

City of Barberton, Ohio

2024 Budget Workbook

The City of Barberton, Ohio was incorporated in 1891 under the laws of the State of Ohio. The City operates under a “Mayor-Council” form of government as provided by its charter adopted on November 6, 1973. Elected officials include nine Council members, a Director of Finance, a Director of Law and a Mayor.

Prepared By:

**William B. Judge M.A., M.B.A.
Mayor**

**Jeremy P. Flaker
Director of Finance**

City of Barberton
2024 Budget Workbook
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4111	City Council/Clerk	4210	Police
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4121	Clerk of Courts	4235	Probation
4131	Mayor	4240	Building and Engineering
4132	Service Director	4250	Signal
4133	Civil Service	4511	Parks Administration
4151	Finance	4512	Senior Center
4153	Law	4513	Recreation Programs
4155	Safety Director/Dispatch	4521	Parks Maintenance
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206	Fire Capital Levy Fund	239	FEMA Fund
207	Animal Control Fund	240	Infrastructure Improvement Reserve
208	Probation Services Fund	241	Emergency Reserve Fund
209	Court Special Projects-Operations	242	Rental Registration Program
210	Court Computer Fund	247	American Rescue Plan Fund
211	Court Special Projects-Buildings	252	Business Incentive Program Fund
213	Fire Prevention & Education	254	Revolving Loan Fund
214	Computer Legal Research	256	Tax Increment Financing Fund
219	Income Tax Fund	257	Vacant Property Registration Fund
220	Indigent Drivers Alcohol Treatment	258	Lake Cinema Complex Maint Fund
221	Sports Complex Fund	259	Project Impact
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CITY OF BARBERTON, OHIO
LIST OF PRINCIPAL CITY OFFICIALS
January 01, 2024

Elected Officials (Four-year terms/Judges Six-year terms):

ADMINISTRATION AND MUNICIPAL COURT:

		Term Expires
Mayor	William B. Judge	12/31/2027
Director of Finance	Jeremy Flaker	12/31/2027
Director of Law	Lisa Okolish Miller	12/31/2027
Municipal Court Judge (Presiding)	Diana Stevenson	12/31/2025
Municipal Court Judge	Todd McKenney	12/31/2029
Clerk of Municipal Court	Katie Reed	12/31/2027

CITY COUNCIL:

President Justin Greer 12/31/2025

Members:

At-Large	Thomas Heitic	12/31/2025
At-Large	Taylor Thompson	12/31/2025
Ward 1	Jennifer Hager	12/31/2027
Ward 2	Kenneth Cheatham	12/31/2027
Ward 3	Shorter Griffin	12/31/2027
Ward 4	Emily Beck	12/31/2027
Ward 5	Rebecca Gearhart	12/31/2027
Ward 6	Monte Harris	12/31/2027

Mayor's Staff (Appointed):

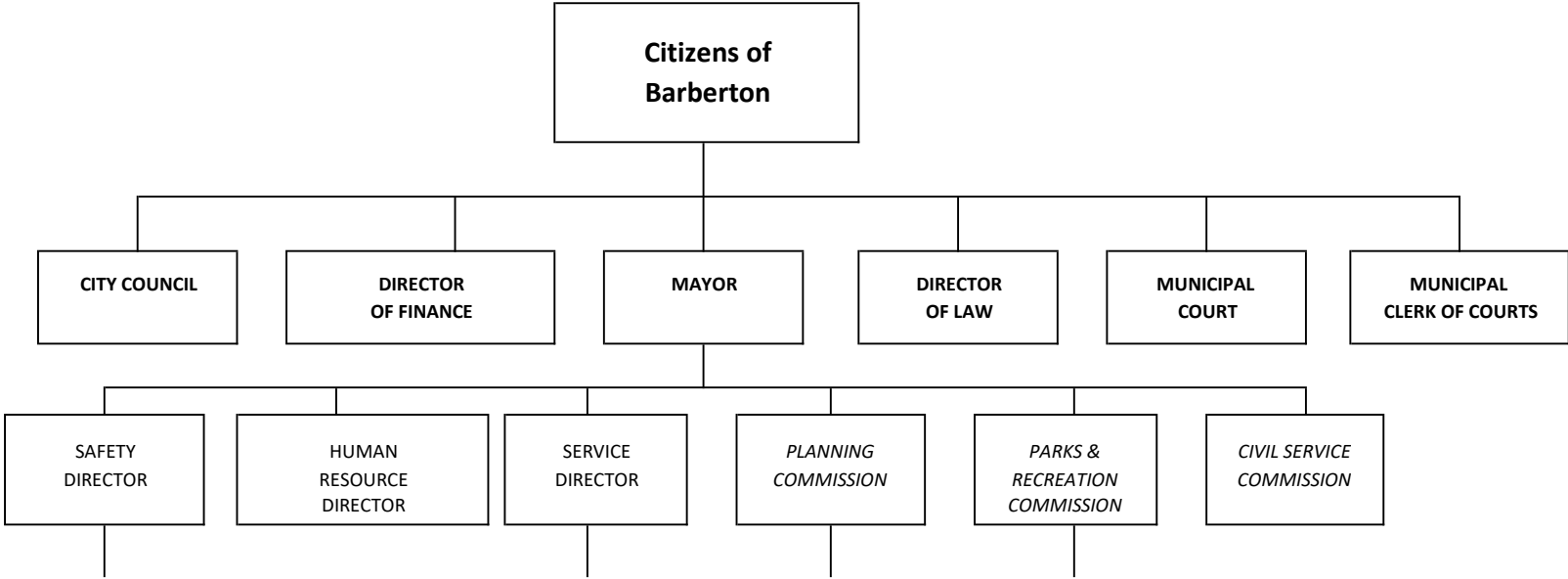
Service Director	Todd Shreve
Safety/Human Resources Director	Jaime Iceman
Utilities Director	Denny Weaver (Interim)
Building Commissioner	Jeffrey Rettberg
Engineer	Michael Teodecki

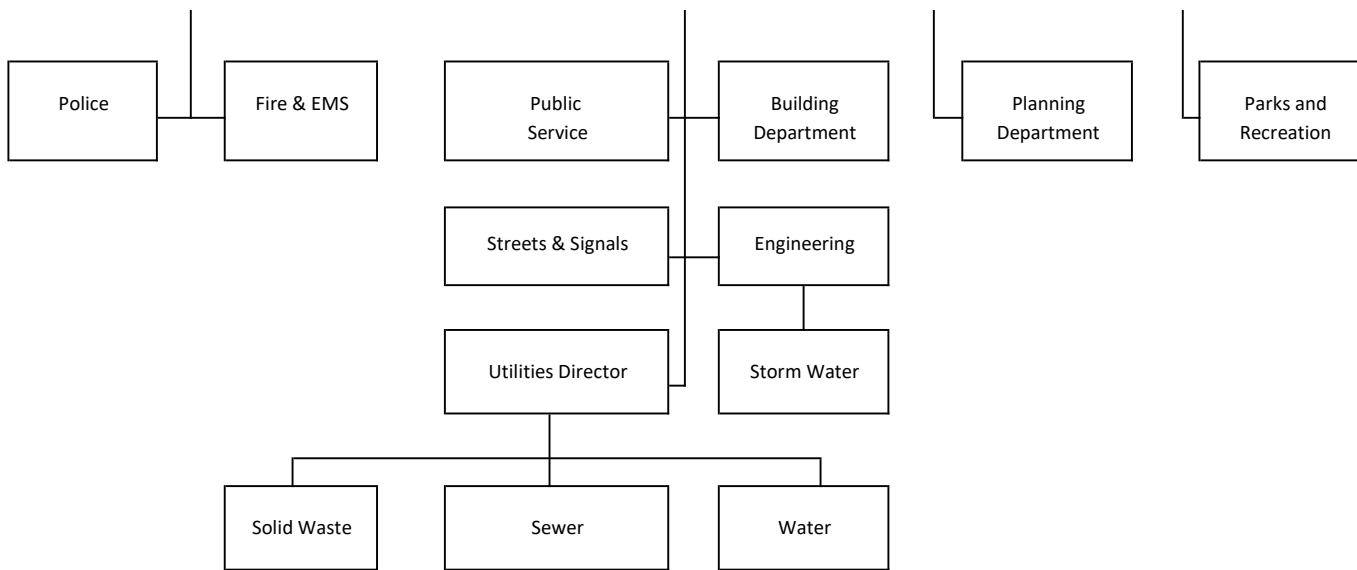
Department Heads:

Police Chief	Vince Morber
Fire Chief	Stephen Ionno
Planning Director	Pete Wearstler
Parks Director	Don Patterson

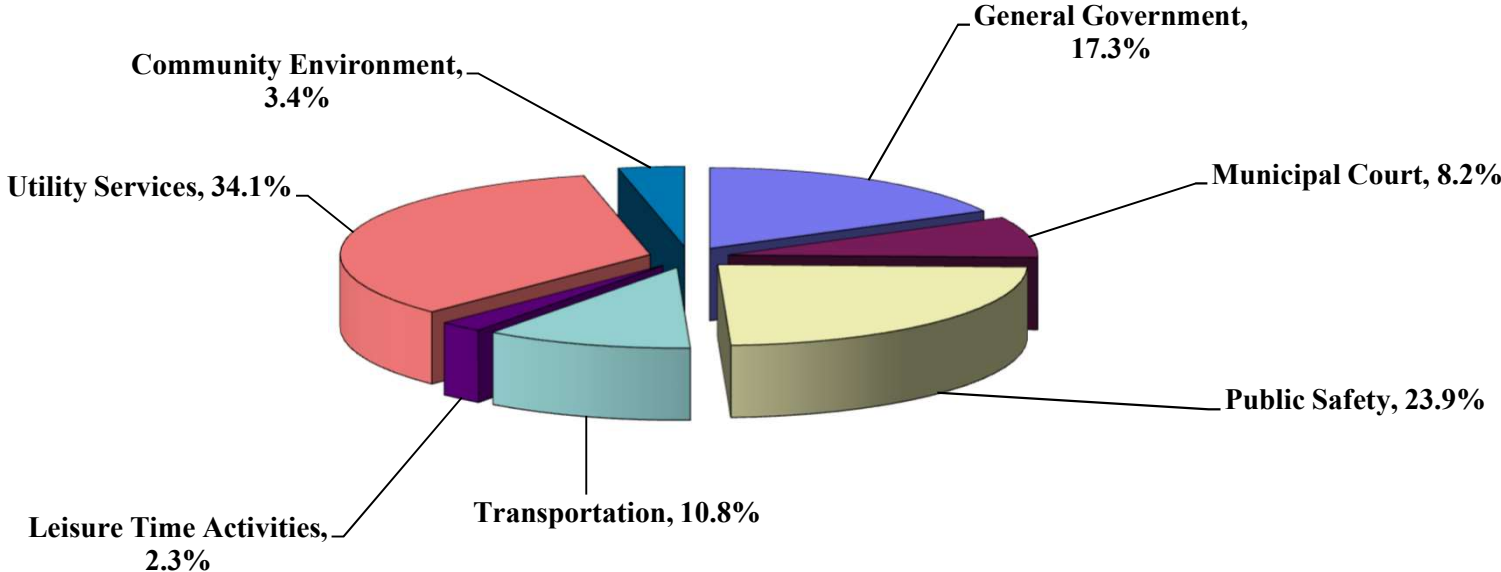
**City of Barberton, Ohio
Organizational Chart/Employees**

At December 31, 2023





**2024 City-wide
Appropriations by Service Program**



City of Barberton, Ohio

Fiscal Policies

MINIMUM FUND BALANCE POLICY.

- (a) Establishment; Purpose. There is hereby established a Minimum Fund Balance Policy in and for the City. The purpose of this Policy is to take a proactive approach to financial management in the City. The Policy will assist the City in maintaining the security of the General Fund, Water Operating Fund, Sewer Operating Fund and Solid Waste Disposal Fund and contribute to the financial stability of the City by maintaining adequate financial reserves. The Policy also will allow the Administration and Council to recognize warning indicators of financial stress at an early date.
- (b) Adjustment of annual appropriations. At the time of budget preparation, annual appropriations for the General Fund, Water Operating Fund, Sewer Operating Fund and Solid Waste Disposal Fund shall be adjusted to ensure that the projected fund balance is greater than or equal to the minimum fund balance. The minimum fund balance required shall be equal to 10% of the total operating and capital budget for each fund, excluding non-debt service transfers and any portion of the operating expenditures and capital projects funded by grants.
- (c) Calculation of projected fund balance. The projected fund balance will be calculated at the time of budget preparation. Projected fund balance will be calculated by taking the budget year's estimated beginning unencumbered fund balance, plus anticipated revenue, less total appropriations. The resulting fund balance must comply with the minimum fund balance established above.
- (d) Application of policy. This policy will be applied to the proposed annual budget of the City prior to presenting the budget to Council. Any changes in the budget made by Council prior to or after the adoption of the annual appropriation ordinance must also comply with the restrictions established in this policy.
- (e) Waiver of policy. If, during appropriation discussions, the Administration and/or Council determine that the City cannot meet the requirements of this policy, a majority of seven members of Council will be needed to override the policy. Also, a concise plan detailing the City's method for returning to the required balance is to be submitted and accepted by Council at the time the policy is overridden.

DEFICIT SPENDING

Effective with the 2006 Annual Budget, and each year thereafter, if it is deemed necessary to override the minimum fund balance in the General Fund, Water Operating Fund, Sewer Operating Fund or Solid Waste Disposal Fund, the City will be required to adopt a budget, including any amendments during the year, that is equal to or less than the revenues of that fund.

(Ord. 194-2000. Passed 10-23-00. Amended April 1, 2005 by Ord. 58-2005)

General Fund (101)		
Minimum Fund Balance		
28,396,993	Total Appropriations	
2,839,699	Ten Percent	
2,937,461	Projected Ending Balance	
97,762	Over (Short of) Minimum Projected Balance	
Deficit Spending		
22,727,220	Total Revenues	
28,396,993	Total Appropriations	
(5,669,773)	Surplus (Deficit)	

City of Barberton, Ohio

Fiscal Policies

234.10 MINIMUM FUND BALANCE POLICY (continued)

Solid Waste Disposal Fund (508)	
Minimum Fund Balance	
3,150,835	Total Appropriations
315,084	Ten Percent
1,062,059	Projected Ending Balance
746,976	Over (Short of) Minimum Projected Balance
Deficit Spending	
2,559,500	Total Revenues
3,150,835	Total Appropriations
(591,335)	Surplus (Deficit)

Sewer Fund (515)	
Minimum Fund Balance	
7,740,958	Total Appropriations
774,096	Ten Percent
838,978	Projected Ending Balance
64,883	Over (Short of) Minimum Projected Balance
Deficit Spending	
6,801,000	Total Revenues
7,740,958	Total Appropriations
(939,958)	Surplus (Deficit)

Water Fund (518)	
Minimum Fund Balance	
8,705,135	Total Appropriations
870,514	Ten Percent
1,310,860	Projected Ending Balance
440,347	Over (Short of) Minimum Projected Balance
Deficit Spending	
7,916,000	Total Revenues
8,705,135	Total Appropriations
(789,135)	Surplus (Deficit)

City of Barberton, Ohio

Fiscal Policies

Emergency Reserve Fund (241)

EMERGENCY RESERVE FOR PUBLIC FACILITIES AND PROGRAMS FUND.

- (a) Effective January 1, 1996, and each year thereafter, at least two percent of the actual net income tax receipts from the immediately completed fiscal year shall be placed and maintained in the Emergency Reserve for Public Facilities and Programs Fund. Annual contributions shall be made until the maximum of one million dollars (\$2,000,000) is reached. The Fund will receive credit for interest income earned on the Fund balance. Once the maximum amount is reached the Fund balance will only increase by the amount of annual interest earned on the balance.
- (b) Funds in the Emergency Reserve for Public Facilities and Programs Fund can only be appropriated and disbursed upon the recommendation of the Mayor and the Finance Director and upon a majority vote of seven members of Council.

(Ord. 175-1995. Passed 11-27-95, Amended 11/30/2020 by Ord. 152-2020)

Infrastructure Improvement Fund (240)

PUBLIC INFRASTRUCTURE IMPROVEMENT RESERVE FUND.

- (a) Effective immediately, and January 1 of each year thereafter, at least three percent, but no greater than ten percent, of the actual net income tax receipts from the immediately completed fiscal year shall be placed and maintained in the Public Infrastructure Improvement Reserve Fund. The Public Infrastructure Improvement Reserve Fund will receive credit for interest income earned on the Fund's balance.
- (b) For the purpose of this section, "public infrastructure" means public assets such as streets, bridges, curbs, gutters, sidewalks, drainage systems and lighting systems.
- (c) Funds in the Public Infrastructure Improvement Reserve Fund can only be appropriated for infrastructure construction and improvement projects approved by the Five Year Capital Improvement Plan. A majority vote of seven members of Council shall be needed in order to appropriate the funds for other purposes.

(Ord. 174-1995. Passed 11-27-95.)

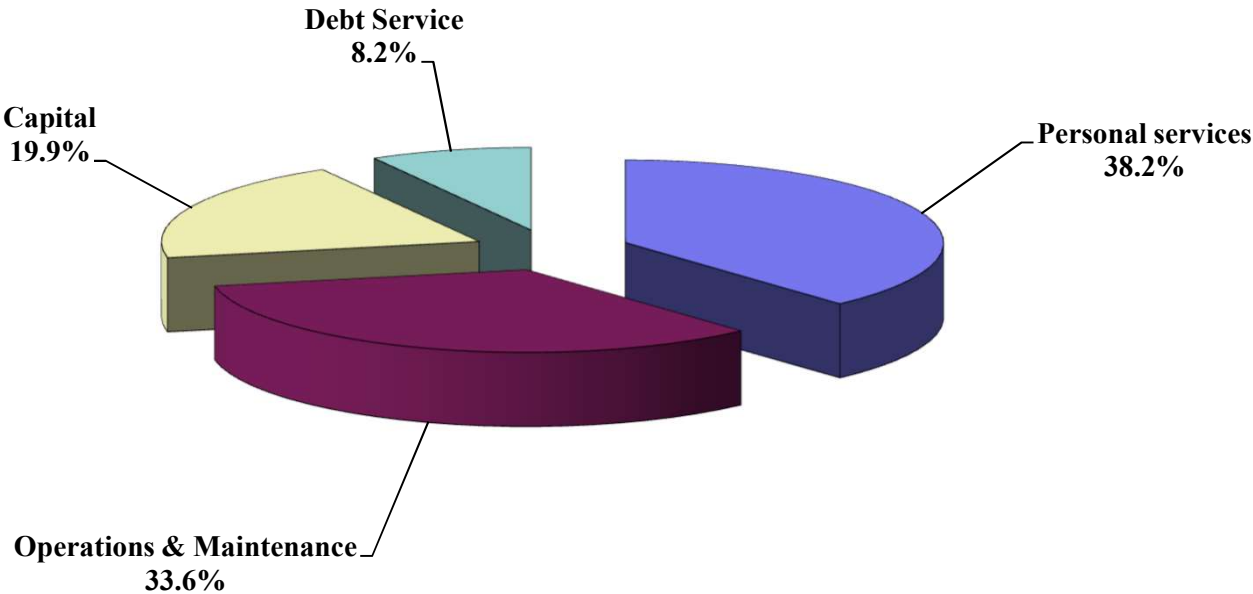
City of Barberton, Ohio
Summary Statement of Budgeted Revenues, Expenditures and Balances by Fund
Cash Basis
For the Year 2024

CLASSIFICATION OF FUNDS	AVAILABLE RESOURCES				APPROPRIATIONS							Projected Balance 12/31/2024
	Unencumbered Balance 1/1/2024	Estimated Revenues	Interfund Transactions	Total Available Resources	Personal Services	Operations & Maintenance	Capital	Debt Service	Interfund Transactions	Total Appropriations	Amendments to Temporary Appropriations	
GOVERNMENTAL FUND TYPES:												
101 GENERAL FUND	8,607,234	5,977,220	16,750,000	31,334,454	16,543,383	5,079,110	6,774,500	0	0	28,396,993		2,937,461
SPECIAL REVENUE FUNDS:												
201 Street Capital Improvements Fund	889,139	3,346,000	0	4,235,139	0	52,200	2,050,000	1,797,300	0	3,899,500		335,639
202 Street Operating Fund	473,095	1,207,500	525,000	2,205,595	1,237,815	610,450	182,457	112,310	0	2,143,032		62,563
203 State Highway Fund	14,671	83,450	0	98,121	83,332	50	0	0	0	83,382		14,739
204 Permissive License Tax Fund	167,525	250,000	0	417,525	0	80,000	335,000	0	0	415,000		2,525
205 Residential Street Resurfacing	3,531	0	0	3,531	0	0	0	0	0	0		3,531
206 Fire Capital Levy Fund	135,699	257,900	0	393,599	0	7,000	8,050	248,425	0	263,475		130,124
207 Animal Control Fund	11,187	500	0	11,687	0	5,000	0	0	0	5,000		6,687
208 Probation Services	499,286	127,500	0	626,786	72,140	90,000	0	0	0	162,140		464,646
209 Court Special Projects-General	324,446	570,000	0	894,446	93,125	473,500	0	0	0	566,625		327,821
210 Court Computer Fund	409,667	110,000	0	519,667	29,825	427,500	0	0	0	457,325		62,342
211 Court Special Projects-Buildings	2,681,791	215,000	0	2,896,791	0	1,000,000	1,000,000	0	0	2,000,000		896,791
213 Fire Prevention And Education	231	0	0	231	0	0	0	0	0	0		231
214 Computer Legal Research	120,713	31,000	0	151,713	6,715	27,250	0	0	0	33,965		117,748
219 Income Tax Fund	2,578,602	13,427,000	0	16,005,602	0	402,000	0	0	15,325,000	15,727,000		278,602
220 Indigent Drivers Alcohol Treatment	551,748	53,650	0	605,398	0	384,835	0	0	0	384,835		220,563
221 Sports Complex Fund	2,937	40,500	50,000	93,437	12,000	72,000	0	0	0	84,000		9,437
222 Parks Recreation Improvement Fund	1,563	20	0	1,583	0	15	0	0	0	15		1,568
230 Gas and Oil Royalty Fund	13,985	1,250	0	15,235	0	10,000	0	0	0	10,000		5,235
231 Drug Prevention & Education Supplies	2,980	0	0	2,980	0	1,000	0	0	0	1,000		1,980
232 Mandatory Drug Fines	18,824	1,000	0	19,824	0	0	0	0	0	0		19,824
234 Law Enforcement Trust Fund	25,474	10,000	0	35,474	0	15,000	0	0	0	15,000		20,474
235 Parks Revolving Fund	72,423	110,650	0	183,073	14,185	72,000	12,000	0	0	98,185		84,888
237 Sidewalk Improvement Program	51,569	6,000	0	57,569	0	50,000	0	0	0	50,000		7,569

CLASSIFICATION OF FUNDS	AVAILABLE RESOURCES				APPROPRIATIONS							Projected Balance 12/31/2024	
	Unencumbered Balance 1/1/2024	Estimated Revenues	Interfund Transactions	Total Available Resources	Personal Services	Operations & Maintenance	Capital	Debt Service	Interfund Transactions	Total Appropriations	Amendments to Temporary Appropriations		
238	City Grant Fund	771,794	113,468	0	885,262	0	275,000	20,161	0	0	295,161	0	590,101
239	FEMA Fund	(1,407,999)	1,677,600	0	269,601	0	0	269,601	0	0	269,601	0	0
240	Infrastructure Improvement Reserve	344,209	35,000	0	379,209	0	2,500	367,500	0	0	370,000	0	9,209
241	Emergency Reserve Fund	2,046,076	25,000	0	2,071,076	0	2,000	0	0	2,000,000	2,002,000	0	69,076
242	Rental Registration Program	155,663	220,500	0	376,163	258,720	59,500	0	0	0	318,220	0	57,943
243	Road Maintenance Fund	12,000	5,000	0	17,000	0	15,000	0	0	0	15,000	0	2,000
247	American Rescue Plan Grant Fund	269,527	0	0	269,527	0	0	269,527	0	0	269,527	0	0
252	Business Incentive Program	145,250	0	0	145,250	0	40,000	0	0	0	40,000	0	105,250
254	Revolving Loan Fund	269,661	135,000	0	404,661	0	300,400	0	0	0	300,400	0	104,261
256	Tax Increment Financing Fund	33,362	0	0	33,362	0	30,000	0	0	0	30,000	0	3,362
257	Vacant Property Registration Fund	16,177	7,050	0	23,227	17,250	1,600	0	0	0	18,850	0	4,377
258	Lake Cinema Complex Maintenance	0	0	0	0	0	0	0	0	0	0	0	0
259	Project Impact	12,462	10,000	0	22,462	0	20,000	0	0	0	20,000	0	2,462
261	Beautification Fund	86,863	106,000	0	192,863	41,175	102,500	0	0	0	143,675	0	49,188
265	ONEOhio Fund	63,317	0	0	63,317	0	7,500	0	0	0	7,500	0	55,817
	TOTAL SPECIAL REVENUE FUNDS	11,869,448	22,183,538	575,000	34,627,986	1,866,282	4,635,800	4,514,296	2,158,035	17,325,000	30,499,413	0	4,072,756
	DEBT SERVICE FUNDS:												
345	Gen. Bond Retirement Fund	40,298	15,000	0	55,298	0	0	0	30,000	0	30,000	0	25,298
347	Special Assessment Bond Ret.	0	0	0	0	0	0	0	0	0	0	0	0
	TOTAL DEBT SERVICE FUNDS	40,298	15,000	0	55,298	0	0	0	30,000	0	30,000	0	25,298
	CAPITAL PROJECTS FUNDS:												
486	Senior Center/Pool Construction	1	0	0	1	0	0	0	0	0	0	0	1
487	Forest City/Barberton Capital	19,926	0	0	19,926	0	0	19,926	0	0	19,926	0	0
	TOTAL CAPITAL PROJECTS FUNDS	19,927	0	0	19,927	0	0	19,926	0	0	19,926	0	1
	PROPRIETARY FUND TYPES:												
	ENTERPRISE FUNDS:												
501	General Lighting Fund	108,591	375,600	0	484,191	30,063	336,000	110,000	0	0	476,063	0	8,128
508	Solid Waste Disposal Fund	1,653,394	2,559,500	0	4,212,894	334,935	2,605,900	210,000	0	0	3,150,835	0	1,062,059
510	Storm Water Management	606,773	1,255,000	0	1,861,773	492,098	222,600	523,000	486,500	0	1,724,198	0	137,575
515	Sewage Fund*	1,778,936	6,801,000	0	8,579,936	3,265,513	2,062,950	867,000	1,545,495	0	7,740,958	0	838,978

CLASSIFICATION OF FUNDS	AVAILABLE RESOURCES				APPROPRIATIONS							Amendments to Temporary Appropriations	Projected Balance 12/31/2024
	Unencumbered Balance 1/1/2024	Estimated Revenues	Interfund Transactions	Total Available Resources	Personal Services	Operations & Maintenance	Capital	Debt Service	Interfund Transactions	Total Appropriations			
517 Norton Sanitary Sewer Const. Fund	130,529	0		130,529	0	0	0	0	0	0	0		130,529
518 Water Fund*	2,099,995	7,916,000	0	10,015,995	3,935,750	2,675,285	455,000	979,100	660,000	8,705,135			1,310,860
520 Water Replacement and Improvement	809,165	52,387	0	861,552	0	0	700,000	0	0	700,000			161,552
521 Water Plant Construction	1,266,037	0	0	1,266,037	0	0	0	0	0	0			1,266,037
522 Water Bond Retirement	26,836	0	660,000	686,836	0	0	0	659,230	0	659,230			27,606
523 Water Improvement Reserve	59,002	0	0	59,002	0	0	0	0	0	0			59,002
571 Sewer Improvement Reserve*	126,647	0	0	126,647	0	0	0	0	0	0			126,647
572 Sewer Bond Retirement	0	0	0	0	0	0	0	0	0	0			0
574 Sewer Replacement & Improvement	63,740	0	0	63,740	0	0	0	0	0	0			63,740
TOTAL ENTERPRISE FUNDS	8,729,647	18,959,487	660,000	28,349,133	8,058,359	7,902,735	2,865,000	3,670,325	660,000	23,156,419	0	0	5,192,715
INTERNAL SERVICE FUNDS:													
660 Health Insurance Fund	1,804,707	4,398,400	0	6,203,107	0	5,155,500	0	0	0	5,155,500			1,047,607
661 General Liability Loss Fund	21,031	50,000	0	71,031	0	50,000	0	0	0	50,000			21,031
662 Severance Pay Fund	293,091	345,000	0	638,091	500,000	0	0	0	0	500,000			138,091
663 Internal Cost Allocation Fund	140,559	981,000	0	1,121,559	0	1,006,000	0	0	0	1,006,000			115,559
TOTAL INTERNAL SERVICE FUNDS	2,259,389	5,774,400	0	8,033,789	500,000	6,211,500	0	0	0	6,711,500	0	0	1,322,289
FIDUCIARY FUND TYPES:													
EXPENDABLE TRUST FUNDS:													
734 Trust Fund	340,424	75,000	0	415,424	0	80,000	0	0	0	80,000			335,424
738 Senior Center Trust Fund	10,695	12,800	0	23,495	1,423	20,450	0	0	0	21,873			1,622
741 Fire Pension Fund	34,313	116,850	0	151,163	125,000	3,000	0	0	0	128,000			23,163
742 Police Pension Fund	33,293	116,850	0	150,143	125,000	3,000	0	0	0	128,000			22,143
TOTAL EXPENDABLE TRUST FUNDS	418,725	321,500	0	740,225	251,423	106,450	0	0	0	357,873	0	0	382,352
MEMORANDUM TOTALS	31,944,667.09	53,231,144	17,985,000	103,160,811	27,219,446	23,935,595	14,173,722	5,858,360	17,985,000	89,172,123	0	0	13,932,872

2024 City-wide Appropriations by Expenditure Classification



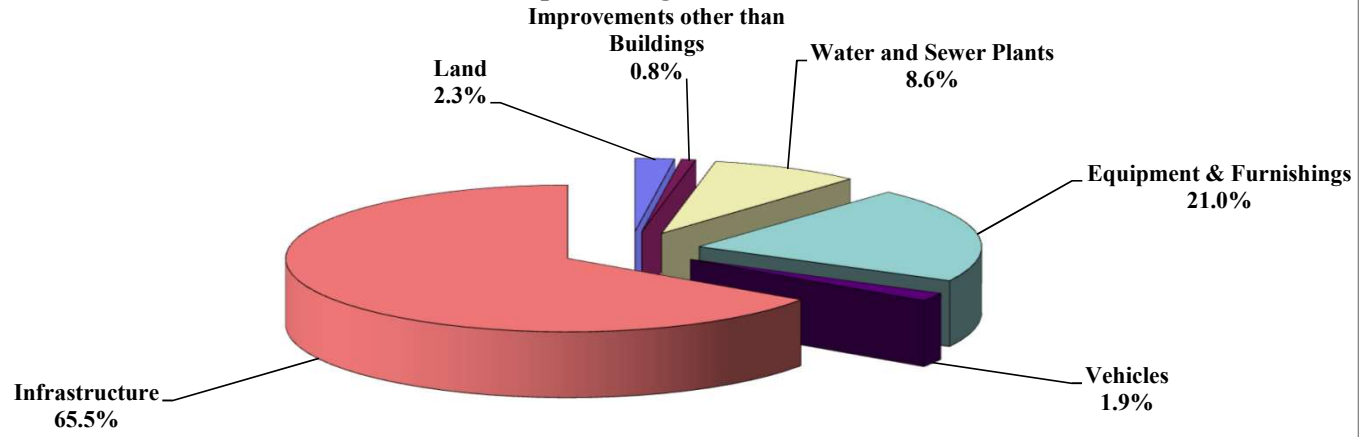
2024 Capital Improvement Plan Summary

City of Barberton, Ohio
Capital Improvement Plan
Summary (Memo Only)

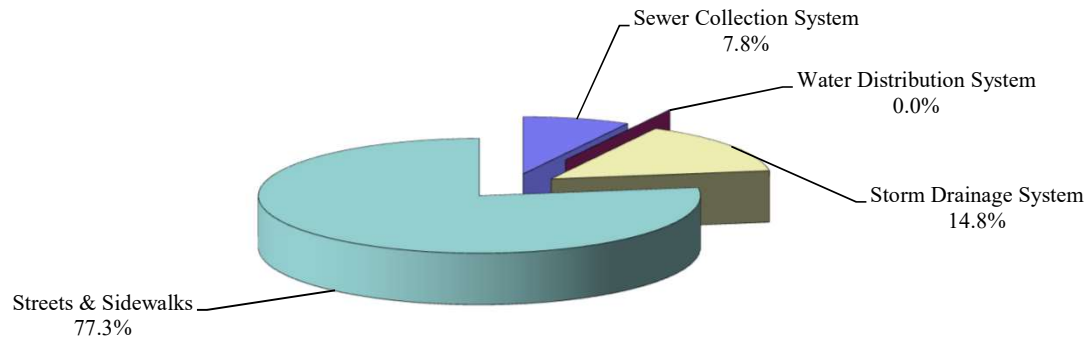
Account Descriptions	2020	2021	2022	2023		2024
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
53710 LAND	\$ -	\$ 40,583	\$ 46,911	\$ 50,000	\$ 5,770	\$ 319,601
Cost of land should include the acquisition cost and any cost related to preparing the site for its intended use, such as grading, filling or excavation.						
53720 BUILDINGS	104,219	145,463	402,275	1,152,154	140,570	1,220,000
Permanent structures and improvements/restoration to the structure. Major components (i.e., HVAC) may be separated (as equipment) if the useful life is significantly shorter.						
53730 IMPROVEMENTS OTHER THAN BUILDINGS	5,060,105	1,628,495	9,929	352,000	14,897	117,000
Permanent, non-moveable improvements other than buildings such as fences, retaining walls, parking lots, sidewalks, landscaping and sprinkler systems.						
53740 EQUIPMENT AND FURNISHINGS	474,870	278,456	945,309	2,467,000	591,008	2,979,007
Moveable items including larger cost computer hardware/software, machinery, etc.						
53750 VEHICLES	49,309	272,168	346,081	528,000	341,011	263,000
Cars, trucks, ambulances, service vehicles, tractors, boats, etc.						
53760 INFRASTRUCTURE	1,909,189	843,352	1,796,499	10,696,037	8,510,006	9,285,426
Roads, curbs, bridges, drainage (storm) systems, water transmission systems (pumps and storage), sewage collection systems, dams and lighting systems						
	\$ 7,597,692	\$ 3,208,516	\$ 3,547,004	\$ 15,245,192	\$ 9,603,263	\$ 14,184,034

Infrastructure Detail:	2020 Actual	2021 Actual	2022 Actual	2023 Budget	2023 Actual	2024 Budget
Sewer	\$ 53,137	\$ 33,229	\$ 30,350	\$ 250,000	\$ 269,010	\$ 250,000
Water	350,080	117,031	251,490	1,040,000	985,170	0
Storm Drainage	92,731	64,130	84,034	155,000	192,892	473,000
Streets & Sidewalks	1,413,240	628,962	1,323,255	5,768,200	5,001,142	2,462,426
	\$ 1,909,189	\$ 843,352	\$ 1,689,129	\$ 7,213,200	\$ 6,448,214	\$ 3,185,426

Capital Budget 2024



Infrastructure Budget 2024



City of Barberton, Ohio

Capital Improvement Plan Detail (Memo Only)

Fund/ Department #	DESCRIPTION	2020	2021	2022	2023		2024
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
101	GENERAL FUND						
4111	City Council/Clerk						
	EQUIPMENT AND FURNISHINGS	\$ -	\$ -	\$ -	\$ 500	\$ -	\$ 1,000
	Total City Council/Clerk	-	-	-	500	-	1,000
4120	Municipal Court Judges						
	EQUIPMENT AND FURNISHINGS	\$ -	\$ -	\$ -	\$ -	\$ -	-
	VEHICLES	-	-	-	-	-	-
	Total Municipal Court Judges	-	-	-	-	-	-
4132	Service Director						
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
	Total Service Director	-	-	-	-	-	-
4133	Civil Service						
	EQUIPMENT AND FURNISHINGS	-	-	-	2,000	-	2,000
	Total Civil Service	-	-	-	2,000	-	2,000
4151	Finance Department						
	EQUIPMENT AND FURNISHINGS	-	5,433	-	-	3,900	-
	Total Finance Department	-	5,433	-	-	3,900	-
4153	Law Department						
	EQUIPMENT AND FURNISHINGS	-	9,680	355	-	-	-
	Total Law Department	-	9,680	355	-	-	-
4155	Safety Director						
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
	Total Safety Director	-	-	-	-	-	-

City of Barberton, Ohio

Capital Improvement Plan Detail (Memo Only)

Fund/ Department #	DESCRIPTION	2020	2021	2022	2023		2024
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
4160	Human Resources						
	EQUIPMENT AND FURNISHINGS	1,826	-	-	3,000	1,465	-
	Total Human Resources	1,826	-	-	3,000	1,465	-
4165	Information Systems Department						
	EQUIPMENTS	-	-	-	-	-	-
	Total Information Systems	-	-	-	-	-	-
4194	Building Maintenance						
	BUILDINGS	-	-	-	-	-	-
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
	Total Building Maintenance	-	-	-	-	-	-
4195	Miscellaneous General Fund						
	COMMITTED FUNDS CAPITAL EXPENDITURES	-	-	107,370	2,510,683	2,061,792	6,100,000
	Total Information Systems	-	-	107,370	2,510,683	2,061,792	6,100,000
4210	Police Department						
	EQUIPMENT AND FURNISHINGS	-	2,688	41,997	100,000	89,450	260,000
	VEHICLES	203,126	78,700	-	125,000	124,034	-
	Total Police Department	203,126	81,388	41,997	225,000	213,484	260,000
4220	Fire Department						
	BUILDINGS	-	30,292	61,100	-	-	30,000
	EQUIPMENTS AND FURNISHINGS	-	-	-	-	7,550	-
	IMPROVEMENTS OTHER THAN BUILDINGS	-	-	-	-	-	-
	VEHICLES	-	100,000	-	-	-	-
	Total Fire Department	-	130,292	61,100	-	7,550	30,000
4240	Building and Engineering						
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	15,000
	Total Building and Engineering	-	-	-	-	-	15,000

City of Barberton, Ohio

Capital Improvement Plan Detail (Memo Only)

Fund/ Department #	DESCRIPTION	2020	2021	2022	2023		2024
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
4250	Signal						
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	30,000
	Total Signal	-	-	-	-	-	30,000
4511	Parks Administration						
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
	IMPROVEMENTS OTHER THAN BUILDINGS	5,000	5,000	5,000	252,000	-	60,000
	VEHICLES	-	-	-	-	-	-
	Total Parks Administration	5,000	5,000	5,000	252,000	-	60,000
4512	Senior Center						
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
	Total Senior Center	-	-	-	-	-	-
4513	Recreation Programs						
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
	Total Recreation Programs	-	-	-	-	-	-
4521	Parks Maintenance						
	IMPROVEMENTS OTHER THAN BUILDINGS	-	-	4,929	-	3,600	25,000
	BUILDINGS	-	-	28,000	-	-	-
	EQUIPMENT AND FURNISHINGS	-	23,801	32,135	-	8,761	11,500
	VEHICLES	-	-	-	-	-	53,000
	Total Parks Maintenance	-	23,801	65,064	-	12,361	89,500
4630	Planning Department						
	BUILDING IMPROVEMENTS	-	-	-	-	-	30,000
	EQUIPMENT AND FURNISHINGS	1,949	-	-	-	-	7,000
	INFRASTRUCTURE-SIDEWALKS	-	123,939	127,945	140,000	139,071	150,000
	Total Planning Department	1,949	123,939	127,945	140,000	139,071	187,000
101	Total General Fund	211,902	379,534	301,461	620,000	377,832	6,774,500

City of Barberton, Ohio

Capital Improvement Plan Detail (Memo Only)

Fund/ Department #	DESCRIPTION	2020	2021	2022	2023		2024
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
Street Capital Improvement Fund							
	INFRASTRUCTURE	594,134	968,902	1,135,384	2,016,200	2,833,080	2,050,000
201	Total Street Capital Improvement Fund	594,134	968,902	1,135,384	2,016,200	2,833,080	2,050,000
Street Maintenance and Repair Fund							
	BUILDINGS	-	8,596	6,025	-	-	-
	EQUIPMENT AND FURNISHINGS	-	-	83,416	115,000	6,225	137,457
	VEHICLES	-	32,824	34,440	38,000	40,420	45,000
	INFRASTRUCTURE	-	-	-	-	-	-
202	Total Street Maintenance and Repair Fund	-	41,420	123,880	153,000	46,645	182,457
Permissive License Tax Fund							
	INFRASTRUCTURE	34,828	403,385	89,963	575,000	576,954	335,000
204	Total Permissive License Tax Fund	34,828	403,385	89,963	575,000	576,954	335,000
Residential Street Resurfacing Fund							
	INFRASTRUCTURE	-	-	-	-	-	-
205	Total Residential Street Resurfacing Fund	-	-	-	-	-	-
Fire Levy Fund							
	EQUIPMENT AND FURNISHINGS	13,763	23,097	45,285	55,000	30,074	8,050
206	Total Fire Levy Fund	13,763	23,097	45,285	55,000	30,074	8,050
Probation Services							
	EQUIPMENT AND FURNISHINGS	-	-	-	-	95	-
208	Total Probation Services	-	-	-	-	95	-
Court Special Projects - Operations							
	EQUIPMENT AND FURNISHINGS	-	-	-	30,000	27,470	-
209	Total Court Special Projects-General	-	-	-	30,000	27,470	-

City of Barberton, Ohio

Capital Improvement Plan Detail (Memo Only)

Fund/ Department #	DESCRIPTION	2020	2021	2022	2023		2024
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
	Court Computer Fund						
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
210	Total Court Computer Fund	-	-	-	-	-	-
	Court Special Projects-Buildings						
	BUILDINGS	-	-	276,287	1,000,000	-	1,000,000
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
211	Total Court Special Projects Fund	-	-	276,287	-	-	1,000,000
	9-1-1 Phone System Fund						
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
212	Total 9-1-1 Phone System Fund	-	-	-	-	-	-
	Parks & Recreation Improvement Fund						
4512	IMPROVEMENTS OTHER THAN BUILDINGS	-	-	-	-	-	-
4513	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
	IMPROVEMENTS OTHER THAN BUILDINGS	-	-	-	-	-	-
222	Total Parks & Rec. Improvement Fund	-	-	-	-	-	-
	Mandatory Drug Fines Fund						
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
232	Total Mandatory Drug Fines Fund	-	-	-	-	-	-
	Law Enforcement Trust Fund						
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
	VEHICLES	-	-	-	-	-	-
234	Total Law Enforcement Trust Fund	-	-	-	-	-	-
	Parks Revolving Fund						
	BOATING PROGRAM EQUIPMENT	-	-	-	-	-	-
	IMPROVEMENTS OTHER THAN BUILDINGS	1,750	5,168	-	-	-	12,000
235	Total Parks Revolving Fund	1,750	5,168	-	-	-	12,000

City of Barberton, Ohio

Capital Improvement Plan Detail (Memo Only)

Fund/ Department #	DESCRIPTION	2020	2021	2022	2023		2024
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
	Local Law Enforcement Block Grant Fund						
	EQUIPMENT AND FURNISHINGS						
	VEHICLES						
236	Total Local Law Enforcement Block Grant Fund	-	-	-	-	-	-
	Sidewalk Improvement Program Fund						
	INFRASTRUCTURE	-	-	-	-	-	-
237	Total Sidewalk Improvement Program	-	-	-	-	-	-
	City Grant Fund						
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	20,161
	INFRASTRUCTURE	-	-	-	-	-	-
238	Total City Grant Fund	-	-	-	-	-	20,161
	FEMA Fund						
	IMPROVEMENTS OTHER THAN BUILDINGS	-	-	-	-	-	-
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
	VEHICLES	-	-	-	-	-	-
	LAND	-	341,153	564,232	-	87,096	269,601
239	Total FEMA Fund	-	341,153	564,232	-	87,096	269,601
	Infrastructure Improvement Reserve Fund						
	EQUIPMENT AND FURNISHINGS	-	-	-	50,000	11,541	310,000
	INFRASTRUCTURE	-	-	97,908	3,155,000	1,589,033	57,500
240	Total Infrastructure Improvement Reserve	-	-	97,908	3,205,000	1,600,574	367,500
	American Rescue Plan Fund						
	IMPROVEMENTS OTHER THAN BUILDINGS	-	-	215,612	4,272,821	1,344,614	-
	EQUIPMENT AND FURNISHINGS	-	-	26,977	-	-	269,527
	VEHICLES	-	-	-	-	332,371	-
247	Total American Rescue Plan Fund	-	-	242,589	4,272,821	1,676,985	269,527

City of Barberton, Ohio

Capital Improvement Plan Detail (Memo Only)

Fund/ Department #	DESCRIPTION	2020	2021	2022	2023		2024
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
	Beautification Fund						
	EQUIPMENT AND FURNISHINGS	-	20,000	-	-	-	-
261	Total Beautification Fund	-	20,000	-	-	-	-
	Forest City/Barberton Capital						
487	INFRASTRUCTURE	-	-	-	22,000	2,074	19,926
	Total Forest City/Barberton	-	-	-	22,000	2,074	19,926
	General Lighting Fund						
	EQUIPMENT AND FURNISHINGS	-	-	8,355	100,000	50,541	110,000
501	General Lighting Fund	-	-	8,355	100,000	50,541	110,000
	Solid Waste Disposal Fund						
	BUILDINGS	-	-	18,281	-	23,269	10,000
	EQUIPMENT AND FURNISHINGS	-	-	520	20,000	20,000	200,000
508	Solid Waste Disposal Fund	-	-	18,801	20,000	43,269	210,000
	Storm Water Management Fund						
	LAND	40,583	68,204	46,911	50,000	5,770	50,000
	EQUIPMENT AND FURNISHINGS	105,969	-	22,000	127,000	595	-
	VEHICLES	-	-	73,109	-	-	-
	INFRASTRUCTURE	64,130	4,843	84,034	155,000	192,892	473,000
510	Storm Water Management Fund	210,682	73,046	226,054	332,000	199,257	523,000

City of Barberton, Ohio

Capital Improvement Plan Detail (Memo Only)

Fund/ Department #	DESCRIPTION	2020	2021	2022	2023		2024
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
	Sewer Fund						
4321	Sewage Administration						
	EQUIPMENT AND FURNISHINGS	2,425	5,433	139,214	5,000	4,686	7,000
	Sewage Administration	2,425	5,433	139,214	5,000	4,686	7,000
4322	Sewage Treatment Plant						
	BUILDINGS	89,504	80,058	31,643	10,000	1,000	100,000
	WWTP IMPROVEMENT PROJECT (PHASE 2)	-	-	-	-	-	-
	WWTP IMPROVEMENT PROJECT (PHASE 2) Final	-	-	-	-	-	-
	EQUIPMENT AND FURNISHINGS	8,600	28,789	30,000	112,000	112,000	300,000
	VEHICLES	39,042	-	28,959	-	-	-
	Sewage Treatment Plant	137,146	108,847	90,602	122,000	113,000	400,000
4323	Industrial Pretreatment						
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
	Industrial Pretreatment	-	-	-	-	-	-
4324	Collection System						
	BUILDINGS	7,062	424	100,740	20,000	79,274	20,000
	EQUIPMENT AND FURNISHINGS	49,899	40,912	35,267	90,000	61,050	125,000
	VEHICLES	30,000	-	-	275,000	25,941	65,000
	INFRASTRUCTURE	-	20,088	30,350	250,000	269,010	250,000
	Collection System	86,961	61,423	166,357	635,000	435,275	460,000
515	Total Sewage Fund	226,532	175,704	396,173	762,000	552,961	867,000

City of Barberton, Ohio

Capital Improvement Plan Detail (Memo Only)

Fund/ Department #	DESCRIPTION	2020	2021	2022	2023		2024
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
	Norton Sanitary Sewer Construction Fund						
	Collection System						
	INFRASTRUCTURE	-	-	-	972,154	-	-
517	Total Wastewater Plant Construction	-	-	-	972,154	-	-
	Water Fund						
4611	Water Administration						
	EQUIPMENT AND FURNISHINGS	6,351	5,433	9,567	5,000	3,900	-
	Water Administration	6,351	5,433	9,567	5,000	3,900	-
4612	Water Plant						
	BUILDINGS	47,629	9,400	12,281	50,000	12,886	20,000
	IMPROVEMENTS OTHER THAN BUILDINGS	1,621,745	23,077	-	100,000	11,297	20,000
	EQUIPMENT AND FURNISHINGS	10,429	14,339	25,710	180,000	-	180,000
	VEHICLES	-	-	37,199	40,000	37,782	-
	INFRASTRUCTURE	-	-	-	-	-	-
	Water Plant	1,679,803	46,816	75,191	370,000	61,965	220,000
4613	Water Distribution						
	BUILDINGS	1,268	6,464	205,305	100,000	24,140	10,000
	EQUIPMENT AND FURNISHINGS	28,652	42,832	25,069	325,000	63,175	125,000
	VEHICLES	-	22,042	172,374	50,000	112,834	100,000
	INFRASTRUCTURE	117,031	77,412	251,490	350,000	306,944	-
	Water Distribution	146,951	148,750	654,238	825,000	507,093	235,000
518	Total Water Fund	1,833,104	200,999	738,996	1,200,000	572,958	455,000

City of Barberton, Ohio

Capital Improvement Plan Detail (Memo Only)

Fund/ Department #	DESCRIPTION	2020	2021	2022	2023		2024
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
Water Replacement & Improvement Fund							
4611	Water Administration EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
	Water Administration	-	-	-	-	-	-
4612	Water Plant BUILDINGS	-	-	-	-	-	-
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
	INFRASTRUCTURE	-	-	-	-	-	700,000
	Water Plant	-	-	-	-	-	700,000
4613	Water Distribution EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
	INFRASTRUCTURE	-	-	-	690,000	678,227	-
	Water Distribution	-	-	-	690,000	678,227	-
520	Total Water Replacement & Improvement Fund	-	-	-	690,000	678,227	700,000
Water Plant Construction Fund							
	BUILDINGS	-	-	-	-	-	-
521	Total Water Plant Construction	-	-	-	-	-	-

City of Barberton, Ohio

Capital Improvement Plan Detail (Memo Only)

Fund/ Department #	DESCRIPTION	2020	2021	2022	2023		2024
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET
Sewer Improvement Reserve Fund							
	BUILDINGS	-	-	-	-	-	-
	INFRASTRUCTURE	33,229	-	-	-	-	-
571	Total Sewer Improvement Reserve	33,229	-	-	-	-	-
Sewer Replacement & Improvement Fund							
4322	Sewage Treatment Plant						
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
	BUILDINGS	-	-	-	-	-	-
	Sewage Treatment Plant	-	-	-	-	-	-
4324	Sewage Collection System						
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
	BUILDINGS	-	-	-	-	-	-
	INFRASTRUCTURE	-	-	-	-	-	-
	Sewage Collection System	-	-	-	-	-	-
574	Total Sewer Replacement & Improvement Fund	-	-	-	-	-	-
Health Insurance Fund							
	HUMAN RESOURCE SOFTWARE	-	-	-	-	-	-
660	Total Senior Center Trust Fund	-	-	-	-	-	-
Senior Center Trust Fund							
	EQUIPMENT AND FURNISHINGS	-	-	-	-	-	-
738	Total Senior Center Trust Fund	-	-	-	-	-	-
GRAND TOTAL ALL FUNDS - CAPITAL		\$ 3,159,924	\$ 2,612,408	\$ 4,014,425	\$ 10,652,354	\$ 7,628,471	\$ 14,173,722

Debt Service Summary 2024

Legal Debt Margin

The Ohio Revised Code provides that the net debt of a municipal corporation, whether or not approved by the electors, shall not exceed 10.5% of the total value of all property in the municipal corporation as listed and assessed for taxation. In addition, the unvoted net debt of municipal corporations cannot exceed 5.5% of the total taxation value of property.

