



# City of Wyoming 2020 Budget

# TABLE OF CONTENTS

## 2020 BUDGET

### 2020 BUDGET TRANSMITTAL

### 2020 BUDGET SUMMARY

### GENERAL FUND SUMMARY 2

### PROGRAM SUMMARIES

#### GENERAL GOVERNMENT SERVICES

City Council	7
Community Engagement Department	8
City Manager's Office	10
Legal Contractual Services	12
Customer Service and Finance Department	14
Other Operating Costs	16
Health/Life Insurance Reserve	17
Retirement Reserve	18

#### PUBLIC SAFETY SERVICES

Community Development Department	22
Fire/EMS Department	25
Police Department	28
Mayor's Court	31
Law Enforcement Trust Fund	32
Criminal Activity Forfeiture Fund	33
Drug Offenders Fine Fund	34
DUI Enforcement Fund	35
Clerk of Mayor's Court Computer Fund	36
FEMA Firefighter Grant Fund	37
FEMA Grant Fund	38

#### PUBLIC WORKS SERVICES

Public Works Department	41
Public Works Facilities	42

Street Construction Fund	43
State Highway Fund	45

### **RECREATIONAL SERVICES**

Recreation Fund Detail	47
Recreation Department	49
Recreation Center Revenue Fund	50
Recreation Center Expenditure Fund	51
Civic Center Revenue Fund	52
Civic Center Expenditure Detail	53
Aquatics Center Detail	54
Community Events	55
Parks and Fields Detail	56

### **WATER/SEWER SERVICES**

Water Works Revenue Fund	58
Water Works Department	60
Ohio Public Works Commission Loan	62
Water Works CIP Fund	63
Water Plant Improvement Fund	64
Sewer Fund	65

### **CAPITAL PROJECTS**

Capital Improvement Fund Summary	67
Capital Improvement Expenditure Detail	68
Property Acquisition Note	69
Equipment Replacement Reserve Fund	70

### **GLOSSARY**

Glossary of Terms	72
-------------------	----

## 2020 Budget Transmittal

**TO:** Honorable Mayor and Council  
**FROM:** Lynn Tetley – City Manager  
**DATE:** December 13, 2019

It is my pleasure to transmit the 2020 Annual Budget for the City of Wyoming. The budget is a culmination of a six-month process involving numerous staff, council members, and citizen commissions. Following this transmittal letter is the final 2020 budget summary that provides a detailed analysis of the 2020 budget.

### **2020 Budget Highlights**

The 2020 Budget reflects a continued effort to minimize increases in expenditures and efforts to streamline processes, while maintaining services to residents in a moderate economic climate. The 2020 budget is able to maintain all operating services currently provided to Wyoming residents. The 2020 budget reflects income tax revenue flat compared to the 2019 year end estimate. Property tax revenues are estimated to increase 2% compared to the 2019 budgeted property tax revenue.

Overall, the 2020 budget reflects a 23.48% or \$5,421,030 decrease over the 2019 year end estimated expenditures. The decrease is primarily due to the 2020 Capital Improvement Plan. The 2020 Budget proposes a decrease of 5.23% or \$686,851 for the Operating Budget compared to the 2019 Appropriations. This includes equipment purchases and contractual increases for personnel. In this budget, the City has been able to maintain all existing services provided to residents. The 2020 budget includes the Capital Improvement projects that were approved at the August 26, 2019 Committee of the Whole meeting. Additional projects in the Capital Improvement Plan will be evaluated if additional revenue becomes available.

City finances, from a cash position, remain healthy due to strong cash reserves in the various fund accounts like equipment replacement and retirement reserve. The City has continued to receive funding from the State of Ohio Local Government Fund, although these revenues continue to be a concern given the reduction in revenue sharing with municipalities by the State of Ohio. The City has not received any Estate Tax revenue or notices of future settlements. The Estate Tax was a significant source of revenue for the City averaging \$800,000 annually over the last ten years. The increase in the income tax rate has offset the loss of this income and has allowed the City to fund capital projects.

The 2020 budget is generally reflective of Council's financial and operating policies that were reviewed and reaffirmed by Finance Committee in October 2019. The various operating budgets were fully funded along with the reserve funds as needed. The Equipment Reserve Fund is fully funded through 2020. A repayment is scheduled in 2020 in the amount of \$79,888 from the General Fund to repay advances made for the purchase of strategic property.

The 2020 budget reflects the economic realities of the City's financial situation and the current economy. There has been stable growth in income tax receipts the last several years. Property tax revenue is expected to increase at a growth rate of 2% in assessed value in 2020. Property

values are scheduled for another three year reassessment by the Hamilton County Auditor in 2020 with the adjustment being effective in 2021. Typically, the results of the reassessment are released in the fall.

Excellent programs and services will continue to be provided in 2020. The City's cash situation remains strong due to the strong financial management exhibited by the City Council and Administration in previous years. This is reflected by the City's financial rating from Standard & Poors of AAA, the highest possible rating provided by S&P which was reaffirmed March 2017.

The City of Wyoming was able to continue to provide excellent services without overtaxing its citizens. This excellence is reflected in the continuing awards presented to the City including the Annual GFOA Award for Excellence in Financial Reporting (27<sup>th</sup> consecutive year), the Ohio Auditor of State Award, and the Tree City USA Award.

City Administration, while optimistic of the current economy, will continue to monitor revenue streams very closely and will be prepared to make adjustments in expenditures as needed to address any shortfalls.

With the final adoption of the budget, I want to thank members of Council for your assistance in and detailed involvement in its preparation and review. In addition, I want to thank the entire management team for their superior efforts in developing this budget and managing their departments with a focus on service delivery and fiscal conservatism.

I want to provide special recognition of Jeremiah Caudill (Finance Director) for his diligent and efficient efforts in preparing this document. Gratitude is also extended to the City's Management Team, whose dedication to this community and this process was instrumental in the completion of this document.

Respectfully Submitted,

A handwritten signature in cursive script that reads "Lynn Tetley".

Lynn Tetley  
City Manager

## **2020 FINAL BUDGET SUMMARY**

### **LEGAL FRAMEWORK**

The budget cycle is a continuous process structured into formal activities that are planned on the basis of the January 1 – December 31 fiscal year.

The City Charter of Wyoming requires the City Manager to “prepare and submit to Council an appropriation budget presenting a financial plan for conducting the affairs of the City for the ensuing calendar year.” The Charter also requires that Council conduct a public hearing during the month of November. However, a structured review of the budget begins in June and the various Council Committees provide the Administration with direction throughout the process. Discussion of the budget in this manner provides City Council with an opportunity to review proposed municipal services and to focus on issues, services, and programs that will ultimately require legislative action.

The Council, meeting as a Committee of the Whole, formulates recommendations that are forwarded to the Finance Committee of Council for review. During November, a public hearing is held to obtain input from the community on the proposed capital program. Although the CIP program is prepared separately from the operating budget, funds for the first year of the five year capital program are appropriated through the same Ordinance as the annual operating budget. The projects proposed for the second through the fifth year of the program are not funded in this budget.

The City is required to maintain its budget in accordance with the principals of “fund” accounting and will operate with 24 active separate funds in 2020. Fund accounting is a concept developed to meet the needs of governmental entities where legal or other restraints require that specific receipts and disbursements be recorded. The transactions of each fund are reflected in a set of self-balancing accounts, an accounting entity which stands separate from the activities reported in other funds.

Revenues allocated to a single fund may come from one or more sources. In addition, revenue from a given source may be allocated to a single fund or may be distributed amongst two or more funds. A single governmental fund may finance several activities, and/or provide financial resources for one or more activities in conjunction with other funds. Revenues received in a given fund, to provide resources to be expended in another fund, are legally authorized in the appropriation budget as “Other Interfund Transfers.” In general, transfers provide revenue that is anticipated to be expended by the receiving fund during the current budget year. However, exceptions to this rule are transfers to the Equipment

Replacement and Retirement Reserve Funds. Transfers to these two funds do not provide revenue for current year expenditures rather they provide revenue to maintain ongoing fund balances that provide for the fluctuating needs of the expenditures within the funds.

### **ECONOMIC OVERVIEW**

The economic outlook for the region has been positive for 2019. General Fund Revenues slightly increased in most areas during 2019. Property tax revenue from 2018 to 2019 remained flat. Income tax receipts have steadily increased over the last several years peaking in 2016. Income tax receipts in 2018 declined \$105,425 or 1.73% compared to 2017. The 2019 year end estimate for income tax receipts is \$198,923 or 3.31% higher than in 2018. Further explanation can be found under the General Fund Revenue section. Due to this trend in revenue, the Administration has performed an extensive review of the operating and capital budgets. Department Heads were asked to determine what processes could be streamlined in order to increase efficiencies without affecting the quality of service provided to residents. As a result, the 2020 operating budget is \$773,761 or (5.90%) less than the 2019 Appropriations. The Administration continues to strive to reduce expenditures while maintaining current service levels to residents.

### **BUDGET OVERVIEW**

Due to the residential nature of Wyoming, the 2020 budget continues to rely heavily on the local City income tax which for the purpose of this budget is 1.0% and the ten mill share of the 82.42 mill effective property tax rate. The City's major challenges continue to be maintaining and rebuilding the public infrastructure, responding to growing demands for recreational facilities and programs, appropriately balancing private sector development desires against established residential preferences, and limited revenue sources due the various changes by the State of Ohio. These are challenges that must be met while continuing to provide quality basic services of the police, fire, life squad, street maintenance, and refuse collection.

The 2020 Budget totals \$17.6 million, a decrease of \$5,421,030 over the 2019 year-end estimated budget. The total budget includes the operating budget that provides for ongoing expenditures of departments delivering City services; the capital budget that finances equipment replacement, "pay-as-you-go" projects for major additions, improvements, or renovations to the City's infrastructure; and debt service that provides for interest payments and retirement of outstanding bonds. The following chart compares 2019 estimated expenditures to 2020 proposed expenditures:

**2020 PROPOSED BUDGET  
COMPARED TO 2019 BUDGET**

	<b>2019 Appropriation</b>	<b>2019 Estimated Expenditures</b>	<b>2020 Proposed Budget</b>	<b>Amount</b>	<b>% change from 2019 Estimated Expenditures</b>
Operating Budget	13,120,367	13,028,350	12,433,516	(594,834)	-4.57%
Capital Budget	9,514,784	8,363,820	2,676,650	(5,687,170)	-68.00%
Debt Service	1,717,613	1,691,639	2,552,613	860,974	50.90%
	24,352,764	23,083,809	17,662,779	(5,421,030)	-23.48%

**OPERATING BUDGET**

The 2019 Estimated Expenditures of \$13,028,350 are \$92,017 or 0.70% less than the 2019 Appropriations. In August 2019, Department Heads were instructed to perform an extensive review to reduce expenditures wherever possible. This review identified cost savings in several areas. These cost savings occurred over several funds including the General Fund, Street Construction Fund, Recreation, and Waterworks Revenue Funds.

The 2020 operating budget (including the Recreation Fund and Waterworks Revenue Fund) is \$12,433,516 a decrease of \$594,834 or 4.57% less than the 2019 year-end estimated expenditures. The operating budget was meticulously reviewed. Each department was requested to keep expenditures flat where possible, at the same time, ensuring that the level of service that residents expect was not sacrificed.

## **CAPITAL BUDGET**

City Council approved for 2020 the recommendations set forth in the 2020-2024 Capital Improvement Program. Several projects from the Capital Improvement Program have been included in the 2020 budget. Other Capital projects have been prioritized if additional revenue becomes available. The 2020 projects include the Sidewalk Replacement Program, Village Green Pavilion, Millsdale Street improvements, Kattelmann Property Improvements, Spray and Play Safety Surface replacement, Water Reservoir Roof, Water Emergency Connection upgrade, Water Risk and Resilience Assessment.

## **DEBT BUDGET**

Debt service expenditures for 2019 reflect principal and interest note payments of \$1,691,639 while 2020 reflects principal and interest note payments of \$2,552,613. The 2020 debt service payments includes a one-time pay down on the Kattelmann Property Improvements. Both years include principal and interest payments on various note payments such as the water plant, street improvements, and water main replacement loans. The 2020 Appropriations include the principal and interest payments for the 2009 General Obligation Bonds, 2012 Advance refunding of the 2003 and 2004 General Obligation Bonds and the 2017 Refunding General Obligation Bonds.

## **COMPENSATION AND STAFFING LEVELS**

Employee compensation increases are included in the 2020 Budget for union employees and Civil Service. Civil Service staff employees are scheduled to receive a 2.23% increase in the 2020 operating budget. The existing three-year contract with the AFSCME expires on December 31, 2020 and the three-year contract with the Fraternal Order of Police expires on December 31, 2021.

Costs associated with employee benefits are directly impacted by wage adjustments, as well as the number of employees. The City maintains a self-funded Health/Life Insurance Fund, as opposed to conventional insurance coverage. The Reserve is funded for a reasonable liability exposure that traditionally has never been fully expensed. The City participates in a Preferred Provider Organization (PPO) which provides discounts to plan members on provider costs with physicians and hospitals.

## **RESOURCES**

The General Fund, which is unrestricted, and the Water Revenue and Sewer Funds, devoted exclusively for these purposes, are the three main sources of any significant revenue generation. While several other funds do generate revenue, it is not sufficient to entirely pay for their associated expenditures. As a result, the General Fund and the Water Revenue Fund serve as the main sources of transfers to support other fund expenditures. The Sewer Fund is a pass through to MSD for sewer costs minus an administrative fee of 7% retained by the City in the Waterworks Revenue Fund.

## **GENERAL FUND REVENUE**

The General Fund is for general operations and represents the most significant fund of the City of Wyoming. As the primary recipient of all revenue received by the City, it is anticipated to total \$10.3 million in 2020, a decrease of \$32,170 from the 2019 year end estimate. This is partially due to the 99% certification of property tax receipts for 2020. In 2019, the City also received one time payments from Ohio Bureau of Worker's Compensation as premium reimbursement.

The two largest sources of revenue in the General Fund continue to be the City income tax and the general property tax. The 2019 year end estimate for income tax receipts is \$6,200,000 which is \$198,923 more than what was received in 2018.

The 2020 proposed budget for income tax receipts is estimated at \$6,200,000, which is flat compared to the 2019 year end estimate. This revenue stream is being monitored closely by the Customer Service and Finance Department as it provides 60% of all General Fund revenues.

Property Tax receipts for the 2019 year end estimate are flat compared to the 2019 original budget. The 2020 proposed budget for property tax receipts is 0.30% more compared to 2019 budgeted amount.

Hamilton County has certified the 2019 projections for property tax receipts of \$3,060,000. This is estimated at 99% of the City's assessed valuation.

Local Government Fund (LGF) revenues have varied slightly from 2018 to 2019 estimated year end and in the 2019 proposed budget. LGF revenue has been reduced by the State of Ohio over several years and is currently 40% of the normal level of funding. The 2019 year end estimate of LGF revenue is \$101,203, which is an increase of \$9,705 more than the 2018 actual receipts. An increase has been certified for 2020. The 2020 proposed budget for LGF revenue is \$114,047.

## **RECREATION REVENUE**

Community enrichment programs, although generating \$985,201 in recreation/leisure program fees, also depend on a transfer of General Fund revenue to fully fund recreational opportunities for residents. Progress continues to be made in increasing the cost recovery levels for these programs through user fees. Additional revenue adjustments are included in the proposed budget which continues existing Council policy. Various user fees have been analyzed and several are recommended for increases to maintain existing recovery rates or provide for improved levels of program cost recovery. These include Civic Center rental rates and several recreational program and instructional fees.

## **WATER/SEWER REVENUE**

The Water/Sewer fund is the second most significant source of revenue, with payments accounting for \$4.29 million of total City revenue. The Waterworks Fund is an enterprise fund and is financed and operated in a manner similar to a private business enterprise – where the intent of the City Council is that the total cost of providing goods and services to the general public, on a continuing basis, be financed or recovered primarily through user charges. There is a 3% proposed increase in the water rate for 2020 to recover costs. Metropolitan Sewer District (MSD), who provides sewer service to the citizens of Wyoming, did not increase rates in 2019 and have not announced any information as to rates for 2020.

## **GENERAL FUND EXPENDITURES**

Public Safety expenditures represent the largest outlay for operating costs at \$3.01 million of the total General Fund Expenditures and record the cost of operating the Community Development Department, Mayor's Court, Police, Fire, and Life Squad services to all City residents. 2020 proposed expenditures reflect an increase from the 2019 appropriations in the amount of \$136,648 or 4.74%. This is due to contractual increases from the Police Department in 2020.

General Government expenditures account for \$2.99 million of total General Fund expenditures and include the cost of legislative and administrative operations. These expenditures also include Community Events such as Fourth of July and Fall Festival. These expenditures were removed from the Recreation Budget in 2015 to more accurately reflect the costs as Community Events instead of Recreation in nature.

Also, included in this category are costs for employer contributions to employee retirement systems, computer consulting, utilities, property/liability coverage, Youth Service Bureau funding, County health contract, economic development, Wyoming CIC funding, homeland security and contingency costs. 2020 proposed expenditures reflect a decrease of \$302,917 or 9.17% from the 2019 appropriations.

