

City of Clayton, Ohio



**Fiscal Year
2022**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Clayton
Ohio**

For the Fiscal Year Beginning

January 01, 2021

Christopher P. Morill

Executive Director

City of Clayton, Ohio

*Principal Officials
December 31, 2021*

Elected

Mayor..... Mike Stevens
Vice-Mayor..... Tim Gorman
Council..... Dennis Lieberman
Council..... Brendan Bachman
Council..... Kenneth C. Henning
Council..... Greg Merkle
Council..... Tina Kelly

Appointed

City Manager Amanda Zimmerlin
Director of Finance Kevin A. Schweitzer, CPA, CGFM, CPFA
Clerk of Council Barbara Seim
Law Director Martina Dillon
Director of Economic Development Jack Kuntz
Chief of Police Matt Hamlin
Chief of Fire Brian Garver

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City Overview

December 2, 2021

Dear Honorable Mayor and City Council members:

The last two years have been anything but planned. The City was looking to move forward after the 2019 Memorial Day tornadoes that hit Clayton and the region which disrupted operations and plans last year. Two months into 2020, we once again had to ignore plans and goals to deal with the COVID-19 pandemic. Unfortunately, 2021 continued to feel the effects of the pandemic and its disruptive nature.

The City administration maintained office hours at the physical building since all other frontline departments: Police, Fire and Service, still showed up for work every day to deliver services to the residents. The Golf Department felt the biggest impact from the pandemic with a closure of the simulators, restricted banquet services and adjustments to golf play to abide by the health requirements.

City Council continued to utilize new technology by streaming Council meetings live on YouTube (<https://www.youtube.com/channel/UCns9dd5LeF1o4y77AFexMAA/videos>) to allow citizens to stay informed during a interesting year with multiple development projects proposed. Some were well received while others produced outspoken opposition. The development processes started in 2021 will carry over into 2022.

Residential Real Estate

Clayton developing a diverse housing stock for current and future residents

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A rendering of the Jimenez-Haid Builders' Grand Villas of Clayton.
PROVIDED BY BRIAN JIMENEZ

By Nicole Mistretta - Data Reporter, Dayton Business Journal
Oct 25, 2021, 7:47pm EDT

Highlights of 2021 include:

- Approximately \$863,945 of road improvements were completed during the year. The majority of these improvements were for the paving all lane miles of State Route 49 that is within the City. This was in conjunction with a State grant. (*Council Goals A & C*)
- Three new housing developments were introduced different developers which presented their vision of family, multi-family and retail to Council. Two of three have moved forward with one being turned down by Council due to resident disapproval. <https://www.daytondailynews.com/crime/clayton-council-approves-125-home-subdivision-proposal-while-apartment-request-denied/QVVGPAW7LBAU3LMPOSTXKVB5QA/> More development has been rumored but is not definite. (*Council Goals B & C*)
- Council made the decision in late 2021 to take over the operation of the banquet facility at Meadowbrook at Clayton. This will allow better opportunities to attract more private/public events and offer more options to golfers as well. Meadowbrook at Clayton continues to be utilized for community events throughout the year. <https://www.whio.com/news/local/labor-day-festival-fireworks-taking-place-clayton-today/7X47I7UU6RCO5H2WP3O6CCYCFM/> (*Council Goal A*)
- In 2021, the city entered a contract for police body camera services. The technology will provide for a greater transparency for the city as well as reducing some existing costs associated with GPS location technologies. The contract includes maintenance and replacement of equipment for a period of five years. <https://www.daytondailynews.com/crime/clayton-police-get-new-body-cameras/WW657F4QCZCTLKRLU5ROXVAMYM/> (*Council Goals A & C*)

The 2022 Budget will continue to focus on improving the city parks but will add the emphasis of maintaining existing services. The police department has experienced staffing issues which is seen in this industry. The switch to a totally full-time department has been made in 2021. The 2022 Budget has one additional full-time officers included. The police department is also starting to lose experience officers as three retirements are included in the 2022 Budget.

The City did suffer a decrease in income tax collection as result of the pandemic. In addition to local businesses closing and/or reduced hours and residents who were laid off, the State included in House Bill 197 new income tax requirements for individual working remotely. It treats employees who report to a temporary worksite during the COVID-19 emergency period as working at their principal place of work. Employees working from home during the pandemic are considered to be working in the location where they would typically be reporting on a regular and ordinary basis. So accordingly, under H.B. 197, employers may continue withholding municipal income taxes based on their employees' principal place of work, rather than where they actually are working during the pandemic. The bill also leaves the door open for residents to receive refunds if they paid into a city they did not work in. There are currently several lawsuits field concerning the constitutionality of the section of the House Bill.



The General fund revenues are budgeted to increase over 2021, mainly due to income tax collections projected to be higher in 2022. Expenses will outpace the budgeted revenues. The declining balance continues to decrease mainly to personal service costs and transfers to other funds where; property tax base has decreased, has no specific source of income or revenues generated do not support operations. The proposed 2022 Budget includes a small increase of revenues associated with the city’s operation plans at the golf course. Some of the more significant items of this nature include:

- Property and other local taxes collected by the City will see a 2.6% increase in 2022. This is a result of a concentrated effort by the County to reduce property tax delinquencies. The Treasurer’s office currently has 24% of delinquent Clayton properties on a payment plan. The average payment plan participation for Montgomery County is 5%. The return of the tax revenue will come back over the next few years as sales have been robust and will affect evaluations. The General fund will see a 3.6% increase while the Police (.3%), Fire (.09%) and EMS (.8%) funds will experience lower changes (due to the fact the levies have maximized the limit the levies can collect).
- A 26% decrease in revenues is projected for the 2022 budget for monies received from the intergovernmental sources. The number of projects being completed in 2022 were not eligible for grants related to capital improvement projects, as was the case in recent years. Council has emphasized utilizing grants where possible. Several grants have been submitted and projects are pending with the approval/denial of the grants. Grants are chiefly used for construction projects or equipment purchases and not for staffing as the continued employment of such persons cannot be guaranteed with future budgets. In 2021, \$692,509 was received in association with the American Rescue Plan Act (ARPA). The

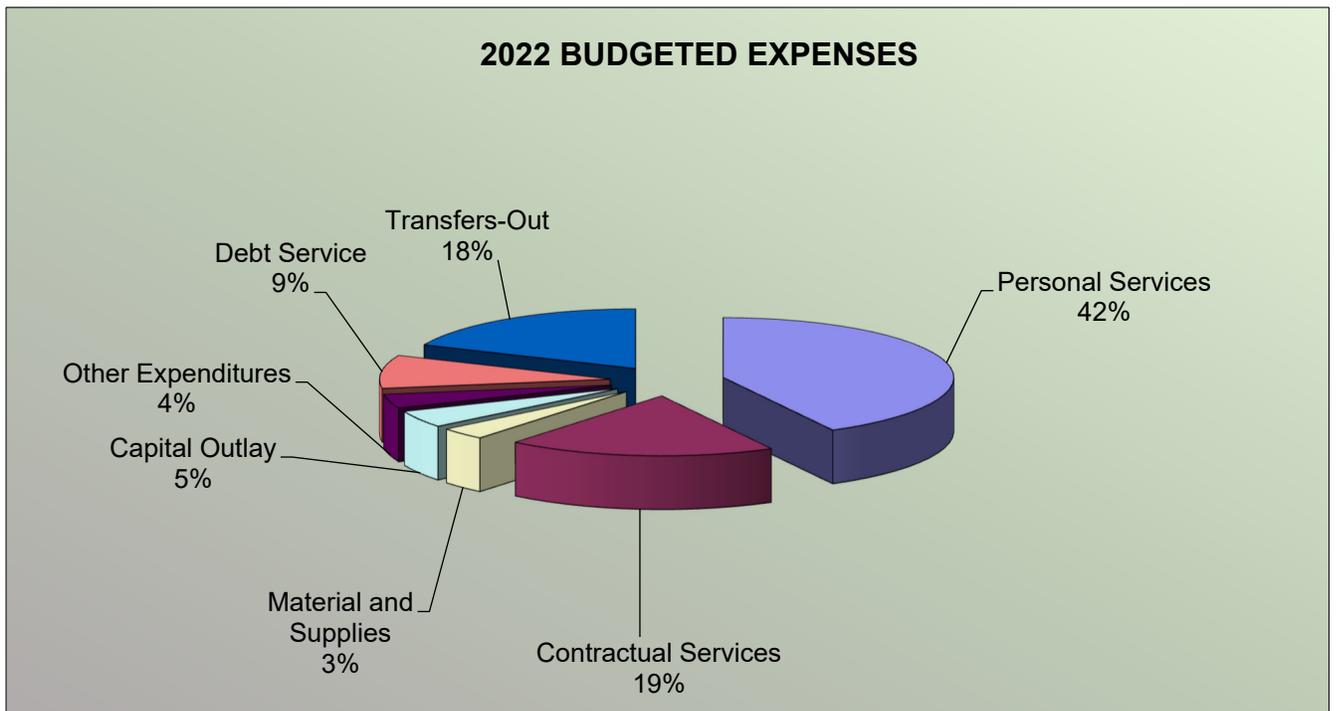
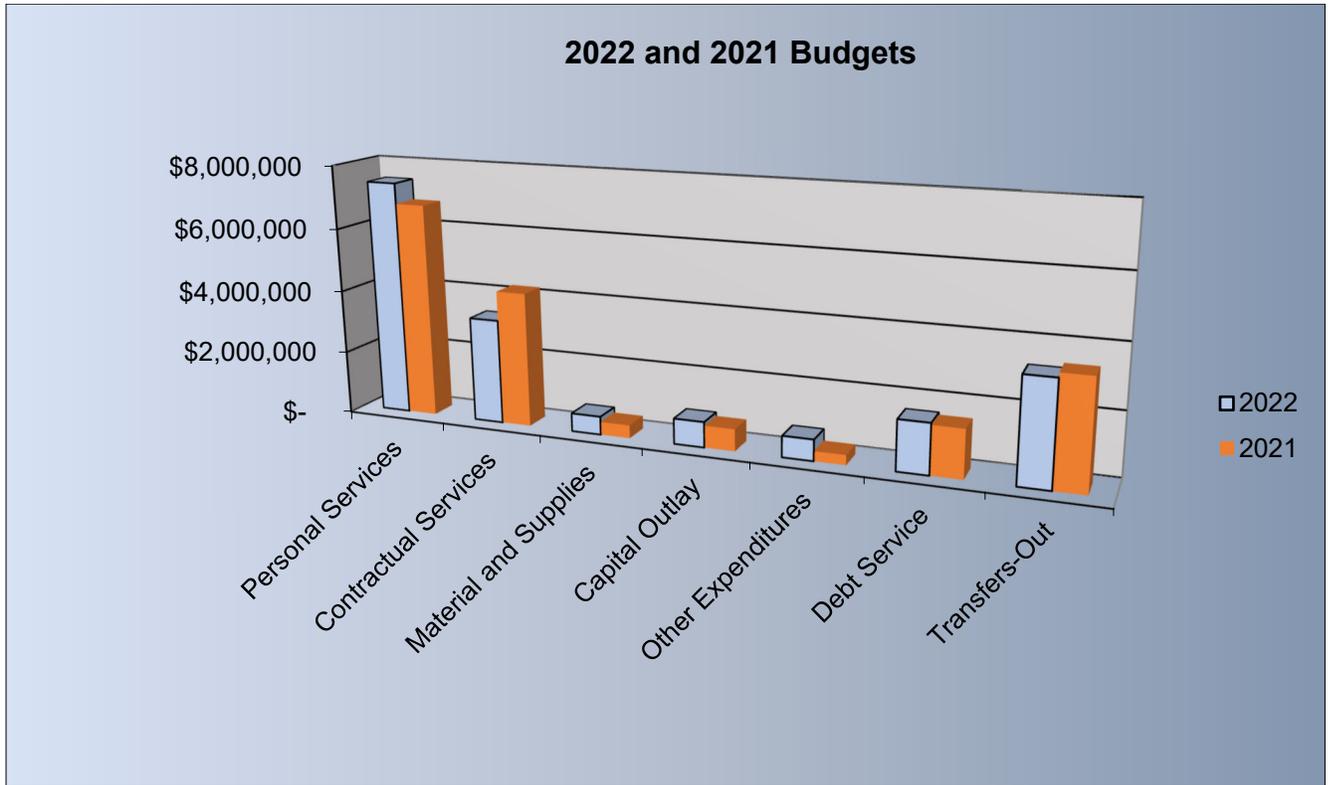
majority of these funds were still unexpended at the then of the year. There is to be one more distribution in 2022 to complete the ARPA funding.

- Income tax receipts are projected to increase 9% over 2021 budgeted revenues. The main reason for the change is the impact of COVID unemployment and business shutdowns have seen a reversal. It is also anticipated that there will be a slight increase in employees working remotely from their residence in Clayton instead of their employers' physical location, meaning Clayton income taxes will be withheld from their wages instead of the business cities income taxes. The General and Capital Improvement (and JEDD Tax) funds receive distributions of income tax receipts.
- Personnel costs (salaries, retirement, insurance, etc.) are projected to increase 9.5% from 2021. A shift to an entirely full-time police department is budget for 2022. In addition, there were three retirements planned in 2022 with the associated leave payouts included in personnel costs. An increase in part-time wages for certain seasonal workers is also budgeted due to competition from other businesses needing workers and paying higher than minimum wage. The City's participation in an Ohio local entity consortium has resulted in a continued savings in medical insurance premiums over previous health plan.
- Transfers-Out exhibit an 4.3% decrease over 2021 budget. The transfers are used to supplement revenue shortfalls in various funds. This decrease is due to the replacement of seasoned, higher paid police officers with new hires and the fire/EMS department realizing savings from the collaboration with the Cities of Union and Englewood for personnel and equipment.

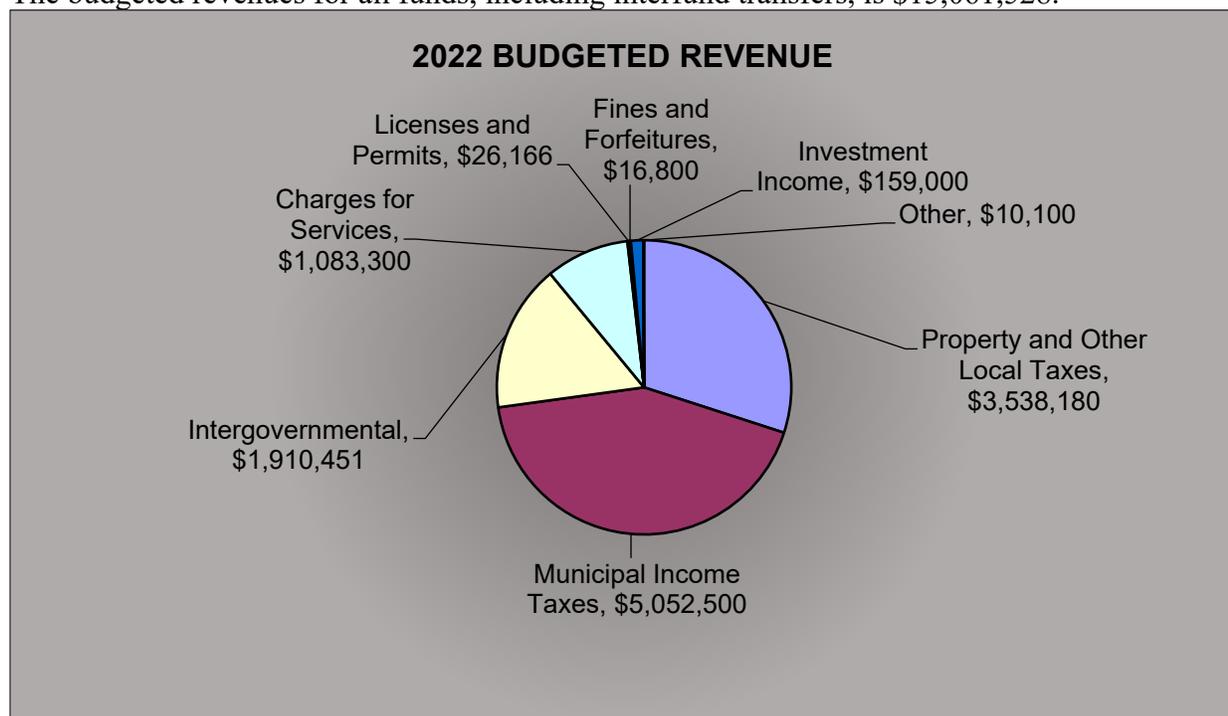


FISCAL YEAR 2022 MUNICIPAL BUDGET

The total 2022 budget for all funds, including interfund transfers, equals \$17,642,775.



The budgeted revenues for all funds, including interfund transfers, is \$15,061,528.



General Fund

The General fund is the largest fund with 2022 revenues and expenditures estimated at \$4,856,024 and \$6,532,275 respectively. Transfers to other funds are budgeted within the General fund. The golf operations have been included in the General fund since 2018 as it was classified as an Enterprise fund in prior years. The Golf Fund was established in 2015 after the donation of a golf course by a local businessman. The course was previously a country club founded in 1924 with 18 holes and a 65,000 square foot banquet facility. The course has not covered the expenses for the first three years of operations; thus, the General fund has absorbed its activities. The Banquet facility is accounting for 24% of total cumulative losses while the golf course is the main driver of the deficit. The pandemic has made it difficult to make changes to operations since the banquet is seeing very little business. Council did make the decision to take over operations in 2022 on the banquet side of business as a third-party caterer was providing services before. An increase in revenue as well as expenditures are included in the 2022 golf budget.

Capital Improvement Fund

The ability to maintain and expand current facilities, equipment and services is vital to the quality of life in the City of Clayton. The expenditures planned for 2022 represent the annual street maintenance and planned replacement of police vehicles, facility improvements, purchase of new equipment, and lease payments for equipment previously purchased. The 2022 expenditures correspond with the Five-Year Capital Improvement Budget (approved as a separate document). The main source of revenue for this fund is a portion of the 1.5% levied income tax, supplemented by grant monies when possible. Projects are prioritized by cost, purpose and effect on future plans of the City. Debt payments are always the first priority. The annual street maintenance, by meeting all the criteria, receives the next priority. Spending in the Capital Improvement fund in 2022 will utilize a small transfer from the General Fund. A major repaving project on Westbrook Road as well as a safety project on the same road is planned for 2022 with some neighborhood street repairs as well.

Police Fund

The Police Fund 2022 expenditures represent an increase in every category. The City is committed to providing the citizens with a positive, safe environment to live and work while being fiduciarily responsible with the property taxes generated for the purpose of supporting the department. However, transfers from the General fund are needed to supplement the operations. With the retirement of the Police Chief, and a Sergeant and patrol officer, the use of part-time officers will be shifted to an all full-time department to aid with the loss of experience. This will also produce some increase but also reduce the amount of costs for part-time personnel.

Fire Fund

Included in the 2022 budget is the continuation of collaborative with two neighboring cities' fire departments. The Cities of Clayton, Englewood and Union created the collaborative to be able to address staffing shortages, reduce costs due to eliminating duplicated fire apparatus and allowing each department to perform services in each other's jurisdiction. A small increase in supervisor's pay due to increased duties is reflected in the budget. Equipment is being properly maintained as to safeguard the public assets and reduce equipment replacement costs. Transfers from the general fund are still necessary as revenues from property taxes are not enough to meet the expenditures.

Service Fund

The Service Department operates without the luxury of a tax levy, thus, assistance from the General fund is required. The Service department continues to repair and/or rehabilitate existing equipment to limit the need to purchase new apparatus. The Service department is planning on performing more catch-basin repairs and other drainage projects to eliminate the need for contracted services. More of an emphasis on the parks maintenance and improvements are also reflected in the 2022 Budget.

Local Coronavirus Relief Fund

This fund was created in 2020 to account for the monies received from the federal government to aid in addressing the issues associated with the pandemic. The majority of the expenses were for supplies like masks, hand sanitizer and personnel costs. The city did utilize the monies for installing hands-free devices throughout the city and upgrading audio-visual equipment so Council meetings could be streamed on the internet. As of December 31, 2021, all monies have been expended,

Local Fiscal Recovery Fund

This fund was created upon receiving monies from the American Rescue Plan Act (ARPA). One distribution was received in 2021 while a second and final allocation will be received in 2022. Only a small amount of the monies were spent in 2021 as the city was determine what projects would be benefited by the grant as well as awaiting the Treasury's final guidance to be approved. The remaining amount of the fund not spent in 2021 was not included in the 2022 budget and will be appropriated at a later date.

Balanced Budget

Ohio Revised Code governs the estimation of revenues, adoption of tax levies and appropriation of expenditures. These sections of law aid in the preparation of the 2022 budget. As a result, the 2022 budgeted expenditures do not exceed the estimated revenues and unencumbered fund balances.

CONCLUSION

Developing and monitoring the city budget is an ongoing process, with modifications and adjustments made throughout the year to respond to unanticipated events, such as COVID-19, state level governance and citizen needs. Prioritizing projects with input from all departments while maintaining a balance budget, we strive to ensure that we continue to provide responsive and responsible services to the citizens of Clayton.

I believe the proposed budget for FY 2022 is in keeping with the stated City Council goals and the fiscal realities of the coming year. I especially wish to thank Kevin Schweitzer CPA, Finance Director, in putting together this budget. The process was a cohesive effort made in conjunction with all the Department Directors.

Sincerely,



Amanda Zimmerlin
City Manager



GOALS AND ACTION PLAN

The following items are the goals established by City Council during a Goal Setting Workshop. These goals provide a plan for the City to continue the consistent, reliable service to the citizens, providing a safe and secure community as well as aiding in a solid economic development plan for the present and future.

They were derived from input from citizens via a survey. The Council then met in a special workshop with Department Directors to prioritize goals and lead discussion on how to possibly meet the goals. Each department's accomplishments for 2021 and goals for 2022 indicate which Council goal was impacted, this is illustrated in each department's summary.

GOALS

A. Maintain Financial Stability

Priorities:

- Broaden the tax base by expanding commercial and retail economic opportunities
- Pursue grants and new revenue sources for essential services
- Only take on debt to fund essential projects that have no other funding source

B. Broaden the economic base to reduce the financial burden and increase urban amenities

Priorities:

- Develop a five-year Economic Development Plan to include commercial and retail development
- Cultivate diverse business, including North Clayton
- Develop a business attraction and retention strategy
- Work with the Joint Economic Development District to generate business and housing for additional City income
- Update the City's economic development statistics
- Contract for a property that can be "shovel ready" for economic development purposes

C. Make Clayton a better place to live (including improving and expanding the infrastructure)

Priorities:

- Improve the appearance of the City
 - Main Street – streets, curbs, gutters and sidewalks
 - Salem Avenue – streets, curbs and gutters
 - Develop a budget to support the priorities
- Develop a Comprehensive Road Revitalization Plan and schedule
- Reach a decision about bringing sewer service to the Village area of Old Clayton
- Plan more community engagement activities
- Support the pathway from the YMCA to the High School

FISCAL POLICIES

The following policies, which are approved by Council, are those which the City adheres to when performing functions and services.

FINANCIAL RESERVE POLICY

To maintain the fund balance and retained earnings of the various operating funds at levels sufficient to protect the City's creditworthiness as well as its financial position from unforeseeable emergencies, the City will strive to maintain the following minimum balances:

General Fund Undesignated Fund Balance – The City shall strive to maintain the General Fund undesignated fund balance at 15 percent of current year budget expenditures and a 5 percent contingency reserve. After completion of the annual audit, if the undesignated fund balance exceeds 20 percent, the excess must be specifically designated for subsequent year expenditures or transferred to the Capital Projects Fund.

Enterprise Funds – In other Enterprise Operating Funds, the City shall strive to maintain positive retained earnings positions to provide sufficient reserves for emergencies and revenue shortfalls. Specifically, in the Water Enterprise Funds, an operating reserve will be established and maintained at approximately 10 percent of the current year's budget appropriation for operation and maintenance and in the Wastewater Enterprise Fund, an operating reserve will be established and maintained at approximately 5 percent of the current year's budget appropriation for maintenance and operations. *(Note that this policy is currently being reviewed for necessity since there are no active Enterprise funds after 2021.)*

Debt Service Fund – The City shall maintain sufficient reserves in its Debt Service Funds which shall equal or exceed the reserve fund balance required by bond covenants.

CAPITAL IMPROVEMENT BUDGET POLICY

- The City will develop a five-year plan for capital improvements (CIP), which shall include the fees associated with design, development, implementation, and operating and maintenance cost.
- The City will make all capital improvements in accordance with an adopted and funded five-year capital improvement plan.
- The City will identify the estimated costs, potential funding sources and projected schedule for each capital project before it is submitted to the City Council for approval.
- The City will coordinate development of the CIP Budget with the development of the Operating Budget. All costs for professional services needed to implement the CIP will be included in the Operating Budget for the year the CIP is to be implemented.
- Cost tracking for components of the Capital Improvement Program will be implemented and updated quarterly to ensure project completion within budget and established timelines.

FISCAL POLICIES

INVESTMENT POLICY

The City of Clayton invests its temporary pooled idle cash in accordance with its investment policy which was revised in 2014. Investment and cash management will be the responsibility of the Finance Director. The City's primary investment objective is to achieve a reasonable rate of return while minimizing the potential for capital losses arising from market changes or issuer default. Accordingly, the following factors will be considered in priority order in determining individual investment placements:

1. *Safety* – Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in such a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.
2. *Liquidity* – The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands. Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets.
3. *Yield* – The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs.

It is the policy of The City of Clayton, Ohio to deposit and invest public funds in a manner which will provide a market return with the preservation and maximum security of invested funds while meeting the daily cash flow needs of the City. The City of Clayton will consolidate cash balances from all funds to maximize investments. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

ACCOUNTING, AUDITING AND FINANCIAL REPORTING

- The City's accounting and financial reporting systems will be maintained in conformity with generally accepted accounting standards as promulgated by the Government Accounting Standards Board and the Financial Accounting Standards Board.
- Full disclosure will be provided in the financial statements and bond representations.
- The City will maintain a good credit rating in the financial community.
- The annual audit will include a report on internal control, including auditor recommendations and management responses.
- The City will endeavor to submit its Comprehensive Annual Financial Report to the Governmental Finance Officer's Association awards program to ensure that its financial reporting meets the highest standards of government accounting.

FISCAL POLICIES

SERVICE LEVEL POLICY

Service levels will be provided with the constraints of available resources. Services will be provided only at the most efficient and effective level to meet the needs of local citizens and businesses as determined by the City Council. City financial planning will provide for adequate maintenance and replacement of capital items.

BALANCED BUDGET

Ohio Revised Code governs the estimation of revenues, adoption of tax levies and appropriation of expenditures. These sections of law aid in the preparation of the 2022 budget. As a result, the 2022 budgeted expenditures do not exceed the estimated revenues and unencumbered fund balances.

DEBT POLICY

The purpose of this Debt Policy is to ensure that the City's bonded indebtedness is incurred and administered in a prudent financial manner. A decision to incur bonded indebtedness, also incurs the ongoing annual responsibility for the payment of debt service, annual State and Federal reporting requirements and the obligation to address any problems which may arise for as long as the bonds are still in existence.

Short-Term Debt Policy

- Short term debt will be issued for terms of 10 years or less. Enterprise funds should support needed capital improvements on a pay-as-you-go basis to the greatest extent possible. All short-term borrowing will be subject to City Council approval by ordinance or resolution.
- Each request for short term financing will be evaluated based on the extent to which the improvement extends the useful life of the facility/equipment by greater than five years, the occurrence of an ongoing maintenance commitment to preserve the value of the capital asset, the extent of the propose improvements provide a long term solution to a problem, the amount of debt service reserves required to be established, the amount of fund balances to be maintained, and the extent that financing spreads the cost between present and future users.

Long-Term Debt Policy

- The City will confine long-term borrowing to capital improvements that cannot be financed from current revenues.
- Whenever possible, the City will use special assessment, revenue, or other self-supporting bonds instead of general obligation bonds.
- The City will have in place a Financing Team including bond counsel, underwriter, and financial advisor to assist the City throughout the year in developing and implementing its long range financial planning.

FISCAL POLICIES

DEBT INSTRUMENTS

The City of Clayton’s outstanding debt consists of the following forms of debt instruments.

General Obligation Bonds

These are bonds secured by the City’s full faith, credit and taxing power. These types of bonds may require a vote by the City’s electorate. The term of the bonds issued are not-to-exceed the useful life of the capital project that is being financed. The bonds are to be sold at Competitive Sale; however, the City reserves the option of pursuing a Negotiated Sale if the proposed financing or the Capital Project is unusual or complex. The overall objective is to obtain the lowest possible interest cost. The City is to remain cognizant of fluctuations in interest rates for the purpose of identifying Refunding opportunities.

Enterprise Loans

The City has an OWDA Loan that had the final transaction occur on September 1, 2009. The loan was issued for the construction of sewer system expansion phase I and sewer lines.

CURRENT OBLIGATIONS

At January 1, 2021, the City of Clayton long-term obligations consisted of:

General Obligation Bonds	\$ 7,717,335
Loans	<u>\$ 2,253,007</u>
Total	\$9,970,342

Moody’s Investors Service, a national bond rating service company, has the City of Clayton’s bond issue currently rated at “Aa2” (high quality with very low credit risk).



FISCAL POLICIES

LIMITATIONS ON DEBT SERVICE

Ohio Revised Code §133.05 states the net principal amount of unvoted general obligation debt cannot exceed five and one-half percent (5.5%) of the total value of all property assessed for taxation. The Revised Code also provides that the net principal amount of both voted and unvoted general obligation debt of the City may not exceed ten and one-half percent (10.5%) of the total value of all property assessed for taxation. Self-supporting debt such as special assessment debt, OWDA loans, Ohio Public Works Commission (OPWC) loans and general obligation bonds to be retired with Enterprise Fund revenues are exempt from this limitation.

At January 1, 2021, the City's compliance with the 10.5% and the 5.5% limitations were as follows:

Total Assessed Valuation	\$251,927,720
1) 10.5% Limit	\$26,452,411
Total Net Amount of City Debt Subject to limitations	<u>(7,365,000)</u>
Amount Available within the 10.5% limit	<u>\$19,087,411</u>
2) 5.5% Limit	\$13,856,025
Total Net Amount of City Debt Subject to limitations	<u>(7,365,000)</u>
Amount Available within the 5.5% limit	<u>\$ 6,491,025</u>



CITY OF CLAYTON



The City of Clayton encompasses 18.4 square miles with an estimated population of 13,205, created through the merger of Randolph Township and the Village of Clayton in 1998. The City operates under a Council-Manager form of government. The City Council consists of seven members elected from the community to serve staggered four-year terms. Three are elected at-large, three from wards and the Mayor is elected at-large. The Council establishes municipal policy, adopts an annual budget, formulates a capital improvement program and approves zoning and subdivision actions, among other duties. The City Manager is responsible for the day-to-day municipal operations and is appointed by Council.

Location

Strategically positioned halfway between Indianapolis, Indiana and Columbus, Ohio adjacent to I-70, one of the most widely traveled interstates in the country. The 'Crossroads of America', I-70 and I-75 is less than 6 miles from the City. The community is also served by State Routes 40, 48, and 49. These transportation arteries allow for easy access to one of the nation's largest overnight highway markets. Within close proximity to Clayton are three international airports: Dayton, Columbus, and Cincinnati. Dayton International Airport is less than 6 miles from Clayton and is an extremely convenient location for the business traveler. Clayton's location within the nation's 90-minute air travel market provides access to over two-thirds of the nation's population and businesses.

Recreation

The Clayton Metropolitan Area is home to many recreational opportunities. Clayton has three community parks and one golf course and one of the top metro park systems in the country runs along its borders. The Dayton Dragons, Cincinnati Reds Class A affiliate, is located only minutes away in downtown Dayton. Fishing is available along the Stillwater River and the many lakes and ponds within the region. The United States Air Force Museum, the oldest and largest military and aviation museum in the country, features a fascinating collection of both modern and old-fashioned flight apparatus. Performing Arts are available with first class world touring groups and popular community organizations such as Philharmonic Orchestra, Opera, and Ballet ensembles. Four indoor and two outdoor concert venues are also only minutes away from Clayton.

CITY OF CLAYTON

Education

The Northmont City School District has been recognized by the State of Ohio as a School of Excellence for over ten consecutive years, with some years being With Distinction.

The Miami Valley Career Technology Center (MVCTC), located adjacent to the Clayton Commerce Park, offers numerous opportunities for both high school and adult education and training. The MVCTC works closely with communities and businesses to stay abreast of current needs and is able to develop highly trained dependable employees ready to work for you.

The area offers a wide variety of postsecondary educational opportunities. The University of Dayton, Wright State University and Sinclair College are all an easy commute for anyone in Clayton.

Health Care

Residents in the City of Clayton have access to state-of-the-art medical care at a wide range of hospitals, medical centers and treatment centers. Whether performing the latest procedures, investing in the newest technologies or reaching out to the community with programs and services, area hospitals and medical centers are continually making advancements in the treatment of patients, improving the total health of the community. The top hospitals in the area Miami Valley Hospital (915 beds), Good Samaritan (520 beds) and Kettering Memorial (522 beds) are close in proximity to the City.



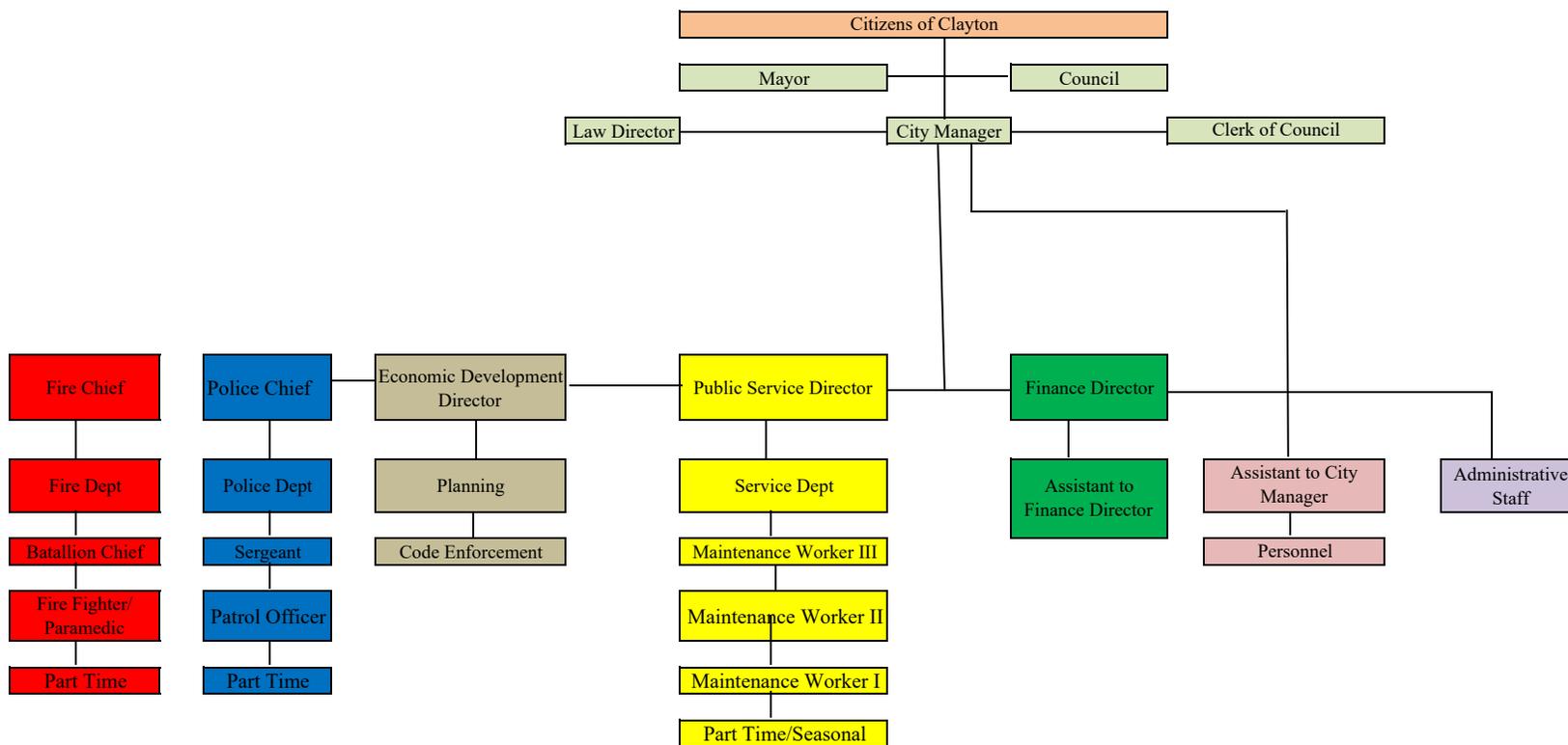
CITY OF CLAYTON ORGANIZATIONAL CHART

ADMINISTRATIVE OFFICES MISSION

The administration offices of the City of Clayton will have high standards of excellence in delivering City services. Tending to public health, safety, morals, comfort, general welfare, and supporting and guiding future City developments. Undertaking this mission to promote economic prosperity and enhanced quality of life to make a difference in our community for future generations.

SERVICE DEPARTMENT MISSION

The Service Department will strive to provide the highest quality service possible to the City of Clayton. We will strive to provide the highest quality service for all seasonal activities and general maintenance of both facilities and equipment.



CITY OF CLAYTON, OHIO
MISCELLANEOUS STATISTICS
December 31, 2021

Date of incorporation	January 1, 1998
Form of government	Council - Manager
Area	18.4 square miles
Lane Miles of Streets	214
Police protection:	
Number of stations	1
Number of police officers (full time equivalent)	18
Fire protection:	
Number of stations	1
Number of firefighters (full time equivalent)	20
Zoning permits issued:	
Single family residence	123
Multi-family residence	3
Office/business structure	0
Accessory	38
Additions	21
Occupancy	132
Recreation:	
Community Buildings	3
Number of parks	4
Acres of park area	45.6
Golf Course	1
Education:	
Number of school buildings	3
Number of enrolled students	2,597

Source: City of Clayton Finance, City Manager and Zoning Departments, Ohio Department of Education

CITY OF CLAYTON, OHIO
DEMOGRAPHIC STATISTICS
December 31, 2019

Housing and Income

	City of Clayton	Montgomery County	State of Ohio
Total housing units	6,013	255,104	5,232,869
Total Occupied housing units	5,171	224,328	4,676,358
Owner occupied units	4,292	155,613	3,458,925
Median value/owner occupied	\$135,000	\$119,800	\$145,700
Population 25 years and older	10,342	419,101	9,203,569
Population high school graduate or higher (percent)	93.1%	90.1%	90.4%
Population Bachelor's degree or higher (percent)	35.9%	27.9%	28.3%
Median family income	\$74,437	\$51,542	\$56,602
Per capita income	\$35,459	\$30,034	\$31,552

Source: 2020 U.S. Census

2020 Census of Employed Residents

Employment	City of Clayton %	Montgomery County %	State of Ohio %
Management and professional	43.5	37.82	38.1
Service	18.6	18.2	17.0
Sales and office	17.2	21.1	20.4
Natural resources, construction, and maintenance	7.3	6.7	7.6
Production, transportation and material moving	13.4	16.2	16.9

Source: 2020 U.S. Census

**CITY OF CLAYTON, OHIO
DEMOGRAPHIC STATISTICS
December 31, 2019**

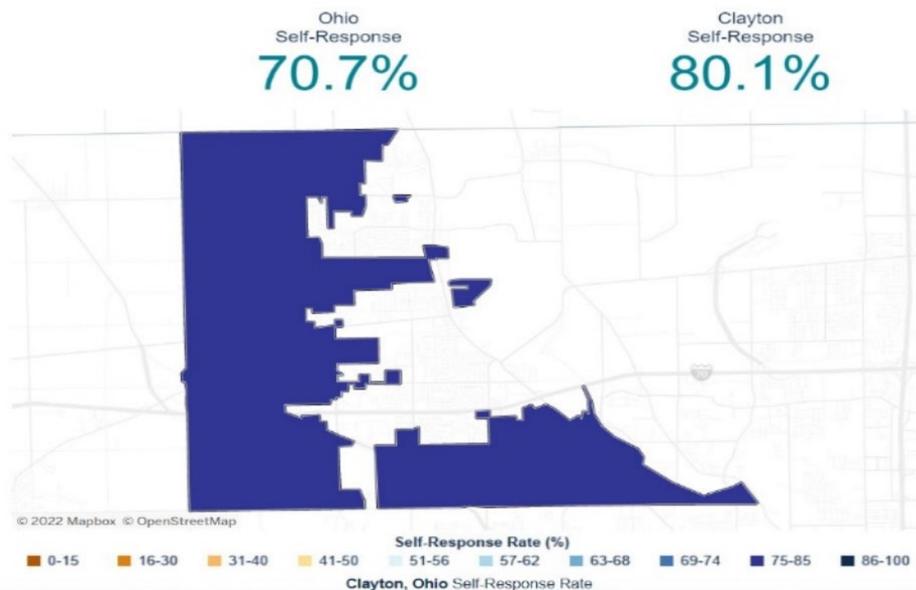
Population Data

	<u>City of Clayton</u>	<u>Montgomery County</u>	<u>State of Ohio</u>
Persons under 18 years	22.3%	22.0%	22.1%
Persons under 65 years and over	20.7%	18.3%	17.5%
Female	49.7%	51.9%	51.0%
Male	50.3%	48.1%	49.0%
White alone, not Hispanic or Latino	69.9%	70.3%	78.45
Black or African American	20.8%	21.5%	13.1%
American Indian and Alaska Native	.4%	.3%	.3%
Asian	1.2%	2.3%	2.5%
Hispanic or Latino	2.0%	3.3%	4.0%
Veterans	1,111	39,554	709,287
Unemployment	35.6%	38.4%	36.8%
Population per square mile	713.8	1,159.5	282.3

Sources: 2020 Census

Self-Response by City

This map features self-response rates from households that responded to the 2020 Census online, by mail, or by phone.





