

## 2020 BUDGET REVENUES

	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>2019 ESTIMATED</u>	<u>2020 PROPOSED</u>	<u>COMMENTS</u>
<b>General Property Tax</b>	900,128	925,000	939,968	940,000	2019 collected through 2nd-half settlement. 2020 projected consistent with 2019. Last six-year appraisal performed in 2017 with revised real estate values reflected in 2018.
<b>Earnings Tax</b>	14,911,308	15,200,000	16,030,000	19,045,000	2019 projected for the remaining year based on increase in tax rate to 2% effective 7-1-19. Increase for 2020 is based on full year of business withholding payments at 2%. The following considerations were made in the earnings tax calculations: declaration amounts received in 2019 not expected to be received in 2020; the effect on earnings tax from the addition of large new businesses as well as move-outs; the effect of the increase in the earnings tax rate; and the subsequent occupancy of vacated office space.
<b><u>Other Local Taxes</u></b>					
Cinema Admission Tax	119,678	100,000	79,216	79,000	2019 collected for the year. 2020 projected at \$79,000 based on 2019 activity. Decrease from 2018 to 2019 based on Cinema incorrectly calculating the admissions tax on food sales instead of ticket sales. This was discovered for the 3rd quarter payment in 2018. Revenue is a 3% tax levied on cinema ticket sales.
Entertainment Admission Tax	441	0	5	0	2019 based on amount collected to date. Revenue is a 3% tax on admission charges. Nothing projected for 2020.
Transient Occupancy Tax	125,973	115,000	122,891	160,000	2019 projected for the remaining year. Increase in 2020 based on the opening of the Hilton Home2 Suites Hotel (projected to open 7-1-20). Revenue is a 3% tax levied on all rents received by a hotel for lodging furnished to transient guests (transient defined as a stay of less than 30 days).
<b>Total Other Local Taxes</b>	<b>246,092</b>	<b>215,000</b>	<b>202,112</b>	<b>239,000</b>	
<b><u>Intergovernmental Revenue</u></b>					
Homestead Rollback Tax (State)	60,274	60,000	59,420	60,000	2019 collected for the year. Homestead exemption is a restricted credit taken when paying County property taxes. The amount of the credit is based on a resident being 65 years or older and the residence is owner occupied. The State remits homestead rollback to the City. 2020 projected flat.
Cigarette Tax (County)	375	500	375	375	2019 projected for the remaining year. 2020 capped at \$375 based on 2019 activity. Revenue is based on annual license renewal to sell cigarettes within the City.
Liquor Tax (State)	27,453	27,000	30,359	30,300	2019 collected for the year. 2020 capped at \$30,300 based on 2019 collections. Revenue is from annual renewal of liquor license to sell alcohol within the City.
Local Government (State)	0	0	22,936	46,000	2019 projected for the remaining year. This revenue was eliminated by the State in July 2017. In the current State budget, an amount was approved for distribution back to municipalities with payments starting in July 2019. 2020 projected consistent based on a full year of activity. Revenue is derived from sales tax statewide and distributed accordingly by formula.
Local Government - General Revenue LGF (County)	199,989	185,000	193,800	196,000	2019 projected for the remaining year. 2020 consistent based on Local Government Fund Certification received from Hamilton County. Revenue is derived from sales tax statewide and distributed accordingly by formula.
CMHA Payment in Lieu of Taxes (County)	11	950	2,283	1,000	Payment in lieu of taxes from the Cincinnati Metropolitan Housing Authority (CMHA) passed through Hamilton County. The revenue is a subsidy based on CMHA being exempt from property taxes and is scheduled to be received each year.
JEDD Revenue (West Chester/Fairfield)	133,937	133,000	80,653	0	JEDD (Joint Economic Development District) with West Chester and Fairfield (program administrator for GE taxes). Amounts from the JEDD are remitted monthly. Springdale's portion of the JEDD revenue is 7% of the net distribution. JEDD term was for 10 years from the date of signing agreement and expired May of 2019. The last payment was received in June 2019.

