

RECORD OF RESOLUTIONS

Resolution No. 2021-07R

Passed June 1

20 21

**A RESOLUTION TO ADOPT THE 2022 TAX BUDGET
TO MEET THE JULY 15, 2021, DEADLINE AS SET FORTH IN THE
OHIO REVISED CODE, SECTION 5705.28**

WHEREAS, Pursuant to Section 5705.28, Ohio Revised Code, Pickerington must adopt a tax budget for the 2022 fiscal year prior to July 15, 2021; and,

WHEREAS, In order to estimate income tax revenue and real estate tax collections which affect the year-end balances and future tax collections for the 2022 Budget, the Finance Director cannot prepare this budget prior to the income tax filing deadline and receipt of real estate tax distribution from the County; and,

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

WHEREAS, a public hearing was held on the tax budget as required by Section 5705.30, Ohio Revised Code, on Tuesday, June 1, 2021.

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

SECTION 1: The 2022 Tax Budget for Pickerington, Ohio, is hereby adopted. A copy of said budget is attached hereto and incorporated herein.

SECTION 2: The Director of Finance is directed to submit two (2) copies of the 2022 Pickerington Tax Budget to the Fairfield County Auditor and two (2) copies to the Franklin County Auditor on or before July 15, 2021.

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

APPROVED BY: 

Lee A. Gray, Mayor

DATE OF APPROVAL: June 1, 2021

EFFECTIVE DATE: June 1, 2021

ATTEST: 

Heather M. Moore, City Clerk

SPONSOR: FINANCE COMMITTEE

APPROVED AS TO FORM AND
LEGALITY OF PURPOSE:

 on behalf of PKH
Philip K. Hartmann, Law Director



CITY OF PICKERINGTON

2022

TAX BUDGET



CITY OF PICKERINGTON

2022 TAX BUDGET KEY ITEMS:

1. **Expenditures:** Personal Services – 3.0%; Health Insurance 8.0%; Other Departmental increase 3%; \$1,500,000 for Street paving relying on General fund transfers.
2. **Revenues:** Income Tax 4% increase in collections; estimated new home construction 125; Property Tax estimate based on 2020 certified amounts; Utilities revenues based on projected change in the utility rates of 0% for water and 0% for Sewer. The City's remaining revenues will remain fairly consistent with prior year for 2022.
3. **CIP Projects:**

Other projects listed in CIP for 2022 are not included, as funding and timing of project is still to be determined.
4. **Debt Schedule reflects payments of principal on notes and bonds as follows:**

General Fund Debt Payments	\$ 1,244,108.00
Water Fund Debt Payments	\$ 115,000.00
Sewer Fund Debt Payment	\$ 340,646.00

Total Debt Principal/Interest: \$ 1,679,754.00
5. **Outstanding TIF Obligations:**

Additional TIF approved in 2020 for area on Refugee Road near Pickerington North High School. Currently awaiting exemptions on the Diley-Refugee Road TIF and the Courtright TIF.

