

Inter-Office Memorandum

July 21, 2020

To: Pete Landrum, City Manager
Mayor Stone, Vice Mayor Adams and City Council Members

From: Bill Kucera, Financial Administrative Services Director

Subject: Financial Analysis – Second Quarter 2020

Attached you will find a “Summary of Revenue and Expenditures” report that the Finance Department generates quarterly to monitor the budget. This report (Exhibit 1) illustrates the revenue and the expenditures received or incurred in the second quarter of 2020.

This high level review is designed to provide you a quick glance of the City’s revenues and expenditures to assist in monitoring the financial condition of the City. Included with this report is the 2020 amended budget (amended means it includes additional appropriations and certified revenue approved by Council after the initial appropriation ordinance was passed in December 2019), along with year-to-date revenues and expenditures. I think it is important to not only compare the 2020 totals to the total budget, but to compare 2020 with the 2019 year to date numbers.

Below I have highlighted some areas that have significant variances between either what was budgeted compared to actual or in comparison to last year’s revenues and expenditures (See Exhibit 1). You will note that only the major funds are depicted in this review.

General Fund:

Revenues:

Property Tax Revenue: The City received its first property tax settlement. Based on the County Auditor’s conservative estimates and the collection of delinquent taxes, the City received \$755k or \$3k more than last year representing a .3% increase.

Interest Revenue: Year to date revenue is \$80.9k, which is \$68.5k or 45.8% less than last year and only 34% of the \$235k budget. This decrease was anticipated in this years budgeted revenue with the potential for the interest rates decreasing and reduction of investable fund balances. However, the steep decline in March was the result of the Federal Reserve lowering interest rates to zero, which directly resulted in decreasing yields at Star Ohio, where the interest rate decreased from 2.55% last year to .5% this year. Attached is (Exhibit 4), which is the second quarter recap of all investments for your review.

Other Revenues/Transfers: Interfund transfer revenue decreased by \$733k, which was the result of clearing the “Due to Due From” from the golf course last year (\$964k). During the second quarter, the \$250k advance provided to the Street Fund from the General Fund was transferred back to the General fund when the City received the first installment of the FEMA reimbursement from the initial clean-up phase of the Tornado event. Interesting enough, the Local Government Fund (LGF) allocation to the City the second quarter was \$277.9k or \$58.5k or 26.7% more than last year. This revenue source began increasing in July 2019 when the State reallocated LGF funds that we directed to the “Addiction Assistance Fund”. This allocation was no longer necessary when the pharmaceutical firms, related to the opioid crisis, settled with the State. This has generated more than enough revenue to offset the 25% decrease in the normal LGF distribution the City would have normally experienced if this allocation was not eliminated. This additional distribution is set to expire June 30, 2021. Therefore, the effects of the LGF revenue will not be felt until after the sunset of the new allocation.

Expenditures:

As noted in the year to date column of Exhibit 1, total expenditures for the General Fund were at 41%. Finance was at 54% of the 2020 budget and \$27k over last year of a retirement payout for a tenured employee. City Council was under the 50% threshold but \$16k over last year due to the new Council pay structure that was implemented in the beginning of the year.

Police Fund:

Revenues:

The City received \$4.4m in property taxes, which was \$15.8k or .4% less than last year.

Intergovernmental Revenue: Intergovernmental revenue appears higher based on the fact the Township payment for \$116k for the fire dispatch agreement was paid in January as opposed to being paid in December per the agreement.

Charges for Services: The same timing issue appeared with the \$91k, School Resource Officer payment from the school. Last year the payment was made in January and this year the payment was received in December per the agreement. Court fees decreased by \$6k since the courts were closed for a period of time as a result of the pandemic. Although revenue is less, the City pays all revenue back to the court per the ORC and therefore, the corresponding expenses decreased be the same amount.

Other Revenue: The City received the Bureau of Workers Compensation \$172k payback during the second quarter of the year. This covered the plan year 2018 and was distributed to the funds based each funds payroll proportionate percentage to the entire City payroll. The Police fund received 51% or \$88.2k of these funds, which was deposited into the Refunds and Reimbursement revenue for future use. This allocation was also noted in all the major funds, which have payroll cost in 2018.

Expenditures:

Police Department expenditures were 45% of the 2020 budget. All divisions were below the 50% budget benchmark except for Off Duty expenditures was \$65k, which is a significant increase over last year. This was the result of fourth quarter security events at the major retailers who were billed timely but did not pay until FY 2020, therefore, making the revenue seem unproportionate to the activity in 2020. Overall the Department is operating within the budget for the second quarter of the year.

Another critical item that we continue to monitor is overtime and compensatory time (See Overtime and Comp Time Analysis, Exhibit 3). Police overtime has actually decreased by \$11k (or 6.4%) compared to last year's total and represents 43.7% of the annual budget benchmark at 50% for the second quarter of the year. The majority of this increase was related to Special Duty assignments, which the City has an agreement with various vendors and are reimbursed per the agreement totaling \$53k year to date. Compensatory (comp) time hours accrued increased 48 or 3.5% more when compared to the same period last year. So overtime and comp time are within the budget for the first half of the year.

Street Levy Fund:

Revenues:

In 2020, the City received the first half of property taxes totaling \$2.9m in property taxes, which was \$1k less than collected last year in the second quarter. The City received the first installment of the FEMA and Ohio EMA reimbursement for the first phase of expenditures related to the debris clean-up. Per ORC, these funds must be received into the FEMA fund and then were transferred to the fund that generated the expenditures in this case the Street Levy fund. The first installment representing 75% reimbursement from FEMA and 12.5% from the State EMA was received in this first quarter of 2020. The total reimbursement

for this phase was \$818.k. These funds were subsequently certified as revenue for this fund and the appropriate transfers were made between the funds and the General Fund noted below.

Expenditures:

Overall, operating expenditures were 43% of the 2020 budget, a \$604k or 43% increase from last year. This related to the final phase of the chipping and transporting of the debris in the first quarter of 2020. The amounts spent on this final phase totaled \$329k and was submitted to FEMA for reimbursement in March. These funds were spent from the Street Maintenance division. It should be noted the City was required to budget for a not to exceed amount in the 2020 budget based on the request for proposal and the budget was established at \$1.5m. However, because of timing, and lack of natural disasters in other areas of the country, the City received very favorable prices from vendors to perform this project and therefore actual costs came in much lower than anticipated. Because of the federal and state reimbursements received in February, the City was able to transfer the \$250k advance provided by the General Fund to the Street Levy Fund back to the General Fund, thereby increasing the overall expenditures in the first quarter in this fund. Snow & Ice Control is also showing a \$99k increase over last year as a result of salt purchases that were made in 2019 but not paid until 2020 (\$176k).

This season the City had 14 snow/ice events (November through April) compared to 12 events last year. This year's snow events resulted in the use of 3,207 tons of salt compared to last year's usage of 4,263 tons. This represents a decrease of 1,056 tons of salt. If you recall the City, as part of the 2018/2019 bid process, had to guarantee the purchase of 8,000 tons of salt, which filled our barn to capacity to cover future winter events. Although there were a few less events, the storms in 2019 season were more intense and longer. This resulted in a significant decrease use of overtime in the Street Levy Fund. To date the overtime was only \$36.3k which is a \$141k or 80% decrease over 2019 (See Exhibit 3). This is further evidenced by the decrease in comp time totaling 1,091 hours accrued this year compared to 1,706 last year, which represents a 615 hour or 36% decrease.

There is \$2.6m budgeted for capital improvements. Of that, only \$650k has been spent or recorded in the second quarter of 2020.

Street Maintenance (204) & State Highway Fund (205):

Revenues:

The Street Maintenance Fund (Fund 204) receives the majority of its funding from gasoline taxes and license fees. This year the City received \$1.15m, which is \$377k more than last year as a result of the State increasing the gas tax effective July 2019. Although this increase was budgeted, the effects of the State stay at home order effective mid-March is having a significant effect on this revenue source in April and will continue throughout the remainder of the year. The City had budgeted for the increase in the 2020 budget with approximately \$218k more month. With the stay at home order and continued decrease in consumption the average monthly totals are \$177k therefore a budget shortfall of approximately \$40k is anticipated per month until consumption resumes to before pandemic levels.

Expenditures:

The City budgets for an average winter event season. The City this year budgeted approximately \$529.4k in salt product for 2020. Based on the 2019-20 bid, the City was not required to guarantee a set purchase amount and the price remained the same as 2018-19 cost. Although the City did purchase \$132k of salt in 2020 it was part of the carryover purchase order from 2019. No additional salt was necessary to purchase this year. To date, the City has not spent any of the 2020 budgeted amount on salt. In addition, this same relationship holds true for fuel purchases along with the reduction in gas prices related to COVID-19. Fuel purchases were \$61k less when comparing March through June this year to last year. The volume and gas prices will continue to be depressed for at least the third quarter. With the stay at home order, reduction in

staffing, and low gas prices (several purchases were made for less than \$1 per gallon) these line items should continue to show savings throughout the year somewhat offsetting the negative impacts of the reduced gas taxes.