Public Works expenditures account for \$1.85 million of the total General Fund budget and record the cost of maintenance of City infrastructure such as City buildings, parks, fire hydrants, and trees. Also included in this category are garbage collection and recycling fees. The 2020 proposed expenditures reflect a decrease of \$47,134 or 2.48% from the 2019 appropriations. The decrease includes a retirement of a Public Works employee in the first quarter of 2020.

### **RECREATION EXPENDITURES**

Total budgeted expenditures of \$1.3 million are allocated for recreation and community enrichment programs, providing for a variety of programs and activities including those for senior citizens, adults, teens, and preschoolers. This includes the operation of the Aquatic Center. Community Events were removed from the Recreation Fund in 2015 to the Community Engagement Department in the General Fund. This more accurately reflects the expenditures as community wide events and not exclusive to Recreation.

### **WATER/SEWER EXPENDITURES**

Water/Sewer expenditures are anticipated at \$4.46 million in 2020 and include payments of collection charges to the Metropolitan Sewer District and all operating costs for maintenance of waterworks facilities and water lines.

The Waterworks Fund provides transfers to the OPWC Fund for debt payments. It also includes transfers to the Health/Life Insurance Fund to reimburse for medical/life insurance coverage for Waterworks employees. Also, it provides a transfer to the Waterworks Capital Improvement Project Fund for capital-related projects and debt payments.

## **CAPITAL PROGRAM**

The Capital Improvement Program is financed through a combination of funding sources, including the CIP Fund, the Street Construction Fund, the Waterworks Revenue Fund, the Waterworks CIP Fund, and the Equipment Replacement Fund. The CIP Fund, which typically includes the majority of the capital projects, is funded through transfers of revenue from the City's General Fund.

The Capital Improvement Program process provides the opportunity to coordinate all planned major construction projects, while providing detailed information regarding planned expenditures and the methods proposed for financing these expenditures. Adoption of the five year capital improvement program does not authorize expenditures. Funds to implement projects identified in the program must be appropriated on an annual basis.

The highest priority is maintaining the City's infrastructure, which was emphasized in prior year budgets and remains an important City goal. Thus, the priority of use of the unrestricted funds is for capital infrastructure projects and achieving the vision identified in the City's Master Plan. The 2020 Budget includes funding for the 2020 capital projects as approved by City Council. The 2020 projects include the Sidewalk Replacement Program, Village Green Pavilion, Millsdale Street improvements, Kattelmann Property Improvements, Spray and Play Safety Surface replacement, Water Reservoir Roof, Water Emergency Connection upgrade, Water Risk and Resilience Assessment. If additional unrestricted funds become available, City Council has prioritized projects as identified in the 2020 Capital Improvement Program.

The Equipment Replacement Fund reflects expenditures previously set aside in the Equipment Reserve Fund for replacement of equipment, apparatus, and vehicles. Annual funding of this reserve allows us to replace equipment on a planned basis, thus leveling our expenditures and avoiding sharp fluctuations in these expenditures. This fund in essence records the depreciation of equipment, apparatus, and vehicles and funds the depreciated expense with annual cash transfers from the General Fund and Waterworks Fund.

The Equipment Replacement Fund was also reviewed during the budget process. The useful lives of several pieces of equipment were extended and the amount allocated to 2020 was reduced. Since the useful lives were extended due to exceptional upkeep on the equipment, the amount allocated to future years was not increased. This ensures that the City is not adding to the financial burden in the outlying years. The 2020 Budget includes a repayment to the Equipment

Replacement/Reserve Fund in the amount of \$79,888 and a transfer from the General Fund in the amount of \$484,904 and from the Water Revenue Fund in the amount of \$8,661.



# General Fund Summary

**GENERAL FUND**

The General Fund includes all City operations which are supported by taxes and fees that have unrestricted use. Revenue figures are total receipts derived from various taxes, permits, fines, interest earnings, etc. Expenditure figures include general, personnel, and operating costs of the City.

ITEM	2018 ACTUAL	2018 CARRYOVER ENCUMBRANCE	2019 BUDGET	2019 ESTIMATED	2020 PROPOSED
<b>BALANCE JANUARY 1</b>	1,606,347		1,998,670	1,998,670	924,770
<b>REVENUE</b>					
General Property Tax	2,747,021		2,648,006	2,730,205	2,657,040
Property Tax Allocation	402,445		401,994	400,647	402,960
Special Assessments	0		0	0	0
City Income Tax	6,001,077		6,200,000	6,200,000	6,200,000
Local Government Fund	91,498		92,203	101,203	114,047
Estate Tax	0		0	0	0
Cigarette Tax	0		50	50	50
Liquor Permits	5,639		4,500	6,453	4,500
Fines and Costs	131,732		147,680	137,680	147,680
Fees/Licenses/Permits	27,447		30,035	30,955	30,155
Charges for Services	48,997		44,000	57,100	57,300
EMS Fees	97,078		90,000	90,000	100,000
Miscellaneous Revenue	418,010		291,353	344,496	348,854
Interest on Investments	67,840		62,500	74,000	69,000
<b>TOTAL REVENUE</b>	<b>10,038,784</b>		<b>10,012,321</b>	<b>10,172,789</b>	<b>10,131,586</b>
<b>TRANSFERS FROM OTHER FUNDS</b>					
From Waterworks Revenue Fund	180,000		180,000	180,000	180,000
From FEMA Grant Fund	0		0	0	9,033
<b>TOTAL REVENUE, TRANSFER, BALANCE</b>	<b>11,825,132</b>		<b>12,190,991</b>	<b>12,351,459</b>	<b>11,245,388</b>
<b>EXPENDITURES</b>					
Legislative	13,195	800	13,955	13,905	13,955
Community Engagement	158,389	3,227	177,757	176,459	180,052
Administration	260,434	1,187	276,453	278,573	288,166
Legal Expenses	64,962	0	80,000	61,000	72,000
Finance and Customer Service Dept	271,896	239	282,896	284,602	296,353
Community Development	187,717	5,681	225,529	225,529	218,050
Mayor's Court	51,300	1,959	60,108	62,658	65,281
Police	1,962,986	3,620	2,031,420	2,042,610	2,151,659
Fire and Emergency Medical Services	481,409	22,894	565,885	523,449	584,600
Public Works	1,396,875	78,736	1,581,103	1,580,051	1,585,869
Public Works - Facilities	227,583	26,497	316,400	279,855	264,500
Other Operating Expenses	2,492,465	12,720	2,470,811	2,563,251	2,202,429
<b>TOTAL EXPENDITURES</b>	<b>7,569,210</b>	<b>157,561</b>	<b>8,082,317</b>	<b>8,091,942</b>	<b>7,922,914</b>

**GENERAL FUND (CONTINUED)**

<b>ITEM</b>	<b>2018 ACTUAL</b>	<b>2018 CARRYOVER ENCUMBRANCE</b>	<b>2019 BUDGET</b>	<b>2019 ESTIMATED</b>	<b>2020 PROPOSED</b>
<b>TRANSFERS TO OTHER FUNDS</b>					
FEMA Grant Fund	0		0	10,000	0
Capital Improvement Fund-CIP's	180,000		943,800	750,055	310,000
Capital Improvement Fund-Debt	998,172		1,016,403	1,016,403	1,394,941
Street Construction Fund Transfer	0		500,000	500,000	0
Recreation Fund	250,000		250,000	200,000	100,000
Health/Life Ins. Reserve Fund	450,000		450,000	450,000	450,000
Equipment Replacement Fund-Transfer	259,414		360,901	360,901	484,904
Equipment Replacement Fund-Debt	47,388		47,388	47,388	47,388
Property Note	72,100		0	0	0
<b>TOTAL TRANSFERS OUT</b>	<b>2,257,074</b>		<b>3,568,492</b>	<b>3,334,747</b>	<b>2,787,233</b>
<b>TOTAL EXPENDITURES AND TRANSFER</b>	<b>9,826,284</b>	<b>157,561</b>	<b>11,650,809</b>	<b>11,426,689</b>	<b>10,710,147</b>
<b>BALANCE DECEMBER 31</b>	<b>1,998,670</b>	<b>157,561</b>	<b>540,182</b>	<b>924,770</b>	<b>535,241</b>

**Budget Explanation**

Anticipated to generate \$10,352,789 in revenue, the 2019 year end estimate is 1.57% more than the original 2019 budget. The 2020 proposed budget reflects a \$45,047 or 0.44% decrease in revenue compared to the 2019 year end estimate due to requirement to budget 99% estimate of the property tax revenue. In addition, the City received reimbursement for part of the Bureau of Worker's Compensation premium. The partial premium reimbursement is reflected in miscellaneous income. In the 2020 Budget, municipal income tax receipts remain flat compared to the 2019 year end estimate.

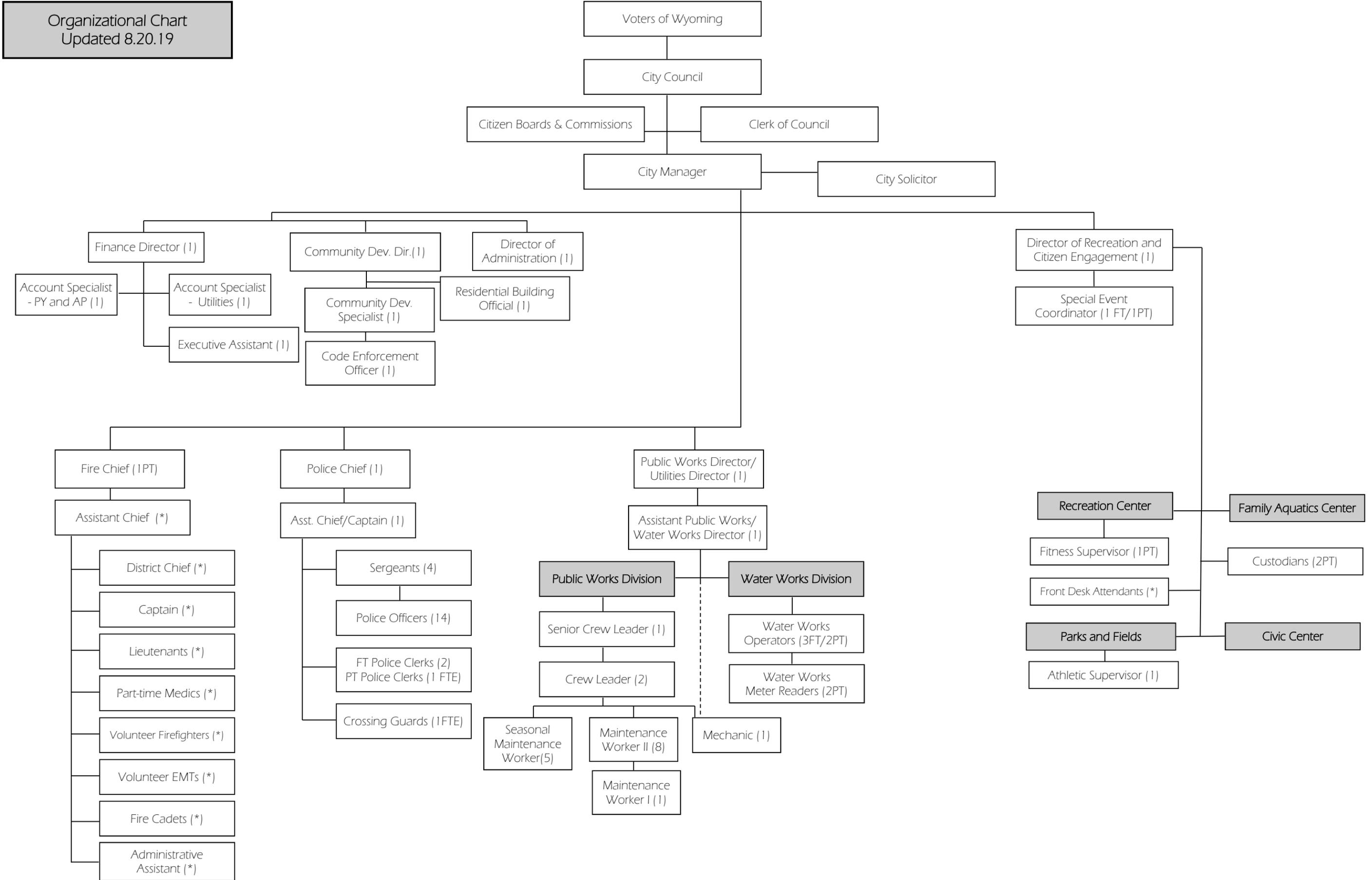
The General Fund charges the Waterworks Revenue Fund an administrative charge to accommodate for the time and resources of other departmental personnel to support the continued management of the Waterworks Department. In 2020, the Waterworks Department will be charged \$180,000 that will be transferred from the Waterworks Revenue Fund into the General Fund.

The 2019 year end estimated operating expenditures are lower than budget (plus encumbrances) for most departments. Departmental summaries are presented in the following budget details.

An extensive review of the 2020 budget was performed again this year to determine where savings could be realized. During the review, departments were asked to determine which processes could be streamlined in order to increase efficiencies without affecting the quality of service provided to residents.

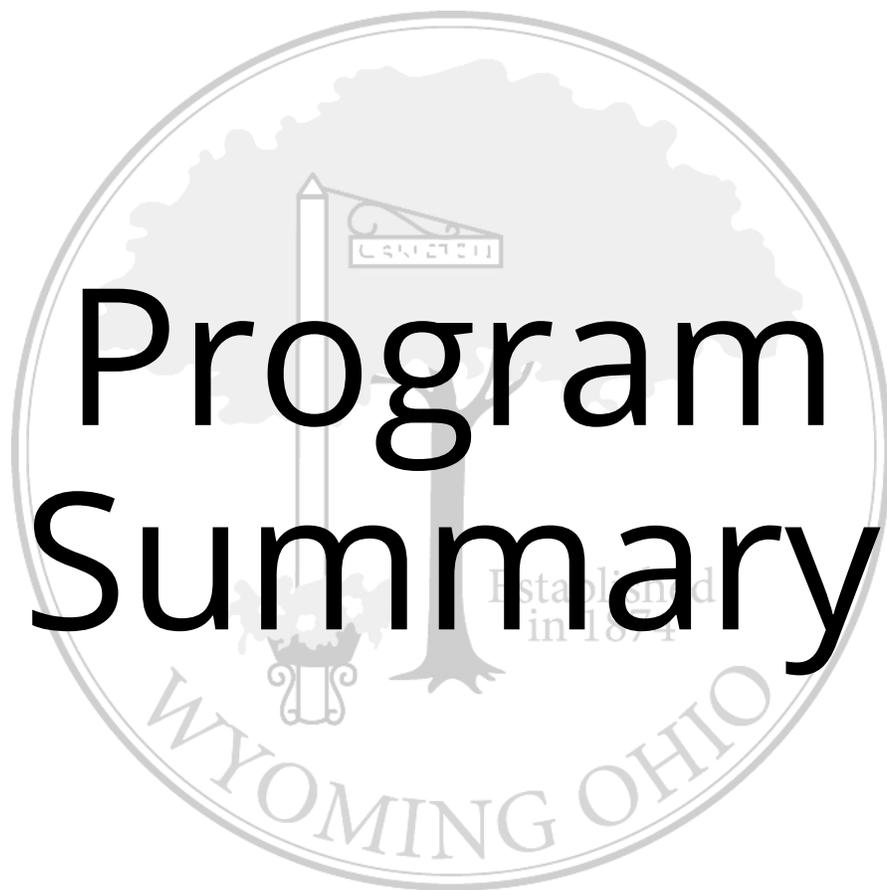
Transfers to the Recreation Fund provides supplemental funding for recreation programs that do not recover 100% of costs.

**Organizational Chart**  
Updated 8.20.19





# General Government Services



# Program Summary

**CITY COUNCIL**

<b>Program Goals</b>	<b>Budget: \$13,955</b>
<p>The City Council is comprised of seven Council members elected at large on a non-partisan ballot for terms of two years. Of the seven council members, a Mayor and Vice Mayor are appointed by the City Council. The Mayor and the Council serve as the legislative and policy making body of the Municipal government; having responsibility for enacting City Ordinances, appropriating funds to conduct City business, and providing policy direction to the City Administration. Under the provisions of the City Charter, the City Council appoints a City Manager who is responsible for carrying out its established policies and efficiently administering operations.</p>	

<b>ITEM</b>	<b>2018 ACTUAL</b>	<b>2018 CARRYOVER ENCUMBRANCE</b>	<b>2019 BUDGET</b>	<b>2019 ESTIMATED</b>	<b>2020 PROPOSED</b>
Personnel Services	920		920	920	920
Travel/Transportation	0		25	25	25
Education/Training	110		200	150	200
Materials & Supplies	1,010	800	1,819	1,819	2,000
Contractual Services	11,155		10,991	10,991	10,810
<b>TOTAL</b>	<b>13,195</b>	<b>800</b>	<b>13,955</b>	<b>13,905</b>	<b>13,955</b>

<b>Budget Explanation</b>
<p>The City Council 2020 Operating Budget of \$13,955 is flat compared to the 2019 original budget.</p>

## COMMUNITY ENGAGEMENT DEPARTMENT

### Program Goals

**Budget: \$180,052**

Assist in the dissemination of information to residents and media outlets regarding City news, projects, and events. Create all press releases, newsletters, and all other information in house, thus realizing a cost savings to the City. Increase information sharing with residents and greater community and increase marketing of the City to potential residents or program participants.