City of Pickerington 2021 Fund Analysis

FUND	1/1/20 BAL	REVENUES	EXPENDITURES	12/31/BAL
GENERAL FUND (101)	\$ 11,828,020	\$ 12,544,659	\$ 12,877,011	\$ 11,495,668
SPECIAL REVENUE FUNDS:				
STREET FUND (201)	\$ 933,113	\$ 3,305,019	\$ 3,364,150	\$ 873,982
STATE HIGHWAY (202)	\$ 248,713	\$ 91,125	\$ 65,516	\$ 274,322
ROUTE 256 HIGHWAY (203)	\$ 255,686	\$ 145,000	\$ 50,000	\$ 350,686
PARK & RECREATION (204)	\$ 330,941	\$ 938,760	\$ 972,130	\$ 297,571
COMPUTER FUND (205)	\$ 30,736	\$ 10,000	\$ 35,350	\$ 5,386
OMVI FUND (206)	\$ 7,306	\$ 1,000	\$ 2,000	\$ 6,306
LAW ENFORCE. SEIZURE (207)	\$ 6,685	\$ -	\$ -	\$ 6,685
POLICE FUND (208)	\$ 678,486	\$ 7,341,273	\$ 7,361,261	\$ 658,498
MAND. DRUG FUND (209)	\$ 692	\$ -	\$ 692	\$ 0
IMMOBILIZATION (213)	\$ 2,546	\$ 1,200	\$ 1,500	\$ 2,246
URBAN FORESTRY (214)	\$ 276,102	\$ 102,147	\$ 84,565	\$ 293,684
FLEET MAINTENANCE (215)	\$ -	\$ -	\$ -	\$ -
JAG GRANT (219)	\$ -	\$ -	\$ -	\$ -
AQUATIC FUND (218)	\$ 81,448	\$ 272,335	\$ 268,829	\$ 84,954
INDIGENT DRIVERS INTERLOCK (220)	\$ 2,155	\$ -	\$ -	\$ 2,155
LAW ENFORCE ASSISTANCE FUND (221)	\$ 3,665	\$ -	\$ 3,664	\$ 1
DEBT SERVICE FUNDS:				
DEBT SERVICE (300)	\$ 180,696	\$ 1,134,108	\$ 1,245,208	\$ 69,596
TIF CYCLE-DEBT (302)	\$ -	\$ -	\$ -	\$ -
TIF OLD TOWN DEBT (303)	\$ -	\$ -	\$ -	\$ -
TIF DILEY-DEBT (304)	\$ 504	\$ -	\$ -	\$ 504
TIF COVER DEBT (305)	\$ 32	\$ -	\$ -	\$ 32
COMMUNITY ECON DEV BOND RET (306)	\$ 8,630	\$ 4,079,875	\$ 4,079,875	\$ 8,630
CAPITAL PROJECT FUNDS:				
STREET CONST. FUND (402)	\$ 61,505	\$ 741,181	\$ 741,181	\$ 61,505
STREET IMPACT FEE (403)	\$ 399,824	\$ 117,886	\$ 185,320	\$ 332,390
PARK CAP. IMPROVEMENT (404)	\$ 625	\$ -	\$ 625	\$ (0)
POLICE IMPACT FEE (407)	\$ 330,028	\$ 120,845	\$ 305,200	\$ 145,673
CDBG REVOLVING LOAN (408)	\$ 372	\$ -	\$ 370	\$ 2
TIF CYCLEWAY (411)	\$ -	\$ -	\$ -	\$ -
TIF DILEY / WINDMILLER (412)	\$ -	\$ -	\$ -	\$ -
TIF COVER CONSTRUCTION (413)	\$ -	\$ -	\$ -	\$ -
DILEY RD IMPROVEMENT (414)	\$ -	\$ -	\$ -	\$ -
MUNICIPAL FACILITIES FD (415)	\$ -	\$ -	\$ -	\$ -
PARK IMPACT FEE (416)	\$ 609,726	\$ 261,122	\$ 23,625	\$ 847,223