Budget Overview

CITY OF CLAYTON, OHIO
PERSONNEL ALLOCATIONS
(Full Time Equivalents)
2018 - 2022

DEPARTMENT	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Planned
CITY COUNCIL					
City Council	3.5	3.5	3.5	3.5	3.5
City Clerk	0.5	0.5	0.5	0.5	0.5
Law Director	0.5	0.5	0.5	0.5	0.5
Total City Council	4.5	4.5	4.5	4.5	4.5
CITY MANAGER'S OFFICE					
City Manager	1	1	1	1	1
Assistant to the City Manager	1	1	1	1	1
Office Assistant II	1	1.5	1.5	1.5	1.5
Total City Manager's Office	3.0	3.5	3.5	3.5	3.5
FINANCE					
Finance Director	1	1	1	1	1
Assistant to the Finance Director	1	1	1	1	1
Total Finance	2.0	2.0	2.0	2.0	2.0
ZONING					
Planner	1	1	1	1	1
Code Enforcement Officer	1	1	1	1	1
Total Zoning	2	2	2	2	2
ECONOMIC DEVELOPMENT					
Economic Development Director	1	1	1	1	1
Total Economic Development	1.0	1.0	1.0	1.0	1.0
SERVICE DEPARTMENT					
Service Director	1	1	1	1	1
Maintenance Worker III	1	2	2	2	2
Maintenance Worker II	7	6	6	7	8
Maintenance Worker I	1	2	2	1	1
Part-time Maintenance Worker	2	2	2	2	2
Part-time Janice Ward Maintenance	0.5	0.5	0.5	0.5	0.5
Total Service	12.5	13.5	13.5	13.5	14.5

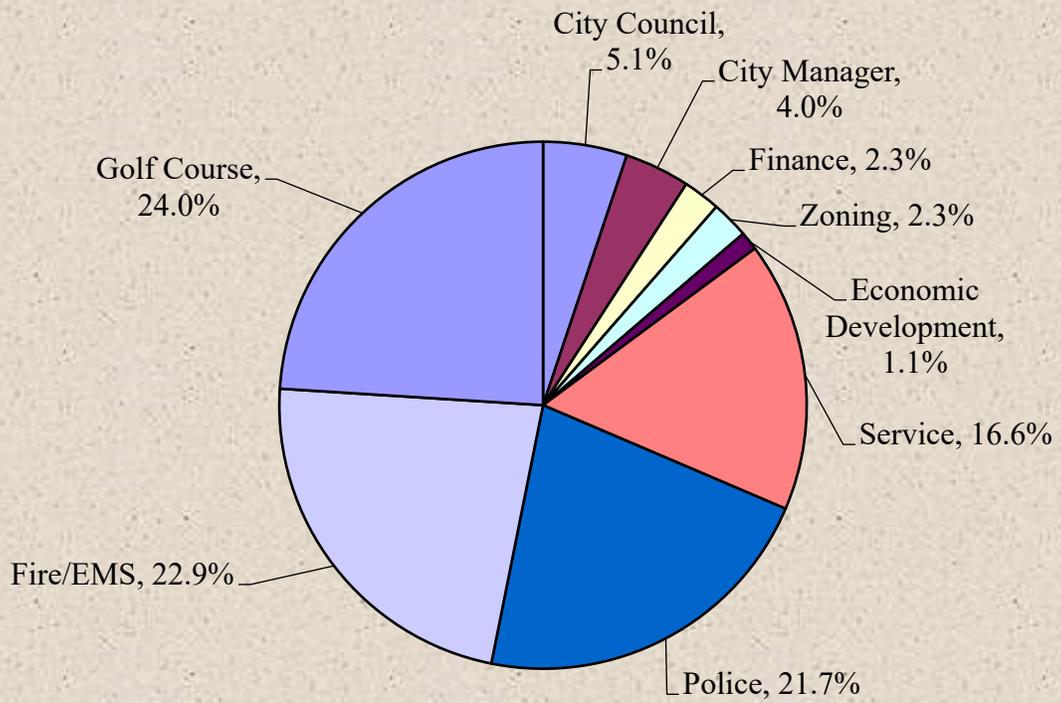
**CITY OF CLAYTON, OHIO
PERSONNEL ALLOCATIONS
(Full Time Equivalents)
2018 - 2022**

DEPARTMENT	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Planned
PUBLIC SAFETY DEPARTMENT					
Police Division					
Chief	1	1	1	1	1
Sergeant	3	3	3	4	3
Detective	1	1	1	1	1
Patrol Officers	9	9	12	12	13
Part-time Officers	1.5	2.5	.5	0	0
Office Assistant	1	.5	.5	.5	1
Total for Police	16.5	17.0	17.0	18.5	19.0
Fire/EMS Division					
Chief	1	1	1	1	1
Captains/Battalion Chiefs	3	3	3	3	3
Lieutenants	0	0	0	3	3
Paramedic/EMT	6	6	9	6	6
Part-time Personnel	10	9.5	7	5.5	5.5
Total for Fire	20.0	19.5	20.0	20.0	20.0
Total for Public Safety Department	36.5	36.5	37.0	38.5	39.0
GOLF COURSE					
Golf Pro	1	1	1	1	1
Course Superintendent	1	1	1	1	1
Full-time Staff	2	2	2	2	2
Part-time Staff	18	19	15	12	17
Total Golf Course	22.0	23.0	19.0	16.0	21.0
Total Full-Time Equivalent	87.0	86.0	82.5	81.0	87.5

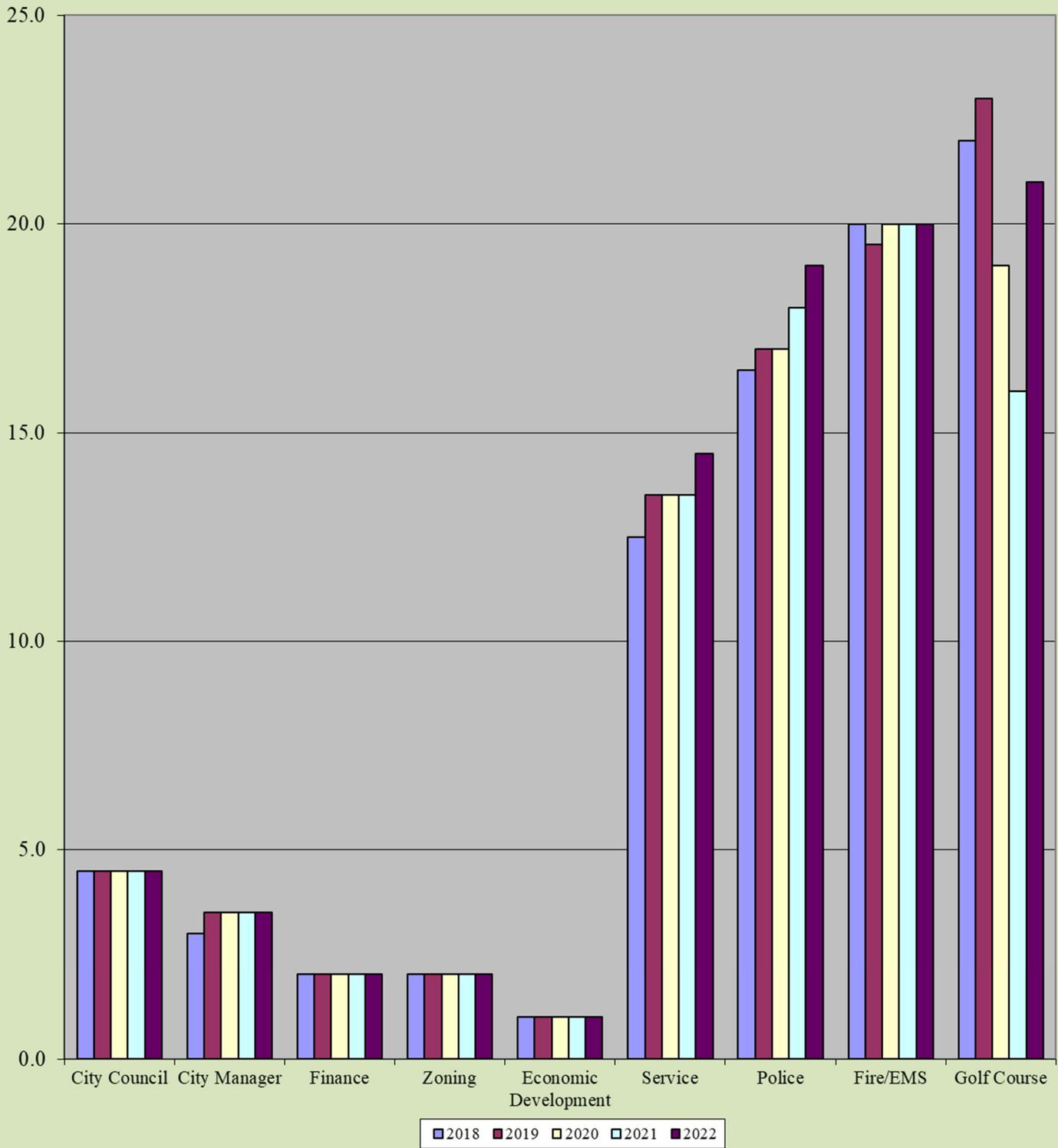
Notes:

- Part-time personnel counted as .5 employees.
- Fire Lieutenant position created in 2021.

**CITY OF CLAYTON
FULL-TIME
EQUIVALENT POSITIONS
YEAR 2022**



**CITY OF CLAYTON
FULL-TIME EQUIVALENT
POSITIONS
2018-2022**



THE ACTION PLAN AND THE 2022 BUDGET

BUDGETARY METHOD

The City of Clayton cannot provide all the services it would like to offer to our residents as well as acquiring and maintaining equipment that is needed to provide the current services. This is due to the limited financial resources of the City. The cost of operating programs (e.g., police, fire, street, golf, parks and cemeteries) along with the cost of capital improvements (e.g., park improvements, street repair, equipment replacement) must be prioritized to provide the best possible service while being financially responsible with public monies.

BUDGETARY TRENDS

City revenues, excluding transfers, are projected to increase 7.1% from 2021. The reasons for this are an increase in property taxes (2.6%) due to the county collecting on delinquent parcels and income tax revenue increasing (9.0%) as the city is being conservative with uncertainty of COVID effects with the 2021 budget on this line item.

Of the total departmental expenditures, public safety remains the largest segment. The Police and Fire/EMS departments have 20.7% and 18.1% allocated, respectively.

Capital Outlay is reduced -4.2% compared to 2021 budget as curb and gutter repairs are scaling down as the majority of the city has been addressed in respect to this project.

FUND BALANCES

The City of Clayton budgets on a cash basis. The fund balances are results of cash receipts and cash disbursements. A Comprehensive Annual Financial Report (AFR) is prepared each year on a Generally Accepted Accounting Principles (GAAP) basis.

FUNDS AND FUND STRUCTURES

The City uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions related to certain City functions or activities. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds utilized by the City: governmental, proprietary, and fiduciary.

1. Governmental funds are those through which most governmental functions of the City typically are financed. Governmental fund reporting focuses on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purpose for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance;
2. Proprietary funds focus on the determination of operating income, changes in net assets, financial position, and cash flows;
3. Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into private-purpose trust funds and agency funds. The trust fund should be used to report resources held and administered by the City when it is acting in a fiduciary capacity for individuals, private organizations, or other governments. These funds are distinguished by the existence of a trust agreement that affects the degree of management involvement and the length of time that the resources are held. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

OVERVIEW OF THE CITY OF CLAYTON 2022 BUDGET

INTRODUCTION

The City of Clayton's annual operating budget is presented as the City of Clayton Budget for Municipal Services for the period beginning January 1, 2022 and ending December 31, 2022. The document contains specific department information and the capital improvement items are described in detail.

The appropriations for the many operating activities and capital budgets are based upon estimates of municipal needs for the fiscal year. In order to establish reasonable flexibility in the administration of the budget, the following policies have been adopted. These policies are intended to provide the authority necessary for the City officials to administer the budget during the course of the fiscal year in light of varying conditions which may occur.

The City Council has authorized the City Manager at his discretion to allow each department to retain 25% of their budget savings in order to finance one-time items such as training or capital items in the next budget cycle. The remaining 75% of the savings will be placed into the capital improvement fund for future use.

BUDGET PROCESS

The budget process begins with meetings of key budget team members to informally discuss underlying fiscal policies, goals and objectives of the Council, personal service proposals, material changes in anticipated revenue/income and expenditures/expenses. The process continues with the distribution of a budget request package to all department heads. This package includes general instructions for completing the budget template documents which when completed include proposed expenditures, capital outlays, departmental descriptions, activity accomplishments and future goals, and other budget data.

Departmental requests are consolidated, and the budget team composed of the City Manager, Assistant City Manager and Finance Director discusses each departmental request with the applicable department head. Adjustments are made as appropriate and required to meet the City Council's goals and objectives.

The next step in the budget process involves preparation of the budget document. The Finance Department prepares the final proposed revenue and expenditure pages for each department covering all funds and other supplemental material. The manager prepares the budget message and narrative. The budget workshop is advertised for the public to add input into the proposed budget. The proposed budget is submitted to the Council. Council workshops are held before adoption of the budget. The budget is usually scheduled for adoption in late November or early December.

The City of Clayton uses the cash basis for budgeting in governmental funds. All operating and capital expenses and income are identified in the budgeting process because of the need for appropriation authority. All annual appropriations lapse at year-end. All funds of the City are approved in the budget.

In addition to the 2022 proposed budget, the Five-Year Capital Program contains the long-term financial plan and subsequent effect on budgets for capital asset purchases.

OVERVIEW OF THE CITY OF CLAYTON 2022 BUDGET

BUDGET SCHEDULE

The following describe the process in developing the 2022 proposed budget.

EVENT	DATES	FUNCTION
Certification of Tax Levies to County	September 16	Resolution to authorize the necessary tax levies
Budget packets distributed to Department Heads	September 21	Provides information, including Council Goals, for Department Heads to utilize for budget preparation
Budgets request submitted to City Manager	October 15	City Manager to comment and recommend changes
Finance Director compiles Budget	September 22 through November 5	Finance Director reviews requests and prepares proper format of budget
Department Director meeting with City Manager and Finance Director	October 25	Discussion of changes to budget that have been made or need to be made
Final Draft Budget to Department Heads	November 5	Provide detailed budgeted amounts for each department
Budget Workshop advertised to public	November 4	Notice to public to address Council concerning proposed budget
Draft Budget submitted to City Council	November 12	Allows elected officials to review the budget in detail
Public Budget Workshop	November 18	Allows for discussion, rationale and changes to budget
Adoption of Budget	December 2	Allows for public discussion and approval of 2022 Budget
Submission of Appropriation Resolution to County	By December 31	Notification to the County to assure appropriations do not exceed estimated resources

OVERVIEW OF THE CITY OF CLAYTON 2022 BUDGET

AMENDMENTS TO THE BUDGET

Ohio Revised Code (ORC) §5705.36(A)(2) allows all subdivisions to request increased amended certificates of estimated resources and reduced amended certificates upon determination by the fiscal officer that revenue to be collected will be greater or less than the amount in the official certificate of estimated resources. ORC §5705.36(A)(3) requires obtaining an increased amended certificate from the budget commission if the legislative authority intends to appropriate and expend excess revenue. ORC §5705.36(A)(4) requires obtaining a reduced amended certificate if the amount of the deficiency will reduce available resources below the current level of appropriation.

Ohio Rev. Code §5705.40 states any appropriation measure may be amended or supplemented if the entity complies with the same laws used in making the original appropriation. However, no appropriation may be reduced below an amount sufficient to cover all unliquidated and outstanding contracts or obligations against them.

Amendments to the Original Appropriations are not reflected in the prior year budgets in order to illustrate comparisons between Original Appropriations for all years presented.

The draft budget submitted to Council was adopted without any changes being made.

BUDGET BASIS

The City of Clayton prepares the budget on a cash basis. While reporting financial position and results of operations on the basis of GAAP, the budgetary basis, as provided by law, is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances.

The major differences between the budget basis and the GAAP basis are that:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis);
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis);
3. Encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance (GAAP basis);
4. Cash is held by an agency fund on behalf of the City on a budget basis and allocated and reported on the balance sheet (GAAP basis) in the appropriate City funds.

PROPOSED FY 2022 CAPITAL IMPROVEMENT BUDGET

The Capital Improvement Budget compliments the operating budget by providing funding for major capital projects, equipment acquisition and debt service. The fiscal year 2022 Capital Improvement Program (CIP) plan includes \$318,250 for new equipment, projects of \$730,000, land/facility improvements of \$315,000 and debt service obligations totaling \$519,645.

MAJOR REVENUES – TRENDS AND ASSUMPTIONS FOR 2022

When estimating revenues there are several factors considered. These assumptions are: Economic trends, Department Head input (as they can provide specific details about any expected changes), external sources (County government, bond rating agencies, third-party relationships), historical review of the revenues and legislative action (basically the State of Ohio’s actions).

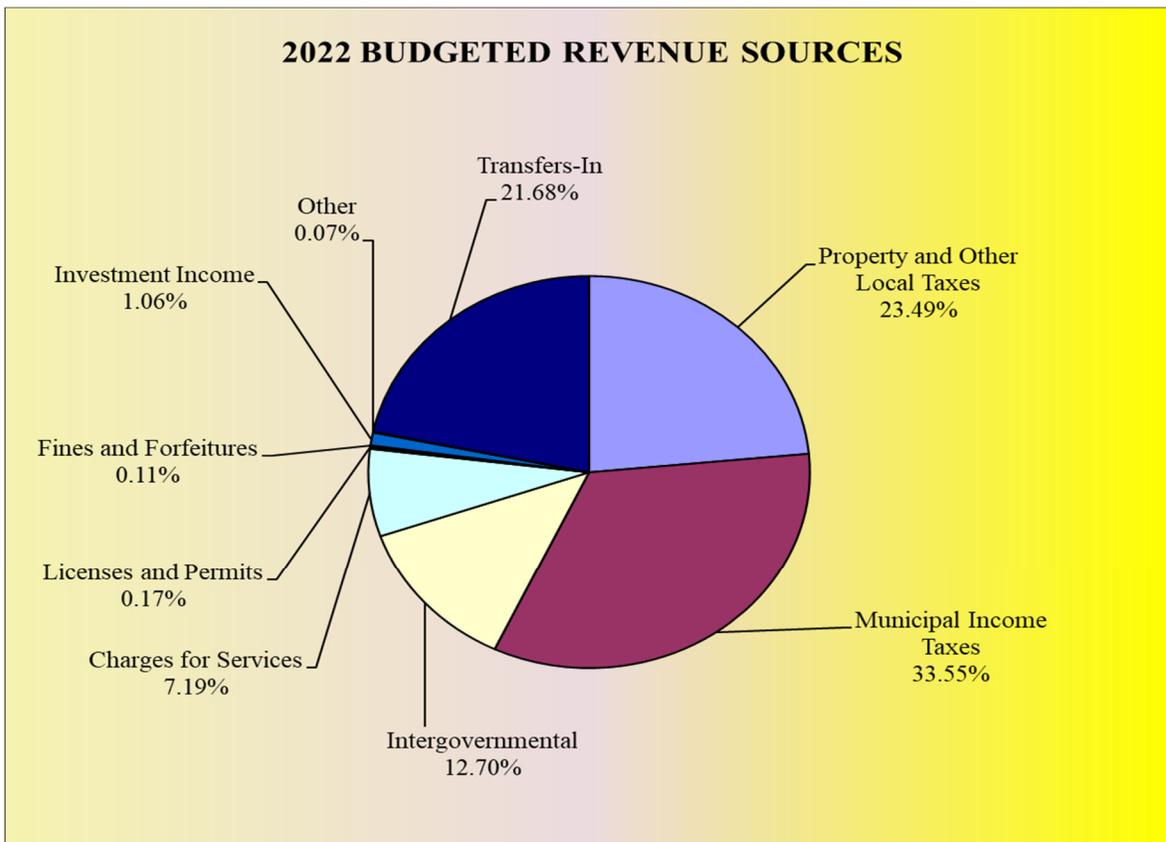
The four major sources of revenue for the City are local income tax, property tax, charges for services and intergovernmental receipts.

Income tax receipts are projected to increase 9% over 2021 budgeted revenues. The main reason for the change is the unknown impact of COVID unemployment and business shutdowns on the 2021 budget. This increase assumes that there will be a increase of residents working remotely from home and paying the full Clayton income tax rate of 1.5% in 2022 as well as business withholdings increasing since shutdowns are not occurring at the rate they did in 2021.

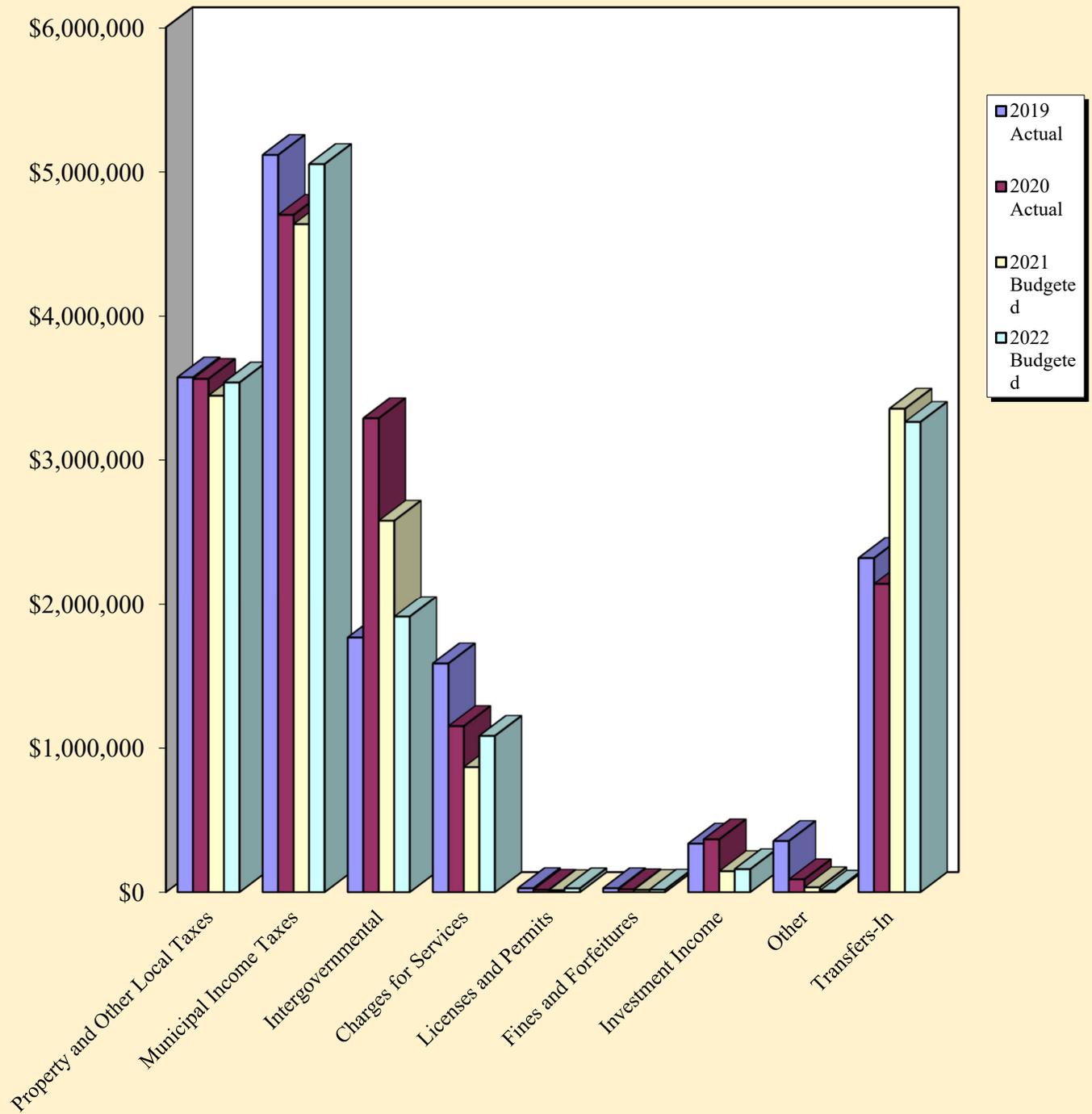
Property and other local taxes collected by the City will see a 2.6% increase in 2022. This is a result of a projected increase of collection in property tax delinquencies due to Montgomery County’s concentrated efforts in reducing the outstanding tax bills.

Intergovernmental revenues will slip by 26% in 2022. This change is reflective of the City not receiving grants or no grants were available for the projects planned in 2021 as well as the city receiving the first distribution of the ARPA monies in 2021. A second distribution will occur in 2022 but the timing is not known, so the amount was not budgeted.

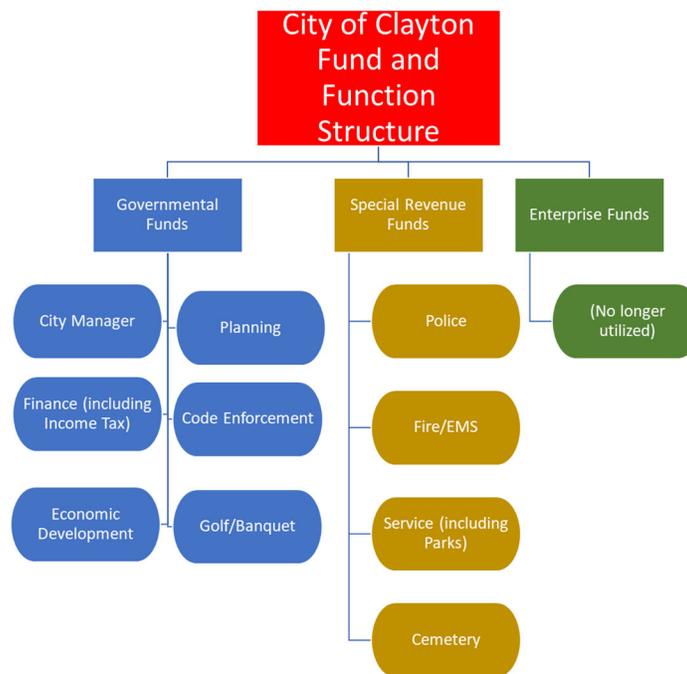
Charges for Services will realize a small increase of 2% primarily due to the anticipated increase in revenues with the golf course and banquet facilities. Golf play has continued to improve each year and the city is taking over the operation of the banquet facility and operation of food and alcohol sales as well.



MAJOR REVENUE SOURCES



MAJOR OPERATING FUNDS – PURPOSE AND RESOURCES



GENERAL FUND

The General Fund accounts for all financial resources except those required to be accounted for in another fund. The General fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio and the Charter of the City.

The City of Clayton utilizes the General Fund to account for the following operations:

- City Council
- City Manager
- Finance
- Zoning
- Economic Development
- Banquet Facility
- Golf Course

The General Fund's main sources of revenue are:

Income Tax

Income Tax represents 66.6% of General Fund receipts. The City's local income tax of 1.5% is levied on wages, salaries, other compensation and net business profits earned by individuals and business located in the City of Clayton. A reduction of the credit for wages taxed in other jurisdictions was instituted in 2016 to 50%. The General Fund receives 66% of total income tax receipts.

MAJOR OPERATING FUNDS – PURPOSE AND RESOURCES

Real Estate and other Property Taxes

Approximately \$547,180 will be received in General Fund property tax revenues in 2022. The monies are generated from a 1.6 mill property tax levied against property owners.

Charges for Services

The City will receive \$673,800 in General Fund charges for services revenues. This type of revenue, consisting of mainly golf course related fees and zoning fees, will provide 13.9% of total General Fund revenues.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of special revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditure for specified purposes. The City's largest Special Revenue Funds are the Police Fund, Fire Fund, EMS Fund and Service Fund.

Police Fund

The Police Fund is used to account for revenue received from a property tax levies, fines and forfeitures, and interest that are expended for the cost of operating the police department.

The total millage from a 1981 and 2017 property tax levies designated for the police department is 7.68 mills for 2022.

Fire Fund

The Fire Fund is used to account for revenue received from a property tax levy that is expended for the cost of operating the fire department.

In 2017, a levy specific to Fire was renewed by the voters at the rate of 3.5 mills for a continuous period.

EMS Fund

The EMS Fund is used to account for revenue received from a property tax levy and medic run billings that is expended for the cost of operating the EMS department.

EMS billing remittances account for 61.4% of total EMS Fund revenues. These revenues are dependent on the number and nature of EMS ambulance runs.

Service Fund

The Service Fund reports the revenues received for use in maintaining and repairing City streets and parks.

State Gas Taxes represent 43.9% and Motor Vehicle License receipts account for 5.4% of total Service Fund revenues. A 29.2% increase is budgeted for 2022 for gas tax since the COVID stay at home mandates in 2021 were promoting work from home and less travel, less gas is being used by the travelers.

MAJOR OPERATING FUNDS – PURPOSE AND RESOURCES

ENTERPRISE FUNDS

Enterprise funds are used to account for any activity for which a fee is charged to external users for goods or services.

Water Fund

The City dissolved the water services during 2016. The water lines and service were transferred back to the City of Dayton who was contracted with to install the lines and furnish the water.

Golf Fund

The Golf fund was established in 2015 after the City received the donation of the former Meadowbrook Country Club. Charges for Services at the golf course include greens fee, cart rental and banquet rentals. Beginning in 2018, the banquet and golf activities are reflected within the General fund due to the results of operations could not sustain itself as an Enterprise fund.

GENERAL FUND - 5 YEAR FORECAST

	2022	2023	2024	2025	2026
	Budget	Projected	Projected	Projected	Projected
REVENUES:					
Property and Other Local Taxes	547,180	552,652	558,178	563,760	569,398
Municipal Income Taxes	3,235,950	3,310,377	3,386,516	3,464,405	3,544,087
Intergovernmental	228,594	232,023	235,503	239,036	242,621
Charges for Services	673,800	689,297	705,151	721,370	737,961
Licenses and Permits	20,000	21,620	23,371	25,264	27,311
Investment Income	150,000	151,500	153,015	154,545	156,091
Other	500	505	510	515	520
TOTAL REVENUES	4,856,024	4,957,974	5,062,245	5,168,896	5,277,989
EXPENDITURES:					
Personal Services	1,755,589	1,880,236	2,013,733	2,156,708	2,309,834
Contractual Services	1,148,675	1,216,447	1,288,217	1,364,222	1,444,711
Material and Supplies	105,250	111,986	119,153	126,779	134,893
Capital Outlay	13,500	13,730	13,963	14,200	14,442
Other Expenditures	185,250	199,144	214,080	230,135	247,396
Debt Service	58,980	58,980	58,980	58,980	58,980
Transfers-Out	3,265,031	3,333,597	3,403,602	3,475,078	3,548,054
TOTAL EXPENDITURES	6,532,275	6,814,119	7,111,727	7,426,102	7,758,309
NET CHANGE IN FUND BALANCE	(1,676,251)	(1,856,145)	(2,049,483)	(2,257,206)	(2,480,321)

General Fund 5-Year Forecast Assumptions:

Council Goals, specifically goal A (Maintain Financial Stability) are the underlying assumptions for this forecast. Property Taxes are showing signs of growth. A small increase is projected for property taxes. Income taxes are increasing at 2.3% based upon increase in wages but offsetting with unknown how remote worksights will affect the income tax collection. This line item is expected to grow (Council Goal B - broaden the economic base to reduce the financial burden and increase urban amenities) with new developments planned to break ground in 2022. Intergovernmental revenue is limited, thus, does not represent a significant source of income for the city. Charges for Services now includes the receipts from the golf course and banquet facility. The City has numerous changes planned to increase use of the banquet facility in 2022 Golf rounds continue to increase each year. Investment income will decrease in relation to the forecasted net change in fund balance which is showing a continued negative trend, the amount of monies to invest will be reduced and bring in less amount of interest revenue. Personal Services will grow at a rate of 7.1% but a cautionary eye will be on the health insurance portion of this expense as to if an adjustment will be needed. The health insurance has experienced small increase but large claims in later years have affected the premium the city pays. Contractual Services is the next largest expenditure classification (not including transfers-out). A 5.9% increase is being planned due to increases in legal assistance, IT consulting and other items. Transfers-out will continue to increase each year as transfers will be needed to the other funds that have personal services expenses, unless Council decides to add property or income tax levy monies in the future. Those funds will experience a similar trend as the General fund with expenses exceeding revenues, thus, needing the funding from the General fund.

Conclusion

The General fund balance at January 1, 2022 is healthy but with the forecasted negative changes in fund balance, the amount remaining at December 31, 2023 will be essentially at zero, but historically the City does not spend every dollar of the budget each year. Focusing on the Council Goals to maintain financial stability and broaden the economic base to reduce the financial burden must be achieved to give the city longevity and continue to provide services and amenities to residents. Council discussions on revenue streams have occurred in 2021 with the City Manager and staff to be providing more information in 2022.

**CITY OF CLAYTON, OHIO
LONG-RANGE PLAN
(GENERAL, POLICE, FIRE, EMS, SERVICE, CIP & DEBT SERVICE)**

	2023 Projected	2024 Projected	2025 Projected
REVENUES:			
Property and Other Local Taxes	2,985,567	3,045,278	3,106,184
Municipal Income Taxes	4,823,005	5,040,040	5,266,842
Intergovernmental	1,808,285	1,898,699	1,993,634
Charges for Services	1,012,528	1,113,781	1,225,159
Licenses and Permits	25,000	25,000	25,000
Fines and Forfeitures	15,000	15,000	15,000
Investment Income	138,194	136,812	135,444
Other	33,700	33,700	33,700
Transfers-In	3,475,624	3,545,136	3,616,039
TOTAL REVENUES	14,316,903	14,853,447	15,417,002
EXPENDITURES:			
Personal Services	7,662,509	8,206,547	8,789,212
Contractual Services	3,388,907	3,524,463	3,665,442
Material and Supplies	333,900	333,900	333,900
Capital Outlay	665,374	666,039	666,705
Other Expenditures	417,000	417,000	417,000
Debt Service	1,309,661	1,303,112	1,296,597
Transfers-Out	3,265,031	3,330,332	3,396,938
TOTAL EXPENDITURES	17,042,381	17,781,393	18,565,794
NET CHANGE IN FUND BALANCE	(2,725,479)	(2,927,946)	(3,148,792)

Assumptions

Property taxes and Income taxes are increasing based upon normal tendencies as well as known new housing/income tax base that will come online within the next three years. Intergovernmental revenues will adjust based upon known approved grants/projects. Charges for Services are expected to increase slightly as experienced. Transfers In/Out will increase to cover fund shortages. Personal Services will increase at a 7.1% rate - taking average wage increase and insurance premiums being adjusted to compensate for increase in employee share of premiums, as well related employer matching requirements. Transfers In/Out will increase to cover fund shortages. Contractual Services and Capital Outlay will increase slightly based upon planned projects and five year CIP budget. Debt Service will decrease with lease payments coming to an end for certain obligations.

Conclusion

Council goals to maintain financial stability and broaden the economic base to reduce the financial burden and increase urban amenities definitely will have to finalize the discussions of increasing the property tax or income tax rates if economic development is not on the horizon to fund the City's operations.