## 2020 BUDGET REVENUES

	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>2019 ESTIMATED</u>	<u>2020 PROPOSED</u>	<u>COMMENTS</u>
Medicaid Subsidy (State)	24,932	35,000	41,290	28,000	New revenue source for 2018. The revenue is based on participation in the Medicaid Claiming Program through the Ohio Department of Health. Amounts are billed quarterly based on Health Department time studies for programs billable to Medicaid. 2019 includes correction of a recording error for \$5,900. 2020 projected at \$28,000.
State Health Subsidy (State)	2,105	2,100	2,105	2,105	2019 collected for the year. 2020 capped at same amount. Amount is State health subsidy based on population.
State Health Vital Statistics Subsidy (State)	976	900	989	900	2019 based on amount received to date. Revenue is from the Ohio Department of Health distributed to Health Departments based on amount collected from vital statistics activity and population size. 2020 capped at \$900.
Smoke Free Workplace Subsidy (State)	0	0	250	0	2019 based on amount received to date. Revenue is from smoke free workplace enforcement whereby the City is reimbursed for smoking complaints investigated (\$125 for each complaint investigated). 2020 projected at \$0 based on unknown frequency of complaints.
<b>Total Intergovernmental Revenues</b>	<b>450,052</b>	<b>444,450</b>	<b>434,460</b>	<b>364,680</b>	
<u>Charges for Services Revenue</u>					
Prisoner Keep (Police)	6,020	8,000	5,000	5,000	2019 projected for the remaining year. 2020 capped at \$5,000 based upon 2019 estimated collections. Revenue is from holding prisoners for other governments that do not have the appropriate jail facilities.
Nursing Services (Health)	75	100	150	150	2019 projected for the remaining year. 2020 projected consistent with 2019. Revenue is from residents obtaining cholesterol checks, flu shots and other services performed by the Public Health Nurse.
Serve Safe Training (Health)	6,379	6,500	3,075	3,000	2019 based on amount received to date. Serve Safe revenues are based on classes offered by the Health Department to restaurant personnel regarding safe food serving practices. Classes are offered at the City building 2 times a year. Classes are also offered at the restaurant locations. 2020 projected consistent with 2019 activity.
Paramedic Services (Fire)	604,962	750,000	576,197	576,000	2019 projected for the remaining year. 2020 capped at \$576,000. Revenue is from patient transport by City Paramedics.
Mayor Nuptial Ceremony (Admin)	5,480	6,000	3,000	5,000	2019 projected for the remaining year. 2020 projected at \$5,000 based on past years' activity. Revenue is from nuptial services performed by the Mayor.
Grass Cutting/Building Assessments (Finance)	3,526	6,534	4,137	5,000	2019 received through 2nd-half County settlement. 2019 based on assessments submitted to Hamilton County in prior year. 2020 capped at \$5,000 based on past years' activity. Revenue is generated from City's contractor cutting grass of non-compliant property owners. If owner does not pay, the amount is then levied on property taxes as special assessments.
<b>Total Charges for Goods and Services</b>	<b>626,442</b>	<b>777,134</b>	<b>591,559</b>	<b>594,150</b>	
<u>Fines, Forfeitures and Court Costs</u>					
Fines and Forfeitures (Police)	147,035	145,000	198,000	200,000	2019 projected for the remaining year and is based on an increase in Mayor's Court citations and an increase in fee schedule. 2020 capped at \$200,000 based on 2019 activity. Revenue is the City portion of fines and forfeitures related to Mayor's Court activity.
Court Cost (Police)	9,611	9,600	10,500	10,500	2019 projected for the remaining year. 2020 capped at \$10,500 based on 2019 activity. Revenue is from court costs associated with Mayor's Court.
<b>Total Fines, Forfeitures and Court Costs</b>	<b>156,646</b>	<b>154,600</b>	<b>208,500</b>	<b>210,500</b>	

**2020 BUDGET REVENUES**

	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>2019 ESTIMATED</u>	<u>2020 PROPOSED</u>	<u>COMMENTS</u>
<u>Fees, Licenses and Permits</u>					
Room Rentals (Community Center)	16,204	15,000	15,272	15,200	2019 projected for the remaining year. 2020 projected at \$15,200 based on 2019 activity. Revenue is from room rentals at the Community Center for business meetings, parties, weddings, anniversaries, graduations, etc.
Memberships (Community Center)	90,675	90,000	76,440	76,000	2019 projected for the remaining year. 2020 capped at \$76,000 based on 2019 activity. Revenue is fee charged for memberships at the Community Center.
Class Commissions (Community Center)	3,188	2,500	4,600	4,600	2019 projected for the remaining year. 2020 projected at \$4,600 based on 2019 activity. Revenue is rental paid by class instructors for class space provided.
Senior Citizen Meals (Community Center)	1,533	1,700	1,780	1,780	2019 revenue projected for the remaining year. 2020 projected at \$1,780 based on 2019 activity. Revenue is fee for meals provided at the Community Center for senior activity events.
Senior Membership Fees (Community Center)	4,980	4,900	4,350	4,350	2019 projected for the remaining year. 2020 capped at \$4,350 based on 2019 activity. Revenue is fee charged for non-resident senior memberships at the Community Center.
Special Event (Community Center)	0	0	177	175	2019 based on amount received to date. This represents attendance fees for Community Center Club Rec Events. 2020 projected consistent with 2019.
Food Service License (Health)	41,443	53,500	46,770	46,700	2019 collected for the year. Increase in fees based on Health Department cost methodology calculations. 2020 capped at \$46,700. Revenue is annual license fee charged to businesses who operate as a food establishment. The payment schedule is set by the State. Funds are received by the food establishments then a portion is distributed to the State per each license.
Vending License (Health)	231	300	301	300	2019 based on amount received to date. 2020 capped at \$300. Annual fee is charge for those who generate vending machine sales.
Misc. Health License - Pools, Spas, Hotels (Health)	5,748	8,000	6,800	6,800	2019 projected for the year. 2020 capped at \$6,800 based on 2019 activity. Revenue is licensing fee for those who operate public pools and spas (apartment complexes) and also license fee for Hotels/Motels.
Food Establishment License (Health)	9,022	10,500	14,758	14,700	2019 based on amount received to date. Increase for 2019 based on Health Department cost methodology calculations. 2020 capped at \$14,700 based on 2019 activity. Revenue is fee charged to obtain license for those businesses who sell food but do not produce the food.
Plan Review Fees (Health)	700	500	800	800	2019 based on amounts received to date. 2020 capped at \$800 based on past years' activity. Revenue is fee charged to review plans for food operation as it relates to the kitchen.
Permits from Building Department (Building)	80,845	150,000	200,000	100,000	2019 projected for the remaining year. 2019 increase includes permit revenue from buildings at Commerce Park - Phase 1. 2020 includes permit revenue from Commerce Park - Phase 2. Revenue is fee charged for the issuance of a commercial building permit.
Rental Unit Permit (Building)	12,750	12,700	12,200	12,200	2019 projected for the remaining year. 2020 capped at \$12,200 based on 2019 activity. Annual permit fee of \$50 is assessed to those with active single household residential rental properties.
Permits from Public Works	335	100	421	300	2019 based on amount received to date. 2020 capped at \$300. Revenue is from driveway apron replacement permits (inspection performed by Public Works).
Occupancy Permits (Building)	3,990	3,600	5,400	3,000	2019 projected for the remaining year. 2020 capped at \$3,000 based on past activity. Revenue is a charge for review and inspection to receive building occupancy permit.