MUNI BLDG IMPACT FEE (417)	\$ 459,755	\$ 81,074	\$ 53,500	\$ 487,329
TIF EQUITY (418)	\$ -	\$ 111,800	\$ 111,800	\$ -
SAFE ROUTES TO SCHOOLS (419)	\$ -	\$ 58,396	\$ 58,396	\$ -
STATE ROUTE 256 SAFETY GRANT (420)	\$ 1	\$ -	\$ -	\$ 1
OHIO HEALTH TIF MOB FUND (421)	\$ 572,969	\$ 166,839	\$ 449,500	\$ 290,308
HILL/DILEY ROADS TIF FUND (422)	\$ 322,737	\$ 126,562	\$ 4,500	\$ 444,799
DILEY/REFUGEE MUNI TIF FUND (423)	\$ 8,631	\$ 296,000	\$ 150,000	\$ 154,631
COMMUNITY ECON DEV CAPITAL (424)	\$ 16,588	\$ 103,000	\$ 112,625	\$ 6,963
SR 256 MUNI PUBLIC IMP TIF FUND (425)	\$ 24,263	\$ 24,577	\$ 1,000	\$ 47,840
ENTERPRISE FUNDS:				
WATER FUND (501)	\$ 2,737,772	\$ 2,583,081	\$ 2,998,285	\$ 2,322,568
SEWER FUND (502)	\$ 5,924,022	\$ 3,888,507	\$ 3,656,345	\$ 6,156,184
WPCL (504)	\$ -	\$ -	\$ -	\$ -
WATER DEBT RET. (507)	\$ 21,054	\$ 343,140	\$ 343,140	\$ 21,054
UTILITY DEPOSIT (508)	\$ 21,678	\$ 5,000	\$ 8,000	\$ 18,678
WATER CAPITAL IMPROVE. (509)	\$ 3,126,618	\$ 312,330	\$ 579,850	\$ 2,859,098
OWDA (510)	\$ -	\$ 62,565	\$ 62,565	\$ -
SEWER REP. & REP. (511)	\$ 2,789,208	\$ 389,583	\$ 332,530	\$ 2,846,261
SEWER PLANT-LINE CONST. (512)	\$ -	\$ -	\$ -	\$ -
STORMWATER FUND (513)	\$ 1,846,967	\$ 888,447	\$ 1,533,193	\$ 1,202,221
SEWER DEBT RET. (514)	\$ -	\$ 917,644	\$ 917,644	\$ -
WATER TOWER (516)	\$ -	\$ -	\$ -	\$ -
STORMWATER CONST. (517)	\$ -	\$ -	\$ -	\$ -
STORMWATER DEBT RET (518)	\$ 3,984	\$ -	\$ -	\$ 3,984
WPCLF FUND - WATER (519)	\$ 3,250	\$ -	\$ -	\$ 3,250
TRUST & AGENCY FUNDS:				
TRUST FUND (701)	\$ 163,885	\$ -	\$ 68,000	\$ 95,885
UNCLAIMED FUND (702)	\$ 16,928	\$ 2,500	\$ 6,000	\$ 13,428
STREET TRUST (703)	\$ 196,107	\$ 1,700	\$ -	\$ 197,807
STORMWATER TRUST (704)	\$ 25,521	\$ 200	\$ -	\$ 25,721
SIDEWALK FUND (705)	\$ 1,720	\$ 1	\$ -	\$ 1,721
STORMWATER BASIN (706)	\$ 73,506	\$ 550	\$ -	\$ 74,056
CEMETARY TRUST (707)	\$ 4,387	\$ 3	\$ -	\$ 4,390
TOTAL APPROPRIATIONS	\$ 34,639,787	\$ 41,571,034	\$ 43,114,945	\$ 33,095,877
Less: Transfers to other Funds		\$7,807,484.00	\$7,807,484.00	
Less: Note Rollovers		\$4,000,000.00	\$4,000,000.00	
TOTAL		\$29,763,550.20	\$31,307,461.00	

