

Annual Budget

Fiscal Year 2025

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

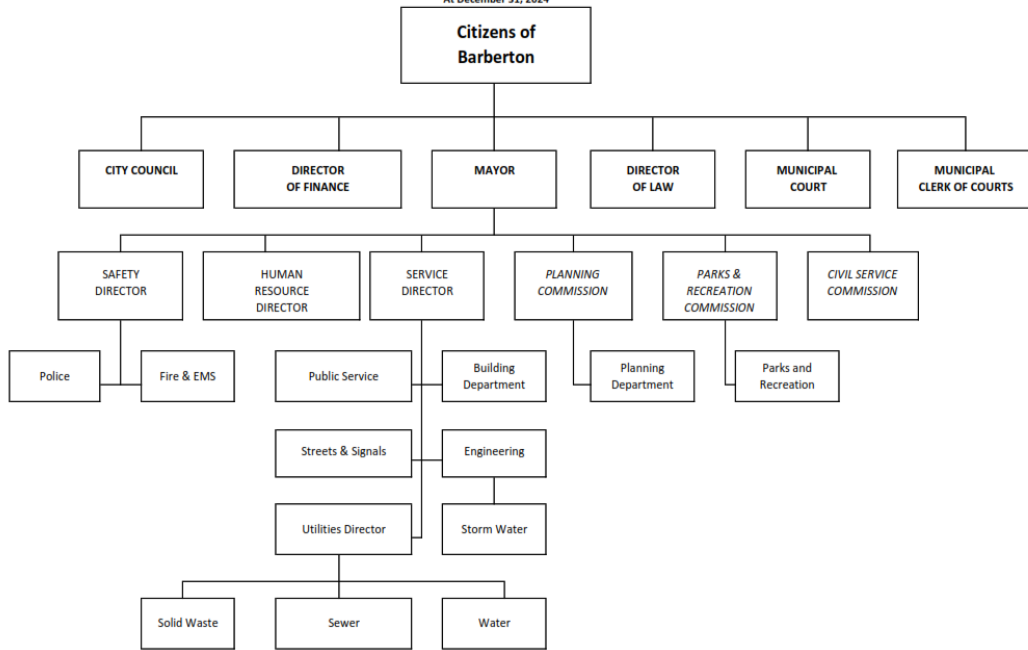
Director of Finance

List of Principal City Officials

CITY OF BARBERTON, OHIO LIST OF PRINCIPAL CITY OFFICIALS January 01, 2025		
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	Vacant	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	Stacy Edgar Carr	
Parks Director	Don Patterson	

City of Barberton, Ohio
Organizational Chart/Employees

At December 31, 2024



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.

Minimum Fund Balance

Funds	Total Appropriations	Ten Percent	Projected Ending Balance	Over (Short of) Minimum Bal.
101	\$30,170,616	\$3,017,062	\$3,141,979	\$124,918
508	\$3,175,939	\$317,594	\$968,703	\$651,109
515	\$8,047,417	\$804,742	\$806,077	\$1,335
518	\$9,943,287	\$994,329	\$1,315,224	\$320,896
	\$51,337,259	\$5,133,726	\$6,231,983	\$1,098,258

Surplus (Deficit)

Funds	Revenues	Total Appropriations	Surplus (Deficit)
101	\$23,940,325	\$30,170,616	-\$6,230,291
508	\$2,708,500	\$3,175,939	-\$467,439
515	\$6,901,000	\$8,047,417	-\$1,146,417
518	\$9,430,500	\$9,943,287	-\$512,787
	\$42,980,325	\$51,337,259	-\$8,356,934

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)

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.

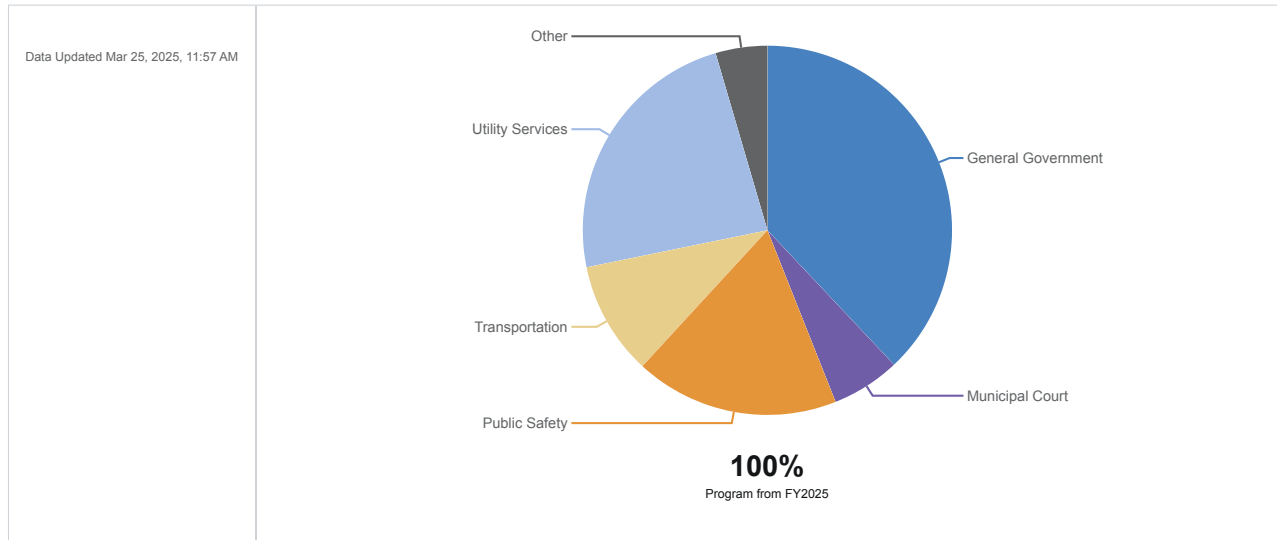
(b) For the purpose of this section, "public infrastructure" means public assets such as streets, bridges, curbs, gutters, sidewalks, drainage systems and lighting systems.

(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.)

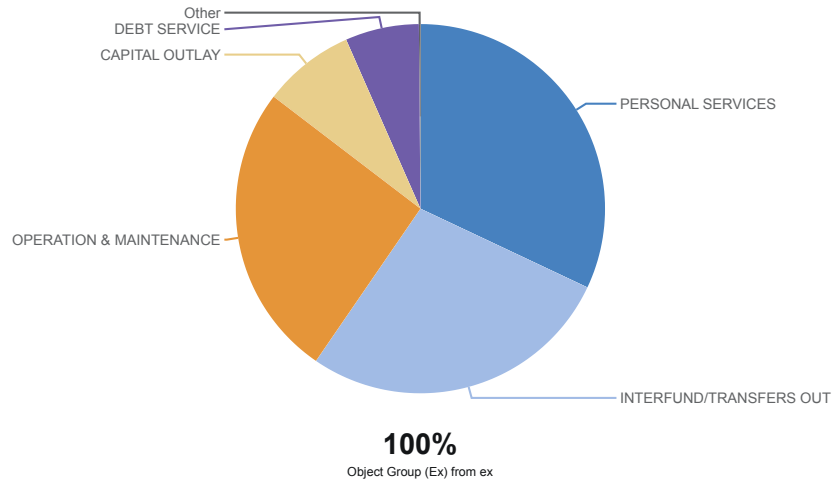
City-wide Appropriations

City-wide Appropriations by Service Program



Program	FY2025
Amount	
General Government	38%
Utility Services	23.7%
Public Safety	17.9%
Transportation	9.9%
Municipal Court	6%
Community Environment	2.8%
Leisure Time Activities	1.7%
AMOUNT	100%

Appropriations by Expenditure Classification



Object Group (Ex)	ex
Amount	
PERSONAL SERVICES	32%
INTERFUND/TRANSFERS OUT	27.6%
OPERATION & MAINTENANCE	25.8%
CAPITAL OUTLAY	8%
DEBT SERVICE	6.5%
EXPENSES	0.1%
AMOUNT	100%

Budget Summary by Fund

Fund	2025 Starting Balance	FY 25 Revenues	FY 25 Expenses	FY 25 Projected Ending Balance
101 - GENERAL FUND CASH	9,372,270.37	23,940,325.00	30,170,616.00	3,141,979.37
201 - STREET CAPITAL IMPROVEMENTS	1,011,685.93	3,312,000.00	4,251,815.00	71,870.93
202 - STREET MAINTENANCE AND REPAIR	499,518.88	1,821,000.00	2,185,994.00	134,524.88
203 - STATE HIGHWAY FUND	19,863.36	83,450.00	83,530.00	19,783.36
204 - PERMISSIVE LICENSE TAX FUND	388,666.51	262,000.00	585,500.00	65,166.51
205 - RESIDENTIAL STREET RESURFACING	3,530.56	-	-	3,530.56
206 - FIRE CAPITAL LEVY	135,538.66	257,900.00	299,400.00	94,038.66
207 - ANIMAL CONTROL	11,187.00	250.00	5,000.00	6,437.00
208 - PROBATION SERVICES FUND	493,733.14	96,500.00	141,801.00	448,432.14
209 - COURT SPECIAL PROJECTS-GENERAL	314,972.31	573,000.00	562,020.00	325,952.31
210 - COURT COMPUTER FUND	414,209.53	115,000.00	412,791.00	116,418.53
211 - COURT SPECIAL PROJECTS-BLDGS	2,853,439.94	675,000.00	2,000,000.00	1,528,439.94
213 - FIRE PREVENTION AND EDUCATION	231.23	-	-	231.23
214 - COMPUTER LEGAL RESEARCH FUND	125,071.85	38,000.00	34,070.00	129,001.85
219 - INCOME TAX FUND	2,720,905.08	14,170,000.00	16,756,500.00	134,405.08
220 - INDIGENT DRIVERS ALCOHOL TREAT	440,142.52	55,150.00	384,617.00	110,675.52
221 - SPORTS COMPLEX OPERATING FUND	13,548.87	83,000.00	87,970.00	8,578.87
222 - PARKS RECREATION IMPROVEMENT F	1,621.97	-	15.00	1,606.97
230 - GAS AND OIL ROYALTY FUND	15,484.67	1,250.00	10,000.00	6,734.67
231 - DRUG PREV & ED FUND	2,980.34	-	1,000.00	1,980.34
232 - MANDATORY DRUG FINES FUND	19,537.26	-	-	19,537.26
234 - LAW ENFORCEMENT TRUST FUND	55,764.51	-	15,000.00	40,764.51
235 - PARKS REVOLVING FUND	80,220.38	39,650.00	97,635.00	22,235.38
237 - SIDEWALK IMPROVEMENT PROGRAM F	39,780.86	60,000.00	50,000.00	49,780.86
238 - CITY GRANT FUND	(1,511,889.98)	2,179,082.00	100,000.00	567,192.02
239 - FEMA FUND	(598,315.59)	598,316.00	-	0.41
240 - INFRASTRUCTURE IMPROVE RESERVE	78,617.65	315,000.00	351,000.00	42,617.65
241 - EMERGENCY RESERVE FUND	1,997,699.08	225,000.00	977,545.00	1,245,154.08
242 - RENTAL REGISTRATION PROGRAM	129,661.66	310,500.00	334,041.00	106,120.66
243 - ROAD MAINTENANCE FUND	17,000.00	5,000.00	15,000.00	7,000.00
247 - AMERICAN RESCUE PLAN GRANT FUND	-	-	-	-
252 - BUSINESS INCENTIVE PROGRAM	145,250.00	-	45,000.00	100,250.00
254 - REVOLVING LOAN FUND	287,264.61	50,000.00	184,790.00	152,474.61
256 - TAX INCREMENT FINANCING FUND	33,362.97	-	30,000.00	3,362.97
257 - VACANT PROPERTY REGISTRATION F	24,145.13	20,050.00	37,837.00	6,358.13
259 - PROJECT IMPACT	12,929.55	50,000.00	50,000.00	12,929.55
261 - BEAUTIFICATION FUND	68,723.69	133,000.00	158,270.00	43,453.69
265 - ONEOHIO FUND	126,072.41	25,000.00	15,000.00	136,072.41
345 - BOND RETIREMENT FUND	43,785.51	17,500.00	30,000.00	31,285.51

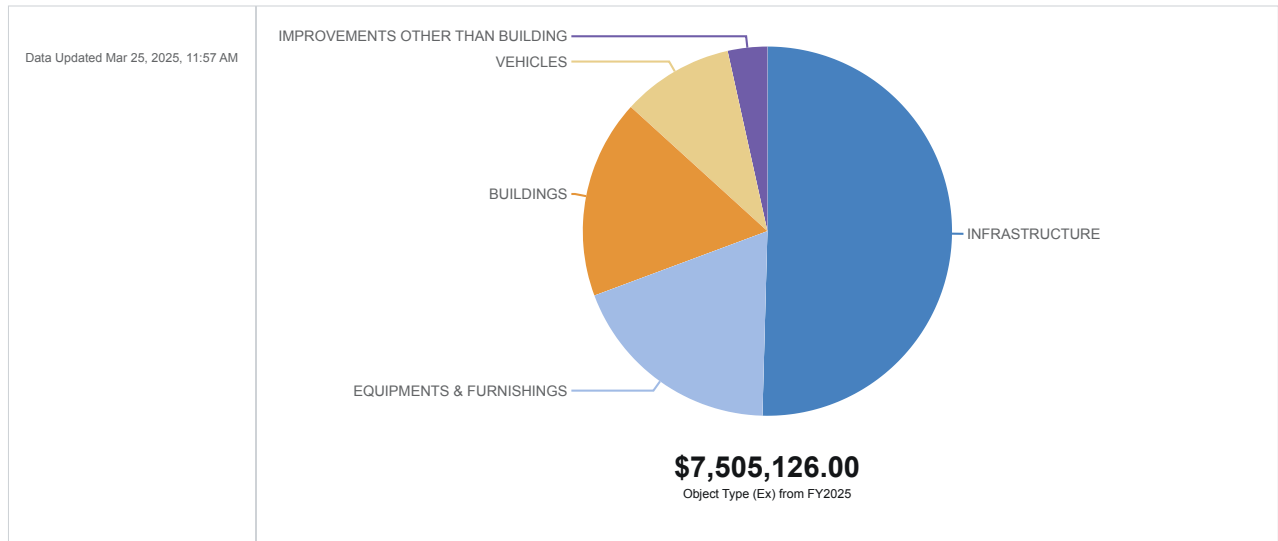
347 - SPECIAL ASSESSMENT BOND RETIRE	-	-	-	-
487 - FOREST CITY/BARBERTON CONSTRUC	19,926.15	-	19,926.00	0.15
501 - GENERAL LIGHTING FUND	116,956.28	376,000.00	488,741.00	4,215.28
508 - SOLID WASTE DISPOSAL FUND	1,436,142.19	2,708,500.00	3,175,939.00	968,703.19
510 - STORM WATER MANAGEMENT FUND	429,884.31	1,184,500.00	1,610,791.00	3,593.31
515 - SEWAGE FUND	1,952,493.50	6,901,000.00	8,047,417.00	806,076.50
517 - NORTON SANITARY SEWER SYSTEM C	162,329.00	-	-	162,329.00
518 - WATER FUND	1,828,011.42	9,430,500.00	9,943,287.00	1,315,224.42
520 - WATER REPLACEMENT AND IMPROVEM	247,289.85	-	-	247,289.85
521 - WATER PLANT CONSTRUCTION FUND	1,040,620.36	-	950,000.00	90,620.36
522 - WATER BOND RETIREMENT FUND	27,609.67	660,000.00	660,000.00	27,609.67
523 - WATER IMPROVEMENT RESERVE FUND	59,002.06	-	-	59,002.06
571 - SEWER IMPROVEMENT RESERVE	126,646.98	-	-	126,646.98
572 - SEWER BOND RETIREMENT FUND	-	-	-	-
660 - HEALTH INSURANCE FUND	1,040,833.33	5,128,000.00	5,738,500.00	430,333.33
661 - GENERAL LIABILITY INSURANCE	41,231.67	50,000.00	50,000.00	41,231.67
662 - SEVERANCE PAY FUND	632,677.54	355,000.00	500,000.00	487,677.54
663 - INTERNAL COST ALLOCATION FUND	135,511.40	987,000.00	1,012,000.00	110,511.40
734 - TRUST FUND	331,746.16	85,000.00	88,500.00	328,246.16
738 - SENIOR CENTER TRUST FUND	8,378.45	13,000.00	14,625.00	6,753.45
741 - FIRE PENSION FUND	66,157.95	160,400.00	184,000.00	42,557.95
742 - POLICE PENSION FUND	65,138.69	160,400.00	184,000.00	41,538.69

Capital Improvement Plan

Capital Summary

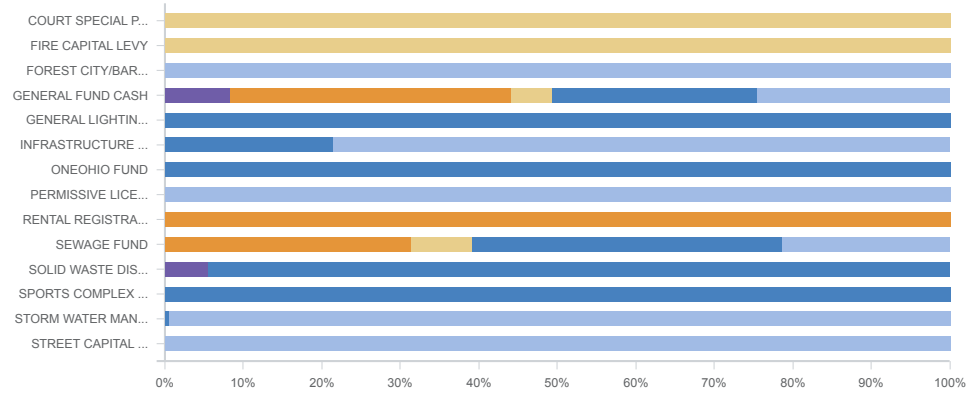
	ACTUAL				PRIOR YEAR BUDGET		ACTUAL		BUDGET	
	FY2021	FY2022	FY2023		FY2024		FY2024		FY2025	
Expenses										
LAND	\$92,134	\$47,727	\$5,770		\$50,000		\$16,173		–	
IMPROVEMENTS OTHER THAN BUILDING	\$402,602	\$517,975	\$566,122		\$206,538		\$3,963,113		\$260,000	
BUILDINGS	\$175,863	\$908,994	\$1,324,915		\$1,235,000		\$1,239,475		\$1,307,000	
EQUIPMENTS & FURNISHINGS	\$492,332	\$531,995	\$618,870		\$2,118,695		\$1,421,661		\$1,418,200	
VEHICLES	\$233,566	\$346,081	\$688,882		\$263,000		\$146,920		\$735,000	
INFRASTRUCTURE	\$2,655,886	\$6,083,472	\$12,822,327		\$10,300,488		\$8,817,115		\$3,784,926	
EXPENSES TOTAL	\$4,052,383	\$8,436,245	\$16,026,885		\$14,173,722		\$15,604,457		\$7,505,126	

Capital Graphs



Object Type (Ex)	FY2025
Amount	
INFRASTRUCTURE	\$3,784,926
EQUIPMENTS & FURNISHINGS	\$1,418,200
BUILDINGS	\$1,307,000
VEHICLES	\$735,000
IMPROVEMENTS OTHER THAN BUILDING	\$260,000
LAND	\$0
AMOUNT	\$7,505,126

Data Updated Mar 25, 2025, 11:57 AM



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Object Type (Ex) in STREET CAPITAL ...

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Funds Description	BUILDINGS	EQUIPMENTS & FURNISHINGS	IMPROVEMENTS OTHER THAN BUILDING	INFRASTRUCTURE	VEHICLES
Amount					
ONEOHIO FUND	\$0	\$7,500	\$0	\$0	\$0
STREET MAINTENANCE AND REPAIR	\$45,000	\$100,000	\$0	\$0	\$20,000
GENERAL LIGHTING FUND	\$0	\$5,000	\$0	\$0	\$0
STORM WATER MANAGEMENT FUND	\$0	\$2,500	\$0	\$430,000	\$0
FOREST CITY/BARBERTON CONSTRUC	\$0	\$0	\$0	\$19,926	\$0
SEWAGE FUND	\$90,000	\$465,500	\$0	\$250,000	\$370,000
WATER FUND	\$0	\$7,500	\$0	\$0	\$100,000
COURT SPECIAL PROJECTS-BLDGS	\$1,000,000	\$0	\$0	\$0	\$0
STREET CAPITAL IMPROVEMENTS	\$0	\$0	\$0	\$2,000,000	\$0
SPORTS COMPLEX OPERATING FUND	\$0	\$20,000	\$0	\$0	\$0
WATER PLANT CONSTRUCTION FUND	\$100,000	\$400,000	\$200,000	\$250,000	\$0
GENERAL FUND CASH	\$32,000	\$160,200	\$50,000	\$150,000	\$220,000
INFRASTRUCTURE IMPROVE RESERVE	\$0	\$75,000	\$0	\$275,000	\$0
SOLID WASTE DISPOSAL FUND	\$0	\$175,000	\$10,000	\$0	\$0
RENTAL REGISTRATION PROGRAM	\$0	\$0	\$0	\$0	\$25,000
PERMISSIVE LICENSE TAX FUND	\$0	\$0	\$0	\$410,000	\$0
FIRE CAPITAL LEVY	\$40,000	\$0	\$0	\$0	\$0
AMOUNT	\$1,307,000	\$1,418,200	\$260,000	\$3,784,926	\$735,000

Capital Details

	ACTUAL			PRIOR YEAR BUDGET		ACTUAL	BUDGET
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	
General Fund							
CITY COUNCIL							
EQUIPMENTS & FURNISHINGS	–	–	–	\$1,000	\$196	\$1,500	
CITY COUNCIL TOTAL	–	–	–	\$1,000	\$196	\$1,500	
MAYOR	–	–	–	–	–	\$1,200	
CIVIL SERVICE COMMISSION							
EQUIPMENTS & FURNISHINGS	–	–	–	\$2,000	\$487	–	
CIVIL SERVICE COMMISSION TOTAL	–	–	–	\$2,000	\$487	–	
FINANCE							
EQUIPMENTS & FURNISHINGS	\$5,433	–	\$3,900	–	–	–	
FINANCE TOTAL	\$5,433	–	\$3,900	–	–	–	
LAW							
EQUIPMENTS & FURNISHINGS	\$9,680	\$355	–	–	–	–	
LAW TOTAL	\$9,680	\$355	–	–	–	–	
HUMAN RESOURCES							
EQUIPMENTS & FURNISHINGS	–	–	\$1,465	–	–	–	
HUMAN RESOURCES TOTAL	–	–	\$1,465	–	–	–	
INFORMATION SYSTEMS							
EQUIPMENTS & FURNISHINGS	–	–	–	–	–	\$60,000	
INFORMATION SYSTEMS TOTAL	–	–	–	–	–	\$60,000	
BUILDINGS							
EQUIPMENTS & FURNISHINGS	–	–	–	–	–	\$5,000	
BUILDINGS TOTAL	–	–	–	–	–	\$5,000	
GENERAL FUND MISCELLANEOUS							
INFRASTRUCTURE	–	\$107,370	\$2,061,792	\$6,100,000	\$332,645	–	
GENERAL FUND MISCELLANEOUS TOTAL	–	\$107,370	\$2,061,792	\$6,100,000	\$332,645	–	
POLICE							
EQUIPMENTS & FURNISHINGS	\$2,688	\$41,997	\$89,450	\$260,000	\$258,582	\$35,000	
VEHICLES	\$78,700	–	\$124,034	–	\$13,535	\$140,000	
POLICE TOTAL	\$81,388	\$41,997	\$213,484	\$260,000	\$272,117	\$175,000	
FIRE							
IMPROVEMENTS OTHER THAN BUILDING	–	–	–	–	–	\$25,000	
BUILDINGS	\$30,292	\$61,100	–	\$30,000	–	–	
EQUIPMENTS & FURNISHINGS	–	–	\$7,550	–	–	–	
VEHICLES	\$100,000	–	–	–	–	–	
FIRE TOTAL	\$130,292	\$61,100	\$7,550	\$30,000	–	\$25,000	
PAINT/SIGNAL DEPARTMENT							
EQUIPMENTS & FURNISHINGS	–	–	–	\$30,000	\$24,665	–	
PAINT/SIGNAL DEPARTMENT TOTAL	–	–	–	\$30,000	\$24,665	–	
PARKS ADMINISTRATION							
IMPROVEMENTS OTHER THAN BUILDING	\$18,745	\$79,994	\$227,908	\$60,000	\$80,001	\$25,000	
VEHICLES	–	–	–	–	–	\$80,000	
PARKS ADMINISTRATION TOTAL	\$18,745	\$79,994	\$227,908	\$60,000	\$80,001	\$105,000	
PARKS MAINTENANCE							
IMPROVEMENTS OTHER THAN BUILDING	–	\$28,000	\$3,600	–	–	–	
BUILDINGS	–	–	–	\$25,000	\$14,300	\$20,000	
EQUIPMENTS & FURNISHINGS	\$23,801	\$37,064	\$8,761	\$11,500	\$138,138	\$47,500	
VEHICLES	–	–	–	\$53,000	\$53,000	–	
PARKS MAINTENANCE TOTAL	\$23,801	\$65,064	\$12,361	\$89,500	\$205,438	\$67,500	
BUILDING							
EQUIPMENTS & FURNISHINGS	–	–	–	\$15,000	\$15,000	–	
BUILDING TOTAL	–	–	–	\$15,000	\$15,000	–	
PLANNING/CDBG ADMINISTRATION							
BUILDINGS	\$40,629	–	–	\$30,000	\$25,000	\$12,000	
EQUIPMENTS & FURNISHINGS	\$2,695	\$149	\$518	\$7,000	\$1,425	\$10,000	
INFRASTRUCTURE	\$123,939	\$127,945	\$139,071	\$150,000	\$26,425	\$150,000	
PLANNING/CDBG ADMINISTRATION TOTAL	\$167,263	\$128,094	\$139,589	\$187,000	\$52,850	\$172,000	
GENERAL FUND TOTAL	\$436,603	\$483,975	\$2,668,049	\$6,774,500	\$983,399	\$612,200	
Other Funds							

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025
STREET CAPITAL IMPROVEMENTS						
INFRASTRUCTURE	\$968,902	\$1,135,384	\$2,833,080	\$2,050,000	\$2,359,741	\$2,000,000
STREET CAPITAL IMPROVEMENTS TOTAL	\$968,902	\$1,135,384	\$2,833,080	\$2,050,000	\$2,359,741	\$2,000,000
STREET MAINTENANCE AND REPAIR						
BUILDINGS	\$8,596	\$6,025	–	–	–	\$45,000
EQUIPMENTS & FURNISHINGS	–	\$83,416	\$6,225	\$137,457	\$235,786	\$100,000
VEHICLES	\$32,824	\$34,440	\$40,420	\$45,000	\$44,446	\$20,000
STREET MAINTENANCE AND REPAIR TOTAL	\$41,420	\$123,880	\$46,645	\$182,457	\$280,232	\$165,000
PERMISSIVE LICENSE TAX FUND						
INFRASTRUCTURE	\$403,385	\$89,963	\$576,954	\$335,000	\$65,683	\$410,000
PERMISSIVE LICENSE TAX FUND TOTAL	\$403,385	\$89,963	\$576,954	\$335,000	\$65,683	\$410,000
FIRE CAPITAL LEVY						
BUILDINGS	–	–	–	–	–	\$40,000
EQUIPMENTS & FURNISHINGS	\$23,097	\$45,285	\$30,074	\$8,050	\$42,667	–
FIRE CAPITAL LEVY TOTAL	\$23,097	\$45,285	\$30,074	\$8,050	\$42,667	\$40,000
PROBATION SERVICES FUND						
EQUIPMENTS & FURNISHINGS	–	–	\$95	–	–	–
PROBATION SERVICES FUND TOTAL	–	–	\$95	–	–	–
COURT SPECIAL PROJECTS-GENERAL						
EQUIPMENTS & FURNISHINGS	–	–	\$27,470	–	–	–
COURT SPECIAL PROJECTS-GENERAL TOTAL	–	–	\$27,470	–	–	–
COURT SPECIAL PROJECTS-BLDGS						
BUILDINGS	–	\$276,287	–	\$1,000,000	–	\$1,000,000
COURT SPECIAL PROJECTS-BLDGS TOTAL	–	\$276,287	–	\$1,000,000	–	\$1,000,000
SPORTS COMPLEX OPERATING FUND	–	–	–	–	–	\$20,000
PARKS REVOLVING FUND						
IMPROVEMENTS OTHER THAN BUILDING	\$5,168	–	–	\$12,000	–	–
PARKS REVOLVING FUND TOTAL	\$5,168	–	–	\$12,000	–	–
CITY GRANT FUND						
LAND	\$23,931	\$816	–	–	–	–
BUILDINGS	–	–	–	–	\$855,936	–
EQUIPMENTS & FURNISHINGS	–	–	–	\$20,161	\$20,161	–
CITY GRANT FUND TOTAL	\$23,931	\$816	–	\$20,161	\$876,097	–
FEMA FUND						
IMPROVEMENTS OTHER THAN BUILDING	\$317,927	\$152,953	\$83,128	\$102,038	\$35,486	–
EQUIPMENTS & FURNISHINGS	\$207,456	–	–	–	–	–
INFRASTRUCTURE	\$23,226	\$411,279	\$86,745	\$167,563	\$302,941	–
FEMA FUND TOTAL	\$548,609	\$564,232	\$169,872	\$269,601	\$338,427	–
INFRASTRUCTURE IMPROVE RESERVE						
IMPROVEMENTS OTHER THAN BUILDING	–	–	\$39,400	\$2,500	\$460,600	–
EQUIPMENTS & FURNISHINGS	–	–	\$11,541	\$310,000	\$270,445	\$75,000
INFRASTRUCTURE	–	\$97,908	\$1,549,633	\$55,000	\$1,717,773	\$275,000
INFRASTRUCTURE IMPROVE RESERVE TOTAL	–	\$97,908	\$1,600,574	\$367,500	\$2,448,818	\$350,000
RENTAL REGISTRATION PROGRAM						
VEHICLES	–	–	\$15,500	–	–	\$25,000
RENTAL REGISTRATION PROGRAM TOTAL	–	–	\$15,500	–	–	\$25,000
LOCAL CORONAVIRUS RELIEF FUND						
EQUIPMENTS & FURNISHINGS	\$59,744	–	–	–	–	–
LOCAL CORONAVIRUS RELIEF FUND TOTAL	\$59,744	–	–	–	–	–
AMERICAN RESCUE PLAN GRANT FUND						
IMPROVEMENTS OTHER THAN BUILDING	–	–	\$137,000	–	\$3,385,916	–
BUILDINGS	–	\$215,612	\$1,207,614	–	\$205,626	–
EQUIPMENTS & FURNISHINGS	–	\$26,977	–	\$269,527	–	–
VEHICLES	–	–	\$332,371	–	–	–
AMERICAN RESCUE PLAN GRANT FUND TOTAL	–	\$242,589	\$1,676,985	\$269,527	\$3,591,541	–
BEAUTIFICATION FUND						
EQUIPMENTS & FURNISHINGS	\$20,000	–	–	–	–	–
BEAUTIFICATION FUND TOTAL	\$20,000	–	–	–	–	–
ONEOHIO FUND	–	–	–	–	\$7,499	\$7,500
FOREST CITY/BARBERTON CONSTRUC						
INFRASTRUCTURE	–	–	\$2,074	\$19,926	–	\$19,926
FOREST CITY/BARBERTON CONSTRUC TOTAL	–	–	\$2,074	\$19,926	–	\$19,926
GENERAL LIGHTING FUND						

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025
EQUIPMENTS & FURNISHINGS	–	\$8,355	\$50,541	\$110,000	\$50,290	\$5,000
GENERAL LIGHTING FUND TOTAL	–	\$8,355	\$50,541	\$110,000	\$50,290	\$5,000
SOLID WASTE DISPOSAL FUND						
IMPROVEMENTS OTHER THAN BUILDING	–	\$18,281	\$23,269	\$10,000	–	\$10,000
EQUIPMENTS & FURNISHINGS	–	\$520	\$20,000	\$200,000	\$75,142	\$175,000
SOLID WASTE DISPOSAL FUND TOTAL	–	\$18,801	\$43,269	\$210,000	\$75,142	\$185,000
STORM WATER MANAGEMENT FUND						
LAND	\$68,204	\$46,911	\$5,770	\$50,000	\$16,173	–
IMPROVEMENTS OTHER THAN BUILDING	–	\$14,835	\$3,769	–	\$1,110	–
EQUIPMENTS & FURNISHINGS	–	\$22,000	\$595	–	\$117,857	\$2,500
VEHICLES	–	\$73,109	–	–	–	–
INFRASTRUCTURE	\$719,530	\$128,603	\$572,745	\$473,000	\$565,099	\$430,000
STORM WATER MANAGEMENT FUND TOTAL	\$787,734	\$285,458	\$582,880	\$523,000	\$700,240	\$432,500
SEWAGE FUND						
IMPROVEMENTS OTHER THAN BUILDING	\$9,335	–	–	–	–	–
BUILDINGS	\$80,482	\$132,383	\$80,274	\$120,000	\$92,301	\$90,000
EQUIPMENTS & FURNISHINGS	\$75,135	\$204,481	\$177,736	\$432,000	\$146,603	\$465,500
VEHICLES	–	\$28,959	\$25,941	\$65,000	–	\$370,000
INFRASTRUCTURE	\$87,988	\$3,120,888	\$3,034,210	\$250,000	\$736,611	\$250,000
SEWAGE FUND TOTAL	\$252,939	\$3,486,711	\$3,318,160	\$867,000	\$975,514	\$1,175,500
NORTON SANITARY SEWER SYSTEM C						
INFRASTRUCTURE	\$251,503	\$612,643	\$972,154	–	–	–
NORTON SANITARY SEWER SYSTEM C TOTAL	\$251,503	\$612,643	\$972,154	–	–	–
WATER FUND						
IMPROVEMENTS OTHER THAN BUILDING	\$51,427	\$223,912	\$48,047	\$20,000	–	–
BUILDINGS	\$15,864	\$217,586	\$37,026	\$30,000	\$46,313	–
EQUIPMENTS & FURNISHINGS	\$62,604	\$61,395	\$182,950	\$305,000	\$16,719	\$7,500
VEHICLES	\$22,042	\$209,573	\$150,616	\$100,000	\$35,939	\$100,000
INFRASTRUCTURE	\$77,412	\$251,490	\$306,944	–	\$2,260,359	–
WATER FUND TOTAL	\$229,349	\$963,957	\$725,583	\$455,000	\$2,359,330	\$107,500
WATER REPLACEMENT AND IMPROVEM						
INFRASTRUCTURE	–	–	\$678,227	\$700,000	\$386,663	–
WATER REPLACEMENT AND IMPROVEM TOTAL	–	–	\$678,227	\$700,000	\$386,663	–
WATER PLANT CONSTRUCTION FUND	–	–	–	–	–	\$950,000
WATER IMPROVEMENT RESERVE FUND						
INFRASTRUCTURE	–	–	\$8,698	–	\$63,175	–
WATER IMPROVEMENT RESERVE FUND TOTAL	–	–	\$8,698	–	\$63,175	–
OTHER FUNDS TOTAL	\$3,615,781	\$7,952,270	\$13,358,836	\$7,399,222	\$14,621,059	\$6,892,926
Total	\$4,052,383	\$8,436,245	\$16,026,885	\$14,173,722	\$15,604,457	\$7,505,126

Debt Service

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.

Debt Service Summary

City of Barberton, Ohio

Debt Service Budget (Cash Budget-Memo Only)
For Year Ended December 31, 2024

Debt Service Sources	Principal Balance 01/01/2025	Estimated New Principal	Budgeted Principal Payments	Projected Balance 12/31/2025	Budgeted Interest Payments	Total Principal and Interest Payments 2025
Governmental Activities Debt:						
General Obligation Bonds:						
Various Purpose Bonds-						
Series 2016 REFUNDING (Fire Station) <u>Fire Levy</u>	773,298		150,653	622,645	15,080	165,734
Street Improvement Bonds 2016 <u>Street Income Tax</u>	595,000		295,000	300,000	11,008	306,008
Total General Obligation Notes/Bonds:	1,368,298	0	445,653	922,645	26,088	471,741
Bond Anticipation Notes: Street Improvements <u>Street Income Tax</u>	1,800,000	1,600,000	1,800,000	1,600,000	85,500	1,885,500
Other Governmental Activities Debt:						
Capital Leases:						
Dump Trucks (1 Kenworth) 2024 <u>Street Operating</u>	148,399		47,084	101,315	7,390	54,474
Nissan Rogue 2022 <u>CDBG</u>	7,710		7,710	0	426	8,136
Pierce Pumper Fire Truck <u>Fire Levy</u>	834,578		43,701	790,877	42,764	86,465
Police Cruisers - Two / Hustler Mower <u>General Fund</u>	153,369		35,299	118,070	8,294	43,592
Total Other Governmental Debt	1,144,056	0	133,793	1,010,262	58,874	192,667
Total Governmental Activities Debt	3,324,407	1,600,000	2,379,447	3,532,907	170,462	2,549,908
Business-Type Activities Debt:						
General Obligation Bonds:						
Various Purpose Refunding Series 2016 Sewer <u>Sewer</u>	34,996		6,818	28,179	682	7,500
Various Purpose Refunding Series 2016 Water <u>Water</u>	346,650		67,529	279,121	6,760	74,289
Total General Obligation Bonds:	381,646	0	74,347	307,299	7,442	81,789
Bond Anticipation Notes:						
Meter Reading System 2018 <u>Sewer</u>	250,000	225,000	250,000	225,000	11,875	261,875
Reconstruction of Trickling Filter System 2020 <u>Sewer</u>	50,000	25,000	50,000	25,000	2,375	52,375
Front Loader <u>Storm Water</u>	100,000	80,000	100,000	80,000	4,750	104,750
Storm Water Construction Note <u>Storm Water</u>	340,000	290,000	340,000	290,000	16,150	356,150
Total Bond Anticipation Notes:	740,000	620,000	740,000	620,000	35,150	775,150
Revenue Bonds:						
Waterworks System 2015 Refunding Revenue Bonds <u>Water Bond Ret.</u>	1,275,000		630,000	645,000	29,835	659,835

City of Barberton, Ohio

Debt Service Budget (Cash Budget-Memo Only)

For Year Ended December 31, 2024

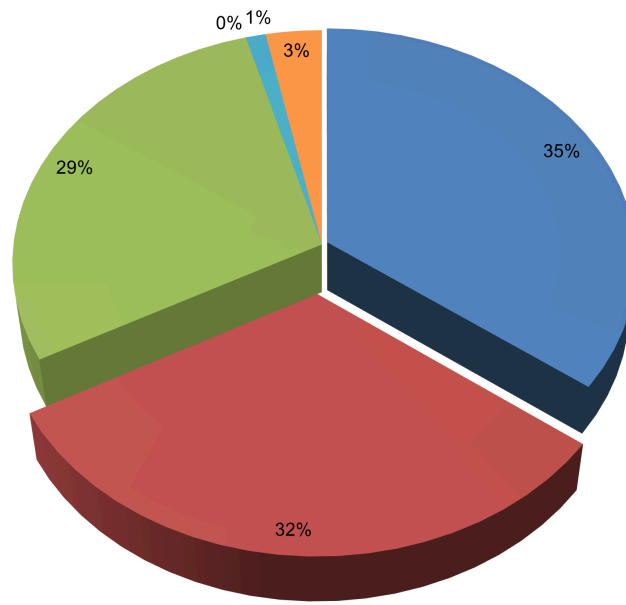
Debt Service Sources	Principal Balance 01/01/2025	Estimated New Principal	Budgeted Principal Payments	Projected Balance 12/31/2025	Budgeted Interest Payments	Total Principal and Interest Payments 2025
Other Business-Type Debt:						
Intergovernmental Loans:						
Ohio Public Works Commission:						
Summit Waterline CHM10 <u>Water</u>	583,775		29,189	554,586	0	29,189
31st Street Waterline CH02P <u>Water</u>	1,008,740		45,852	962,888	0	45,852
Nash Heights Sanitary Sewer (East & West) <u>Sewer</u>	2,904,086		116,164	2,787,922	0	116,164
Ohio Water Development Authority:						
Water Storage Tanks #5922 <u>Water</u>	1,241,257		144,892	1,096,365	26,704	171,596
Wolf Creek Dam #6804 <u>Water</u>	1,663,871		67,397	1,596,474	33,951	101,348
WTP Rehab and Reconstruction #8173 <u>Water</u>	5,204,179		254,240	4,949,939	154,608	408,848
Waste Water Treatment Plant (2009) #5490 <u>Sewer</u>	826,975		128,445	698,529	19,250	147,695
Snyder Avenue Pumping Station #6649 <u>Sewer</u>	1,250,586		98,600	1,151,986	38,997	137,597
Waste Water Treatment Plant (2014) #6648 <u>Sewer</u>	1,595,394		125,786	1,469,608	49,749	175,535
Norton Nash Heights Sanitary Sewer & Pump Station #7573 <u>Sewer</u>	3,317,449		117,754	3,199,695	59,020	176,774
WWTP Phase 3A Improvements #8038 <u>Sewer</u>	259,171		15,566	243,605	5,855	21,422
Norton Acres Pkg Plant Elimination #8277 <u>Sewer</u>	798,257		44,970	753,287	0	44,970
Frasure Park Sewer & Pkg Plant Elimination PH4 #8720 <u>Sewer</u>	143,112		5,932	137,180	0	5,932
Brentwood Sewer & Pkg Plant Elimination PH3 #8829 <u>Sewer</u>	295,267		17,369	277,898	0	17,369
WWTP Improvements PH 3B and 3C Improvements #95 <u>Sewer</u>	6,063,166		190,257	5,872,910	34,785	225,041
Capital Leases:						
Summit County:						
Norton/Summit County Sewer System Purchase <u>Sewer</u>	175,000		175,000	0	0	175,000
Total Other Business-Type Activities Debt	27,330,285	0	1,577,412	25,752,873	422,919	2,000,330
Total Business-Type Activities Debt	23,078,208	620,000	2,281,759	26,705,173	460,196	3,517,104
Total City Long-term Debt	26,402,616	2,220,000	4,661,205	30,238,080	630,657	6,067,013

COMPUTATION OF LEGAL DEBT MARGIN

Last Five Years

CITY OF BARBERTON, OHIO COMPUTATION OF LEGAL DEBT MARGIN LAST FIVE YEARS					
	2025	2024	2023	2022	2021
Assessed Value (Note 1)	\$ 537,182,490	\$ 401,256,570	\$ 396,083,590	\$ 395,563,980	\$ 344,463,560
Voted and Unvoted Debt Margin: 10.5% of Assessed Value	56,404,161	42,131,940	41,588,777	41,534,218	36,168,674
Outstanding Debt Obligations:					
General Obligation Bonds	1,797,489	2,218,126	2,630,415	3,219,988	3,690,001
Revenue Bonds	1,890,000	2,495,000	3,085,000	3,085,000	3,660,000
Special Assessment Bond	-	-	-	-	-
Street Improvements/Other Notes	2,540,000	2,245,000	2,020,000	1,390,000	1,900,000
Capital Leases	1,144,056	323,856	252,365	451,087	212,842
OWDA/OPWC/SIB/HUD Façade Loans	27,330,285	22,954,013	23,938,448	24,786,793	18,620,430
Gross Indebtedness					
(Total Voted and Unvoted Debt)	34,701,830	30,235,995	31,926,228	32,932,868	28,083,273
Less: Debt Outside Limitations					
Revenue Bonds	(1,890,000)	(2,495,000)	(3,085,000)	(3,085,000)	(3,660,000)
Special Assessment Bonds	-	-	-	-	-
Notes	(2,540,000)	(2,245,000)	(2,020,000)	(1,390,000)	(1,900,000)
Capital Leases	(1,144,056)	(323,856)	(252,365)	(451,087)	(212,842)
OWDA/OPWC/SIB/HUD LOANS	(27,330,285)	(22,954,013)	(23,938,448)	(24,786,793)	(18,620,430)
Total Debt Outside Limitations	(32,904,341)	(28,017,869)	(29,295,813)	(29,712,880)	(24,393,272)
Total Debt Applicable to 10.5% Limitation	1,797,489	2,218,126	2,630,415	3,219,988	3,690,001
Less: Amount Available in Debt Service Fund	43,786	40,298	44,428	44,428	42,331
Net Debt Subject to 10.5% Limitation (7.9% of limit)	1,841,275	2,258,424	2,670,713	3,264,416	3,732,332
Overall Debt Margin Within 10.5% Limitation (Note 2)	\$ 54,562,887	\$ 39,873,516	\$ 38,918,064	\$ 38,269,801	\$ 32,436,342
Unvoted Debt Limitation:					
5.5% of Assessed Valuation	\$ 29,545,037	\$ 22,069,111	\$ 21,784,597	\$ 21,756,019	\$ 18,945,496
Gross Indebtedness Authorized by City Council	34,701,830	30,235,995	31,926,228	32,932,868	28,083,273
Less: Debt Outside Limitations:	(32,904,341)	(28,017,869)	(29,295,813)	(29,712,880)	(24,393,272)
Debt Within 5.5% Limitations	1,797,489	2,218,126	2,630,415	3,219,988	3,690,001
Unvoted Debt Margin Within 5.5% Limitation (Note 3)	\$ 27,747,548	\$ 19,850,985	\$ 19,154,182	\$ 18,536,031	\$ 15,255,495

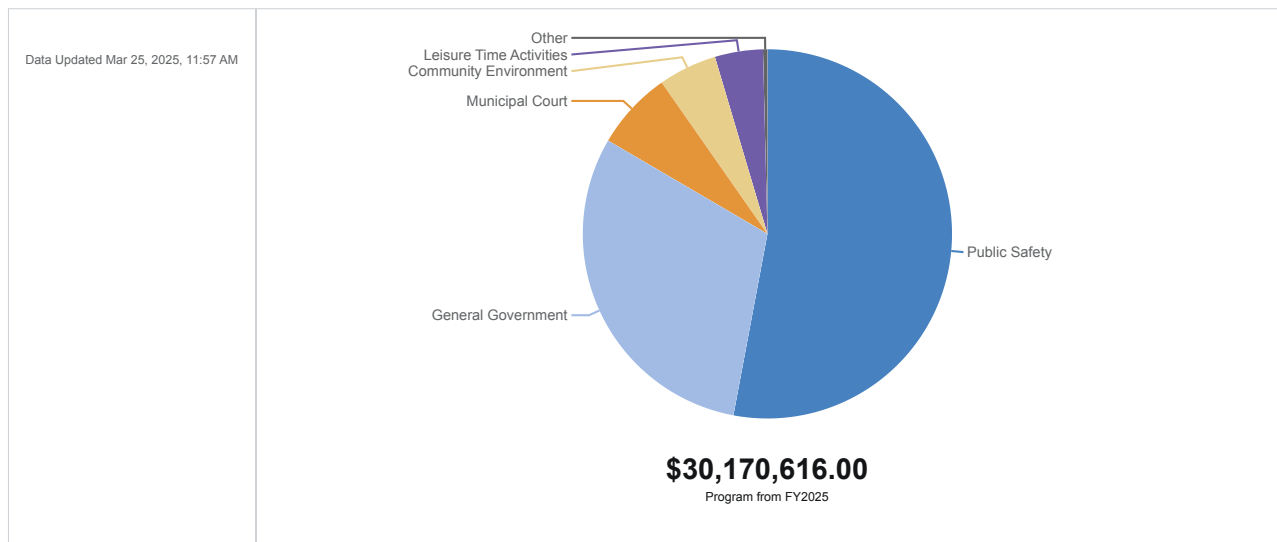
Long-Term Debt Service Sources 2024



General Fund Summary

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.