Street Capital Improvement Fund (260):

The City received the first half settlement of property taxes for this levy, totaling \$1.4m, which represents a \$14k or 1% increase over 2019. Expenditures in the second quarter relate to the carryover of projects and payments from the 2019 capital improvement program as the 2020 projects are being bid and will be implemented more heavily in the third quarter of 2020.

Recreation Levy Fund (279):

The City received the first half settlement of property taxes for this levy totaling \$859k, which represents a \$226k or 35.7% increase over 2019. This relates to the increased millage from the May 2019 levy initiative that increased the Park levy millage from .9 to 1.2 mills. Fourth of July contributions were received, refunded and new sponsors were located to offset the cost of the 4th City celebration. Charges for Services revenue (park programing, senior center events, etc.) was only \$188k or \$66k less than last year as a direct result of the pandemic response. This lost revenue was somewhat offset by the reduction of staffing and operating costs. For the recreation and senior services, expenses were showing a decrease of \$47k as a result of the swift action taken to reduce these expenditures during the initial phase of the pandemic. Park and Senior Center divisions' expenditures are at 32% well below the 50% second quarter benchmark as a result of these reductions.

Golf Course:

Revenues:

Golf and Pro Shop: Despite the temporary closure of the golf course for COVID-19, the golf course rebounded. As a result, green fee revenues were \$200.9k or \$11.6k more than last year. The number of rounds actually increased to 10,333, which is an increase of 468 rounds over last year. Because of social distancing, only one golfer in a cart, the course was hitting their golf cart capacity. Therefore, an additional thirty carts were leased to accommodate the increase rounds once the course was opened. In addition, cart rental rates and green fees were adjusted to account for the increased demand for tee times and to offset the additional cost of the carts during this social distancing requirement mandated to open the course. With the limited golf carts, increases in cart rental fees and an individual fee cart rentals, cart fees were \$99.5k, an increase of \$17k. Due to the limited traffic in the pro shop during the second quarter, merchandise and special order sales were only \$35.5k, which was \$42.5k or 54.4% less than last year. With the slow start to the season, and the closing of the course, seasonal pass fees were only \$43k, a significant decrease over the \$56k last year at this time. Range revenue although immediately increasing once the Health Department allowed the City to reopen, still only had sales of \$15.8k versus \$25.2k last year.

Food and Beverage revenue was only \$69.6k in the first half of the year compared to \$236.8k last year. Again this was the result of decreased events and the F&B operations being closed since the middle of March. Although cancelations have been the norm, for the near future some events are being rescheduled to later dates. Also, room rentals and accessory rentals were only \$3.2k almost \$14k less than last year at this time. Management continues to follow up with the Greene County Health Director to determine how the F&B side of the business will begin to ramp back into operations. The cart attendants were able to resume operations and the City is selling beverages and prepackaged food to the golfers to fill some of the service gap left by the closure of the grill room, weddings, and other F&B events.

Expenditures:

Operating expenditures were \$131k less than last year and only 44% of the annual operating budget. With the elimination of F&B activity, the corresponding costs associated with the operation also decreased. Last

year, the course was operating without several key positions. Due to the COVID-19 and the course closure, staff was reduced and in some cases furloughed especially in the F&B area where no services are being provided. As a result, F&B operational expenditures were at \$182k a \$106k decrease over last year. This includes decreases in corresponding categories such as food items, linens, etc. In addition, several large brunch events had to be cancelled including the popular Easter and Mother's Day events, which represented over 550 participants last year. The City has filed an insurance claim for the lost revenue, which falls under the pandemic coverage, however the covered costs are limited and are included as part of the entire MVRMA pool verses an individual City limit. Therefore, reimbursement from this event is limited and will be based on a percentage of claims each jurisdiction represents to the total claim, and may take some time before any reimbursements are processed.

Despite the course closure and rainy weather, the golf course continued with their aggressive ground maintenance program. Before the pandemic, additional resources were spent clearing underbrush and honeysuckle to allow additional aeration to the fairways and greens. Fertilizer, a main expense for the maintenance department, was purchased earlier this year resulting in an increase in maintenance costs when compared to last year. With the closure of the course, the City delayed the hiring of the full complement of seasonal employees, but are still operating with a limited staff to maintain the course at the standards that customers have come to expect.

Overtime & Comp Time: We continue to monitor overtime and compensatory time accrued. Although in some cases this is not controllable (snow events, employee injuries, city sponsored events), other times, overtime can be somewhat maintained through proper planning. The attached Overtime and Comp Time Analysis (Exhibit 3) shows that overtime citywide has decreased \$164k (or approximately 44.2%) over last year's second quarter. The City has spent only 37.4% of budgeted overtime to date. Comp time accrued in the second quarter was 2,802 hours, a 20.3% decrease over last year. Comp time accruals have decreased the estimated future liability to \$140k, which is an increase of \$10k or 7.7% over last year's second quarter liability.

Investments: (Exhibit 4)

As you can tell by the "Month End Investment Balances" report, there are significant fluctuations in the amount of funds available for investments. The Finance Department immediately transfers property tax funds to the Star Ohio fund to increase short term interest. The returns with Star Ohio are currently .55 (LY 2.55%) compared to 1.25% for our Public Funds account (City bank account). It should be noted that the Star Ohio Plus returns were significantly lower (83%) than Star Ohio so all funds were moved to Star Ohio. With an inverse yield curve for longer maturities, the City has not found many opportunities to lock into longer term rates without reducing liquidity and exposing the City to further rate risk in the future. Therefore, idle funds are residing at Star Ohio and the Public Funds until the market rebounds. This places an inordinate amount of the City's funds into liquid assets when normally the City's portfolio would be a mix of liquid and longer term 2-5 year maturities to balance the portfolio. To provide a further breakdown of the investment strategy, a "Portfolio" report was generated to summarize the different facets of the investment portfolio. Overall, the City's return on investments is .91%, which is well above the 12 month treasuries benchmark as of June 30th. As noted, cash investments were at the lowest point in January until the City started receiving property tax advances in March.

Summary: In summary, all major City funds operated within the 2020 budget unless noted above. After reading this recap, should you have any questions, please feel free to call me.

Enc: Summary of Revenue and Expenditures 2nd Quarter 2020 (Exhibit 1)
 Property/Personal Property Tax & Local Government Fund Analysis (Exhibit 2)
 Overtime/Comp Time Analysis – 2nd Quarter FY 2020 Compared to 2019 (Exhibit 3)

**City of Beavercreek
Summary of Revenue and Expenditures
For Month Ending June 30, 2020 - (Unaudited)**

GENERAL FUND (101)						
REVENUE	AMENDED		2ND QUARTER		2019 YTD ACTUAL	
	2020 BUDGET*	2020 YTD ACTUAL	2019 YTD ACTUAL	2019 YTD ACTUAL	2020-2019	COMPARISON
PROPERTY TAXES	\$ 1,410,710	\$ 755,067	\$ 752,550	\$ 2,517	54%	REV/EXP
FEES, LICENSE & PERMITS	\$ 655,000	\$ 323,872	\$ 334,276	\$ (10,404)	49%	
INTERGOVERNMENTAL REVENUES	\$ 1,279,555	\$ 562,230	\$ 536,005	\$ 26,225	44%	
SPECIAL ASSESSMENTS	\$ 130,000	\$ 71,745	\$ 70,368	\$ 1,376	55%	
CHARGES FOR SERVICES	\$ 112,929	\$ 59,382	\$ 73,264	\$ (13,882)	53%	
INTEREST	\$ 235,000	\$ 80,933	\$ 149,444	\$ (68,510)	34%	
OTHER REVENUES/TRANSFERS	\$ 903,348	\$ 591,582	\$ 1,324,219	\$ (732,637)	65%	
TOTAL REVENUE	\$ 4,726,542	\$ 2,444,811	\$ 3,240,126	\$ (795,315)	52%	
% Increase/(Decrease) over 2019						
EXPENDITURES						
COUNCIL	\$ 166,449	\$ 77,037	\$ 60,697	\$ 16,340	46%	
CLERK	\$ 110,429	\$ 46,774	\$ 48,072	\$ (1,299)	42%	
CITY MANGER	\$ 292,592	\$ 143,658	\$ 142,994	\$ 663	49%	
HR/RISK MGMT	\$ 103,814	\$ 51,694	\$ 51,092	\$ 602	50%	
FINANCE	\$ 483,872	\$ 259,675	\$ 232,513	\$ 27,161	54%	
INFORMATION TECHNOLOGY	\$ 174,822	\$ 89,019	\$ 85,677	\$ 3,342	51%	
CONTRACTUAL SERVICES	\$ 424,165	\$ 242,721	\$ 241,593	\$ 1,128	57%	
BLDG FACILITIES MAINTENANCE	\$ 144,084	\$ 62,638	\$ 52,592	\$ 10,046	43%	
CEMETERY MAINTENANCE	\$ 218,994	\$ 87,255	\$ 88,183	\$ (928)	40%	
PLANNING & DEVELOPMENT	\$ 643,435	\$ 288,404	\$ 324,478	\$ (36,074)	45%	
PLANNING & DEVELOPMENT	\$ 6,740	\$ 2,470	\$ 3,345	\$ (876)	37%	
PLANNING & ZONING BOARDS	\$ 99,000	\$ 34,874	\$ 39,307	\$ (4,434)	35%	
DISTRICT LIGHTING	\$ 261,400	\$ -	\$ 1,252	\$ (1,252)	0%	
CAPITAL IMPROVEMENTS	\$ 1,713,941	\$ 857,470	\$ 892,953	\$ (35,483)	50%	
TRANSFERS OUT	\$ 570,000	\$ -	\$ -	\$ -	0%	
ADVANCE OUT (STREET FUND)	\$ 5,413,737	\$ 2,243,687	\$ 2,264,750	\$ (21,062)	41%	
% Increase/(Decrease) over 2019						