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

EXHIBIT I

DESCRIPTION (1)	For 2019 Actual (3)	For 2020 Actual (3)	Current Year Estimated for 2021 (4)	Budget Year Estimated for 2022 (5)
REVENUES				
Local Taxes				
General Property Tax - Real Estate	\$1,044,466	\$1,403,385	\$1,389,000	\$1,389,000
Tangible Personal Property Tax	\$0	\$0	\$0	\$0
Municipal Income Tax	\$7,818,928	\$8,083,102	\$8,244,764	\$8,409,660
Other Local Taxes	\$142,612	\$77,159	\$101,200	\$103,224
Total Local Taxes	\$9,006,006	\$9,563,646	\$9,734,964	\$9,901,884
Intergovernmental Revenues				
State Shared Taxes & Permits				
Local Government	\$215,787	\$255,867	\$228,207	\$232,771
Pawnbroker License	\$0	\$150	\$0	\$0
Cigarette Tax	\$375	\$375	\$350	\$350
Liquor and Beer Permits	\$34,866	\$31,304	\$31,617	\$31,933
Property Tax Allocation	\$121,063	\$150,841	\$155,366	\$155,366
Total State Shared Taxes & Permits	\$372,091	\$438,536	\$415,540	\$420,420
Charges for Services				
Fines, Licenses, and Permits	\$1,337,471	\$1,323,200	\$1,330,335	\$1,343,639
Miscellaneous	\$1,120,320	\$1,007,319	\$1,063,819	\$1,074,458
Total Charge for Services	\$2,457,791	\$2,330,519	\$2,394,155	\$2,418,096
Other Financing Sources:				
Proceeds from Sale of Debt				
Transfers	\$0	\$57,536	\$0	\$0
Advances	\$105,000	\$125,000	\$0	\$0
Other Sources- Reim.	\$0	\$0	\$0	\$0
Total Other Financing Sources	\$105,000	\$182,536	\$0	\$0
TOTAL REVENUES	\$11,940,888	\$12,515,237	\$12,544,659	\$12,740,400