All Funds Budget Summary

		(A)	(B)	(A)	(B)	(B)	(A)	(B)	(B)	(B)	(B)	(B)
Fund	Fund Name	21 Beginning Balance	21 Revenue	21 Amendments	21 Resources	21 Expenses	21 Amendments	Estimated 2021 Ending Balance	22 Revenue	22 Resources	22 Expenses	Estimated 2022 Ending Balance
101	General	\$5,319,159.50	\$4,416,602.91	13,983.00	\$9,749,745.41	\$6,301,452.94	11,358.00	\$3,436,934.47	\$4,856,024.00	\$8,292,958.47	\$6,532,275.12	\$1,760,683.35
150	CIP	376,895.61	1,954,250.00	-	\$2,331,145.61	2,100,909.54	-	\$230,236.07	1,795,050.00	2,025,286.07	2,013,782.21	11,503.86
175	Emergency	181,869.83	-	-	\$181,869.83	-	-	\$181,869.83	-	181,869.83	-	181,869.83
201	Police	364,921.11	2,560,564.22	11,235.00	\$2,936,720.33	2,594,689.84	11,235.00	\$330,795.49	2,641,454.26	2,972,249.76	2,969,917.88	2,331.88
224	Enforcement and Education	3,718.13	-	-	\$3,718.13	-	-	\$3,718.13	300.00	4,018.13	-	4,018.13
226	Drug Law Enforcement	12,297.35	-	-	\$12,297.35	-	-	\$12,297.35	-	12,297.35	-	12,297.35
227	Law Enforcement Trust	9,649.15	300.00	-	\$9,949.15	-	9,486.00	\$463.15	1,500.00	1,963.15	-	1,963.15
301	Fire	330,549.19	1,721,043.76	18,757.00	\$2,070,349.95	1,735,728.41	37,757.00	\$296,864.54	1,526,962.90	1,823,827.44	1,817,273.20	6,554.24
325	EMS	384,225.81	531,836.05	-	\$916,061.86	699,637.75	9,869.00	\$206,555.11	627,539.82	834,094.92	777,836.79	56,258.14
330	Expendable Trust	-	-	-	-	-	-	-	-	-	-	-
350	Janice Paulus Fire Victim Trust	11,926.61	50.00	-	\$11,976.61	1,000.00	-	\$10,976.61	-	10,976.61	1,000.00	9,976.61
401	Service	270,893.52	1,382,569.00	55,782.00	\$1,709,244.52	1,644,446.90	-	\$64,797.62	1,765,500.00	1,830,297.62	1,808,461.29	21,836.34
402	State Highway	92,156.24	58,000.00	4,523.00	\$154,679.24	64,900.00	-	\$89,779.24	69,000.00	158,779.24	98,000.00	60,779.24
403	PMVLT	119,297.28	111,500.00	-	\$230,797.28	139,079.00	60,305.00	\$31,413.28	112,500.00	143,913.28	140,772.79	3,140.49
501	Street Lights	41,592.15	35,000.00	-	\$76,592.15	36,000.00	-	\$40,592.15	32,000.00	72,592.15	38,000.00	34,592.15
601	Cemetery	67,425.85	7,500.00	-	\$74,925.85	10,300.00	-	\$64,625.85	3,000.00	67,625.85	9,575.00	58,050.85
702	TIF	698,427.29	295,000.00	-	\$993,427.29	387,363.13	-	\$606,064.17	333,000.00	939,064.17	261,468.13	677,596.04
703	JEDD	530,510.18	55,000.00	-	\$585,510.18	500.00	-	\$585,010.18	51,000.00	636,010.18	-	636,010.18
705	FEMA Fund	-	-	-	-	-	-	-	-	-	-	-
707	Local Coronavirus Relief	456.54	-	3,772.96	\$4,229.50	-	4,229.50	-	-	-	-	-
708	Local Fiscal Recovery	-	-	692,509.00	\$692,509.00	-	692,509.00	-	-	-	-	-
901	Water Enterprise	-	-	-	-	-	-	-	-	-	-	-
902	Water Construction	-	-	-	-	-	-	-	-	-	-	-
903	Sewer	-	-	-	-	-	-	-	-	-	-	-
904	Sewer Construction	25,729.88	-	-	\$25,729.88	-	25,729.88	-	-	-	-	-
905	Golf	-	-	-	-	-	-	-	-	-	-	-
933	Debt Service	-	810,873.06	11,358.00	\$822,231.06	822,230.86	-	\$ 0.20	850,031.00	850,031.20	850,030.74	0.46
950	Impact Fees	112,772.80	-	-	\$112,772.80	-	-	\$112,772.80	2,666.00	115,438.80	-	115,438.80
951	TIF Towne Center	387,164.47	210,000.00	-	\$597,164.47	152,381.82	-	\$444,782.65	215,000.00	659,782.65	145,381.82	514,400.83
953	JEDD Tax Fund	-	100,000.00	-	\$100,000.00	100,000.00	-	-	150,000.00	150,000.00	150,000.00	-
954	Agency	-	31,500.00	-	\$31,500.00	31,500.00	-	-	29,000.00	29,000.00	29,000.00	-
977	Asset Replacement	3,829.93	-	-	\$3,829.93	-	-	\$3,829.93	-	3,829.93	-	3,829.93
		\$9,345,468.42	\$14,281,589.00	\$811,919.96	\$24,438,977.38	\$16,822,120.18	\$862,478.38	\$6,754,378.82	\$15,061,527.98	\$21,815,906.80	\$17,642,774.96	\$4,173,131.84

(A) - Actual
(B) - Estimated

NOTE: refer to the fund type discussions for analysis of changes in fund balances. (Pgs 3-1 through 8-2)

City of Clayton

Personnel Costs - Salary and Benefits

Fund	Description	2018 Actual	2019 Actual	2020 Actual	2021 Budgeted	2022 Budgeted
101	Salaries - Staff	\$3,724	\$2,967	\$3,631	\$4,750	\$4,750
101	Medicare	\$0	\$0	\$0	\$69	\$69
101	Social Security	\$576	\$391	\$561	\$665	\$665
101	OPERS	\$35,800	\$36,000	\$36,000	\$36,000	\$36,000
101	Salaries - Supervisors	\$327,526	\$338,812	\$394,969	\$350,881	\$391,830
101	Salaries - Staff	\$291,645	\$334,964	\$321,465	\$305,636	\$319,286
101	Salaries - Part Time	\$0	\$0	-\$17	\$7,200	\$7,200
101	Overtime	\$589	\$988	\$621	\$500	\$500
101	Medicare	\$9,090	\$9,944	\$10,584	\$10,153	\$10,493
101	Social Security	\$298	\$298	\$298	\$672	\$672
101	OPERS	\$90,401	\$94,960	\$87,311	\$98,030	\$101,309
101	Health Insurance	\$172,942	\$798	\$150,527	\$207,643	\$194,221
101	Dental Insurance	\$9,475	\$163,030	\$10,059	\$10,603	\$10,005
101	Life Insurance	\$1,995	\$9,617	\$1,896	\$2,235	\$1,476
101	Car Allowance	\$7,629	\$5,153	\$6,430	\$8,400	\$8,640
101	Cell Phone Allowance	\$4,525	\$4,550	\$3,990	\$4,680	\$4,680
101	Workers Compensation	\$14,843	\$28,066	\$17,237	\$22,005	\$20,848
101	Workers Compensation Medical Only	\$0	\$0	\$0	\$1,500	\$0
101	Salaries - Supervisors					\$50,000
101	Salaries - Staff	\$0	\$0	\$2,221	\$10,000	\$50,000
101	Medicare	\$0	\$0	\$30	\$145	\$1,450
101	OPERS	\$0	\$0	\$286	\$1,400	\$14,000
101	Uniform Allowance					\$1,500
101	Health Insurance					\$21,486
101	Dental Insurance					\$924
101	Life Insurance					\$105
101	Workers Compensation					\$2,790
101	Salaries - Supervisors	\$127,600	\$133,373	\$147,096	\$145,136	\$148,039
101	Salaries - Staff	\$159,265	\$64,679	\$68,687	\$69,249	\$72,029
101	Salaries - Part Time - Pro Shop	\$0	\$35,129	\$49,521	\$61,200	\$65,000
101	Overtime	\$340	\$1,112	\$397	\$1,307	\$1,307
101	Salaries - Part Time -Grounds	\$0	\$67,278	\$63,704	\$102,000	\$80,000
101	Medicare	\$3,946	\$4,153	\$4,550	\$5,494	\$5,312
101	OPERS	\$38,043	\$41,879	\$44,082	\$53,045	\$51,292
101	Uniform Allowance					\$2,000
101	Health Insurance	\$51,026	\$53,288	\$52,164	\$59,407	\$59,407
101	Dental Insurance	\$3,420	\$3,420	\$3,343	\$3,697	\$3,697
101	Life Insurance	\$600	\$1,565	\$528	\$600	\$420
101	Workers Compensation	\$6,651	\$13,165	\$7,564	\$12,040	\$10,187
101	Workers Compensation Medical Only	\$0	\$0	\$0	\$0	\$0
101	Unemployment	\$2,347	\$3,012	\$0	\$1,500	\$1,000
101 Total		\$1,364,296	\$1,452,591	\$1,490,011	\$1,597,842	\$1,754,589
201	Salaries - Supervisors	\$351,315	\$366,210	\$136,804	\$348,251	\$451,437
201	Salaries - Staff	\$655,649	\$716,737	\$813,357	\$897,052	\$1,051,689
201	Salaries - Part Time	\$113,517	\$129,899	\$97,220	\$36,997	\$21,528
201	Overtime	\$41,186	\$51,764	\$38,788	\$99,475	\$63,240
201	Medicare	\$16,361	\$17,705	\$19,022	\$20,504	\$23,093
201	PERS	\$70,051	\$73,017	\$71,253	\$51,041	\$39,072
201	OH Police & Fire	\$144,518	\$142,365	\$194,109	\$217,616	\$260,763
201	Uniform Allowance	\$20,367	\$29,532	\$27,538	\$25,800	\$26,300
201	Health Insurance	\$219,159	\$247,636	\$269,824	\$319,758	\$390,823
201	Dental Insurance	\$11,529	\$11,927	\$11,896	\$15,289	\$17,469
201	Life Insurance	\$2,310	\$7,612	\$2,302	\$2,475	\$2,126
201	Cell Phone Allowance	\$1,473	\$1,560	\$1,300	\$1,560	\$1,560
201	Workers Compensation	\$25,519	\$52,004	\$30,481	\$43,907	\$43,708
201	Unemployment	\$0	\$0	\$0	\$0	\$0
201 Total		\$1,672,954	\$1,847,967	\$1,713,894	\$2,079,725	\$2,392,808
301	Salaries - Supervisors	\$375,007	\$364,139	\$117,471	\$392,906	\$412,022
301	Salaries - Staff	\$170,494	\$196,935	\$266,270	\$306,509	\$370,672
301	Salaries - Part Time	\$183,418	\$186,180	\$176,493	\$194,000	\$153,834
301	Overtime	\$28,070	\$72,376	\$71,193	\$67,646	\$68,999
301	Medicare	\$10,651	\$11,523	\$12,745	\$10,342	\$11,131
301	Social Security	\$10,410	\$11,255	\$8,048	\$14,076	\$11,769
301	PERS	\$2,715	\$2,760	\$4,735	\$737	\$778
301	OH Police & Fire	\$120,075	\$133,093	\$185,917	\$200,056	\$167,519
301	Uniforms	\$17,890	\$12,159	\$11,500	\$14,500	\$14,500
301	Personal Protection Equipment	\$8,097	\$6,072	\$8,556	\$8,200	\$8,200
301	Health Insurance	\$89,995	\$147,560	\$175,999	\$216,745	\$238,349
301	Dental Insurance	\$3,759	\$5,964	\$7,608	\$8,187	\$9,732
301	Life Insurance	\$888	\$5,068	\$1,574	\$1,988	\$1,601
301	Cell Phone Allowance	\$1,430	\$1,560	\$1,300	\$1,560	\$1,560
301	Workers Compensation	\$12,791	\$25,350	\$19,234	\$30,539	\$28,058
301	Workers Compensation - medical only	\$0	\$0	\$0	\$0	\$0
301 Total		\$1,035,690	\$1,181,995	\$1,068,643	\$1,467,989	\$1,498,722

Fund	Description	2018 Actual	2019 Budgeted	2020 Budgeted	2021 Budgeted	2022 Budgeted
325	Salaries - Supervisors					
325	Salaries - Staff	\$170,494	\$196,934	\$266,279	\$306,509	\$370,672
325	Salaries - Part Time	\$183,419	\$186,180	\$176,586	\$194,000	\$153,834
325	Overtime	\$19,591	\$13,808	\$897	\$0	\$0
325	Medicare	\$5,225	\$5,531	\$6,134	\$10,342	\$11,131
325	Social Security	\$10,405	\$11,117	\$7,636	\$14,076	\$11,769
325	PERS	\$2,700	\$2,519	\$4,219	\$737	\$778
325	OH Police & Fire	\$51,943	\$42,485	\$68,695	\$105,757	\$167,519
325	Health Insurance	\$39,282	\$0	\$1,861	\$0	\$0
325	Dental Insurance	\$1,493	\$0	\$0	\$0	\$0
325	Life Insurance	\$487	\$0	\$0	\$0	\$0
325	Workers Compensation	\$12,791	\$25,350	\$10,254	\$28,718	\$14,636
325 Total		\$497,830	\$483,924	\$542,561	\$660,138	\$730,337
401	Salaries - Supervisors	\$152,752	\$158,687	\$222,814	\$228,324	\$235,634
401	Salaries - Staff	\$351,019	\$374,088	\$369,244	\$352,016	\$441,166
401	Overtime	\$15,752	\$18,854	\$8,717	\$13,592	\$13,864
401	Medicare	\$7,053	\$7,470	\$8,176	\$9,104	\$10,015
401	PERS	\$72,227	\$77,109	\$83,364	\$87,903	\$96,693
401	Uniform	\$8,539	\$8,407	\$9,038	\$11,000	\$11,000
401	Health Insurance	\$151,709	\$163,574	\$149,464	\$173,476	\$161,742
401	Dental Insurance	\$7,325	\$7,492	\$7,795	\$8,619	\$9,543
401	Life Insurance	\$1,492	\$4,079	\$1,360	\$1,650	\$1,260
401	Cell Phone Allowance	\$1,430	\$1,690	\$1,170	\$1,560	\$1,560
401	Workers Compensation	\$11,640	\$24,048	\$17,470	\$20,843	\$19,272
401	Workers Compensation - medical only	\$142	\$741	\$0	\$0	\$0
401 Total		\$781,080	\$846,241	\$878,612	\$908,087	\$1,001,749
403	Salaries - Part Time	\$39,880	\$46,836	\$56,033	\$62,000	\$45,900
403	Medicare	\$578	\$679	\$812	\$899	\$666
403	PERS	\$5,342	\$6,592	\$7,795	\$8,680	\$6,426
401	Workers Compensation	\$0	\$0	\$0	\$0	\$1,281
403 Total		\$45,800	\$54,106	\$64,640	\$71,579	\$54,273
905	Salaries - Part Time	\$0	\$0	\$0	\$0	\$0
905	Medicare	\$0	\$0	\$0	\$0	\$0
905	PERS	\$0	\$0	\$0	\$0	\$0
905	Salaries - Supervisors	\$0	\$0	\$0	\$0	\$0
905	Salaries - Staff	\$0	\$0	\$0	\$0	\$0
905	Overtime	\$0	\$0	\$0	\$0	\$0
905	Medicare	\$0	\$0	\$0	\$0	\$0
905	PERS	\$1,961	\$0	\$0	\$0	\$0
905	Health Insurance	\$0	\$0	\$0	\$0	\$0
905	Dental Insurance	\$0	\$0	\$0	\$0	\$0
905	Life Insurance	\$0	\$0	\$0	\$0	\$0
905	Workers Compensation	\$0	\$0	\$0	\$0	\$0
905 Total		\$1,961	\$0	\$0	\$0	\$0
Grand Total		\$5,399,611	\$5,866,823	\$5,758,361	\$6,785,360	\$7,432,478

2022 OPERATING AND CAPITAL BUDGETS

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Agency Funds	2022 Budget Total for All Funds	2021 Budget Total for All Funds	2020 Actual Total for All Funds	2019 Actual Total for All Funds	2018 Actual Total for All Funds
REVENUES:											
Property and Other Local Taxes	547,180	2,642,000	340,000	-	-	9,000	3,538,180	3,447,046	3,563,686	3,573,751	3,297,558
Municipal Income Taxes	3,235,950	51,000	-	1,615,550	-	150,000	5,052,500	4,635,889	4,700,249	5,115,945	4,597,126
Intergovernmental	228,594	1,571,857	-	110,000	-	-	1,910,451	2,580,182	3,290,422	1,765,099	1,643,385
Charges for Services	673,800	389,500	-	-	-	20,000	1,083,300	866,800	1,151,365	1,585,672	1,728,596
Licenses and Permits	20,000	3,500	-	-	-	2,666	26,166	13,000	15,934	27,261	32,296
Fines and Forfeitures	-	16,800	-	-	-	-	16,800	15,300	19,620	26,888	24,377
Investment Income	150,000	9,000	-	-	-	-	159,000	145,050	365,762	336,210	196,802
Other	500	100	-	9,500	-	-	10,100	33,700	88,689	354,380	878,543
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	640,500
Transfers-In	-	2,695,000	510,031	60,000	-	-	3,265,031	3,356,542	2,142,233	2,321,230	2,277,504
TOTAL REVENUES	4,856,024	7,378,757	850,031	1,795,050	-	181,666	15,061,528	15,093,509	15,337,960	15,106,436	15,316,687
EXPENDITURES:											
Personal Services	1,755,589	5,677,889	-	-	-	-	7,433,478	6,787,860	6,307,192	5,876,656	5,400,465
Contractual Services	1,148,675	1,107,536	18,500	860,887	-	180,000	3,315,598	4,252,744	2,996,124	4,012,082	5,893,119
Material and Supplies	105,250	471,412	-	-	-	-	576,662	410,469	388,470	438,064	367,621
Capital Outlay	13,500	356,500	-	433,250	-	-	803,250	691,372	488,221	630,729	1,564,831
Other Expenditures	185,250	283,500	-	200,000	-	-	668,750	611,500	294,992	621,283	329,228
Debt Service	58,980	169,850	831,531	519,645	-	-	1,580,006	1,518,331	1,518,727	1,488,541	1,377,915
Transfers-Out	3,265,031	-	-	-	-	-	3,265,031	3,412,324	2,142,234	2,321,230	2,277,504
TOTAL EXPENDITURES	6,532,275	8,066,687	850,031	2,013,782	-	180,000	17,642,775	17,684,600	14,135,960	15,388,585	17,210,683
NET CHANGE IN FUND BALANCE	(1,676,251)	(687,930)	-	(218,732)	-	1,666	(2,581,247)	(2,591,091)	1,202,000	(282,149)	(1,893,996)
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	3,665,512	3,004,024	-	417,554	2	123,750	7,210,841	9,741,628	8,539,628	8,821,777	10,715,773
ENDING FUND BALANCES, DECEMBER 31	1,989,261	2,316,094	-	198,822	2	125,416	4,629,594	7,150,537	9,741,628	8,539,628	8,821,777

**City of Clayton
2022 Fund Summaries**

Fund	Fund	Beginning Balance 1/1/2022	Total Revenues	Total Expenditures	Ending Balance 12/31/2022
General Funds					
101	General	\$3,436,934.47	\$4,856,024.00	\$6,532,275.12	\$1,760,683.35
175	Emergency	181,869.83	-	-	181,869.83
	Total General Funds	3,618,804.30	4,856,024.00	6,532,275.12	1,942,553.18
Special Revenue Funds					
201	Police	330,795.49	2,641,454.26	2,969,917.88	\$2,331.88
224	Enforcement and Education	3,718.13	300.00	-	\$4,018.13
226	Drug Law Enforcement	12,297.35	-	-	\$12,297.35
227	Law Enforcement Trust	463.15	1,500.00	-	\$1,963.15
301	Fire	296,864.54	1,526,962.90	1,817,273.20	\$6,554.24
325	EMS	206,555.11	627,539.82	777,836.79	\$56,258.14
401	Service	64,797.62	1,765,500.00	1,808,461.29	\$21,836.34
402	State Highway	89,779.24	69,000.00	98,000.00	\$60,779.24
403	Permissive Motor Vehicle License Tax	31,413.28	112,500.00	140,772.79	\$3,140.49
501	Street Lights	40,592.15	32,000.00	38,000.00	\$34,592.15
601	Cemetery	64,625.85	3,000.00	9,575.00	\$58,050.85
702	Tax Increment Financing	606,064.17	333,000.00	261,468.13	\$677,596.04
705	FEMA	-	-	-	\$0.00
707	Local Coronavirus Relief	-	-	-	\$0.00
708	Local Fiscal Recovery	-	-	-	\$0.00
951	Tax Increment Financing Towne Center	444,782.65	215,000.00	145,381.82	\$514,400.83
952	JEDD	585,010.18	51,000.00	-	636,010.18
	Total Special Revenue Funds	2,777,758.91	7,378,756.98	8,066,686.89	2,089,829.00
Debt Service Fund					
933	Bond Retirement	0.20	850,031.00	850,030.74	\$0.46
Capital Projects Funds					
150	Capital Improvements	230,236.07	1,795,050.00	2,013,782.21	\$11,503.86
701	SR 48 Improvements	-	-	-	\$0.00
977	Asset Replacement	3,829.93	-	-	3,829.93
	Total Capital Projects Funds	234,066.00	1,795,050.00	2,013,782.21	15,333.79
Enterprise Funds					
901	Water	-	-	-	\$0.00
904	Sewer	-	-	-	-
903	Sewer Construction	-	-	-	-
905	Golf	-	-	-	-
	Total Enterprise Funds	-	-	-	-
Trust & Agency Funds					
330	Fire Insurance Trust	-	-	-	\$0.00
350	Janice Paulus Fire Victim Trust	10,976.61	-	1,000.00	\$9,976.61
950	Impact Fees	112,772.80	2,666.00	-	115,438.80
953	JEDD Tax	-	150,000.00	150,000.00	-
954	Agency	-	29,000.00	29,000.00	-
	Total Trust & Agency Funds	123,749.41	181,666.00	180,000.00	125,415.41
Grand Total		\$6,754,378.82	\$15,061,527.98	\$17,642,774.96	\$4,173,131.84

2022 Expenditures

Fund Name	2021 Ending Balance	2022	Advances/ Transfer	2022 Total	2022 Total			2022	2022	2022	
	Projection	Projected Revenue	In	Resources w/o	Resources w/	Personnel	Operations	Advances/ Transfer	Total Exp w/o	Total Exp w/ Advances/	Ending Balance
				Advances/ Transfers	Advances/ Transfers			Out	Advances/ Transfers	Transfers	
General	\$3,436,934.47	\$4,856,024.00	-	\$8,292,958.47	8,292,958.47	\$1,754,588.78	\$1,512,655.33	\$3,265,031.00	\$3,267,244.12	\$6,532,275.12	\$1,760,683.35
CIP	\$230,236.07	\$1,735,050.00	60,000.00	1,965,286.07	2,025,286.07	-	\$2,013,782.21	-	2,013,782.21	2,013,782.21	11,503.86
Emergency	\$181,869.83	\$0.00	-	181,869.83	181,869.83	-	\$0.00	-	-	-	181,869.83
Police	\$330,795.49	\$1,491,454.26	1,150,000.00	1,822,249.76	2,972,249.76	2,392,807.88	\$577,110.00	-	2,969,917.88	2,969,917.88	2,331.88
Enforcement and Education	\$3,718.13	\$300.00	-	4,018.13	4,018.13	-	\$0.00	-	-	-	4,018.13
COPS	\$0.00	\$0.00	-	-	-	-	\$0.00	-	-	-	-
Drug Law Enforcement	\$12,297.35	\$0.00	-	12,297.35	12,297.35	-	\$0.00	-	-	-	12,297.35
Law Enforcement Trust	\$463.15	\$1,500.00	-	1,963.15	1,963.15	-	\$0.00	-	-	-	1,963.15
Fire	\$296,864.54	\$856,962.90	670,000.00	1,153,827.44	1,823,827.44	1,498,722.20	\$318,551.00	-	1,817,273.20	1,817,273.20	6,554.24
EMS	\$206,555.11	\$627,539.82	-	834,094.92	834,094.92	730,336.79	\$47,500.00	-	777,836.79	777,836.79	56,258.14
Expendable Trust	\$0.00	\$0.00	-	-	-	-	\$0.00	-	-	-	-
Janice Paulus Fire Victim Trust	\$10,976.61	\$0.00	-	10,976.61	10,976.61	-	\$1,000.00	-	1,000.00	1,000.00	9,976.61
Service	\$64,797.62	\$890,500.00	875,000.00	955,297.62	1,830,297.62	1,001,749.29	\$806,712.00	-	1,808,461.29	1,808,461.29	21,836.34
State Highway	\$89,779.24	\$69,000.00	-	158,779.24	158,779.24	-	\$98,000.00	-	98,000.00	98,000.00	60,779.24
PMVLT	\$31,413.28	\$112,500.00	-	143,913.28	143,913.28	54,272.79	\$86,500.00	-	140,772.79	140,772.79	3,140.49
Street Lights	\$40,592.15	\$32,000.00	-	72,592.15	72,592.15	-	\$38,000.00	-	38,000.00	38,000.00	34,592.15
Cemetery	\$64,625.85	\$3,000.00	-	67,625.85	67,625.85	-	\$9,575.00	-	9,575.00	9,575.00	58,050.85
SR 48 Improvements	\$0.00	\$0.00	-	-	-	-	\$0.00	-	-	-	-
TIF	\$606,064.17	\$333,000.00	-	939,064.17	939,064.17	-	\$261,468.13	-	261,468.13	261,468.13	677,596.04
JEDD	\$585,010.18	\$51,000.00	-	636,010.18	636,010.18	-	\$0.00	-	-	-	636,010.18
Hoke Road Phase II	\$0.00	\$0.00	-	-	-	-	\$0.00	-	-	-	-
FEMA	\$0.00	\$0.00	-	-	-	-	\$0.00	-	-	-	-
Federal Stimulus	\$0.00	\$0.00	-	-	-	-	\$0.00	-	-	-	-
Local Coronavirus Relief	\$0.00	\$0.00	-	-	-	-	\$0.00	-	-	-	-
Local Fiscal Recovery	\$0.00	\$0.00	-	-	-	-	-	-	-	-	-
CDBG Rehabilitation	\$0.00	\$0.00	-	-	-	-	\$0.00	-	-	-	-
Water Enterprise	\$0.00	\$0.00	-	-	-	-	\$0.00	-	-	-	-
Water Construction	\$0.00	\$0.00	-	-	-	-	\$0.00	-	-	-	-
Sewer	\$0.00	\$0.00	-	-	-	-	\$0.00	-	-	-	-
Sewer Construction	\$0.00	\$0.00	-	-	-	-	\$0.00	-	-	-	-
Golf	\$0.00	\$0.00	-	-	-	-	\$0.00	-	-	-	-
Debt Service	\$0.20	\$340,000.00	510,031.00	340,000.20	850,031.20	-	\$850,030.74	-	850,030.74	850,030.74	0.46
Impact Fees	\$112,772.80	\$2,666.00	-	115,438.80	115,438.80	-	\$0.00	-	-	-	115,438.80
TIF Towne Center	\$444,782.65	\$215,000.00	-	659,782.65	659,782.65	-	\$145,381.82	-	145,381.82	145,381.82	514,400.83
Development Fees	\$0.00	\$0.00	-	-	-	-	\$0.00	-	-	-	-
JEDD Tax	\$0.00	\$150,000.00	-	150,000.00	150,000.00	-	\$150,000.00	-	150,000.00	150,000.00	-
Agency	\$0.00	\$29,000.00	-	29,000.00	29,000.00	-	\$29,000.00	-	29,000.00	29,000.00	-
Asset Replacement	\$3,829.93	\$0.00	-	3,829.93	3,829.93	-	\$0.00	-	-	-	3,829.93
Total	\$6,754,378.82	\$11,796,496.98	\$3,265,031.00	\$18,550,875.80	\$21,815,906.80	\$7,432,477.73	\$6,945,266.23	\$3,265,031.00	\$14,377,743.96	\$17,642,774.96	\$4,173,131.84

2022 BUDGETED CHANGE IN FUND BALANCES

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Project Funds	Enterprise Funds	Agency Funds	Total for All Funds
SOURCES OF FUNDS:							
Taxes	3,783,130	2,693,000	340,000	1,615,550	-	159,000	8,590,680
Intergovernmental	228,594	1,571,857	-	110,000	-	-	1,910,451
Department Generated	693,800	409,800	-	-	-	22,666	1,126,266
Other	150,500	9,100	-	9,500	-	-	169,100
Transfers-In	-	2,695,000	510,031	60,000	-	-	3,265,031
TOTAL FINANCIAL RESOURCES	4,856,024	7,378,757	850,031	1,795,050	-	181,666	15,061,528
USE OF FUNDS:							
Personal Services	1,755,589	5,677,889	-	-	-	-	7,433,478
Department Controlled	1,253,925	1,578,948	18,500	860,887	-	180,000	3,892,260
Capital Outlay	13,500	356,500	-	433,250	-	-	803,250
Other Expenditures	185,250	283,500	-	200,000	-	-	668,750
Debt Service	58,980	169,850	831,531	519,645	-	-	1,580,006
Transfers-Out	3,265,031	-	-	-	-	-	3,265,031
TOTAL FINANCIAL USES	6,532,275	8,066,687	850,031	2,013,782	-	180,000	17,642,775
Net Increase (Decrease) in Fund Balance	(1,676,251)	(687,930)	-	(218,732)	-	1,666	(2,581,247)
Beginning Unencumbered Fund Balance	3,665,512	3,004,024	-	417,554	2	123,750	9,741,628
Ending Unencumbered Fund Balance	1,989,261	2,316,094	-	198,822	2	125,416	7,160,381

The following fund balances have significant changes projected:

The General fund is projected to use 45.7% of the beginning balance in 2022. Revenues are expected to increase due to anticipated recoupment associated with income tax effect from the COVID 19 environment. Expenses will increase, mainly due to an increase in Transfers-Out. The Golf activities are projected to result in a reduction of fund balance by \$439,375.

The largest use of funds in the Special Revenue funds are in the Police and Fire funds. These two funds are payroll heavy with personnel working 24/7.

The Debt Service fund is basically budgeted to spend all monies available during 2022, all on debt payments. Special assessments issued in 2016 through 2021 are budgeted at a 95% collection rate are aiding expected revenue in 2022.

Income tax revenues are basically covering all budgeted expenditures (equipment purchases, facility upgrades and road projects) in the Capital Improvement Project Fund with a minimal transfers-in from the General fund being budgeted.



General Fund

GENERAL FUND REVENUES

DEFINITION OF GENERAL FUND

The General Fund accounts for all financial resources except those required to be accounted for in another fund. The General fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio and the Charter of the City.

REVENUES

The General Fund revenues are made up of property and other local taxes, income taxes, intergovernmental receipts, charges for services, license and permits, investment income and other revenues.

The pie chart below (Figure 3.1) shows the provision for each major source of revenue to the total of General Fund revenues.

The General Fund Revenue Trend by Source (Table 3.1) details the trend of revenues since 2018 and shows a comparison between the 2022 budget to the 2021 budget.

Revenue Assumptions

Budgeted 2022 revenue estimates are based upon current economic conditions, anticipated changes in the financial environment and historical trends.

Income Tax

Income Tax represents 66.64% of General Fund receipts. The City’s local income tax collection for 2022 is projected to increase from the budgeted amount 2021 due to disruption of wages associated with COVID-19 in 2021.

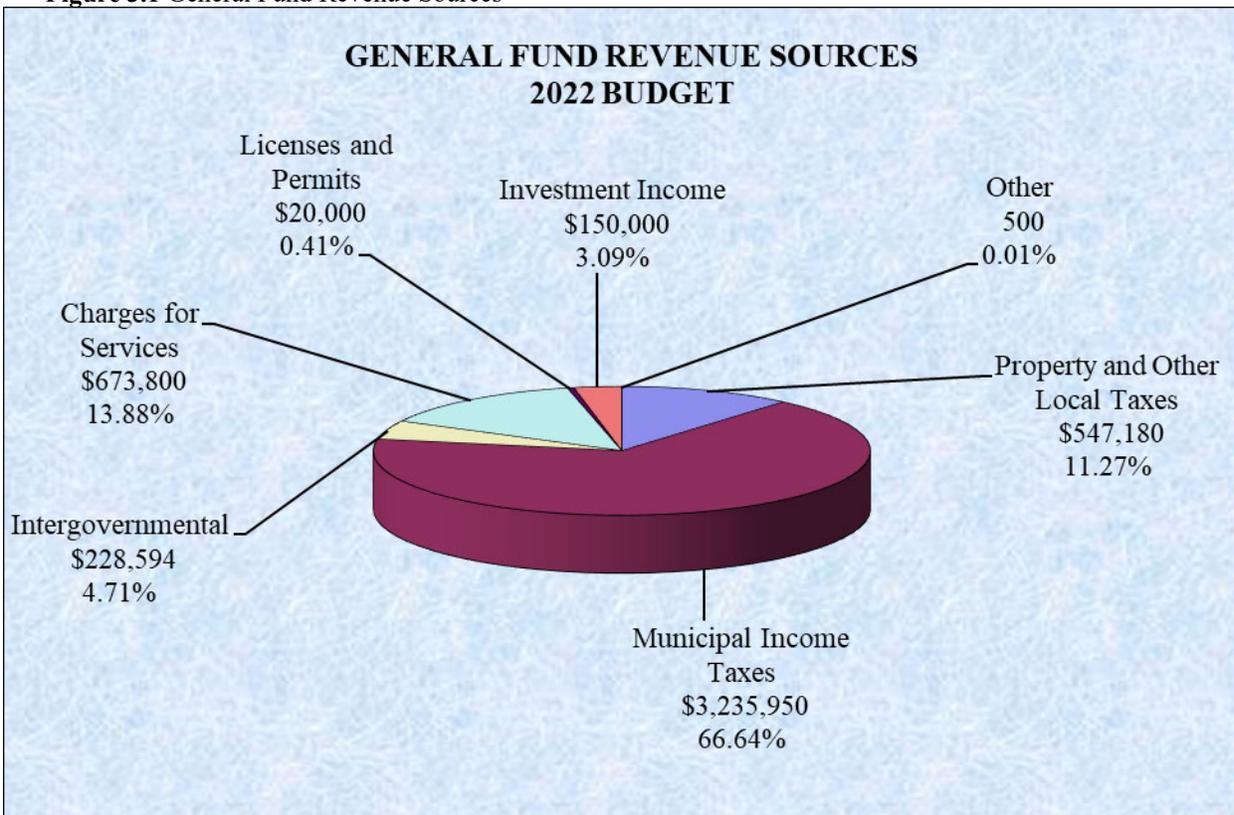
Real Estate and other Property Taxes

Approximately \$547,180 will be received in General Fund property tax revenues in 2022. The portion of total County Real Estate Tax is illustrated in Figure 3.2 with the internal allocation of the receipts is shown in Figure 3.3.

Charges for Services

Charges for services include rental fees, pre-sale inspection fees and starting in 2018, Golf fees. Charges for service represent 13.88% of total General Fund revenues.

Figure 3.1 General Fund Revenue Sources



GENERAL FUND REVENUES

Table 3.1 General Fund Revenue Trend by Source

GENERAL FUND SOURCES OF REVENUE							
Revenue Source	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Increase/Decrease \$	%
Property and Other Taxes	533,730	529,399	540,556	519,851	547,180	27,329	5.3%
Income Tax	2,929,485	3,248,334	2,979,942	2,987,259	3,235,950	248,691	8.3%
Intergovernmental	293,799	249,586	373,037	267,676	228,594	11,884	4.6%
Charges for Services	1,341,567	1,171,771	723,771	504,800	673,800	169,000	33.5%
License and Permits	19,047	16,099	11,069	10,000	20,000	10,000	100.0%
Investment Income	171,515	314,984	345,961	140,000	150,000	10,000	7.1%
Other	12,276	133,026	10,347	1,000	500	(500)	-50.0%
Transfers-In	-	-	21,552	-	-	-	-
Total	5,301,419	5,663,199	5,006,235	4,430,586	4,856,024	476,404	10.8%

Figure 3.2 Montgomery County Property Tax Distribution

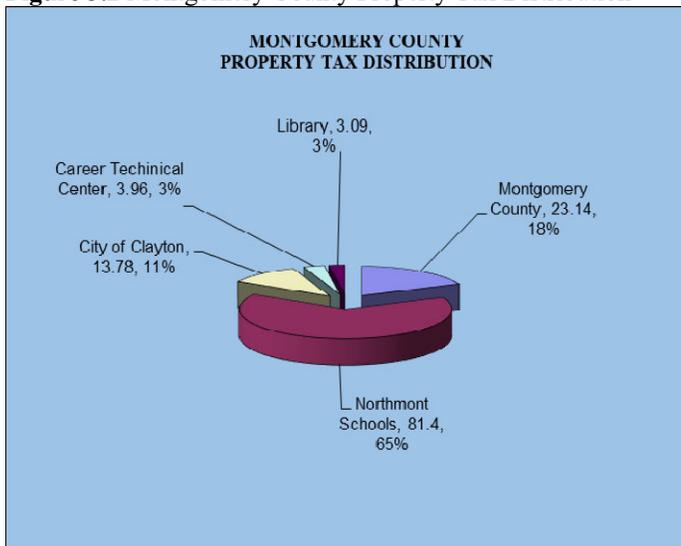
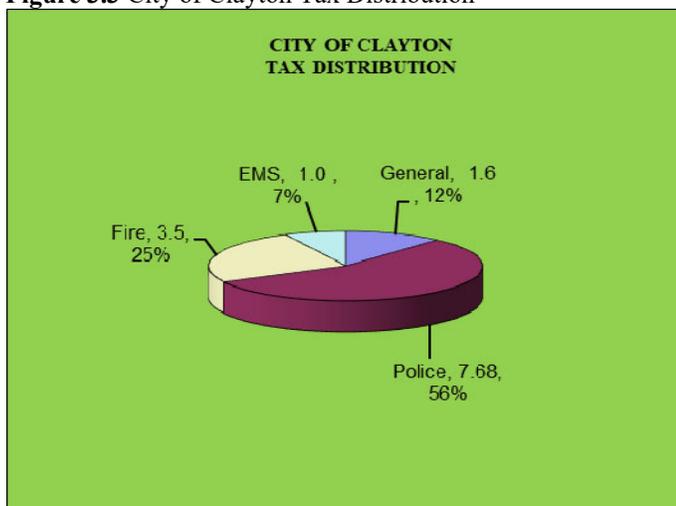


Figure 3.3 City of Clayton Tax Distribution



Intergovernmental Revenues

Intergovernmental revenues include local government funds, homestead and rollback taxes and cigarette taxes. Intergovernmental revenues provide 4.71% of total General Fund revenues.

Licenses and Permits

Licenses and permits account for .41% of total General Fund revenues. This source of income represents mainly zoning permits.

Investment Income

Interest earned on deposits comprises investment income. This source of income fluctuates depending on fund balance and interest rates.

Other

Other revenue consists of receipts that do not fit in the previously discussed classifications.

Advances/Transfers

Advances and Transfers occur on an as needed basis. The Police, Fire, EMS, Service and Debt Service funds are the recipient of the budgeted transfers.