City of Beavercreek
Summary of Revenue and Expenditures
For Month Ending June 30, 2020 - (Unaudited)

POLICE DEPARTMENT (202)							
REVENUE	2020 BUDGET*		2020 YTD ACTUAL		2019 YTD ACTUAL		2020-2019 COMPARISON
	AMENDED	2ND QUARTER	2ND QUARTER	2019 YTD ACTUAL	2020-2019 COMPARISON	2020-2019 COMPARISON	
TAXES	\$ 8,263,985	\$ 4,427,774	\$ 4,412,072	\$ 15,701	54%		
FEES, LICENSES, & PERMITS	\$ 91,600	\$ 43,716	\$ 51,473	\$ (7,757)	48%		
INTERGOVERNMENTAL REVENUES	\$ 1,272,411	\$ 654,149	\$ 543,718	\$ 110,432	51%		
CHARGES FOR SERVICES	\$ 209,948	\$ 62,596	\$ 181,854	\$ (119,257)	30%		
OTHER REVENUE	\$ 42,000	\$ 95,063	\$ 55,699	\$ 39,363	226%		
TOTAL REVENUE	\$ 9,879,944	\$ 5,283,298	\$ 5,244,816	\$ 38,482	53%		
						0.7%	
% Increase/(Decrease) over 2019							
EXPENDITURES							
BLDG FACILITIES MAINT	\$ 107,019	\$ 40,730	\$ 42,765	\$ (2,034)	38%		
POLICE ADMIN	\$ 279,812	\$ 125,312	\$ 119,631	\$ 5,681	45%		
SUPPORT SERVICES	\$ 1,848,234	\$ 860,023	\$ 839,056	\$ 20,967	47%		
EMERGENCY DISPATCH -911 Funds	\$ 62,220	\$ 23,401	\$ 25,821	\$ (2,420)	38%		
CORRECTIONS	\$ 259,225	\$ 127,361	\$ 128,372	\$ (1,001)	49%		
ALLOCABLE SUPPORT	\$ 1,697,791	\$ 650,755	\$ 776,951	\$ (126,196)	38%		
SPECIAL SERVICES	\$ 1,384,668	\$ 670,018	\$ 669,531	\$ 487	48%		
POLICE OPERATIONS	\$ 5,741,049	\$ 2,591,322	\$ 2,387,461	\$ 203,861	45%		
OFF DUTY TRUST ACCOUNT	\$ 43,033	\$ 64,943	\$ 12,407	\$ 52,535	151%		
COPP PROGRAM	\$ 3,905	\$ 329	\$ 570	\$ (241)	8%		
TOTAL EXPENDITURES	\$ 11,426,955	\$ 5,154,194	\$ 5,002,565	\$ 151,629	45%		
						3.0%	
% Increase/(Decrease) over 2019							

City of Beavercreek
Summary of Revenue and Expenditures
For Month Ending June 30, 2020 - (Unaudited)

STREET LEVY (203)						% FY 2020
REVENUE	AMENDED		2ND QUARTER		2020-2019 COMPARISON	
	2020 BUDGET*	2020 YTD ACTUAL	2019 YTD ACTUAL	2020-2019 REV/EXP		
TAXES	\$ 5,405,800	\$ 2,895,538	\$ 2,897,139	\$ (1,601)	54%	
FEES, LICENSE & PERMITS	\$ 19,100	\$ 10,671	\$ 3,803	\$ 6,868	56%	
INTERGOVERNMENTAL REVENUES	\$ 1,385,238	\$ 1,797,688	\$ 534,873	\$ 1,262,814	130%	
OTHER REVENUES	\$ 43,260	\$ 64,737	\$ 14,467	\$ 50,270	150%	
ADVANCE IN (From GF)	\$ 570,000	\$ -	\$ -	\$ -	0%	
TOTAL REVENUE	\$ 7,423,398	\$ 4,768,633	\$ 3,450,281	\$ 1,318,351	64%	
					38.2%	
% Increase/(Decrease) over 2019						
EXPENDITURES						
ENGINEERING	\$ 147,658	\$ 58,414	\$ 76,102	\$ (17,688)	40%	
BLDG FACILITIES MAINT	\$ 338,470	\$ 188,760	\$ 121,532	\$ 67,228	56%	
STREET INSPECTION	\$ 610,255	\$ 279,621	\$ 249,799	\$ 29,822	46%	
ADMINISTRATION	\$ 779,920	\$ 349,907	\$ 394,926	\$ (45,020)	45%	
STREET MAINTENANCE	\$ 3,262,861	\$ 1,211,653	\$ 844,251	\$ 367,402	37%	
SNOW & ICE CONTROL	\$ 487,782	\$ 259,300	\$ 160,053	\$ 99,248	53%	
WEED & GRASS CONTROL	\$ 310,854	\$ 150,848	\$ 137,626	\$ 13,222	49%	
VEHICLE & EQUIP MAINT.	\$ 326,984	\$ 105,289	\$ 116,165	\$ (10,876)	32%	
TRAFFIC SAFETY	\$ 823,249	\$ 359,418	\$ 411,815	\$ (52,397)	44%	
STORM WATER MAINT.	\$ 457,567	\$ 143,708	\$ 239,367	\$ (95,660)	31%	
TRANSFER OUT	\$ 250,000	\$ 250,000	\$ -	\$ 250,000	100%	
Total Operating Expenditures	\$ 7,795,601	\$ 3,356,918	\$ 2,751,636	\$ 605,283	22.0%	
% Increase/(Decrease) over 2019						
CURRENT YEAR CAPITAL	\$ 2,598,980	\$ 649,997	\$ 965,183	\$ (315,187)	25%	
TOTAL EXPENDITURES	\$ 10,394,581	\$ 4,006,915	\$ 3,716,819	\$ 290,096	39%	
					7.8%	
% Increase/(Decrease) over 2019						