The statutory limitations on debt are measured by a direct ratio of net debt to tax valuation and expressed in terms of a percentage. At December 31, 2023, the City's total debt margin (limit) was \$42,131,940 and the unvoted debt margin (limit) was \$22,069,111

City of Barberton, Ohio

Debt Service Budget (Cash Budget-Memo Only)

For Year Ended December 31, 2023

Debt Service Sources		Principal Balance 01/01/2024	Estimated New Principal	Budgeted Principal Payments	Projected Balance 12/31/2024	Budgeted Interest Payments	Total Principal and Interest Payments 2024
Governmental Activities Debt:							
General Obligation Bonds:							
Various Purpose Bonds-							
Series 2016 REFUNDING (Fire Station)	<u>Fire Levy</u>	917,298		144,000	773,298	17,950	161,950
Street Improvement Bonds 2016	<u>Street Income Tax</u>	880,000		285,000	595,000	16,300	301,300
Total General Obligation Notes/Bonds:		1,797,298	0	429,000	1,368,298	34,250	463,250
Bond Anticipation Notes: Street Improvements							
	<u>Street Income Tax</u>	1,430,000	1,800,000	1,430,000	1,800,000	66,000	1,496,000
Other Governmental Activities Debt:							
Capital Leases:							
Dump Trucks (1 Kenworth) 2021	<u>Street Operating</u>	56,906		56,906	0	871	57,777
Dump Trucks (1 Kenworth) 2024	<u>Street Operating</u>	192,799		44,400	148,399	10,129	54,529
Nissan Rogue 2022	<u>CDBG</u>	15,017		7,307	7,710	830	8,137
Total Other Governmental Debt		71,923	0	108,613	156,109	11,830	120,443
Total Governmental Activities Debt		3,669,221	1,800,000	1,967,613	3,324,407	112,080	2,079,693
Business-Type Activities Debt:							
General Obligation Bonds:							
Various Purpose Refunding Series 2016 Sewer	<u>Sewer</u>	41,511		6,515	34,996	810	7,325
Various Purpose Refunding Series 2016 Water	<u>Water</u>	411,178		64,528	346,650	8,018	72,546
Total General Obligation Bonds:		452,689	0	71,043	381,646	8,828	79,871
Bond Anticipation Notes:							
Meter Reading System 2018	<u>Sewer</u>	275,000	250,000	275,000	250,000	12,690	287,690
Reconstruction of Trickling Filter System 2020	<u>Sewer</u>	75,000	50,000	75,000	50,000	3,460	78,460
Front Loader	<u>Storm Water</u>	115,000	100,000	115,000	100,000	5,317	120,317
Storm Water Construction Note	<u>Storm Water</u>	350,000	340,000	350,000	340,000	16,183	366,183
Total Bond Anticipation Notes:		815,000	740,000	815,000	740,000	37,650	852,650
Revenue Bonds:							
Waterworks System 2015 Refunding Revenue Bonds	<u>Water Bond Ret.</u>	1,890,000		615,000	1,275,000	44,226	659,226

City of Barberton, Ohio

Debt Service Budget (Cash Budget-Memo Only)

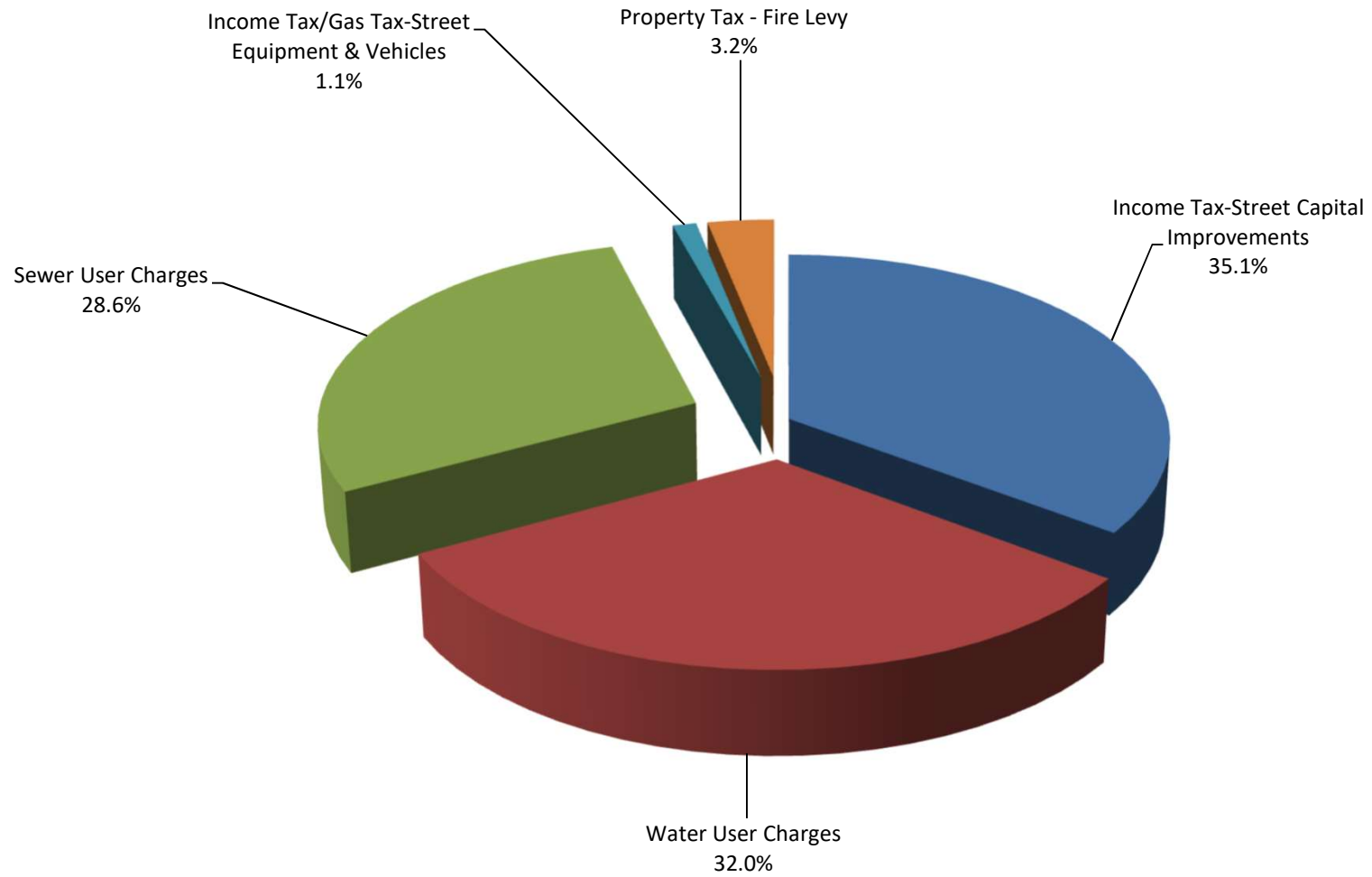
For Year Ended December 31, 2023

	Debt Service Sources	Principal Balance 01/01/2024	Estimated New Principal	Budgeted Principal Payments	Projected Balance 12/31/2024	Budgeted Interest Payments	Total Principal and Interest Payments 2024
Other Business-Type Debt:							
Intergovernmental Loans:							
Ohio Public Works Commision:							
Summit Waterline CHM10	<u>Water</u>	612,964		29,189	583,775	0	29,189
31st Street Waterline CH02P	<u>Water</u>	1,054,592		45,852	1,008,740	0	45,852
Nash Heights Sanitary Sewer (East & West)	<u>Sewer</u>	3,020,250		116,164	2,904,086	0	116,164
Ohio Water Development Authority:							
Water Storage Tanks #5922	<u>Water</u>	1,385,431		144,174	1,241,257	27,421	171,595
Wolf Creek Dam #6804	<u>Water</u>	1,730,934		67,063	1,663,871	34,285	101,348
WTP Rehab and Reconstruction #8173	<u>Water</u>	5,456,602		252,423	5,204,179	156,425	408,848
Barberton Norton State Route 261 Impr #8354	<u>Water</u>	119,330		119,330	0	0	119,330
Waste Water Treatment Plant (2009) #5490	<u>Sewer</u>	954,734		127,759	826,975	19,936	147,695
Snyder Avenue Pumping Station #6649	<u>Sewer</u>	1,348,369		97,783	1,250,586	39,724	137,507
Waste Water Treatment Plant (2014) #6648	<u>Sewer</u>	1,720,138		124,744	1,595,394	50,676	175,420
Norton Nash Heights Sanitary Sewer & Pump Station #7573	<u>Sewer</u>	3,448,850		131,401	3,317,449	66,695	198,096
WWTP Phase 3A Improvements #8038	<u>Sewer</u>	276,197		17,026	259,171	5,820	22,846
Norton Acres Pkg Plant Elimination #8277	<u>Sewer</u>	849,757		51,500	798,257	0	51,500
Frasure Park Sewer & Pkg Plant Elimination PH4 #8720	<u>Sewer</u>	152,056		8,944	143,112	0	8,944
Brentwood Sewer & Pkg Plant Elimination PH3 #8829	<u>Sewer</u>	312,636		17,369	295,267	0	17,369
WWTP Improvements PH3C Design #8912	<u>Sewer</u>	161,173		6,730	154,443	3,861	10,591
Capital Leases:							
Dump Trucks (1 Kenworth) 2022	<u>Sewer</u>	29,567		29,567	0	452	30,019
Dump Trucks (1 Kenworth) 2022	<u>Water</u>	29,567		29,567	0	452	30,019
Summit County:							
Norton/Summit County Sewer System Purchase	<u>Sewer</u>	350,000		175,000	175,000	0	175,000
Total Other Business-Type Activities Debt		23,013,147	0	1,591,585	21,421,562	405,747	1,997,332
Total Business-Type Activites Debt		25,355,836	740,000	2,277,628	23,078,208	458,801	3,589,079
Total City Long-term Debt		29,025,057	2,540,000	4,245,241	26,402,616	570,881	5,668,772

**CITY OF BARBERTON, OHIO
COMPUTATION OF LEGAL DEBT MARGIN
LAST FIVE YEARS**

	2024	2023	2022	2021	2020
Assessed Value (Note 1)	\$ 401,256,570	\$ 396,083,590	\$ 395,563,980	\$ 344,463,560	\$ 344,463,560
Voted and Unvoted Debt Margin:					
10.5% of Assessed Value	42,131,940	41,588,777	41,534,218	36,168,674	36,168,674
Outstanding Debt Obligations:					
General Obligation Bonds	2,218,126	2,630,415	3,219,988	3,690,001	3,690,001
Revenue Bonds	2,495,000	3,085,000	3,085,000	3,660,000	3,660,000
Special Assessment Bond	-	-	-	-	-
Street Improvements/Other Notes	2,245,000	2,020,000	1,390,000	1,900,000	1,900,000
Capital Leases	323,856	252,365	451,087	212,842	212,842
OWDA/OPWC/SIB/HUD Façade Loans	22,954,013	23,938,448	24,786,793	18,620,430	18,620,430
Gross Indebtedness	<u>30,235,995</u>	<u>31,926,228</u>	<u>32,932,868</u>	<u>28,083,273</u>	<u>28,083,273</u>
(Total Voted and Unvoted Debt)					
Less: Debt Outside Limitations					
Revenue Bonds	(2,495,000)	(3,085,000)	(3,085,000)	(3,660,000)	(3,660,000)
Special Assessment Bonds	-	-	-	-	-
Notes	(2,245,000)	(2,020,000)	(1,390,000)	(1,900,000)	(1,900,000)
Capital Leases	(323,856)	(252,365)	(451,087)	(212,842)	(212,842)
OWDA/OPWC/SIB/HUD LOANS	(22,954,013)	(23,938,448)	(24,786,793)	(18,620,430)	(18,620,430)
Total Debt Outside Limitations	<u>(28,017,869)</u>	<u>(29,295,813)</u>	<u>(29,712,880)</u>	<u>(24,393,272)</u>	<u>(24,393,272)</u>
Total Debt Applicable to 10.5% Limitation	2,218,126	2,630,415	3,219,988	3,690,001	3,690,001
Less: Amount Available in Debt Service Fund	<u>40,298</u>	<u>44,428</u>	<u>44,428</u>	<u>42,331</u>	<u>38,691</u>
Net Debt Subject to 10.5% Limitation (7.9% of limit)	<u>2,258,424</u>	<u>2,670,713</u>	<u>3,264,416</u>	<u>3,732,332</u>	<u>3,728,692</u>
Overall Debt Margin Within 10.5% Limitation (Note 2)	\$ 39,873,516	\$ 38,918,064	\$ 38,269,801	\$ 32,436,342	\$ 32,439,982
Unvoted Debt Limitation:					
5.5% of Assessed Valuation	\$ 22,069,111	\$ 21,784,597	\$ 21,756,019	\$ 18,945,496	\$ 18,945,496
Gross Indebtedness Authorized by City Council	30,235,995	31,926,228	32,932,868	28,083,273	28,083,273
Less: Debt Outside Limitations:	<u>(28,017,869)</u>	<u>(29,295,813)</u>	<u>(29,712,880)</u>	<u>(24,393,272)</u>	<u>(24,393,272)</u>
Debt Within 5.5% Limitations	2,218,126	2,630,415	3,219,988	3,690,001	3,690,001
Unvoted Debt Margin Within 5.5% Limitation (Note 3)	\$ 19,850,985	\$ 19,154,182	\$ 18,536,031	\$ 15,255,495	\$ 15,255,495

Long-Term Debt Service Sources 2024



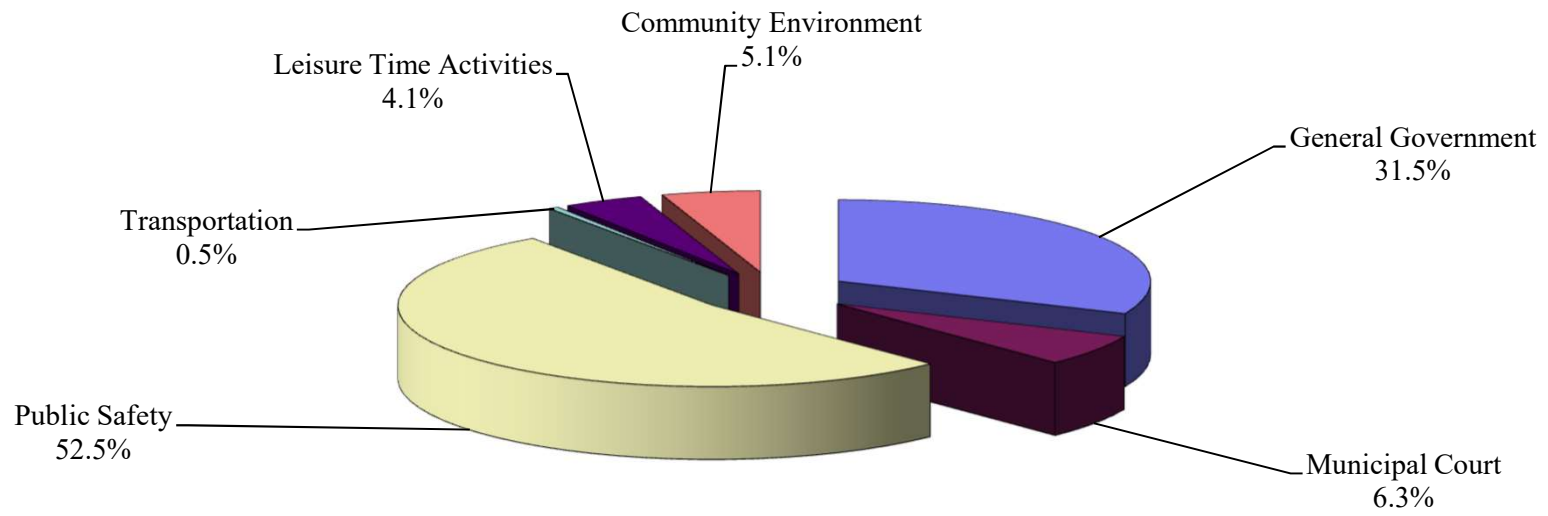
Note: Includes one-year bond anticipation note for 9th Street Improvements

GENERAL FUND

The General Fund is the City's main operating 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 Charter of the City of Barberton and/or the general laws of the State of Ohio.

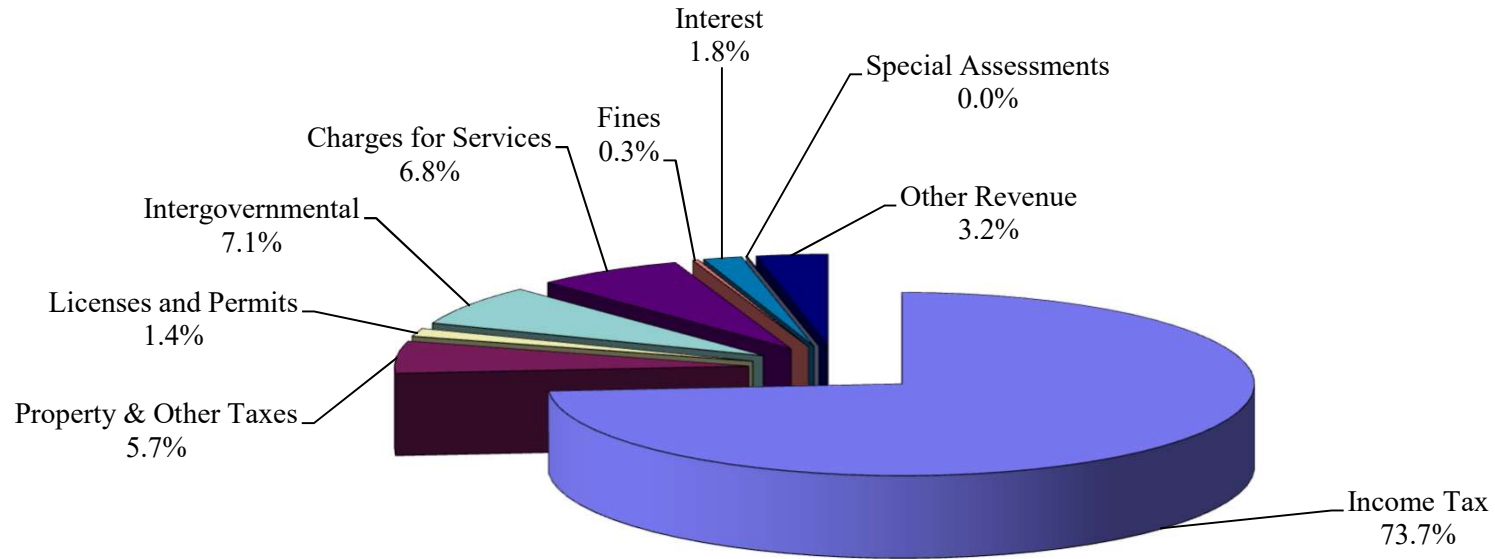
2024 General Fund Budget by Service Program



City of Barberton, Ohio
General Fund Summary (Memo Only)
Mayor
For Budget Year 2024

DESCRIPTION	2020	2021	2022	2023		2024	BUDGETED INCR/(DECR.)	%
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET		
Beginning Fund Cash Balance	\$ 2,921,853	\$ 2,548,477	\$ 5,966,677	\$ 14,714,702	\$ 14,714,702	\$ 10,407,253		
Previous Year Encumbrances				(1,394,277)		(1,800,019)		
Unencumbered Balance Available	2,921,853	2,548,477	5,966,677	13,320,425	14,714,702	8,607,234		
<u>Revenue by Source:</u>								
Taxes	1,148,275	1,299,230	1,302,799	1,275,860	1,311,213	1,286,050	(25,163)	(1.9%)
Licenses and Permits	350,974	461,699	535,999	395,050	429,268	319,000	(110,268)	(25.7%)
Intergovernmental Revenue	1,181,813	1,538,438	11,479,841	1,526,725	1,859,675	1,620,525	(239,150)	(12.9%)
Charges for Services	1,324,124	1,560,406	1,556,158	1,391,820	1,752,884	1,535,245	(217,639)	(12.4%)
Fines	61,017	64,007	62,948	59,400	72,132	58,600	(13,532)	(18.8%)
Interest Income	338,470	214,659	435,210	250,000	1,329,251	400,000	(929,251)	(69.9%)
Special Assessments	17,732	6,301	9,666	10,000	9,930	10,000	70	0.7%
Other Revenue	1,721,741	735,973	897,413	716,400	945,886	737,800	(208,086)	(22.0%)
Transfers From Other Funds	11,983,501	9,712,290	11,682,655	9,720,300	9,965,095	16,760,000	6,794,905	68.2%
Total General Fund Revenue	18,127,647	15,593,003	27,962,688	15,345,555	17,675,333	22,727,220	5,051,887	28.6%
<u>Expenditures by Department:</u>								
4111 City Council/Clerk	224,481	166,924	166,381	196,560	157,514	191,900	34,386	21.8%
4120 Municipal Court Judges	468,534	457,418	466,863	504,790	472,739	525,450	52,711	11.2%
4121 Clerk of Courts	802,374	799,830	846,553	1,021,573	881,633	1,014,158	132,525	15.0%
4131 Mayor	60,553	66,270	65,731	101,750	80,266	117,501	37,235	46.4%
4132 Service Director	44,275	39,877	65,160	93,280	72,284	94,500	22,216	30.7%
4133 Civil Service	19,144	41,878	35,070	58,350	33,323	53,104	19,781	59.4%
4151 Finance	281,945	296,256	318,430	353,665	324,255	407,500	83,245	25.7%
4153 Law	486,046	724,501	698,243	733,260	726,449	869,000	142,551	19.6%
4155 Safety Director	977,832	994,242	994,022	1,091,960	895,036	1,267,839	372,803	41.7%
4160 Human Resources	87,856	54,387	99,754	126,740	69,354	148,310	78,956	113.8%
4165 Information Systems	137,018	122,746	140,176	209,835	116,233	199,720	83,487	71.8%
4194 Building Maintenance	167,682	156,330	188,400	260,200	250,209	291,980	41,771	16.7%
4195 Miscellaneous	398,779	366,594	771,945	3,384,383	2,525,203	6,580,250	4,055,047	160.6%
4210 Police	4,447,363	5,666,764	5,845,971	6,762,696	6,458,382	6,978,372	519,990	8.1%
4220 Fire	3,209,431	5,847,323	6,345,451	6,774,328	6,512,003	6,666,550	154,547	2.4%
4235 Probation	216,224	215,392	228,262	252,775	234,873	240,600	5,727	2.4%
4240 Building and Engineering	231,885	277,054	348,917	512,700	397,248	493,950	96,702	24.3%
4250 Signal	68,010	95,497	100,276	104,417	102,680	141,800	39,120	38.1%
4511 Parks Administration	268,959	286,690	366,344	585,315	552,852	410,760	(142,092)	(25.7%)
4512 Senior Center	43,885	63,752	69,983	95,630	92,684	171,640	78,956	85.2%
4513 Recreation Programs	10,282	11,803	25,056	42,440	28,590	75,300	46,710	163.4%
4521 Parks Maintenance	225,096	275,759	344,874	416,741	331,841	512,809	180,967	54.5%
4630 Planning	312,522	458,364	682,398	883,845	667,132	944,000	276,868	41.5%
4910 Transfers Out	0	0	404	0	0	0	0	
Total General Fund Expenditures	13,190,174	17,485,651	19,214,663	24,567,233	21,982,783	28,396,993	6,414,210	29.2%
Projected/Ending Fund Balances	\$ 7,859,326	\$ 655,829	\$ 14,714,702	\$ 4,098,747	\$ 10,407,253	\$ 2,937,461	\$ (1,161,286)	

2024 General Fund Estimated Revenues by Source



City of Barberton, Ohio

GENERAL FUND

Revenue by Source

Budget Year 2024

Mayor/Director of Finance

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR/(DECR.)	%
					BUDGET	ACTUAL			
Taxes									
101000041110	REAL PROPERTY TAX	860,691	1,010,065	1,017,401	1,000,000	1,014,263	1,010,000	(4,263)	(0.4%)
101000041120	PERSONAL PROPERTY TAX								
101000041121	HOUSE TRAILER TAX	1,238	743	1,309	800	1,503	1,000	(503)	(62.8%)
101000041440	HOTEL / MOTEL TAX	75	64	75	60	118	50	(68)	(112.6%)
101000041450	T V FRANCHISE	286,272	288,358	284,013	275,000	295,330	275,000	(20,330)	(7.4%)
Total Taxes		1,148,275	1,299,230	1,302,799	1,275,860	1,311,213	1,286,050	(25,163)	(2.0%)
Licenses and Permits									
101000042140	PLANT LICENSES		150						
101000042150	CONTRACTORS LICENSES	16,850	34,852	38,300	27,500	35,650	25,000	(10,650)	(38.7%)
101000042160	PLUMBING LICENSES	3,425	4,636	4,925	5,000	3,935	4,000	65	1.3%
101000042161	PLUMBING PERMITS	24,866	35,825	47,918	27,500	49,976	25,000	(24,976)	(90.8%)
101000042162	HEATING LICENSES	4,516	4,972	7,625	5,000	8,064	5,500	(2,564)	(51.3%)
101000042163	HEATING PERMITS	36,761	54,952	71,106	40,000	73,815	40,000	(33,815)	(84.5%)
101000042164	ELECTRIC LICENSES	5,125	7,562	9,030	6,000	8,314	6,500	(1,814)	(30.2%)
101000042165	ELECTRIC PERMITS	33,801	40,484	45,067	27,500	52,954	32,000	(20,954)	(76.2%)
101000042166	R.O.W. CONTAINER PERMIT	0	1,897			997		(997)	
101000042167	TAXI DRIVERS LICENSES	0						0	
101000042168	RUBBISH HAULERS LICENSE	11,400	7,500	9,000	5,000	7,800	5,000	(2,800)	(56.0%)
101000042169	SEWER TAPPERS LICENSES	225	830	0	500		500	500	100.0%
101000042175	FIBER OPTICS PERMITS	0	0	0	500			0	0.0%
101000042190	MISCELLANEOUS LICENCES,PERMITS	51,450	85,203	132,954	75,000	65,193	35,000	(30,193)	(40.3%)
101000042210	BUILDING PERMITS	120,606	154,479	178,561	135,000	96,970	115,000	18,030	13.4%
101000042211	CODE AND USE PERMITS	100	185	340	200	765	200	(565)	(282.5%)
101000042212	CONDITIONAL USE PERMIT	1,500	72	1,750	500	850	500	(350)	(70.0%)
101000042214	NORTON'S PORTION BUILDING PERMITS	(6,078)	(9,178)	(24,504)		(9,221)		9,221	
101000042230	DONATION BOX PERMITS	0	1,900	1,800	1,500	400	1,500	1,100	
101000042270	BICYCLE LICENSES	0	0	0	50		0	0	
101000042280	SIGN LICENSES	2,559	198	0	300	405	300	(105)	(34.8%)
101000042290	SKILL BASED MACHINES	47,400	39,600	17,400	38,000	35,000	23,000	(12,000)	(31.6%)
101000042299	OH BASIC BLDG CODE ASSESSMENT	(3,533)	(4,419)	(5,273)		(2,599)		2,599	
Total Licenses and Permits		350,974	461,699	535,999	395,050	429,268	319,000	(110,268)	(27.9%)

GENERAL FUND
Revenue by Source
Budget Year 2024

Mayor/Director of Finance

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR/(DECR.)	%
					BUDGET	ACTUAL			
Intergovernmental Revenue									
101000043400	FEMA REIMBURSEMENTS								
101000043401	BULLET PROOF VEST REIMBURSEMENTS	615	693		2,000	638	1,000	363	18.1%
101000043408	FEDERAL HIDTA GRANT	2,712	9,082	1,124	0	325	0		
101000043409	SCHOOL COP REIMB.	99,762	99,762	300,000	200,000	200,000	200,000	0	0.0%
101000043410	SCHOOL PATROL REIMB.	31,988	44,795	45,746	45,000	52,592	45,000	(7,592)	(16.9%)
101000043412	AMHA PROTECTIVE SERVICE	3,528	3,528	3,528	3,525	3,528	3,525	(3)	(0.1%)
101000043413	FIRE DEPT GRANTS	529	3,948	2,766		801		(801)	
101000043414	COPS GRANT-2015						75,000	75,000	
101000043416	JUVENILE DIVERSION PROGRAM GRANT	22,000	22,000	22,000	22,000	22,000	22,000	0	0.0%
101000043417	OTHER FEDERAL GRANTS		15,564			148,000			
101000043418	BROWNFIELD PILOT GRANT								
101000043420	TUSC. WELLNESS FOUNDATION GRANT								
101000043421	OECC GRANT								
101000043422	OECA GRANT								
101000043424	ARRA-JAG 2009 GRANT								
101000043425	ARRA-CHRP 2009 GRANT								
101000043427	USEPA ASSESMENT GRANT								
101000043428	TOWPATH-KIWANIS								
101000043429	TOWPATH-ALCOA								
101000043430	TOWPATH-BARBERTON COMM FOUNDATION								
101000043432	ARRA-US EPA GRANT (PETE'S SUNOCO)								
101000043435	ARPA REIMBURSEMENT			9,760,503					
101000043440	OTHER LOCAL GRANTS	500		28,920		40,756			
101000043480	OTHER STATE REIMBURSEMENTS	1,200	538						
101000043520	LOCAL GOVERNMENT - STATE	90,816	119,869	126,613	110,000	98,650	100,000	1,350	1.2%
101000043570	TOBACCO TAXES	374	1,510	965	1,200	885	1,000	115	9.6%
101000043580	ALCOHOLIC BEVERAGE TAX	7,243	32,969	12,432	20,000	32,732	20,000	(12,732)	(63.7%)
101000043590	INHERITANCE TAX								
101000043591	PAWN SHOP LICENSE		300						
101000043610	ROLLBACK & HOMESTEAD	133,583	144,451	143,509	140,000	142,646	145,000	2,354	1.7%
101000043611	PUBLIC UTILITY REIMBURSEMENT							0	
101000043612	TANG. PERS. PROP. TAX REIMB.								
101000043710	PUBLIC DEFENDER REIMBURSEMNT	3,212	9,930	5,120	5,000	31,870	5,000	(26,870)	(537.4%)
101000043770	AREA AGENCY ON AGING SUBSIDY							0	
101000043820	LOCAL GOVERNMENT - COUNTY	780,906	1,026,576	1,023,465	975,000	1,080,983	1,000,000	(80,983)	(8.3%)
101000043909	AMHA 58 REVIEWS								
101000043910	AMHA IN LIEU OF TAXES	2,846	2,923	3,148	3,000	3,269	3,000	(269)	(9.0%)
101000043911	ENTERPRISE ZONE ADMIN FEES							0	
101000043920	RADIO TOWER LEASE-NEW FRANKLIN							0	
Total Intergovernmental Revenue		1,181,813	1,538,438	11,479,841	1,526,725	1,859,675	1,620,525	(239,150)	(15.7%)

GENERAL FUND
Revenue by Source
Budget Year 2024

Mayor/Director of Finance

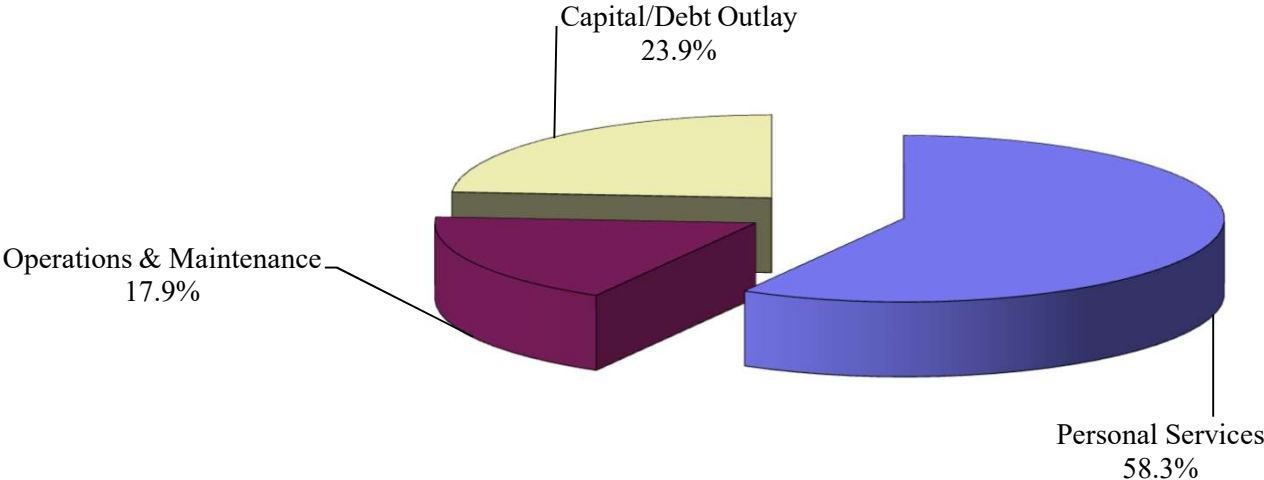
ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR/(DECR.)	%
					BUDGET	ACTUAL			
Charges for Services									
101000044110	CRIMINAL/TRAFFIC COURT COSTS	294,282	322,115	269,269	280,000	259,202	280,000	20,798	7.4%
101000044111	CIVIL COURT COSTS	229,852	249,730	257,804	250,000	277,778	250,000	(27,778)	(11.1%)
101000044112	10% CRIMINAL BOND FEES	6,234	5,450	5,240	5,000	3,476	5,000	1,525	30.5%
101000044115	MUNICIPAL COURT BANK FEES	(11,088)	(176)	(3,270)		12		(12)	
101000044118	SWAT TEAM AGREEMENT	0	4,000	0	0		0	0	
101000044119	MISC. MUNICIPAL COURT	7,903	9,592	5,667	5,000	2,526	5,000	2,474	49.5%
101000044120	COURT SECURITY	18	14	10		20	20	10	50.0%
101000044121	PROBATION FEES							0	
101000044122	GARNISHMENT FEES	10,921	13,570	16,356	12,500	19,315	13,000	(6,315)	(50.5%)
101000044124	JURY AND WITNESS FEES	1,258	1,767	3,616	1,500	2,945	1,500	(1,445)	(96.4%)
101000044131	REZONING APPLICATIONS	3,990	6,390	8,470	5,000	2,050	3,500	1,450	29.0%
101000044133	ZONING VARIANCE	50	1,022	875	500	675	500	(175)	(35.0%)
101000044134	CIVIL SERVICE TEST FEES	750	260	1,490	750	575	500	(75)	(10.0%)
101000044151	RENTAL REGISGRATION & INSPECTION								
101000044191	MISC. CHARGES FOR SERVICES	150	300	0	500		200	200	40.0%
101000044210	FUNERAL ESCORT SERVICE	9,880	10,545	11,855	11,000	12,240	11,000	(1,240)	(11.3%)
101000044212	SECURITY SERVICES								
101000044215	TOWING/IMPOUNDING FEES	85,942	101,624	133,493	100,000	119,874	110,000	(9,874)	(9.9%)
101000044220	JAIL SERVICES	36,403	26,377	0	0		0		
101000044250	ACCIDENT REPORTS	70	54	33	50	33	25	(8)	(16.0%)
101000044256	EMS TRANSPORT FEES (MEDICARE)	627,149	790,492	816,592	700,000	991,372	825,000	(166,372)	(23.8%)
101000044450	WEED CUTTING FEES	20,361	17,281	28,658	20,000	60,801	30,000	(30,801)	(154.0%)
101000044451	DEMO/RAZING ASSESSMENTS							0	
Total Charges for Services		1,324,124	1,560,406	1,556,158	1,391,820	1,752,884	1,535,245	(217,639)	(15.6%)
Fines									
101000045110	COURT FINES	40,749	36,878	37,002	37,500	36,266	37,000	734	2.0%
101000045111	45% HIGHWAY PATROL FINES	11,654	16,049	20,505	15,000	22,391	15,000	(7,391)	(49.3%)
101000045114	NSF CHECK FEES							0	
101000045116	ARRESTING DEPT D.U.I.	1,552	2,259	1,227	1,500	1,738	1,500	(238)	(15.9%)
101000045117	FALSE ALARM FEES							0	
101000045211	UNCLAIMED FUNDS	7,063	8,022	4,013	5,000	11,737	5,000	(6,737)	(134.7%)
101000045214	NUISANCE FINES				200		0	0	0.0%
101000045215	TOW PATH SIGN FEES		800	200	200		100	100	50.0%
Total Fines		61,017	64,007	62,948	59,400	72,132	58,600	(13,532)	(22.8%)
Interest Income									
101000046110	INTEREST INCOME	338,470	214,659	432,210	250,000	1,329,251	400,000	(929,251)	(371.7%)
Total Interest Income		338,470	214,659	432,210	250,000	1,329,251	400,000	(929,251)	(371.7%)

GENERAL FUND
Revenue by Source
Budget Year 2024

Mayor/Director of Finance

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR/(DECR.)	%
					BUDGET	ACTUAL			
Special Assessments									
101000047010	ASSESSMENT COLLECTIONS	17,732	6,301	9,666	10,000	9,930	10,000	70	0.7%
	Total Special Assessments	17,732	6,301	9,666	10,000	9,930	10,000	70	0.7%
Other Revenue									
101000048010	REFUNDS AND REIMBURSEMENTS	1,090,488	63,495	117,635	100,000	217,587	110,000	(107,587)	(107.6%)
101000048011	JURY SERVICE REPAYMENT							0	
101000048012	WORKERS' COMP REPAYMENTS							0	
101000048013	DAMAGE TO CITY PROPERTY							0	
101000048014	RESTITUTION FROM COURT	150	562	736	300	634	300	(334)	(111.2%)
101000048015	COURT COST APPORTIONMENT	39,821	69,597	58,129	55,000	43,786	50,000	6,215	11.3%
101000048017	RESTITUTION FR COUNTY CLK CT		600	600	600			0	0.0%
101000048019	MISCELLANEOUS REVENUE							0	
101000048020	PROSECUTORIAL SERVICE	54,497	52,422	87,911	50,000	78,498	50,000	(28,498)	(57.0%)
101000048021	SYSCOM REIMBURSEMENTS & REFUNDS							0	
101000048022	CONTINUED PROFESSIONAL TRAINING							0	
101000048024	COURT OPERATING FUND REIMBURSEMENT	450,000	450,000	450,000	450,000	450,000	450,000	0	0.0%
101000048025	SUMMIT COUNTY DRUG UNIT REIMBURSEMEN	12,502	748	0	0			0	
101000048026	SUMMIT COUNTY OVI REIMBURSEMENT	18,102	0	0	0			0	
101000048130	GOVDEALS SALES		11,628	40,478	15,000	38,724	15,000	(23,724)	
101000048210	RENTAL INCOME	1,062	600	1,200		1,200		(1,200)	
101000048212	PUBLIC PHONE COMMISSIONS							0	
101000048213	COPIER CHARGES							0	
101000048214	CELLULAR TOWER LEASE	20,736	20,736	20,736	20,000	24,883	20,000	(4,883)	(24.4%)
101000048215	MOSQUITO CONTROL LEASE							0	
101000048216	WEB ID	26,875	19,180	23,585	25,000	22,395	22,000	(395)	(1.6%)
101000048217	PEACEFUL FRUIT LEASE	6,698	13,395	16,288	0	25,625	20,000		
101000048699	PROJECT IMPACT GRANTS							0	
101000048700	BARBERTON COMMUNITY FOUNDATION GRANT			45,000				0	
101000048702	FIRE DEPT DONATIONS	810	1,500	1,050	500	7,500	500	(7,000)	(1400.0%)
101000048705	OTHER PARKS DONATIONS			500					
101000048706	POLICE DEPT DONATIONS		1,000			640		(640)	
101000048707	AED DONATIONS/GRANTS							0	
101000048710	FIREWORKS DONATIONS							0	
101000048715	FIRST ENERGY PAYMENTS		30,510	33,565		34,415		(34,415)	
101000048720	ESID DISBURSEMENTS							0	
101000049130	SALE OF ASSETS/GOV DEALS							0	
	Total Other Revenue	1,721,741	735,973	897,413	716,400	945,886	737,800	(208,086)	(29.0%)
Other Financing Sources:									
101000049140	LAND BANK DEPOSITS				300				
101000049141	LAND BANK PROPERTY SALES	38,501	12,290	5,255	20,000	5,095	10,000		
101000049210	TRANSFER FROM INCOME TAX	11,945,000	9,700,000	11,677,400	9,700,000	9,960,000	14,750,000	4,790,000	49.4%
101000049211	TRANSFER FROM OTHER FUNDS						2,000,000	2,000,000	
	Total Other Financing Sources	11,983,501	9,712,290	11,682,655	9,720,300	9,965,095	16,760,000	6,794,905	69.9%
	Total General Fund Revenue	18,127,647	15,593,003	27,959,688	15,345,555	17,675,333	22,727,220	5,051,887	32.9%

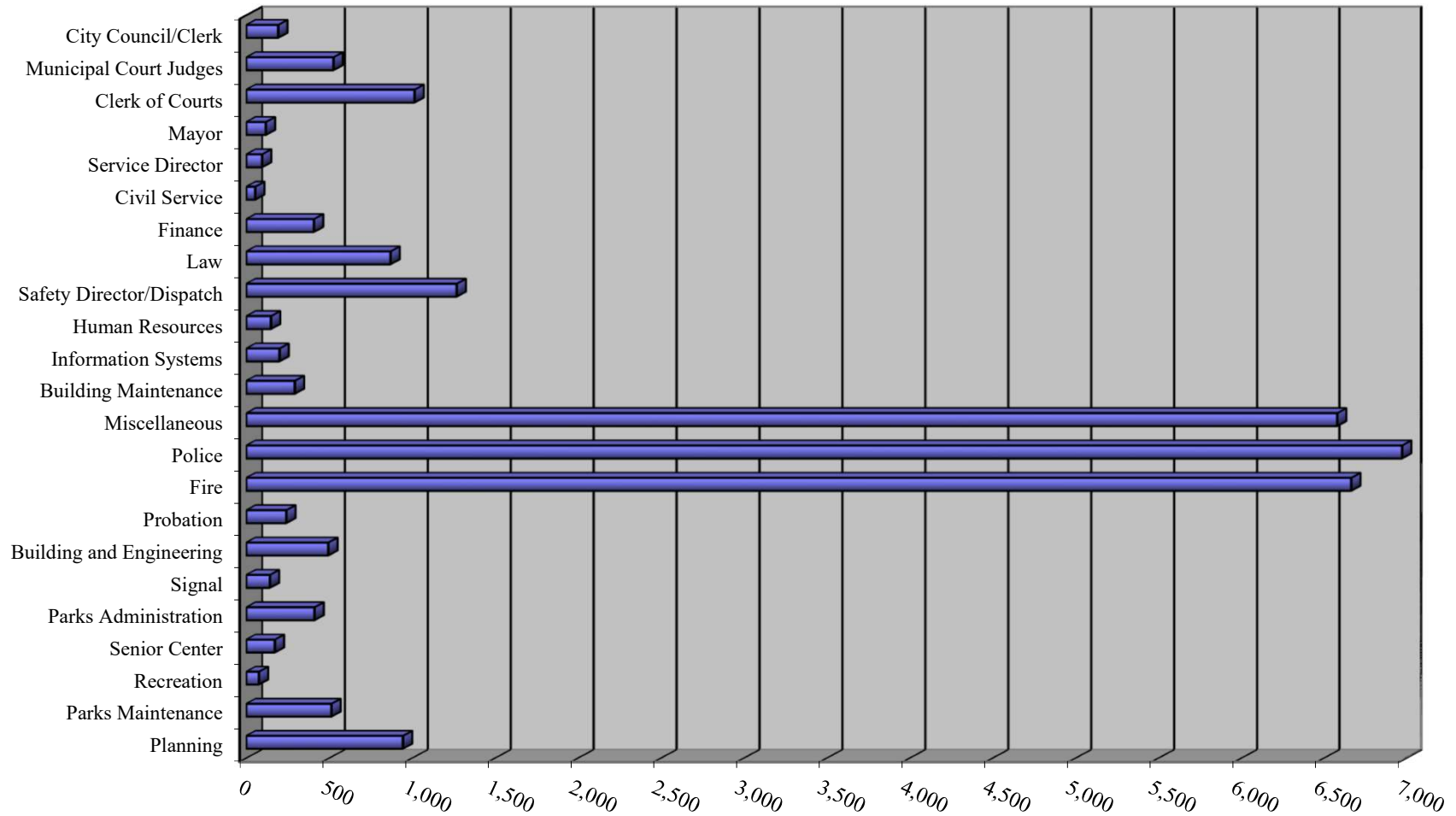
**2024 General Fund Budget
by Expenditure Classification**