### 2020 Major Service Level Trends

The following are service level trends which the Department will strive to achieve in 2020:

- Creation and dissemination of press releases, public service announcements, media notifications, and other materials.
- Coordination of an “email blast” system that will allow the City to send a regular (daily or weekly) newsletter via email to residents.
- Coordination of CodeRed system.
- Content preparation for Word On Wyoming and Monthly Bulletin.
- Content preparation for Recreation Times.
- Content preparation and regular maintenance of City website.
- Content preparation of City’s Annual Report.
- Content preparation for annual Water Works Consumer Confidence Report.
- Creation of regular newsletter for Senior residents and Resource Manual for Senior Services.
- Creation and maintenance of new resident packets and other information for new or potential residents.
- Creation of marketing pieces for Recreation Department.
- Coordination of public City events, such as dedications, proclamations, news conferences, grand openings, etc.
- Respond and coordinate open record and Freedom of Information Requests.
- Coordination of surveys and collection of data from residents on various topics; preparation of comprehensive reports on these issues.
- Creation of marketing pieces for housing and attraction of new residents; work with real estate agencies and relocation companies to provide up to date information.
- Coordination, planning, and marketing of City community programs and events.
- Coordination and planning of community engagement forums and events that encourage and foster engagement of Wyoming community members.
- Coordination of City performance measures program.
- Coordination and recruitment of volunteers for various City programs/events.

### Master Plan Initiatives

- Work with the Planning Commission and other stake holders as necessary to complete the Master Plan implementation spreadsheet project which is intended to create an implementation matrix that identifies objectives and strategies and the necessary steps to advance them and to identify the party(ies) responsible for the various aspects of the implementation.

**COMMUNITY ENGAGEMENT EXPENDITURE DETAIL**

<b>ITEM</b>	<b>2018 ACTUAL</b>	<b>2018 CARRYOVER ENCUMBRANCE</b>	<b>2019 BUDGET</b>	<b>2019 ESTIMATED</b>	<b>2020 PROPOSED</b>
Personnel Services	67,546		72,507	72,507	76,502
Travel/Transportation	0		2,700	1,000	3,000
Education/Training	0		0	0	0
Materials & Supplies	5,631	250	7,300	7,300	7,300
Contractual Services	85,211	2,977	95,250	95,652	93,250
<b>TOTAL</b>	<b>158,389</b>	<b>3,227</b>	<b>177,757</b>	<b>176,459</b>	<b>180,052</b>

**Budget Explanation**

2020 proposed operating expenditures of \$180,052 are \$2,295 more than 2019 Original Budget. This is due to an increase in personnel expenses.

## CITY MANAGER'S OFFICE

### Program Goals

**Budget: \$288,166**

Provide professional leadership and management in the administration and implementation of policies and objectives of Council; develop and recommend alternative solutions to community problems and issues for Council consideration; and plan and develop programs to meet future physical, social, and cultural needs of the City. The City Manager is responsible for the supervision of all departments of the City.

### 2020 Major Service Level Trends

The following are service level trends which will be achieved during 2020:

- Achieve satisfactory performance on City's performance measures.
- Work with Council to identify the community's overall goals and objectives and based on the results of the retreat, the interrelationship of the Master Plan, and financial projections thoroughly review all City services to determine the appropriate service levels and funding for these services.
- Promote cooperation and mutual decision-making between the City and the Board of Education through the Joint City/School Commission.
- Facilitate the collection and dissemination of complete and accurate information regarding City operations to citizens and other individuals in an efficient and responsive manner through the publication of the monthly City newsletter, through the posting of information on the City's website, through new resident packets, and through special mailings, press releases, advertising of legal and public notices.
- Provide records management ensuring the ability to provide immediate, accurate, and professional assistance to callers, to respond to research requests, and assist departments in ensuring compliance with legal and procedural requirements of federal and state laws.
- Provide outstanding administrative staff support to City Departments and City Council including the coordination of work flow between departments.
- Provide assistance to City departments, City Council, and all volunteer citizen Boards and Commission through the preparation of meeting agendas; ensuring accurate record keeping and safeguarding these documents; providing tracking and timely follow up assistance; facilitating participation by citizens on boards and commission which strengthen the community; and performing minute taking and preparation duties for various Boards and Commission and Council.
- Provide assistance in effective development, administration, and utilization of human resources through delivery of central personnel support services to all departments, including coordination of Civil Service administration and labor contract negotiations to ensure that the City is offering an equal opportunity for all individuals seeking employment with the City.
- Continue implementing the High Performance Governance Model throughout the organization.

### Master Plan Initiatives

- Continue training in areas pertaining to the utilization of software updates, utilization of the internet, improved management skills, improved customer service, and other areas which may benefit both the City and the community as may be available.
- Review all funding and expenditure plans to achieve City's operating, capital, and economic development goals.
- Coordinate with the Planning Commission, Economics Development Commission, and other City Commissions on developing an implementation plan for the Master Plan.

**CITY MANAGER'S OFFICE EXPENDITURE DETAIL**

<b>ITEM</b>	<b>2018 ACTUAL</b>	<b>2018 CARRYOVER ENCUMBRANCE</b>	<b>2019 BUDGET</b>	<b>2019 ESTIMATED</b>	<b>2020 PROPOSED</b>
Personnel Services	237,408		243,853	246,938	255,566
Travel/Transportation	11,314	788	16,450	16,450	16,450
Education/Training	5,408		7,500	7,500	7,500
Materials & Supplies	1,362	399	2,300	2,300	2,300
Contractual Services	4,942		6,350	5,385	6,350
<b>TOTAL</b>	<b>260,434</b>	<b>1,187</b>	<b>276,453</b>	<b>278,573</b>	<b>288,166</b>

**Budget Explanation**

The 2019 year end estimate reflects a increase of \$2,120 or 0.77% from the approved 2019 budget.

The 2020 budget of \$288,166 reflects a \$11,713 or 4.24% increase from the 2019 appropriated budget due to an increase in personnel costs.

**LEGAL CONTRACTUAL SERVICES**

**Program Explanation**

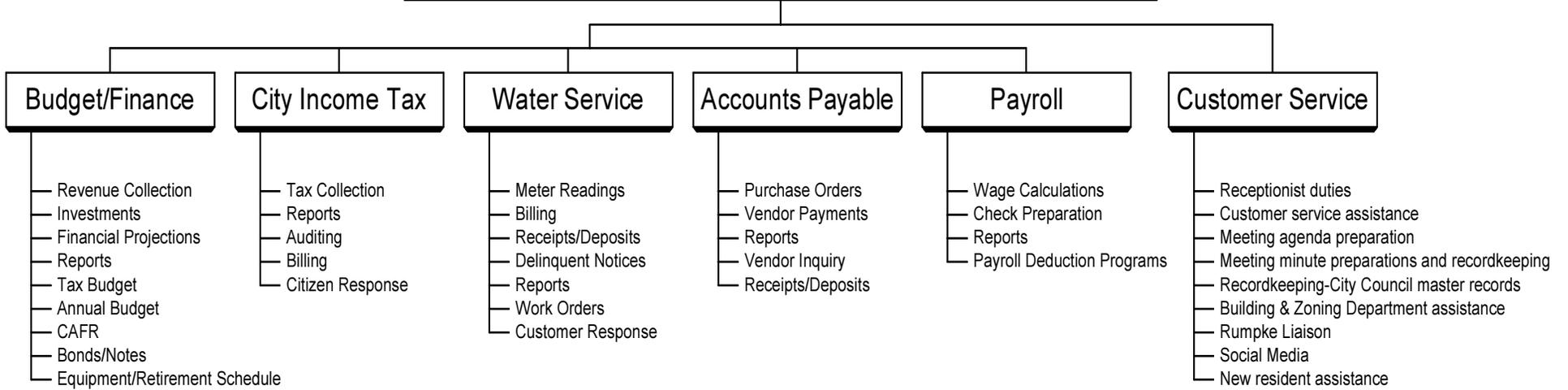
Provide professional legal services to City Council, the City Manager, and City Department Heads. Provide appropriate legal response to claims and lawsuits.

<b>ITEM</b>	<b>2018 ACTUAL</b>	<b>2018 CARRYOVER ENCUMBRANCE</b>	<b>2019 BUDGET</b>	<b>2019 ESTIMATED</b>	<b>2020 PROPOSED</b>
Legal Services	64,962		80,000	61,000	72,000
<b>TOTAL</b>	64,962	0	80,000	61,000	72,000

**Budget Explanation**

Budgeted legal expenses for 2019 are \$ 72,000, representing the same level in the support function provided by the City Solicitor and Assistant City Solicitor to City Administration.

# CUSTOMER SERVICE & FINANCE DEPARTMENT



# of Employees  
(1) Finance Director  
(1) Executive Assistant  
(2) Account Specialist

## CUSTOMER SERVICE & FINANCE DEPARTMENT

### Program Goals

**Budget: \$296,353**

The Customer Service & Finance Department helps to maintain a fiscally sound government organization that conforms to legal requirements and to generally accepted accounting principles (GAAP); maintain effective procurement procedures for commodities and services; and provide for effective treasury management. The Customer Service & Finance Department also assists in the allocation of City resources to provide efficient and economical municipal services to effectively meet community needs. The Department provides the City operating departments with financial research and services through the application of information science and computer technology.

### 2020 Major Service Level Trends

The following are service level trends which will be achieved during 2020:

- Maintain 25 funds under the City's new accounting system to assume complete financial control and information for the operating departments.
- Provide three-year revenue and expenditure projections based on statistical analysis of receipts, expenditures, economic factors, and other pertinent information.
- Submit the Comprehensive Annual Financial Report to GFOA and Auditor of State.
- Prepare the Annual Tentative Tax Budget for the Hamilton County Auditor.
- Prepare and provide financial documentation and justification for the annual audit.
- Monitor operating and capital budget expenditures and resources, and report and explain variances and projected budget changes in the quarterly financial reports.
- Prepare monthly and quarterly reports and the Finance Department Annual Report and other special accounting reports as needed.
- Maintain records of all assets owned by the City, including equipment, property, and infrastructure.
- Process over 16,000 claims for payments to the City's vendors through 7,000 vouchers as well as over 5,000 payroll related warrants.
- Process over 2,500 purchase orders related to department requisitions of \$100 or more through on-line requisitioning.
- Maintain accurate payroll records for all City employees.
- Process over 13,000 City income tax receipts for total deposits of \$6.2 million in City income tax revenue.
- Prepare and mail over 5,500 income tax bills per year.
- Conduct an annual audit of over 7,700 active and inactive City income tax accounts that results in approximately 2,500 letters of findings.
- Process approximately 1,300 water bills, 125 delinquent bills, 50 shut off notices, and 50 work orders per month which accounts for a total of \$1.8 million in yearly water revenues.
- Conduct management, organization, program evaluation, and research studies as required.
- Process over 1,200 credit card payments per year for a variety of City services and programs.

### Master Plan Initiatives

- Research new sources of revenue, such as grants, outside funding sources, and public/private partnerships.
- Maintain, and improve where possible, the quality of service and explore opportunities to increase the types of services being offered.
- Ensure long-term fiscal health through fiscal planning.
- Maintain AAA bond rating.

**CUSTOMER SERVICE & FINANCE DEPARTMENT EXPENDITURE DETAIL**

<b>ITEM</b>	<b>2018 ACTUAL</b>	<b>2018 CARRYOVER ENCUMBRANCE</b>	<b>2019 BUDGET</b>	<b>2019 ESTIMATED</b>	<b>2020 PROPOSED</b>
Personnel Services	221,051		227,496	226,518	234,953
Travel/Transportation	2,519		3,500	3,500	3,500
Education/Training	1,249	0	3,000	2,500	3,000
Materials and Supplies	7,124	240	6,200	5,800	7,200
Contractual Services	39,953	0	42,700	46,284	47,700
<b>TOTAL</b>	<b>271,896</b>	<b>240</b>	<b>282,896</b>	<b>284,602</b>	<b>296,353</b>

**Budget Explanation**

The Customer Service & Finance Department's 2019 estimated expenditures of \$284,602 are \$1,706 more than 2019 appropriations plus carryovers because of higher than anticipated contract services.

The 2020 budget reflects an increase of \$13,457 or 4.8% from the 2019 appropriated budget due to an increase in personnel costs and contract services.

**OTHER OPERATING COSTS EXPENDITURE DETAIL**

The Other Operating Department reflects expenditure costs related to personnel benefits for all City employees (i.e. dental/optical coverage, retirement plans, Workers' Compensation) as well as expenses which are incurred by all Departments, such as telephone charges, utility charges, postage, and property liability insurance. Economic Development and Contingency accounts are also included in Other Operating Costs.

ITEM	2018 ACTUAL	2018 CARRYOVER ENCUMBRANCE	2019 BUDGET	2019 ESTIMATED	2020 PROPOSED
P.E.R.S.	433,554		477,000	480,950	497,200
Police Pension	544,546		559,235	554,235	579,035
Firemen's Dependent Fee	1,371	150	1,521	1,521	1,521
Medicare/Social Security	70,339		73,000	72,000	74,000
Workers' Compensation	117,666		132,540	132,540	130,000
Unemployment Compensation	0		2,000	0	2,000
Dental/Optical Insurance	21,694	286	26,000	25,000	26,000
Education/Training	13,637		10,000	10,000	8,000
Safety Education/Training	2,176	549	1,800	1,800	1,800
CLG Membership	0		0	0	3,825
Property Maintenance	0		1,000	500	500
Postage/Copier	11,879	500	14,000	13,500	14,000
Postage	989		2,000	2,000	2,000
Insurance/Bonding	126,490		76,377	76,377	85,000
Bank Charges	4,892		6,000	6,000	6,000
Telephone	16,981		20,000	18,000	20,000
Audit Fees	23,370		25,000	24,000	25,000
Consulting Services	5,308		5,500	5,500	5,500
Computer Network Consultant	59,966		79,800	79,800	50,000
Hiring Process	6,351		2,400	2,400	500
Software Maintenance	81,547		76,000	94,000	134,000
Metro Sewer Charges	6,470		7,500	7,000	7,500
Utilities	56,606		62,000	60,000	60,000
Property Tax	10		500	250	500
County Health Department Contract	20,178		20,178	20,178	20,848
County Tax Collection Fees	32,940		40,000	36,000	36,000
Election Expense	4,477		1,000	1,000	5,000
Youth Services Bureau	40,000		40,000	40,000	40,000
JWC Donations	1,000		1,000	1,000	1,000
Millcreek Watershed	5,000		700	700	700
Employee Meeting	1,491	9	1,500	1,500	1,500
Storm Water Utility	9,185	3,587	19,260	12,000	20,000
CIC Funding	425,000		382,500	460,000	50,000
Economic Development	0		5,000	0	0
Contingency	107,808	6,479	100,000	100,000	100,000
Homeland Security	6,789	1,161	21,500	21,500	16,500
Refunds-Income Tax/Street Bonds	232,756		177,000	202,000	177,000
<b>TOTAL</b>	<b>2,492,465</b>	<b>12,720</b>	<b>2,470,811</b>	<b>2,563,251</b>	<b>2,202,429</b>

**Budget Explanation**

Total 2019 "Other Operating Costs" Year End estimated expenditures are \$92,440 or (3.74%) more than the 2019 appropriated budget plus 2018 carryover encumbrances. The 2020 proposed expenditures are \$268,382 or (10.9%) less than the 2019 appropriated budget expenditures. This is primarily due to a decrease in contractual services.

**HEALTH/LIFE INSURANCE RESERVE**

This Fund was established in 1988 to set aside revenue for payment of claims and premiums and the general administration of the health and life coverage provided to City employees. There is no revenue generated in this Fund. Expenditures are funded through transfers from the General Fund and the Waterworks Fund, and will follow inflation and/or any announced or projected rate increases from the administrator and stoploss carrier.

<b>ITEM</b>	<b>2018 ACTUAL</b>	<b>2018 CARRYOVER ENCUMBRANCE</b>	<b>2019 BUDGET</b>	<b>2019 ESTIMATED</b>	<b>2020 PROPOSED</b>
<b>BALANCE JANUARY 1</b>	294,510		172,882	172,882	224,982
Transfer from:					
General Fund	450,000		450,000	450,000	450,000
Waterworks Fund	70,000		70,000	70,000	70,000
Stop/Loss Reimbursements	60,348		527,737	638,865	0
Employee Contributions	84,854		85,000	100,819	94,000
<b>TOTAL REVENUE, AND TRANSFER BALANCE</b>	959,711		1,305,619	1,432,566	838,982
<b>TOTAL EXPENDITURES</b>	786,829	272	1,186,876	1,207,585	661,989
<b>BALANCE DECEMBER 31</b>	172,882		118,743	224,982	176,993

**Budget Explanation**

Projected expenditures are calculated on the City's maximum exposure and based on the total number of full-time employees. The City does participate in a Preferred Provider Organization (PPO). The PPO allows plan members to receive discounts in service provider costs with any physician or hospital who belongs to the City's PPO. Stop/loss coverage reimburses the City for expenditures of specific claims in excess of \$40,000. The 2019 proposed budget provides coverage for the full-time employees who have chosen to be included in the plan based on a reasonable risk assessment exposure.