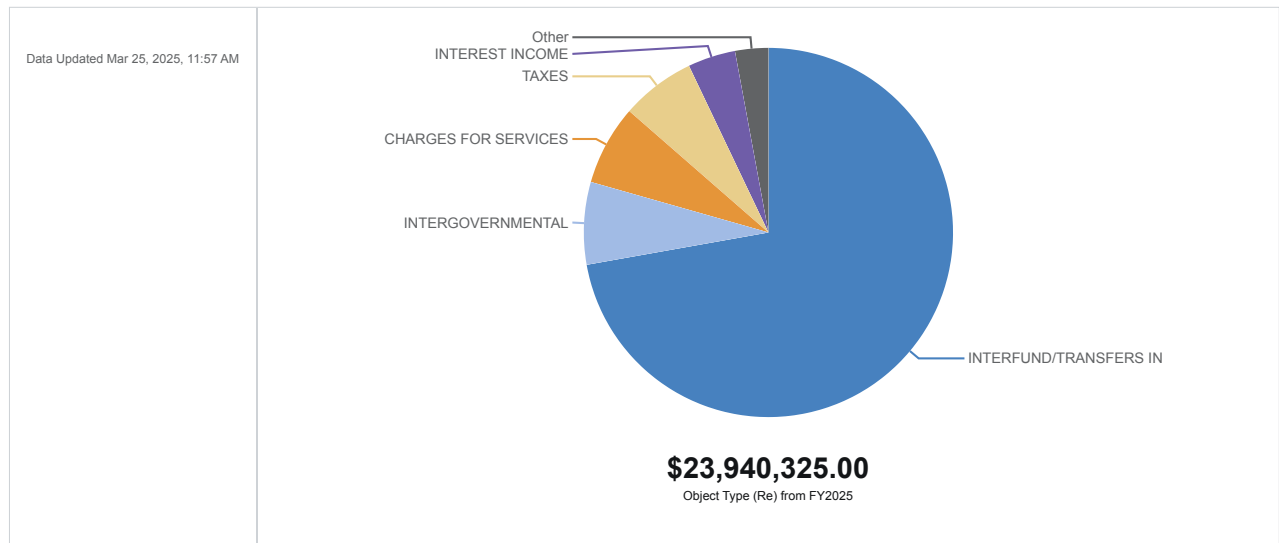
General Fund Appropriations by Program



	ACTUAL			PRIOR YEAR BUDGET		ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)	
Beginning Fund Balance	\$2,548,477	\$5,966,677	\$14,714,702	\$10,407,253	\$10,407,253	\$10,768,702	\$361,449	
Encumbrances Carried From Prev	—	—	—	-\$1,800,019	—	-\$1,396,431	—	
Unencumbered Balance Available	\$2,548,477	\$5,966,677	\$14,714,702	\$8,607,234	\$10,407,253	\$9,372,270	—	
REVENUE								
TAXES	\$1,299,230	\$1,302,799	\$1,311,213	\$1,286,050	\$1,637,997	\$1,556,175	-\$81,822	
LICENSES AND PERMITS	\$461,699	\$535,999	\$429,268	\$319,000	\$465,498	\$337,850	-\$127,648	
INTERGOVERNMENTAL	\$1,538,438	\$11,479,841	\$1,859,675	\$1,620,525	\$1,755,294	\$1,725,775	-\$29,519	
CHARGES FOR SERVICES	\$1,560,406	\$1,556,158	\$1,752,884	\$1,535,245	\$1,939,360	\$1,676,980	-\$262,380	
FINES AND FORFEITURES	\$64,007	\$62,948	\$72,132	\$58,600	\$59,352	\$55,000	-\$4,352	
INTEREST INCOME	\$214,659	\$435,210	\$1,329,251	\$400,000	\$1,446,528	\$1,000,000	-\$446,528	
SPECIAL ASSESSMENTS	\$6,301	\$9,666	\$9,930	\$10,000	\$832	\$10,000	\$9,168	
OTHER REVENUE	\$735,973	\$897,413	\$945,886	\$737,800	\$885,407	\$293,500	-\$591,907	
INTERFUND/TRANSFERS IN	\$9,712,290	\$11,682,655	\$9,965,095	\$16,760,000	\$15,086,417	\$17,285,045	\$2,198,628	
REVENUE TOTAL	\$15,593,003	\$27,962,688	\$17,675,333	\$22,727,220	\$23,276,686	\$23,940,325	\$663,639	
EXPENSES								
4111 - CITY COUNCIL	\$166,924	\$166,381	\$157,514	\$191,900	\$161,332	\$172,398	\$11,066	
4131 - MAYOR	\$66,270	\$65,731	\$80,266	\$117,501	\$93,082	\$117,352	\$24,270	
4132 - SERVICE DIRECTOR	\$39,877	\$65,160	\$72,284	\$94,500	\$67,622	\$81,660	\$14,038	

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
4133 - CIVIL SERVICE COMMISSION	\$41,878	\$35,070	\$33,323	\$53,104	\$46,200	\$61,677	\$15,477
4151 - FINANCE	\$296,256	\$318,430	\$324,255	\$407,500	\$375,387	\$419,949	\$44,562
4153 - LAW	\$724,501	\$698,243	\$726,449	\$869,000	\$864,496	\$1,069,653	\$205,157
4160 - HUMAN RESOURCES	\$54,387	\$99,754	\$69,354	\$148,310	\$104,239	\$127,926	\$23,687
4165 - INFORMATION SYSTEMS	\$122,746	\$140,176	\$116,233	\$199,720	\$191,899	\$270,404	\$78,505
4194 - BUILDINGS	\$156,330	\$188,400	\$250,209	\$291,980	\$336,835	\$321,966	-\$14,869
4195 - GENERAL FUND MISCELLANEOUS	\$366,594	\$771,945	\$2,525,203	\$6,580,250	\$829,745	\$550,899	-\$278,845
4242 - ENGINEER	–	\$11,313	\$13,533	–	-\$171	–	\$171
4910 - OTHER OPERATING EXPENDITURES	–	\$404	–	–	\$1,300,000	\$6,000,000	\$4,700,000
4120 - MUNICIPAL COURT JUDGES	\$457,418	\$466,863	\$472,739	\$525,450	\$527,342	\$609,086	\$81,744
4121 - CLERK OF MUNICIPAL COURT	\$799,830	\$846,553	\$881,633	\$1,014,158	\$910,875	\$1,212,461	\$301,586
4235 - PROBATION	\$215,392	\$228,262	\$234,873	\$240,600	\$233,134	\$250,867	\$17,733
4155 - SAFETY DIRECTOR	\$994,243	\$994,022	\$895,036	\$1,267,839	\$1,045,345	\$1,333,996	\$288,651
4210 - POLICE	\$5,666,764	\$5,845,971	\$6,458,382	\$6,978,372	\$6,857,216	\$7,614,216	\$757,000
4220 - FIRE	\$5,847,323	\$6,345,451	\$6,512,003	\$6,666,550	\$6,343,575	\$7,027,891	\$684,316
4250 - PAINT/SIGNAL DEPARTMENT	\$95,497	\$100,276	\$102,680	\$141,800	\$129,801	\$116,245	-\$13,556
4511 - PARKS ADMINISTRATION	\$286,690	\$366,344	\$552,852	\$410,760	\$420,672	\$480,869	\$60,197
4512 - SENIOR CENTER PROGRAMS	\$63,752	\$69,983	\$92,684	\$171,640	\$142,246	\$150,848	\$8,602
4513 - RECREATION PROGRAMS	\$11,803	\$25,056	\$28,590	\$75,300	\$35,891	\$78,791	\$42,900
4521 - PARKS MAINTENANCE	\$275,759	\$344,874	\$331,841	\$512,809	\$615,324	\$559,544	-\$55,780
4240 - BUILDING	\$277,054	\$337,604	\$383,715	\$493,950	\$451,944	\$475,431	\$23,487
4630 - PLANNING/CDBG ADMINISTRATION	\$458,364	\$682,398	\$667,132	\$944,000	\$831,205	\$1,066,487	\$235,282
EXPENSES TOTAL	\$17,485,652	\$19,214,663	\$21,982,783	\$28,396,993	\$22,915,237	\$30,170,616	\$7,255,379
SURPLUS (DEFICIT)	-\$1,892,649	\$8,748,025	-\$4,307,449	-\$5,669,773	\$361,449	-\$6,230,291	–
PROJECTED ENDING FUND BALANCE	\$655,828	\$14,714,702	\$10,407,253	\$2,937,461	\$10,768,702	\$3,141,979	–

General Fund Estimated Revenues by Source

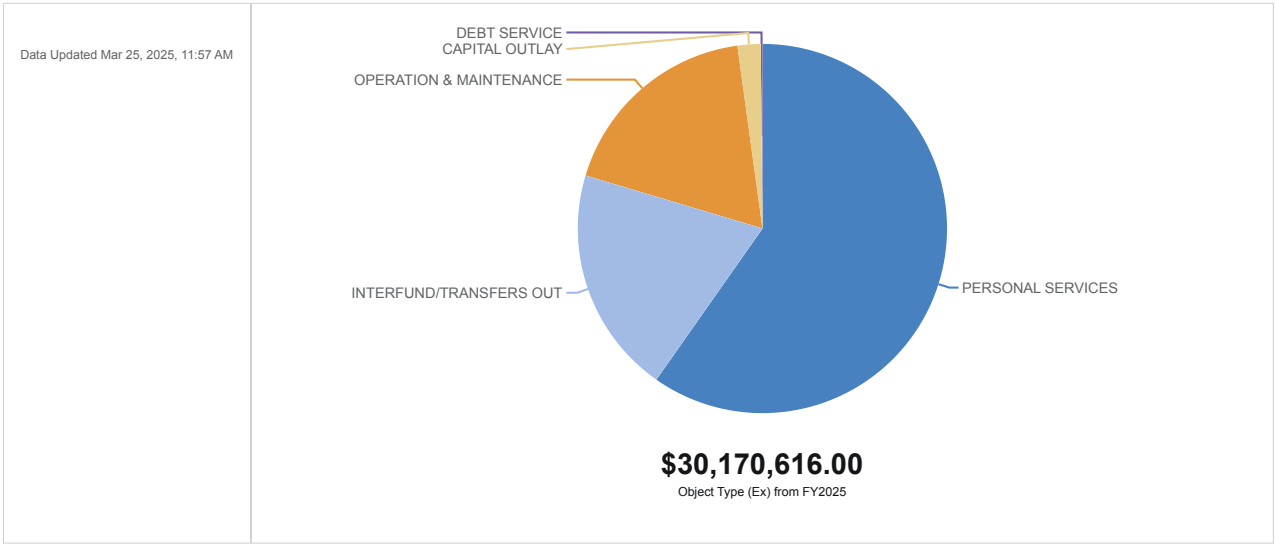


	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
REVENUE							
TAXES							
41110 - REAL PROPERTY TAX	\$1,010,065	\$1,017,401	\$1,014,263	\$1,010,000	\$1,363,785	\$1,280,000	-\$83,785
41121 - HOUSE TRAILER TAX	\$743	\$1,309	\$1,503	\$1,000	\$1,980	\$1,100	-\$880
41440 - HOTEL / MOTEL TAX	\$64	\$75	\$118	\$50	\$196	\$75	-\$121
41450 - TV FRANCHISE FEE	\$288,358	\$284,013	\$295,330	\$275,000	\$272,037	\$275,000	\$2,963

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
TAXES TOTAL	\$1,299,230	\$1,302,799	\$1,311,213	\$1,286,050	\$1,637,997	\$1,556,175	-\$81,822
LICENSES AND PERMITS							
42140 - PLANT LICENSES	\$150	—	—	—	—	—	\$0
42150 - CONTRACTOR LICENSES	\$34,852	\$38,300	\$35,650	\$25,000	\$42,600	\$30,000	-\$12,600
42160 - PLUMBING LICENSES	\$4,636	\$4,925	\$3,935	\$4,000	\$6,675	\$4,100	-\$2,575
42161 - PLUMBING PERMITS	\$35,825	\$47,918	\$49,976	\$25,000	\$45,000	\$30,000	-\$15,000
42162 - HEATING LICENSES	\$4,972	\$7,625	\$8,064	\$5,500	\$8,100	\$6,000	-\$2,100
42163 - HEATING PERMITS	\$54,952	\$71,106	\$73,815	\$40,000	\$74,998	\$50,000	-\$24,998
42164 - ELECTRIC LICENSES	\$7,562	\$9,030	\$8,314	\$6,500	\$8,784	\$7,000	-\$1,784
42165 - ELECTRIC PERMITS	\$40,484	\$45,067	\$52,954	\$32,000	\$48,175	\$32,000	-\$16,175
42166 - R.O.W. CONTAINER PERMIT	\$1,897	—	\$997	—	\$300	\$200	-\$100
42168 - RUBBISH HAULERS LICENSE	\$7,500	\$9,000	\$7,800	\$5,000	\$11,400	\$6,000	-\$5,400
42169 - SEWER TAPPERS LICENSES	\$830	—	—	\$500	—	—	\$0
42175 - FIBER OPTIC PERMITS	—	—	—	—	\$1,700	—	-\$1,700
42190 - MISCELLANEOUS LICENCES,PERMITS	\$85,203	\$132,954	\$65,193	\$35,000	\$97,032	\$50,000	-\$47,032
42210 - BUILDING PERMITS	\$154,479	\$178,561	\$96,970	\$115,000	\$123,758	\$100,000	-\$23,758
42211 - CODE AND USE PERMITS	\$185	\$340	\$765	\$200	\$1,635	\$400	-\$1,235
42212 - CONDITIONAL USE PERMIT	\$72	\$1,750	\$850	\$500	\$1,200	\$750	-\$450
42214 - NORTON PORTION BUILDING PERMITS	-\$9,178	-\$24,504	-\$9,221	—	-\$24,291	—	\$24,291
42230 - DONATION BOX PERMITS	\$1,900	\$1,800	\$400	\$1,500	\$1,300	\$1,300	\$0
42280 - SIGN LICENSES	\$198	—	\$405	\$300	\$450	\$100	-\$350
42290 - SKILL BASED MACHINES	\$39,600	\$17,400	\$35,000	\$23,000	\$23,000	\$20,000	-\$3,000
42299 - OH BASIC BLDG CODE ASSESSMENT	-\$4,419	-\$5,273	-\$2,599	—	-\$6,319	—	\$6,319
LICENSES AND PERMITS TOTAL	\$461,699	\$535,999	\$429,268	\$319,000	\$465,498	\$337,850	-\$127,648
INTERGOVERNMENTAL							
43401 - BULLET PROOF VEST GRANTS	\$693	—	\$638	\$1,000	\$15,220	\$1,000	-\$14,220
43408 - FEDERAL HIDTA GRANT	\$9,082	\$1,124	\$325	—	\$325	\$250	-\$75
43409 - SCHOOL COP REIMB.	\$99,762	\$300,000	\$200,000	\$200,000	\$200,000	\$200,000	\$0
43410 - MISCELLANEOUS GRANTS	—	\$9,760,503	—	—	—	—	\$0
43412 - AMHA PROTECTIVE SERVICE	\$3,528	\$3,528	\$3,528	\$3,525	\$3,528	\$3,525	-\$3
43413 - FIRE DEPARTMENT GRANTS	\$3,948	\$2,766	\$801	—	\$48,191	—	-\$48,191
43414 - POLICE AND FIRE GRANTS	—	—	—	\$75,000	\$42,840	\$125,000	\$82,160
43434 - SCHOOL PATROL REIMBURSEMENT	\$44,795	\$45,746	\$52,592	\$45,000	\$47,365	\$45,000	-\$2,365
43436 - JUVENILE DIVERSION PROGRAM GRANT	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	\$0
43440 - OTHER LOCAL GRANTS	—	\$28,920	\$40,756	—	\$9,999	—	-\$9,999
43480 - STATE REIMBURSEMENTS/ON BEHALF	\$538	—	—	—	—	—	\$0
43490 - OTHER FEDERAL GRANTS	\$15,564	—	\$148,000	—	—	—	\$0
43520 - LOCAL GOVERNMENT - STATE	\$119,869	\$126,613	\$98,650	\$100,000	\$124,021	\$100,000	-\$24,021
43575 - TOBACCO TAXES	\$1,510	\$965	\$885	\$1,000	\$880	\$1,000	\$120
43580 - ALCOHOLIC BEVERAGE TAX	\$32,969	\$12,432	\$32,732	\$20,000	\$33,925	\$20,000	-\$13,925
43591 - PAWN SHOP LICENSE	\$300	—	—	—	—	—	\$0
43610 - ROLLBACK AND HOMESTEAD	\$144,451	\$143,509	\$142,646	\$145,000	\$184,115	\$225,000	\$40,885
43715 - PUBLIC DEFENDER REIMBURSEMNT	\$9,930	\$5,120	\$31,870	\$5,000	\$22,005	\$5,000	-\$17,005
43820 - LOCAL GOVERNMENT - COUNTY	\$1,026,576	\$1,023,465	\$1,080,983	\$1,000,000	\$997,161	\$975,000	-\$22,161
43910 - AMHA IN LIEU OF TAXES	\$2,923	\$3,148	\$3,269	\$3,000	\$3,719	\$3,000	-\$719
INTERGOVERNMENTAL TOTAL	\$1,538,438	\$11,479,841	\$1,859,675	\$1,620,525	\$1,755,294	\$1,725,775	-\$29,519
CHARGES FOR SERVICES							
44110 - COURT COST/FEES	\$322,115	\$269,269	\$259,202	\$280,000	\$233,630	\$260,000	\$26,370
44111 - CIVIL COURT COSTS	\$249,730	\$257,804	\$277,778	\$250,000	\$355,621	\$270,000	-\$85,621
44112 - 10% CRIMINAL BOND FEES	\$5,450	\$5,240	\$3,476	\$5,000	\$3,718	\$4,000	\$282
44115 - COURT BANK/CREDIT CARD FEES	-\$176	-\$3,270	\$12	—	\$12	—	-\$12
44119 - MISC. MUNICIPAL COURT	\$9,592	\$5,667	\$2,526	\$5,000	\$4,156	\$2,000	-\$2,156
44120 - COURT SECURITY	\$14	\$10	\$10	\$20	\$4	—	-\$4
44122 - GARNISHMENT FEES	\$13,570	\$16,356	\$19,315	\$13,000	\$22,949	\$15,000	-\$7,949
44124 - JURY AND WITNESS FEES	\$1,767	\$3,616	\$2,945	\$1,500	\$1,432	\$1,500	\$68
44125 - SWAT TEAM AGREEMENT	\$4,000	—	—	—	—	—	\$0
44131 - REZONING APPLICATIONS	\$6,390	\$8,470	\$2,050	\$3,500	\$6,400	\$2,000	-\$4,400
44133 - ZONING VARIANCE	\$1,022	\$875	\$675	\$500	\$2,300	\$750	-\$1,550
44134 - CIVIL SERVICE TEST FEES	\$260	\$1,490	\$575	\$500	\$475	\$500	\$25
44191 - MISC. CHARGES FOR SERVICES	\$300	—	—	\$200	\$300	\$200	-\$100
44210 - FUNERAL ESCORT SERVICE	\$10,545	\$11,855	\$12,240	\$11,000	\$14,400	\$11,000	-\$3,400
44215 - TOWING/IMPOUNDING FEES	\$101,624	\$133,493	\$119,874	\$110,000	\$104,711	\$110,000	\$5,289

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
44220 - JAIL SERVICES	\$26,377	—	—	—	—	—	\$0
44250 - ACCIDENT REPORTS	\$54	\$33	\$33	\$25	\$18	\$30	\$12
44256 - EMS TRANSPORT FEES	\$790,492	\$816,592	\$991,372	\$825,000	\$1,116,290	\$950,000	-\$166,290
44450 - GARBAGE AND GRASS CUTTING FEES	\$17,281	\$28,658	\$60,801	\$30,000	\$61,074	\$50,000	-\$11,074
44451 - DEMO/RAZING ASSESSMENTS	—	—	—	—	\$11,870	—	-\$11,870
CHARGES FOR SERVICES TOTAL	\$1,560,406	\$1,556,158	\$1,752,884	\$1,535,245	\$1,939,360	\$1,676,980	-\$262,380
FINES AND FORFEITURES							
45110 - FINES	\$36,878	\$37,002	\$36,266	\$37,000	\$37,244	\$35,000	-\$2,244
45111 - 45% OF OSP FINES	\$16,049	\$20,505	\$22,391	\$15,000	\$17,498	\$15,000	-\$2,498
45116 - ARRESTING DEPT D.U.I. - IDAT	\$2,259	\$1,227	\$1,738	\$1,500	\$669	\$1,000	\$332
45211 - UNCLAIMED FUNDS	\$8,022	\$4,013	\$11,737	\$5,000	\$3,942	\$4,000	\$58
45215 - TOW PATH SIGN FEES	\$800	\$200	—	\$100	—	—	\$0
FINES AND FORFEITURES TOTAL	\$64,007	\$62,948	\$72,132	\$58,600	\$59,352	\$55,000	-\$4,352
INTEREST INCOME							
46110 - INTEREST INCOME	\$214,659	\$435,210	\$1,329,251	\$400,000	\$1,446,528	\$1,000,000	-\$446,528
INTEREST INCOME TOTAL	\$214,659	\$435,210	\$1,329,251	\$400,000	\$1,446,528	\$1,000,000	-\$446,528
SPECIAL ASSESSMENTS							
47010 - ASSESMENTS	\$6,301	\$9,666	\$9,930	\$10,000	\$832	\$10,000	\$9,168
SPECIAL ASSESSMENTS TOTAL	\$6,301	\$9,666	\$9,930	\$10,000	\$832	\$10,000	\$9,168
OTHER REVENUE							
48010 - MISCELLANEOUS REVENUES/REFUNDS/REIMBURSEMENTS	\$63,495	\$117,635	\$217,587	\$110,000	\$184,516	\$130,000	-\$54,516
48014 - RESTITUTION FROM COURT	\$562	\$736	\$634	\$300	\$2,150	\$500	-\$1,650
48015 - COURT COST APPORTIONMENT	\$69,597	\$58,129	\$43,786	\$50,000	\$50,603	\$37,000	-\$13,603
48017 - RESTITUTION FR COUNTY CLK CT	\$600	\$600	—	—	—	—	\$0
48020 - PROSECUTORIAL SERVICE	\$52,422	\$87,911	\$78,498	\$50,000	\$78,439	\$60,000	-\$18,439
48024 - COURT OPERATING FUND REIMBURSEMENTS	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	—	-\$450,000
48025 - SUMMIT COUNTY DRUG UNIT REIMBURSEMENT	\$748	—	—	—	—	—	\$0
48130 - GOVDEALS SALES	\$11,628	\$40,478	\$38,724	\$15,000	\$34,536	\$20,000	-\$14,536
48210 - OTHER INCOME	\$600	\$1,200	\$1,200	—	\$1,200	\$500	-\$700
48214 - CELLULAR TOWER LEASE	\$20,736	\$20,736	\$24,883	\$20,000	\$24,883	\$23,000	-\$1,883
48216 - WEB ID	\$19,180	\$23,585	\$22,395	\$22,000	\$24,355	\$22,000	-\$2,355
48217 - LEASE INCOME	\$13,395	\$16,288	\$25,625	\$20,000	—	—	\$0
48700 - BARBERTON COMMUNITY FOUNDATION GRANT	—	\$45,000	—	—	—	—	\$0
48702 - FIRE DEPT DONATIONS	\$1,500	\$1,050	\$7,500	\$500	\$500	\$500	\$0
48705 - OTHER PARKS DONATIONS	—	\$500	—	—	—	—	\$0
48706 - POLICE DEPARTMENT DONATIONS	\$1,000	—	\$640	—	\$100	—	-\$100
48718 - FIRST ENERGY PAYMENTS/ENERGY HARBOR	\$30,510	\$33,565	\$34,415	—	\$34,125	—	-\$34,125
OTHER REVENUE TOTAL	\$735,973	\$897,413	\$945,886	\$737,800	\$885,407	\$293,500	-\$591,907
INTERFUND/TRANSFERS IN							
49140 - LAND BANK DEPOSITS	—	—	—	—	\$100	—	-\$100
49141 - LAND BANK PROPERTY SALES	\$12,290	\$5,255	\$5,095	\$10,000	\$36,562	\$10,000	-\$26,562
49210 - TRANSFERS IN	\$9,700,000	\$11,677,400	\$9,960,000	\$14,750,000	\$14,901,403	\$15,000,000	\$98,597
49211 - TRANSFER FROM OTHER FUNDS	—	—	—	\$2,000,000	\$148,352	\$975,045	\$826,693
49500 - ADVANCES IN	—	—	—	—	—	\$1,300,000	\$1,300,000
INTERFUND/TRANSFERS IN TOTAL	\$9,712,290	\$11,682,655	\$9,965,095	\$16,760,000	\$15,086,417	\$17,285,045	\$2,198,628
REVENUE TOTAL	\$15,593,003	\$27,962,688	\$17,675,333	\$22,727,220	\$23,276,686	\$23,940,325	\$663,639

General Fund Budget
by Expenditure Classification



General Fund

Expenditure Classification by Department

	PERSONAL SERVICES	OPERATIONS & MAINTENANCE	CAPITAL OUTLAY	DEBT SERVICE	TRANSFERS	TOTAL BUDGET
	FY2025	FY2025	FY2025	FY2025	FY2025	FY2025
Expenses						
4111 - CITY COUNCIL	\$158,698	\$12,200	\$1,500	–	–	\$172,398
4131 - MAYOR	\$94,642	\$21,510	\$1,200	–	–	\$117,352
4132 - SERVICE DIRECTOR	\$44,160	\$37,500	\$0	–	–	\$81,660
4133 - CIVIL SERVICE COMMISSION	\$12,577	\$49,100	\$0	–	–	\$61,677
4151 - FINANCE	\$250,849	\$169,100	\$0	–	–	\$419,949
4153 - LAW	\$756,053	\$313,600	\$0	–	–	\$1,069,653
4160 - HUMAN RESOURCES	\$27,026	\$100,900	\$0	–	–	\$127,926
4165 - INFORMATION SYSTEMS	\$55,404	\$155,000	\$60,000	–	–	\$270,404
4194 - BUILDINGS	\$12,266	\$304,700	\$5,000	–	–	\$321,966
4195 - GENERAL FUND MISCELLANEOUS	\$103,000	\$447,899	\$0	\$0	–	\$550,899
4910 - OTHER OPERATING EXPENDITURES	–	–	–	–	\$6,000,000	\$6,000,000
4120 - MUNICIPAL COURT JUDGES	\$595,536	\$13,550	\$0	–	–	\$609,086
4121 - CLERK OF MUNICIPAL COURT	\$1,096,961	\$115,500	\$0	–	–	\$1,212,461
4235 - PROBATION	\$248,067	\$2,800	\$0	–	–	\$250,867
4155 - SAFETY DIRECTOR	\$48,796	\$1,285,200	\$0	–	–	\$1,333,996
4210 - POLICE	\$6,601,985	\$800,311	\$175,000	\$36,920	–	\$7,614,216
4220 - FIRE	\$6,404,491	\$598,400	\$25,000	–	–	\$7,027,891
4250 - PAINT/SIGNAL DEPARTMENT	\$102,745	\$13,500	\$0	–	–	\$116,245
4511 - PARKS ADMINISTRATION	\$307,569	\$68,300	\$105,000	–	–	\$480,869
4512 - SENIOR CENTER PROGRAMS	\$106,348	\$44,500	\$0	–	–	\$150,848
4513 - RECREATION PROGRAMS	\$44,366	\$34,425	\$0	–	–	\$78,791
4521 - PARKS MAINTENANCE	\$391,759	\$93,600	\$67,500	\$6,685	–	\$559,544
4240 - BUILDING	\$297,331	\$178,100	\$0	–	–	\$475,431
4630 - PLANNING/CDBG ADMINISTRATION	\$264,237	\$630,250	\$172,000	–	–	\$1,066,487
EXPENSES TOTAL	\$18,024,866	\$5,489,945	\$612,200	\$43,605	\$6,000,000	\$30,170,616

Clerk of Council

General Fund Expenditures

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL		BUDGET	
	FY2021	FY2022	FY2023		FY2024	FY2024	FY2025	
EXPENSES								
PERSONAL SERVICES								
51110 - SALARIES	-	-	-	-	\$75,596	\$138,762		\$63,166
51120 - SALARIES	\$111,500	\$110,810	\$111,500	\$111,500	\$47,173	-		-\$47,173
51121 - SALARIES	\$15,138	\$16,997	\$17,646	\$25,000	\$8,602	-		-\$8,602
51210 - HEALTH & LIFE INSURANCE	\$14,385	\$8,866	\$3,567	\$6,000	\$538	\$545		\$7
51220 - MEDICARE	\$1,836	\$1,853	\$1,872	\$2,000	\$1,902	\$2,013		\$111
51225 - FICA	\$3,417	\$4,639	\$4,682	\$5,000	\$5,426	\$5,426		\$0
51230 - OPERS - PENSION	\$11,338	\$7,419	\$7,510	\$12,000	\$6,142	\$6,626		\$484
51250 - SEVERANCE PAY CONTRIBUTIONS	\$2,533	\$2,556	\$2,583	\$2,600	\$2,627	\$2,776		\$149
51260 - WORKERS COMPENSATION	\$2,155	\$1,960	\$2,157	\$2,300	\$2,370	\$2,550		\$180
PERSONAL SERVICES TOTAL	\$162,303	\$155,099	\$151,516	\$166,400	\$150,376	\$158,698		\$8,322
OPERATION & MAINTENANCE								
52320 - TRAINING/TRAVEL	\$203	\$362	\$533	\$500	\$97	\$500		\$403
52330 - PROFESSIONAL SERVICES	-	-	\$55	-	\$504	\$1,000		\$496
52331 - CONTRACTUAL SERVICES/PROFESSIONAL SERVICES	\$2,369	\$9,194	\$3,658	\$20,000	\$6,751	\$7,000		\$249
52530 - TELEPHONE	\$260	\$204	\$193	\$600	\$181	-		-\$181
52611 - OFFICE SUPPLIES / OTHER	\$1,786	\$1,521	\$1,550	\$3,200	\$3,222	\$3,500		\$278
52650 - POSTAGE	\$3	\$2	\$8	\$200	\$5	\$200		\$195
OPERATION & MAINTENANCE TOTAL	\$4,621	\$11,282	\$5,998	\$24,500	\$10,760	\$12,200		\$1,440
CAPITAL OUTLAY								
53740 - EQUIPMENT AND FURNISHINGS	-	-	-	\$1,000	\$196	\$1,500		\$1,304
CAPITAL OUTLAY TOTAL	-	-	-	\$1,000	\$196	\$1,500		\$1,304
EXPENSES TOTAL	\$166,924	\$166,381	\$157,514	\$191,900	\$161,332	\$172,398		\$11,066
TOTAL EXPENSES	-	-	-	-	-	-		-

Municipal Court Judges

General Fund Expenditures

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL		BUDGET	
	FY2021	FY2022	FY2023		FY2024	FY2024	FY2025	
EXPENSES								
PERSONAL SERVICES								
51110 - SALARIES	\$75,000	\$75,000	\$59,989	\$80,000	\$236,423	\$393,860		\$157,437
51113 - SALARIES	\$179,042	\$186,873	\$141,264	\$157,000	\$72,865	–		-\$72,865
51115 - SALARIES	\$61,485	\$61,488	\$63,505	\$65,000	\$27,314	–		-\$27,314
51116 - SALARIES	–	–	\$56,061	\$57,250	\$25,536	–		-\$25,536
51210 - HEALTH & LIFE INSURANCE	\$69,677	\$72,015	\$82,169	\$82,000	\$90,282	\$125,946		\$35,664
51220 - MEDICARE	\$4,472	\$4,596	\$4,542	\$5,400	\$5,100	\$5,711		\$611
51230 - OPERS - PENSION	\$45,724	\$45,178	\$44,751	\$52,000	\$49,621	\$55,141		\$5,520
51250 - SEVERANCE PAY CONTRIBUTIONS	\$6,310	\$6,467	\$6,416	\$7,400	\$7,243	\$7,878		\$635
51260 - WORKERS COMPENSATION	\$4,592	\$4,883	\$5,458	\$4,700	\$4,859	\$7,000		\$2,141
51292 - GYM MEMBERSHIP REIMBURSEMENT	\$1,039	\$800	\$138	–	–	–		\$0
PERSONAL SERVICES TOTAL	\$447,341	\$457,300	\$464,293	\$510,750	\$519,244	\$595,536		\$76,292
OPERATION & MAINTENANCE								
52320 - TRAINING/TRAVEL	\$1,817	\$3,220	\$4,271	\$5,500	\$1,901	\$5,500		\$3,599
52520 - AUTO INSURANCE	\$113	\$110	\$123	\$150	\$318	\$400		\$82
52530 - TELEPHONE	\$1,300	\$1,019	\$966	\$1,100	\$820	\$1,100		\$280
52611 - OFFICE SUPPLIES / OTHER	\$2,227	\$376	\$94	\$1,000	\$441	\$1,000		\$559
52612 - OPERATING SUPPLIES	\$1,367	\$171	\$428	\$1,000	\$972	\$1,000		\$28
52615 - MOTOR MAINTENANCE/ANNUAL SERVICE AGREEMENTS	\$976	\$1,556	\$213	\$2,750	\$1,657	\$1,750		\$93
52626 - GASOLINE AND OIL	\$2,275	\$3,112	\$2,349	\$3,200	\$1,988	\$2,800		\$812
OPERATION & MAINTENANCE TOTAL	\$10,076	\$9,563	\$8,445	\$14,700	\$8,098	\$13,550		\$5,452
EXPENSES TOTAL	\$457,418	\$466,863	\$472,739	\$525,450	\$527,342	\$609,086		\$81,744
TOTAL EXPENSES	–	–	–	–	–	–		–

Clerk of Courts

General Fund Expenditures

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
EXPENSES							
PERSONAL SERVICES							
51110 - SALARIES	–	–	–	–	\$337,713	\$740,000	\$402,287
51111 - SALARIES	\$407,347	\$438,421	\$472,532	\$570,000	\$214,183	–	-\$214,183
51112 - SALARIES	\$73,288	\$74,570	\$75,875	\$77,203	\$32,663	–	-\$32,663
51210 - HEALTH & LIFE INSURANCE	\$170,729	\$169,506	\$148,157	\$150,000	\$123,060	\$216,451	\$93,391
51220 - MEDICARE	\$7,296	\$7,161	\$7,697	\$8,555	\$8,232	\$10,800	\$2,568
51230 - OPERS - PENSION	\$68,588	\$70,995	\$75,617	\$82,600	\$80,502	\$103,600	\$23,098
51250 - SEVERANCE PAY CONTRIBUTIONS	\$10,486	\$10,260	\$10,968	\$11,800	\$11,691	\$14,810	\$3,119
51260 - WORKERS COMPENSATION	\$6,694	\$7,438	\$8,659	\$9,500	\$10,065	\$11,300	\$1,235
PERSONAL SERVICES TOTAL	\$744,427	\$778,350	\$799,506	\$909,658	\$818,109	\$1,096,961	\$278,852
OPERATION & MAINTENANCE							
52320 - TRAINING/TRAVEL	–	\$694	\$552	\$2,000	–	\$2,000	\$2,000
52330 - PROFESSIONAL SERVICES	\$375	\$310	\$185	\$500	\$285	\$500	\$215
52430 - REPAIR & MAINTENANCE	–	–	–	\$1,500	–	–	\$0
52530 - TELEPHONE	\$2,822	\$2,213	\$2,119	\$2,500	\$2,001	\$3,000	\$999
52611 - OFFICE SUPPLIES / OTHER	\$19,127	\$22,577	\$31,363	\$40,000	\$36,786	\$50,000	\$13,214
52650 - POSTAGE	\$25,800	\$35,427	\$40,000	\$45,000	\$45,750	\$60,000	\$14,250
52820 - O.E.P.A. ASSESSMENT TAX/OTHER FEES	\$7,280	\$6,980	\$7,907	\$13,000	\$7,944	–	-\$7,944
OPERATION & MAINTENANCE TOTAL	\$55,403	\$68,202	\$82,126	\$104,500	\$92,766	\$115,500	\$22,734
EXPENSES TOTAL	\$799,830	\$846,553	\$881,633	\$1,014,158	\$910,875	\$1,212,461	\$301,586
TOTAL EXPENSES	–	–	–	–	–	–	–

Mayor

General Fund Expenditures

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
EXPENSES							
PERSONAL SERVICES							
51110 - SALARIES	\$30,852	\$30,852	\$30,852	\$39,150	\$49,265	\$68,278	\$19,013
51111 - SALARIES	\$6,775	\$6,754	\$15,047	\$31,000	\$7,254	–	-\$7,254
51210 - HEALTH & LIFE INSURANCE	\$10,269	\$9,944	\$11,342	\$12,000	\$10,651	\$13,703	\$3,052
51220 - MEDICARE	\$525	\$501	\$625	\$1,017	\$772	\$861	\$89
51230 - OPERS - PENSION	\$5,459	\$5,265	\$6,426	\$9,821	\$7,866	\$8,312	\$446
51250 - SEVERANCE PAY CONTRIBUTIONS	\$753	\$752	\$918	\$1,403	\$1,130	\$1,188	\$58
51260 - WORKERS COMPENSATION	\$522	\$582	\$635	\$800	\$842	\$1,100	\$258
51292 - GYM MEMBERSHIP REIMBURSEMENT	–	–	\$800	\$800	\$666	\$1,200	\$534
PERSONAL SERVICES TOTAL	\$55,154	\$54,650	\$66,645	\$95,991	\$78,447	\$94,642	\$16,195
OPERATION & MAINTENANCE							
52320 - TRAINING/TRAVEL	–	\$809	\$682	\$4,000	\$1,622	\$4,000	\$2,378
52330 - PROFESSIONAL SERVICES	\$1,978	\$2,221	\$2,976	\$5,500	\$4,244	\$5,500	\$1,256
52430 - REPAIR & MAINTENANCE	–	–	–	\$200	–	\$200	\$200
52433 - COPIER LEASE	\$1,284	\$1,011	\$1,421	\$1,500	\$1,358	\$1,500	\$142
52530 - TELEPHONE	\$1,272	\$1,568	\$1,851	\$2,000	\$1,831	\$2,000	\$169
52560 - MEMBERSHIPS	\$5,000	\$4,497	\$3,948	\$5,000	\$2,800	\$5,000	\$2,200
52611 - OFFICE SUPPLIES / OTHER	\$1,390	\$965	\$2,730	\$3,000	\$2,707	\$3,000	\$293
52626 - GASOLINE AND OIL	\$1	\$1	\$1	\$10	\$1	\$10	\$9
52650 - POSTAGE	\$190	\$9	\$13	\$300	\$71	\$300	\$229
OPERATION & MAINTENANCE TOTAL	\$11,116	\$11,080	\$13,622	\$21,510	\$14,635	\$21,510	\$6,875
CAPITAL OUTLAY							
53700 - EQUIPMENT	–	–	–	–	–	\$1,200	\$1,200
CAPITAL OUTLAY TOTAL	–	–	–	–	–	\$1,200	\$1,200
EXPENSES TOTAL	\$66,270	\$65,731	\$80,266	\$117,501	\$93,082	\$117,352	\$24,270
TOTAL EXPENSES	–	–	–	–	–	–	–

Service Director

General Fund Expenditures

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
EXPENSES							
PERSONAL SERVICES							
51110 - SALARIES	\$19,125	\$26,811	\$29,108	\$42,000	\$29,835	\$31,216	\$1,381
51210 - HEALTH & LIFE INSURANCE	\$4,057	\$5,923	\$6,047	\$6,000	\$5,542	\$6,895	\$1,353
51220 - MEDICARE	\$266	\$378	\$410	\$500	\$422	\$453	\$31
51230 - OPERS - PENSION	\$2,778	\$3,620	\$4,075	\$4,500	\$4,177	\$4,371	\$194
51250 - SEVERANCE PAY CONTRIBUTIONS	\$383	\$536	\$582	\$800	\$597	\$625	\$28
51260 - WORKERS COMPENSATION	\$311	\$296	\$453	\$600	\$534	\$600	\$66
PERSONAL SERVICES TOTAL	\$26,920	\$37,565	\$40,674	\$54,400	\$41,107	\$44,160	\$3,053
OPERATION & MAINTENANCE							
52320 - TRAINING/TRAVEL	\$320	\$1,198	\$534	\$2,000	\$3,397	\$4,000	\$603
52322 - EDUCATION REIMBURSEMENT	–	\$2,500	\$4,527	\$5,000	\$3,622	–	-\$3,622
52330 - PROFESSIONAL SERVICES	\$8,232	\$15,124	\$20,199	\$25,000	\$13,865	\$25,000	\$11,135
52335 - SWSCOM/UNIFORMS/OTHER	–	–	–	–	–	\$400	\$400
52342 - BURIALS/TOWING	\$2,500	\$6,500	\$3,500	\$4,000	\$3,000	\$4,000	\$1,000
52530 - TELEPHONE	\$130	\$102	\$97	\$250	\$90	\$250	\$160
52540 - ADVERTISING	\$586	\$360	–	\$500	\$820	\$500	-\$320
52560 - MEMBERSHIPS	\$200	–	\$932	\$1,000	\$321	\$1,000	\$679
52611 - OFFICE SUPPLIES / OTHER	\$933	\$1,724	\$1,816	\$2,000	\$1,372	\$2,000	\$628
52626 - GASOLINE AND OIL	\$5	\$5	\$5	\$250	\$5	\$250	\$245
52650 - POSTAGE	\$51	\$81	–	\$100	\$23	\$100	\$77
OPERATION & MAINTENANCE TOTAL	\$12,957	\$27,595	\$31,610	\$40,100	\$26,515	\$37,500	\$10,985
EXPENSES TOTAL	\$39,877	\$65,160	\$72,284	\$94,500	\$67,622	\$81,660	\$14,038
TOTAL EXPENSES	–	–	–	–	–	–	–

Civil Service

General Fund Expenditures

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
EXPENSES							
PERSONAL SERVICES							
51110 - SALARIES	-	-	-	-	\$4,604	\$9,250	\$4,646
51120 - SALARIES	\$4,500	\$4,356	\$4,500	\$4,500	\$1,875	-	-\$1,875
51121 - SALARIES	\$2,952	\$3,080	\$3,067	\$3,074	\$1,378	-	-\$1,378
51210 - HEALTH & LIFE INSURANCE	\$1,376	\$1,336	\$1,564	\$1,744	\$1,447	\$1,560	\$113
51220 - MEDICARE	\$103	\$105	\$107	\$45	\$111	\$135	\$24
51230 - OPERS - PENSION	\$1,058	\$1,041	\$1,059	\$430	\$1,100	\$1,296	\$196
51250 - SEVERANCE PAY CONTRIBUTIONS	\$149	\$149	\$151	\$61	\$157	\$186	\$29
51260 - WORKERS COMPENSATION	\$105	\$115	\$126	\$150	\$139	\$150	\$11
PERSONAL SERVICES TOTAL	\$10,242	\$10,182	\$10,574	\$10,004	\$10,811	\$12,577	\$1,766
OPERATION & MAINTENANCE							
52320 - TRAINING/TRAVEL	-	\$676	-	\$1,500	\$1,484	\$1,500	\$16
52330 - PROFESSIONAL SERVICES	\$30,396	\$22,930	\$22,504	\$38,000	\$29,922	\$45,000	\$15,078
52530 - TELEPHONE	\$260	\$204	\$193	\$500	\$181	\$500	\$319
52611 - OFFICE SUPPLIES / OTHER	\$900	\$1,000	-	\$1,000	\$3,274	\$2,000	-\$1,274
52650 - POSTAGE	\$80	\$78	\$52	\$100	\$40	\$100	\$60
OPERATION & MAINTENANCE TOTAL	\$31,636	\$24,888	\$22,749	\$41,100	\$34,902	\$49,100	\$14,198
CAPITAL OUTLAY							
53740 - EQUIPMENT AND FURNISHINGS	-	-	-	\$2,000	\$487	-	-\$487
CAPITAL OUTLAY TOTAL	-	-	-	\$2,000	\$487	-	-\$487
EXPENSES TOTAL	\$41,878	\$35,070	\$33,323	\$53,104	\$46,200	\$61,677	\$15,477
TOTAL EXPENSES	-	-	-	-	-	-	-

Finance

General Fund Expenditures

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL		BUDGET	
	FY2021	FY2022	FY2023		FY2024	FY2024	FY2025	
EXPENSES								
PERSONAL SERVICES								
51110 - SALARIES	\$42,264	\$42,264	\$42,264	\$54,500	\$116,166	\$171,000	\$54,834	
51111 - SALARIES	\$26,606	\$28,002	\$28,734	\$29,500	\$12,457	–	-\$12,457	
51112 - SALARIES	\$34,104	\$35,742	\$35,239	\$38,000	\$15,343	–	-\$15,343	
51113 - SALARIES	\$33,429	\$38,652	\$39,619	\$41,000	\$17,181	–	-\$17,181	
51210 - HEALTH & LIFE INSURANCE	\$31,781	\$41,858	\$38,660	\$41,000	\$35,418	\$42,672	\$7,254	
51220 - MEDICARE	\$1,933	\$2,131	\$2,063	\$2,800	\$2,285	\$3,013	\$728	
51230 - OPERS - PENSION	\$19,634	\$20,234	\$20,421	\$24,000	\$22,561	\$25,122	\$2,561	
51250 - SEVERANCE PAY CONTRIBUTIONS	\$2,728	\$3,031	\$2,917	\$3,500	\$3,223	\$3,517	\$294	
51260 - WORKERS COMPENSATION	\$1,934	\$2,111	\$2,442	\$2,600	\$2,677	\$3,125	\$448	
51292 - GYM MEMBERSHIP REIMBURSEMENT	–	\$800	\$1,807	\$2,400	\$1,680	\$2,400	\$720	
PERSONAL SERVICES TOTAL	\$194,413	\$214,825	\$214,166	\$239,300	\$228,991	\$250,849	\$21,858	
OPERATION & MAINTENANCE								
52320 - TRAINING/TRAVEL	\$100	\$3,600	\$522	\$4,000	\$334	\$4,000	\$3,666	
52330 - PROFESSIONAL SERVICES	\$34,640	\$39,134	\$42,792	\$82,000	\$68,271	\$80,000	\$11,729	
52334 - AUDIT/PUBLICATIONS	\$38,295	\$40,336	\$40,278	\$45,000	\$40,754	\$47,000	\$6,246	
52430 - REPAIR & MAINTENANCE	\$4,652	\$3,836	\$5,465	\$7,500	\$6,514	\$7,500	\$986	
52431 - MAINTENANCE/VEHICLE COLLISION REPAIR	\$4,882	\$5,038	\$5,915	\$15,000	\$11,240	\$15,000	\$3,760	
52433 - COPIER LEASE	\$629	\$428	\$1,259	\$3,200	\$2,291	\$2,400	\$109	
52530 - TELEPHONE	\$63	–	-\$1,350	\$200	–	\$100	\$100	
52560 - MEMBERSHIPS	\$544	\$714	\$2,134	\$800	\$2,114	\$1,500	-\$614	
52611 - OFFICE SUPPLIES / OTHER	\$12,263	\$9,115	\$8,567	\$10,000	\$14,344	\$11,000	-\$3,344	
52650 - POSTAGE	\$343	\$1,405	\$606	\$500	\$534	\$600	\$66	
OPERATION & MAINTENANCE TOTAL	\$96,410	\$103,605	\$106,188	\$168,200	\$146,396	\$169,100	\$22,704	
CAPITAL OUTLAY	\$5,433	–	\$3,900	–	–	–	\$0	
EXPENSES TOTAL	\$296,256	\$318,430	\$324,255	\$407,500	\$375,387	\$419,949	\$44,562	
TOTAL EXPENSES	–	–	–	–	–	–	–	

Law

General Fund Expenditures

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
EXPENSES							
PERSONAL SERVICES							
51110 - SALARIES	\$56,557	\$56,557	\$56,557	\$76,300	\$283,408	\$515,290	\$231,882
51111 - SALARIES	\$93,296	\$100,002	\$102,689	\$103,000	\$39,948	–	-\$39,948
51112 - SALARIES	\$197,851	\$246,329	\$255,752	\$268,000	\$112,037	–	-\$112,037
51210 - HEALTH & LIFE INSURANCE	\$85,167	\$96,306	\$100,546	\$101,000	\$94,753	\$140,819	\$46,066
51220 - MEDICARE	\$4,809	\$5,600	\$5,768	\$5,800	\$6,060	\$7,472	\$1,412
51230 - OPERS - PENSION	\$50,324	\$56,404	\$57,517	\$55,500	\$60,955	\$72,141	\$11,186
51250 - SEVERANCE PAY CONTRIBUTIONS	\$6,954	\$8,058	\$8,300	\$9,000	\$8,708	\$10,306	\$1,598
51260 - WORKERS COMPENSATION	\$3,889	\$5,381	\$6,801	\$7,200	\$7,617	\$8,425	\$808
51292 - GYM MEMBERSHIP REIMBURSEMENT	–	–	–	\$1,600	–	\$1,600	\$1,600
PERSONAL SERVICES TOTAL	\$498,848	\$574,637	\$593,929	\$627,400	\$613,485	\$756,053	\$142,568
OPERATION & MAINTENANCE							
52320 - TRAINING/TRAVEL	\$1,375	\$2,481	\$1,402	\$4,000	\$48	\$4,000	\$3,952
52330 - PROFESSIONAL SERVICES	\$174,194	\$74,878	\$91,873	\$140,000	\$147,025	\$210,000	\$62,975
52332 - PUBLIC DEFENDER/CONTRACTED SERVICES	\$12,070	\$31,960	\$26,860	\$40,000	\$33,680	\$40,000	\$6,320
52335 - SWSCOM/UNIFORMS/OTHER	\$11,280	\$4,019	\$97	\$40,000	\$59,071	\$40,000	-\$19,071
52433 - COPIER LEASE	\$1,305	\$1,287	\$1,886	\$2,500	\$1,951	\$2,500	\$549
52530 - TELEPHONE	\$650	\$509	\$483	\$1,200	\$410	\$1,200	\$790
52560 - MEMBERSHIPS	\$2,290	\$1,995	\$3,125	\$2,000	\$1,450	\$2,000	\$550
52611 - OFFICE SUPPLIES / OTHER	\$12,189	\$5,251	\$6,291	\$11,000	\$6,864	\$12,650	\$5,786
52650 - POSTAGE	\$620	\$870	\$504	\$750	\$511	\$1,100	\$589
52820 - O.E.P.A. ASSESSMENT TAX/OTHER FEES	–	–	–	\$150	–	\$150	\$150
OPERATION & MAINTENANCE TOTAL	\$215,973	\$123,251	\$132,520	\$241,600	\$251,011	\$313,600	\$62,589
CAPITAL OUTLAY							
53700 - EQUIPMENT	\$9,680	\$355	–	–	–	–	\$0
CAPITAL OUTLAY TOTAL	\$9,680	\$355	–	–	–	–	\$0
EXPENSES TOTAL	\$724,501	\$698,243	\$726,449	\$869,000	\$864,496	\$1,069,653	\$205,157
TOTAL EXPENSES	–	–	–	–	–	–	–