City of Beavercreek

**Summary of Revenue and Expenditures
For Month Ending June 30, 2020 - (Unaudited)**

STREET MAINTENANCE FUND (204)						2020-2019 COMPARISON	
REVENUE	2020 BUDGET*	AMENDED	2020 YTD ACTUAL	2019 YTD ACTUAL	2019 YTD ACTUAL	% FY 2020 REV/EXP	
COUNTY VEHICLE PERMISSIVE TAX	\$ 240,000	\$ -	\$ 1,275,670	\$ 915,081	\$ (183,277)	0%	
GASOLINE/LICENSE TAXES	\$ 5,575,700	\$ 122,300	\$ 40,553	\$ 44,114	\$ 360,589 (3,561)	23% 33%	
TOWNSHIP FUEL	\$ 4,000	\$ 33,000	\$ 5,679	\$ 1,656	\$ 4,024	142%	
INTEREST	\$ 33,000	\$ 33,000	\$ 31,006	\$ -	\$ 31,006	94%	
OTHER REVENUES	\$ 5,975,000	\$ 5,975,000	\$ 1,352,908	\$ 1,144,128	\$ 208,780	23%	
% Increase/(Decrease) over 2019						18.2%	
EXPENDITURES	2020 BUDGET*	AMENDED	2020 YTD ACTUAL	2019 YTD ACTUAL	2019 YTD ACTUAL	% FY 2020 REV/EXP	
STREET MAINTENANCE	\$ 295,258	\$ 405,379	\$ 15,883	\$ 125,029	\$ (7,411) 10,653	40% 5,230	
ANNUAL PAVING	\$ 461,170	\$ 5,262,453	\$ 30,731	\$ 504,014	\$ (473,283) 121,762	7% 4%	
SNOW & ICE CONTROL	\$ 224,062	\$ 6,424,260	\$ 388,294	\$ 761,457	\$ 102,301 (373,163)	6% (49.0%)	
CAPITAL IMPROVEMENTS	\$ 6,424,260	\$ 6,707,919	\$ 1,436,310	\$ -	\$ -		
% Increase/(Decrease) over 2019							
STREET CAPITAL FUND (260)						2020-2019 COMPARISON	
REVENUE	2020 BUDGET*	AMENDED	2020 YTD ACTUAL	2019 YTD ACTUAL	2019 YTD ACTUAL	% FY 2020 REV/EXP	
PROPERTY TAX	\$ 2,536,390	\$ 4,171,529	\$ 1,409,309	\$ 1,395,703	\$ 13,606	56%	
INTERGOVERNMENTAL - GRANTS	\$ 6,707,919	\$ 6,707,919	\$ 27,001	\$ 438,829	\$ (411,829)	1%	
TOTAL REVENUE	\$ 9,309,067	\$ 9,309,067	\$ 1,436,310	\$ 1,834,532	\$ (398,223)	21%	
% Increase/(Decrease) over 2019						(21.7%)	
EXPENDITURES	2020 BUDGET*	AMENDED	2020 YTD ACTUAL	2019 YTD ACTUAL	2019 YTD ACTUAL	% FY 2020 REV/EXP	
ANNUAL PAVING	\$ 1,563,650	\$ 7,745,417	\$ 627,166	\$ 18,137	\$ 75,740	6%	
CAPITAL IMPROVEMENTS	\$ 9,309,067	\$ 9,309,067	\$ 721,043	\$ 638,310	\$ (11,143)	8%	
TOTAL EXPENDITURES	\$ 9,309,067	\$ 9,309,067	\$ 721,043	\$ 656,446	\$ 64,597	8%	
% Increase/(Decrease) over 2019						9.8%	
STREET CAPITAL IMPROVEMENT FUND (408)						2020-2019 COMPARISON	
REVENUE	2020 BUDGET*	AMENDED	2020 YTD ACTUAL	2019 YTD ACTUAL	2019 YTD ACTUAL	% FY 2020 REV/EXP	
COUNTY AND MUNICIPAL LICENSE TAX	\$ 369,000	\$ 369,000	\$ 161,176	\$ 180,230	\$ (19,054)	44%	
TOTAL REVENUE	\$ 369,000	\$ 369,000	\$ 161,176	\$ 180,230	\$ (19,054)	44%	
% Increase/(Decrease) over 2019						(10.6%)	
EXPENDITURES	2020 BUDGET*	AMENDED	2020 YTD ACTUAL	2019 YTD ACTUAL	2019 YTD ACTUAL	% FY 2020 REV/EXP	
AUDITORS FEE	\$ 2,540	\$ 631,774	\$ -	\$ 13,183	\$ 270,575	0% 45%	
CAPITAL OUTLAY	\$ 30,507	\$ 30,507	\$ 15,254	\$ 15,506	\$ (252)	50%	
TRANSFERS OUT	\$ 664,821	\$ 664,821	\$ 299,012	\$ 28,689	\$ 270,323	45%	
TOTAL EXPENDITURES	\$ 664,821	\$ 664,821	\$ 299,012	\$ 28,689	\$ 270,323	45%	

*Includes carry over encumbrances from 2019

City of Beavercreek
Summary of Revenue and Expenditures
For Month Ending June 30, 2020 - (Unaudited)

RECREATION LEVY FUND (279)						
REVENUE	AMENDED		2ND QUARTER		2020-2019	
	2020 BUDGET*	2020 YTD ACTUAL	2019 YTD ACTUAL	2020 QUARTER	COMPARISON	% FY 2020 REV/EXP
PROPERTY TAX	\$ 1,526,173	\$ 858,680	\$ 632,607	\$ 226,073		56%
INTERGOVERNMENTAL - GRANTS	\$ 302,053	\$ 135,395	\$ 126,781	\$ 8,613		45%
CHARGES FOR SERVICES	\$ 423,850	\$ 187,979	\$ 253,963	\$ (65,984)		44%
DONATIONS & OTHER REVENUE	\$ 36,750	\$ 31,278	\$ 34,611	\$ (3,333)		85%
TRANSFERS IN FROM GF	\$ 240,000	\$ 120,000	\$ 120,000	\$ -		50%
TOTAL REVENUE	\$ 2,528,826	\$ 1,333,332	\$ 1,167,963	\$ 165,369		53%
% Increase/(Decrease) over 2019						
EXPENDITURES						
PARKS MAINTENANCE	\$ 1,441,563	\$ 617,243	\$ 601,269	\$ 15,973		43%
RECREATIONAL PROGRAMS	\$ 269,927	\$ 60,293	\$ 92,688	\$ (32,395)		22%
SENIOR LEVY SERVICES	\$ 509,966	\$ 193,615	\$ 204,385	\$ (10,770)		38%
CAPITAL	\$ 346,075	\$ 84,130	\$ 201,744	\$ (117,614)		24%
TRANSFER OUT	\$ 129,150	\$ 64,575	\$ 62,975	\$ 1,600		50%
TOTAL EXPENDITURES	\$ 2,696,681	\$ 1,019,856	\$ 1,163,061	\$ (143,205)		38%
% Increase/(Decrease) over 2019						
GOLF COURSE FUND (572)						
REVENUE	AMENDED		2ND QUARTER		2020-2019	
	2020 BUDGET*	2020 YTD ACTUAL	2019 YTD ACTUAL	2020 QUARTER	COMPARISON	% FY 2020 REV/EXP
GOLF & PRO SHOP	\$ 839,500	\$ 400,294	\$ 441,849	\$ (41,555)		48%
FOOD & BEVERAGE REVENUE	\$ 472,000	\$ 69,644	\$ 236,799	\$ (167,155)		15%
Total Operating Revenue	\$ 1,311,500	\$ 469,938	\$ 678,648	\$ (208,710)		36%
% Increase/(Decrease) over 2019						
MISC. REVENUE	\$ 7,650	\$ 81	\$ 783	\$ (701)		1%
REFUNDS & REIMBURSEMENT	\$ 1,700	\$ 13,130	\$ 1,697	\$ 11,433		772%
TRANSFERS IN FROM GF & MISC.	\$ 1,472,941	\$ 736,470	\$ 770,953	\$ (34,483)		50%
TOTAL REVENUE	\$ 2,793,791	\$ 1,219,620	\$ 1,452,080	\$ (232,460)		44%
% Increase/(Decrease) over 2019						
EXPENDITURES						
OPERATIONS	\$ 696,980	\$ 285,878	\$ 327,085	\$ (41,208)		41%
FOOD & BEVERAGE	\$ 518,126	\$ 182,486	\$ 288,727	\$ (106,240)		35%
MAINTENANCE	\$ 543,921	\$ 310,734	\$ 291,470	\$ 19,265		57%
Total Operating Expenditures	\$ 1,759,027	\$ 779,098	\$ 907,281	\$ (128,183)		44%
% Increase/(Decrease) over 2019						
CAPITAL EXPENDITURE	\$ 113,000	\$ 28,342	\$ 5,508	\$ 22,834		25%
BOND AND INTEREST PAYMENT	\$ 922,250	\$ 856,125	\$ 857,053	\$ (928)		93%
TOTAL EXPENDITURES	\$ 2,794,277	\$ 1,663,565	\$ 1,769,843	\$ (106,278)		60%
% Increase/(Decrease) over 2019						
NET OPERATING GAIN / LOSS	\$ (447,527)	\$ (309,160)	\$ (228,634)	\$ (80,527)		69%

*includes carry over encumbrances from 2019

CITY OF BEAVERCREEK
PROPERTY TAX AND LOCAL GOVERNMENT FUND ANALYSIS

FUND & REVENUE TYPE	2020			2019			2019			2020 TO 2019		
	AMENDED BUDGET	2nd QUARTER YTD ACTUAL	DIFFERENCE ACT/BUDGET	% REC'D	AMENDED BUDGET	2nd QUARTER YTD ACTUAL	% REC'D	AMENDED BUDGET	2nd QUARTER YTD ACTUAL	% REC'D	INC/(DECR)	% Rev Inc./(Dec) 20 to 19
<u>Property Taxes</u>												
<u>General Fund</u>	\$ 1,410,650	\$ 755,044	\$ (655,606)	53.5%	\$ 1,308,300	\$ 752,490	57.5%	\$ 2,554	0.3%			
<u>Police Fund</u>	\$ 7,878,025	\$ 4,221,716	\$ (3,656,309)	53.6%	\$ 7,628,330	\$ 4,206,566	55.1%	\$ 15,150	0.4%			
Property Taxes	\$ 385,710	\$ 205,921	\$ (179,789)	53.4%	\$ 357,780	\$ 205,225	57.4%	\$ 697	0.3%			
Property Taxes (Pension)	\$ 8,263,735	\$ 4,427,637	\$ (3,836,098)	53.6%	\$ 7,986,110	\$ 4,411,790	55.2%	\$ 15,847	0.4%			
Police Total												
<u>Parks Levy Fund</u>	\$ 1,526,133	\$ 858,653	\$ (667,480)	56.3%	\$ 1,203,080	\$ 632,566	52.6%	\$ 226,087	35.7%			
<u>Street Levy Funds</u>												
Property Taxes	\$ 5,405,600	\$ 2,895,405	\$ (2,510,195)	53.6%	\$ 5,497,871	\$ 2,896,865	52.7%	\$ (1,461)	(0.1%)			
Street Capital Improvement	\$ 2,536,300	\$ 1,409,309	\$ (1,126,991)	55.6%	\$ 2,536,300	\$ 1,395,703	55.0%	\$ 13,606	1.0%			
Total Property Taxes	\$ 19,142,418	\$ 10,346,048	\$ (8,796,370)	54.0%	\$ 18,531,661	\$ 10,089,415	54.4%	\$ 256,633	2.5%			
Local Government	\$ 462,005	\$ 277,890	\$ (184,115)	60.1%	\$ 435,976	\$ 219,364	50.3%	\$ 58,526	26.7%			