**RETIREMENT RESERVE REVENUE DETAIL**

The Fund was established in 1986 to reserve funds for the accrued liability associated with retirement benefits. Upon retirement, employees are paid for two thirds of their unused accumulated sick leave. The following criteria are used to project the liability for the City:

- Retirement at age 62
- Number of employees over 40 years of age or 10 consecutive years of full time service
- Accumulated sick leave of 1,072 hours, the maximum allowable, per employee upon retirement
- Employees currently eligible for retirement

Reserve amounts in future years are adjusted to reflect necessary coverage in accordance with the above criteria, with additional modification based on the rate of inflation.

ITEM	2018 ACTUAL	2018 CARRYOVER ENCUMBRANCE	2019 BUDGET	2019 ESTIMATED	2020 PROPOSED
<b>BALANCE JANUARY 1</b>	476,761		487,639	487,639	487,639
Transfer from General Fund	0		0	0	0
Transfer from Waterworks Fund	10,878		0	0	0
<b>TOTAL REVENUE, TRANSFER AND BALANCE</b>	487,639		487,639	487,639	487,639
<b>TOTAL EXPENDITURES</b>	0		0	0	34,551
<b>BALANCE DECEMBER 31</b>	487,639		487,639	487,639	453,088

**RETIREMENT RESERVE EXPENDITURE DETAIL**

<b>ITEM</b>	<b>2018 ACTUAL</b>	<b>2018 CARRYOVER ENCUMBRANCE</b>	<b>2019 BUDGET</b>	<b>2019 ESTIMATED</b>	<b>2020 PROPOSED</b>
Police	0		0	0	0
Recreation	0		0	0	0
Public Works	0		0	0	34,551
Total Payments	0		0	0	34,551

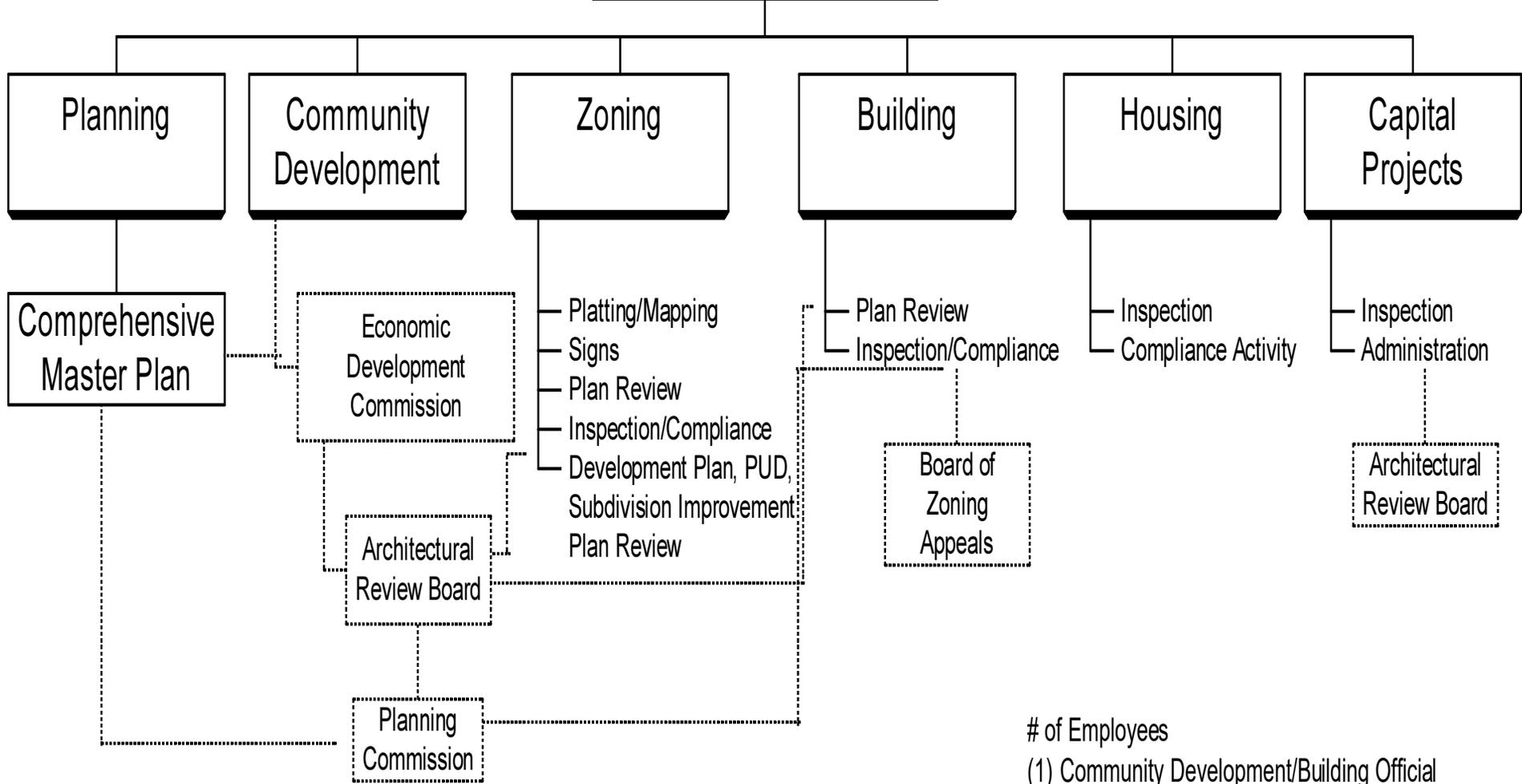
**Budget Explanation**

In 2020, there is one anticipated retirement in the Public Works Department.

# Public Safety Services



# Community Development Building Department



# of Employees

(1) Community Development/Building Official

(1) Community Development Specialist

## COMMUNITY DEVELOPMENT DEPARTMENT

### Program Goals

**Budget: \$218,050**

The Major objectives of the Department are to: Help ensure safe living and working environments for our residents and business interests through the adoption and administration of the City's Building and Property Maintenance Codes; Assist in the preservation of property values and the quality of life through the adoption and administration of the Zoning and Property Maintenance Codes; Encourage and guide appropriate development, redevelopment, and revitalization of the City through appropriate planning including assisting in the implementation of the ten year Master Plan; Prepare and properly administer the annual Department and capital improvement budgets; and, Ensure safe pedestrian walkways throughout the community through the implementation of the comprehensive sidewalk replacement program.

### 2020 Major Service Level Trends

The following are service level trends which the Department will strive to achieve in 2020:

- Review an estimated 300 permit applications and construction documents for the construction of, addition to, alteration, and repair of one, two, and three family residential structures, and for fences, swimming pools, accessory structures, etc., to ensure compliance with all applicable provisions of the Residential Code of Ohio and the City's Zoning Code within 7 to 10 working days of receiving the applications.
- Conduct an estimated 350 inspections of the work in progress for the projects covered by the permits as outlined above to ensure compliance with the approved plans within 24 hours of receiving an inspection request.
- Pro-actively perform inspections of properties with an eye to ensuring that they are in compliance with the Property Maintenance Code and efficiently handle complaints of deteriorated residential and non-residential structures and properties. Issue appropriate correction notices and/or legal orders, and provide the requisite follow up and court action as may be needed in accordance with Departmental policy.
- Pro-actively identify and resolve cases of diseased, dead, dying, or dangerous trees on private property and respond to specific resident complaints about similar conditions.
- Assist residents in the filing of cases that must be brought to the Board of Zoning Appeals and prepare and present the cases to the Board.
- Successfully on-board and train new departmental staff.
- Explore opportunities to update the Planning and Zoning Code that promote environmentally sensitive and sustainable land use and development practices that respond to changing land use and planning trends and/or to meet community expectations.

### Master Plan Initiatives

- Assist in the successful implementation of the recently adopted 2018 Master Plan including the development of the tracking spreadsheet, helping the various City Boards, Commissions, and Committees identify and work on the priorities identified in the Plan, and initiate and facilitate projects that are currently identified as, or that rise to become identified as, priority projects.

**COMMUNITY DEVELOPMENT DEPARTMENT EXPENDITURE DETAIL**

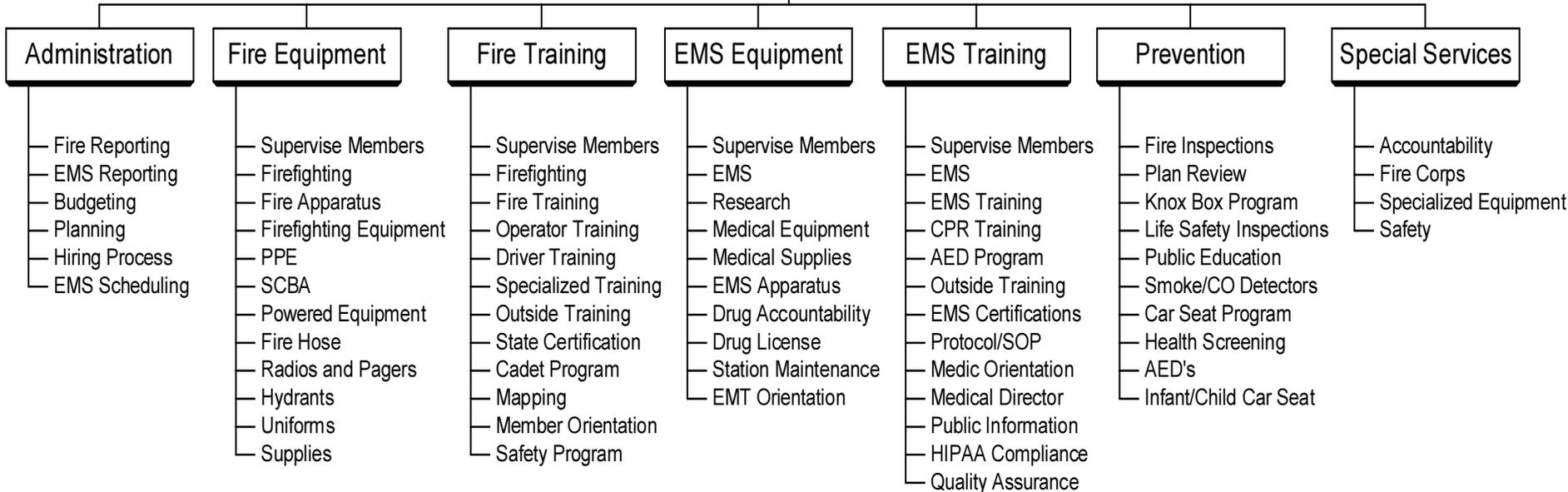
<b>ITEM</b>	<b>2018 ACTUAL</b>	<b>2018 CARRYOVER ENCUMBRANCE</b>	<b>2019 BUDGET</b>	<b>2019 ESTIMATED</b>	<b>2020 PROPOSED</b>
Personnel Services	166,987		198,954	191,355	181,925
Travel/Transportation	4,010		7,500	7,600	7,500
Education/Training	394		2,500	2,000	2,500
Materials & Supplies	2,255	546	3,375	3,074	2,925
Contractual Services	14,071	5,135	13,200	21,500	23,200
<b>TOTAL</b>	<b>187,717</b>	<b>5,681</b>	<b>225,529</b>	<b>225,529</b>	<b>218,050</b>

**Budget Explanation**

The 2019 year end estimate for the Community Development/Building Department is flat compared to the 2019 appropriated budget plus 2018 carryover encumbrances.

The proposed 2020 budget is \$7,479 or (3.32%) less compared to the 2019 appropriated budget. This increase is the result of personnel change in the department.

**FIRE AND EMS DEPARTMENT**



**# of Employees**

- (1) Fire Chief
- (1) Assistant Chief
- (2) District Chiefs
- (1) Administrative Assistant
- (2) Captains
- (6) Lieutenants
- (1) Cadet Coordinator
- (4) Volunteer Medics
- (6) Volunteer EMT's
- (20) Part Time Medics
- (35) Volunteer Firefighters
- (2) Fire Cadets

**FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT**

**Program Goals**

**Budget: \$584,600**

Provision of the highest quality protection and preservation of life and property for the community through the unified effort of fire and emergency medical personnel.

**2020 Major Service Level Trends**

The following are service level trends which will be achieved during 2020:

- Respond to approximately 850 emergencies including 500 Wyoming medical emergencies, 350 fire and related emergencies.
- Continue to make the City of Wyoming NIMS compliant and update the EOP for use during major emergencies.
- Maintain or exceed national response time standards, (NFPA 1720), for volunteer Fire and EMS.
- Continued delivery of safety programs, including service as a child safety seat checkpoint for Wyoming and surrounding communities.
- Continue annual fire inspections of all schools and day care centers and inspecting commercial buildings, churches, schools, City buildings, and four family or larger apartment buildings upon request or upon referral from the Building Department Inspector.
- Continue ongoing in station training of fire personnel approximately forty times per year and EMS personnel twelve times per year.
- Provide for the routine maintenance and servicing of all emergency medical and fire equipment.
- Continue educational programs in grade schools, K through 12 grades.
- Ongoing programs in the day care and nursery schools for fire protection lectures, as well as programs for parents regarding their children's safety.
- Provide other educational opportunities for residents including smoke detectors and CO monitors, CPR training, and the vial of life for the protection and preservation of life and property.

**Master Plan Initiatives**

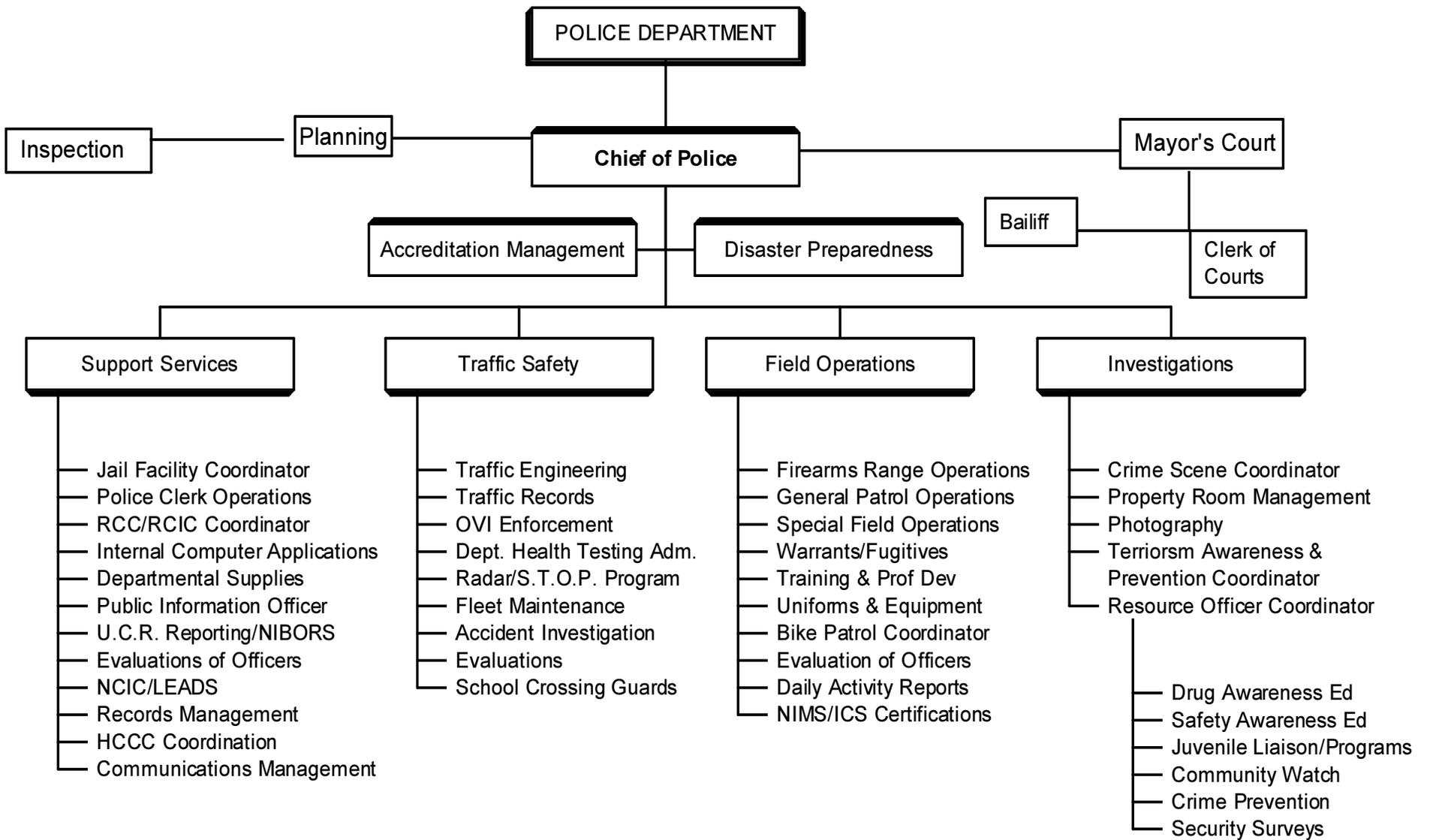
- Continue the strong campaign to attract qualified paid on call (volunteers) firefighters and paramedics.
- Continue to apply for federal, state, and private grants to improve the safety of Wyoming.
- Update and exercise the current EOP outlining the responsibilities of all City employees.
- Expand the EOP to include outside agencies such as the school district, CSX railroad, and Hamilton County EMA.
- Continue fire fighter training to 1B or FF I and II level.
- Work toward accreditation of the Department.
- Initiate collaborations with area fire and EMS organizations to strengthen the service in Wyoming and in our surrounding communities.
- Continue architectural renderings and plans for an enhanced facility to meet the City's expectation for services by the Fire, EMS, and emergency management.