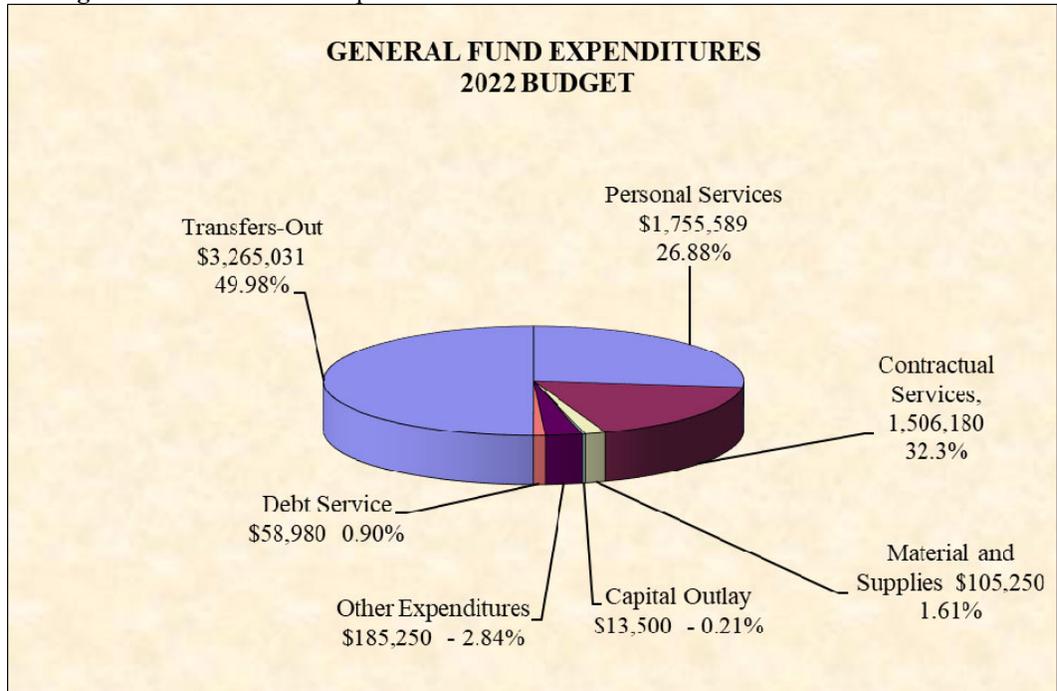
GENERAL FUND EXPENDITURES

<p>General Fund Appropriations The City of Clayton utilizes the General Fund to account for the operations of the City Council, City Manager, Finance, Zoning and Economic Development.</p> <p>General Fund Summary Table 3.2, the General Fund Expenditures by Category, lists the actual 2016 through 2018 expenditures as well as dollar and percentage comparisons between 2019 and 2020 budgeted expenditures.</p>	<p>General Fund expenditures budgeted for 2020 decreased \$828,303 from the 2019 budget. This is mainly a result of trash collection contractual services being reduced due to the contractor performing the billing.</p> <p>The largest portion of expenditures for the City (excluding transfers) is personnel costs. The wages and benefits paid out of the General Fund represent 28.65% of total expenditures of the fund.</p> <p>The chart below (Figure 3.4) illustrates the amount and percentage of each classification of General Fund expenditures.</p>
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Table 3.2 General Fund Expenditures by Category

GENERAL FUND SOURCES OF EXPENDITURES							
Revenue Source	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget	Increase/Decrease \$	Increase/Decrease %
Personal Services	1,364,296	1,462,427	1,490,474	1,600,342	1,755,589	155,247	9.7%
Contractual Services	1,643,253	1,474,514	849,844	1,070,870	1,148,675	77,805	7.3%
Material and Supplies	77,061	97,484	76,987	77,600	105,250	27,650	35.6%
Capital Outlay	12,157	15,327	22,962	11,000	13,500	2,500	22.7%
Other Expenditures	60,394	168,307	71,859	142,000	182,250	40,250	28.3%
Debt Service	48,360	54,880	59,226	58,980	58,980	-	-
Transfers-Out	2,277,504	2,321,230	1,914,495	3,352,019	3,265,031	(86,988)	-2.6%
Total	5,483,025	5,594,169	4,485,847	6,312,811	6,532,275	216,464	3.4%

Figure 3.4 General Fund Expenditures



GENERAL FUND EXPENDITURES

Figure 3.5 General Fund Five Year Comparisons of Revenues and Expenditures

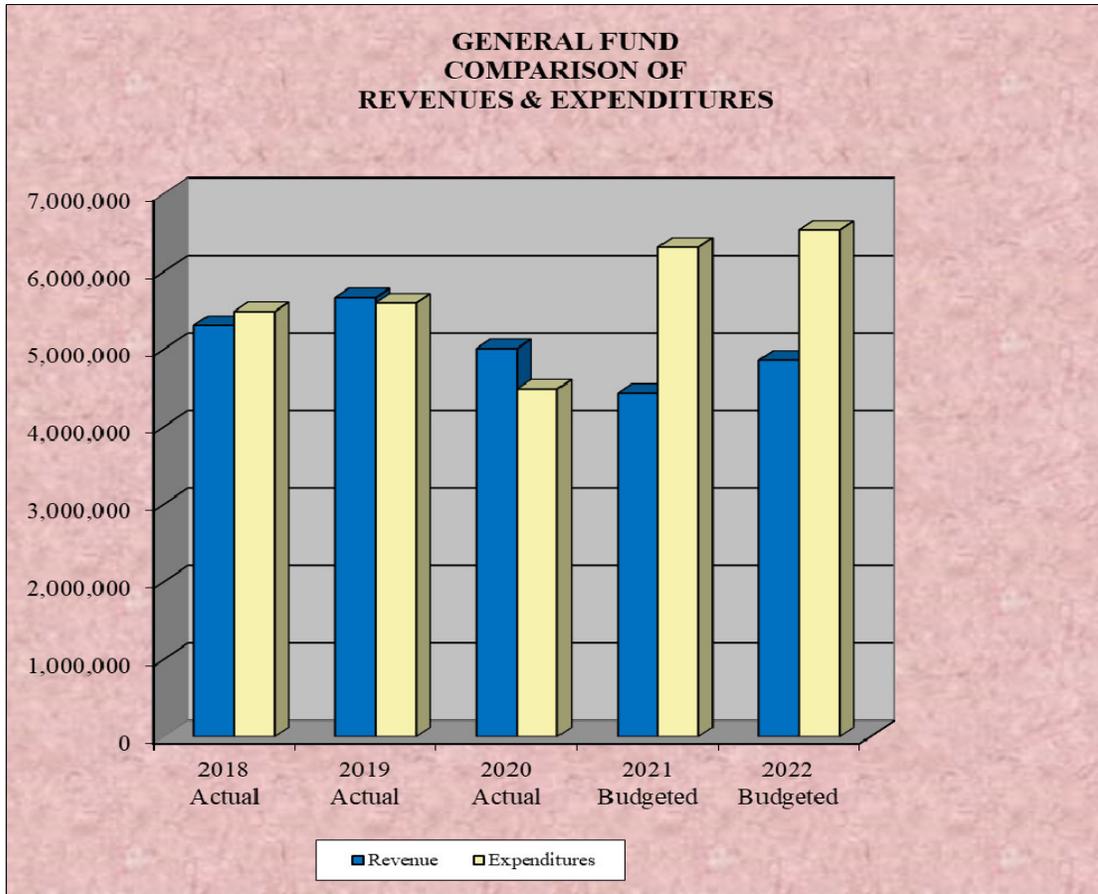
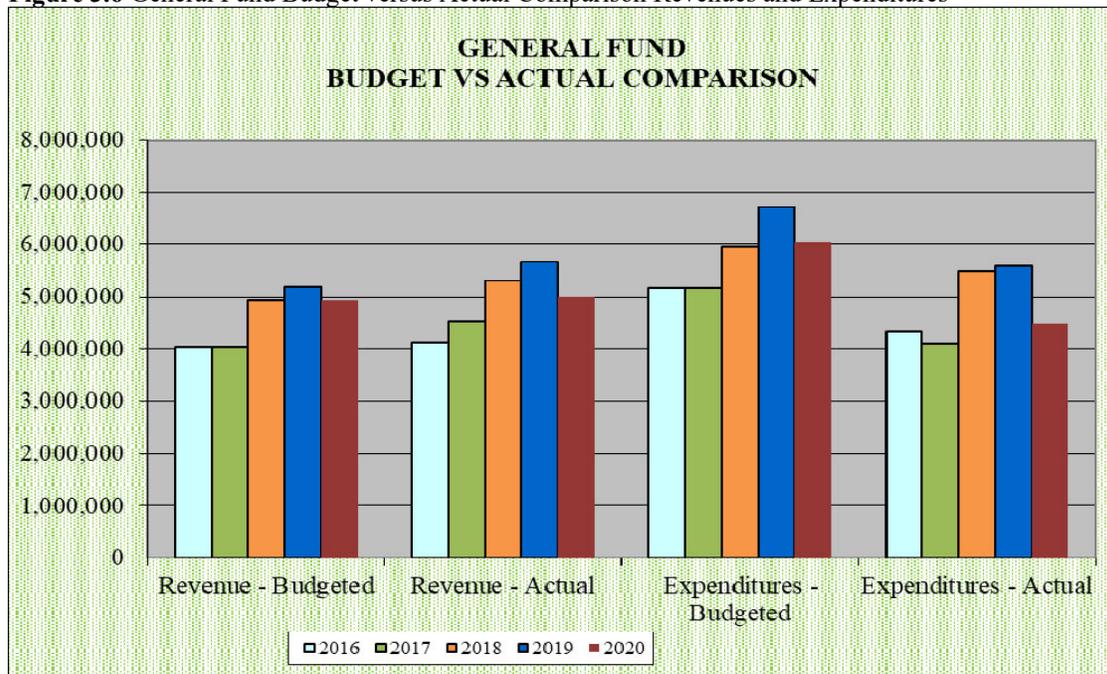


Figure 3.6 General Fund Budget versus Actual Comparison Revenues and Expenditures



CITY MANAGER'S OFFICE

DEPARTMENT SUMMARY

ADMINISTRATIVE OFFICES MISSION:

The administration offices of the City of Clayton will have high standards of excellence in delivering City services. Tending to public health, safety, morals, comfort, general welfare, and supporting and guiding future City developments. Undertaking this mission to promote economic prosperity and enhanced quality of life to make a difference in our community for future generations.

DEPARTMENT RESPONSIBILITIES

The City Manager's Office provides policy direction through the City Council and general management and administrative services through the offices of the City Manager and Assistant to the City Manager/Human Resource Administrator.

Human Resources: This division is responsible for Citywide personnel services, including recruitment and selection, classification and compensation, employee benefits, Workers' Compensation, labor negotiations, training, maintenance and update of personnel records, and administering and enforcing all personnel rules, regulations, policies and procedures.

ACCOMPLISHMENTS 2021

1. Several new housing developments made their way through the approval process. Grand Villas of Clayton, an up to 132 unit ranch style apartment development was approved off of Hoke Road. Hunter's Path, a 125 single family home development at the corner of Union and Westbrook was approved. Several others area still in process. *(Council Goal A)*
2. The City rezoned 6 acres, at the property owners request, along state route 49 to industrial. The 6 acres was purchased by a trucking company out of Canada who wants to place their first American hub there. *(Council Goal A)*
3. The 51 acre industrial site along State Route 49 is under contract. *(Council Goal A)*
4. Completed paving work along State Route 49. Began the Union Road and State Route 49 realignment with the project with a slated completion date 2022. *(Council Goal A & C)*
5. Secured Congestion Mitigation and Air Quality Improvement (CMAQ) Program funding for the Phase I Hoke Road widening from Smith Drive to Wenger Road. This includes a traffic signal upgrade at Wenger and Hoke. *(Council Goal A & C)*
6. City Council dedicated ARPA fund money to the Wenger Storm Sewer Project and the Talmage Road Strom Sewer Project. *(Council Goal A and C)*
7. The City secured a Nature Works Grant to provide an Americans with Disability Act (ADA) compliant parking lot at Northview park and to resurface the walking paths there. Along with the Nature Works Grant, City Council leveraged ARPA fund to apply for Community Development Block Grant (CDBG) funds for an all-inclusive park at Northview Park. *(Council Goal A, B, and C)*

8. The City made improvements to Meadowbrook at Clayton. Including the replacement of HVAC units in the building, clearing of brush, and laying rock at the entrance to the grounds, and making improvements to hole 17. (Council Goal A and C)
9. Realized the most golf play at Meadowbrook since the City acquired it in 2015. The City began hosting smaller City events like Birdies and BBQ at Meadowbrook. (Council Goal A & C)
10. Established the Body Worn Camera program for the City of Clayton Police Department to increase transparency in the Police Department. (Council Goal C)
11. The City established the PLAN Clayton Implementation Committee to analyze the document and help bring actionable steps before Council in 2020. In 2021 The Implementation Committee brought before actionable items. (Council Goal A, B, & C)
12. Began the process to gain control of additional marketable parcels along N. Main St. with the purchase of 8243 N. Main Street. Securing strategic properties was an action item set forth by the PLAN Clayton Committee and City Council. (Council Goal B)
13. Partnered with Business First! To hold a business walk where multiple businesses along the Main Street Corridor were contacted in person by teams of two from the City to assess how they are doing and what the City can do to aid them. (Council Goal A and B)

2022 GOALS

1. Continue to utilize the PLAN Clayton Implementation Committee's specific implementation steps for Plan Clayton goals, which can be accomplished within 2021 funds. (Plan Clayton goals: Walkable Neighborhoods, Central Cores, Connected Parks, and Great Streets and Infrastructure.) This is a multifaceted goal and will extend over many years. (Council Goal C)
2. Complete a Comprehensive Housing Study for the City of Clayton. (Council Goal A, B, and C)
3. Complete a thoroughfare plan for the City of Clayton. (Council Goal A, B, and C)
4. Complete the Union and State Route 49 Realignment Safety Project. (Council Goal A, B, and C)
5. Complete the Westbrook and State Route 49 Safety Project. (Council Goal A, B, and C)
6. Complete the engineering and ROW acquisition for future Taywood Road construction. (Council Goal A, B, and C)
7. Continue to identify and apply for grant funding to extend and enhance infrastructure to spur economic development. (Council Goal A)
8. Enhance community support for Meadowbrook at Clayton thru community events and striving for additional opportunities to increase revenues and offset expenses. (Council Goal A & C)

DEPARTMENT SUMMARY (Continued)

2022 GOALS

9. Continue to explore opportunities to market current city owned parcels as well as acquire options or control over additional strategic parcels within development targeted areas. *(Council Goal A & B)*
10. Work with Montgomery County to secure grant funding to extend water and sewer infrastructure to Historic Clayton District. *(Council Goal A, B, & C)*
11. Work with Montgomery County and other partners to continue to bring new jobs to the city. Specifically, the 51 acres along State Route 49. *(Council Goal A, B, and C)*



Government Finance Officers Association

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**City of Clayton
Ohio**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO

FINANCE DEPARTMENT

DEPARTMENT SUMMARY

DEPARTMENT RESPONSIBILITIES

This Department administers the City's financial affairs, supervises the disbursement of all monies, manages all fiscal systems, collect and records all revenues, provides staff services to other departments, including personnel, purchasing, budget, financial oversight, accounting and payroll.

Finance: Finance provides for the various accounting and business service needs of the City. This includes general ledger maintenance, account receivables and payables, purchasing, payroll, preparation and maintenance of the annual City budgets. Finance also manages the annual external audit.

ACCOMPLISHMENTS 2021

1. Received fourteenth consecutive Distinguished Budget Presentation Award from Government Finance Officers Association (GFOA).
2. Received seventeenth consecutive Certificate of Achievement from GFOA for the City's Comprehensive Annual Financial Report (AFR).
3. Maintained Moody's Aa2 bond rating through the sound financial policies that are provided as indicated in the "unqualified" opinion that was issued on the City's financial statements. *(Council Goals A)*
4. Provided monthly financial reports to City Council and City Staff.
5. Worked with Economic Development Director and Legal Counsel on starting creation of two new Tax Increment Financing (TIF) districts in association with new subdivisions proposed in city. *(Council Goals A & C)*
6. Completed FY 2021 Budget for the City on time and in accordance with State law. *(Council Goals A)*
7. Trained new Assistant to Director of Finance (second in as many years).

2022 GOALS

1. Obtain fifteenth consecutive Distinguished Budget Presentation Award from GFOA.
2. Maintain liquidity of funds while earning a positive return on investments. *(Council Goals A)*
3. Maintain Moody's Aa2 bond rating through the sound financial policies. *(Council Goals A)*
4. Receive eighteenth consecutive Certificate of Achievement from GFOA.
5. Receive "unqualified" opinion on the City's financial position from the State of Ohio.

ECONOMIC DEVELOPMENT

DEPARTMENT SUMMARY

DEPARTMENT RESPONSIBILITIES

Economic Development is primarily responsible for the economic growth and development of the City of Clayton. It provides a central point of contact and coordination for various City programs and activities that assist new and existing businesses. The planning, zoning and code enforcement activities are under the supervision of the Economic Development department.

ACCOMPLISHMENTS 2021

Code Enforcement (Council Goals C)

1. Continued with proactive enforcement and concentrated on junk vehicles and parking in the front yard in some of the older platted neighborhoods.
2. Compliance rate for violations at approximately 93%.
3. Performed a concentrated neighborhood enforcement program in the Seville neighborhood.
4. Updated the vacant property database and updated the status of each property.
5. The code enforcement officer created a proactive trashcan placement project during the winter months after receiving multiple complaints about this type of violation. 144 Notice of Violations were issued for this type of violation during the 2021 calendar year..

Grants (Council Goals A & C)

1. Staff wrote and was awarded a \$2.6 million CMAQ grant from the state for the Hoke Road widening project.
2. Staff wrote and was awarded approximately \$35,000 Nature Works grant for a new ADA parking lot and for the widening and resurfacing of paths at Northview Park. Staff also wrote a CDBG grant for an All-Inclusive Playground at Northview Park and new ADA compliant restrooms at Westbrook Park.
3. Staff submitted a CDBG grant application to extend sidewalks along Union Road from Hunter's Glen south to Casey's at the Salem/Union intersection.

Community Outreach (Council Goals C)

1. Staff was able to move forward with all of our normal community outreach programming as had been pre-pandemic.
2. Staff organized and volunteered for the May and October Sweep Clayton Clean events. Staff also organized and volunteered for the July Document Shredding.
3. Continued creating the community outreach videos:
<https://www.youtube.com/channel/UCns9dd5LeF1o4y77AFexMAA/videos>

ECONOMIC DEVELOPMENT

DEPARTMENT SUMMARY (Continued)

ACCOMPLISHMENTS 2021 (Continued)

4. Staff worked with the Northmont Area Chamber of Commerce of marketing their new Northmont Chocolate Tour, assisted, and volunteered during their Taste of Northmont Event and participated in their new Regional Development meeting forums. Staff also worked with the Chamber on their new veteran's banner program projected to start in 2022.
5. Staff organized and worked every session of the Clayton Government Academy, starting in September and ending 6 weeks later in October. We had 12 residents attend the 2021 class.
6. All the project from the first phase of PLAN Clayton were completed. City Council created a new PLAN Clayton Implementation Committee project which made recommendations to City Council for new projects moving forward. Included with the 2022 budget were line items specific to PLAN Clayton including the funding for a new Thoroughfare Plan, funding for a Housing Analysis Study and continued park improvements. Staff has also been working with the Service Department with new signage opportunities and a new branding for street lights to be implemented in new subdivisions. Staff also worked with developers throughout the year in making sure standards recommended in PLAN Clayton for new subdivisions are being implemented in the proposed projects.

Planning (Council Goals B&C)

1. Staff worked with the PLAN Clayton Implementation Committee throughout 2021 on creating a new set of short-term goals based on the PLAN Clayton document.
2. Included with the 2022 budget is a line item to fund a Thoroughfare Plan update.
3. Staff continued to work with end users on implementing these new standards when projects were started. Also incorporated the new design standards in a new zoning district, based on the Overlay District, in the newly updated Clayton Zoning Code.

Economic Development

Five Year Economic Development Goals (Council Goals B)

1. Presented new Five-Year Economic framework.
2. We held a Business Meet and Greet in December at Ray's Wine Sprits Grill.
3. Performed a Business Walk along N. Main Street with Montgomery County's BusinessFirst! program, in October. We visited almost 60 businesses.
4. Worked with Windsor Properties throughout the year. The pandemic slowed some of the progress for Windsor, but Windsor did hold an information meeting for the North Clayton Community Authority and Owner's Association in December. They've also remained engaged with the HOA throughout the second half of 2021.

ECONOMIC DEVELOPMENT

DEPARTMENT SUMMARY (Continued)

ACCOMPLISHMENTS 2021 (Continued)

5. Staff assisted with industrial land on State Route 49 after the ownership group hired commercial real estate brokers to list the property early in 2021. We developed new marketing sheets, placed them on our website as well as the JobsOhio platform. Staff also submitted the property for multiple projects that came through the JobsOhio program. The property is now under contract with a developer from Cleveland.
6. Staff rolled out the N. Main Street Business Incentive Program in June and met with several businesses about this program. We also worked with two end users that currently have the city's two properties under contract. If they get the appropriate licenses for their respective end uses, they will be moving forward with new construction in the next 12-28 months.

New Businesses Goals (Council Goals B)

1. Staff worked with Redwood Development throughout the first half of 2021, first on their original design layout and then finally on a revised plan layout. Both plans were recommended for approval by the Planning Commission but was ultimately turned down by City Council.
2. Staff assisted nine new businesses locate in the City in 2021.
3. Staff assisted two end users put city land under contract along N. Main Street for new construction and have been in conversations with a possible new end user for the city's land at the Village of North Clayton. Staff also submitted land along Salem Avenue for several JobsOhio new construction projects throughout 2021. Staff also worked with RoadSTAR trucking on developing the newly industrial zoned 6 acre tract on Salem Avenue. Finally, staff worked with the Cleveland developer on the 53 acre industrial tract on Salem for a future industrial use.
4. Staff continued to roll out the previously made business spotlight videos every three months as well as made three new ones. It was a challenge to get businesses to commit to filming in 2021 due to the pandemic and staff shortages at their businesses.

Regional Partnership Goals (Council Goals C)

1. The Clayton Community Spotlight was released in October in the Dayton Business Journal. We also sponsored several pages on DBJ's end of year Book of Lists.
2. Staff attended several virtual meetings for BusinessFirst! and I-70/75 Development this year for these organizations.
3. Staff worked with our regional partners business retention visits. Due to the pandemic several of the bigger operations did not want to participate this year, however we made contact with them. We also were able to get faces in front of our businesses along N. Main Street during the N. Main Street Business Walk.

ECONOMIC DEVELOPMENT

DEPARTMENT SUMMARY (Continued)

2022 GOALS

Code Enforcement (Council Goals C)

1. Continue with proactive enforcement and responding to hot button issues as they arise.
2. Keep compliance rate for violations around 90%.
3. Identify a new neighborhood to do a concentrated enforcement project in.
4. Go through the vacant property database and update the status of each property.
5. Work on incorporating the new GIS data capabilities into the code enforcement program in order to create maps so staff can analyze where additional enforcement activities should occur.

Grants (Council Goals A & C)

1. Continue assisting with the planning and implementation phase of the Hoke Rd. Phase I Widening Project from the CMAQ grant.
2. Work with the Service Department on carrying out the Northview Park upgrades as part of the Nature Works grant award.
3. Finish the Clayton Demolition Grant project.
4. Bring the N. Main Street Business Incentive Grant to a close and/or reallocate the funds to another CDBG approved project.
5. If the city is awarded CDBG funds from the 2021 grant cycle, work on implementing any and all projects associated with those awards.
6. Continue identifying other grant opportunities for the overall improvement of Clayton's community, specifically for community development and park improvements.
7. Identify other grant opportunities for the various action steps in the PLAN Clayton Implementation Plan.

Community Outreach (Council Goals C)

1. Continue to work with the Parks Advisory Commission on developing new outreach programs at Meadowbrook at Clayton and the city's park system.
2. Continue the Sweep Clayton Clean events.
3. Continue working with the Northmont Area Chamber of Commerce on their community programming.

ECONOMIC DEVELOPMENT

DEPARTMENT SUMMARY (Continued)

2022 GOALS (Continued)

4. Continue the Clayton Government Academy and expand the participants to 15 residents.
5. Continue working on the community outreach video program and transition to different video topics.
6. Begin working with the Service Department on new signage at the parks as well as creating a new long-term way-finding signage program, identifying possible locations and content for future way-finding signage as well as the look of the new signage.
1. Continue to work through the global pandemic while figuring out
2. Finish up the first phase of PLAN Clayton Implementation and create plan for the second phase.
3. Create two new community outreach programs for the parks – possibly hosting a “Kickball with Cops” event at Hardscrabble and a disc golf family day at Westbrook.

Economic Development

Five Year Economic Development Plan Goals (Council Goals B)

1. Begin implementing the new Five-Year Economic Development Plan.
2. Transition the Business Meet and Greet program to a different format in an attempt to get more participation.
3. Roll out the new payroll tax incentive program for large industrial and manufacturing end-users.
4. Continue working on accumulating additional site control along N. Main Street for future redevelopment efforts. Included with this is putting together a comprehensive plan on what properties to target and build this into a GIS map for staff to be able to work on long term.
5. Assist Windsor Properties in rolling out their new residential products to the public with promoting new model build outs and any marketing material they have for their multi-family product.
6. Assist the new developer of the 53-acre tract of industrial land on Salem Avenue on marketing to potential end users.
7. Continue working on getting a second new built commercial building along N. Main Street.

ECONOMIC DEVELOPMENT

DEPARTMENT SUMMARY (Continued)

2022 GOALS (Continued)

8. Continue working on getting a new commercial end-user at the Village of North Clayton.
9. Continue working on getting a new commercial/industrial end-user in and operating along the Salem/Hoke corridor.
10. Assist Grand Traditions and Hunter's Path to get new residential construction projects underway.

Local Development and Business Growth Goals (Council Goals B)

1. Assist Oakes Tree Development to move Wenger Village Phase 3 forward through the final platting phase and towards construction. Also assist them move a possible new single-family project forward at National and Hoke Rds.
2. Assist potential end users find vacant tenant space in the city.
3. Assist potential end users find vacant land to build new in the city.
4. Continue moving forward with the business spotlight videos.

Regional Partnerships Goals (Council Goals C)

1. Coordinate with the Dayton Business Journal the 2022 Clayton Community Spotlight.
2. Continue attending as many BusinessFirst! and I-70/75 meetings as possible.
3. Assist our regional partners in business retention visits of our larger companies.
4. Continue to update our active inventory data entries on JobsOhio's platform.
5. Update our local property fact sheets of available land for development.

Planning & Zoning Goals

Planning (Council Goals B & C)

1. Continue implementing and working on PLAN Clayton using recommendations from the PLAN Clayton Implementation Committee (PCIC).
2. Begin working on the Comprehensive Thoroughfare Plan, per the PCIC recommendation.

3. ECONOMIC DEVELOPMENT

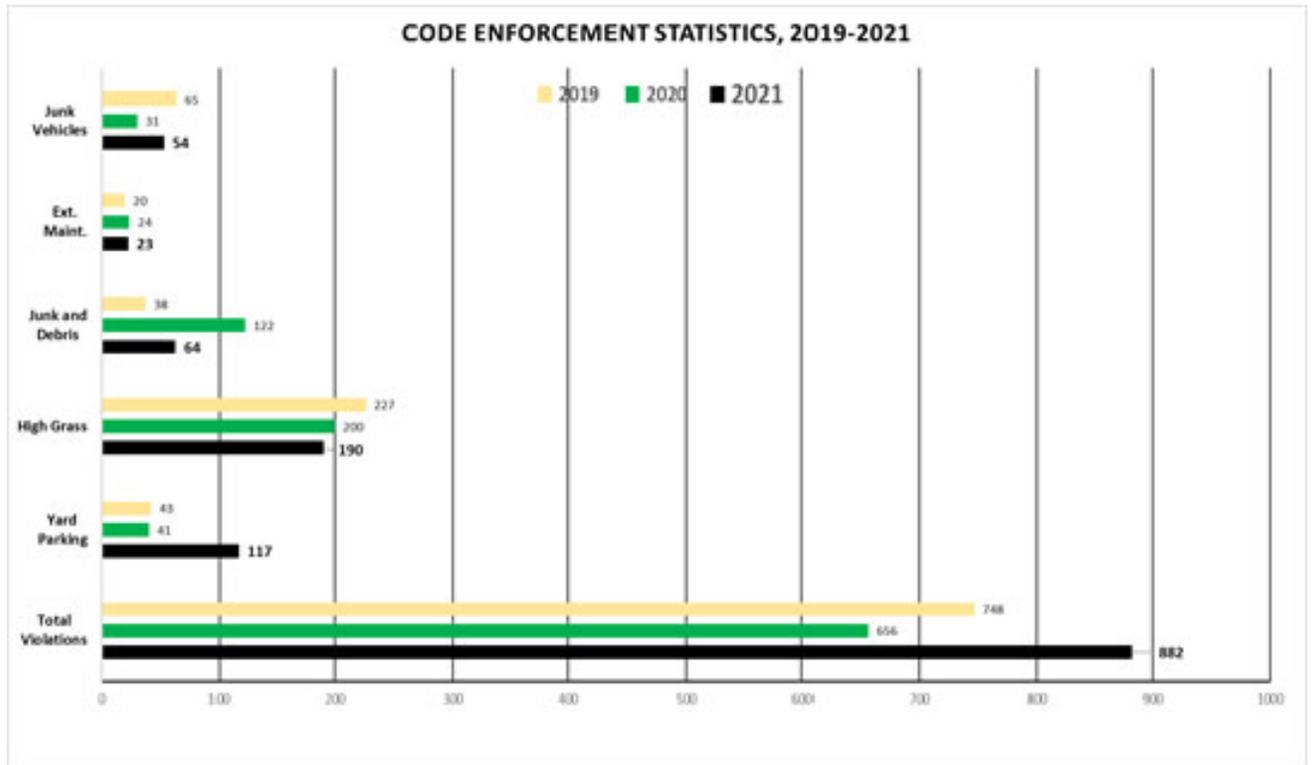
DEPARTMENT SUMMARY (Continued)

2022 GOALS (Continued)

3. Undertake a Housing Analysis, per the PCIC recommendation

Zoning (Council Goal C)

1. Take recommended changes/edits to the new Zoning Code through the Planning Commission and City Council process.



	2017	2018	2019	2020	2021
Total Zoning Permits:	96	108	72	117	117
New Residential Construction:	9	7	4	1	1
Accessory Structures:	29	29	34	47	47
Residential Additions:	13	6	17	30	30
New Commercial Construction:	0	4	0	0	0
New Commercial Additions:	0	0	0	0	0

GOLF DEPARTMENT

DEPARTMENT SUMMARY

DEPARTMENT RESPONSIBILITIES

The Golf Department's responsibilities include the maintaining and operating of an 18-hole golf course, driving range and 65,000 square foot banquet facility. In 2020, Elaine Wittman, took over facility manager responsibilities at Meadowbrook.

Current Course Operations

	2017	2018	2019	2020	2021
Cart Rentals	10,207	9,585	9,348	12,985	14,019
Driving Range	478	531	385	808	980
Green Fees (Rounds Played)	17,535	17,177	16,303	19,106	22,084
Season Passes	53	69	65	67	79
Facility Rentals (include fireplace room)	51	78	80	22	51
Simulator (30-minute increments)	-	193	1,644	1,099	991

ACCOMPLISHMENTS 2021

1. Meadowbrook had another record-breaking year in rounds played and cart rentals. In addition to the great condition of the course, the resurgence of golf as a recreational activity and closure of City of Dayton's Kittyhawk and Madden Golf Courses in 2020 assisted in driving golfers to Meadowbrook. *(Council Goals A & C)*
2. In 2021, we continued to adjust operations based on COVID regulations and recommendations such as continuing to not place single players together nor combine groups and permitting single rider usage for carts but charging an additional \$5.00. The simulators were opened and available for use for all of 2021. Unfortunately, winter simulator leagues (January - March 2021) were unable to be held due to the pandemic. Thus, we did not collect the revenue and number of bookings we would have seen with the winter leagues. We resumed the fall simulator league in November 2021. *(Council Goals A & C)*
3. The City fulfilled the goal of implementing a fair-share policy and resident greens fee rates. This was received well by the community, and 81 resident passes were issued that permitted them to pay the resident green fee rate for the entire season. *(Council Goals A & C)*
4. Although there was an increase in rentals from 2020 to 2021, banquet operations were moderately affected by COVID-19 in 2021. 8 refunds were issued for 2021 facility rentals due to COVID. 1 rental was rescheduled for 2022. *(Council Goals A)*
5. Four new HVAC units were installed for the Grill, Kitchen, Front Lobby and Pro Shop which completes the HVAC replacement project where a total of nine units were replaced. *(Council Goal C)*

GOLF DEPARTMENT

DEPARTMENT SUMMARY (Continued)

ACCOMPLISHMENTS 2021 (Continued)

6. Community events were brought back to Meadowbrook after a hiatus in 2020. In 2021, the following events were held at Meadowbrook: Easter Egg Hunt, Labor Day Fireworks, Taste of Northmont, Costumes and Carvings, Breakfast with Santa and Winter Markets in November and December. Rotary lunches and meetings and Kiwanis meetings also returned. *(Council Goal C)*
7. With the catering and grill operations contract with the Grill by Heritage expiring March 2022, research was completed on possible options for Meadowbrook's banquet and grill operations. Options were presented to Council and a plan of action was created to permit outside caterers for events and for the city to take hold of the liquor license and run the grill operations in 2022 *(Council Goals A & C)*

2022 GOALS

1. Increase club sales by amending pro shop operations and holding fitting days. *(Council Goal A)*
2. Explore and implement new revenue sources. *(Council Goal A)*
3. Utilize the software to assist with tracking customer data and marketing. *(Council Goal A)*
4. Implement new concession operations to support golf operations. *(Council Goals A & C)*
5. Implement new banquet operation plan to increase number of events. *(Council Goal A)*



GENERAL FUND

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
REVENUES:					
Property and Other Local Taxes	533,730	529,399	540,556	519,851	547,180
Municipal Income Taxes	2,929,485	3,248,334	2,979,942	2,987,259	3,235,950
Intergovernmental	293,799	249,586	373,037	267,676	228,594
Charges for Services	1,341,567	1,171,771	723,771	504,800	673,800
Licenses and Permits	19,047	16,099	11,069	10,000	20,000
Investment Income	171,515	314,984	345,961	140,000	150,000
Other	12,276	133,026	10,468	1,000	500
Transfers-In	-	-	21,552	-	-
TOTAL REVENUES	5,301,419	5,663,199	5,006,356	4,430,586	4,856,024
EXPENDITURES:					
Personal Services	1,364,296	1,462,427	1,490,474	1,600,342	1,755,589
Contractual Services	1,643,253	1,474,514	849,844	1,070,870	1,148,675
Material and Supplies	77,061	97,484	76,987	77,600	105,250
Capital Outlay	12,157	15,327	22,962	11,000	13,500
Other Expenditures	60,394	168,307	71,859	142,000	185,250
Debt Service	48,360	54,880	59,226	58,980	58,980
Advances-Out	-	-	-	-	-
Transfers-Out	2,277,504	2,321,230	1,914,495	3,352,019	3,265,031
TOTAL EXPENDITURES	5,483,025	5,594,169	4,485,847	6,312,811	6,532,275
NET CHANGE IN FUND BALANCE	(181,606)	69,030	520,509	(1,882,225)	(1,676,251)
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	<u>4,957,934</u>	<u>4,776,328</u>	<u>4,845,358</u>	<u>5,365,867</u>	<u>3,483,642</u>
ENDING FUND BALANCES, DECEMBER 31	<u>4,776,328</u>	<u>4,845,358</u>	<u>5,365,867</u>	<u>3,483,642</u>	<u>1,807,391</u>

**General Fund
Summary of Revenue**

Revenue Source	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2021 Estimated
Property and Other Local Taxes:					
General Property Tax	343,268	346,492	344,901	344,851	357,180
Cable Franchise Fees	190,462	182,907	195,655	175,000	190,000
Total Property and Other Local Taxes	533,730	529,399	540,556	519,851	547,180
Municipal Income Tax:					
Income Tax	2,929,485	3,248,334	2,979,942	2,987,259	3,235,950
Total Municipal Income Tax	2,929,485	3,248,334	2,979,942	2,987,259	3,235,950
Intergovernmental:					
Local Government Distribution	147,789	176,754	206,478	138,052	166,630
Cigarette Tax	323	353	112	250	150
Trailer Tax	-	-	3	-	-
Liquor Permit Fees	5,826	5,606	580	200	750
Homestead Rollback	60,048	59,391	58,772	29,174	61,064
Grants in Aid	72,508	-	-	100,000	-
Intergovernmental	7,305	7,482	107,092	-	-
Total Intergovernmental	293,799	249,586	373,037	267,676	228,594
Charges for Services:					
Other Special Assessments	1,375	767	3,770	-	1,000
Trash Assessments	38,059	38,774	37,328	1,000	6,000
Pre Sale Inspections	9,500	8,550	9,300	7,500	7,500
Fees	100	11,995	-	200	200
Trash Service Payments	752,764	572,137	2,901	-	15,000
Janice Ward Center Rental Fees	6,971	6,693	5,810	4,500	6,000
Total Charges for Services	808,769	638,916	59,109	13,200	35,700
Licenses and Permits:					
Zoning	18,922	15,924	11,069	10,000	20,000
Other Licenses & Permits	125	175	-	-	-
Total Licenses and Permits	19,047	16,099	11,069	10,000	20,000
Investment Income:					
Interest	171,515	314,984	345,961	140,000	150,000
Total Investment Income	171,515	314,984	345,961	140,000	150,000
Other:					
Refunds	438	3,093	8,138	500	500
Community Events	-	-	-	-	-
Surplus Auction Proceeds	-	-	605	-	-
Insurance Reimbursements	-	4,500	274	-	-
Contributions and Donations	6,000	-	-	-	-
Cobra Payment	5,793	-	-	-	-
Miscellaneous	45	110	1,330	500	-
Total Other	12,276	7,703	10,347	1,000	500

General Fund Summary of Revenue (Continued)	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Estimated
Charges for Services (Golf):					
Green Fees	275,514	234,461	345,859	275,000	345,000
Passes	51,515	47,087	44,222	45,000	60,000
Cart Rental	89,244	83,429	122,700	90,000	110,000
Merchandise Sales	11,555	35,917	21,546	15,000	10,000
Simulator Fees	3,195	31,172	18,594	25,000	20,000
Intergovernmental	2,864	3,504	45,835	-	-
Sales Tax	7,037	7,754	11,142	7,500	9,500
Liquor Sales	-	-	-	-	15,000
Food/Beverage Sales	-	-	-	-	10,000
Community Events	-	-	-	-	2,000
Driving Range	1,570	1,606	2,250	1,500	2,500
Miscellaneous	1,373	7,488	229	100	100
Gift Certificates/Club Credits	6,442	16,477	13,247	10,000	12,000
Total Charges for Services (Golf)	450,309	468,895	625,624	469,100	596,100
Charges for Services (Banquet):					
Banquet Room Rental	45,098	32,172	18,984	10,000	25,000
Caterer Food Sales	24,142	22,310	7,353	5,000	-
Liquor Sales	-	-	-	-	10,000
Miscellaneous	13,249	9,478	12,701	7,500	7,000
Total Charges for Services (Banquet)	82,489	63,960	39,038	22,500	42,000
Other (Banquet):					
Insurance Reimbursements	-	125,323	121	-	-
Total Other (Banquet)	-	125,323	121	-	-
Transfers-In:					
Transfers In	-	-	21,552	-	-
Total Transfers-In	-	-	21,552	-	-
Grand Total	5,301,419	5,663,199	5,006,356	4,430,586	4,856,024

**General Fund
Summary of Expenditures**

Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personal Services:					
Salaries - Elected Officials	35,800	36,000	36,000	36,000	36,000
Salaries - Supervisors	327,526	338,812	394,969	350,881	391,830
Salaries - Staff	291,645	334,964	321,465	305,636	319,286
Salaries - Part Time	-	-	(17)	7,200	7,200
Overtime	589	988	621	500	500
Medicare	9,090	9,944	10,584	10,153	10,493
Social Security	298	298	298	672	672
Uniform Allowance	-	797	-	1,000	1,000
OPERS	90,401	94,960	87,311	98,030	101,309
Health Insurance	172,942	163,030	150,527	207,643	194,221
Dental Insurance	9,475	9,617	10,059	10,603	10,005
Life Insurance	1,995	5,153	1,896	2,235	1,476
Car Allowance	7,629	8,586	6,430	8,400	8,640
Cell Phone Allowance	4,525	4,550	3,990	4,680	4,680
Workers Compensation	14,843	28,066	17,237	22,005	20,848
Workers Compensation Medical Only	-	-	-	1,500	-
Unemployment	-	-	276	-	-
Total Personal Services	966,758	1,035,765	1,041,646	1,067,138	1,108,160
Contractual Services:					
Recruitment	-	-	50	-	-
Auditor Charges	25,906	26,246	26,000	31,000	35,000
Treasurer / Auditor Fees	12,593	9,295	7,858	8,500	8,500
Election Expenses	1,934	980	7,010	1,500	2,000
Relocation Expense	-	-	-	-	-
Professional Associations	4,929	5,638	3,703	6,000	5,500
Financial Statement Preparation	12,100	12,500	12,500	12,500	14,000
Legal Fees	117,646	74,122	60,748	85,000	85,000
Consulting - Engineering	1,540	9,590	-	1,500	1,500
Consulting - Planning	24,542	84,487	15,750	-	40,000
Contractual Services	193,467	165,868	197,301	300,000	300,000
Refunds	-	95	520	500	400
Community / Contractual Commitment	17,533	17,775	5,557	23,000	5,000
Community Support	2,900	3,745	1,500	2,500	3,000
Payments to Trash Hauler	731,217	558,623	32,454	50,000	50,000
Income Tax Service Charge	128,265	105,802	109,892	115,000	131,775
Income Tax Sharing	124,661	97,541	102,751	105,000	100,000
Senior Tax Credit	10,500	10,575	10,450	11,000	11,000
Indigent Burial	3,000	1,500	2,250	3,000	3,000
Training / Testing	2,781	3,739	345	4,250	5,000
Travel	1,629	-	1,704	4,500	4,500
Council Training	60	120	-	-	-
Economic Development Professional Development	-	140	-	1,000	1,000
Utilities - Electric / Gas	4,380	6,542	9,242	7,500	9,000
Utilities - Water	539	364	626	850	1,000
Telephone	1,360	3,340	2,452	3,200	2,750
Telephone - Cellular	987	1,067	1,271	1,200	1,350
Street Lights	5,731	6,139	6,063	7,000	9,250
Postage	6,483	6,434	4,976	7,500	8,000
Newsletter - Mailing	2,130	1,989	1,814	2,500	3,000
Advertising - Legal Notices	4,317	3,849	2,997	3,500	7,500
Advertising & Promotion	1,472	27,976	26,680	30,400	30,400
Newsletter - Production	5,625	5,742	6,000	6,200	11,000
City Manager Search	-	3,320	15,470	-	-
Special Event	4,367	4,795	1,642	20,500	25,000
Property Insurance	24,353	27,366	14,183	17,000	25,000
Fidelity Bonds	1,968	1,968	1,968	3,500	2,500
Total Contractual Services	1,480,952	1,289,272	693,727	876,600	941,925