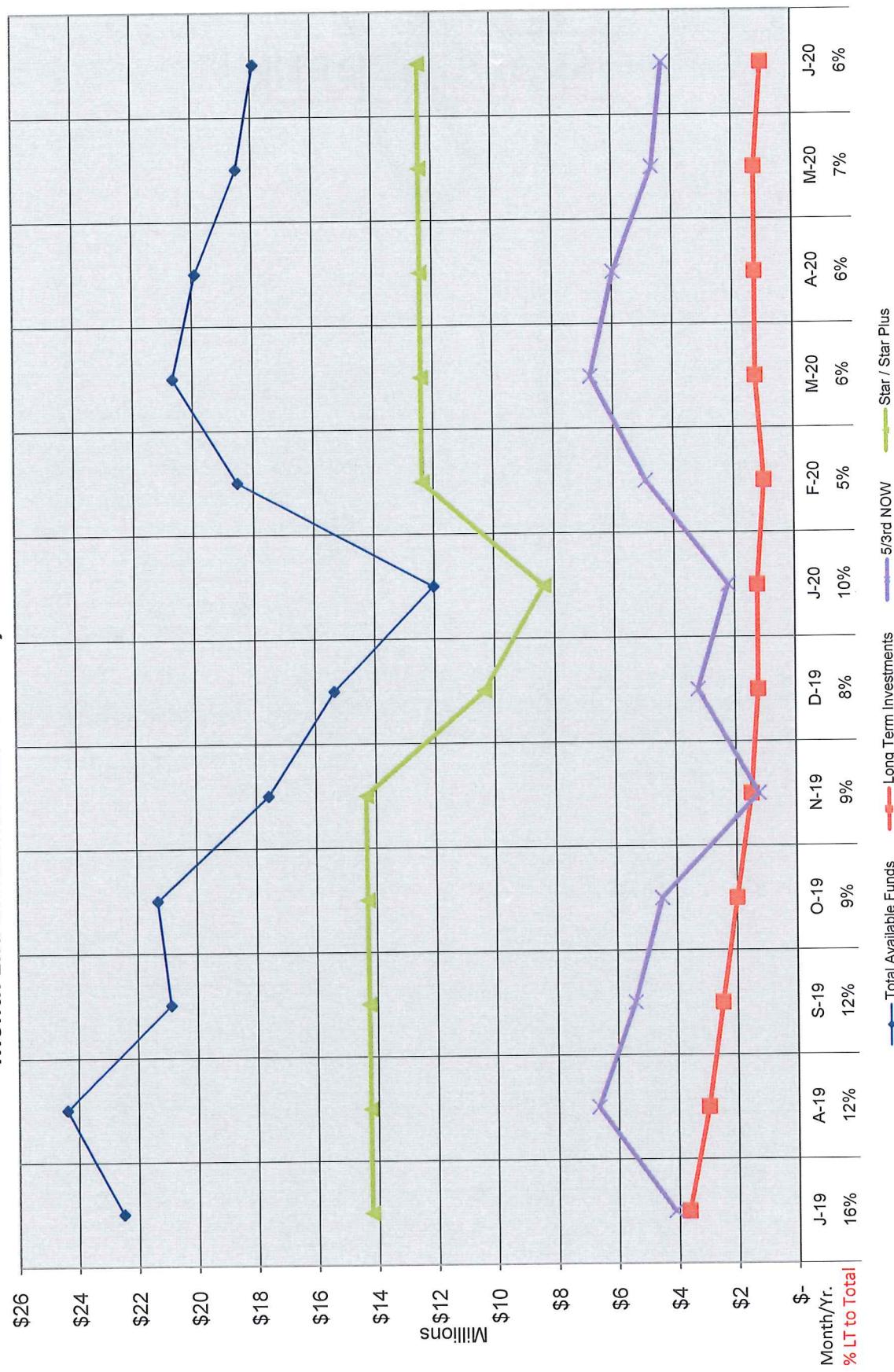
City of Beavercreek
Overtime/Comp. Analysis - 2nd Quarter 2020 Compared to 2nd Quarter 2019

<u>Fund/Dept/Division</u>	<u>Div.#</u>	<u>2020</u>	<u>2019</u>	<u>\$ Change</u>	<u>% Change</u>	<u>2020 Budget</u>	<u>% of Total Budget Spent</u>
Planning & Zoning	1610	\$ -	\$ 220	\$ (220)	0.0%	\$ 615	0.0%
Bldg. Facilities Maint.	3250	\$ -	\$ -	\$ -	0.0%	\$ 500	0.0%
Cemetery Maint.	3750	\$ 1,638	\$ 1,739	\$ (101)	(5.8%)	\$ 2,500	65.5%
General Fund Total		\$ 1,638	\$ 1,959	\$ (321)	(16.4%)	\$ 3,615	45.3%
Police							
Support Services	2210	\$ 12,673	\$ 26,358	\$ (13,685)	(51.9%)	\$ 50,000	25.3%
Special Services	2510	\$ 9,352	\$ 13,490	\$ (4,138)	(30.7%)	\$ 35,000	26.7%
Operations	2610	\$ 86,507	\$ 123,036	\$ (36,529)	(29.7%)	\$ 250,000	34.6%
Special Duty	2615	\$ 53,142	\$ 9,853	\$ 43,288	439.3%	\$ 35,000	151.8%
Bldg Maintenance	3250	\$ -	\$ -	\$ -	0.0%	\$ 100	0.0%
Police Fund Total		\$ 161,674	\$ 172,737	\$ (11,063)	(6.4%)	\$ 370,100	43.7%
Street Levy Fund							
Engineering	1710	\$ 163	\$ -	\$ 163	0.0%	\$ 350	0.0%
Street Inspections	1720	\$ -	\$ -	\$ -	0.0%	\$ 1,000	0.0%
Bldg Facilities Maint.	3250	\$ -	\$ 919	\$ (919)	0.0%	\$ 1,000	0.0%
Street Maintenance	3320	\$ 1,061	\$ 12,644	\$ (11,583)	(91.6%)	\$ 13,000	8.2%
Snow & Ice Removal	3340	\$ 22,906	\$ 98,010	\$ (75,103)	(76.6%)	\$ 100,000	22.9%
Weed & Grass Control	3360	\$ -	\$ 1,584	\$ (1,584)	0.0%	\$ 515	0.0%
Vehicle & Equipment	3410	\$ -	\$ 1,572	\$ (1,572)	0.0%	\$ 10,000	0.0%
Traffic Safety	3510	\$ 12,267	\$ 60,304	\$ (48,036)	(79.7%)	\$ 20,000	61.3%
Storm Water	3610	\$ -	\$ 2,148	\$ (2,148)	(100.0%)	\$ 2,000	0.0%
Street Levy Total		\$ 36,235	\$ 177,181	\$ (140,946)	(79.5%)	\$ 147,515	24.6%
State Highway	1110	\$ 63	\$ 544	\$ (481)	(88.5%)	\$ 2,000	3.1%
Park Levy							
Parks Maintenance	3720	\$ 6,933	\$ 13,174	\$ (6,242)	(47.4%)	\$ 26,000	26.7%
Rotary Park	3729	\$ -	\$ 4,146	\$ (4,146)	(100.0%)	\$ -	0.0%
Senior Center	3852	\$ -	\$ 184	\$ (184)	(100.0%)	\$ 1,000	0.0%
Park Levy Totals		\$ 6,933	\$ 17,504	\$ (10,571)	(60.4%)	\$ 27,000	25.7%
Golf Course							
Operations	4720	\$ -	\$ -	\$ -	(100.0%)	\$ 250	0.0%
Food & Beverage	4730	\$ 70	\$ 403	\$ (333)	(82.6%)	\$ 2,000	3.5%
Maintenance	4740	\$ -	\$ 76	\$ (76)	0.0%	\$ 800	0.0%
Golf Course Totals		\$ 70	\$ 479	\$ (409)	(85.4%)	\$ 2,800	2.5%
Year End Totals		\$ 206,613	\$ 370,404	\$ (163,790)	(44.2%)	\$ 553,030	37.4%

Comp Time Hours Analysis	Accrued YTD 6-30		Used YTD 6-30		Balance as of 6-30		Liab 6-30-20
	2020	2019	2020	2019	2020	2019	O/S Balance
Parks/Eng/Planning	282	429	182	287	136	150	\$ 3,318
Police	1,429	1,381	1,066	1,317	3,038	2,842	\$ 120,062
Public Service	1,091	1,706	671	957	672	812	\$ 16,784
Totals	2,802	3,516	1,919	2,561	3,846	3,804	140,163
% Difference 2020 to 2019						1.1%	(5.8%)