Safety Director

General Fund Expenditures

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
EXPENSES							
PERSONAL SERVICES							
51110 - SALARIES	\$35,751	\$37,771	\$29,405	\$31,110	\$31,110	\$34,372	\$3,262
51210 - HEALTH & LIFE INSURANCE	\$6,898	\$6,790	\$6,864	\$7,000	\$6,281	\$7,814	\$1,533
51220 - MEDICARE	\$505	\$532	\$414	\$451	\$439	\$499	\$60
51230 - OPERS - PENSION	\$5,185	\$4,575	\$4,117	\$4,355	\$4,355	\$4,813	\$458
51250 - SEVERANCE PAY CONTRIBUTIONS	\$715	\$755	\$588	\$622	\$622	\$688	\$66
51260 - WORKERS COMPENSATION	\$547	\$553	\$638	\$550	\$540	\$610	\$70
PERSONAL SERVICES TOTAL	\$49,601	\$50,976	\$42,025	\$44,089	\$43,348	\$48,796	\$5,448
OPERATION & MAINTENANCE							
52320 - TRAINING/TRAVEL	-	\$592	\$711	\$1,500	\$4,073	\$1,500	-\$2,573
52322 - EDUCATION REIMBURSEMENT	-	-	-	\$4,000	-	\$4,000	\$4,000
52330 - PROFESSIONAL SERVICES	-	-	\$3,447	-	-	\$1,500	\$1,500
52335 - SWSCOM/UNIFORMS/OTHER	\$892,054	\$892,054	\$798,058	\$1,150,000	\$936,418	\$1,200,000	\$263,582
52336 - SWSCOM IT SERVICES	\$37,050	\$36,055	\$33,177	\$45,000	\$47,192	\$55,000	\$7,808
52530 - TELEPHONE	\$669	\$102	\$97	\$500	\$90	\$500	\$410
52540 - ADVERTISING	-	-	-	\$1,000	-	\$1,000	\$1,000
52560 - MEMBERSHIPS	\$30	-	\$100	\$500	\$350	\$500	\$150
52611 - OFFICE SUPPLIES / OTHER	\$218	\$368	\$3,546	\$1,000	-	\$1,000	\$1,000
52626 - GASOLINE AND OIL	\$18	\$20	\$20	\$200	\$20	\$200	\$180
52650 - POSTAGE	\$1	-	\$1	\$50	-	-	\$0
52850 - SUMMIT EMERGENCY MANAGEMENT	\$14,603	\$13,855	\$13,855	\$20,000	\$13,855	\$20,000	\$6,145
OPERATION & MAINTENANCE TOTAL	\$944,642	\$943,046	\$853,011	\$1,223,750	\$1,001,998	\$1,285,200	\$283,202
EXPENSES TOTAL	\$994,243	\$994,022	\$895,036	\$1,267,839	\$1,045,345	\$1,333,996	\$288,651
TOTAL EXPENSES	-	-	-	-	-	-	-

Human Resources

General Fund Expenditures

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
EXPENSES							
PERSONAL SERVICES							
51110 - SALARIES	-	-	-	-	\$7,916	\$16,776	\$8,860
51111 - SALARIES	\$11,809	\$12,321	\$12,269	\$12,600	\$5,513	-	-\$5,513
51210 - HEALTH & LIFE INSURANCE	\$5,504	\$5,038	\$5,477	\$5,500	\$5,011	\$6,237	\$1,226
51220 - MEDICARE	\$150	\$167	\$167	\$185	\$184	\$249	\$66
51230 - OPERS - PENSION	\$1,710	\$1,725	\$1,718	\$1,770	\$1,880	\$2,355	\$475
51250 - SEVERANCE PAY CONTRIBUTIONS	\$236	\$246	\$245	\$255	\$269	\$339	\$70
51260 - WORKERS COMPENSATION	\$153	\$183	\$208	\$250	\$225	\$270	\$45
51292 - GYM MEMBERSHIP REIMBURSEMENT	\$178	-	\$373	\$800	\$400	\$800	\$400
PERSONAL SERVICES TOTAL	\$19,741	\$19,679	\$20,457	\$21,360	\$21,397	\$27,026	\$5,629
OPERATION & MAINTENANCE							
52320 - TRAINING/TRAVEL	\$1,926	\$3,702	\$4,024	\$5,000	\$4,527	\$5,000	\$473
52322 - EDUCATION REIMBURSEMENT	-	-	-	\$4,000	-	\$4,000	\$4,000
52330 - PROFESSIONAL SERVICES	\$23,060	\$68,332	\$19,730	\$75,000	\$44,643	\$50,000	\$5,357
52333 - EMPLOYEE EXAMINATIONS	\$2,977	\$361	\$19,735	\$28,000	\$24,018	\$25,000	\$982
52334 - AUDIT/PUBLICATIONS	-	-	-	\$300	\$50	\$300	\$250
52335 - SWSCOM/UNIFORMS/OTHER	-	-	\$1,800	\$5,000	-	\$5,000	\$5,000
52347 - W.C. ADMINISTRATION	\$4,225	\$4,355	-	\$4,500	\$4,355	\$5,000	\$645
52530 - TELEPHONE	\$520	\$407	\$387	\$1,250	\$361	\$1,250	\$889
52560 - MEMBERSHIPS	\$438	\$444	-	\$1,250	\$1,250	\$1,250	\$0
52611 - OFFICE SUPPLIES / OTHER	\$1,419	\$2,370	\$1,608	\$2,500	\$3,497	\$4,000	\$503
52650 - POSTAGE	\$81	\$103	\$148	\$150	\$140	\$100	-\$40
OPERATION & MAINTENANCE TOTAL	\$34,646	\$80,075	\$47,432	\$126,950	\$82,842	\$100,900	\$18,058
CAPITAL OUTLAY							
53700 - EQUIPMENT	-	-	\$1,465	-	-	-	\$0
CAPITAL OUTLAY TOTAL	-	-	\$1,465	-	-	-	\$0
EXPENSES TOTAL	\$54,387	\$99,754	\$69,354	\$148,310	\$104,239	\$127,926	\$23,687
TOTAL EXPENSES	-	-	-	-	-	-	-

Information Systems

General Fund Expenditures

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
EXPENSES							
PERSONAL SERVICES							
51110 - SALARIES	\$32,663	\$33,233	\$32,813	\$36,000	\$36,021	\$36,854	\$833
51210 - HEALTH & LIFE INSURANCE	\$10,704	\$10,907	\$10,891	\$10,800	\$9,969	\$11,417	\$1,448
51220 - MEDICARE	\$445	\$454	\$445	\$500	\$492	\$535	\$43
51230 - OPERS - PENSION	\$4,697	\$4,653	\$4,560	\$5,100	\$5,006	\$5,160	\$154
51250 - SEVERANCE PAY CONTRIBUTIONS	\$653	\$665	\$656	\$720	\$721	\$738	\$17
51260 - WORKERS COMPENSATION	\$425	\$470	\$561	\$600	\$602	\$700	\$98
PERSONAL SERVICES TOTAL	\$49,587	\$50,381	\$49,927	\$53,720	\$52,811	\$55,404	\$2,593
OPERATION & MAINTENANCE							
52320 - TRAINING/TRAVEL	-	-	-	\$2,000	-	\$2,000	\$2,000
52335 - SWSKOM/UNIFORMS/OTHER	-	-	-	\$4,000	\$75	\$4,000	\$3,925
52336 - SWSKOM IT SERVICES	\$20,785	\$18,438	\$18,556	\$22,000	\$23,904	\$24,000	\$96
52430 - REPAIR & MAINTENANCE	\$13,212	\$26,645	\$12,638	\$58,000	\$79,830	\$60,000	-\$19,830
52530 - TELEPHONE	\$5,102	\$6,829	\$6,480	\$10,000	\$6,946	\$10,000	\$3,054
52535 - ROADRUNNER SERVICE	\$17,428	\$17,824	\$15,029	\$20,000	\$16,850	\$15,000	-\$1,850
52616 - MINOR EQUIP. REPL./CHEMICALS/OTHER O&M EXPENSES	\$8,827	\$10,688	\$5,473	\$15,000	\$2,874	\$10,000	\$7,126
52617 - MISCELLANEOUS OPERATION & MAINTENANCES EXPENSES	\$7,805	\$9,371	\$8,130	\$15,000	\$8,611	\$30,000	\$21,389
OPERATION & MAINTENANCE TOTAL	\$73,159	\$89,794	\$66,306	\$146,000	\$139,089	\$155,000	\$15,911
CAPITAL OUTLAY							
53740 - EQUIPMENT AND FURNISHINGS	-	-	-	-	-	\$60,000	\$60,000
CAPITAL OUTLAY TOTAL	-	-	-	-	-	\$60,000	\$60,000
EXPENSES TOTAL	\$122,746	\$140,176	\$116,233	\$199,720	\$191,899	\$270,404	\$78,505
TOTAL EXPENSES	-	-	-	-	-	-	-

Building Maintenance

General Fund Expenditures

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
EXPENSES							
PERSONAL SERVICES							
51110 - SALARIES	-	-	\$6,846	\$8,000	\$7,350	\$7,888	\$538
51210 - HEALTH & LIFE INSURANCE	-	-	\$2,478	\$2,800	\$2,492	\$2,855	\$363
51220 - MEDICARE	-	-	\$99	\$120	\$106	\$115	\$9
51230 - OPERS - PENSION	-	-	\$958	\$1,000	\$1,029	\$1,105	\$76
51250 - SEVERANCE PAY CONTRIBUTIONS	-	-	\$137	\$140	\$147	\$158	\$11
51260 - WORKERS COMPENSATION	-	\$36	-	\$120	\$126	\$145	\$19
PERSONAL SERVICES TOTAL	-	\$36	\$10,518	\$12,180	\$11,249	\$12,266	\$1,017
OPERATION & MAINTENANCE							
52330 - PROFESSIONAL SERVICES	-	-	-	-	\$1,089	\$5,000	\$3,911
52335 - SWSKOM/UNIFORMS/OTHER	-	-	-	-	\$24,472	-	-\$24,472
52420 - CONTRACTS	\$42,380	\$44,946	\$48,836	\$50,000	\$49,271	\$50,000	\$729
52421 - WINDOW CLEANING CONTRACT	\$2,100	\$1,400	\$1,500	\$3,000	\$2,300	\$3,000	\$700
52422 - CITY BLDGS DUMPSTER PICKUP	\$1,136	\$1,557	\$1,286	\$1,800	\$1,258	-	-\$1,258
52430 - REPAIR & MAINTENANCE	\$3,573	\$22,256	\$4,696	\$10,000	\$1,137	\$10,000	\$8,863
52431 - MAINTENANCE/VEHICLE COLLISION REPAIR	\$10,502	\$13,873	\$10,419	\$12,500	\$8,223	\$12,500	\$4,277
52433 - COPIER LEASE	-	\$320	\$904	\$5,000	\$1,016	\$5,000	\$3,984
52440 - RENTAL/LEASE PAYMENTS	\$7,271	\$7,451	\$7,848	\$9,000	\$8,312	\$5,000	-\$3,312
52521 - PROPERTY INSURANCE	\$3,029	\$2,829	\$3,467	\$4,500	\$8,929	\$15,000	\$6,071
52530 - TELEPHONE	\$260	\$204	\$193	\$500	\$181	\$500	\$319
52611 - OFFICE SUPPLIES / OTHER	\$419	-	\$493	\$500	-	\$500	\$500
52612 - OPERATING SUPPLIES	\$8,252	\$6,895	\$6,178	\$10,000	\$8,796	\$10,000	\$1,204
52613 - SUPPLIES/DONATION EXPENDITURES	\$1,254	\$3,218	-	\$3,000	\$1,795	\$3,000	\$1,205
52614 - MISC. SUPPLIES/FESTIVAL/RESIDENTIAL TRASH CLEAN-UPS	\$6,122	\$4,256	\$71,097	\$85,000	\$74,104	\$80,000	\$5,896
52621 - EAST OHIO GAS	\$17,310	\$20,079	\$21,215	\$25,000	\$17,075	\$20,000	\$2,925
52622 - ELECTRIC POWER	\$52,724	\$59,081	\$61,314	\$60,000	\$117,310	\$85,000	-\$32,310
52626 - GASOLINE AND OIL	-	-	\$245	-	\$321	\$200	-\$121
OPERATION & MAINTENANCE TOTAL	\$156,330	\$188,364	\$239,691	\$279,800	\$325,586	\$304,700	-\$20,886
CAPITAL OUTLAY							
53700 - EQUIPMENT	-	-	-	-	-	\$5,000	\$5,000
CAPITAL OUTLAY TOTAL	-	-	-	-	-	\$5,000	\$5,000
EXPENSES TOTAL	\$156,330	\$188,400	\$250,209	\$291,980	\$336,835	\$321,966	-\$14,869
TOTAL EXPENSES	-	-	-	-	-	-	-

Miscellaneous

General Fund Expenditures

	ACTUAL			PRIOR YEAR BUDGET		ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)	
EXPENSES								
PERSONAL SERVICES								
51235 - UNEMPLOYMENT	–	–	–	\$3,000	–	\$3,000	\$3,000	
51270 - COBRA CLEARING	\$35,562	\$36,665	\$43,746	\$40,000	\$38,157	\$45,000	\$6,843	
51280 - RETIREE HEALTH & LIFE - DEPT. CONTRIBUTIONS	\$47,412	\$42,519	\$49,900	\$52,000	\$50,385	\$55,000	\$4,615	
PERSONAL SERVICES TOTAL	\$82,974	\$79,184	\$93,646	\$95,000	\$88,542	\$103,000	\$14,458	
OPERATION & MAINTENANCE								
52310 - AUDITOR FEES	\$19,518	\$25,580	\$22,987	\$25,000	\$36,583	\$30,000	-\$6,583	
52311 - DELINQUENT TAX ADVERTISING	\$51	\$38	\$69	\$200	\$112	\$200	\$88	
52312 - ELECTIONS	\$5,322	\$18,397	\$37,311	\$42,000	\$24,656	\$45,000	\$20,344	
52323 - DTAC	\$7,018	\$4,897	\$4,328	\$7,000	\$4,360	\$7,000	\$2,640	
52324 - SUMMIT COUNTY HEALTH DISTRICT	\$110,512	\$112,607	\$112,397	\$113,000	\$112,102	\$120,000	\$7,898	
52330 - PROFESSIONAL SERVICES	–	\$13,994	\$16,006	–	–	–	\$0	
52420 - CONTRACTS	–	–	–	\$5,000	–	\$5,000	\$5,000	
52430 - REPAIR & MAINTENANCE	–	–	–	\$1,800	\$1,007	\$2,000	\$993	
52522 - LIABILITY INSURANCE	\$67,380	\$69,162	\$71,937	\$82,550	\$85,009	\$95,000	\$9,991	
52540 - ADVERTISING	\$1,261	\$3,515	\$2,967	\$4,000	\$2,460	\$4,000	\$1,540	
52560 - MEMBERSHIPS	\$3,157	\$3,157	\$3,002	\$3,300	\$3,002	\$3,299	\$297	
52628 - RADIO MAINTENANCE	\$2,645	\$2,676	\$2,645	\$2,800	\$2,640	\$2,800	\$160	
52650 - POSTAGE	\$1,886	\$1,164	\$2,771	\$2,000	\$2,370	\$2,000	-\$370	
52820 - O.E.P.A. ASSESSMENT TAX/OTHER FEES	\$5,267	\$5,588	\$6,000	\$6,000	\$5,841	\$6,000	\$159	
52830 - REBATES/REFUNDS	–	\$250,000	\$6,200	–	–	–	\$0	
52840 - PROPERTY TAXES	\$28,617	\$41,403	\$47,109	\$50,000	\$87,716	\$80,000	-\$7,716	
52910 - TREASURY FEES	\$30,587	\$32,848	\$33,735	\$40,000	\$39,951	\$45,000	\$5,049	
52915 - BANK CARD FEES	\$400	\$365	\$300	\$600	\$250	\$600	\$350	
OPERATION & MAINTENANCE TOTAL	\$283,620	\$585,391	\$369,765	\$385,250	\$408,058	\$447,899	\$39,841	
CAPITAL OUTLAY								
53790 - COMMITTED FUNDS CAPITAL EXPENDITURES	–	\$107,370	\$2,061,792	\$6,100,000	\$332,645	–	-\$332,645	
CAPITAL OUTLAY TOTAL	–	\$107,370	\$2,061,792	\$6,100,000	\$332,645	–	-\$332,645	
DEBT SERVICE								
54950 - DEBT ISSUANCE COSTS	–	–	–	–	\$500	–	-\$500	
DEBT SERVICE TOTAL	–	–	–	–	\$500	–	-\$500	
EXPENSES TOTAL	\$366,594	\$771,945	\$2,525,203	\$6,580,250	\$829,745	\$550,899	-\$278,845	
TOTAL EXPENSES	–	–	–	–	–	–	–	

Police

General Fund Expenditures

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023				
EXPENSES							
PERSONAL SERVICES							
51110 - SALARIES	\$3,165,007	\$3,380,497	\$3,485,381	\$3,765,000	\$3,992,850	\$4,628,079	\$635,229
51111 - SALARIES	\$52,809	\$54,832	\$57,222	\$56,875	\$26,272	—	-\$26,272
51113 - SALARIES	—	—	—	\$168,500	—	—	\$0
51116 - SALARIES	\$207,299	\$226,676	\$269,044	\$120,000	\$118,103	—	-\$118,102
51120 - SALARIES	—	\$8,328	\$6,308	\$44,265	\$16,372	—	-\$16,372
51121 - SALARIES	\$43,781	\$41,543	\$45,952	\$47,500	\$19,913	—	-\$19,913
51124 - DIVERSION SPECIALIST	—	—	—	\$22,000	—	—	\$0
51130 - COPS GRANT WAGES/PARKS SPECIAL EVENTS	—	—	\$4,744	—	\$21,393	—	-\$21,393
51135 - ARPA RETENTION GRANT INCENTIVE	—	—	\$148,000	—	—	—	\$0
51210 - HEALTH & LIFE INSURANCE	\$766,886	\$756,226	\$780,119	\$800,000	\$750,735	\$934,229	\$183,494
51213 - COPS - HEALTH INSURANCE	—	—	\$9	—	\$9,968	—	-\$9,968
51220 - MEDICARE	\$48,805	\$53,092	\$58,326	\$62,338	\$59,277	\$67,436	\$8,159
51222 - COPS - MEDICARE	—	—	\$69	—	\$763	—	-\$763
51225 - FICA	-\$777	—	—	—	—	—	\$0
51230 - OPERS - PENSION	\$33,122	\$51,306	\$52,994	\$64,279	\$62,869	\$70,212	\$7,343
51231 - OP&F PENSION	\$547,191	\$536,048	\$586,837	\$620,000	\$593,536	\$640,189	\$46,653
51233 - COPS - OP&F PENSION	—	—	\$925	—	\$11,089	—	-\$11,089
51250 - SEVERANCE PAY CONTRIBUTIONS	\$69,379	\$75,183	\$79,546	\$85,990	\$84,896	\$93,015	\$8,119
51260 - WORKERS COMPENSATION	\$46,280	\$53,680	\$62,658	\$70,000	\$73,339	\$81,175	\$7,836
51262 - COPS - WORKERS COMPENSATION	\$1,544	—	—	\$400	\$379	—	-\$379
51280 - RETIREE HEALTH & LIFE - DEPT. CONTRIBUTIONS	\$13,037	\$12,991	\$18,545	\$14,000	\$18,545	\$20,000	\$1,455
51290 - UNIFORMS/CLOTHING ALLOWANCE	\$47,979	\$46,729	\$48,292	\$53,500	\$49,333	\$55,150	\$5,817
51292 - GYM MEMBERSHIP REIMBURSEMENT	\$4,449	\$6,325	\$9,559	\$11,500	\$8,337	\$12,500	\$4,163
PERSONAL SERVICES TOTAL	\$5,046,790	\$5,303,454	\$5,714,529	\$6,006,147	\$5,917,968	\$6,601,985	\$684,017
OPERATION & MAINTENANCE							
52320 - TRAINING/TRAVEL	\$19,080	\$20,360	\$28,738	\$35,000	\$31,078	\$35,000	\$3,922
52321 - SR. CTR. TRIPS/ CHIEF TRAINING & TRAVEL	\$2,400	\$2,000	\$3,000	\$4,000	\$3,997	\$4,000	\$3
52322 - EDUCATION REIMBURSEMENT	\$4,360	\$2,500	\$3,000	\$5,000	\$3,258	\$10,000	\$6,742
52330 - PROFESSIONAL SERVICES	—	—	\$2,075	—	—	—	\$0
52340 - TESTING/OTHER O&M EXPENSES	\$1,200	\$1,100	\$1,300	\$2,100	\$1,200	\$2,200	\$1,000
52341 - DOG IMPOUNDING/COURT COMPUTERIZATION	\$670	\$1,377	\$1,564	\$2,500	\$2,000	\$2,500	\$500
52342 - BURIALS/TOWING	\$41,774	\$45,390	\$51,875	\$55,000	\$46,275	\$58,075	\$11,800
52345 - WEB ID/RENTAL REGISTRATION EXPENDITURES	\$19,987	\$18,978	\$19,737	\$25,000	\$15,651	\$25,000	\$9,349
52420 - CONTRACTS	\$1,402	\$1,945	\$1,500	\$1,750	\$1,749	\$1,750	\$1
52430 - REPAIR & MAINTENANCE	\$7,763	\$11,794	\$10,600	\$18,000	\$18,750	\$23,000	\$4,250
52433 - COPIER LEASE	\$817	\$356	\$1,800	\$5,100	\$3,015	\$5,100	\$2,085
52520 - AUTO INSURANCE	\$8,063	\$8,125	\$9,494	\$11,000	\$10,829	\$12,000	\$1,171
52521 - PROPERTY INSURANCE	\$39	\$36	\$44	\$75	\$54	\$75	\$21
52522 - LIABILITY INSURANCE	\$43,187	\$43,713	\$45,264	\$50,000	\$62,221	\$62,000	-\$221
52530 - TELEPHONE	\$95,035	\$5,586	\$17,769	\$50,000	\$18,369	\$50,000	\$31,631
52560 - MEMBERSHIPS	\$1,545	\$2,042	\$5,000	\$8,000	\$3,795	\$8,000	\$4,205
52611 - OFFICE SUPPLIES / OTHER	\$18,256	\$19,335	\$20,093	\$25,000	\$18,621	\$22,000	\$3,379
52612 - OPERATING SUPPLIES	\$65,252	\$69,546	\$62,395	\$95,000	\$122,038	\$123,411	\$1,373
52613 - SUPPLIES/DONATION EXPENDITURES	\$16,362	\$14,634	\$24,398	\$25,000	\$21,181	\$27,000	\$5,819
52614 - MISC. SUPPLIES/FESTIVAL/RESIDENTIAL TRASH CLEAN-UPS	\$2,055	\$1,968	\$2,494	\$3,000	\$3,045	\$3,000	-\$45

	ACTUAL			PRIOR YEAR BUDGET		ACTUAL	BUDGET	
	FY2021	FY2022	FY2023		FY2024	FY2024	FY2025	Budget Incr (Decr)
52615 - MOTOR MAINTENANCE/ANNUAL SERVICE AGREEMENTS	\$22,455	\$23,097	\$25,528		\$31,000	\$30,221	\$31,000	\$779
52616 - MINOR EQUIP. REPL./CHEMICALS/OTHER O&M EXPENSES	\$15,936	\$18,867	\$19,342		\$31,000	\$30,670	\$31,000	\$330
52617 - MISCELLANEOUS OPERATION & MAINTENANCES EXPENSES	\$11,323	\$36,252	\$28,739		\$46,000	\$45,136	\$52,000	\$6,864
52618 - SAFETY SUPPLIES - POLICE/FIRE/STREETS	\$10,888	\$9,795	\$7,272		\$15,000	\$14,439	\$15,000	\$561
52619 - SALT/ BIKE PATROL PROGRAM	\$1,999	\$1,685	\$1,572		\$5,000	\$5,419	\$6,500	\$1,081
52620 - STREET REPAIRING MATERIALS/CANINE PROGRAM/MEMORIAL TREES	-	-	-		-	\$140	\$9,000	\$8,860
52626 - GASOLINE AND OIL	\$57,071	\$72,507	\$77,964		\$72,000	\$94,932	\$85,000	-\$9,932
52628 - RADIO MAINTENANCE	\$19,238	\$19,219	\$21,218		\$29,000	\$21,120	\$29,000	\$7,880
52630 - GENERAL FUND REIMBURSEMENTS/JAIL OPERATIONS	\$30,785	\$28,683	\$16,674		\$35,000	\$16,257	\$35,000	\$18,743
52650 - POSTAGE	\$1,445	\$1,490	\$2,868		\$2,700	\$1,320	\$2,700	\$1,380
52800 - INVESTIGATION	\$18,201	\$18,139	\$17,052		\$25,000	\$20,350	\$30,000	\$9,650
OPERATION & MAINTENANCE TOTAL	\$538,586	\$500,519	\$530,369		\$712,225	\$667,131	\$800,311	\$133,180
CAPITAL OUTLAY								
53740 - EQUIPMENT AND FURNISHINGS	\$2,688	\$41,997	\$89,450		\$260,000	\$258,582	\$35,000	-\$223,582
53750 - VEHICLES	\$78,700	-	\$124,034		-	\$13,535	\$140,000	\$126,465
CAPITAL OUTLAY TOTAL	\$81,388	\$41,997	\$213,484		\$260,000	\$272,117	\$175,000	-\$97,117
DEBT SERVICE								
54912 - LEASE PRINCIPAL	-	-	-		-	-	\$29,895	\$29,895
54922 - CAPITAL LEASE INTEREST	-	-	-		-	-	\$7,025	\$7,025
DEBT SERVICE TOTAL	-	-	-		-	-	\$36,920	\$36,920
EXPENSES TOTAL	\$5,666,764	\$5,845,971	\$6,458,382		\$6,978,372	\$6,857,216	\$7,614,216	\$757,000
TOTAL EXPENSES	-	-	-		-	-	-	-

Fire

General Fund Expenditures

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
EXPENSES							
PERSONAL SERVICES							
51110 - SALARIES	\$3,492,603	\$3,997,509	\$4,027,841	\$4,117,100	\$3,983,174	\$4,371,721	\$388,547
51111 - SALARIES	\$47,612	\$50,338	\$51,586	\$52,900	\$22,656	–	-\$22,656
51210 - HEALTH & LIFE INSURANCE	\$781,047	\$725,389	\$687,795	\$725,000	\$648,889	\$848,898	\$200,009
51220 - MEDICARE	\$51,370	\$61,576	\$62,341	\$60,788	\$57,270	\$65,273	\$8,003
51230 - OPERS - PENSION	-\$16,447	\$7,047	\$7,222	\$7,512	\$7,598	\$8,016	\$418
51231 - OP&F PENSION	\$782,689	\$807,139	\$802,824	\$850,000	\$803,514	\$879,072	\$75,558
51250 - SEVERANCE PAY CONTRIBUTIONS	\$73,177	\$87,040	\$87,945	\$81,500	\$81,109	\$89,411	\$8,302
51260 - WORKERS COMPENSATION	\$48,927	\$54,784	\$68,329	\$71,000	\$74,871	\$77,500	\$2,629
51280 - RETIREE HEALTH & LIFE - DEPT. CONTRIBUTIONS	\$11,288	\$11,992	\$17,433	\$11,500	\$16,473	–	-\$16,473
51290 - UNIFORMS/CLOTHING ALLOWANCE	\$50,900	\$47,450	\$45,400	\$54,500	\$49,600	\$63,800	\$14,200
51292 - GYM MEMBERSHIP REIMBURSEMENT	–	\$297	\$666	\$800	\$692	\$800	\$108
PERSONAL SERVICES TOTAL	\$5,323,166	\$5,850,562	\$5,859,382	\$6,032,600	\$5,745,846	\$6,404,491	\$658,645
OPERATION & MAINTENANCE							
52320 - TRAINING/TRAVEL	\$8,779	\$13,330	\$14,061	\$25,000	\$10,340	\$25,000	\$14,660
52330 - PROFESSIONAL SERVICES	\$61,861	\$93,672	\$97,497	\$80,500	\$84,321	\$81,500	-\$2,821
52420 - CONTRACTS	\$12,334	\$12,718	\$12,829	\$15,000	\$13,671	–	-\$13,671
52430 - REPAIR & MAINTENANCE	\$58,408	\$66,387	\$134,583	\$78,500	\$103,219	\$85,000	-\$18,219
52433 - COPIER LEASE	\$332	\$124	\$1,027	\$2,650	\$1,400	\$2,700	\$1,300
52434 - RADIO MAINTENANCE CONTRACT	\$2,133	\$1,478	\$3,231	\$6,000	\$6,374	\$20,000	\$13,626
52435 - SMALL EQUIPMENT AND FURNISHINGS	\$13,330	\$6,757	\$22,541	\$13,800	\$6,328	\$14,000	\$7,672
52520 - AUTO INSURANCE	\$15,853	\$15,745	\$17,910	\$20,000	\$26,391	\$28,000	\$1,609
52521 - PROPERTY INSURANCE	\$4,541	\$4,101	\$5,026	\$6,000	\$6,968	\$7,500	\$532
52522 - LIABILITY INSURANCE	\$756	\$765	\$792	\$900	\$873	\$1,000	\$127
52530 - TELEPHONE	\$8,815	\$9,544	\$12,582	\$11,000	\$13,942	\$11,000	-\$2,942
52560 - MEMBERSHIPS	\$150	\$150	\$1,054	\$1,500	\$858	\$1,500	\$642
52610 - TURN OUT GEAR/STORM WATER UTILITY	\$17,822	\$9,903	\$34,610	\$40,000	\$56,935	\$40,000	-\$16,935
52611 - OFFICE SUPPLIES / OTHER	\$878	\$1,423	\$1,282	\$1,500	\$1,108	\$1,650	\$542
52612 - OPERATING SUPPLIES	\$29,646	\$16,683	\$18,021	\$25,000	\$17,702	\$25,000	\$7,298
52613 - SUPPLIES/DONATION EXPENDITURES	\$7,357	\$13,128	\$12,595	\$14,500	\$54,864	\$14,500	-\$40,364
52614 - MISC. SUPPLIES/FESTIVAL/RESIDENTIAL TRASH CLEAN-UPS	\$9,859	\$9,220	\$15,906	\$13,600	\$11,820	\$14,000	\$2,180
52615 - MOTOR MAINTENANCE/ANNUAL SERVICE AGREEMENTS	\$22,200	\$26,697	\$78,487	\$55,000	\$48,723	\$55,000	\$6,277
52616 - MINOR EQUIP. REPL./CHEMICALS/OTHER O&M EXPENSES	\$1,219	\$6,115	\$6,074	\$7,500	\$1,682	\$7,500	\$5,818
52617 - MISCELLANEOUS OPERATION & MAINTENANCES EXPENSES	\$12,570	\$6,594	\$12,273	\$26,500	\$16,916	\$20,000	\$3,084
52618 - SAFETY SUPPLIES - POLICE/FIRE/STREETS	\$29,783	\$30,948	\$66,209	\$50,000	\$41,481	\$53,150	\$11,669
52621 - EAST OHIO GAS	\$5,801	\$7,267	\$5,667	\$15,000	\$6,203	\$10,000	\$3,797
52622 - ELECTRIC POWER	\$28,306	\$28,464	\$23,458	\$35,000	\$20,895	\$35,000	\$14,105
52626 - GASOLINE AND OIL	\$25,121	\$34,915	\$29,461	\$29,000	\$26,977	\$30,000	\$3,023
52628 - RADIO MAINTENANCE	\$15,871	\$17,393	\$17,552	\$30,000	\$17,380	\$15,000	-\$2,380
52650 - POSTAGE	\$138	\$268	\$343	\$500	\$358	\$400	\$42
OPERATION & MAINTENANCE TOTAL	\$393,865	\$433,790	\$645,071	\$603,950	\$597,730	\$598,400	\$670
CAPITAL OUTLAY							
53730 - MISCELLANEOUS CAPITAL IMPROVEMENTS	–	–	–	–	–	\$25,000	\$25,000
53720 - BUILDINGS/OTHER IMPROVEMENTS	\$30,292	\$61,100	–	\$30,000	–	–	\$0
53740 - EQUIPMENT AND FURNISHINGS	–	–	\$7,550	–	–	–	\$0
53750 - VEHICLES	\$100,000	–	–	–	–	–	\$0

	ACTUAL				PRIOR YEAR BUDGET			ACTUAL	BUDGET	
	FY2021	FY2022	FY2023		FY2024			FY2024	FY2025	Budget Incr (Decr)
CAPITAL OUTLAY TOTAL	\$130,292	\$61,100	\$7,550		\$30,000			–	\$25,000	\$25,000
EXPENSES TOTAL	\$5,847,323	\$6,345,451	\$6,512,003		\$6,666,550			\$6,343,575	\$7,027,891	\$684,316
TOTAL EXPENSES	–	–	–		–			–	–	–

Probation

General Fund Expenditures

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
EXPENSES							
PERSONAL SERVICES							
51110 - SALARIES	\$57,797	\$63,505	\$65,075	\$66,250	\$117,991	\$162,862	\$44,871
51111 - SALARIES	\$36,038	\$40,363	\$43,756	\$44,750	\$18,819	–	-\$18,819
51112 - SALARIES	\$40,400	\$42,480	\$43,661	\$44,750	\$18,925	–	-\$18,925
51210 - HEALTH & LIFE INSURANCE	\$51,413	\$51,683	\$51,185	\$50,500	\$45,989	\$53,729	\$7,740
51220 - MEDICARE	\$1,837	\$2,005	\$2,092	\$2,400	\$2,133	\$2,362	\$229
51230 - OPERS - PENSION	\$19,454	\$20,445	\$21,302	\$22,250	\$21,383	\$22,801	\$1,418
51250 - SEVERANCE PAY CONTRIBUTIONS	\$2,685	\$2,927	\$3,050	\$3,150	\$3,115	\$3,258	\$143
51260 - WORKERS COMPENSATION	\$1,893	\$2,077	\$2,470	\$2,700	\$2,799	\$3,055	\$256
PERSONAL SERVICES TOTAL	\$211,516	\$225,485	\$232,590	\$236,750	\$231,154	\$248,067	\$16,913
OPERATION & MAINTENANCE							
52433 - COPIER LEASE	\$2,040	\$2,369	\$1,580	\$3,300	\$1,619	\$2,500	\$881
52530 - TELEPHONE	\$520	\$407	\$387	\$550	\$361	\$300	-\$61
52611 - OFFICE SUPPLIES / OTHER	\$1,315	–	\$316	–	–	–	\$0
OPERATION & MAINTENANCE TOTAL	\$3,876	\$2,777	\$2,283	\$3,850	\$1,980	\$2,800	\$820
EXPENSES TOTAL	\$215,392	\$228,262	\$234,873	\$240,600	\$233,134	\$250,867	\$17,733
TOTAL EXPENSES	–	–	–	–	–	–	–

Building and Engineering

General Fund Expenditures

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
EXPENSES							
PERSONAL SERVICES							
51110 - SALARIES	\$67,032	\$61,929	\$75,519	\$79,000	\$140,495	\$213,377	\$72,882
51111 - SALARIES	\$16,772	\$20,621	\$30,514	\$29,000	\$15,846	–	-\$15,846
51112 - SALARIES	\$19,197	\$23,262	\$29,021	\$30,000	\$12,694	–	-\$12,694
51114 - SALARIES	\$11,459	\$12,017	\$12,543	\$12,700	\$5,489	–	-\$5,489
51115 - SALARIES	\$11,945	\$13,144	\$9,880	\$10,200	\$4,283	–	-\$4,283
51116 - SALARIES	\$20,663	\$25,294	\$20,698	\$23,100	\$6,995	–	-\$6,995
51117 - ENGINEER	–	–	–	\$10,100	\$4,257	–	-\$4,257
51120 - SALARIES	–	–	\$11,287	\$17,500	\$4,396	–	-\$4,396
51210 - HEALTH & LIFE INSURANCE	\$28,865	\$28,401	\$31,754	\$50,000	\$29,045	\$38,918	\$9,873
51220 - MEDICARE	\$2,090	\$2,328	\$2,290	\$3,100	\$2,711	\$3,095	\$384
51230 - OPERS - PENSION	\$21,063	\$21,631	\$22,279	\$30,000	\$26,481	\$29,873	\$3,392
51250 - SEVERANCE PAY CONTRIBUTIONS	\$2,923	\$3,246	\$3,186	\$4,300	\$3,783	\$4,268	\$485
51260 - WORKERS COMPENSATION	\$1,816	\$2,276	\$2,774	\$3,500	\$3,450	\$3,800	\$350
51291 - CLOTHING REIMBURSEMENT	\$401	\$1,393	\$950	\$2,000	\$460	\$2,000	\$1,540
51292 - GYM MEMBERSHIP REIMBURSEMENT	\$400	\$1,161	\$969	\$1,750	\$300	\$2,000	\$1,700
PERSONAL SERVICES TOTAL	\$204,624	\$216,702	\$253,662	\$306,250	\$260,686	\$297,331	\$36,645
OPERATION & MAINTENANCE							
52320 - TRAINING/TRAVEL	\$2,068	\$1,958	\$3,423	\$3,000	\$8,004	\$5,000	-\$3,004
52330 - PROFESSIONAL SERVICES	\$43,575	\$77,700	\$89,203	\$105,000	\$111,492	\$105,000	-\$6,492
52430 - REPAIR & MAINTENANCE	–	\$41	\$39	\$1,000	\$3,849	\$2,000	-\$1,849
52433 - COPIER LEASE	\$1,773	\$2,142	\$3,067	\$4,000	\$3,283	\$4,000	\$717
52460 - DEMOLITIONS	\$3,153	\$2,430	\$2,687	\$20,000	\$6,150	\$20,000	\$13,850
52520 - AUTO INSURANCE	\$213	\$317	\$354	\$600	\$1,417	\$2,000	\$583
52530 - TELEPHONE	\$6,533	\$5,853	\$7,927	\$7,500	\$8,682	\$7,500	-\$1,182
52540 - ADVERTISING	\$621	\$1,998	\$770	\$2,500	\$2,398	\$2,000	-\$397
52580 - MILEAGE REIMBURSEMENT/SR. CTR. VAN TRIPS	–	–	–	\$500	–	\$500	\$500
52611 - OFFICE SUPPLIES / OTHER	\$5,869	\$13,757	\$11,916	\$14,000	\$16,570	\$15,000	-\$1,570
52612 - OPERATING SUPPLIES	\$697	\$632	\$482	\$1,500	\$382	\$1,500	\$1,118
52615 - MOTOR MAINTENANCE/ANNUAL SERVICE AGREEMENTS	\$619	\$2,000	\$394	\$2,000	\$1,556	\$2,000	\$444
52626 - GASOLINE AND OIL	\$3,042	\$4,610	\$4,658	\$5,000	\$3,141	\$5,000	\$1,859
52628 - RADIO MAINTENANCE	\$1,160	\$1,376	\$1,202	\$1,600	\$1,200	\$1,600	\$400
52650 - POSTAGE	\$3,108	\$6,090	\$3,929	\$4,500	\$8,133	\$5,000	-\$3,133
OPERATION & MAINTENANCE TOTAL	\$72,430	\$120,902	\$130,052	\$172,700	\$176,258	\$178,100	\$1,842
CAPITAL OUTLAY							
53740 - EQUIPMENT AND FURNISHINGS	–	–	–	\$15,000	\$15,000	–	-\$15,000
CAPITAL OUTLAY TOTAL	–	–	–	\$15,000	\$15,000	–	-\$15,000
EXPENSES TOTAL	\$277,054	\$337,604	\$383,715	\$493,950	\$451,944	\$475,431	\$23,487
TOTAL EXPENSES	–	–	–	–	–	–	–

Paint/Signal

General Fund Expenditures

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
EXPENSES							
PERSONAL SERVICES							
51110 - SALARIES	–	–	–	–	\$37,521	\$69,882	\$32,361
51111 - SALARIES	\$57,888	\$60,410	\$65,211	\$65,000	\$28,278	–	-\$28,278
51210 - HEALTH & LIFE INSURANCE	\$17,126	\$17,451	\$17,426	\$17,500	\$15,951	\$18,266	\$2,315
51220 - MEDICARE	\$831	\$871	\$940	\$1,000	\$948	\$1,014	\$66
51230 - OPERS - PENSION	\$8,307	\$8,457	\$9,129	\$9,200	\$9,212	\$9,784	\$572
51250 - SEVERANCE PAY CONTRIBUTIONS	\$1,158	\$1,208	\$1,304	\$1,350	\$1,316	\$1,399	\$83
51260 - WORKERS COMPENSATION	\$518	\$896	\$1,020	\$1,200	\$1,197	\$1,300	\$103
51291 - CLOTHING REIMBURSEMENT	\$213	\$517	\$450	\$450	\$428	\$700	\$272
51292 - GYM MEMBERSHIP REIMBURSEMENT	–	–	–	\$300	–	\$400	\$400
PERSONAL SERVICES TOTAL	\$86,041	\$89,811	\$95,480	\$96,000	\$94,851	\$102,745	\$7,894
OPERATION & MAINTENANCE							
52330 - PROFESSIONAL SERVICES	\$4,975	\$3,800	\$947	\$5,000	\$5,273	\$5,000	-\$273
52520 - AUTO INSURANCE	\$780	\$755	\$845	\$1,000	\$942	\$1,500	\$558
52530 - TELEPHONE	\$92	–	–	\$1,000	–	\$1,000	\$1,000
52613 - SUPPLIES/DONATION EXPENDITURES	\$1,710	\$2,630	\$3,207	\$5,000	\$2,477	\$3,000	\$523
52626 - GASOLINE AND OIL	\$1,899	\$3,280	\$2,201	\$3,800	\$1,593	\$3,000	\$1,407
OPERATION & MAINTENANCE TOTAL	\$9,456	\$10,465	\$7,200	\$15,800	\$10,285	\$13,500	\$3,215
CAPITAL OUTLAY							
53740 - EQUIPMENT AND FURNISHINGS	–	–	–	\$30,000	\$24,665	–	-\$24,664
CAPITAL OUTLAY TOTAL	–	–	–	\$30,000	\$24,665	–	-\$24,664
EXPENSES TOTAL	\$95,497	\$100,276	\$102,680	\$141,800	\$129,801	\$116,245	-\$13,556
TOTAL EXPENSES	–	–	–	–	–	–	–

Parks Administration

General Fund Expenditures

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
EXPENSES							
PERSONAL SERVICES							
51110 - SALARIES	\$64,623	\$57,979	\$59,428	\$61,500	\$140,262	\$206,319	\$66,057
51111 - SALARIES	\$49,089	\$53,564	\$54,298	\$56,375	\$23,355	–	-\$23,355
51112 - SALARIES	\$23,605	\$26,259	\$28,327	\$27,675	\$12,636	–	-\$12,636
51113 - SALARIES	\$35,299	\$40,431	\$43,410	\$43,050	\$19,884	–	-\$19,884
51210 - HEALTH & LIFE INSURANCE	\$49,101	\$53,592	\$53,296	\$54,000	\$48,747	\$58,696	\$9,949
51220 - MEDICARE	\$2,292	\$2,485	\$2,588	\$2,665	\$2,753	\$2,992	\$239
51230 - OPERS - PENSION	\$23,895	\$24,938	\$25,934	\$26,650	\$27,308	\$28,885	\$1,577
51250 - SEVERANCE PAY CONTRIBUTIONS	\$4,391	\$3,565	\$3,709	\$3,895	\$3,923	\$4,127	\$204
51260 - WORKERS COMPENSATION	\$2,363	\$2,671	\$3,009	\$3,300	\$3,404	\$3,800	\$396
51290 - UNIFORMS/CLOTHING ALLOWANCE	–	\$400	\$400	\$400	\$400	\$750	\$350
51292 - GYM MEMBERSHIP REIMBURSEMENT	–	\$1,160	\$1,170	\$1,600	\$1,100	\$2,000	\$900
PERSONAL SERVICES TOTAL	\$254,658	\$267,044	\$275,568	\$281,110	\$283,772	\$307,569	\$23,797
OPERATION & MAINTENANCE							
52320 - TRAINING/TRAVEL	–	\$2,998	\$5,360	\$13,000	\$11,766	\$12,000	\$234
52330 - PROFESSIONAL SERVICES	\$2,999	\$2,744	\$26,119	\$23,000	\$15,239	\$20,000	\$4,761
52440 - RENTAL/LEASE PAYMENTS	\$1,267	\$1,029	\$1,215	\$3,000	\$2,225	–	-\$2,225
52520 - AUTO INSURANCE	\$1,683	\$1,822	\$2,267	\$2,800	\$3,298	\$3,700	\$402
52521 - PROPERTY INSURANCE	\$1,947	\$1,773	\$2,174	\$3,000	\$2,899	\$3,100	\$201
52530 - TELEPHONE	-\$2	–	–	\$400	–	\$400	\$400
52540 - ADVERTISING	\$4,455	\$4,448	\$3,454	\$15,000	\$14,227	\$18,000	\$3,773
52560 - MEMBERSHIPS	–	\$3,776	\$7,870	\$8,000	\$5,876	\$9,000	\$3,124
52611 - OFFICE SUPPLIES / OTHER	\$364	\$362	\$419	\$400	\$581	\$500	-\$81
52612 - OPERATING SUPPLIES	\$120	–	\$120	\$250	\$166	–	-\$166
52650 - POSTAGE	\$455	\$355	\$380	\$800	\$622	\$800	\$178
52840 - PROPERTY TAXES	–	–	–	–	–	\$800	\$800
OPERATION & MAINTENANCE TOTAL	\$13,287	\$19,306	\$49,376	\$69,650	\$56,899	\$68,300	\$11,401
CAPITAL OUTLAY							
53730 - MISCELLANEOUS CAPITAL IMPROVEMENTS	\$18,745	\$79,994	\$227,908	\$60,000	\$80,001	\$25,000	-\$55,001
53750 - VEHICLES	–	–	–	–	–	\$80,000	\$80,000
CAPITAL OUTLAY TOTAL	\$18,745	\$79,994	\$227,908	\$60,000	\$80,001	\$105,000	\$24,999
EXPENSES TOTAL	\$286,690	\$366,344	\$552,852	\$410,760	\$420,672	\$480,869	\$60,197
TOTAL EXPENSES	–	–	–	–	–	–	–

Senior Center

General Fund Expenditures

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
EXPENSES							
PERSONAL SERVICES							
51110 - SALARIES	\$23,605	\$26,259	\$40,003	\$82,000	\$56,906	\$77,764	\$20,858
51120 - SALARIES	-	-	-	-	-	\$6,000	\$6,000
51210 - HEALTH & LIFE INSURANCE	\$5,437	\$5,453	\$5,416	\$5,650	\$4,943	\$7,575	\$2,632
51220 - MEDICARE	\$337	\$378	\$577	\$1,150	\$822	\$1,128	\$306
51230 - OPERS - PENSION	\$3,428	\$3,662	\$5,569	\$12,000	\$7,933	\$10,887	\$2,954
51250 - SEVERANCE PAY CONTRIBUTIONS	\$472	\$525	\$800	\$1,640	\$1,138	\$1,556	\$418
51260 - WORKERS COMPENSATION	\$263	\$365	\$443	\$700	\$734	\$1,438	\$704
PERSONAL SERVICES TOTAL	\$33,542	\$36,642	\$52,809	\$103,140	\$72,477	\$106,348	\$33,871
OPERATION & MAINTENANCE							
52611 - OFFICE SUPPLIES / OTHER	\$3,029	\$3,172	\$13,194	\$37,000	\$37,996	\$10,000	-\$27,996
52612 - OPERATING SUPPLIES	\$20,173	\$21,762	\$18,580	\$22,000	\$23,371	\$25,000	\$1,629
52621 - EAST OHIO GAS	\$2,173	\$3,200	\$2,648	\$3,500	\$2,868	\$3,500	\$632
52622 - ELECTRIC POWER	\$4,834	\$5,207	\$5,452	\$6,000	\$5,534	\$6,000	\$466
OPERATION & MAINTENANCE TOTAL	\$30,210	\$33,341	\$39,875	\$68,500	\$69,769	\$44,500	-\$25,269
EXPENSES TOTAL	\$63,752	\$69,983	\$92,684	\$171,640	\$142,246	\$150,848	\$8,602
TOTAL EXPENSES	-	-	-	-	-	-	-

Recreation Programs

General Fund Expenditures

	ACTUAL			PRIOR YEAR BUDGET		ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)	
EXPENSES								
PERSONAL SERVICES								
51110 - SALARIES	-	-	-	-	\$10,268	\$37,462	\$27,194	
51121 - SALARIES	-	-	-	\$5,000	-	-	\$0	
51122 - SUMMER PLAYGROUND WAGES	-	\$3,360	\$4,684	\$25,000	\$630	-	-\$630	
51123 - WINTER RECREATION WAGES	-	\$400	\$871	\$3,000	\$600	-	-\$600	
51220 - MEDICARE	-	\$47	\$68	\$1,150	\$158	\$559	\$401	
51230 - OPERS - PENSION	-	-	\$656	\$11,200	\$1,526	\$5,345	\$3,819	
51250 - SEVERANCE PAY CONTRIBUTIONS	-	\$67	\$94	\$1,575	\$218	\$750	\$532	
51260 - WORKERS COMPENSATION	-	-	\$63	\$150	\$102	\$250	\$148	
PERSONAL SERVICES TOTAL	-	\$3,875	\$6,435	\$47,075	\$13,502	\$44,366	\$30,864	
OPERATION & MAINTENANCE								
52331 - CONTRACTUAL SERVICES/PROFESSIONAL SERVICES	\$2,095	\$10,269	\$9,580	\$11,000	\$8,506	\$16,800	\$8,294	
52340 - TESTING/OTHER O&M EXPENSES	\$8,000	\$10,500	\$10,500	\$15,000	\$8,750	\$15,000	\$6,250	
52530 - TELEPHONE	-\$1	-	-	\$125	-	\$125	\$125	
52611 - OFFICE SUPPLIES / OTHER	\$1,709	\$412	\$2,074	\$2,100	\$5,133	\$2,500	-\$2,633	
OPERATION & MAINTENANCE TOTAL	\$11,803	\$21,181	\$22,155	\$28,225	\$22,389	\$34,425	\$12,036	
EXPENSES TOTAL	\$11,803	\$25,056	\$28,590	\$75,300	\$35,891	\$78,791	\$42,900	
TOTAL EXPENSES	-	-	-	-	-	-	-	