General Fund
Summary of Expenditures (Continued)

Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Material and Supplies:					
Office Supplies	5,600	5,508	5,003	6,500	6,000
Utility Billing Materials	10,723	4,992	-	-	-
Fuel	1,128	1,586	1,244	1,750	2,500
Small Tools & Minor Equipment	-	35	32	100	-
Miscellaneous Supplies	544	1,211	1,238	1,500	1,500
Total Material and Supplies	17,995	13,332	7,517	9,850	10,000
Capital Outlay:					
Office Equipment & Furniture	92	562	1,170	500	500
Equipment Acquisition	10,680	11,366	2,500	6,000	7,500
Total Capital Outlay	10,772	11,928	3,670	6,500	8,000
Other Expenditures:					
Equipment Maintenance	-	656	2,045	-	-
Land & Land Improvements	10	-	5,054	75,000	95,000
Office Equipment Maintenance	709	-	723	1,500	1,500
Vehicle Maintenance	747	443	413	1,000	1,500
Property Maintenance	100	-	367	-	-
Facility Maintenance	6,595	6,397	15,058	12,000	14,000
Total Other Expenditures	8,161	7,496	23,660	89,500	112,000
Community Building:					
Personal Services:					
Salaries - Staff	3,724	2,967	3,631	4,750	4,750
Medicare	-	-	-	69	69
OPERS	576	391	561	665	665
Total Personal Services	4,300	3,358	4,192	5,484	5,484
Contractual Services:					
Utilities	2,000	2,500	-	2,500	3,250
Community Events	-	-	-	-	-
Miscellaneous Supplies	24	222	78	200	200
Total Contractual Services	2,024	2,722	78	2,700	3,450
Other Expenditures:					
Equipment Maintenance	-	-	-	-	-
Facility Maintenance	1,615	3,869	655	1,000	750
Total Other Expenditures	1,615	3,869	655	1,000	750
Banquet:					
Personal Services:					
Salaries -Supervisors	-	-	-	-	50,000
Salaries -Staff	-	-	2,221	10,000	50,000
Medicare	-	-	30	145	1,450
OPERS	-	-	286	1,400	14,000
Uniform Allowance	-	-	-	-	1,500
Health Insurance	-	-	-	-	21,486
Dental Insurance	-	-	-	-	924
Life Insurance	-	-	-	-	105
Workers Compensation	-	-	-	-	2,790
Total Personal Services	-	-	2,537	11,545	142,255
Contractual Services:					
Licenses & Permits	-	-	-	-	350
Contractual Services	-	1,404	3,351	3,000	5,000
Refunds	-	-	13,220	5,000	2,500
Utilities - Electric/Gas	42,800	48,777	32,584	40,000	40,000
Utilities - Water	4,284	6,195	4,360	4,000	6,000
Advertising & Promotion	13,033	9,752	2,020	13,250	13,250
Property Insurance	7,243	7,939	9,000	9,500	9,200
Total Contractual Services	67,360	74,067	64,535	74,750	76,300
Material & Supplies:					
Miscellaneous Supplies	-	122	157	750	750
Liquor	-	-	-	-	4,000
Total Material & Supplies	3-22	122	157	750	4,750

General Fund	2018	2019	2020	2021	2022
Summary of Expenditures (Continued)	Actual	Actual	Actual	Budget	Budget
Other Expenditures:					
Equipment Maintenance	1,637	348	4,110	2,000	2,500
Facility Maintenance	24,116	123,466	25,487	25,000	27,500
Total Other Expenditures	25,753	123,814	29,597	27,000	30,000
Golf:					
Personal Services:					
Salaries - Supervisors	127,600	133,373	147,096	145,136	148,039
Salaries - Staff	159,265	64,679	68,687	69,249	72,029
Salaries - Part-Time - Pro Shop		35,129	49,521	61,200	65,000
Overtime	340	1,112	397	1,307	1,307
Salaries - Part-Time - Grounds		67,278	63,704	102,000	80,000
Medicare	3,946	4,153	4,550	5,494	5,312
OPERS	38,043	41,879	44,082	53,045	51,292
Uniform Allowance		1,251	463	1,500	2,000
Health Insurance	51,026	53,288	52,164	59,407	59,407
Dental Insurance	3,420	3,420	3,343	3,697	3,697
Life Insurance	600	1,565	528	600	420
Workers Compensation	6,651	13,165	7,564	12,040	10,187
Unemployment	2,347	3,012	-	1,500	1,000
Total Personal Services	393,238	423,304	442,099	516,175	499,690
Contractual Services:					
Licenses & Permits	35	70	70	70	250
Credit Card Processing	7,548	7,637	12,759	11,000	16,000
Contractual Services	33,350	48,592	29,886	45,000	49,000
Community Support	-	442	-	500	500
Utilities - Electric/Gas	10,629	13,983	15,929	18,000	19,500
Utilities - Water	941	1,535	5,581	3,500	3,500
Cable/Phone/Internet	4,975	5,014	5,063	6,000	6,000
Advertising & Promotion	14,103	11,135	1,850	12,250	12,250
Property Insurance	21,373	20,045	20,366	20,500	20,000
Total Contractual Services	92,954	108,453	91,504	116,820	127,000
Material and Supplies:					
Training & Testing	-	-	-	-	500
Fuel	10,872	8,645	9,042	9,000	12,500
Small Tools	-	-	295	500	3,500
Miscellaneous Supplies	553	909	645	500	1,500
Supplies - Pro Shop	1,388	334	1,790	1,000	2,500
Supplies - Driving Range	528	696	-	-	-
Food & Beverage	-	-	-	-	12,000
Merchandise - Pro Shop	7,145	30,836	12,929	10,000	10,000
Supplies - Grounds	38,580	42,610	44,612	46,000	48,000
Total Material and Supplies	59,066	84,030	69,313	67,000	90,500
Capital Outlay:					
Equipment Acquisition	1,385	3,399	19,292	4,500	5,500
Total Capital Outlay	1,385	3,399	19,292	4,500	5,500
Other Expenditures:					
Equipment Maintenance	19,433	19,392	11,433	15,000	30,000
Facility Maintenance	1,117	5,203	5,463	7,500	9,500
Property Maintenance	4,315	8,533	1,051	2,000	3,000
Total Other Expenditures	24,865	33,128	17,947	24,500	42,500
Debt Service:					
Lease Payments	48,360	54,880	59,226	58,980	58,980
Total Debt Service	48,360	54,880	59,226	58,980	58,980
Transfers Out:					
Transfers-Out	2,277,504	2,321,230	1,914,495	3,352,019	3,265,031
Total Transfers-Out	2,277,504	2,321,230	1,914,495	3,352,019	3,265,031
Grand Total	5,483,025	5,594,169	4,485,847	6,312,811	6,532,275

EMERGENCY FUND

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
REVENUES:					
Transfers-In	<u>-</u>	<u>-</u>	<u>36,920</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>36,920</u>	<u>-</u>	<u>-</u>
EXPENDITURES:					
Contractual Services	-	54,869	-	-	-
Material and Supplies		726			
Capital Outlay	<u>-</u>	<u>4,572</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>60,167</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	(60,167)	36,920	-	-
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	<u>205,117</u>	<u>205,117</u>	<u>144,950</u>	<u>181,870</u>	<u>181,870</u>
ENDING FUND BALANCES, DECEMBER 31	<u><u>205,117</u></u>	<u><u>144,950</u></u>	<u><u>181,870</u></u>	<u><u>181,870</u></u>	<u><u>181,870</u></u>



Special Revenue Funds

SPECIAL REVENUES

Table 4.1 Special Revenue Expenditures

Fund	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Budget 2022	\$ Variance	% Variance
Police	2,034,745	2,223,103	2,106,139	2,605,925	2,969,918	363,993	14.0%
Law Enforcement Trust	18,488	-	9,486	9,486	-	(9,486)	-100.0%
Fire	1,283,070	1,429,279	1,301,434	1,773,485	1,817,273	43,788	2.5%
EMS	545,160	524,369	590,078	709,507	777,837	68,330	9.6%
Service	1,063,553	1,180,874	1,214,065	1,644,447	1,808,461	164,014	10.0%
State Highway	96,785	105,737	216,981	64,900	98,000	33,100	51.0%
Permissive Motor Vehicle License Tax	100,345	120,496	124,932	139,079	140,773	1,694	1.2%
Street Lights	33,467	34,010	38,516	36,000	38,000	2,000	5.6%
Cemetery	2,884	1,023	20,437	10,300	9,575	(725)	-7.0%
Joint Economic Development District	7,000	-	461	500	-	(500)	-100.0%
Tax Increment Financing	200,315	201,503	260,325	387,363	261,468	(125,895)	-32.5%
Tax Increment Financing Towne Center	139,097	272,996	153,395	152,382	145,382	(7,000)	-4.6%
FEMA	-	-	220,170	-	-	-	-
Local Coronavirus Relief	-	-	763,812	4,230	-	(4,230)	-100.0%
Local Fiscal Recovery	-	-	-	692,509	-	(692,509)	-100.0%
Total	5,524,909	6,093,390	7,020,231	8,230,113	8,066,687	(163,426)	-2.0%

Definition of Special Revenue Funds

To account for the proceeds of revenue sources (other than special assessments, expendable trusts, or capital projects) that are legally restricted for specific purposes.

Special Revenue Fund Summary

Figure 4.2 summarizes the actual expenditures since 2018 as well as dollar/percentage comparisons between 2022 and 2021 budgeted expenditures. Each fund has detailed line item listings included in this document.

Police Fund

The Police Fund is used to account for revenue received from property tax levies and fines and forfeitures that are expended for the cost of operating the police department.

The Police Fund represents 36.82% of total Special Revenue Fund 2022 budgeted expenditures

Drug Law Enforcement Fund

To account for fines and costs collected for felonious drug trafficking convictions. This money may be used in any drug law enforcement activity.

Enforcement and Education Fund

To account for fine and forfeiture revenue designated for driving while under the influence enforcement and education.

Law Enforcement Trust Fund

To account for fine and forfeiture revenue from law enforcement.

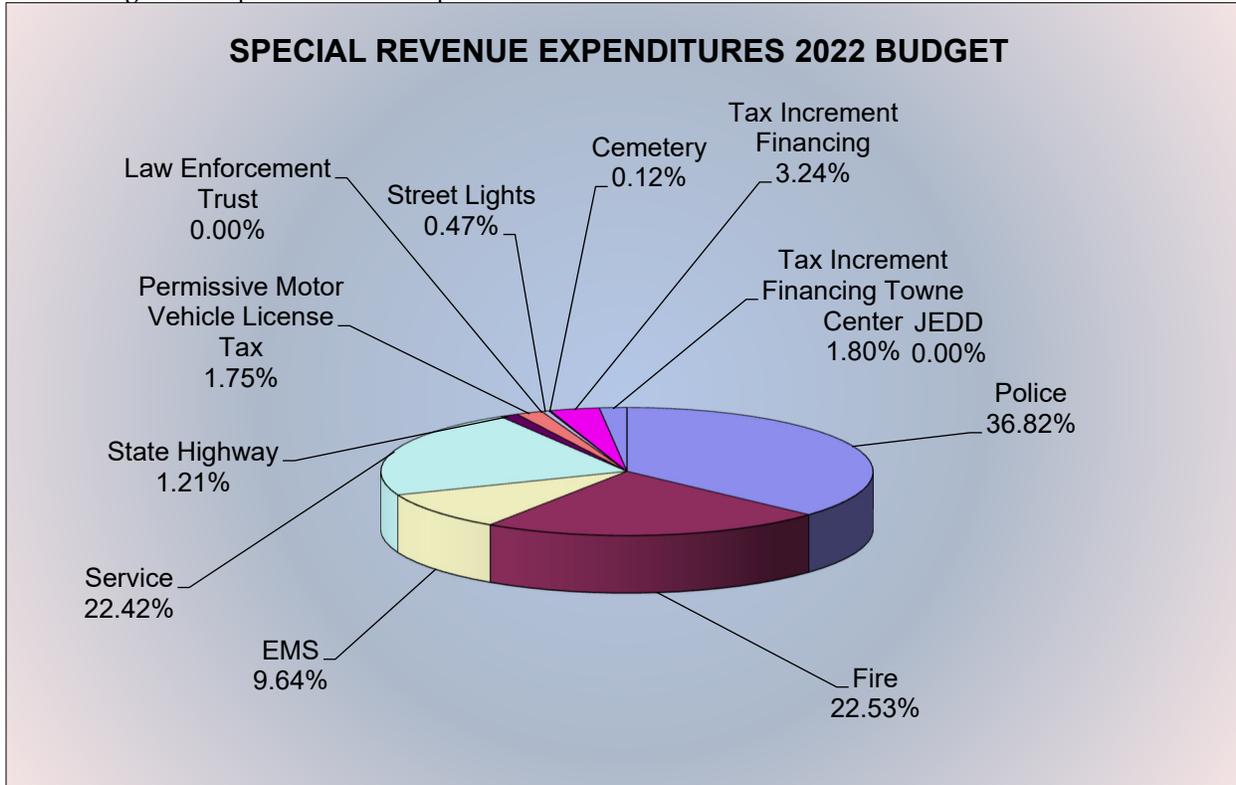
Fire Fund

The Fire Fund is used to account for revenue received from a City-wide property tax levy that is expended for the cost of operating the fire department.

The Fire Fund represents 22.53% of total Special Revenue Fund 2022 budgeted expenditures.

SPECIAL REVENUES

Figure 4.1 Special Revenue Expenditures



EMS Fund

To account for money received from a property tax levy and fees that are expended to pay for the cost of operating EMS services.

Service Fund

To account for that portion of the State gasoline tax and motor vehicle license registration fees designated for maintenance and repair of streets within the City.

The Service Fund represents 22.42% of total Special Revenue Fund 2022 budgeted expenditures.

State Highway Fund

To account for gasoline tax and motor vehicle license fees used for routine maintenance of State highways within the City.

Permissive Motor Vehicle License Tax Fund

To account for additional motor vehicle license tax levied by the City for routine street maintenance and repairs.

Street Lights Fund

To account for special assessments to provide street lighting within the City.

Cemetery Fund

To account for revenues received from the sale of lots, charges for burial service and foundations, and transfers to operate and maintain the City cemetery.

Tax Increment Financing Fund

To account for real estate taxes received from various business owners to be used for City-owned infrastructure improvements that will benefit the business owners' property.

Joint Economic Development District (JEDD) Fund

This fund accounts for the share of income taxes collected within the Clay Township – City of Clayton JEDD.

FEMA Fund

To account for monies received from FEMA for tornado damage.

SPECIAL REVENUES

Tax Increment Financing Towne Center Fund

To account for monies collected from real estate taxes to be used to reimburse the developers at the Towne Center for City capital assets constructed by the developer.

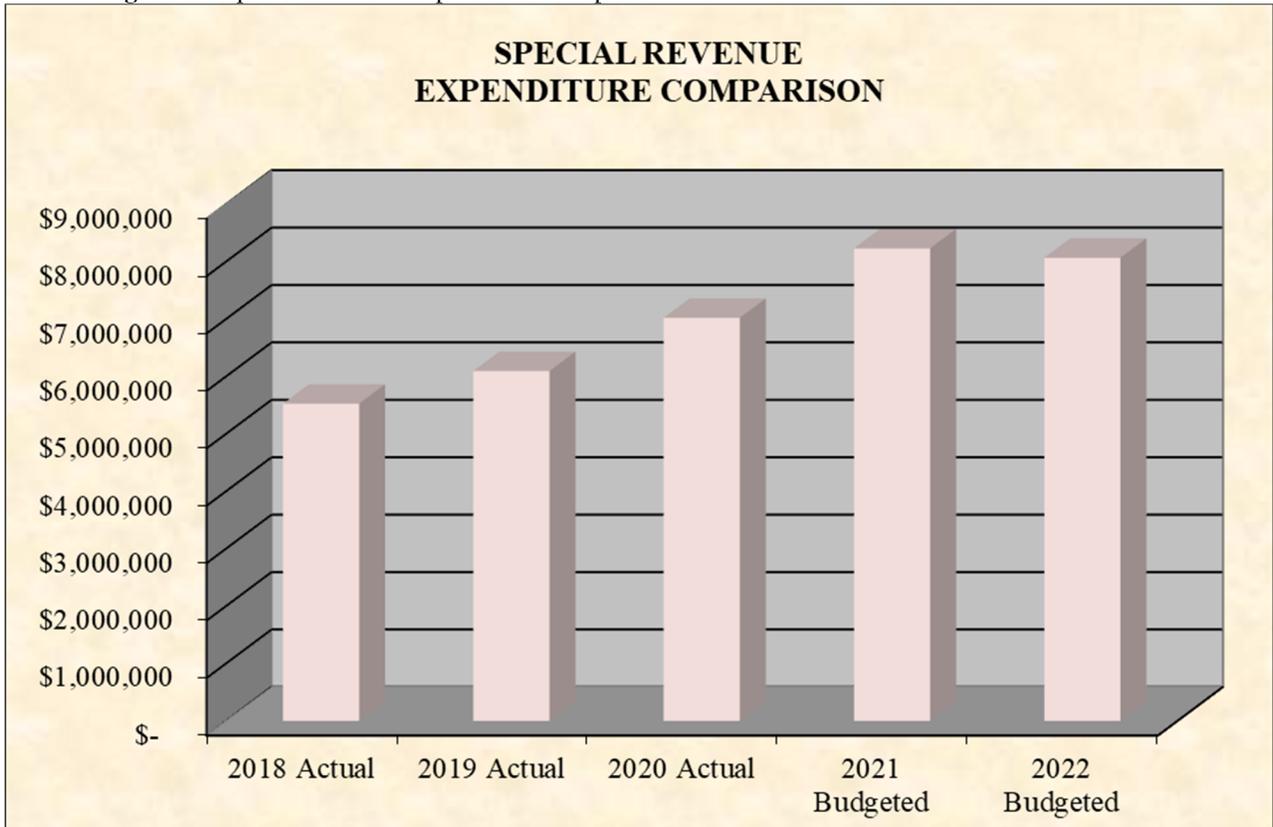
Local Coronavirus Relief Fund

To account for grant monies used to respond to the Covid 19 pandemic.

Local Fiscal Recovery Fund

To account for grant monies received from ARPA to aid in the response of Covid 19 affects.

Figure 4.2 Special Revenue Expenditure Comparisons



SPECIAL REVENUES

POLICE DEPARTMENT

DEPARTMENT SUMMARY

DEPARTMENT RESPONSIBILITIES

The Police Department is charged with traffic and parking enforcement; traffic control; investigation of traffic collisions; abatement of abandoned vehicles; administration of the DUI program; crime prevention; maintaining order; investigation of all criminal activity and the arrest of offenders.

Current Staffing Levels

Full-Time Officers **18**

Part-Time Officers **0**

Call Priority System:

Calls are prioritized with the most critical calls, such as a burglary in progress, receiving the highest priority, Priority #1. A non-injury crash would be assigned as a Priority #2 and a loud music call would be assigned as a Priority #3. The previous examples are an oversimplification of the assignment of priorities to calls, but do serve as a reasonable explanation of the system.

PERFORMANCE MEASURES

Average Response Times

Call Priority	#1	#2	#3
2018	05:07 min	05:18 min	05:43 min
2019	04:25 min.	05:45 min.	06:28 min.
2020	03:69 min	05:12 min	04:63 min
2021	03:52 min	03:94 min	03:47 min

- **Starting in 2018 - time started when call received instead of from when dispatched, usually a 2 – 2.5 minute difference on average.**

Statistical Data

Year	Traffic Crashes	Traffic Citation Incidents	Total Reports	Total Police Incidents
2018	344	1300	923	9,043
2019	372	1230	1324	10,008
2020	314	1,632	1,290	9,902
2021	385	1236	1,333	18,837

Traffic Citation Incidents does not represent the total citations but only the number of incidents when one or more citations were issued.

SPECIAL REVENUES

POLICE DEPARTMENT

DEPARTMENT SUMMARY (Continued)

ACCOMPLISHMENTS 2021

1. The City of Clayton continues to enjoy one of the lowest crime rates for cities within Montgomery County with populations over 10,000, according to the latest publication of the FBI's Uniform Crime Report. *(Council Goal C)*
2. Continued to secure funding from the Northmont City School District for placing two full-time School Resource Officers in the Northmont High School and Middle School for 40 hours per week. *(Council Goals A & C)*
3. Continued to be an active participant in the RANGE Task Force, which provides additional law enforcement resources on an as needed basis and provides for a variety of additional experiences for the assigned detective. *(Council Goal C)*
4. Placed an Officer within the Montgomery County SWAT Team. *(Council Goal C)*
5. Maintained yearly training standards to include: *(Council Goal C)*
 - firearms re-qualification and training
 - defensive tactics
 - ASP Baton and O.C. (pepper spray) Training
 - Active Shooter Response training (ALERT)
6. Established our Fifth "Shop with a Cop" to enhance community relations and assist at-risk families in our community for year 2021. *(Council Goal C)*
7. Completed Clayton Police Policies and procedures with Lexipol to better access comprehensive policies to limit agency risk and enhance personnel safety and provide daily training to officers to reinforce staff's understanding of Clayton Police policies and procedures. *(Council Goal C)*
8. Purchased and Implemented Body Worn Cameras, software, and training for all Police Officers to provide accountability and transparency to the community we serve. *(Council Goal C)*

DEPARTMENT SUMMARY

2022 GOALS

1. Continue to participate in regional cooperative efforts which enhance services to our community and improve effectiveness and efficiency. *(Council Goal C)*

SPECIAL REVENUES

POLICE DEPARTMENT

DEPARTMENT SUMMARY (Continued)

GOALS 2022 (Continued)

2. Provide innovative training opportunities to enhance skills, knowledge, and abilities as well as provide a fresh approach to annual trainings. *(Council Goal C)*
3. Work closely with Northmont Schools continuing to expand the role of the school resource officers within the designated schools. *(Council Goal A & C)*
4. Continue to update our technology in police cruisers and workstations to ensure effectiveness and efficiency. *(Council Goal C)*
5. Continued participation in the Ohio Collaborative Community-Police Advisory Board with expected additional policies when released. *(Council Goal C)*
6. Continuation of revising General Orders utilizing Lexipol policies and implementation of training for the officers with Daily Training Bulletins. *(Council Goal C)*
7. Utilizing new Body Worn Cameras for all Officers to provide transparency and accountability to the residents we serve. *(Council Goal C)*



POLICE FUND

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
REVENUES:					
Property and Other Local Taxes	1,139,855	1,152,164	1,148,879	1,145,527	1,150,000
Intergovernmental	243,882	310,718	460,338	196,145	326,454
Fines and Forfeitures	22,181	21,400	14,571	15,000	15,000
Other	13,215	1,529	4,733	6,000	-
Transfers-In	695,000	750,000	733,470	1,209,127	1,150,000
TOTAL REVENUES	2,114,133	2,235,811	2,361,991	2,571,799	2,641,454
EXPENDITURES:					
Personal Services	1,672,954	1,847,966	1,713,894	2,079,725	2,392,808
Contractual Services	285,955	301,459	303,086	449,000	471,860
Material and Supplies	50,121	56,826	46,249	51,500	69,250
Capital Outlay	4,326	15,438	21,810	6,200	16,000
Other Expenditures	21,389	11,414	21,100	19,500	20,000
TOTAL EXPENDITURES	2,034,745	2,233,103	2,106,139	2,605,925	2,969,918
NET CHANGE IN FUND BALANCE	79,388	2,708	255,852	(34,126)	(328,464)
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	35,031	114,419	117,127	372,979	338,853
ENDING FUND BALANCES, DECEMBER 31	114,419	117,127	372,979	338,853	10,389

**Police Fund
Summary of Revenue**

Revenue Source	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Estimated
Property and Other Local Taxes:					
General Property Tax	1,139,855	1,152,164	1,148,879	1,145,527	1,150,000
Total Property and Other Local Taxes	1,139,855	1,152,164	1,148,879	1,145,527	1,150,000
Intergovernmental:					
Homestead/ Rollback	194,967	192,974	190,989	96,910	186,454
Security	3,632	4,059	5,264	14,235	5,000
Intergovernmental	16,906	17,805	500	5,000	-
Grant - Reimbursement	6,080	1,200	-	-	15,000
State Training Reimbursement	-	-	190,683	-	-
School Resource Officer	22,297	94,680	72,902	80,000	120,000
Total Intergovernmental	243,882	310,718	460,338	196,145	326,454
Fines and Forfeitures:					
Court Fines	20,641	20,110	14,431	15,000	15,000
Other Fines and Forfeits	1,540	1,290	140	-	-
Total Fines and Forfeitures	22,181	21,400	14,571	15,000	15,000
Other:					
Contributions and Donations	-	100	-	-	-
Refunds	12,827	1,420	1,224	-	-
COBRA	-	-	3,500	6,000	-
Miscellaneous	388	9	9	-	-
Total Other	13,215	1,529	4,733	6,000	-
Transfers-In:					
Transfers In	695,000	750,000	733,470	1,209,127	1,150,000
Total Transfers-In	695,000	750,000	733,470	1,209,127	1,150,000
Grand Total	2,114,133	2,235,811	2,361,991	2,571,799	2,641,454

Police Fund
Summary of Expenditures

Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personal Services:					
Salaries - Supervisors	351,315	366,209	136,804	348,251	451,437
Salaries - Staff	655,649	716,737	813,357	897,052	1,051,689
Salaries - Part Time	113,517	129,899	97,220	36,997	21,528
Overtime	41,186	51,764	38,788	99,475	63,240
Medicare	16,361	17,704	19,022	20,504	23,093
PERS	70,051	73,017	71,253	51,041	39,072
OH Police & Fire	144,518	142,365	194,109	217,616	260,763
Uniform Allowance	20,367	29,532	27,538	25,800	26,300
Health Insurance	219,159	247,636	269,824	319,758	390,823
Dental Insurance	11,529	11,927	11,896	15,289	17,469
Life Insurance	2,310	7,612	2,302	2,475	2,126
Cell Phone Allowance	1,473	1,560	1,300	1,560	1,560
Workers Compensation	25,519	52,004	30,481	43,907	43,708
Total Personal Services	1,672,954	1,847,966	1,713,894	2,079,725	2,392,808
Contractual Services:					
Recruitment	1,371	2,992	1,015	1,000	3,000
Treasurer/Auditor Fees	20,750	19,077	18,511	19,000	19,000
Professional Associations	869	937	973	1,000	1,000
Legal Fees	-	-	-	-	-
Contractual Services	80,403	88,182	82,245	223,000	225,000
Dispatch Services	147,730	154,553	160,704	160,000	163,000
Public Defender	149	-	-	-	200
Training/Testing	10,384	10,305	15,896	17,000	22,000
Travel	742	83	435	500	500
Utilities - Electric / Gas	3,658	3,647	3,581	4,500	4,750
Utilities - Water	539	364	622	750	1,000
Telephone - GTE	1,360	2,581	2,446	3,000	3,000
Telephone - Cellular	5,145	4,620	4,907	5,750	14,160
Community Relations	1,876	2,022	157	1,000	2,000
Property Insurance	10,979	12,096	11,594	12,500	13,250
Total Contractual Services	285,955	301,459	303,086	449,000	471,860
Material and Supplies:					
Office Supplies	917	673	966	750	750
Training - Supplies	1,925	7,332	3,834	6,000	5,500
Fuel	43,883	46,472	36,570	42,000	60,000
Small Tools & Minor Equipment	1,608	1,063	4,771	2,000	2,000
Miscellaneous Supplies	1,788	1,286	108	750	1,000
Total Material and Supplies	50,121	56,826	46,249	51,500	69,250
Capital Outlay:					
Office Equipment & Furniture	-	-	11,886	-	2,000
Equipment Acquisition	4,326	15,438	9,924	6,200	14,000
Total Capital Outlay	4,326	15,438	21,810	6,200	16,000
Other Expenditures:					
Equipment Maintenance	5,752	2,044	5,178	5,000	4,000
Vehicle Maintenance	14,755	7,986	12,808	12,000	13,000
Facility Maintenance	882	1,384	3,114	2,500	3,000
Total Other Expenditures	21,389	11,414	21,100	19,500	20,000
Grand Total	2,034,745	2,233,103	2,106,139	2,605,925	2,969,918

DRUG LAW ENFORCEMENT FUND

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
REVENUES:					
Fines and Forfeitures	<u>434</u>	<u>285</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	434	285	-	-	-
EXPENDITURES:					
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	434	285	-	-	-
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	<u>11,578</u>	<u>12,012</u>	<u>12,297</u>	<u>12,297</u>	<u>12,297</u>
ENDING FUND BALANCES, DECEMBER 31	<u>12,012</u>	<u>12,297</u>	<u>12,297</u>	<u>12,297</u>	<u>12,297</u>

ENFORCEMENT AND EDUCATION FUND

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
REVENUES:					
Fines and Forfeitures	<u>488</u>	<u>368</u>	<u>25</u>	<u>-</u>	<u>300</u>
TOTAL REVENUES	<u>488</u>	<u>368</u>	<u>25</u>	<u>-</u>	<u>300</u>
EXPENDITURES:					
Material and Supplies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	488	368	25	-	300
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	<u>2,837</u>	<u>3,325</u>	<u>3,693</u>	<u>3,718</u>	<u>3,718</u>
ENDING FUND BALANCES, DECEMBER 31	<u>3,325</u>	<u>3,693</u>	<u>3,718</u>	<u>3,718</u>	<u>4,018</u>

LAW ENFORCEMENT TRUST FUND

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2022</u> <u>Budget</u>
REVENUES:					
Fines and Forfeitures	1,274	4,835	5,024	300	1,500
TOTAL REVENUES	<u>1,274</u>	<u>4,835</u>	<u>5,024</u>	<u>300</u>	<u>1,500</u>
EXPENDITURES:					
Material and Supplies	2,698	-	-	-	-
Capital Outlay	15,790	-	9,486	9,486	-
TOTAL EXPENDITURES	<u>18,488</u>	<u>-</u>	<u>9,486</u>	<u>9,486</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(17,214)	4,835	(4,462)	(9,186)	1,500
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	<u>26,598</u>	<u>9,384</u>	<u>14,219</u>	<u>9,757</u>	<u>571</u>
ENDING FUND BALANCES, DECEMBER 31	<u><u>9,384</u></u>	<u><u>14,219</u></u>	<u><u>9,757</u></u>	<u><u>571</u></u>	<u><u>2,071</u></u>

**Law Enforcement Trust Fund
Summary of Revenue**

Revenue Source	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Estimated
Fines and Forfeitures:					
Federal Funds	-	-	-	-	-
Other Fines	1,274	4,835	5,024	300	1,500
Total Fines and Forfeitures	1,274	4,835	5,024	300	1,500
Grand Total	1,274	4,835	5,024	300	1,500

**Law Enforcement Trust Fund
Summary of Expenditures**

Description	2018 Budget	2019 Actual	2020 Budget	2021 Budget	2021 Budget
Material and Supplies:					
Miscellaneous Supplies	2,698	-	-	-	-
Total Material and Supplies	2,698	-	-	-	-
Capital Outlay:					
Equipment Acquisition	15,790	-	9,486	9,486	-
Total Capital Outlay	15,790	-	9,486	9,486	-
Grand Total	18,488	-	9,486	9,486	-

SPECIAL REVENUES

<u>FIRE AND EMS DEPARTMENT</u>

DEPARTMENT SUMMARY

DEPARTMENT RESPONSIBILITIES

The mission of the Clayton Fire Department is to serve and safeguard our community through a professional, efficient and effective system of services that protects life, environment and property.

Current Staffing Levels

Full-Time FF/Paramedic **12**

Part-Time 11

Fire Chief **1**

Average Response Times (See Council Goals C)

Year	Time
2017	4:52 minutes
2018	4:48 minutes
2019	4:46 minutes
2020	4:46 minutes
2021	4:13 minutes

Statistical Data 2022

<u>Year</u>	<u>Fire Calls</u>	<u>EMS Calls</u>	<u>Total Calls</u>	<u>Working Fires</u>	<u>Fire Inspections</u>	<u>Training Classes No. of Class hours</u>
2017	563	1,619	2,182	31	239	2,188
2018	519	1,478	1,998	41	264	2,953
2019	634	1,740	2,374	37	244	4,321.15
2020	794	1,954	2,765	62	84	4,329
2021	568	1732	2,300	46	251	6001.50

ACCOMPLISHMENTS 2021

1. Created a fire department collaborative with Englewood and Union fire department. The three fire departments now operate as one utilizing shared apparatus, personnel, software, and training as one department. This will improve service deliver not only to Clayton, but throughout all three communities. *(Council Goals A & C)*

SPECIAL REVENUES

<u>FIRE AND EMS DEPARTMENT</u>

DEPARTMENT SUMMARY (Continued)

ACCOMPLISHMENTS 2021 (Continued)

2. The Clayton Fire Department provided multiple training and educational classes to the local schools and businesses. Including CPR/First Aid training, fire extinguisher trainings, and fire prevention lectures. In 2021 there were 9 educational classes held and 151 people benefited from these sessions. This was greatly reduced from years past due to COVID 19. *(Council Goals C)*
3. The fire department has continued the initiative to reduce equipment and facility maintenance through in-house repairs. The unique mix of nontraditional skills and abilities of several personnel provides substantial savings in the diagnostics, repair, and preventive maintenance of apparatus, equipment, and the facilities. *(Council Goals A)*
4. Maintain where feasible improve reaction and response times in order to meet our response standard of 5 minute on scene time. Average of 4 minutes and 13 seconds, which is the lowest it has ever been since the city was formed. Decreased by 33 seconds from previous year. *(Council Goals C)*
5. Increased training hours per employee from 162 hours to over 200 hours. The training hours have more than doubled since 2018. *(Council Goals C)*
6. Maintained a core staff that has the experience, certifications, and training to efficiently and effectively provide a high standard of service throughout the city. Have not had a career employee leave since 2017*(Council Goals C)*
7. Created and effectively managed COVID 19 safety measures to ensure the safety of our personnel, while maintaining a high level of patient care to our community in their time of need. *(Council Goals C)*

SPECIAL REVENUES

FIRE AND EMS DEPARTMENT

DEPARTMENT SUMMARY

2022 GOALS

1. Continue to explore cooperative solutions with our neighboring communities in an effort to provide the best and most efficient services to the community. *(Council Goals A)*
2. Improve and solidify our cooperative solutions with our neighboring communities in an effort to provide the best and most efficient services to the community through joint policies and procedures. *(Council Goals A)*
3. Maintain a core staff that has the experience, certifications and training to efficiently and effectively provide a high standard of service throughout the city. *(Council Goals C)*
4. Establish an emergency operation plan that covers the first 24 hours of the event as well as the next steps. *(Council Goals C)*
5. Finish the revised version of the Fire Department Standard Operating Procedures Manual. *(Council Goals C)*
6. Build a collaborative training facility that will accommodate live fire evolutions. *(Council Goals C)*



FIRE FUND

	2018	2019	2020	2021	2022
	Actual	Actual	Actual	Budget	Budget
REVENUES:					
Property and Other Local Taxes	710,457	717,625	714,519	714,065	715,000
Intergovernmental	147,176	146,133	280,090	109,926	141,363
Charges for Services	1,458	1,312	1,069	1,000	500
Other	16,344	1,018	634	-	100
Transfers-In	500,000	550,000	517,530	914,810	670,000
TOTAL REVENUES	1,375,435	1,416,088	1,513,842	1,739,801	1,526,963
EXPENDITURES:					
Personal Services	1,035,690	1,181,993	1,068,643	1,467,989	1,498,722
Contractual Services	154,463	149,729	170,077	221,835	223,501
Material and Supplies	22,470	26,941	23,750	20,050	34,550
Capital Outlay	8,984	9,136	3,900	10,111	7,000
Other Expenditures	61,463	61,480	35,064	53,500	53,500
TOTAL EXPENDITURES	1,283,070	1,429,279	1,301,434	1,773,485	1,817,273
NET CHANGE IN FUND BALANCE	92,365	(13,191)	212,408	(33,684)	(290,310)
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	84,063	176,428	163,237	375,645	341,961
ENDING FUND BALANCES, DECEMBER 31	176,428	163,237	375,645	341,961	51,651

**Fire Fund
Summary of Revenue**

<u>Revenue Source</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Estimated</u>	<u>2022 Estimated</u>
Property and Other Local Taxes:					
General Property Tax	710,457	717,625	714,519	714,065	715,000
Total Property and Other Local Taxes	710,457	717,625	714,519	714,065	715,000
Intergovernmental:					
Homestead/ Rollback	123,513	122,246	120,984	60,409	116,201
Intergovernmental	23,663	23,887	-	20,760	-
Intergovernmental Reimbursement	-	-	159,106	28,757	25,162
Total Intergovernmental	147,176	146,133	280,090	109,926	141,363
Charges for Services:					
Inspections	1,458	1,312	1,069	1,000	500
Total Charges for Services	1,458	1,312	1,069	1,000	500
Other:					
Contributions and Donations	175	150	-	-	100
Refunds	535	805	95	-	-
Insurance Reimbursement	15,599	63	484	-	-
Miscellaneous	35	-	55	-	-
Total Other	16,344	1,018	634	-	100
Transfers-In:					
Transfers In	500,000	550,000	517,530	914,810	670,000
Total Transfers-In	500,000	550,000	517,530	914,810	670,000
Grand Total	1,375,435	1,416,088	1,513,842	1,739,801	1,526,963

Fire Fund
Summary of Expenditures

Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personal Services:					
Salaries - Supervisors	375,007	364,139	117,471	392,906	412,022
Salaries - Staff	170,494	196,935	266,270	306,509	370,672
Salaries - Part Time	183,418	186,180	176,493	194,000	153,832
Overtime	28,070	72,376	71,193	67,646	68,999
Medicare	10,651	11,523	12,745	10,341	11,131
Social Security	10,410	11,255	8,048	14,076	11,769
PERS	2,715	2,760	4,735	737	778
Ohio Police & Fire	120,075	133,093	185,917	200,056	167,519
Uniforms	17,890	12,159	11,500	14,500	14,500
Personal Protective Equipment	8,097	6,072	8,556	8,200	8,200
Health Insurance	89,995	147,560	175,999	216,744	238,349
Dental Insurance	3,759	5,964	7,608	8,187	9,732
Life Insurance	888	5,068	1,574	1,988	1,601
Cell Phone Allowance	1,430	1,560	1,300	1,560	1,560
Workers Compensation	12,791	25,349	19,234	30,539	28,058
Workers Compensation Medical Only	-	-	-	-	-
Total Personal Services	1,035,690	1,181,993	1,068,643	1,467,989	1,498,722
Contractual Services:					
Recruitment	2,106	10	256	-	-
Treasurer/Auditor Fees	13,727	11,939	11,568	12,500	12,000
Professional Associations	125	125	-	125	125
Legal Fees	1,500	-	-	-	-
Public Issue Campaign	-	-	125	-	-
Contractual Services	42,219	34,354	68,345	94,760	85,000
Dispatch Services	48,282	50,730	42,978	49,000	57,126
Training/Testing	7,498	7,580	2,626	16,500	16,500
Utilities - Electric / Gas	13,834	14,123	11,763	14,000	16,000
Utilities - Water	2,134	1,586	2,220	3,000	3,750
Telephone - GTE	3,636	3,148	3,760	5,000	5,000
Telephone - Cellular	2,837	4,308	4,584	4,200	4,500
Community Relations	592	710	-	750	1,500
Property Insurance	15,973	21,116	21,852	22,000	22,000
Total Contractual Services	154,463	149,729	170,077	221,835	223,501
Material and Supplies:					
Office Supplies	173	343	171	300	300
Fuel	16,960	23,544	17,672	19,000	30,000
Small Tools & Minor Equipment	4,249	2,380	5,356	-	3,500
Misc. Supplies	1,088	674	551	750	750
Total Material and Supplies	22,470	26,941	23,750	20,050	34,550
Capital Outlay:					
Office Equipment & Furniture	7,056	1,535	324	4,000	4,000
Equipment Acquisition	1,928	7,601	3,576	6,111	3,000
Total Capital Outlay	8,984	9,136	3,900	10,111	7,000
Other Expenditures:					
Equipment Maintenance	53,806	55,625	25,844	45,000	45,000
Vehicle Maintenance	-	-	-	-	-
Facility Maintenance	7,657	5,855	9,220	8,500	8,500
Total Other Expenditures	61,463	61,480	35,064	53,500	53,500
Grand Total	1,283,070	1,429,279	1,301,434	1,773,485	1,817,273

EMS FUND

	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
REVENUES:					
Property and Other Local Taxes	182,309	184,151	183,776	183,603	185,000
Intergovernmental	42,147	33,614	108,276	18,033	57,540
Charges for Services	350,751	376,235	386,945	330,000	385,000
Other	1,685	1,718	11,700	200	-
Transfers-In	-	-	-	-	-
TOTAL REVENUES	576,892	595,718	690,697	531,836	627,540
EXPENDITURES:					
Personal Services	497,830	483,924	542,561	660,138	730,337
Contractual Services	24,908	23,875	22,507	24,500	24,500
Material and Supplies	16,370	8,263	18,063	21,869	20,000
Capital Outlay	-	-	4,121	-	-
Other Expenditures	6,052	8,307	2,826	3,000	3,000
TOTAL EXPENDITURES	545,160	524,369	590,078	709,507	777,837
NET CHANGE IN FUND BALANCE	31,732	71,349	100,619	(177,671)	(150,297)
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	<u>188,978</u>	<u>220,710</u>	<u>292,059</u>	<u>392,678</u>	<u>215,007</u>
ENDING FUND BALANCES, DECEMBER 31	<u>220,710</u>	<u>292,059</u>	<u>392,678</u>	<u>215,007</u>	<u>64,710</u>

EMS Fund
Summary of Revenue

Revenue Source	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Estimated
Property and Other Local Taxes:					
General Property Tax	182,309	184,151	183,776	183,603	185,000
Total Property and Other Local Taxes	182,309	184,151	183,776	183,603	185,000
Intergovernmental:					
Homestead/ Rollback	31,777	31,451	31,127	15,533	29,878
Intergovernmental	4,437	-	64,590	-	25,162
Grant Reimbursement	5,933	2,163	12,559	2,500	2,500
Total Intergovernmental	42,147	33,614	108,276	18,033	57,540
Charges for Services:					
EMS Billing	350,751	376,235	386,945	330,000	385,000
Total Charges for Services	350,751	376,235	386,945	330,000	385,000
Other:					
Community Education	1,375	1,045	337	200	-
Contributions and Donations	25	-	2,000	-	-
Refunds	285	673	-	-	-
Insurance Reimbursement	-	-	9,361	-	-
Miscellaneous	-	-	2	-	-
Total Other	1,685	1,718	11,700	200	-
Grand Total	576,892	595,718	690,697	531,836	627,540

EMS Fund
Summary of Expenditures

Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personal Services:					
Salaries - Staff	170,494	196,934	266,279	306,508	370,670
Salaries - Part Time	183,419	186,180	176,586	194,000	153,834
Overtime	19,591	13,808	897	-	-
Medicare	5,225	5,531	6,134	10,342	11,131
Social Security	10,405	11,117	7,636	14,076	11,769
PERS	2,700	2,519	4,219	737	778
OH Police & Fire	51,943	42,485	68,695	105,757	167,519
Health Insurance	39,282	-	1,861	-	-
Dental Insurance	1,493	-	-	-	-
Life Insurance	487	-	-	-	-
Workers Compensation	12,791	25,350	10,254	28,718	14,636
Total Personal Services	497,830	483,924	542,561	660,138	730,337
Contractual Services:					
Treasurer/Auditor Fees	3,041	3,061	2,973	3,500	3,500
EMS - Medic Fee Refund	21,025	20,814	18,903	20,000	20,000
Utilities - Electric / Gas	307	-	-	-	-
Community Relations	535	-	631	1,000	1,000
Total Contractual Services	24,908	23,875	22,507	24,500	24,500
Material and Supplies:					
Fuel	2,145	-	-	-	-
EMS Supplies	14,225	8,263	18,063	21,869	20,000
Total Material and Supplies	16,370	8,263	18,063	21,869	20,000
Capital Outlay:					
Equipment Acquisition	-	-	4,121	-	-
Total Capital Outlay	-	-	4,121	-	-
Other Expenditures:					
Equipment Maintenance	1,187	5,836	-	-	-
Facility Maintenance	4,865	2,471	2,826	3,000	3,000
Total Other Expenditures	6,052	8,307	2,826	3,000	3,000
Grand Total	545,160	524,369	590,078	709,507	777,837

SPECIAL REVENUES

SERVICE DEPARTMENT

DEPARTMENT SUMMARY

SERVICE DEPARTMENT MISSION:

The Service Department will strive to provide the highest quality service possible to the City of Clayton. We will strive to provide the highest quality service for all seasonal activities and general maintenance of both facilities and equipment.