Exhibit 4

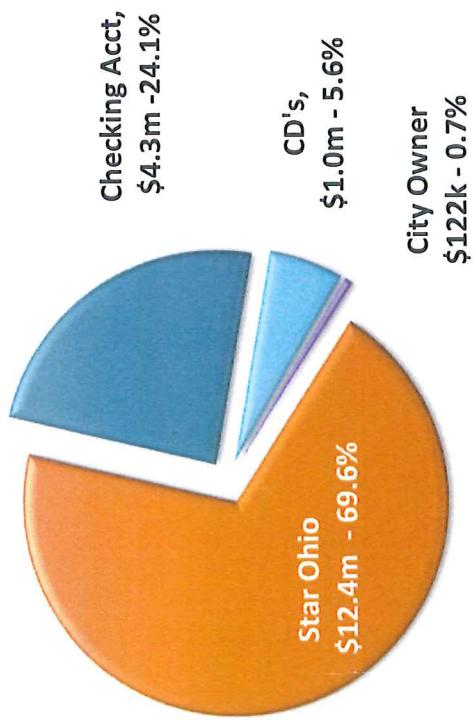
Month End Investment Balances -July 2019 thru June 2020



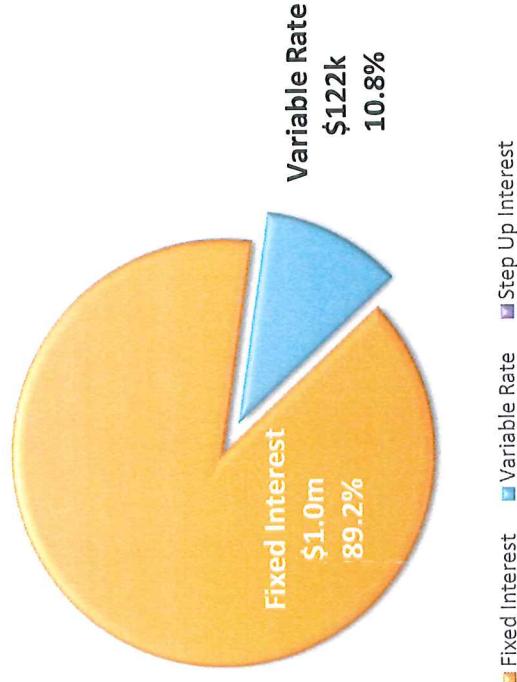
City of Beavercreek Portfolio Report
June 2020

Exhibit 4

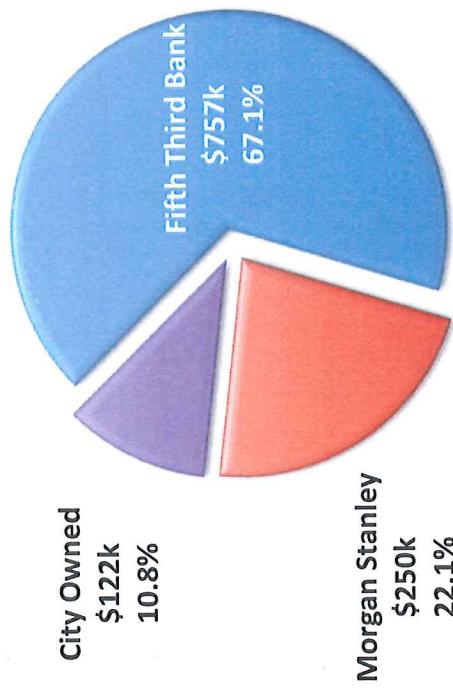
Investment by Type



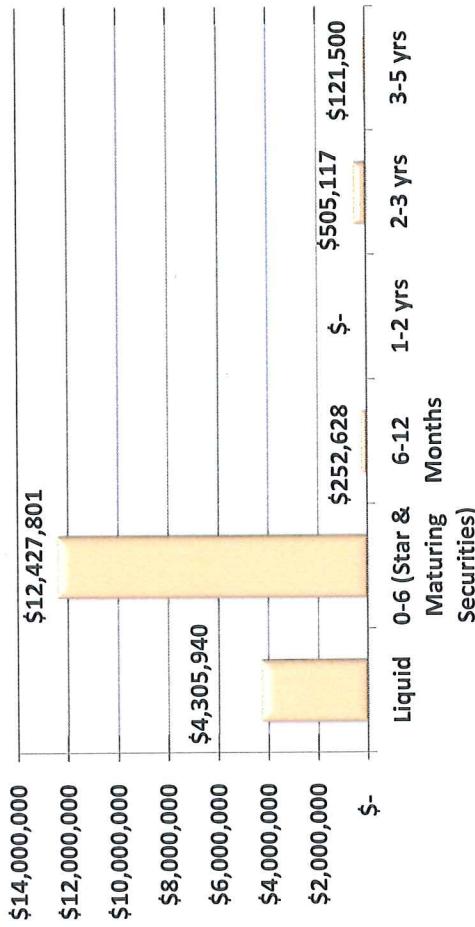
Investment Earnings Type



Investment by Broker



Maturity Schedule



CITY OF BEAVERCREEK INVESTMENT SUMMARY - June 2020

INVESTMENT	Earnings Type	Security Type	BROKER	INTEREST RATE (COUPON)	YIELD TO MATURITY	PURCHASE DATE	MATURITY DATE	AMOUNT	CALL OR MATURITY DATE	YIELD TO CALL	NOTES	ANNUAL INT. AMOUNT	NEXT INTEREST PAYMENT
SAI, CD Capital One Bank Glen Allen VA CD 1404203Y4	FR	CD	Morgan Stanley	1.900%	1.915%	8/16/2017	8/3/2020	\$ 250,074.69	NC	1.900%	SAI-2/18 & 8/18	\$ 4,750.00	8/2/2020
SAI, CD Morgan Stanley BK CD 61690UU2	FR	CD	Fifth Third	1.700%	1.680%	3/9/2020	2/28/2022	\$ 252,628.08	NC	1.680%	SAI 2/27, 8/27	\$ 4,250.00	8/27/2020
SAI, CD, Sallie Mae BK SLT Lake City Ut CD 7954505uf	FR	CD	Fifth Third	1.850%	1.850%	11/27/2019	11/28/2022	\$ 250,000.00	NC	1.820%	SAI, 11/27, 5/27	\$ 4,625.00	11/27/2020
SAI, CD Wells Fargo Natl Assn CD 949763564	FR	CD	Fifth Third	1.900%	1.870%	3/9/2020	1/30/2023	\$ 255,117.12	NC	1.870%	Monthly interest	\$ 4,750.00	7/29/2020
Long Term Investments as of June 30, 2020 - Held by Custodian												\$ 18,375.00	
VR Nutter Park Road - Assessment - COB	Step	N/A	N/A	1.140%	2.695%	12/1/2015	8/1/2030	\$ 21,500.00	8/1/2030	N/A	SAI May & Aug. Steps yrly .15	\$ 579.43	8/1/2020
VR Lantz Road Assessment - COB	Step	N/A	N/A	3.250%	3.704%	9/10/2012	8/1/2032	\$ 100,000.00	8/1/2032	N/A	SAI May & Aug. Steps 4/24- 4%	\$ 3,704.00	8/1/2020
Long Term Investments as of June 30, 2020 Held by City												\$ 4,283.43	
Total all Long Term Investments as of June 30, 2020												\$ 22,658.43	
Estimated Rate of Return on Long Term Investments												2.01%	
Short Term Investments													
Benchmarks Star Ohio Star Ohio Plus Public Fund Now Acct													
Benchmarks 12 Month Treasuries Operating Investments as of June 30, 2020													
Total Investment as of June 30, 2020												\$ 17,863.061	
Total Portfolio Return												0.91%	
Benchmarks Target Fed Funds Rate													
Benchmarks 12 Month Treasuries													
Benchmarks 2 yr Treasuries													
Projected Interest												\$ 68,352.91	
Source: Federalreserve.gov Source: Federalreserve.gov Source: Federalreserve.gov													
6/30/2020 6/30/2020 6/30/2020													
Total All Investments												\$ 163,210.58	

Tickmarks:
SAI=Semi Annual Interest, QIC=Quarterly Interest, AC=Annual Call SAC=Semi Annual Call, ST=Step Security, 1TC=One Time Call, FC=Fixed Coupon, CD = Certificate of Deposit, IQ = Interest Paid City on CD, FR=Fixed Rate, MI= Monthly Interest, (#) rate provided by 53rd Bank - deposits offset banking charges - changed from .25% to .50% with new collateral charge from 102% to 50%.

VR+ Variable Rates based on repayment schedule prepared by bonding agent.