Parks Maintenance

General Fund Expenditures

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL		BUDGET	
	FY2021	FY2022	FY2023		FY2024	FY2024	FY2025	
EXPENSES								
PERSONAL SERVICES								
51110 - SALARIES	\$104,190	\$117,549	\$128,069	\$197,164	\$228,941	\$272,857	\$43,916	
51120 - SALARIES	\$16,964	\$17,613	\$38,782	\$48,960	\$9,461	–	-\$9,461	
51130 - COPS GRANT WAGES/PARKS SPECIAL EVENTS	\$732	\$4,720	–	–	–	–	\$0	
51210 - HEALTH & LIFE INSURANCE	\$34,412	\$36,541	\$37,794	\$45,000	\$49,227	\$62,592	\$13,365	
51220 - MEDICARE	\$1,763	\$2,021	\$2,411	\$2,492	\$3,459	\$3,957	\$498	
51230 - OPERS - PENSION	\$17,608	\$19,584	\$23,359	\$24,056	\$33,376	\$38,201	\$4,825	
51250 - SEVERANCE PAY CONTRIBUTIONS	\$2,438	\$2,798	\$3,337	\$3,437	\$4,768	\$5,458	\$690	
51260 - WORKERS COMPENSATION	\$1,525	\$1,886	\$2,361	\$3,200	\$3,062	\$4,694	\$1,632	
51291 - CLOTHING REIMBURSEMENT	\$1,477	\$600	\$1,148	\$2,700	\$2,468	\$2,400	-\$68	
51292 - GYM MEMBERSHIP REIMBURSEMENT	–	\$800	\$400	\$1,600	\$400	\$1,600	\$1,200	
PERSONAL SERVICES TOTAL	\$181,108	\$204,112	\$237,662	\$328,609	\$335,162	\$391,759	\$56,597	
OPERATION & MAINTENANCE								
52330 - PROFESSIONAL SERVICES	\$13,518	\$9,741	\$17,387	\$18,000	\$13,886	\$18,000	\$4,114	
52430 - REPAIR & MAINTENANCE	\$6,398	\$4,692	\$6,130	\$9,000	\$6,944	\$10,000	\$3,056	
52530 - TELEPHONE	\$92	–	\$30	\$1,200	–	\$600	\$600	
52611 - OFFICE SUPPLIES / OTHER	\$3,835	\$11,476	\$8,139	\$11,000	\$9,401	\$11,500	\$2,099	
52612 - OPERATING SUPPLIES	–	\$225	\$429	\$1,000	\$429	\$750	\$321	
52613 - SUPPLIES/DONATION EXPENDITURES	\$5,452	\$6,723	\$10,141	\$8,500	\$7,636	\$9,000	\$1,364	
52614 - MISC. SUPPLIES/FESTIVAL/RESIDENTIAL TRASH CLEAN-UPS	\$1,748	\$500	\$500	\$1,000	\$96	\$750	\$654	
52622 - ELECTRIC POWER	\$22,989	\$20,525	\$22,721	\$22,500	\$23,297	\$22,500	-\$797	
52626 - GASOLINE AND OIL	\$13,694	\$18,653	\$16,342	\$19,000	\$13,035	\$17,000	\$3,965	
52628 - RADIO MAINTENANCE	\$3,126	\$3,163	–	\$3,500	–	\$3,500	\$3,500	
OPERATION & MAINTENANCE TOTAL	\$70,850	\$75,698	\$81,819	\$94,700	\$74,724	\$93,600	\$18,876	
CAPITAL OUTLAY								
53730 - MISCELLANEOUS CAPITAL IMPROVEMENTS	–	\$28,000	\$3,600	–	–	–	\$0	
53720 - BUILDINGS/OTHER IMPROVEMENTS	–	–	–	\$25,000	\$14,300	\$20,000	\$5,700	
53700 - EQUIPMENT	–	\$4,929	–	–	–	–	\$0	
53740 - EQUIPMENT AND FURNISHINGS	\$23,801	\$32,135	\$8,761	\$11,500	\$138,138	\$47,500	-\$90,638	
53750 - VEHICLES	–	–	–	\$53,000	\$53,000	–	-\$53,000	
CAPITAL OUTLAY TOTAL	\$23,801	\$65,064	\$12,361	\$89,500	\$205,438	\$67,500	-\$137,938	
DEBT SERVICE								
54912 - LEASE PRINCIPAL	–	–	–	–	–	\$5,410	\$5,410	
54922 - CAPITAL LEASE INTEREST	–	–	–	–	–	\$1,275	\$1,275	
DEBT SERVICE TOTAL	–	–	–	–	–	\$6,685	\$6,685	
EXPENSES TOTAL	\$275,759	\$344,874	\$331,841	\$512,809	\$615,324	\$559,544	-\$55,780	
TOTAL EXPENSES	–	–	–	–	–	–	–	

Planning

General Fund Expenditures

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
EXPENSES							
PERSONAL SERVICES							
51110 - SALARIES	\$50,559	\$52,091	\$41,962	\$44,886	\$92,453	\$140,079	\$47,626
51111 - SALARIES	\$15,266	\$16,547	\$16,955	\$16,343	\$6,200	–	-\$6,200
51112 - SALARIES	–	\$39,366	\$42,606	\$58,867	\$2,147	–	-\$2,147
51113 - SALARIES	\$15,609	\$2,763	–	–	\$7,843	–	-\$7,843
51114 - SALARIES	–	–	–	\$2,500	–	–	\$0
51115 - SALARIES	\$1,697	\$1,932	–	\$3,000	–	–	\$0
51116 - SALARIES	–	\$30,778	\$45,946	\$46,384	\$20,059	–	-\$20,059
51210 - HEALTH & LIFE INSURANCE	\$29,063	\$47,192	\$41,520	\$50,000	\$35,235	\$95,612	\$60,377
51220 - MEDICARE	\$1,156	\$2,011	\$2,084	–	\$1,811	\$2,032	\$221
51230 - OPERS - PENSION	\$11,873	\$19,681	\$20,646	\$34,361	\$17,716	\$19,611	\$1,895
51250 - SEVERANCE PAY CONTRIBUTIONS	\$1,659	\$2,859	\$2,949	\$4,909	\$2,574	\$2,803	\$229
51260 - WORKERS COMPENSATION	\$1,198	\$1,286	\$2,422	\$2,600	\$2,707	\$2,500	-\$207
51292 - GYM MEMBERSHIP REIMBURSEMENT	–	\$1,122	\$400	\$1,600	\$1,078	\$1,600	\$522
PERSONAL SERVICES TOTAL	\$128,080	\$217,628	\$217,490	\$265,450	\$189,821	\$264,237	\$74,416
OPERATION & MAINTENANCE							
52320 - TRAINING/TRAVEL	\$750	\$5,977	\$3,102	\$6,500	\$9,868	\$10,000	\$132
52322 - EDUCATION REIMBURSEMENT	–	\$380	–	\$3,000	–	–	\$0
52330 - PROFESSIONAL SERVICES	\$103,333	\$235,757	\$178,963	\$215,500	\$363,051	\$185,000	-\$178,051
52333 - EMPLOYEE EXAMINATIONS	–	\$3,333	–	–	–	–	\$0
52346 - LAND REUTILIZATION ACQUISITION	–	\$400	\$3,848	\$2,000	\$208	\$2,000	\$1,792
52430 - REPAIR & MAINTENANCE	\$11,990	\$4,840	\$4,005	\$175,000	\$77,997	\$175,000	\$97,003
52433 - COPIER LEASE	\$33	–	\$1,321	\$2,000	\$1,638	\$2,000	\$362
52460 - DEMOLITIONS	\$38,995	\$73,949	\$98,398	\$60,000	\$114,393	\$228,000	\$113,607
52520 - AUTO INSURANCE	\$341	\$220	\$246	\$300	\$426	\$400	-\$26
52530 - TELEPHONE	\$520	\$407	\$387	\$900	\$361	\$500	\$139
52540 - ADVERTISING	–	–	–	–	\$496	\$500	\$5
52560 - MEMBERSHIPS	\$915	\$2,391	\$1,542	\$2,000	\$1,943	\$2,000	\$57
52580 - MILEAGE REIMBURSEMENT/SR. CTR. VAN TRIPS	–	–	–	\$250	–	\$250	\$250
52611 - OFFICE SUPPLIES / OTHER	\$3,002	\$3,750	\$3,867	\$5,000	\$3,988	\$5,000	\$1,012
52615 - MOTOR MAINTENANCE/ANNUAL SERVICE AGREEMENTS	–	–	\$159	\$500	–	\$500	\$500
52626 - GASOLINE AND OIL	\$129	\$471	\$315	\$600	\$49	\$600	\$551
52650 - POSTAGE	\$1,612	\$2,965	\$1,901	\$3,000	\$4,057	\$3,500	-\$557
52705 - LAND BANK PROGRAM EXPENDITURES	\$1,400	\$1,835	\$12,000	\$15,000	\$10,060	\$15,000	\$4,940
OPERATION & MAINTENANCE TOTAL	\$163,021	\$336,676	\$310,053	\$491,550	\$588,534	\$630,250	\$41,716
CAPITAL OUTLAY							
53720 - BUILDINGS/OTHER IMPROVEMENTS	\$40,629	–	–	\$30,000	\$25,000	\$12,000	-\$13,000
53700 - EQUIPMENT	\$2,695	\$149	\$518	\$7,000	\$1,425	\$3,000	\$1,575
53740 - EQUIPMENT AND FURNISHINGS	–	–	–	–	–	\$7,000	\$7,000
53760 - INFRASTRUCTURE	\$123,939	\$127,945	\$139,071	\$150,000	\$26,425	\$150,000	\$123,575
CAPITAL OUTLAY TOTAL	\$167,263	\$128,094	\$139,589	\$187,000	\$52,850	\$172,000	\$119,150
EXPENSES TOTAL	\$458,364	\$682,398	\$667,132	\$944,000	\$831,205	\$1,066,487	\$235,282
TOTAL EXPENSES	–	–	–	–	–	–	–

Transfers Out

General Fund Expenditures

	ACTUAL			PRIOR YEAR BUDGET		ACTUAL	BUDGET
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
EXPENSES							
INTERFUND/TRANSFERS OUT							
59000 - TRANSFER OUT	-	-	-	-	-	\$6,000,000	\$6,000,000
59239 - TRANSFER TO FEMA FUND	-	\$404	-	-	-	-	\$0
59500 - ADVANCES OUT	-	-	-	-	\$1,300,000	-	-\$1,300,000
INTERFUND/TRANSFERS OUT TOTAL	-	\$404	-	-	\$1,300,000	\$6,000,000	\$4,700,000
EXPENSES TOTAL	-	\$404	-	-	\$1,300,000	\$6,000,000	\$4,700,000
TOTAL EXPENSES	-	-	-	-	-	-	-

Special Revenue Funds Summary

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 other than debt service or capital projects.

Revenues by Fund

	ACTUALS			PRIOR YEAR BUDGET	ACTUALS	BUDGET
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025
Revenues						
201 - STREET CAPITAL IMPROVEMENTS	\$3,475,388	\$4,426,678	\$6,549,544	\$2,534,155	\$5,600,939	\$3,312,000
202 - STREET MAINTENANCE AND REPAIR	\$2,080,464	\$2,103,498	\$2,201,022	\$1,595,256	\$2,419,897	\$1,821,000
203 - STATE HIGHWAY FUND	\$90,371	\$92,654	\$98,009	\$83,450	\$103,295	\$83,450
204 - PERMISSIVE LICENSE TAX FUND	\$866,557	\$690,016	\$841,025	\$195,806	\$536,073	\$262,000
205 - RESIDENTIAL STREET RESURFACING	\$15,378	\$15,378	\$15,378	\$0	\$3,531	\$0
206 - FIRE CAPITAL LEVY	\$352,435	\$390,184	\$366,662	\$223,259	\$433,068	\$257,900
207 - ANIMAL CONTROL	\$303	\$0	\$0	\$500	-	\$250
208 - PROBATION SERVICES FUND	\$599,703	\$633,467	\$641,993	\$106,122	\$615,856	\$96,500
209 - COURT SPECIAL PROJECTS-GENERAL	\$778,839	\$843,321	\$898,213	\$567,060	\$868,764	\$573,000
210 - COURT COMPUTER FUND	\$681,386	\$708,311	\$659,500	\$90,295	\$584,365	\$115,000
211 - COURT SPECIAL PROJECTS-BLDGS	\$2,896,345	\$3,076,475	\$2,997,467	\$132,449	\$2,991,610	\$675,000
213 - FIRE PREVENTION AND EDUCATION	\$3,892	\$2,103	\$231	\$0	\$231	\$0
214 - COMPUTER LEGAL RESEARCH FUND	\$142,839	\$136,968	\$151,668	\$21,346	\$163,612	\$38,000
219 - INCOME TAX FUND	\$12,691,250	\$15,027,260	\$17,002,811	\$13,427,000	\$18,813,419	\$14,170,000
220 - INDIGENT DRIVERS ALCOHOL TREAT	\$652,595	\$663,767	\$658,777	\$32,674	\$626,521	\$55,150
221 - SPORTS COMPLEX OPERATING FUND	\$59,124	\$102,806	\$75,850	\$88,600	\$73,507	\$83,000
222 - PARKS RECREATION IMPROVEMENT F	\$1,505	\$1,518	\$1,564	\$20	\$1,596	\$0
230 - GAS AND OIL ROYALTY FUND	\$21,510	\$23,260	\$23,985	\$1,250	\$15,485	\$1,250
231 - DRUG PREV & ED FUND	\$2,980	\$2,980	\$2,980	\$0	\$2,980	\$0
232 - MANDATORY DRUG FINES FUND	\$18,149	\$18,403	\$18,824	\$1,000	\$19,537	\$0
234 - LAW ENFORCEMENT TRUST FUND	\$11,994	\$60,787	\$68,728	\$10,000	\$79,672	\$0
235 - PARKS REVOLVING FUND	\$102,624	\$78,944	\$137,474	\$101,762	\$153,346	\$39,650
237 - SIDEWALK IMPROVEMENT PROGRAM F	\$59,973	\$161,126	\$179,245	-\$4,186	\$89,845	\$60,000
238 - CITY GRANT FUND	\$756,352	\$1,034,100	\$1,177,264	-\$24,977	\$1,996,716	\$2,179,082
239 - FEMA FUND	\$266,968	-\$281,237	-\$414,534	\$854,007	\$256,715	\$598,316
240 - INFRASTRUCTURE IMPROVE RESERVE	\$1,463,837	\$1,602,646	\$4,094,833	-\$2,113,058	\$2,964,342	\$315,000
241 - EMERGENCY RESERVE FUND	\$965,730	\$1,100,927	\$2,047,493	\$25,000	\$2,124,691	\$225,000
242 - RENTAL REGISTRATION PROGRAM	\$237,907	\$343,983	\$386,689	\$215,780	\$373,314	\$310,500
243 - ROAD MAINTENANCE FUND	\$2,000	\$7,000	\$12,000	\$5,000	\$17,000	\$5,000
245 - LOCAL CORONAVIRUS RELIEF FUND	\$794	\$0	\$0	\$0	-	\$0
247 - AMERICAN RESCUE PLAN GRANT FUND	\$8,220,575	\$16,212,462	\$6,191,886	-\$4,245,374	\$4,514,901	\$0
252 - BUSINESS INCENTIVE PROGRAM	\$45,250	\$95,250	\$145,250	\$0	\$145,250	\$0
254 - REVOLVING LOAN FUND	\$290,050	\$352,417	\$439,917	\$39,736	\$392,008	\$50,000
256 - TAX INCREMENT FINANCING FUND	\$68,590	\$94,668	\$94,362	-\$19,873	\$53,235	\$0
257 - VACANT PROPERTY REGISTRATION F	\$121,432	\$90,826	\$56,193	\$4,550	\$55,660	\$20,050
259 - PROJECT IMPACT	\$37,342	\$36,702	\$36,702	-\$338	\$22,800	\$50,000
261 - BEAUTIFICATION FUND	\$210,222	\$215,314	\$215,222	\$102,510	\$208,167	\$133,000
265 - ONEOHIO FUND	\$0	\$33,182	\$78,316	\$0	\$156,572	\$25,000

	ACTUALS			PRIOR YEAR BUDGET	ACTUALS	BUDGET
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025
REVENUES TOTAL	\$38,292,655	\$50,198,144	\$48,152,544	\$14,050,780	\$47,478,522	\$25,554,098

Expenses by Fund

	ACTUALS			PRIOR YEAR BUDGET	ACTUALS	BUDGET
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025
Expenses						
201 - STREET CAPITAL IMPROVEMENTS	\$2,345,399	\$2,235,378	\$4,848,560	\$3,899,500	\$4,216,929	\$4,251,815
202 - STREET MAINTENANCE AND REPAIR	\$1,355,609	\$1,675,875	\$1,590,682	\$2,143,032	\$1,884,721	\$2,185,994
203 - STATE HIGHWAY FUND	\$83,361	\$83,183	\$83,337	\$83,382	\$83,432	\$83,530
204 - PERMISSIVE LICENSE TAX FUND	\$441,274	\$120,968	\$619,307	\$415,000	\$105,171	\$585,500
205 - RESIDENTIAL STREET RESURFACING	\$0	\$0	\$11,848	–	–	\$0
206 - FIRE CAPITAL LEVY	\$223,521	\$282,851	\$196,322	\$263,475	\$297,529	\$299,400
207 - ANIMAL CONTROL	–	–	–	\$5,000	–	\$5,000
208 - PROBATION SERVICES FUND	\$97,305	\$107,988	\$121,329	\$162,140	\$109,589	\$141,801
209 - COURT SPECIAL PROJECTS-GENERAL	\$528,489	\$546,170	\$570,826	\$566,625	\$549,808	\$562,020
210 - COURT COMPUTER FUND	\$95,187	\$165,420	\$230,127	\$457,325	\$165,606	\$412,791
211 - COURT SPECIAL PROJECTS-BLDGS	\$46,020	\$313,738	\$233,126	\$2,000,000	\$97,598	\$2,000,000
213 - FIRE PREVENTION AND EDUCATION	\$1,789	\$1,922	\$0	–	–	\$0
214 - COMPUTER LEGAL RESEARCH FUND	\$39,232	\$20,215	\$21,300	\$33,965	\$35,676	\$34,070
219 - INCOME TAX FUND	\$11,485,850	\$12,783,121	\$14,424,209	\$15,727,000	\$16,092,514	\$16,756,500
220 - INDIGENT DRIVERS ALCOHOL TREAT	\$56,091	\$58,885	\$86,053	\$384,835	\$94,504	\$384,617
221 - SPORTS COMPLEX OPERATING FUND	\$47,224	\$89,466	\$71,014	\$84,000	\$51,944	\$87,970
222 - PARKS RECREATION IMPROVEMENT F	\$1	\$1	\$1	\$15	\$2	\$15
230 - GAS AND OIL ROYALTY FUND	\$0	\$775	\$10,000	\$10,000	–	\$10,000
231 - DRUG PREV & ED FUND	–	–	–	\$1,000	–	\$1,000
234 - LAW ENFORCEMENT TRUST FUND	\$0	\$7,220	\$43,164	\$15,000	\$908	\$15,000
235 - PARKS REVOLVING FUND	\$60,463	\$50,993	\$56,162	\$98,185	\$56,912	\$97,635
237 - SIDEWALK IMPROVEMENT PROGRAM F	\$0	\$47,118	\$117,491	\$50,000	\$64	\$50,000
238 - CITY GRANT FUND	\$180,433	\$117,339	\$267,025	\$295,161	\$979,525	\$100,000
239 - FEMA FUND	\$548,609	\$564,232	\$169,872	\$269,601	\$338,427	\$0
240 - INFRASTRUCTURE IMPROVE RESERVE	\$1,135	\$99,098	\$1,602,566	\$370,000	\$2,449,812	\$351,000
241 - EMERGENCY RESERVE FUND	\$253	\$728	\$1,417	\$2,002,000	\$126,992	\$977,545
242 - RENTAL REGISTRATION PROGRAM	\$144,053	\$185,833	\$226,306	\$318,220	\$204,192	\$334,041
243 - ROAD MAINTENANCE FUND	–	–	–	\$15,000	–	\$15,000
247 - AMERICAN RESCUE PLAN GRANT FUND	\$228,688	\$10,020,576	\$1,676,985	\$269,527	\$3,591,541	\$0
252 - BUSINESS INCENTIVE PROGRAM	–	–	–	\$40,000	–	\$45,000
254 - REVOLVING LOAN FUND	\$13,870	\$169	\$74,992	\$300,400	\$101,144	\$184,790
256 - TAX INCREMENT FINANCING FUND	\$297	\$306	\$41,127	\$30,000	\$19,872	\$30,000
257 - VACANT PROPERTY REGISTRATION F	\$36,101	\$40,818	\$37,516	\$18,850	\$33,014	\$37,837
259 - PROJECT IMPACT	\$640	\$0	\$13,902	\$20,000	\$9,870	\$50,000
261 - BEAUTIFICATION FUND	\$125,637	\$119,716	\$124,869	\$143,675	\$137,472	\$158,270
265 - ONEOHIO FUND	\$0	\$0	\$14,999	\$7,500	\$7,499	\$15,000
EXPENSES TOTAL	\$18,186,531	\$29,740,100	\$27,586,433	\$30,499,413	\$31,842,269	\$30,263,141

Street Capital Improvement Fund

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$1,242,558	\$1,129,990	\$2,191,300	\$1,700,984	\$1,700,984	\$1,384,010	-\$316,974
Encumbrances Carried From Prev	–	–	–	-\$811,845	–	-\$372,324	–
Unencumbered Balance Available	\$1,242,558	\$1,129,990	\$2,191,300	\$889,139	\$1,700,984	\$1,011,686	–
REVENUE							
TAXES							
41510 - WITHHOLDING	\$1,112,094	\$1,272,318	\$1,376,748	\$1,200,000	\$1,487,277	\$1,300,000	-\$187,277
41511 - BUSINESS ESTIMATES	\$18,513	–	–	–	–	–	\$0
41512 - BUSINESS FINALS	\$196,756	\$203,623	\$210,721	\$185,000	\$273,032	\$200,000	-\$73,032
41520 - INDIVIDUAL ESTIMATES	\$5,646	–	–	–	–	–	\$0
41521 - INDIVIDUAL FINALS	\$111,039	\$156,051	\$162,718	\$135,000	\$155,361	\$160,000	\$4,639
41530 - PENALTIES & INTEREST	\$3,699	\$18,538	\$21,593	\$10,000	\$23,322	\$18,000	-\$5,322
41531 - COLLECTION RECOVERIES	\$2,289	\$4,474	\$1,689	\$1,000	\$1,386	\$2,000	\$614
41540 - REFUNDS & REVISIONS	-\$3,220	\$21,684	\$29,928	\$15,000	\$36,693	\$32,000	-\$4,693
TAXES TOTAL	\$1,446,816	\$1,676,688	\$1,803,396	\$1,546,000	\$1,977,070	\$1,712,000	-\$265,070
INTERGOVERNMENTAL							
43700 - TAX SHARING AGREEMENT	\$46,014	–	–	–	–	–	\$0
43811 - SUMMIT COUNTY CONTRIBUTION	–	–	\$20,000	–	–	–	\$0
43933 - ODOT/FHA FUNDING	–	–	\$1,007,608	–	\$9,300	–	-\$9,300
INTERGOVERNMENTAL TOTAL	\$46,014	–	\$1,027,608	–	\$9,300	–	-\$9,300
OTHER REVENUE							
48010 - MISCELLANEOUS REVENUES/REFUNDS/REIMBURSEMENTS	–	–	\$97,240	–	\$113,585	–	-\$113,585
OTHER REVENUE TOTAL	–	–	\$97,240	–	\$113,585	–	-\$113,585
INTERFUND/TRANSFERS IN							
49410 - NOTE PROCEEDS	\$740,000	\$1,620,000	\$1,430,000	\$1,800,000	\$1,800,000	\$1,600,000	-\$200,000
INTERFUND/TRANSFERS IN TOTAL	\$740,000	\$1,620,000	\$1,430,000	\$1,800,000	\$1,800,000	\$1,600,000	-\$200,000
REVENUE TOTAL	\$2,232,830	\$3,296,688	\$4,358,244	\$3,346,000	\$3,899,955	\$3,312,000	-\$587,955
EXPENSES							
OPERATION & MAINTENANCE							
52330 - PROFESSIONAL SERVICES	\$44,774	\$48,856	\$53,413	\$52,000	\$59,720	\$60,000	\$280
52331 - CONTRACTUAL SERVICES/PROFESSIONAL SERVICES	\$179	\$340	\$107	\$200	\$167	\$200	\$33
OPERATION & MAINTENANCE TOTAL	\$44,954	\$49,196	\$53,520	\$52,200	\$59,887	\$60,200	\$313
CAPITAL OUTLAY							
53760 - INFRASTRUCTURE	\$968,902	\$1,135,384	\$1,825,472	\$2,050,000	\$2,350,441	\$2,000,000	-\$350,441
53762 - INFRASTRUCTURE - ODOT/STORM WATER	–	–	\$1,007,608	–	\$9,300	–	-\$9,300
CAPITAL OUTLAY TOTAL	\$968,902	\$1,135,384	\$2,833,080	\$2,050,000	\$2,359,741	\$2,000,000	-\$359,741
DEBT SERVICE							
54910 - BOND PRINCIPAL	\$270,000	\$275,000	\$280,000	\$285,000	\$285,000	\$295,000	\$10,000
54911 - NOTE PRINCIPAL	\$1,000,000	\$740,000	\$1,620,000	\$1,430,000	\$1,430,065	\$1,800,000	\$369,935
54920 - BOND INTEREST	\$31,543	\$26,548	\$21,460	\$16,300	\$16,280	\$11,015	-\$5,265
54921 - NOTE INTEREST	\$30,000	\$9,250	\$40,500	\$66,000	\$65,957	\$85,600	\$19,643
DEBT SERVICE TOTAL	\$1,331,543	\$1,050,798	\$1,961,960	\$1,797,300	\$1,797,302	\$2,191,615	\$394,313
EXPENSES TOTAL	\$2,345,399	\$2,235,378	\$4,848,560	\$3,899,500	\$4,216,929	\$4,251,815	\$34,886
SURPLUS (DEFICIT)	-\$112,568	\$1,061,310	-\$490,316	-\$553,500	-\$316,974	-\$939,815	–
PROJECTED ENDING FUND BALANCE	\$1,129,990	\$2,191,300	\$1,700,984	\$335,639	\$1,384,010	\$71,871	–

Street Operating Fund

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$778,001	\$724,856	\$427,624	\$610,339	\$610,339	\$535,176	-\$75,163
Encumbrances Carried From Prev	–	–	–	-\$137,244	–	-\$35,658	–
Unencumbered Balance Available	\$778,001	\$724,856	\$427,624	\$473,095	\$610,339	\$499,519	–
REVENUE							
INTERGOVERNMENTAL							
43550 - GASOLINE TAX RECEIPTS	\$1,059,682	\$1,051,278	\$1,080,245	\$1,030,000	\$1,083,787	\$1,000,000	-\$83,787
43570 - UNDIVIDED AUTO TAX	\$160,144	\$141,712	\$164,082	\$162,000	\$148,044	\$140,000	-\$8,044
INTERGOVERNMENTAL TOTAL	\$1,219,825	\$1,192,990	\$1,244,327	\$1,192,000	\$1,231,832	\$1,140,000	-\$91,832
INTEREST INCOME							
46110 - INTEREST INCOME	\$4,492	\$5,779	\$22,274	\$8,000	\$27,546	\$22,000	-\$5,546
INTEREST INCOME TOTAL	\$4,492	\$5,779	\$22,274	\$8,000	\$27,546	\$22,000	-\$5,546
OTHER REVENUE							
48010 - MISCELLANEOUS REVENUES/REFUNDS/REIMBURSEMENTS	\$3,146	\$4,873	\$6,796	\$7,500	\$25,181	\$9,000	-\$16,181
OTHER REVENUE TOTAL	\$3,146	\$4,873	\$6,796	\$7,500	\$25,181	\$9,000	-\$16,181
INTERFUND/TRANSFERS IN							
49210 - TRANSFERS IN	\$75,000	\$175,000	\$500,000	\$525,000	\$525,000	\$650,000	\$125,000
INTERFUND/TRANSFERS IN TOTAL	\$75,000	\$175,000	\$500,000	\$525,000	\$525,000	\$650,000	\$125,000
REVENUE TOTAL	\$1,302,463	\$1,378,642	\$1,773,398	\$1,732,500	\$1,809,558	\$1,821,000	\$11,442
EXPENSES							
PERSONAL SERVICES							
51110 - SALARIES	\$503,600	\$614,429	\$652,712	\$812,367	\$694,061	\$918,638	\$224,577
51120 - SALARIES	\$14,190	\$16,608	\$24,368	\$48,960	\$7,140	–	-\$7,140
51210 - HEALTH & LIFE INSURANCE	\$203,120	\$212,695	\$212,295	\$220,000	\$192,318	\$242,395	\$50,077
51220 - MEDICARE	\$8,320	\$9,954	\$10,644	\$10,477	\$10,992	\$13,500	\$2,508
51230 - OPERS - PENSION	\$76,398	\$88,079	\$94,792	\$101,159	\$97,553	\$130,333	\$32,780
51250 - SEVERANCE PAY CONTRIBUTIONS	\$10,680	\$13,188	\$13,867	\$14,451	\$14,349	\$18,620	\$4,271
51260 - WORKERS COMPENSATION	\$6,871	\$7,769	\$10,652	\$13,000	\$12,427	\$14,108	\$1,681
51291 - CLOTHING REIMBURSEMENT	\$7,050	\$7,569	\$9,451	\$10,200	\$7,752	\$10,200	\$2,448
51292 - GYM MEMBERSHIP REIMBURSEMENT	\$400	\$1,600	\$1,389	\$7,200	\$2,406	\$6,800	\$4,395
PERSONAL SERVICES TOTAL	\$830,629	\$971,890	\$1,030,169	\$1,237,815	\$1,038,998	\$1,354,594	\$315,596
OPERATION & MAINTENANCE							
52330 - PROFESSIONAL SERVICES	\$9,522	\$6,840	\$7,927	\$10,000	\$8,036	\$10,000	\$1,964
52420 - CONTRACTS	\$1,650	\$10,000	\$5,725	\$10,000	\$6,600	\$10,000	\$3,400
52430 - REPAIR & MAINTENANCE	\$731	\$706	\$2,172	\$2,500	–	\$2,500	\$2,500
52431 - MAINTENANCE/VEHICLE COLLISION REPAIR	\$19,654	\$10,234	\$36,669	\$25,000	\$19,007	\$25,000	\$5,993
52520 - AUTO INSURANCE	\$13,714	\$14,522	\$17,375	\$20,000	\$20,873	\$25,000	\$4,127
52521 - PROPERTY INSURANCE	\$625	\$570	\$698	\$1,000	\$873	\$1,500	\$627
52522 - LIABILITY INSURANCE	\$8,934	\$9,043	\$9,365	\$10,000	\$10,321	\$15,000	\$4,679
52530 - TELEPHONE	\$2,972	\$3,621	\$4,152	\$6,000	\$3,926	\$6,100	\$2,174
52611 - OFFICE SUPPLIES / OTHER	\$803	\$690	\$1,142	\$1,200	\$459	\$1,200	\$741
52612 - OPERATING SUPPLIES	\$6,894	\$4,476	\$6,428	\$7,000	\$4,584	\$7,000	\$2,416
52613 - SUPPLIES/DONATION EXPENDITURES	\$9,318	\$6,530	\$11,289	\$14,000	\$11,487	\$14,500	\$3,013
52614 - MISC. SUPPLIES/FESTIVAL/RESIDENTIAL TRASH CLEAN-UPS	\$95	\$497	\$450	\$2,000	\$403	\$1,500	\$1,098
52615 - MOTOR MAINTENANCE/ANNUAL SERVICE AGREEMENTS	\$63,862	\$65,033	\$57,775	\$92,000	\$103,934	\$103,000	-\$934
52616 - MINOR EQUIP. REPL./CHEMICALS/OTHER O&M EXPENSES	\$7,322	\$9,249	\$9,031	\$15,000	\$11,401	\$12,000	\$599
52617 - MISCELLANEOUS OPERATION & MAINTENANCES EXPENSES	\$3,863	\$2,380	\$1,632	\$8,000	\$6,772	\$9,000	\$2,228
52618 - SAFETY SUPPLIES - POLICE/FIRE/STREETS	\$3,788	\$1,626	\$4,548	\$5,000	\$4,785	\$5,000	\$215

	ACTUAL			PRIOR YEAR BUDGET		ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)	
52619 - SALT/ BIKE PATROL PROGRAM	\$142,274	\$148,859	\$130,810	\$181,000	\$107,917	\$170,000	\$62,083	
52620 - STREET REPAIRING MATERIALS/CANINE PROGRAM/MEMORIAL TREES	\$53,666	\$68,436	\$81,076	\$92,000	\$95,481	\$98,000	\$2,519	
52621 - EAST OHIO GAS	\$5,646	\$6,316	\$5,312	\$9,350	\$5,666	\$10,500	\$4,834	
52622 - ELECTRIC POWER	\$1,335	\$6,707	\$15,662	\$18,600	\$7,044	\$15,000	\$7,956	
52626 - GASOLINE AND OIL	\$33,691	\$59,679	\$34,286	\$65,000	\$34,862	\$45,000	\$10,138	
52628 - RADIO MAINTENANCE	\$8,909	\$8,028	\$12,022	\$15,000	\$12,000	\$24,000	\$12,000	
52910 - TREASURY FEES	\$696	\$555	\$546	\$800	\$681	\$1,000	\$319	
OPERATION & MAINTENANCE TOTAL	\$399,966	\$444,595	\$456,091	\$610,450	\$477,112	\$611,800	\$134,688	
CAPITAL OUTLAY								
53720 - BUILDINGS/OTHER IMPROVEMENTS	\$8,596	\$6,025	–	–	–	\$45,000	\$45,000	
53740 - EQUIPMENT AND FURNISHINGS	–	\$83,416	\$6,225	\$137,457	\$235,786	\$100,000	-\$135,786	
53750 - VEHICLES	\$32,824	\$34,440	\$40,420	\$45,000	\$44,446	\$20,000	-\$24,446	
CAPITAL OUTLAY TOTAL	\$41,420	\$123,880	\$46,645	\$182,457	\$280,232	\$165,000	-\$115,232	
DEBT SERVICE								
54912 - LEASE PRINCIPAL	\$77,678	\$132,936	\$56,048	\$101,310	\$77,413	\$47,100	-\$30,313	
54922 - CAPITAL LEASE INTEREST	\$5,549	\$2,573	\$1,728	\$11,000	\$10,965	\$7,500	-\$3,465	
54950 - DEBT ISSUANCE COSTS	\$368	–	–	–	–	–	\$0	
DEBT SERVICE TOTAL	\$83,594	\$135,509	\$57,777	\$112,310	\$88,378	\$54,600	-\$33,778	
EXPENSES TOTAL	\$1,355,609	\$1,675,875	\$1,590,682	\$2,143,032	\$1,884,721	\$2,185,994	\$301,273	
SURPLUS (DEFICIT)	-\$53,146	-\$297,232	\$182,715	-\$410,532	-\$75,162	-\$364,994	–	
PROJECTED ENDING FUND BALANCE	\$724,855	\$427,624	\$610,339	\$62,563	\$535,177	\$134,525	–	

State Highway Fund

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$4,158	\$7,010	\$9,472	\$14,671	\$14,671	\$19,863	\$5,192
Encumbrances Carried From Prev	–	–	–	\$0	–	\$0	–
Unencumbered Balance Available	\$4,158	\$7,010	\$9,472	\$14,671	\$14,671	\$19,863	–
REVENUE							
INTERGOVERNMENTAL							
43550 - GASOLINE TAX RECEIPTS	\$85,920	\$85,239	\$87,587	\$83,000	\$87,875	\$83,000	-\$4,875
INTERGOVERNMENTAL TOTAL	\$85,920	\$85,239	\$87,587	\$83,000	\$87,875	\$83,000	-\$4,875
INTEREST INCOME							
46110 - INTEREST INCOME	\$145	\$110	\$694	\$150	\$539	\$250	-\$289
INTEREST INCOME TOTAL	\$145	\$110	\$694	\$150	\$539	\$250	-\$289
OTHER REVENUE							
48010 - MISCELLANEOUS REVENUES/REFUNDS/REIMBURSEMENTS	\$148	\$296	\$255	\$300	\$211	\$200	-\$11
OTHER REVENUE TOTAL	\$148	\$296	\$255	\$300	\$211	\$200	-\$11
REVENUE TOTAL	\$86,213	\$85,644	\$88,537	\$83,450	\$88,624	\$83,450	-\$5,174
EXPENSES							
PERSONAL SERVICES							
51110 - SALARIES	\$65,000	\$64,944	\$65,000	\$65,000	\$65,000	\$65,000	\$0
51210 - HEALTH & LIFE INSURANCE	\$7,150	\$7,150	\$7,150	\$7,150	\$7,150	\$7,150	\$0
51230 - OPERS - PENSION	\$9,100	\$9,100	\$9,100	\$9,100	\$9,100	\$9,100	\$0
51250 - SEVERANCE PAY CONTRIBUTIONS	\$975	\$975	\$975	\$975	\$975	\$975	\$0
51260 - WORKERS COMPENSATION	\$1,117	\$1,006	\$1,096	\$1,107	\$1,193	\$1,255	\$62
PERSONAL SERVICES TOTAL	\$83,342	\$83,175	\$83,321	\$83,332	\$83,418	\$83,480	\$62
OPERATION & MAINTENANCE							
52910 - TREASURY FEES	\$18	\$8	\$16	\$50	\$14	\$50	\$36
OPERATION & MAINTENANCE TOTAL	\$18	\$8	\$16	\$50	\$14	\$50	\$36
EXPENSES TOTAL	\$83,361	\$83,183	\$83,337	\$83,382	\$83,432	\$83,530	\$98
SURPLUS (DEFICIT)	\$2,853	\$2,461	\$5,200	\$68	\$5,192	-\$80	–
PROJECTED ENDING FUND BALANCE	\$7,011	\$9,471	\$14,672	\$14,739	\$19,863	\$19,783	–

Permissive License Tax Fund

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET		ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)	
Beginning Fund Balance	\$605,072	\$425,283	\$569,048	\$221,718	\$221,718	\$430,902	\$209,184	
Encumbrances Carried From Prev	–	–	–	-\$54,194	–	-\$42,235	–	
Unencumbered Balance Available	\$605,072	\$425,283	\$569,048	\$167,524	\$221,718	\$388,667	–	
REVENUE								
INTERGOVERNMENTAL								
43561 - ADDITIONAL PERMISSIVE TAX	\$258,421	\$259,731	\$260,667	\$250,000	\$258,605	\$250,000	-\$8,605	
INTERGOVERNMENTAL TOTAL	\$258,421	\$259,731	\$260,667	\$250,000	\$258,605	\$250,000	-\$8,605	
INTEREST INCOME								
46110 - INTEREST INCOME	\$3,064	\$5,002	\$11,310	–	\$13,637	\$12,000	-\$1,637	
INTEREST INCOME TOTAL	\$3,064	\$5,002	\$11,310	–	\$13,637	\$12,000	-\$1,637	
OTHER REVENUE								
48010 - MISCELLANEOUS REVENUES/REFUNDS/REIMBURSEMENTS	–	–	–	–	\$42,112	–	-\$42,112	
OTHER REVENUE TOTAL	–	–	–	–	\$42,112	–	-\$42,112	
REVENUE TOTAL	\$261,485	\$264,733	\$271,977	\$250,000	\$314,355	\$262,000	-\$52,355	
EXPENSES								
OPERATION & MAINTENANCE								
52330 - PROFESSIONAL SERVICES	–	\$5,000	\$15,476	\$35,000	\$6,190	\$135,000	\$128,810	
52430 - REPAIR & MAINTENANCE	\$37,395	\$25,591	\$26,560	\$45,000	\$32,925	\$40,000	\$7,075	
52910 - TREASURY FEES	\$494	\$413	\$316	–	\$373	\$500	\$127	
OPERATION & MAINTENANCE TOTAL	\$37,889	\$31,005	\$42,352	\$80,000	\$39,488	\$175,500	\$136,012	
CAPITAL OUTLAY								
53769 - INFRASTRUCTURE - ST REPAIR & RESURFACING	\$56,091	\$62,952	–	\$335,000	\$65,683	\$410,000	\$344,317	
53774 - INFRASTRUCTURE - ROMIG RD OPWC	\$150,179	–	–	–	–	–	\$0	
53775 - INFRASTRUCTURE - WOOSTER RD NORTH	\$45,117	–	–	–	–	–	\$0	
53776 - INFRASTRUCTURE - NORTON AVENUE	\$73,624	–	–	–	–	–	\$0	
53780 - INFRASTRUCTURE - Eastern Rd Paving COB Portion - S Van Buren to 619	\$78,374	\$14,076	–	–	–	–	\$0	
53781 - INFRASTRUCTURE - WOOSTER/STATE PID 108370	–	\$300	–	–	–	–	\$0	
53782 - INFRASTRUCTURE - 4TH ST NW	–	\$12,635	\$1,954	–	–	–	\$0	
53783 - INFRASTRUCTURE - NORTON AVE PID 116962	–	–	\$250,000	–	–	–	\$0	
53784 - INFRASTRUCTURE - SNYDER AVE PID 112735	–	–	\$325,000	–	–	–	\$0	
CAPITAL OUTLAY TOTAL	\$403,385	\$89,963	\$576,954	\$335,000	\$65,683	\$410,000	\$344,317	
EXPENSES TOTAL	\$441,274	\$120,968	\$619,307	\$415,000	\$105,171	\$585,500	\$480,329	
SURPLUS (DEFICIT)	-\$179,789	\$143,765	-\$347,330	-\$165,000	\$209,184	-\$323,500	–	
PROJECTED ENDING FUND BALANCE	\$425,283	\$569,048	\$221,718	\$2,524	\$430,902	\$65,167	–	

Residential Street Resurfacing

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$15,378	\$15,378	\$15,378	\$3,531	\$3,531	\$3,531	\$0
Encumbrances Carried From Prev	-	-	-	\$0	-	\$0	-
Unencumbered Balance Available	\$15,378	\$15,378	\$15,378	\$3,531	\$3,531	\$3,531	-
REVENUE							
-	-	-	-	-	-	-	-
REVENUE TOTAL	-	-	-	-	-	-	-
EXPENSES							
OPERATION & MAINTENANCE							
52620 - STREET REPAIRING MATERIALS/CANINE PROGRAM/MEMORIAL TREES	-	-	\$11,848	-	-	-	\$0
OPERATION & MAINTENANCE TOTAL	-	-	\$11,848	-	-	-	\$0
EXPENSES TOTAL	-	-	\$11,848	-	-	-	\$0
SURPLUS (DEFICIT)	\$0	\$0	-\$11,848	\$0	\$0	\$0	-
PROJECTED ENDING FUND BALANCE	\$15,378	\$15,378	\$3,530	\$3,531	\$3,531	\$3,531	-

Fire Capital Levy Fund

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$94,158	\$128,914	\$107,333	\$170,340	\$170,340	\$135,539	-\$34,801
Encumbrances Carried From Prev	–	–	–	-\$34,641	–	\$0	–
Unencumbered Balance Available	\$94,158	\$128,914	\$107,333	\$135,699	\$170,340	\$135,539	–
REVENUE							
TAXES							
41110 - REAL PROPERTY TAX	\$225,189	\$228,262	\$226,466	\$225,000	\$232,075	\$225,000	-\$7,075
41121 - HOUSE TRAILER TAX	\$169	\$296	\$336	\$200	\$321	\$200	-\$121
TAXES TOTAL	\$225,358	\$228,558	\$226,801	\$225,200	\$232,395	\$225,200	-\$7,195
INTERGOVERNMENTAL							
43610 - ROLLBACK AND HOMESTEAD	\$32,163	\$31,897	\$31,683	\$32,000	\$29,371	\$32,000	\$2,629
43910 - AMHA IN LIEU OF TAXES	\$756	\$814	\$845	\$700	\$962	\$700	-\$262
INTERGOVERNMENTAL TOTAL	\$32,919	\$32,712	\$32,528	\$32,700	\$30,333	\$32,700	\$2,367
REVENUE TOTAL	\$258,277	\$261,270	\$259,329	\$257,900	\$262,728	\$257,900	-\$4,828
EXPENSES							
OPERATION & MAINTENANCE							
52310 - AUDITOR FEES	\$3,830	\$5,717	\$5,010	\$7,000	\$6,553	\$7,000	\$447
52435 - SMALL EQUIPMENT AND FURNISHINGS	–	\$42,667	–	–	–	–	\$0
52439 - FEMA MATCH/EQUIPMENT MAINTENANCE	\$8,149	–	–	–	–	–	\$0
OPERATION & MAINTENANCE TOTAL	\$11,979	\$48,384	\$5,010	\$7,000	\$6,553	\$7,000	\$447
CAPITAL OUTLAY							
53720 - BUILDINGS/OTHER IMPROVEMENTS	–	–	–	–	–	\$40,000	\$40,000
53740 - EQUIPMENT AND FURNISHINGS	\$23,097	\$45,285	\$30,074	\$8,050	\$42,667	–	-\$42,667
CAPITAL OUTLAY TOTAL	\$23,097	\$45,285	\$30,074	\$8,050	\$42,667	\$40,000	-\$2,667
DEBT SERVICE							
54910 - BOND PRINCIPAL	\$133,914	\$137,262	\$140,610	\$144,000	\$143,958	\$150,700	\$6,742
54912 - LEASE PRINCIPAL	\$26,977	\$27,783	–	\$40,865	\$40,861	\$43,800	\$2,939
54920 - BOND INTEREST	\$25,917	\$23,306	\$20,629	\$17,950	\$17,888	\$15,100	-\$2,788
54922 - CAPITAL LEASE INTEREST	\$1,637	\$831	–	\$45,610	\$45,604	\$42,800	-\$2,804
DEBT SERVICE TOTAL	\$188,446	\$189,182	\$161,239	\$248,425	\$248,310	\$252,400	\$4,090
EXPENSES TOTAL	\$223,521	\$282,851	\$196,322	\$263,475	\$297,529	\$299,400	\$1,871
SURPLUS (DEFICIT)	\$34,756	-\$21,581	\$63,007	-\$5,575	-\$34,802	-\$41,500	–
PROJECTED ENDING FUND BALANCE	\$128,914	\$107,333	\$170,340	\$130,124	\$135,538	\$94,039	–

Animal Control Fund

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	–	–	–	–	–	\$11,187	\$11,187
Encumbrances Carried From Prev	–	–	–	\$0	–	\$0	–
Unencumbered Balance Available	\$0	\$0	\$0	\$0	\$0	\$11,187	–
REVENUE							
FINES AND FORFEITURES							
45110 - FINES	\$303	–	–	\$500	–	\$250	\$250
FINES AND FORFEITURES TOTAL	\$303	–	–	\$500	–	\$250	\$250
REVENUE TOTAL	\$303	–	–	\$500	–	\$250	\$250
EXPENSES							
OPERATION & MAINTENANCE							
52330 - PROFESSIONAL SERVICES	–	–	–	\$5,000	–	\$5,000	\$5,000
OPERATION & MAINTENANCE TOTAL	–	–	–	\$5,000	–	\$5,000	\$5,000
EXPENSES TOTAL	–	–	–	\$5,000	–	\$5,000	\$5,000
SURPLUS (DEFICIT)	\$303	\$0	\$0	-\$4,500	\$0	-\$4,750	–
PROJECTED ENDING FUND BALANCE	\$303	\$0	\$0	-\$4,500	\$0	\$6,437	–

Probation Services Fund

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$411,790	\$502,399	\$525,479	\$520,664	\$520,664	\$506,266	-\$14,398
Encumbrances Carried From Prev	–	–	–	-\$21,378	–	-\$12,533	–
Unencumbered Balance Available	\$411,790	\$502,399	\$525,479	\$499,286	\$520,664	\$493,733	–
REVENUE							
INTERGOVERNMENTAL							
43416 - OHIO MHAS DC GRANT	\$55,000	\$35,000	\$35,000	\$30,000	\$35,000	\$35,000	\$0
43417 - OHIO MHAS ATP GRANT	\$1,428	\$1,131	\$1,221	\$2,500	–	–	\$0
43418 - OHIO MHAS MHC BEST GRANT	\$40,000	\$20,000	\$20,000	\$20,000	–	–	\$0
43419 - COURTS AND POLICE GRANTS	\$2,887	–	\$1,430	–	–	–	\$0
INTERGOVERNMENTAL TOTAL	\$99,315	\$56,131	\$57,651	\$52,500	\$35,000	\$35,000	\$0
CHARGES FOR SERVICES	\$88,599	\$74,937	\$58,863	\$75,000	\$60,192	\$61,500	\$1,308
REVENUE TOTAL	\$187,913	\$131,068	\$116,514	\$127,500	\$95,192	\$96,500	\$1,308
EXPENSES							
PERSONAL SERVICES							
51110 - SALARIES	–	–	–	–	\$20,232	\$42,437	\$22,205
51113 - SALARIES	\$30,530	\$32,032	\$35,312	\$41,000	\$17,181	–	-\$17,181
51210 - HEALTH & LIFE INSURANCE	\$10,945	\$17,586	\$20,135	\$22,500	\$14,985	\$22,927	\$7,943
51220 - MEDICARE	\$431	\$429	\$471	\$600	\$508	\$616	\$108
51230 - OPERS - PENSION	\$4,387	\$4,485	\$4,944	\$5,725	\$5,238	\$5,942	\$704
51250 - SEVERANCE PAY CONTRIBUTIONS	\$611	\$641	\$706	\$815	\$748	\$849	\$101
51260 - WORKERS COMPENSATION	\$398	\$472	\$541	\$700	\$648	\$730	\$82
51292 - GYM MEMBERSHIP REIMBURSEMENT	–	\$660	\$588	\$800	\$498	\$800	\$302
PERSONAL SERVICES TOTAL	\$47,302	\$56,305	\$62,696	\$72,140	\$60,038	\$74,301	\$14,263
OPERATION & MAINTENANCE							
52320 - TRAINING/TRAVEL	–	\$300	\$1,036	\$7,500	\$187	\$7,500	\$7,313
52330 - PROFESSIONAL SERVICES	\$15,057	\$17,005	\$3,258	\$20,000	\$14,201	\$20,000	\$5,800
52611 - OFFICE SUPPLIES / OTHER	\$2,264	\$2,525	\$2,063	\$5,000	\$2,879	\$5,000	\$2,121
52700 - PROBATION SERVICES	\$1,505	–	–	–	–	–	\$0
52702 - OHIO MHAS GRANT EXPENDITURES	\$10,629	\$16,706	\$32,104	\$35,000	\$13,480	\$35,000	\$21,520
52703 - OHIO MHAS ATP EXPENDITURES	–	–	\$2,650	\$2,500	–	–	\$0
52704 - OHIO MHAS BEST EXPENDITURES	\$17,946	\$12,859	\$17,427	\$20,000	\$18,804	–	-\$18,804
52706 - OHIO MHAS MHCP EXPENDITURES	\$2,600	\$2,287	–	–	–	–	\$0
OPERATION & MAINTENANCE TOTAL	\$50,002	\$51,683	\$58,538	\$90,000	\$49,551	\$67,500	\$17,949
CAPITAL OUTLAY							
53740 - EQUIPMENT AND FURNISHINGS	–	–	\$95	–	–	–	\$0
CAPITAL OUTLAY TOTAL	–	–	\$95	–	–	–	\$0
EXPENSES TOTAL	\$97,305	\$107,988	\$121,329	\$162,140	\$109,589	\$141,801	\$32,212
SURPLUS (DEFICIT)	\$90,608	\$23,080	-\$4,815	-\$34,640	-\$14,398	-\$45,301	–
PROJECTED ENDING FUND BALANCE	\$502,398	\$525,479	\$520,664	\$464,646	\$506,266	\$448,432	–