DEPARTMENT RESPONSIBILITIES

This Department is responsible for maintenance of all city-owned facilities including buildings, vehicles, streets, storm drains, parks, street trees, traffic signs and lights, etc.

Currently we have eleven full time employees performing the following functions:

- Street Maintenance -103 miles of roadway (214 lane miles)
- Parks and athletic field maintenance
- Street tree maintenance
- Equipment and vehicle maintenance
- Traffic sign/signal maintenance and replacement
- Cemetery maintenance
- Storm drainage and ditch maintenance
- Right of way and code enforcement mowing
- Leaf Collection Program
- Street sweeping
- Snow removal

<u>SERVICE PERFORMANCE MEASURES</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>
Man Holes Repaired	-	12	5	2	1
Catch Basins Repaired	67	15	14	2	2
Truncated Domes Installed	55	7	61	-	8
Feet of Curb Replaced	38,360	51,000	11,256	19,500	3,639
Miles of Roads Paved	15	11	7	1	9
Catch Basins Installed	-	44	12	17	5
Feet of Curb Drain Installed	-	1,100	738	75	150
New Signs Installed	-	425	207	335	251
New Sign Posts Installed	-	140	259	208	210
Cold Patch Used for Street Repair - Tons	22	11	28	10	11
Cubic Yards of Leaves Collected	2,366	3,444	2,316	2,544	2,124
Tons of Salt Utilized	700	1,421	1,455	725	1,559
Tons of Grit Utilized	-	36	30	-	12
Gallons of Beet Heat Used	-	7,667	11,906	6,949	13,910
Hours of Snow/Ice Removal	-	784	1,217	435	822

NOTE: data prior to 2018 may be unavailable – Work order software utilized for first time in 2018

SPECIAL REVENUES

SERVICE DEPARTMENT

DEPARTMENT SUMMARY

ACCOMPLISHMENTS 2021

1. Replaced large box culvert on Old Salem with new guardrail to prepare for Old Salem Paving. *(Council Goal C)*
2. Administered and inspected Union and Salem Intersection Safety Project to include decorative mast arms and poles for traffic signals. Will continue into 2022. *(Council Goals A & C)*
3. Repaired and replaced curb and approaches in preparation of the Miami Valley Regional Planning Commission Westbrook Road paving which is a joint project with Trotwood. *(Council Goal C)*
4. Completed paving of Salem Avenue as part of the Ohio Department of Transportation (ODOT) paving project 2021. The project is split with the City of Clayton 80/20 with 20% being the city responsibility. *(Council Goal C)*
5. Continued yearly paving and curb replacement to include Old Salem, Willowcreek, Caldero, and Artistic Roads. *(Council Goal C)*
6. Continued the sign replacement program which will include the Seville plat and outer roads. *(Council Goals A & C)*
7. Striped all roads in the city through a joint city contract *(Council Goal C)*
8. Cleaned half the city catch basins as part of our yearly Environmental Protection Agency and Soil and Water agreement. *(Council Goal C)*
9. Systematic replacement of more critical equipment in the service department with the mower exchange program and maintenance service vehicle. *(Council Goal C)*
10. Continued major park maintenance to include parking lot work, tree removal, tree planting and field maintenance. *(Council Goal C)*
11. Continued yearly ditch cleaning and maintenance and culvert replacement. *(Council Goal A)*

2022 GOALS

1. Continue yearly paving and curb and gutter repair by identifying roads and contracting repairs. Thundering Hurd, Whispering Meadows, Union, Sweet Potato, Colleen, Dolores, Jackie, Debbie, Sue, and Jean. *(Council Goal C)*

SPECIAL REVENUES

SERVICE DEPARTMENT

DEPARTMENT SUMMARY

2022 GOALS

2. Rinehart Road Box Culvert and guardrail replacement in preparation of the chip and seal program. *(Council Goal C)*
3. Administration and inspection of an intersection safety project at Westbrook and Salem Avenue funded by ODOT safety funds and local monies. Project will include removing the pork chop island and new decorative mast arms and signals. *(Council Goal A & C)*
4. Joint Trotwood-Clayton Westbrook Paving project through the MVRPC. The paving project runs from Salem Avenue to Cheri Lynne and is grant funded at 63% State funding and 37% local match. The 37% will be split with Trotwood. *(Council Goal C)*
5. Yearly crack seal of Savina Hills and Seville plats. *(Council Goal C)*
6. Rinehart and Old Mill chip and seal with repair of bad pavement. *(Council Goal C)*
7. Administer a parking lot and driveway paving project at Clayton Park in the old village and at Westbrook Park. *(Council Goal C)*
8. Install a new parking lot at Northview Park and widen and repave the paths. *(Council Goal C)*
9. Selection of a design engineer for the Hoke Road widening project. The city was awarded Two Million dollars to widen Hoke Road from Smith drive through the Wenger Road intersection to include utilities, walking path and signals. *(Council Goal C)*
10. Continue the cleaning, replacement, and documentation of various catch basins, curb drains and ditches. *(Council Goal C)*
11. Continue the ditch maintenance and drainage improvements in various locations throughout the city. *(Council Goal C)*
12. Continue the sign replacement program which will include all rural roads and signs for the new mast arms at Union and Westbrook intersections with Salem Avenue. *(Council Goal A & C)*

SERVICE FUND

	2018	Actual	2019	Actual	2020	Actual	2021	Budget	2022	Budget
REVENUES:										
Property and Other Local Taxes		55,892		22,169		78,017		15,000		12,000
Intergovernmental		596,003		681,341		865,183		692,000		870,000
Charges for Services		2,120		1,254		1,330		1,000		1,000
Licenses and Permits		2,585		8,496		4,865		3,000		3,500
Investment Income		841		768		7,555		1,000		4,000
Other		8,655		7,592		7,102		500		-
Transfers-In		475,000		600,000		315,316		725,851		875,000
TOTAL REVENUES		1,141,096		1,321,620		1,279,368		1,438,351		1,765,500
EXPENDITURES:										
Personal Services		781,080		846,240		878,612		908,087		1,001,749
Contractual Services		88,225		95,398		136,715		147,110		148,100
Material and Supplies		112,574		166,170		118,045		168,750		226,112
Capital Outlay		16,348		5,575		6,235		331,500		328,500
Other Expenditures		65,326		67,491		74,458		89,000		104,000
TOTAL EXPENDITURES		1,063,553		1,180,874		1,214,065		1,644,447		1,808,461
NET CHANGE IN FUND BALANCE		77,543		140,746		65,303		(206,096)		(42,961)
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1		63,200		140,743		281,489		346,792		140,696
ENDING FUND BALANCES, DECEMBER 31		140,743		281,489		346,792		140,696		97,735

**Service Fund
Summary of Revenue**

Revenue Source	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Estimated
Property and Other Local Taxes:					
Other Special Assessments	55,892	22,169	78,017	15,000	12,000
Total Property and Other Local Taxes	55,892	22,169	78,017	15,000	12,000
Intergovernmental:					
State Gas Tax	500,331	576,558	650,383	600,000	775,000
Motor Vehicle License	89,535	98,248	94,765	92,000	95,000
Intergovernmental Reimbursement	6,137	6,535	120,035	-	-
Total Intergovernmental	596,003	681,341	865,183	692,000	870,000
Charges for Services:					
Mowing Charges	2,120	1,254	1,330	1,000	1,000
Total Charges for Services	2,120	1,254	1,330	1,000	1,000
Licenses and Permits:					
Permits	2,585	8,496	4,865	3,000	3,500
Total Licenses and Permits	2,585	8,496	4,865	3,000	3,500
Investment Income:					
Interest	841	768	7,555	1,000	4,000
Total Investment Income	841	768	7,555	1,000	4,000
Other:					
Refunds	4,292	5,458	45	-	-
Contributions and Donations	-	500	500	-	-
Insurance Reimbursement	806	-	525	-	-
Surplus Auction Proceeds	475	-	-	-	-
Miscellaneous	3,082	1,634	6,032	500	-
Total Other	8,655	7,592	7,102	500	-
Transfers-In:					
Transfers In	475,000	600,000	315,316	725,851	875,000
Total Transfers-In	475,000	600,000	315,316	725,851	875,000
Grand Total	1,141,096	1,321,620	1,279,368	1,438,351	1,765,500

**Service Fund
Summary of Expenditures**

Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personal Services:					
Salaries - Supervisors	152,752	158,687	222,814	228,324	235,634
Salaries - Staff	351,019	374,088	369,244	352,016	441,166
Overtime	15,752	18,854	8,717	13,592	13,864
Medicare	7,053	7,471	8,176	9,104	10,015
PERS	72,227	77,109	83,364	87,903	96,693
Uniform	8,539	8,407	9,038	11,000	11,000
Health Insurance	151,709	163,574	149,464	173,476	161,742
Dental Insurance	7,325	7,492	7,795	8,619	9,543
Life Insurance	1,492	4,079	1,360	1,650	1,260
Cell Phone Allowance	1,430	1,690	1,170	1,560	1,560
Workers Compensation	11,640	24,048	17,470	20,843	19,272
Workers Compensation - medical only	142	741	-	-	-
Total Personal Services	781,080	846,240	878,612	908,087	1,001,749
Contractual Services:					
Recruitment	-	360	-	-	500
Treasurer/Auditor Fees	-	-	10,020	2,000	2,000
Licenses & Permits	35	80	116	160	500
Contractual Services	47,026	52,830	87,850	100,000	100,000
Training/Testing	889	845	615	1,000	1,000
Utilities - Electric / Gas	14,839	14,079	12,762	15,000	15,000
Utilities - Water	263	508	357	750	2,500
Telephone	1,360	2,581	-	2,000	2,250
Telephone-Cellular	922	783	805	1,200	1,350
Property Insurance	22,891	23,332	24,190	25,000	23,000
Total Contractual Services	88,225	95,398	136,715	147,110	148,100
Material and Supplies:					
Office Supplies	150	349	224	200	400
Fuel	35,819	39,507	26,997	40,000	65,000
Small Tools & Minor Equipment	5,417	6,979	8,659	8,000	10,000
Signs	12,415	13,745	21,500	20,000	15,000
Safety Equipment	1,729	2,599	2,505	6,000	3,000
Misc. Supplies	969	518	337	750	1,000
Salt / Grits / Brine	31,478	71,140	37,572	58,800	71,712
Stone, Asphalt, Paving Materials	24,597	21,387	16,538	25,000	40,000
Pipe and Catch Basins	-	9,946	3,713	10,000	20,000
Total Material and Supplies	112,574	166,170	118,045	168,750	226,112
Capital Outlay:					
Equipment Acquisition	16,348	5,575	6,235	6,500	3,500
Land & Land Improvements	-	-	-	325,000	325,000
Total Capital Outlay	16,348	5,575	6,235	331,500	328,500
Other Expenditures:					
Equipment Maintenance - Outside	35,996	44,270	33,860	40,000	45,000
Park Maintenance	9,048	9,437	10,413	15,000	20,000
Tree Maintenance	14,395	9,450	9,275	20,000	25,000
Facility Maintenance	5,887	4,334	20,910	14,000	14,000
Total Other Expenditures	65,326	67,491	74,458	89,000	104,000
Grand Total	1,063,553	1,180,874	1,214,065	1,644,447	1,808,461

STATE HIGHWAY FUND

	2018	2019	2020	2021	2022
	Actual	Actual	Actual	Budget	Budget
REVENUES:					
Intergovernmental	49,311	47,133	60,417	55,500	66,500
Investment Income	4,776	5,395	4,597	2,500	2,500
Other	8,090	12,751	-	-	-
Transfers-In	-	-	-	4,523	-
	<u>62,177</u>	<u>65,279</u>	<u>65,014</u>	<u>62,523</u>	<u>69,000</u>
TOTAL REVENUES	62,177	65,279	65,014	62,523	69,000
EXPENDITURES:					
Contractual Services	35,236	24,234	10,112	21,500	25,000
Material and Supplies	56,631	42,108	30,112	35,900	67,000
Capital Outlay	-	25,449	172,995	-	-
Other Expenditures	4,918	13,946	3,762	7,500	6,000
	<u>96,785</u>	<u>105,737</u>	<u>216,981</u>	<u>64,900</u>	<u>98,000</u>
TOTAL EXPENDITURES	96,785	105,737	216,981	64,900	98,000
NET CHANGE IN FUND BALANCE	(34,608)	(40,458)	(151,967)	(2,377)	(29,000)
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	<u>325,081</u>	<u>290,473</u>	<u>250,015</u>	<u>98,048</u>	<u>95,671</u>
ENDING FUND BALANCES, DECEMBER 31	<u><u>290,473</u></u>	<u><u>250,015</u></u>	<u><u>98,048</u></u>	<u><u>95,671</u></u>	<u><u>66,671</u></u>

**State Highway Fund
Summary of Revenue**

Revenue Source	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Estimated
Intergovernmental:					
State Gas Tax	40,567	40,667	52,734	49,000	60,000
Motor Vehicle License	7,260	6,466	7,683	6,500	6,500
Grant Reimbursement	1,484	-	-	-	-
Total Intergovernmental	49,311	47,133	60,417	55,500	66,500
Investment Income:					
Interest	4,776	5,395	4,597	2,500	2,500
Total Investment Income	4,776	5,395	4,597	2,500	2,500
Other:					
Insurance Reimbursements	8,090	-	-	-	-
Reimbursement	-	12,751	-	-	-
Total Other	8,090	12,751	-	-	-
Transfers-In:					
Transfers-In	-	-	-	4,523	-
Total Transfers-In	-	-	-	4,523	-
Grand Total	62,177	65,279	65,014	62,523	69,000

**State Highway Fund
Summary of Expenditures**

Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Contractual Services:					
Contractual Services	32,264	20,192	6,781	17,000	20,000
Utilities - Electric / Gas	2,972	4,042	3,331	4,500	5,000
Total Contractual Services	35,236	24,234	10,112	21,500	25,000
Material and Supplies:					
Signs	1,732	1,146	375	500	8,000
Stone, Asphalt, Paving Materials	1,632	88	-	5,000	15,000
Salt / Grits / Brine	53,267	38,636	29,737	29,400	40,000
Pipe and Catch Basins	-	2,238	-	1,000	4,000
Total Material and Supplies	56,631	42,108	30,112	35,900	67,000
Capital Outlay:					
Equipment Acquisition	-	25,449	-	-	-
Land & Land Improvements	-	-	172,995	-	-
Total Capital Outlay	-	25,449	172,995	-	-
Other Expenditures:					
Equipment Maintenance	4,918	13,946	3,762	7,500	6,000
Total Other Expenditures	4,918	13,946	3,762	7,500	6,000
Grand Total	96,785	105,737	216,981	64,900	98,000

PERMISSIVE MOTOR VEHICLE LICENSE TAX FUND

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
REVENUES:					
Intergovernmental	107,710	98,854	158,674	110,000	110,000
Investment Income	<u>2,080</u>	<u>2,022</u>	<u>7,542</u>	<u>1,500</u>	<u>2,500</u>
TOTAL REVENUES	<u>109,790</u>	<u>100,876</u>	<u>166,216</u>	<u>111,500</u>	<u>112,500</u>
EXPENDITURES:					
Personal Services	45,800	54,106	64,640	71,579	54,273
Contractual Services	1,752	2,435	6,196	6,500	7,000
Material and Supplies	29,259	39,303	28,773	34,500	53,000
Capital Outlay	-	1,274	628	4,500	4,500
Other Expenditures	23,534	23,378	24,695	22,000	22,000
Transfers-Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,305</u>	<u>-</u>
TOTAL EXPENDITURES	<u>100,345</u>	<u>120,496</u>	<u>124,932</u>	<u>139,079</u>	<u>140,773</u>
NET CHANGE IN FUND BALANCE	9,445	(19,620)	41,284	(27,579)	(28,273)
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	<u>110,646</u>	<u>120,091</u>	<u>100,471</u>	<u>141,755</u>	<u>114,176</u>
ENDING FUND BALANCES, DECEMBER 31	<u><u>120,091</u></u>	<u><u>100,471</u></u>	<u><u>141,755</u></u>	<u><u>114,176</u></u>	<u><u>85,903</u></u>

**Permissive Motor Vehicle License Tax Fund
Summary of Revenue**

<u>Revenue Source</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Estimated</u>	<u>2022 Estimated</u>
Intergovernmental:					
Permissive License Tax	107,710	98,854	158,674	110,000	110,000
Total Intergovernmental	107,710	98,854	158,674	110,000	110,000
Investment Income:					
Interest	2,080	2,022	7,542	1,500	2,500
Total Investment Income	2,080	2,022	7,542	1,500	2,500
Grand Total	109,790	100,876	166,216	111,500	112,500

**Permissive Motor Vehicle License Tax Fund
Summary of Expenditures**

<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
Personal Services:					
Salaries - Part Time	39,880	46,836	56,033	62,000	45,900
Medicare	578	679	812	899	666
PERS	5,342	6,591	7,795	8,680	6,426
Workers Compensation	-	-	-	-	1,281
Total Personal Services	45,800	54,106	64,640	71,579	54,273
Contractual Services:					
Contractual Services	1,752	2,320	6,196	6,500	7,000
Total Contractual Services	1,752	2,435	6,196	6,500	7,000
Material and Supplies:					
Fuel	4,761	1,145	-	3,000	5,000
Salt / Grits / Brine	15,705	30,000	24,281	21,000	40,000
Signs	5,256	1,821	1,910	5,000	3,000
Stone, Asphalt, Paving Materials	3,537	4,568	568	3,500	5,000
Pipe and Catch Basins	-	1,769	2,014	2,000	-
Total Material and Supplies	29,259	39,303	28,773	34,500	53,000
Capital Outlay:					
Equipment Acquisition	-	1,274	628	4,500	4,500
Total Capital Outlay	-	1,274	628	4,500	4,500
Other Expenditures:					
Equipment Maintenance	23,534	23,378	22,961	22,000	22,000
Facility Maintenance	-	-	1,734	-	-
Total Other Expenditures	23,534	23,378	24,695	22,000	22,000
Transfers-Out:					
Transfers-Out	-	-	-	60,305	-
Total Transfers-Out	-	-	-	60,305	-
Grand Total	100,345	120,496	124,932	199,384	140,773

STREET LIGHTS FUND

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
REVENUES:					
Property and Other Local Taxes	<u>51,184</u>	<u>34,525</u>	<u>45,578</u>	<u>35,000</u>	<u>32,000</u>
TOTAL REVENUES	<u>51,184</u>	<u>34,525</u>	<u>45,578</u>	<u>35,000</u>	<u>32,000</u>
EXPENDITURES:					
Contractual Services	<u>33,467</u>	<u>34,010</u>	<u>38,516</u>	<u>36,000</u>	<u>38,000</u>
TOTAL EXPENDITURES	<u>33,467</u>	<u>34,010</u>	<u>38,516</u>	<u>36,000</u>	<u>38,000</u>
NET CHANGE IN FUND BALANCE	17,717	515	7,062	(1,000)	(6,000)
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	<u>16,299</u>	<u>34,016</u>	<u>34,531</u>	<u>41,593</u>	<u>40,593</u>
ENDING FUND BALANCES, DECEMBER 31	<u><u>34,016</u></u>	<u><u>34,531</u></u>	<u><u>41,593</u></u>	<u><u>40,593</u></u>	<u><u>34,593</u></u>

**Street Lights Fund
Summary of Revenue**

Revenue Source	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Estimated
Property and Other Local Taxes:					
Special Assessments	51,184	34,525	45,578	35,000	32,000
Total Property and Other Local Taxes	51,184	34,525	45,578	35,000	32,000
Grand Total	51,184	34,525	45,578	35,000	32,000

**Street Lights Fund
Summary of Expenditures**

Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Contractual Services:					
Treasurer/Auditor Fees	4,255	2,130	3,451	3,500	3,000
Street Lights	29,212	31,880	35,065	32,500	35,000
Total Contractual Services	33,467	34,010	38,516	36,000	38,000
Grand Total	33,467	34,010	38,516	36,000	38,000

CEMETERY FUND

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
REVENUES:					
Charges for Services	8,200	11,400	18,150	7,500	3,000
Other	-	-	-	-	-
TOTAL REVENUES	8,200	11,400	18,150	7,500	3,000
EXPENDITURES:					
Contractual Services	2,500	780	19,473	10,000	7,575
Material and Supplies	384	243	128	300	1,500
Capital Outlay	-	-	836	-	500
TOTAL EXPENDITURES	2,884	1,023	20,437	10,300	9,575
NET CHANGE IN FUND BALANCE	5,316	10,377	(2,287)	(2,800)	(6,575)
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	<u>54,019</u>	<u>59,335</u>	<u>69,712</u>	<u>67,425</u>	<u>64,625</u>
ENDING FUND BALANCES, DECEMBER 31	<u>59,335</u>	<u>69,712</u>	<u>67,425</u>	<u>64,625</u>	<u>58,050</u>

**Cemetery Fund
Summary of Revenue**

Revenue Source	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Estimated
Charges for Services:					
Sale of Lots	4,100	6,700	6,450	3,000	1,000
Grave Openings/Closings	4,100	4,700	11,700	4,500	2,000
Total Charges for Services	8,200	11,400	18,150	7,500	3,000
Other					
Miscellaneous	-	-	-	-	-
Total Other	-	-	-	-	-
Grand Total	8,200	11,400	18,150	7,500	3,000

**Cemetery Fund
Summary of Expenditures**

Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Contractual Services:					
Contractual Services	2,500	780	19,473	10,000	7,500
Property Insurance	-	-	-	-	75
Total Contractual Services	2,500	780	19,473	10,000	7,575
Material and Supplies:					
Miscellaneous Supplies	384	243	128	300	1,500
Total Material and Supplies	384	243	128	300	1,500
Capital Outlay:					
Equipment Acquisition	-	-	836	-	500
Total Capital Outlay	-	-	836	-	500
Grand Total	2,884	1,023	20,437	10,300	9,575

DEBT SERVICE

2022 Capital Improvement Project Detail

Item: Various Purpose Refunding Bonds, Series 2013

Fund: Debt Service

Project Number: DS-1-2013

Department: Finance

Project Manager: Kevin Schweitzer

COST ESTIMATES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Land Acquisition	4,644,285	2,270,800	301,338	301,538	304,088	301,538	301,538
Planning/Engineering							
Design							
Construction							
Furniture/Equipment							
TOTAL	4,644,285	2,270,800	301,338	301,538	304,088	301,538	301,538

REVENUE SOURCES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
General Fund							
TIF							
Grants							
Bonds							
CIP/Debt Service	4,644,285	2,270,800	301,338	301,538	304,088	301,538	301,538
TOTAL	4,644,285	2,270,800	301,338	301,538	304,088	301,538	301,538

Description: City purchased 143 acres to develop a Commerce Park and expand the tax base. Original Issue was refunded in 2013 with the exception of three bonds maturing in 2013, 2014 and 2015. The new issue combined the commerce park bond issue of 2005 as well as the State Route 48 – Main Street Improvements bond issue of 2005. The refunding resulted in a savings of \$453,573.

Justification: Ordinance O-11-04-20 authorized the purchase of 143.564 acres located at 8392 Hoke Road. Ordinance O-04-05-06 authorized the issue of bonds for the purpose of acquiring the property. Refunding was authorized by Ordinance O-04-13-07.

Status: Commerce Park was sold with financing in the form of a forgivable loan.

Note: This debt repayment is being funded by a 35% contribution from the TIF fund and the remaining 65% coming from the Debt Service fund. (reference page 5-3)

TAX INCREMENT FINANCING FUND

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
REVENUES:					
Property and Other Local Taxes	210,363	292,707	331,667	295,000	333,000
Intergovernmental	-	-	-	-	-
Other	-	-	4,180	-	-
TOTAL REVENUES	<u>210,363</u>	<u>292,707</u>	<u>335,847</u>	<u>295,000</u>	<u>333,000</u>
EXPENDITURES:					
Contractual Services	93,657	92,920	155,102	132,000	81,000
Other	-	-	-	150,000	75,000
Debt Service	106,658	106,833	105,223	105,363	105,468
TOTAL EXPENDITURES	<u>200,315</u>	<u>199,753</u>	<u>260,325</u>	<u>387,363</u>	<u>261,468</u>
NET CHANGE IN FUND BALANCE	10,048	92,954	75,522	(92,363)	71,532
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	<u>519,904</u>	<u>529,952</u>	<u>622,906</u>	<u>698,428</u>	<u>606,065</u>
ENDING FUND BALANCES, DECEMBER 31	<u><u>529,952</u></u>	<u><u>622,906</u></u>	<u><u>698,428</u></u>	<u><u>606,065</u></u>	<u><u>677,597</u></u>

**Tax Increment Financing Fund
Summary of Revenue**

<u>Revenue Source</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Estimated</u>	<u>2022 Estimated</u>
Property and Other Local Taxes:					
Payment in Lieu of Taxes	202,398	283,783	306,958	275,000	315,000
Homestead/Rollback	7,965	8,924	24,709	20,000	18,000
Total Property and Other Local Taxes	210,363	292,707	331,667	295,000	333,000
Other:					
Insurance Reimbursements	-	-	4,180	-	-
Total Other	-	-	4,180	-	-
Grand Total	210,363	292,707	335,847	295,000	333,000

**Tax Increment Financing Fund
Summary of Expenditures**

<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
Contractual Services:					
Treasurer/Auditor Fees	3,228	5,954	9,510	10,000	6,000
School District share of TIF Receipts	89,236	86,966	122,915	122,000	75,000
Contractual Services	1,193	-	22,677	-	-
Total Contractual Services	93,657	92,920	155,102	132,000	81,000
Other Expenditures:					
Equipment Maintenance					
Land and Land Improvements	-	-	-	150,000	75,000
Total Other Expenditures	-	-	-	150,000	75,000
Debt Service:					
Bond Principal	78,750	80,500	80,500	82,250	84,000
Note/Bond Interest	27,908	26,333	24,723	23,113	21,468
Total Debt Service	106,658	106,833	105,223	105,363	105,468
Grand Total	200,315	199,753	260,325	387,363	261,468

DEBT SERVICE

2022 Capital Improvement Project Detail

Item: Sewer System Expansion/Waterline

Fund: Debt Service

Project Number: DS-1-2005

Department: Economic Development

Project Manager: Kevin Schweitzer

COST ESTIMATES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Infrastructure	5,933,226	3,792,403	201,193	201,193	201,193	201,193	201,193
Planning/Engineering							
Design							
Construction							
Furniture/Equipment							
TOTAL	5,933,226	3,792,403	201,193	201,193	201,193	201,193	201,193

REVENUE SOURCES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
General Fund							
TIF							
Grants							
Bonds							
CIP/Debt Service	5,933,226	3,792,403	201,193	201,193	201,193	201,193	201,193
TOTAL	5,933,226	3,792,403	201,193	201,193	201,193	201,193	201,193

Description: Sewer System Expansion Phase I and Waterline for portions of the rural areas of the City.

Justification: Ordinance O-07-04-11 authorized a cooperative loan agreement between the City and the OWDA for the construction, maintenance and operation of Phase One of the sewer project.

Status: Project completed in 2007.

Note: This debt repayment is being funded by a 32% contribution from the TIF Towne Center fund (since 32% of the water/sewer lines are located within the TIF Towne Center district) and the remaining 68% coming from the Debt Service fund. (reference page 5-4)

TAX INCREMENT FINANCING (TIF) TOWNE CENTER FUND

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
REVENUES:					
Property and Other Local Taxes	208,815	315,359	177,374	210,000	215,000
TOTAL REVENUES	208,815	315,359	177,374	210,000	215,000
EXPENDITURES:					
Contractual Services	74,715	85,175	89,013	88,000	81,000
Other Expenditures	-	123,489	-	-	-
Debt Service	64,382	64,332	64,382	64,382	64,382
TOTAL EXPENDITURES	139,097	272,996	153,395	152,382	145,382
NET CHANGE IN FUND BALANCE	69,718	42,363	23,979	57,618	69,618
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	<u>251,103</u>	<u>320,821</u>	<u>363,184</u>	<u>387,163</u>	<u>444,781</u>
ENDING FUND BALANCES, DECEMBER 31	<u>320,821</u>	<u>363,184</u>	<u>387,163</u>	<u>444,781</u>	<u>514,399</u>

**Tax Increment Financing (TIF) Towne Center Fund
Summary of Revenue**

Revenue Source	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Estimated
Property and Other Local Taxes:					
Payment in Lieu of Taxes	200,862	305,850	164,392	200,000	210,000
Homestead/Rollback	7,953	9,509	12,982	10,000	5,000
Total Property and Other Local Taxes	208,815	315,359	177,374	210,000	215,000
Grand Total	208,815	315,359	177,374	210,000	215,000

**Tax Increment Financing (TIF) Towne Center Fund
Summary of Expenditures**

Description	2018 Actual	2019 Actual	2020 Actual	2020 Budget	2022 Budget
Contractual Services:					
Treasurer/Auditor Fees	2,916	5,854	5,719	6,000	6,000
School District share of TIF Receipts	69,369	79,321	79,336	-	-
Contractual Services	2,430	-	3,958	82,000	75,000
Total Contractual Services	74,715	85,175	89,013	88,000	81,000
Other Expenditures:					
Land and Land Improvements	-	123,489	-	-	-
Total Other Expenditures	-	123,489	-	-	-
Debt Service:					
Bond Principal	30,639	31,863	34,505	34,505	36,617
Note/Bond Interest	33,743	32,469	29,877	29,877	27,765
Total Debt Service	64,382	64,332	64,382	64,382	64,382
Grand Total	139,097	272,996	153,395	152,382	145,382

FEMA FUND

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
REVENUES:					
Intergovernmental	-	-	220,170	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>220,170</u>	<u>-</u>	<u>-</u>
EXPENDITURES:					
Transfers Out			220,170		
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>220,170</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-	-	-
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
ENDING FUND BALANCES, DECEMBER 31	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

LOCAL CORONAVIRUS RELIEF FUND

	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
REVENUES:			
Intergovernmental	764,237	3,773	-
Interest	32		
TOTAL REVENUES	<u>764,269</u>	<u>3,773</u>	<u>-</u>
EXPENDITURES:			
Personal Services	548,368		
Contractual Services	75,128		
Materials and Supplies	46,363		
Capital Outlay	93,953	4,230	-
TOTAL EXPENDITURES	<u>763,812</u>	<u>4,230</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	457	(457)	-
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	<u>-</u>	<u>457</u>	<u>-</u>
ENDING FUND BALANCES, DECEMBER 31	<u><u>457</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

LOCAL CORONAVIRUS RELIEF FUND**Summary of Revenue**

<u>Revenue Source</u>	<u>2020 Actual</u>	<u>2021 Estimated</u>	<u>2022 Estimated</u>
Intergovernmental:			
Federal - restricted	764,237	3,773	-
Total Intergovernmental	764,237	3,773	-
Investment Income:			
Interest	32	-	-
Total Investment Income	32	-	-
Grand Total	764,269	3,773	-

LOCAL CORONAVIRUS RELIEF FUND**Summary of Expenditures**

<u>Description</u>	<u>2020 Budget</u>	<u>2021 Budget</u>	<u>2021 Budget</u>
Personal Services:			
Salaries - Supervisors	536,152	-	-
Salaries - Staff	12,216	-	-
Total Personal Services	548,368	-	-
Contractual Services:			
Contractual Services	75,128	-	-
Total Contractual Services	75,128	-	-
Material and Supplies:			
Miscellaneous Supplies	46,363	-	-
Total Material and Supplies	46,363	-	-
Capital Outlay:			
Equipment Acquisition - Capital	38,406	-	-
Equipment Acquisition - Operating	55,547	4,230	-
Total Capital Outlay	93,953	-	-
Grand Total	763,812	-	-

LOCAL FISCAL RECOVERY FUND

	<u>2021</u> <u>Budget</u>	<u>2022</u> <u>Budget</u>
REVENUES:		
Intergovernmental	692,509	-
Interest		
TOTAL REVENUES	<u>692,509</u>	<u>-</u>
EXPENDITURES:		
Contractual Services	692,509	
TOTAL EXPENDITURES	<u>692,509</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	<u>-</u>	<u>-</u>
ENDING FUND BALANCES, DECEMBER 31	<u><u>-</u></u>	<u><u>-</u></u>

LOCAL FISCAL RECOVERY FUND

Summary of Revenue

<u>Revenue Source</u>	<u>2021 Estimated</u>	<u>2022 Estimated</u>
Intergovernmental:		
Federal - restricted	692,509	-
Total Intergovernmental	692,509	-
Investment Income:		
Interest	-	-
Dividend	-	-
Total Investment Income	-	-
Grand Total	692,509	-

LOCAL CORONAVIRUS RELIEF FUND

Summary of Expenditures

<u>Description</u>	<u>2021 Budget</u>	<u>2021 Budget</u>
Contractual Services:		
Contractual Services	692,509	-
Total Contractual Services	692,509	-
Grand Total	692,509	-

JOINT ECONOMIC DEVELOPMENT DISTRICT (JEDD)

	<u>2018 Actual</u>	<u>2019 Budget</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
REVENUES:					
Municipal Income Taxes	<u>47,876</u>	<u>73,047</u>	<u>58,508</u>	<u>55,000</u>	<u>51,000</u>
TOTAL REVENUES	<u>47,876</u>	<u>73,047</u>	<u>58,508</u>	<u>55,000</u>	<u>51,000</u>
EXPENDITURES:					
Contractual Services	<u>-</u>	<u>-</u>	<u>461</u>	<u>500</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>461</u>	<u>500</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	47,876	73,047	58,047	54,500	51,000
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	<u>351,539</u>	<u>399,415</u>	<u>472,462</u>	<u>530,509</u>	<u>585,009</u>
ENDING FUND BALANCES, DECEMBER 31	<u><u>399,415</u></u>	<u><u>472,462</u></u>	<u><u>530,509</u></u>	<u><u>585,009</u></u>	<u><u>636,009</u></u>

**Joint Economic Development District (JEDD)
Summary of Revenue**

Revenue Source	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Estimated
Municipal Income Taxes:					
JEDD Allocation	47,876	73,047	58,508	55,000	51,000
Total Municipal Income Taxes	47,876	73,047	58,508	55,000	51,000
Grand Total	47,876	73,047	58,508	55,000	51,000

**Joint Economic Development District (JEDD)
Summary of Expenditures**

Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Contractual Services:					
Consulting - Marketing	-	-	-	-	-
Income Tax Service Charge	-	-	-	-	-
Advertising and Promotion	-	-	461	500	-
Total Contractual Services	-	-	461	500	-
Grand Total	-	-	461	500	-



Debt Service Fund

DEBT SERVICE

Table 5.1 Debt Service Expenditures

Fund	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Budget 2022	\$ Variance	% Variance
Debt Service	842,370	727,049	848,234	822,231	850,031	27,800	33.8%

Definition of Debt Service Funds

To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Bond Retirement Fund

To account for the accumulation of resources for, and the payment of, the two bond issues' debt principal and interest as well as Ohio Water Development Authority Loan debt payments.