City of Barberton, Ohio
GENERAL FUND
Expenditure Classifications by Department
For the Year 2024

Department	APPROPRIATIONS						
	Personal Services	Operations & Maintenance	Capital Outlay	Debt Service	Total Budget	Temporary Budget Amendments	Total Appropriations
Expenditures:							
4111 City Council/Clerk	166,400	24,500	1,000	0	191,900		191,900
4120 Municipal Court Judges	510,750	14,700	0	0	525,450		525,450
4121 Clerk of Courts	909,658	104,500	0	0	1,014,158		1,014,158
4131 Mayor	95,991	21,510	0	0	117,501		117,501
4132 Service Director	54,400	40,100	0	0	94,500		94,500
4133 Civil Service	10,004	41,100	2,000	0	53,104		53,104
4151 Finance	239,300	168,200	0	0	407,500		407,500
4153 Law	627,400	241,600	0	0	869,000		869,000
4155 Safety	44,089	1,223,750	0	0	1,267,839		1,267,839
4160 Human Resources	21,360	126,950	0	0	148,310		148,310
4165 Information Systems	53,720	146,000	0	0	199,720		199,720
4194 Building Maintenance	12,180	279,800	0	0	291,980		291,980
4195 Miscellaneous	95,000	385,250	6,100,000	0	6,580,250		6,580,250
4210 Police	6,006,147	712,225	260,000	0	6,978,372		6,978,372
4220 Fire	6,032,600	603,950	30,000	0	6,666,550		6,666,550
4235 Probation	236,750	3,850	0	0	240,600		240,600
4240 Building and Engineering	306,250	172,700	15,000	0	493,950		493,950
4250 Signal	96,000	15,800	30,000	0	141,800		141,800
4511 Parks Administration	281,110	69,650	60,000	0	410,760		410,760
4512 Senior Center	103,140	68,500	0	0	171,640		171,640
4513 Recreation Programs	47,075	28,225	0	0	75,300		75,300
4521 Parks Maintenance	328,609	94,700	89,500	0	512,809		512,809
4630 Planning	265,450	491,550	187,000	0	944,000		944,000
4910 Transfers Out	0	0	0	0	0		0
Total General Fund	16,543,383	5,079,110	6,774,500	0	28,396,993	0	28,396,993

2024 General Fund Budget by Department (000's)



City of Barberton, Ohio

General Fund

Expenditures

President of Council

Clerk of Council

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
EXPENDITURES									
Personal Services:									
101411151120	COUNCIL SALARIES	111,500	111,500	110,810	111,500	111,500	111,500	0	0.0%
101411151121	CLERK SALARY	42,863	15,138	16,997	25,000	17,646	25,000	7,354	41.7%
101411151210	HEALTH & LIFE INSURANCE	15,685	14,385	8,866	9,500	3,567	6,000	2,433	68.2%
101411151220	MEDICARE	2,206	1,836	1,853	2,200	1,872	2,000	128	6.8%
101411151225	FICA	2,578	3,417	4,639	2,700	4,682	5,000	318	6.8%
101411151230	OPERS	14,465	11,338	7,419	16,500	7,510	12,000	4,490	59.8%
101411151250	SEVERANCE PAY CONTRIBUTION	3,088	2,533	2,556	3,000	2,583	2,600	17	0.7%
101411151260	WORKERS' COMPENSATION	2,098	2,155	1,960	2,160	2,157	2,300	143	6.6%
								0	
	Total Personal Services	194,482	162,303	155,099	172,560	151,516	166,400	14,884	9.8%
Operations & Maintenance:									
101411152320	TRAINING/TRAVEL	452	203	362	1,000	533	500	(33)	(6.3%)
101411152330	PROFESSIONAL SERVICES					55		(55)	(100.0%)
101411152331	CODIFIED ORDINANCES	12,968	2,369	9,194	18,500	3,658	20,000	16,342	446.8%
101411152530	TELEPHONE	532	260	204	600	193	600	407	210.4%
101411152561	GYM MEMBERSHIP REIMBURSEMENTS		0		0			0	
101411152611	OFFICE SUPPLIES / OTHER	16,033	1,786	1,521	3,200	1,550	3,200	1,650	106.5%
101411152650	POSTAGE	14	3	2	200	8	200	192	2281.0%
	Total O&M	29,999	4,621	11,282	23,500	5,998	24,500	18,502	308.5%
Capital Outlay:									
101411153740	Equipment and Furnishings				500		1,000	1,000	
	Total Capital	0	0	0	500	0	1,000	1,000	
	Total Expenditures	224,481	166,924	166,381	196,560	157,514	191,900	34,386	21.8%

City of Barberton, Ohio
General Fund
Expenditures

Municipal Court Judges
Court Administrator

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Personal Services:									
101412051110	JUDGES SALARIES	75,000	75,000	75,000	80,000	59,989	80,000	20,011	33.4%
101412051112	JUDICIAL ADMINISTRATIVE ASSISTANT							0	
101412051113	BALIFF'S SALARIES	190,206	179,042	186,873	145,000	141,264	157,000	15,736	11.1%
101412051115	COURT ADMINISTRATOR	63,679	61,485	61,488	63,500	63,505	65,000	1,495	2.4%
101412051116	COURT SECURITY OFFICERS				54,500	56,061	57,250	1,189	2.1%
101412051210	HEALTH & LIFE INSURANCE	71,676	69,677	72,015	79,700	82,169	82,000	(169)	(0.2%)
101412051220	MEDICARE	5,087	4,472	4,596	5,200	4,542	5,400	858	18.9%
101412051230	OPERS	43,358	45,724	45,178	49,500	44,751	52,000	7,249	16.2%
101412051250	SEVERANCE PAY CONTRIBUTION	7,156	6,310	6,467	7,250	6,416	7,400	984	15.3%
101412051260	WORKER'S COMPENSATION	4,267	4,592	4,883	5,460	5,458	4,700	(758)	(13.9%)
101412051292	GYM MEMBERSHIP REIMBURSEMENTS		1,039	800	0	138		(138)	(100.0%)
Total Personal Services		460,428	447,341	457,300	490,110	464,293	510,750	46,457	10.0%
Operations & Maintenance:									
101412052320	TRAINING/TRAVEL	1,425	1,817	3,220	5,500	4,271	5,500	1,229	28.8%
101412052430	EQUIPMENT MAINTENANCE				0		0	0	
101412052431	VEHICLE COLLISION REPAIR						0	0	
101412052520	AUTO INSURANCE	115	113	110	130	123	150	27	22.0%
101412052530	TELEPHONE	2,659	1,300	1,019	1,100	966	1,100	134	13.8%
101412052611	OFFICE SUPPLIES/OTHER	2,002	2,227	376	1,000	94	1,000	906	963.9%
101412052612	OPERATING SUPPLIES LIBRARY		1,367	171	1,000	428	1,000	572	133.4%
101412052615	MOTOR MAINTENANCE SUPPLIES	516	976	1,556	2,750	213	2,750	2,537	1191.7%
101412052626	GASOLINE AND OIL	1,387	2,275	3,112	3,200	2,349	3,200	851	36.2%
101412052650	POSTAGE						0	0	
101412052820	JURY AND WITNESS FEES				0		0	0	
Total O&M		8,106	10,076	9,563	14,680	8,445	14,700	6,255	74.1%
Capital Outlay:									
101412053740	Equipment and Furnishings							0	
101412053750	Vehicles							0	
Total Capital		0	0	0	0	0	0	0	
Total Expenditures		468,534	457,418	466,863	504,790	472,739	525,450	52,711	11.2%

City of Barberton, Ohio

General Fund

Expenditures

Municipal Clerk of Courts

Court Administrator

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Personal Services:									
101412151111	DEPUTY CLERKS SALARIES	404,242	407,347	438,421	528,000	472,532	570,000	97,468	20.6%
101412151112	CLERK OF COURT SALARY	72,027	73,288	74,570	75,813	75,875	77,203	1,328	1.7%
101412151115	COURT ADMINISTRATOR	3,113						0	
101412151210	HEALTH & LIFE INSURANCE	171,682	170,729	169,506	218,000	148,157	150,000	1,843	1.2%
101412151220	MEDICARE	6,660	7,296	7,161	8,600	7,697	8,555	858	11.1%
101412151230	OPERS	62,769	68,588	70,995	83,000	75,617	82,600	6,983	9.2%
101412151250	SEVERANCE PAY CONTRIBUTION	9,588	10,486	10,260	12,000	10,968	11,800	832	7.6%
101412151260	WORKERS' COMPENSATION	6,365	6,694	7,438	8,660	8,659	9,500	841	9.7%
Total Personal Services		736,445	744,427	778,350	934,073	799,506	909,658	110,152	13.8%
Operations & Maintenance:									
101412152320	TRAINING/TRAVEL	150		694	3,000	552	2,000	1,448	262.4%
101412152330	PROFESSIONAL SERVICES	185	375	310	500	185	500	315	169.7%
101412152430	EQUIPMENT MAINTENANCE				1,500		1,500	1,500	
101412152440	COPY MACHINE RENTAL							0	
101412152530	TELEPHONE	5,396	2,822	2,213	2,500	2,119	2,500	381	18.0%
101412152611	OFFICE SUPPLIES/OTHER	18,083	19,127	22,577	30,000	31,363	40,000	8,637	27.5%
101412152650	POSTAGE	34,487	25,800	35,427	40,000	40,000	45,000	5,000	12.5%
101412152820	JURY AND WITNESS FEES	7,628	7,280	6,980	10,000	7,907	13,000	5,093	64.4%
Total O&M		65,929	55,403	68,202	87,500	82,126	104,500	22,374	27.2%
Capital Outlay:									
101412153740	Equipment and Furnishings							0	
Total Capital		0	0	0	0	0	0	0	
Total Expenditures		802,374	799,830	846,553	1,021,573	881,633	1,014,158	132,525	15.0%

City of Barberton, Ohio
General Fund
Expenditures

Mayor

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		SS	%
EXPENDITURES									
Personal Services:									
101413151110	MAYOR'S SALARY	30,852	30,852	30,852	30,900	30,852	39,150	8,298	26.9%
101413151111	ADMINISTRATIVE COORDINATOR	6,544	6,775	6,754	30,000	15,047	31,000	15,953	106.0%
101413151210	HEALTH & LIFE INSURANCE	10,293	10,269	9,944	13,000	11,342	12,000	658	5.8%
101413151220	MEDICARE	522	525	501	625	625	1,017	392	62.8%
101413151230	OPERS	5,040	5,459	5,265	6,000	6,426	9,821	3,395	52.8%
101413151250	SEVERANCE PAY CONTRIBUTION	748	753	752	780	918	1,403	485	52.8%
101413151260	WORKER'S COMPENSATION	511	522	582	635	635	800	165	26.0%
101413151292	GYM MEMBERSHIP REIMBURSEMENTS				800	800	800	0	0.0%
	Total Personal Services	54,510	55,154	54,650	82,740	66,645	95,991	29,346	44.0%
Operations & Maintenance:									
101413152320	TRAINING/TRAVEL			809	3,000	682	4,000	3,318	486.7%
101413152322	EDUCATION REIMBURSEMENT							0	
101413152330	PROFESSIONAL SERVICES	729	1,978	2,221	4,000	2,976	5,500	2,524	84.8%
101413152430	REPAIR AND MAINTENANCE				200		200	200	
101413152433	COPIER LEASE	939	1,284	1,011	1,500	1,421	1,500	79	5.5%
101413152530	TELEPHONE	1,767	1,272	1,568	2,000	1,851	2,000	149	8.1%
101413152545	ANNEXATION EXPENSES							0	
101413152560	MEMBERSHIPS	2,405	5,000	4,497	5,000	3,948	5,000	1,052	26.6%
101413152611	OFFICE SUPPLIES	180	1,390	965	3,000	2,730	3,000	270	9.9%
101413152626	GASOLINE AND OIL	2	1	1	10	1	10	9	941.7%
101413152650	POSTAGE	20	190	9	300	13	300	287	2231.0%
	Total O&M	6,042	11,116	11,080	19,010	13,622	21,510	7,888	57.9%
Capital Outlay:									
101413153740	Equipment and Furnishings							0	
	Total Capital	0	0	0	0	0	0	0	
	Total Expenditures	60,553	66,270	65,731	101,750	80,266	117,501	37,235	46.4%

City of Barberton, Ohio
General Fund
Expenditures

Service Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Personal Services:									
101413251110	SERVICE DIRECTOR SALARY	22,278	19,125	26,811	45,000	29,108	42,000	12,892	44.3%
101413251111	ADMINISTRATIVE ASSISTANT							0	
101413251210	HEALTH & LIFE INSURANCE	3,930	4,057	5,923	7,000	6,047	6,000	(47)	(0.8%)
101413251220	MEDICARE	312	266	378	500	410	500	90	21.9%
101413251230	OPERS	2,868	2,778	3,620	4,100	4,075	4,500	425	10.4%
101413251250	SEVERANCE PAY CONTRIBUTION	445	383	536	600	582	800	218	37.4%
101413251260	WORKERS' COMPENSATION	246	311	296	455	453	600	147	32.6%
Total Personal Services		30,079	26,920	37,565	57,655	40,674	54,400	13,726	33.7%
Operations & Maintenance:									
101413252320	TRAINING/TRAVEL	154	320	1,198	2,000	534	2,000	1,466	274.2%
101413252322	EDUCATION REIMBURSEMENT			2,500	5,000	4,527	5,000	473	10.5%
101413252330	PROFESSIONAL SERVICES	7,398	8,232	15,124	21,000	20,199	25,000	4,801	23.8%
101413252342	BURIALS	3,000	2,500	6,500	4,000	3,500	4,000	500	14.3%
101413252430	STREET LIGHTING MAINTENANCE							0	
101413252530	TELEPHONE	266	130	102	275	97	250	153	158.7%
101413252540	GENERAL ADVERTISING	482	586	360	500		500	500	
101413252560	MEMBERSHIPS	200	200	0	500	932	1,000	68	7.3%
101413252611	OFFICE SUPPLIES	2,676	933	1,724	2,000	1,816	2,000	184	10.1%
101413252622	STREET LIGHTING							0	
101413252623	TRAFFIC LIGHT ELECTRIC							0	
101413252626	GASOLINE AND OIL	1	5	5	250	5	250	245	4981.3%
101413252650	POSTAGE	18	51	81	100		100	100	
Total O&M		14,196	12,957	27,595	35,625	31,610	40,100	8,490	26.9%
Capital Outlay:									
101413253740	Equipment and Furnishings	0	0	0				0	
Total Capital		0	0	0	0	0	0	0	
Total Expenditures		44,275	39,877	65,160	93,280	72,284	94,500	22,216	30.7%

City of Barberton, Ohio
General Fund
Expenditures

Civil Service Commission
Human Resources Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Personal Services:									
101413351120	MEMBERS SALARY	4,500	4,500	4,356	4,500	4,500	4,500	0	0.0%
101413351121	SECRETARY SALARY	2,987	2,952	3,080	3,300	3,067	3,074	6	0.2%
101413351210	HEALTH & LIFE INSURANCE	1,379	1,376	1,336	1,600	1,564	1,744	180	11.5%
101413351220	MEDICARE	105	103	105	150	107	45	(62)	(58.3%)
101413351230	OPERS	1,034	1,058	1,041	1,100	1,059	430	(629)	(59.4%)
101413351250	SEVERANCE PAY CONTRIBUTION	150	149	149	170	151	61	(90)	(59.4%)
101413351260	WORKERS' COMPENSATION	93	105	115	130	126	150	24	19.5%
Total Personal Services		10,248	10,242	10,182	10,950	10,574	10,004	(570)	(5.4%)
Operations & Maintenance:									
101413352320	TRAINING/TRAVEL	500		676			1,500	1,500	
101413352322	EDUCATION REIMBURSEMENT							0	
101413352330	PROFESSIONAL SERVICES	7,045	30,396	22,930	43,800	22,504	38,000	15,496	68.9%
101413352530	TELEPHONE	532	260	204	500	193	500	307	158.7%
101413352611	OFFICE SUPPLIES/OTHER	784	900	1,000	1,000		1,000	1,000	
101413352650	POSTAGE	35	80	78	100	52	100	48	93.3%
Total O&M		8,896	31,636	24,888	45,400	22,749	41,100	18,351	80.7%
Capital Outlay:									
101413353740	Equipment and Furnishings				2,000		2,000	2,000	
Total Capital		0	0	0	2,000	0	2,000	2,000	
Total Expenditures		19,144	41,878	35,070	58,350	33,323	53,104	19,781	59.4%

City of Barberton, Ohio
General Fund
Expenditures

Finance Department
Director of Finance

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
EXPENDITURES									
Personal Services:									
101415151110	FINANCE DIRECTOR SALARY	42,264	42,264	42,264	42,265	42,264	54,500	12,237	29.0%
101415151111	EXECUTIVE ASSISTANT SALARY	27,069	26,606	28,002	29,000	28,734	29,500	766	2.7%
101415151112	CLERKS WAGES	34,733	34,104	35,742	36,000	35,239	38,000	2,761	7.8%
101415151113	ASSISTANT FINANCE DIRECTOR SALARY	34,432	33,429	38,652	39,650	39,619	41,000	1,381	3.5%
101415151210	HEALTH & LIFE INSURANCE	30,293	31,781	41,858	50,000	38,660	41,000	2,340	6.1%
101415151211	AFSCME CARE PLAN							0	
101415151220	MEDICARE	1,967	1,933	2,131	2,500	2,063	2,800	737	35.7%
101415151230	OPERS	18,672	19,634	20,234	21,000	20,421	24,000	3,579	17.5%
101415151250	SEVERANCE PAY CONTRIBUTION	2,770	2,728	3,031	3,200	2,917	3,500	583	20.0%
101415151260	WORKER'S COMPENSATION	3,143	1,934	2,111	2,450	2,442	2,600	158	6.5%
101415151292	GYM MEMBERSHIP REIMBURSEMENTS	400	0	800	1,200	1,807	2,400	593	32.8%
Total Personal Services		195,744	194,413	214,825	227,265	214,166	239,300	12,035	5.6%
Operations & Maintenance:									
101415152320	TRAINING/TRAVEL	160	100	3,600	4,000	522	4,000	3,478	666.0%
101415152322	EDUCATION REIMBURSEMENT							0	
101415152330	PROFESSIONAL SERVICES	29,546	34,640	39,134	55,000	42,792	82,000	39,208	91.6%
101415152334	AUDIT	37,127	38,295	40,336	42,000	40,278	45,000	4,722	11.7%
101415152430	REPAIR AND MAINTENANCE	4,610	4,652	3,836	5,000	5,465	7,500	2,036	37.2%
101415152431	SOFTWARE MAINTENANCE	3,815	4,882	5,038	7,000	5,915	15,000	9,085	153.6%
101415152433	COPIER LEASE	2,653	629	428	3,000	1,259	3,200	1,941	154.2%
101415152530	TELEPHONE	344	63	0	200	(1,350)	200	1,550	(114.8%)
101415152560	MEMBERSHIPS	814	544	714	700	2,134	800	(1,334)	(62.5%)
101415152561	GYM MEMBERSHIP REIMBURSEMENTS							0	
101415152611	OFFICE SUPPLIES/SMALL EQUIPMENT	6,762	12,263	9,115	9,000	8,567	10,000	1,433	16.7%
101415152650	POSTAGE	370	343	1,405	500	606	500	(106)	(17.6%)
Total O&M		86,201	96,410	103,605	126,400	106,188	168,200	41,800	39.4%
Capital Outlay:									
101415153740	EQUIPMENT AND FURNISHINGS		5,433			3,900		(3,900)	(100.0%)
Total Capital		0	5,433	0	0	3,900	0	(3,900)	(100.0%)
10141515	OVERHEAD ALLOCATION								
Total Expenditures		281,945	296,256	318,430	353,665	324,255	407,500	53,835	16.6%

City of Barberton, Ohio

General Fund

Expenditures

Law Department

Law Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Personal Services:									
101415351110	LAW DIRECTOR SALARY	61,046	56,557	56,557	56,558	56,557	76,300	19,743	34.9%
101415351111	EXECUTIVE ASSISTANTS	52,264	93,296	100,002	102,579	102,689	103,000	311	0.3%
101415351112	SALARIES OF ASSISTANTS	165,191	197,851	246,329	252,500	255,752	268,000	12,248	4.8%
101415351120	TEMPORARY SECRETARY							0	
101415351210	HEALTH & LIFE INSURANCE	77,241	85,167	96,306	115,483	100,546	101,000	454	0.5%
101415351220	MEDICARE	3,848	4,809	5,600	5,969	5,768	5,800	32	0.6%
101415351230	OPERS	37,344	50,324	56,404	57,629	57,517	55,500	(2,017)	(3.5%)
101415351250	SEVERANCE PAY CONTRIBUTION	5,570	6,954	8,058	8,233	8,300	9,000	700	8.4%
101415351260	WORKER'S COMPENSATION	3,502	3,889	5,381	6,810	6,801	7,200	399	5.9%
101415351292	GYM MEMBERSHIP REIMBURSEMENTS	114	0		1,600	0	1,600	1,600	
Total Personal Services		406,121	498,848	574,637	607,360	593,929	627,400	33,471	5.6%
Operations & Maintenance:									
101415352320	TRAINING/TRAVEL	389	1,375	2,481	3,000	1,402	4,000	2,598	185.3%
101415352330	PROFESSIONAL SERVICES	36,472	174,194	74,878	70,000	91,873	140,000	48,127	52.4%
101415352332	PUBLIC DEFENDER	6,970	12,070	31,960	20,000	26,860	40,000	13,140	48.9%
101415352335	INDICTMENT PROGRAM	16,225	11,280	4,019	16,000	97	40,000	39,903	41286.4%
101415352433	COPIER LEASE	1,937	1,305	1,287	2,500	1,886	2,500	614	32.6%
101415352530	TELEPHONE	1,330	650	509	1,200	483	1,200	717	148.3%
101415352560	MEMBERSHIPS	2,115	2,290	1,995	2,500	3,125	2,000	(1,125)	(36.0%)
101415352611	OFFICE SUPPLIES/OTHER	13,836	12,189	5,251	9,800	6,291	11,000	4,709	74.9%
101415352650	POSTAGE	651	620	870	750	504	750	246	48.9%
101415352820	COURT COSTS AND FILING FEES			0	150		150	150	
Total O&M		79,925	215,973	123,251	125,900	132,520	241,600	109,080	82.3%
Capital Outlay:									
101415353740	EQUIPMENT AND FURNISHINGS		9,680	355				0	
Total Capital		0	9,680	355	0	0	0	0	
Total Law Department		486,046	724,501	698,243	733,260	726,449	869,000	142,551	19.6%

City of Barberton, Ohio
General Fund
Expenditures

Safety Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
EXPENDITURES									
Personal Services:									
101415551110	SAFETY DIRECTOR SALARY	39,155	35,751	37,771	30,500	29,405	31,110	1,705	5.8%
101415551210	HEALTH & LIFE INSURANCE	6,915	6,898	6,790	7,950	6,864	7,000	136	2.0%
101415551220	MEDICARE	555	505	532	450	414	451	37	8.9%
101415551230	OPERS	5,302	5,185	4,575	4,300	4,117	4,355	239	5.8%
101415551250	SEVERANCE PAY CONTRIBUTION	783	715	755	620	588	622	34	5.8%
101415551260	WORKERS' COMPENSATION	416	547	553	640	638	550	(88)	(13.7%)
Total Personal Services		53,126	49,601	50,976	44,460	42,025	44,089	2,063	4.9%
Operations & Maintenance:									
101415552320	TRAINING/TRAVEL	500	0	592	1,500	711	1,500	789	111.0%
101415552322	EDUCATION REIMBURSEMENT				4,000	3,447	4,000		
101415552330	PROFESSIONAL SERVICES	805			1,500		0	0	
101415552335	SWSCOM DISPATCH CONTRACT	879,007	892,054	892,054	980,000	798,058	1,150,000	351,942	44.1%
101415552336	SWSCOM IT SERVICES	27,919	37,050	36,055	40,000	33,177	45,000	11,823	35.6%
101415552520	AUTO INSURANCE				0		0	0	
101415552530	TELEPHONE	868	669	102	1,000	97	500	403	417.3%
101415552540	ADVERTISING			0	1,000	0	1,000	1,000	
101415552560	MEMBERSHIPS		30	0	200	100	500	400	400.0%
101415552611	OFFICE SUPPLIES/OTHER	500	218	368	600	3,546	1,000	(2,546)	(71.8%)
101415552626	GASOLINE AND OIL	4	18	20	200	20	200	180	922.5%
101415552650	POSTAGE				0	1	50	49	8671.9%
101415552850	SUMMIT EMERGENCY SERVICE	14,603	14,603	13,855	17,500	13,855	20,000	6,145	44.4%
Total O&M		924,206	944,642	943,046	1,047,500	853,011	1,223,750	370,739	43.5%
Capital Outlay:									
101415553700	EQUIPMENT AND FURNISHINGS	500						0	
Total Capital		500	0	0	0	0	0	0	0.0%
Total Safety Director		977,832	994,242	994,022	1,091,960	895,036	1,267,839	372,803	41.7%

City of Barberton, Ohio

General Fund

Expenditures

Human Resources

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Personal Services:									
101416051111	ADMIN. COORD. of PERSONNEL	10,982	11,809	12,321	11,750	12,269	12,600	331	2.7%
101416051210	HEALTH & LIFE INSURANCE	5,519	5,504	5,038	6,400	5,477	5,500	23	0.4%
101416051220	MEDICARE	145	150	167	180	167	185	18	11.0%
101416051230	OPERS	1,481	1,710	1,725	1,700	1,718	1,770	52	3.0%
101416051250	SEVERANCE PAY CONTRIBUTION	220	236	246	250	245	255	10	3.9%
101416051260	WORKERS' COMPENSATION	128	153	183	210	208	250	42	20.2%
101416051292	GYM MEMBERSHIP REIMBURSE		178		800	373	800	427	114.4%
Total Personal Services		18,474	19,741	19,679	21,290	20,457	21,360	903	4.4%
Operations & Maintenance:									
101416052320	TRAINING/TRAVEL	3,097	1,926	3,702	5,000	4,024	5,000	976	24.3%
101416052330	PROFESSIONAL SERVICES	49,969	23,060	68,332	50,000	19,730	75,000	55,270	280.1%
101416052322	EDUCATION REIMBURSEMENT		2,977	361	4,000		4,000	4,000	
101416052333	EMPLOYEE EXAMINATIONS	5,407		0	28,000	19,735	28,000	8,265	41.9%
101416052334	PUBLICATIONS	0		0	300		300	300	
101416052335	EMPLOYEE ASSISTANCE	0		0	5,000	1,800	5,000	3,200	177.8%
101416052336	W.C. ADMINISTRATION	4,225	4,225	4,355	5,000		4,500	4,500	
101416052530	TELEPHONE	1,064	520	407	1,250	387	1,250	863	223.4%
101416052560	MEMBERSHIPS	653	438	444	1,250		1,250	1,250	
101416052611	OFFICE SUPPLIES	3,057	1,419	2,370	2,500	1,608	2,500	892	55.4%
101416052650	POSTAGE	84	81	103	150	148	150	2	1.3%
Total O&M		67,555	34,646	80,075	102,450	47,432	126,950	79,518	167.6%
Capital Outlay:									
101416053700	EQUIPMENT AND FURNISHINGS	1,826			3,000	1,465		(1,465)	(100.0%)
Total Capital		1,826	0	0	3,000	1,465	0	(1,465)	(100.0%)
Total Human Resources		87,856	54,387	99,754	126,740	69,354	148,310	78,956	113.8%

City of Barberton, Ohio
General Fund
Expenditures

Information Systems Department

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL	BUDGET	\$\$	%
EXPENDITURES									
Personal Services:									
101416551110	SALARY/WAGES	30,421	32,663	33,233	35,000	32,813	36,000	3,187	9.7%
101416551210	HEALTH & LIFE INSURANCE	10,704	10,704	10,907	11,875	10,891	10,800	(91)	(0.8%)
101416551211	AFSCME CARE PLAN							0	
101416551220	MEDICARE	413	445	454	490	445	500	55	12.2%
101416551230	OPERS	4,072	4,697	4,653	5,000	4,560	5,100	540	11.9%
101416551250	SEVERANCE PAY CONTRIBUTION	608	653	665	700	656	720	64	9.7%
101416551260	WORKERS COMPENSATION	401	425	470	570	561	600	39	7.0%
	Personal Services	46,619	49,587	50,381	53,635	49,927	53,720	3,793	7.6%
Operations & Maintenance:									
101416552320	TRAINING/TRAVEL		0	0	2,000		2,000	2,000	
101416552335	COMPUTER NETWORK SUPPORT SERVICES		0		5,000		4,000	4,000	
101416552336	SWSCOM IT SERVICE	16,366	20,785	18,438	22,000	18,556	22,000	3,444	18.6%
101416552430	REPAIR AND MAINTENANCE	1,836	13,212	26,645	70,000	12,638	58,000	45,362	358.9%
101416552530	TELEPHONE	37,787	5,102	6,829	10,000	6,480	10,000	3,520	54.3%
101416552535	ROADRUNNER SERVICE	17,343	17,428	17,824	20,000	15,029	20,000	4,971	33.1%
101416552616	MINOR EQUIPMENT/REPLACEMENT	4,104	8,827	10,688	12,000	5,473	15,000	9,527	174.1%
101416552617	SOFTWARE RENEWAL	12,962	7,805	9,371	15,200	8,130	15,000	6,870	84.5%
	Total O&M	90,399	73,159	89,794	156,200	66,306	146,000	79,694	120.2%
Capital Outlay:									
101416553740	EQUIPMENT AND FURNISHINGS							0	
	Total Capital	0	0	0	0	0	0	0	0.0%
	Total Information Systems	137,018	122,746	140,176	209,835	116,233	199,720	83,487	71.8%

City of Barberton, Ohio
General Fund
Expenditures

Building Maintenance
Service Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Personal Services:									
101419451110	BUILDING MAINTENANCE WAGES					6,846	8,000	1,154	16.9%
101419451120	ELEVATOR OPERATOR WAGES							0	
101419451210	HEALTH & LIFE INSURANCE					2,478	2,800	322	13.0%
101419451211	AFSCME CARE PLAN							0	
101419451220	MEDICARE					99	120	21	21.8%
101419451230	OPERS					958	1,000	42	4.3%
101419451250	SEVERANCE PAY CONTRIBUTION					137	140	3	2.2%
101419451260	WORKERS' COMPENSATION			36			120	120	
Total Personal Services		0	0	36	0	10,518	12,180	1,662	15.8%
Operations & Maintenance:									
101419452420	JANITORIAL SERVICE	42,913	42,380	44,946	50,000	48,836	50,000	1,164	2.4%
101419452421	WINDOW CLEANING CONTRACT	1,325	2,100	1,400	3,000	1,500	3,000	1,500	100.0%
101419452422	CITY BLDGS DUMPSTER PICKUP	1,116	1,136	1,557	1,500	1,286	1,800	514	40.0%
101419452430	REPAIR AND MAINTENANCE	1,133	3,573	22,256	5,000	4,696	10,000	5,304	113.0%
101419452431	ELEVATOR MAINTENANCE	10,782	10,502	13,873	12,500	10,419	12,500	2,081	20.0%
101419452433	COPY MACHINE LEASE/MAINTENANCE	8,119	0	320	5,000	904	5,000	4,096	453.1%
101419452436	MAGICAL THEATER BLDG REPAIR & MAINT							0	
101419452440	OFFICE SPACE LEASE	7,663	7,271	7,451	9,000	7,848	9,000	1,152	14.7%
101419452521	PROPERTY INSURANCE	2,970	3,029	2,829	3,200	3,467	4,500	1,033	29.8%
101419452530	TELEPHONE	549	260	204	500	193	500	307	158.6%
101419452611	CITY STATIONARY	0	419	0	500	493	500	7	1.4%
101419452612	OPERATING SUPPLIES	7,554	8,252	6,895	10,000	6,178	10,000	3,822	61.9%
101419452613	COPY MACHINE SUPPLIES	1,252	1,254	3,218	3,000		3,000	3,000	
101419452614	REPAIR AND MAINT. SUPPLIES	4,886	6,122	4,256	80,000	71,097	85,000	13,903	19.6%
101419452621	EAST OHIO GAS	22,616	17,310	20,079	22,000	21,215	25,000	3,785	17.8%
101419452622	ELECTRIC POWER	54,805	52,724	59,081	55,000	61,314	60,000	(1,314)	(2.1%)
101419452626	GASOLINE & OIL	0				245		(245)	(100.0%)
Total O&M		167,682	156,330	188,364	260,200	239,691	279,800	40,109	16.7%
Capital Outlay:									
101419453720	IMPROVEMENTS OTHER THAN BUILDINGS							0	
101419453730	BUILDINGS							0	
Total Capital		0	0	0	0	0	0	0	0.0%
Total Building Maintenance		167,682	156,330	188,400	260,200	250,209	291,980	41,771	16.7%

City of Barberton, Ohio
General Fund
Expenditures

Miscellaneous
Mayor; Finance Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
EXPENDITURES									
Personal Services:									
101419551235	UNEMPLOYMENT	1,694			3,000		3,000	3,000	
101419551270	COBRA			36,665	40,000	43,746	40,000	(3,746)	(8.6%)
101419551280	RETIREE HEALTH & LIFE	69,449	35,562	42,519	52,000	49,900	52,000	2,100	4.2%
101419551281	RETIREE MEDICAL REIMBURSEMENT	45,088	47,412					0	
Total Personal Services		116,230	82,974	79,184	95,000	93,646	95,000	1,354	1.4%

City of Barberton, Ohio
General Fund
Expenditures

Miscellaneous
Mayor; Finance Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
Operations & Maintenance:									
101419552310	COUNTY AUDITOR FEES	15,829	19,518	25,580	23,000	22,987	25,000	2,013	8.8%
101419552311	DELINQUENT TAX ADVERTISING	85	51	38	200	69	200	131	189.9%
101419552312	ELECTIONS	17,802	5,322	18,397	30,000	37,311	42,000	4,689	12.6%
101419552313	DELINQUENT COLLECT. SALARY	4,699	7,018	4,897	7,000	4,328	7,000	2,672	61.7%
101419552314	SUMMIT COUNTY HEALTH DISTRICT	111,768	110,512	112,607	113,000	112,397	113,000	603	0.5%
101419552315	GENERAL ADVERTISING	1,541	1,261	3,515	4,000	2,967	4,000	1,033	34.8%
101419552319	SUMMIT COUNTY PSGP							0	
101419552317	LAKE CINEMA PROPERTY TAXES							0	
101419553330	PROFESSIONAL SERVICES			13,994		16,006		(16,006)	(100.0%)
101419553331	LEGAL FEES							0	
101419552420	PUBLIC STREET CONTAINER PICKUP	0			5,000		5,000	5,000	
101419552422	UNDERGROUND TANK EXPENSES							0	
101419552430	FUEL SYSTEM REPAIR & MAINTENANCE	1,745			1,800		1,800	1,800	
101419552441	EASEMENTS							0	
101419552522	GENERAL LIABILITY INSURANCE	65,163	67,380	69,162	70,000	71,937	82,550	10,613	14.8%
101419552560	OHIO MUNICIPAL LEAGUE	3,157	3,157	3,157	3,300	3,002	3,300	298	9.9%
101419552612	OPERATING SUPPLIES								
101419552628	RADIO MAINTENANCE	2,647	2,645	2,676	2,800	2,645	2,800	155	5.9%
101419552650	POSTAGE	1,827	1,886	1,164	2,000	2,771	2,000	(771)	(27.8%)
101419552811	HEALTH DISTRICT MISC							0	
101419552820	AMATS FUND	5,328	5,267	5,588	6,000	6,000	6,000	0	0.0%
101419552830	COMMITTED FUNDS OPER. & MAINT.			250,000	450,000	6,200		(6,200)	(100.0%)
101419552840	REAL ESTATE TAXES	28,726	28,617	41,403	30,000	47,109	50,000	2,891	6.1%
101419552910	TREASURY FEES	22,233	30,587	32,848	30,000	33,735	40,000	6,265	18.6%
101419552915	BANK CARD FEES	(1)	400	365	600	300	600	300	100.0%
Total O&M		282,549	283,620	585,391	778,700	369,765	385,250	15,485	4.2%
Capital Outlay:									
101419553790	COMMITTED FUNDS CAPITAL EXPENDITURES			107,370	2,510,683	2,061,792	6,100,000	4,038,208	195.9%
Total Capital				107,370	2,510,683	2,061,792	6,100,000	4,038,208	0.0%
Total Expenditures		398,779	366,594	664,575	3,384,383	2,525,203	6,580,250	16,839	0.7%

City of Barberton, Ohio
General Fund
Expenditures

Police Department
Police Chief

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR/(DECR.)	
					BUDGET	ACTUAL		\$\$	%
DEPARTMENTAL REVENUE									
Intergovernmental Revenue:									
101000043401	BULLET PROOF VEST REIMBURSEMENTS	615	693	0	2,500	638	2,500	1,863	292.2%
101000043408	FEDERAL HIDTA GRANT	2,712	9,082	1,124	0	325	0	(325)	(100.0%)
101000043409	SCHOOL COP REIMB.	99,762	99,762	300,000	200,000	200,000	200,000	0	0.0%
101000043410	SCHOOL PATROL REIMB.	31,988	44,795	45,746	46,000	52,592	47,500	(5,092)	(9.7%)
101000043412	AMHA PROTECTIVE SERVICE	3,528	3,528	3,528	3,525	3,528	3,528	0	0.0%
101000043414	COPS GRANT-2015	0			0		0	0	
101000043416	JUVENILE DIVERSION PROGRAM GRANT	22,000	22,000	22,000	22,000	22,000	22,000	0	0.0%
Total Intergovernmental Revenue		160,604	179,860	372,398	274,025	279,082	275,528	(3,554)	(1.3%)
Charges for Services:									
101000044210	FUNERAL ESCORT SERVICE	9,880	10,545	11,855	8,830	12,240	11,000	(1,240)	(10.1%)
101000044215	TOWING/IMPOUNDING FEES	85,942	101,624	133,493	112,000	119,874	120,000	126	0.1%
101000044250	ACCIDENT REPORTS	70	54	33	45	33	25	(8)	(24.2%)
101000048216	WEB ID	26,875	19,180	23,585	16,500	22,395	22,000	(395)	(1.8%)
101000044220	PRISONER BILLING	36,403	26,377		0		0	0	
Total Charges for Services		159,169	157,780	168,966	137,375	154,542	153,025	(1,517)	(1.0%)
Total Departmental Revenue		319,773	337,639	541,364	411,400	433,624	428,553	(5,071)	(1.2%)

City of Barberton, Ohio
General Fund
Expenditures

Police Department
Police Chief

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR/(DECR.)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Personal Services:									
101421051110	POLICE WAGES	2,244,708	3,165,007	3,380,497	3,575,000	3,485,381	3,765,000	279,619	8.0%
101421051111	ADMINISTRATIVE ASSISTANT	53,564	52,809	54,832	55,200	57,222	56,875	(347)	(0.6%)
101421051112	COMMUNICATIONS COORDINATOR				0			0	
101421051113	DISPATCH/JAILOR WAGES	0			165,000		168,500	168,500	
101421051115	ARRA POLICE WAGES				0			0	
101421051116	JAILOR/RESERVE WAGES	176,742	207,299	226,676	100,000	269,044	120,000	(149,044)	(55.4%)
101421051120	CLERK/SECRETARY	27,821	0	8,328	42,975	6,308	44,265	37,957	601.7%
101421051121	SCHOOL PATROL	28,492	43,781	41,543	46,000	45,952	47,500	1,548	3.4%
101421051124	DIVERSION SPECIALIST	0	0	0	22,000		22,000	22,000	
101421051130	COPS 2015-WAGES	26,269			0	4,744		(4,744)	(100.0%)
101421051135	ARPA RETENTION GRANT INCENTIVE					148,000		(148,000)	(100.0%)
101421051140	AG LAW ENFORCEMENT DIVERSION GRANT				0			0	
101421051210	HEALTH & LIFE INSURANCE	588,486	766,886	756,226	785,400	780,119	800,000	19,881	2.5%
101421051211	AFSCME CARE PLAN				0			0	
101421051212	ARRA HEALTH AND LIFE INSURANCE				0			0	
101421051213	COPS 2015-HEALTH INSURANCE	7,446			0	9		(9)	(100.0%)
101421051220	MEDICARE	35,568	48,805	53,092	58,089	58,326	62,338	4,012	6.9%
101421051221	ARRA MEDICARE				0			0	
101421051222	COPS 2015-MEDICARE	345			0	69		(69)	(100.0%)
101421051225	FICA	777	(777)		0				
101421051230	OPERS	41,487	33,122	51,306	60,364	52,994	64,279	11,285	21.3%
101421051231	POLICE PENSION	309,711	547,191	539,048	697,125	586,837	620,000	33,163	5.7%
101421051232	ARRA POLICE PENSION				0			0	
101421051233	COPS 2015-POLICE PENSION	4,638			0	925		(925)	(100.0%)
101421051250	SEVERANCE PAY CONTRIBUTION	68,473	69,379	75,183	80,123	79,546	85,990	6,444	8.1%
101421051260	WORKERS' COMPENSATION	25,822	46,280	53,680	62,700	62,658	70,000	7,342	11.7%
101421051261	ARRA WORKERS' COMPENSATION				0			0	
101421051262	COPS 2015-WORKERS COMPENSATION	5,467	1,544		0		400	400	
101421051263	COPS 2015-HIRING COSTS				0			0	
101421051280	RETIRED EMPLOYEE BENEFITS	14,339	13,037	12,991	12,000	18,545	14,000	(4,545)	(24.5%)
101421051290	CLOTHING ALLOWANCE	46,417	47,979	46,729	53,500	48,292	53,500	5,208	10.8%
101421051292	GYM MEMBERSHIP REIMBURSEMENTS	11,114	4,449	6,325	10,500	9,559	11,500	1,941	20.3%
Total Personal Services		3,717,685	5,046,790	5,306,454	5,825,976	5,714,529	6,006,147	291,619	5.1%

City of Barberton, Ohio
General Fund
Expenditures

Police Department
Police Chief

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR/(DECR.)	
					BUDGET	ACTUAL		\$\$	%
Operations & Maintenance:									
101421052320	TRAINING/TRAVEL	17,772	19,080	20,360	30,000	28,738	35,000	6,262	21.8%
101421052321	CHIEF-TRAINING/TRAVEL	1,115	2,400	2,000	3,000	3,000	4,000	1,000	33.3%
101421052322	CONTINUING PROFESSIONAL TRAINING	195	4,360	2,500	3,000	3,000	5,000	2,000	66.7%
101421052330	PROFESSIONAL SERVICES				0	2,075		(2,075)	(100.0%)
101421052332	ORIANA HOUSE COUNSELOR				0			0	
101421052340	L.E.A.D.S.	1,200	1,200	1,100	2,100	1,300	2,100	800	61.5%
101421052341	DOG IMPOUNDING	722	670	1,377	2,500	1,564	2,500	936	59.8%
101421052342	TOWING/IMPOUNDING CONTRACT	39,099	41,774	45,390	53,000	51,875	55,000	3,125	6.0%
101421052345	WEB ID	18,393	19,987	18,978	24,570	19,737	25,000	5,264	26.7%
101421052420	CAR WASH CONTRACT		1,402	1,945	1,500	1,500	1,750	250	16.7%
101421052430	REPAIR AND MAINTENANCE	6,062	7,763	11,794	17,000	10,600	18,000	7,400	69.8%
101421052433	COPIER LEASE	3,427	817	356	5,100	1,800	5,100	3,300	183.3%
101421052520	AUTO INSURANCE	6,830	8,063	8,125	8,300	9,494	11,000	1,506	15.9%
101421052521	PROPERTY INSURANCE	38	39	36	50	44	75	31	72.3%
101421052522	POLICE PROFESSIONAL LIABILITY	42,687	43,187	43,713	45,000	45,264	50,000	4,736	10.5%
101421052530	TELEPHONE	86,000	95,035	5,586	105,000	17,769	50,000	32,231	181.4%
101421052560	MEMBERSHIPS	850	1,545	2,042	5,000	5,000	8,000	3,000	60.0%
101421052611	OFFICE SUPPLIES/OTHER	18,898	18,256	19,335	24,000	20,093	25,000	4,907	24.4%
101421052612	EQUIPMENT MAINTENANCE CONTRACTS	68,944	65,252	69,546	83,000	62,395	95,000	32,605	52.3%
101421052613	RANGE SUPPLIES	13,813	16,362	14,634	18,000	24,398	25,000	602	2.5%
101421052614	DARE SUPPLIES	913	2,055	1,968	2,500	2,494	3,000	506	20.3%
101421052615	MOTOR MAINTENANCE SUPPLIES	25,841	22,455	23,097	28,000	25,528	31,000	5,472	21.4%
101421052616	MINOR EQUIPMENT REPLACEMENT	22,525	15,936	18,867	29,000	19,342	31,000	11,658	60.3%
101421052617	NEW HIRE/RESERVE UNIFORMS	23,892	11,323	36,252	42,000	28,739	46,000	17,261	60.1%
101421052618	BULLET PROOF VEST REPLACEMENT	6,320	10,888	9,795	15,000	7,272	15,000	7,728	106.3%
101421052619	BICYCLE PATROL PROGRAM	1,999	1,999	1,685	3,000	1,572	5,000	3,428	218.0%
101421052620	CANINE PROGRAM	0			0			0	
101421052626	GASOLINE AND OIL	57,569	57,071	72,507	71,500	77,964	72,000	(5,964)	(7.7%)
101421052628	RADIO MAINTENANCE	18,083	19,238	19,219	28,900	21,218	29,000	7,782	36.7%
101421052630	JAIL OPERATIONS	24,659	30,785	28,683	35,000	16,674	35,000	18,326	109.9%
101421052631	PRISONER MEDICAL	0			0			0	
101421052650	POSTAGE	1,389	1,445	1,490	2,700	2,868	2,700	(168)	(5.9%)
101421052800	INVESTIGATION	17,314	18,201	18,139	24,000	17,052	25,000	7,948	46.6%
Total O&M		526,551	538,586	500,519	711,720	530,369	712,225	181,856	34.3%

City of Barberton, Ohio
General Fund
Expenditures

Police Department
Police Chief

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR/(DECR.)	
					BUDGET	ACTUAL		\$\$	%
	Capital Outlay:								
101421053740	EQUIPMENT AND FURNISHINGS		2,688	41,997	100,000	89,450	260,000	170,550	190.7%
101421053750	VEHICLES	203,126	78,700		125,000	124,034		(124,034)	(100.0%)
	Total Capital Outlay	203,126	81,388	41,997	225,000	213,484	260,000	46,516	21.8%
	Debt Service:								
101421054912	CAPITAL LEASE PRINCIPAL-2015 Explorers(3)								
	CAPITAL LEASE PRINCIPAL-2016 Cruisers(2or3)								
101421054922	CAPITAL LEASE INTEREST-2015 Explorers								
	CAPITAL LEASE INTEREST-2016 Cruisers (2or3)								
	Total Debt Service	0	0	0	0	0	0	0	
Total Police Department Expenditures		4,447,363	5,666,764	5,848,971	6,762,696	6,458,382	6,978,372	519,990	8.1%
Departmental Revenue Over (Under) Expenditures		(4,127,589)	(5,329,125)	(5,307,607)	(6,351,296)	(6,024,758)	(6,549,819)	(525,061)	8.7%