Court Special Projects - Operations

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$185,897	\$250,350	\$297,152	\$327,386	\$327,386	\$318,956	-\$8,430
Encumbrances Carried From Prev	–	–	–	-\$2,940	–	-\$3,984	–
Unencumbered Balance Available	\$185,897	\$250,350	\$297,152	\$324,446	\$327,386	\$314,972	–
REVENUE							
CHARGES FOR SERVICES	\$592,856	\$592,770	\$600,822	\$570,000	\$541,211	\$573,000	\$31,789
OTHER REVENUE							
48010 - MISCELLANEOUS REVENUES/REFUNDS/REIMBURSEMENTS	\$86	\$202	\$239	–	\$167	–	-\$167
OTHER REVENUE TOTAL	\$86	\$202	\$239	–	\$167	–	-\$167
REVENUE TOTAL	\$592,942	\$592,971	\$601,061	\$570,000	\$541,378	\$573,000	\$31,622
EXPENSES							
PERSONAL SERVICES							
51110 - SALARIES	\$44,653	\$47,322	\$48,500	\$51,500	\$53,664	\$53,931	\$267
51112 - SALARIES	–	–	\$4,000	\$7,500	–	–	\$0
51210 - HEALTH & LIFE INSURANCE	\$20,234	\$20,349	\$20,135	\$22,500	\$18,421	\$22,927	\$4,506
51220 - MEDICARE	\$576	\$615	\$688	\$875	\$707	\$782	\$75
51230 - OPERS - PENSION	\$6,442	\$6,575	\$7,298	\$8,200	\$7,513	\$7,551	\$38
51250 - SEVERANCE PAY CONTRIBUTIONS	\$893	\$947	\$1,050	\$1,150	\$1,073	\$1,079	\$6
51260 - WORKERS COMPENSATION	\$647	\$691	\$799	\$1,000	\$964	\$1,050	\$86
51292 - GYM MEMBERSHIP REIMBURSEMENT	\$1,200	\$400	–	\$400	\$148	\$1,200	\$1,052
PERSONAL SERVICES TOTAL	\$74,645	\$76,898	\$82,470	\$93,125	\$82,491	\$88,520	\$6,029
OPERATION & MAINTENANCE							
52330 - PROFESSIONAL SERVICES	\$2,108	\$17,202	\$8,891	\$20,000	\$16,402	\$20,000	\$3,598
52611 - OFFICE SUPPLIES / OTHER	\$1,736	\$2,070	\$1,995	\$3,500	\$915	\$3,500	\$2,585
52630 - GENERAL FUND REIMBURSEMENTS/JAIL OPERATIONS	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	–	-\$450,000
OPERATION & MAINTENANCE TOTAL	\$453,844	\$469,272	\$460,886	\$473,500	\$467,317	\$23,500	-\$443,817
CAPITAL OUTLAY							
53740 - EQUIPMENT AND FURNISHINGS	–	–	\$27,470	–	–	–	\$0
CAPITAL OUTLAY TOTAL	–	–	\$27,470	–	–	–	\$0
INTERFUND/TRANSFERS OUT	–	–	–	–	–	\$450,000	\$450,000
EXPENSES TOTAL	\$528,489	\$546,170	\$570,826	\$566,625	\$549,808	\$562,020	\$12,212
SURPLUS (DEFICIT)	\$64,453	\$46,802	\$30,234	\$3,375	-\$8,430	\$10,980	–
PROJECTED ENDING FUND BALANCE	\$250,350	\$297,152	\$327,386	\$327,821	\$318,956	\$325,952	–

Court Computer Fund

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET		ACTUAL	BUDGET	
	FY2021	FY2022	FY2023		FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$573,055	\$586,199	\$542,891		\$429,372	\$429,372	\$418,760	-\$10,612
Encumbrances Carried From Prev	–	–	–		-\$19,705	–	-\$4,550	–
Unencumbered Balance Available	\$573,055	\$586,199	\$542,891		\$409,667	\$429,372	\$414,210	–
REVENUE								
INTERGOVERNMENTAL								
43411 - CRIMINAL JUSTICE GRANTS	–	–	–		–	\$41,700	–	-\$41,700
INTERGOVERNMENTAL TOTAL	–	–	–		–	\$41,700	–	-\$41,700
CHARGES FOR SERVICES	\$108,331	\$112,344	\$116,551		\$110,000	\$111,843	\$115,000	\$3,157
OTHER REVENUE								
48010 - MISCELLANEOUS REVENUES/REFUNDS/REIMBURSEMENTS	–	\$9,768	\$59		–	\$1,450	–	-\$1,450
OTHER REVENUE TOTAL	–	\$9,768	\$59		–	\$1,450	–	-\$1,450
REVENUE TOTAL	\$108,331	\$122,112	\$116,609		\$110,000	\$154,993	\$115,000	-\$39,993
EXPENSES								
PERSONAL SERVICES								
51110 - SALARIES	\$5,005	\$5,005	\$5,169		\$10,500	\$19,495	\$27,075	\$7,580
51112 - SALARIES	\$10,378	\$11,897	\$10,007		\$10,250	\$5,998	–	-\$5,998
51210 - HEALTH & LIFE INSURANCE	\$1,817	\$3,392	\$2,857		\$4,200	\$4,247	\$5,480	\$1,233
51220 - MEDICARE	\$217	\$236	\$214		\$350	\$362	\$393	\$31
51230 - OPERS - PENSION	\$2,154	\$2,349	\$2,119		\$3,000	\$3,558	\$3,791	\$233
51250 - SEVERANCE PAY CONTRIBUTIONS	\$308	\$338	\$303		\$425	\$510	\$542	\$32
51260 - WORKERS COMPENSATION	–	\$238	\$285		\$300	\$279	\$510	\$231
51292 - GYM MEMBERSHIP REIMBURSEMENT	–	–	\$800		\$800	\$800	–	-\$800
PERSONAL SERVICES TOTAL	\$19,877	\$23,454	\$21,755		\$29,825	\$35,249	\$37,791	\$2,542
OPERATION & MAINTENANCE								
52330 - PROFESSIONAL SERVICES	\$37,238	\$105,664	\$171,042		\$350,000	\$83,344	\$300,000	\$216,656
52336 - SWSKOM IT SERVICES	\$32,276	\$35,366	\$37,331		\$45,000	\$47,013	\$50,000	\$2,987
52435 - SMALL EQUIPMENT AND FURNISHINGS	\$5,796	\$936	–		\$30,000	–	\$25,000	\$25,000
52439 - FEMA MATCH/EQUIPMENT MAINTENANCE	–	–	–		\$2,500	–	–	\$0
OPERATION & MAINTENANCE TOTAL	\$75,310	\$141,965	\$208,373		\$427,500	\$130,357	\$375,000	\$244,643
EXPENSES TOTAL	\$95,187	\$165,420	\$230,127		\$457,325	\$165,606	\$412,791	\$247,185
SURPLUS (DEFICIT)	\$13,144	-\$43,308	-\$113,518		-\$347,325	-\$10,613	-\$297,791	–
PROJECTED ENDING FUND BALANCE	\$586,199	\$542,891	\$429,373		\$62,342	\$418,759	\$116,419	–

Court Special Projects - Buildings

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$2,668,259	\$2,850,324	\$2,762,737	\$2,764,342	\$2,764,342	\$2,894,012	\$129,670
Encumbrances Carried From Prev	–	–	–	-\$82,551	–	-\$40,573	–
Unencumbered Balance Available	\$2,668,259	\$2,850,324	\$2,762,737	\$2,681,791	\$2,764,342	\$2,853,440	–
REVENUE							
CHARGES FOR SERVICES							
44110 - COURT COST/FEES	\$187,630	\$188,233	\$190,815	\$175,000	\$170,474	\$175,000	\$4,526
44111 - CIVIL COURT COSTS	\$37,423	\$37,918	\$43,915	\$40,000	\$56,794	\$50,000	-\$6,794
CHARGES FOR SERVICES TOTAL	\$225,053	\$226,151	\$234,730	\$215,000	\$227,268	\$225,000	-\$2,268
OTHER REVENUE							
48010 - MISCELLANEOUS REVENUES/REFUNDS/REIMBURSEMENTS	\$3,033	–	–	–	–	–	\$0
OTHER REVENUE TOTAL	\$3,033	–	–	–	–	–	\$0
INTERFUND/TRANSFERS IN	–	–	–	–	–	\$450,000	\$450,000
REVENUE TOTAL	\$228,086	\$226,151	\$234,730	\$215,000	\$227,268	\$675,000	\$447,732
EXPENSES							
OPERATION & MAINTENANCE							
52330 - PROFESSIONAL SERVICES	\$46,020	\$37,451	\$233,126	\$1,000,000	\$97,598	\$1,000,000	\$902,402
OPERATION & MAINTENANCE TOTAL	\$46,020	\$37,451	\$233,126	\$1,000,000	\$97,598	\$1,000,000	\$902,402
CAPITAL OUTLAY							
53720 - BUILDINGS/OTHER IMPROVEMENTS	–	\$276,287	–	\$1,000,000	–	\$1,000,000	\$1,000,000
CAPITAL OUTLAY TOTAL	–	\$276,287	–	\$1,000,000	–	\$1,000,000	\$1,000,000
EXPENSES TOTAL	\$46,020	\$313,738	\$233,126	\$2,000,000	\$97,598	\$2,000,000	\$1,902,402
SURPLUS (DEFICIT)	\$182,065	-\$87,587	\$1,605	-\$1,785,000	\$129,670	-\$1,325,000	–
PROJECTED ENDING FUND BALANCE	\$2,850,324	\$2,762,737	\$2,764,342	\$896,791	\$2,894,012	\$1,528,440	–

Fire Prevention & Education

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET		ACTUAL	BUDGET
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$2,982	\$2,103	\$181	\$231	\$231	\$231	\$0
Encumbrances Carried From Prev	–	–	–	\$0	–	\$0	–
Unencumbered Balance Available	\$2,982	\$2,103	\$181	\$231	\$231	\$231	–
REVENUE							
OTHER REVENUE							
48702 - FIRE DEPT DONATIONS	–	–	\$50	–	–	–	\$0
48703 - SMOKE DETECTOR PROGRAM DONATIONS	\$910	–	–	–	–	–	\$0
OTHER REVENUE TOTAL	\$910	–	\$50	–	–	–	\$0
REVENUE TOTAL	\$910	–	\$50	–	–	–	\$0
EXPENSES							
OPERATION & MAINTENANCE							
52618 - SAFETY SUPPLIES - POLICE/FIRE/STREETS	–	\$1,922	–	–	–	–	\$0
52695 - SMOKE DETECTOR PROGRAM	\$1,789	–	–	–	–	–	\$0
OPERATION & MAINTENANCE TOTAL	\$1,789	\$1,922	–	–	–	–	\$0
EXPENSES TOTAL	\$1,789	\$1,922	–	–	–	–	\$0
SURPLUS (DEFICIT)	-\$879	-\$1,922	\$50	\$0	\$0	\$0	–
PROJECTED ENDING FUND BALANCE	\$2,103	\$181	\$231	\$231	\$231	\$231	–

Computer Legal Research

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$111,077	\$103,607	\$116,753	\$130,367	\$130,367	\$127,936	-\$2,431
Encumbrances Carried From Prev	–	–	–	-\$9,654	–	-\$2,864	–
Unencumbered Balance Available	\$111,077	\$103,607	\$116,753	\$120,713	\$130,367	\$125,072	–
REVENUE							
CHARGES FOR SERVICES							
44110 - COURT COST/FEES	\$26,151	\$27,649	\$27,950	\$25,500	\$24,720	\$30,000	\$5,280
44111 - CIVIL COURT COSTS	\$5,611	\$5,690	\$6,597	\$5,500	\$8,508	\$8,000	-\$508
CHARGES FOR SERVICES TOTAL	\$31,762	\$33,339	\$34,547	\$31,000	\$33,228	\$38,000	\$4,772
OTHER REVENUE							
48010 - MISCELLANEOUS REVENUES/REFUNDS/REIMBURSEMENTS	–	\$22	\$368	–	\$17	–	-\$17
OTHER REVENUE TOTAL	–	\$22	\$368	–	\$17	–	-\$17
REVENUE TOTAL	\$31,762	\$33,361	\$34,915	\$31,000	\$33,245	\$38,000	\$4,755
EXPENSES							
PERSONAL SERVICES							
51110 - SALARIES	\$5,005	\$5,005	\$5,169	\$5,300	\$5,301	\$5,498	\$197
51210 - HEALTH & LIFE INSURANCE	\$8	\$8	\$8	–	\$8	\$7	-\$1
51220 - MEDICARE	\$73	\$73	\$75	\$75	\$77	\$80	\$3
51230 - OPERS - PENSION	\$701	\$701	\$718	\$730	\$736	\$770	\$34
51250 - SEVERANCE PAY CONTRIBUTIONS	\$100	\$100	\$103	\$110	\$106	\$110	\$4
51260 - WORKERS COMPENSATION	–	\$77	\$84	\$100	\$95	\$105	\$10
51292 - GYM MEMBERSHIP REIMBURSEMENT	–	\$400	\$400	\$400	\$400	–	-\$400
PERSONAL SERVICES TOTAL	\$5,886	\$6,364	\$6,559	\$6,715	\$6,724	\$6,570	-\$154
OPERATION & MAINTENANCE							
52331 - CONTRACTUAL SERVICES/PROFESSIONAL SERVICES	\$5,396	\$5,562	\$5,733	\$7,250	\$6,015	\$7,500	\$1,485
52341 - DOG IMPOUNDING/COURT COMPUTERIZATION	\$27,950	\$8,289	\$9,008	\$20,000	\$22,938	\$20,000	-\$2,938
OPERATION & MAINTENANCE TOTAL	\$33,345	\$13,851	\$14,741	\$27,250	\$28,953	\$27,500	-\$1,453
EXPENSES TOTAL	\$39,232	\$20,215	\$21,300	\$33,965	\$35,676	\$34,070	-\$1,606
SURPLUS (DEFICIT)	-\$7,470	\$13,146	\$13,615	-\$2,965	-\$2,432	\$3,930	–
PROJECTED ENDING FUND BALANCE	\$103,607	\$116,753	\$130,368	\$117,748	\$127,935	\$129,002	–

Income Tax Fund

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET		ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)	
Beginning Fund Balance	\$510,872	\$1,205,400	\$2,244,139	\$2,578,602	\$2,578,602	\$2,720,905	\$142,303	
Encumbrances Carried From Prev	—	—	—	\$0	—	\$0	—	
Unencumbered Balance Available	\$510,872	\$1,205,400	\$2,244,139	\$2,578,602	\$2,578,602	\$2,720,905	—	
REVENUE								
TAXES								
41510 - WITHHOLDING	\$8,897,749	\$10,179,686	\$11,015,223	\$10,000,000	\$11,899,551	\$10,750,000	-\$1,149,551	
41511 - BUSINESS ESTIMATES	\$148,118	—	—	—	—	—	\$0	
41512 - BUSINESS FINALS	\$1,574,226	\$1,629,166	\$1,685,954	\$1,500,000	\$2,184,500	\$1,600,000	-\$584,500	
41520 - INDIVIDUAL ESTIMATES	\$45,176	—	—	—	—	—	\$0	
41521 - INDIVIDUAL FINALS	\$888,432	\$1,248,552	\$1,301,889	\$1,200,000	\$1,243,025	\$1,225,000	-\$18,025	
41530 - PENALTIES & INTEREST	\$29,592	\$148,325	\$172,764	\$70,000	\$186,594	\$100,000	-\$86,594	
41531 - COLLECTION RECOVERIES	\$18,317	\$35,795	\$13,568	\$12,000	\$11,075	\$10,000	-\$1,075	
41540 - REFUNDS & REVISIONS	-\$126,458	\$51,988	\$65,256	\$35,000	\$132,175	\$75,000	-\$57,175	
TAXES TOTAL	\$11,475,153	\$13,293,512	\$14,254,653	\$12,817,000	\$15,656,919	\$13,760,000	-\$1,896,919	
INTERGOVERNMENTAL								
43611 - PUBLIC UTILITY REIMBURSEMENT	\$35,752	\$8,329	\$898	\$10,000	\$24,871	\$10,000	-\$14,871	
43700 - TAX SHARING AGREEMENT	\$368,156	\$259,296	—	\$250,000	—	—	\$0	
43905 - JOINT ECONOMIC ZONE	\$300,978	\$260,019	\$503,116	\$350,000	\$553,026	\$400,000	-\$153,026	
INTERGOVERNMENTAL TOTAL	\$704,886	\$527,644	\$504,014	\$610,000	\$577,898	\$410,000	-\$167,898	
OTHER REVENUE								
48010 - MISCELLANEOUS REVENUES/REFUNDS/REIMBURSEMENTS	\$288	—	—	—	—	—	\$0	
OTHER REVENUE TOTAL	\$288	—	—	—	—	—	\$0	
INTERFUND/TRANSFERS IN								
49990 - SELF-COLLECTED PENDING ALLOCATION	\$51	\$704	\$5	—	—	—	\$0	
INTERFUND/TRANSFERS IN TOTAL	\$51	\$704	\$5	—	—	—	\$0	
REVENUE TOTAL	\$12,180,378	\$13,821,860	\$14,758,672	\$13,427,000	\$16,234,817	\$14,170,000	-\$2,064,817	
EXPENSES								
OPERATION & MAINTENANCE								
52330 - PROFESSIONAL SERVICES	\$324,414	\$387,250	\$422,057	\$400,000	\$464,772	\$430,000	-\$34,772	
52331 - CONTRACTUAL SERVICES/PROFESSIONAL SERVICES	\$1,436	\$2,721	\$852	\$2,000	\$1,339	\$1,500	\$161	
OPERATION & MAINTENANCE TOTAL	\$325,850	\$389,971	\$422,909	\$402,000	\$466,111	\$431,500	-\$34,611	
INTERFUND/TRANSFERS OUT								
59101 - TRANSFER TO GENERAL FUND	\$9,700,000	\$11,668,150	\$9,960,000	\$14,750,000	\$14,901,403	\$15,000,000	\$98,597	
59202 - TRANSFER TO STREET OPERATING FUND	\$75,000	\$175,000	\$500,000	\$525,000	\$525,000	\$650,000	\$125,000	
59221 - TRANSFER TO SPORTS COMPLEX	\$35,000	\$60,000	\$50,000	\$50,000	\$50,000	\$50,000	\$0	
59240 - TRANSFER TO INFRASTRUCTURE IMPROVEMENT RESERVE	\$400,000	\$125,000	\$2,500,000	—	—	\$300,000	\$300,000	
59241 - TRANSFER TO EMERGENCY RESERVE FUND	\$900,000	\$125,000	\$891,300	—	—	\$200,000	\$200,000	
59252 - TRANSFER TO BUS INCENT FND	—	\$50,000	\$50,000	—	—	—	\$0	
59261 - TRANSFER TO BEAUTIFICATION FD	\$10,000	\$10,000	—	—	—	\$25,000	\$25,000	
59237 - TRANSFER TO SIDEWALK IMPROVEMENT	—	\$100,000	\$50,000	—	—	\$50,000	\$50,000	
59501 - TRANSFER TO STREET LIGHTING	—	—	—	—	\$100,000	—	-\$100,000	
59661 - TRANSFER TO GENERAL LIABILITY	—	—	—	—	\$50,000	\$50,000	\$0	
59663 - TRANSFER TO INTERNAL COST ALLO	\$40,000	\$80,000	—	—	—	—	\$0	
INTERFUND/TRANSFERS OUT TOTAL	\$11,160,000	\$12,393,150	\$14,001,300	\$15,325,000	\$15,626,403	\$16,325,000	\$698,597	
EXPENSES TOTAL	\$11,485,850	\$12,783,121	\$14,424,209	\$15,727,000	\$16,092,514	\$16,756,500	\$663,986	
SURPLUS (DEFICIT)	\$694,528	\$1,038,739	\$334,463	-\$2,300,000	\$142,303	-\$2,586,500	—	

	ACTUAL			PRIOR YEAR BUDGET		ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2024	FY2025	Budget Incr (Decr)
PROJECTED ENDING FUND BALANCE	\$1,205,400	\$2,244,139	\$2,578,602	\$278,602	\$278,602	\$2,720,905	\$134,405	—

Indigent Drivers Alcohol Treatment

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET		ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)	
Beginning Fund Balance	\$589,133	\$605,505	\$604,882	\$572,724	\$572,724	\$532,017	-\$40,707	
Encumbrances Carried From Prev	–	–	–	-\$20,976	–	-\$91,875	–	
Unencumbered Balance Available	\$589,133	\$605,505	\$604,882	\$551,748	\$572,724	\$440,143	–	
REVENUE								
FINES AND FORFEITURES								
45115 - OVI INDIGENT COSTS COLLECTED	\$9,863	\$8,074	\$6,903	\$7,000	\$6,274	\$7,000	\$726	
45116 - ARRESTING DEPT D.U.I. - IDAT	\$13,997	\$13,261	\$11,821	\$13,500	\$16,739	\$15,000	-\$1,739	
45118 - INDIGENT ALCOHOL TREATMENT (IATC)	\$8,637	\$8,832	\$9,080	\$8,000	\$7,868	\$8,000	\$133	
45119 - INDIGENT INTERLOCK/ALCOHOL MON (IDIF)	\$30,789	\$27,954	\$25,968	\$25,000	\$22,772	\$25,000	\$2,228	
45120 - INDIGENT INTERLOCK FEE LOCAL (IIFL)	\$175	\$141	\$124	\$150	\$145	\$150	\$5	
FINES AND FORFEITURES TOTAL	\$63,462	\$58,262	\$53,895	\$53,650	\$53,797	\$55,150	\$1,353	
REVENUE TOTAL	\$63,462	\$58,262	\$53,895	\$53,650	\$53,797	\$55,150	\$1,353	
EXPENSES								
PERSONAL SERVICES								
51110 - SALARIES	–	–	–	\$24,000	\$24,172	\$25,188	\$1,017	
51210 - HEALTH & LIFE INSURANCE	–	–	–	\$6,000	\$4,045	\$4,557	\$512	
51220 - MEDICARE	–	–	–	\$375	\$340	\$366	\$26	
51230 - OPERS - PENSION	–	–	–	\$3,500	\$3,345	\$3,527	\$182	
51250 - SEVERANCE PAY CONTRIBUTIONS	–	–	–	\$480	\$483	\$504	\$21	
51260 - WORKERS COMPENSATION	–	–	–	\$480	–	\$475	\$475	
PERSONAL SERVICES TOTAL	–	–	–	\$34,835	\$32,384	\$34,617	\$2,233	
OPERATION & MAINTENANCE								
52000 - IDAT OPERATING/DRUG PREVENTION	–	\$909	\$3,553	\$75,000	–	\$75,000	\$75,000	
52010 - OPERATING COSTS IDAM/IDIAM	\$5,138	\$3,295	\$17,324	\$50,000	\$4,533	\$50,000	\$45,467	
52100 - SURPLUS IDAT FUNDS	\$50,953	\$54,681	\$65,176	\$225,000	\$57,587	\$225,000	\$167,413	
OPERATION & MAINTENANCE TOTAL	\$56,091	\$58,885	\$86,053	\$350,000	\$62,120	\$350,000	\$287,880	
EXPENSES TOTAL	\$56,091	\$58,885	\$86,053	\$384,835	\$94,504	\$384,617	\$290,113	
SURPLUS (DEFICIT)	\$7,371	-\$623	-\$32,158	-\$331,185	-\$40,707	-\$329,467	–	
PROJECTED ENDING FUND BALANCE	\$596,504	\$604,882	\$572,724	\$220,563	\$532,017	\$110,676	–	

Sports Complex Fund

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$1,345	\$11,900	\$13,341	\$4,837	\$4,837	\$21,562	\$16,725
Encumbrances Carried From Prev	–	–	–	-\$1,900	–	-\$8,014	–
Unencumbered Balance Available	\$1,345	\$11,900	\$13,341	\$2,937	\$4,837	\$13,549	–
REVENUE							
CHARGES FOR SERVICES							
44720 - SOFTBALL LEAGUE FEES	\$5,090	\$2,305	\$3,800	\$7,000	\$880	\$5,000	\$4,120
44721 - PARK FEES	\$5,300	\$830	\$150	\$5,000	–	–	\$0
44722 - TOURNAMENT INCOME	\$11,505	\$24,937	\$7,595	\$25,000	\$17,768	\$25,000	\$7,232
44723 - CONCESSION SALES	\$200	\$1,317	\$779	\$2,000	–	\$2,000	\$2,000
44724 - ADVERTISING SALES	–	\$1,500	–	–	–	\$1,000	\$1,000
44725 - WEEKEND OVERTIME	–	–	–	\$1,000	–	–	\$0
CHARGES FOR SERVICES TOTAL	\$22,095	\$30,889	\$12,324	\$40,000	\$18,648	\$33,000	\$14,352
OTHER REVENUE							
48010 - MISCELLANEOUS REVENUES/REFUNDS/REIMBURSEMENTS	\$684	\$17	\$185	\$500	\$22	–	-\$22
OTHER REVENUE TOTAL	\$684	\$17	\$185	\$500	\$22	–	-\$22
INTERFUND/TRANSFERS IN							
49210 - TRANSFERS IN	\$35,000	\$60,000	\$50,000	\$50,000	\$50,000	\$50,000	\$0
INTERFUND/TRANSFERS IN TOTAL	\$35,000	\$60,000	\$50,000	\$50,000	\$50,000	\$50,000	\$0
REVENUE TOTAL	\$57,779	\$90,906	\$62,509	\$90,500	\$68,670	\$83,000	\$14,330
EXPENSES							
PERSONAL SERVICES							
51110 - SALARIES	–	–	–	–	\$3,413	\$10,000	\$6,587
51113 - SALARIES	\$3,990	\$5,763	\$7,011	\$10,000	\$2,214	–	-\$2,214
51220 - MEDICARE	\$57	\$82	\$100	\$150	\$80	\$150	\$70
51230 - OPERS - PENSION	\$559	\$807	\$982	\$1,500	\$788	\$1,500	\$712
51250 - SEVERANCE PAY CONTRIBUTIONS	\$80	\$115	\$140	\$200	\$113	\$200	\$87
51260 - WORKERS COMPENSATION	–	\$62	\$97	\$150	\$129	\$120	-\$9
PERSONAL SERVICES TOTAL	\$4,685	\$6,829	\$8,330	\$12,000	\$6,736	\$11,970	\$5,234
OPERATION & MAINTENANCE							
52320 - TRAINING/TRAVEL	–	–	–	\$1,000	\$515	\$1,000	\$485
52330 - PROFESSIONAL SERVICES	\$3,000	\$3,994	\$3,000	\$4,500	\$3,951	\$4,500	\$549
52331 - CONTRACTUAL SERVICES/PROFESSIONAL SERVICES	\$2,784	\$6,090	\$4,994	\$6,000	\$5,714	\$6,000	\$286
52430 - REPAIR & MAINTENANCE	\$4,548	\$3,428	\$19,632	\$20,000	\$5,422	\$6,000	\$578
52611 - OFFICE SUPPLIES / OTHER	\$964	\$2,405	\$3,389	\$3,500	\$3,029	\$3,500	\$471
52613 - SUPPLIES/DONATION EXPENDITURES	\$890	\$37,532	\$18,531	\$19,000	\$13,215	\$19,000	\$5,785
52623 - TRAFFIC LIGHT ELECTRIC	\$30,353	\$29,188	\$13,137	\$18,000	\$13,363	\$16,000	\$2,637
OPERATION & MAINTENANCE TOTAL	\$42,539	\$82,637	\$62,684	\$72,000	\$45,208	\$56,000	\$10,792
CAPITAL OUTLAY							
53740 - EQUIPMENT AND FURNISHINGS	–	–	–	–	–	\$20,000	\$20,000
CAPITAL OUTLAY TOTAL	–	–	–	–	–	\$20,000	\$20,000
EXPENSES TOTAL	\$47,224	\$89,466	\$71,014	\$84,000	\$51,944	\$87,970	\$36,026
SURPLUS (DEFICIT)	\$10,555	\$1,440	-\$8,504	\$6,500	\$16,726	-\$4,970	–
PROJECTED ENDING FUND BALANCE	\$11,900	\$13,340	\$4,837	\$9,437	\$21,563	\$8,579	–

Parks Recreation Improvement Fund

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$1,496	\$1,504	\$1,516	\$1,536	\$1,536	\$1,622	\$86
Encumbrances Carried From Prev	—	—	—	\$0	—	\$0	—
Unencumbered Balance Available	\$1,496	\$1,504	\$1,516	\$1,536	\$1,536	\$1,622	—
REVENUE							
INTEREST INCOME							
46110 - INTEREST INCOME	\$9	\$14	\$48	\$20	\$60	—	-\$60
INTEREST INCOME TOTAL	\$9	\$14	\$48	\$20	\$60	—	-\$60
REVENUE TOTAL	\$9	\$14	\$48	\$20	\$60	—	-\$60
EXPENSES							
OPERATION & MAINTENANCE							
52910 - TREASURY FEES	\$1	\$1	\$1	\$15	\$2	\$15	\$13
OPERATION & MAINTENANCE TOTAL	\$1	\$1	\$1	\$15	\$2	\$15	\$13
EXPENSES TOTAL	\$1	\$1	\$1	\$15	\$2	\$15	\$13
SURPLUS (DEFICIT)	\$8	\$13	\$47	\$5	\$59	-\$15	—
PROJECTED ENDING FUND BALANCE	\$1,504	\$1,517	\$1,563	\$1,541	\$1,595	\$1,607	—

Gas and Oil Royalty Fund

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$20,010	\$21,510	\$22,485	\$13,985	\$13,985	\$15,485	\$1,500
Encumbrances Carried From Prev	–	–	–	\$0	–	\$0	–
Unencumbered Balance Available	\$20,010	\$21,510	\$22,485	\$13,985	\$13,985	\$15,485	–
REVENUE							
OTHER REVENUE							
48310 - ROYALTIES	\$1,500	\$1,750	\$1,500	\$1,250	\$1,500	\$1,250	-\$250
OTHER REVENUE TOTAL	\$1,500	\$1,750	\$1,500	\$1,250	\$1,500	\$1,250	-\$250
REVENUE TOTAL	\$1,500	\$1,750	\$1,500	\$1,250	\$1,500	\$1,250	-\$250
EXPENSES							
OPERATION & MAINTENANCE							
52005 - ECONOMIC DEVELOPMENT	–	\$775	\$10,000	\$10,000	–	\$10,000	\$10,000
OPERATION & MAINTENANCE TOTAL	–	\$775	\$10,000	\$10,000	–	\$10,000	\$10,000
EXPENSES TOTAL	–	\$775	\$10,000	\$10,000	–	\$10,000	\$10,000
SURPLUS (DEFICIT)	\$1,500	\$975	-\$8,500	-\$8,750	\$1,500	-\$8,750	–
PROJECTED ENDING FUND BALANCE	\$21,510	\$22,485	\$13,985	\$5,235	\$15,485	\$6,735	–

Drug Prevention & Education Supplies

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET		ACTUAL	BUDGET
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$2,980	\$2,980	\$2,980	\$2,980	\$2,980	\$2,980	\$0
Encumbrances Carried From Prev	-	-	-	\$0	-	\$0	-
Unencumbered Balance Available	\$2,980	\$2,980	\$2,980	\$2,980	\$2,980	\$2,980	-
REVENUE							
-	-	-	-	-	-	-	-
REVENUE TOTAL	-	-	-	-	-	-	-
EXPENSES							
OPERATION & MAINTENANCE							
52000 - IDAT OPERATING/DRUG PREVENTION	-	-	-	\$1,000	-	\$1,000	\$1,000
OPERATION & MAINTENANCE TOTAL	-	-	-	\$1,000	-	\$1,000	\$1,000
EXPENSES TOTAL	-	-	-	\$1,000	-	\$1,000	\$1,000
SURPLUS (DEFICIT)	\$0	\$0	\$0	-\$1,000	\$0	-\$1,000	-
PROJECTED ENDING FUND BALANCE	\$2,980	\$2,980	\$2,980	\$1,980	\$2,980	\$1,980	-

Mandatory Drug Fines

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$17,075	\$18,148	\$18,403	\$18,824	\$18,824	\$19,537	\$713
Encumbrances Carried From Prev	–	–	–	\$0	–	\$0	–
Unencumbered Balance Available	\$17,075	\$18,148	\$18,403	\$18,824	\$18,824	\$19,537	–
REVENUE							
FINES AND FORFEITURES							
45110 - FINES	\$1,074	\$255	\$421	\$1,000	\$713	–	-\$713
FINES AND FORFEITURES TOTAL	\$1,074	\$255	\$421	\$1,000	\$713	–	-\$713
REVENUE TOTAL	\$1,074	\$255	\$421	\$1,000	\$713	–	-\$713
EXPENSES							
–	–	–	–	–	–	–	–
EXPENSES TOTAL	–	–	–	–	–	–	–
SURPLUS (DEFICIT)	\$1,074	\$255	\$421	\$1,000	\$713	\$0	–
PROJECTED ENDING FUND BALANCE	\$18,149	\$18,403	\$18,824	\$19,824	\$19,537	\$19,537	–

Law Enforcement Trust Fund

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$6,390	\$11,994	\$53,657	\$25,474	\$25,474	\$78,765	\$53,291
Encumbrances Carried From Prev	–	–	–	\$0	–	-\$23,000	–
Unencumbered Balance Available	\$6,390	\$11,994	\$53,657	\$25,474	\$25,474	\$55,765	–
REVENUE							
INTERFUND/TRANSFERS IN							
49130 - SALE OF ASSETS, PROPERTY, SEIZED ASSETS	\$5,604	\$35,875	\$15,071	\$10,000	\$53,011	–	-\$53,011
49131 - ORDER OF FORFEITURE-LAW DEPT	–	\$12,918	–	–	\$1,188	–	-\$1,188
INTERFUND/TRANSFERS IN TOTAL	\$5,604	\$48,793	\$15,071	\$10,000	\$54,198	–	-\$54,198
REVENUE TOTAL	\$5,604	\$48,793	\$15,071	\$10,000	\$54,198	–	-\$54,198
EXPENSES							
OPERATION & MAINTENANCE							
52446 - LAW DEPARTMENT EXPENDITURES	–	\$7,220	\$4,473	\$5,000	\$908	\$5,000	\$4,092
52611 - OFFICE SUPPLIES / OTHER	–	–	–	\$5,000	–	\$5,000	\$5,000
52612 - OPERATING SUPPLIES	–	–	\$38,691	\$5,000	–	\$5,000	\$5,000
OPERATION & MAINTENANCE TOTAL	–	\$7,220	\$43,164	\$15,000	\$908	\$15,000	\$14,092
EXPENSES TOTAL	–	\$7,220	\$43,164	\$15,000	\$908	\$15,000	\$14,092
SURPLUS (DEFICIT)	\$5,604	\$41,573	-\$28,093	-\$5,000	\$53,290	-\$15,000	–
PROJECTED ENDING FUND BALANCE	\$11,994	\$53,567	\$25,564	\$20,474	\$78,764	\$40,765	–

Parks Revolving Fund

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$27,360	\$42,161	\$27,950	\$81,312	\$81,312	\$96,434	\$15,122
Encumbrances Carried From Prev	–	–	–	-\$8,888	–	-\$16,213	–
Unencumbered Balance Available	\$27,360	\$42,161	\$27,950	\$72,424	\$81,312	\$80,220	–
REVENUE							
INTERGOVERNMENTAL							
43410 - MISCELLANEOUS GRANTS	–	–	\$56,840	\$50,000	–	\$2,000	\$2,000
43422 - BCF:FALL FAMILY FUN NIGHT GRANT	–	\$114	\$385	–	\$800	–	-\$800
INTERGOVERNMENTAL TOTAL	–	\$114	\$57,225	\$50,000	\$800	\$2,000	\$1,200
CHARGES FOR SERVICES							
44732 - BASEBALL FIELD USAGE FEES	–	–	–	\$5,000	–	–	\$0
44733 - SOCCER FIELD USAGE FEES	\$685	\$25	–	\$1,000	–	–	\$0
44740 - SPECIAL CLASS FEES	\$6,153	\$8,475	\$9,567	\$10,000	\$7,982	–	-\$7,982
44760 - PARK PLAY CENTER FEES	\$220	\$3	\$1,035	–	–	–	\$0
44780 - MISCELLANEOUS PARK FEES	\$3,685	\$5,610	\$6,060	\$5,000	\$7,235	–	-\$7,235
44785 - ENGRAVED BRICK SALES	\$110	–	\$390	–	\$1,250	–	-\$1,250
CHARGES FOR SERVICES TOTAL	\$10,853	\$14,113	\$17,052	\$21,000	\$16,467	–	-\$16,467
OTHER REVENUE							
48010 - MISCELLANEOUS REVENUES/REFUNDS/REIMBURSEMENTS	\$1,557	\$500	\$3,355	\$2,000	\$410	–	-\$410
48700 - BARBERTON COMMUNITY FOUNDATION GRANT	\$53,507	\$1,644	\$15,000	\$15,000	\$15,000	\$15,000	\$0
48710 - PARK DONATIONS	\$6,968	\$17,297	\$10,232	\$20,000	\$21,376	\$20,000	-\$1,376
48711 - BEAUTIFICATION/MISC. DONATIONS	–	\$430	\$803	\$500	\$12,706	\$500	-\$12,206
48713 - MUM FEST/MEMORIAL TREES DONATIONS	\$1,675	\$1,150	\$3,945	\$1,000	\$3,935	\$2,000	-\$1,935
48714 - MUM FEST/LABOR DAY REVENUE	\$703	\$1,535	\$1,913	\$1,000	\$1,340	–	-\$1,340
48715 - MISCELLANEOUS PARK REVENUE	–	–	–	\$150	–	\$150	\$150
OTHER REVENUE TOTAL	\$64,410	\$22,556	\$35,247	\$39,650	\$54,767	\$37,650	-\$17,117
REVENUE TOTAL	\$75,264	\$36,783	\$109,524	\$110,650	\$72,034	\$39,650	-\$32,384
EXPENSES							
PERSONAL SERVICES							
51110 - SALARIES	–	–	–	–	\$103	–	-\$103
51111 - SALARIES	\$12,289	\$4,593	\$2,675	\$12,000	–	\$12,000	\$12,000
51120 - SALARIES	\$489	–	–	–	–	–	\$0
51220 - MEDICARE	\$185	\$67	\$39	\$175	\$1	\$175	\$174
51230 - OPERS - PENSION	\$1,789	\$643	\$374	\$1,700	\$14	\$1,700	\$1,686
51250 - SEVERANCE PAY CONTRIBUTIONS	\$256	\$92	\$53	\$250	\$2	\$250	\$248
51260 - WORKERS COMPENSATION	\$56	\$198	\$78	\$60	\$49	\$10	-\$39
PERSONAL SERVICES TOTAL	\$15,063	\$5,592	\$3,219	\$14,185	\$171	\$14,135	\$13,964
OPERATION & MAINTENANCE							
52330 - PROFESSIONAL SERVICES	\$3,034	\$900	\$3,522	\$5,000	\$5,266	\$5,000	-\$266
52612 - OPERATING SUPPLIES	\$5,764	\$5,856	\$9,105	\$10,000	\$10,119	\$10,000	-\$119
52613 - SUPPLIES/DONATION EXPENDITURES	\$3,000	\$2,955	\$1,572	\$3,500	\$2,228	\$3,500	\$1,272
52614 - MISC. SUPPLIES/FESTIVAL/RESIDENTIAL TRASH CLEAN-UPS	–	–	\$948	\$1,500	–	–	\$0
52616 - MINOR EQUIP. REPL./CHEMICALS/OTHER O&M EXPENSES	\$22,897	\$25,972	\$26,943	\$35,000	\$28,629	\$40,000	\$11,371
52617 - MISCELLANEOUS OPERATION & MAINTENANCES EXPENSES	\$900	\$5,172	\$5,539	\$8,000	\$7,350	\$11,000	\$3,650
52620 - STREET REPAIRING MATERIALS/CANINE PROGRAM/MEMORIAL TREES	\$518	\$1,480	\$1,500	\$1,500	\$1,500	\$8,000	\$6,500
52623 - TRAFFIC LIGHT ELECTRIC	\$220	\$1,086	\$970	\$1,500	–	–	\$0
52627 - FUEL SYSTEM MAINTENANCE/SPECIAL EVENTS	\$3,898	\$1,979	\$2,844	\$6,000	\$1,648	\$6,000	\$4,352
OPERATION & MAINTENANCE TOTAL	\$40,232	\$45,402	\$52,943	\$72,000	\$56,742	\$83,500	\$26,758

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	Budget Incr (Decr)
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	
CAPITAL OUTLAY							
53730 - MISCELLANEOUS CAPITAL IMPROVEMENTS	\$5,168	–	–	\$12,000	–	–	\$0
CAPITAL OUTLAY TOTAL	\$5,168	–	–	\$12,000	–	–	\$0
EXPENSES TOTAL	\$60,463	\$50,993	\$56,162	\$98,185	\$56,912	\$97,635	\$40,723
SURPLUS (DEFICIT)	\$14,800	-\$14,211	\$53,362	\$12,465	\$15,122	-\$57,985	–
PROJECTED ENDING FUND BALANCE	\$42,160	\$27,950	\$81,312	\$84,889	\$96,434	\$22,235	–

Sidewalk Improvement Program

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$54,442	\$59,973	\$114,007	\$61,755	\$61,755	\$89,781	\$28,026
Encumbrances Carried From Prev	–	–	–	-\$10,186	–	-\$50,000	–
Unencumbered Balance Available	\$54,442	\$59,973	\$114,007	\$51,569	\$61,755	\$39,781	–
REVENUE							
SPECIAL ASSESSMENTS							
47010 - ASSESSMENTS	\$3,304	\$1,053	\$55	\$1,000	\$5,539	\$5,000	-\$539
SPECIAL ASSESSMENTS TOTAL	\$3,304	\$1,053	\$55	\$1,000	\$5,539	\$5,000	-\$539
OTHER REVENUE							
48011 - DONATIONS/REIMBURSEMENTS	\$2,227	\$100	\$15,183	\$5,000	\$22,552	\$5,000	-\$17,552
OTHER REVENUE TOTAL	\$2,227	\$100	\$15,183	\$5,000	\$22,552	\$5,000	-\$17,552
INTERFUND/TRANSFERS IN							
49210 - TRANSFERS IN	–	–	\$50,000	–	–	–	\$0
49219 - TRANSFER FROM INCOME TAX	–	\$100,000	–	–	–	\$50,000	\$50,000
INTERFUND/TRANSFERS IN TOTAL	–	\$100,000	\$50,000	–	–	\$50,000	\$50,000
REVENUE TOTAL	\$5,531	\$101,153	\$65,238	\$6,000	\$28,090	\$60,000	\$31,910
EXPENSES							
OPERATION & MAINTENANCE							
52310 - AUDITOR FEES	–	\$12	\$1	–	\$64	–	-\$64
52430 - REPAIR & MAINTENANCE	–	\$47,106	\$117,490	\$50,000	–	\$50,000	\$50,000
OPERATION & MAINTENANCE TOTAL	–	\$47,118	\$117,491	\$50,000	\$64	\$50,000	\$49,936
EXPENSES TOTAL	–	\$47,118	\$117,491	\$50,000	\$64	\$50,000	\$49,936
SURPLUS (DEFICIT)	\$5,531	\$54,034	-\$52,253	-\$44,000	\$28,026	\$10,000	–
PROJECTED ENDING FUND BALANCE	\$59,973	\$114,007	\$61,754	\$7,569	\$89,781	\$49,781	–

City Grant Fund

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$570,159	\$575,919	\$916,761	\$910,239	\$910,239	\$1,017,191	\$106,952
Encumbrances Carried From Prev	–	–	–	-\$138,445	–	-\$2,529,081	–
Unencumbered Balance Available	\$570,159	\$575,919	\$916,761	\$771,794	\$910,239	-\$1,511,890	–
REVENUE							
INTERGOVERNMENTAL							
43406 - OHIO GRANTS	\$25,000	–	–	–	–	–	\$0
43414 - POLICE AND FIRE GRANTS	–	–	\$20,161	–	–	–	\$0
43427 - US EPA ASSESSMENT GRANT	\$161,193	\$71,990	–	–	\$17,079	–	-\$17,079
43435 - BCF GRANT	–	–	\$10,000	–	–	–	\$0
43490 - OTHER FEDERAL GRANTS	–	–	–	–	\$855,936	\$2,144,065	\$1,288,129
43935 - FOUNDATION GRANT	–	–	–	–	\$100,000	–	-\$100,000
43939 - BIKE & HIKE GRANT	–	–	\$5,000	–	–	–	\$0
43945 - COX-POWELL BUILDING GRANT	–	\$25,000	–	–	–	–	\$0
43950 - ODOD BROWNFIELD GRANT	–	\$111,191	\$225,342	\$113,468	\$113,462	\$35,017	-\$78,445
INTERGOVERNMENTAL TOTAL	\$186,193	\$208,181	\$260,503	\$113,468	\$1,086,477	\$2,179,082	\$1,092,605
OTHER REVENUE							
48700 - BARBERTON COMMUNITY FOUNDATION GRANT	–	\$250,000	–	–	–	–	\$0
OTHER REVENUE TOTAL	–	\$250,000	–	–	–	–	\$0
REVENUE TOTAL	\$186,193	\$458,181	\$260,503	\$113,468	\$1,086,477	\$2,179,082	\$1,092,605
EXPENSES							
OPERATION & MAINTENANCE							
52344 - BCF ECONOMIC DEVELOPMENT GRANT	–	–	–	–	–	\$100,000	\$100,000
52542 - US EPA PETRO	\$82,011	\$24,567	–	–	–	–	\$0
52543 - US EPA HAZSUB	\$74,491	\$32,423	–	–	–	–	\$0
52555 - COX-POWELL GRANT	–	–	–	\$275,000	–	–	\$0
52561 - ODOD GRANT	–	\$59,532	\$267,025	–	\$103,428	–	-\$103,428
OPERATION & MAINTENANCE TOTAL	\$156,502	\$116,523	\$267,025	\$275,000	\$103,428	\$100,000	-\$3,428
CAPITAL OUTLAY							
53710 - SENIOR CENTER GRANT/LAND	\$23,931	\$816	–	–	–	–	\$0
53720 - BUILDINGS/OTHER IMPROVEMENTS	–	–	–	–	\$855,936	–	-\$855,936
53740 - EQUIPMENT AND FURNISHINGS	–	–	–	\$20,161	\$20,161	–	-\$20,161
CAPITAL OUTLAY TOTAL	\$23,931	\$816	–	\$20,161	\$876,097	–	-\$876,097
EXPENSES TOTAL	\$180,433	\$117,339	\$267,025	\$295,161	\$979,525	\$100,000	-\$879,525
SURPLUS (DEFICIT)	\$5,760	\$340,842	-\$6,522	-\$181,693	\$106,952	\$2,079,082	–
PROJECTED ENDING FUND BALANCE	\$575,919	\$916,761	\$910,239	\$590,101	\$1,017,191	\$567,192	–