**FIRE AND EMERGENCY MEDICAL SERVICES DEPARTMENT**

<b>ITEM</b>	<b>2018 ACTUAL</b>	<b>2018 CARRYOVER</b>	<b>2019 BUDGET</b>	<b>2019 ESTIMATED</b>	<b>2020 PROPOSED</b>
Personnel Services	399,641		443,294	403,874	459,000
Education/Training	2,770		8,000	5,000	8,000
Materials/Supplies	35,045	18,284	64,200	67,058	64,700
Contractual Services	43,952	4,610	50,391	47,517	52,900
<b>TOTALS</b>	<b>481,409</b>	<b>22,894</b>	<b>565,885</b>	<b>523,449</b>	<b>584,600</b>

**Budget Explanation**

The 2020 proposed budget is \$18,715 or (3.31%) more than the 2019 appropriated budget due to an increase in personnel services and contractual services.



# of Employees  
 (1) Chief  
 (1) Captain  
 (4) Sergeants  
 (13) Officers  
 (3) FT Police Clerks  
 (9) Crossing Guards

**POLICE DEPARTMENT**

**Program Goals**

**Budget: \$2,151,659**

The mission of the Wyoming Police Department, in partnership with the community, is to protect life and property, maintain order and promote a safe environment through problem solving, education, impartial application of the law and the promotion of trust and mutual respect within the community.

**2020 Major Service Level Trends**

The following are service level trends that will be achieved during 2020:

- The City will remain a safe community. The police department will work jointly with all stakeholders to reduce crime and the fear of crime and to prevent personal injury and loss of life and property.
- Continue to evaluate and align budget priorities with the mission of the department and expectations of the community.
- Continue to research opportunities and implement strategies to increase operational efficiency.
- Seek out grant funding to maintain expected levels of service.
- Maintain a team-based patrol schedule that provides more effective and efficient police service to the community through the enhancement of patrol operations. The schedule emphasizes fiscal responsibility, establishes minimum staffing levels, allows for professional development of departmental personnel, increased flexibility in staffing, and increased supervision and accountability.
- Enhance the department's Records Management System (RMS) integration with the Regional Crime Information Center (COPSMART) and the Hamilton County Communication Center CAD database. This interface will give the department automated access to computer aided dispatch data from the county, thereby minimizing data entry duplication.
- Maintain compliance with NIBORS/OLLESIN systems.
- Officers will respond to approximately 5600 calls for service.
- Police Officers will patrol approximately 130,000 miles within the City to prevent crime and improve traffic safety.
- Maintain a two-minute response time for emergency calls and a seven minute response time for non-emergency calls.
- Receive and handle approximately 16,000 non-emergency/administrative calls for service.
- Respond to and investigate 120 traffic accidents and complete 100 Traffic Crash Reports.
- Issue approximately 1000 citations for violations of the City's traffic ordinances and/or the Ohio Revised Code.
- Issue approximately 1000 warnings for minor offenses.
- Respond to and investigate approximately 150 offenses as defined by the Uniform Crime Reporting system.
- Process 150 criminal cases through the Wyoming Mayor's Court and/or the Hamilton County Municipal/Common Pleas court system.
- Process 40 cases through the Wyoming Juvenile Court and/or the Hamilton County Juvenile Court.
- Enhance our *Community Outreach / Community Oriented Policing* efforts by conducting safety seminars, a Citizen's Police Academy, a Junior Police Camp and hosting the community's National Night Out, along with facilitating Neighborhood Watch meetings.
- Maintain social media program to increase communication with the community (e.g. FaceBook, Twitter, CodeRED, and Nixle).
- Provide safety and other educational programs to 2000 members of the community.
- Provide a bicycle safety and registration program to 400 children.

## POLICE DEPARTMENT

### 2020 Major Service Level Trends Continued

- Complete 30 security surveys of residences and businesses.
- Coordinate 16 LETTS talk meetings throughout the school year to include both the High School and Middle School.
- Provide professional development training/mentoring for all department personnel to include specialized areas and leadership development.
- Take advantage of free and/or government funded training opportunities.
- Continue to seek out opportunities to work with neighboring communities to identify regional crime issues and to develop solutions that will serve to make our community safer. (e.g. Major Crimes Task Force, Hamilton County Mutual Aid Agreement)
- Collaborate with other stakeholders, schools and city departments to develop strategies to improve the safety and quality of life throughout the city.
- Coordinate the joint Police/Fire/Schools Safety Team to develop response protocols to school based incidents (e.g. active shooter and bomb threats).
- Continue integrating NIMS/ICS into the operational structure of the Police Department
- Utilize LEXIPOL to train officers and continue implementing policies and procedures that are consistent with CALEA standards.
- Continue to implement the principles of the High Performance Government model into the operational structure of the Police Department.

**POLICE DEPARTMENT**

**Master Plan Initiatives**

- The City will remain a safe community. The police department will work jointly with all stakeholders to reduce crime and the fear of crime and to prevent personal injury and loss of life and property.
- Increase and maintain the police department’s presence throughout the community through proactive patrol activities, participation in community events and conducting safety education programs.
- Continuously evaluate and implement current best practices and risk management strategies.
- Secure funding in the department’s operational budget to meet national standards of excellence for law enforcement agencies (CALEA).
- Continue to seek out and apply for grants and other alternative funding sources to improve the safety of the City.
- Continue to integrate the principles of both Community Oriented Policing and Problem Oriented Policing into the organizational structure of the police department.
- Increase the department’s outreach efforts to students in the city’s schools by researching and developing collaborative programs with the district. Collaborate with the school administration to research programs and funding sources.
- Improve the quality of service provided by the police department and develop methods of receiving customer feedback to evaluate our performance (e.g. Revelstone)
- Continue to research and implement methods to communicate crime information to the community (e.g. web updates, newsletters, social media, Nixle).
- Develop a strategic plan for the police department.
- Continue to collaborate with other communities to improve interagency cooperation in the areas of communications, training and sharing of resources.

ITEM	2018 ACTUAL	2018 CARRYOVER ENCUMBRANCE	2019 BUDGET	2019 ESTIMATED	2020 PROPOSED
Personnel Services	1,825,864		1,883,479	1,894,556	1,996,009
Education/Training	21,269		22,000	26,623	25,000
Materials & Supplies	38,771	2,055	41,800	41,846	46,300
Contractual Services	77,083	1,565	84,141	79,585	84,350
<b>TOTAL</b>	<b>1,962,986</b>	<b>3,620</b>	<b>2,031,420</b>	<b>2,042,610</b>	<b>2,151,659</b>

**Budget Explanation**

The 2019 year end estimate reflects a \$11,190 or (0.55%) increase from the 2019 appropriated budget plus 2018 carryover encumbrances primarily due to an increase in personnel related expenses.

The 2020 proposed budget is \$120,239 or (5.92%) more than the 2019 appropriated budget primarily due to personnel related expenses. This includes the FOP contract for the period of 2019-2021.

**MAYOR'S COURT**

<b>Program Goals</b>	<b>Budget: \$65,281</b>
<b>MAYOR'S COURT</b>	
<p>The Wyoming Mayor's Court provides the highest level of service in an efficient, impartial, and professional manner, while enhancing the safety of the community. The Mayor's Court hears misdemeanor offenses, with certain exceptions, that occur within the jurisdiction of the Wyoming Police Department. Types of cases heard by the Mayor's Court include, but are not limited to, traffic violations, criminal violations, zoning cases, passing bad checks, assaults, animal-related cases and tax-related cases. Mayor's Court is in session at 6:00 pm every other Wednesday.</p>	
<ul style="list-style-type: none"> <li>• Seek out professional development training opportunities for the Clerk of Court to include an emphasis on accounting and administration of Mayor's Court.</li> <li>• Maintain memberships in the Association of Mayor's Court Clerks of Ohio and the Southwest Ohio Mayors Court Clerks Association in order to research and implement best practices for the administration of the Wyoming Mayor's Court.</li> <li>• Research opportunities to increase efficiencies in the administration of Mayor's Court.</li> </ul>	
<b>JUVENILE COURT</b>	
<p>The City operates an unofficial juvenile court administered by the police department with directives and guidance provided by the Hamilton County Juvenile Court. This court hears minor criminal offenses committed by juveniles within the City of Wyoming.</p>	
<ul style="list-style-type: none"> <li>• Continue to work collaboratively with the Wyoming Youth Services Bureau in the post hearing phase and case management.</li> </ul>	

**MAYORS COURT EXPENDITURE DETAIL**

ITEM	2018 ACTUAL	2018 CARRYOVER ENCUMBRANCE	2019 BUDGET	2019 ESTIMATED	2020 PROPOSED
Personnel Services	32,125	1,950	36,708	36,708	37,881
Materials and Supplies	890	9	900	574	900
Contractual Services	0		1,500	970	1,500
Legal Services	18,285		21,000	24,406	25,000
<b>TOTAL</b>	<b>51,300</b>	<b>1,959</b>	<b>60,108</b>	<b>62,658</b>	<b>65,281</b>

<p><b>Budget Explanation</b></p> <p>Mayor's Court 2020 proposed budget is \$5,173 or (8.61%) more than the 2019 appropriated budget plus 2018 carryover encumbrance due to an increase in personnel services and legal services.</p>
--

**LAW ENFORCEMENT TRUST FUND**

This fund was established in 2004 to provide a trust for funds awaiting official court orders to be forfeited to the appropriate organization or individual. Such funds are acquired through police seizures during arrests and criminal investigations.

<b>ITEM</b>	<b>2018 ACTUAL</b>	<b>2018 CARRYOVER ENCUMBRANCE</b>	<b>2019 BUDGET</b>	<b>2019 ESTIMATED</b>	<b>2020 PROPOSED</b>
<b>BALANCE JANUARY 1</b>	8,197		6,983	6,983	7,383
<b>REVENUE</b>	0		0	500	0
<b>TOTAL REVENUE AND BALANCE</b>	8,197		6,983	7,483	7,383
<b>TOTAL EXPENDITURES</b>	1,214		0	100	0
<b>BALANCE DECEMBER 31</b>	6,983		6,983	7,383	7,383

**Budget Explanation**

No expenditures are anticipated in 2020.

**CRIMINAL ACTIVITY FORFEITURE FUND**

This Fund was established in 1988 to enable the City to retain proceeds from the sale of contraband obtained by the Police Department through property and asset seizure. Under State law, disbursements may be made from the Fund only to pay the costs of investigations, technical training, matching funds for federal grants, or other appropriate law enforcement purposes.

<b>ITEM</b>	<b>2018 ACTUAL</b>	<b>2018 CARRYOVER ENCUMBRANCE</b>	<b>2019 BUDGET</b>	<b>2019 ESTIMATE</b>	<b>2020 PROPOSED</b>
<b>BALANCE JANUARY 1</b>	116		116	116	116
<b>REVENUE</b>	0		0	0	0
<b>TOTAL REVENUE AND BALANCE</b>	116		116	116	116
<b>TOTAL EXPENDITURES</b>	0	0	0	0	0
<b>BALANCE DECEMBER 31</b>	116		116	116	116

**Budget Explanation**

No expenditures are anticipated in 2020.

**DRUG OFFENDERS FINE FUND**

The Drug Offenders Fund was established in 1998 to receive mandatory fines imposed on felony drug traffic offenders and forfeited bail.

<b>ITEM</b>	<b>2018 ACTUAL</b>	<b>2018 CARRYOVER ENCUMBRANCE</b>	<b>2019 BUDGET</b>	<b>2019 ESTIMATE</b>	<b>2020 PROPOSED</b>
BALANCE JANUARY 1	2,998		2,998	2,998	2,998
REVENUE	0		0	0	0
TOTAL REVENUE AND BALANCE	2,998		2,998	2,998	2,998
TOTAL EXPENDITURES	0	0	0	0	0
BALANCE DECEMBER 31	2,998		2,998	2,998	2,998

**Budget Explanation**  
 No expenditures are anticipated for 2020.

**DUI ENFORCEMENT FUND**

This Fund was established in 1991 to receive fines imposed upon DUI offenders. Under State law, disbursements may be made from this Fund for law enforcement purposes related to informing the public of laws covering the operation of a motor vehicle while under the influence of alcohol and other information relating to the operation of a motor vehicle and the consumption of alcoholic beverages.

ITEM	2018 ACTUAL	2018 CARRYOVER ENCUMBRANCE	2019 BUDGET	2019 ESTIMATED	2020 PROPOSED
BALANCE JANUARY 1	9,246		9,516	9,516	9,570
REVENUE	270		0	54	0
TOTAL REVENUE AND BALANCE	9,516		9,516	9,570	9,570
TOTAL EXPENDITURES	0	0	0	0	0
BALANCE DECEMBER 31	9,516		9,516	9,570	9,570

**Budget Explanation**  
 There are no expenditures anticipated in 2020.

**CLERK OF MAYOR'S COURT COMPUTER FUND**

Pursuant to the Ohio Revised Code Sections 1901.261 and 5705.12, municipalities were granted the authority to assess an additional fee to all traffic and criminal cases. Revenues received from such assessments may only be used to purchase or lease equipment, supplies, and services related to the computerization of the City's Mayor's Court. This fund was established in 2002 to account for the revenues received from a fee assessed to all criminal and traffic cases and the expenditures incurred for computer-related needs of the Mayor's Court.

<b>ITEM</b>	<b>2018 ACTUAL</b>	<b>2018 CARRYOVER ENCUMBRANCE</b>	<b>2019 BUDGET</b>	<b>2019 ESTIMATED</b>	<b>2020 PROPOSED</b>
<b>BALANCE JANUARY 1</b>	12,447		14,736	14,736	18,856
<b>REVENUE</b>	13,579		14,000	14,000	14,000
<b>TOTAL REVENUE AND BALANCE</b>	26,026		28,736	28,736	32,856
<b>TOTAL EXPENDITURES</b>	11,290		10,000	9,880	10,710
<b>BALANCE DECEMBER 31</b>	14,736		18,736	18,856	22,146

**Budget Explanation**

Expenditures in 2019 support the Mayor's Court operating costs.

2020 proposed expenditures support expenses associated with computer-related needs of the Mayor's Court.

**FEMA FIREFIGHTER GRANT FUND**

This fund was established in 2003 due to the City of Wyoming being awarded a Federal Emergency Management Agency (FEMA) grant. Pursuant to the Ohio Revised Code Section 5705.12 and the State Auditor’s office, the City must create a separate fund to account for the spending of federal money.

<b>ITEM</b>	<b>2018 ACTUAL</b>	<b>2018 CARRYOVER ENCUMBRANCE</b>	<b>2019 BUDGET</b>	<b>2019 ESTIMATED</b>	<b>2020 PROPOSED</b>
<b>BALANCE JANUARY 1</b>	3		3	3	3
<b>REVENUE</b>					
FEMA Grant - Fire Equip	0		0	0	0
FEMA Grant - Vol Coord	0		0	0	0
City Contribution	0		0	0	0
<b>TOTAL REVENUE AND BALANCE</b>	3		3	3	3
<b>TOTAL EXPENDITURES</b>	0	0	0	0	0
<b>BALANCE DECEMBER 31</b>	3		3	3	3

**Budget Explanation**

There are no expenditures anticipated in 2020.

**FEMA GRANT FUND**

This fund was established in 2005 due to the City of Wyoming being awarded a Federal Emergency Management Agency (FEMA) grant. Pursuant to the Ohio Revised Code Section 5705.12 and the State Auditor's office, the City must create a separate fund to account for the spending of federal money.

ITEM	2018 ACTUAL	2018 CARRYOVER ENCUMBRANCE	2019 BUDGET	2019 ESTIMATED	2020 PROPOSED
BALANCE JANUARY 1	0		0	0	10,000
REVENUE					
FEMA Grant	0		0	6,000	13,338
Transfer In	0		0	10,000	0
TOTAL REVENUE AND BALANCE	0		0	16,000	23,338
TOTAL EXPENDITURES	0	0	0	6,000	23,338
BALANCE DECEMBER 31	0		0	10,000	0

**Budget Explanation**

The Fire/EMS Department was awarded a FEMA Fire Prevention and Safety Grant. The grant will extend from 2019 into 2020.