City of Barberton, Ohio
General Fund
Expenditures

Fire Department
Fire Chief

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
EXPENDITURES									
Personal Services:									
101422051110	FIREFIGHTERS WAGES	1,975,916	3,492,603	3,997,509	3,918,072	4,027,841	4,117,100	89,259	2.2%
101422051111	ADMINISTRATIVE ASSISTANT	48,400	47,612	50,338	51,600	51,586	52,900	1,314	2.5%
101422051210	HEALTH & LIFE INSURANCE	346,809	781,047	725,389	1,024,750	687,795	725,000	37,205	5.4%
101422051220	MEDICARE	30,568	51,370	61,576	56,085	62,341	60,788	(1,553)	(2.5%)
101422051230	OPERS	6,527	(16,447)	7,047	6,983	7,222	7,512	290	4.0%
101422051231	FIRE PENSION	303,749	782,689	807,139	916,337	802,824	850,000	47,176	5.9%
101422051250	SEVERANCE PAY CONTRIBUTION	75,556	73,177	87,040	76,361	87,945	81,500	(6,445)	(7.3%)
101422051260	WORKERS' COMPENSATION	20,756	48,927	54,784	68,350	68,329	71,000	2,671	3.9%
101422051280	RETIRED LIFE INSURANCE	9,945	11,288	11,992	10,700	17,433	11,500	(5,933)	(34.0%)
101422051290	CLOTHING ALLOWANCE	50,402	50,900	47,450	54,000	45,400	54,500	9,100	20.0%
101422051292	GYM MEMBERSHIP REIMBURSEMENTS			297	800	666	800	134	20.2%
Personal Services		2,868,629	5,323,166	5,850,562	6,184,038	5,859,382	6,032,600	173,218	3.0%

City of Barberton, Ohio
General Fund
Expenditures

Fire Department
Fire Chief

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL	BUDGET	\$	%
	Operations & Maintenance:								
101422052320	TRAINING/TRAVEL	13,052	8,779	13,330	24,850	14,061	25,000	10,939	77.8%
101422052330	PROFESSIONAL SERVICES	55,523	61,861	93,672	80,500	97,497	80,500	(16,997)	(17.4%)
101422052420	LAUNDRY SERVICE	12,393	12,334	12,718	15,000	12,829	15,000	2,171	16.9%
101422052430	REPAIR AND MAINTENANCE	51,970	58,408	66,387	78,500	134,583	78,500	(56,083)	(41.7%)
101422052433	COPIER LEASE	1,622	332	124	2,640	1,027	2,650	1,623	158.0%
101422052434	RADIO SUPPLIES AND REPAIRS	563	2,133	1,478	5,950	3,231	6,000	2,769	85.7%
101422052435	SMALL EQUIPMENT AND FURNIS		13,330	6,757	13,800	22,541	13,800	(8,741)	(38.8%)
101422052520	AUTO INSURANCE	15,879	15,853	15,745	16,000	17,910	20,000	2,090	11.7%
101422052521	PROPERTY INSURANCE	4,453	4,541	4,101	4,500	5,026	6,000	974	19.4%
101422052522	EMT MALPRACTICE INSURANCE	747	756	765	850	792	900	108	13.6%
101422052530	TELEPHONE	9,244	8,815	9,544	10,900	12,582	11,000	(1,582)	(12.6%)
101422052560	MEMBERSHIPS	360	150	150	1,500	1,054	1,500	446	42.3%
101422052610	TURN OUT GEAR REPLACEMENT	9,617	17,822	9,903	37,500	34,610	40,000	5,390	15.6%
101422052611	OFFICE SUPPLIES/OTHER	1,397	878	1,423	1,500	1,282	1,500	218	17.0%
101422052612	OPERATING SUPPLIES	19,259	29,646	16,683	25,000	18,021	25,000	6,979	38.7%
101422052613	TOOLS AND EQUIPMENT	8,711	7,357	13,128	14,200	12,595	14,500	1,905	15.1%
101422052614	REPAIR & MAINTENANCE SUPPLIES	9,303	9,859	9,220	13,600	15,906	13,600	(2,306)	(14.5%)
101422052615	ANNUAL SERVICE AGREEMENTS	22,768	22,200	26,697	55,000	78,487	55,000	(23,487)	(29.9%)
101422052616	SAFETY EQUIPMENT DX	4,849	1,219	6,115	7,500	6,074	7,500	1,426	23.5%
101422052617	AIR MASK REPAIR/UPGRADE	4,383	12,570	6,594	26,500	12,273	26,500	14,227	115.9%
101422052618	EMS SUPPLIES	31,801	29,783	30,948	50,000	66,209	50,000	(16,209)	(24.5%)
101422052620	EMS GRANT EXPENDITURES	0						0	
101422052621	EAST OHIO GAS	5,247	5,801	7,267	15,000	5,667	15,000	9,333	164.7%
101422052622	ELECTRIC POWER	25,681	28,306	28,464	35,000	23,458	35,000	11,542	49.2%
101422052626	GASOLINE AND OIL	13,496	25,121	34,915	25,000	29,461	29,000	(461)	(1.6%)
101422052628	RADIO MAINTENANCE	18,285	15,871	17,393	29,000	17,552	30,000	12,448	70.9%
101422052650	POSTAGE	199	138	268	500	343	500	157	45.6%
	Total O&M	340,803	393,865	433,790	590,290	645,071	603,950	(41,121)	(6.4%)

City of Barberton, Ohio
General Fund
Expenditures

Fire Department
Fire Chief

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Capital Outlay:								
	(See Fund 206 Fire Levy additional capital budget)								
101422053720	BUILDINGS		30,292	61,100			30,000	30,000	
101422053720	IMPROVEMENTS OTHER THAN BUILDINGS							0	
101422053740	EQUIPMENT AND FURNISHINGS					7,550		(7,550)	(100.0%)
101422053750	VEHICLES		100,000					0	
	Total Capital Outlay	0	130,292	61,100	0	7,550	30,000	22,450	297.4%
Total Fire Department		3,209,431	5,847,323	6,345,451	6,774,328	6,512,003	6,666,550	154,547	2.4%

City of Barberton, Ohio
General Fund
Expenditures

Probation Department
Probation Officer

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Personal Services:									
101423551110	PROBATION OFFICER SALARY	59,813	57,797	63,505	64,800	65,075	66,250	1,175	1.8%
101423551111	ASSISTANT PROBATION OFFICERS	33,790	36,038	40,363	43,750	43,756	44,750	994	2.3%
101423551112	ASSISTANT PROBATION OFFICER II	41,954	40,400	42,480	43,850	43,661	44,750	1,089	2.5%
101423551113	PART TIME SECRETARY				0		0	0	
101423551210	HEALTH & LIFE INSURANCE	51,533	51,413	51,683	67,500	51,185	50,500	(685)	(1.3%)
101423551220	MEDICARE	1,860	1,837	2,005	2,400	2,092	2,400	308	14.7%
101423551230	P.E.R.S.	18,243	19,454	20,445	21,500	21,302	22,250	948	4.4%
101423551250	SEVERANCE PAY CONTRIBUTION	2,711	2,685	2,927	3,125	3,050	3,150	100	3.3%
101423551260	WORKERS' COMPENSATION	1,780	1,893	2,077	2,500	2,470	2,700	230	9.3%
101423551292	GYM MEMBERSHIP REIMBURSEMENTS				0		0	0	
Total Personal Services		211,684	211,516	225,485	249,425	232,590	236,750	4,160	1.8%
Operations & Maintenance:									
101423552320	TRAVEL/TRAINING	550			0		0	0	
101423552343	INCARCERATION PROGRAMS				0		0	0	
101423552430	REPAIR & MAINTENANCE				0		0	0	
101423552433	COPIER LEASE	2,195	2,040	2,369	2,800	1,580	3,300	1,720	108.8%
101423552530	TELEPHONE	1,064	520	407	550	387	550	163	42.3%
101423552611	OFFICE SUPPLIES/OTHER	732	1,315		0	316	0	(316)	(100.0%)
101423552650	POSTAGE				0		0	0	
101423552700	PROBATION FEE EXPENDITURES				0		0	0	
Total O&M		4,541	3,876	2,777	3,350	2,283	3,850	1,567	68.6%
Capital Outlay:									
101423553740	EQUIPMENT AND FURNISHINGS				0			0	
Total Capital		0	0	0	0	0	0	0	
Total Probation Department		216,224	215,392	228,262	252,775	234,873	240,600	5,727	2.4%

City of Barberton, Ohio

General Fund

Expenditures

Service Director

City Engineer

Building Commissioner

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024	BUDGETED	
					BUDGET	ACTUAL	BUDGET	INCR (DECR)	
								\$\$	%
EXPENDITURES									
Personal Services:									
101424051110	BLDG. COMMISSIONER	54,056	67,032	61,929	77,000	75,519	79,000	3,481	4.6%
101424051111	SECRETARY	11,384	16,772	20,621	28,100	30,514	29,000	(1,514)	(5.0%)
101424051112	BUILDING INSPECTOR	19,256	19,197	23,262	29,000	29,021	30,000	979	3.4%
101424051113	ELEC/HOUSING INSPECTOR							0	
101424051114	PROPERTY MAINT. INSPECTOR	17,545	11,459	12,017	12,350	12,543	12,700	157	1.3%
101424051115	ZONING INSPECTOR	8,789	11,945	13,144	9,900	9,880	10,200	320	3.2%
101424051116	INPECTOR	19,013	20,663	25,294	22,500	20,698	23,100	2,402	11.6%
101424051117	ENGINEER	0		8,066	9,770	9,816	10,100	284	2.9%
101424051120	PART-TIME TEMPORARY WAGES				17,000	11,287	17,500	6,213	55.1%
101424051210	HEALTH & LIFE INSURANCE	26,441	28,865	30,244	55,500	33,763	50,000	16,237	48.1%
101424051211	AFSCME CARE PLAN	0						0	
101424051220	MEDICARE	1,860	2,090	2,442	3,500	2,428	3,100	672	27.7%
101424051230	OPERS	17,420	21,063	22,761	28,000	23,653	30,000	6,347	26.8%
101424051250	SEVERANCE PAY CONTRIBUTION	2,588	2,923	3,407	4,200	3,382	4,300	918	27.1%
101424051260	WORKERS' COMPENSATION	1,954	1,816	2,276	2,780	2,774	3,500	726	26.2%
101424051292	GYM MEMBERSHIP REIMBURSEMENTS	737	401	1,393	1,750	950	1,750	801	84.3%
101424051291	BOOT/CLOTHING REIMBURSEMENT		400	1,161	2,000	969	2,000	1,031	106.5%
	Total Personal Services	181,042	204,624	228,015	303,350	267,196	306,250	39,054	14.6%

City of Barberton, Ohio

General Fund

Expenditures

Service Director

City Engineer

Building Commissioner

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL	BUDGET	\$\$	%
Operations & Maintenance:									
101424052320	TRAINING/TRAVEL	219	2,068	1,958	3,000	3,423	3,000	(423)	(12.4%)
101424052330	PROFESSIONAL SERVICE	32,049	43,575	77,700	150,000	89,203	105,000	15,798	17.7%
101424052430	REPAIR AND MAINTENANCE	0		41	1,000	39	1,000	961	2465.4%
101424052433	COPIER LEASE	1,200	1,773	2,142	4,000	3,067	4,000	933	30.4%
101424052460	BUILDING DEMOLITIONS	1,010	3,153	2,430	15,000	2,687	20,000	17,313	644.4%
101424052520	VEHICLE INSURANCE	491	213	317	350	354	600	246	69.3%
101424052530	TELEPHONE	6,839	6,533	5,853	7,500	7,927	7,500	(427)	(5.4%)
101424052540	ADVERTISING	0	621	1,998	2,500	770	2,500	1,730	224.5%
101424052580	MILEAGE REIMBURSEMENT	0		0	500		500	500	
101424052611	OFFICE SUPPLIES/OTHER	3,250	5,869	13,757	15,000	11,916	14,000	2,084	17.5%
101424052612	MATERIALS	272	697	632	1,000	482	1,500	1,018	211.0%
101424052615	AUTO MAINTENANCE/EXPENSE	676	619	2,000	1,000	394	2,000	1,606	408.2%
101424052626	GASOLINE & OIL	1,329	3,042	4,610	3,500	4,658	5,000	342	7.3%
101424052628	RADIO MAINTENANCE	1,203	1,160	1,376	1,500	1,202	1,600	398	33.1%
101424052650	POSTAGE	2,306	3,108	6,090	3,500	3,929	4,500	571	14.5%
Total O&M		50,843	72,430	120,902	209,350	130,052	172,700	42,648	32.8%
Capital Outlay:									
101424053740	EQUIPMENT AND FURNISHINGS						15,000	15,000	
Total Capital		0	0	0	0	0	15,000	15,000	0.0%
Total Building/Engineering		231,885	277,054	348,917	512,700	397,248	493,950	96,702	24.3%

City of Barberton, Ohio

General Fund

Expenditures

Signal Department

Street Superintendent

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Personal Services:									
101425051111	SIGNAL DEPARTMENT WAGES	37,075	57,888	60,410	59,784	65,211	65,000	(211)	(0.3%)
101425051210	HEALTH & LIFE INSURANCE	10,811	17,126	17,451	17,625	17,426	17,500	74	0.4%
101425051211	AFSCME CARE PLAN							0	
101425051220	MEDICARE	534	831	871	867	940	1,000	60	6.4%
101425051230	OPERS	4,988	8,307	8,457	8,370	9,129	9,200	71	0.8%
101425051250	SEVERANCE PAY CONTRIBUTION	741	1,158	1,208	1,196	1,304	1,350	46	3.5%
101425051260	WORKERS COMPENSATION	713	518	896	1,025	1,020	1,200	180	17.7%
101425051291	CLOTHING REIMBURSEMENTS	250	213	517	450	450	450	0	0.0%
101425051292	GYM MEMBERSHIP REIMBURSEMENTS	134	0		300		300	300	
Total Personal Services		55,245	86,041	89,811	89,617	95,480	96,000	520	0.6%
Operations & Maintenance:									
101425052330	CONTRACTED SERVICES	2,875	4,975	3,800	5,000	947	5,000	4,053	428.0%
101425052520	AUTO INSURANCE	792	780	755	800	845	1,000	155	18.3%
101425052530	TELEPHONE	845	92		1,000		1,000	1,000	
101425052613	REPAIR & MAINTENANCE SUPPLIES	5,999	1,710	2,630	5,000	3,207	5,000	1,793	55.9%
101425052614	CLOTHING ALLOWANCE/FITNESS							0	
101425052617	SIGNAL MAINTENANCE SUPPLIES	1,390						0	
101425052626	GASOLINE AND OIL	863	1,899	3,280	3,000	2,201	3,800	1,599	72.6%
101425052810	DAMAGE CLAIMS							0	
Total O&M		12,764	9,456	10,465	14,800	7,200	15,800	8,600	22.7%
Capital Outlay:									
101425053740	EQUIPMENT AND FURNISHINGS				0		30,000	30,000	
Total Capital		0	0	0	0	0	30,000	30,000	
Total Signal Department		68,010	95,497	100,276	104,417	102,680	141,800	39,120	38.1%

City of Barberton, Ohio

General Fund

Expenditures

Parks Administration

Parks Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Personal Services:									
101451151110	DIRECTOR SALARY	54,397	64,623	57,979	60,000	59,428	61,500	2,072	3.5%
101451151111	CLERK SENIOR	48,748	49,089	53,564	55,000	54,298	56,375	2,077	3.8%
101451151112	DEPUTY DIRECTOR SALARY	22,920	23,605	26,259	27,000	28,327	27,675	(652)	(2.3%)
101451151113	EVENT COORDINATOR	43,170	35,299	40,431	42,000	43,410	43,050	(360)	(0.8%)
101451151210	HEALTH & LIFE INSURANCE	53,102	49,101	53,592	55,000	53,296	54,000	704	1.3%
101451151211	AFSCME CARE PLAN				-		-	0	
101451151220	MEDICARE	1,627	2,292	2,485	2,600	2,588	2,665	77	3.0%
101451151230	P.E.R.S.	22,729	23,895	24,938	26,000	25,934	26,650	716	2.8%
101451151250	SEVERANCE PAY CONTRIBUTION	3,385	4,391	3,565	3,800	3,709	3,895	186	5.0%
101451151260	WORKERS' COMPENSATION	2,158	2,363	2,671	3,015	3,009	3,300	291	9.7%
101451151290	CLOTHING ALLOWANCE			400	400	400	400	0	0.0%
101451151292	GYM MEMBERSHIP REIMBURSEMENTS			1,160	1,600	1,170	1,600	430	36.8%
Total Personal Services		252,235	254,658	267,044	276,415	275,568	281,110	5,542	2.0%
Operations & Maintenance:									
101451152320	TRAINING/TRAVEL			2,998	13,000	5,360	13,000	7,640	142.6%
101451152330	PROFESSIONAL SERVICES / VISITO	2,323	2,999	2,744	23,000	26,119	23,000	(3,119)	(11.9%)
101451152440	COPY MACHINE RENT	2,930	1,267	1,029	3,000	1,215	3,000	1,785	146.8%
101451152520	AUTO INSURANCE	2,223	1,683	1,822	2,100	2,267	2,800	533	23.5%
101451152521	PROPERTY INSURANCE	1,909	1,947	1,773	2,050	2,174	3,000	826	38.0%
101451152530	TELEPHONE	140	(2)	0	400		400	400	
101451152540	MARKETING AND ADVERTISING	4,299	4,455	4,448	5,000	3,454	15,000	11,546	334.3%
101451152560	MEMBERSHIPS			3,776	7,200	7,870	8,000	130	1.7%
101451152611	OFFICE SUPPLIES/OTHER	1,888	364	362	400	419	400	(19)	(4.5%)
101451152612	VOLUNTEER PROGRAM SUPPLIES		120	0	250	120	250	130	108.2%
101451152650	POSTAGE	1,012	455	355	500	380	800	421	110.8%
101451152840	PROPERTY TAXES							0	
Total O&M		16,723	13,287	19,306	56,900	49,376	69,650	20,274	41.1%
Capital Outlay:									
101451153730	IMPROVEMENTS OTHER THAN BUILDINGS		18,745	79,994	252,000	227,908	60,000	(167,908)	(73.7%)
101451153740	EQUIPMENT AND FURNISHINGS							0	
101451153750	VEHICLES							0	
Total Capital		0	18,745	79,994	252,000	227,908	60,000	(167,908)	(73.7%)
Total Parks Administration		268,959	286,690	366,344	585,315	552,852	410,760	(142,092)	(25.7%)

City of Barberton, Ohio

General Fund

Expenditures

Senior Center Programs

Parks Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Personal Services:									
101451251110	SENIOR CENTER SALARIES	18,835	23,605	26,259	38,000	40,003	82,000	41,997	105.0%
101451251111	GRANT FUNDED SALARIES							0	
101451251210	HEALTH & LIFE INSURANCE	4,695	5,437	5,453	5,500	5,416	5,650	234	4.3%
101451251220	MEDICARE	268	337	378	700	577	1,150	573	99.3%
101451251230	OPERS	2,489	3,428	3,662	6,720	5,569	12,000	6,431	115.5%
101451251250	SEVERANCE PAY CONTRIBUTION	377	472	525	760	800	1,640	840	104.9%
101451251260	WORKERS' COMPENSATION	362	263	365	450	443	700	257	57.9%
Total Personal Services		27,026	33,542	36,642	52,130	52,809	103,140	50,331	95.3%
Operations & Maintenance:									
101451252611	PROGRAM SUPPLIES	4,792	3,029	3,172	14,500	13,194	37,000	23,806	180.4%
101451252612	CLEANING SUPPLIES	6,705	20,173	21,762	20,000	18,580	22,000	3,420	18.4%
101451252621	NATURAL GAS	1,373	2,173	3,200	3,000	2,648	3,500	852	32.2%
101451252622	ELECTRIC POWER	3,988	4,834	5,207	6,000	5,452	6,000	548	10.0%
Total O&M		16,858	30,210	33,341	43,500	39,875	68,500	28,625	71.8%
Capital Outlay:									
101451253740	EQUIPMENT AND FURNISHINGS							0	
101451253750	VEHICLES								
Total Capital		0	0	0	0	0	-		
Total Senior Center Programs		43,885	63,752	69,983	95,630	92,684	171,640	78,956	85.2%

City of Barberton, Ohio

General Fund

Expenditures

Recreation Programs

Parks Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
EXPENDITURES									
Personal Services:									
101451351121	PARK POLICE WAGES						5,000	5,000	
101451351122	SUMMER PLAYGROUND WAGES			3,360	10,500	4,684	25,000	20,316	433.8%
101451351123	WINTER RECREATION WAGES			400	3,000	871	3,000	2,129	244.4%
101451351220	MEDICARE			47	200	68	1,150	1,082	1593.2%
101451351230	OPERS			0	2,000	656	11,200	10,544	1608.1%
101451351250	SEVERANCE PAY CONTRIBUTION			67	300	94	1,575	1,481	1581.3%
101451351260	WORKERS' COMPENSATION	175			65	63	150	87	136.3%
Total Personal Services		175	0	3,875	16,065	6,435	47,075	40,640	631.5%
Operations & Maintenance:									
101451352331	CONTRACTUAL SERVICES		2,095	10,269	9,000	9,580	11,000	1,420	14.8%
101451352340	FIREWORKS	7,930	8,000	10,500	15,000	10,500	15,000	4,500	42.9%
101451352530	TELEPHONE	70	(1)	0	125		125	125	
101451352580	MILEAGE REIMBURSEMENT	154		0	150		0	0	
101451352611	OPERATING SUPPLIES	1,952	1,709	412	2,100	2,074	2,100	26	1.3%
Total O&M		10,107	11,803	21,181	26,375	22,155	28,225	6,070	27.4%
Total Recreation Programs		10,282	11,803	25,056	42,440	28,590	75,300	46,710	163.4%

City of Barberton, Ohio

General Fund

Expenditures

Parks Maintenance

Parks Supervisor

ACCOUNT #	DESCRIPTION	2020	2021	2022	2023		2024	INCR (DECR)	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	\$\$	%
EXPENDITURES									
Personal Services:									
101452151110	MAINT EMPLOYEES SALARY	106,032	104,190	117,549	180,318	128,069	197,164	69,096	54.0%
101452151120	SEASONAL MAINTENANCE	0	16,964	17,613	38,880	38,782	48,960	10,178	26.2%
101452151130	SPECIAL EVENTS	3,148	732	4,720	5,650			0	
101452151210	HEALTH & LIFE INSURANCE	34,407	34,412	36,541	61,027	37,794	45,000	7,206	19.1%
101452151211	AFSCME CARE PLAN							0	
101452151220	MEDICARE	1,572	1,763	2,021	2,559	2,411	2,492	81	3.3%
101452151230	OPERS	14,741	17,608	19,584	24,707	23,359	24,056	697	3.0%
101452151250	SEVERANCE PAY CONTRIBUTION	2,184	2,438	2,798	3,530	3,337	3,437	99	3.0%
101452151260	WORKERS' COMPENSATION	2,937	1,525	1,886	2,370	2,361	3,200	839	35.5%
101452151290	UNIFORM ALLOWNANCE		0					0	
101452151291	CLOTHING REIMBURSEMENTS	651	1,477	600	2,100	1,148	2,700	1,552	135.3%
101452151292	GYM MEMBERSHIP REIMBURSEMENTS	400	0	800	1,400	400	1,600	1,200	300.0%
Total Personal Services		166,072	181,108	204,112	322,541	237,662	328,609	90,947	38.3%
Operations & Maintenance:									
101452152330	CONTRACTED SERVICES	19,475	13,518	9,741	18,000	17,387	18,000	613	3.5%
101452152430	REPAIR AND MAINTENANCE	4,901	6,398	4,692	8,000	6,130	9,000	2,870	46.8%
101452152530	TELEPHONE	845	92	0	1,200	30	1,200	1,170	3901.3%
101452152611	OPERATING SUPPLIES	1,270	3,835	11,476	12,000	8,139	11,000	2,861	35.2%
101452152612	CHEMICALS	1,591	0	225	1,000	429	1,000	571	133.3%
101452152613	REPAIR AND MAINT. SUPPLIES	2,763	5,452	6,723	8,500	10,141	8,500	(1,641)	(16.2%)
101452152614	SAFETY SUPPLIES	0	1,748	500	1,000	500	1,000	500	100.0%
101452152622	ELECTRIC POWER	19,689	22,989	20,525	22,000	22,721	22,500	(221)	(1.0%)
101452152626	GASOLINE AND OIL	5,603	13,694	18,653	19,000	16,342	19,000	2,658	16.3%
101452152628	RADIO MAINTENANCE	2,887	3,126	3,163	3,500		3,500	3,500	
Total O&M		59,024	70,850	75,698	94,200	81,819	94,700	12,881	15.7%
Capital Outlay:									
101452153720	IMPROVEMENTS OTHER THAN BUILDINGS			4,929		3,600	25,000	21,400	594.4%
101452153730	BUILDINGS			28,000				0	
101452153740	EQUIPMENT AND FURNISHINGS		23,801	32,135		8,761	11,500	2,739	31.3%
101452153750	VEHICLES						53,000	53,000	
Total Capital Outlay		0	23,801	65,064	0	12,361	89,500	77,139	624.1%
Debt Service:									
101452154912	CAPITAL LEASE PRINCIPAL (Mower)							0	
101452154922	CAPITAL LEASE INTEREST (Mower)							0	
Total Debt Service		0	0	0	0	0	0	0	
Total Parks Maintenance		225,096	275,759	344,874	416,741	331,841	512,809	180,967	54.5%

City of Barberton, Ohio
General Fund
Expenditures

Planning Department
Planning Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Personal Services:									
101463051110	PLANNING DIRECTOR	50,000	50,559	52,091	52,100	41,962	44,886	2,924	7.0%
101463051111	PLANNER	15,618	15,266	16,547	16,200	16,955	16,343	(612)	(3.6%)
101463051112	ASSISTANT PLANNING DIRECTOR			39,366	56,200	42,606	58,867	16,261	38.2%
101463051113	COMMUNITY DEVELOPMENT ADMINISTRATOR	20,201	15,609	2,763				0	
101463051114	OVERTIME WAGES	0		0	1,500		2,500	2,500	
101463051115	INTERN WAGES	0	1,697	1,932	5,000		3,000	3,000	
101463051116	CLERK WAGES			30,778	36,050	45,946	46,384	438	1.0%
101463051210	HEALTH & LIFE INSURANCE	12,733	29,063	47,192	81,765	41,520	50,000	8,480	20.4%
101463051211	AFSCME CARE PLAN (LEGAL ONLY)	0			100			0	
101463051220	MEDICARE	1,295	1,156	2,011	300	2,084		(2,084)	(100.0%)
101463051230	OPERS	10,832	11,873	19,681	30,000	20,646	34,361	13,715	66.4%
101463051250	SEVERANCE PAY CONTRIBUTION	1,716	1,659	2,859	5,100	2,949	4,909	1,960	66.4%
101463051260	WORKERS' COMPENSATION	1,442	1,198	1,286	2,430	2,422	2,600	178	7.4%
101463051292	GYM MEMBERSHIP REIMBURSEMENTS	0	0	1,122	1,600	400	1,600	1,200	300.0%
Total Personal Services		113,837	128,080	217,628	288,345	217,490	265,450	47,960	22.1%

City of Barberton, Ohio

General Fund

Expenditures

Planning Department

Planning Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
Operations & Maintenance:									
101463052320	TRAINING/TRAVEL	690	750	5,977	12,000	3,102	6,500	3,398	109.5%
101463052322	EDUCATION REIMBURSEMENT			380	5,000		3,000		
101463052330	PROFESSIONAL SERVICES	116,280	103,333	235,757	195,000	178,963	215,500	36,537	20.4%
101463052333	BROWNFIELD-PETRO			3,333					
101463052337	ODOT SAFE ROUTE PLAN							0	
101463052338	OECC TOWPATH TRAILHEAD PROJECT							0	
101463052339	OECA TOWPATH PROJECT							0	
101463052340	USEPA PETRO ASSESSMENTS 2010-2013							0	
101463052341	USEPA HAZSUB ASSESSMENTS 2010-2013							0	
101463052342	TOWPATH-OECC 2013							0	
101463052343	TOWPATH-KIWANIS							0	
101463052344	TOWPATH-ALCOA							0	
101463052345	TOWPATH-BARBERTON COMMUNITY FOUNDATION							0	
101463052346	LAND REUTILIZATION ACQUISITION			400	2,000	3,848	2,000	(1,848)	(48.0%)
101463052433	COPIER LEASE	1,536	33		2,000	1,321	2,000	679	51.4%
101463052520	AUTO INSURANCE	230	341	220	250	246	300	54	22.1%
101463052530	TELEPHONE	1,064	520	407	900	387	900	513	132.8%
101463052560	MEMBERSHIPS	451	915	2,391	2,000	1,542	2,000	458	29.7%
101463052580	MILEAGE REIMBURSEMENT	0			250		250	250	
101463052611	OFFICE SUPPLIES/SMALL EQUIPMENT	2,639	3,002	3,750	5,000	3,867	5,000	1,133	29.3%
101463052615	UNIVERSITY OF AKRON ASSESS GRANT EXPEND							0	
101463052626	FUEL CHARGEBACK	58	129	471	600	315	600	285	90.6%
101463052650	POSTAGE	1,527	1,612	2,965	3,000	1,901	3,000	1,099	57.8%
101463052705	LAND BANK PROGRAM EXPENDITURES	10,410	1,400	1,835	15,000	12,000	15,000	3,000	25.0%
101463052615	AUTO REPAIR & MAINTENANCE	0		0	500	159	500	341	214.3%
101463052460	DEMOLITIONS	58,213	38,995	73,949	55,000	98,398	60,000	(38,398)	(39.0%)
101463052430	ART & ENTERTAINMENT DISTRICT MAINT	2,980	11,990	4,840	120,000	4,005	175,000	170,995	4269.5%
Total O&M		196,078	163,021	336,676	418,500	310,053	491,550	181,497	58.5%
Capital Outlay:									
101463053700	EQUIPMENT AND FURNISHINGS	658	2,695	149	7,000	518	7,000	6,483	1252.7%
101463053720	BUILDING IMPROVEMENTS		40,629		30,000		30,000	30,000	
101463053740	EQUIPMENT AND FURNISHINGS	1,949						0	
101463053760	INFRASTRUCTURE-SIDEWALKS		123,939	127,945	140,000	139,071	150,000	10,929	7.9%
Total Capital		2,607	167,263	128,094	177,000	139,589	187,000	47,411	0.0%
Total Planning Department		312,522	458,364	682,398	883,845	667,132	944,000	276,868	41.5%

City of Barberton, Ohio

General Fund

Expenditures

Operating Transfers

Finance Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Transfers Out:									
101491059202	TRANSFER TO STREET M & R	0						0	
101491059510	TRANSFER TO STORM WATER	0						0	
101491059734	TRANSFER TO TRUST FUND	0						0	
101491059211	TRANSFER TO COURT SPECIAL PROJECTS	0						0	
101491059212	TRANSFER TO 9-1-1 PHONE SYSTEM	0						0	
101491059239	TRANSFER TO FEMA FUND			404					
101491059240	TRANSFER TO INFRASTRUCTURE IMPROVEMENT	0						0	
101491059242	TRANSFER TO RENTAL REGISTRATION PROGRAM	0						0	
101491059250	TRANSFER TO CDBG	0						0	
101491059500	ADVANCES-OUT	0						0	
		0							
Total Operating Transfers		0	0	404	0	0	0	0	

SPECIAL REVENUE FUNDS

Special Revenue Funds are established to account for the proceeds of specific revenue sources that are legally restricted or committed to expenditure for specified purposes

City of Barberton, Ohio
Street Capital Improvement Fund
Mayor; Finance Director; Service Director; Street Superintendent

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED	
					BUDGET	ACTUAL		INCR (DECR) \$\$	%
	Beginning Fund Cash Balance	1,345,157	1,242,558	1,129,990	2,191,300	2,191,300	1,700,984		
	Encumbrances Carried From Previous Year				(1,012,961)		(811,845)		
	Unencumbered Balance Available	1,345,157	1,242,558	1,129,990	1,178,339	2,191,300	889,139		
	REVENUE								
	Taxes:								
201000041510	WITHHOLDING	1,102,171	1,112,094	1,272,318	1,200,000	1,376,748	1,200,000	(176,748)	(12.8%)
201000041511	BUSINESS ESTIMATES	132,471	18,513					0	
201000041512	BUSINESS FINALS	35,050	196,756	203,623	180,000	210,721	185,000	(25,721)	(12.2%)
201000041520	INDIVIDUAL ESTIMATES	66,735	5,646					0	
201000041521	INDIVIDUAL FINALS	60,107	111,039	156,051	130,000	162,718	135,000	(27,718)	(17.0%)
201000041530	PENALTY & SERVICE	9,032	3,699	18,538	5,000	21,593	10,000	(11,593)	(53.7%)
201000041531	COLLECTION RECOVERIES	4,618	2,289	4,474	2,500	1,689	1,000	(689)	(40.8%)
201000041540	REFUNDS & REVISIONS	(5,840)	(3,220)	21,684	(5,000)	29,928	15,000	(14,928)	(49.9%)
	Total Taxes	1,404,344	1,446,816	1,676,688	1,512,500	1,803,396	1,546,000	(257,396)	(186.4%)
	INTERGOVERNMENTAL								
201000043933	ODOT/FHA FUNDING					1,027,608			
	Total	0	0	0		1,027,608			
	Other Revenue								
201000048010	REFUNDS AND REIMBURSEMENT		46,014			97,240			
	Total	0	46,014	0		97,240			
	Other Financing Sources:								
202000049210	TRANSFER FROM INCOME TAX FUND							0	
202000049211	TRANSFER FROM OTHER FUND							0	
201000049310	BOND PROCEEDS							0	
201000049410	NOTE PROCEEDS	1,000,000	740,000	1,620,000	1,430,000	1,430,000	1,800,000	370,000	25.9%
201000049410	NOTE PROCEEDS-9th Street Improvements							0	
201000049430	DEBT PREMIUM								
	Other Financing Sources	1,000,000	740,000	1,620,000	1,430,000	1,430,000	1,800,000	370,000	26.8%
	Total Revenue	2,404,344	2,232,830	3,296,688	2,942,500	4,358,244	3,346,000	112,604	2.6%

Street Capital Improvement Fund
Mayor; Finance Director; Service Director; Street Superintendent

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED	
					BUDGET	ACTUAL		INCR (DECR) \$\$	%
EXPENDITURES									
Operations & Maintenance:									
201431052330	CCA OVERHEAD	24,821	44,774	48,856	50,000	53,413	52,000	(1,413)	(2.6%)
201431052331	COLLECTION AGENCY	472	179	340	500	107	200	93	87.8%
Total O&M		25,293	44,954	49,196	50,500	53,520	52,200	(1,320)	(2.5%)
Capital:									
INFRASTRUCTURE-STREET PAVING									
2019									
201431053760	PROJECT ENGINEERING								
	INFRASTRUCTURE-ASHPHALT	194,314							
	INFRASTRUCTURE-CONCRETE								
	INFRASTRUCTURE- AMATS ENGINEERING 2ND ST. NW	32,805							
	INFRASTRUCTURE - EASTERN RD. SUMMIT COUNTY PARTNER.								
2020									
201431053760	PROJECT ENGINEERING	3,675	968,902						
	INFRASTRUCTURE-ASHPHALT	232,006							
	INFRASTRUCTURE-CONCRETE								
	INFRASTRUCTURE- AMATS ENGINEERING 2ND ST. NW								
	AMATS/ODOT Wooster Rd. N. State St. Int.	131,333							
	AMATS/ODOT Norton Ave. Resurfacing								
	AMATS/ODOT Wooster Rd. N. Resurfacing								
	AMATS/ODOT W. Hopocan Ave. Resurfacing								
	AMATS/ODOT Wooster Rd. W. Resurfacing (Hudson - 31st)								
	AMATS/ODOT Snyder Ave. Resurfacing								
	INFRASTRUCTURE - WOOSTER RD W. (HUDSON-2ND)								
2022									
201431053760	PROJECT ENGINEERING			1,135,384					
	INFRASTRUCTURE-ASHPHALT								
	INFRASTRUCTURE-CONCRETE								
	AMATS/ODOT PID 106539 Wooster/Robinson								
	AMATS/ODOT Wooster Rd. N. Resurfacing								
	AMATS/ODOT W. Hopocan Ave. Resurfacing								
	AMATS/ODOT Wooster Rd. W. Resurfacing (Hudson - 31st)								
	AMATS/ODOT Snyder Ave. Resurfacing								

Street Capital Improvement Fund
Mayor; Finance Director; Service Director; Street Superintendent

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED	
					BUDGET	ACTUAL		INCR (DECR)	%
	2023								
201431053760						2,833,080			
	PROJECT ENGINEERING				50,000				
	INFRASTRUCTURE-ASHPHALT				600,000				
	INFRASTRUCTURE-CONCRETE				295,000				
	SUM Snyder Avenue Resurfacing PID 112735				0				
	SUM 4th St Resurfacing PID 115350				271,200				
	SUM Wooster Rd W				800,000				
	2024								
201431053760							50,000		
	PROJECT ENGINEERING						1,200,000		
	INFRASTRUCTURE-ASHPHALT						800,000		
	INFRASTRUCTURE-CONCRETE								
	Total Capital	594,134	968,902	1,135,384	2,016,200	2,833,080	2,050,000	(783,080)	(27.6%)
	Debt Service:								
201431054910	BOND PRINCIPAL	265,000	270,000	275,000	280,000	280,000	285,000	5,000	1.8%
201431054911	BOND INTEREST	36,445	31,543	26,548	21,500	21,460	16,300	(5,160)	(24.0%)
201431054920	NOTE PRINCIPAL	1,540,000	1,000,000	740,000	1,620,000	1,620,000	1,430,000	(190,000)	(11.7%)
201431054921	NOTE INTEREST	46,072	30,000	9,250	40,600	40,500	66,000	25,500	63.0%
201431054950	DEBT ISSUE COST						0		
	Total Debt Service	1,887,517	1,331,543	1,050,798	1,962,100	1,961,960	1,797,300	(164,660)	(8.4%)
	Total Fund Expenditures	2,506,943	2,345,399	2,235,378	4,028,800	4,848,560	3,899,500	(947,740)	(19.5%)
	Projected Ending Fund Balance	1,242,558	1,129,990	2,191,300	92,039	1,700,984	335,639	(1,365,345)	

City of Barberton, Ohio
Street Operating Fund
Street Superintendent/Service Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	726,423	778,001	724,856	427,624	427,624	610,339		
	Encumbrances Carried From Previous Year				(24,549)		(137,244)		
	Unencumbered Balance Available	726,423	778,001	724,856	403,074	427,624	473,095		
REVENUE									
Intergovernmental:									
202000043550	GASOLINE TAX RECEIPTS	1,027,757	1,059,682	1,051,278	1,025,000	1,080,245	1,030,000	(50,245)	(4.7%)
202000043570	UNDIVIDED AUTO TAX	148,844	160,144	141,712	160,000	164,082	162,000	(2,082)	(1.3%)
	Intergovernmental	1,176,600	1,219,825	1,192,990	1,185,000	1,244,327	1,192,000	(52,327)	(4.2%)
Interest:									
202000046110	INTEREST INCOME	8,700	4,492	5,779	4,000	22,274	8,000	(14,274)	(64.1%)
Other Revenue:									
202000048010	MISCELLANEOUS	66,922	3,146	4,873	7,500	6,796	7,500	704	10.4%
Other Financing Sources:									
202000049130	SALE OF ASSETS						0		
202000049210	TRANSFER FROM INCOME TAX FUND		75,000	175,000	500,000	500,000	525,000	25,000	5.0%
202000049211	TRANSFER FROM OTHER FUND						0		
202000049240	TRANSFER FROM INFRASTRUCTURE RES								
	Other Financing Sources	0	75,000	175,000	500,000	500,000	525,000	25,000	26.8%
	Total Revenue	1,252,222	1,302,463	1,378,642	1,696,500	1,773,398	1,732,500	(40,898)	(2.3%)

Street Operating Fund
Street Superintendent/Service Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED	
					BUDGET	ACTUAL		INCR (DECR) \$\$	%
EXPENDITURES									
Personal Services:									
202431051110	WAGES	492,038	503,600	614,429	813,677	652,712	812,367	159,655	24.5%
202431051120	SEASONAL WAGES	0	14,190	16,608	38,880	24,368	48,960	24,592	
202431051210	HEALTH & LIFE INSURANCE	168,043	203,120	212,695	250,998	212,295	220,000	7,705	3.6%
202431051211	AFSCME CARE PLAN							0	
202431051220	MEDICARE	7,823	8,320	9,954	10,408	10,644	10,477	(167)	(1.6%)
202431051230	OPERS	62,547	76,398	88,079	100,487	94,792	101,159	6,368	6.7%
202431051250	SEVERANCE PAY CONTRIBUTION	11,226	10,680	13,188	14,355	13,867	14,451	585	4.2%
202431051260	WORKERS' COMPENSATION	6,765	6,871	7,769	10,700	10,652	13,000	2,348	22.0%
202431051291	CLOTHING REIMBURSEMENTS	6,053	7,050	7,569	9,900	9,451	10,200	749	7.9%
202431051292	GYM MEMBERSHIP REIMBURSEMENTS	856	400	1,600	7,200	1,389	7,200	5,811	418.3%
Total Personal Services		755,351	830,629	971,890	1,256,605	1,030,169	1,237,815	207,645	20.2%
Operations & Maintenance:									
202431052420	TREE REMOVAL	0	1,650	10,000	10,000	7,927	10,000	2,073	26.2%
202431052330	CONTRACTED SERVICES	482	9,522	6,840	10,000	5,725	10,000	4,275	74.7%
202431052430	REPAIR AND MAINTENANCE CONCRETE	812	731	706	2,500	2,172	2,500	328	15.1%
202431052431	REPAIR AND MAINTENANCE	16,192	19,654	10,234	25,000	36,669	25,000	(11,669)	(31.8%)
202431052434	RADIO MAINTENANCE CONTRACT							0	
202431052520	AUTO INSURANCE	13,472	13,714	14,522	15,000	17,375	20,000	2,625	15.1%
202431052521	PROPERTY INSURANCE	613	625	570	700	698	1,000	302	43.2%
202431052522	GENERAL LIABILITY INSURANCE	8,831	8,934	9,043	9,500	9,365	10,000	635	6.8%
202431052530	TELEPHONE	5,843	2,972	3,621	6,000	4,152	6,000	1,848	44.5%
202431052611	OFFICE SUPPLIES	836	803	690	1,000	1,142	1,200	58	5.1%
202431052612	OPERATING SUPPLIES	4,586	6,894	4,476	7,000	6,428	7,000	572	8.9%
202431052613	REPAIR AND MAINT SUPPLIES	2,341	9,318	6,530	14,000	11,289	14,000	2,711	24.0%
202431052614	CDL REIMBURSEMENT	95	95	497	2,000	450	2,000	1,551	344.9%
202431052615	MOTOR MAINTENANCE SUPPLIES	60,362	63,862	65,033	90,000	57,775	92,000	34,225	59.2%
202431052616	PAINT SUPPLIES	7,346	7,322	9,249	15,000	9,031	15,000	5,969	66.1%
202431052617	STREET PAINTING	11,542	3,863	2,380	8,000	1,632	8,000	6,368	390.1%
202431052618	SAFETY SUPPLIES	1,076	3,788	1,626	5,000	4,548	5,000	452	9.9%
202431052619	SALT	134,501	142,274	148,859	187,000	130,810	181,000	50,190	38.4%
202431052620	STREET REPAIRING MATERIALS	43,519	53,666	68,436	90,000	81,076	92,000	10,924	13.5%
202431052621	EAST OHIO GAS	5,187	5,646	6,316	8,500	5,312	9,350	4,038	76.0%
202431052622	ELECTRIC	8,956	1,335	6,707	10,000	15,662	18,600	2,938	18.8%
202431052625	FUEL STATION REPAIR							0	
202431052626	GASOLINE AND OIL	26,014	33,691	59,679	65,000	34,286	65,000	30,714	89.6%
202431052628	RADIO MAINTENANCE	8,902	8,909	8,028	15,000	12,022	15,000	2,978	24.8%
202431052910	TREASURY FEES	557	696	555	800	546	800	254	46.6%

Street Operating Fund
Street Superintendent/Service Director

ACCOUNT #	DESCRIPTION	2020	2021	2022	2023		2024	BUDGETED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	INCR (DECR)	
								\$	%
	Total O&M	362,066	399,966	444,595	597,000	456,091	610,450	154,359	33.8%
	Capital:								
202431053710	LAND							0	
202431053720	BUILDINGS		8,596	6,025				0	
202431053740	EQUIPMENT AND FURNISHINGS			83,416	115,000	6,225	137,457	131,232	2108.1%
202431053750	VEHICLES		32,824	34,440	38,000	40,420	45,000	4,580	11.3%
202431053760	INFRASTRUCTURE							0	
	Total Capital	0	41,420	123,880	153,000	46,645	182,457	135,812	291.2%
	Debt Service:								
202431054912	CAPITAL LEASE PRINCIPAL (5 & 3 Ton)							0	
202431054912	CAPITAL LEASE PRINCIPAL (Dump Trucks)	75,044	77,678	132,936	56,100	56,048	101,310	45,262	80.8%
								0	
202431054922	CAPITAL LEASE INTEREST (5 & 3 Ton)							0	
202431054922	CAPITAL LEASE INTEREST (Dump Trucks)	8,183	5,549	2,573	2,000	1,728	11,000	9,272	536.5%
202431054950	DEBT ISSUE COST		368						
	Total Debt Service	83,226	83,594	135,509	58,100	57,777	112,310	54,533	94.4%
	Transfers - Out								
202431059101	TRANSFERS TO G.F.							0	
	Total Fund Expenditures	1,200,643	1,355,609	1,675,875	2,064,705	1,590,682	2,143,032	552,350	34.7%
	Projected Ending Fund Balance	778,001	724,856	427,624	34,869	610,339	62,563	(547,776)	

City of Barberton, Ohio
State Highway Improvement Fund
Street Superintendent/Finance Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	19,105	4,158	7,010	9,472	9,472	14,671		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	19,105	4,158	7,010	9,472	9,472	14,671	5,200	54.9%
	REVENUE								
	Intergovernmental:								
203000043550	GASOLINE TAX RECEIPTS	83,332	85,920	85,239	83,000	87,587	83,000	(4,587)	(5.2%)
	Interest:								
203000046110	INTEREST INCOME	347	145	110	150	694	150	(544)	(78.4%)
	Other Revenue:								
203000048010	MISCELLANEOUS	6,742	148	296	300	255	300	45	17.5%
	Total Revenue	90,420	86,213	85,644	83,450	88,537	83,450	(5,087)	(5.7%)
	EXPENDITURES								
	Personal Services:								
203431051110	WAGES	80,000	65,000	64,944	65,000	65,000	65,000	0	0.0%
203431051210	HEALTH & LIFE INSURANCE	10,000	7,150	7,150	7,150	7,150	7,150	0	0.0%
203431051230	OPERS	12,000	9,100	9,100	9,100	9,100	9,100	0	0.0%
203431051250	SEVERANCE PAY CONTRIBUTION	1,500	975	975	975	975	975	0	0.0%
203431051260	WORKERS' COMPENSATION	1,846	1,117	1,006	1,100	1,096	1,107	11	1.0%
	Total Personal Services	105,346	83,342	83,175	83,325	83,321	83,332	11	0.0%
	Operations & Maintenance:								
203431052910	TREASURY FEES	22	18	8	50	16	50	34	215.3%
	Total O&M	22	18	8	50	16	50	34	215.3%
	Total Fund Expenditures	105,368	83,361	83,183	83,375	83,337	83,382	45	0.1%
	Projected Ending Fund Balance	4,158	7,010	9,472	9,547	14,671	14,739	68	0.5%