FEMA Fund

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET		ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)	
Beginning Fund Balance	\$0	-\$281,641	-\$845,469	-\$584,406	-\$584,406	-\$81,711	\$502,695	
Encumbrances Carried From Prev	—	—	—	-\$823,593	—	-\$516,605	—	
Unencumbered Balance Available	\$0	-\$281,641	-\$845,469	-\$1,407,999	-\$584,406	-\$598,316	—	
REVENUE								
INTERGOVERNMENTAL								
43400 - FEMA REIMBURSEMENT	\$59,917	—	\$348,159	\$882,877	\$512,744	\$49,193	-\$463,551	
43402 - FEMA DAM GRANT PROJECT	—	—	\$82,777	\$794,723	\$328,377	\$549,123	\$220,746	
43413 - FIRE DEPARTMENT GRANTS	\$207,052	—	—	—	—	—	\$0	
INTERGOVERNMENTAL TOTAL	\$266,968	—	\$430,935	\$1,677,600	\$841,121	\$598,316	-\$242,805	
INTERFUND/TRANSFERS IN								
49101 - TRANSFER FROM GENERAL FUND	—	\$404	—	—	—	—	\$0	
INTERFUND/TRANSFERS IN TOTAL	—	\$404	—	—	—	—	\$0	
REVENUE TOTAL	\$266,968	\$404	\$430,935	\$1,677,600	\$841,121	\$598,316	-\$242,805	
EXPENSES								
CAPITAL OUTLAY								
53730 - MISCELLANEOUS CAPITAL IMPROVEMENTS	\$317,927	\$152,953	\$83,128	\$102,038	\$35,486	—	-\$35,486	
53700 - EQUIPMENT	\$207,456	—	—	—	—	—	\$0	
53731 - 15TH STREET NW STORMWATER PROJECT	\$21,226	\$272,275	\$3,968	\$167,563	\$1,252	—	-\$1,252	
53732 - ARTHUR STREET STORMWATER PROJECT	\$2,000	\$139,005	—	—	—	—	\$0	
53760 - INFRASTRUCTURE	—	—	\$82,777	—	\$301,689	—	-\$301,689	
CAPITAL OUTLAY TOTAL	\$548,609	\$564,232	\$169,872	\$269,601	\$338,427	—	-\$338,427	
EXPENSES TOTAL	\$548,609	\$564,232	\$169,872	\$269,601	\$338,427	—	-\$338,427	
SURPLUS (DEFICIT)	-\$281,641	-\$563,828	\$261,063	\$1,407,999	\$502,695	\$598,316	—	
PROJECTED ENDING FUND BALANCE	-\$281,641	-\$845,469	-\$584,406	\$0	-\$81,711	\$0	—	

Infrastructure Improvement Reserve

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$1,055,956	\$1,462,703	\$1,503,548	\$2,492,267	\$2,492,267	\$514,530	-\$1,977,737
Encumbrances Carried From Prev	–	–	–	-\$2,148,058	–	-\$435,912	–
Unencumbered Balance Available	\$1,055,956	\$1,462,703	\$1,503,548	\$344,209	\$2,492,267	\$78,618	–
REVENUE							
INTEREST INCOME							
46110 - INTEREST INCOME	\$7,881	\$14,943	\$91,285	\$35,000	\$25,075	\$15,000	-\$10,075
INTEREST INCOME TOTAL	\$7,881	\$14,943	\$91,285	\$35,000	\$25,075	\$15,000	-\$10,075
OTHER REVENUE							
48010 - MISCELLANEOUS REVENUES/REFUNDS/REIMBURSEMENTS	–	–	–	–	\$447,000	–	-\$447,000
OTHER REVENUE TOTAL	–	–	–	–	\$447,000	–	-\$447,000
INTERFUND/TRANSFERS IN							
49210 - TRANSFERS IN	\$400,000	\$125,000	\$2,500,000	–	–	\$300,000	\$300,000
INTERFUND/TRANSFERS IN TOTAL	\$400,000	\$125,000	\$2,500,000	–	–	\$300,000	\$300,000
REVENUE TOTAL	\$407,881	\$139,943	\$2,591,285	\$35,000	\$472,075	\$315,000	-\$157,075
EXPENSES							
OPERATION & MAINTENANCE							
52910 - TREASURY FEES	\$1,135	\$1,190	\$1,992	\$2,500	\$994	\$1,000	\$6
OPERATION & MAINTENANCE TOTAL	\$1,135	\$1,190	\$1,992	\$2,500	\$994	\$1,000	\$6
CAPITAL OUTLAY							
53730 - MISCELLANEOUS CAPITAL IMPROVEMENTS	–	–	\$39,400	\$2,500	\$460,600	–	-\$460,600
53740 - EQUIPMENT AND FURNISHINGS	–	–	\$11,541	\$310,000	\$270,445	\$75,000	-\$195,445
53760 - INFRASTRUCTURE	–	–	\$235,591	\$55,000	\$73,880	\$275,000	\$201,120
53770 - MISCELLANEOUS INFRASTRUCTURE IMPROVEMENTS	–	\$97,908	\$1,232,861	–	\$1,100,076	–	-\$1,100,076
53771 - OTHER INFRASTRUCTURE IMPROVEMENTS	–	–	\$81,182	–	\$543,818	–	-\$543,817
CAPITAL OUTLAY TOTAL	–	\$97,908	\$1,600,574	\$367,500	\$2,448,818	\$350,000	-\$2,098,818
EXPENSES TOTAL	\$1,135	\$99,098	\$1,602,566	\$370,000	\$2,449,812	\$351,000	-\$2,098,812
SURPLUS (DEFICIT)	\$406,747	\$40,845	\$988,719	-\$335,000	-\$1,977,737	-\$36,000	–
PROJECTED ENDING FUND BALANCE	\$1,462,703	\$1,503,548	\$2,492,267	\$9,209	\$514,530	\$42,618	–

Emergency Reserve Fund

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$63,502	\$965,478	\$1,100,200	\$2,046,076	\$2,046,076	\$1,997,699	-\$48,377
Encumbrances Carried From Prev	–	–	–	\$0	–	\$0	–
Unencumbered Balance Available	\$63,502	\$965,478	\$1,100,200	\$2,046,076	\$2,046,076	\$1,997,699	–
REVENUE							
INTEREST INCOME							
46110 - INTEREST INCOME	\$2,228	\$10,449	\$55,993	\$25,000	\$78,615	\$25,000	-\$53,615
INTEREST INCOME TOTAL	\$2,228	\$10,449	\$55,993	\$25,000	\$78,615	\$25,000	-\$53,615
INTERFUND/TRANSFERS IN							
49210 - TRANSFERS IN	\$900,000	\$125,000	\$891,300	–	–	\$200,000	\$200,000
INTERFUND/TRANSFERS IN TOTAL	\$900,000	\$125,000	\$891,300	–	–	\$200,000	\$200,000
REVENUE TOTAL	\$902,228	\$135,449	\$947,293	\$25,000	\$78,615	\$225,000	\$146,385
EXPENSES							
OPERATION & MAINTENANCE							
52910 - TREASURY FEES	\$253	\$728	\$1,417	\$2,000	\$1,992	\$2,500	\$508
OPERATION & MAINTENANCE TOTAL	\$253	\$728	\$1,417	\$2,000	\$1,992	\$2,500	\$508
INTERFUND/TRANSFERS OUT							
59101 - TRANSFER TO GENERAL FUND	–	–	–	\$2,000,000	\$125,000	\$975,045	\$850,045
INTERFUND/TRANSFERS OUT TOTAL	–	–	–	\$2,000,000	\$125,000	\$975,045	\$850,045
EXPENSES TOTAL	\$253	\$728	\$1,417	\$2,002,000	\$126,992	\$977,545	\$850,553
SURPLUS (DEFICIT)	\$901,976	\$134,722	\$945,876	-\$1,977,000	-\$48,377	-\$752,545	–
PROJECTED ENDING FUND BALANCE	\$965,478	\$1,100,200	\$2,046,076	\$69,076	\$1,997,699	\$1,245,154	–

Rental Registration Program

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$114,031	\$93,854	\$158,150	\$160,383	\$160,383	\$169,122	\$8,739
Encumbrances Carried From Prev	–	–	–	-\$4,720	–	-\$39,460	–
Unencumbered Balance Available	\$114,031	\$93,854	\$158,150	\$155,663	\$160,383	\$129,662	–
REVENUE							
CHARGES FOR SERVICES							
44151 - RENTAL REGISTRATION & INSPECTION FEES	\$123,465	\$248,960	\$228,205	\$220,000	\$212,500	\$310,000	\$97,500
CHARGES FOR SERVICES TOTAL	\$123,465	\$248,960	\$228,205	\$220,000	\$212,500	\$310,000	\$97,500
OTHER REVENUE							
48010 - MISCELLANEOUS REVENUES/REFUNDS/REIMBURSEMENTS	\$411	\$1,169	\$334	\$500	\$431	\$500	\$69
OTHER REVENUE TOTAL	\$411	\$1,169	\$334	\$500	\$431	\$500	\$69
REVENUE TOTAL	\$123,876	\$250,129	\$228,539	\$220,500	\$212,931	\$310,500	\$97,569
EXPENSES							
PERSONAL SERVICES							
51110 - SALARIES	–	–	\$13,418	\$24,000	\$82,047	\$153,214	\$71,167
51111 - SALARIES	\$24,477	\$33,165	\$32,477	\$34,000	\$16,227	–	-\$16,227
51112 - SALARIES	\$40,201	\$35,069	\$59,180	\$42,500	\$25,344	–	-\$25,344
51114 - SALARIES	–	\$24,156	\$17,289	\$65,000	\$7,495	–	-\$7,495
51116 - SALARIES	\$18,080	\$19,424	\$15,524	\$17,200	\$5,246	–	-\$5,246
51210 - HEALTH & LIFE INSURANCE	\$31,399	\$35,828	\$38,571	\$49,000	\$33,409	\$46,954	\$13,545
51220 - MEDICARE	\$1,155	\$1,670	\$1,511	\$2,100	\$1,809	\$2,222	\$413
51230 - OPERS - PENSION	\$11,733	\$15,407	\$14,772	\$19,610	\$17,792	\$21,450	\$3,658
51250 - SEVERANCE PAY CONTRIBUTIONS	\$1,638	\$2,357	\$2,116	\$2,810	\$2,542	\$3,065	\$523
51260 - WORKERS COMPENSATION	\$722	\$1,281	\$1,887	\$2,500	\$2,531	\$2,636	\$105
PERSONAL SERVICES TOTAL	\$129,405	\$168,358	\$196,746	\$258,720	\$194,441	\$229,541	\$35,100
OPERATION & MAINTENANCE							
52345 - WEB ID/RENTAL REGISTRATION EXPENDITURES	\$10,030	\$10,425	\$5,600	\$10,500	\$3,395	\$10,000	\$6,605
52430 - REPAIR & MAINTENANCE	\$2,580	\$2,720	\$3,892	\$5,000	\$2,219	\$5,000	\$2,781
52611 - OFFICE SUPPLIES / OTHER	\$1,838	\$2,970	\$3,470	\$2,500	\$3,661	\$2,500	-\$1,161
52612 - OPERATING SUPPLIES	–	\$1,020	\$818	\$1,500	–	\$1,000	\$1,000
52830 - REBATES/REFUNDS	\$200	\$340	\$280	\$10,000	\$475	\$4,000	\$3,525
52835 - CITY REBATE/INCENTIVE PROGRAM	–	–	–	\$10,000	–	\$2,000	\$2,000
52845 - RESIDENTIAL HOME REHABILITATION PROGRAM	–	–	–	\$20,000	–	\$5,000	\$5,000
OPERATION & MAINTENANCE TOTAL	\$14,648	\$17,475	\$14,060	\$59,500	\$9,751	\$29,500	\$19,749
CAPITAL OUTLAY							
53750 - VEHICLES	–	–	\$15,500	–	–	\$25,000	\$25,000
CAPITAL OUTLAY TOTAL	–	–	\$15,500	–	–	\$25,000	\$25,000
INTERFUND/TRANSFERS OUT							
59259 - TRANSFER TO PROJECT IMPACT FUND	–	–	–	–	–	\$50,000	\$50,000
INTERFUND/TRANSFERS OUT TOTAL	–	–	–	–	–	\$50,000	\$50,000
EXPENSES TOTAL	\$144,053	\$185,833	\$226,306	\$318,220	\$204,192	\$334,041	\$129,849
SURPLUS (DEFICIT)	-\$20,177	\$64,296	\$2,233	-\$97,720	\$8,739	-\$23,541	–
PROJECTED ENDING FUND BALANCE	\$93,854	\$158,150	\$160,383	\$57,943	\$169,122	\$106,121	–

Road Maintenance Fund

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$0	\$2,000	\$7,000	\$12,000	\$12,000	\$17,000	\$5,000
Encumbrances Carried From Prev	-	-	-	\$0	-	\$0	-
Unencumbered Balance Available	\$0	\$2,000	\$7,000	\$12,000	\$12,000	\$17,000	-
REVENUE							
LICENSES AND PERMITS							
42185 - ROAD MAINTENANCE FEES	\$2,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0
LICENSES AND PERMITS TOTAL	\$2,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0
REVENUE TOTAL	\$2,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0
EXPENSES							
OPERATION & MAINTENANCE							
52431 - MAINTENANCE/VEHICLE COLLISION REPAIR	-	-	-	\$15,000	-	\$15,000	\$15,000
OPERATION & MAINTENANCE TOTAL	-	-	-	\$15,000	-	\$15,000	\$15,000
EXPENSES TOTAL	-	-	-	\$15,000	-	\$15,000	\$15,000
SURPLUS (DEFICIT)	\$2,000	\$5,000	\$5,000	-\$10,000	\$5,000	-\$10,000	-
PROJECTED ENDING FUND BALANCE	\$2,000	\$7,000	\$12,000	\$2,000	\$17,000	\$7,000	-

Local Coronavirus Relief Fund

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET		ACTUAL	BUDGET
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	-	-	-	-	-	\$0	\$0
Encumbrances Carried From Prev	-	-	-	\$0	-	\$0	-
Unencumbered Balance Available	\$0	\$0	\$0	\$0	\$0	\$0	-
REVENUE							
OTHER REVENUE							
48010 - MISCELLANEOUS REVENUES/REFUNDS/REIMBURSEMENTS	\$794	-	-	-	-	-	\$0
OTHER REVENUE TOTAL	\$794	-	-	-	-	-	\$0
REVENUE TOTAL	\$794	-	-	-	-	-	\$0
EXPENSES							
OPERATION & MAINTENANCE							
52611 - OFFICE SUPPLIES / OTHER	\$900	-	-	-	-	-	\$0
OPERATION & MAINTENANCE TOTAL	\$900	-	-	-	-	-	\$0
CAPITAL OUTLAY							
53740 - EQUIPMENT AND FURNISHINGS	\$59,744	-	-	-	-	-	\$0
CAPITAL OUTLAY TOTAL	\$59,744	-	-	-	-	-	\$0
EXPENSES TOTAL	\$60,644	-	-	-	-	-	\$0
SURPLUS (DEFICIT)	-\$59,850	\$0	\$0	\$0	\$0	\$0	-
PROJECTED ENDING FUND BALANCE	-\$59,850	\$0	\$0	\$0	\$0	\$0	-

American Rescue Plan Grant Fund

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL		BUDGET
	FY2021	FY2022	FY2023		FY2024	FY2024	
Beginning Fund Balance	\$0	\$7,991,887	\$6,191,886		\$4,514,901	\$4,514,901	\$923,360
Encumbrances Carried From Prev	–	–	–		-\$4,245,374	–	-\$923,360
Unencumbered Balance Available	\$0	\$7,991,887	\$6,191,886		\$269,527	\$4,514,901	\$0
REVENUE							
INTERGOVERNMENTAL							
43410 - MISCELLANEOUS GRANTS	\$8,220,575	\$8,220,575	–	–	–	–	\$0
INTERGOVERNMENTAL TOTAL	\$8,220,575	\$8,220,575	–	–	–	–	\$0
REVENUE TOTAL	\$8,220,575	\$8,220,575	–	–	–	–	\$0
EXPENSES							
PERSONAL SERVICES							
51150 - PREMIUM PAY	\$182,624	\$9,760,503	–	–	–	–	\$0
51220 - MEDICARE	\$2,648	–	–	–	–	–	\$0
51230 - OPERS - PENSION	\$39,763	–	–	–	–	–	\$0
51250 - SEVERANCE PAY CONTRIBUTIONS	\$3,652	–	–	–	–	–	\$0
PERSONAL SERVICES TOTAL	\$228,688	\$9,760,503	–	–	–	–	\$0
OPERATION & MAINTENANCE	–	\$17,483	–	–	–	–	\$0
CAPITAL OUTLAY							
53730 - MISCELLANEOUS CAPITAL IMPROVEMENTS	–	–	\$137,000	–	\$3,385,916	–	-\$3,385,916
53720 - BUILDINGS/OTHER IMPROVEMENTS	–	\$215,612	\$1,207,614	–	\$205,626	–	-\$205,626
53740 - EQUIPMENT AND FURNISHINGS	–	\$26,977	–	\$269,527	–	–	\$0
53750 - VEHICLES	–	–	\$332,371	–	–	–	\$0
CAPITAL OUTLAY TOTAL	–	\$242,589	\$1,676,985	\$269,527	\$3,591,541	–	-\$3,591,541
EXPENSES TOTAL	\$228,688	\$10,020,576	\$1,676,985	\$269,527	\$3,591,541	–	-\$3,591,541
SURPLUS (DEFICIT)	\$7,991,887	-\$1,800,001	-\$1,676,985	-\$269,527	-\$3,591,541	\$0	–
PROJECTED ENDING FUND BALANCE	\$7,991,887	\$6,191,886	\$4,514,901	\$0	\$923,360	\$0	–

Business Incentive Program Fund

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$45,250	\$45,250	\$95,250	\$145,250	\$145,250	\$145,250	\$0
Encumbrances Carried From Prev	-	-	-	\$0	-	\$0	-
Unencumbered Balance Available	\$45,250	\$45,250	\$95,250	\$145,250	\$145,250	\$145,250	-
REVENUE							
INTERFUND/TRANSFERS IN							
49219 - TRANSFER FROM INCOME TAX	-	\$50,000	\$50,000	-	-	-	\$0
INTERFUND/TRANSFERS IN TOTAL	-	\$50,000	\$50,000	-	-	-	\$0
REVENUE TOTAL	-	\$50,000	\$50,000	-	-	-	\$0
EXPENSES							
OPERATION & MAINTENANCE							
52611 - OFFICE SUPPLIES / OTHER	-	-	-	-	-	\$5,000	\$5,000
52835 - CITY REBATE/INCENTIVE PROGRAM	-	-	-	\$40,000	-	\$40,000	\$40,000
OPERATION & MAINTENANCE TOTAL	-	-	-	\$40,000	-	\$45,000	\$45,000
EXPENSES TOTAL	-	-	-	\$40,000	-	\$45,000	\$45,000
SURPLUS (DEFICIT)	\$0	\$50,000	\$50,000	-\$40,000	\$0	-\$45,000	-
PROJECTED ENDING FUND BALANCE	\$45,250	\$95,250	\$145,250	\$105,250	\$145,250	\$100,250	-

Revolving Loan Fund

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$222,289	\$276,180	\$352,247	\$364,924	\$364,924	\$290,865	-\$74,059
Encumbrances Carried From Prev	–	–	–	-\$95,264	–	-\$3,600	–
Unencumbered Balance Available	\$222,289	\$276,180	\$352,247	\$269,660	\$364,924	\$287,265	–
REVENUE							
INTEREST INCOME							
46110 - INTEREST INCOME	\$1,531	\$3,040	\$12,253	\$5,000	-\$7,074	\$5,000	\$12,074
INTEREST INCOME TOTAL	\$1,531	\$3,040	\$12,253	\$5,000	-\$7,074	\$5,000	\$12,074
OTHER REVENUE							
48200 - BCDC	\$52,014	\$40,748	\$34,130	\$50,000	\$25,952	\$30,000	\$4,048
48250 - NDS	\$14,216	\$32,450	\$41,287	\$80,000	\$8,206	\$15,000	\$6,794
OTHER REVENUE TOTAL	\$66,230	\$73,197	\$75,416	\$130,000	\$34,158	\$45,000	\$10,842
REVENUE TOTAL	\$67,761	\$76,237	\$87,670	\$135,000	\$27,084	\$50,000	\$22,916
EXPENSES							
EXPENSES							
56223 - HOUSING REHABILITATION	–	–	–	–	–	\$124,290	\$124,290
EXPENSES TOTAL	–	–	–	–	–	\$124,290	\$124,290
OPERATION & MAINTENANCE							
52301 - BCDC DISBURSEMENTS	–	–	\$73,168	\$140,000	\$32,330	\$30,000	-\$2,330
52302 - NDS DISBURSEMENTS	\$13,712	–	\$1,569	\$160,000	\$68,572	\$30,000	-\$38,572
52910 - TREASURY FEES	\$158	\$169	\$256	\$400	\$242	\$500	\$258
OPERATION & MAINTENANCE TOTAL	\$13,870	\$169	\$74,992	\$300,400	\$101,144	\$60,500	-\$40,644
EXPENSES TOTAL	\$13,870	\$169	\$74,992	\$300,400	\$101,144	\$184,790	\$83,646
SURPLUS (DEFICIT)	\$53,891	\$76,067	\$12,678	-\$165,400	-\$74,060	-\$134,790	–
PROJECTED ENDING FUND BALANCE	\$276,180	\$352,247	\$364,925	\$104,260	\$290,864	\$152,475	–

Tax Increment Financing Fund

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$42,978	\$68,292	\$94,362	\$53,235	\$53,235	\$33,363	-\$19,872
Encumbrances Carried From Prev	–	–	–	-\$19,873	–	\$0	–
Unencumbered Balance Available	\$42,978	\$68,292	\$94,362	\$33,362	\$53,235	\$33,363	–
REVENUE							
OTHER REVENUE							
48028 - DOWNTOWN DEVELOP. (McDonald's)	\$25,612	\$26,376	–	–	–	–	\$0
OTHER REVENUE TOTAL	\$25,612	\$26,376	–	–	–	–	\$0
REVENUE TOTAL	\$25,612	\$26,376	–	–	–	–	\$0
EXPENSES							
OPERATION & MAINTENANCE							
52310 - AUDITOR FEES	\$297	\$306	–	–	–	–	\$0
52690 - PUBLIC IMPROVEMENTS	–	–	\$41,127	\$30,000	\$19,872	\$30,000	\$10,128
OPERATION & MAINTENANCE TOTAL	\$297	\$306	\$41,127	\$30,000	\$19,872	\$30,000	\$10,128
EXPENSES TOTAL	\$297	\$306	\$41,127	\$30,000	\$19,872	\$30,000	\$10,128
SURPLUS (DEFICIT)	\$25,314	\$26,070	-\$41,127	-\$30,000	-\$19,872	-\$30,000	–
PROJECTED ENDING FUND BALANCE	\$68,292	\$94,362	\$53,235	\$3,362	\$33,363	\$3,363	–

Vacant Property Registration Fund

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET		ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)	
Beginning Fund Balance	\$106,979	\$85,331	\$50,008	\$15,678	\$15,678	\$25,645	\$9,967	
Encumbrances Carried From Prev	–	–	–	-\$2,500	–	-\$1,500	–	
Unencumbered Balance Available	\$106,979	\$85,331	\$50,008	\$13,178	\$15,678	\$24,145	–	
REVENUE								
CHARGES FOR SERVICES								
44152 - VACANT PROPERTY REGISTRATION FEES	\$12,200	\$2,400	\$3,100	\$5,000	\$28,900	\$15,000	-\$13,900	
44153 - ADMINISTRATION FEES	\$2,250	\$3,000	\$3,000	\$2,000	\$11,000	\$5,000	-\$6,000	
CHARGES FOR SERVICES TOTAL	\$14,450	\$5,400	\$6,100	\$7,000	\$39,900	\$20,000	-\$19,900	
OTHER REVENUE								
48010 - MISCELLANEOUS REVENUES/REFUNDS/REIMBURSEMENTS	\$3	\$95	\$85	\$50	\$82	\$50	-\$32	
OTHER REVENUE TOTAL	\$3	\$95	\$85	\$50	\$82	\$50	-\$32	
REVENUE TOTAL	\$14,453	\$5,495	\$6,185	\$7,050	\$39,982	\$20,050	-\$19,932	
EXPENSES								
PERSONAL SERVICES								
51110 - SALARIES	\$7,448	\$6,881	\$516	\$600	\$11,052	\$22,693	\$11,641	
51111 - SALARIES	\$14,315	\$20,163	\$24,374	\$5,000	\$10,433	–	-\$10,433	
51210 - HEALTH & LIFE INSURANCE	\$7,341	\$8,740	\$10,477	\$9,000	\$7,975	\$9,133	\$1,158	
51220 - MEDICARE	\$306	\$371	\$43	\$400	\$170	\$330	\$160	
51230 - OPERS - PENSION	\$3,067	\$3,785	\$444	\$1,200	\$1,710	\$3,177	\$1,467	
51250 - SEVERANCE PAY CONTRIBUTIONS	\$435	\$541	\$63	\$600	\$244	\$454	\$210	
51260 - WORKERS COMPENSATION	\$25	\$337	\$457	\$450	\$457	\$450	-\$7	
PERSONAL SERVICES TOTAL	\$32,936	\$40,818	\$36,375	\$17,250	\$32,041	\$36,237	\$4,196	
OPERATION & MAINTENANCE								
52611 - OFFICE SUPPLIES / OTHER	\$3,165	–	\$1,141	\$1,100	\$973	\$1,100	\$127	
52650 - POSTAGE	–	–	–	\$500	–	\$500	\$500	
OPERATION & MAINTENANCE TOTAL	\$3,165	–	\$1,141	\$1,600	\$973	\$1,600	\$627	
EXPENSES TOTAL	\$36,101	\$40,818	\$37,516	\$18,850	\$33,014	\$37,837	\$4,823	
SURPLUS (DEFICIT)	-\$21,648	-\$35,322	-\$31,331	-\$11,800	\$6,968	-\$17,787	–	
PROJECTED ENDING FUND BALANCE	\$85,331	\$50,009	\$18,677	\$1,378	\$22,646	\$6,358	–	

Lake Cinema Complex Maintenance Fund

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	-	-	-	-	-	\$0	\$0
Encumbrances Carried From Prev	-	-	-	\$0	-	\$0	-
Unencumbered Balance Available	\$0	\$0	\$0	\$0	\$0	\$0	-
REVENUE							
-	-	-	-	-	-	-	-
REVENUE TOTAL	-	-	-	-	-	-	-
EXPENSES							
-	-	-	-	-	-	-	-
EXPENSES TOTAL	-	-	-	-	-	-	-
SURPLUS (DEFICIT)	\$0	\$0	\$0	\$0	\$0	\$0	-
PROJECTED ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	-

Project Impact

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$37,342	\$36,702	\$36,702	\$22,800	\$22,800	\$12,930	-\$9,870
Encumbrances Carried From Prev	-	-	-	-\$10,338	-	\$0	-
Unencumbered Balance Available	\$37,342	\$36,702	\$36,702	\$12,462	\$22,800	\$12,930	-
REVENUE							
INTERFUND/TRANSFERS IN							
49242 - TRANSFER FROM RENTAL REGISTRATION FUND	-	-	-	\$10,000	-	\$50,000	\$50,000
INTERFUND/TRANSFERS IN TOTAL	-	-	-	\$10,000	-	\$50,000	\$50,000
REVENUE TOTAL	-	-	-	\$10,000	-	\$50,000	\$50,000
EXPENSES							
OPERATION & MAINTENANCE							
52462 - DEMOLITIONS-BCF GRANT	\$640	-	-	-	-	-	\$0
52463 - DEMOLITIONS-CITY FUNDS	-	-	\$13,902	\$20,000	\$9,870	\$50,000	\$40,130
OPERATION & MAINTENANCE TOTAL	\$640	-	\$13,902	\$20,000	\$9,870	\$50,000	\$40,130
EXPENSES TOTAL	\$640	-	\$13,902	\$20,000	\$9,870	\$50,000	\$40,130
SURPLUS (DEFICIT)	-\$640	\$0	-\$13,902	-\$10,000	-\$9,870	\$0	-
PROJECTED ENDING FUND BALANCE	\$36,702	\$36,702	\$22,800	\$2,462	\$12,930	\$12,930	-

Beautification/Litter Control Fund

Special Revenue Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$95,090	\$84,585	\$95,599	\$90,353	\$90,353	\$70,695	-\$19,658
Encumbrances Carried From Prev	—	—	—	-\$3,490	—	-\$1,971	—
Unencumbered Balance Available	\$95,090	\$84,585	\$95,599	\$86,863	\$90,353	\$68,724	—
REVENUE							
OTHER REVENUE							
48010 - MISCELLANEOUS REVENUES/REFUNDS/REIMBURSEMENTS	\$617	\$106	\$1,112	\$1,000	\$1,106	\$1,000	-\$106
48700 - BARBERTON COMMUNITY FOUNDATION GRANT	—	—	—	—	—	\$2,000	\$2,000
48711 - BEAUTIFICATION/MISC. DONATIONS	\$18,381	\$18,304	\$10,144	\$25,000	\$12,551	\$25,000	\$12,449
48713 - MUM FEST/MEMORIAL TREES DONATIONS	\$66,507	\$79,562	\$84,919	\$60,000	\$81,509	\$60,000	-\$21,509
48714 - MUM FEST/LABOR DAY REVENUE	\$19,628	\$22,758	\$23,449	\$20,000	\$22,648	\$20,000	-\$2,648
OTHER REVENUE TOTAL	\$105,132	\$120,729	\$119,623	\$106,000	\$117,814	\$108,000	-\$9,814
INTERFUND/TRANSFERS IN							
49210 - TRANSFERS IN	\$10,000	\$10,000	—	—	—	\$25,000	\$25,000
INTERFUND/TRANSFERS IN TOTAL	\$10,000	\$10,000	—	—	—	\$25,000	\$25,000
REVENUE TOTAL	\$115,132	\$130,729	\$119,623	\$106,000	\$117,814	\$133,000	\$15,186
EXPENSES							
PERSONAL SERVICES							
51110 - SALARIES	—	—	—	—	\$34,853	\$42,450	\$7,597
51120 - SALARIES	\$23,557	\$23,637	\$29,919	\$32,000	\$2,332	—	-\$2,332
51210 - HEALTH & LIFE INSURANCE	—	—	—	\$3,000	—	\$3,000	\$3,000
51220 - MEDICARE	\$340	\$341	\$431	\$475	\$536	\$650	\$114
51230 - OPERS - PENSION	\$3,298	\$3,309	\$4,190	\$4,500	\$5,206	\$6,000	\$794
51250 - SEVERANCE PAY CONTRIBUTIONS	\$471	\$473	\$598	\$650	\$744	\$850	\$106
51260 - WORKERS COMPENSATION	\$290	\$365	\$399	\$550	\$549	\$720	\$171
PERSONAL SERVICES TOTAL	\$27,956	\$28,124	\$35,537	\$41,175	\$44,220	\$53,670	\$9,450
OPERATION & MAINTENANCE							
52331 - CONTRACTUAL SERVICES/PROFESSIONAL SERVICES	\$1,607	\$1,696	\$681	\$3,000	\$1,034	\$3,000	\$1,966
52430 - REPAIR & MAINTENANCE	\$59	\$3,962	\$1,948	\$4,000	—	—	\$0
52530 - TELEPHONE	\$656	\$1,054	\$970	\$1,100	\$973	\$1,200	\$227
52580 - MILEAGE REIMBURSEMENT/SR. CTR. VAN TRIPS	\$44	—	—	—	—	—	\$0
52611 - OFFICE SUPPLIES / OTHER	—	\$180	—	\$200	—	\$200	\$200
52612 - OPERATING SUPPLIES	\$10,127	\$12,253	\$14,956	\$16,000	\$15,097	\$20,000	\$4,903
52613 - SUPPLIES/DONATION EXPENDITURES	\$24,711	\$25,921	\$29,896	\$30,000	\$29,776	\$32,000	\$2,224
52614 - MISC. SUPPLIES/FESTIVAL/RESIDENTIAL TRASH CLEAN-UPS	\$34,161	\$43,092	\$36,728	\$40,000	\$38,285	\$40,000	\$1,715
52616 - MINOR EQUIP. REPL./CHEMICALS/OTHER O&M EXPENSES	\$5,501	\$2,700	\$3,564	\$7,000	\$7,653	\$7,000	-\$653
52650 - POSTAGE	\$815	\$733	\$587	\$1,200	\$434	\$1,200	\$766
OPERATION & MAINTENANCE TOTAL	\$77,682	\$91,591	\$89,331	\$102,500	\$93,252	\$104,600	\$11,348
CAPITAL OUTLAY							
53700 - EQUIPMENT	\$20,000	—	—	—	—	—	\$0
CAPITAL OUTLAY TOTAL	\$20,000	—	—	—	—	—	\$0
EXPENSES TOTAL	\$125,637	\$119,716	\$124,869	\$143,675	\$137,472	\$158,270	\$20,798
SURPLUS (DEFICIT)	-\$10,505	\$11,014	-\$5,245	-\$37,675	-\$19,658	-\$25,270	—
PROJECTED ENDING FUND BALANCE	\$84,585	\$95,599	\$90,354	\$49,188	\$70,695	\$43,454	—

Debt Service Funds Summary

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

Revenue by Fund

	ACTUALS			PRIOR YEAR BUDGET	ACTUALS		BUDGET
	FY2021	FY2022	FY2023		FY2024	FY2024	FY2025
Revenues							
345 - BOND RETIREMENT FUND	\$56,606	\$60,935	\$64,481		\$15,000	\$63,539	\$17,500
347 - SPECIALASSESSMENT BOND RETIRE	–	–	–		\$0	–	\$0
REVENUES TOTAL	\$56,606	\$60,935	\$64,481		\$15,000	\$63,539	\$17,500

Expenses by Fund

	ACTUALS			PRIOR YEAR BUDGET	ACTUALS		BUDGET
	FY2021	FY2022	FY2023		FY2024	FY2024	FY2025
Expenses							
345 - BOND RETIREMENT FUND	\$13,548	\$16,507	\$24,184		\$30,000	\$19,753	\$30,000
347 - SPECIALASSESSMENT BOND RETIRE	–	–	–		–	–	\$0
EXPENSES TOTAL	\$13,548	\$16,507	\$24,184		\$30,000	\$19,753	\$30,000

General Bond Retirement Fund

Debt Service Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$42,331	\$43,058	\$44,428	\$40,298	\$40,298	\$43,786	\$3,488
Encumbrances Carried From Prev	–	–	–	\$0	–	\$0	–
Unencumbered Balance Available	\$42,331	\$43,058	\$44,428	\$40,298	\$40,298	\$43,786	–
REVENUE							
INTERFUND/TRANSFERS IN							
49430 - DEBT PREMIUMS	\$14,275	\$17,877	\$20,053	\$15,000	\$23,241	\$17,500	-\$5,741
INTERFUND/TRANSFERS IN TOTAL	\$14,275	\$17,877	\$20,053	\$15,000	\$23,241	\$17,500	-\$5,741
REVENUE TOTAL	\$14,275	\$17,877	\$20,053	\$15,000	\$23,241	\$17,500	-\$5,741
EXPENSES							
DEBT SERVICE							
54950 - DEBT ISSUANCE COSTS	\$13,548	\$16,507	\$24,184	\$30,000	\$19,753	\$30,000	\$10,247
DEBT SERVICE TOTAL	\$13,548	\$16,507	\$24,184	\$30,000	\$19,753	\$30,000	\$10,247
EXPENSES TOTAL	\$13,548	\$16,507	\$24,184	\$30,000	\$19,753	\$30,000	\$10,247
SURPLUS (DEFICIT)	\$727	\$1,370	-\$4,131	-\$15,000	\$3,488	-\$12,500	–
PROJECTED ENDING FUND BALANCE	\$43,058	\$44,428	\$40,297	\$25,298	\$43,786	\$31,286	–

Special Assessment Bond Retirement

Debt Service Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	-	-	-	-	-	\$0	\$0
Encumbrances Carried From Prev	-	-	-	\$0	-	\$0	-
Unencumbered Balance Available	\$0	\$0	\$0	\$0	\$0	\$0	-
REVENUE							
-	-	-	-	-	-	-	-
REVENUE TOTAL	-	-	-	-	-	-	-
EXPENSES							
-	-	-	-	-	-	-	-
EXPENSES TOTAL	-	-	-	-	-	-	-
SURPLUS (DEFICIT)	\$0	\$0	\$0	\$0	\$0	\$0	-
PROJECTED ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	-

Capital Projects Funds Summary

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.

Revenues by Fund

	ACTUALS			PRIOR YEAR BUDGET	ACTUALS		BUDGET
	FY2021	FY2022	FY2023		FY2024	FY2024	FY2025
Revenues							
482 - ISSUE 2 IMPROVEMENT FUND	-	-	-		\$0	-	\$0
484 - STREET IMPROVEMENT FUND	-	-	-		\$0	-	\$0
486 - SENIOR CENTER/POOL CONSTRUCTIO	-	-	-		\$0	-	-
487 - FOREST CITY/BARBERTON CONSTRUC	\$22,000	\$22,000	\$22,000		\$0	\$19,926	\$0
REVENUES TOTAL	\$22,000	\$22,000	\$22,000		\$0	\$19,926	\$0

Expenses by Fund

	ACTUALS			PRIOR YEAR BUDGET	ACTUALS		BUDGET
	FY2021	FY2022	FY2023		FY2024	FY2024	FY2025
Expenses							
482 - ISSUE 2 IMPROVEMENT FUND	-	-	-		-	-	\$0
484 - STREET IMPROVEMENT FUND	-	-	-		-	-	\$0
487 - FOREST CITY/BARBERTON CONSTRUC	\$0	\$0	\$2,074		\$19,926	-	\$19,926
EXPENSES TOTAL	\$0	\$0	\$2,074		\$19,926	-	\$19,926

Senior Center/Pool Construction

Capital Projects Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	-	-	-	-	-	\$1	\$1
Encumbrances Carried From Prev	-	-	-	\$0	-	\$0	-
Unencumbered Balance Available	\$0	\$0	\$0	\$0	\$0	\$1	-
REVENUE							
-	-	-	-	-	-	-	-
REVENUE TOTAL	-	-	-	-	-	-	-
EXPENSES							
-	-	-	-	-	-	-	-
EXPENSES TOTAL	-	-	-	-	-	-	-
SURPLUS (DEFICIT)	\$0	\$0	\$0	\$0	\$0	\$0	-
PROJECTED ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$1	-

Forest City Barberton Capital

Capital Projects Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$22,000	\$22,000	\$22,000	\$19,926	\$19,926	\$19,926	\$0
Encumbrances Carried From Prev	-	-	-	\$0	-	\$0	-
Unencumbered Balance Available	\$22,000	\$22,000	\$22,000	\$19,926	\$19,926	\$19,926	-
REVENUE							
-	-	-	-	-	-	-	-
REVENUE TOTAL	-	-	-	-	-	-	-
EXPENSES							
CAPITAL OUTLAY							
53760 - INFRASTRUCTURE	-	-	\$2,074	\$19,926	-	\$19,926	\$19,926
CAPITAL OUTLAY TOTAL	-	-	\$2,074	\$19,926	-	\$19,926	\$19,926
EXPENSES TOTAL	-	-	\$2,074	\$19,926	-	\$19,926	\$19,926
SURPLUS (DEFICIT)	\$0	\$0	-\$2,074	-\$19,926	\$0	-\$19,926	-
PROJECTED ENDING FUND BALANCE	\$22,000	\$22,000	\$19,926	\$0	\$19,926	\$0	-

Enterprise Funds Summary

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).

Revenues by Fund

	ACTUALS			PRIOR YEAR BUDGET		BUDGET
	FY2021	FY2022	FY2023	FY2024	FY2024	
Revenues						
501 - GENERAL LIGHTING FUND	\$457,364	\$501,956	\$552,138	\$357,245	\$612,679	\$376,000
508 - SOLID WASTE DISPOSAL FUND	\$4,327,320	\$4,418,190	\$4,499,854	\$2,437,336	\$4,563,928	\$2,708,500
510 - STORM WATER MANAGEMENT FUND	\$2,796,516	\$1,868,164	\$2,041,682	\$1,042,306	\$2,360,871	\$1,184,500
515 - SEWAGE FUND	\$8,745,603	\$12,199,398	\$12,062,939	\$5,923,266	\$10,040,980	\$6,901,000
516 - WWTP CONSTRUCTION FUND	–	–	–	\$0	–	\$0
517 - NORTON SANITARY SEWER SYSTEM C	\$307,422	\$701,117	\$1,102,683	\$0	\$162,329	\$0
518 - WATER FUND	\$10,646,879	\$11,827,368	\$11,683,075	\$6,698,660	\$14,702,563	\$9,430,500
520 - WATER REPLACEMENT AND IMPROVEM	\$1,436,532	\$1,436,532	\$1,487,393	\$52,387	\$861,552	\$0
521 - WATER PLANT CONSTRUCTION FUND	\$1,266,037	\$1,266,037	\$1,266,037	\$0	\$1,266,037	\$0
522 - WATER BOND RETIREMENT FUND	\$689,239	\$689,632	\$690,219	\$660,000	\$686,836	\$660,000
523 - WATER IMPROVEMENT RESERVE FUND	\$164,002	\$164,002	\$164,002	-\$96,302	\$155,304	\$0
536 - COMMUNITY CENTER FUND	–	–	–	\$0	–	–
554 - DOWNTOWN SALES AND RENTAL	–	–	–	\$0	–	–
571 - SEWER IMPROVEMENT RESERVE	\$126,647	\$126,647	\$126,647	\$0	\$126,647	\$0
572 - SEWER BOND RETIREMENT FUND	–	–	–	\$0	–	\$0
573 - SEWER BOND RESERVE FUND	–	–	–	\$0	–	\$0
574 - SEWER REPLACEMENT AND IMPROVE	\$63,740	\$63,740	\$63,740	\$0	\$63,740	\$0
REVENUES TOTAL	\$31,027,301	\$35,262,783	\$35,740,409	\$17,074,897	\$35,603,466	\$21,260,500

Expenses by Fund

	ACTUALS			PRIOR YEAR BUDGET		BUDGET
	FY2021	FY2022	FY2023	FY2024	FY2024	
Expenses						
501 - GENERAL LIGHTING FUND	\$330,769	\$332,391	\$425,192	\$476,063	\$495,297	\$488,741
508 - SOLID WASTE DISPOSAL FUND	\$2,394,578	\$2,538,259	\$2,724,295	\$3,150,835	\$2,931,101	\$3,175,939
510 - STORM WATER MANAGEMENT FUND	\$1,767,863	\$1,115,148	\$1,222,214	\$1,724,198	\$1,862,279	\$1,610,791
515 - SEWAGE FUND	\$6,068,978	\$9,405,181	\$9,406,269	\$7,740,958	\$7,506,746	\$8,047,417
516 - WWTP CONSTRUCTION FUND	–	–	–	–	–	\$0
517 - NORTON SANITARY SEWER SYSTEM C	\$251,503	\$612,643	\$972,154	–	–	\$0
518 - WATER FUND	\$6,816,031	\$7,811,296	\$8,365,740	\$8,705,135	\$10,078,009	\$9,943,287
520 - WATER REPLACEMENT AND IMPROVEM	\$0	\$0	\$678,227	\$700,000	\$386,663	\$0
521 - WATER PLANT CONSTRUCTION FUND	–	–	–	–	–	\$950,000
522 - WATER BOND RETIREMENT FUND	\$660,607	\$662,413	\$663,383	\$659,230	\$659,226	\$660,000
523 - WATER IMPROVEMENT RESERVE FUND	\$0	\$0	\$8,698	–	\$63,175	\$0
571 - SEWER IMPROVEMENT RESERVE	–	–	–	–	–	\$0
572 - SEWER BOND RETIREMENT FUND	–	–	–	–	–	\$0

	ACTUALS			PRIOR YEAR BUDGET	ACTUALS	BUDGET
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025
573 - SEWER BOND RESERVE FUND	—	—	—	—	—	\$0
574 - SEWER REPLACEMENT AND IMPROVE	—	—	—	—	—	\$0
EXPENSES TOTAL	\$18,290,330	\$22,477,331	\$24,466,172	\$23,156,419	\$23,982,496	\$24,876,175

General Lighting Fund

Enterprise Funds

	ACTUAL			PRIOR YEAR BUDGET		ACTUAL	BUDGET	
	FY2021	FY2022	FY2023		FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$76,804	\$126,595	\$169,564		\$126,947	\$126,947	\$117,382	-\$9,565
Encumbrances Carried From Prev	—	—	—		-\$18,355	—	-\$426	—
Unencumbered Balance Available	\$76,804	\$126,595	\$169,564		\$108,592	\$126,947	\$116,956	—
REVENUE								
CHARGES FOR SERVICES								
44411 - USER CHARGES	\$379,835	\$375,181	\$378,158		\$375,000	\$380,817	\$375,000	-\$5,817
CHARGES FOR SERVICES TOTAL	\$379,835	\$375,181	\$378,158		\$375,000	\$380,817	\$375,000	-\$5,817
SPECIAL ASSESSMENTS								
47010 - ASSESSMENTS	\$656	\$112	\$1,696		\$500	\$2,332	\$500	-\$1,832
SPECIAL ASSESSMENTS TOTAL	\$656	\$112	\$1,696		\$500	\$2,332	\$500	-\$1,832
OTHER REVENUE								
48010 - MISCELLANEOUS REVENUES/REFUNDS/REIMBURSEMENTS	\$69	\$68	\$2,720		\$100	\$2,584	\$500	-\$2,084
OTHER REVENUE TOTAL	\$69	\$68	\$2,720		\$100	\$2,584	\$500	-\$2,084
INTERFUND/TRANSFERS IN								
49210 - TRANSFERS IN	—	—	—		—	\$100,000	—	-\$100,000
INTERFUND/TRANSFERS IN TOTAL	—	—	—		—	\$100,000	—	-\$100,000
REVENUE TOTAL	\$380,560	\$375,361	\$382,574		\$375,600	\$485,732	\$376,000	-\$109,732
EXPENSES								
PERSONAL SERVICES								
51110 - SALARIES	—	—	—		—	\$9,380	\$15,795	\$6,415
51111 - SALARIES	\$14,472	\$15,103	\$16,303		\$20,108	\$7,070	—	-\$7,070
51210 - HEALTH & LIFE INSURANCE	\$4,282	\$4,363	\$4,357		\$5,896	\$3,988	\$4,567	\$579
51220 - MEDICARE	\$208	\$218	\$235		\$294	\$237	\$230	-\$7
51230 - OPERS - PENSION	\$2,229	\$2,114	\$2,282		\$2,810	\$2,303	\$2,212	-\$91
51250 - SEVERANCE PAY CONTRIBUTIONS	\$289	\$302	\$326		\$405	\$329	\$317	-\$12
51260 - WORKERS COMPENSATION	\$518	\$224	\$255		\$300	\$299	\$320	\$21
51291 - CLOTHING REIMBURSEMENT	\$213	\$157	\$150		\$150	\$143	\$150	\$7
51292 - GYM MEMBERSHIP REIMBURSEMENT	—	—	—		\$100	—	\$100	\$100
PERSONAL SERVICES TOTAL	\$22,210	\$22,481	\$23,908		\$30,063	\$23,749	\$23,691	-\$58
OPERATION & MAINTENANCE								
52310 - AUDITOR FEES	—	—	\$0		—	\$29	\$50	\$21
52430 - REPAIR & MAINTENANCE	—	—	—		—	\$5,039	—	-\$5,039
52617 - MISCELLANEOUS OPERATION & MAINTENANCES EXPENSES	\$37,041	\$24,624	\$26,047		\$50,000	\$17,104	\$30,000	\$12,896
52622 - ELECTRIC POWER	\$246,957	\$257,218	\$301,663		\$260,000	\$269,196	\$400,000	\$130,804
52623 - TRAFFIC LIGHT ELECTRIC	\$24,561	\$19,713	\$23,034		\$26,000	\$129,889	\$30,000	-\$99,889
OPERATION & MAINTENANCE TOTAL	\$308,559	\$301,555	\$350,744		\$336,000	\$421,258	\$460,050	\$38,792
CAPITAL OUTLAY								
53740 - EQUIPMENT AND FURNISHINGS	—	\$8,355	\$50,541		\$110,000	\$50,290	\$5,000	-\$45,290
CAPITAL OUTLAY TOTAL	—	\$8,355	\$50,541		\$110,000	\$50,290	\$5,000	-\$45,290
EXPENSES TOTAL	\$330,769	\$332,391	\$425,192		\$476,063	\$495,297	\$488,741	-\$6,556
SURPLUS (DEFICIT)	\$49,790	\$42,970	-\$42,618		-\$100,463	-\$9,564	-\$112,741	—
PROJECTED ENDING FUND BALANCE	\$126,594	\$169,565	\$126,946		\$8,129	\$117,383	\$4,215	—