## 2020 BUDGET REVENUES

	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>2019 ESTIMATED</u>	<u>2020 PROPOSED</u>	<u>COMMENTS</u>
Construction Performance Bond (Building)	4,800	0	44,058	0	2019 based on amount received to date. 2020 projected at \$0 based on the unpredictable nature of the revenue source. 2019 collected for water and tree bonds from Bank of America and Hilton Home2Suites. Revenue is cash bond money for street opening or water management and sediment control.
Miscellaneous Licenses (Administration)	50	0	0	0	2019 based on amount received to date. Revenue is from the sale of fire hydrant and solicitor permits.
Cable TV Franchise Fee (Administration)	134,114	132,000	134,500	135,000	2019 projected for the remaining year. 2020 capped at \$135,000 based on 2019 activity. Revenue is derived from 5% of Gross Revenue including advertising revenue from organizations (Time Warner Cable and Cincinnati Bell) serving as Video Service Providers (VSP) through the State of Ohio. Replaces past Franchise Agreements.
<b>Total Fees, Licenses and Permits</b>	<b>410,608</b>	<b>485,300</b>	<b>568,627</b>	<b>421,905</b>	
<b>Interest</b>	<b>57,245</b>	<b>60,000</b>	<b>37,040</b>	<b>40,000</b>	2019 projected for the remaining year. Decrease in 2019 based on declining fund balances and declining interest rates since May 2019. Slight increase in 2020 based on the increase in funds per the earnings tax rate increase.
<u>Donations and Contributions</u>					
Donations and Contributions	1,000	0	3,500	0	2019 received to date. Amount was donated for the Springdale Sports Camp Event (\$2,500 donated from Humana, \$1,000 donated from Springdale Offering Support). \$0 projected due to unpredictable nature of revenue source.
DARE Contributions	0	0	100	0	2019 based on received to date. \$0 projected due to unpredictable nature of revenue source. Reflects donations to the DARE program.
Fire Prevention Donations	0	0	52	0	2019 received to date. \$0 projected due to unpredictable nature of revenue source.
<b>Total Donations and Contributions</b>	<b>1,000</b>	<b>0</b>	<b>3,652</b>	<b>0</b>	
<u>Other Revenue</u>					
Vending Machine Revenue (Parks and Recreation)	626	850	627	620	2019 based on amount received to date. 2020 capped at \$620 based on 2019 activity. Revenue is City's percentage of vending machine sales.
Reimbursements (Parks and Recreation)	2,300	1,000	1,700	1,700	2019 projected for the remaining year. 2020 capped at \$1,700 based on 2019 activity. Revenue is reimbursement from party workers' time at the Community Center.
Miscellaneous Revenue (Parks and Recreation)	25	0	25	0	2019 based on amount received to date. 2020 projected at \$0 based on nature of revenue source. Revenue is from sale of departmental merchandise (such as towels and coffee cups).
Sale of Assets - Auction	26,952	0	5,125	3,000	2019 based on amount received to date. 2019 includes sale of Fire cot, Fire vehicle, Building copier and other smaller items. 2020 includes sale of Police and Fire vehicles. Revenue is from sale of surplus City property through public auction.
State Sales Tax (Administration)	3	0	18	0	2019 based on amount received to date. 2020 projected at \$0 based on small amounts received. Revenue from sale of shirts and other merchandise. State sales tax rate is 7%.
Web Check (Police)	28,560	27,000	28,750	28,000	2019 projected for the remaining year. 2020 capped at \$28,000 based on 2019 activity. Revenue is Police Department fingerprint service for the public. A portion of the fee collected goes to the State.
Sale of Springdale History Books (Administration)	47	0	252	0	2019 based on amount received to date. Revenue is from the sale of Springdale history books. Projected at \$0 based on unpredictable nature of book sales.