CITY OF BEAVERCREEK INVESTMENT SUMMARY - June 2020

INVESTMENT	Earnings Type	Security Type	BROKER	INTEREST RATE (COUPON)	YIELD TO MATURITY	PURCHASE DATE	MATURITY DATE	AMOUNT	CALL or MATURITY DATE	YIELD TO CALL	NOTES	ANNUAL INT. AMOUNT	NEXT INTEREST PAYMENT
INVESTMENTS CALLED OR MATURED 2020													
Called or MATURED SECURITIES in 2020													
SAI, QTC	Federal Home Loan Step	Agency	Fifth Third	1.710%	2.533%	6/14/2018	5/22/2020	\$ 246,386.25	2/24/2020	2.531%	SAI-5/22 & 11/22		Full Call 2/22/20
	Mtg Corp MTN												
3134GBPU0	Federal Home Ln	FR	Agency	Fifth Third	1.375%	2.209%	9/2/2016	\$ 250,000.00	CC after 3/2/17	1.375%	SAI 3/2, 9/2		Full Call 3/12/20
	Bank Bonds												
3130A94J7	Federal National Mtg	FR	Agency	Fifth Third	1.600%	1.789%	3/24/2017	\$ 249,282.50	Called 6/24/2020	1.611%	SAI 6/24 & 12/24		Full Call 6/24/20
	Assn Note												
3135G0SY0	Total							\$ <u>745,668.75</u>					

Remarks:

SAI=semi Annual Interest, AC=Annual Call SAC=Semi Annual Call, QC=Quarterly Call CC=Continuous Call, ST=Step Security, 1TC=One Time Call, FC= Fixed Coupon

Report Criteria:

Suppress employee name and number

Selected pay codes: 6-02 (COMP TIME USED REGULAR), 6-04 (COMP TIME USED POLICE)

Employee Termination date = IS NULL

Employee Number	Name	Pay Code	Pay Code Title	Rate No	Rate Desc	Hours Beg Bal	Hours Accrued	Hours Used	Hours Remain	Hourly Rate	Liability Amount	Msg
ENGINEERING												
1700475	KERNIS, TIMMY L	6-02	COMP TIME	400	CT	.00	.00	.00	.00	41.7900	.00	
1700825	SCHULKER, MARK E	6-02	COMP TIME	400	CT	.00	2.40	.00	2.40	30.6900	73.66	
Total ENGINEERING:						.00	2.40	.00	2.40		73.66	
FINANCE												
1400485	LAPLANTE, SUMMER FAIT	6-02	COMP TIME	400	CT	.00	.45	.30	.15	24.5700	3.69	
Total FINANCE:						.00	.45	.30	.15		3.69	
PARKS												
4000124	BELCHER, BRITTANY M	6-02	COMP TIME	400	CT	10.65	77.55	51.80	36.40	18.4800	672.67	
4000215	DELL, JACQUELYN R	6-02	COMP TIME	400	CT	.00	.00	.00	.00	26.7300	.00	
4000230	DRESSLER, FRANK E	6-02	COMP TIME	400	CT	.00	.00	.00	.00	27.4800	.00	
4000256	FEKDOW, KRISI L	6-02	COMP TIME	400	CT	.00	10.95	1.10	9.85	28.8300	283.98	
3000277	GEARHART, KRISTOFFER R	6-02	COMP TIME	400	CT	.00	.00	.00	.00	30.6300	.00	
4000440	KIRSCHBAUM, JOSHUA K	6-02	COMP TIME	400	CT	22.00	63.75	56.10	29.65	33.4900	992.98	
4000500	LEMKE, JUDITH A	6-02	COMP TIME	400	CT	.00	11.40	.00	11.40	23.8700	272.12	
4000632	SEITNER, DOUGLAS R	6-02	COMP TIME	400	CT	.00	.00	.00	.00	30.6300	.00	
4000700	SORAH, JOEL B	6-02	COMP TIME	400	CT	.00	99.90	66.00	33.90	19.4600	659.69	
Total PARKS:						32.65	263.55	175.00	121.20		2,881.44	
PLANNING												
1600300	FUNK, MATTHEW C	6-02	COMP TIME	400	CT	.00	.00	.00	.00	31.5000	.00	
1600310	GILLAUGH, MELISSA L	6-02	COMP TIME	400	CT	2.95	16.05	7.00	12.00	29.9500	359.40	
Total PLANNING:						2.95	16.05	7.00	12.00		359.40	
POLICE												
2000025	AMATO, VINCENT N	6-04	COMP TIME	400	CT	95.40	21.30	16.00	100.70	46.5500	4,687.58	
2000030	ASHWORTH, DAVID M	6-04	COMP TIME	400	CT	4.95	29.25	8.00	26.20	30.0900	788.36	
2000040	BARBER, DEBORAH L	6-02	COMP TIME	400	CT	.00	.00	.00	.00	24.1900	.00	
2000046	BARBER, MATTHEW B	6-04	COMP TIME	400	CT	1.75	.00	1.00	.75	40.4800	30.36	
2000055	BERNT, KALEIGH	6-04	COMP TIME	400	CT	.00	8.40	.00	8.40	30.0900	252.76	
2000059	BONDY II, JOHN CALVIN	6-04	COMP TIME	400	CT	4.75	.00	3.00	1.75	40.4800	70.84	
2000115	BROWN, MARK G	6-04	COMP TIME	400	CT	7.28	.00	7.20	.08	40.4800	3.24	
2000116	BROWNLEE, KRISTOPHER	6-04	COMP TIME	400	CT	12.60	13.50	16.00	10.10	40.4800	408.85	
2000121	CHAPMAN, LIBBY A	6-02	COMP TIME	400	CT	2.25	69.00	20.80	50.45	31.8900	1,608.85	
2000127	CLINE, BRIAN M	6-04	COMP TIME	400	CT	2.60	.75	.00	3.35	40.4800	135.61	
2000130	COFFMAN, TRACY R	6-02	COMP TIME	400	CT	.05	72.00	31.50	40.55	31.8900	1,292.98	
2000132	COLE, DONALD B	6-04	COMP TIME	400	CT	152.00	.00	.00	152.00	40.4800	6,152.96	
2000140	COLTRANE, NICHOLAS B	6-04	COMP TIME	400	CT	44.00	24.15	8.00	60.15	37.0100	2,226.15	
2000190	COUNTRYMAN, CARLA E	6-02	COMP TIME	400	CT	35.55	84.00	116.00	3.55	30.3800	107.85	
2000204	DARKOW, DAVID M	6-04	COMP TIME	400	CT	58.17	15.30	2.50	70.97	46.5500	3,303.65	
2000210	DEBORDE, SARA E	6-02	COMP TIME	400	CT	13.50	70.50	61.00	23.00	31.8900	733.47	
2000220	DIAZ, JOEL J	6-04	COMP TIME	400	CT	84.80	22.20	60.00	47.00	40.4800	1,902.56	
2000230	DUNCAN, KEITH J	6-04	COMP TIME	400	CT	55.67	33.00	16.00	72.67	40.4800	2,941.48	
2000235	DURKIN, DAVID R	6-04	COMP TIME	400	CT	16.05	12.75	16.00	12.80	40.4800	518.14	
2000240	EGGLETON, ROBERT G	6-02	COMP TIME	400	CT	12.55	.00	1.00	11.55	25.2500	291.64	
2000245	ENGLISH, DEAN C	6-04	COMP TIME	400	CT	7.30	33.75	16.00	25.05	30.0900	753.75	
2000250	EVERS, DENNIS L	6-04	COMP TIME	400	CT	.00	.00	.00	.00	58.8797	.00	
2000265	FIORITA, JEFFREY MICHA	6-04	COMP TIME	400	CT	.00	.00	.00	.00	.00000	.00	
2000305	GEE, KATHLEEN K	6-04	COMP TIME	400	CT	2.50	18.75	12.00	9.25	33.5400	310.24	
2000314	HALL, CHARMAINE M	6-04	COMP TIME	400	CT	63.03	15.75	40.00	38.78	40.4800	1,569.81	
2000325	HARRIS, KENNETH S	6-04	COMP TIME	400	CT	133.90	11.25	8.00	137.15	37.0100	5,075.92	
2000350	HICKEY, MATTHEW E	6-04	COMP TIME	400	CT	14.60	39.60	44.00	10.20	40.4800	412.90	
2000400	HOLLEY, DAVID P	6-04	COMP TIME	400	CT	224.13	15.45	6.00	233.58	40.4800	9,455.32	
2000408	HUMMEL, MICHAEL V	6-04	COMP TIME	400	CT	201.00	1.50	.00	202.50	46.5500	9,426.38	
2000424	JOLLY, HEATHER M	6-02	COMP TIME	400	CT	3.00	.00	1.00	2.00	31.8900	63.78	
2000429	KEMPF, ADAM C	6-04	COMP TIME	400	CT	3.24	.00	.00	3.24	40.4800	131.16	
2000474	KOCHANAY, JENNIFER L	6-02	COMP TIME	400	CT	.39	1.50	.00	1.89	31.8900	60.11	
2000476	KRALL, DANIEL B	6-04	COMP TIME	400	CT	2.26	8.55	2.50	8.31	46.5500	386.60	
2000478	LAMMERT, FAITH E	6-02	COMP TIME	400	CT	.18	.00	.00	.18	25.2500	4.42	