Solid Waste Disposal Fund

Enterprise Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$1,879,657	\$1,932,742	\$1,879,931	\$1,775,558	\$1,775,558	\$1,632,827	-\$142,731
Encumbrances Carried From Prev	–	–	–	-\$122,164	–	-\$196,684	–
Unencumbered Balance Available	\$1,879,657	\$1,932,742	\$1,879,931	\$1,653,394	\$1,775,558	\$1,436,142	–
REVENUE							
CHARGES FOR SERVICES							
44450 - GARBAGE AND GRASS CUTTING FEES	\$2,441,102	\$2,483,374	\$2,610,057	\$2,550,000	\$2,777,555	\$2,700,000	-\$77,555
CHARGES FOR SERVICES TOTAL	\$2,441,102	\$2,483,374	\$2,610,057	\$2,550,000	\$2,777,555	\$2,700,000	-\$77,555
SPECIAL ASSESSMENTS							
47010 - ASSESSMENTS	\$3,773	\$989	\$7,843	\$7,000	\$10,119	\$7,000	-\$3,119
SPECIAL ASSESSMENTS TOTAL	\$3,773	\$989	\$7,843	\$7,000	\$10,119	\$7,000	-\$3,119
OTHER REVENUE							
48010 - MISCELLANEOUS REVENUES/REFUNDS/REIMBURSEMENTS	\$2,789	\$1,085	\$2,023	\$2,500	\$695	\$1,500	\$805
OTHER REVENUE TOTAL	\$2,789	\$1,085	\$2,023	\$2,500	\$695	\$1,500	\$805
REVENUE TOTAL	\$2,447,663	\$2,485,448	\$2,619,923	\$2,559,500	\$2,788,370	\$2,708,500	-\$79,870
EXPENSES							
PERSONAL SERVICES							
51110 - SALARIES	\$163,006	\$189,774	\$214,480	\$230,000	\$240,700	\$255,642	\$14,942
51210 - HEALTH & LIFE INSURANCE	\$31,498	\$38,713	\$59,943	\$61,000	\$59,729	\$71,587	\$11,858
51220 - MEDICARE	\$2,251	\$2,671	\$3,028	\$3,335	\$3,401	\$3,707	\$306
51230 - OPERS - PENSION	\$23,385	\$26,368	\$29,606	\$32,200	\$33,537	\$35,790	\$2,253
51250 - SEVERANCE PAY CONTRIBUTIONS	\$3,573	\$3,796	\$4,290	\$4,600	\$4,814	\$5,113	\$299
51260 - WORKERS COMPENSATION	\$1,888	\$2,522	\$3,203	\$3,800	\$3,936	\$4,700	\$764
PERSONAL SERVICES TOTAL	\$225,601	\$263,845	\$314,550	\$334,935	\$346,117	\$376,539	\$30,422
OPERATION & MAINTENANCE							
52310 - AUDITOR FEES	\$26	\$13	\$5	\$300	\$115	\$300	\$185
52330 - PROFESSIONAL SERVICES	\$8,982	\$13,354	\$20,060	\$16,000	\$5,554	\$16,000	\$10,446
52420 - CONTRACTS	\$2,113,308	\$2,190,838	\$2,290,795	\$2,500,000	\$2,439,797	\$2,500,000	\$60,203
52423 - BULK TRASH COLLECTION PROGRAM	\$18,544	\$18,910	\$20,805	\$30,000	\$23,626	\$40,000	\$16,374
52431 - MAINTENANCE/VEHICLE COLLISION REPAIR	\$4,588	\$4,744	\$5,076	\$5,000	\$5,432	\$5,000	-\$432
52520 - AUTO INSURANCE	–	\$158	\$443	\$600	\$494	\$600	\$106
52521 - PROPERTY INSURANCE	\$1,454	\$2,434	\$2,842	\$5,000	\$3,215	\$5,000	\$1,785
52530 - TELEPHONE	-\$6	\$1,701	–	\$10,000	–	\$10,000	\$10,000
52540 - ADVERTISING	–	–	–	\$2,500	–	\$2,500	\$2,500
52550 - UTILITY BILL PROCESSING CHARGES	\$14,523	\$16,490	\$18,054	\$18,500	\$20,017	\$18,500	-\$1,517
52611 - OFFICE SUPPLIES / OTHER	\$2,263	\$1,915	\$2,975	\$3,500	\$4,441	\$3,500	-\$941
52612 - OPERATING SUPPLIES	–	\$47	\$103	\$250	–	\$250	\$250
52613 - SUPPLIES/DONATION EXPENDITURES	–	–	\$110	\$250	–	\$250	\$250
52614 - MISC. SUPPLIES/FESTIVAL/RESIDENTIAL TRASH CLEAN-UPS	\$2,054	\$1,455	\$1,806	\$10,000	\$3,917	\$10,000	\$6,083
52626 - GASOLINE AND OIL	\$3,242	\$3,554	\$3,403	\$4,000	\$3,235	\$2,500	-\$735
OPERATION & MAINTENANCE TOTAL	\$2,168,978	\$2,255,613	\$2,366,476	\$2,605,900	\$2,509,843	\$2,614,400	\$104,557
CAPITAL OUTLAY							
53730 - MISCELLANEOUS CAPITAL IMPROVEMENTS	–	\$18,281	\$23,269	\$10,000	–	\$10,000	\$10,000
53740 - EQUIPMENT AND FURNISHINGS	–	\$520	\$20,000	\$200,000	\$75,142	\$175,000	\$99,858
CAPITAL OUTLAY TOTAL	–	\$18,801	\$43,269	\$210,000	\$75,142	\$185,000	\$109,858
EXPENSES TOTAL	\$2,394,578	\$2,538,259	\$2,724,295	\$3,150,835	\$2,931,101	\$3,175,939	\$244,838
SURPLUS (DEFICIT)	\$53,085	-\$52,811	-\$104,373	-\$591,335	-\$142,731	-\$467,439	–
PROJECTED ENDING FUND BALANCE	\$1,932,742	\$1,879,931	\$1,775,558	\$1,062,059	\$1,632,827	\$968,703	–

Storm Water Management

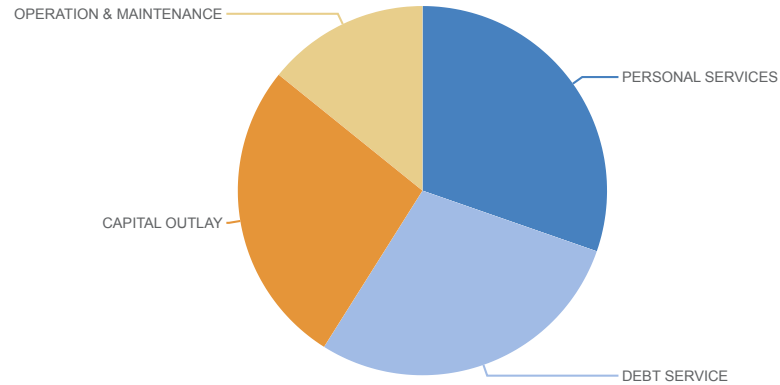
Enterprise Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$1,776,654	\$1,028,652	\$753,016	\$819,467	\$819,467	\$498,592	-\$320,875
Encumbrances Carried From Prev	-	-	-	-\$212,694	-	-\$68,708	-
Unencumbered Balance Available	\$1,776,654	\$1,028,652	\$753,016	\$606,773	\$819,467	\$429,884	-
REVENUE							
INTERGOVERNMENTAL							
43410 - MISCELLANEOUS GRANTS	\$26,550	\$26,120	\$26,012	\$26,000	\$25,912	\$26,000	\$88
INTERGOVERNMENTAL TOTAL	\$26,550	\$26,120	\$26,012	\$26,000	\$25,912	\$26,000	\$88
CHARGES FOR SERVICES							
44411 - USER CHARGES	\$792,713	\$786,028	\$793,113	\$785,000	\$794,662	\$785,000	-\$9,662
44412 - PLAN REVIEWS	\$100	\$900	\$400	\$500	\$400	\$500	\$100
CHARGES FOR SERVICES TOTAL	\$792,813	\$786,928	\$793,513	\$785,500	\$795,062	\$785,500	-\$9,562
SPECIAL ASSESSMENTS							
47010 - ASSESSMENTS	-	-	\$3,128	\$1,500	\$4,513	\$1,500	-\$3,013
SPECIAL ASSESSMENTS TOTAL	-	-	\$3,128	\$1,500	\$4,513	\$1,500	-\$3,013
OTHER REVENUE							
48010 - MISCELLANEOUS REVENUES/REFUNDS/REIMBURSEMENTS	\$499	\$26,464	\$1,012	\$2,000	\$275,917	\$1,500	-\$274,417
OTHER REVENUE TOTAL	\$499	\$26,464	\$1,012	\$2,000	\$275,917	\$1,500	-\$274,417
INTERFUND/TRANSFERS IN							
49313 - LOAN PROCEEDS	\$200,000	-	-	\$440,000	-	-	\$0
49410 - NOTE PROCEEDS	-	-	\$465,000	-	\$440,000	\$370,000	-\$70,000
INTERFUND/TRANSFERS IN TOTAL	\$200,000	-	\$465,000	\$440,000	\$440,000	\$370,000	-\$70,000
REVENUE TOTAL	\$1,019,862	\$839,512	\$1,288,666	\$1,255,000	\$1,541,404	\$1,184,500	-\$356,904
EXPENSES							
PERSONAL SERVICES							
51110 - SALARIES	-	-	-	-	\$172,842	\$304,864	\$132,022
51111 - SALARIES	\$205,578	\$219,125	\$225,004	\$240,000	\$103,582	-	-\$103,582
51112 - SALARIES	\$52,053	\$55,778	\$57,218	\$58,700	\$24,838	-	-\$24,838
51120 - SALARIES	-	-	\$11,904	\$15,000	-	-	\$0
51210 - HEALTH & LIFE INSURANCE	\$106,602	\$107,546	\$107,206	\$116,834	\$93,692	\$119,256	\$25,564
51220 - MEDICARE	\$3,668	\$3,919	\$4,207	\$4,684	\$4,312	\$4,864	\$552
51230 - OPERS - PENSION	\$37,378	\$38,428	\$41,178	\$45,220	\$41,581	\$46,950	\$5,369
51250 - SEVERANCE PAY CONTRIBUTIONS	\$5,153	\$5,498	\$5,883	\$6,460	\$6,025	\$6,708	\$683
51260 - WORKERS COMPENSATION	\$3,514	\$3,987	\$4,640	\$5,200	\$5,398	\$5,900	\$502
PERSONAL SERVICES TOTAL	\$413,946	\$434,281	\$457,241	\$492,098	\$452,270	\$488,542	\$36,272
OPERATION & MAINTENANCE							
52330 - PROFESSIONAL SERVICES	\$17,877	\$23,050	\$21,216	\$25,000	\$18,604	\$22,600	\$3,996
52331 - CONTRACTUAL SERVICES/PROFESSIONAL SERVICES	\$13,426	\$23,599	\$26,993	\$40,000	\$31,430	\$10,000	-\$21,430
52431 - MAINTENANCE/VEHICLE COLLISION REPAIR	\$4,588	\$4,744	\$5,076	\$5,000	\$5,432	\$5,000	-\$432
52433 - COPIER LEASE	\$33	-	\$1,321	-	\$1,965	\$2,500	\$535
52520 - AUTO INSURANCE	\$4,178	\$4,045	\$4,631	\$5,100	\$5,161	\$5,500	\$339
52550 - UTILITY BILL PROCESSING CHARGES	\$6,037	\$6,835	\$7,490	\$5,000	\$8,318	\$8,000	-\$318
52610 - TURN OUT GEAR/STORM WATER UTILITY	\$1,994	\$1,360	\$1,926	\$2,500	\$3,881	\$11,650	\$7,769
52611 - OFFICE SUPPLIES / OTHER	\$1,655	\$1,431	\$930	\$1,000	\$1,755	\$2,000	\$245
52612 - OPERATING SUPPLIES	\$89,015	\$107,331	\$92,938	\$123,500	\$129,427	\$145,000	\$15,573
52613 - SUPPLIES/DONATION EXPENDITURES	-	-	-	-	-	-\$1	-\$1
52626 - GASOLINE AND OIL	\$12,380	\$20,516	\$19,574	\$15,500	\$17,414	\$16,500	-\$914
OPERATION & MAINTENANCE TOTAL	\$151,183	\$192,910	\$182,094	\$222,600	\$223,386	\$228,749	\$5,363
CAPITAL OUTLAY							
53710 - SENIOR CENTER GRANT/LAND	\$68,204	\$46,911	\$5,770	\$50,000	\$16,173	-	-\$16,173

	ACTUAL			PRIOR YEAR BUDGET		ACTUAL	BUDGET	
	FY2021	FY2022	FY2023		FY2024	FY2024	FY2025	Budget Incr (Decr)
53730 - MISCELLANEOUS CAPITAL IMPROVEMENTS	-	\$14,835	\$3,769		-	\$1,110	-	-\$1,110
53740 - EQUIPMENT AND FURNISHINGS	-	\$22,000	\$595		-	\$117,857	\$2,500	-\$115,357
53750 - VEHICLES	-	\$73,109	-		-	-	-	\$0
53760 - INFRASTRUCTURE	-	-	\$68,712		\$268,000	\$388,596	\$231,000	-\$157,596
53761 - INFRASTRUCTURE - UTILITIES	\$4,843	\$84,034	\$124,179		\$155,000	\$127,079	\$75,000	-\$52,079
53762 - INFRASTRUCTURE - ODOT/STORM WATER	\$319	-	-		-	-	-	\$0
53764 - INFRASTRUCTURE - 5TH STREET NE STORM SEWER PROJECT	\$714,368	-	-		-	-	-	\$0
53765 - INFRASTRUCTURE - STORM WATER EMERGENCY REPAIRS	-	\$15,104	\$274,318		\$50,000	\$47,468	\$124,000	\$76,532
53766 - INFRASTRUCTURE - BETZ DITCH	-	-	-		-	\$1,956	-	-\$1,956
53767 - INFRASTRUCTURE - SOUTH BARBERTON	-	\$29,465	\$105,535		-	-	-	\$0
CAPITAL OUTLAY TOTAL	\$787,734	\$285,458	\$582,880		\$523,000	\$700,240	\$432,500	-\$267,740
DEBT SERVICE								
54911 - NOTE PRINCIPAL	\$400,000	\$200,000	-		\$465,000	\$464,940	\$440,000	-\$24,939
54921 - NOTE INTEREST	\$15,000	\$2,500	-		\$21,500	\$21,444	\$21,000	-\$444
DEBT SERVICE TOTAL	\$415,000	\$202,500	-		\$486,500	\$486,383	\$461,000	-\$25,383
EXPENSES TOTAL	\$1,767,863	\$1,115,148	\$1,222,214		\$1,724,198	\$1,862,279	\$1,610,791	-\$251,488
SURPLUS (DEFICIT)	-\$748,002	-\$275,636	\$66,452		-\$469,197	-\$320,875	-\$426,291	-
PROJECTED ENDING FUND BALANCE	\$1,028,652	\$753,016	\$819,468		\$137,575	\$498,592	\$3,593	-

Storm Water Appropriations by Class

Data Updated Mar 25, 2025, 11:57 AM



\$1,610,791.00

Object Type (Ex) from FY2025

Sewage Fund

Enterprise Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$1,848,188	\$2,676,625	\$2,794,217	\$2,656,670	\$2,656,670	\$2,534,235	-\$122,435
Encumbrances Carried From Prev	—	—	—	-\$877,734	—	-\$581,741	—
Unencumbered Balance Available	\$1,848,188	\$2,676,625	\$2,794,217	\$1,778,936	\$2,656,670	\$1,952,494	—
REVENUE							
LICENSES AND PERMITS							
42180 - TAP-IN FEES	\$153,600	\$327,760	\$176,000	\$175,000	\$260,100	\$300,000	\$39,900
LICENSES AND PERMITS TOTAL	\$153,600	\$327,760	\$176,000	\$175,000	\$260,100	\$300,000	\$39,900
INTERGOVERNMENTAL							
43441 - O.W.D.A.	\$504,623	\$2,610,248	\$2,333,086	—	\$557,583	—	-\$557,583
43710 - OPWC	—	\$476,071	\$438,932	—	\$84,997	—	-\$84,997
43810 - LOCAL REIMBURSEMENTS/CONTRIBUTION	\$372,341	\$314,259	\$207,650	\$315,000	\$292,937	\$280,000	-\$12,937
INTERGOVERNMENTAL TOTAL	\$876,964	\$3,400,578	\$2,979,667	\$315,000	\$935,518	\$280,000	-\$655,518
CHARGES FOR SERVICES							
44411 - USER CHARGES	\$4,876,077	\$4,898,848	\$5,163,107	\$5,400,000	\$5,277,844	\$5,500,000	\$222,156
44460 - DUMPING FEES	\$279,562	\$322,078	\$418,942	\$320,000	\$290,138	\$300,000	\$9,862
44465 - COUNTY BILLING, VANDERHOOF	—	—	—	\$130,000	\$95,291	\$50,000	-\$45,291
44470 - INDUSTRIAL SURCHARGE	\$166,287	\$144,785	\$112,574	\$145,000	\$167,876	\$190,000	\$22,124
44471 - NORTON SURCHARGE - SEWER	\$109	-\$6	—	—	—	—	\$0
CHARGES FOR SERVICES TOTAL	\$5,322,036	\$5,365,704	\$5,694,623	\$5,995,000	\$5,831,149	\$6,040,000	\$208,851
SPECIAL ASSESSMENTS							
47010 - ASSESSMENTS	\$15,200	\$6,083	\$34,666	\$6,000	\$44,286	\$24,000	-\$20,286
SPECIAL ASSESSMENTS TOTAL	\$15,200	\$6,083	\$34,666	\$6,000	\$44,286	\$24,000	-\$20,286
OTHER REVENUE							
48010 - MISCELLANEOUS REVENUES/REFUNDS/REIMBURSEMENTS	\$1,941	\$8,467	\$33,734	\$10,000	\$13,257	\$7,000	-\$6,257
48011 - DONATIONS/REIMBURSEMENTS	—	—	\$32	—	—	—	\$0
OTHER REVENUE TOTAL	\$1,941	\$8,467	\$33,766	\$10,000	\$13,257	\$7,000	-\$6,257
INTERFUND/TRANSFERS IN							
49410 - NOTE PROCEEDS	\$450,000	\$400,000	\$350,000	\$300,000	\$300,000	\$250,000	-\$50,000
49413 - LOAN PROCEEDS - OPWC/OWDA	\$77,674	\$14,181	—	—	—	—	\$0
INTERFUND/TRANSFERS IN TOTAL	\$527,674	\$414,181	\$350,000	\$300,000	\$300,000	\$250,000	-\$50,000
REVENUE TOTAL	\$6,897,415	\$9,522,773	\$9,268,722	\$6,801,000	\$7,384,310	\$6,901,000	-\$483,310
EXPENSES							
4321 - SEWAGE ADMINISTRATION							
PERSONAL SERVICES							
51110 - SALARIES	\$238,585	\$269,213	\$255,973	\$295,000	\$462,841	\$660,568	\$197,727
51112 - SALARIES	\$228,884	\$251,306	\$265,955	\$313,000	\$121,270	—	-\$121,270
51210 - HEALTH & LIFE INSURANCE	\$154,098	\$162,537	\$163,389	\$175,000	\$153,953	\$187,926	\$33,973
51220 - MEDICARE	\$5,928	\$6,809	\$6,562	\$8,820	\$7,439	\$9,579	\$2,140
51230 - OPERS - PENSION	\$67,515	\$71,661	\$72,319	\$85,120	\$81,339	\$92,481	\$11,142
51250 - SEVERANCE PAY CONTRIBUTIONS	\$9,349	\$10,665	\$10,344	\$12,160	\$11,629	\$13,213	\$1,584
51260 - WORKERS COMPENSATION	\$6,274	\$7,234	\$8,787	\$9,000	\$9,579	\$11,330	\$1,751
51280 - RETIREE HEALTH & LIFE - DEPT. CONTRIBUTIONS	\$13,885	\$17,165	\$15,613	\$20,000	\$16,137	—	-\$16,137
51292 - GYM MEMBERSHIP REIMBURSEMENT	—	—	—	\$1,200	\$373	—	-\$373
PERSONAL SERVICES TOTAL	\$724,519	\$796,591	\$798,940	\$919,300	\$864,560	\$975,097	\$110,537
OPERATION & MAINTENANCE							
52310 - AUDITOR FEES	\$275	\$69	\$42	\$500	\$537	—	-\$537
52320 - TRAINING/TRAVEL	\$500	\$803	\$6,600	\$9,000	\$3,722	\$9,000	\$5,278
52330 - PROFESSIONAL SERVICES	\$25,141	\$35,869	\$40,976	\$80,000	\$39,852	\$80,000	\$40,148

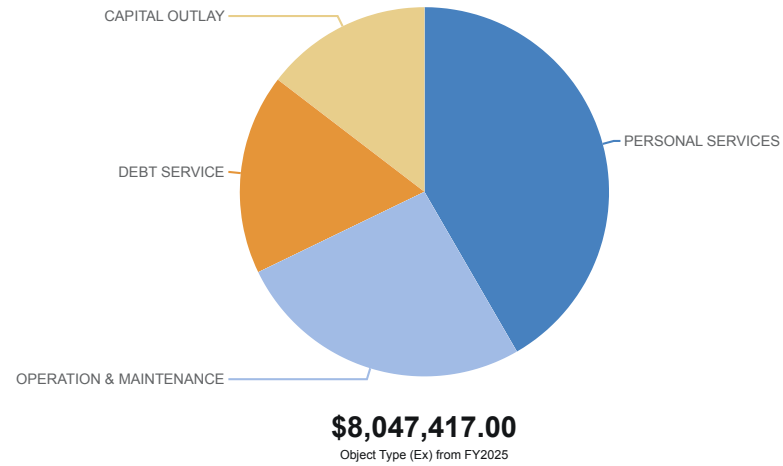
	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023			FY2025	Budget Incr (Decr)
52331 - CONTRACTUAL SERVICES/PROFESSIONAL SERVICES	\$142	—	\$129	\$1,000	—	\$1,000	\$1,000
52336 - SWSCOM IT SERVICES	\$19,688	\$17,925	\$17,545	\$25,000	\$25,834	\$47,000	\$21,166
52430 - REPAIR & MAINTENANCE	—	—	—	\$1,000	\$362	\$1,000	\$638
52431 - MAINTENANCE/VEHICLE COLLISION REPAIR	\$4,882	\$5,038	\$5,385	\$6,500	\$10,240	\$11,000	\$760
52432 - METER SOFTWARE MAINTENANCE	\$7,000	\$7,225	\$16,853	\$17,500	\$17,500	\$18,000	\$500
52433 - COPIER LEASE	\$418	\$148	\$764	\$2,000	\$1,371	\$2,000	\$629
52440 - RENTAL/LEASE PAYMENTS	\$7,790	\$8,542	\$7,848	\$12,000	\$8,312	—	-\$8,312
52522 - LIABILITY INSURANCE	\$39,362	\$40,803	\$42,573	\$48,000	\$50,134	\$55,000	\$4,866
52530 - TELEPHONE	\$650	\$975	\$483	\$1,200	\$452	\$1,000	\$548
52540 - ADVERTISING	\$663	\$630	\$2,255	\$1,500	\$432	\$1,500	\$1,068
52550 - UTILITY BILL PROCESSING CHARGES	\$35,816	\$40,760	\$44,793	\$43,500	\$51,738	—	-\$51,738
52560 - MEMBERSHIPS	\$486	\$412	\$487	\$950	\$579	\$950	\$371
52580 - MILEAGE REIMBURSEMENT/SR. CTR. VAN TRIPS	—	\$188	\$156	\$500	—	\$500	\$500
52611 - OFFICE SUPPLIES / OTHER	\$10,008	\$8,804	\$7,589	\$12,000	\$9,492	\$15,000	\$5,508
52612 - OPERATING SUPPLIES	\$5,980	\$5,408	\$6,135	\$8,000	\$8,919	\$11,000	\$2,081
52650 - POSTAGE	\$36,670	\$38,691	\$40,459	\$41,000	\$49,249	\$41,000	-\$8,249
52810 - DAMAGE CLAIMS	—	—	—	\$1,000	—	\$1,000	\$1,000
52820 - O.E.P.A. ASSESSMENT TAX/OTHER FEES	\$5,686	\$2,227	\$10,350	\$16,000	\$16,000	\$16,000	\$0
OPERATION & MAINTENANCE TOTAL	\$201,156	\$214,517	\$251,421	\$328,150	\$294,723	\$311,950	\$17,227
CAPITAL OUTLAY							
53700 - EQUIPMENT	—	—	—	—	—	\$5,000	\$5,000
53740 - EQUIPMENT AND FURNISHINGS	\$5,433	\$139,214	\$4,686	\$7,000	\$350	—	-\$350
CAPITAL OUTLAY TOTAL	\$5,433	\$139,214	\$4,686	\$7,000	\$350	\$5,000	\$4,650
DEBT SERVICE							
54910 - BOND PRINCIPAL	\$6,060	\$6,212	\$6,363	\$6,520	\$6,515	\$6,900	\$386
54911 - NOTE PRINCIPAL	\$500,000	\$450,000	\$400,000	\$350,000	\$349,996	\$300,000	-\$49,995
54912 - LEASE PRINCIPAL	—	—	\$29,121	\$29,580	\$16,508	\$40,000	\$23,492
54913 - LOAN PRINCIPAL	\$702,888	\$438,814	\$517,310	\$657,000	\$741,284	\$700,500	-\$40,784
54914 - OPWC	—	\$116,164	\$116,164	\$116,250	\$116,164	—	-\$116,164
54920 - BOND INTEREST	\$1,173	\$1,055	\$934	\$820	\$809	\$700	-\$109
54921 - NOTE INTEREST	\$12,000	\$5,625	\$10,000	\$16,150	\$16,142	\$14,250	-\$1,892
54922 - CAPITAL LEASE INTEREST	—	\$30,019	\$898	\$475	\$444	—	-\$444
54923 - LOAN INTEREST	\$217,764	\$202,595	\$187,311	\$193,700	\$210,845	\$176,000	-\$34,845
54925 - NORTON SEWER SYSTEM CONTRACT	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	\$0
54930 - BARBER ROAD TRUNK SYSTEM	—	\$75,000	—	—	—	—	\$0
54950 - DEBT ISSUANCE COSTS	\$191	—	—	—	—	—	\$0
DEBT SERVICE TOTAL	\$1,615,076	\$1,500,483	\$1,443,100	\$1,545,495	\$1,633,707	\$1,413,350	-\$220,357
4321 - SEWAGE ADMINISTRATION TOTAL	\$2,546,184	\$2,650,805	\$2,498,147	\$2,799,945	\$2,793,340	\$2,705,397	-\$87,943
4322 - SEWAGE TREATMENT PLANT							
PERSONAL SERVICES							
51110 - SALARIES	\$835,202	\$859,167	\$826,736	\$940,000	\$882,076	\$975,508	\$93,432
51210 - HEALTH & LIFE INSURANCE	\$278,124	\$289,172	\$285,376	\$290,000	\$241,599	\$270,769	\$29,170
51220 - MEDICARE	\$11,824	\$12,630	\$12,056	\$16,630	\$12,482	\$14,146	\$1,664
51230 - OPERS - PENSION	\$121,422	\$119,446	\$115,511	\$131,600	\$123,425	\$136,572	\$13,147
51250 - SEVERANCE PAY CONTRIBUTIONS	\$16,704	\$17,752	\$17,047	\$18,800	\$17,642	\$19,512	\$1,870
51260 - WORKERS COMPENSATION	\$11,549	\$12,924	\$14,503	\$15,000	\$15,173	\$17,050	\$1,877
51291 - CLOTHING REIMBURSEMENT	\$2,051	\$3,340	\$2,494	\$3,750	\$2,486	\$3,750	\$1,264
51292 - GYM MEMBERSHIP REIMBURSEMENT	\$400	\$1,625	\$961	\$2,000	\$911	\$2,000	\$1,089
PERSONAL SERVICES TOTAL	\$1,277,277	\$1,316,057	\$1,274,685	\$1,417,780	\$1,295,794	\$1,439,307	\$143,513
OPERATION & MAINTENANCE							
52320 - TRAINING/TRAVEL	\$1,305	\$1,436	\$2,564	\$3,000	\$2,985	\$3,500	\$515
52330 - PROFESSIONAL SERVICES	\$35,176	\$26,399	\$12,127	\$35,000	\$75,448	\$50,000	-\$25,448
52335 - SWSCOM/UNIFORMS/OTHER	\$5,316	\$5,696	\$5,156	\$6,500	\$5,781	\$6,500	\$719
52340 - TESTING/OTHER O&M EXPENSES	\$20,472	\$24,683	\$33,235	\$25,000	\$19,135	\$25,000	\$5,865
52420 - CONTRACTS	\$241,398	\$256,172	\$270,549	\$300,000	\$285,553	\$325,000	\$39,447
52430 - REPAIR & MAINTENANCE	\$23,744	\$68,934	\$21,242	\$60,000	\$82,801	\$105,000	\$22,199
52521 - PROPERTY INSURANCE	\$56,522	\$51,490	\$63,107	\$70,000	\$78,911	\$83,000	\$4,089
52530 - TELEPHONE	\$1,637	\$481	\$488	\$1,000	\$3,679	\$1,500	-\$2,179
52612 - OPERATING SUPPLIES	\$42,509	\$44,415	\$49,529	\$49,000	\$36,474	\$50,000	\$13,526
52613 - SUPPLIES/DONATION EXPENDITURES	\$97,441	\$113,218	\$91,984	\$125,000	\$109,111	\$125,000	\$15,889

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023			FY2025	Budget Incr (Decr)
52616 - MINOR EQUIP. REPL./CHEMICALS/OTHER O&M EXPENSES	\$139,513	\$181,166	\$212,981	\$220,000	\$150,645	\$225,000	\$74,355
52621 - EAST OHIO GAS	\$18,546	\$21,747	\$21,364	\$30,000	\$20,158	—	-\$20,158
52622 - ELECTRIC POWER	\$288,844	\$255,744	\$286,309	\$300,000	\$309,014	\$325,000	\$15,986
52840 - PROPERTY TAXES	\$666	\$666	\$12	\$1,300	\$222	\$1,000	\$778
OPERATION & MAINTENANCE TOTAL	\$973,089	\$1,052,246	\$1,070,647	\$1,225,800	\$1,179,916	\$1,325,500	\$145,584
CAPITAL OUTLAY							
53723 - WWTP IMPROVEMENTS PHASE 3a (Electrical)	\$9,335	—	—	—	—	—	\$0
53720 - BUILDINGS/OTHER IMPROVEMENTS	\$80,058	\$31,643	\$1,000	\$100,000	\$59,550	\$10,000	-\$49,550
53700 - EQUIPMENT	—	—	—	—	—	\$50,000	\$50,000
53740 - EQUIPMENT AND FURNISHINGS	\$28,789	\$30,000	\$112,000	\$300,000	\$68,835	\$300,000	\$231,165
53750 - VEHICLES	—	\$28,959	—	—	—	—	\$0
53724 - WWTP IMPROVEMENTS PHASE 3b/c	\$37,490	\$3,090,538	\$2,765,200	—	\$641,692	—	-\$641,692
CAPITAL OUTLAY TOTAL	\$155,671	\$3,181,140	\$2,878,200	\$400,000	\$770,077	\$360,000	-\$410,077
4322 - SEWAGE TREATMENT PLANT TOTAL	\$2,406,037	\$5,549,443	\$5,223,532	\$3,043,580	\$3,245,786	\$3,124,807	-\$120,979
4323 - INDUSTRIAL PRETREATMENT							
PERSONAL SERVICES							
51110 - SALARIES	\$69,832	\$76,692	\$81,152	\$85,000	\$78,478	\$84,565	\$6,087
51210 - HEALTH & LIFE INSURANCE	\$21,251	\$21,108	\$20,985	\$23,100	\$19,206	\$22,907	\$3,701
51220 - MEDICARE	\$978	\$1,084	\$1,146	\$1,233	\$1,108	\$1,227	\$119
51230 - OPERS - PENSION	\$10,122	\$10,737	\$11,361	\$11,900	\$10,987	\$11,840	\$853
51250 - SEVERANCE PAY CONTRIBUTIONS	\$1,397	\$1,534	\$1,623	\$1,700	\$1,570	\$1,693	\$123
51260 - WORKERS COMPENSATION	\$931	\$1,081	\$1,295	\$1,500	\$1,489	\$1,525	\$36
PERSONAL SERVICES TOTAL	\$104,512	\$112,236	\$117,562	\$124,433	\$112,838	\$123,757	\$10,919
OPERATION & MAINTENANCE							
52330 - PROFESSIONAL SERVICES	—	\$13,210	—	—	—	—	\$0
52340 - TESTING/OTHER O&M EXPENSES	\$4,598	\$4,164	\$5,167	\$11,000	\$6,976	\$8,000	\$1,024
52430 - REPAIR & MAINTENANCE	—	\$795	—	\$1,000	\$1,489	—	-\$1,489
52616 - MINOR EQUIP. REPL./CHEMICALS/OTHER O&M EXPENSES	—	—	—	\$1,000	—	—	\$0
OPERATION & MAINTENANCE TOTAL	\$4,598	\$18,169	\$5,167	\$13,000	\$8,465	\$8,000	-\$465
CAPITAL OUTLAY							
53700 - EQUIPMENT	—	—	—	—	—	\$8,000	\$8,000
CAPITAL OUTLAY TOTAL	—	—	—	—	—	\$8,000	\$8,000
4323 - INDUSTRIAL PRETREATMENT TOTAL	\$109,110	\$130,405	\$122,729	\$137,433	\$121,303	\$139,757	\$18,454
4324 - SEWAGE COLLECTION SYSTEM							
PERSONAL SERVICES							
51110 - SALARIES	\$416,064	\$433,999	\$492,332	\$545,000	\$530,546	\$547,426	\$16,880
51210 - HEALTH & LIFE INSURANCE	\$111,010	\$110,676	\$117,061	\$150,000	\$111,981	\$158,751	\$46,770
51220 - MEDICARE	\$5,953	\$6,202	\$6,965	\$8,020	\$7,610	\$7,939	\$329
51230 - OPERS - PENSION	\$60,378	\$60,760	\$67,564	\$77,420	\$74,276	\$76,641	\$2,365
51250 - SEVERANCE PAY CONTRIBUTIONS	\$8,321	\$8,680	\$9,743	\$11,060	\$10,611	\$10,949	\$338
51260 - WORKERS COMPENSATION	\$5,965	\$6,438	\$7,326	\$9,000	\$9,036	\$10,250	\$1,214
51290 - UNIFORMS/CLOTHING ALLOWANCE	—	—	—	\$1,000	—	—	\$0
51291 - CLOTHING REIMBURSEMENT	\$1,039	\$1,435	\$1,330	\$2,500	\$1,411	\$1,500	\$89
PERSONAL SERVICES TOTAL	\$608,731	\$628,191	\$702,321	\$804,000	\$745,471	\$813,456	\$67,985
OPERATION & MAINTENANCE							
52320 - TRAINING/TRAVEL	\$455	\$1,000	\$835	\$2,000	\$2,000	\$1,000	-\$1,000
52330 - PROFESSIONAL SERVICES	\$40,089	\$24,006	\$91,529	\$135,000	\$64,250	\$100,000	\$35,750
52430 - REPAIR & MAINTENANCE	\$39,838	\$20,579	\$78,046	\$70,000	\$77,083	\$77,000	-\$83
52520 - AUTO INSURANCE	\$6,543	\$6,591	\$6,828	\$7,500	\$6,881	\$9,500	\$2,619
52530 - TELEPHONE	\$3,309	\$10,356	\$7,156	\$11,000	\$10,257	\$10,000	-\$257
52612 - OPERATING SUPPLIES	\$22,435	\$26,397	\$23,453	\$26,000	\$23,450	\$25,000	\$1,550
52613 - SUPPLIES/DONATION EXPENDITURES	\$27,795	\$12,864	\$42,259	\$48,000	\$48,242	\$50,000	\$1,758
52615 - MOTOR MAINTENANCE/ANNUAL SERVICE AGREEMENTS	\$6,183	\$14,017	\$15,145	\$18,000	\$14,385	\$20,000	\$5,615
52621 - EAST OHIO GAS	\$10,005	\$11,117	\$11,538	\$10,500	\$10,250	\$12,000	\$1,750
52622 - ELECTRIC POWER	\$112,742	\$103,643	\$103,989	\$120,000	\$93,715	\$110,000	\$16,285
52626 - GASOLINE AND OIL	\$32,279	\$43,937	\$38,077	\$40,000	\$39,722	\$40,000	\$278
52628 - RADIO MAINTENANCE	\$5,411	\$5,474	\$5,410	\$8,000	\$5,520	\$7,000	\$1,480
OPERATION & MAINTENANCE TOTAL	\$307,083	\$279,980	\$424,264	\$496,000	\$395,757	\$461,500	\$65,743
CAPITAL OUTLAY							
53720 - BUILDINGS/OTHER IMPROVEMENTS	\$424	\$100,740	\$79,274	\$20,000	\$32,751	\$80,000	\$47,249
53740 - EQUIPMENT AND FURNISHINGS	\$40,912	\$35,267	\$61,050	\$125,000	\$77,418	\$102,500	\$25,082

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
53750 - VEHICLES	–	–	\$25,941	\$65,000	–	\$370,000	\$370,000
53711 - SEWER LINES	\$30,411	–	–	–	–	–	\$0
53760 - INFRASTRUCTURE	\$20,088	\$30,350	\$269,010	\$250,000	\$94,919	\$250,000	\$155,081
CAPITAL OUTLAY TOTAL	\$91,834	\$166,357	\$435,275	\$460,000	\$205,087	\$802,500	\$597,413
4324 - SEWAGE COLLECTION SYSTEM TOTAL	\$1,007,647	\$1,074,528	\$1,561,861	\$1,760,000	\$1,346,316	\$2,077,456	\$731,140
EXPENSES TOTAL	\$6,068,978	\$9,405,181	\$9,406,269	\$7,740,958	\$7,506,746	\$8,047,417	\$540,671
SURPLUS (DEFICIT)	\$828,437	\$117,593	-\$137,547	-\$939,958	-\$122,435	-\$1,146,417	–
PROJECTED ENDING FUND BALANCE	\$2,676,625	\$2,794,218	\$2,656,670	\$838,978	\$2,534,235	\$806,077	–

Sewer Fund Appropriations by Class

Data Updated Mar 25, 2025, 11:57 AM



Norton Sanitary Sewer Construction Fund

Enterprise Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$57,422	\$55,919	\$88,474	\$130,529	\$130,529	\$162,329	\$31,800
Encumbrances Carried From Prev	–	–	–	\$0	–	\$0	–
Unencumbered Balance Available	\$57,422	\$55,919	\$88,474	\$130,529	\$130,529	\$162,329	–
REVENUE							
INTERGOVERNMENTAL							
43412 - AMHA PROTECTIVE SERVICE	\$187,184	\$237,799	\$730	–	\$31,800	–	-\$31,800
43810 - LOCAL REIMBURSEMENTS/CONTRIBUTION	–	\$36,939	\$41,325	–	–	–	\$0
43811 - SUMMIT COUNTY CONTRIBUTION	–	\$45,616	–	–	–	–	\$0
INTERGOVERNMENTAL TOTAL	\$187,184	\$320,355	\$42,055	–	\$31,800	–	-\$31,800
INTERFUND/TRANSFERS IN							
49411 - LOAN PROCEEDS - BRENTWOOD	\$62,816	\$324,843	\$972,154	–	–	–	\$0
INTERFUND/TRANSFERS IN TOTAL	\$62,816	\$324,843	\$972,154	–	–	–	\$0
REVENUE TOTAL	\$250,000	\$645,198	\$1,014,209	–	\$31,800	–	-\$31,800
EXPENSES							
CAPITAL OUTLAY							
53761 - INFRASTRUCTURE - UTILITIES	\$251,503	\$612,643	\$972,154	–	–	–	\$0
CAPITAL OUTLAY TOTAL	\$251,503	\$612,643	\$972,154	–	–	–	\$0
EXPENSES TOTAL	\$251,503	\$612,643	\$972,154	–	–	–	\$0
SURPLUS (DEFICIT)	-\$1,503	\$32,555	\$42,055	\$0	\$31,800	\$0	–
PROJECTED ENDING FUND BALANCE	\$55,919	\$88,474	\$130,529	\$130,529	\$162,329	\$162,329	–

Water Fund

Enterprise Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$3,246,885	\$3,830,849	\$4,016,072	\$3,317,335	\$3,317,335	\$4,624,554	\$1,307,219
Encumbrances Carried From Prev	–	–	–	-\$1,217,340	–	-\$2,796,542	–
Unencumbered Balance Available	\$3,246,885	\$3,830,849	\$4,016,072	\$2,099,995	\$3,317,335	\$1,828,011	–
REVENUE							
LICENSES AND PERMITS							
42180 - TAP-IN FEES	\$217,450	\$392,319	\$252,100	\$250,000	\$328,665	\$300,000	-\$28,665
LICENSES AND PERMITS TOTAL	\$217,450	\$392,319	\$252,100	\$250,000	\$328,665	\$300,000	-\$28,665
INTERGOVERNMENTAL							
43110 - OTHER STATE REIMBURSEMENTS	–	–	–	–	\$2,718	–	-\$2,718
43400 - FEMA REIMBURSEMENT	\$41,275	–	–	–	–	–	\$0
43711 - OWDA GRANTS/REIMBURSEMENTS	–	\$221,912	\$42,519	–	-\$24,019	–	\$24,019
43810 - LOCAL REIMBURSEMENTS/CONTRIBUTION	–	\$238,659	\$119,329	\$119,500	\$59,665	\$119,000	\$59,335
INTERGOVERNMENTAL TOTAL	\$41,275	\$460,571	\$161,848	\$119,500	\$38,364	\$119,000	\$80,636
CHARGES FOR SERVICES							
44911 - WATER/UTILITY CREDIT REVENUE	\$6,791,807	\$6,887,839	\$7,089,397	\$7,400,000	\$7,391,487	\$7,550,000	\$158,513
44920 - SALE OF BULK WATER	\$52,072	\$55,892	\$51,209	\$55,000	\$49,035	\$55,000	\$5,965
44921 - SALE OF METERS	\$24,277	\$40,337	\$32,762	\$20,000	\$57,217	\$50,000	-\$7,217
44923 - MATERIALS AND LABOR	\$11,123	\$2,752	–	\$3,000	\$11,888	\$3,000	-\$8,888
44925 - TURN OFF/ON	\$11,693	\$16,410	\$23,453	\$18,000	\$25,639	\$20,000	-\$5,639
44926 - COLLECTION SERVICE FEES	\$133	\$202	\$86	\$500	\$327	\$500	\$173
44971 - NORTON SURCHARGE - WATER	\$3,479	-\$1,991	\$5,143	-\$20,000	\$12,971	–	-\$12,971
44972 - NORTON BENEFIT CHARGE	–	–	\$1,151	–	\$717	–	-\$717
44990 - WATER, SEWER MISCELLANEOUS	\$7,350	\$11,130	\$8,190	\$5,000	\$22,228	\$18,000	-\$4,228
CHARGES FOR SERVICES TOTAL	\$6,901,935	\$7,012,572	\$7,211,392	\$7,481,500	\$7,571,508	\$7,696,500	\$124,992
SPECIAL ASSESSMENTS							
47010 - ASSESSMENTS	\$129,864	\$66,308	\$21,027	\$40,000	\$27,288	\$15,000	-\$12,288
SPECIAL ASSESSMENTS TOTAL	\$129,864	\$66,308	\$21,027	\$40,000	\$27,288	\$15,000	-\$12,288
OTHER REVENUE							
48010 - MISCELLANEOUS REVENUES/REFUNDS/REIMBURSEMENTS	\$109,471	\$64,750	\$20,636	\$25,000	\$152,121	–	-\$152,121
OTHER REVENUE TOTAL	\$109,471	\$64,750	\$20,636	\$25,000	\$152,121	–	-\$152,121
INTERFUND/TRANSFERS IN							
49410 - NOTE PROCEEDS	–	–	–	–	–	\$1,300,000	\$1,300,000
49413 - LOAN PROCEEDS - OPWC/OWDA	–	–	–	–	\$1,967,283	–	-\$1,967,283
49500 - ADVANCES IN	–	–	–	–	\$1,300,000	–	-\$1,300,000
INTERFUND/TRANSFERS IN TOTAL	–	–	–	–	\$3,267,283	\$1,300,000	-\$1,967,283
REVENUE TOTAL	\$7,399,994	\$7,996,519	\$7,667,003	\$7,916,000	\$11,385,228	\$9,430,500	-\$1,954,728
EXPENSES							
4910 - OTHER OPERATING EXPENDITURES							
INTERFUND/TRANSFERS OUT							
59522 - TRANSFER TO WATER BOND RET.	\$661,000	\$661,000	\$663,000	\$660,000	\$660,000	\$660,000	\$0
INTERFUND/TRANSFERS OUT TOTAL	\$661,000	\$661,000	\$663,000	\$660,000	\$660,000	\$660,000	\$0
4910 - OTHER OPERATING EXPENDITURES TOTAL	\$661,000	\$661,000	\$663,000	\$660,000	\$660,000	\$660,000	\$0
4611 - WATER ADMINISTRATION							
PERSONAL SERVICES							
51110 - SALARIES	\$238,586	\$269,214	\$255,582	\$270,000	\$450,446	\$637,353	\$186,907
51111 - SALARIES	\$209,831	\$228,085	\$245,296	\$285,000	\$111,668	–	-\$111,668
51210 - HEALTH & LIFE INSURANCE	\$143,736	\$152,719	\$154,610	\$170,000	\$145,890	\$178,793	\$32,903
51220 - MEDICARE	\$5,672	\$6,497	\$6,344	\$8,050	\$7,176	\$9,242	\$2,066
51230 - OPERS - PENSION	\$64,773	\$68,412	\$70,073	\$77,700	\$78,631	\$89,231	\$10,600

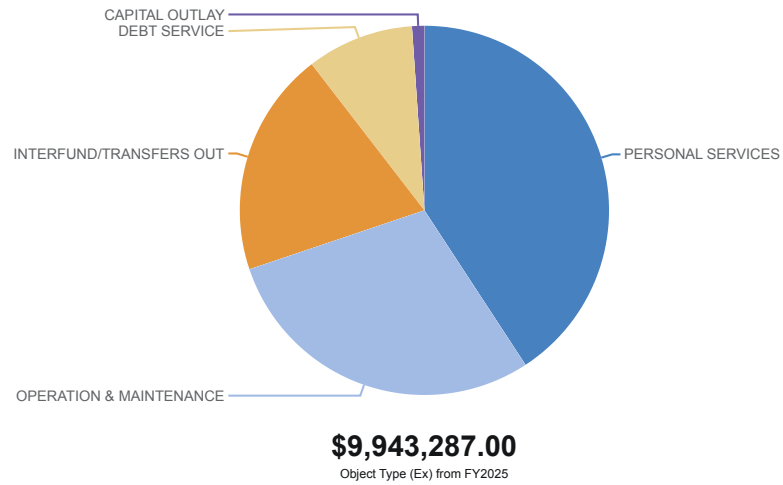
	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET		
	FY2021	FY2022	FY2023		FY2024	FY2024	FY2025	Budget Incr (Decr)
51250 - SEVERANCE PAY CONTRIBUTIONS	\$8,968	\$10,200	\$10,017		\$11,100	\$11,243	\$12,748	\$1,505
51260 - WORKERS COMPENSATION	\$6,067	\$6,939	\$8,395		\$9,000	\$9,193	\$10,963	\$1,770
51280 - RETIREE HEALTH & LIFE - DEPT. CONTRIBUTIONS	\$14,731	\$17,751	\$16,846		\$18,000	\$17,448	–	-\$17,448
51292 - GYM MEMBERSHIP REIMBURSEMENT	–	–	\$400		\$1,200	\$449	–	-\$449
PERSONAL SERVICES TOTAL	\$692,363	\$759,817	\$767,562		\$850,050	\$832,143	\$938,330	\$106,187
OPERATION & MAINTENANCE								
52310 - AUDITOR FEES	\$1,436	\$770	\$745		\$1,000	\$310	\$1,000	\$690
52320 - TRAINING/TRAVEL	\$15	\$1,433	\$774		\$3,000	–	\$3,000	\$3,000
52322 - EDUCATION REIMBURSEMENT	–	–	\$4,655		\$6,000	\$3,130	–	-\$3,130
52330 - PROFESSIONAL SERVICES	\$31,651	\$34,580	\$34,700		\$90,000	\$95,539	\$75,000	-\$20,539
52331 - CONTRACTUAL SERVICES/PROFESSIONAL SERVICES	\$142	–	\$129		\$1,000	–	\$1,000	\$1,000
52336 - SWSCOM IT SERVICES	\$20,785	\$22,799	\$24,775		\$30,000	\$30,803	\$39,000	\$8,197
52430 - REPAIR & MAINTENANCE	–	–	\$498		\$1,000	\$295	\$4,000	\$3,705
52431 - MAINTENANCE/VEHICLE COLLISION REPAIR	\$4,882	\$5,038	\$5,385		\$6,000	\$10,240	\$11,000	\$760
52432 - METER SOFTWARE MAINTENANCE	\$7,000	\$14,975	\$16,853		\$14,500	\$14,500	\$17,500	\$3,000
52433 - COPIER LEASE	\$2,450	\$2,792	\$2,576		\$3,000	\$2,260	\$3,000	\$740
52440 - RENTAL/LEASE PAYMENTS	\$7,790	\$8,542	\$7,848		\$12,000	\$8,312	\$12,000	\$3,688
52522 - LIABILITY INSURANCE	\$35,637	\$37,033	\$38,668		\$42,000	\$45,831	\$50,000	\$4,169
52530 - TELEPHONE	\$650	\$509	\$483		\$1,000	\$452	\$1,000	\$548
52540 - ADVERTISING	\$442	\$630	\$870		\$2,000	\$1,761	\$3,500	\$1,739
52550 - UTILITY BILL PROCESSING CHARGES	\$53,499	\$60,413	\$66,114		\$67,000	\$76,005	\$75,000	-\$1,005
52560 - MEMBERSHIPS	\$245	\$350	\$200		\$350	–	\$300	\$300
52580 - MILEAGE REIMBURSEMENT/SR. CTR. VAN TRIPS	–	–	–		\$250	–	\$250	\$250
52611 - OFFICE SUPPLIES / OTHER	\$9,532	\$8,550	\$6,875		\$12,000	\$12,718	\$13,000	\$282
52612 - OPERATING SUPPLIES	\$6,465	\$6,930	\$9,023		\$9,000	\$12,194	\$10,500	-\$1,694
52650 - POSTAGE	\$36,669	\$38,691	\$40,459		\$42,000	\$47,775	\$42,000	-\$5,775
52810 - DAMAGE CLAIMS	–	–	–		\$1,000	–	\$1,000	\$1,000
52820 - O.E.P.A. ASSESSMENT TAX/OTHER FEES	\$14,766	\$14,963	\$14,963		\$15,000	\$10,440	\$12,000	\$1,560
OPERATION & MAINTENANCE TOTAL	\$234,056	\$258,996	\$276,592		\$359,100	\$372,564	\$375,050	\$2,486
CAPITAL OUTLAY								
53700 - EQUIPMENT	–	–	–		–	–	\$5,000	\$5,000
53740 - EQUIPMENT AND FURNISHINGS	\$5,433	\$9,567	\$3,900		–	\$900	–	-\$899
CAPITAL OUTLAY TOTAL	\$5,433	\$9,567	\$3,900		–	\$900	\$5,000	\$4,101
DEBT SERVICE								
54910 - BOND PRINCIPAL	\$60,026	\$61,527	\$63,027		\$64,530	\$64,528	\$67,600	\$3,072
54912 - LEASE PRINCIPAL	–	\$28,682	\$29,121		\$29,570	\$16,508	\$40,000	\$23,492
54913 - LOAN PRINCIPAL	\$733,622	\$509,935	\$661,472		\$658,265	\$538,701	\$605,000	\$66,299
54920 - BOND INTEREST	\$11,617	\$10,447	\$9,247		\$8,030	\$8,018	\$6,800	-\$1,218
54922 - CAPITAL LEASE INTEREST	–	\$1,337	\$898		\$455	\$444	–	-\$444
54923 - LOAN INTEREST	\$305,788	\$240,498	\$229,457		\$218,250	\$218,131	\$213,000	-\$5,131
54950 - DEBT ISSUANCE COSTS	\$191	–	–		–	–	–	\$0
DEBT SERVICE TOTAL	\$1,111,245	\$852,426	\$993,223		\$979,100	\$846,330	\$932,400	\$86,070
INTERFUND/TRANSFERS OUT								
59500 - ADVANCES OUT	–	–	–		–	–	\$1,300,000	\$1,300,000
INTERFUND/TRANSFERS OUT TOTAL	–	–	–		–	–	\$1,300,000	\$1,300,000
4611 - WATER ADMINISTRATION TOTAL	\$2,043,098	\$1,880,806	\$2,041,277		\$2,188,250	\$2,051,937	\$3,550,780	\$1,498,843
4612 - WATER PLANT								
PERSONAL SERVICES								
51110 - SALARIES	\$659,194	\$764,549	\$752,157		\$835,000	\$739,117	\$795,387	\$56,270
51210 - HEALTH & LIFE INSURANCE	\$190,651	\$206,673	\$195,859		\$205,000	\$179,248	\$202,662	\$23,414
51220 - MEDICARE	\$9,428	\$10,980	\$11,064		\$12,110	\$10,524	\$11,534	\$1,010
51230 - OPERS - PENSION	\$95,737	\$107,037	\$102,755		\$117,000	\$103,476	\$111,356	\$7,880
51250 - SEVERANCE PAY CONTRIBUTIONS	\$13,184	\$15,291	\$15,468		\$16,700	\$14,782	\$15,909	\$1,127
51260 - WORKERS COMPENSATION	\$10,680	\$10,201	\$12,906		\$13,500	\$13,805	\$14,280	\$475
51290 - UNIFORMS/CLOTHING ALLOWANCE	–	–	\$1,136		–	\$400	–	-\$400
51291 - CLOTHING REIMBURSEMENT	\$1,319	\$1,628	\$2,443		\$2,500	\$1,605	\$2,500	\$895
51292 - GYM MEMBERSHIP REIMBURSEMENT	\$882	\$1,583	\$881		\$2,000	\$636	\$3,200	\$2,564
PERSONAL SERVICES TOTAL	\$981,074	\$1,117,942	\$1,094,668		\$1,203,810	\$1,063,593	\$1,156,828	\$93,235
OPERATION & MAINTENANCE								
52320 - TRAINING/TRAVEL	\$3,331	\$2,755	\$2,288		\$4,000	\$1,552	\$4,000	\$2,448