# Public Works Services



PUBLIC WORKS DEPARTMENT

Urban Forestry & Beautification  
Commission

Administration

Environmental  
Stewardship Commission

Infrastructure  
Street Maintenance

Parks and Recreation  
Facilities

Facility Management  
and Maintenance

Fleet/Equipment  
Maintenance

Solid Waste  
Program

- Street and Curb Repair
- Resurfacing Program
- Snow and Ice Control
- Flower Box Maintenance
- Sign Shop
- Street Sweeping
- Tree Planting/Replacement
- Traffic Signs
- Water Main Breaks/Repairs
- Fire Hydrant Repair/Flushing
- Catch Basin & Sewer  
Line Maintenance
- Street Striping

- Landscaping
- Field Maintenance
- Park Facilities Repairs and Upgrades

- Facility Maintenance
- Energy Conservation
- Facility Repairs/Improvements

- Preventive Maintenance
- Repair
- Fuel Management

- Refuse Collection
- Special Pick Ups
- Spring Clean Up
- Recycling Program
- Leaf Collection
- Leaf Composting
- Mulch Delivery

- # of Employees
- (1) Director (95%PW/5%WW)
  - (1) Assistant Director (10%PW/90%WW)
  - (1) Senior Crew Leader
  - (2) Crew Leaders
  - (10) Maintenance Workers
  - (1) Mechanic
  - (3) Seasonal Workers

**PUBLIC WORKS DEPARTMENT**

**Program Goals**

**Budget: \$1,585,869**

Provide overall administrative direction and support for the Public Works Department including personnel training, safety, and special project services. Also provide management of solid waste programs and the refuse collection contract. Maintain all of the City's equipment and vehicles through regular preventative maintenance. Maintain the public infrastructure and facilities, maintenance and preparation of parks, snow plowing, leaf collection, paint striping, and street sign maintenance and replacement.

**2020 Major Service Level Trends**

The following are service level trends which will be achieved during 2020:

- Respond to and repair an estimated 15 – 20 water main breaks in less than two hours each.
- Provide fleet management for all City equipment, including preventative maintenance on a scheduled basis, training sessions on new equipment, and maintenance methods.
- Provide a fee supported garbage collection, yard waste, and special pickups contract for all households and provide once a week curbside collection of recycling. Continue to work toward maintaining 30% waste reduction through recycling and composting efforts.
- Respond to requests for dead animal removal within 12 hours.
- Respond to residents complaints on refuse removal within 48 hours.
- Continue leaf collection in the fall and spring and year round composting of leaves.
- Provide a spring yard waste pick up in April.
- Test and flush all fire hydrants once a year. Replace and repair fire hydrants as needed.
- Install and replace water services to residents as needed.
- Set up and clean up for special events sponsored by the City.
- Work to be accident free and injury free for the year.

**Master Plan Initiatives**

- Enhance ball field maintenance with the addition of ball field/infield dirt mix (during the fall) to promote improved drying time during the spring rainy season.
- Continue an aggressive annual spring aeration and seeding program for soccer fields to improve appearance and provide safer playing fields.
- Plant approximately 100 new street trees in 2019.
- Continue to develop and implement Go Green initiatives.
- Enhance the infrastructure in all areas.

**PUBLIC WORKS EXPENDITURE DETAIL ITEM**

	2018 ACTUAL	2018 CARRYOVER ENCUMBRANCE	2019 BUDGET	2019 ESTIMATE	2020 PROPOSED
Personnel Services	641,865		737,853	745,401	734,669
Travel/Transportation	1,251		2,500	2,500	2,500
Education/Training	5,946		3,000	3,000	3,000
Materials and Supplies	115,445	12,046	126,500	122,000	123,500
Contractual Services	41,714	66,691	61,250	57,150	62,200
Rumpke - Contract	445,570		490,000	490,000	485,000
Rumpke - Recycling	145,085		160,000	160,000	175,000
<b>TOTAL</b>	<b>1,396,875</b>	<b>78,736</b>	<b>1,581,103</b>	<b>1,580,051</b>	<b>1,585,869</b>

**Budget Explanation**

The estimated 2019 year end budget is \$1,052 or (0.07%) less than the 2019 appropriated budget plus 2018 encumbrances due to a decrease in materials and supplies and contractual services. The proposed budget for 2020 is \$4,765 or (0.30%) more than the 2019 appropriated budget due to an increase in contract services. The increases includes the AFCSME contract and related personnel costs.

**PUBLIC WORKS/FACILITIES**

<b>Program Goals</b>	<b>Budget: \$264,500</b>
<p>Provide energy conservation and building maintenance for electrical, mechanical, and general repair services for all City owned buildings and facilities. Maintain and upgrade, where needed, all parks, tennis courts, the Municipal gym, the aquatics facility, the Civic Center, and the Recreation Center. Maintain the city's urban forestry canopy.</p>	

**2020 Major Service Level Trends**

The following service level trends will be achieved during 2020:

- Provide maintenance and repair for all City buildings.
- Remove dead, diseased, or dying trees and limbs from trees in the City right-of-ways and prune street trees to provide clearance over sidewalks and streets.
- Provide maintenance to all parks, tennis courts, and the Family Aquatics Facility.
- Sign fabrication and installation of approved signage for parks and facilities.
- Weed control and fertilizer applied to all parks at least twice during the year.
- Maintain and/or improve landscaped areas at all City facilities.
- Maintain playground equipment.

**PUBLIC WORKS/FACILITIES EXPENDITURE DETAIL**

ITEM	2018 ACTUAL	2018 CARRYOVER ENCUMBRANCE	2019 BUDGET	2019 ESTIMATE	2020 PROPOSED
Personnel	0		0	0	0
Materials and Supplies	43,025	16,772	94,700	87,500	83,000
Contractual Services	184,558	9,724	221,700	192,355	181,500
<b>TOTAL</b>	<b>227,583</b>	<b>26,497</b>	<b>316,400</b>	<b>279,855</b>	<b>264,500</b>

<b>Budget Explanation</b>
<p>The Public Works Facilities 2019 estimated expenditures are 11.6% less than the budgeted amount for 2019 due to a decrease in materials and supplies and contractual services.</p> <p>The 2020 proposed budget is \$51,900 or (16.4%) less than the 2019 appropriated budget due to an decrease in both material and supplies and contractual services.</p>

## STREET CONSTRUCTION, MAINTENANCE, REPAIR

### Program Goals

**Budget: \$559,944**

Provide continued maintenance programs for streets, curbs, and drainage to improve the City's overall appearance and safety. Continue to trim and prune all City trees to improve aesthetics in the City to attract potential residents, increase property values, and add to the conservation effort.

### 2020 Major Service Level Trends

The following are service level trends which will be achieved during 2020:

- Stripe all City streets and parking lots.
- Maintain all City traffic signs, street signs, and parking lot lights.
- Sweep all City streets as frequently as needed.
- Continue to provide the best snow and ice removal available.
- Clean approximately 650 catch basins at least once per year or when needed.
- Plant and maintain all flower boxes around sign posts on Springfield Pike, Wyoming Avenue and road entrances to the City.
- Milling and paving of asphalt areas on City streets.
- Reconstruct Ritchie Avenue/Garden Circle, Vermont and Mount Pleasant Avenue providing that SCIP application for grant funding is approved along with the Capital Improvement Program funding.
- Apply asphalt sealant to cracks and asphalt patches on various streets throughout the City.

**STREET CONSTRUCTION, MAINTENANCE, AND REPAIR EXPENDITURE DETAIL**

The Street Construction, Maintenance, and Repair Fund reflects expenditures for construction, maintenance, and repair of all City streets, with the exception of Springfield Pike. Revenues are supported by receipts from the state gasoline tax and auto license tax and the 1989 permissive \$5.00 motor vehicle license tax minus 7 ½% of total receipts which are allocated for State Highway expenditures. Expenditures include Public Works personnel, operating costs, and capital outlays.

ITEM	2018 ACTUAL	2018 CARRYOVER ENCUMBRANCE	2019 BUDGET	2019 ESTIMATED	2020 PROPOSED
<b>BALANCE JANUARY 1</b>	375,043		537,746	537,746	543,681
<b>REVENUE</b>					
Gasoline Tax	259,645		254,000	307,246	408,000
Auto License Tax	137,774		135,000	136,000	135,000
Interest	5,336		3,000	7,500	6,000
Reimbursements	51,583		0	142	0
Transfer In	0		500,000	500,000	0
<b>TOTAL REVENUE</b>	454,339	0	892,000	950,887	549,000
<b>TOTAL REVENUE AND BALANCE</b>	829,381	0	1,429,746	1,488,633	1,092,681
<b>EXPENDITURES</b>					
Operating Expenditures	291,685	73,288	354,453	323,500	359,944
CIP - Street Improvements	0		700,000	621,452	200,000
<b>TOTAL EXPENDITURES</b>	291,685	73,288	1,054,453	944,952	559,944
<b>BALANCE DECEMBER 31</b>	537,746	73,288	375,293	543,681	532,737

**Budget Explanation**

This Fund supports the proposed 2020 operating expenditures for supplies for flower boxes, asphalt, salt, street and traffic signs, tree planting, paint for striping, maintenance and capital improvements of all streets with the exception of Springfield Pike.

**STATE HIGHWAY IMPROVEMENT FUND EXPENDITURE DETAIL**

The State Highway Maintenance Fund accounts for expenditure for construction, maintenance, and repair of state highways (Springfield Pike) running through the City. 7 ½% of all revenue received from the state gasoline and auto license taxes are allocated to this Fund. Expenditures include Public Works personnel and operating costs.

<b>ITEM</b>	<b>2018 ACTUAL</b>	<b>2018 CARRYOVER ENCUMBRANCE</b>	<b>2019 BUDGET</b>	<b>2019 ESTIMATED</b>	<b>2020 PROPOSED</b>
<b>BALANCE JANUARY 1</b>	138,822		148,042	148,042	155,168
<b>REVENUE</b>					
Gasoline Tax	21,052		21,000	25,085	33,600
Auto License	11,171		10,800	11,000	11,000
Interest	1,698		1,000	1,700	1,500
<b>TOTAL REVENUE</b>	33,921		32,800	37,785	46,100
<b>TOTAL REVENUE AND BALANCE</b>	172,743		180,842	185,826	201,268
<b>TOTAL EXPENDITURES</b>	24,495	0	31,658	30,658	32,327
<b>BALANCE DECEMBER 31</b>	148,042	0	149,184	155,168	168,941

**Budget Explanation**

This Fund supports the proposed 2020 expenditures of \$32,327 for supplies for flower boxes, asphalt, salt, street and traffic signs, paint for striping, and maintenance and upkeep of Springfield Pike only.

# Recreational Services



**RECREATION & CIVIC ENAGEMENT FUND DETAIL**

The Recreation & Civic Engagement Fund accounts for the City's operation of the Aquatic Center, Parks, Civic Center, and Recreation Center. Revenues are derived from total receipts from fees, memberships, admissions, and rentals. Expenditures include personnel as well as operating expenses.

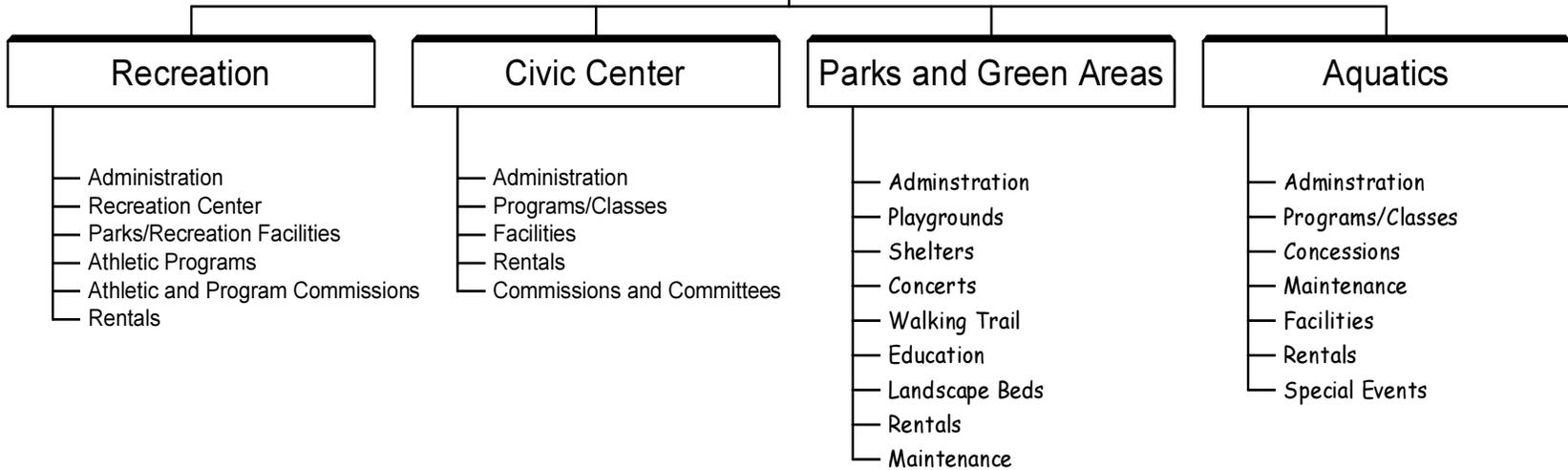
ITEM	2018 ACTUAL	2018 CARRYOVER ENCUMBRANCE	2019 BUDGET	2019 ESTIMATED	2020 PROPOSED
<b>BALANCE JANUARY 1</b>	342,498		402,372	402,372	303,909
<b>REVENUE</b>					
Recreation Center	582,350		511,780	561,348	575,824
Civic Center Department	106,919		104,300	127,500	139,500
Aquatic Center	185,808		167,500	179,095	177,500
Community Events	0		0	0	0
Parks & Fields	107,734		112,437	82,389	92,377
<b>TOTAL REVENUE</b>	982,810		896,017	950,332	985,201
Transferred from General Fund	250,000		250,000	200,000	100,000
<b>TOTAL REVENUE, TRANSFERS AND BALANCE</b>	1,575,308		1,548,389	1,552,704	1,389,110
<b>EXPENDITURES</b>					
Recreation Activities	679,761	1,397	693,750	729,138	760,326
Civic Center Activities	136,338	2,385	154,209	166,995	186,691
Aquatic Center	264,975		252,175	264,245	271,775
Community Events	0		0	0	0
Parks & Fields	92,504	5	85,146	88,417	89,524
<b>TOTAL EXPENDITURES</b>	1,173,579	3,787	1,185,280	1,248,795	1,308,317
<b>BALANCE DECEMBER 31</b>	402,372	3,787	363,108	303,909	80,793

**Budget Explanation**

In 2019, the Recreation & Civic Engagement Department is projecting to generate \$54,315 more in revenue than originally budgeted. 2019 estimated year end expenditures are anticipated to be \$63,515 or (5.36%) more than the original budget due to personnel cost increases.

The 2020 proposed budget of \$1,308,317 is \$123,036 or (10.4%) more than the 2019 appropriated budget.

# RECREATION & CIVIC ENGAGEMENT DEPARTMENT



- # of Employees
- (1) Director-Recreation & Citizen Engagement
  - (1) Supervisor-Community/Special Events
  - (1) Supervisor-Front Desk
  - (1) Supervisor-Athletics
  - (1) Event Coordinator-PT
  - (3) Day Camp Coordinator
  - (30) Day Camp Counselors
  - (1) Fitness & Enrichment Manager
  - (1) Facilities Maintenance-PT
  - (6) Bartenders-PT
  - (1) Supervisor-Facilities

## RECREATION CENTER

<b>Program Goal</b>	<b>Budget: \$575,824</b>
To provide recreational and enrichment activities that promote the physical and social well being and meet the needs of our community.	

### 2020 Major Service Level Trends

The following are service level trends which will be achieved during 2020:

- Provide residents with the highest possible level of service in the Department of Recreation.
- Oversee the total operations of the Civic Center, Recreation Center, and Family Aquatic Center, including staff supervision, volunteer and community relations, program development, and fiscal management.
- Develop, implement, and monitor high quality programs and events that support the needs of the community.
- Represent and promote the Recreation Department to increase overall community awareness of recreation services.
- Maintain facilities and parks in accordance to the City's level of excellence and safety guidelines.
- Provide direction and support to the Recreation Commission and the individual sub-committees in achieving the goals outlined in the Recreation Master Plan.
- Provide cohesive cooperation between the City and local organizations, businesses, and the school system in all areas of recreation.

### Master Plan Initiatives

- Maintain and improve senior leisure opportunities and programs.
- Expand youth leisure opportunities and programs.
- Maintain and manage parks and recreational facilities that enhance the residents' quality of life.
- Expand citywide recycling programs to include receptacles in parks.
- Renovate or construct a new Civic Center on the existing site or at a new location.
- Consider the feasibility of coordinating shared park and recreation facilities with adjacent jurisdictions.