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

EXHIBIT I

DESCRIPTION (1)	For 2019 Actual (3)	For 2020 Actual (3)	Current Year Estimated for 2021 (4)	Budget Year Estimated for 2022 (5)
EXPENDITURES				
Security of Persons and Property				
Contractual Services	\$96,186.00	\$97,919.00	\$105,850.00	\$107,967.00
Supplies and Materials	\$0.00	\$0.00	\$750.00	\$750.00
Total Security of Persons & Property	\$96,186.00	\$97,919.00	\$106,600.00	\$108,717.00
Public Health Services				
Contractual Services	\$200,946.00	\$218,819.00	\$231,008.00	\$258,729.00
Supplies and Materials	\$0.00	\$0.00	\$0.00	\$0.00
Total Public Health Services	\$200,946.00	\$218,819.00	\$231,008.00	\$258,729.00
Leisure Time Activities				
Contractual Services	\$50,975.00	\$35,844.00	\$59,900.00	\$61,098.00
Total Leisure Time Activities	\$50,975.00	\$35,844.00	\$59,900.00	\$61,098.00
Community Environment				
Personal Services	\$583,661.00	\$615,926.00	\$699,719.00	\$720,711.00
Contractual Services	\$269,988.00	\$278,339.00	\$388,000.00	\$395,760.00
Supplies and Materials	\$5,547.00	\$4,640.00	\$8,500.00	\$8,500.00
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
Total Community Environment	\$859,196.00	\$898,905.00	\$1,096,219.00	\$1,124,971.00
Transportation				
Capital Outlay	\$0.00	\$0.00	\$0.00	\$0.00
Total Transportation	\$0.00	\$0.00	\$0.00	\$0.00
General Government				
Personal Services	\$1,522,966.00	\$1,326,749.00	\$1,537,454.00	\$1,583,578.00
Contractual Services	\$934,797.00	\$1,154,324.00	\$1,520,841.00	\$1,551,258.00
Supplies and Materials	\$127,424.00	\$106,186.00	\$144,005.00	\$146,885.00
Capital Outlay	\$138,236.00	\$70,549.00	\$33,500.00	\$62,000.00
Total General Government	\$2,723,423.00	\$2,657,808.00	\$3,235,800.00	\$3,343,721.00
Other Uses of Funds				
Transfers	\$5,720,688.00	\$5,055,104.00	\$8,147,484.00	\$7,898,500.00
Advances	\$0.00	\$0.00	\$0.00	\$0.00
Other Uses of Funds	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Uses of Funds	\$5,720,688.00	\$5,055,104.00	\$8,147,484.00	\$7,898,500.00
TOTAL EXPENDITURES	\$9,651,414.00	\$8,964,399.00	\$12,877,011.00	\$12,795,736.00
Revenues over/(under) Expenditures	\$2,289,474.00	\$3,550,838.00	-\$332,352.00	-\$55,336.00
Beginning Unencumbered Balance	\$6,559,952.00	\$8,849,426.00	\$12,400,264.00	\$12,067,912.00
Ending Cash Fund Balance	\$8,849,426.00	\$12,400,264.00	\$12,067,912.00	\$12,012,576.00
Estimated Encumbrances (outstanding at year end)	\$376,784.00	\$337,205.00	\$337,205.00	\$300,000.00
Estimated Ending Unencumbered Fund Balance	\$8,472,642.00	\$12,063,059.00	\$11,730,707.00	\$11,712,576.00