City of Barberton, Ohio
Permissive License Tax Fund
Mayor/Service Director/Finance Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	486,185	605,072	425,283	569,048	569,048	221,718		
	Encumbrances Carried From Previous Year				(40,442)		(54,194)		
	Unencumbered Balance Available	486,185	605,072	425,283	528,606	569,048	167,525		
	REVENUE								
	Intergovernmental:								
204000043560	PERMISSIVE LICENSE TAX							0	
204000043561	ADDITIONAL PERMISSIVE TAX	153,786	258,421	259,731	235,000	260,667	250,000	(10,667)	(4.1%)
204000043933	ODOT/FHA FUNDING								
	Total Intergovernmental	153,786	258,421	259,731	235,000	260,667	250,000	(10,667)	(4.1%)
	Interest:								
204000046110	INTEREST INCOME	7,070	3,064	5,002	3,500	11,310		(11,310)	(100.0%)
	Other Financing Sources:								
204000048010	MISCELLANEOUS								
	Total Revenue	160,856	261,485	264,733	238,500	271,977	250,000	(21,977)	(8.1%)

City of Barberton, Ohio
Permissive License Tax Fund
Mayor/Service Director/Finance Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Operations & Maintenance:									
204431052330	PROFESSIONAL SERVICES			5,000	35,000	15,476	35,000	19,524	126.2%
204431052630	STREET REPAIRS AND MAINTENANCE	6,680	37,395	25,591	45,000	26,560	45,000	18,440	69.4%
204431052910	TREASURY FEES	460	494	413	500	316		(316)	(100.0%)
Total O&M		7,140	37,889	31,005	80,500	42,352	80,000	37,648	88.9%
Capital Outlay:									
204431053760	INFRASTRUCTURE-Grand Blvd							0	
204431053761	INFRASTRUCTURE-Eastern Road							0	
204431053762	INFRASTRUCTURE-Wooster Rd Park							0	
204431053768	INFRASTRUCTURE-Resurfacing Robinson							0	
204431053769	INFRASTRUCTURE-Street Repair & Resurfacing		56,091	62,952			335,000	335,000	
204431053770	INFRASTRUCTURE-WRW-Taylor to Krantz							0	
204431053771	INFRASTRUCTURE-State St N-Wooster to Elmwood							0	
204431053772	INFRASTRUCTURE-Wooster Rd N-Hopocan to Norton							0	
204431053773	INFRASTRUCTURE - SR 619 PROJECT								
204431053774	INFRASTRUCTURE -ROMIG RD OPWC Joint with Akron		150,179						
204431053775	INFRASTRUCTURE - Wooster Rd. N. PID 108372 (En)	8,780	45,117					0	
204431053776	INFRASTRUCTURE - Norton Ave. PID 108374 (Eng.)	11,638	73,624					0	
204431053777	INFRASTRUCTURE - Van Buren Ave. PID 108375 (En	8,646						0	
204431053778	INFRASTRUCTURE - Waterloo Rd. PID 108499 (Eng.)	5,764						0	
204431053779	INFRASTRUCTURE - Wooster Rd. W. (Hudson- 31 St)							0	
204431053780	INFRASTRUCTURE - Eastern Rd Paving COB Portion - S Van Bure		78,374	14,076				0	
204431053781	INFRASTRUCTURE - Wooster/State PID 108370			300					
204431053782	INFRASTRUCTURE - 4th St NW PID 115??? (Eng.)			12,635		1,954			
204431053783	INFRASTRUCTURE - Norton Ave. PID 116962				250,000	250,000			
204431053784	INFRASTRUCTURE - Snyder Ave. PID 112735				325,000	325,000			
Total Capital		34,828	403,385	89,963	575,000	576,954	335,000	(241,954)	(41.9%)
Debt Service:									
204431054910	LOAN PRINCIPAL (SIB)							0	
204431054920	LOAN INTEREST (SIB)							0	
Total Debt Service		0	0	0	0	0	0	0	
Total Fund Expenditures		41,969	441,274	120,968	655,500	619,307	415,000	(204,307)	(33.0%)
Projected Ending Fund Balance		605,072	425,283	569,048	111,606	221,718	2,525		

City of Barberton, Ohio
Residential Street Resurfacing Fund
Mayor/Service Director/Finance Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	15,378	15,378	15,378	15,378	15,378	3,531		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	15,378	15,378	15,378	15,378	15,378	3,531	(11,848)	(77.0%)
REVENUE									
Special Assessments:									
205000047010	SPECIAL ASSESSMENTS	0	0					0	
	Total Special Assessments	0	0	0	0	0	0	0	
Other Financing Sources:									
205000049210	TRANSFER FROM INCOME TAX							0	
	Total Other Financing Sources				0		0	0	
	Total Revenue	0	0	0	0	0	0	0	
EXPENDITURES									
Operations & Maintenance:									
205431052330	PROFESSIONAL SERVICES							0	
205431052620	STREET REPAIR MATERIALS		0	0	12,000	11,848	0	(11,848)	(100.0%)
	Total O&M	0	0	0	12,000	11,848	0	(11,848)	(100.0%)
Capital:									
205431053760	INFRASTRUCTURE-Strip Paving							0	
	Total Capital				0		0	0	
	Total Fund Expenditures	0	0	0	12,000	11,848	0	(11,848)	(100.0%)
	Projected Ending Fund Balance	15,378	15,378	15,378	3,378	3,531	3,531	0	

City of Barberton, Ohio
Fire Levy Fund
Fire Chief

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	36,960	94,158	128,914	107,333	107,333	170,340		
	Encumbrances Carried From Previous Year				(9,715)		(34,641)		
	Unencumbered Balance Available	36,960	94,158	128,914	97,618	107,333	135,699	28,366	26.4%
	REVENUE								
	Taxes:								
206000041110	REAL PROPERTY TAX	217,917	225,189	228,262	225,000	226,466	225,000	(1,466)	(0.6%)
206000041121	HOUSE TRAILER TAX	313	169	296	130	336	200	(136)	(40.4%)
	Taxes	218,230	225,358	228,558	225,130	226,801	225,200	(1,601)	(0.7%)
	Intergovernmental:								
206000043610	ROLLBACK AND HOMESTEAD	33,665	32,163	31,897	32,000	31,683	32,000	317	1.0%
206000043910	AMHA IN LIEU OF TAXES	736	756	814	700	845	700	(145)	(17.2%)
206000043920	BWC GRANT							0	
	Intergovernmental	34,402	32,919	32,712	32,700	32,528	32,700	172	0.5%
206000049430	Bond Premium	0	0	0	0	0		172	
	Other Financing Sources:								
206000049310	BOND PROCEEDS	12,920							
206000049483	TRANSFER FROM FIRE CONSTRUCTION FUNC	0	0	0	0			0	
	Total Revenue	265,551	258,277	261,270	257,830	259,329	257,900	(1,429)	(0.6%)

City of Barberton, Ohio
Fire Levy Fund
Fire Chief

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
EXPENDITURES									
Operations & Maintenance:									
206422052310	COUNTY AUDITOR FEES	3,533	3,830	5,717	7,000	5,010	7,000	1,990	39.7%
206422052435	SMALL EQUIPMENT AND FURNISHINGS			42,667				0	
206422052439	FEMA GRANT MATCH		8,149					0	
Total Operating Expenditures		3,533	11,979	48,384	7,000	5,010	7,000	1,990	39.7%
Capital Outlay:									
206422053730	BUILDINGS							0	
206422053740	EQUIPMENT AND FURNISHINGS	13,763	23,097	45,285	55,000	30,074	8,050	(22,024)	(73.2%)
Total Capital Outlay		13,763	23,097	45,285	55,000	30,074	8,050	(22,024)	(73.2%)
Debt Service:									
206422054910	BOND PRINCIPAL-FIRE STATION	133,914	133,914	137,262	140,700	140,610	144,000	3,390	2.4%
206422054920	BOND INTEREST-FIRE STATION	28,529	25,917	23,306	20,800	20,629	17,950	(2,679)	(13.0%)
206422054912	CAPITAL LEASE PRINCIPAL	26,194	26,977	27,783			40,865	40,865	
206422054922	CAPITAL LEASE INTEREST	2,421	1,637	831			45,610	45,610	
206422054950	DEBT ISSUE COSTS								
Total Debt Service Expenditures		191,057	188,446	189,182	161,500	161,239	248,425	87,186	54.1%
Total Fund Expenditures		208,354	223,521	282,851	223,500	196,322	263,475	67,153	34.2%
Projected Ending Fund Balance		94,158	128,914	107,333	131,948	170,340	130,124	(40,216)	(23.6%)

City of Barberton, Ohio

Animal Control Fund

Service Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED	
					BUDGET	ACTUAL		INCR (DECR)	INCR (DECR)
								\$\$	%
	Beginning Fund Cash Balance	10,207	10,884	11,187	11,187	11,187	11,187		
	Encumbrances Carried From Previous Year				0		0		
	Unencumbered Balance Available	10,207	10,884	11,187	11,187	11,187	11,187	0	0.0%
REVENUE									
Fines:									
207000045110	ANIMAL CONTROL FINES	677	303	0	500	0	500	500	
	Total Fines	677	303	0	500	0	500	500	
	Total Revenue	677	303	0	500	0	500	500	
Operations & Maintenance:									
207421052330	Contracts	0	0	0	5,000	0	5,000	5,000	
207421052612	Supplies							0	
	Total O&M	0	0	0	5,000	0	5,000	5,000	
	Total Expenditures	0	0	0	5,000	0	5,000	5,000	
	Projected Ending Fund Balance	10,884	11,187	11,187	6,687	11,187	6,687	(4,500)	(40.2%)

City of Barberton, Ohio

Probation Services Fund

Presiding Judge

cc: Probation Officer/Court Administrator

ACCOUNT #	DESCRIPTION	2020	2021	2022	2023		2024	BUDGETED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	INCR (DECR)	%
								\$	%
	Beginning Fund Cash Balance	323,856	411,790	502,399	525,479	525,479	520,664		
	Encumbrances Carried From Previous Year				(16,796)		(21,378)		
	Unencumbered Balance Available	323,856	411,790	502,399	508,682	525,479	499,286		
REVENUE									
Intergovernmental Revenue:									
208000043415	OCJS GRANT							0	
208000043416	OHIO MHAS GRANT	30,000	55,000	35,000	35,000	35,000	30,000		
208000043417	OHIO MHAS ATP GRANT	3,682	1,428	1,131	2,500	1,221	2,500		
208000043418	OHIO MHAS BEST GRANT	30,000	40,000	20,000	20,000	20,000	20,000		
208000043419	OHIO MHAS MHCP		2,887	0	0	1,430			
	Total Intergovernmental Revenue	63,682	99,315	56,131	57,500	57,651	52,500	(5,151)	(8.9%)
Charges for Services:									
208000044117	SUPERVISION FEES	103,714	88,599	74,937	85,000	58,863	75,000	16,137	27.4%
	Total Charges for Services	103,714	88,599	74,937	85,000	58,863	75,000	16,137	27.4%
	Total Revenue	167,396	187,913	131,068	142,500	116,514	127,500		
EXPENDITURES									
Personal Services:									
208423551110	SPECIALIZED DOCKET PROGRAM MANAGER				0		0	0	
208423551112	CHIEF PROBATION OFFICER				0		0	0	
208423551113	PROBATION SECRETARY	28,498	30,530	32,032	35,500	35,312	41,000	5,688	16.1%
208423551210	HEALTH & LIFE INSURANCE	10,962	10,945	17,586	22,500	20,135	22,500	2,365	11.7%
208423551220	MEDICARE	402	431	429	525	471	600	129	27.5%
208423551230	OPERS	3,815	4,387	4,485	5,250	4,944	5,725	781	15.8%
208423551250	SEVERANCE PAY CONTRIBUTION	570	611	641	750	706	815	109	15.4%
208423551260	WORKERS' COMPENSATION	739	398	472	545	541	700	159	29.5%
208423551292	GYM MEMBERSHIP REIMBURSEMENTS			660	800	588	800	212	36.2%
	Total Personal Services	44,985	47,302	56,305	65,870	62,696	72,140	9,444	15.1%
Operations & Maintenance:									
208423552320	PROBATION OFFICER TRAVEL/TRAINING			300	7,500	1,036	7,500	6,464	623.7%
208423552330	PROFESSIONAL SERVICES	2,753	15,057	17,005	20,000	3,258	20,000	16,742	513.9%
208423552611	SMALL EQUIPMENT AND SUPPLIES	2,751	2,264	2,525	5,000	2,063	5,000	2,937	142.4%
208423552630	GENERAL FUND REIMBURSEMENTS				0		0		
208423552700	PROBATION SERVICES		1,505		0		0	0	
208423552701	OCJS GRANT EXPENDITURES				0		0	0	
208423552702	OHIO MHAS GRANT EXPENDITURES	24,242	10,629	16,706	35,000	32,104	35,000	2,896	9.0%
208423552703	OHIO MHAS ATP EXPENDITURES	3,698	0	0	2,500	2,650	2,500	(150)	(5.7%)
208423552704	OHIO MHAS BEST EXPENDITURES	3,320	17,946	12,859	20,000	17,427	20,000	2,573	14.8%
208423552705	OHIO MHAS MHCP EXPENDITURES	(2,287)	2,600	2,287	0		0	0	
	Total O&M	34,477	50,002	51,683	90,000	58,538	90,000	31,462	53.7%
Capital Outlay:									
208423553740	EQUIPMENT AND FURNISHINGS	0	0	0	0	95		(95)	(100.0%)
	Total Capital	0	0	0	0	95	0	(95)	(100.0%)
	Total Expenditures	79,462	97,305	107,988	155,870	121,329	162,140	40,811	33.6%
	Projected Ending Fund Balance	411,790	502,399	525,479	495,312	520,664	464,646	(56,018)	(10.8%)

City of Barberton, Ohio
Court Special Projects - Operations
Presiding Judge
cc: Court Administrator

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	187,326	185,897	250,350	297,152	297,152	327,386		
	Encumbrances Carried From Previous Year	0	0	0	(2,509)	0	(2,940)		
	Unencumbered Balance Available	187,326	185,897	250,350	294,642	297,152	324,446		
	REVENUE								
	Charges for Services:								
209000044116	DISPOSITIVE MOTIONS	20,690	23,945	19,020	20,000	22,720	20,000	(2,720)	(12.0%)
209000044118	CRIMINAL/TRAFFIC CASES	521,147	568,911	573,750	550,000	578,102	550,000	(28,102)	(4.9%)
	Total Charges for Services	541,837	592,856	592,770	570,000	600,822	570,000	(30,822)	(5.1%)
	Other:								
209000048010	MISCELLANEOUS	5,704	86	202	0	239		(239)	(100.0%)
	Total Other Revenue	5,704	86	202	0	239	0	(239)	(100.0%)
	Total Revenue	547,540	592,942	592,971	570,000	601,061	570,000	(31,061)	(5.2%)
	EXPENDITURES								
	Personal Services:								
209412051110	MAGISTRATE	46,336	44,653	47,322	48,250	48,500	51,500	3,000	6.2%
209412051112	LEGAL INTERN	0		0	7,500	4,000	7,500	3,500	87.5%
209412051210	HEALTH & LIFE INSURANCE	20,282	20,234	20,349	22,500	20,135	22,500	2,365	11.7%
209412051220	MEDICARE	601	576	615	810	688	875	187	27.2%
209412051230	OPERS	6,202	6,442	6,575	7,800	7,298	8,200	902	12.4%
209412051250	SEVERANCE PAY CONTRIBUTION	927	893	947	1,000	1,050	1,150	100	9.5%
209412051260	WORKERS COMPENSATION	576	647	691	805	799	1,000	201	25.2%
209412051292	GYM MEMBERSHIP REIMBURSEMENTS		1,200	400	0		400	400	
	Total Personal Services	74,924	74,645	76,898	88,665	82,470	93,125	10,655	12.9%
	Operations & Maintenance:								
209412052330	PROFESSIONAL SERVICES	20,182	2,108	17,202	20,000	8,891	20,000	11,109	125.0%
209412052611	OFFICE SUPPLIES/OTHER	3,864	1,736	2,070	3,500	1,995	3,500	1,505	75.4%
209412052630	GENERAL FUND REIMBURSEMENTS	450,000	450,000	450,000	450,000	450,000	450,000		
	Total O&M	474,046	453,844	469,272	473,500	460,886	473,500	12,614	2.7%
	Capital Outlay:								
209412053740	EQUIPMENT AND FURNISHINGS				30,000	27,470		(27,470)	(100.0%)
	Total Capital	0	0	0	30,000	27,470	0	(27,470)	(100.0%)
	Total Expenditures	548,970	528,489	546,170	592,165	570,826	566,625	(4,201)	(0.7%)
	Projected Ending Fund Balance	185,897	250,350	297,152	272,477	327,386	327,821	435	0.1%

City of Barberton, Ohio

Court Computer Fund

Presiding Judge

CC: Court Administrator/Information Technology

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	552,543	573,055	586,199	542,891	542,891	429,372		
	Encumbrances Carried From Previous Year				(84,607)		(19,705)		
	Unencumbered Balance Available	552,543	573,055	586,199	458,283	542,891	409,667	(133,223)	(24.5%)
REVENUE									
210000043411	OCS GRANT								
Charges For Services:									
210000044110	COURT FEES	104,663	108,331	112,344	100,000	116,551	110,000	(6,551)	(5.6%)
210000044110	COURT FEES				0		0		
210000044111	VIDEO ARRAIGNMENT				0		0	0	
	Total Charges For Services	104,663	108,331	112,344	100,000	116,551	110,000	(6,551)	
210000048010	MISCELLANEOUS REVENUE	658		9,768	0	59		(59)	(100.0%)
	Total Revenue	105,321	108,331	122,112	100,000	116,609	110,000	(6,609)	(5.7%)
EXPENDITURES									
Personal Services:									
210412151110	IT SYSTEM ADMINISTRATOR		5,005	5,005	5,125	5,169	10,500	5,331	103.1%
210412151112	IT SYSTEM ADMINISTRATOR II		10,378	11,897	10,000	10,007	10,250		
210412151210	HEALTH & LIFE INSURANCE		1,817	3,392	4,200	2,857	4,200	1,343	47.0%
210412151220	MEDICARE		217	236	250	214	350	136	63.2%
210412151230	OPERS		2,154	2,349	2,250	2,119	3,000	881	41.6%
210412151250	SEVERANCE PAY CONTRIBUTIONS		308	338	310	303	425	122	40.1%
210412151260	WORKERS' COMPENSATION			238	290	285	300	15	5.1%
210412151292	GYM MEMBERSHIP REIMBURSEMENTS				800	800	800	0	0.0%
	Total Personal Services	0	19,877	23,454	23,225	21,755	29,825	8,070	37.1%

City of Barberton, Ohio

Court Computer Fund

Presiding Judge

CC: Court Administrator/Information Technology

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
Operations & Maintenance:									
210412152330	PROFESSIONAL SERVICES	55,129	37,238	105,664	350,000	171,042	350,000	178,958	104.6%
210412152336	SWSCOM IT SERVICES	23,237	32,276	35,366	45,000	37,331	45,000	7,669	20.5%
210412152435	SMALL EQUIPMENT AND SUPPLIES	5,943	5,796	936	30,000		30,000	30,000	
210412152439	EQUIPMENT MAINTENANCE	500			2,500		2,500	2,500	
210412152440	VIDEO ARRAIGNMENT COSTS						0	0	
210412152612	OPERATING SUPPLIES LAW LIBRARY						0	0	
210412152616	MINOR EQUIPMENT REPLACEMENT						0	0	
Total O&M		84,809	75,310	141,965	427,500	208,373	427,500	219,127	105.2%
Capital Outlay:									
210412153740	EQUIPMENT AND FURNISHINGS	0	0	0	0	0	0	0	
Total Capital Outlay		0	0	0	0	0	0	0	
Total Expenditures		84,809	95,187	165,420	450,725	230,127	457,325	227,198	98.7%
Projected Ending Fund Balance		573,055	586,199	542,891	107,558	429,372	62,342	(367,030)	(85.5%)

City of Barberton, Ohio
Court Special Projects-Buildings
Presiding Judge
cc: Court Administrator

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED	
					BUDGET	ACTUAL		INCR (DECR)	%
								\$	
	Beginning Fund Cash Balance	2,476,751	2,668,259	2,850,324	2,762,737	2,762,737	2,764,342		
	Encumbrances Carried From Previous Year				(39,089)		(82,551)		
	Unencumbered Balance Available	2,476,751	2,668,259	2,850,324	2,723,649	2,762,737	2,681,791		
REVENUE									
Intergovernmental Revenue:									
211000043419	SJI GRANT							0	
	Total Intergovernmental Revenue	0	0	0	0	0	0	0	
Charges for Services:									
211000044110	CRIMINAL FEES	175,661	187,630	188,233	160,000	190,815	175,000	(15,815)	(8.3%)
211000044111	CIVIL FEES	37,901	37,423	37,918	40,000	43,915	40,000	(3,915)	(8.9%)
	Total Charges for Services	213,562	225,053	226,151	200,000	234,730	215,000	(19,730)	(8.4%)
Other Revenue:									
211000048700	BARBERTON COMMUNITY FOUNDATION				0		0	0	
211000048010	REFUNDS AND REIMBURSEMENT		3,033		0		0		
	Total Other Revenue	0	3,033	0	0	0	0	0	
Other Financing Sources:									
211000049211	TRANSFER FROM GENERAL FUND				0		0	0	
	Total Other Financing Sources	0	0	0	0	0	0	0	
	Total Revenue	213,562	228,086	226,151	200,000	234,730	215,000		
EXPENDITURES									
Personal Services:									
211412051115	COURT ADMINISTRATOR							0	
211412051210	HEALTH & LIFE INSURANCE							0	
211412051220	MEDICARE							0	
211412051230	OPERS							0	
211412051250	SEVERANCE							0	
211412051260	WORKERS COMPENSATION							0	
	Total Personal Services	0	0	0	0	0	0	0	
Operations & Maintenance:									
211412052330	Professional Services	22,054	46,020	37,451	1,000,000	233,126	1,000,000	766,874	329.0%
	Total O&M	22,054	46,020	37,451	1,000,000	233,126	1,000,000	766,874	329.0%
Capital Outlay:									
211412053720	BUILDINGS			276,287	1,000,000		1,000,000	1,000,000	
	Total Capital	0	0	276,287	1,000,000	0	1,000,000	1,000,000	
	Total Expenditures	22,054	46,020	313,738	2,000,000	233,126	2,000,000	1,766,874	757.9%
	Projected Ending Fund Balance	2,668,259	2,850,324	2,762,737	923,649	2,764,342	896,791	(1,867,551)	(67.6%)

City of Barberton, Ohio
Fire Prevention and Education Fund
Safety Director/Fire Chief

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	2,982	2,982	2,103	181	181	231		
	Encumbrances Carried From Previous Year				0		0		
	Unencumbered Balance Available	2,982	2,982	2,103	181	181	231	50	27.6%
	REVENUE								
213000048702	FIRE DONATIONS							0	
213000048703	SMOKE DETECTOR PROGRAM DONATIONS		910	0		50	0	(50)	(100.0%)
	Total Revenue	0	910	0	0	50	0	(50)	(100.0%)
	EXPENDITURES								
	Operations & Maintenance:								
213422052610	TURN OUT GEAR REPLACEMENT							0	
213422052616	SAFETY EQUIPMENT DX							0	
213422052619	FIRE PREVENTION & EDUCATION			1,922	100		0		
213422052703	SMOKE DETECTOR PROGRAM		1,789					0	
	Total Operations & Maintenance	0	1,789	1,922	100	0	0	0	
	Capital Outlay:								
213422053740	EQUIPMENT & FURNISHINGS								
	Total Capital Outlay	0	0	0	0	0	0	0	
	Total Expenditures	0	1,789	1,922	100	0	0	0	
	Projected Ending Fund Balance	2,982	2,103	181	81	231	231	0	0.0%

City of Barberton, Ohio
Computer Legal Research
Presiding Judge; Clerk of Courts
cc: Court Administrator

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	99,900	111,077	103,607	116,753	116,753	130,367		
	Encumbrances Carried From Previous Year				(4,463)		(9,654)		
	Unencumbered Balance Available	99,900	111,077	103,607	112,290	116,753	120,713		
REVENUE									
Intergovernmental Revenue:									
214000043410	COVID-19 Remote Tech Grant	3,288		0		0		0	
	Total Intergovernmental Revenue	3,288	0	0	0	0	0	0	
Charges for Services:									
214000044110	Criminal Court Cost	24,973	26,151	27,649	25,000	27,950	25,500	(2,450)	(8.8%)
214000044111	Civil Court Cost	5,676	5,611	5,690	5,500	6,597	5,500	(1,097)	(16.6%)
	Total Charges for Services	30,649	31,762	33,339	30,500	34,547	31,000	(3,547)	(10.3%)
Other Revenue:									
214000048010	MISCELLANEOUS			22		368		(368)	(100.0%)
	Total Other Revenue			22	0	368	0	(368)	(100.0%)
	Total Revenue	33,937	31,762	33,361	30,500	34,915	31,000		
EXPENDITURES									
Personal Services:									
214412151110	IT SYSTEM ADMINISTRATOR I		5,005	5,005	5,125	5,169	5,300	131	2.5%
214412151210	HEALTH & LIFE INSURANCE		8	8	15	8	0	(8)	(100.0%)
214412151220	MEDICARE		73	73	75	75	75	(0)	(0.4%)
214412151230	OPERS		701	701	720	718	730	12	1.7%
214412151250	SEVERANCE PAY CONTRIBUTIONS		100	100	105	103	110	7	6.3%
214412151260	WORKERS' COMPENSATION			77	90	84	100	16	18.4%
214412151292	GYM MEMBERSHIP REIMBURSEMENTS			400	400	400	400	0	0.0%
	Total Personal Services	0	5,886	6,364	6,530	6,559	6,715	156	2.4%
Operations & Maintenance:									
214412152331	COMPUTER LEGAL RESEARCH	5,486	5,396	5,562	7,250	5,733	7,250	1,517	26.5%
214412152341	COURT COMPUTERIZATION	17,274	27,950	8,289	20,000	9,008	20,000	10,992	122.0%
	Total O&M	22,760	33,345	13,851	27,250	14,741	27,250	12,509	84.9%
	Total Expenditures	22,760	33,345	20,215	33,780	21,300	33,965	12,665	59.5%
	Projected Ending Fund Balance	111,077	103,607	116,753	109,010	130,367	117,748	(12,619)	(9.7%)

City of Barberton, Ohio

Income Tax Fund

Director of Finance

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	1,266,234	510,872	1,205,400	2,244,139	2,244,139	2,578,602		
	Encumbrances Carried From Previous Year				-		-		
	Unencumbered Balance Available	1,266,234	510,872	1,205,400	2,244,139	2,244,139	2,578,602	334,463	14.9%
REVENUE									
Taxes:									
219000041510	WITHHOLDING	8,818,363	8,897,749	10,179,686	9,000,000	11,015,223	10,000,000	(1,015,223)	(9.2%)
219000041511	BUSINESS ESTIMATES	1,059,888	148,118				0	0	
219000041512	BUSINESS FINALS	226,422	1,574,226	1,629,166	1,500,000	1,685,954	1,500,000	(185,954)	(11.0%)
219000041520	INDIVIDUAL ESTIMATES	533,940	45,176				0	0	
219000041521	INDIVIDUAL FINALS	480,911	888,432	1,248,552	1,100,000	1,301,889	1,200,000	(101,889)	(7.8%)
219000041530	PENALTY & INTEREST	72,267	29,592	148,325	50,000	172,764	70,000	(102,764)	(59.5%)
219000041531	COLLECTION & RECOVERIES	37,031	18,317	35,795	20,000	13,568	12,000	(1,568)	(11.6%)
219000041540	REFUNDS & REVISIONS	(88,861)	(126,458)	51,988	(50,000)	65,256	35,000	(30,256)	(46.4%)
	Total Taxes	11,139,961	11,475,153	13,293,512	11,620,000	14,254,653	12,817,000	(1,437,653)	(10.1%)
Intergovernmental Revenue;									
219000043611	STATE ELECTRIC INC TAX REIMB.	34,666	35,752	8,329	10,000	898	10,000	9,102	1013.1%
219000043700	TAX SHARING AGREEMENT		368,156	259,296	250,000		250,000		
219000043910	JOINT ECONOMIC ZONE	372,664	300,978	260,019	300,000	503,116	350,000	(153,116)	(30.4%)
	Total Intergovernmental Revenue	407,330	704,886	527,644	560,000	504,014	610,000	105,986	21.0%
Other Revenue:									
219000048010	MISCELLANEOUS		288					0	
Other Financing Sources:									
219000049990	SELF COLLECTING PENDING		51	704		5		(5)	(100.0%)
	Total Revenue	11,547,291	12,180,378	13,821,860	12,180,000	14,758,672	13,427,000	(1,331,672)	(9.0%)

Income Tax Fund

Director of Finance

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
EXPENDITURES									
Personal Services:									
	Total Personal Services	0	0	0	0	0	0	0	
Operations & Maintenance:									
219415252330	PROFESSIONAL SERVICES	198,877	324,414	387,250	390,000	422,057	400,000	(22,057)	(5.2%)
219415252331	COLLECTION AGENCY	3,776	1,436	2,721	3,500	852	2,000	1,148	134.7%
219415252322	EDUCATION REIMBURSEMENT						0	0	
	Total O&M	202,653	325,850	389,971	393,500	422,909	402,000	(20,909)	(4.9%)
Transfers Out:									
219491059101	TRANSFER TO GENERAL FUND	11,945,000	9,700,000	11,668,150	9,700,000	9,960,000	14,750,000	4,790,000	48.1%
219491059202	TRANSFER TO STREET OPERATING		75,000	175,000	500,000	500,000	525,000	25,000	5.0%
219491059205	TRANSFER TO RESIDENTIAL STREET RESURFACING						0	0	
219491059221	TRANSFER TO SPORTS COMPLEX	30,000	35,000	60,000	50,000	50,000	50,000	0	0.0%
219491059235	TRANSFER TO PARKS REVOLVING FUND	20,000					0	0	
219491059237	TRANSFER TO SIDEWALK IMPROVEMENT PROGRAM			100,000	50,000	50,000			
219491059240	TRANSFER TO INFRA IMPROVE RESERVE	80,000	400,000	125,000	2,500,000	2,500,000	(2,500,000)	(100.0%)	
219491059241	TRANSFER TO EMERGENCY RESERVE FUND	25,000	900,000	125,000	891,300	891,300	(891,300)	(100.0%)	
219491059252	TRANSFER TO BUSINESS INCENTIVE PROGRAM			50,000	50,000	50,000	(50,000)	(100.0%)	
219491059261	TRANSFER TO BEAUTIFICATION		10,000	10,000			0	0	
219491059344	TRANSFER TO IDAT						0	0	
219491059345	TRANSFER TO G.O. BOND RETIREMNT						0	0	
219491059661	TRANSFER TO GENERAL LIAB. INS.						0	0	
219491059661	TRANSFER TO INTERNAL COST ALLO		40,000	80,000					
	Total Transfers Out	12,100,000	11,160,000	12,393,150	13,741,300	14,001,300	15,325,000	1,373,700	9.8%
	Total Expenditures	12,302,653	11,485,850	12,783,121	14,134,800	14,424,209	15,727,000	(20,909)	(0.1%)
	Projected/Ending Fund Balance	510,872	1,205,400	2,244,139	289,339	2,578,602	278,602	(976,300)	(37.9%)

City of Barberton, Ohio
Indigent Drivers Alcohol Treatment
Probation Officer
cc: Court Administrator

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024	BUDGETED	
					BUDGET	ACTUAL	BUDGET	INCR (DECR)	\$
	Beginning Fund Cash Balance	577,235	598,133	605,505	604,882	604,882	572,724		
	Encumbrances Carried From Previous Year				(44,282)		(20,976)		
	Unencumbered Balance Available	577,235	598,133	605,505	560,600	604,882	551,748		
	REVENUE								
	Fines:								
IDAT:									
220000045115	OVI INDIGENT COSTS COLLECTED	8,470	9,863	8,074	8,500	6,903	7,000	97	1.4%
220000045116	ODADAS	5,470	13,997	13,261	12,500	11,821	13,500	1,679	14.2%
220000045118	INDIGENT ALCOHOL TREATMENT (IATC)	8,474	8,637	8,832	7,500	9,080	8,000	(1,080)	(11.9%)
220000045121	INDIGENT ALCOHOL TREATMENT (IWFC)							0	
IDAM:									
220000045119	INDIGENT INTERLOCK/ALCOHOL MONITORING (IDIF)	32,149	30,789	27,954	25,000	25,968	25,000	(968)	(3.7%)
220000045120	INDIGENT INTERLOCK LOCAL FEE (IIFL)	205	175	141	200	124	150	26	21.0%
220000045122	DL REINSTATEMENT FEES ODPS	50						0	
220000049220	TRANSFER FROM INCOME TAX								
	TOTAL REVENUE	54,818	63,462	58,262	53,700	53,895	53,650	(245)	(0.5%)
	EXPENDITURES								
	Personal Services:								
220412051110	SPECIALIZED DOCKET WAGES						24,000	24,000	
220412051210	HEALTH & LIFE INSURANCE						6,000	6,000	
220412051220	MEDICARE						375	375	
220412051230	OPERS						3,500	3,500	
220412051250	SEVERANCE PAY CONTRIBUTIONS						480	480	
220412051260	WORKERS' COMPENSATION						480	480	
220412051292	GYM MEMBERSHIP REIMBURSEMENTS						0	0	
	Total Personal Services						34,835	34,835	
	Operations & Maintenance:								
220412052000	OPERATING COSTS IDAT	0		909	75,000	3,553	75,000	71,447	2010.6%
220412052010	OPERATING COSTS IDAM/IDIAM	11,313	5,138	3,295	50,000	17,324	50,000	32,676	188.6%
220412052100	SURPLUS IDAT FUNDS	22,607	50,953	54,681	225,000	65,176	225,000	159,824	245.2%
	Total O&M	33,920	56,091	58,885	350,000	86,053	350,000	263,947	
	TOTAL EXPENDITURES	33,920	56,091	58,885	350,000	86,053	384,835	298,782	347.2%
	Projected Ending Fund Balance	598,133	605,505	604,882	264,300	572,724	220,563	(352,161)	(61.5%)

City of Barberton, Ohio
 Sports Complex Operating Fund
 Parks Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	2,674	1,345	11,900	13,341	13,341	4,837		
	Encumbrances Carried From Previous Year				(4,020)		(1,900)		
	Unencumbered Balance Available	2,674	1,345	11,900	9,321	13,341	2,937	(10,404)	(78.0%)
REVENUE									
Charges For Services:									
221000044720	SOFTBALL LEAGUE FEES	0	5,090	2,305	10,000	3,800	7,000	3,200	84.2%
221000044721	OUTSIDE LEAGUE FEES	0	5,300	830	10,000	150	5,000	4,850	3233.3%
221000044722	TOURNAMENT INCOME	0	11,505	24,937	25,000	7,595	25,000	17,405	229.2%
221000044723	CONCESSION SALES	0	200	1,317	2,000	779	2,000	1,221	156.6%
221000044725	WEEKEND OVERTIME FEES	0		1,500	1,000		1,000	1,000	
	Total Charges For Services	0	22,095	30,889	48,000	12,324	40,000	27,676	224.6%
Other:									
221000048010	MISCELLANEOUS	77	684	17	500	185	500	315	170.1%
	Total Other	77	684	17	500	185	500	315	170.1%
Other Financing Sources:									
221000049210	TRANSFER FROM INCOME TAX	30,000	35,000	60,000	50,000	50,000	50,000	0	0.0%
	Total Transfers In	30,000	35,000	60,000	50,000	50,000	50,000	0	0.0%
	Total Revenue	30,077	57,779	90,906	98,500	62,509	90,500	27,991	44.8%

City of Barberton, Ohio
Sports Complex Operating Fund
Parks Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	EXPENDITURES								
4523	Sports Complex								
	Personal Services:								
221452351111	CONCESSION WAGES	0			0			0	
221452351113	BASEBALL OVERTIME	0	3,990	5,763	8,000	7,011	10,000	2,989	42.6%
221452351120	SEASONAL MAINTENANCE	0						0	
221452351220	MEDICARE	0	57	82	100	100	150	50	50.1%
221452351230	OPERS	0	559	807	900	982	1,500	518	52.8%
221452351250	SEVERANCE PAY CONTRIBUTION	0	80	115	150	140	200	60	42.7%
221452351260	WORKERS' COMPENSATION	188		62	100	97	150	53	54.2%
	Total Personal Services	188	4,685	6,829	9,250	8,330	12,000	3,670	44.1%
	Operations & Maintenance:								
221452352320	TRAVEL/TRAINING				1,000		1,000	1,000	
221452352330	CONTRACTED SERVICES	6,872	3,000	3,994	3,000	3,000	4,500	1,500	50.0%
221452352331	LEAGUE EXPENSES		2,784	6,090	5,000	4,994	6,000	1,006	20.1%
221452352430	REPAIR & MAINTENANCE	684	4,548	3,428	20,000	19,632	20,000	368	1.9%
221452352611	OPERATING SUPPLIES	1,792	964	2,405	3,500	3,389	3,500	111	3.3%
221452352612	CONCESSION SUPPLIES				0		0	0	
221452352613	REPAIR & MAINT SUPPLIES	15,958	890	37,532	15,000	18,531	19,000	469	2.5%
221452352614	ADVERTISING SUPPLIES				0			0	
221452352623	ELECTRIC POWER	5,911	30,353	29,188	30,000	13,137	18,000	4,863	37.0%
	Total O&M	31,217	42,539	82,637	77,500	62,684	72,000	9,316	14.9%
	Debt Service:								
221452354910	BOND PRINCIPAL							0	
221452354920	BOND INTEREST							0	
	Total Debt Service	0	0	0	0	0	0	0	
	Total Expenditures	31,405	47,224	89,466	86,750	71,014	84,000	12,986	18.3%
	Projected Ending Fund Balance	1,345	11,900	13,341	21,071	4,837	9,437	4,600	95.1%

City of Barberton, Ohio
Parks & Recreation Improvement
Parks Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	1,477	1,496	1,504	1,516	1,516	1,563		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	1,477	1,496	1,504	1,516	1,516	1,563	47	3.1%
REVENUE									
Intergovernmental:									
222000043410	ODNR GRANT								
Interest:									
222000046110	INTEREST INCOME	20	9	14	20	48	20	(28)	(58.7%)
Other Revenue:									
222000048010	MISCELLANEOUS							0	
222000048111	DOG PARK DONATIONS/GRANTS							0	
222000048012	ALCOA FOUNDATION							0	
222000048015	BASEBALL FIELD DONATIONS							0	
222000048700	BARBERTON COMMUNITY FOUNDATION							0	
	Total Other Revenue	0	0	0	0	0	0	0	
	Total Revenue	20	9	14	20	48	20	(28)	(58.7%)
EXPENDITURES									
Operations & Maintenance:									
4513 Recreation Programs:									
222451352431	DOG PARK MAINTENANCE							0	
222451352611	OPERATING SUPPLIES							0	
222451352910	TREASURY FEES	1	1	1	15	1	15	14	1100.0%
	Total Operations & Maintenance	1	1	1	15	1	15	14	1100.0%
Capital Outlay:									
4512 Senior Center:									
222451253720	IMPROVEMENTS OTHER THAN BUILDINGS							0	
4513 Recreation Programs:									
222451353720	IMPROVEMENTS OTHER THAN BUILDINGS							0	
222451353721	IMPROVEMENTS OTB-ALCOA GRANT							0	
222451353740	EQUIPMENT AND FURNISHINGS							0	
	Total Capital Outlay	0	0	0	0	0	0	0	
	Total Expenditures	1	1	1	15	1	15	14	1100.0%
	Projected Ending Fund Balance	1,496	1,504	1,516	1,521	1,563	1,568	5	0.3%

City of Barberton, Ohio
Gas and Oil Royalty Fund
Director of Finance; Service Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	18,760	20,010	21,510	22,485	22,485	13,985		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	18,760	20,010	21,510	22,485	22,485	13,985	(8,500)	(37.8%)
	REVENUE								
	Other Revenue:								
230000048310	ROYALTIES	1,250	1,500	1,750	1,250	1,500	1,250	(250)	(16.7%)
	Total Revenue	1,250	1,500	1,750	1,250	1,500	1,250	(250)	(16.7%)
	EXPENDITURES								
	Operations & Maintenance:								
230465152000	ECONOMIC DEVELOPMENT		0	775	10,000	10,000	10,000	0	0.0%
230465152540	ADVERTISING							0	
	Total Operations & Maintenance	0	0	775	10,000	10,000	10,000	0	0.0%
	Projected Ending Fund Balance	20,010	21,510	22,485	13,735	13,985	5,235	(8,750)	(62.6%)

City of Barberton, Ohio
Drug Prevention and Education Supplies
 Chief of Police

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	2,980	2,980	2,980	2,980	2,980	2,980		
	Encumbrances Carried From Previous Year				0		0		
	Unencumbered Balance Available	2,980	2,980	2,980	2,980	2,980	2,980	0	0.0%
	REVENUE								
	Other Revenue:								
231000048710	DONATIONS							0	
	Other Financing Sources:								
231000049130	SALE OF ASSETS							0	
	Total Revenue	0	0	0	0	0	0	0	
	EXPENDITURES								
	Operations & Maintenance:								
231421052000	DRUG PREV & ED SUPPLIES			0	1,000	0	1,000	1,000	
	Total Expenditures	0	0	0	1,000	0	1,000	1,000	
	Projected Ending Fund Balance	2,980	2,980	2,980	1,980	2,980	1,980	(1,000)	(33.6%)

City of Barberton, Ohio
Mandatory Drug Fines Fund
 Chief of Police

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	15,930	17,075	18,148	18,403	18,403	18,824		
	Encumbrances Carried From Previous Year				0		0		
	Unencumbered Balance Available	15,930	17,075	18,148	18,403	18,403	18,824	421	2.3%
	REVENUE								
	Fines:								
232000045110	MANDATORY FINE MONIES	1,145	1,074	255	1,000	421	1,000	579	137.6%
	Total Revenue	1,145	1,074	255	1,000	421	1,000	579	137.6%
	EXPENDITURES								
	Operations & Maintenance:								
232421052000	DRUG LAW ENFORCEMENT							0	
	Total O&M	0	0	0	0	0	0	0	
	Projected Ending Fund Balance	17,075	18,148	18,403	19,403	18,824	19,824	1,000	5.3%

City of Barberton, Ohio
Law Enforcement Trust Fund
 Chief of Police; Law Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	19,444	6,390	11,994	53,567	53,567	25,474		
	Encumbrances Carried From Previous Year				(1,118)				
	Unencumbered Balance Available	19,444	6,390	11,994	52,449	53,567	25,474	(28,093)	(52.4%)
	REVENUE								
	Other:								
234000049130	SALE OF SEIZED ASSETS	4,320	5,604	35,875		15,071	10,000	(5,071)	(33.6%)
234000049131	FORFEITURE ORDER-LAW DEPT.			12,918				0	
234000049238	TRANSFER FROM CITY GRANT FUND								
	Total Revenue	4,320	5,604	48,793	0	15,071	10,000	0	0.0%
	EXPENDITURES								
	Operations & Maintenance:								
234415352446	LAW DEPARTMENT EXPENDITURES			7,220		4,473	5,000	527	11.8%
234421052320	TRAINING/TRAVEL							0	
234421052611	DARE SUPPLIES						5,000	5,000	
234421052612	OPERATING SUPPLIES	17,374				38,691	5,000	(33,691)	(87.1%)
	Total O&M	17,374	0	7,220	0	43,164	15,000	(28,164)	(65.2%)
	Capital:								
234421053740	EQUIPMENT AND FURNISHINGS							0	
234421053750	VEHICLES							0	
	Total Capital	0	0	0	0	0	0	0	
	Debt Service:								
234421054912	CAPITAL LEASE PRINCIPAL-2016 Cruisers/PickUp								
234421054922	CAPITAL LEASE INTEREST-2016 Cruisers/PickUp								
234421054950	DEBT ISSUE COSTS (ESCROW FEE-LEASE)								
	Total Debt Service	0	0	0	0	0	0		
	Transfers								
234491059232	TRANSFER TO OTHER FUNDS								
	Total Debt Service	0	0	0	0	0			
	Total Expenditures	17,374	0	7,220	0	43,164	15,000	(28,164)	(65.2%)
	Projected Ending Fund Balance	6,390	11,994	53,567	52,449	25,474	20,474	(5,000)	(19.6%)

City of Barberton, Ohio
Parks Revolving Fund
Parks Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2,022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	(41,646)	27,360	42,161	27,950	27,950	81,312		
	Encumbrances Carried From Previous Year				(5,817)		(8,888)		
	Unencumbered Balance Available	(41,646)	27,360	42,161	22,132	27,950	72,423	44,474	159.1%
	REVENUE								
	Intergovernmental:								
235000043410	ODNR GRANT	55,057		0		56,840	50,000	(6,840)	(12.0%)
235000043420	TUSCORA HEALTH & WELLNESS FOUN							0	
235000043422	BCF:FALL FAMILY FUN NIGHT GRANT	850		114		385		(385)	(100.0%)
	Total Intergovernmental	55,907	0	114	0	57,225	50,000	(7,225)	(12.6%)
	Charges for Services:								
235000044721	YMCA CONTRACT FEES							0	
235000044730	TENNIS CLASS FEES							0	
235000044732	BASEBALL FIELD USAGE FEES				5,000		5,000	5,000	
235000044733	SOCCER FIELD USAGE FEES	1,089	685	25	3,000		1,000		
235000044736	JEEP DAVIS RUNNERS FEES								
235000044740	SPECIAL CLASS FEES	10,680	6,153	8,475	15,000	9,567	10,000	433	4.5%
235000044760	PARK PLAY CENTER FEE	50	220	3		1,035			
235000044780	GAZEBO & SHELTER RENTAL FEES	805	3,685	5,610	4,500	6,060	5,000	(1,060)	(17.5%)
235000044785	ENGRAVED BRICK SALES	125	110			390		(390)	(100.0%)
	Total Charges for Services	12,749	10,853	14,113	27,500	17,052	21,000	3,983	23.4%

**Parks Revolving Fund
Parks Director**

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2,022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
Other Revenue:									
235000048010	MISCELLANEOUS	393	1,557	500	8,000	3,355	2,000	(1,355)	(40.4%)
235000048214	CELL TOWER LEASE							0	
235000048700	BARBERTON COMMUNITY FOUNDATION	5,000	53,507	1,644	25,000	15,000	15,000	0	0.0%
235000048709	WINTER CONCERT CONTRIBUTIONS							0	
235000048710	SUMMER CONCERT CONTRIBUTIONS	2,979	6,968	17,297	28,000	10,232	20,000	9,768	95.5%
235000048711	MISCELLANEOUS DONATIONS			430	2,000	803	500	(303)	(37.7%)
235000048713	MEMORIAL TREES		1,675	1,150		3,945	1,000	(2,945)	(74.7%)
235000048714	LABOR DAY FESTIVAL		703	1,535	1,000	1,913	1,000	(913)	(47.7%)
235000048715	ARTS AND CRAFTS	140			150		150	150	
235000048716	YOUTH IN ACTION DONATION							0	
235000048717	JAYCEES DONATION							0	
235000048720	JEEP DAVIS SPONSORS							0	
Total Other Revenue		8,511	64,410	22,556	64,150	35,247	39,650	4,403	12.5%
Other Financing Sources:									
235000049219	TRANSFER FROM INCOME TAX	20,000						0	
Total Revenue		97,167	75,264	36,783	91,650	109,524	110,650	1,161	1.1%