**RECREATION CENTER REVENUE DETAIL**

<b>ITEM</b>	<b>2018 ACTUAL</b>	<b>2018 CARRYOVER ENCUMBRANCE</b>	<b>2019 BUDGET</b>	<b>2019 ESTIMATED</b>	<b>2020 PROPOSED</b>
Concessions	105		300	400	400
Youth Basketball	28,478		25,000	27,000	27,000
Basketball - over 30	4,522		1,000	2,573	1,784
Basketball - over 40	0		4,160	2,720	2,720
Toddler Open Gym	237		400	400	400
Child Care	20		50	50	50
Special Events	2,640		1,200	1,300	1,300
Personal Training	31,739		22,600	38,000	38,000
Enrichment Programs	3,755		3,700	4,000	4,000
Dance Program	14,877		16,200	12,000	9,500
Middle School Golf	800		1,920	1,920	1,920
School's Out/Fun's In	12,914		7,500	12,500	12,500
Rec Center Gym Rental	1,370		1,000	1,500	1,500
Mini Camps	6,017		5,000	5,000	5,000
Day Camp	253,172		215,000	232,090	245,000
Facility Rental	3,985		2,500	5,000	5,000
Youth Wrestling	1,425		1,950	1,950	1,950
Group Fitness Classes	31,775		35,000	35,000	40,000
Punch Card	0		0	0	0
Martial Arts	3,448		2,500	2,500	2,500
Volleyball	3,525		2,800	2,800	2,800
Yoga	0		0	0	0
Meeting Room Rent	0		0	0	0
Recreation Center Fitness Memberships	165,044		150,000	160,000	160,000
Fitness Rentals	12,502		12,000	12,500	12,500
<b>TOTALS</b>	<b>582,350</b>		<b>511,780</b>	<b>561,203</b>	<b>575,824</b>

**Budget Explanation**

The 2019 year end revenue estimate reflects an increase of \$49,423 or (9.66%) compared to the 2019 appropriated budget.

The 2020 proposed revenue is budgeted at \$575,824 which is a 12.5% increase from the 2019 appropriated budget.

**RECREATION CENTER EXPENDITURE DETAIL**

<b>ITEM</b>	<b>2018 ACTUAL</b>	<b>2018 CARRYOVER ENCUMBRANCE</b>	<b>2019 BUDGET</b>	<b>2019 ESTIMATED</b>	<b>2020 PROPOSED</b>
Personnel Services	346,930		344,485	372,921	403,174
Dental/Optical	0		1,800	1,800	1,800
P.E.R.S.	47,610		61,589	66,025	72,711
Travel Transportation	1,094		3,000	1,800	3,000
Auto Reimbursement	900		1,200	1,200	1,200
Materials and Supplies	46,378	772	41,493	42,293	39,486
Contractual Services	224,684	626	228,408	231,324	226,955
Refunds	12,165		11,775	11,775	12,000
<b>TOTAL</b>	<b>679,761</b>	<b>1,397</b>	<b>693,750</b>	<b>729,138</b>	<b>760,326</b>

**Budget Explanation**

The 2019 year end expenditure estimate of \$729,138 reflects a \$35,388 or (5.10%) increase from the 2018 appropriated budget plus 2018 encumbrances primarily due to an increase in personnel services.

The 2020 proposed budget of \$760,326 reflects a \$66,576 or (9.60%) increase from the 2019 appropriated budget.

**CIVIC CENTER REVENUE DETAIL**

<b>ITEM</b>	<b>2018 ACTUAL</b>	<b>2018 CARRYOVER ENCUMBRANCE</b>	<b>2019 BUDGET</b>	<b>2019 ESTIMATED</b>	<b>2020 PROPOSED</b>
Civic Center Department:					
Concessions	458		500	500	500
Linens/Add-Ons	2,871		4,800	5,000	5,000
Beverage Sales	9,709		15,000	33,000	35,000
Bowling Rentals	33,628		30,000	35,000	40,000
Civic Center Rentals	49,804		45,000	45,000	50,000
Wyoming Private Rentals	0		0	0	0
Locker Rentals	13		0	0	0
Special Events	10,438		9,000	9,000	9,000
<b>TOTAL</b>	<b>106,919</b>		<b>104,300</b>	<b>127,500</b>	<b>139,500</b>

**Budget Explanation**

The Civic Center 2019 year end estimate is \$23,200 or (22.2%) more than the 2019 budget.

The Civic Center 2020 proposed revenue is \$139,500 reflecting conservative participation numbers in programs.

**CIVIC CENTER EXPENDITURE DETAIL**

<b>ITEM</b>	<b>2018 ACTUAL</b>	<b>2018 CARRYOVER ENCUMBRANCE</b>	<b>2019 BUDGET</b>	<b>2019 ESTIMATED</b>	<b>2020 PROPOSED</b>
Personnel Services	64,331		84,670	86,343	103,933
Dental/Optical	0		600	600	600
Auto Reimbursement	300		300	300	300
P.E.R.S.	11,232		13,893	18,854	21,190
Materials and Supplies	23,620	699	22,454	24,954	25,300
Contractual Services	36,856	1,686	32,292	35,944	35,368
<b>TOTAL</b>	<b>136,338</b>	<b>2,385</b>	<b>154,209</b>	<b>166,995</b>	<b>186,691</b>

**Budget Explanation**

The Civic Center 2019 year end estimate is \$12,786 or (8.29%) more than 2019 appropriated budget plus 2018 carryover encumbrances due to an increase in personnel and contractual services.

The proposed expenditures for 2020 are \$32,482 or (21.1%) more than the 2019 appropriated budget.

**AQUATIC CENTER DETAIL**

<b>REVENUE</b>	<b>2018 ACTUAL</b>	<b>2018 CARRYOVER ENCUMBRANCE</b>	<b>2019 BUDGET</b>	<b>2019 ESTIMATE</b>	<b>2020 PROPOSED</b>
Aquatic Parties/Rentals	1,545		1,500	1,500	1,500
Swim Lessons	3,981		6,000	6,000	6,000
Aquatic Memberships	100,150		95,000	85,500	90,000
Aquatic General Admission	23,382		20,000	26,000	25,000
Swim team Championships	2,272		0	0	0
Aquatic Concessions	37,947		30,000	45,000	40,000
Swim Team Fees	16,531		15,000	15,095	15,000
<b>TOTAL</b>	<b>185,808</b>		<b>167,500</b>	<b>179,095</b>	<b>177,500</b>
<b>EXPENDITURES</b>					
Materials and Supplies	39,678		26,400	38,301	37,000
Contractual Services	225,297		225,775	225,944	234,775
<b>TOTAL EXPENDITURES</b>	<b>264,975</b>		<b>252,175</b>	<b>264,245</b>	<b>271,775</b>

**Budget Explanation**

The 2019 year end expenditure estimate is \$12,070 or (4.79%) more than 2019 appropriated budget plus 2018 carryover encumbrances due to an increase in materials and supplies. 2019 year end estimated revenue is \$11,595 or (6.92%) more than the 2019 original estimate.

In 2020, the Aquatic Center is expected to generate \$177,500 in revenue and \$271,775 in expenditures.

**COMMUNITY EVENTS DETAIL**

<b>REVENUE</b>	<b>2018 ACTUAL</b>	<b>2018 CARRYOVER ENCUMBRANCE</b>	<b>2019 BUDGET</b>	<b>2019 ESTIMATE</b>	<b>2020 PROPOSED</b>
Fall Festival Booth Rental	0		0	0	0
Holiday One Stop Shop	0		0	0	0
Haunted Trail	0		0	0	0
<b>TOTAL</b>	0		0	0	0
<b>EXPENDITURES</b>					
Personnel	0		0	0	0
Materials & Supplies	0		0	0	0
Contractual Services	0		0	0	0
<b>TOTAL EXPENDITURES</b>	0		0	0	0

**Budget Explanation**

Community events have been reorganized under the Community Engagement Department in the General Fund. This reorganization more accurately reflects these events as community oriented rather than Recreation in nature.

**PARKS & FIELDS DETAIL**

<b>REVENUE</b>	<b>2018 ACTUAL</b>	<b>2018 CARRYOVER ENCUMBRANCE</b>	<b>2019 BUDGET</b>	<b>2019 ESTIMATE</b>	<b>2020 PROPOSED</b>
Oak Gym Rental	2,695		2,400	2,400	2,400
T-Ball	2,270		2,750	2,130	2,750
Coach's Pitch	2,856		2,500	2,185	2,500
Baseball	9,950		8,280	9,647	9,000
Men's Softball	1,600		1,600	1,920	1,920
Lacrosse	23,100		21,275	20,000	21,275
Tennis Franchise Fee	2,394		2,000	1,000	1,500
Tennis/Pickleball Memberships	75		200	100	100
Girl's Softball	4,483		4,932	3,468	4,932
Turf Field Rental	2,220		2,000	2,500	4,000
Football	16,315		20,000	1,430	0
Soccer	36,456		38,000	32,000	38,000
Pee Wee Soccer	3,320		6,500	3,609	4,000
Flag Football	0		0	0	0
<b>TOTAL</b>	<b>107,734</b>		<b>112,437</b>	<b>82,389</b>	<b>92,377</b>
<b>EXPENDITURES</b>					
Personnel	32,302		34,354	34,356	37,834
Materials and Supplies	29,973	5	29,440	31,011	29,440
Contractual Services	30,230		21,352	23,050	22,250
<b>TOTAL EXPENDITURES</b>	<b>92,504</b>	<b>5</b>	<b>85,146</b>	<b>88,417</b>	<b>89,524</b>

**Budget Explanation**

The 2019 year end expenditure estimate is \$3,270 or (3.84%) more than 2019 appropriated budget plus 2018 carryover encumbrances due to more than expected supplies and contractual services.

2020 proposed expenditures are \$4,377 or (5.14%) more than the 2019 appropriations. This is primarily due to an increase in personnel services.

# Water/Sewer Services



**WATER REVENUE FUND**

The Waterworks Revenue Fund provides for all operations of the City's water plant. Revenues include receipts from the sale of metered water, meters, penalties, turnoff fees, etc. Expenditures are comprised of Personnel, Operating Costs, and Capital expenditures for the waterworks function.

ITEM	2018 ACTUAL	2018 CARRYOVER ENCUMBRANCE	2019 BUDGET	2019 ESTIMATED	2020 PROPOSED
<b>BALANCE JANUARY 1</b>	515,780		533,285	533,285	531,503
<b>REVENUE</b>					
Special Assessments	972		1,000	2,126	1,000
Sale Metered Water	1,703,656		1,812,800	1,812,800	1,867,284
New Services	4,442		3,000	0	3,000
Penalties/Turnoffs/Repairs	52,633		52,100	52,395	52,000
Lease Payments	20,700		23,325	25,350	23,325
Interest Income	8,089		6,000	7,500	7,000
Hydrant Permit	1,100		0	1,100	0
Reimbursements	10,686		0	15,595	16,455
<b>TOTAL REVENUE</b>	<b>1,802,277</b>		<b>1,898,225</b>	<b>1,916,866</b>	<b>1,953,609</b>
Trans. from Sewer Fund	180,131		164,000	164,000	164,000
<b>TOTAL REVENUE, TRANSFERS, ADVANCE AND BALANCE</b>	<b>2,498,188</b>		<b>2,595,510</b>	<b>2,614,151</b>	<b>2,649,112</b>
<b>EXPENDITURES</b>					
Operating Costs	976,501	47,436	1,094,857	1,030,248	1,118,500
Capital Costs	0	0	0	0	0
Debt Service	0	0	0	0	0
<b>TRANSFERS</b>					
Trans. to General Fund (Administrative fee)	180,000		180,000	180,000	180,000
Trans. to Health/Life Ins.	70,000		70,000	70,000	70,000
Trans. to Retirement Reserve	10,878		0	0	0
Trans. For SFP Loan	0		0	0	0
Trans. to WW Imp. Note	0		0	0	0
Trans. to WW CIP Fund	292,548		418,200	378,200	417,969
Trans. to Equip. Replacement	76,356		68,190	68,190	8,661
Trans. to OPWC	356,010		356,010	356,010	349,154
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>1,962,293</b>	<b>47,436</b>	<b>2,187,257</b>	<b>2,082,648</b>	<b>2,144,284</b>
<b>BALANCE DECEMBER 31</b>	<b>533,285</b>	<b>47,436</b>	<b>408,253</b>	<b>531,503</b>	<b>504,827</b>

**Budget Explanation**

2019 Waterworks Revenue Year End estimated expenditures are \$104,609 or (4.78%) less than the 2019 appropriations budgeted due to lower operating costs and alternative funding for Ritchie/Garden Circle.

2020 proposed budget is \$42,973 or (1.96%) less compared to the 2019 appropriations due to a decrease in transfers to other funds. An extensive review of the Water Works operating expenditures was undertaken to reduce costs.

In 2020, the \$349,154 in the transfer to the OPWC reflects payment for a full year of both principal and interest for the water plant.

# WATER DEPARTMENT

## Administration

## Billing

- Reading Processing
- Payment Processing
- Customer Service
- Recordkeeping

## Treatment Plant

- Plant Operations
  - Monitoring
  - Equipment Maintenance
  - Chemical Handling
- Water Quality Monitoring
  - In House Lab
  - Sample Collection
- Backflow Prevention Program
- Customer Service
- EPA Compliance and Reporting
- Distribution System Monitoring
- Employee and Facility Safety
- Lime Sludge Management
- Recordkeeping

## Distribution System

- Main Breaks
- New and Replaced Water Services
- New Main Installations
- Meter Program
- Valve Operation/Maintenance

### # of Employees

- (1) Director (5% WW/95% PW)
- (1) Assistant Director (90% WW/10% PW)
- (3) Operators
- (1) Part Time Operator

**WATER WORKS DEPARTMENT**

**Program Goals**

**Budget: \$1,085,590**

The Waterworks Revenue Fund provides for all operations of the City's water plant. Revenues include receipts from the sale of metered water, meters, penalties, turnoff fees, etc. Expenditures are comprised of Personnel, Operating Costs, and Capital expenditures for the waterworks function.

To provide the highest quality drinking water utilizing state of the art technology in the most cost effective manner.

**2020 Major Service Level Trends**

The following are service level trends which will be achieved during 2020:

- Produce a safe and a good tasting water supply of approximately 300 million gallons per year.
- Repair main breaks within a two hour period.
- Sample and test water for impurities in accordance with EPA and City standards.
- Conduct laboratory analysis and analytical screenings of water samples; 10 mandatory distribution bacteriological per month, daily chlorine and fluoride samples.
- Continue lime sludge removal from lagoons and holding tank.
- Monitor the installation and testing of backflow preventers.
- Install/replace up to 150 pro read meters per year that are inside residents homes and in meter boxes.
- Continue to implement the wellhead protection plan.
- Remain accident and injury free for the year.
- Coordinate sphere inspection.
- Provide responsive quality service to our customers.
- Protect and maintain our water supply, treatment, and distribution systems.
- Continue to upgrade the water distribution system.
- Upgrade reservoir storage facility
- Maintain/upgrade water technology throughout the supply and distribution system.

**Master Plan Initiatives**

- Continue to monitor Wyoming's wellhead protection area and administer the wellhead protection plan.
- Continue training staff to improve technical expertise in water production and distribution.
- Continue to meet or exceed all goals and regulations for drinking water standards established by the Ohio EPA.
- Make improvements to the water distribution system to improve health and safety, fire flow, water quality, and system redundancy.
- Maintain distribution system by replacing isolation valves, fire hydrants, and water mains as necessary to minimize service interruptions for customers.
- Upgrade distribution system mapping to digital format and incorporate into the GIS system.
- Continue addressing homeland security issues at water system facilities.
- Continue emphasis on quick responsiveness in water main breaks and other emergencies; coordinate emergency response with other departments through NIMS training.
- Maintain water plant and remote facilities.

**WATER DEPARTMENT EXPENDITURE DETAIL**

<b>ITEM</b>	<b>2018 ACTUAL</b>	<b>2018 CARRYOVER ENCUMBRANCE</b>	<b>2019 BUDGET</b>	<b>2019 ESTIMATED</b>	<b>2020 PROPOSED</b>
Personnel Services	405,774		398,700	400,725	406,587
Dental/Optical	2,100		2,600	2,600	2,600
Workers' Compensation	11,357		12,000	12,000	12,600
P.E.R.S.	90,152		94,092	94,092	96,339
Travel Transportation	791	925	2,675	2,675	1,000
Education/Training	2,619		3,000	3,000	3,000
Materials and Supplies	126,899	17,534	151,100	146,600	151,100
Contractual Services	303,171	28,978	405,365	346,556	418,275
Refunds	4,287		2,000	2,000	2,000
Contingency	29,352		23,325	20,000	25,000
<b>TOTAL OPERATING BUDGET</b>	<b>976,501</b>	<b>47,436</b>	<b>1,094,857</b>	<b>1,030,248</b>	<b>1,118,500</b>
Capital Improvements	0	0	0	0	0
Debt Principal and Interest	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>976,501</b>	<b>47,436</b>	<b>1,094,857</b>	<b>1,030,248</b>	<b>1,118,500</b>

**Budget Explanation**

The 2019 Water Works Operating Budget Year End estimated expenditures are \$64,609 or (5.90%) less than the 2019 budgeted amount plus the 2018 carryover encumbrances. This is primarily due to a decrease in contractual services.

The 2020 total operating expenditures reflects a (0.85%) decrease from 2019 appropriated budget due to a decrease in personnel costs and contractual services.

**OHIO PUBLIC WORKS COMMISSION (OPWC) LOAN**

This Fund was established in 2000 to enable the City to record payments of the OPWC loan that funded construction of the new water treatment plant and the installation of the Van Roberts water line. This Fund does not generate any revenue and is financed by a transfer from the Waterworks Fund. Expenditures reflect OPWC loan principal and interest payments.