**2020 BUDGET REVENUES**

	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 ESTIMATED</b>	<b>2020 PROPOSED</b>	<b>COMMENTS</b>
Miscellaneous Revenue (Administration)	9,589	9,500	10,000	10,000	2019 projected for the remaining year. 2020 capped at \$10,000 based on 2019 amount. Transactions include sale of scrap metal, debris truck rental and other small items.
Letter of Credit Draw (Administration)	0	0	0	236,300	Amount for 2020 represents Letter of Credit draw against company that did not meet the requirements of their Job Creation and Retention Incentive Program agreement. The company did not meet the requirements for years 2018 and 2019, therefore the City can draw against the Letter of Credit in 2020.
Reimbursements (Administration)	266,482	469,830	510,000	150,000	2019 projected for the remaining year and includes \$291,000 from MVRMA close out of loss year 25, \$186,000 from the Ohio BWC and \$10,000 from the state for traffic light reimbursement as well as other numerous small dollar value items. 2020 capped at \$150,000 based on unknown frequency of large reimbursements. Reimbursements are amounts paid to the City by outside parties who may have damaged public property; traffic signal maintenance fees from the State; and numerous other small transactions.
Reimbursements - Building Plan Review Fees (Building)	111,972	70,000	120,000	75,000	2019 projected for the remaining year. Increase in 2019 based on an increase in commercial building activity. 2020 projected at \$75,000 based on unknown number of projects in future years. Revenue is fee charged for review of development plans by the City's Consultants (Planner, Engineer, etc.).
Reimbursements - Grass Cutting Fees (Building)	0	0	0	0	New line item for 2019. This accounts tracks grass cutting reimbursements paid to the City. This was previously accounted for in the reimbursement account.
<b>Total Other General Fund Revenue</b>	<b>446,556</b>	<b>578,180</b>	<b>676,497</b>	<b>504,620</b>	
<b>Transfers-In/Advances-In</b>					
Transfer-In from the Unclaimed Monies Fund	5,144	299	3,082	3,136	Transfer-In based on amount legally available for transfer from the Unclaimed Monies Fund (after 5 years) to the General Fund.
Transfer-In from Vehicle Immobilization Fund - Closing Fund	2,299	0	0	0	This was a one-time transfer in 2018 to close the Vehicle Immobilization Fund.
Advance-In Repay - Grants Fund	2,000	10,184	115,785	0	An advance-in for the Grants Fund represents repayment of prior advances-out after reimbursement is received. The 2019 advances represent repayment regarding the Building Home Improvement Grant, Bullet Proof Vest Grant - Federal, Fire EMS Grant, Fire FEMA AFG Exhaust System Grant, and the Fire Thermal Imaging Camera Grant.
Advance-In Repay - Capital Improvements Fund	0	232,000	0	0	In 2019, an advance was made from the General Fund to the Capital Improvements Fund. This repayment has been scheduled in 2021.
<b>Total Transfers-In/Advances-In</b>	<b>9,443</b>	<b>242,483</b>	<b>118,867</b>	<b>3,136</b>	
<b>TOTAL GENERAL FUND REVENUES</b>	<b>18,215,520</b>	<b>19,082,147</b>	<b>19,811,282</b>	<b>22,362,991</b>	

**2020 BUDGET REVENUES**

	<b>2018 ACTUAL</b>	<b>2019 BUDGET</b>	<b>2019 ESTIMATED</b>	<b>2020 PROPOSED</b>	<b>COMMENTS</b>
Transfer-In	110,000	140,000	140,000	150,000	Transfer from General Fund.
<b>TOTAL INSURANCE TRUST FUND</b>	<b>110,000</b>	<b>140,000</b>	<b>140,000</b>	<b>150,000</b>	
Dental Contributions	16,163	16,500	16,290	16,300	2019 projected for the remaining year. 2020 projected consistent based on projected full-time employees. Account tracks employee contributions for the dental program (\$7.50 a month for single, \$15 a month for family).
Health Contributions	217,389	225,000	231,337	235,000	2019 projected for the remaining year. 2020 projected consistent based on anticipated full-time employees. Account tracks employee contributions to the program.
COBRA	2,324	0	7,768	1,294	Revenue is from former employees or dependents paying to continue health insurance coverage under COBRA. 2019 represents full year of payments and 2020 represents 3 months (at that time COBRA program terminates).
Transfer-In	50,000	80,000	80,000	60,000	Transfer from General Fund.
<b>TOTAL HEALTH INSURANCE FUND</b>	<b>285,876</b>	<b>321,500</b>	<b>335,395</b>	<b>312,594</b>	
License Tax	131,111	150,000	152,000	152,000	2019 projected for the remaining year. 2020 capped at \$152,000 based on 2019 activity. Revenue is from the State and County based on a portion of the cost of license plate renewals by Springdale residents.
Gasoline Tax	363,454	360,000	435,600	594,000	2019 projected for the remaining year. Increase based on State change in gas tax, House Bill 62 effective August 2019. Revenue is from the State based on the number of gallons of gasoline sold in Springdale.
<b>TOTAL STREET CONSTRUCTION/MAINTENANCE FUND</b>	<b>494,565</b>	<b>510,000</b>	<b>587,600</b>	<b>746,000</b>	
License Tax	10,631	11,000	12,200	12,200	2019 projected for the remaining year. 2020 capped at \$12,200 based on 2019 activity. Revenue is from the State and County based on a portion of the cost of license plate renewals by Springdale residents.
Gasoline Tax	29,469	29,000	35,200	51,600	2019 projected for the remaining year. Increase based on State change in gas tax, House Bill 62 effective August 2019. Revenue is from the State based on the number of gallons of gasoline sold in Springdale.
<b>TOTAL STATE HIGHWAY IMPROVEMENT FUND</b>	<b>40,100</b>	<b>40,000</b>	<b>47,400</b>	<b>63,800</b>	
Fines and Forfeitures	2,434	0	4,747	0	2019 based on amount received to date. Nothing projected based on unpredictable nature of revenue source. Revenue is City's portion of fines assessed on those arrested regarding drug-related cases.
Federal Forfeitures	0	0	0	0	Nothing received to date or projected based on unpredictable nature of revenue source. Revenue is City's portion of fines assessed on those arrested regarding Federal drug-related cases.
Reimbursements	91	0	0	0	Nothing received to date or projected based on unpredictable nature of revenue source. Revenue is reimbursement of DARE materials.
Miscellaneous Revenues	0	0	0	0	Nothing received to date. Nothing projected based on unpredictable nature of revenue source.
<b>TOTAL DRUG LAW ENFORCEMENT FUND</b>	<b>2,525</b>	<b>0</b>	<b>4,747</b>	<b>0</b>	