Fund Summary

All the expenditures are for principal and interest purposes related to debt issues. The revenue consists of transfers-in from the General Fund. The City has consistently held a bond rating of Aa2 from Moody's.

DEBT SERVICE PAYMENTS

Purpose	Balance	Maturity
2013 Issue Commerce Park Refunded Bonds	\$2,080,000	2029
2016 Road Improvement Bonds	\$3,775,000	2030

Table 5.2 Debt Service Payments

<u>Ohio Water Development Authority Loan</u>	
Date of loan agreement:	January 27, 2005
Term of loan agreement:	30 Years
Maturity date of loan:	January 1, 2036
Annual interest rate:	4.00%
Principal amount of loan:	\$2,140,823.40
Interest and principal dates:	July 1 and January 1

DEBT SERVICE

2022 Capital Improvement Project Detail

Item: Various Purpose Refunding Bonds, Series 2013

Fund: Debt Service

Project Number: DS-1-2013

Department: Finance

Project Manager: Kevin Schweitzer

COST ESTIMATES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Land Acquisition	4,644,285	2,270,800	301,338	301,538	304,088	301,538	301,538
Planning/Engineering							
Design							
Construction							
Furniture/Equipment							
TOTAL	4,644,285	2,270,800	301,338	301,538	304,088	301,538	301,538

REVENUE SOURCES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
General Fund							
TIF							
Grants							
Bonds							
CIP/Debt Service	4,644,285	2,270,800	301,338	301,538	304,088	301,538	301,538
TOTAL	4,644,285	2,270,800	301,338	301,538	304,088	301,538	301,538

Description: City purchased 143 acres to develop a Commerce Park and expand the tax base. Original Issue was refunded in 2013 with the exception of three bonds maturing in 2013, 2014 and 2015. The new issue combined the commerce park bond issue of 2005 as well as the State Route 48 – Main Street Improvements bond issue of 2005. The refunding resulted in a savings of \$453,573.

Justification: Ordinance O-11-04-20 authorized the purchase of 143.564 acres located at 8392 Hoke Road. Ordinance O-04-05-06 authorized the issue of bonds for the purpose of acquiring the property. Refunding was authorized by Ordinance O-04-13-07.

Status: Commerce Park was sold with financing in the form of a forgivable loan.

Note: This debt repayment is being funded by a 35% contribution from the TIF fund and the remaining 65% coming from the Debt Service fund. (reference page 5-3)

DEBT SERVICE

2022 Capital Improvement Project Detail

Item: Sewer System Expansion/Waterline

Fund: Debt Service

Project Number: DS-1-2005

Department: Economic Development

Project Manager: Kevin Schweitzer

COST ESTIMATES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Infrastructure	5,933,226	3,792,403	201,193	201,193	201,193	201,193	201,193
Planning/Engineering							
Design							
Construction							
Furniture/Equipment							
TOTAL	5,933,226	3,792,403	201,193	201,193	201,193	201,193	201,193

REVENUE SOURCES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
General Fund							
TIF							
Grants							
Bonds							
CIP/Debt Service	5,933,226	3,792,403	201,193	201,193	201,193	201,193	201,193
TOTAL	5,933,226	3,792,403	201,193	201,193	201,193	201,193	201,193

Description: Sewer System Expansion Phase I and Waterline for portions of the rural areas of the City.

Justification: Ordinance O-07-04-11 authorized a cooperative loan agreement between the City and the OWDA for the construction, maintenance and operation of Phase One of the sewer project.

Status: Project completed in 2007.

Note: This debt repayment is being funded by a 32% contribution from the TIF Towne Center fund (since 32% of the water/sewer lines are located within the TIF Towne Center district) and the remaining 68% coming from the Debt Service fund. (reference page 5-4)

DEBT SERVICE

2022 Capital Improvement Project Detail

Item: Roadway Improvement Bonds

Fund: Debt Service

Project Number: DS-1-2016

Department: Finance

Project Manager: Kevin Schweitzer

COST ESTIMATES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2020	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Land Acquisition							
Planning/Engineering							
Design							
Construction	7,471,892	2,991,942	498,850	497,200	499,500	496,600	498,600
Furniture/Equipment							
TOTAL	7,471,892	2,991,942	498,850	497,200	499,500	496,600	498,600

REVENUE SOURCES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2020	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
General Fund							
TIF							
Grants							
Bonds			498,850	497,200	499,500	496,600	498,600
CIP/Debt Service	7,471,892	2,991,942					
TOTAL	7,471,892	2,991,942	498,850	497,200	499,500	496,600	498,600

Description: Bonds to finance roadway improvements.

Justification: Ordinance O-02-16-01 authorized the issuance of the bonds. The Bonds were issued for constructing, reconstructing, resurfacing, widening, opening and improving roadways in the City of Clayton, including, without limitation, constructing and installing sidewalks, curbs, gutters, and water, storm sewer, and sanitary sewer utility improvements within the right-of-way of such roads, making landscaping improvements, acquiring real estate and interests in real estate.

Status: The first year of this three-year project has been completed.

Note: This debt repayment is being funded by a 50% credit reduction for income taxes paid to other jurisdictions.

City of Clayton

Sewer System Expansion Phase 1 and Waterline

Debt Service Schedule

Payment Date	Total Payment	Principal	Interest	Ending Balance
7/1/2006	\$100,596.59	\$30,660.06	\$69,936.53	\$3,466,166.55
1/1/2007	100,596.59	31,273.26	69,323.33	3,434,893.30
7/1/2007	100,596.59	31,898.72	68,697.87	3,402,994.57
1/1/2008	100,596.59	32,536.70	68,059.89	3,370,457.88
7/1/2008	100,596.59	33,187.43	67,409.16	3,337,270.45
1/1/2009	100,596.59	33,851.18	66,745.41	3,303,419.27
7/1/2009	100,596.59	34,528.20	66,068.39	3,268,891.06
1/1/2010	100,596.59	35,218.77	65,377.82	3,233,672.30
7/1/2010	100,596.59	35,923.14	64,673.45	3,197,749.15
1/1/2011	100,596.59	36,641.61	63,954.98	3,161,107.55
7/1/2011	100,596.59	37,374.44	63,222.15	3,123,733.11
1/1/2012	100,596.59	38,121.93	62,474.66	3,085,611.18
7/1/2012	100,596.59	38,884.36	61,712.22	3,046,726.82
1/1/2013	100,596.59	39,662.05	60,934.54	3,007,064.77
7/1/2013	100,596.59	40,455.29	60,141.30	2,966,609.48
1/1/2014	100,596.59	41,264.40	59,332.19	2,925,345.08
7/1/2014	100,596.59	42,089.69	58,506.90	2,883,255.39
1/1/2015	100,596.59	42,931.48	57,665.11	2,840,323.91
7/1/2015	100,596.59	43,790.11	56,806.48	2,796,533.80
1/1/2016	100,596.59	44,665.91	55,930.68	2,751,867.89
7/1/2016	100,596.59	45,559.23	55,037.36	2,706,308.66
1/1/2017	100,596.59	46,470.42	54,126.17	2,659,838.24
7/1/2017	100,596.59	47,399.82	53,196.76	2,612,438.42
1/1/2018	100,596.59	48,347.82	52,248.77	2,564,090.60
7/1/2018	100,596.59	49,314.78	51,281.81	2,514,775.82
1/1/2019	100,596.59	50,301.07	50,295.52	2,464,474.75
7/1/2019	100,596.59	51,307.09	49,289.49	2,413,167.65
1/1/2020	100,596.59	52,333.24	48,263.35	2,360,834.42
7/1/2020	100,596.59	53,379.90	47,216.69	2,307,454.52
1/1/2021	100,596.59	54,447.50	46,149.09	2,253,007.02
7/1/2021	100,596.59	55,536.45	45,060.14	2,197,470.57
1/1/2022	100,596.59	56,647.18	43,949.41	2,140,823.40
7/1/2022	100,596.59	57,780.12	42,816.47	2,083,043.28
1/1/2023	100,596.59	58,935.72	41,660.87	2,024,107.55
7/1/2023	100,596.59	60,114.44	40,482.15	1,963,993.12
1/1/2024	100,596.59	61,316.73	39,279.86	1,902,676.39
7/1/2024	100,596.59	62,543.06	38,053.53	1,840,133.33
1/1/2025	100,596.59	63,793.92	36,802.67	1,776,339.41
7/1/2025	100,596.59	65,069.80	35,526.79	1,711,269.61
1/1/2026	100,596.59	66,371.20	34,225.39	1,644,898.41
7/1/2026	100,596.59	67,698.62	32,897.97	1,577,199.79

Payment Date	Total Payment	Principal	Interest	Ending Balance
7/1/2027	100,596.59	70,433.64	30,162.94	1,437,713.55
1/1/2028	100,596.59	71,842.32	28,754.27	1,365,871.24
7/1/2028	100,596.59	73,279.16	27,317.42	1,292,592.07
1/1/2029	100,596.59	74,744.75	25,851.84	1,217,847.32
7/1/2029	100,596.59	76,239.64	24,356.95	1,141,607.68
1/1/2030	100,596.59	77,764.43	22,832.15	1,063,843.25
7/1/2030	100,596.59	79,319.72	21,276.86	984,523.52
1/1/2031	100,596.59	80,906.12	19,690.47	903,617.41
7/1/2031	100,596.59	82,524.24	18,072.35	821,093.17
1/1/2032	100,596.59	84,174.73	16,421.86	736,918.44
7/1/2032	100,596.59	85,858.22	14,738.37	651,060.22
1/1/2033	100,596.59	87,575.38	13,021.20	563,484.84
7/1/2033	100,596.59	89,326.89	11,269.70	474,157.95
1/1/2034	100,596.59	91,113.43	9,483.16	383,044.52
7/1/2034	100,596.59	92,935.70	7,660.89	290,108.82
1/1/2035	100,596.59	94,794.41	5,802.18	195,314.41
7/1/2035	100,596.59	96,690.30	3,906.29	98,624.11
1/1/2036	<u>98,624.11</u>	<u>96,651.62</u>	<u>1,972.48</u>	<u>0.00</u>
Total	\$5,933,226.33	\$3,425,801.54	\$2,507,424.70	

City of Clayton, Ohio

Various Purpose Refunding Bonds, Series 2013

Debt Service Schedule

<u>Payment Date</u>	<u>Total Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Ending Balance</u>
6/1/2013	-	-	-	3,665,000.00
12/1/2013	150,947.60	105,000.00	45,947.60	3,560,000.00
6/1/2014	44,643.75	-	44,643.75	3,560,000.00
12/1/2014	104,643.75	60,000.00	44,643.75	3,500,000.00
6/1/2015	44,043.75	-	44,043.75	3,500,000.00
12/1/2015	109,043.75	65,000.00	44,043.75	3,435,000.00
6/1/2016	43,393.75	-	43,393.75	3,435,000.00
12/1/2016	263,393.75	220,000.00	43,393.75	3,215,000.00
6/1/2017	42,018.75	-	42,018.75	3,215,000.00
12/1/2017	257,018.75	215,000.00	42,018.75	3,000,000.00
6/1/2018	39,868.75	-	39,868.75	3,000,000.00
12/1/2018	264,868.75	225,000.00	39,868.75	2,775,000.00
6/1/2019	37,618.75	-	37,618.75	2,775,000.00
12/1/2019	267,618.75	230,000.00	37,618.75	2,545,000.00
6/1/2020	35,318.75	-	35,318.75	2,545,000.00
12/1/2020	265,318.75	230,000.00	35,318.75	2,315,000.00
6/1/2021	33,018.75	-	33,018.75	2,315,000.00
12/1/2021	268,018.75	235,000.00	33,018.75	2,080,000.00
6/1/2022	30,668.75	-	30,668.75	2,080,000.00
12/1/2022	270,668.75	240,000.00	30,668.75	1,840,000.00
6/1/2023	28,268.75	-	28,268.75	1,840,000.00
12/1/2023	273,268.75	245,000.00	28,268.75	1,595,000.00
6/1/2024	24,593.75	-	24,593.75	1,595,000.00
12/1/2024	279,593.75	255,000.00	24,593.75	1,340,000.00
6/1/2025	20,768.75	-	20,768.75	1,340,000.00
12/1/2025	280,768.75	260,000.00	20,768.75	1,080,000.00
6/1/2026	16,868.75	-	16,868.75	1,080,000.00
12/1/2026	286,868.75	270,000.00	16,868.75	810,000.00
6/1/2027	12,818.75	-	12,818.75	810,000.00
12/1/2027	287,818.75	275,000.00	12,818.75	535,000.00
6/1/2028	8,693.75	-	8,693.75	535,000.00
12/1/2028	293,693.75	285,000.00	8,693.75	250,000.00
6/1/2029	4,062.50	-	4,062.50	250,000.00
<u>12/1/2029</u>	<u>254,062.50</u>	<u>250,000.00</u>	<u>4,062.50</u>	-
Total	\$4,644,285.10	\$3,665,000.00	\$979,282.10	

City of Clayton, Ohio

Road Improvement Bonds, Series 2016

Debt Service Schedule

Date	Principal	Interest	Total Payment	Balance
06/01/2016	-	-	-	6,000,000.00
12/01/2016	400,000.00	96,129.03	496,129.03	5,600,000.00
06/01/2017	-	71,318.75	71,318.75	5,600,000.00
12/01/2017	355,000.00	71,318.75	426,318.75	5,245,000.00
06/01/2018	-	69,543.75	69,543.75	5,245,000.00
12/01/2018	360,000.00	69,543.75	429,543.75	4,885,000.00
06/01/2019	-	67,293.75	67,293.75	4,885,000.00
12/01/2019	365,000.00	67,293.75	432,293.75	4,520,000.00
06/01/2020	-	65,012.50	65,012.50	4,520,000.00
12/01/2020	370,000.00	65,012.50	435,012.50	4,150,000.00
06/01/2021	-	62,237.50	62,237.50	4,150,000.00
12/01/2021	375,000.00	62,237.50	437,237.50	3,775,000.00
06/01/2022	-	59,425.00	59,425.00	3,775,000.00
12/01/2022	380,000.00	59,425.00	439,425.00	3,395,000.00
06/01/2023	-	56,100.00	56,100.00	3,395,000.00
12/01/2023	385,000.00	56,100.00	441,100.00	3,010,000.00
06/01/2024	-	52,250.00	52,250.00	3,010,000.00
12/01/2024	395,000.00	52,250.00	447,250.00	2,615,000.00
06/01/2025	-	48,300.00	48,300.00	2,615,000.00
12/01/2025	400,000.00	48,300.00	448,300.00	2,215,000.00
06/01/2026	-	44,300.00	44,300.00	2,215,000.00
12/01/2026	410,000.00	44,300.00	454,300.00	1,805,000.00
06/01/2027	-	36,100.00	36,100.00	1,805,000.00
12/01/2027	425,000.00	36,100.00	461,100.00	1,380,000.00
06/01/2028	-	27,600.00	27,600.00	1,380,000.00
12/01/2028	440,000.00	27,600.00	467,600.00	940,000.00
06/01/2029	-	18,800.00	18,800.00	940,000.00
12/01/2029	460,000.00	18,800.00	478,800.00	480,000.00
06/01/2030	-	9,600.00	9,600.00	480,000.00
12/01/2030	480,000.00	9,600.00	489,600.00	0.00
Total	\$6,000,000.00	\$1,471,891.53	\$7,471,891.53	

DEBT SERVICE FUND

	2018	2019	2020	2021	2022
	Actual	Actual	Actual	Budget	Budget
REVENUES:					
Property and Other Local Taxes	174,655	315,427	321,181	320,000	340,000
Investment Income	17,440	-	-	-	-
Other	-	-	-	-	-
Transfers-In	607,504	421,230	517,445	502,231	510,031
TOTAL REVENUES	799,599	736,657	838,626	822,231	850,031
EXPENDITURES:					
Contractual Services	8,392	15,319	15,983	16,000	18,500
Debt Service	833,978	711,730	832,251	806,231	831,531
TOTAL EXPENDITURES	842,370	727,049	848,234	822,231	850,031
NET CHANGE IN FUND BALANCE	(42,771)	9,608	(9,608)	-	-
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	42,771	0	9,608	0	0
ENDING FUND BALANCES, DECEMBER 31	0	9,608	(0)	(0)	(0)

**Debt Service Fund
Summary of Revenue**

Revenue Source	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Estimated
Property and Other Local Taxes:					
Other Special Assessments	174,655	315,427	321,181	320,000	340,000
Total Property and Other Local Taxes	174,655	315,427	321,181	320,000	340,000
Investment Income:					
Interest	17,440	-	-	-	-
Total Investment Income	17,440	-	-	-	-
Other:					
Refunds	-	-	-	-	-
Total Other	-	-	-	-	-
Transfers-In	607,504	421,230	517,445	502,231	510,031
Total Transfers-In	607,504	421,230	517,445	502,231	510,031
Grand Total	799,599	736,657	838,626	822,231	850,031

**Debt Service Fund
Summary of Expenditures**

Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Contractual Services:					
Treasurer/Auditor Fees	8,392	15,319	15,983	16,000	18,500
Total Contractual Services	8,392	15,319	15,983	16,000	18,500
Debt Service:					
Payments	571,358	516,936	592,823	578,305	613,811
Interest	262,620	194,794	239,428	227,926	217,720
Total Debt Service	833,978	711,730	832,251	806,231	831,531
Grand Total	842,370	727,049	848,234	822,231	850,031



Capital Project Funds

CAPITAL PROJECTS

Table 6.1 Capital Projects Expenditures

Fund	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Budget 2022	\$ Variance	% Variance
Capital Improvement Projects	5,034,163	2,464,250	1,478,677	2,100,910	2,013,782	(87,128)	-4.1%
Asset Replacement	-	-	-	-	-	-	-

Definition of Capital Projects Funds

Capital projects funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary funds. An asset with an estimated useful life and cost greater than \$5,000 is treated as a capital asset.

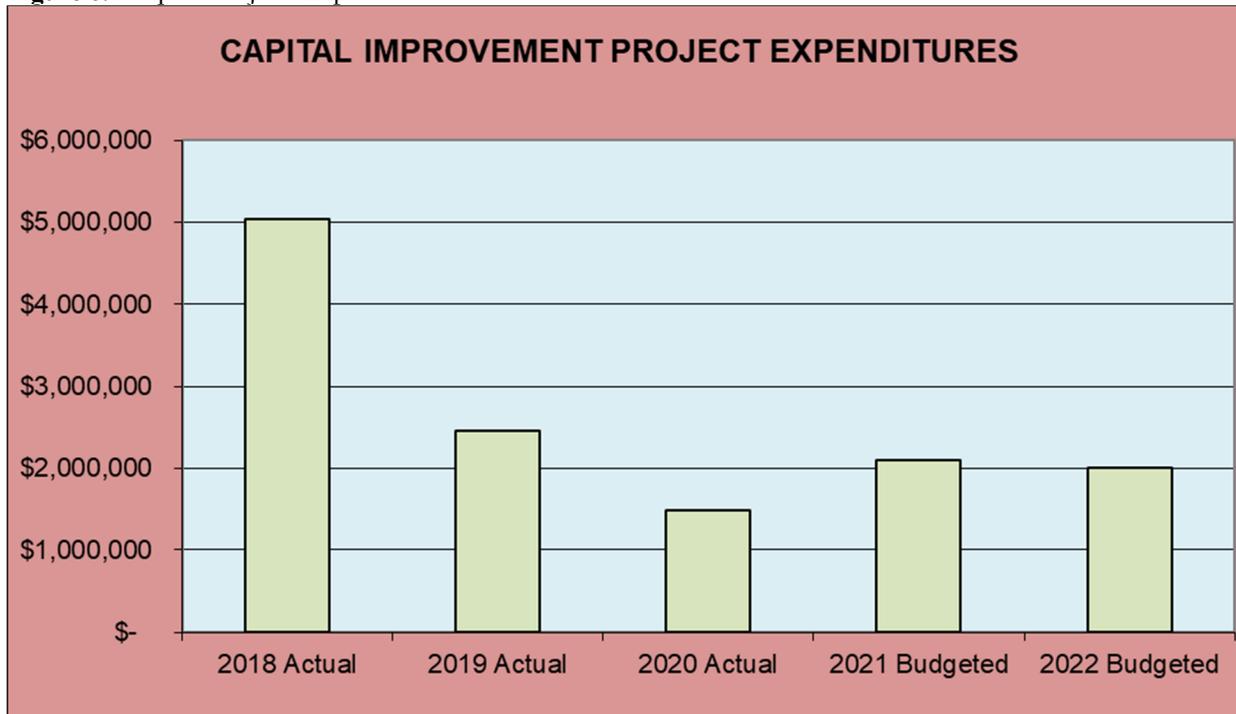
Asset Replacement Fund

To account for revenues and expenditures in connection with capital asset replacement. Accumulation of funds will occur before acquiring of assets occurs.

Capital Improvement Fund

The Capital Improvement Fund is used to account for that portion of municipal income tax designated by Council for the purpose of improving, constructing, maintaining, and purchasing those items necessary to enhance the operation of the City. Annual items such as street maintenance, sidewalk repair and street sign replacement are accounted for in this fund. Required bond payments for the Hoke Road/Kimmel Road Improvement Project are also expended from this fund.

Figure 6.1 Capital Projects Expenditures



CAPITAL PROJECTS

Figure 6.2 Capital Projects Expenditures

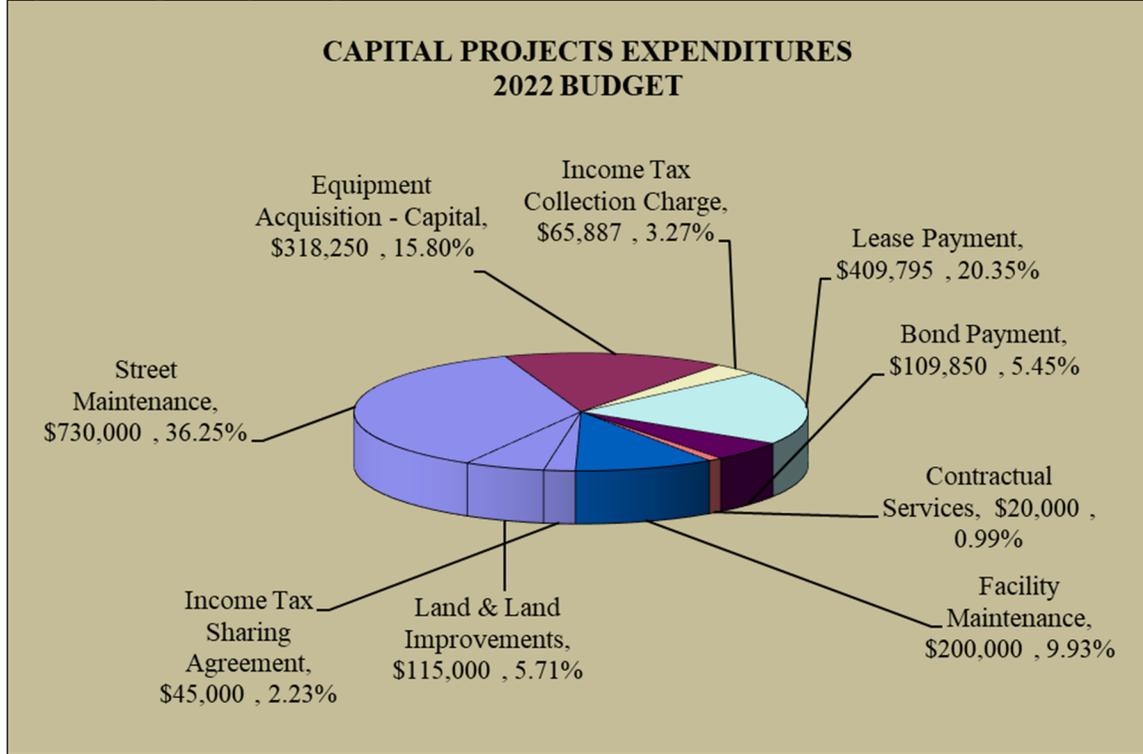
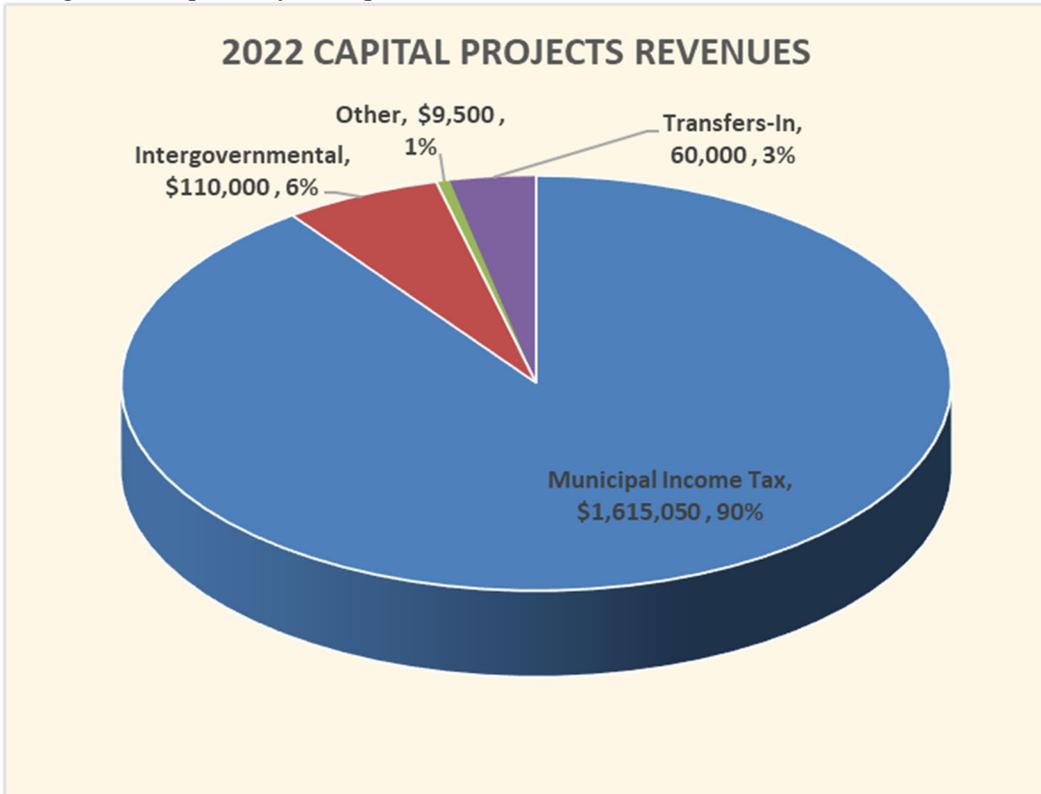


Figure 6.3 Capital Projects Expenditures



CAPITAL PROJECTS

CAPITAL IMPROVEMENT POLICY

PURPOSE

Capital project planning is necessary to give adequate consideration to longer-range needs and goals, evaluate funding requirements and options, and achieve consensus on the physical development of Clayton. An evaluation of alternative mechanisms helps ensure the best approach for providing use of a capital asset or facility is chosen based on our policies and goals. Policies and plans for acquisition, maintenance, replacement and retirement of capital assets help ensure that needed capital assets or improvements receive appropriate consideration in the budget process and that older capital assets are considered for retirement or replacement. These policies and plans are necessary to plan for large expenditures and to minimize deferred maintenance by providing a mechanism for:

- Estimating capital requirements;
- Planning, prioritizing, scheduling and implementing projects;
- Developing revenue sources for proposed improvements (refer to Debt Policy);
- Budgeting and;
- Inter-Department coordinating of projects.

GENERAL POLICY

Plans for acquiring capital assets should be part of or consistent with land use, transportation, or other long-range plans of the City. The Inventory and Capital Asset Policy details what type of items are classified as capital assets and their useful lives. Capital projects are always funded from capital improvement reserves available in respective fund's fund balance. As part of a long-term capital budget plan, the following should be evaluated and considered:

- Determining demand for future services and capital facilities, taking into account factors such as population, personnel, housing, traffic volume, commercial activity, etc;
- Reviewing existing capital facilities to determine future needs for repair, maintenance, or replacement and to determine if existing facilities will meet future demands;
- Evaluating services currently provided and those services that could be expected to be provided in the future.
- Costs, including both capital and operating costs, impact on rates and charges, and impact on costs of other government services;
- Effects on service, including technical and financial capabilities of the entity that owns the asset, ability to control the use of the asset (including expanding or contracting the facility), ability to maintain the asset, and risk of contractual nonperformance and default;

CAPITAL PROJECTS

- Management issues, including maintaining oversight of the asset and related services and operations, impact on economic growth and development, impact on service coordination, and public access to information;
- Financial issues, including availability of cash, budgetary impacts, impact on outstanding debt, and grant eligibility;
- Impact on government employees, customers, and taxpayers;
- Statutory and regulatory issues, including impact on federal and state legal and regulatory requirements, and liability.

Prioritizing

Capital improvement projects should be thoroughly researched and prioritized using the criteria below. Priority will be given to projects that preserve essential facilities and services. Expansion of buildings and equipment must be necessary to meet a vital service. Consideration must be given to the qualitative impact on services as well as the disruption and inconvenience.

The evaluation criteria includes the following:

- Elimination of a hazard to public health and safety;
- Required by state or federal legislation;
- Supports adopted city plans, goals, objectives and policies;
- Reduces or stabilizes operating costs;
- Significantly extends the functional life of a capital asset;
- Replaces an obsolete facility or maintains and makes better use of an existing facility.



CAPITAL PROJECTS

2022 Capital Improvement Project Detail

Item: LifePak Monitors

Fund: Capital Improvement

Project Number: Fire 22-01

Department: Fire

Project Manager: Brian Garver

COST ESTIMATES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Land Acquisition							
Planning/Engineering							
Design							
Construction							
Furniture/Equipment	75,000		75,000	N/A	N/A	N/A	N/A
TOTAL	75,000		75,000	N/A	N/A	N/A	N/A

REVENUE SOURCES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
General Fund							
TIF							
Grants							
Bonds							
CIP	75,000		75,000	N/A	N/A	N/A	N/A
TOTAL	75,000		75,000	N/A	N/A	N/A	N/A

Description: New LifePak monitors for fire apparatus

Justification: The LifePak monitors need replaced as warranties will be expired and upgrade to newer models to stay current on technology. Fire personnel rely on this item almost each time they are on an emergency call.

Scheduling: Third Quarter 2022

Budget Effect: Impact on the capital improvement budget will be \$75,000 for current year.

CAPITAL PROJECTS

2022 Capital Improvement Project Detail

Item: Ladder Truck

Fund: Capital Improvement

Project Number: Fire 19-04

Department: Fire

Project Manager: Brian Garver

COST ESTIMATES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Land Acquisition							
Planning/Engineering							
Design							
Construction							
Furniture/Equipment	710,100	426,059	142,020	142,020	N/A	N/A	N/A
TOTAL	710,100	426,059	142,020	142,020	N/A	N/A	N/A

REVENUE SOURCES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
General Fund							
TIF							
Grants							
Bonds							
CIP	710,100	426,059	142,020	142,020	N/A	N/A	N/A
TOTAL	710,100	426,059	142,020	142,020	N/A	N/A	N/A

Description: Ladder Fire Truck.

Justification: This replaces a 2006 unit. Item was purchased in 2018 and will be paid off in 2023.

Scheduling: Ordered in late 2018, delivered in 2019.

Budget Effect: Project to have a \$142,020 effect on budget in for 5 years but reduces repair and maintenance costs of upkeep on old ladder.

CAPITAL PROJECTS

2022 Capital Improvement Project Detail

Item: Police Cruisers (2)

Fund: Capital Improvement

Project Number: Police 22-01

Department: Police

Project Manager: Matt Hamlin

COST ESTIMATES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Land Acquisition							
Planning/Engineering							
Design							
Construction							
Furniture/Equipment	90,000	N/A	90,000	N/A	N/A	N/A	N/A
TOTAL	90,000	N/A	90,000	N/A	N/A	N/A	N/A

REVENUE SOURCES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
General Fund							
TIF							
Grants							
Bonds							
CIP	90,000	N/A	90,000	N/A	N/A	N/A	N/A
TOTAL	90,000	N/A	90,000	N/A	N/A	N/A	N/A

Description: (2) 2022 Ford Interceptor police cruiser.

Justification: Annual upgrade departmental vehicle pool with highest accumulated mileage over 100,000 miles. The budgeted amount includes all necessary equipment to fully outfit new vehicle.

Scheduling: First Quarter 2022.

Budget Effect: Impact on the capital improvement budget will be \$90,000 from current revenues and continuation of reduced maintenance costs (including personnel cost for maintenance) estimated to be \$1,500 in the first year.

CAPITAL PROJECTS

2022 Capital Improvement Project Detail

Item: Equipment

Fund: Capital Improvement

Project Number: Service 18-02

Department: Public Service

Project Manager: Randy Sanders

COST ESTIMATES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Land Acquisition							
Planning/Engineering							
Design							
Construction							
Furniture/Equipment	710,235	568,187	142,047	N/A	N/A	N/A	N/A
TOTAL	710,235	568,187	142,047	N/A	N/A	N/A	N/A

REVENUE SOURCES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
General Fund							
TIF							
Grants							
Bonds							
CIP	710,235	568,187	142,047	142,047	N/A	N/A	N/A
TOTAL	710,235	568,187	142,047	142,047	N/A	N/A	N/A

Description: Dump Trucks & Loader

Justification: Replacement of 4 dump trucks and a front-end loader is needed to perform salting, plowing and leaf pickup as well as road repairs more efficiently. Repair costs and down time are constantly increasing with these listed items.

Scheduling: Summer 2018

Budget Effect: Impact on the capital improvement budget will be \$142,047 a year for five years by utilizing a lease agreement from the dealer. Also, reduction in repair costs as well associated personnel cost.

CAPITAL PROJECTS

2022 Capital Improvement Project Detail

Item: Parks/Cemetery Mower Roll-over

Fund: Capital Improvement

Project Number: Service 22-01

Department: Public Service

Project Manager: Kenny Phelps

COST ESTIMATES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Land Acquisition							
Planning/Engineering							
Design							
Construction							
Furniture/Equipment	9,000	N/A	9,000	N/A	N/A	N/A	N/A
TOTAL	9,000	N/A	9,000	N/A	N/A	N/A	N/A

REVENUE SOURCES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
General Fund							
TIF							
Grants							
Bonds							
CIP	9,000	N/A	9,000	N/A	N/A	N/A	N/A
TOTAL	9,000	N/A	9,000	N/A	N/A	N/A	N/A

Description: Annual parks and cemetery mower roll over program.

Justification: This is an annual project. The mowers used in the parks and cemeteries are traded in to insure the most economical use of the machines. These are heavily used machines and this program saves significant maintenance dollars.

Scheduling: March 2022.

Budget Effect: Total effect on budget will be \$9,000 and continuation of reduced maintenance costs (including personnel cost for maintenance).

CAPITAL PROJECTS

2022 Capital Improvement Project Detail

Item: Curb and Street Maintenance

Fund: Capital Improvement

Project Number: Service 22-02

Department: Public Service

Project Manager: Randy Sanders

COST ESTIMATES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Land Acquisition							
Planning/Engineering							
Design							
Construction	730,000	N/A	730,000	N/A	N/A	N/A	N/A
Furniture/Equipment							
TOTAL	730,000	N/A	730,000	N/A	N/A	N/A	N/A

REVENUE SOURCES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
General Fund							
TIF							
Gas Tax							
Bonds							
CIP	730,000	N/A	730,000	N/A	N/A	N/A	N/A
TOTAL				N/A	N/A	N/A	N/A
	730,000	N/A	730,000				

Description: Curb and gutter repairs as well as annual street maintenance.

Justification: Replacement of City-owned curb and gutters in residential subdivisions as well as repair or replacement of pavement. This is performed each year to maintain infrastructure.

Scheduling: Summer 2022

Budget Effect: Total effect on budget will be \$730,000, utilizing income tax receipts. Curb and gutter costs will be billed to residents.

CAPITAL PROJECTS

2022 Capital Improvement Project Detail

Item: Annual Sign Replacement

Fund: Capital Improvement

Project Number: Service 22-03

Department: Public Service

Project Manager: Randy Sanders

COST ESTIMATES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Land Acquisition							
Planning/Engineering							
Design							
Construction							
Furniture/Equipment	15,000	N/A	15,000	N/A	N/A	N/A	N/A
TOTAL	15,000	N/A	15,000	N/A	N/A	N/A	N/A

REVENUE SOURCES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
General Fund							
TIF							
Grants							
Bonds							
CIP	15,000	N/A	15,000	N/A	N/A	N/A	N/A
TOTAL	15,000	N/A	15,000	N/A	N/A	N/A	N/A

Description: Street Sign Replacement.

Justification: This is an annual project until completed. Staff will replace current street signs with new street signs featuring the new design and required retro-reflectivity.

Scheduling: Entire Year.

Budget Effect: Total effect on budget will be \$15,000, which achieves meeting new mandates on retro-reflectivity of all city street signs.

CAPITAL PROJECTS

2022 Capital Improvement Project Detail

Item: Parks

Fund: Capital Improvement

Project Number: Planning 22-01

Department: Economic Development

Project Manager: Jack Kuntz

COST ESTIMATES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Land Acquisition							
Planning/Engineering							
Design							
Construction							
Furniture/Equipment	100,000	N/A	100,000	N/A	N/A	N/A	N/A
TOTAL	100,000	N/A	100,000	N/A	N/A	N/A	N/A

REVENUE SOURCES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
General Fund							
TIF							
Grants							
Bonds							
CIP	100,000	N/A	100,000	N/A	N/A	N/A	N/A
TOTAL	100,000	N/A	100,000	N/A	N/A	N/A	N/A

Description: Improvements to City Parks.

Justification: This will provide repairs and updates to amenities in the city parks. These changes will also be following the PLAN Clayton with respect to what residents wanted in parks.

Scheduling: Summer 2022.

Budget Effect: Total effect on budget will be \$100,000.

CAPITAL PROJECTS

2022 Capital Improvement Project Detail

Item: Government Facilities

Fund: Capital Improvement

Project Number: Service 22-04

Department: Public Service

Project Manager: Randy Sanders

COST ESTIMATES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Land Acquisition							
Planning/Engineering							
Design							
Construction							
Furniture/Equipment	100,000	N/A	100,000	N/A	N/A	N/A	N/A
TOTAL	100,000	N/A	100,000	N/A	N/A	N/A	N/A

REVENUE SOURCES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
General Fund							
TIF							
Grants							
Bonds							
CIP	100,000	N/A	100,000	N/A	N/A	N/A	N/A
TOTAL	100,000	N/A	100,000	N/A	N/A	N/A	N/A

Description: Equipment and facilities upgrades at city buildings.

Justification: This would include new equipment or structures in the city's buildings. This would not include normal maintenance items.

Scheduling: Entire Year.

Budget Effect: Total effect on budget will be \$100,000, which will reduce repair and maintenance costs in future years.

CAPITAL PROJECTS

2021 Capital Improvement Project Detail

Item: Street Cameras

Fund: Capital Improvement

Project Number: Service 22-05

Department: Public Service

Project Manager: Randy Sanders

COST ESTIMATES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Land Acquisition							
Planning/Engineering							
Design							
Construction							
Furniture/Equipment	20,000	N/A	20,000	N/A	N/A	N/A	N/A
TOTAL	20,000	N/A	20,000	N/A	N/A	N/A	N/A

REVENUE SOURCES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
General Fund							
TIF							
Grants							
Bonds							
CIP	20,000	N/A	20,000	N/A	N/A	N/A	N/A
TOTAL	20,000	N/A	20,000	N/A	N/A	N/A	N/A

Description: Installation of wireless cameras to monitor traffic and road conditions..