FUND NAME: GENERAL FUND

FUND TYPE/CLASSIFICATION: GOVERNMENTAL-GENERAL

TRANSFERS - GENERAL FUND

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Street	(869,000)	(500,000)	(1,525,000)	(1,000,000)
Parks and Recreation	(500,000)	(525,000)	(762,000)	(775,000)
Police	(3,650,000)	(2,900,000)	(4,870,000)	(5,070,000)
Aquatic	(80,000)	(53,000)	(75,000)	(80,000)
Urban Forestry	0	0	0	(25,000)
Debt Retirement				
Center Street Property	(20,400)	(20,100)	(19,800)	(20,500)
Courtright Road	(118,775)	(116,775)	(69,775)	(72,000)
Police Facilities	0	(185,000)	0	0
Refugee/ Hill Rd/ East Street	(113,250)	(111,250)	(114,250)	(116,500)
State Infrastructure Bank Loan	0	(139,963)	(207,263)	(210,000)
TIF Windmill/Diley Rd Imp	0	(81,800)	0	(50,000)
TIF Ohio Health Imp	(89,635)	0	0	0
Safe Routes to Schools	0	0	(58,396)	(50,000)
Community Economic Dev Cap Fund - 8185	0	(75,000)	(85,000)	(87,500)
Street Construction Fund - Center/Milnor/ Meadow	0	0	0	0
Ohio Health - Income Tax Debt Dist	(18,780)	(19,395)	(21,000)	(22,000)
Income Tax Refunds	(260,848)	(327,821)	(340,000)	(320,000)
Total Transfers	<u>(5,720,688)</u>	<u>(5,055,104)</u>	<u>(8,147,484)</u>	<u>(7,898,500)</u>

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

DESCRIPTION	(1)	For 2019 Actual (2)	For 2020 Actual (3)	Current Year Estimated for 2021 (4)	Budget Year Estimated for 2022 (5)
REVENUE					
REAL ESTATE TAXES		\$1,731,065.00	\$1,725,271.00	\$1,974,000.00	\$1,974,000.00
PERSONAL PROPERTY		\$0.00	\$0.00	\$0.00	\$0.00
MISC		\$268,051.00	\$415,580.00	\$165,200.00	\$170,156.00
HOMESTEAD/ROLLBACK		\$197,825.00	\$200,110.00	\$217,140.00	\$217,140.00
CHARGE FOR SERVICE		\$74,300.00	\$50,600.00	\$78,825.00	\$81,189.75
911 WIRELESS FEE		\$33,967.00	\$68,654.00	\$32,000.00	\$32,000.00
TRANSFER GENERAL		\$3,650,000.00	\$3,895,297.00	\$4,870,000.00	\$5,070,000.00
GRANTS		\$8,466.00	\$4,108.00	\$4,108.00	\$4,231.24
TOTAL REVENUES		\$5,963,674.00	\$6,359,620.00	\$7,341,273.00	\$7,548,716.99
EXPENDITURES					
PERSONAL SERVICES		\$4,937,940.00	\$5,402,833.00	\$6,303,403.00	\$6,492,505.09
CONTRACTUAL SERVICES		\$467,214.00	\$424,278.00	\$598,213.00	\$616,159.39
SUPPLIES/MATERIALS		\$162,455.00	\$162,595.00	\$215,950.00	\$222,428.50
CAPITAL		\$395,496.00	\$259,537.00	\$243,696.00	\$225,000.00
TOTAL EXPENDITURES		\$5,963,105.00	\$6,249,243.00	\$7,361,262.00	\$7,556,092.98
Revenues Over Expenditures		\$569.00	\$110,377.00	-\$19,989.00	-\$7,375.99
Beg.Unencumbered Fund Balance		\$739,985.00	\$740,554.00	\$850,931.00	\$830,942.00
Ending Cash Balance Fund		\$740,554.00	\$850,931.00	\$830,942.00	\$823,566.01
Est.Encumbrances (outstanding)		\$125,135.00	\$172,446.00	\$175,000.00	\$120,000.00
Est.Ending Unencumbered Fund Bal		\$615,419.00	\$678,485.00	\$655,942.00	\$703,566.01