**2020 BUDGET REVENUES**

	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>2019 ESTIMATED</u>	<u>2020 PROPOSED</u>	<u>COMMENTS</u>
Fines and Forfeitures	2,506	0	1,603	0	2019 based on amount received to date. Nothing projected based on unpredictable nature of revenue source. Revenue is Springdale's portion of forfeited funds found on person at time of arrest.
Federal Forfeitures	0	0	0	0	Nothing received to date or projected for 2020 based on unpredictable nature of revenue source. Revenue is Springdale's portion of Federal forfeited funds found on person at time of arrest.
<b>TOTAL LAW ENFORCEMENT FUND</b>	<b>2,506</b>	<b>0</b>	<b>1,603</b>	<b>0</b>	
Fines and Forfeitures	1,521	0	2,525	0	2019 based on amount received to date. Nothing projected due to unpredictable nature of revenue source. Revenue source is County Clerk of Courts (restitution) and Mayor's Court remittances for DUI-related cases.
Reimbursements	91	0	0	0	Nothing received to date or projected based on unpredictable nature of revenue source.
<b>TOTAL DUI FUND</b>	<b>1,612</b>	<b>0</b>	<b>2,525</b>	<b>0</b>	
Reimbursements	0	0	0	0	2019 reflects activity to date. Revenue is from the State of Ohio for Police continuing education training. Unknown if funding source will continue past 2019.
<b>TOTAL LAW ENFORCEMENT TRAINING FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Fines and Forfeitures	0	17,300	10,220	12,000	New fund established in 2018 with activity beginning in 2019. 2019 is projected for the remaining year. 2020 assumes revenue at \$1,000 a month. Revenues are a portion of the court costs charged on each Mayor's Court case.
<b>TOTAL COURT COMPUTERIZATION FUND</b>	<b>0</b>	<b>17,300</b>	<b>10,220</b>	<b>12,000</b>	
Transfer-In	95,000	95,000	95,000	100,000	Transfer from General Fund.
Residential Recycling Incentive	7,611	7,611	7,796	7,796	2019 received for the year. 2020 capped at \$7,796 based on 2019 activity. Changes to the way the recycling program is funded is reflected beginning in 2018. Revenue is subsidy from Hamilton County based on tons of recycled material generated in Springdale.
<b>TOTAL RESIDENTIAL RECYCLING FUND</b>	<b>102,611</b>	<b>102,611</b>	<b>102,796</b>	<b>107,796</b>	
Donations and Contributions	0	178,888	187,463	0	2019 received for the year from tree planting contributions from the Commerce Park Phase I project, which includes \$29,888 from Crossings at the Park. Revenue is generated from outside contributions in lieu of ability to plant required amount of trees.
<b>PARKS AND URBAN FORESTRY FUND</b>	<b>0</b>	<b>178,888</b>	<b>187,463</b>	<b>0</b>	
Police - Drug Use Prevention Grant	10,547	10,172	6,969	7,532	Continuing State grant. Grant covers portion of the cost of DARE Officer salary capped at approved grant award. 2019 grant award was reduced and timing of grant payments changed from semi-annual to quarterly.
Police - Bullet Proof Vest Grant - Federal	0	4,180	4,180	0	Continuing Federal grant. Reimbursement grant covers 50% of the cost of bullet proof vest purchases. \$0 reimbursement projected for 2020 based on City awarded State funded Bullet Proof Vest Grant. Federal grant purchases resume in 2020.