ITEM	2018 ACTUAL	2018 CARRYOVER ENCUMBRANCE	2019 BUDGET	2019 ESTIMATED	2020 PROPOSED
<b>BALANCE JANUARY 1</b>	27	0	27	27	27
Transfer from Waterworks Fund	356,010	0	356,010	356,010	349,154
<b>TOTAL REVENUE, TRANSFER AND BALANCE</b>	356,037	0	356,037	356,037	349,181
<b>EXPENDITURES</b>					
Principal	323,465	0	333,241	333,241	336,406
Interest	32,545	0	22,769	22,769	12,748
			0		
<b>TOTAL EXPENDITURES</b>	356,010	0	356,010	356,010	349,154
<b>BALANCE DECEMBER 31</b>	27	0	27	27	27

**Budget Explanation**

Expenditures reflect principal and interest semi-annual payments for the Van Roberts Place waterline and the construction of the new water plant. Debt payment is scheduled to be completed in 2021.

**WATERWORKS CIP FUND**

The Waterworks Capital Improvement Program Fund was established in 1994 to record revenue received from tap-in fees and a transfer from the Waterworks Revenue Fund representing the capital improvement portion of water revenue.

ITEM	2018 ACTUAL	2018 CARRYOVER ENCUMBRANCE	2019 BUDGET	2019 ESTIMATED	2020 PROPOSED
<b>BALANCE JANUARY 1</b>	32,526		35,227	35,227	36,001
<b>REVENUE</b>					
New Water Services	4,588		5,000	5,000	5,000
Ritchie Waterline Grant and OPWC Loan	166,518		0	274,598	0
Springfield Pike Waterline OWDA Loan	845,940		0	0	0
Transfer from Waterworks Fund	292,548		418,200	378,200	417,969
<b>TOTAL REVENUE, TRANSFER AND BALANCE</b>	1,342,119		458,427	693,025	458,970
<b>EXPENDITURES</b>					
Capital Costs	1,012,457		80,000	339,798	73,000
Debt Service	261,935		310,700	284,726	317,469
Advance Repay to Equipment Replacement Fund	32,500		32,500	32,500	32,500
<b>TOTAL EXPENDITURES</b>	1,306,893		423,200	657,024	422,969
<b>BALANCE DECEMBER 31</b>	35,227		35,227	36,001	36,001

The emergency generator project completed in 2012 is financed through an advance from the Equipment Replacement Fund. Repayment is made over a 10-year period which began in 2011.

2020 proposed expenditures include principal and interest payments on the 2009 General Obligation Bond and other water related debt service. Expenditures also include capital costs for the approved 2020 Capital Improvement Plan.

**WATER PLANT IMPROVEMENT FUND**

The Water Plant Improvement Fund was established in 2011 to account for funds received for the operating and maintenance costs of the Air Stripper and/or the Water Treatment System.

ITEM	2018 ACTUAL	2018 CARRYOVER ENCUMBRANCE	2019 BUDGET	2019 ESTIMATED	2020 PROPOSED
<b>BALANCE JANUARY 1</b>	770,798		780,021	780,021	788,521
<b>REVENUE</b>					
Interest	9,223		7,000	8,500	7,000
Air Stripper Subsidy	0		0	0	0
<b>TOTAL REVENUE, TRANSFER AND BALANCE</b>	780,021		787,021	788,521	795,521
<b>EXPENDITURES</b>					
Operating Costs	0		0	0	7,250
<b>TOTAL EXPENDITURES</b>	0		0	0	7,250
<b>BALANCE DECEMBER 31</b>	780,021		787,021	788,521	788,271

**Budget Explanation**

In 2020, there is one anticipated expenditure to purchase a chlorine scale.

**SEWER FUND**

The Sewer Fund represents revenue collected for the Metropolitan Sewer District (MSD) for provision of sewer service to the citizens of Wyoming. Revenues reflect the sewer service charge levied to residents on their water bills. Expenditures illustrate the sewer service charges paid to Metropolitan Sewer District. A 7% collection fee is retained by the City for its services to Metropolitan Sewer District and is used as a transfer to the Waterworks Revenue Fund.

ITEM	2018 ACTUAL	2018 CARRYOVER ENCUMBRANCE	2019 BUDGET	2019 ESTIMATED	2020 PROPOSED
<b>BALANCE JANUARY 1</b>	363,077		129,821	129,821	145,696
Sewer Service Charges	2,340,464		2,483,838	2,340,464	2,340,464
<b>TOTAL REVENUE</b>	2,340,464		2,483,838	2,340,464	2,340,464
<b>TOTAL REVENUE AND BALANCE</b>	2,703,541		2,613,659	2,470,285	2,486,160
<b>EXPENDITURES</b>					
Sewer paid to Metro	2,393,590		2,312,018	2,161,863	2,161,863
Trans. 7% coll. fees to WW Revenue Fund	180,131		174,023	162,725	162,725
<b>TOTAL EXPENDITURES AND TRANSFERS</b>	2,573,721		2,486,041	2,324,588	2,324,588
<b>BALANCE DECEMBER 31</b>	129,821		127,618	145,696	161,572

**Budget Explanation**

The Fund balance represents amounts collected by the City, which are paid to Metropolitan Sewer District (MSD) in the first quarter of the next year.

Wyoming does not set the rates for the District; it only acts as a collection agent for the MSD.



# Capital Projects

**CAPITAL IMPROVEMENT FUND**

The Capital Improvement Fund accounts for capital expenditures for ongoing road repairs, maintenance on City properties, and other designated capital needs as approved by Council and for any and all capital improvement expenses of the City. These expenditure projects are defined as permanent facilities having a life of five years or more. Revenue in the Fund include the direct receipt of monies from sidewalk repairs, property tax sidewalk assessments, mulch donations, and rental income. Transfers from other funding sources indirectly supplement the total revenue in the Capital Improvement Fund.

ITEM	2018 ACTUAL	2018 CARRYOVER ENCUMBRANCE	2019 BUDGET	2019 ESTIMATE	2020 PROPOSED
<b>BALANCE JANUARY 1</b>	806,481		634,007	634,007	1,023,511
<b>REVENUE</b>					
Mulch Donations	1,580		2,000	1,600	2,000
Grants	531,020		1,767,228	1,884,116	0
ODNR Kattelmann Improvements	0		456,549	0	2,331,549
Springfield Pike OPWC Loan	14,950		1,450,000	1,450,000	0
ODOT Grant - Reconstruction SFP	804,003		4,329,756	4,329,756	0
<b>TOTAL REVENUE</b>	1,351,553		8,005,533	7,665,472	2,333,549
Trans. from General Fund	1,178,172		1,960,203	1,766,458	1,704,941
Advance from Equipment Fund	0		0	0	0
<b>TOTAL REVENUE, TRANSFERS AND BALANCE</b>	3,336,206		10,599,743	10,065,937	5,062,001
<b>TOTAL EXPENDITURES</b>					
Capital Improvement Projects	1,694,393	322,416	8,947,333	8,024,022	2,828,650
Debt Service	1,007,806		1,018,403	1,018,403	1,853,490
Advance Repay to Equipment Fund	0		0	0	0
<b>BALANCE DECEMBER 31</b>	634,007		634,007	1,023,511	379,861

**Budget Explanation**

2019 estimated expenditures for capital projects are \$8,024,022 which includes the completion of Springfield Pike and Ritchie/Garden Circle reconstruction.

2020 proposed expenditures include the approved 2020 Capital Improvement Program and the principle and interest payments for the City's outstanding debt obligations.

**CAPITAL IMPROVEMENT EXPENDITURE DETAIL**

<b>ITEM</b>	<b>2018 ACTUAL</b>	<b>2018 CARRYOVER ENCUMBRANCE</b>	<b>2019 BUDGET</b>	<b>2019 ESTIMATED</b>	<b>2020 PROPOSED</b>
<b><u>CAPITAL PROJECTS</u></b>					
Sidewalk Repairs	90,532	106,275	125,000	125,000	100,000
Kattelmann Property Improvements	0		1,072,549	0	2,475,000
Millsdale Street Reconstruction	0		0	0	0
Congress Run Traffic Calming Improvements	0		50,000	14,650	0
Tennis Courts (Bank Location)	0		58,000	44,027	0
Promenade Parking Lot (engineering only in 2019)	0		44,800	44,800	0
Chisholm Park Improvements (fencing only)	0		50,000	35,440	0
Village Green Improvements	0		0	0	50,000
Play and Spray	0		0	0	43,650
CDBG Community Gardens	28,182		0	133,080	0
Street Improvements	96,687	28,000	0	80,000	160,000
Bocce Ball Court Grant	34,248		0	0	0
Access Control Project	0	74,653	0	41	0
Civic Center Updates	149,525		0	0	0
Recreation Center Sign Replacement	17,460		0	0	0
PSF Roof Replacement	0	113,488	0	0	0
Stearns Woods Cilley Creek Grant	158,668		0	0	0
Springfield Pike Reconstruction Loan	0		1,450,000	1,450,000	0
<b><u>GRANT EXPENDITURES (PASS THROUGH)</u></b>					
OPWC Ritchie/Garden Circle Grant	300,137		1,767,228	1,767,228	0
OPWC Loan Engineering SFP	14,950		0	0	0
Springfield Pike Reconstruction Grant	804,003		4,329,756	4,329,756	0
<b><u>DEBT SERVICE</u></b>					
Advance Repay to Equipment	0		0	0	0
Kattelmann Bond	0		0	0	616,549
Kattelmann Bond Interest	0		0	0	50,278
2009 Bond-Principal	227,769		232,769	232,769	0
2009 Bond-Interest	18,951		9,271	9,271	0
OPWC Loan - Chisholm	44,442		44,442	44,442	44,442
2012 Bond-Principal	186,600		197,900	197,900	202,900
2012 Bond-Interest	41,080		35,483	35,483	29,546
OPWC Loan	35,060		25,182	25,182	189,528
2017 Bond Principal (Refund)	263,996		269,014	269,014	520,573
2017 Bond Interest (Refund)	189,908		185,073	185,073	180,404
OPWC SFP Engineering Loan	0		19,269	19,269	19,270
<b>TOTAL</b>	<b>2,702,199</b>	<b>322,416</b>	<b>9,965,736</b>	<b>9,042,425</b>	<b>4,682,140</b>

**PROPERTY ACQUISITION NOTE FUND**

The Property Acquisition Note Fund was established in 1995 to account for the Property Acquisition Note repayment. Revenue is generated by note sales and the sale of property. Expenditures are limited to note repayments.

<b>ITEM</b>	<b>2018 ACTUAL</b>	<b>2018 CARRYOVER ENCUMBRANCE</b>	<b>2019 BUDGET</b>	<b>2019 ESTIMATED</b>	<b>2020 PROPOSED</b>
<b>BALANCE JANUARY 1</b>	18		18	18	18
<b>REVENUE</b>					
Transfer from General Fund	72,100		0	0	0
<b>TOTAL REVENUE, TRANSFERS</b>	72,118		18	18	18
<b>EXPENDITURES</b>					
Principal	70,000		0	0	0
Interest	2,100		0	0	0
Note preparation charges	0		0	0	0
<b>TOTAL EXPENDITURES</b>	72,100		0	0	0
<b>BALANCE DECEMBER 31</b>	18		18	18	18

**Budget Explanation**

Expenditures reflect principal and interest payments on the Property Note. Debt service was retired in 2018.

**EQUIPMENT REPLACEMENT/RESERVE**

The Equipment Replacement Fund was created in 1981 to fund the acquisition and replacement of equipment. The Fund does not generate any revenue and is financed by transfers from other funds. Expenditures are for the purchase of major pieces of equipment.

ITEM	2018 ACTUAL	2018 CARRYOVER ENCUMBRANCE	2019 BUDGET	2019 ESTIMATED	2020 PROPOSED
<b>BALANCE JANUARY 1</b>	1,180,217		1,221,360	1,221,360	1,195,078
Sale of Asset	10,250		0	5,610	0
Donations/Grants	9,184		0	0	0
Transfer from:					
General Fund	259,414		360,901	360,901	493,565
WaterWorks Revenue Fund	76,356		68,190	68,190	0
Advance Repay From CIP/WWCIP Fund	79,888		79,888	79,888	79,888
Reimbursements	0		0	0	0
<b>TOTAL REVENUE, TRANSFERS AND BALANCE</b>	1,615,309		1,730,339	1,735,949	1,768,531
<b>OPERATING EXPENDITURES</b>	393,949	84,488	474,926	540,871	753,676
Advance to General Fund	0	0	0	0	0
Loan to CIC		0	0	0	0
Advance to WW CIP Fund	0	0	0	0	0
<b>TOTAL EXPENDITURES AND ADVANCE</b>	393,949	84,488	474,926	540,871	753,676
<b>BALANCE DECEMBER 31</b>	1,221,360	84,488	1,255,413	1,195,078	1,014,855

**Budget Explanation**

Equipment replacement operating expenditures reflect the purchase of equipment during 2019 and anticipated purchases in 2020. The Fund balance reflects accumulated funds, appropriated each year as reserves, to purchase equipment scheduled for replacement in future years.



# Glossary

## GLOSSARY OF TERMS

**Appropriation** - An authorization granted by the City Council to make expenditures and to incur obligations for purposes specified in the Appropriation Ordinance.

**Beginning Balance** - The beginning balance is the residual funds brought forward from the previous fiscal year (ending balance).

**Bonds** - Bonds are debt instruments which require repayment of a specified principal amount on a certain date (maturity date), together with interest at a stated rate, or according to a formula for determining the interest rate.

**Budget** - A budget is a plan of financial operation embodying an estimate of proposed expenditures and the means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

**Capital Funds** - Resources derived from issuance of bonds for specific purposes, and related project grants, used to finance capital expenditures.

**Capital Improvement Program (CIP)** - The Capital Improvement Program is a five year plan for capital expenditures needed to maintain, improve or expand the public infrastructure. It projects the infrastructure needs for a set number of years, and is updated annually to reflect the latest priorities, cost estimates, or changing financial strategies. The first year of the adopted Capital Improvement Program becomes the Annual Capital Budget through the Appropriation Ordinance.

**Capital Outlay** - Items costing more than \$5,000 and having a useful life of more than two years are defined as capital outlay.

**Commodities** - Commodities are consumable goods such as office supplies, small tools, fuel, etc., that are used by the City. Commodities also include repair and replacement parts and materials that are not of a capital nature.

**Contingency** - An appropriation of funds to cover unforeseen events that occur during the fiscal year, such as flood emergencies, Federal mandates, shortfalls in revenue and similar eventualities.

**Contractual Services** - Contractual services are services provided to the City by firms, individuals, or other City departments.

**Debt Service** - Payment of interest and principal on an obligation resulting from the issuance of bonds.

**Encumbrance** - A reservation of funds to cover purchase orders, contracts or other funding commitments which are yet to be fulfilled. The budget basis of accounting considers an encumbrance to be the equivalent of an until the following fiscal year.

**Enterprise Funds** - Funds which are accounted for in a manner similar to a private business enterprise. Usually the governmental entity intends for enterprise funds to fully recover their costs (including depreciation) through user fees. The City of Wyoming has one such self supporting fund, the Waterworks fund.

**Estimate** - As used throughout the budget document, represents the most recent estimate for current year revenue and expenditures. The estimates used are prepared using several months of actual expenditure and revenue experience and include the impact of unanticipated price or other economic changes.

**Expenditures** - Refers to current cash operating expenses and encumbrances.

**Fiscal Year** - The time period designated by the City satisfying the beginning and ending period for recording financial transactions. The City of Wyoming has specified January 1 to December 31 as its fiscal year.

**Full-Time Equivalent Position** - A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example, a part-time typist working for 20 hours per week would be equivalent to .5 of a full-time equivalent position.

**Fund** - An independent governmental accounting entity with a self-balancing group of accounts including assets, liabilities and fund balance.

**General Purpose Funds** - Funds supported by taxes and fees that have unrestricted use.

Goal - A statement of broad direction, purpose, or intent based on the needs of the community.

Grant - A grant is a contribution by one government unit or funding source to another. The contribution is usually made to aid in the support of a specified function, i.e., drug enforcement, but it is sometimes for general purposes.

Interfund Transfers - Transfer of resources between funds that are not recorded as revenues to the fund receiving or expenditures to the fund providing.

Mandate - Legislation passed by the State or Federal government requiring action or provision of services and/or programs. Examples include the Americans With Disabilities Act which requires action such as physical facility improvements and provision of specialized transportation services.

Operating Funds - Resources derived from recurring revenue sources used to finance ongoing operating expenditures and pay-as-you-go capital projects.

Pay-As-You-Go Capital Projects - Pay-as-you-go capital projects are capital projects whose funding source is derived from City revenue sources other than through the sale of voter-approved bonds.

Program - A group of related activities performed by one or more organizational units for the purpose of accomplishing a function for which the City is responsible.

Resources - Total amounts available for appropriation including estimated revenues, fund transfers and beginning fund balances.

Service Level Trend - The tracking, over a specified time period, of an output measure showing a statistical workload change or the degree of achievement for stated program objectives.

Transfers - Transfers are the authorized exchanges of cash or other resources between funds.

User Charges - The payment of a fee for direct receipt of a public service by the party benefiting from the service.