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023			FY2024	Budget Incr (Decr)
52330 - PROFESSIONAL SERVICES	\$55,122	\$12,481	\$66,361	\$60,000	\$59,628	\$60,000	\$372
52335 - SWSCOM/UNIFORMS/OTHER	\$2,680	\$4,453	\$4,710	\$5,200	\$4,286	\$5,500	\$1,214
52340 - TESTING/OTHER O&M EXPENSES	\$18,503	\$24,994	\$17,935	\$26,000	\$23,228	\$24,000	\$772
52420 - CONTRACTS	\$67,446	\$65,225	\$37,342	\$116,645	\$7,421	\$116,645	\$109,224
52430 - REPAIR & MAINTENANCE	\$14,783	\$13,377	\$24,355	\$35,000	\$44,252	\$40,000	-\$4,252
52433 - COPIER LEASE	\$365	\$74	\$1,033	\$2,300	\$990	\$1,200	\$210
52445 - WATER SHED PROTECTION	—	\$1,275	\$5,000	\$10,000	—	\$10,000	\$10,000
52520 - AUTO INSURANCE	\$844	\$534	\$1,862	\$2,600	\$3,069	\$3,500	\$431
52521 - PROPERTY INSURANCE	\$35,946	\$43,563	\$53,392	\$60,000	\$66,763	\$70,000	\$3,237
52530 - TELEPHONE	\$1,223	\$736	\$1,123	\$1,800	\$776	\$1,800	\$1,024
52611 - OFFICE SUPPLIES / OTHER	\$619	\$1,745	\$357	\$4,000	\$2,902	\$4,000	\$1,098
52612 - OPERATING SUPPLIES	\$45,234	\$66,343	\$63,899	\$82,500	\$50,626	\$82,500	\$31,874
52613 - SUPPLIES/DONATION EXPENDITURES	\$13,152	\$19,119	\$11,656	\$25,000	\$11,143	\$25,000	\$13,857
52616 - MINOR EQUIP. REPL./CHEMICALS/OTHER O&M EXPENSES	\$456,033	\$689,686	\$1,023,097	\$950,000	\$959,179	\$1,100,000	\$140,821
52621 - EAST OHIO GAS	\$15,448	\$19,402	\$20,222	\$30,000	\$16,568	\$30,000	\$13,432
52622 - ELECTRIC POWER	\$230,096	\$189,943	\$249,205	\$280,000	\$282,670	\$280,000	-\$2,670
OPERATION & MAINTENANCE TOTAL	\$960,825	\$1,155,704	\$1,583,836	\$1,695,045	\$1,535,054	\$1,858,145	\$323,092
CAPITAL OUTLAY							
53730 - MISCELLANEOUS CAPITAL IMPROVEMENTS	\$23,077	—	\$11,297	\$20,000	—	—	\$0
53720 - BUILDINGS/OTHER IMPROVEMENTS	\$9,400	\$12,281	\$12,886	\$20,000	—	—	\$0
53740 - EQUIPMENT AND FURNISHINGS	\$14,339	\$25,710	—	\$180,000	—	—	\$0
53750 - VEHICLES	—	\$37,199	\$37,782	—	—	—	\$0
CAPITAL OUTLAY TOTAL	\$46,816	\$75,191	\$61,965	\$220,000	—	—	\$0
4612 - WATER PLANT TOTAL	\$1,988,715	\$2,348,837	\$2,740,470	\$3,118,855	\$2,598,646	\$3,014,973	\$416,327
4613 - WATER DISTRIBUTION							
PERSONAL SERVICES							
51110 - SALARIES	\$990,829	\$1,049,398	\$1,179,785	\$1,275,000	\$1,253,916	\$1,342,950	\$89,034
51210 - HEALTH & LIFE INSURANCE	\$336,290	\$333,494	\$347,341	\$360,000	\$343,764	\$342,186	-\$1,578
51220 - MEDICARE	\$14,193	\$15,073	\$16,880	\$18,490	\$18,257	\$19,474	\$1,217
51230 - OPERS - PENSION	\$143,826	\$146,512	\$162,783	\$178,500	\$175,548	\$188,014	\$12,466
51250 - SEVERANCE PAY CONTRIBUTIONS	\$19,817	\$20,988	\$23,492	\$25,500	\$25,349	\$26,860	\$1,511
51260 - WORKERS COMPENSATION	\$13,442	\$15,333	\$17,714	\$21,000	\$21,653	\$24,300	\$2,647
51291 - CLOTHING REIMBURSEMENT	\$8,748	\$9,692	\$9,181	\$1,200	\$11,442	\$13,350	\$1,908
51292 - GYM MEMBERSHIP REIMBURSEMENT	\$570	\$2,055	\$987	\$2,200	\$2,503	\$2,200	-\$303
PERSONAL SERVICES TOTAL	\$1,527,716	\$1,592,544	\$1,758,164	\$1,881,890	\$1,852,431	\$1,959,334	\$106,903
OPERATION & MAINTENANCE							
52320 - TRAINING/TRAVEL	\$418	\$1,500	\$8,321	\$3,200	\$2,780	\$1,500	-\$1,280
52330 - PROFESSIONAL SERVICES	\$14,954	\$19,606	\$34,403	\$80,000	\$56,441	\$80,000	\$23,559
52335 - SWSCOM/UNIFORMS/OTHER	\$1,010	\$1,154	\$1,212	\$2,280	\$1,267	\$2,000	\$733
52430 - REPAIR & MAINTENANCE	\$27,705	\$6,279	\$16,225	\$32,000	\$33,319	\$23,500	-\$9,819
52433 - COPIER LEASE	\$504	\$350	\$702	\$1,660	\$1,282	\$1,200	-\$82
52520 - AUTO INSURANCE	\$6,450	\$7,285	\$8,157	\$8,500	\$8,568	\$9,000	\$432
52521 - PROPERTY INSURANCE	\$284	\$258	\$317	\$500	\$395	\$500	\$105
52530 - TELEPHONE	\$4,190	\$11,704	\$10,375	\$11,000	\$13,414	\$11,000	-\$2,414
52612 - OPERATING SUPPLIES	\$28,398	\$31,529	\$30,444	\$35,000	\$33,241	\$35,000	\$1,759
52613 - SUPPLIES/DONATION EXPENDITURES	\$157,305	\$184,272	\$216,850	\$220,000	\$229,781	\$250,000	\$20,219
52614 - MISC. SUPPLIES/FESTIVAL/RESIDENTIAL TRASH CLEAN-UPS	\$17,884	\$7,406	\$12,261	\$20,000	\$11,347	\$30,000	\$18,653
52615 - MOTOR MAINTENANCE/ANNUAL SERVICE AGREEMENTS	\$11,817	\$18,906	\$16,317	\$20,000	\$18,434	\$30,000	\$11,566
52616 - MINOR EQUIP. REPL./CHEMICALS/OTHER O&M EXPENSES	\$50,596	\$42,384	\$49,087	\$70,000	\$51,093	\$70,000	\$18,907
52621 - EAST OHIO GAS	\$6,736	\$9,772	\$7,451	\$10,000	\$4,656	\$10,000	\$5,344
52622 - ELECTRIC POWER	\$40,071	\$42,666	\$34,960	\$40,000	\$36,533	\$35,000	-\$1,533
52626 - GASOLINE AND OIL	\$32,188	\$45,716	\$37,979	\$45,000	\$36,098	\$45,000	\$8,902
52628 - RADIO MAINTENANCE	\$5,290	\$5,352	\$5,290	\$7,000	\$5,280	\$7,000	\$1,720
52840 - PROPERTY TAXES	\$12,601	\$12,772	\$12,760	\$15,000	\$12,635	\$15,000	\$2,365
OPERATION & MAINTENANCE TOTAL	\$418,402	\$448,910	\$503,111	\$621,140	\$556,565	\$655,700	\$99,135
CAPITAL OUTLAY							
53730 - MISCELLANEOUS CAPITAL IMPROVEMENTS	\$28,350	\$223,912	\$36,750	—	—	—	\$0
53720 - BUILDINGS/OTHER IMPROVEMENTS	\$6,464	\$205,305	\$24,140	\$10,000	\$46,313	—	-\$46,313
53700 - EQUIPMENT	—	\$1,049	\$115,875	—	—	—	\$0

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
53740 - EQUIPMENT AND FURNISHINGS	\$42,832	\$25,069	\$63,175	\$125,000	\$15,819	\$2,500	-\$13,319
53750 - VEHICLES	\$22,042	\$172,374	\$112,834	\$100,000	\$35,939	\$100,000	\$64,061
53770 - MISCELLANEOUS INFRASTRUCTURE IMPROVEMENTS	\$77,412	\$251,490	\$306,944	–	\$2,260,359	–	-\$2,260,359
CAPITAL OUTLAY TOTAL	\$177,100	\$879,199	\$659,718	\$235,000	\$2,358,430	\$102,500	-\$2,255,930
4613 - WATER DISTRIBUTION TOTAL	\$2,123,218	\$2,920,653	\$2,920,993	\$2,738,030	\$4,767,426	\$2,717,534	-\$2,049,892
EXPENSES TOTAL	\$6,816,031	\$7,811,296	\$8,365,740	\$8,705,135	\$10,078,009	\$9,943,287	-\$134,722
SURPLUS (DEFICIT)	\$583,964	\$185,223	-\$698,737	-\$789,135	\$1,307,218	-\$512,787	–
PROJECTED ENDING FUND BALANCE	\$3,830,849	\$4,016,072	\$3,317,335	\$1,310,860	\$4,624,553	\$1,315,224	–

Water Fund **Appropriations by Class**

Data Updated Mar 25, 2025, 11:57 AM



Water Replacement and Improvement

Enterprise Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$1,436,532	\$1,436,532	\$1,436,532	\$809,165	\$809,165	\$474,889	-\$334,276
Encumbrances Carried From Prev	–	–	–	\$0	–	-\$227,599	–
Unencumbered Balance Available	\$1,436,532	\$1,436,532	\$1,436,532	\$809,165	\$809,165	\$247,290	–
REVENUE							
CHARGES FOR SERVICES							
44472 - WADSWORTH LEASE AND RIGHT-OF-WAY	–	–	\$50,861	\$52,387	\$52,387	–	-\$52,387
CHARGES FOR SERVICES TOTAL	–	–	\$50,861	\$52,387	\$52,387	–	-\$52,387
REVENUE TOTAL	–	–	\$50,861	\$52,387	\$52,387	–	-\$52,387
EXPENSES							
CAPITAL OUTLAY							
53760 - INFRASTRUCTURE	–	–	–	\$700,000	\$386,663	–	-\$386,663
53770 - MISCELLANEOUS INFRASTRUCTURE IMPROVEMENTS	–	–	\$678,227	–	–	–	\$0
CAPITAL OUTLAY TOTAL	–	–	\$678,227	\$700,000	\$386,663	–	-\$386,663
EXPENSES TOTAL	–	–	\$678,227	\$700,000	\$386,663	–	-\$386,663
SURPLUS (DEFICIT)	\$0	\$0	-\$627,366	-\$647,613	-\$334,277	\$0	–
PROJECTED ENDING FUND BALANCE	\$1,436,532	\$1,436,532	\$809,166	\$161,552	\$474,888	\$247,290	–

Water Plant Construction

Enterprise Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$1,266,037	\$1,266,037	\$1,266,037	\$1,266,037	\$1,266,037	\$1,266,037	\$0
Encumbrances Carried From Prev	-	-	-	\$0	-	-\$225,417	-
Unencumbered Balance Available	\$1,266,037	\$1,266,037	\$1,266,037	\$1,266,037	\$1,266,037	\$1,040,620	-
REVENUE							
-	-	-	-	-	-	-	-
REVENUE TOTAL	-	-	-	-	-	-	-
EXPENSES							
CAPITAL OUTLAY							
53730 - MISCELLANEOUS CAPITAL IMPROVEMENTS	-	-	-	-	-	\$200,000	\$200,000
53720 - BUILDINGS/OTHER IMPROVEMENTS	-	-	-	-	-	\$100,000	\$100,000
53740 - EQUIPMENT AND FURNISHINGS	-	-	-	-	-	\$400,000	\$400,000
53770 - MISCELLANEOUS INFRASTRUCTURE IMPROVEMENTS	-	-	-	-	-	\$250,000	\$250,000
CAPITAL OUTLAY TOTAL	-	-	-	-	-	\$950,000	\$950,000
EXPENSES TOTAL	-	-	-	-	-	\$950,000	\$950,000
SURPLUS (DEFICIT)	\$0	\$0	\$0	\$0	\$0	-\$950,000	-
PROJECTED ENDING FUND BALANCE	\$1,266,037	\$1,266,037	\$1,266,037	\$1,266,037	\$1,266,037	\$90,620	-

Water Bond Retirement

Enterprise Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$28,239	\$28,632	\$27,219	\$26,836	\$26,836	\$27,610	\$774
Encumbrances Carried From Prev	–	–	–	\$0	–	\$0	–
Unencumbered Balance Available	\$28,239	\$28,632	\$27,219	\$26,836	\$26,836	\$27,610	–
REVENUE							
INTERFUND/TRANSFERS IN							
49210 - TRANSFERS IN	\$661,000	\$661,000	\$663,000	\$660,000	\$660,000	\$660,000	\$0
INTERFUND/TRANSFERS IN TOTAL	\$661,000	\$661,000	\$663,000	\$660,000	\$660,000	\$660,000	\$0
REVENUE TOTAL	\$661,000	\$661,000	\$663,000	\$660,000	\$660,000	\$660,000	\$0
EXPENSES							
DEBT SERVICE							
54910 - BOND PRINCIPAL	\$575,000	\$590,000	\$605,000	\$615,000	\$615,000	\$630,000	\$15,000
54920 - BOND INTEREST	\$85,607	\$72,413	\$58,383	\$44,230	\$44,226	\$30,000	-\$14,226
DEBT SERVICE TOTAL	\$660,607	\$662,413	\$663,383	\$659,230	\$659,226	\$660,000	\$774
EXPENSES TOTAL	\$660,607	\$662,413	\$663,383	\$659,230	\$659,226	\$660,000	\$774
SURPLUS (DEFICIT)	\$393	-\$1,413	-\$383	\$770	\$774	\$0	–
PROJECTED ENDING FUND BALANCE	\$28,632	\$27,219	\$26,836	\$27,606	\$27,610	\$27,610	–

Water Improvement Reserve

Enterprise Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$164,002	\$164,002	\$164,002	\$155,304	\$155,304	\$92,129	-\$63,175
Encumbrances Carried From Prev	-	-	-	-\$96,302	-	-\$33,127	-
Unencumbered Balance Available	\$164,002	\$164,002	\$164,002	\$59,002	\$155,304	\$59,002	-
REVENUE							
-	-	-	-	-	-	-	-
REVENUE TOTAL	-	-	-	-	-	-	-
EXPENSES							
CAPITAL OUTLAY							
53760 - INFRASTRUCTURE	-	-	\$8,698	-	\$63,175	-	-\$63,175
CAPITAL OUTLAY TOTAL	-	-	\$8,698	-	\$63,175	-	-\$63,175
EXPENSES TOTAL	-	-	\$8,698	-	\$63,175	-	-\$63,175
SURPLUS (DEFICIT)	\$0	\$0	-\$8,698	\$0	-\$63,175	\$0	-
PROJECTED ENDING FUND BALANCE	\$164,002	\$164,002	\$155,304	\$59,002	\$92,129	\$59,002	-

Sewer Improvement Reserve

Enterprise Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$126,647	\$126,647	\$126,647	\$126,647	\$126,647	\$126,647	\$0
Encumbrances Carried From Prev	-	-	-	\$0	-	\$0	-
Unencumbered Balance Available	\$126,647	\$126,647	\$126,647	\$126,647	\$126,647	\$126,647	-
REVENUE							
-	-	-	-	-	-	-	-
REVENUE TOTAL	-	-	-	-	-	-	-
EXPENSES							
-	-	-	-	-	-	-	-
EXPENSES TOTAL	-	-	-	-	-	-	-
SURPLUS (DEFICIT)	\$0	\$0	\$0	\$0	\$0	\$0	-
PROJECTED ENDING FUND BALANCE	\$126,647	\$126,647	\$126,647	\$126,647	\$126,647	\$126,647	-

Sewer Replacement & Improvement

Enterprise Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$63,740	\$63,740	\$63,740	\$63,740	\$63,740	\$63,740	\$0
Encumbrances Carried From Prev	-	-	-	\$0	-	\$0	-
Unencumbered Balance Available	\$63,740	\$63,740	\$63,740	\$63,740	\$63,740	\$63,740	-
REVENUE							
-	-	-	-	-	-	-	-
REVENUE TOTAL	-	-	-	-	-	-	-
EXPENSES							
-	-	-	-	-	-	-	-
EXPENSES TOTAL	-	-	-	-	-	-	-
SURPLUS (DEFICIT)	\$0	\$0	\$0	\$0	\$0	\$0	-
PROJECTED ENDING FUND BALANCE	\$63,740	\$63,740	\$63,740	\$63,740	\$63,740	\$63,740	-

Internal Service Funds Summary

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.

Revenues by Fund

	ACTUALS			PRIOR YEAR BUDGET		ACTUALS	BUDGET
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	
Revenues							
660 - HEALTH INSURANCE FUND	\$5,443,898	\$5,898,546	\$6,256,018	\$4,398,400	\$6,069,598	\$5,128,000	
661 - GENERAL LIABILITY INSURANCE	\$92,959	\$74,343	\$58,745	\$40,294	\$80,737	\$50,000	
662 - SEVERANCE PAY FUND	\$607,574	\$666,315	\$672,719	\$345,000	\$646,714	\$355,000	
663 - INTERNAL COST ALLOCATION FUND	\$753,947	\$1,016,703	\$989,619	\$957,430	\$1,017,914	\$987,000	
REVENUES TOTAL	\$6,898,378	\$7,655,906	\$7,977,100	\$5,741,124	\$7,814,962	\$6,520,000	

Expenses by Fund

	ACTUALS			PRIOR YEAR BUDGET		ACTUALS	BUDGET
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	
Expenses							
660 - HEALTH INSURANCE FUND	\$4,024,548	\$4,161,067	\$4,451,310	\$5,155,500	\$5,028,764	\$5,738,500	
661 - GENERAL LIABILITY INSURANCE	\$20,381	\$15,598	\$28,008	\$50,000	\$2,342	\$50,000	
662 - SEVERANCE PAY FUND	\$271,999	\$336,924	\$379,627	\$500,000	\$14,036	\$500,000	
663 - INTERNAL COST ALLOCATION FUND	\$649,144	\$839,300	\$825,489	\$1,006,000	\$840,692	\$1,012,000	
EXPENSES TOTAL	\$4,966,071	\$5,352,888	\$5,684,435	\$6,711,500	\$5,885,836	\$7,300,500	

Health Insurance Fund

Internal Service Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$1,010,601	\$1,419,350	\$1,737,480	\$1,804,707	\$1,804,707	\$1,040,833	-\$763,874
Encumbrances Carried From Prev	–	–	–	\$0	–	\$0	–
Unencumbered Balance Available	\$1,010,601	\$1,419,350	\$1,737,480	\$1,804,707	\$1,804,707	\$1,040,833	–
REVENUE							
CHARGES FOR SERVICES							
44810 - MISCELLANEOUS CHARGEBACKS	\$3,553,004	\$3,541,390	\$3,577,021	\$3,500,000	\$3,336,948	\$4,200,000	\$863,052
44812 - EMPLOYEE HEALTHCARE DEDUCTIONS	\$375,608	\$376,887	\$368,781	\$392,400	\$378,878	\$460,000	\$81,122
44814 - DENTAL INSURANCE CHARGEBACKS	\$122,367	\$132,715	\$107,999	\$125,000	\$110,585	\$150,000	\$39,415
44815 - VISION INSURANCE CHARGEBACKS	\$20,698	\$22,103	\$23,649	\$23,000	\$24,273	\$25,000	\$727
44816 - LIFE INSURANCE CHARGEBACKS	\$16,178	\$16,057	\$16,184	\$18,000	\$16,810	\$18,000	\$1,190
44817 - RETIREE CHARGEBACKS	\$91,292	\$102,417	\$118,336	\$95,000	\$118,987	\$100,000	-\$18,987
44840 - AFSCME CARE PLAN CHARGEBACKS	\$205,147	\$245,075	\$246,701	\$220,000	\$243,997	\$150,000	-\$93,996
CHARGES FOR SERVICES TOTAL	\$4,384,294	\$4,436,645	\$4,458,671	\$4,373,400	\$4,230,478	\$5,103,000	\$872,522
OTHER REVENUE							
48000 - OTHER REVENUES	\$45,223	\$37,551	\$54,530	\$20,000	\$26,436	\$20,000	-\$6,436
48010 - MISCELLANEOUS REVENUES/REFUNDS/REIMBURSEMENTS	\$945	–	\$946	–	\$5,317	–	-\$5,317
48011 - DONATIONS/REIMBURSEMENTS	\$2,835	\$5,000	\$4,390	\$5,000	\$2,660	\$5,000	\$2,340
OTHER REVENUE TOTAL	\$49,003	\$42,551	\$59,866	\$25,000	\$34,413	\$25,000	-\$9,413
REVENUE TOTAL	\$4,433,297	\$4,479,196	\$4,518,538	\$4,398,400	\$4,264,891	\$5,128,000	\$863,109
EXPENSES							
OPERATION & MAINTENANCE							
52313 - DENTAL PREMIUMS	\$90,880	\$132,715	\$107,999	\$135,000	\$110,585	\$150,000	\$39,415
52314 - VISION PREMIUMS	\$29,896	\$22,103	\$23,649	\$25,000	\$24,273	\$27,000	\$2,727
52315 - LIFE INSURANCE PREMIUMS	\$43,864	\$16,057	\$16,184	\$19,000	\$16,810	\$19,000	\$2,190
52316 - AFSCME CARE PLAN	\$205,147	\$245,075	\$246,701	\$260,000	\$243,997	\$150,000	-\$93,996
52317 - EXCESS AFSCME PRESCRIPTION CLAIMS	\$154,619	\$239,869	\$225,287	\$260,000	\$387,456	\$150,000	-\$237,456
52326 - RETIREE HEALTH & LIFE	\$66,589	\$72,449	\$97,006	\$95,000	\$95,531	\$95,000	-\$531
52327 - RETIREE MEDICAL REIMBURSEMENTS	\$19,431	\$28,694	\$21,330	\$35,000	\$23,456	\$35,000	\$11,544
52328 - COBRA PREMIUMS	–	–	\$332	\$500	–	\$500	\$500
52330 - PROFESSIONAL SERVICES	–	–	–	\$5,000	–	\$5,000	\$5,000
52332 - PUBLIC DEFENDER/CONTRACTED SERVICES	\$51,957	\$50,834	\$52,202	\$75,000	\$52,917	\$75,000	\$22,083
52335 - SWSCOM/UNIFORMS/OTHER	\$5,000	–	\$5,000	\$5,000	\$5,000	–	-\$5,000
52340 - TESTING/OTHER O&M EXPENSES	\$3,350,671	\$3,347,249	\$3,648,735	\$4,200,000	\$4,062,038	\$5,000,000	\$937,962
52562 - EMPLOYEE WELLNESS	–	–	–	\$25,000	–	\$25,000	\$25,000
52617 - MISCELLANEOUS OPERATION & MAINTENANCES EXPENSES	\$6,073	\$5,588	\$6,431	\$10,000	\$6,244	\$1,000	-\$5,244
52901 - ACA - PCORI FEE	\$420	\$435	\$455	\$500	\$458	\$500	\$42
52903 - ACA - SECTION 6055/6066	–	–	–	\$5,500	–	\$5,500	\$5,500
OPERATION & MAINTENANCE TOTAL	\$4,024,548	\$4,161,067	\$4,451,310	\$5,155,500	\$5,028,764	\$5,738,500	\$709,736
EXPENSES TOTAL	\$4,024,548	\$4,161,067	\$4,451,310	\$5,155,500	\$5,028,764	\$5,738,500	\$709,736
SURPLUS (DEFICIT)	\$408,749	\$318,129	\$67,227	-\$757,100	-\$763,874	-\$610,500	–
PROJECTED ENDING FUND BALANCE	\$1,419,350	\$1,737,479	\$1,804,707	\$1,047,607	\$1,040,833	\$430,333	–

General Liability Insurance

Internal Service Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$92,959	\$72,579	\$58,745	\$30,737	\$30,737	\$78,395	\$47,658
Encumbrances Carried From Prev	-	-	-	-\$9,706	-	-\$37,163	-
Unencumbered Balance Available	\$92,959	\$72,579	\$58,745	\$21,031	\$30,737	\$41,232	-
REVENUE							
CHARGES FOR SERVICES							
44822 - INSURANCE CHARGEBACKS	-	-	-	\$50,000	-	-	\$0
CHARGES FOR SERVICES TOTAL	-	-	-	\$50,000	-	-	\$0
OTHER REVENUE							
48010 - MISCELLANEOUS REVENUES/REFUNDS/REIMBURSEMENTS	-	\$1,764	-	-	-	-	\$0
OTHER REVENUE TOTAL	-	\$1,764	-	-	-	-	\$0
INTERFUND/TRANSFERS IN							
49210 - TRANSFERS IN	-	-	-	-	\$50,000	\$50,000	\$0
INTERFUND/TRANSFERS IN TOTAL	-	-	-	-	\$50,000	\$50,000	\$0
REVENUE TOTAL	-	\$1,764	-	\$50,000	\$50,000	\$50,000	\$0
EXPENSES							
OPERATION & MAINTENANCE							
52305 - ADMINISTRATIVE FEES	\$20,381	\$15,598	\$28,008	\$50,000	\$2,342	\$50,000	\$47,658
OPERATION & MAINTENANCE TOTAL	\$20,381	\$15,598	\$28,008	\$50,000	\$2,342	\$50,000	\$47,658
EXPENSES TOTAL	\$20,381	\$15,598	\$28,008	\$50,000	\$2,342	\$50,000	\$47,658
SURPLUS (DEFICIT)	-\$20,380	-\$13,834	-\$28,008	\$0	\$47,658	\$0	-
PROJECTED ENDING FUND BALANCE	\$72,579	\$58,745	\$30,737	\$21,031	\$78,395	\$41,232	-

Severance Pay Fund

Internal Service Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$307,349	\$335,576	\$329,391	\$293,091	\$293,091	\$632,678	\$339,587
Encumbrances Carried From Prev	–	–	–	\$0	–	\$0	–
Unencumbered Balance Available	\$307,349	\$335,576	\$329,391	\$293,091	\$293,091	\$632,678	–
REVENUE							
CHARGES FOR SERVICES							
44810 - MISCELLANEOUS CHARGEBACKS	\$300,225	\$330,739	\$343,328	\$345,000	\$353,623	\$355,000	\$1,377
CHARGES FOR SERVICES TOTAL	\$300,225	\$330,739	\$343,328	\$345,000	\$353,623	\$355,000	\$1,377
REVENUE TOTAL	\$300,225	\$330,739	\$343,328	\$345,000	\$353,623	\$355,000	\$1,377
EXPENSES							
PERSONAL SERVICES							
51140 - SEVERANCE PAYOUTS	\$271,999	\$336,924	\$379,627	\$500,000	\$14,036	\$500,000	\$485,964
PERSONAL SERVICES TOTAL	\$271,999	\$336,924	\$379,627	\$500,000	\$14,036	\$500,000	\$485,964
EXPENSES TOTAL	\$271,999	\$336,924	\$379,627	\$500,000	\$14,036	\$500,000	\$485,964
SURPLUS (DEFICIT)	\$28,227	-\$6,185	-\$36,300	-\$155,000	\$339,586	-\$145,000	–
PROJECTED ENDING FUND BALANCE	\$335,576	\$329,391	\$293,091	\$138,091	\$632,677	\$487,678	–

Internal Cost Allocation Fund

Internal Service Funds

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$74,204	\$104,802	\$177,404	\$164,129	\$164,129	\$177,222	\$13,093
Encumbrances Carried From Prev	—	—	—	-\$23,570	—	-\$41,710	—
Unencumbered Balance Available	\$74,204	\$104,802	\$177,404	\$140,559	\$164,129	\$135,511	—
REVENUE							
CHARGES FOR SERVICES							
44810 - MISCELLANEOUS CHARGEBACKS	\$22,954	\$28,986	\$25,081	\$30,000	\$35,046	\$35,000	-\$46
44820 - GASOLINE REIMBURSEMENT	\$216,757	\$307,915	\$265,640	\$400,000	\$277,647	\$400,000	\$122,353
44821 - RADIO MAINTENANCE CHARGEBACKS	\$61,200	\$62,520	\$65,340	\$75,000	\$65,140	\$75,000	\$9,860
44825 - TELEPHONE CHARGEBACKS	\$10,314	\$10,290	\$9,761	\$11,000	\$9,121	\$12,000	\$2,879
44830 - OTHER CHARGEBACKS	\$113,713	\$182,718	\$155,997	\$150,000	\$135,288	\$150,000	\$14,712
44835 - CITY OF NORTON FUEL REIMBURSEMENT	—	—	\$4,819	—	\$4,003	—	-\$4,003
44841 - LOCKBOX/AR BOX REIMBURSEMENTS	\$13,515	\$13,476	\$13,695	\$15,000	\$18,129	\$15,000	-\$3,129
44850 - BWC REIMBURSEMENTS	\$201,289	\$225,996	\$271,883	\$300,000	\$309,411	\$300,000	-\$9,411
CHARGES FOR SERVICES TOTAL	\$639,743	\$831,901	\$812,215	\$981,000	\$853,785	\$987,000	\$133,215
INTERFUND/TRANSFERS IN							
49210 - TRANSFERS IN	\$40,000	\$80,000	—	—	—	—	\$0
INTERFUND/TRANSFERS IN TOTAL	\$40,000	\$80,000	—	—	—	—	\$0
REVENUE TOTAL	\$679,743	\$911,901	\$812,215	\$981,000	\$853,785	\$987,000	\$133,215
EXPENSES							
PERSONAL SERVICES							
51260 - WORKERS COMPENSATION	\$201,289	\$225,996	\$271,883	\$300,000	\$309,411	\$300,000	-\$9,411
PERSONAL SERVICES TOTAL	\$201,289	\$225,996	\$271,883	\$300,000	\$309,411	\$300,000	-\$9,411
OPERATION & MAINTENANCE							
52530 - TELEPHONE	\$10,314	\$10,290	\$9,761	\$11,000	\$10,875	\$12,000	\$1,125
52626 - GASOLINE AND OIL	\$328,793	\$486,407	\$436,471	\$550,000	\$407,513	\$550,000	\$142,487
52627 - FUEL SYSTEM MAINTENANCE/SPECIAL EVENTS	\$11,637	\$10,571	\$3,459	\$25,000	\$4,059	\$25,000	\$20,942
52628 - RADIO MAINTENANCE	\$61,200	\$62,520	\$65,440	\$75,000	\$65,140	\$75,000	\$9,860
52650 - POSTAGE	\$20,000	\$30,000	\$25,000	\$30,000	\$30,000	\$35,000	\$5,000
52660 - LOCKBOX/AR BOX FEES	\$15,911	\$13,515	\$13,476	\$15,000	\$13,695	\$15,000	\$1,305
OPERATION & MAINTENANCE TOTAL	\$447,855	\$613,304	\$553,606	\$706,000	\$531,281	\$712,000	\$180,719
EXPENSES TOTAL	\$649,144	\$839,300	\$825,489	\$1,006,000	\$840,692	\$1,012,000	\$171,308
SURPLUS (DEFICIT)	\$30,599	\$72,601	-\$13,274	-\$25,000	\$13,092	-\$25,000	—
PROJECTED ENDING FUND BALANCE	\$104,803	\$177,403	\$164,130	\$115,559	\$177,221	\$110,511	—

Trust and Agency Funds Summary

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.

Revenues by Fund

	ACTUALS			PRIOR YEAR BUDGET	ACTUALS		BUDGET
	FY2021	FY2022	FY2023		FY2024	FY2024	FY2025
Revenues							
734 - TRUST FUND	\$352,362	\$332,999	\$409,124		\$75,000	\$426,022	\$85,000
738 - SENIOR CENTER TRUST FUND	\$45,039	\$54,010	\$39,430		\$9,288	\$29,890	\$13,000
741 - FIRE PENSION FUND	\$135,352	\$154,125	\$156,650		\$116,850	\$195,030	\$160,400
742 - POLICE PENSION FUND	\$134,333	\$153,106	\$155,631		\$116,850	\$194,010	\$160,400
REVENUES TOTAL	\$667,086	\$694,241	\$760,835		\$317,988	\$844,952	\$418,800

Expenses by Fund

	ACTUALS			PRIOR YEAR BUDGET	ACTUALS		BUDGET
	FY2021	FY2022	FY2023		FY2024	FY2024	FY2025
Expenses							
734 - TRUST FUND	\$127,493	\$64,544	\$68,700		\$80,000	\$94,276	\$88,500
738 - SENIOR CENTER TRUST FUND	\$6,136	\$29,284	\$25,224		\$21,873	\$17,027	\$14,625
741 - FIRE PENSION FUND	\$101,782	\$117,649	\$122,337		\$128,000	\$128,872	\$184,000
742 - POLICE PENSION FUND	\$101,782	\$117,649	\$122,337		\$128,000	\$128,872	\$184,000
EXPENSES TOTAL	\$337,193	\$329,125	\$338,598		\$357,873	\$369,047	\$471,125

Trust Fund

Trust and Agency Fund

	ACTUAL			PRIOR YEAR BUDGET		ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)	
Beginning Fund Balance	\$360,678	\$224,868	\$268,456	\$340,424	\$340,424	\$331,746		-\$8,678
Encumbrances Carried From Prev	–	–	–	\$0	–	\$0		–
Unencumbered Balance Available	\$360,678	\$224,868	\$268,456	\$340,424	\$340,424	\$331,746		–
REVENUE								
OTHER REVENUE								
48000 - OTHER REVENUES	\$59,468	\$52,448	\$80,183	\$75,000	\$82,743	\$85,000		\$2,257
OTHER REVENUE TOTAL	\$59,468	\$52,448	\$80,183	\$75,000	\$82,743	\$85,000		\$2,257
INTERFUND/TRANSFERS IN								
49617 - STALE DATED CHECKS	\$11,242	\$11,398	\$9,170	–	\$1,626	–		-\$1,626
49619 - MISCELLANEOUS DEPOSITS	-\$24,026	\$44,786	\$60,565	–	\$24,479	–		-\$24,479
49621 - TEMPORARY EXTENSION PERMIT FEE	\$500	-\$500	–	–	–	–		\$0
49630 - VACANT PROPERTY DEPOSITS	-\$55,500	–	-\$9,250	–	-\$23,250	–		\$23,250
INTERFUND/TRANSFERS IN TOTAL	-\$67,784	\$55,683	\$60,485	–	\$2,854	–		-\$2,854
REVENUE TOTAL	-\$8,316	\$108,131	\$140,668	\$75,000	\$85,598	\$85,000		-\$598
EXPENSES								
PERSONAL SERVICES								
51000 - FSA/PAYROLL CLEARING ACCOUNTS	\$57,770	\$55,294	\$68,700	\$80,000	\$78,924	\$85,000		\$6,076
PERSONAL SERVICES TOTAL	\$57,770	\$55,294	\$68,700	\$80,000	\$78,924	\$85,000		\$6,076
OPERATION & MAINTENANCE								
52830 - REBATES/REFUNDS	\$69,723	–	–	–	–	–		\$0
52831 - R.O.W. CONTAINER FEFUNDS	–	–	–	–	–	\$3,500		\$3,500
OPERATION & MAINTENANCE TOTAL	\$69,723	–	–	–	–	\$3,500		\$3,500
INTERFUND/TRANSFERS OUT								
59101 - TRANSFER TO GENERAL FUND	–	\$9,250	–	–	\$15,352	–		-\$15,352
INTERFUND/TRANSFERS OUT TOTAL	–	\$9,250	–	–	\$15,352	–		-\$15,352
EXPENSES TOTAL	\$127,493	\$64,544	\$68,700	\$80,000	\$94,276	\$88,500		-\$5,776
SURPLUS (DEFICIT)	-\$135,809	\$43,588	\$71,968	-\$5,000	-\$8,678	-\$3,500		–
PROJECTED ENDING FUND BALANCE	\$224,869	\$268,456	\$340,424	\$335,424	\$331,746	\$328,246		–

Senior Center Trust Fund

Trust and Agency Fund

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$36,400	\$38,904	\$24,726	\$14,207	\$14,207	\$12,863	-\$1,344
Encumbrances Carried From Prev	–	–	–	-\$3,512	–	-\$4,484	–
Unencumbered Balance Available	\$36,400	\$38,904	\$24,726	\$10,695	\$14,207	\$8,378	–
REVENUE							
CHARGES FOR SERVICES							
44780 - MISCELLANEOUS PARK FEES	\$3,616	\$4,963	\$4,500	\$5,000	\$4,836	\$5,000	\$164
44781 - CRAFTS	\$301	\$302	\$1,341	\$300	\$407	\$300	-\$107
44783 - CHARTERED TRIPS	\$721	\$4,877	\$3,666	\$3,500	\$4,601	\$3,500	-\$1,101
44786 - SPECIAL PROGRAMS	\$38	\$570	\$635	\$200	\$1,982	\$400	-\$1,582
CHARGES FOR SERVICES TOTAL	\$4,676	\$10,712	\$10,142	\$9,000	\$11,826	\$9,200	-\$2,626
INTEREST INCOME							
46110 - INTEREST INCOME	\$233	\$321	\$667	–	\$519	–	-\$519
INTEREST INCOME TOTAL	\$233	\$321	\$667	–	\$519	–	-\$519
OTHER REVENUE							
48010 - MISCELLANEOUS REVENUES/REFUNDS/REIMBURSEMENTS	\$1	–	\$8	–	\$76	–	-\$76
48710 - PARK DONATIONS	\$2,648	\$1,939	\$2,904	\$2,000	\$2,192	\$2,000	-\$192
48720 - DONATIONS/SPONSORS	–	\$86	\$46	\$100	\$127	\$100	-\$27
48730 - FUN IN FITNESS DONATIONS	\$890	\$1,786	\$843	\$1,500	\$764	\$1,500	\$737
48740 - SENIOR CENTER BUILDING DONATIONS	–	–	–	–	\$20	–	-\$19
48741 - POOL TABLE DONATIONS	\$191	\$261	\$95	\$200	\$161	\$200	\$39
OTHER REVENUE TOTAL	\$3,731	\$4,073	\$3,896	\$3,800	\$3,338	\$3,800	\$462
REVENUE TOTAL	\$8,639	\$15,106	\$14,704	\$12,800	\$15,683	\$13,000	-\$2,683
EXPENSES							
PERSONAL SERVICES							
51120 - SALARIES	–	\$15,757	\$12,000	\$1,037	\$1,037	–	-\$1,037
51220 - MEDICARE	–	\$228	\$174	\$15	\$15	–	-\$15
51230 - OPERS - PENSION	–	\$2,206	\$1,680	\$145	\$145	–	-\$145
51250 - SEVERANCE PAY CONTRIBUTIONS	–	\$315	\$240	\$21	\$21	–	-\$21
51260 - WORKERS COMPENSATION	–	–	\$266	\$204	\$220	\$25	-\$195
PERSONAL SERVICES TOTAL	–	\$18,506	\$14,359	\$1,423	\$1,439	\$25	-\$1,414
OPERATION & MAINTENANCE							
52330 - PROFESSIONAL SERVICES	\$1,643	\$1,868	\$2,238	\$2,500	\$2,113	\$2,500	\$387
52430 - REPAIR & MAINTENANCE	\$1,010	\$1,499	\$579	\$1,500	\$887	\$1,500	\$613
52431 - MAINTENANCE/VEHICLE COLLISION REPAIR	–	–	\$776	\$500	\$56	\$500	\$444
52520 - AUTO INSURANCE	\$129	\$124	\$139	\$200	\$155	\$200	\$45
52530 - TELEPHONE	-\$1	–	–	\$100	–	\$100	\$100
52531 - PROGRAM SERVICE	–	\$846	\$650	\$2,000	\$733	\$2,000	\$1,267
52580 - MILEAGE REIMBURSEMENT/SR. CTR. VAN TRIPS	\$242	\$1,262	\$2,147	\$5,000	\$2,614	\$5,000	\$2,386
52611 - OFFICE SUPPLIES / OTHER	\$217	\$548	\$188	\$750	\$686	\$750	\$64
52612 - OPERATING SUPPLIES	\$857	\$905	\$309	\$1,000	\$1,188	\$1,000	-\$188
52617 - MISCELLANEOUS OPERATION & MAINTENANCES EXPENSES	\$1,199	\$3,000	\$3,278	\$6,000	\$5,694	–	-\$5,694
52626 - GASOLINE AND OIL	\$5	\$5	\$5	\$50	\$714	\$50	-\$664
52650 - POSTAGE	\$800	\$692	\$537	\$800	\$733	\$1,000	\$267
52910 - TREASURY FEES	\$35	\$29	\$19	\$50	\$15	–	-\$15
OPERATION & MAINTENANCE TOTAL	\$6,136	\$10,778	\$10,864	\$20,450	\$15,589	\$14,600	-\$989
EXPENSES TOTAL	\$6,136	\$29,284	\$25,224	\$21,873	\$17,027	\$14,625	-\$2,402
SURPLUS (DEFICIT)	\$2,504	-\$14,178	-\$10,519	-\$9,073	-\$1,344	-\$1,625	–
PROJECTED ENDING FUND BALANCE	\$38,904	\$24,726	\$14,207	\$1,622	\$12,863	\$6,753	–

Fire Pension Fund

Trust and Agency Fund

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$15,540	\$33,570	\$36,476	\$34,313	\$34,313	\$66,158	\$31,845
Encumbrances Carried From Prev	—	—	—	\$0	—	\$0	—
Unencumbered Balance Available	\$15,540	\$33,570	\$36,476	\$34,313	\$34,313	\$66,158	—
REVENUE							
TAXES							
41110 - REAL PROPERTY TAX	\$104,489	\$105,248	\$104,924	\$102,000	\$141,081	\$140,000	-\$1,081
41121 - HOUSE TRAILER TAX	\$77	\$135	\$155	\$50	\$205	\$100	-\$105
TAXES TOTAL	\$104,566	\$105,384	\$105,079	\$102,050	\$141,286	\$140,100	-\$1,186
INTERGOVERNMENTAL							
43610 - ROLLBACK AND HOMESTEAD	\$14,943	\$14,846	\$14,756	\$14,500	\$19,046	\$20,000	\$954
43910 - AMHA IN LIEU OF TAXES	\$302	\$326	\$338	\$300	\$385	\$300	-\$85
INTERGOVERNMENTAL TOTAL	\$15,246	\$15,171	\$15,095	\$14,800	\$19,431	\$20,300	\$869
REVENUE TOTAL	\$119,812	\$120,555	\$120,174	\$116,850	\$160,717	\$160,400	-\$317
EXPENSES							
PERSONAL SERVICES							
51231 - OP&F PENSION	\$100,000	\$115,000	\$120,000	\$125,000	\$125,000	\$180,000	\$55,000
PERSONAL SERVICES TOTAL	\$100,000	\$115,000	\$120,000	\$125,000	\$125,000	\$180,000	\$55,000
OPERATION & MAINTENANCE							
52310 - AUDITOR FEES	\$1,782	\$2,649	\$2,337	\$3,000	\$3,872	\$4,000	\$128
OPERATION & MAINTENANCE TOTAL	\$1,782	\$2,649	\$2,337	\$3,000	\$3,872	\$4,000	\$128
EXPENSES TOTAL	\$101,782	\$117,649	\$122,337	\$128,000	\$128,872	\$184,000	\$55,128
SURPLUS (DEFICIT)	\$18,030	\$2,906	-\$2,164	-\$11,150	\$31,845	-\$23,600	—
PROJECTED ENDING FUND BALANCE	\$33,570	\$36,476	\$34,312	\$23,163	\$66,158	\$42,558	—

Police Pension Fund

Trust and Agency Fund

	ACTUAL			PRIOR YEAR BUDGET	ACTUAL	BUDGET	
	FY2021	FY2022	FY2023	FY2024	FY2024	FY2025	Budget Incr (Decr)
Beginning Fund Balance	\$14,521	\$32,551	\$35,457	\$33,293	\$33,293	\$65,139	\$31,846
Encumbrances Carried From Prev	—	—	—	\$0	—	\$0	—
Unencumbered Balance Available	\$14,521	\$32,551	\$35,457	\$33,293	\$33,293	\$65,139	—
REVENUE							
TAXES							
41110 - REAL PROPERTY TAX	\$104,489	\$105,248	\$104,924	\$102,000	\$141,081	\$140,000	-\$1,081
41121 - HOUSE TRAILER TAX	\$77	\$135	\$155	\$50	\$205	\$100	-\$105
TAXES TOTAL	\$104,566	\$105,384	\$105,079	\$102,050	\$141,286	\$140,100	-\$1,186
INTERGOVERNMENTAL							
43610 - ROLLBACK AND HOMESTEAD	\$14,943	\$14,846	\$14,756	\$14,500	\$19,046	\$20,000	\$954
43910 - AMHA IN LIEU OF TAXES	\$302	\$326	\$338	\$300	\$385	\$300	-\$85
INTERGOVERNMENTAL TOTAL	\$15,246	\$15,171	\$15,095	\$14,800	\$19,431	\$20,300	\$869
REVENUE TOTAL	\$119,812	\$120,555	\$120,174	\$116,850	\$160,717	\$160,400	-\$317
EXPENSES							
PERSONAL SERVICES							
51231 - OP&F PENSION	\$100,000	\$115,000	\$120,000	\$125,000	\$125,000	\$180,000	\$55,000
PERSONAL SERVICES TOTAL	\$100,000	\$115,000	\$120,000	\$125,000	\$125,000	\$180,000	\$55,000
OPERATION & MAINTENANCE							
52310 - AUDITOR FEES	\$1,782	\$2,649	\$2,337	\$3,000	\$3,872	\$4,000	\$128
OPERATION & MAINTENANCE TOTAL	\$1,782	\$2,649	\$2,337	\$3,000	\$3,872	\$4,000	\$128
EXPENSES TOTAL	\$101,782	\$117,649	\$122,337	\$128,000	\$128,872	\$184,000	\$55,128
SURPLUS (DEFICIT)	\$18,030	\$2,906	-\$2,164	-\$11,150	\$31,845	-\$23,600	—
PROJECTED ENDING FUND BALANCE	\$32,551	\$35,457	\$33,293	\$22,143	\$65,138	\$41,539	—