**2020 BUDGET REVENUES**

	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>2019 ESTIMATED</u>	<u>2020 PROPOSED</u>	<u>COMMENTS</u>
Police - Bullet Proof Vest Grant - State	0	6,110	5,429	0	One time State grant through the Ohio Attorney General's Office. Reimbursement grant covers 75% of the cost of bullet proof vest purchases. Unknown if grant will continue past 2019.
Police - Target Grant	0	0	0	1,000	
Police - OVI Task Force	9,381	11,000	10,000	10,000	Continuing State grant. Funding is reimbursement for OVI overtime traffic enforcement. Amount projected at \$10,000 each year. Saturation points are performed every month (2 officers at 4-5 hours each patrol). Also, OVI Check Points are performed twice a year at approximately \$1,000 of reimbursement.
Fire - FEMA SAFER Grant	0	230,000	109,494	230,000	Federal Grant through FEMA. The Staffing for Adequate Fire and Emergency Response (SAFER) grant covers a portion of the cost for three fire employees from 2019 to 2021 at 75% (2019), 75% (2020) and 35% (2021). The grant funds are awarded at \$573,044 and requires a local match at \$356,215.
Fire - Ohio BWC Grant - Paramedic Power Cot	0	0	6,988	0	One time State grant through the Ohio Bureau of Workers' Comp awarded at \$40,000. The grant was for the purchase of a self-lifting Paramedic Cot. The cot was purchased and reimbursed in 2017/2018 at \$33,012. The remaining grant award funds were used in 2019 toward a second Power Cot.
Fire - FEMA AFG Exhaust System Grant	0	76,191	76,191	0	One time Federal Grant through FEMA. The Assistance to Firefighters Grant (AFG) covers a portion of the cost of a new exhaust system for the firehouse. The grant covers \$76,191 and requires a local share at \$3,809.
Fire - EMS Grant	3,202	3,575	3,135	2,765	State grant funded from the Ohio Department of Public Education for the purchase of Fire Department supplies. Grant awarded for 2020 at \$2,762.
Fire - Thermal Imaging Camera Grant	0	0	29,410	0	One time State grant to purchase a Thermal Imaging Camera.
Health - Mosquito Control Grant	0	0	20,230	0	One time State grant from the Ohio Environmental Protection Agency (EPA). Expenditures are for contract labor for mosquito surveillance, education to public about preventing mosquito-borne disease, and supplies for the program.
Health - Public Health Emergency Preparedness Grant	3,427	2,800	2,800	2,800	Continuing Federal grant from the Center for Disease Control, passed through the State Department of Health, then the Hamilton County Department of Health. The County distributes funds based on population size. The grant is to enhance the ability to respond to a public health emergency. Expenditures are for equipment, training and emergency preparedness.
Health - Community Health Improvement Plan (CHIP) Grant	17,400	0	0	0	One time Federal grant, passed through the Ohio Department of Health. Expenditures are for services regarding the Health Accreditation process.
Parks and Rec - Playground Equipment CDBG Grant	0	0	0	40,000	One time grant for 2020. Federal funding through the Community Development Block Grant (CDBG) program administered through Hamilton County. Grant is for the purchase of playground equipment at the Community Center.
Building - Home Improvement Repair Grant	7,485	15,000	6,139	15,000	Federal grant funds through the Community Development Block Grant (CDBG) program administered through Hamilton County. Grant funds are used to reimburse residents for approved repairs to home exterior. Each applicant can be approved up to \$1,000. 2018 started a new three-year cycle for funding under the CDBG program and it is anticipated that the award will be \$15,000 for each year of the cycle (2018 - 2020).
Advance-In	10,184	0	107,600	307	Advance activity based on reimbursement grants that have not been reimbursed as of year-end. Advances for 2019 are for the Building Home Improvement Grant, Fire FEMA AFG Exhaust System Grant, and Fire Thermal Imaging Camera Grant.
<b>TOTAL GRANTS FUND</b>	<b>61,626</b>	<b>359,028</b>	<b>388,565</b>	<b>309,404</b>	