**Parks Revolving Fund
Parks Director**

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2,022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	EXPENDITURES								
4513	RECREATION PROGRAMS								
	Personal Services:								
235451351110	SUMMER CONCERT WAGES							0	
235451351111	SPECIAL PROGRAM WAGES		12,289	4,593	10,000	2,675	12,000	9,325	348.7%
235451351112	PROGRAM VOLUNTEER COORDINATOR							0	
235451351120	WAGES	4,032	489					0	
235451351220	MEDICARE	57	185	67	150	39	175	136	351.3%
235451351230	PERS	565	1,789	643	1,500	374	1,700	1,326	354.0%
235451351250	SEVERANCE PAY CONTRIBUTION	81	256	92	200	53	250	197	367.5%
235451351260	WORKERS' COMP	395	56	198	80	78	60	(18)	(22.6%)
	Total Personal Services	5,130	15,063	5,592	11,930	3,219	14,185	10,966	340.7%

**Parks Revolving Fund
Parks Director**

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2,022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
Operations and Maintenance:									
235451352330	PROFESSIONAL SERVICES	7,350	3,034	900	4,000	3,522	5,000	1,478	42.0%
235451352611	SOFTBALL RECREATION				0			0	
235451352612	GENERAL RECREATION	3,667	5,764	5,856	8,000	9,105	10,000	895	9.8%
235451352613	REPAIR & MAINTENANCE SUPPLIES	1,512	3,000	2,955	3,000	1,572	3,500	1,928	122.7%
235451352614	LABOR DAY FESTIVAL				1,500	948	1,500	552	58.2%
235451352616	SUMMER CONCERT PROGRAMS	2,450	22,897	25,972	30,000	26,943	35,000	8,057	29.9%
235451352617	SPECIAL PROGRAMS	2,860	900	5,172	6,000	5,539	8,000	2,461	44.4%
235451352618	BOATING PROGRAM SUPPLIES				0			0	
235451352620	MEMORIAL TREES	1,781	518	1,480	1,500	1,500	1,500	0	0.0%
235451352621	ARTS AND CRAFTS FESTIVAL							0	
235451352622	PARK PLAY PROGRAM OPERATING	595		0				0	
235451352623	BCF:FALL FAMILY FUN NIGHT	1,065	220	1,086	1,500	970	1,500	530	54.6%
235451352624	AFTER SCHOOL PROGRAM							0	
235451352625	BASEBALL FIELD MAINTENANCE							0	
235451352626	SOUND EQUIPMENT-JAYCEES							0	
235451352627	SPECIAL EVENTS		3,898	1,979	3,000	2,844	6,000	3,156	111.0%
235451352628	SOCCER FIELD MAINTENANCE							0	
235451352630	JEEP DAVIS OPERATING							0	
235451352631	JEEP DAVIS MARKETING							0	
Total Operations and Maintenance		21,280	40,232	45,402	58,500	52,943	72,000	19,057	36.0%
Capital:									
235451353701	BOATING PROGRAM EQUIPMENT							0	
235451353730	IMPROVEMENTS OTHER THAN BUILDING	1,750	5,168				12,000		
Total Capital		1,750	5,168	0	0	0	12,000	0	
Total Expenditures		28,160	60,463	50,993	70,430	56,162	98,185	30,023	53.5%
Projected Ending Fund Balance		27,360	42,161	27,950	43,352	81,312	84,888	3,577	4.4%

City of Barberton, Ohio
Sidewalk Improvement Program
Service Director; Director of Finance

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	52,769	54,442	59,973	114,007	114,007	61,755		
	Encumbrances Carried From Previous Year				(105,958)		(10,186)		
	Unencumbered Balance Available	52,769	54,442	59,973	8,050	114,007	51,569	(62,438)	(54.8%)
	REVENUE								
	Special Assessments:								
237000047010	SPECIAL ASSESSMENT COLLECTIONS	1,673	3,304	1,053	2,000	55	1,000	945	1719.8%
	Other Revenue:								
237000048011	SIDEWALK PROGRAM REIMBURSEMENT		2,227	100	200	15,183	5,000	(10,183)	(67.1%)
237000048700	BARBERTON COMMUNITY FOUNDATION GRANT							0	
	Total Other Revenue	0	2,227	100	200	15,183	5,000		
	Transfer In:								
237000049210	TRANSFER FROM INCOME TAX	0	0	100,000	50,000	50,000		(50,000)	(100.0%)
	Transfers In	0	0	100,000	50,000	50,000	0	(50,000)	(100.0%)
	Total Revenue	1,673	5,531	101,153	52,200	65,238	6,000	(109,238)	(167.4%)
	EXPENDITURES								
	Operations and Maintenance:								
237431052310	COUNTY AUDITOR FEES			12	20	1		(1)	(100.0%)
237431052430	SIDEWALK REPAIRS & MAINTENANCE			47,106	40,000	117,490	50,000		
	Total Operations & Maintenance	0	0	47,118	40,020	117,491	50,000	(1)	(0.0%)
	Capital Expenditures:								
237431053730	IMPROVEMENTS OTHER THAN BUILDINGS (Sidewalks)							0	
237431053731	IMPROVEMENTS OTHER THAN BUILDINGS (Planning)							0	
	Total Capital	0	0	0	0	0	0	0	
	Total Expenditures	0	0	47,118	40,020	117,491	50,000	(1)	(0.0%)
	Projected Ending Fund Balance	54,442	59,973	114,007	20,230	61,755	7,569	(54,186)	(87.7%)

City of Barberton, Ohio
City Grant Fund
Service; Planning; Fire; Police

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	73,949	570,159	575,919	916,761	916,761	910,239		
	Encumbrances Carried From Previous Year				(405,470)		(138,445)		
	Unencumbered Balance Available	73,949	570,159	575,919	511,291	916,761	771,794	(144,967)	(15.8%)
	REVENUE								
	Intergovernmental:								
	Police:								
238000043401	BULLETPROOF VEST PROGRAM							0	
238000043411	DRUG USE PREVENTION GRANT								
	Fire:								
238000043413	FIRE DEPT GRANTS	20,000						0	
	Planning:								
238000043406	OHIO GRANTS		25,000						
238000043410	SUMMIT COUNTY CONVENTION BUREA								
238000043414	STATE OF OHIO OBM GRANT - FIRE					20,161			
238000043427	US EPA GRANT	66,815	161,193	71,990	17,506			0	
238000043435	BCF MEDICAL DEBT RELIEF					10,000			
238000043500	ODRC GRANT - JAIL	500,000						0	
238000043933	COAF=SEIBERLING COURT SETTLEMENT								
238000043934	ODOD-COAF GRANT							0	
238000043935	FOUNDATION GRANT							0	
238000043936	MISC REVENUE/CONFERENCE								
238000043937	OHIO AND ERIE CANALWAY COALITION GRANT								
238000043938	PARTNERSHIP IN MOTION GRANT								
238000043939	BIKE & HIKE GRANT					5,000			
238000043940	SUMMIT COUNTY LAND BANK GRANT								
238000043945	COX-POWELL BUILDING GRANT			25,000					
238000043950	ODOD BROWNFIELD GRANT			111,191		225,342	113,468		
	Total Intergovernmental	586,815	186,193	208,181	17,506	260,503	113,468	(147,035)	(56.4%)
	Other Revenue:								
238000048700	BARBERTON COMMUNITY FOUNDATION	0	0	250,000				0	
	Transfers:								
238000049234	TRANSFER FROM LAW ENFORCEMENT TRUST FUND								
	Total Revenue	586,815	186,193	458,181	17,506	260,503	113,468	(147,035)	(56.4%)

City Grant Fund
Service; Planning; Fire; Police

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED	
					BUDGET	ACTUAL		INCR (DECR)	%
	EXPENDITURES								
	Operations & Maintenance:								
	Police:								
238421052624	POLICE GRANT EXPENDITURES								
	Fire:								
238422052618	FIRE GRANT EXPENDITURES	19,099						0	
	Planning:								
238463052540	COAF-SEIBERLING ABATE PHASE I							0	
238463052541	COAF-SEIBERLING ABATE PHASE II							0	
238463052542	US EPA PETRO	35,921	82,011	24,567				0	
238463052543	US EPA HAZSUB	35,584	74,491	32,423				0	
238463052344	BCF Economic Development Grant				250,000			0	
238463052544	FOUNDATION ECOMOMIC DEVELOPMENT GRANT								
238463052548	OHIO AND ERIE CANALWAY COALITION GRANT								
238463052549	SEIBERLING COURT SETTLEMENT								
238463052550	BIKE & HIKE GRANT								
238463052551	SUMMIT COUNTY LAND BANK GRANT								
238463052560	COX-POWELL BUILDING GRANT				275,000		275,000		
238463052561	ODOD GRANT			59,532		267,025			
	Parks:								
238451153710	SENIOR CENTER GRANT		23,931	816					
	Total O & M	90,604	180,433	117,339	250,000	267,025	275,000	0	0.0%
	Capital:								
	Fire:								
238422053740	EQUIPMENT & FURNISHINGS						20,161	20,161	
	Total Capital	0	0	0	0	0	20,161	20,161	
	Debt Service:								
238421054912	Capital Lease Principal								
238421054922	Capital Lease Interest								
	Other Financing Uses:								
238491059101	TRANSFER TO GENERAL FUND							0	
238491059234	TRANSFER TO LAW ENFORCEMENT TRUST								
238491059250	TRANSFER TO CDBG FUND								
	Total Expenditures	90,604	180,433	117,339	250,000	267,025	295,161	40,322	15.1%
	Projected Ending Fund Balance	570,159	575,919	916,761	278,797	910,239	590,101	(320,138)	(35.2%)

City of Barberton, Ohio
FEMA Fund
Fire Chief

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	0	0	(281,641)	(845,469)	(845,469)	(584,406)		
	Encumbrances Carried From Previous Year				(56,950)		(823,593)		
	Unencumbered Balance Available	0	0	(281,641)	(902,419)	(845,469)	(1,407,999)	(562,531)	66.5%
REVENUE									
Intergovernmental:									
239000043400	FEMA GRANTS		59,917		902,419	348,159	882,877	534,718	153.6%
239000043401	FEMA ASSISTANCE TO FIREFIGHTERS GRANT		207,052				794,723	0	
239000043402	FEMA DAM GRANT PROJECT					82,777			
	Total Intergovernmental Revenue	0	266,968	0	902,419	430,935	1,677,600	534,718	124.1%
Other Revenue:									
239000049101	TRANSFER FROM GENERAL FUND			404					
	Total Revenue	0	266,968	404	902,419	430,935	1,677,600	534,718	124.1%
EXPENDITURES									
Operations & Maintenance:									
239419552619	FEMA EXPENSES							0	
239422052640	FIRE FEMA GRANT								
	Total O&M Expenditures	0	0	0	0	0	0	0	
Capital:									
239419553720	IMPROVEMENTS OTHER THAN BUILDINGS								
239422053700	EQUIPMENT		207,456						
239422053740	EQUIPMENT AND FURNISHINGS (FEMA/DHS)								
239422053750	VEHICLES								
239431053730	LAND		317,927	152,953		83,128	102,038		
239431053731	15th STREET NW STORMWATER		21,226	272,275		3,968	167,563		
239431053732	ARTHUR STREET STORMWATER		2,000	139,005		0			
239461253760	FEMA DAME PROJECT - PHASE ONE					82,777			
239461253761	FEMA DAME PROJECT - PHASE TWO								
	Total Capital Expenditures	0	548,609	564,232	0	169,872	269,601	0	0.0%
Transfers Out:									
239491059101	TRANSFER TO GENERAL FUND	0	0	0	0	0	0	0	
	Total Transfers Out	0	0	0	0	0	0	0	
	Total Expenditures	0	548,609	564,232	0	169,872	269,601	0	0.0%
	Projected Ending Fund Balance	0	(281,641)	(845,469)	0	(584,406)	0	584,406	(100.0%)

City of Barberton, Ohio
Infrastructure Improvement Reserve
Mayor/Finance Director/Service Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	963,189	1,055,956	1,462,703	1,503,548	1,503,548	2,492,267		
	Encumbrances Carried From Previous Year				(562,092)		(2,148,058)		
	Unencumbered Balance Available	963,189	1,055,956	1,462,703	941,457	1,503,548	344,209	(1,159,340)	(77.1%)
	REVENUE								
	Intergovernmental:								
240000043930	OPWC GRANTS							0	
240000043933	ODOT/FHA FUNDING							0	
240000043934	ODOT/FHA FUNDING (31st ST)							0	
240000043936	BARBERTON CITY SCHOOLS							0	
	Total Intergovernmental	0	0	0	0	0	0	0	0.0%
	Interest:								
240000046110	INTEREST INCOME	13,644	7,881	14,943	8,000	91,285	35,000	(56,285)	(61.7%)
	Interest:								
240000048010	MISCELLANEOUS							0	
	Other Financing Sources:								
240000049210	TRANSFER FROM INCOME TAX/NSP FUND	80,000	400,000	125,000	2,500,000	2,500,000		(2,500,000)	(100.0%)
240000049211	TRANSFER FROM OTHER FUNDS							0	
240000049347	TRANSFER FROM SPECIAL ASSESS RET BOND FUND							0	
	Total Transfers:	80,000	400,000	125,000	2,500,000	2,500,000	0	(2,500,000)	(100.0%)
	Total Other Financing Sources	80,000	400,000	125,000	2,500,000	2,500,000	0	(2,500,000)	(100.0%)
	Total Revenue	93,644	407,881	139,943	2,508,000	2,591,285	35,000	(2,556,285)	(98.6%)
	EXPENDITURES								
	Operations & Maintenance:								
240431052330	PROFESSIONAL SERVICES							0	
240431052910	TREASURY FEES	876	1,135	1,190	1,300	1,992	2,500	508	25.5%
240451152430	REPAIR & MAINTENANCE								
		876	1,135	1,190	1,300	1,992	2,500	508	
	Capital Outlay								
240431053740	EQUIPMENT AND FURNISHINGS				50,000	11,541	310,000	298,459	2586.1%
240431053760	INFRASTRUCTURE - MISC ROAD IMPROVEMENTS				230,000	235,591	55,000	(180,591)	(76.7%)
240431053764	INFRASTRUCTURE - 3RD STREET SE							0	
240431053765	INFRASTRUCTURE - 31ST STREET WIDENING							0	
240431053766	INFRASTRUCTURE - 31ST STREET (ODOT MEMO ONLY)							0	
240431053767	INFRASTRUCTURE - Hopocan Ave							0	
240431053768	INFRASTRUCTURE - Parking Lot							0	
240431053769	INFRASTRUCTURE - 9th ST NE ROADWAY							0	
240431053770	INFRASTRUCTURE -			97,908	1,800,000	1,232,861			
240431053771	INFRASTRUCTURE -				625,000	81,182			
240451153730	LAND & BUILDING IMPROVEMENTS				500,000	39,400	2,500		
	Total Capital	0	0	97,908	3,205,000	1,600,574	367,500	117,868	2509.4%

City of Barberton, Ohio
Infrastructure Improvement Reserve
Mayor/Finance Director/Service Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
Debt Service:									
	Total Debt Service	0	0	0	0	0	0		
Transfers:									
240431059500	ADVANCES-OUT							0	
240491059101	TRANSFER TO GENERAL FUND								
240491059202	TRANSFER TO STREET OPERATING								
240491059240	TRANSFER TO EMERGENCY RESERVE								
240491059345	TRANSFER TO BOND RETIREMENT							0	
240491059482	TRANSFER TO ISSUE 2 IMPROVEMENT							0	
240491059484	TRANSFER TO STREET IMPROVEMENT							0	
	Total Transfer Out:	0	0	0	0	0	0	0	
Total Expenditures		876	1,135	99,098	3,206,300	1,602,566	370,000	118,376	7.4%
Projected Ending Fund Balance		1,055,956	1,462,703	1,503,548	243,157	2,492,267	9,209	(2,483,058)	(99.6%)
		876	1,135	99,098		1,602,566			

City of Barberton, Ohio
Emergency Reserve for Public Facilities and Programs
Mayor/Director of Finance

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	37,819	63,502	965,478	1,100,200	1,100,200	2,046,076		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	37,819	63,502	965,478	1,100,200	1,100,200	2,046,076	945,876	86.0%
REVENUE									
Interest:									
241000046110	INTEREST INCOME	740	2,228	10,449	8,000	55,993	25,000	(30,993)	(55.4%)
Other Financing Sources:									
241000049210	TRANSFER FROM INCOME TAX	25,000	900,000	125,000	891,300	891,300		(891,300)	(100.0%)
241000049240	TRANSFER FROM INFRASTRUCTURE								
241000049347	TRANSFER FROM SPECIAL ASSESS RET							0	
		25,000	900,000	125,000	891,300	891,300	0		
Total Revenue		25,740	902,228	135,449	899,300	947,293	25,000	(30,993)	(3.3%)
EXPENDITURES									
Operations & Maintenance									
241491052910	TREASURY FEES	56	253	728	1,000	1,417	2,000	583	41.2%
Other Financing Uses:									
241491059101	TRANSFER TO GENERAL FUND						2,000,000	2,000,000	
241491059536	TRANFER TO INFRASTRUCTURE IMPROVEMENT							0	
Total Financing Uses		0	0	0	0	0	2,000,000	2,000,000	
Total Expenditures		56	253	728		1,417	2,002,000	2,000,583	141205.3%
Projected Ending Fund Balance		63,502	965,478	1,100,200	1,999,500	2,046,076	69,076	(1,977,000)	(96.6%)

City of Barberton, Ohio
Rental Registration Program
Building Commissioner

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	50,105	114,031	93,854	158,150	158,150	160,383		
	Encumbrances Carried From Previous Year				(880)		(4,720)		
	Unencumbered Balance Available	50,105	114,031	93,854	157,270	158,150	155,663	(2,487)	(1.6%)
	REVENUE								
	Charges For Services:								
242000044151	RENTAL REGISTRATIONS & INSPECTIONS	146,750	123,465	248,960	200,000	228,205	220,000	(8,205)	(3.6%)
	Other Revenue:								
242000048010	MISCELLANEOUS	7,537	411	1,169	500	334	500	166	49.8%
	Total Revenue	154,287	123,876	250,129	200,500	228,539	220,500	(8,039)	(3.5%)
	EXPENDITURES								
	Personal Services:								
242424051110	SALARY				13,420	13,418	24,000	10,582	
242424051111	SECRETARY	17,649	24,477	33,165	33,000	32,477	34,000	1,523	4.7%
242424051112	BUILDING INSPECTOR	17,065	40,201	35,069	38,100	59,180	42,500	(16,680)	
242424051113	ELEC/HOUSING INSPECTOR						0	0	
242424051114	PROPERTY MAINT. INSPECTOR	325		24,156	21,600	17,289	65,000	47,711	276.0%
242424051115	ZONING INSPECTOR				17,200		0	0	
242424051116	INSPECTOR	16,636	18,080	19,424	16,830	15,524	17,200	1,676	10.8%
242424051210	HEALTH & LIFE INSURANCE	20,595	31,399	35,828	48,600	38,571	49,000	10,429	27.0%
242424051211	AFSCME CARE PLAN						0	0	
242424051220	MEDICARE	721	1,155	1,670	2,040	1,511	2,100	589	39.0%
242424051230	P.E.R.S.	6,972	11,733	15,407	19,610	14,772	19,610	4,838	32.7%
242424051250	SEVERANCE PAY CONTRIBUTION	1,033	1,638	2,357	2,810	2,116	2,810	694	32.8%
242424051260	WORKERS' COMPENSATION	442	722	1,281	1,890	1,887	2,500	613	32.5%
	Total Personal Services	81,439	129,405	168,358	215,100	196,746	258,720	61,974	31.5%
	Operations & Maintenance:								
242424052345	Rental Registration Program Expenditures	7,982	10,030	10,425	10,500	5,600	10,500	4,900	87.5%
242424052430	Repair & Maintenance		2,580	2,720	4,000	3,892	5,000		
242424052611	Postage & Supplies	940	1,838	2,970	2,500	3,470	2,500	(970)	(28.0%)
242424052612	Field Maintenance Supplies		0	1,020	1,500	818	1,500		
242424052830	Paint Rebate		200	340	2,000	280	10,000		
242424052840	City Rebate Program				2,000	0	10,000		
242424052850	Residential Home Rehabilitation Program						20,000		
	Total Operations & Maintenance	8,922	14,648	17,475	22,500	14,060	59,500	45,440	323.2%
	Capital Outlay:								
242424053750	Vehicle					15,500	0	(15,500)	(100.0%)
	Total Capital Outlay					15,500	0	(15,500)	(100.0%)
242424059259	TRANSFER TO PROJECT IMPACT						10,000		
	Total Expenditures	90,361	144,053	185,833	237,600	226,306	328,220	0	0.0%
	Projected Ending Fund Balance	114,031	93,854	158,150	120,170	160,383	47,943	(112,440)	(70.1%)

City of Barberton, Ohio
Road Maintenance Fund

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance		0	2,000	7,000	7,000	12,000		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available		0	2,000	7,000	7,000	12,000	5,000	71.4%
REVENUE									
Intergovernmental									
243000042185	Road Maintenance Fees		2,000	5,000	5,000	5,000	5,000	0	0.0%
	Total Intergovernmental		2,000	5,000	5,000	5,000	5,000	0	0.0%
	Total Revenue		2,000	5,000	5,000	5,000	5,000	0	0.0%
EXPENDITURES									
Operations & Maintenance:									
243431052431	REPAIR AND MAINTENANCE				12,000		15,000	15,000	
	Total Operations & Maintenance		0		12,000		15,000	15,000	
	Total Expenditures		0	0	12,000	0	15,000	0	
	Projected Ending Fund Balance		2,000	7,000	0	12,000	2,000	(10,000)	(83.3%)

City of Barberton, Ohio
American Rescue Plan Grant Fund

ACCOUNT #	DESCRIPTION	2019 ACTUAL	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
						BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance			0	7,991,887	6,191,886	6,191,886	4,514,901.20		
	Encumbrances Carried From Previous Year					(1,865,265)		(4,245,373.87)		
	Unencumbered Balance Available			0	7,991,887	4,326,621	6,191,886	269,527.33	(5,922,359)	(95.6%)
REVENUE										
Intergovernmental										
247000043410	American Rescue Plan Grant Allocation			8,220,575	8,220,575					0
	Total Intergovernmental			8,220,575	8,220,575	0	0	0.00		0
	Total Revenue			8,220,575	8,220,575	0	0	0.00		0
EXPENDITURES										
Personal Services:										
247421051150	Police Premium Pay			83,200	4,880,252					0
247421051220	Medicare			1,206						0
247421051230	Pension			16,110						0
247421051250	Severance Pay Contribution			1,664						0
245422051150	Fire Premium Pay			99,424	4,880,252					0
247422051220	Medicare			1,442						0
247422051230	Pension			23,654						0
247422051250	Severance Pay Contribution			1,988						0
	Total Personal Services			228,688	9,760,503		0			0
Operations & Maintenance:										
247419552430	Repair & Maintenance				17,483	53,800				
	Total Operations & Maintenance			0	17,483	53,800	0	0.00		0
Capital Outlay:										
247419553720	Improvements Other Than Buildings						1,207,614			
247419553730	Improvements Other Than Buildings				215,612	4,272,821	137,000			
247419553740	Equipment and Furnishings				26,977			269,527.33		
247419553750	Vehicles						108,210			
247422053751	Vehicles - Ambulance						224,161			
	Total Capital Outlay			0	242,589	4,272,821	1,676,985	269,527.33	(1,407,458)	(83.9%)
	Total Expenditures			228,688	10,020,576	4,326,621	1,676,985	269,527.33	0	0.0%
	Projected Ending Fund Balance			7,991,887	6,191,886	0	4,514,901	0.00	(4,514,901)	(100.0%)

City of Barberton, Ohio
Business Incentive Program Fund
Mayor/Planning Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	45,250	45,250	45,250	95,250	95,250	145,250		
	Encumbrances Carried From Previous Year				0		0		
	Unencumbered Balance Available	45,250	45,250	45,250	95,250	95,250	145,250	50,000	52.5%
REVENUE									
Charges for Services:									
252000044150	PROGRAM APPLICATION FEES							0	
252000044151	PROGRAM ANNUAL FEES							0	
	Total Charges for Services	0	0	0	0	0	0	0	
Other Revenue:									
252000048000	BARBERTON COMMUNITY FOUNDATION							0	
252000048010	MISCELLANEOUS							0	
252000048214	CELL TOWER LEASE								
	Total Other Revenue	0	0	0	0	0	0	0	
Other Financing Sources:									
252000049219	TRANSFER FROM INCOME TAX FUND			50,000	50,000	50,000		0	
	Total Revenue	0	0	50,000	50,000	50,000	0	(50,000)	(100.0%)
EXPENDITURES									
Operations & Maintenance:									
252463052850	BUSINESS INCENTIVE PROGRAM				50,000		40,000	40,000	
252463052611	POSTAGE & SUPPLIES							0	
	Total Expenditures	0	0	0	50,000	0	40,000	0	
	Projected Ending Fund Balance	45,250	45,250	95,250	95,250	145,250	105,250	(40,000)	(27.5%)

City of Barberton, Ohio
Revolving Loan Fund
Mayor/Planning Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance		222,289	276,180	352,247	352,247	364,924		
	Encumbrances Carried From Previous Year				0		(95,264)		
	Unencumbered Balance Available				352,247		269,661	269,661	
REVENUE									
Interest:									
254000046110	INTEREST INCOME	1,937	1,531	3,040	2,000	12,253	5,000	3,000	24.5%
Other Revenue:									
254000048200	BCDC	66,887	52,014	40,748	50,000	34,130	50,000	0	0.0%
254000048250	NDS	153,578	14,216	32,450	100,000	41,287	80,000	(20,000)	(48.4%)
	Total Other Revenue	220,465	66,230	73,197	150,000	75,416	130,000	54,584	72.4%
	Total Revenue	222,402	67,761	76,237	152,000	87,670	135,000	47,330	54.0%
EXPENDITURES									
Operations & Maintenance:									
254463052310	BCDC DISBURSEMENTS				140,000	73,168	140,000	66,832	91.3%
254463052311	NDS DISBURSEMENTS		13,712		160,000	1,569	160,000	158,431	10099.6%
254463052910	TREASURY FEES	114	158	169	300	256	400		
	Total Expenditures	114	13,870	169	300,300	74,992	300,400	0	0.0%
	Projected Ending Fund Balance	222,289	276,180	352,247	203,947	364,924	104,261	(260,664)	(71.4%)

City of Barberton, Ohio
Tax Increment Financing
Mayor/Finance Director/Planning Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	24,051	42,978	68,292	94,362	94,362	53,235		
	Encumbrances Carried From Previous Year						(19,873)		
	Unencumbered Balance Available	24,051	42,978	68,292	94,362	94,362	33,362	(61,000)	(64.6%)
	REVENUE								
	Other Revenue:								
256000048010	IN LIEU OF PROPERTY TAXES		0	0	0			0	
256000048011	EASTERN ROAD/NEW HAVEN							0	
256000048012	ALEXANDER SQUARE							0	
256000048013	DOWNTOWN DEVELOPMENT	19,149	25,612	26,376	15,000	0	0	0	
	Total Other Revenue	19,149	25,612	26,376	15,000	0	0	0	
	Total Revenue	19,149	25,612	26,376	15,000	0	0	0	
	EXPENDITURES								
	Personal Services:								
256463051111	SECRETARY SALARY							0	
256463051112	ASSISTANT PLANNING DIRECTOR							0	
256463051210	HEALTH & LIFE INSURANCE							0	
256463051211	AFSCME CARE PLAN							0	
256463051220	MEDICARE							0	
256463051230	PERS							0	
256463051250	SEVERANCE PAY CONTRIBUTION							0	
256463051260	WORKERS COMPENSATION							0	
	Total Personal Services	0	0	0	0	0	0	0	
	Operations & Maintenance:								
256463052310	COUNTY AUDITOR FEES	222	297	306	1,000	0		0	
256463052331	TIF PAYMENT-BARBERTON CITY SCHOOLS							0	
256463052332	TIF PAYMENT-BARBERTON COMM DEV CORP							0	
256463052700	PUBLIC IMPROVEMENTS			-	100,000	41,127	30,000	(11,127)	(27.1%)
	Total O&M	222	297	306	101,000	41,127	30,000	(11,127)	(27.1%)
	Transfer Out:								
256491059202	TRANSFER TO STREET FUND							0	
	Total Transfer Out	0	0	0	0	0	0	0	
	Total Expenditures	222	297	306	101,000	41,127	30,000	(11,127)	(27.1%)
	Projected Ending Fund Balance	42,978	68,292	94,362	8,362	53,235	3,362	(49,873)	-93.7%

City of Barberton, Ohio
Vacant Property Registration Fund
Mayor/Finance Director/Planning Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	93,407	106,979	85,331	50,008	50,008	18,678		
	Encumbrances Carried From Previous Year	0	0		(800)		(2,500)		
	Unencumbered Balance Available	93,407	106,979	85,331	49,208	50,008	16,178	(33,830)	(67.6%)
	REVENUE								
	Charges for Services:								
257000044152	VACANT PROPERTY REGISTRATION FEES	4,500	12,200	2,400	5,000	3,100	5,000	1,900	61.3%
257000044153	ADMINISTRATION FEES	12,750	2,250	3,000	2,000	3,000	2,000	(1,000)	(33.3%)
	Total Charges for Services	17,250	14,450	5,400	7,000	6,100	7,000	900	14.8%
	Other Revenue:								
257000048010	MISCELLANEOUS	559	3	95	50	85	50	(35)	(41.1%)
	Other Financing Sources:								
257000049619	VACANT PROPERTY DEPOSITS							0	
257000049619	VACANT PROPERTY DEPOSIT REFUNDS							0	
	Total Other Revenue	0	0	0	0	0	0	0	
	Total Revenue	17,809	14,453	5,495	7,050	6,185	7,050	1,765	
	EXPENDITURES								
	Personal Services:								
257463051110	BLDG. COMMISSIONER		7,448	6,881	600	516	600		
257463051111	ADMINISTRATIVE ASSISTANT	1,788	14,315	20,163	20,000	24,374	5,000	(19,374)	(79.5%)
257463051116	INSPECTOR				5,700	0	0	0	
257463051210	HEALTH & LIFE INSURANCE	0	7,341	8,740	15,075	10,477	9,000	(1,477)	(14.1%)
257463051211	AFSCME CARE PLAN						0	0	
257463051220	MEDICARE	26	306	371	400	43	400	357	820.2%
257463051230	PERS	211	3,067	3,785	3,800	444	1,200	756	170.3%
257463051250	SEVERANCE PAY CONTRIBUTION	36	435	541	600	63	600	537	846.2%
257463051260	WORKERS COMPENSATION	65	25	337	460	457	450	(7)	(1.4%)
	Total Personal Services	2,125	32,936	40,818	46,635	36,375	17,250	(19,125)	(52.6%)
	Operations & Maintenance:								
257463052611	OFFICE SUPPLIES/OTHER	2,113	3,165		3,500	1,140	1,100	(40)	(3.5%)
257463052650	POSTAGE				1,000	0	500	500	
	Total O&M	2,113	3,165	0	4,500	1,140	1,600	460	40.3%
	Transfer Out:								
257471059900	TRANSFER TO TRUST FUND							0	
	Total Transfer Out	0	0	0	0	0	0	0	
	Total Expenditures	4,238	36,101	40,818	51,135	37,515	18,850	(37,874)	(101.0%)
	Projected Ending Fund Balance	106,979	85,331	50,008	5,123	18,678	4,378	5,809	31.1%

City of Barberton, Ohio
Lake Cinema Complex
Planning Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	0	0	0	0	0	0		
	Encumbrances Carried From Previous Year				0		0		
	Unencumbered Balance Available	0	0	0	0	0	0	0	0.0%
REVENUE									
Other Revenue:									
258000048020	LAKE CINEMA LEASE PROCEEDS							0	
258000048021	RESTAURANT LEASE PROCEEDS							0	
	Total Other Revenue	0	0	0	0	0	0	0	
258000049130	SALE OF ASSETS								
	Total Revenue	0	0	0	0	0	0	0	
EXPENDITURES									
Operations & Maintenance:									
258419452430	BUILDING REPAIR & MAINTENANCE							0	
258419452521	PROPERTY INSURANCE							0	
258419452840	PROPERTY TAXES							0	
		0	0	0	0	0	0	0	
Debt Service:									
258463054910	HUD 108 LOAN PAYMENT							0	
	Total Expenditures	0	0	0	0	0	0	0	
	Projected Ending Fund Balance	0	0	0	0	0	0	0	0.0%

City of Barberton, Ohio
 Project Impact
 Service Director/Planning Director
 Director of Finance

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	37,782	37,342	36,702	36,702	36,702	22,800		
	Encumbrances Carried From Previous Year						(10,338)		
	Unencumbered Balance Available	37,782	37,342	36,702	36,702	36,702	12,462	(24,240)	
	Revenue:								
	Other Revenue:								
259000048011	MISCELLANEOUS							0	
259000048700	BCF-MOF PROGRAM	0	0	0				0	
259000048701	SUMMIT COUNTY--MOF PROGRAM							0	
259000048702	ALCOA FOUNDATION GRANT							0	
	Total Other Revenue	0	0	0	0	0	0	0	
	Other Financing Sources:								
259000049101	TRANSFER FROM GENERAL FUND							0	
259000049242	TRANSFER FROM RENTAL REGISTRATION						10,000	10,000	
	Total Other Financing Sources	0	0	0	0	0	10,000	10,000	
	Total Revenue	0	0	0	0	0	10,000	10,000	
	Expenditures:								
259463052460	DEMOLITIONS-MOF PROGRAM GRANTS							0	
259463052461	DEMOLITIONS-ALCOA FOUNDATION GRANT	0	0	0				0	
259463052462	DEMOLITIONS-BCF GRANT	440	640	0				0	
259463052463	DEMOLITIONS-CITY FUNDS				25,000	13,902	20,000	6,098	43.9%
	Total Expenditures	440	640	0	25,000	13,902	20,000	6,098	43.9%
	Projected Ending Fund Balance	37,342	36,702	36,702	11,702	22,800	2,462	2,345	

City of Barberton, Ohio
Beautification
Assistant Parks Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024	BUDGETED	
					BUDGET	ACTUAL	BUDGET	INCR (DECR)	
								\$	%
	Beginning Fund Cash Balance	105,722	95,090	84,585	95,599	95,599	90,353		
	Encumbrances Carried From Previous Year						(3,490)		
	Unencumbered Balance Available	105,722	95,090	84,585	95,599	95,599	86,863	(8,736)	(9.1%)
REVENUE									
Intergovernmental:									
261000043410	GRANTS							0	
261000043411	LITTER CONTROL & PREVENTION GRANT							0	
	Total Intergovernmental	0	0	0	0	0	0	0	
Other Revenue:									
261000048010	MISCELLANEOUS	2,901	617	106	4,000	1,112	1,000	(112)	(10.1%)
261000048700	BARBERTON COMMUNITY FOUNDATION GRANTS							0	
261000048711	BEAUTIFICATION DONATIONS	27,459	18,381	18,304	25,000	10,144	25,000	14,856	146.5%
261000048713	MUM FEST. DONATION	24,264	66,507	79,562	60,000	84,919	60,000	(24,919)	(29.3%)
261000048714	MUM FEST. (SQUARE)	7,881	19,628	22,758	20,000	23,449	20,000	(3,449)	(14.7%)
261000048715	POSTCARDS							0	
261440048712	LIVING TRUST							0	
	Total Other Revenue	62,506	105,132	120,729	109,000	119,623	106,000	(13,623)	(11.4%)
261000049210	TRANSFER FROM INCOME TAX		10,000	10,000					
	Total Revenue	62,506	115,132	130,729	109,000	119,623	106,000	(13,623)	(11.4%)

Beautification
Assistant Parks Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	EXPENDITURES								
4522	Beautification Board								
	Personal Services:								
261452251110	ASSISTANT PARKS DIRECTOR	4,084	0				0		
261452251120	SEASONAL WAGES	16,656	23,557	23,637	28,000	29,919	32,000	2,081	7.0%
261452251210	HEALTH & LIFE INSURANCE	755	0		3,000		3,000	3,000	
261452251220	MEDICARE	300	340	341	600	431	475	44	1.1%
261452251230	OPERS	2,904	3,298	3,309	5,300	4,190	4,500	310	51.8%
261452251250	SEVERANCE PAY CONTRIBUTION	336	471	473	800	598	650	52	12.9%
261452251260	WORKERS COMPENSATION	562	290	365	405	399	550	151	
	Total Personal Services	25,598	27,956	28,124	38,105	35,537	41,175	5,638	15.9%
	Operations & Maintenance:								
261452252331	PROFESSIONAL SERVICES		1,607	1,696	3,000	681	3,000		
261452252521	PROPERTY INSURANCE							0	
261452252530	TELEPHONE	420	656	1,054	750	970	1,100	130	13.4%
261452252580	MILEAGE REIMBURSEMENT	284	44					0	
261452252610	REPAIR AND MAINTENANCE SUPPLIES		59	3,962	2,500	1,948	4,000	2,052	105.3%
261452252611	OFFICE SUPPLIES	83		180	200		200	200	
261452252612	SUPPLIES AND HAND TOOLS	8,558	10,127	12,253	15,000	14,956	16,000	1,044	7.0%
261452252613	DONATION EXPENDITURES	20,902	24,711	25,921	30,000	29,896	30,000	104	0.3%
261452252614	MUM CELEBRATION	5,557	34,161	43,092	40,000	36,728	40,000	3,272	8.9%
261452252616	CHRISTMAS LIGHTS	11,554	5,501	2,700	7,000	3,564	7,000	3,436	96.4%
261452252617	OHIO EPA-LITTER CONTROL							0	
261452252650	POSTAGE	181	815	733	1,200	587	1,200	613	104.3%
	Total O&M	47,540	77,682	91,591	99,650	89,331	102,500	10,850	12.1%
	Capital Outlay:								
261452253700	EQUIPMENT AND FURNISHINGS		20,000					0	
								0	
	Total Capital	0	20,000	0	0	0	0	14,898	
	Total Expenditures	73,138	125,637	119,716	137,755	124,869	143,675	16,487	13.2%
	Projected Ending Fund Balance	95,090	84,585	95,599	66,844	90,353	49,188	(41,165)	(45.6%)

City of Barberton, Ohio

One Ohio Fund

Chief of Police; Law Director; Director of Finance

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance			0	33,182	33,182	63,317		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available			0	33,182	33,182	63,317	30,135	90.8%
REVENUE									
Other:									
265000048300	OPIOID SETTLEMENT			33,182		45,134		(45,134)	(100.0%)
	Total Revenue			33,182	0	45,134	0	0	0.0%
EXPENDITURES									
Operations & Maintenance:									
265415352446	LAW DEPARTMENT EXPENDITURES			0				0	
265421052330	PROFESSIONAL SERVICES					14,999	7,500		
	Total O&M			0	0	14,999	7,500	0	0.0%
	Total Expenditures			0	0	14,999	7,500	0	0.0%
	Projected Ending Fund Balance			33,182	33,182	63,317	55,817	(7,500)	(11.8%)

DEBT SERVICE FUNDS

These funds are used to account for the accumulation of resources for, and the payment of, general and special assessment long-term debt.

City of Barberton, Ohio
General Obligation Bond Retirement
Director of Finance

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	38,691	42,331	43,058	44,428	44,428	40,298		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	38,691	42,331	43,058	44,428	44,428	40,298	(4,131)	(9.3%)
REVENUE									
Other Revenue:									
345000048019	MISCELLANEOUS								
	Total Other Revenue	0	0	0	0	0	0	0	
Other Financing Sources:									
345000049410	NOTE PROCEEDS-ROBINSON/5TH ST							0	
345000049430	DEBT PREMIUM	18,620	14,275	17,877	5,000	20,053	15,000	(5,053)	(25.2%)
345000049206	TRANSFER FROM FIRE LEVY							0	
345000049210	TRANSFER FROM INCOME TAX							0	
345000049213	TRANSFER FROM TAX INCREMENT							0	
345000049220	TRANSFER FROM OTHER FUNDS							0	
345000049240	TRANSFER FROM INFRAS. IMPR. RES.							0	
	Total Other Financing Sources	18,620	14,275	17,877	5,000	20,053	15,000	(5,053)	(25.2%)
	Total Revenue	18,620	14,275	17,877	5,000	20,053	15,000	(5,053)	(25.2%)
EXPENDITURES									
Debt Service:									
345461154950	DEBT ISSUE COSTS							0	
345422054950	DEBT ISSUE COSTS							0	
345419554950	DEBT ISSUE COSTS	14,980	13,548	16,507	20,000	24,184	30,000	5,816	24.0%
345422054951	BOND DISCOUNT							0	
	Total Expenditures	14,980	13,548	16,507	20,000	24,184	30,000	5,816	24.0%
	Projected Ending Fund Balance	42,331	43,058	44,428	29,428	40,298	25,298	(15,000)	(37.2%)

City of Barberton, Ohio

Special Assessment Bond Retirement

Director of Finance

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	0	0	0	0	0	0		
	Encumbrances Carried From Previous Year				0		0		
	Unencumbered Balance Available	0	0	0	0	0	0	0	
REVENUE									
Assessments:									
347000047010	SPECIAL ASSESSMENTS				0		0	0	
Other Financing Sources:									
347000049410	BOND PROCEEDS							0	
347000049420	NOTE PROCEEDS							0	
	Total Other Financing Sources	0	0	0	0	0	0	0	
	Total Revenue	0	0	0	0	0	0	0	
EXPENDITURES									
Operations & Maintenance:									
347431052310	COUNTY AUDITOR FEES							0	
Debt Service:									
347431054910	BOND PRINCIPAL							0	
347431054920	BOND INTEREST							0	
Transfers:									
347491059240	TRANSFER TO INFRASTRUCTURE FUND								
347491059241	TRANSFER TO EMERGENCY RESERVE FUND								
	Total Expenditures	0	0	0	0	0	0	0	
	Projected Ending Fund Balance	0	0	0	0	0	0	0	

CAPITAL PROJECTS FUNDS

These funds are used to account for financial resources to be used for the acquisition or construction of major governmental (non-enterprise) capital facilities or improvements.

City of Barberton, Ohio
Forest City Barberton Capital Projects
Planning Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	22,000	22,000	22,000	22,000	22,000	19,926		
	Encumbrances Carried From Previous Year				0		0		
	Unencumbered Balance Available	22,000	22,000	22,000	22,000	22,000	19,926	(2,074)	(9.4%)
REVENUE									
487000048010	MISCELLANEOUS							0	
	Total Revenue	0	0	0	0	0	0	0	
EXPENDITURES									
	Capital Outlay:								
487431053760	INFRASTRUCTURE	0	0		22,000	2,074	19,926	17,851	860.6%
	Total Expenditures	0	0	0	22,000	2,074	19,926	17,851	860.6%
	Projected Ending Fund Balance	22,000	22,000	22,000	0	19,926	0	(19,926)	(100.0%)

ENTERPRISE FUNDS

These funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent is that the costs of providing the good or service to the general public be financed primarily through user charges (i.e., utility rates).