Employee Number	Name	Pay Code	Pay Code Title	Rate No	Rate Desc	Hours Beg Bal	Hours Accrued	Hours Used	Hours Remain	Hourly Rate	Liability Amount	Msg
2000479	LAMMERT, TIMOTHY J	6-04	COMP TIME	400	CT	232.87	6.75	.00	239.62	40.4800	9,699.82	
2000480	LAY, KRISTEN M	6-02	COMP TIME	400	CT	29.00	97.50	77.00	49.50	25.8000	1,277.10	
2000481	LEE, ROBERTA A	6-04	COMP TIME	400	CT	.00	12.00	.00	12.00	40.4800	485.76	
2000483	LINDSEY, CHAD M	6-02	COMP TIME	400	CT	.00	.00	.00	.00	53.5270	.00	
		6-04	COMP TIME	400	CT	28.31	.00	10.00	18.31	53.5270	979.81	
2000525	MAJERCAK, DAVID W	6-04	COMP TIME	400	CT	57.95	99.90	72.00	85.85	40.4800	3,475.21	
2000530	MARSHALL, ASHLEY M	6-02	COMP TIME	400	CT	32.75	78.00	46.00	64.75	28.8500	1,868.04	
2000535	MCCORMICK, BRITTANY A	6-02	COMP TIME	400	CT	48.00	67.50	27.00	88.50	31.8900	2,822.26	
2000540	MCINTOSH, LORI J	6-02	COMP TIME	400	CT	2.25	12.00	.00	14.25	31.8900	454.43	
2000570	MOLNAR, SCOTT A	6-04	COMP TIME	400	CT	.05	.00	.00	.05	53.5270	2.68	
2000640	PEFFLY, CYNTHIA M	6-04	COMP TIME	400	CT	76.43	25.05	36.00	65.48	37.0100	2,423.23	
2000655	PIASECKI, BRAD T	6-04	COMP TIME	400	CT	1.25	2.25	.00	3.50	.0000	.00	
2000710	SCHULER, JOEL A	6-04	COMP TIME	400	CT	12.45	71.70	44.00	40.15	37.0100	1,485.95	
2000774	SPANGLER, SCOTT D	6-04	COMP TIME	400	CT	39.51	1.50	2.00	39.01	46.5500	1,815.68	
2000785	SPICER, JAMES W	6-04	COMP TIME	400	CT	5.31	6.45	8.00	3.76	40.4800	152.20	
2000795	STEIN, RYAN G	6-04	COMP TIME	400	CT	45.65	46.95	24.00	68.60	31.8000	2,181.48	
2000800	STEPHENS, JENNIFER S	6-04	COMP TIME	400	CT	231.10	17.15	16.00	232.25	40.4800	9,401.48	
2000828	SUCHY, TODD J	6-04	COMP TIME	400	CT	78.65	19.50	9.00	89.15	40.4800	3,608.79	
2000830	SUMNER, SHAWN C	6-04	COMP TIME	400	CT	.85	.00	.00	.85	.0000	.00	
2000840	THACKER, JOSEPH	6-04	COMP TIME	400	CT	.00	.00	.00	.00	30.0900	.00	
2000850	TOLLEY, JUSTIN R	6-04	COMP TIME	400	CT	191.76	46.50	.00	238.26	40.4800	9,644.56	
2000880	TRIMBOLI, FRANCESCO G	6-04	COMP TIME	400	CT	13.25	7.50	.00	20.75	37.0100	767.96	
2000875	UNROE, CHRISTOPHER E	6-04	COMP TIME	400	CT	44.12	15.75	1.40	58.47	40.4800	2,366.87	
2000900	WEBER, YALONDA F	6-02	COMP TIME	400	CT	40.93	118.50	105.00	54.43	31.8900	1,735.61	
2000913	WESSELER, PHILLIPS S	6-04	COMP TIME	400	CT	152.98	.00	.00	152.98	46.5500	7,121.22	
2000915	WIESERT, GREGORY K	6-02	COMP TIME	400	CT	.00	.00	.00	.00	35.0767	.00	
2000922	WILLIAMS, CHRISTOPHER	6-04	COMP TIME	400	CT	15.35	49.50	54.00	10.85	40.4800	439.21	
2000925	WILLIAMS, SEAN C	6-04	COMP TIME	400	CT	10.75	.00	.00	10.75	40.4800	435.16	
2000935	WISECUP, BARRY C	6-04	COMP TIME	400	CT	23.85	4.80	21.00	7.65	40.4800	309.67	
2000940	ZIMMERMAN, DYLAN J	6-04	COMP TIME	400	CT	.00	.00	.00	.00	30.0900	.00	
Total POLICE:						2,674.77	1,428.95	1,065.90	3,037.82		120,061.90	
PUBLIC SERVICE												
3000025	BAGFORD, PAIGE E	6-02	COMP TIME	400	CT	.00	14.85	3.00	11.85	26.7300	316.75	
3000030	BALAGUER, EMILIO R	6-02	COMP TIME	400	CT	33.95	29.95	8.00	55.90	28.9600	1,618.86	
3000050	BECK, THOMAS D	6-02	COMP TIME	400	CT	2.25	9.75	10.00	2.00	30.6300	61.26	
3000060	BERGMAN, STEPHEN A	6-02	COMP TIME	400	CT	9.00	33.45	24.00	18.45	27.9700	516.05	
3000065	BOYD, KENNETH G	6-02	COMP TIME	400	CT	45.45	15.00	5.10	55.35	21.6500	1,198.33	
3000106	CAMPBELL, CLAYTON	6-02	COMP TIME	400	CT	.00	62.00	54.00	8.00	28.9600	231.68	
3000125	CHANDLER, CHRISTOPHE	6-02	COMP TIME	400	CT	5.50	21.45	26.00	.95	33.4900	31.82	
3000140	CLYMER, JASON M	6-02	COMP TIME	400	CT	.00	.00	.00	.00	25.0400	.00	
3000150	CORNETT, NICK L	6-02	COMP TIME	400	CT	9.75	54.75	56.00	8.50	30.6300	260.36	
3000205	DELANEY, SAMUEL A	6-02	COMP TIME	400	CT	1.25	33.15	.00	34.40	26.9900	928.46	
3000232	DORSTEN, COLE A	6-02	COMP TIME	400	CT	8.25	82.25	36.00	54.50	18.4800	1,007.16	
3000244	EARLES, CHRISTOPHER H	6-02	COMP TIME	400	CT	.00	10.05	8.00	2.05	28.9600	59.37	
3000260	FRIES, MATTHEW T	6-02	COMP TIME	400	CT	6.00	45.75	.00	51.75	26.9900	1,396.73	
3000300	HARRIS, ALEX CLINTON	6-02	COMP TIME	400	CT	6.75	7.20	6.00	7.95	26.0100	206.78	
3000315	HOLCOMB, GARY	6-02	COMP TIME	400	CT	.00	96.10	52.50	43.60	20.4600	892.06	
3000325	HUSTON, WILLIAM T	6-02	COMP TIME	400	CT	.00	24.30	2.00	22.30	26.0100	580.02	
3000505	MAXWELL, ROBERT L	6-02	COMP TIME	400	CT	22.35	66.75	75.30	13.80	19.4600	268.55	
3000510	MCVICAR, ANDREW C	6-02	COMP TIME	400	CT	20.35	115.05	76.00	59.40	21.4600	1,274.72	
3000615	MUTERSPAW, ERIC D	6-02	COMP TIME	400	CT	.00	118.65	93.50	25.15	33.4900	842.27	
3000650	PERDUE, STEVEN J	6-02	COMP TIME	400	CT	20.90	49.35	26.00	44.25	20.4600	905.36	
3000685	RUSSELL, GERALD D	6-02	COMP TIME	400	CT	.75	54.50	8.00	47.25	28.6000	1,351.35	
3000728	SARAPATA, WALTER A	6-02	COMP TIME	400	CT	.75	3.00	1.50	2.25	28.9600	65.16	
3000755	SKAGGS, SCOTT F	6-02	COMP TIME	400	CT	23.85	44.10	48.50	19.45	21.1200	410.78	
3000766	SNYDER, TODD L	6-02	COMP TIME	400	CT	1.50	6.75	4.00	4.25	30.6300	130.18	
3000776	SPARKS, NATHAN R	6-02	COMP TIME	400	CT	.00	.00	.00	.00	26.9900	.00	
3000850	VANCE, KEVEN E	6-02	COMP TIME	400	CT	6.15	48.75	32.00	22.90	28.9600	663.18	
3000930	WINTERBOTHAM, MICHAEL	6-02	COMP TIME	400	CT	28.05	43.95	16.00	56.00	27.9700	1,566.32	
Total PUBLIC SERVICE:						252.80	1,090.85	671.40	672.25		16,783.56	
Grand Totals:						2,963.17	2,802.25	1,919.60	3,845.82		140,163.65	

Pay Code Summary

Pay Code	Pay Code Title	Hours Beg Bal	Hours Accrued	Hours Used	Hours Remain	Liability Amount
6-02		508.78	2,043.80	1,340.00	1,212.58	32,422.29

Pay Code	Pay Code Title	Hours Beg Bal	Hours Accrued	Hours Used	Hours Remain	Liability Amount
6-04		2,454.39	758.45	579.60	2,633.24	107,741.36

Report Criteria:

Suppress employee name and number

Selected pay codes: 6-02 (COMP TIME USED REGULAR), 6-04 (COMP TIME USED POLICE)

Employee Termination date = IS NULL