**2020 BUDGET REVENUES**

	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>2019 ESTIMATED</u>	<u>2020 PROPOSED</u>	<u>COMMENTS</u>
<u>Phase I Activity</u>					
Statutory Service Payments	86,048	86,048	91,285	399,285	2019 received through 2nd half settlement. 2020 includes additional service payments as a result of the Post Office building. Service payments are amounts paid based on improvements to the property (in lieu of property taxes) as part of the TIF Agreement.
Shortfall	162,000	163,000	160,000	105,000	2019 projected for the year. Shortfall is the amount by which the Phase I expenses are projected greater than revenues. The expense is mostly from Phase I bond payments. The developer must pay an amount to cover any estimated shortage. Based on the additional service payments noted above, the shortfall should not be applicable past 2020.
<u>Phase II Activity</u>					
Statutory Service Payments	676,208	676,209	701,246	701,246	2019 received through 2nd half settlement. Phase II service payments reflect activity for the Pictoria Tower. 2020 projected at a consistent amount. Service payments are amounts paid based on improvements to the property (in lieu of property taxes).
Special Assessments	328,220	63,170	63,231	73,025	2019 received at 1st half settlement from Hamilton County. Special Assessments are based on the loss in service payments from the Garage parcel per the TIF Phase II closing and exemption. Each year, this amount is set per ordinance.
<u>Phase III Activity</u>					
Statutory Service Payments	21,717	21,716	22,521	22,521	2019 received through 2nd half settlement. 2020 assumes nothing will be built on the Phase III site during this period. Service payments are amounts paid based on improvements to the property (in lieu of property taxes).
Interest	400	400	400	400	Based on no construction activity to date, Phase III amounts are held in balance to accumulate. Therefore Phase III is applicable to record interest.
<b>TOTAL NORTHWEST BUSINESS DISTRICT TIF FUND</b>	<b>1,274,593</b>	<b>1,010,543</b>	<b>1,038,683</b>	<b>1,301,477</b>	
Service Payments	0	0	0	0	Service payments are amounts paid in lieu of property taxes based on TIF value. Hamilton County Board of Revision reductions have caused the TIF value to not generate service payments. Service payments for 2020 are projected at \$0.
<b>TOTAL TRI-COUNTY MALL TIF FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<u>Phase I Activity</u>					
Statutory Service Payments	0	0	0	0	No activity projected until 2022, which includes service payments from the buildings at Commerce Park development. Service payments are amounts paid based on improvements to the property (in lieu of property taxes).
Rollback Payment	0	0	0	0	Rollback payments applicable to the property are to be allocated to the Commerce Park TIF. At this time, it is unknown how much this will be.
<u>Phase II Activity</u>					
Statutory Service Payments	0	0	0	0	Unknown when Phase II activity will begin. Nothing is budgeted at this time.
Rollback Payment	0	0	0	0	Rollback payments applicable to the property are to be allocated to the Commerce TIF. At this time, it is unknown how much this will be.
<b>TOTAL COMMERCE PARK TIF FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Special Assessments	0	0	0	0	Fund established in 2019 to account for special assessments associated with the Property Assessed Clean Energy (PACE) program. At this time, it is unknown when the special assessments will begin to be collected.
<b>TOTAL ENERGY SPECIAL IMPROVEMENT DISTRICT FUND</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 2020 BUDGET REVENUES

	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>2019 ESTIMATED</u>	<u>2020 PROPOSED</u>	<u>COMMENTS</u>
<b><u>State Route 4 Southbound Lane Addition</u></b>					
- SR 4 Southbound Lane Addition - Const - STP Funding	25,359	0	0	0	Project completed in 2017. Funding approved through the OKI Surface Transportation Program (STP). Funding projected at 80% of construction costs. The grant funding recorded in the budget reflects standard accounting requirements. 2018 is the final payment activity.
- SR 4 Southbound Lane Addition - Const Eng - STP	2,282	0	0	0	Project completed for 2017. Funding approved through the OKI Surface Transportation Program (STP). Funding projected at 80% of construction engineering costs. The grant funding recorded in the budget reflects standard accounting requirements. 2018 is the final payment activity.
<b><u>East Kemper / CSX Bridge Improvements</u></b>					
- East Kemper / CSX - Const - MRF Funding	0	145,427	145,430	0	Project scheduled for 2021. Grant funding received through the County Municipal Road Funding (MRF) program at 31% of construction costs. MRF funding is normally obtained up front of the construction project.
<b><u>East Crescentville Road Improvements</u></b>					
- Butler County Reimbursement - Engineering	0	69,150	0	0	Project was scheduled for reimbursement after City paid amount. Currently, each party is paying their own share.
- City of Sharonville Reimbursement - Engineering	0	18,671	0	0	Project was scheduled for reimbursement after City paid amount. Currently, each party is paying their own share.
<b><u>Traffic Signal System Upgrade</u></b>					
- OKI Funding	0	0	0	102,500	Project is broken down as follows: Grant funding for Phase I in 2020 (Kemper Road fiber relocation) at 80% of construction costs. Grant funding for Phase II in 2022 (Kemper Road/SR 747 traffic signal upgrades) at 80% of construction costs. Funding is through OKI. The grant funding recorded in the budget reflects standard accounting requirements.
<b><u>Other Receipt Sources</u></b>					
Reimbursements	91,350	0	4,909	0	Reimbursements represents costs (local share unused by the State) repaid after project is performed. 2018 includes reimbursement for the North Mall Mast Arm Pole at \$63,437. 2019 is reimbursement from the State of local funds from the State Route 4 Southbound Lane Addition project.
Special Assessments - Driveway Aprons	0	12,604	0	0	Special Assessments represent amounts regarding driveway aprons which were not paid by the resident and had to be assessed through the Hamilton County real estate process.
Hotel Note Proceeds - Rollover of Note	1,320,000		1,320,000	1,270,000	The Hotel note will be rolled (renewal issue for 1 year) in 2019 for the full amount. In 2020, note principal needs to be paid down. The budget assumes \$50,000 of principal will be paid in 2020.
Sale of Property	0	1,950,000	0	0	Unknown when the Hotel property will be sold.
Interest Earned on Lease Escrow Account	1,362	0	1,769	0	Amount is interest earned on escrow accounts established for a lease. 2018 is interest on the fire engine lease escrow account. 2019 is interest on the bucket truck lease escrow account.
Advance-In - from General Fund	0	232,000	232,000	0	Advance-in from the General Fund. This advance is scheduled to be repaid in 2021.
Transfer-In	470,000	250,000	150,000	1,875,000	Transfer from General Fund.
<b>TOTAL CAPITAL IMPROVEMENTS FUND</b>	<b>1,910,353</b>	<b>2,677,852</b>	<b>1,854,108</b>	<b>3,247,500</b>	