FUND All Funds Individually Unless Reported on Exhibit or II	List I	Estimated Unencumbered Fund Balance 1/1/2022	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unencumbered Balance 12/31/2022
					Personal Services	Other	Total	
GOVERNMENTAL: SPECIAL SERVICE:								
STREET (201)		\$873,982.00	\$3,338,069.00	\$4,212,051.00	\$607,047.90	\$2,824,385.10	\$3,431,433.00	\$780,618.00
ST. HIGHWAY (202)		\$274,322.00	\$92,036.00	\$366,358.00	\$16,847.34	\$49,980.00	\$66,827.34	\$299,530.66
ST. RT. 256 HWY. (203)		\$350,686.00	\$146,450.00	\$497,136.00		\$51,000.00	\$51,000.00	\$446,136.00
PARK & RECREATION (204)		\$297,571.00	\$948,148.00	\$1,245,719.00	\$551,664.30	\$439,908.30	\$991,572.60	\$254,146.40
COMPUTER FUND (205)		\$5,386.00	\$10,100.00	\$15,486.00		\$10,000.00	\$10,000.00	\$5,486.00
O M V I EDUCATION (206)		\$6,306.00	\$1,010.00	\$7,316.00		\$2,040.00	\$2,040.00	\$5,276.00
LAW ENFORCEMENT (207)		\$6,685.00	\$0.00	\$6,685.00		\$0.00	\$0.00	\$6,685.00
MANDATORY DRUG FUND (209)		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
IMMOBILIZATION (213)		\$2,246.00	\$1,212.00	\$3,458.00		\$1,530.00	\$1,530.00	\$1,928.00
URBAN FORESTRY (214)		\$293,684.00	\$103,168.00	\$396,852.00		\$86,256.30	\$86,256.30	\$310,595.70
FLEET MAINTENANCE (215)		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
INDIGENT DRIVERS INTERLOCK (220)		\$2,155.00	\$0.00	\$2,155.00		\$0.00	\$0.00	\$2,155.00
LAW ENF ASSISTANCE FUND (221)		\$1.00	\$0.00	\$1.00		\$0.00	\$0.00	\$1.00
TOTAL SPECIAL REVENUE FUNDS		\$2,113,024.00	\$4,640,193.00	\$6,753,217.00	\$1,175,559.54	\$3,465,099.70	\$4,640,659.24	\$2,112,557.76
DEBT SERVICE FUNDS								
DEBT SERVICE FUND (300)		\$69,596.00	\$1,145,449.00	\$1,215,045.00		\$1,210,112.16	\$1,210,112.16	\$4,932.84
TIF OLD TOWN DEBT (303)		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
TIF DILEY-DEBT (304)		\$504.00	\$0.00	\$504.00		\$0.00	\$0.00	\$504.00
TIF CYCLE WAY DEBT (302)		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
TIF COVER DEBT (305)		\$32.00	\$0.00	\$32.00		\$0.00	\$0.00	\$32.00
COMMUNITY ECON DEV DEBT (306)		\$8,630.00	\$4,120,674.00	\$4,129,304.00		\$4,126,472.50	\$4,126,472.50	\$2,831.50
TOTAL DEBT SERVICE FUNDS		\$78,762.00	\$5,266,123.00	\$5,344,885.00	\$0.00	\$5,336,584.66	\$5,336,584.66	\$8,300.34
CAPITAL PROJECT FUNDS								
STREET CONSTRUCTION (402)		\$61,505.00	\$748,593.00	\$810,098.00		\$756,004.62	\$756,004.62	\$54,093.38
STREET IMPACT FEE FUND (403)		\$332,390.00	\$119,065.00	\$451,455.00		\$189,026.40	\$189,026.40	\$262,428.60
PARK CAPITAL IMP (404)		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
CDBG (405)		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
CDBG REVOLVING LOAN (408)		\$2.00	\$0.00	\$2.00		\$0.00	\$0.00	\$2.00
POLICE IMPACT FEE FUND (407)		\$145,673.00	\$122,053.00	\$267,726.00		\$265,000.00	\$265,000.00	\$2,726.00
DILEY ROAD FUND (414)		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
PARK IMPACT FEE FUND (416)		\$847,223.00	\$263,733.00	\$1,110,956.00		\$24,097.50	\$24,097.50	\$1,086,858.50
MUNICIPAL IMPACT FEE FUND (417)		\$487,329.00	\$81,885.00	\$569,214.00		\$54,570.00	\$54,570.00	\$514,644.00
SAFE ROUTES TO SCHOOL (419)		\$0.00	\$58,980.00	\$58,980.00		\$58,500.00	\$58,500.00	\$480.00
TIF COVER CONSTRUCTION (413)		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
TIF DILEY/WINDMILLER (412)		\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00
TIF EQUITY (418)		\$0.00	\$112,918.00	\$112,918.00		\$112,918.00	\$112,918.00	\$0.00
STATE ROUTE 256 SAFETY GRANT (420)		\$1.00	\$0.00	\$1.00		\$0.00	\$0.00	\$1.00
OHIO HEALTH TIF MOB FUND (421)		\$290,308.00	\$168,507.00	\$458,815.00		\$458,490.00	\$458,490.00	\$325.00
HILL/DILEY ROAD TIF FUND (422)		\$444,799.00	\$127,828.00	\$572,627.00		\$4,590.00	\$4,590.00	\$568,037.00
DILEY/REFUGEE MUNI TIF FUND (423)		\$154,631.00	\$298,960.00	\$453,591.00		\$153,000.00	\$153,000.00	\$300,591.00
COMMUNITY ECON DEV CAP (424)		\$6,963.00	\$104,030.00	\$110,993.00		\$100,750.00	\$100,750.00	\$10,243.00
SR 256 MUNI PUB IMP TIF FUND (425)		\$47,840.00	\$24,823.00	\$72,663.00		\$1,020.00	\$1,020.00	\$71,643.00
TOTAL CAPITAL PROJECT FUNDS		\$2,818,664.00	\$2,231,375.00	\$5,050,039.00	\$0.00	\$2,177,966.52	\$2,177,966.52	\$2,872,071.48