City of Barberton, Ohio
General Lighting Fund
Service Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	95,747	76,804	126,595	169,564	169,564	126,947		
	Encumbrances Carried From Previous Year	0			(23,455)		(18,355)		
	Unencumbered Balance Available	95,747	76,804	126,595	146,109	169,564	108,592		
	REVENUE								
	Charges For Services:								
501000044411	GENERAL LIGHTING CHARGES	371,161	379,835	375,181	370,000	378,158	375,000	(3,158)	(0.8%)
	Total Charges for services	371,161	379,835	375,181	370,000	378,158	375,000	(3,158)	(0.8%)
	Other:								
501000047010	ASSESSMENTS	1,591	656	112	500	1,696	500	(1,196)	(70.5%)
501000048010	MISCELLANEOUS		69	68	50	2,720	100	(2,620)	(96.3%)
501000049410	NOTE PROCEEDS		0	0					
	Total Other Revenue	1,591	725	180	550	4,417	600	(3,817)	(86.4%)
	Total Revenue	372,752	380,560	375,361	370,550	382,574	375,600	(6,974)	(1.8%)
	EXPENDITURES								
	Personal Services:								
501425051111	SIGNAL DEPARTMENT WAGES	37,075	14,472	15,103	19,928	16,303	20,108	3,805	23.3%
501425051210	HEALTH & LIFE INSURANCE	10,597	4,282	4,363	5,875	4,357	5,896	1,539	35.3%
501425051211	AFSCME CARE PLAN						0		
501425051220	MEDICARE	534	208	218	289	235	294	59	25.1%
501425051230	OPERS	4,988	2,229	2,114	2,790	2,282	2,810	528	23.1%
501425051250	SEVERANCE PAY CONTRIBUTION	741	289	302	399	326	405	79	24.2%
501425051260	WORKERS COMPENSATION	178	518	224	260	255	300	45	17.7%
501425051291	CLOTHING REIMBURSEMENTS	250	213	157	150	150	150	0	0.0%
501425051292	GYM MEMBERSHIP REIMBURSEMENTS	0	0		100		100	100	
	Total Personal Services	54,363	22,210	22,481	29,791	23,908	30,063	6,155	25.7%
	Operations & Maintenance:								
501413252617	SIGNAL MAINTENANCE SUPPLIES	45,255	37,041	24,624	45,000	26,047	50,000	23,953	92.0%
501413252622	STREET LIGHTING	265,857	246,957	257,218	255,000	301,663	260,000	(41,663)	(13.8%)
501413252623	TRAFFIC LIGHT ELECTRIC	26,219	24,561	19,713	26,000	23,034	26,000	2,966	12.9%
	Total O&M	337,332	308,559	301,555	326,000	350,743	336,000	(14,743)	(4.2%)
	Capital:								
501413253740	EQUIPMENT AND FURNISHINGS			8,355	100,000	50,541	110,000	59,459	117.6%
	Total Capital			8,355	100,000	50,541	110,000	59,459	117.6%
	Total Expenditures	391,695	330,769	332,391	455,791	425,192	476,063	50,871	12.0%
	Projected Ending Fund Balance	76,804	126,595	169,564	60,868	126,947	8,129	(118,818)	(93.6%)

City of Barberton, Ohio
Solid Waste Disposal Fund
Service Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)		
					BUDGET	ACTUAL		\$	%	
	Beginning Fund Cash Balance	1,916,847	1,879,657	1,932,742	1,879,931	1,879,931	1,775,558			
	Encumbrances Carried From Previous Year	0			(209,093)		(122,163)			
	Unencumbered Balance Available	1,916,847	1,879,657	1,932,742	1,670,838	1,879,931	1,653,395			
REVENUE										
Charges For Services:										
508000044450	GARBAGE COLLECTION FEES	2,222,522	2,441,102	2,483,374	2,400,000	2,610,057	2,550,000	(60,057)	(2.3%)	
	Total Charges for services	2,222,522	2,441,102	2,483,374	2,400,000	2,610,057	2,550,000	(60,057)	(2.3%)	
Other:										
508000047010	ASSESSMENTS	11,587	3,773	989	7,000	7,843	7,000	(843)	(10.7%)	
508000048010	MISCELLANEOUS	23,756	2,789	1,085	2,500	2,023	2,500	477	23.6%	
	Total Other Revenue	35,343	6,561	2,074	9,500	9,866	9,500	(366)	(3.7%)	
Transfers In:										
508000049210	TRANSFER FROM INCOME TAX	0	0					0		
	Total Transfers In	0	0	0	0	0	0	0		
	Total Revenue	2,257,865	2,447,663	2,485,448	2,409,500	2,619,923	2,559,500	(60,423)	(2.3%)	
EXPENDITURES										
Personal Services:										
508432851110	SALARY/WAGE	135,216	163,006	189,774	175,000	214,480	230,000	15,520	7.2%	
508432851210	HEALTH & LIFE INSURANCE	31,025	31,498	38,713	61,000	59,943	61,000	1,057	1.8%	
508432851211	AFSCME CARE PLAN							0		
508432851220	MEDICARE	1,649	2,251	2,671	2,550	3,028	3,335	307	10.2%	
508432851230	OPERS	17,796	23,385	26,368	25,000	29,606	32,200	2,594	8.8%	
508432851250	SEVERANCE PAY CONTRIBUTION	2,704	3,573	3,796	3,500	4,290	4,600	310	7.2%	
508432851260	WORKERS COMPENSATION	1,322	1,888	2,522	3,210	3,203	3,800	597	18.6%	
	Total Personal Services	189,712	225,601	263,845	270,260	314,550	334,935	20,385	6.5%	

Solid Waste Disposal Fund
Service Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
Operations & Maintenance:									
508432852310	COUNTY AUDITOR FEES	358	26	13	300	5	300		
508432852330	PROFESSIONAL SERVICES	4,131	8,982	13,354	16,000	20,060	16,000	(4,060)	(20.2%)
508432852420	GARBAGE PICK-UP CONTRACT	2,050,376	2,113,308	2,190,838	2,300,000	2,290,795	2,500,000	209,205	9.1%
508432852421	RECYCLE CONTRACT							0	
508432852423	BULK TRASH COLLECTION CONTRACT	18,241	18,544	18,910	26,000	20,805	30,000	9,195	44.2%
508432852431	SOFTWARE MAINTENANCE	3,537	4,588	4,744	5,000	5,076	5,000	(76)	(1.5%)
508432852520	AUTO INSURANCE	286	0	158	300	443	600	157	35.4%
508432852521	PROPERTY INSURANCE	1,132	1,454	2,434	5,000	2,842	5,000	2,158	75.9%
508432852530	TELEPHONE	78	(6)	1,701	10,000		10,000	10,000	
508432852540	ADVERTISING				2,500		2,500	2,500	
508432852550	UTILITY BILL PROCESSING CHGS	12,696	14,523	16,490	16,500	18,054	18,500	446	2.5%
508432852611	UTILITY BILLING SUPPLIES	2,536	2,263	1,915	3,750	2,975	3,500	525	17.7%
508432852612	OPERATING SUPPLIES	0		47	250	103	250	147	142.8%
508432852613	REPAIR & MAINT SUPPLIES	0			250	110	250	140	128.0%
508432852614	RESIDENTIAL TRASH CLEAN-UPS	10,398	2,054	1,455	18,000	1,806	10,000	8,194	453.8%
508432852616	BAG PURCHASES	0		0	500			0	
508432852621	EAST OHIO GAS							0	
508432852622	ELECTRIC POWER							0	
508432852626	GASOLINE & OIL	1,575	3,242	3,554	4,000	3,403	4,000	597	17.6%
Total O&M		2,105,343	2,168,978	2,255,613	2,408,350	2,366,476	2,605,900	239,424	10.1%
Capital:									
508432853730	BUILDINGS			18,281		23,269	10,000	(13,269)	(57.0%)
508432853740	EQUIPMENT AND FURNISHINGS	0	0	520	20,000	20,000	200,000	180,000	900.0%
Total Capital		0	0	18,801	20,000	43,269	210,000	166,731	385.3%
Total Expenditures		2,295,055	2,394,578	2,538,259	2,698,610	2,724,295	3,150,835	426,540	15.7%
Projected Ending Fund Balance		1,879,657	1,932,742	1,879,931	1,381,728	1,775,558	1,062,060	(713,498)	(40.2%)

City of Barberton, Ohio
Storm Water Management
Service Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	2,061,846	1,776,654	1,028,652	753,016	753,016	819,467		
	Encumbrances Carried From Previous Year				(547,407)		(212,694)		
	Unencumbered Balance Available	2,061,846	1,776,654	1,028,652	205,609	753,016	606,773	(146,243)	(19.4%)
REVENUE									
Intergovernmental:									
510000043410	RECYCLE/LEAF GRANT	26,550	26,550	26,120	26,000	26,012	26,000	(12)	(0.0%)
Charges For Services:									
510000044411	USER FEES	774,853	792,713	786,028	784,890	793,113	785,000	(8,113)	(1.0%)
510000044412	PLAN REVIEWS	200	100	900	500	400	500	100	25.0%
Other Revenue:									
510000047010	ASSESSMENTS					3,128	1,500		
510000048010	MISC. REVENUE	88,349	499	26,464	2,000	1,012	2,000	988	97.6%
Other Financing Sources:									
510000049313	LOAN PROCEEDS	400,000	200,000		465,000	465,000	440,000	(25,000)	(5.4%)
510000049101	TRANSFER FROM GENERAL FUND								
	Total Revenue	1,289,952	1,019,862	839,512	1,278,390	1,288,666	1,255,000	(33,666)	(2.6%)
EXPENDITURES									
Personal Services:									
510431051111	STREET WAGES	200,649	205,578	219,125	218,807	225,004	240,000	14,996	6.7%
510431051112	ENGINEERING WAGES	51,014	52,053	55,778	57,090	57,218	58,700	1,482	2.6%
510431051117	CITY ENGINEER SALARY	0					0	0	
510431051120	Part time/Seasonal employees				24,000	11,904	15,000		
510431051210	HEALTH & LIFE INSURANCE	105,853	106,602	107,546	115,900	107,206	116,834	9,628	9.0%
510431051211	AFSCME CARE PLAN	0					0	0	
510431051220	MEDICARE	3,583	3,668	3,919	4,044	4,207	4,684	477	11.3%
510431051230	OPERS	33,923	37,378	38,428	35,715	41,178	45,220	4,042	9.8%
510431051250	SEVERANCE PAY CONTRIBUTIONS	5,033	5,153	5,498	5,577	5,883	6,460	577	9.8%
510431051260	WORKERS' COMPENSATION	2,688	3,514	3,987	4,650	4,640	5,200	560	12.1%
	Total Personal Services	402,743	413,946	434,281	465,783	457,241	492,098	34,857	7.6%

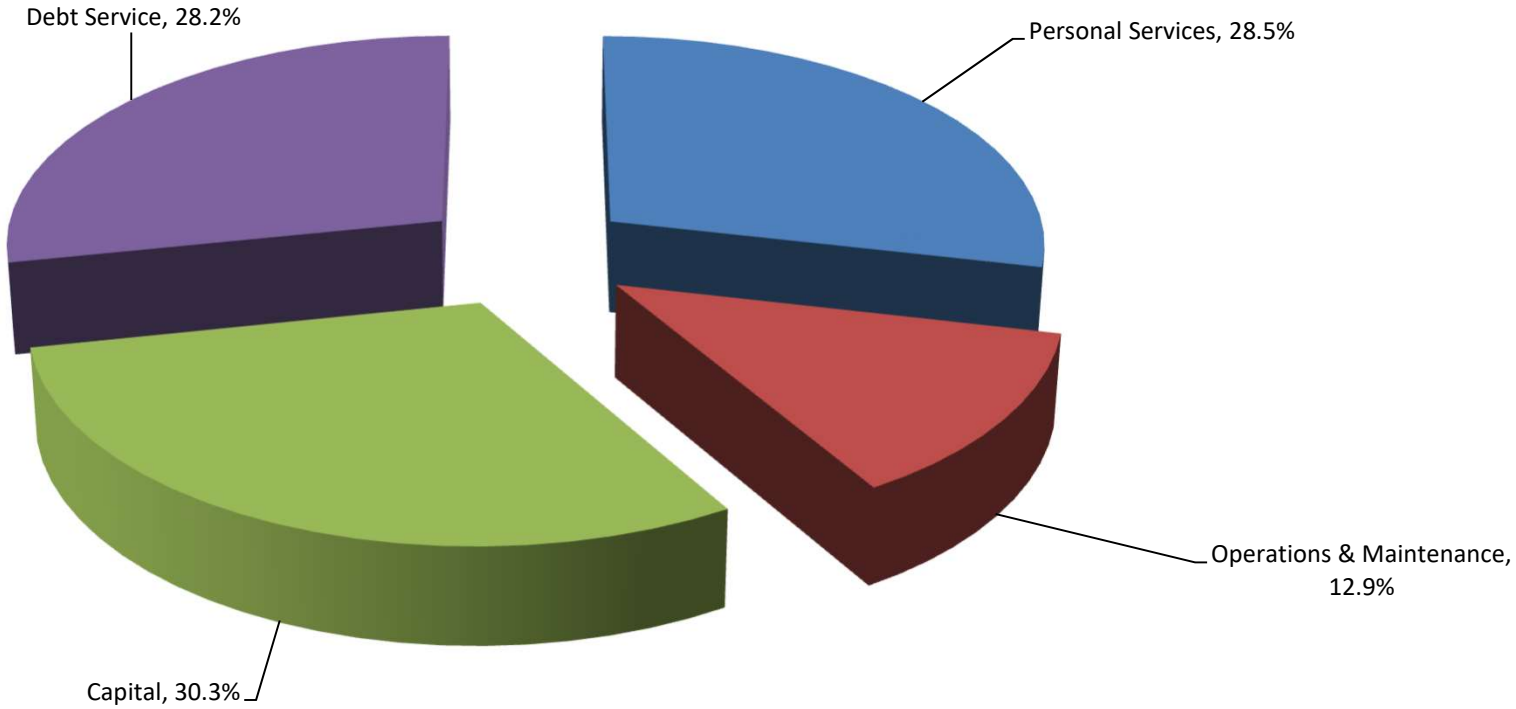
**Storm Water Management
Service Director**

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
Operations & Maintenance:									
510431052330	BEST PRACTICES	16,276	17,877	23,050	30,000	21,216	25,000	3,784	17.8%
510431052331	PROFESSIONAL SERVICES	15,927	13,426	23,599	40,000	26,993	40,000	13,007	48.2%
510431052431	SOFTWARE MAINTENANCE	3,537	4,588	4,744	5,000	5,076	5,000	(76)	(1.5%)
510431052433	COPIER/KIP LEASE	251	33		2,500	1,321	0	(1,321)	(100.0%)
510431052520	AUTO INSURANCE	4,247	4,178	4,045	4,500	4,631	5,100	470	10.1%
510431052550	UTILITY BILL PROCESSING CHGS	5,294	6,036	6,835	5,000	7,490	5,000	(2,490)	(33.2%)
510431052610	STORM WATER UTILITY	2,566	1,994	1,360	2,000	1,926	2,500	574	29.8%
510431052611	UTILITY BILLING SUPPLIES	1,083	1,655	1,431	2,000	930	1,000	70	7.6%
510431052612	OPERATIONS AND MAINTENANCE	92,687	89,015	107,331	120,000	92,938	123,500	30,562	32.9%
510431052613	FLOOD ASSISTANCE							0	
510431052626	GAS AND OIL	5,934	12,380	20,516	15,000	19,574	15,500	(4,074)	(20.8%)
510431052628	RADIO MAINTENANCE				1			0	
Total O&M		147,803	151,183	192,910	226,001	182,094	222,600	40,506	22.2%
Capital Outlay:									
510431053710	LAND	40,583	68,204	46,911	50,000	5,770	50,000	44,230	766.6%
510431053711	LAND ROBINSON						0	0	
510431053720	IMPROVEMENTS OTHER THAN BUILDINGS						0	0	
510431053730	BUILDINGS			14,835	5,000	3,769	0	(3,769)	(100.0%)
510431053740	EQUIPMENT AND FURNISHINGS	105,969		22,000	127,000	595	0	(595)	(100.0%)
510431053750	VEHICLES			73,109			0	0	
510431053760	INFRASTRUCTURE-STORM WATER	16,500			70,000	68,712	268,000	199,288	290.0%
510431053761	INFRASTRUCTURE-ENGINEERING	47,630	4,843	84,034	85,000	124,179	155,000	30,821	24.8%
510431053762	INFRASTRUCTURE-Stanley-Bell Phase I	1,621	319		0		0	0	
510431053763	INFRASTRUCTURE-4th St NE & Tuscarawas Ave.				0		0	0	
510431053764	INFRASTRUCTURE-5th St. NE Storm Sewer Project		714,368		0		0	0	
510431053765	INFRASTRUCTURE- Emergency Repairs			15,104	100,000	274,318	50,000	(224,318)	(81.8%)
510431053766	INFRASTRUCTURE- Betz Ditch	194,346			350,000			0	
510431053767	Infrastructure - South Barberton GI			29,465	0	105,535			
Total Capital Outlay		406,648	787,734	285,458	787,000	582,880	523,000	(59,880)	(10.3%)

**Storm Water Management
Service Director**

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Debt Service:								
510431054911	NOTE PRINCIPAL	600,000	400,000	200,000			465,000	465,000	
510431054921	NOTE INTEREST	17,950	15,000	2,500			21,500	21,500	
								0	
510431054912	CAPITAL LEASE PRINCIPAL (Backhoe)							0	
510431054912	CAPITAL LEASE PRINCIPAL (Street Sweeper)							0	
510431054922	CAPITAL LEASE INTEREST (Backhoe)							0	
510431054922	CAPITAL LEASE INTEREST (Street Sweeper)							0	
510431054950	DEBT ISSUE COSTS							0	
	Total Debt Service	617,950	415,000	202,500	0	0	486,500	486,500	
	Total Expenditures	1,575,144	1,767,863	1,115,148	1,478,784	1,222,214	1,724,198	501,983	41.1%
	Projected Ending Fund Balance	1,776,654	1,028,652	753,016	5,215	819,467	137,575	(681,892)	(83.2%)

**Storm Water Appropriations by Class
2024**



City of Barberton, Ohio

Sewage Fund

Utilities Superintendent

Sewer Plant Manager

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	1,756,127	1,848,188	2,676,625	2,794,217	2,794,217	2,656,670		
	Encumbrances Carried From Previous Year				(1,172,112)		(877,734)		
	Unencumbered Balance Available	1,756,127	1,848,188	2,676,625	1,622,105	2,794,217	1,778,936	(1,015,281)	(36.3%)
	REVENUE								
	Licenses and Permits:								
515000042180	SEWER TAP IN FEES	92,830	153,600	327,760	200,000	176,000	175,000	(1,000)	(0.6%)
515000042182	NEW HAVEN IMPACT FEES						0	0	
	Total Licenses and Permits:	92,830	153,600	327,760	200,000	176,000	175,000	(1,000)	(0.6%)
	Intergovernmental:								
515000043410	OWDA GRANT/REIMBURSEMENTS		504,623	2,610,248		2,333,086		(2,333,086)	(100.0%)
515000043710	O.P.W.C. GRANTS	24,416		476,071		438,932		(438,932)	(100.0%)
515000043810	NORTON LOAN REIMBURSEMENTS	294,590	372,341	314,259	315,000	207,650	315,000	107,350	51.7%
	Total Intergovernmental:	319,006	876,964	3,400,578	315,000	2,979,667	315,000	(2,664,667)	(89.4%)
	Charges for Services:								
515000044411	SEWAGE USAGE CHARGES	4,395,950	4,876,077	4,898,848	5,000,000	5,163,107	5,400,000	236,893	4.6%
515000044460	DUMPING FEES	427,403	279,562	322,078	300,000	418,942	320,000	(98,942)	(23.6%)
515000044465	COUNTY BILLING, VANDERHOOF			0	90,000		130,000	130,000	
515000044470	INDUSTRIAL SURCHARGE	140,763	166,287	144,785	145,000	112,574	145,000	32,426	28.8%
515000044471	NORTON SURCHARGE		109	(6)	0		0	0	
	Total Charges for Services	4,964,116	5,322,036	5,365,704	5,535,000	5,694,623	5,995,000	300,377	5.3%
	Fines:								
515000045110	SEWER VIOLATION							0	
	Assessments:								
515000047010	ASSESSMENT COLLECTIONS	51,606	15,200	6,083	20,000	34,666	6,000	(28,666)	(82.7%)
	Other:								
515000048010	MISCELLANEOUS	203,058	1,941	8,467	10,000	33,766	10,000	(23,766)	(70.4%)
	Total Other Revenue	254,664	17,141	14,550	30,000	68,432	16,000	(52,432)	(76.6%)
	Other Financing Sources:								
515000049210	TRANSFER FROM WATER FUND							0	
515000049310	BOND PROCEEDS							0	
515000049410	NOTE PROCEEDS	500,000	450,000	400,000	350,000	350,000	300,000	(50,000)	(14.3%)
515000049413	LOAN PROCEEDS (OWDA)-WWTP IMPROV	70,994	77,674	14,181				0	
515000049414	LOAN PROCEEDS (OWDA)-SNYDER PUMP STATION							0	
515000049415	LOAN PROCEEDS (OWDA)-NORTON INTERCEPTOR							0	
	Total Other Financing Sources	570,994	527,674	414,181	350,000	350,000	300,000	(50,000)	(14.3%)
	Total Revenue	6,201,610	6,897,415	9,522,773	6,430,000	9,268,722	6,801,000	(2,467,722)	(26.6%)

City of Barberton, Ohio

Sewage Fund

Utilities Superintendent

Sewer Plant Manager

ACCOUNT #	DESCRIPTION	2020	2021	2022	2023		2024	BUDGETED		
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	INCR (DECR)	%	
								\$\$	%	
EXPENDITURES										
4321	ADMINISTRATION									
	Personal Services:									
515432151110	ADMINISTRATIVE SALARIES	230,867	238,585	269,213	255,000	255,973	295,000	39,027	15.2%	
515432151112	CLERK AND ENGINEERING SUPPORT	218,465	228,884	251,306	307,000	265,955	313,000	47,045	17.7%	
515432151210	HEALTH & LIFE INSURANCE	157,805	154,098	162,537	180,000	163,389	175,000	11,611	7.1%	
515432151211	AFSCME CARE PLAN							0		
515432151220	MEDICARE	5,657	5,928	6,809	8,000	6,562	8,820	2,258	34.4%	
515432151230	OPERS	60,349	67,515	71,661	76,200	72,319	85,120	12,801	17.7%	
515432151235	UNEMPLOYMENT									
515432151240	TUITION REIMBURSEMENT							0		
515432151250	SEVERANCE PAY CONTRIBUTION	8,987	9,349	10,665	10,900	10,344	12,160	1,816	17.6%	
515432151260	WORKMENS' COMPENSATION	4,696	6,274	7,234	8,800	8,787	9,000	213	2.4%	
515432151280	RETIREE HEALTH & LIFE	13,811	13,885	17,165	25,000	15,613	20,000	4,387	28.1%	
515432151291	CLOTHING REIMBURSEMENTS				0		0			
515432151292	GYM MEMBERSHIP REIMBURSEMENTS				1,200		1,200	1,200		
Total Personal Services		700,636	724,519	796,591	872,100	798,940	919,300	120,360	15.1%	
Operations & Maintenance:										
515432152300	NORTON SEWER SYSTEM CONTRACT				0		0	0		
515432152310	COUNTY FISCAL FEES	381	275	69	500	42	500	458	1102.5%	
515432152320	TRAINING / TRAVEL	1,585	500	803	9,000	6,600	9,000	2,400	36.4%	
515432152330	PROFESSIONAL SERVICES	29,002	25,141	35,869	40,000	40,976	80,000	39,024	95.2%	
515432152331	COLLECTION AGENCY	608	142		1,000	129	1,000	871	678.0%	
515432152336	SWSCOM IT SERVICES	15,603	19,688	17,925	21,000	17,545	25,000	7,455	42.5%	
515432152430	REPAIR & MAINTENANCE	482	0	0	1,000		1,000	1,000		
515432152431	SOFTWARE MAINTENANCE	3,815	4,882	5,038	6,500	5,385	6,500	1,115	20.7%	
515432152432	METER SOFTWARE MAINTENANCE	0	7,000	7,225	17,500	16,853	17,500	647	3.8%	
515432152433	COPIER LEASE	1,983	418	148	2,000	764	2,000	1,236	161.9%	
515432152440	OFFICE SPACE LEASE	8,242	7,790	8,542	12,000	7,848	12,000	4,152	52.9%	
515432152522	GENERAL LIABILITY INSURANCE	37,470	39,362	40,803	40,000	42,573	48,000	5,427	12.7%	
515432152530	TELEPHONE	1,330	650	975	1,200	483	1,200	717	148.3%	
515432152540	ADVERTISING	1,120	663	630	1,500	2,255	1,500	(755)	(33.5%)	
515432152550	UTILITY BILL PROCESSING CHGS	32,361	35,816	40,760	40,000	44,793	43,500	(1,293)	(2.9%)	
515432152560	MEMBERSHIPS	504	486	412	950	487	950	463	95.1%	
515432152561	GYM MEMBERSHIP REIMBURSEMENTS				0		0			
515432152580	MILEAGE REIMBURSEMENT			188	500	156	500	344	220.7%	
515432152611	OFFICE SUPPLIES	9,166	10,008	8,804	12,000	7,589	12,000	4,411	58.1%	
515432152612	UTILITY BILLING SUPPLIES	5,590	5,980	5,408	8,000	6,135	8,000	1,865	30.4%	
515432152650	POSTAGE	33,621	36,670	38,691	39,000	40,459	41,000	541	1.3%	
515432152810	DAMAGE CLAIMS				1,000		1,000	1,000		
515432152815	EASEMENTS							0		
515432152820	O.E.P.A. ASSESSMENT TAX	14,638	5,686	2,227	16,000	10,350	16,000	5,650	54.6%	
Total O&M		197,502	201,156	214,517	270,650	251,421	328,150	76,729	30.5%	

City of Barberton, Ohio

Sewage Fund

Utilities Superintendent

Sewer Plant Manager

ACCOUNT #	DESCRIPTION	2020	2021	2022	2023		2024	BUDGETED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	INCR (DECR) \$\$	%
515432153740	Capital: EQUIPMENT AND FURNISHINGS	2,425	5,433	139,214	5,000	4,686	7,000	2,314	49.4%
Total Capital		2,425	5,433	139,214	5,000	4,686	7,000	2,314	49.4%
515432154910	Debt Service: BOND PRINCIPAL	6,060	6,060	6,212	6,400	6,363	6,520	157	2.5%
515432154920	BOND INTEREST	1,291	1,173	1,055	1,000	934	820	(114)	(12.2%)
515432154930	BARBER ROAD TRUNK LINE	75,000	0	75,000	75,000			0	
515432154911	NOTE PRINCIPAL	400,000	500,000	450,000	400,000	400,000	350,000	(50,000)	(12.5%)
515432154921	NOTE INTEREST	11,967	12,000	5,625	10,100	10,000	16,150	6,150	61.5%
515432154912	CAPITAL LEASE PRINCIPAL				29,200	29,121	29,580	459	1.6%
515432154922	CAPITAL LEASE INTEREST			30,019	1,000	898	475	(423)	(47.1%)
OWDA Loans:									
515432154913	LOAN PRINCIPAL- WWTP 2009 (5490)	117,239	119,785	122,386	125,050	125,044	127,775	2,731	2.2%
	LOAN PRINCIPAL-WWTP 2013 (6648)	109,135	112,844	116,679	120,650	120,644	124,750	4,106	3.4%
	LOAN PRINCIPAL-Snyder Pump Station (6649)	85,548	88,455	91,461	94,580	94,569	97,800	3,231	3.4%
	LOAN PRINCIPAL-Nash Heights (7573)	122,798	124,894	34,874	130,200	115,289	117,300	2,011	1.7%
	LOAN PRINCIPAL-Frashure Park (7849)								
	LOAN PRINCIPAL-Brentwood Pkg Plant (7850)								
	LOAN PRINCIPAL-WWTP Phase 3A (8038)	15,165	15,492	11,056	16,750	15,158	17,050	1,892	12.5%
	LOAN PRINCIPAL-Norton Acres (8277)	25,750	51,500	40,518	51,510	24,858	51,525	26,667	107.3%
	LOAN PRINCIPAL-Frashure Park (8720)		8,944	4,472	9,000	4,380	9,000	4,620	105.5%
	LOAN PRINCIPAL-Brentwood Pkg Plant (8829)			17,369	17,400	17,369	17,400	31	0.2%
	LOAN PRINCIPAL-WWTP Phase 3C (8912)				6,800			0	
	LOAN PRINCIPAL-WWTP Phase 3C (9546)						94,400	94,400	
515432154923	LOAN INTEREST- WWTP 2009 (5490)	30,457	27,911	25,309	22,750	22,652	19,950	(2,702)	(11.9%)
	LOAN INTEREST-WWTP 2013 (6648)	64,572	61,270	57,856	54,400	54,326	50,700	(3,626)	(6.7%)
	LOAN INTEREST-Snyder Pump Station (6649)	50,616	48,028	45,352	42,650	42,585	39,750	(2,835)	(6.7%)
	LOAN INTEREST-Nash Heights (7573)	75,298	73,201	67,273	69,500	61,485	59,750	(1,735)	(2.8%)
	LOAN INTEREST-Frashure Park (7849)								
	LOAN INTEREST-Brentwood Pkg Plant (7850)								
	LOAN INTEREST-WWTP Phase 3A (8038)	7,680	7,354	6,805	6,250	6,264	5,850	(414)	(6.6%)
	LOAN INTEREST-Norton Acres (8277)								
	LOAN INTEREST-Frashure Park (8720)								
	LOAN INTEREST-Brentwood Pkg Plant (8829)								
	LOAN INTEREST-WWTP Phase 3C (8912)				4,000				
	LOAN INTEREST-WWTP Phase 3C (9546)						17,700		
515432154914	OPWC PRINCIPAL	58,082	174,245	116,164	116,250	116,164	116,250	86	0.1%
515432154925	NORTON SEWER SYSTEM CONTRACT	175,000	175,000	175,000	175,000	175,000	175,000	0	0.0%
515432154950	DEBT ISSUE COSTS		191					0	
Total Debt Service		1,431,656	1,615,076	1,500,483	1,585,440	1,443,100	1,545,495	102,395	7.1%
TOTAL ADMINISTRATION		2,332,220	2,546,184	2,650,805	2,733,190	2,498,147	2,799,945	301,798	12.1%

City of Barberton, Ohio

Sewage Fund

Utilities Superintendent

Sewer Plant Manager

ACCOUNT #	DESCRIPTION	2020	2021	2022	2023		2024	BUDGETED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	INCR (DECR)	%
								\$\$	%
4322	TREATMENT PLANT:								
	Personal Services:								
515432251110	WAGES	827,079	835,202	859,167	900,000	826,736	940,000	113,264	13.7%
515432251210	HEALTH & LIFE INSURANCE	284,347	278,124	289,172	290,000	285,376	290,000	4,624	1.6%
515432251211	AFSCME CARE PLAN							0	
515432251220	MEDICARE	11,889	11,824	12,630	13,050	12,056	16,630	4,574	37.9%
515432251230	OPERS	110,933	121,422	119,446	126,000	115,511	131,600	16,089	13.9%
515432251250	SEVERANCE PAY CONTRIBUTION	16,553	16,704	17,752	18,000	17,047	18,800	1,753	10.3%
515432251260	WORKMENS' COMPENSATION	10,403	11,549	12,924	14,550	14,503	15,000	497	3.4%
515432251290	UNIFORMS							0	
515432251291	CLOTHING REIMBURSEMENTS	1,631	2,051	3,340	3,750	2,494	3,750	1,256	50.4%
515432251292	GYM MEMBERSHIP REIMBURSEMENTS	1,029	400	1,625	2,000	961	2,000	1,039	108.0%
	Total Personal Services	1,263,864	1,277,277	1,316,057	1,367,350	1,274,685	1,417,780	143,095	11.2%
	Operations & Maintenance:								
515432252320	TRAINING / TRAVEL	659	1,305	1,436	3,000	2,564	3,000	436	17.0%
515432252330	PROFESSIONAL SERVICES	9,738	35,176	26,399	35,000	12,127	35,000	22,873	188.6%
515432252335	UNIFORMS	6,179	5,316	5,696	6,300	5,156	6,500	1,344	26.1%
515432252340	TESTING	23,310	20,472	24,683	53,000	33,235	25,000	(8,235)	(24.8%)
515432252420	SLUDGE DISPOSAL	243,643	241,398	256,172	240,000	270,549	300,000	29,451	10.9%
515432252430	REPAIR & MAINTENANCE	22,767	23,744	68,934	60,000	21,242	60,000	38,758	182.5%
515432252433	COPIER LEASE	0		0	0			0	
515432252521	PROPERTY INSURANCE	54,440	56,522	51,490	55,000	63,107	70,000	6,893	10.9%
515432252530	TELEPHONE	4,226	1,637	481	2,500	488	1,000	512	104.9%
515432252612	OPERATING SUPPLIES	48,686	42,509	44,415	49,000	49,529	49,000	(529)	(1.1%)
515432252613	REPAIR & MAINTENANCE SUPPLIES	111,614	97,441	113,218	125,000	91,984	125,000	33,016	35.9%
515432252616	CHEMICALS-SLUDGE DISPOSAL	171,946	139,513	181,166	208,000	212,981	220,000	7,019	3.3%
515432252621	EAST OHIO GAS	21,193	18,546	21,747	35,000	21,364	30,000	8,636	40.4%
515432252622	ELECTRIC POWER	280,486	288,844	255,744	300,000	286,309	300,000	13,691	4.8%
515432252840	PROPERTY TAXES	666	666	666	1,000	12	1,300	1,288	10733.3%
	Total O&M	999,553	973,089	1,052,246	1,172,800	1,070,647	1,225,800	155,153	14.5%
	Capital:								
515432253720	BUILDINGS	89,504	80,058	31,643	10,000	1,000	100,000	99,000	9900.0%
515432253721	WWTP IMPROVEMENTS PHASE II							0	
515432253722	WWTP IMPROVEMENTS PHASE III (Final)							0	
515432253723	WWTP IMPROVEMENTS PHASE 3a (Electrical)	11,659	9,335						
515432253724	WWTP IMPROVEMENTS PHASE 3b		37,490	3,090,538		2,765,200			
515432253740	EQUIPMENT AND FURNISHINGS	8,600	28,789	30,000	112,000	112,000	300,000	188,000	167.9%
515432253750	VEHICLES	39,042		28,959				0	
	Total Capital	148,805	155,671	3,181,140	122,000	2,878,200	400,000	287,000	10.0%
	TOTAL TREATMENT PLANT	2,412,222	2,406,037	5,549,443	2,662,150	5,223,532	3,043,580	585,247	11.2%

City of Barberton, Ohio

Sewage Fund

Utilities Superintendent

Sewer Plant Manager

ACCOUNT #	DESCRIPTION	2020	2021	2022	2023		2024	BUDGETED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	INCR (DECR)	%
								\$\$	%
4323	INDUSTRIAL PRETREATMENT								
	Personal Services:								
515432351110	WAGES	66,676	69,832	76,692	80,000	81,152	85,000	3,848	4.7%
515432351210	HEALTH & LIFE INSURANCE	21,529	21,251	21,108	24,000	20,985	23,100	2,115	10.1%
515432351211	AFSCME CARE PLAN							0	
515432351220	MEDICARE	922	978	1,084	1,200	1,146	1,233	87	7.6%
515432351230	OPERS	8,989	10,122	10,737	11,200	11,361	11,900	539	4.7%
515432351250	SEVERANCE PAY CONTRIBUTION	1,334	1,397	1,534	1,600	1,623	1,700	77	4.7%
515432351260	WORKMENS' COMPENSATION	843	931	1,081	1,300	1,295	1,500	205	15.9%
	Total Personal Services	100,293	104,512	112,236	119,300	117,562	124,433	6,871	5.8%
	Operations & Maintenance:								
515432352330	PROFESSIONAL SERVICES			13,210				0	
515432352340	LABORATORY ANALYSIS	4,087	4,598	4,164	10,000	5,167	11,000	5,833	112.9%
515432352430	REPAIR & MAINTENANCE	0		795	1,000		1,000	1,000	
515432352616	FEDERAL REGISTER						1,000	1,000	
	Total O&M	4,087	4,598	18,169	11,000	5,167	13,000	7,833	151.6%
	Capital:								
515432353740	EQUIPMENT AND FURNISHINGS							0	
	Total Capital	0	0	0	0	0	0	0	
	TOTAL INDUSTRIAL PRETREATMENT	104,380	109,110	130,405	130,300	122,729	137,433	14,704	12.0%

City of Barberton, Ohio

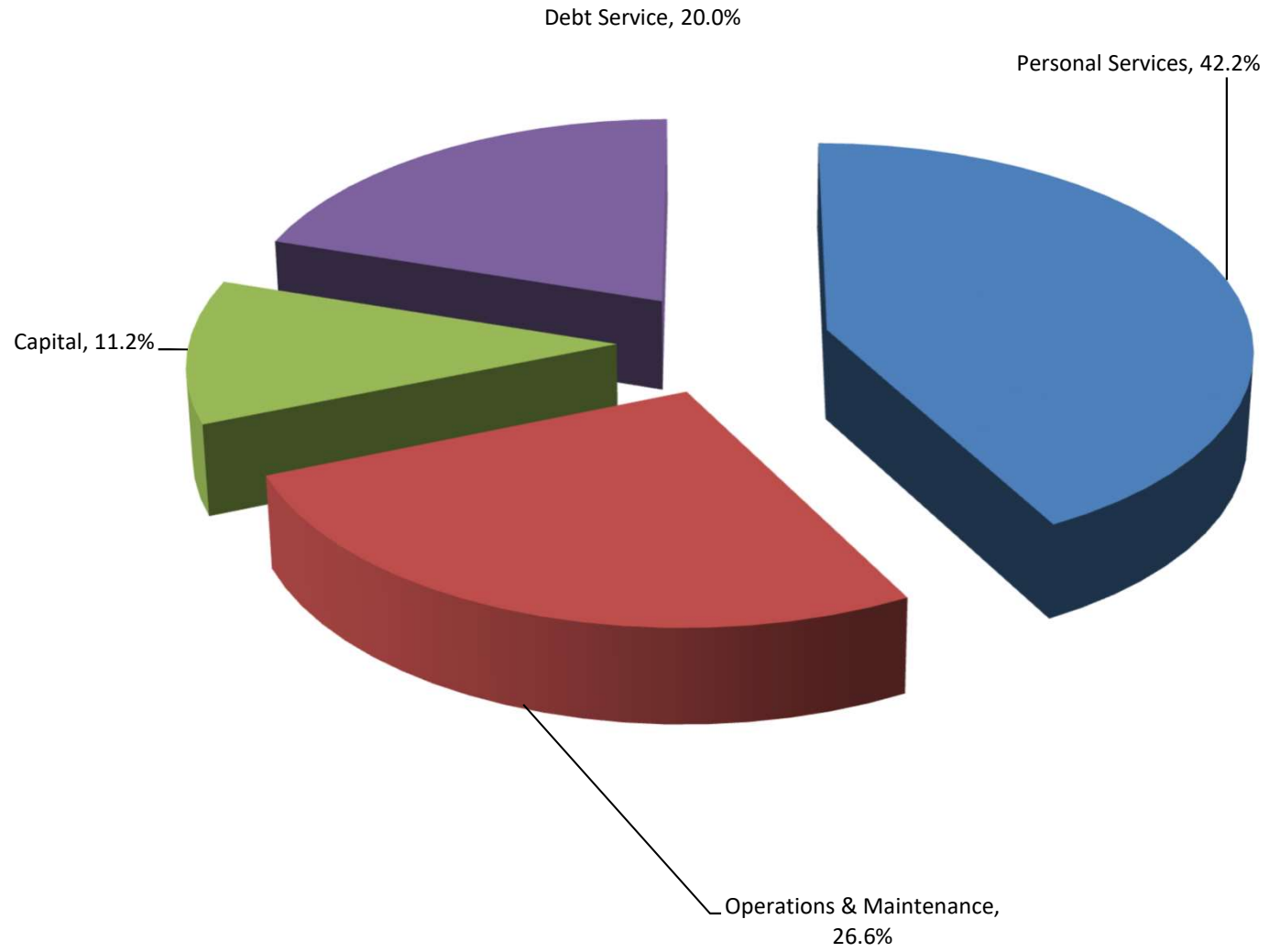
Sewage Fund

Utilities Superintendent

Sewer Plant Manager

ACCOUNT #	DESCRIPTION	2020	2021	2022	2023		2024	BUDGETED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	INCR (DECR)	%
								\$\$	%
4324	COLLECTION SYSTEM								
	Personal Services:								
515432451110	WAGES	427,177	416,064	433,999	500,000	492,332	545,000	52,668	10.7%
515432451210	HEALTH & LIFE INSURANCE	111,427	111,010	110,676	130,000	117,061	150,000	32,939	28.1%
515432451211	AFSCME CARE PLAN							0	
515432451220	MEDICARE	6,105	5,953	6,202	7,400	6,965	8,020	1,055	15.2%
515432451230	OPERS	57,054	60,378	60,760	71,400	67,564	77,420	9,856	14.6%
515432451250	SEVERANCE PAY CONTRIBUTION	8,543	8,321	8,680	10,200	9,743	11,060	1,317	13.5%
515432451260	WORKERS' COMPENSATION	6,012	5,965	6,438	7,350	7,326	9,000	1,674	22.8%
515432451290	UNIFORMS			0	1,000		1,000	1,000	
515432451291	CLOTHING REIMBURSEMENTS	500	1,039	1,435	2,500	1,330	2,500	1,170	88.0%
	Total Personal Services	616,818	608,731	628,191	729,850	702,321	804,000	101,679	14.5%
	Operations & Maintenance:								
515432452320	TRAINING/TRAVEL	578	455	1,000	2,000	835	2,000	1,165	139.5%
515432452330	PROFESSIONAL SERVICES	78,667	40,089	24,006	75,000	91,529	135,000	43,471	47.5%
515432452335	UNIFORMS	1,030	0	0	1,200		0	0	
515432452430	REPAIR & MAINTENANCE	19,902	39,838	20,579	65,000	78,046	70,000	(8,046)	(10.3%)
515432452434	RADIO MAINTENANCE CONTRACT							0	
515432452440	EASEMENT LEASE							0	
515432452520	AUTO INSURANCE	6,603	6,543	6,591	7,000	6,828	7,500	672	9.8%
515432452530	TELEPHONE	172,990	3,309	10,356	11,000	7,156	11,000	3,844	53.7%
515432452612	OPERATING SUPPLIES	22,147	22,435	26,397	25,000	23,453	26,000	2,547	10.9%
515432452613	REPAIR & MAINTENANCE SUPPLIES	42,494	27,795	12,864	45,000	42,259	48,000	5,741	13.6%
515432452615	REPAIR & MAINT - VEHICLES	5,354	6,183	14,017	15,000	15,145	18,000	2,855	18.9%
515432452621	EAST OHIO GAS	10,646	10,005	11,117	9,500	11,538	10,500	(1,038)	(9.0%)
515432452622	ELECTRIC POWER	128,801	112,742	103,643	120,000	103,989	120,000	16,011	15.4%
515432452626	GASOLINE & OIL	21,242	32,279	43,937	40,000	38,077	40,000	1,923	5.0%
515432452628	RADIO MAINTENANCE	6,496	5,411	5,474	8,000	5,410	8,000	2,590	47.9%
	Total O&M	516,949	307,083	279,980	423,700	424,264	496,000	71,736	16.9%
	Capital:								
515432453710	LAND								
515432453711	SEWER LINES		30,411						
515432453720	BUILDINGS	7,062	424	100,740	20,000	79,274	20,000	(59,274)	(74.8%)
515432453740	EQUIPMENT AND FURNISHINGS	49,899	40,912	35,267	90,000	61,050	125,000	63,950	104.8%
515432453750	VEHICLES	30,000			275,000	25,941	65,000	39,059	150.6%
515432453760	INFRASTRUCTURE-SEWER LINES		20,088	30,350	250,000	269,010	250,000	(19,010)	(7.1%)
515432453761	INFRASTRUCTURE-SYNDER LIFT STATION							0	
515432453762	INFRASTRUCTURE-NORTON INTERCEPTOR							0	
515432453763	METER READING REPLACEMENT PROJECT							0	
	Total Capital	86,961	91,834	166,357	635,000	435,275	460,000	24,725	5.7%
	TOTAL COLLECTION SYSTEM	1,220,728	1,007,647	1,074,528	1,788,550	1,561,861	1,760,000	198,139	12.7%
	Transfers Out:								
515491059517	TRANSFER TO NORTON SANITARY SEWER CONST	40,000							
515491059571	TRANSFER TO SEWER IMP RESERVE	0	0	0	0			0	
515491059572	TRANSFER TO SEWER BOND RETIREM	0	0	0	0			0	
515491059574	TRANSFER TO REPLACEMENT IMPROV	0	0	0	0			0	
	Total Transfers Out	40,000	0	0	0	0	0	0	
	Total Sewage Fund Expenditures	6,109,550	6,068,978	9,405,181	7,314,190	9,406,269	7,740,958	(1,665,311)	(17.7%)
	Ending/Projected Fund Balances	1,848,188	2,676,625	2,794,217	737,915	2,656,670	838,978	(1,817,692)	(68.4%)

Sewer Fund Appropriations by Class 2024



City of Barberton, Ohio

Norton Sanitary Sewer Construction Fund

Utilities Superintendent

Sewer Plant Manager

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	35,430	57,422	55,919	88,474	88,474	130,529		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	35,430	57,422	55,919	88,474	88,474	130,529	42,055	47.5%
	REVENUE								
	Intergovernmental:								
517000043410	OWDA GRANT/REIMURSEMENTS	142,577						0	
517000043411	OWDA - FRASHURE PARK	57,318						0	
517000043412	OWDA - BRENTWOOD	54,610	187,184	237,799		730		(730)	(100.0%)
517000043710	O.P.W.C. GRANTS							0	
517000043810	SUMMIT COUNTY CONTRIBUTION	100,000		45,616				0	
517000043811	NORTON CONTRIBUTION	100,000		36,939		41,325		(41,325)	(100.0%)
	Total Intergovernmental:	454,505	187,184	320,355	0	42,055	0	(42,055)	(100.0%)
	Other Financing Sources:								
517000049210	TRANSFER IN	40,000						0	
517000049410	LOAN PROCEEDS - NASH HEIGHTS	4,983	0					0	
517000049411	LOAN PROCEEDS - BRENTWOOD	107,015	62,816	324,843	12,357	972,154		(972,154)	(100.0%)
517000049412	LOAN PROCEEDS - FRASHURE PARK	377,384	0					0	
517000049413	LOAN PROCEEDS - NORTON ACRES	571,008	0					0	
	Total Other Financing Sources	1,100,390	62,816	324,843	12,357	972,154	0	(972,154)	(100.0%)
	Total Revenue	1,554,894	250,000	645,198	12,357	1,014,209	0	(1,014,209)	(100.0%)
	EXPENDITURES								
4324	COLLECTION SYSTEM								
	Capital:								
517432453760	INFRASTRUCTURE-SEWER LINES	4,983						0	
517432453761	INFRASTRUCTURE-BRENTWOOD PACKAGE PLANT ELIMINATION	162,596	251,503	612,643	12,357	972,154		(972,154)	(100.0%)
517432453762	INFRASTRUCTURE-FRASHURE PACKAGE PLANT ELIMINATION	511,442						0	
517432453763	INFRASTRUCTURE-NORTON ACRES PACKAGE PLANT ELIMINATIOI	853,881						0	
	Total Capital	1,532,902	251,503	612,643	12,357	972,154	0	(972,154)	(100.0%)
	TOTAL COLLECTION SYSTEM	1,532,902	251,503	612,643	12,357	972,154	0	(972,154)	(100.0%)
	Total Sewage Fund Expenditures	1,532,902	251,503	612,643	12,357	972,154	0	(972,154)	(100.0%)
	Ending/Projected Fund Balances	57,422	55,919	88,474	88,474	130,529	130,529	0	0.0%

City of Barberton, Ohio
Water Fund
Denny Weaver

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	2,970,773	3,246,885	3,830,849	4,016,072	4,016,072	3,317,335		
	Encumbrances Carried From Previous Year	0	0		(1,057,305)		(1,217,340)		
	Unencumbered Balance Available	2,970,773	3,246,885	3,830,849	2,958,767	4,016,072	2,099,995	(1,916,077)	(47.7%)
REVENUE									
Licenses and Permits:									
518000042180	PERMIT AND TAP-IN FEES	222,520	217,450	392,319	300,000	252,100	250,000	(2,100)	(0.8%)
518000042182	NEW HAVEN-IMPACT FEES						0		
	Licenses and Permits	222,520	217,450	392,319	300,000	252,100	250,000	(2,100)	(0.8%)
Intergovernmental:									
518000043400	FEMA GRANTS/REIMBURSEMENTS		41,275				0		
518000043710	OPWC GRANTS/REIMBURSEMENTS						0		
518000043711	OWDA GRANTS/REIMBURSEMENTS	17,500		221,912		42,519	(42,519)	(100.0%)	
518000043712	31st ST WATERLINE-NORTON REIMBURSEMENTS						0		
518000043810	NORTON LOAN REIMBURSEMENT			238,659		119,329	119,500		
518000043936	GRANT_ACE/EPA						0		
	Intergovernmental	17,500	41,275	460,571	0	161,848	119,500	(42,348)	(26.2%)
Charges for Services:									
518000044911	WATER USAGE CHARGES	6,239,401	6,791,807	6,887,839	7,000,000	7,089,397	7,400,000	310,603	4.4%
518000044920	SALE OF BULK WATER	41,278	52,072	55,892	55,000	51,209	55,000	3,791	7.4%
518000044921	SALE OF METERS	22,663	24,277	40,337	30,000	32,762	20,000	(12,762)	(39.0%)
518000044923	MATERIALS AND LABOR	8,505	11,123	2,752	3,000	0	3,000	3,000	
518000044925	TURN OFF/ON	4,087	11,693	16,410	12,000	23,453	18,000	(5,453)	(23.3%)
518000044926	COLLECTION SERVICE FEES	1,453	133	202	500	86	500	414	480.0%
518000044971	NORTON SURCHARGE	47,489	3,479	(1,991)	(60,000)	5,143	(20,000)	(25,143)	(488.9%)
518000044972	NORTON BENEFIT CHARGE					1,151			
518000044990	WATER, SEWER MISCELLANEOUS	10,016	7,350	11,130	8,000	8,190	5,000	(3,190)	(39.0%)
	Charges for services	6,374,891	6,901,935	7,012,572	7,048,500	7,211,392	7,481,500	270,108	3.7%
Other Revenue:									
518000047010	ASSESSMENTS	81,204	129,864	66,308	70,000	21,027	40,000	18,973	90.2%
518000048010	MISCELLANEOUS	257,700	109,471	64,750	65,000	20,636	25,000	4,364	21.1%
	Total Other Revenue	338,903	239,335	131,058	135,000	41,663	65,000	23,337	56.0%
Other Financing Sources:									
518000049310	BOND PROCEEDS							0	
518000049410	NOTE PROCEEDS							0	
518000049413	LOAN PROCEEDS-OPWC (31st Street)							0	
518000049414	LOAN PROCEEDS-OWDA (Water Storage Tanks)							0	
518000049414	LOAN PROCEEDS-OWDA (Wolf Creek Dam)	1,237,167						0	
518000049430	DEBT PREMIUMS							0	
	Total Other Financing Sources	1,237,167	0	0	0	0	0	0	
	Total Revenue	8,190,981	7,399,994	7,996,519	7,483,500	7,667,003	7,916,000	291,346	3.8%