**2020 BUDGET REVENUES**

	<u>2018 ACTUAL</u>	<u>2019 BUDGET</u>	<u>2019 ESTIMATED</u>	<u>2020 PROPOSED</u>	<u>COMMENTS</u>
<b><u>Cloverdale Area Pavement Rehabilitation</u></b>					
- Greater Cincinnati Water Works Reimbursement	0	261,000	257,501	0	Project completed in 2018. The City served as lead on the pavement project and split the cost of the restoration work on certain streets. Greater Cincinnati Water Works reimbursed the City for their share of the project.
<b><u>State Route 4 Urban Paving (Cameron to I-275)</u></b>					
- State Route 4 Urban Paving - Const - ODOT	73,756	0	0	0	Project final in 2018. Funding is through the ODOT Urban Paving Program at 50% of construction (paving) costs. The grant funding recorded in the budget reflects standard accounting requirements.
- State Route 4 Urban Paving - Const Eng - ODOT	2,950	0	0	0	Project final in 2018. Funding is through the ODOT Urban Paving Program at 50% of construction engineering costs. The grant funding recorded in the budget reflects standard accounting requirements.
<b><u>Landan Lane Reconstruction</u></b>					
- Ohio Public Works Commission Loan Proceeds	0	0	0	139,000	Project scheduled to be completed in 2020. As part of the project, the City obtained a 20-year interest free loan for \$139,000 from the Ohio Public Works Commission.
<b><u>Other Items</u></b>					
Reimbursements - Driveway Apron Costs	0	0	113,901	0	Reimbursement from residents regarding the Glensprings Drive and Beacon Hills Subdivision projects where driveway aprons were replaced. A total of \$185,273 is to be reimbursed. What is not paid to the City directly will be collected through Special Assessments through Hamilton County at 1st half 2020 settlement.
Special Assessments - Driveway Apron Costs	0	0	12,983	71,372	Collected through Hamilton County Special Assessment process. Special Assessments are made for those who do not pay the invoice sent directly from the City.
Interest	50,824	8,000	8,400	2,000	2019 projected for the remaining year. Interest allocated based on fund balance as a result of issuing \$8,200,000 in Street Improvement Bonds. The 2020 amount is reduced based on using funds for the Street Improvement Operations Fund projects, therefore leaving a smaller fund balance to generate interest.
<b><u>TOTAL STREET IMPROVEMENT OPERATIONS FUND</u></b>	<b><u>127,530</u></b>	<b><u>269,000</u></b>	<b><u>392,785</u></b>	<b><u>212,372</u></b>	
Transfer-In	422,699	486,200	486,200	536,600	Transfer-in covers principal and interest on the Street Improvement Bonds. A portion of the bond interest is being paid from the Street Construction/Maintenance fund.
<b><u>TOTAL STREET IMPROVEMENT DEBT FUND</u></b>	<b><u>422,699</u></b>	<b><u>486,200</u></b>	<b><u>486,200</u></b>	<b><u>536,600</u></b>	
Unclaimed Monies Fund	2,174	3,500	4,930	3,500	2019 projected for the remaining year. 2020 capped at \$3,500 based on past amounts received. Revenues represent the amount of checks written that go uncashed. After specified time (6 months uncashed) they are recorded to the Unclaimed Monies Fund. After 5 years in this fund, the funds are returned to the General Fund.
OBBS Assessment Fund	2,440	4,500	5,500	4,000	2019 projected for the remaining year and reflects activity at the Commerce Park and Hilton Home2Suites development. 2020 based on projected commercial activity. Revenue is a percent of fees associated with building permits (3% of commercial property, 1% on residential).
Fire Insurance Proceeds Fund	0	0	22,000	0	Fund established in 2000 with a small number of transactions since. Insurance proceeds are received upon a residential fire in Springdale. After inspection, the funds are paid to claim holder. Unknown when further transactions will occur.
<b><u>TOTAL AGENCY FUNDS</u></b>	<b><u>4,614</u></b>	<b><u>8,000</u></b>	<b><u>32,430</u></b>	<b><u>7,500</u></b>	
Entry Fee Revenue	7,039	9,000	7,700	7,700	2019 projected for the remaining year. 2020 capped at \$7,700. Amount represents registration fees for adult sports programs.
<b><u>TOTAL ADULT SPORTS LEAGUE FUND</u></b>	<b><u>7,039</u></b>	<b><u>9,000</u></b>	<b><u>7,700</u></b>	<b><u>7,700</u></b>	