EXHIBIT III

FUND	List	Estimated Unencumbered Fund Balance 1/1/2021	Budget Year Estimated Receipt	Total Available For Expenditures	Budget Year Expenditures and Encumrances			Estimated Unencumbered Balance 12/31/2021
All Funds Individually Unless Reported on Exhibit or II	I				Personal Services	Other	Total	
PROPRIETARY:								
ENTERPRISE FUNDS								
AQUATIC RECREATION FUND (218)		\$84,954.00	\$275,058.00	\$360,012.30	\$ 124,312.50	\$ 149,893.08	\$ 274,205.58	\$85,806.72
WATER FUND (501)		\$2,322,568.00	\$2,608,912.00	\$4,931,479.62	\$1,126,489.02	\$ 1,931,761.68	\$3,058,250.70	\$1,873,228.92
SEWER FUND (502)		\$6,156,184.00	\$3,927,392.00	\$10,083,576.50	\$1,118,336.16	\$ 2,611,136.76	\$3,729,472.92	\$6,354,103.58
WPCL (504)		\$0.00	\$0.00	\$0.00		\$ -	\$0.00	\$0.00
WATER DEBT RET. (507)		\$21,054.00	\$346,571.00	\$367,625.00		\$ 350,002.80	\$350,002.80	\$17,622.20
UTILITY DEP (508)		\$18,678.00	\$5,050.00	\$23,728.00		\$ 8,160.00	\$8,160.00	\$15,568.00
WATER CAP IMP (509)		\$2,859,098.00	\$315,453.00	\$3,174,551.30		\$ 591,447.00	\$591,447.00	\$2,583,104.30
WATER TOWER CONST (516)		\$0.00	\$0.00	\$0.00		\$ -	\$0.00	\$0.00
O W D A (510)		\$0.00	\$63,191.00	\$63,191.00		\$ 62,500.00	\$62,500.00	\$691.00
SEWER R & R (511)		\$2,846,261.00	\$393,479.00	\$3,239,740.00		\$ 339,180.60	\$339,180.60	\$2,900,559.40
SEWER PLT /LINE CONST (512)		\$0.00	\$0.00	\$0.00		\$ -	\$0.00	\$0.00
STORMWATER (513)		\$1,202,221.00	\$897,331.00	\$2,099,552.00	\$407,276.82	\$ 1,156,580.04	\$1,563,856.86	\$535,695.14
WPCLF WATER (519)		\$3,250.00	\$0.00	\$3,250.00		\$ -	\$0.00	\$3,250.00
STORMWATER CONST FUND (517)		\$0.00	\$0.00	\$0.00		\$ -	\$0.00	\$0.00
STMWATER DEBT RETIREMENT (518)		\$3,984.00	\$0.00	\$3,984.00		\$ -	\$0.00	\$3,984.00
SEWER DEBT (514)		\$0.00	\$926,820.00	\$926,820.00		\$ 922,000.00	\$922,000.00	\$4,820.00
TOTAL ENTERPRISE FUNDS		\$15,518,252.00	\$9,759,257.00	\$25,277,509.72	\$2,776,414.50	\$8,122,661.96	\$10,899,076.46	\$14,378,433.26
FIDUCIARY: TRUST								
AND AGENCY FUNDS								
TRUST (701)		\$95,885.00	\$0.00	\$95,885.00		\$69,360.00	\$69,360.00	\$26,525.00
STREET TRUST (703)		\$197,807.00	\$1,717.00	\$199,524.00		\$0.00	\$0.00	\$199,524.00
STORMWATER IMP. TRUST (704)		\$25,721.00	\$202.00	\$25,923.00		\$0.00	\$0.00	\$25,923.00
STORMWATER BASIN (706)		\$74,056.00	\$556.00	\$74,612.00		\$0.00	\$0.00	\$74,612.00
UNCLAIMED FUNDS (702)		\$13,428.00	\$2,525.00	\$15,953.00		\$6,120.00	\$6,120.00	\$9,833.00
SIDEWALK FUND (705)		\$1,721.00	\$1.00	\$1,722.00		\$0.00	\$0.00	\$1,722.00
CEMETARY TRUST (707)		\$4,390.00	\$3.00	\$4,393.00		\$0.00	\$0.00	\$4,393.00
TOTAL TRUST AND AGENCY FUNDS		\$413,008.00	\$5,004.00	\$418,012.00		\$75,480.00	\$75,480.00	\$342,532.00
TOTAL FOR MEMORANDUM ONLY		\$20,941,710.00	\$21,901,952.00	\$42,843,662.72	\$3,951,974.04	\$19,177,792.84	\$23,129,766.88	\$19,713,894.84

STATEMENT OF PERMANENT IMPROVEMENTS
 (Do Not Include Expenses to be Paid from Bond Issues)

(Section 5705.29 Revised Code)

DESCRIPTION	Estimated Cost of Permanent Improvement	Amount to be Budgeted During Current Year	Name of Paying Fund
Street Paving	\$1,500,000.00	\$1,500,000.00	Street Fund
Meadows Repairs	\$500,000.00	\$440,000.00	Sewer Fund
Marie Avenue Storm Water Upgrades	\$244,000.00	\$30,000.00	Stormwater Fund
Sycamore Creek East Pahse 2	\$1,135,000.00	\$210,000.00	Sewer Fund
Sycamore Creek East Pahse 3	\$865,000.00	\$165,000.00	Sewer Fund
TOTAL	\$4,244,000.00	\$1,940,000.00	

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

STATEMENT OF AMOUNTS REQUIRED FOR
PAYMENT OF FINAL JUDGEMENTS

(Section 5705.29 Revised Code)

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

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