Not Include Expenses to be Paid from Bond Issues)

(Section 5705.29 Revised Code)

| DESCRIPTION | Estimated Cost of Permanent Improvement | Amount to be Budgeted During Current Year | Name of Paying Fund |
|-------------------------------|-----------------------------------------|-------------------------------------------|---------------------|
| Street Paving | \$1,000,000.00 | \$1,000,000.00 | Street Fund |
| Refugee Road Widening | \$12,375,000.00 | \$5,675,000.00 | Street Fund |
| West Columbus Water Main | \$715,000.00 | \$560,000.00 | Water fund |
| Sycamore East Phase III Sewer | \$1,135,000.00 | \$210,000.00 | Sewer Fund |
| TOTAL | \$15,225,000.00 | \$7,445,000.00 | |

For the year being budgeted, list each contemplated disbursement for permanent improvements, exclusive of any expense to be paid from bond issues, by the fund from which the expenditures are to be made. Examples for describing the permanent improvements are: window replacements, vehicle purchase, furnishing offices, appliances for fire department kitchen.

STATEMENT OF AMOUNTS REQUIRED FOR
PAYMENT OF FINAL JUDGEMENTS

(Section 5705.29 Revised Code)

| DESCRIPTION OF JUDGEMENT | Amount of Judgement | Fund Paying Judgement |
|--------------------------|---------------------|-----------------------|
| N/A | N/A | |
| | | |
| | | |
| | | |
| | | |
| TOTAL | \$0.00 | |

List the amounts required for the payment of each judgement expected to be paid during the year being budgeted.