Justification: This will be the first cameras with more to follow to aid in security and services to residents. Major intersections will be addressed first.

Scheduling: Summer 2022.

Budget Effect: Total effect on budget will be \$20,000, with minimal monthly service fee for connectivity to the cameras.

CAPITAL PROJECTS

2022 Capital Improvement Project Detail

Item: Service Pickup Truck

Fund: Capital Improvement

Project Number: Service 22-06

Department: Public Service

Project Manager: Kenny Phelps

COST ESTIMATES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Land Acquisition							
Planning/Engineering							
Design							
Construction							
Furniture/Equipment	30,000	N/A	30,000	N/A	N/A	N/A	N/A
TOTAL	30,000	N/A	30,000	N/A	N/A	N/A	N/A

REVENUE SOURCES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
General Fund							
TIF							
Grants							
Bonds							
CIP	30,000	N/A	30,000	N/A	N/A	N/A	N/A
TOTAL	30,000	N/A	30,000	N/A	N/A	N/A	N/A

Description: Service Pickup Truck.

Justification: The current truck is an 2008 that is deteriorating and is constantly needing repairs.

Scheduling: Fall 2022.

Budget Effect: Total effect on budget will be \$30,000 and continuation of reduced maintenance costs (including personnel cost for maintenance) estimated to be \$2,000 a year.

CAPITAL PROJECTS

2022 Capital Improvement Project Detail

Item: Golf Course Upgrades

Fund: Capital Improvement

Project Number: Golf 22-01

Department: Golf

Project Manager: Mark Goodwin

COST ESTIMATES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Land Acquisition							
Planning/Engineering							
Design							
Construction							
Furniture/Equipment	50,000	N/A	50,000	N/A	N/A	N/A	N/A
TOTAL	50,000	N/A	50,000	N/A	N/A	N/A	N/A

REVENUE SOURCES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
General Fund							
TIF							
Grants							
Bonds							
CIP	50,000	N/A	50,000	N/A	N/A	N/A	N/A
TOTAL	50,000	N/A	50,000	N/A	N/A	N/A	N/A

Description: Upgrade facilities at golf course.

Justification: Various upgrades to the facilities are needed at the golf course, which was donated to the City in 2015. Paving of cart paths, restroom and bridge upgrades are among the many things needed.

Scheduling: Throughout the year.

Budget Effect: The total impact on the Capital improvement funds would be \$50,000. Increased golf play due to upgrades would offset the expenses.

CAPITAL PROJECTS

2022 Capital Improvement Project Detail

Item: Land Purchase

Fund: Capital Improvement

Project Number: Planning 22-02

Department: Planning

Project Manager: Jack Kuntz

COST ESTIMATES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Land Acquisition	50,000	N/A	50,000	N/A	N/A	N/A	N/A
Planning/Engineering							
Design							
Construction							
Furniture/Equipment							
TOTAL	50,000	N/A	50,000	N/A	N/A	N/A	N/A

REVENUE SOURCES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
General Fund							
TIF							
Grants							
Bonds							
CIP	50,000	N/A	50,000	N/A	N/A	N/A	N/A
TOTAL	50,000	N/A	50,000	N/A	N/A	N/A	N/A

Description: Land Purchase.

Justification: Purchase of land for development, blight remediation or for city use.

Scheduling: Throughout the year.

Budget Effect: The total impact on the Capital improvement funds would be \$50,000.

CAPITAL PROJECTS

2022 Capital Improvement Project Detail

Item: Golf Course Equipment Lease

Fund: Capital Improvement

Project Number: Golf 19-02

Department: Golf

Project Manager: Mark Goodwin

COST ESTIMATES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Land Acquisition							
Planning/Engineering							
Design							
Construction							
Furniture/Equipment	242,913	182,184	60,728	N/A	N/A	N/A	N/A
TOTAL	242,913	182,184	60,728	N/A	N/A	N/A	N/A

REVENUE SOURCES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
General Fund							
TIF							
Grants							
Bonds							
CIP	242,913	182,184	60,728	N/A	N/A	N/A	N/A
TOTAL	242,913	182,184	60,728	N/A	N/A	N/A	N/A

Description: Equipment for golf course.

Justification: New equipment is needed for cutting and grooming the golf course.

Scheduling: April and November payments required.

Budget Effect: The total impact on the Capital improvement funds would be \$60,728 a year until 2022. Increased golf play due to upgrades would offset the expenses.

CAPITAL PROJECTS

2022 Capital Improvement Project Detail

Item: Meadowbrook Facilities

Fund: Capital Improvement

Project Number: Golf 22-02

Department: Golf

Project Manager: Elaine Wittman

COST ESTIMATES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Land Acquisition							
Planning/Engineering							
Design							
Construction							
Furniture/Equipment	100,000	N/A	100,000	N/A	N/A	N/A	N/A
TOTAL	100,000	N/A	100,000	N/A	N/A	N/A	N/A

REVENUE SOURCES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
General Fund							
TIF							
Grants							
Bonds							
CIP	100,000	N/A	100,000	N/A	N/A	N/A	N/A
TOTAL	100,000	N/A	100,000	N/A	N/A	N/A	N/A

Description: Upgrades at banquet facility at golf course.

Justification: Various upgrades include new equipment, furniture or structures for the banquet facility.

Scheduling: Throughout the year.

Budget Effect: The total impact on the Capital improvement funds would be \$100,000. Increased banquet hall rental due to upgrades would offset the expenses.

CAPITAL PROJECTS

2022 Capital Improvement Project Detail

Item: Hoke Road/Kimmel Road Widening

Fund: Capital Improvement

Project Number: DS-1-2011

Department: Service

Project Manager: Randy Sanders

COST ESTIMATES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Land Acquisition							
Planning/Engineering							
Design							
Construction	2,303,943	1,310,208	112,850	109,850	108,850	110,450	106,838
Furniture/Equipment							
TOTAL	2,303,943	1,310,208	112,850	109,850	108,850	110,450	106,838

REVENUE SOURCES:	PROJECT TOTAL	TOTAL APPROPRIATIONS THRU 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
General Fund							
TIF							
Grants							
CIP/Debt Service	2,303,943	1,310,208	112,850	109,850	108,850	110,450	106,838
TOTAL	2,303,943	1,310,208	112,850	109,850	108,850	110,450	106,838

Description: Widening of Hoke Road and Kimmel Road in conjunction with the CAT Logistics Distribution Center construction. Per agreement, both roads were to be widened to promote flow of trucks and employee traffic.

Justification: Per agreement, both roads were to be widened to promote flow of trucks and employee traffic.

Scheduling: Completed in March 2011.

AMORTIZATION SCHEDULES

City of Clayton, Ohio

Ladder Truck

Debt Service Schedule

<u>Payment Date</u>	<u>Total Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Ending Balance</u>
9/21/2018	-	-	-	640,500.00
9/21/2019	142,019.56	119,345.86	22,673.70	521,154.14
9/21/2020	142,019.56	123,570.71	18,448.85	397,583.43
9/21/2021	142,019.56	127,945.11	14,074.45	269,638.32
9/21/2022	142,019.56	132,474.36	9,545.20	137,163.96
9/21/2023	142,019.56	137,163.96	4,855.60	-
	710,097.80	640,500.00	69,597.80	

City of Clayton, Ohio

Dump Trucks and Loader

Debt Service Schedule

<u>Payment Date</u>	<u>Total Payment</u>	<u>Principal</u>	<u>Interest</u>	<u>Ending Balance</u>
				648,791.00
4/15/2018	142,046.72	135,359.31	6,687.41	513,431.69
4/15/2019	142,046.72	120,583.92	21,462.80	392,847.77
4/15/2020	142,046.72	125,624.64	16,422.08	267,223.13
4/15/2021	142,046.72	130,876.09	11,170.63	136,347.04
4/15/2022	142,046.72	136,347.04	5,699.68	-
	710,233.60	648,791.00	61,442.60	

DEBT SERVICE

AMORTIZATION SCHEDULES (Continued)

City of Clayton, Ohio

Golf Course Equipment

Debt Service Schedule

Payment Date	Total Payment	Principal	Interest	Ending Balance
				226,294.39
4/1/2019	30,364.13	30,364.13	-	195,930.26
11/1/2019	30,364.13	26,293.16	4,070.97	169,637.10
4/1/2020	30,364.13	26,839.47	3,524.66	142,797.63
11/1/2020	30,364.13	27,397.13	2,967.00	115,400.50
4/1/2021	30,364.13	27,966.38	2,397.75	87,434.12
11/1/2021	30,364.13	28,547.46	1,816.67	58,886.66
4/1/2022	30,364.13	29,140.60	1,223.53	29,746.06
11/1/2022	30,364.13	29,746.06	618.07	-
	212,548.91	226,294.39	16,618.65	

Hoke Road improvements Bond Issue, Series 2010 20 Year Maturity

Date	Principal	Interest	Balance
			\$ 1,514,999.50
12/1/2011	75,000.00	51,768.30	1,439,999.50
12/1/2012	75,000.00	50,412.50	1,364,999.50
12/1/2013	75,000.00	48,912.50	1,289,999.50
12/1/2014	75,000.00	47,412.50	1,214,999.50
12/1/2015	75,000.00	45,912.50	1,139,999.50
12/1/2016	75,000.00	44,412.50	1,064,999.50
12/1/2017	75,000.00	42,537.50	989,999.50
12/1/2018	75,000.00	40,287.50	914,999.50
12/1/2019	18,840.75	94,009.25	896,158.75
12/1/2020	16,158.75	96,691.25	880,000.00
12/1/2021	75,000.00	37,850.00	805,000.00
12/1/2022	75,000.00	34,850.00	730,000.00
12/1/2023	75,000.00	31,850.00	655,000.00
12/1/2024	80,000.00	28,850.00	575,000.00
12/1/2025	85,000.00	25,450.00	490,000.00
12/1/2026	85,000.00	21,837.50	405,000.00
12/1/2027	100,000.00	18,225.00	305,000.00
12/1/2028	100,000.00	13,725.00	205,000.00
12/1/2029	100,000.00	9,225.00	105,000.00
12/1/2030	105,000.00	4,725.00	-
	\$1,514,999.50	\$788,943.80	

FIVE-YEAR BUDGET EFFECT

Project	Department	2022	2023	2024	2025	2026	Total
Government Facilities	Administration	100,000	100,000	100,000	100,000	100,000	\$ 500,000
Meadowbrook Facilities	Golf	100,000	100,000	100,000	100,000	100,000	\$ 500,000
Meadowbrook Golf Course	Golf	14,272	50,000	50,000	50,000	50,000	\$ 214,272
Meadowbrook Golf Course Equipment	Golf	-	75,000	75,000	75,000	75,000	\$ 300,000
Hoke Road Series 2010 Bonds	Administration	109,850	106,850	108,850	110,450	106,838	\$ 542,838
Police Cruiser	Police	95,000	95,000	95,000	100,000	100,000	\$ 485,000
Hoses/MDTs	Fire	-	-	-	50,000	-	\$ 50,000
Ladder Truck	Fire	\$ 142,020	\$ 142,020	\$ -	-	-	\$ 284,040
Dump Trucks/Loader	Service	\$ 142,047	\$ -	-	-	-	\$ 142,047
Curb & Street Maintenance	Service	750,000	750,000	750,000	800,000	800,000	\$ 3,850,000
Used Bucket Truck	Service	-	100,000	-	-	-	\$ 100,000
City Park Upgrades	Service	100,000	100,000	100,000	100,000	100,000	\$ 500,000
Annual Sign Replacement	Service	15,000	15,000	15,000	15,000	15,000	\$ 75,000
Meadowbrook Golf Equipment Lease	Golf	60,728	-	-	-	55,000	\$ 115,728
Park and Cemetery Mowers	Service	9,000	9,000	9,000	10,000	10,000	\$ 47,000
LifPak Monitors	Fire	75,000	-	-	-	-	\$ 75,000
Mobile Data Terminal (MDT)	Fire/Police	30,000	20,000	-	-	-	\$ 50,000
1 Ton Crane Sign Truck	Service	-	70,000	-	-	-	\$ 70,000
1 Ton Truck	Service	-	70,000	-	-	-	\$ 70,000
Leaf Machine	Service	-	70,000	-	-	-	\$ 70,000
Tasers	Police	-	17,000	-	-	-	\$ 17,000
Tandem Dump Truck	Service	-	195,000	-	-	-	\$ 195,000
Dump Truck	Service	-	190,000	-	-	-	\$ 190,000
	Total	\$ 1,777,317	\$ 1,987,917	\$ 1,981,870	\$ 1,510,450	\$ 1,511,838	\$ 8,442,925

CAPITAL IMPROVEMENT PROJECTS FUND

	2018	2019	2020	2021 Budget	2022 Budget
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>		
REVENUES:					
Municipal Income Taxes	1,464,742	1,623,957	1,489,717	1,493,630	1,615,550
Intergovernmental	163,357	197,720	-	434,620	110,000
Investment Income	-	12,966	-	-	-
Other	669,561	104,718	29,446	26,000	9,500
Other Financing Sources	640,500	-	-	-	-
Advances-In	-	-	-	-	-
Transfers-In	-	-	-	-	60,000
TOTAL REVENUES	<u>2,938,160</u>	<u>1,939,361</u>	<u>1,519,163</u>	<u>1,954,250</u>	<u>1,795,050</u>
EXPENDITURES:					
Contractual Services	3,116,447	1,312,661	808,509	1,203,920	860,887
Capital Outlay	1,507,226	553,958	151,295	314,345	433,250
Other Expenditures	85,953	143,471	61,228	125,000	200,000
Debt Service	324,537	454,160	457,645	457,645	519,645
TOTAL EXPENDITURES	<u>5,034,163</u>	<u>2,464,250</u>	<u>1,478,677</u>	<u>2,100,910</u>	<u>2,013,782</u>
NET CHANGE IN FUND BALANCE	(2,096,003)	(524,889)	40,486	(146,660)	(218,732)
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	<u>3,140,790</u>	<u>1,044,787</u>	<u>519,898</u>	<u>560,384</u>	<u>413,724</u>
ENDING FUND BALANCES, DECEMBER 31	<u><u>1,044,787</u></u>	<u><u>519,898</u></u>	<u><u>560,384</u></u>	<u><u>413,724</u></u>	<u><u>194,992</u></u>

**Capital Improvement Projects Fund
Summary of Revenue**

Revenue Source	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Estimated
Municipal Income Taxes:					
Income Tax	1,464,742	1,623,957	1,489,700	1,493,630	1,615,050
Delinquent Income Tax	-	-	17	-	500
Total Municipal Income Taxes	1,464,742	1,623,957	1,489,717	1,493,630	1,615,550
Intergovernmental:					
Intergovernmental	163,357	197,720	-	-	-
Permissive Tax	-	-	-	434,620	110,000
Total Intergovernmental	163,357	197,720	-	434,620	110,000
Investment Income:					
Interest	-	12,966	-	-	-
Total Investment Income	-	12,966	-	-	-
Other					
Surplus Auction Proceeds	288,610	6,560	8,321	1,000	2,000
Refunds	-	4,059	-	-	-
Insurance Reimbursement	-	-	21,125	-	-
Reimbursement	380,951	94,099	-	25,000	7,500
Miscellaneous	-	-	-	-	-
Total Other	669,561	104,718	29,446	26,000	9,500
Other Financing Sources					
Note/Bond Proceeds	640,500	-	-	-	-
Total Other Financing Sources	640,500	-	-	-	-
Transfers-In:					
Transfers-In	-	-	-	-	60,000
Total Transfers-In	-	-	-	-	60,000
Grand Total	2,938,160	1,939,361	1,519,163	1,954,250	1,795,050

**Capital Improvement Projects Fund
Summary of Expenditures**

Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Contractual Services:					
Contractual Services	76,706	216,274	182	393,420	20,000
Street Maintenance	37,592	1,004,484	701,445	698,000	730,000
2016 - 2018 Road Project	2,875,783	-	-	-	-
Income Tax Sharing	62,330	43,133	51,375	55,000	45,000
Income Tax Service Charge	64,036	48,770	55,507	57,500	65,887
Grant Matching	-	-	-	-	-
Total Contractual Services	3,116,447	1,312,661	808,509	1,203,920	860,887
Capital Outlay:					
Equipment Acquisition - Capital	1,507,226	522,817	124,481	294,345	318,250
Office Equipment	-	-	12,972	-	-
Land and Land Improvements	-	31,141	13,842	20,000	115,000
Total Capital Outlay	1,507,226	553,958	151,295	314,345	433,250
Other Expenditures:					
Refunds	3,643	-	-	-	-
Facility Maintenance	82,310	143,471	61,228	125,000	200,000
Total Other Expenditures	85,953	143,471	61,228	125,000	200,000
Debt Service:					
Note Payment	115,287	112,850	112,850	112,850	109,850
Lease Payment	209,250	341,310	344,795	344,795	409,795
Total Debt Service	324,537	454,160	457,645	457,645	519,645
Grand Total	5,034,163	2,464,250	1,478,677	2,100,910	2,013,782

ASSET REPLACEMENT FUND

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
REVENUES:					
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES:					
Capital Outlay	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	-	-	-	-
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	<u>3,830</u>	<u>3,830</u>	<u>3,830</u>	<u>3,830</u>	<u>3,830</u>
ENDING FUND BALANCES, DECEMBER 31	<u><u>3,830</u></u>	<u><u>3,830</u></u>	<u><u>3,830</u></u>	<u><u>3,830</u></u>	<u><u>3,830</u></u>



Enterprise Funds

ENTERPRISE FUNDS

Table 7.1 Enterprise Fund Expenditures

Fund	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Budget 2022	\$ Variance	% Variance
Water	-	63,039	-	-	-	-	-
Sewer	-	3,109	-	-	-	-	-
Golf	8,561	-	7,569	-	-	-	-
Sewer Construction	-	30,458	-	25,730	-	(25,730)	-100%
Total	8,561	96,606	33,299	25,730	-	(25,730)	-100%

Definition of Enterprise Funds

Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services.

Water Department Fund

This fund is used to account for revenue received from user charges for water services provided to certain residents and businesses within the City. Services ceased in 2016.

Golf Fund

The golf fund accounted for activity from golf rounds and outings as well as banquet hall rental and a percent of food sales. Due to the inability of the golf operations to support the activities of this fund, the golf operations are now reported as part as the general fund as of 2018.

Sewer/Sewer Construction Fund

This fund in part accounts for the Ohio Water Development Authority loan proceeds and subsequent expenditures. All funds have been expended from these funds.

Figure 7.1 Golf Losses



WATER FUND

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
REVENUES:					
Charges for Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:					
Personal Services	-	-	-	-	-
Contractual Services	-	-	-	-	-
Material and Supplies	-	-	-	-	-
Debt Service	<u>-</u>	<u>63,039</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>63,039</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	(63,039)	-	-	-
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	<u>63,041</u>	<u>63,041</u>	<u>2</u>	<u>2</u>	<u>2</u>
ENDING FUND BALANCES, DECEMBER 31	<u><u>63,041</u></u>	<u><u>2</u></u>	<u><u>2</u></u>	<u><u>2</u></u>	<u><u>2</u></u>

SEWER FUND

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
REVENUES:					
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES:					
Debt Dervice	<u>-</u>	<u>3,109</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>3,109</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	-	(3,109)	-	-	-
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	<u>3,109</u>	<u>3,109</u>	<u>-</u>	<u>-</u>	<u>-</u>
ENDING FUND BALANCES, DECEMBER 31	<u><u>3,109</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

SEWER CONSTRUCTION FUND

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
REVENUES:					
Other	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-
EXPENDITURES:					
Debt Service	-	30,458	-	25,730	-
TOTAL EXPENDITURES	-	30,458	-	25,730	-
NET CHANGE IN FUND BALANCE	-	(30,458)	-	(25,730)	-
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	<u>56,188</u>	<u>56,188</u>	<u>25,730</u>	<u>25,730</u>	<u>-</u>
ENDING FUND BALANCES, DECEMBER 31	<u>56,188</u>	<u>25,730</u>	<u>25,730</u>	<u>-</u>	<u>-</u>

GOLF FUND

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
REVENUES:					
Charges for Services	-	-	-	-	-
Other	-	-	-	-	-
Transfers-In	-	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:					
Personal Services	2,815	-	-	-	-
Contractual Services	5,494	-	-	-	-
Material and Supplies	53	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Expenditures	199	-	-	-	-
Debt Service	-	-	-	-	-
Transfers-Out	-	-	7,569	-	-
TOTAL EXPENDITURES	<u>8,561</u>	<u>-</u>	<u>7,569</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(8,561)	-	(7,569)	-	-
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	<u>16,128</u>	<u>7,567</u>	<u>7,567</u>	<u>(2)</u>	<u>(2)</u>
ENDING FUND BALANCES, DECEMBER 31	<u><u>7,567</u></u>	<u><u>7,567</u></u>	<u><u>(2)</u></u>	<u><u>(2)</u></u>	<u><u>(2)</u></u>

Golf Fund
Summary of Revenue

<u>Revenue Source</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Estimated</u>	<u>2022 Estimated</u>
Charges for Services:					
Green Fees	-	-	-	-	-
Passes	-	-	-	-	-
Cart Rental	-	-	-	-	-
Merchandise Sales	-	-	-	-	-
Driving Range	-	-	-	-	-
Banquet Room Rental	-	-	-	-	-
Food/Alcohol Sales	-	-	-	-	-
Total Charges for Services	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other:					
Refunds					
Miscellaneous	-	-	-	-	-
Sales Tax	-	-	-	-	-
Total Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers-In:					
Transfers In	-	-	-	-	-
Total Transfers-In	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Grand Total	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

Golf Fund
Summary of Expenditures

Description	2018 Actual	2019 Actual	2020 Actual	2021 Budget	2022 Budget
Personal Services:					
Salaries - Supervisors	-	-	-	-	-
Salaries - Staff	-	-	-	-	-
Overtime	-	-	-	-	-
Medicare	-	-	-	-	-
PERS	1,961	-	-	-	-
Uniform	-	-	-	-	-
Health Insurance	-	-	-	-	-
Dental Insurance	-	-	-	-	-
Life Insurance	-	-	-	-	-
Workers Compensation	-	-	-	-	-
Workers Compensation - medical only	-	-	-	-	-
Unemployment	854	-	-	-	-
Total Personal Services	2,815	-	-	-	-
Contractual Services:					
Credit Card Processing	-	-	-	-	-
Licenses & Permits	-	-	-	-	-
Contractual Services	214	-	-	-	-
Training/Testing	35	-	-	-	-
Utilities - Electric / Gas	3,794	-	-	-	-
Utilities - Water	1,246	-	-	-	-
Cable/Phone/Internet	-	-	-	-	-
Advertising	205	-	-	-	-
Property Insurance	-	-	-	-	-
Total Contractual Services	5,494	-	-	-	-
Material and Supplies:					
Supplies - Pro Shop	-	-	-	-	-
Supplies - Driving Range	-	-	-	-	-
Supplies - Grounds	53	-	-	-	-
Miscellaneous Supplies	-	-	-	-	-
Fuel	-	-	-	-	-
Food & Beverage	-	-	-	-	-
Merchandise - Pro Shop	-	-	-	-	-
Total Material and Supplies	53	-	-	-	-
Capital Outlay:					
Equipment Acquisition	-	-	-	-	-
Total Capital Outlay	-	-	-	-	-
Other Expenditures:					
Equipment Maintenance	57	-	-	-	-
Property Maintenance	52	-	-	-	-
Facility Maintenance	90	-	-	-	-
Total Other Expenditures	199	-	-	-	-
Debt Service:					
Lease Payments	-	-	-	-	-
Total Debt Service	-	-	-	-	-
Transfers-Out:					
Transfers Out	-	-	7,569	-	-
Total Transfer-Out	-	-	7,569	-	-
Grand Total	8,561	-	7,569	-	-



Agency Funds

AGENCY FUND

Table 8.1 Agency Fund Expenditures

Fund	Actual 2018	Actual 2019	Actual 2020	Budget 2021	Budget 2022	\$ Variance	% Variance
Impact Fees	-	26,517	-	-	-	-	-
Janice Paulus Fire Victim Trust	-	-	-	1,000	1,000	1,000	100.0%
Agency	55,369	29,844	46,866	31,500	29,000	(8,750)	-21.7%
Fire Trust	128,473	71,444	76,455	-	-	(76,464)	-100.0%
JEDD Tax	140,813	216,899	172,802	100,000	150,000	-	-
Total	324,655	344,704	271,704	187,500	187,500	(84,204)	-31%

Definition of Agency Fund

Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Impact Fee Fund

This fund is used to account for fees collected from individuals who develop land within the Clayton Improvement District for the purpose of expanding and upgrading water, sanitary sewer, road, and municipal park systems and related infrastructure improvements due to the land development.

Janice Paulus Fire Victim Trust Fund

The interest generated from the trust principal is to be utilized for the care and well-being of victims of fires.

Agency Fund

The Agency fund accounts for the collection and disbursement of the North Clayton Community Authority Annual Charge.

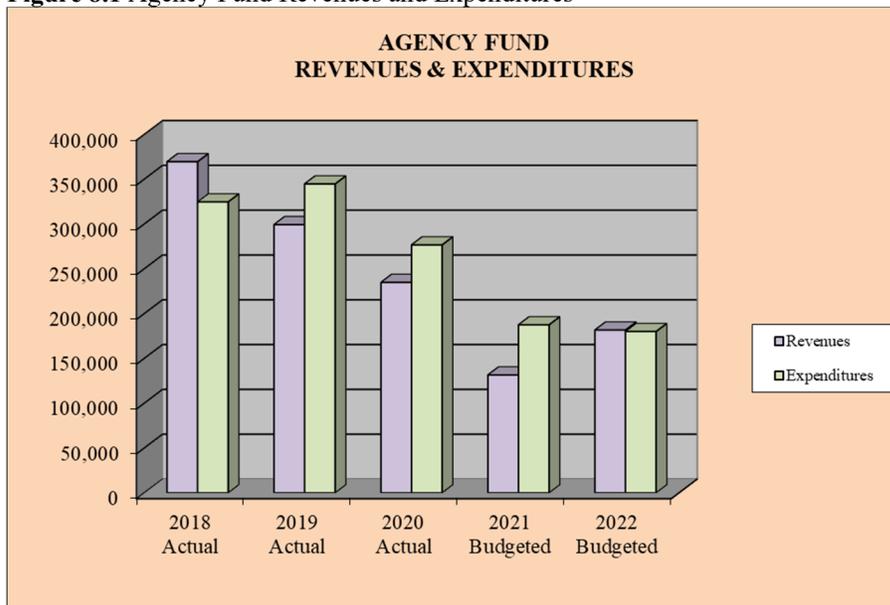
JEDD Tax Fund

Income tax collections from JEDD businesses are collected and disbursed to the JEDD members.

Fire Trust Fund

Insurance deposits from homes destroyed by fire are accounted for in this fund.

Figure 8.1 Agency Fund Revenues and Expenditures



IMPACT FEE FUND

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
REVENUES:					
Licenses and Permits	<u>10,664</u>	<u>2,666</u>	<u>-</u>	<u>-</u>	<u>2,666</u>
TOTAL REVENUES	<u>10,664</u>	<u>2,666</u>	<u>-</u>	<u>-</u>	<u>2,666</u>
EXPENDITURES:					
Contractual Services	<u>-</u>	<u>26,517</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>26,517</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	10,664	(23,851)	-	-	2,666
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	<u>125,960</u>	<u>136,624</u>	<u>112,773</u>	<u>112,773</u>	<u>112,773</u>
ENDING FUND BALANCES, DECEMBER 31	<u>136,624</u>	<u>112,773</u>	<u>112,773</u>	<u>112,773</u>	<u>115,439</u>

**Impact Fee Fund
Summary of Revenue**

<u>Revenue Source</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Estimated</u>	<u>2022 Estimated</u>
Licenses and Permits:					
Impact Fees	10,664	2,666	-	-	2,666
Total Licenses and Permits	10,664	2,666	-	-	2,666
Grand Total	10,664	2,666	-	-	2,666

**Impact Fee Fund
Summary of Expenditures**

<u>Description</u>	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
Contractual Services:					
Bond Principal	-	26,517	-	-	-
Total Contractual Services	-	26,517	-	-	-
Transfers Out:					
Transfers-Out	-	-	-	-	-
Total Transfers-Out	-	-	-	-	-
Grand Total	-	26,517	-	-	-

JANICE PAULUS FIRE VICTIM TRUST

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2022</u> <u>Budget</u>
REVENUES:					
Investment Income	150	75	75	50	-
TOTAL REVENUES	<u>150</u>	<u>75</u>	<u>75</u>	<u>50</u>	<u>-</u>
EXPENDITURES:					
Contractual Services	-	-	-	1,000	1,000
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>
NET CHANGE IN FUND BALANCE	150	75	75	(950)	(1,000)
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	<u>11,627</u>	<u>11,777</u>	<u>11,852</u>	<u>11,927</u>	<u>10,977</u>
ENDING FUND BALANCES, DECEMBER 31	<u>11,777</u>	<u>11,852</u>	<u>11,927</u>	<u>10,977</u>	<u>9,977</u>

JEDD TAX

	<u>2018 Actual</u>	<u>2019 Actual</u>	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2022 Budget</u>
REVENUES:					
Income Tax	155,023	170,607	172,082	100,000	150,000
TOTAL REVENUES	<u>155,023</u>	<u>170,607</u>	<u>172,082</u>	<u>100,000</u>	<u>150,000</u>
EXPENDITURES:					
Contractual Services	140,813	216,899	172,082	100,000	150,000
TOTAL EXPENDITURES	<u>140,813</u>	<u>216,899</u>	<u>172,082</u>	<u>100,000</u>	<u>150,000</u>
NET CHANGE IN FUND BALANCE	14,210	(46,292)	-	-	-
BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	<u>32,085</u>	<u>46,295</u>	<u>3</u>	<u>3</u>	<u>3</u>
ENDING FUND BALANCES, DECEMBER 31	<u>46,295</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>

FIRE TRUST

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2022</u> <u>Budget</u>
REVENUES:					
Other	148,717	92,028	20,426	-	-
TOTAL REVENUES	<u>148,717</u>	<u>92,028</u>	<u>20,426</u>	<u>-</u>	<u>-</u>
 EXPENDITURES:					
Contractual Services	128,473	71,444	76,454	-	-
TOTAL EXPENDITURES	<u>128,473</u>	<u>71,444</u>	<u>76,454</u>	<u>-</u>	<u>-</u>
 NET CHANGE IN FUND BALANCE	20,244	20,584	(56,028)	-	-
 BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	<u>15,200</u>	<u>35,444</u>	<u>56,028</u>	<u>-</u>	<u>-</u>
 ENDING FUND BALANCES, DECEMBER 31	<u><u>35,444</u></u>	<u><u>56,028</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

AGENCY

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2022</u> <u>Budget</u>
REVENUES:					
Property and Other Local Taxes	30,298	10,225	22,139	9,000	9,000
Charges for Services	24,500	23,700	20,100	22,500	20,000
Other	-	-	-	-	-
TOTAL REVENUES	<u>54,798</u>	<u>33,925</u>	<u>42,239</u>	<u>31,500</u>	<u>29,000</u>
 EXPENDITURES:					
Contractual Services	55,369	29,844	46,866	31,500	29,000
TOTAL EXPENDITURES	<u>55,369</u>	<u>29,844</u>	<u>46,866</u>	<u>31,500</u>	<u>29,000</u>
 NET CHANGE IN FUND BALANCE	(571)	4,081	(4,627)	-	-
 BEGINNING UNENCUMBERED FUND BALANCES, JANUARY 1	<u>1,117</u>	<u>546</u>	<u>4,627</u>	<u>-</u>	<u>-</u>
 ENDING FUND BALANCES, DECEMBER 31	<u>546</u>	<u>4,627</u>	<u>-</u>	<u>-</u>	<u>-</u>



Glossary

GLOSSARY

Accrual Basis Accounting - A method of accounting in which revenues are recorded at the time they are earned and expenditures are recorded when goods are received or services performed.

AFR - Comprehensive Annual Financial Report - An annual report prepared by the Finance Department that provides the status of the City's finances on a GAAP basis. This includes the Independent Financial Audit Report as well as other statistical and informative data. This award-winning document is prepared according to guidelines set forth by GFOA.

Agenda - A listing of items that the City Council may take action on in a public meeting.

Agency Fund - Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

Appropriation - The legal spending level authorized by an ordinance, resolution, or minute action of the City Council. Spending should not exceed this level without approval by the Council. For the City of Clayton, this is at the department level. Appropriations expire at the end of the fiscal year.

Assessed Valuation - The value assigned to properties within the City which is used in computing the property taxes to be paid by property owners.

Audit - An examination of the City's records by an independent firm to determine the accuracy and validity of records and reports and the conformity of procedures with established policy. A systematic collection of evidential matter needed to attest to the fairness of management's assertions in the financial statements. The General Accounting Standards Board (GASB) sets standards for financial reporting for units of government which are referred to as Generally Accepted Accounting Principals (GAAP).

Balanced Budget - Budgeted expenditures do not exceed the estimated revenues and unencumbered fund balances.

Beginning Fund Balance - Fund balance available in a fund from the end of the prior year for use in the following year.

Bond - A written promise to pay a specified sum of money (the principal) at a specified date or dates in the future, along with periodic interest at a specified rate.

BANs – Bond anticipation notes.

Budget - The financial plan for the operation of a program or organization for the year (or other fiscal period).

Budget Calendar - The schedule of key dates or milestones which a government follows in the preparation and adoption of the budget.

GLOSSARY

Budget Document - The official written statement prepared by the Finance Department and supporting staff which represents the proposed budget to the legislative body.

Capital Expenditure - Expenditures that create future benefits. A capital expenditure is incurred when a business spends money either to buy fixed assets or to add to the value of an existing fixed asset with a useful life that extends beyond the taxable year.

Capital Outlay - Expenditures for furnishings, equipment, vehicles, or machinery that results in the acquisition of assets with a useful life of more than one year, and has a cost in excess of \$200.

Capital Improvement Budget - A plan of proposed capital expenditures for the year and the means of financing them. The capital budget is enacted as part of the complete annual budget which includes both operating and capital outlays. Capital project budgets are adopted at the time the project is authorized and continue until completion which, due to the nature of these improvements, may take several years.

Capital Improvement Project - The largely one-time cost for acquisition, construction, improvement, replacement, or renovation of land, structures, and improvements thereon.

Capital Projects Fund - Capital projects funds are used to account for the financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary funds.

Cash Basis Accounting - A method of accounting in which revenues are recorded when received in cash and expenditures are recorded when paid.

CDBG – Community Development Block Grant

Certificate of Estimated Resources – A document filed with the County detailing total estimated revenues and available fund balances available for appropriations.

CIP – Capital Improvement Project.

CRF – Coronavirus Relief Funds.

Debt - An obligation resulting from the borrowing of money, or the purchase of goods or services.

Debt Service - The annual payment of principal and interest on the City's bonded indebtedness. Bonds are issued to finance the construction of capital projects such as utility facilities and expansion.

Debt Service Fund - To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

GLOSSARY

Department - An organization unit comprised of divisions or programs. It is possible for a department to be comprised of only one division.

EMS – Emergency medical services.

Encumbrances - The amount of funds actually committed to vendors for goods or services received or to be received by the City as specified in a City purchase order. Encumbrances may be carried forward into the next fiscal year.

Enterprise Fund - Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services.

Estimated Revenue - The amount of projected revenue to be collected during the fiscal year.

Expenditure - Actual spending of funds in accordance with budgeted appropriations.

Fees - Charges for services levied by the government to recover costs associated with providing a service, or permitting an activity. Major types of fees include zoning, recreation, and impact fees.

Federal Stimulus - Monies received from The American Recovery and Reinvestment Act of 2009, commonly referred to as the Stimulus or The Recovery Act,

FEMA – Federal Emergency Management Agency.

Fiscal Year - A twelve-month period of time used for budgeting, accounting, or tax collection purposes. The City of Clayton operates on a January 1 through December 31 fiscal year.

Fund - An accounting concept used to separate or subdivide the financial activity of a city for legal and managerial purposes. All financial activity of a municipality must be classified in relation to a fund. The City's budget consists of a general fund, special revenue funds, debt service funds, capital project funds, enterprise funds and fiduciary funds.

Fund Balance – The difference between assets and liabilities reported in a fund.

GAAP - Generally Accepted Accounting Principles are uniform, minimum standards used for accounting and reporting for both private industry and governments. Government GAAP is currently set by the Governmental Accounting Standards Board.

GASB - Governmental Accounting Standards Board is the current standards-setting board for governmental GAAP.

GLOSSARY

GASB 34 - Governmental Accounting Standards Board (GASB) Statement No. 34, titled, Basic Financial Statements-and Managements Discussion and Analysis- for State and Local Governments. This statement establishes new requirements for the annual financial reports of state and local governments.

GFOA - Government Finance Officers Association of the United States and Canada - A non-profit professional association serving 12,650 government finance professionals throughout North America.

General Fund – A fund that accounts for all financial resources except those required to be accounted for in another fund. The General fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio and the Charter of the City.

Grant - A contribution from one government unit to another or from a non-profit organization, usually made for a specific purpose and time period.

Intergovernmental Revenue - Revenue from other governments, primarily shared State revenue from gasoline taxes and local government funds.

Internal Control - The system of controls established by the City to protect the assets from misappropriation and ensure accurate reporting of financial transactions.

Investment Policy - A written, and Council adopted policy delineating permitted investments of the City's idle cash.

JEDD – Joint Economic Development District between the City of Clayton

Licenses and Permits - Revenue category that includes building permits and any other miscellaneous license.

Net Assets – The difference between assets and liabilities are presented in accordance with GASB 34.

Objectives - Identifies the desired results of the activities of a program.

OPERS - Public Employees Retirement System provided for government employees within the State of Ohio.

OPWC – Ohio Public Works Commission.

ORC – Ohio Revised Code which governs a significant amount of the city’s budgetary requirements.

GLOSSARY

Ordinance - A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries unless it is in conflict with any higher form of law, such as a State statute or constitutional provision. An ordinance has higher legal standing than a resolution. A law set forth by a government authority, specifically, a municipal regulation. An Ordinance takes longer to enact than a resolution.

OWDA – Ohio Water Development Authority.

Personnel Expenses - Salary and fringe benefits such as pensions and insurance for full time, part-time and limited contract employees of the City.

PMVLT – Permissive Motor Vehicle License Tax that is collected by the state and paid to the City.

Refunding - The process of retiring or redeeming an outstanding bond issue at maturity by using the proceeds from a new debt issue. The new issue is usually issued at a lower rate of interest than the refunded issue, ensuring significant reduction in interest expense for the issuer.

Reserved Fund Balance - A portion of the fund balance which is not reappropriated as a source of funds. In the General Fund, it is the city's formal policy to maintain a minimum of 15% of annual budgeted expenditures as a reserved fund balance.

Retained Earnings - The accumulated net income retained for reinvestment for a fund's operations.

Revenue - Funds received by the city as income, including tax payments, licenses and permits, fees for specific services, receipts/reimbursements from other governmental entities, fines and forfeitures, grants, and investment income.

Revenue Estimate - A formal estimate of how much revenue will be earned from a specific revenue source for some future time period.

Special Revenue Fund - To account for the proceeds of revenue sources (other than special assessments, expendable trusts, or capital projects) that are legally restricted for specific purposes.

Tax Increment Financing- As redevelopment is implemented, the improvements will result in an increase in property values within the project area. However, these increases in value will not result in increased taxes to individual property owners, unless there is an improvement to the property. The increases in value due to the improvement to the property will increase the tax revenues generated by the property. This increase in tax revenue is known as "tax increment".

Taxes - Compulsory charges levied by a government to finance services provided for the common benefit.

Tax Rate - The amount of real property tax levied for each \$1,000 assessed valuation.