**Water Fund
Denny Weaver**

ACCOUNT #	DESCRIPTION	2020	2021	2022	2023		2024	BUDGETED	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	BUDGET	INCR (DECR)	%
								\$\$	%
EXPENDITURES									
4611	ADMINISTRATION								
	Personal Services:								
518461151110	ADMINISTRATION SALARY	230,867	238,586	269,214	255,000	255,582	270,000	14,418	5.6%
518461151111	CLERK AND ENGINEERING SUPPORT	203,578	209,831	228,085	281,000	245,296	285,000	39,704	16.2%
518461151210	HEALTH & LIFE INSURANCE	158,231	143,736	152,719	180,000	154,610	170,000	15,390	10.0%
518461151211	AFSCME CARE PLAN							0	
518461151220	MEDICARE	5,460	5,672	6,497	7,600	6,344	8,050	1,706	26.9%
518461151230	OPERS	58,339	64,773	68,412	72,800	70,073	77,700	7,627	10.9%
518461151235	UNEMPLOYMENT							(10,017)	(100.0%)
518461151250	SEVERANCE PAY CONTRIBUTION	8,689	8,968	10,200	10,400	10,017	11,100	1,083	10.8%
518461151260	WORKERS' COMPENSATION	4,499	6,067	6,939	8,450	8,395	9,000	605	7.2%
518461151280	RETIRED HEALTH & LIFE	14,519	14,731	17,751	25,000	16,846	18,000	1,154	6.9%
518461151291	UNIFORM REIMBURSEMENTS				0		0	0	
518461151292	GYM MEMBERSHIP REIMBURSEMENTS			0	1,200	400	1,200	800	200.0%
	Total Personal Services	684,182	692,363	759,817	841,450	767,562	850,050	72,470	9.4%
	Operations & Maintenance:								
518461152310	COUNTY AUDITOR FEES	957	1,436	770	1,500	745	1,000	255	34.1%
518461152320	TRAINING / TRAVEL	1,975	15	1,433	3,000	774	3,000	2,226	287.6%
518461152322	EDUCATION REIMBURSEMENT				6,000	4,655	6,000		
518461152330	PROFESSIONAL SERVICES	42,765	31,651	34,580	50,000	34,700	90,000	55,300	159.4%
518461152331	COLLECTION AGENCY	608	142	0	1,000	129	1,000	871	678.0%
518461152336	SWSCOM IT SERVICES	17,130	20,785	22,799	30,000	24,775	30,000	5,225	21.1%
518461152430	REPAIR AND MAINTENANCE	482	0	0	5,000	498	1,000	502	101.0%
518461152431	SOFTWARE MAINTENANCE	3,815	4,882	5,038	5,000	5,385	6,000	615	11.4%
518461152432	METER SOFTWARE MAINT		7,000	14,975	17,500	16,853	14,500	(2,353)	(14.0%)
518461152433	COPIER LEASE	4,078	2,450	2,792	3,000	2,576	3,000	425	16.5%
518461152440	OFFICE SPACE LEASE	8,242	7,790	8,542	12,000	7,848	12,000	4,152	52.9%
518461152522	GENERAL LIABILITY INSURANCE	33,788	35,637	37,033	37,000	38,668	42,000	3,332	8.6%
518461152530	TELEPHONE	1,330	650	509	1,000	483	1,000	517	106.9%
518461152540	ADVERTISING	624	442	630	1,500	870	2,000	1,130	129.9%
518461152550	UTILITY BILL PROCESSING CHGS	48,654	53,499	60,413	61,000	66,114	67,000	886	1.3%
518461152560	MEMBERSHIPS	204	245	350	350	200	350	150	75.0%
518461152561	GYM MEMBERSHIP REIMBURSEMENTS	0		0	0		0	0	
518461152580	MILEAGE REIMBURSEMENT	0		250	250		250	250	
518461152611	OFFICE SUPPLIES / OTHER	7,506	9,532	8,550	12,000	6,875	12,000	5,125	74.5%
518461152612	UTILITY BILLING SUPPLIES	7,301	6,465	6,930	8,000	9,023	9,000	(23)	(0.3%)
518461152650	POSTAGE	34,174	36,669	38,691	40,000	40,459	42,000	1,541	3.8%
518461152810	DAMAGE CLAIMS	0		1,000	1,000		1,000	1,000	
518461152815	EASEMENTS	0						0	
518461152820	O.E.P.A. ASSESSMENT TAX	26,000	14,766	14,963	15,000	14,963	15,000	37	0.2%
518461152825	OWDA DISBURSEMENTS - ENGINEERING	33,000					0	0	
	Total O&M	272,634	234,056	258,996	311,100	276,592	359,100	81,163	29.3%

**Water Fund
Denny Weaver**

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	ADMINISTRATION, continued								
	Capital:								
518461153700	EQUIPMENT								
518461153740	EQUIPMENT AND FURNISHINGS	6,351	5,433	9,567	5,000	3,900	0	(3,900)	(100.0%)
	Total Capital	6,351	5,433	9,567	5,000	3,900	0	(3,900)	(100.0%)
	Debt Service:								
518461154910	BOND PRINCIPAL	60,026	60,026	61,527	63,050	63,027	64,530	1,503	2.4%
518461154920	BOND INTEREST	12,788	11,617	10,447	9,350	9,247	8,030	(1,217)	(13.2%)
518461154911	NOTE PRINCIPAL							0	
518461154921	NOTE INTEREST							0	
518461154912	CAPITAL LEASE PRINCIPAL			28,682	29,125	29,121	29,570	449	1.5%
518461154922	CAPITAL LEASE INTEREST			1,337	1,000	898	455	(443)	(49.3%)
	OWDA Loans:								
518461154913	LOAN PRINCIPAL-Water Tanks (5922)	133,143	135,819	138,549	141,400	141,333	144,200	2,867	2.0%
	LOAN PRINCIPAL-Wolf Creek Dam (6804)	61,932	63,177	64,447	65,750	65,742	67,070	1,328	2.0%
	LOAN PRINCIPAL- WTP Rehab (8173)		302,737	112,569	245,300	260,026	252,450		
	LOAN PRINCIPAL- St Rt 261 Improv (8354)	119,329	119,329	119,329	119,500	119,329	119,500	171	0.1%
	OPWC Loans:								
	OPWC LOAN PRINCIPAL-Summit Waterline (CH10M)	14,594	43,783	29,189	29,190	29,189	29,190	1	0.0%
	OPWC LOAN PRINCIPAL-31st St Waterline (CH02P)	22,926	68,778	45,852	45,855	45,852	45,855	3	0.0%
518461154923	LOAN INTEREST-OWDA-Water Tanks	38,453	35,777	33,047	30,275	30,262	27,450	(2,812)	(9.3%)
	LOAN INTEREST-OWDA-Wolf Creek Dam	39,416	38,172	36,902	35,625	35,606	34,300	(1,306)	(3.7%)
	LOAN INTEREST-OWDA-WTP Rehab		231,840	170,549	163,600	163,589	156,500	(7,089)	(4.3%)
	LOAN INTEREST-OWDA- St Rt 261 Improvements								
518461154950	DEBT ISSUE COSTS		191					0	
	Total Debt Service	502,608	1,111,245	852,426	979,020	993,223	979,100	(6,546)	(0.7%)
	TOTAL ADMINISTRATION	1,465,774	2,043,098	1,880,806	2,136,570	2,041,277	2,188,250	147,087	7.2%

**Water Fund
Denny Weaver**

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
4612	WATER TREATMENT PLANT								
	Personal Services:								
518461251110	WAGES	764,814	659,194	764,549	800,000	752,157	835,000	82,843	11.0%
518461251210	HEALTH & LIFE INSURANCE	203,303	190,651	206,673	220,000	195,859	205,000	9,141	4.7%
518461251211	AFSCME CARE PLAN							0	
518461251220	MEDICARE	9,875	9,428	10,980	11,600	11,064	12,110	1,046	9.5%
518461251230	OPERS	100,455	95,737	107,037	112,000	102,755	117,000	14,245	13.9%
518461251250	SEVERANCE PAY CONTRIBUTION	16,822	13,184	15,291	16,000	15,468	16,700	1,232	8.0%
518461251260	WORKERS' COMPENSATION	9,268	10,680	10,201	13,000	12,906	13,500	594	4.6%
518461251291	CLOTHING REIMBURSEMENTS	914	1,319	1,628	2,500	2,443	2,500	57	2.3%
518461251292	GYM MEMBERSHIP REIMBURSEMENTS	560	882	1,583	3,200	2,017	2,000	(17)	(0.8%)
	Total Personal Services	1,106,011	981,074	1,117,942	1,178,300	1,094,668	1,203,810	109,159	10.0%
	Operations & Maintenance:								
518461252320	TRAINING/TRAVEL	2,719	3,331	2,755	4,000	2,288	4,000	1,712	74.8%
518461252330	PROFESSIONAL SERVICES	3,190	55,122	12,481	60,000	66,361	60,000	(6,361)	(9.6%)
518461252335	UNIFORMS		2,680	4,453	4,850	4,710	5,200		
518461252340	TESTING	19,844	18,503	24,994	26,000	17,935	26,000	8,065	45.0%
518461252420	LAGOON SLUDGE REMOVAL	54,488	67,446	65,225	116,645	37,342	116,645	79,303	212.4%
518461252430	REPAIR & MAINTENANCE	18,409	14,783	13,377	35,000	24,355	35,000	10,645	43.7%
518461252433	COPIER LEASE	1,568	365	74	2,300	1,033	2,300	1,267	122.6%
518461252440	WATER SHED PROTECTION			1,275	10,000	5,000	10,000	5,000	100.0%
518461252520	AUTO INSURANCE	865	844	534	700	1,862	2,600	738	39.6%
518461252521	PROPERTY INSURANCE	35,765	35,946	43,563	45,000	53,392	60,000	6,608	12.4%
518461252530	TELEPHONE	1,197	1,223	736	1,800	1,123	1,800	677	60.3%
518461252561	GYM MEMBERSHIP REIMBURSEMENTS				0		0	0	
518461252611	OFFICE SUPPLIES / OTHER	3,035	619	1,745	5,000	357	4,000	3,643	1021.7%
518461252612	OPERATING SUPPLIES	60,651	45,234	66,343	80,000	63,899	82,500	18,601	29.1%
518461252613	REPAIR & MAINTENANCE SUPPLIES	11,812	13,152	19,119	25,000	11,656	25,000	13,344	114.5%
518461252616	CHEMICALS	414,040	456,033	689,686	1,150,000	1,023,097	950,000	(73,097)	(7.1%)
518461252621	NATURAL GAS	18,536	15,448	19,402	25,000	20,222	30,000	9,778	48.4%
518461252622	ELECTRIC POWER	201,830	230,096	189,943	280,000	249,205	280,000	30,795	12.4%
	Total O&M	847,948	960,825	1,155,704	1,871,295	1,583,836	1,695,045	110,719	7.0%
	Capital:								
518461253720	BUILDINGS	47,629	9,400	12,281	50,000	12,886	20,000	7,114	55.2%
518461253730	IMPROVEMENTS OTHER THAN BUILDINGS	1,621,745	23,077		100,000	11,297	20,000	8,703	77.0%
518461253740	EQUIPMENT AND FURNISHINGS	10,429	14,339	25,710	180,000		180,000	180,000	
518461253750	VEHICLES			37,199	40,000	37,782	0	(37,782)	(100.0%)
518461253761	INFRASTRUCTURE-WOLF CREEK DAM						0	0	
	Total Capital	1,679,803	46,816	75,191	370,000	61,965	220,000	158,035	255.0%
	TOTAL WATER TREATMENT PLANT	3,633,763	1,988,715	2,348,837	3,419,595	2,740,470	3,118,855	219,878	8.0%

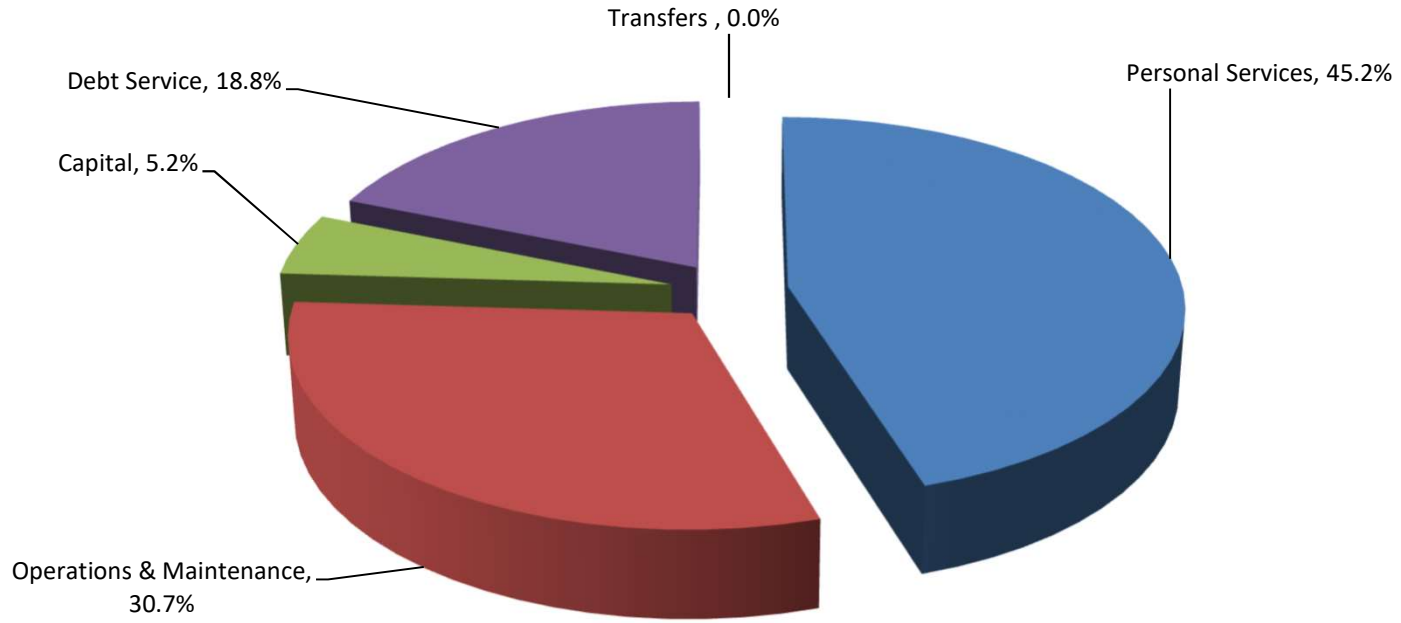
**Water Fund
Denny Weaver**

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
4613	WATER DISTRIBUTION								
	Personal Services:								
518461351110	DISTRIBUTION WAGES	962,624	990,829	1,049,398	1,150,000	1,179,785	1,275,000	95,215	8.1%
518461351210	HEALTH & LIFE INSURANCE	315,498	336,290	333,494	360,000	347,341	360,000	12,659	3.6%
518461351211	AFSCME CARE PLAN							0	
518461351220	MEDICARE	13,960	14,193	15,073	16,700	16,880	18,490	1,610	9.5%
518461351230	OPERS	129,307	143,826	146,512	161,000	162,783	178,500	15,717	9.7%
518461351250	SEVERANCE PAY CONTRIBUTION	19,264	19,817	20,988	23,000	23,492	25,500	2,008	8.5%
518461351260	WORKERS' COMPENSATION	12,530	13,442	15,333	17,800	17,714	21,000	3,286	18.5%
518461351290	UNIFORMS				0		0	0	
518461351291	CLOTHING REIMBURSEMENTS	7,725	8,748	9,692	12,000	9,181	1,200	(7,981)	(86.9%)
518461351292	GYM MEMBERSHIP REIMBURSEMENTS	1,410	570	2,055	2,200	987	2,200	1,213	122.9%
	Total Personal Services	1,462,317	1,527,716	1,592,544	1,742,700	1,758,164	1,881,890	123,726	7.0%
	Operations & Maintenance:								
518461352320	TRAINING/TRAVEL	1,940	418	1,500	3,000	8,321	3,200	(5,121)	(61.5%)
518461352322	TUITION REIMBURSEMENT							0	
518461352330	PROFESSIONAL SERVICES	10,146	14,954	19,606	70,000	34,403	80,000	45,597	132.5%
518461352335	UNIFORMS	1,393	1,010	1,154	1,400	1,212	2,280	1,068	88.1%
518461352430	REPAIR & MAINTENANCE	9,899	27,705	6,279	30,000	16,225	32,000	15,775	97.2%
518461352433	COPIER LEASE	1,983	504	350	1,500	702	1,660	958	136.6%
518461352520	AUTO INSURANCE	6,854	6,450	7,285	7,500	8,157	8,500	343	4.2%
518461352521	PROPERTY INSURANCE	278	284	258	300	317	500	183	57.9%
518461352530	TELEPHONE	43,486	4,190	11,704	10,000	10,375	11,000	625	6.0%
518461352612	OPERATING SUPPLIES	35,861	28,398	31,529	40,000	30,444	35,000	4,556	15.0%
518461352613	REPAIR & MAINTENANCE SUPPLIES	178,552	157,305	184,272	225,000	216,850	220,000	3,150	1.5%
518461352614	REPAIR & MAINTENANCE SUPPLIES (STREET)	35,259	17,884	7,406	40,000	12,261	20,000	7,739	63.1%
518461352615	REPAIR & MAINT - VEHICLES	23,880	11,817	18,906	30,000	16,317	20,000	3,683	22.6%
518461352616	VALVE REPLACEMENTS AND REPAIR	1,485	50,596	42,384	65,000	49,087	70,000	20,913	42.6%
518461352621	EAST OHIO GAS	5,652	6,736	9,772	16,000	7,451	10,000	2,549	34.2%
518461352622	ELECTRIC POWER	62,271	40,071	42,666	80,000	34,960	40,000	5,040	14.4%
518461352626	GASOLINE & OIL	21,220	32,188	45,716	50,000	37,979	45,000	7,021	18.5%
518461352628	RADIO MAINTENANCE	6,496	5,290	5,352	11,000	5,290	7,000	1,710	32.3%
518461352840	PROPERTY TAXES	11,938	12,601	12,772	15,000	12,760	15,000	2,240	17.6%
	Total O&M	458,595	418,402	448,910	695,700	503,111	621,140	118,029	23.5%

**Water Fund
Denny Weaver**

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
Capital:									
518461353700	EQUIPMENT	70		1,049	80,000	115,875	0	(115,875)	(100.0%)
518461353720	BUILDINGS	1,268	6,464	205,305	100,000	24,140	10,000	(14,140)	(58.6%)
518461353730	WATERLINES	83,400	28,350	223,912		36,750	0		
518461353740	EQUIPMENT AND FURNISHINGS	28,652	42,832	25,069	325,000	63,175	125,000	61,825	97.9%
518461353750	VEHICLES		22,042	172,374	50,000	112,834	100,000	(12,834)	(11.4%)
518461353760	INFRASTRUCTURE-WATER TANKS (BAUER HILL)							0	
518461353761	INFRASTRUCTURE-WATER TANKS (EAST SIDE)							0	
518461353762	INFRASTRUCTURE-WATER TANKS (EASTERN RD)							0	
518461353763	INFRASTRUCTURE-WATER TANKS (ENGINEERING)							0	
518461353770	INFRASTRUCTURE-WATERLINES	117,031	77,412	251,490	350,000	306,944	0	(306,944)	(100.0%)
518461353771	INFRASTRUCTURE-31st ST Waterline							0	
518461353772	INFRASTRUCTURE-Orchard Court Waterline							0	
518461353773	INFRASTRUCTURE-9th STREET WATERLINES								
518461353774	METER READING REPLACEMENT PROJECT								
	Total Capital	230,421	177,100	879,199	905,000	659,718	235,000	(424,718)	(64.4%)
	TOTAL WATER DISTRIBUTION	2,151,332	2,123,218	2,920,653	3,343,400	2,920,993	2,738,030	241,755	8.3%
Other Finaancing Uses:									
Transfers Out:									
518491059515	TRANSFER TO SEWER FUND							0	
518491059520	TRANSFER TO REPLACEMENT IMPROVE							0	
518491059522	TRANSFER TO WATER BOND RETIREMENT	664,000	661,000	661,000	663,000	663,000	660,000	(3,000)	(0.5%)
518491059523	TRANSFER TO WATER IMP RESERVE							0	
	Total Transfers	664,000	661,000	661,000	663,000	663,000	660,000	(3,000)	(0.5%)
	Total Water Fund Expenditures	7,914,869	6,816,031	7,811,296	9,562,565	8,365,740	8,705,135	608,719	7.3%
	Projected Ending Fund Balance	3,246,885	3,830,849	4,016,072	879,702	3,317,335	1,310,860	(2,006,475)	(60.5%)

**Water Fund Appropriations by Class
2024**



City of Barberton, Ohio
Water Replacement & Improvement
Utility Superintendent/Finance Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	1,436,532	1,436,532	1,436,532	1,436,532	1,436,532	809,165		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	1,436,532	1,436,532	1,436,532	1,436,532	1,436,532	809,165	(627,366)	(43.7%)
	Revenue								
	Intergovernmental:								
520000044472	WADSWORTH LEASE AND RIGHT-OF-WAY	0	0		50,000	50,861	52,387	1,526	
	Total Intergovernmental/Other	0	0	0	50,000	50,861	52,387	1,526	3.0%
	Other Financing Sources:								
520000049210	TRANSFER FROM WATER FUND							0	
	Total Other Financing Sources	0	0	0	0	0	0	0	
	Total Revenue	0	0	0	50,000	50,861	52,387	1,526	3.0%
	Expenditures								
	Water Administration								
	Capital:								
520461153740	EQUIPMENT							0	
	Total Water Administration	0	0	0	0	0	0	0	
	Treatment Plant								
	Capital:								
520461253720	BUILDINGS							0	
520461253740	EQUIPMENT AND FURNISHINGS							0	
520461253760	INFRASTRUCTURE						700,000	700,000	
	Total Water Plant	0	0	0	0	0	700,000	700,000	
	Water Distribution								
	Capital:								
520461353700	EQUIPMENT AND FURNISHINGS							0	
520461353770	INFRASTRUCTURE (Meter System)				690,000	678,227		(678,227)	(100.0%)
	Total Water Distribution	0	0	0	690,000	678,227	0	(678,227)	(100.0%)
	Total Expenditures	0	0	0	690,000	678,227	700,000	21,773	3.2%
	Projected Ending Fund Balance	1,436,532	1,436,532	1,436,532	796,532	809,165	161,552	(647,613)	(80.0%)

City of Barberton, Ohio

Water Plant Construction

Utility Superintendent/Water Plant Manager

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	1,266,037	1,266,037	1,266,037	1,266,037	1,266,037	1,266,037		
	Encumbrances Carried From Previous Year	0							
	Unencumbered Balance Available	1,266,037	1,266,037	1,266,037	1,266,037	1,266,037	1,266,037	0	0.0%
REVENUE									
Interest:									
521000046110	INTEREST INCOME							0	
Total Revenue		0	0	0	0	0	0	0	
EXPENDITURES									
Operations & Maintenance:									
521461252330	PROFESSIONAL SERVICES							0	
Capital:									
521461253730	BUILDINGS-WATER TREATMENT PLANT							0	
Fiscal Costs:									
521461256110	TREASURY FEES								
Total Expenditures		0	0	0	0	0	0	0	
Projected Ending Fund Balance		1,266,037	1,266,037	1,266,037	1,266,037	1,266,037	1,266,037	0	0.0%

City of Barberton, Ohio

Water Bond Retirement

Director of Finance

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	27,961	28,239	28,632	27,219	27,219	26,836		
	Encumbrances Carried From Previous Year	0	0	0	0	0	0		
	Unencumbered Balance Available	27,961	28,239	28,632	27,219	27,219	26,836	(383)	(1.4%)
REVENUE									
Other Financing Sources:									
522000049210	TRANSFER FROM WATER OPERATING	664,000	661,000	661,000	663,000	663,000	660,000	(3,000)	(0.5%)
	Total Revenue	664,000	661,000	661,000	663,000	663,000	660,000	(3,000)	(0.5%)
EXPENDITURES									
Debt Service:									
4612	Water Treatment Plant								
522461254910	BOND PRINCIPAL (Water Revenue)	565,000	575,000	590,000	605,000	605,000	615,000	10,000	1.7%
522461254920	BOND INTEREST (Water Revenue)	98,722	85,607	72,413	58,500	58,383	44,230	(14,153)	(24.2%)
	Total Expenditures	663,722	660,607	662,413	663,500	663,383	659,230	(4,153)	(0.6%)
	Projected Ending Fund Balance	28,239	28,632	27,219	26,719	26,836	27,606	770	2.9%

City of Barberton, Ohio
 Water Improvement Reserve Fund
 Utilities Superintendent

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	164,002	164,002	164,002	164,002	164,002	155,304		
	Encumbrances Carried From Previous Year						(96,302)		
	Unencumbered Balance Available	164,002	164,002	164,002	164,002	164,002	59,002	(105,000)	(64.0%)
REVENUE									
	Other Financing Sources:								
523000049210	TRANSFER FROM WATER OPERATING							0	
	Total Revenue	0	0	0	0	0	0	0	
EXPENDITURES									
	Capital:								
4613	Water Distribution								
523461353760	INFRASTRUCTURE					8,698		(8,698)	(100.0%)
	Total Expenditures	0	0	0	0	8,698	0	(8,698)	(100.0%)
	Projected Ending Fund Balance	164,002	164,002	164,002	164,002	155,304	59,002	(96,302)	(62.0%)

City of Barberton, Ohio
Sewer Improvement Reserve
Utility Superintendent/Sewer Plant Manager

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL	BUDGET	\$\$	%
	Beginning Fund Cash Balance	189,667	126,647	126,647	126,647	126,647	126,647		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	189,667	126,647	126,647	126,647	126,647	126,647	0	0.0%
REVENUE									
	Other Financing Sources:								
571000049210	TRANSFER FROM							0	
	Total Revenue	0	0	0	0	0	0	0	
EXPENDITURES									
	Operations & Maintenance:								
4324	Sewage Collection System								
571432452330	PROFESSIONAL SERVICES							0	
	Capital:								
571432453720	BUILDINGS							0	
571432453740	EQUIPMENT AND FURNISHINGS	4,791						0	
571432453750	VEHICLES	25,000						0	
4324	Sewage Collection System								
571432453760	INFRASTRUCTURE-SANITARY SEWER	33,229						0	
571432453770	INFRASTRUCTURE-PHASE III IMPROV.								
	Total Capital	63,020	0	0	0	0	0	0	
	Total Expenditures	63,020	0	0	0	0	0	0	
	Projected Ending Fund Balance	126,647	126,647	126,647	126,647	126,647	126,647	0	0.0%

City of Barberton, Ohio

Sewer Replacement & Improvement

Utility Superintendent/Sewer Plant Manager

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	63,740	63,740	63,740	63,740	63,740	63,740		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	63,740	63,740	63,740	63,740	63,740	63,740	0	0.0%
REVENUE									
Assessments:									
574000047010	SANITARY SEWER ASSESSMENT FEE							0	
Other Financing Sources:									
574000049410	NOTE PROCEEDS							0	
574000049210	TRANSFER FROM SEWER FUND							0	
Total Revenue		0	0	0	0	0	0	0	
EXPENDITURES									
Capital Outlay:									
4322	Sewage Treatment Plant								
574432253720	BUILDINGS							0	
574432253740	EQUIPMENT AND FURNISHINGS							0	
4324	Sewage Collection System								
574432453700	EQUIPMENT AND FURNISHINGS							0	
574432453734	BUILDINGS							0	
574432453770	INFRASTRUCTURE							0	
Total Capital		0	0	0	0	0	0	0	
Transfer Out:									
574491059515	TRANSFER TO SEWER FUND							0	
Total Transfer Out		0	0	0	0	0	0	0	
Total Expenditures		0	0	0	0	0	0	0	
Projected Ending Fund Balance		63,740	63,740	63,740	63,740	63,740	63,740	0	0.0%

INTERNAL SERVICES FUNDS

These funds are used to account for operations where a good or service has been provided by one department to another department or from one government to another government, on a cost reimbursement basis.

City of Barberton, Ohio
Health Insurance Fund
Finance Director; Safety/HR Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	658,545	1,010,601	1,419,350	1,737,480	1,737,480	1,804,707		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	658,545	1,010,601	1,419,350	1,737,480	1,737,480	1,804,707	67,227	3.9%
REVENUE									
Charges for Services:									
660000044810	HEALTH CARE CHARGEBACKS	3,537,309	3,553,004	3,541,390	3,500,000	3,577,021	3,500,000	(77,021)	(2.2%)
660000044812	EMPLOYEE HEALTHCARE CONTRIBUTIONS	367,472	375,608	376,887	360,000	368,781	392,400	23,619	6.4%
660000044814	DENTAL INSURANCE CHARGEBACKS	128,567	122,367	132,715	135,000	107,999	125,000	17,001	15.7%
660000044815	VISION INSURANCE CHARGEBACKS	21,080	20,698	22,103	21,500	23,649	23,000	(649)	(2.7%)
660000044816	LIFE INSURANCE CHARGEBACKS	15,502	16,178	16,057	15,600	16,184	18,000	1,816	11.2%
660000044817	RETIREE CHARGEBACKS	90,131	91,292	102,417	90,000	118,336	95,000	(23,336)	(19.7%)
660000044840	AFSCME CARE PLAN CHARGEBACKS	185,065	205,147	245,075	210,000	246,701	220,000	(26,701)	(10.8%)
Other Revenue:									
660000048000	COBRA REIMBURSEMENTS	81,805	45,223	37,551		54,530	20,000	(34,530)	(63.3%)
660000048010	EXCESS LOSS REIMBURSEMENT		945			946		(946)	(100.0%)
660000048011	MISCELLANEOUS	7,934	2,835	5,000	10,000	4,390	5,000	610	13.9%
Total Revenue		4,434,864	4,433,297	4,479,196	4,342,100	4,518,538	4,398,400	(120,138)	(2.7%)

Health Insurance Fund

Finance Director; Safety/HR Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED	
					BUDGET	ACTUAL		INCR (DECR) \$\$	%
EXPENDITURES									
Operations & Maintenance:									
660471052310	ADMINISTRATIVE FEES							0	
660471052311	PRESCRIPTION ADMIN FEE							0	
660471052312	AGGREGATE STOP LOSS PREMIUM							0	
660471052313	DENTAL PREMIUMS	128,567	90,880	132,715	150,000	107,999	135,000	27,001	25.0%
660471052314	VISION PREMIUMS	21,080	29,896	22,103	24,000	23,649	25,000	1,351	5.7%
660471052315	LIFE INSURANCE PREMIUMS	15,502	43,864	16,057	19,000	16,184	19,000	2,816	17.4%
660471052316	AFSCME CARE PLAN	158,547	205,147	245,075	250,000	246,701	260,000	13,300	5.4%
660471052317	AFSCME EXCESS PRESCRIPTION	250,077	154,619	239,869	250,000	225,287	260,000	34,713	15.4%
660471052320	RETIREE HEALTH & LIFE INSURANCE	71,202	66,589	72,449	80,000	97,006	95,000	(2,006)	(2.1%)
660471052321	RETIREE MEDICAL REIMBURSEMENTS	19,398	19,431	28,694	35,000	21,330	35,000	13,670	64.1%
660471052322	COBRA PREMIUMS					332	500	168	50.6%
660471052330	MEDICAL CARE CLAIMS	0		0	5,000	0	5,000	5,000	
660471052331	PRESCRIPTION CLAIMS	0			0			0	
660471052332	CONTRACTED SERVICES	51,554	51,957	50,834	75,000	52,202	75,000	22,798	43.7%
660471052335	CONTRACTED SERVICES- GASB VALUATION		5,000	0		5,000	5,000	0	0.0%
660471052340	SUMMIT COUNTY HEALTH PREMIUM	3,362,394	3,350,671	3,347,249	3,800,000	3,648,735	4,200,000	551,265	15.1%
660471052370	COVID-19 SUPPLIES	946							
660471052620	HEALTH FAIR PROGRAM	3,136	6,073	5,588	10,000	6,431	10,000	3,569	55.5%
660471052621	WELLNESS PROGRAM				25,000		25,000		
660471052901	ACA-PCORI FEE	405	420	435	450	455	500	46	10.0%
660471052902	ACA-REINSURANCE FEE							0	
660471052903	ACA- Infinity/ACA/HRIS				5,000		5,500	5,500	
Capital Outlay:									
Health Care Fund									
660471053740	HUMAN RESOURCE SOFTWARE								
Total Expenses		4,082,807	4,024,548	4,161,067	4,728,450	4,451,310	5,155,500	118,811	2.7%
Projected Ending Fund Balance		1,010,601	1,419,350	1,737,480	1,351,130	1,804,707	1,047,607	(757,100)	(42.0%)

City of Barberton, Ohio

General Liability Loss Fund

Finance Director/Law Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	92,959	92,959	72,579	58,745	58,745	30,737		
	Encumbrances Carried From Previous Year				(4,999)		(9,706)		
	Unencumbered Balance Available	92,959	92,959	72,579	53,746	58,745	21,031	(37,713)	(64.2%)
REVENUE									
Charges for Services:									
661000044822	INSURANCE CHARGEBACKS						50,000		
Other:									
661000048010	INSURANCE PROCEEDS			1,764				0	
	Subtotal	0	0	1,764	0	0	50,000	0	
Other Financing Sources:									
661000049210	TRANSFER FROM INCOME TAX FUND							0	
	Total Revenue	0	0	1,764	0	0	50,000	0	
EXPENDITURES									
Operations & Maintenance:									
661415352311	SETTLEMENTS							0	
661471052310	ADMINISTRATIVE FEES	0	20,381	15,598	35,000	28,008	50,000	21,992	78.5%
	Total O&M	0	20,381	15,598	35,000	28,008	50,000	21,992	78.5%
	Total Expenditures	0	20,381	15,598	35,000	28,008	50,000	21,992	78.5%
	Projected Ending Fund Balance	92,959	72,579	58,745	18,746	30,737	21,031	(9,706)	(31.6%)

City of Barberton, Ohio

Severance Pay Fund

Director of Finance

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	547,770	307,349	335,576	329,391	329,391	293,091		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	547,770	307,349	335,576	329,391	329,391	293,091	(36,300)	(11.0%)
REVENUE									
	Charges for Services:								
662000044810	SEVERANCE CHARGEBACKS	295,894	300,225	330,739	305,000	343,328	345,000	1,672	0.5%
	Total Revenue	295,894	300,225	330,739	305,000	343,328	345,000	1,672	0.5%
EXPENDITURES									
	Personal Services:								
662471051140	SEVERANCE PAYOUTS	536,314	271,999	336,924	500,000	379,627	500,000	120,373	31.7%
	Total Expenses	536,314	271,999	336,924	500,000	379,627	500,000	120,373	31.7%
	Projected Ending Fund Balance	307,349	335,576	329,391	134,391	293,091	138,091	(155,000)	(52.9%)

City of Barberton, Ohio
Internal Cost Allocation Fund
Director of Finance

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	74,636	74,204	104,802	177,404	177,404	164,129		
	Encumbrances Carried From Previous Year				(84,535)		(23,570)		
	Unencumbered Balance Available	74,636	74,204	104,802	92,869	177,404	140,559	(36,844)	(20.8%)
REVENUE									
Charges for Services:									
663000044810	POSTAGE REIMBURSEMENT	17,401	22,954	28,986	30,000	25,081	30,000	4,919	19.6%
663000044820	GASOLINE REIMBURSEMENT	143,857	216,757	307,915	400,000	265,640	400,000	134,360	50.6%
663000044821	RADIO MAINTENANCE CHARGEBACK	64,720	61,200	62,520	70,000	65,340	75,000	9,660	14.8%
663000044825	TELEPHONE CHARGEBACKS	10,247	10,314	10,290	10,000	9,761	11,000	1,239	12.7%
663000044830	SCHOOL BOARD REIMBURSEMENT	66,444	113,713	182,718	150,000	155,997	150,000	(5,997)	(3.8%)
663000044835	CITY OF NORTON FUEL REIMBURSEMENT					4,819			
663000044840	LOCKBOX/AR BOX CHARGEBACKS	15,911	13,515	13,476	15,000	13,695	15,000	1,305	9.5%
663000044850	BWC CHARGEBACKS	193,204	201,289	225,996	250,000	271,883	300,000	28,117	10.3%
	Total Charges for Services	511,784	639,743	831,901	925,000	812,215	981,000	168,785	20.8%
Transfer In:									
663000049210	TRANSFER FROM INCOME TAX		40,000	80,000	0			0	
	Total Transfer In	0	40,000	80,000	0	0	0	0	
	Total Revenue	511,784	679,743	911,901	925,000	812,215	981,000	173,604	21.4%
EXPENDITURES									
Personal Services:									
663471051260	BWC	206,504	201,289	225,996	250,000	271,883	300,000		
Operations & Maintenance:									
663471052530	TELEPHONE	10,247	10,314	10,290	11,000	9,761	11,000	1,239	12.7%
663471052626	GASOLINE	199,347	328,793	486,407	550,000	436,471	550,000	113,529	26.0%
663471052627	FUEL SYSTEM REPAIR & MAINTENANCE	527	11,637	10,571	22,000	3,459	25,000	21,542	622.9%
663471052628	RADIO MAINTENANCE FEES	64,720	61,200	62,520	70,000	65,440	75,000	9,560	14.6%
663471052650	POSTAGE	15,000	20,000	30,000	30,000	25,000	30,000	5,000	20.0%
663471052660	LOCKBOX/AR BOX FEES	15,870	15,911	13,515	17,500	13,476	15,000	1,524	11.3%
	Total Expenditures	512,216	649,144	839,300	950,500	825,489	1,006,000	151,155	18.3%
	Projected Ending Fund Balance	74,204	104,802	177,404	67,369	164,129	115,559	(48,570)	(29.6%)

TRUST AND AGENCY FUNDS

These funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

City of Barberton, Ohio

Trust Fund

Director of Finance; Planning Director;

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	339,977	360,678	224,868	268,456	268,456	340,424		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	339,977	360,678	224,868	268,456	268,456	340,424	71,968	26.8%
REVENUE									
Other Financing Sources:									
734000048000	FSA DEDUCTIONS	59,405	59,468	52,448	55,000	80,183	75,000	(5,183)	(6.5%)
734000049611	POLITICAL SIGNS							0	
734000049616	ENGINEERING DEPOSITS							0	
734000049617	STALE DATED CHECKS		11,242	11,398		9,170		(9,170)	(100.0%)
734000049619	MISCELLANEOUS DEPOSITS	27,643	(24,026)	44,786		60,565		(60,565)	(100.0%)
734000049620	NORTON WATER BENEFIT								
734000049621	TEMPORARY EXTENSION PERMIT		500	(500)					
734000049630	VACANT PROPERTY DEPOSITS	(7,864)	(55,500)			(9,250)		9,250	(100.0%)
734000049631	VACANT PROPERTY DEPOSIT REFUNDS							0	
734000049900	TRANSFER FROM VACANT PROPERTY FUND								
734000049901	TRANSFER FROM GENERAL FUND								
	Total Revenue	79,184	(8,316)	108,131	55,000	140,668	75,000	(65,668)	(46.7%)
EXPENDITURES									
Operations & Maintenance:									
734471051000	FSA CLAIMS	58,484	57,770	55,294	66,000	68,700	80,000	11,300	16.4%
734415152830	FINANCE DEPARTMENT		69,723					0	
734424252830	ENGINEERING DEPARTMENT							0	
734461152830	UTILITIES DEPARTMENT							0	
734463052611	PLANNING DEPT-VACANT PROP PROGRAM							0	
	Total Operations & Maintenance	58,484	127,493	55,294	66,000	68,700	80,000	11,300	16.4%
Transfers:									
734491059101	TRANSFER TO GENERAL FUND			9,250				0	
	Total Expenditures	58,484	127,493	64,544	66,000	68,700	80,000	11,300	16.4%
	Projected Ending Fund Balance	360,678	224,868	268,456	257,456	340,424	335,424	(5,000)	(1.5%)

City of Barberton, Ohio
Senior Center Trust Fund
Parks & Recreation Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	33,756	36,400	38,904	24,726	24,726	14,207		
	Encumbrances Carried From Previous Year	0	0	0	(855)	0	(3,512)		
	Unencumbered Balance Available	33,756	36,400	38,904	23,871	24,726	10,695	(14,031)	(56.7%)
REVENUE									
Charges for Services:									
738000044780	NEWSLETTER FEE	3,779	3,616	4,963	5,000	4,500	5,000	500	11.1%
738000044781	CRAFTS	312	301	302	300	1,341	300	(1,041)	(77.6%)
738000044783	CHARTERED TRIPS	2,902	721	4,877	3,500	3,666	3,500	(166)	(4.5%)
738000044784	FUNDRAISING ACTIVITIES							0	
738000044785	FACILITY RENTALS							0	
738000044786	SPECIAL PROGRAMS	198	38	570	200	635	200	(435)	(68.5%)
	Total Charges For Services	7,191	4,676	10,712	9,000	10,142	9,000	(1,142)	(11.3%)
Interest:									
738000046110	INTEREST INCOME	492	233	321	250	667		(667)	(100.0%)
Other Revenue:									
738000048010	MISCELLANEOUS	61.82	0.99			8		(8)	(100.0%)
738000048700	BARBERTON COMMUNITY FOUNDATION GRANT							0	
738000048701	TUSCORA GRANT							0	
738000048710	CASH DONATIONS	2,231.47	2,648.30	1,939.10	2,000	2,904	2,000	(904)	(31.1%)
738000048720	COFFEE DONATIONS	14.00		86.24	100	46	100	54	116.6%
738000048730	FUN IN FITNESS DONATIONS	583.00	890.40	1,786.30	1,500	843	1,500	657	78.0%
738000048740	SENIOR CENTER BUILDING DONATIONS	0.00						0	
738000048741	POOL TABLE DONATIONS	123.00	191.05	261.35	200	95	200	105	110.5%
738000048750	GAS DONATIONS							0	
738000048760	GREYNOLDS CLASSIC STROKE DONATIONS							0	
738000048770	VAN DONATIONS							0	
	Total Other Revenue	3,013	3,731	4,073	3,800	3,896	3,800	(96)	(2.5%)
	Total Revenue	10,697	8,639	15,106	13,050	14,704	12,800	(1,904)	(13.0%)

Senior Center Trust Fund

Parks & Recreation Director

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)		
					BUDGET	ACTUAL		\$\$	%	
EXPENDITURES										
4512	Senior Center Programs									
	Personal Services:									
738451251120	WAGES		0	15,757	9,000	12,000	1,037	(10,962)	(91.4%)	
738451251220	MEDICARE		0	228	135	174	15	(159)	(91.4%)	
738451251230	OPERS		0	2,206	1,300	1,680	145	(1,535)	(91.4%)	
738451251250	SEVERANCE PAY CONTRIBUTION		0	315	180	240	21	(219)	(91.4%)	
738451251260	WORKERS COMP	71	0	0	270	266	204	(62)	(23.2%)	
	Total Personal Services	71	0	18,506	10,885	14,359	1,423	(12,937)	(90.1%)	
	Operations & Maintenance:									
738451252320	TRAINING / TRAVEL							0		
738451252321	CHARTERED TRIPS				750			0		
738451252330	SPECIAL PROGRAMS	355	1,643	1,868	2,500	2,238	2,500	262	11.7%	
738451252430	MAINTENANCE & REPAIRS	1,615	1,010	1,499	1,500	579	1,500	921	159.0%	
738451252431	POOL TABLE EQUIPMENT	39			500	776	500	(276)	(35.6%)	
738451252520	AUTO INSURANCE	292	129	124	200	139	200	61	43.5%	
738451252530	TELEPHONE	53	(1)		100		100	100		
738451252531	PROGRAM SERVICE	405		846	2,000	650	2,000	1,350	207.8%	
738451252580	VAN TRIPS	717	242	1,262	2,500	2,147	5,000	2,853	132.9%	
738451252611	OFFICE SUPPLIES	84	217	548	750	188	750	562	299.7%	
738451252612	OPERATING SUPPLIES	3,847	857	905	1,000	309	1,000	691	223.8%	
738451252626	GASOLINE AND OIL	5	5	5	50	5	50	45	916.3%	
738451252650	POSTAGE	536	800	692	800	537	800	263	49.1%	
738451252850	COMMUNITY SERVICE		1,199	3,000	6,000	3,278	6,000	2,722	83.0%	
738451252910	TREASURY FEES	32	35	29	50	19	50	31	165.1%	
	Total O&M	7,981	6,136	10,778	18,700	10,864	20,450	9,586	88.2%	
	Capital:									
738451253750	VEHICLES							0		
	Total Capital	0	0	0	0	0	0	0		
	Total Expenditures	8,052	6,136	29,284	29,585	25,224	21,873	(3,351)	(13.3%)	
	Projected Ending Fund Balance	36,400	38,904	24,726	7,336	14,207	1,622	(12,585)	(88.6%)	

City of Barberton, Ohio

Fire Pension Fund

Director of Finance

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$	%
	Beginning Fund Cash Balance	9,706	15,540	33,570	36,476	36,476	34,313		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	9,706	15,540	33,570	36,476	36,476	34,313	(2,164)	(5.9%)
REVENUE									
Taxes:									
741000041110	REAL PROPERTY TAX	89,037	104,489	105,248	100,000	104,924	102,000	(2,924)	(2.8%)
741000041121	HOUSE TRAILER TAX	128	77	135	50	155	50	(105)	(67.8%)
	Total Taxes	89,165	104,566	105,384	100,050	105,079	102,050	(3,029)	(2.9%)
Intergovernmental:									
741000043610	ROLLBACK AND HOMESTEAD	13,819	14,943	14,846	14,000	14,756	14,500	(256)	(1.7%)
741000043611	PUBLIC UTILITY REIMBURSEMENT						0	0	
741000043612	TANG. PERS. PROP. TAX REIMB.						0	0	
741000043910	AMHA IN LIEU OF TAXES	294	302	326	300	338	300	(38)	(11.3%)
	Total Intergovernmental	14,113	15,246	15,171	14,300	15,095	14,800	(295)	(2.0%)
	Total Revenue	103,278	119,812	120,555	114,350	120,174	116,850	(6,648)	(5.5%)
EXPENDITURES									
Personal Services:									
741422051231	FIRE PENSION COSTS	96,000	100,000	115,000	120,000	120,000	125,000	5,000	4.2%
Operations & Maintenance:									
741422052310	AUDITOR & TREASURER FEES	1,444	1,782	2,649	3,000	2,337	3,000	663	28.4%
	Total Expenditures	97,444	101,782	117,649	123,000	122,337	128,000	5,663	4.6%
	Projected Ending Fund Balance	15,540	33,570	36,476	27,826	34,313	23,163	(985)	(2.9%)

City of Barberton, Ohio

Police Pension Fund

Director of Finance

ACCOUNT #	DESCRIPTION	2020 ACTUAL	2021 ACTUAL	2022 ACTUAL	2023		2024 BUDGET	BUDGETED INCR (DECR)	
					BUDGET	ACTUAL		\$\$	%
	Beginning Fund Cash Balance	8,686	14,521	32,551	35,457	35,457	33,293		
	Encumbrances Carried From Previous Year								
	Unencumbered Balance Available	8,686	14,521	32,551	35,457	35,457	33,293	(2,164)	(6.1%)
REVENUE									
Taxes:									
742000041110	REAL PROPERTY TAXES	89,037	104,489	105,248	100,000	104,924	102,000	(2,924)	(2.8%)
742000041121	HOUSE TRAILER TAXES	128	77	135	50	155	50	(105)	(67.8%)
	Total Taxes	89,165	104,566	105,384	100,050	105,079	102,050	(3,029)	(2.9%)
Intergovernmental:									
742000043610	ROLLBACK & HOMESTEAD	13,819	14,943	14,846	14,000	14,756	14,500	(256)	(1.7%)
742000043611	PUBLIC UTILITY REIMBURSEMENT							0	
742000043612	TANG. PERS. PROP. TAX REIMB.							0	
742000043910	AMHA IN LIEU OF TAXES	294	302	326	300	338	300	(38)	(11.3%)
	Total Intergovernmental	14,113	15,246	15,171	14,300	15,095	14,800	(295)	(2.0%)
	Total Revenue	103,278	119,812	120,555	114,350	120,174	116,850	(6,648)	(5.5%)
Expenditures									
Personal Services:									
742421051231	POLICE PENSION COSTS	96,000	100,000	115,000	120,000	120,000	125,000	5,000	4.2%
Operations & Maintenance:									
742421052310	AUDITOR & TREASURER FEES	1,444	1,782	2,649	3,000	2,337	3,000	663	28.4%
	Total Expenditures	97,444	101,782	117,649	123,000	122,337	128,000	5,663	4.6%
	Projected Ending Fund Balance	14,521	32,551	35,457	26,807	33,293	22,143	(985)	(3.0%)